

General Administration

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GENERAL ADMINISTRATION

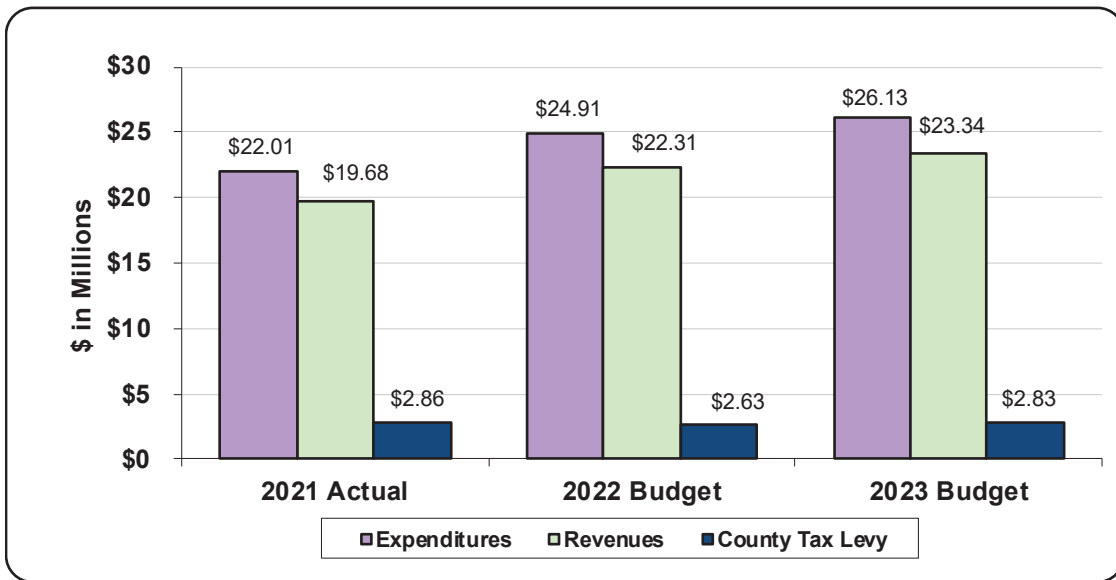
Functional Area Budget Highlights

The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation for the county.

The agencies headed by an elected official include the **County Executive, County Board, County Clerk, and County Treasurer**.

The **Department of Administration (DOA)** provides centralized internal operations of financial services, human resource services, purchasing, and information systems. It also includes the following internal service funds: **Risk Management, Collections, and End User Technology**, and the special revenue fund: **American Job Center**. The End User Technology fund includes the county's information technology and communications functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all county elected officials, county departments, boards, commissions, and committees.

General Administration related operations and projects that are included in other functional areas are county-wide technology related capital projects (see Capital Projects Section) and purchases of major equipment replacements.



The 2023 expenditures budget for this functional area totals \$26,125,200, after excluding internal service fund capitalization fixed asset expenses. This represents an increase of about \$1,220,100 or 4.9% from the 2022 Adopted Budget. Budgeted revenues in 2023 include \$1,188,800 of fund balance appropriations and total \$23,339,400, an increase of \$1,026,100 or 4.6% from the 2022 Adopted Budget. The tax levy necessary to fund this functional area totals \$2,825,000, an increase of \$190,400 or 7.2% from the 2022 Adopted Budget.

**** GENERAL ADMINISTRATION ****
Functional Area Summary by Agency

	2022				Change from 2022	
	2021 Actual	Adopted Budget (e)	2022 Estimate	2023 Budget	Adopted Budget \$	%
* TOTAL GENERAL ADMINISTRATION *						
Revenues (a)	\$19,681,044	\$22,313,299	\$22,046,119	\$23,339,440	\$1,026,141	4.6%
County Tax Levy (c)	\$2,856,662	\$2,634,673	\$2,634,673	\$2,825,036	\$190,363	7.2%
Expenditure (b)	\$22,010,035	\$24,905,054	\$24,506,157	\$26,125,174	\$1,220,120	4.9%
Rev. Over (Under) Exp.	(\$482,517)	\$0	(\$392,272)	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,010,189	\$42,918	\$566,907	\$39,302	(\$3,616)	-8.4%
BREAKDOWN BY AGENCY						
COUNTY EXECUTIVE						
Revenues	\$163,859	\$0	\$7,810	\$0	\$0	N/A
County Tax Levy	\$621,865	\$635,638	\$635,638	\$682,638	\$47,000	7.4%
Expenditure	\$587,210	\$635,638	\$622,958	\$682,638	\$47,000	7.4%
Rev. Over (Under) Exp.	\$198,514	\$0	\$20,490	\$0	\$0	N/A
COUNTY BOARD						
Revenues (a)	\$4,186	\$0	\$15,000	\$0	\$0	N/A
County Tax Levy	\$1,040,000	\$1,020,131	\$1,020,131	\$1,007,907	(\$12,224)	-1.2%
Expenditure	\$775,891	\$1,020,131	\$882,827	\$1,007,907	(\$12,224)	-1.2%
Rev. Over (Under) Exp.	\$268,295	\$0	\$152,304	\$0	\$0	N/A
COUNTY CLERK						
Revenues (a)	\$298,087	\$367,246	\$411,333	\$325,905	(\$41,341)	-11.3%
County Tax Levy	\$343,810	\$327,113	\$327,113	\$353,113	\$26,000	7.9%
Expenditure	\$652,018	\$694,359	\$806,005	\$679,018	(\$15,341)	-2.2%
Rev. Over (Under) Exp.	(\$10,121)	\$0	(\$67,559)	\$0	\$0	N/A
COUNTY TREASURER						
Revenues (a)	\$4,477,705	\$5,660,446	\$4,907,066	\$5,614,012	(\$46,434)	-0.8%
County Tax Levy (c)	(\$5,029,850)	(\$4,908,556)	(\$4,908,556)	(\$4,858,556)	\$50,000	N/A
Expenditure	\$698,767	\$751,890	\$728,450	\$755,456	\$3,566	0.5%
Rev. Over (Under) Exp.	(\$1,250,912)	\$0	(\$729,940)	\$0	\$0	N/A
DEPARTMENT OF ADMINISTRATION						
Revenues (a)	\$14,148,924	\$15,689,899	\$16,109,202	\$16,788,923	\$1,099,024	7.0%
County Tax Levy	\$5,000,404	\$4,642,493	\$4,642,493	\$4,717,493	\$75,000	1.6%
Expenditure (b)	\$17,876,746	\$20,289,474	\$20,020,749	\$21,467,114	\$1,177,640	5.8%
Rev. Over (Under) Exp.	\$262,394	\$0	\$164,039	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,010,189	\$42,918	\$566,907	\$39,302	(\$3,616)	-8.4%
CORPORATION COUNSEL						
Revenues (a)	\$588,283	\$595,708	\$595,708	\$610,600	\$14,892	2.5%
County Tax Levy	\$880,433	\$917,854	\$917,854	\$922,441	\$4,587	0.5%
Expenditure	\$1,419,403	\$1,513,562	\$1,445,168	\$1,533,041	\$19,479	1.3%
Rev. Over (Under) Exp.	\$49,313	\$0	\$68,394	\$0	\$0	N/A

(a) Appropriated fund balance is included in revenues as follows (see department budget pages for more detail):

Department	Fund balance appropriation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
County Executive	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
County Board	Purchase orders and carryovers from prior years	\$0	\$0	\$15,000	\$0
County Clerk	Election costs and purchase order from prior year	\$0	\$100,000	\$107,565	\$25,000
County Treasurer	Offset revenue decreases	\$660,000	\$120,000	\$120,000	\$120,000
Dept of Administration	Office furniture, depreciation, liability insurance	\$1,239,246	\$1,037,233	\$1,107,831	\$1,043,766
Corporation Counsel	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,899,246	\$1,257,233	\$1,350,396	\$1,188,766

(b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings. Therefore, expenditures less revenues do not equal Tax Levy. The 2023 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$726,008. The 2022 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$860,066.

(c) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.

(d) Operating income generated from proprietary fund operations is retained in proprietary fund balance and does not result in a reduction of Tax Levy funding for other operations.

(e) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

Significant program and funding changes to the 2023 Budget include the following:

- The **County Treasurer's Office** budget operates with a tax levy credit, which results from more revenues budgeted than expenditures. This tax levy credit is used to reduce tax levy funding for other general governmental operations. The 2023 budgeted tax levy increases by \$50,000 to \$4,858,600 to cover a decrease in interest and penalty on delinquent taxes of \$50,000. Investment income remains unchanged at \$2,897,700. The Federal Reserve significantly reduced interest rates at the outset of the COVID-19 pandemic in 2020, which reduced the county's investment income, resulting in a \$500,000 decrease in that revenue budget for 2021. This temporary revenue reduction was offset with one-time General Fund balance use of \$500,000 in the 2021 budget. For the 2022 budget, this \$500,000 of General Fund balance was removed and replaced with \$500,000 of federal funding from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, which allows for recovery of lost revenue following the pandemic, which is also budgeted in the 2023 budget. In addition, profit on tax deed sale revenue decreases \$40,000, as a result of the new state law that limits the county's ability to keep profits on foreclosed properties.
- The **County Clerk's Office** fund balance is decreased \$75,000 mainly due to lower election costs that occur in odd-numbered years, when there are fewer elections held. Fund balance of \$25,000 remains to help phase in the cost ballots, which have doubled in price.
- The **County Board's** expenditures decrease \$12,200 or 1.2% to \$1,007,900. Personnel costs increase \$7,600 due to the cost to continue, partially offset by a decrease in temporary extra help. Operating expenses decrease \$20,100 due to lower contracted expenses for audit services provided by a 3rd party vendor.
- The **Department of Administration (DOA) General Fund** expenditures increase 3.5% or \$200,300. This increase includes \$100,000 to conduct the countywide total compensation study on the five-year cycle, supported by General Fund balance. The 2023 Department of Administration General Fund budget includes the removal of the Administrative Services program. Program budgets have been restated for comparison purposes, which transferred a total of 8.10 FTE to the program where they do the majority of their work or the expense resides and unfunded 0.45 FTE. The 2021 Actual and the 2022 Budget for General Fund and End User Technology Fund (EUTF) have been restated to move the General Fund-Solutions budget into the EUTF budget and to move 0.50 FTE Financial Analyst position from the Business Services program into the EUTF budget. The purpose of the move is to reflect the total cost of county-wide technology in one fund for greater transparency. This move also facilitates the management of technology expenses, as they are in one fund. Tax levy increases \$94,900. Indirect cost recovery revenue budgeted in general government and interdepartmental revenues increase by \$55,600, which are revenues received from federal, state, and contracted services provided by departments.
- The **DOA-End User Technology Fund** has three major initiatives in 2023 including transferring the General Fund IT Solutions program to the End User Technology Fund (EUTF), a change in the cost allocation methodology in EUTF, and increasing staffing. The total increase in expenditures is \$394,800. The transfer of the IT Solutions program includes the transfer of levy from the General Fund to EUTF. The 2021 Actual and the 2022 Budget have been restated to reflect the move of 9.50 FTE staff and the corresponding 2022 budgeted amounts. For the change in EUTF cost methodology, tax levy was shifted between departments to account for the new cost methodology so that no department would have to absorb more than a 2.50% cost increase in technology expenses (unless base technology support levels were requested). The increase in staff created 3.00 FTE information technology technician staff that were previously contracted staff and added 2.00 FTE funded by Health and Human Services (1.00 FTE information technology technician and 1.00 FTE senior information technology professional) for a total of \$451,800. Operating expenses decreased \$148,400 largely due to a decrease \$280,000 related to not contracting out technician support and is partially offset by an increase of \$61,600 in Microsoft licensing expenses for Office 365, a \$47,000 increase in computer equipment replacement, a \$26,000 increase in on-going licensing costs for a comprehensive IT management system, and a \$33,000 increase in contract management software, supported with American Recovery Plan funds. Fixed asset memo items decrease by \$134,100 mainly due to the removal of the 2022 purchase of the replacement wireless network controllers, access points and network storage array. Interdepartmental revenues increase \$422,600, reflecting a 2.50% increase in rates charged to departments, \$207,000 related to the creation of 2.00 FTE funded by Health and Human Services to provide additional technology support, and \$103,400 for additional staff hired by Health and Human Services for Comprehensive Community Services and other program expansions.
- The **DOA-Risk Management Fund** budget expenditures increase 5.3% or \$172,000 to \$3.44 million. This is primarily due to the increases in liability insurance and claims reserve costs. Fund balance of \$265,500 is applied to help offset the impact to department charges and is intended to be phased out over the next several years.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

- The **DOA-Collections Fund** expenditures increase 1.6% or \$15,800 to \$1,022,500. Other revenue increases \$17,900 due to an increase in collection commission and interest income on judgements.
- The **DOA-American Job Center Fund** budget expenditures decrease \$39,900 to \$307,300. Expenditure reductions include \$44,200 of lower operating expenses associated due to a reduction in third-party temporary extra help to staff the Waukesha and West Bend workforce development centers and lower training and consulting services.
- The **DOA-American Rescue Plan Act (ARPA) Fund** is budgeted at \$552,700. This includes a senior financial analyst position tasked with tracking and reporting on ARPA funding awarded to the county. This position is funded with ARPA revenues and includes a sunset provision, which eliminates the position at the end of the grant period. The budget also includes \$406,000 of costs related to technology initiatives including \$170,000 to replace the core switch, which is the gateway of all network connectivity; \$100,000 to upgrade virus protection software; \$68,000 for hosting/licensing services related to redesign of the current public facing website; and \$60,000 to establish a redundancy for storage back-up data. The program also includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.
- The **Corporation Counsel – General Legal Services** budget expenditures increases \$19,500, mostly related to personal cost to continue for 12.34 FTE.

**BUDGETED POSITIONS 2021-2023
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
COUNTY EXECUTIVE	General	4.65	4.65	4.65	4.65	0.00
COUNTY BOARD	General	4.50	3.50	3.50	3.50	0.00
COUNTY CLERK	General	5.00	5.00	5.00	5.00	0.00
TREASURER	General	5.00	5.00	5.00	5.00	0.00
DEPT. OF ADMINISTRATION	General	43.95	43.65	43.65	43.20	(0.45)
	Special Purpose Grant Fund (ARPA)	0.38	1.00	1.00	1.00	0.00
	End User Technology	38.55	47.05	47.05	52.00	4.95
	Risk Management	2.90	2.90	2.90	2.90	0.00
	Collections	6.80	7.40	7.40	7.40	0.00
	American Job Center	1.00	1.00	1.00	1.00	0.00
	Subtotal Dept. of Admin.	93.58	103.00	103.00	107.50	4.50
CORPORATION COUNSEL	General	11.85	11.85	11.85	11.85	0.00
TOTAL REGULAR POSITIONS		124.58	133.00	133.00	137.50	4.50
TOTAL EXTRA HELP		5.54	5.30	5.30	4.78	(0.52)
TOTAL OVERTIME		0.03	0.03	0.03	0.03	-
TOTAL BUDGETED POSITIONS		130.15	138.33	138.33	142.31	3.98

2023 BUDGET ACTIONS

Department of Administration - General Fund

Transfer Out/Restate: 0.50 FTE Financial Analyst from DOA General Fund Business Services
 Transfer Out/Restate: 0.25 FTE Information Technology Manager from DOA General Fund-Solutions
 Transfer Out/Restate: 2.25 FTE Principal IT Professional from DOA General Fund-Solutions
 Transfer Out/Restate: 6.00 FTE Senior IT Professional from DOA General Fund-Solutions
 Transfer Out/Restate: 1.00 FTE Solutions Administrator from DOA General Fund Solutions
 Reclassify: 1.00 FTE Senior Financial Analyst to Principal Financial Analyst in Accounting
 Reclassify: 2.00 FTE Principal Financial Projects Analyst to Principal Financial Analyst
 Reclassify: 1.00 FTE Budget Management Specialist to Principal Financial Analyst in Budget
 Reclassify: 3.00 FTE Senior Financial Budget Analyst to Senior Financial Analyst in Budget
 Unfund: 0.45 FTE Administrative Assistant in Business Services

Department of Administration - End User Technology Fund

Transfer In: 0.50 FTE Financial Analyst from DOA General Fund Business Services
 Transfer In: 0.25 FTE Information Technology Manager from DOA General Fund-Solutions
 Transfer In: 2.25 FTE Principal IT Professional from DOA General Fund-Solutions
 Transfer In: 6.00 FTE FTE Senior IT Professional from DOA General Fund-Solutions
 Transfer In: 1.00 FTE FTE Solutions Administrator from DOA General Fund Solutions
 Create: 1.00 FTE IT Technician funded by Health and Human Services
 Create: 1.00 FTE Senior IT Professional funded by Health and Human Services
 Create: 2.00 FTE Information Technology Technician
 Refund: 1.00 FTE Information Technology Technician
 Unfund: 0.05 FTE Administrative Assistant Position in Communications

Department of Administration - Collection Fund

Decrease: 0.60 FTE Extra Help

Corporation Counsel - General Fund

Increase: 0.08 FTE Extra Help

Corporation Counsel -Child Support - General Fund

Increase: 0.17 FTE Extra Help
 Decrease: 0.04 FTE Overtime

2022 CURRENT YEAR ACTIONS

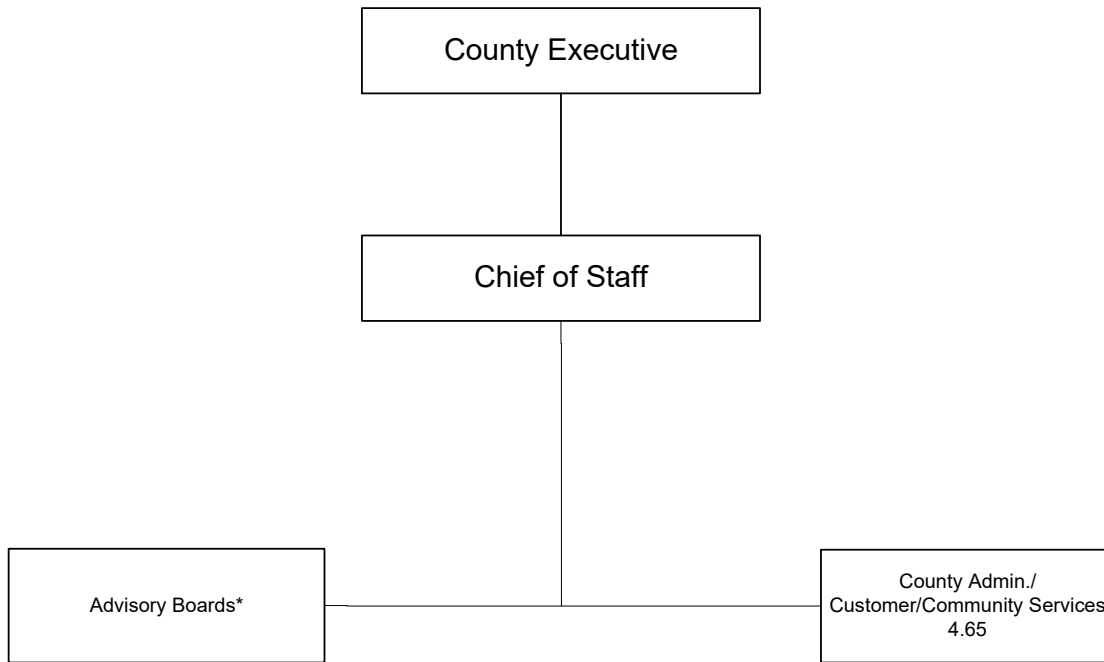
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County Executive

COUNTY EXECUTIVE'S OFFICE

FUNCTION / PROGRAM CHART



4.65 Total FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
 2. See Stats/Trends Section for position detail.
- * No Staff FTE's are allocated to Advisory Boards.

Statement of Purpose

As chief executive officer of county government, the County Executive serves the citizens of Waukesha County by protecting and promoting their welfare, safety, health, and quality of life. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. County government policy is established in partnership with the County Board of Supervisors, boards and commissions, and the County Executive.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$163,859	\$0	\$7,810	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$621,865	\$635,638	\$635,638	\$682,638	\$47,000	7.4%
Total Revenue Sources	\$785,724	\$635,638	\$643,448	\$682,638	\$47,000	7.4%
Expenditures						
Personnel Costs	\$555,168	\$577,012	\$574,934	\$621,125	\$44,113	7.6%
Operating Expenses	\$8,540	\$35,368	\$25,041	\$37,808	\$2,440	6.9%
Interdept. Charges	\$23,502	\$23,258	\$22,983	\$23,705	\$447	1.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$587,210	\$635,638	\$622,958	\$682,638	\$47,000	7.4%
Rev. Over (Under) Exp.	\$198,514	\$0	\$20,490	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.65	4.65	4.65	4.65	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.65	4.65	4.65	4.65	0.00

- (a) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Improve Customer Service

To support and encourage consistent customer service across Waukesha County departments, achieve a 4.65 out of 5 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication. Achieve a 4.65 out of 5 mean rating annually for customer service satisfaction for the County Executive’s Office.

Performance Measure:	2021 Actual	2022 Estimate	2023 Target
Countywide Customer Satisfaction Rating	4.52	4.60	4.65
County Executive’s Office Customer Satisfaction Rating	3.73	4.65	4.65

Finance Pillar: Protect taxpayer investments

Objective 2: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2021 Actual	2022 Actual	2023 Target
County’s Bond Ratings	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 3: County-Wide Economic Development and Workforce Development

Protect taxpayer’s investments and create an environment that promotes county-wide economic development. The County Executive continues to make job growth, business growth and economic development top priorities. The formation of the county’s new Economic Development Organization (EDO) in 2016, in partnership with the city of Waukesha and the University of Wisconsin Small Business Development Center was designed to support continued growth in new construction and job creation in Waukesha County.

New construction growth in the county’s equalized value.

Performance Measure	2020 Actual	2021 Actual	2022 Actual
\$ County Equalized Value (includes TID)	\$62.6 billion	\$66.7 billion	\$75.4 billion
\$ Amount of New Construction (a)	\$831.2 million	\$983.4 million	\$1.17 billion
% of Change (b)	1.64%	1.57%	1.75%

(a) Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.

(b) The percent change is calculated by dividing the amount of new construction by the previous year’s equalized value.

County Administration/Customer/Community Services

Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget, and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. The County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting county evaluation requirements. The County Executive also provides for public relations between county government and other entities including other governments, commercial, industrial, non-profit concerns, and county citizens.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.65	4.65	4.65	4.65	0.00
General Government	\$163,859	\$0	\$7,810	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$608,295	\$623,761	\$623,761	\$671,018	\$47,257
Total Revenues	\$772,154	\$623,761	\$631,571	\$671,018	\$47,257
Personnel Costs	\$549,608	\$571,012	\$568,934	\$615,125	\$44,113
Operating Expenses	\$7,315	\$29,491	\$21,271	\$32,188	\$2,697
Interdept. Charges	\$23,502	\$23,258	\$22,983	\$23,705	\$447
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$580,425	\$623,761	\$613,188	\$671,018	\$47,257
Rev. Over (Under) Exp.	\$191,729	\$0	\$18,383	\$0	\$0

Program Highlights

Personnel costs increase \$44,100 due to cost to continue for current staff and employee benefit selection changes. Operating expenses increase nearly \$2,700 due to an increase in staff development costs. Interdepartmental charges increase by approximately \$400 largely due to an increase in EUTF charges.

Activity Data

	2021 Actual (a)	2022 Budget	2022 Estimate (a)	2023 Budget
Dept. Heads Report directly to County Exec (b)	8	8	8	8
The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters.				
No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number includes reviews of other department news releases and electronic media.	264	850	500	600

- (a) 2021 Actuals and 2022 Estimate are low due to other departments managing their own social media accounts and the reduced impact of the COVID-19 pandemic.
- (b) Includes Corporation Counsel and UW Extension.

Advisory Boards

Program Description

The County Executive has the authority to appoint department heads and all members of boards and commissions with County Board approval. The boards and commissions advise the County Executive and departments on policy issues.

	2021 Actual (a)	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$13,570	\$11,877	\$11,877	\$11,620	(\$257)
Total Revenues	\$13,570	\$11,877	\$11,877	\$11,620	(\$257)
Personnel Costs	\$5,560	\$6,000	\$6,000	\$6,000	\$0
Operating Expenses (a)	\$1,225	\$5,877	\$3,770	\$5,620	(\$257)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,785	\$11,877	\$9,770	\$11,620	(\$257)

Rev. Over (Under) Exp.	\$6,785	\$0	\$2,107	\$0	\$0
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(a) The 2021 actuals were impacted by the COVID-19 pandemic due to less traveling and fewer in-person meetings by boards and commissions.

Program Highlights

Overall, expenditures for the advisory boards are budgeted to decrease by \$260 for mileage reimbursements to closer reflect prior years' actuals.

Activity

Provided below is a summary of the boards and commissions staffing level and meeting frequency for Board and Commissions with per diems and for other reimbursable expenditures included within the County Executive's budget.

Boards & Commissions Members

	<u>Co. Board</u>	<u>Citizens</u>	<u>Avg. Meetings Per Month</u>
Health & Human Services Board	3	9	1
Park & Planning Commission	3	5	1
Aging and Disability Resource Center Advisory Board	1	7	1
Wisconsin River Rail Transit Commission	1	2	1
Airport Operations Commission	1	4	1
Board of Adjustment	0	6	1
Ethics Board	0	4	As needed

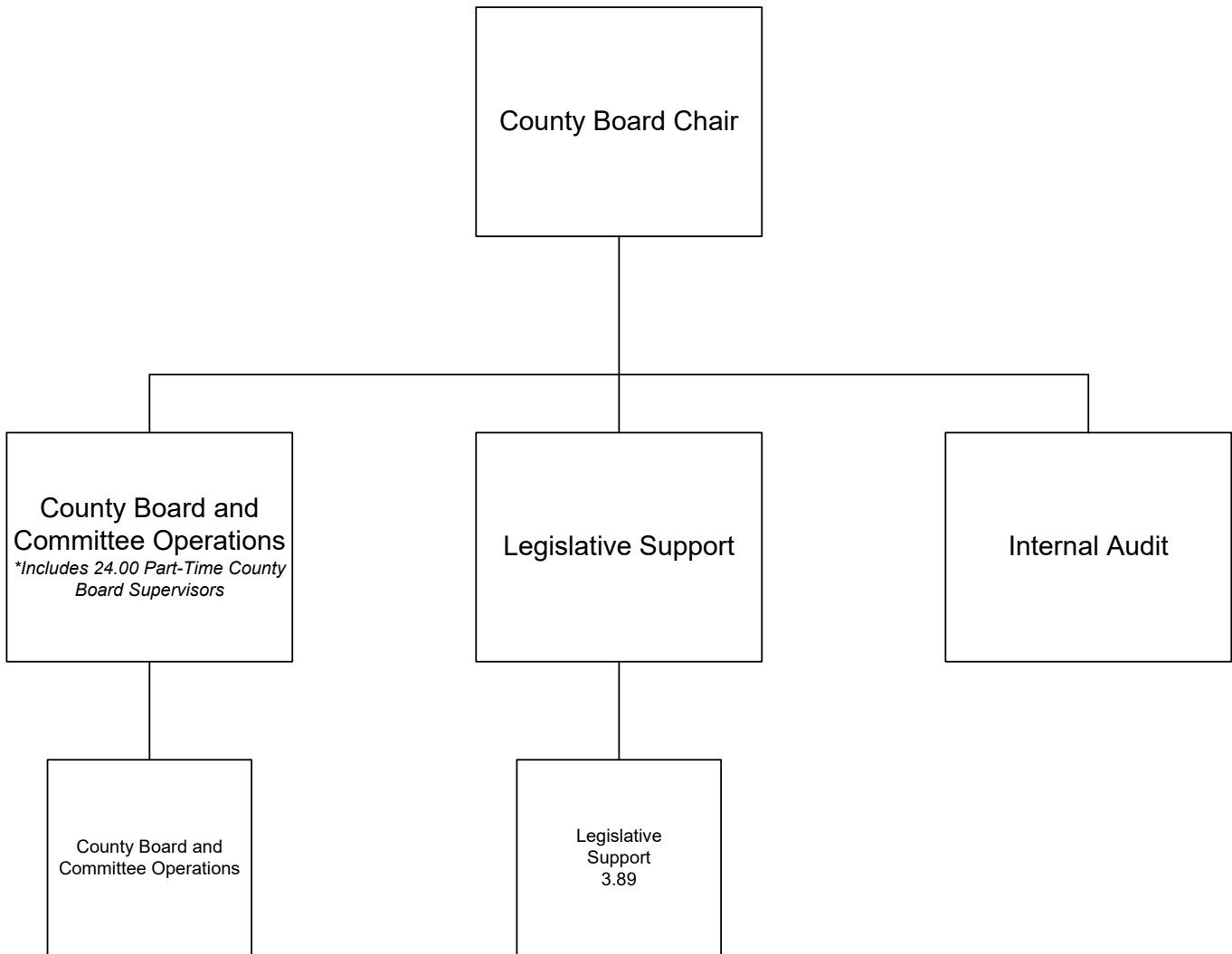
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees, The Housing Authority, Lake Management Districts, trustees to library boards, Traffic Safety Commission, The Marsh Country Health Alliance Commission, The Sheriff Civil Service Commission (which is included in the DOA - Human Resource Budget), CDBG Board (included in the Parks and Land Use - CDBG budget), the Veteran Service Commission (included in the HHS - Veteran Services office budget), and Waukesha County representatives on the Bridges Library System Board (budgeted in the Bridges Library System Budget).

Also, employees are appointed to the Future Parkland Standing Committee, Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee, and Orchard Ridge Recycling & Disposal Facility Siting Committee.

County Board

COUNTY BOARD OFFICE

FUNCTION / PROGRAM CHART



3.89 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

The mission of the Waukesha County Board of Supervisors is to enact legislation to establish policy to promote the health, safety, and quality of life for the people of Waukesha County in a fiscally responsible manner.

The legislative body of the county is the board of supervisors, which consists of 25 members who are elected by districts to two-year terms in even numbered years. From its members, the board elects a chairperson, first vice-chairperson, and second vice-chairperson as officers of the County Board. There are seven standing committees organized on functional lines. The Executive, Finance, and Human Resources Committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services (HHS); Land Use, Parks and Environment; and Public Works, are concerned with policy matters affecting public services.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$4,186	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$15,000	\$0	\$0	N/A
County Tax Levy (Credit)	\$1,040,000	\$1,020,131	\$1,020,131	\$1,007,907	(\$12,224)	-1.2%
Total Revenue Sources	\$1,044,186	\$1,020,131	\$1,035,131	\$1,007,907	(\$12,224)	-1.2%
Expenditures						
Personnel Costs	\$611,073	\$658,339	\$626,969	\$665,909	\$7,570	1.1%
Operating Expenses	\$119,794	\$297,615	\$191,881	\$277,545	(\$20,070)	-6.7%
Interdept. Charges	\$45,024	\$64,177	\$63,977	\$64,453	\$276	0.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$775,891	\$1,020,131	\$882,827	\$1,007,907	(\$12,224)	-1.2%
Rev. Over (Under) Exp.	\$268,295	\$0	\$152,304	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.50	3.50	3.50	3.50	0.00
Extra Help	0.39	0.39	0.39	0.39	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.89	3.89	3.89	3.89	0.00

(a) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management policies to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2020 Actual	2021 Actual	2022 Actual	2023 Target
County’s Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 2: County-Wide Economic Development and Workforce Development

Protect taxpayer’s investments and create an environment that promotes county-wide economic development. The County Board Chairman is making concerted efforts to enhance regional economic and workforce development in 2022, including enabling communication across the region and building and training a strong and diverse workforce capable of serving growing industries.

New construction growth in the county’s equalized value:

Performance Measure	2020 Actual	2021 Actual	2022 Actual
\$ Amount of Net New Construction*	\$978.7 million	\$983.4 million	\$1.17 billion
% of Change	1.64%	1.57%	1.75%

**Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.*

Customer Service Pillar: High Customer Satisfaction

Objective 3: Customer Service: To establish consistent customer service across Waukesha County departments, achieve a 4.65 out of 5.0 annually for customer service satisfaction with respect to accessibility, accuracy, attitude, timeliness, and communication.

Activity-Workload Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
County Board Customer Satisfaction Rating	4.95	4.65	4.80	4.65	0.00

Legislative Support

Program Description

The County Board Chair and staff evaluate and promote initiatives to better serve supervisors and the public and enhance and increase the development, efficiency, and cost effectiveness of County and County Board operations. County board staff manages the day-to-day operations of the County Board Office including but not limited to: preparing agendas and minutes for County Board meetings, responding to constituent issues, monitoring state and federal legislation, managing operational audits and policy development and research.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.89	3.89	3.89	3.89	0.00
General Government	\$4,186	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$423,462	\$683,108	\$683,108	\$662,531	(\$20,577)
Total Revenues	\$427,648	\$683,108	\$683,108	\$662,531	(\$20,577)
Personnel Costs	\$341,104	\$396,211	\$370,315	\$403,781	\$7,570
Operating Expenses	\$20,427	\$223,420	\$133,110	\$199,150	(\$24,270)
Interdept. Charges	\$29,426	\$63,477	\$63,477	\$59,600	(\$3,877)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$390,957	\$683,108	\$566,902	\$662,531	(\$20,577)
Rev. Over (Under) Exp.	\$36,691	\$0	\$116,206	\$0	\$0

Program Highlights

Personnel costs increase \$7,600 due to the cost to continue for existing staff. This is partially offset by a decrease in temp extra help.

Operating costs decrease to \$24,300 mostly due to contracted audit services decreasing \$25,000. In 2021, the County Board decided to explore contracting out audit services. A third-party vendor will be contracted to conduct audit services.

Interdepartmental costs decrease by \$3,900 due to a new allocation method for EUTF charges.

Activity-Workload Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Committee agenda/minutes prepared	190	175	175	175	0
Activity-Workload Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Audits of department activities	3	3	2	4	1
Follow-up of internal audit and external auditor's recommendations	0	1	0	1	1

County Board and Committees Operations

Program Description

The County Board makes a concerted effort to promote economic development and the well-being of county residents while building relationships with local and state officials to enhance cooperation and delivering services to taxpayers in the most cost-effective manner. The Waukesha County Board of Supervisors consists of 25 elected members who elect a chairperson. There are no FTEs budgeted in the County Board and committees operations program due to the part-time nature of the 24 supervisor positions.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$338,031	\$337,023	\$337,023	\$345,376	\$8,353
Total Revenues	\$338,031	\$337,023	\$337,023	\$345,376	\$8,353
Personnel Costs	\$256,989	\$262,128	\$256,654	\$262,128	\$0
Operating Expenses	\$58,681	\$74,195	\$58,771	\$78,395	\$4,200
Interdept. Charges	\$15,598	\$700	\$500	\$4,853	\$4,153
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$331,268	\$337,023	\$315,925	\$345,376	\$8,353
Rev. Over (Under) Exp.	\$6,763	\$0	\$21,098	\$0	\$0

Program Highlights

Operating costs increase \$4,200 to budget for the costs of Open Meetings System used for the full County Board meetings.

Interdepartmental charges increase by \$4,200 due to a new allocation method for EUTF charges.

Activity-Workload Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Ordinances/Resolutions considered	136	115	115	115	0

Internal Audit

Program Description

Internal Audit, an independent function of this legislative branch of the county, is responsible for conducting operational, performance, and financial audits of County operations to help ensure safeguarding of County assets, efficiency, management integrity, and reliability by identifying cost effective controls throughout County operations. Internal audits and special projects result in recommendations to improve operations that assist administration, supervisors, and taxpayers of Waukesha County for the purpose of promoting efficiency, economy, and adequate internal controls.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$15,000	\$0	\$0
County Tax Levy (Credit)	\$278,507	\$0	\$0	\$0	\$0
Total Revenues	\$278,507	\$0	\$15,000	\$0	\$0
Personnel Costs	\$12,980	\$0	\$0	\$0	\$0
Operating Expenses	\$40,686	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$53,666	\$0	\$0	\$0	\$0
Rev. Over (Under) Exp.	\$224,841	\$0	\$15,000	\$0	\$0

Program Highlights

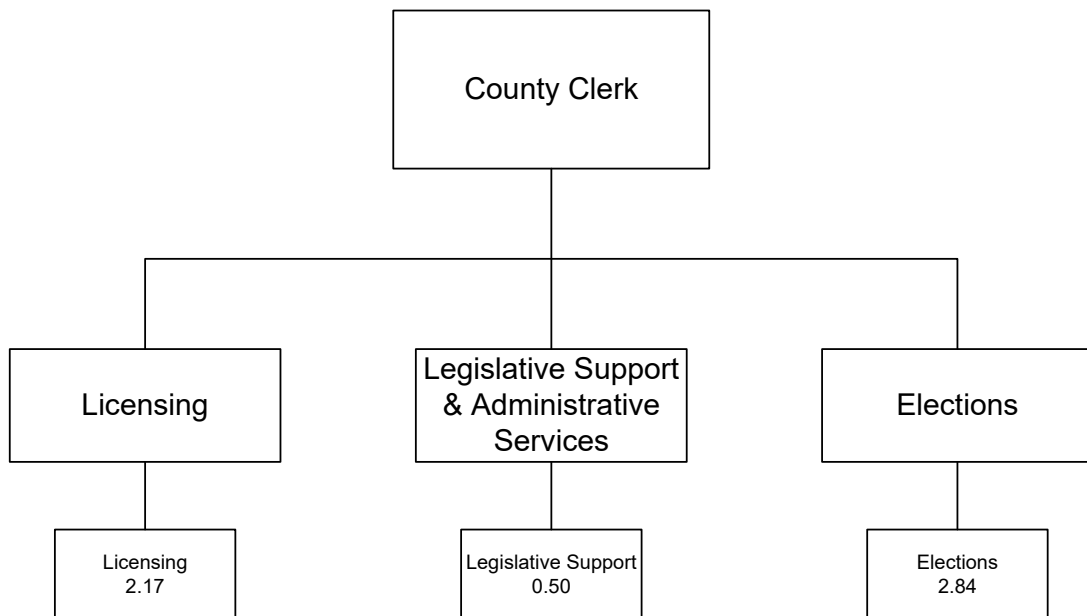
The Internal Audit Manager position was unfunded in 2022, and the operating expenses associated with audit are shifted to the Legislative Support Program. Audit services are expected to be contracted out to a 3rd party vendor.

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County Clerk

COUNTY CLERK'S OFFICE

FUNCTION / PROGRAM CHART



5.51 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

Authorization for the County Clerk’s Office is listed under Wisconsin Statute 59.23. The County Clerk’s office performs a variety of tasks dictated both statutorily and by the Waukesha County Board. The County Clerk’s Office is responsible for conducting county, state, and national elections to include: publishing of legal notices, filing of nomination papers, programming county-wide electronic voting machines, perform logic and accuracy testing of machinery and ballots, design and prepare ballots for printing, and distributing ballots, tabulating and releasing election results, and storing and maintaining election records, supplies, and ballots. The County Clerk’s Office acts as an agent for the Department of State accepting applications for U.S. passports. The County Clerk’s office also issues marriage licenses to Wisconsin residents as well as out of state applicants planning to get married within the county. Marriage licensing duties include obtaining confidential applicant information, filing necessary paperwork with the state, and the collection and payment of funds as necessary. Dog licenses are received and distributed to municipalities, as an agent of the state, to include the distribution of forms and the generation of reports. In addition, the County Clerk serves the County Board by recording and publishing the County Board proceedings, assuring compliance with open meeting and record laws, and maintains files of legal papers and other documents. The County Clerk’s Office provides numerous other auxiliary services to all constituencies internal and external to Waukesha County.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$74,242	\$0	\$32,748	\$0	\$0	N/A
Fine/Licenses	\$140,368	\$174,325	\$164,550	\$185,935	\$11,610	6.7%
Charges for Services	\$82,809	\$92,165	\$105,620	\$114,120	\$21,955	23.8%
Interdepartmental	\$3	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$665	\$756	\$850	\$850	\$94	12.4%
Appr. Fund Balance (b)	\$0	\$100,000	\$107,565	\$25,000	(\$75,000)	-75.0%
County Tax Levy (Credit)	\$343,810	\$327,113	\$327,113	\$353,113	\$26,000	7.9%
Total Revenue Sources	\$641,897	\$694,359	\$738,446	\$679,018	(\$15,341)	-2.2%
Expenditures						
Personnel Costs	\$419,305	\$437,656	\$437,303	\$450,454	\$12,798	2.9%
Operating Expenses (a)	\$184,301	\$220,412	\$331,211	\$191,166	(\$29,246)	-13.3%
Interdept. Charges	\$42,418	\$36,291	\$37,491	\$37,398	\$1,107	3.1%
Fixed Assets	\$5,994	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$652,018	\$694,359	\$806,005	\$679,018	(\$15,341)	-2.2%
Rev. Over (Under) Exp.	(\$10,121)	\$0	(\$67,559)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	0.00	0.51	0.51	0.51	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	5.00	5.51	5.51	5.51	0.00

- (a) The 2022 estimate for expenditures exceed the adopted budget mostly due to higher cost of ballots in 2022 and a 2021 carryovers of the Help America Vote Act (HAVA grant) totaling \$32,700. An ordinance or funds transfer may be requested before the end of the year.
- (b) The 2023 budget includes one-time general fund balance appropriations for the higher costs of ballots. The 2022 budget includes one-time general fund balance appropriation of \$100,000 for higher costs associated with the higher number of elections in even numbered years.

Major Departmental Strategic Plan Objectives:

Team Pillar: Best professionals serving the public in the best way

Objective 1: Through consistent, dedicated full-time staff, improve service to our customers both internally and externally.

The County Clerk's office continues to work to improve our contacts with our constituents both internally and externally. We will establish goals for our office asking every team member to take advantage of at least one of the Training opportunities offered by the County's Human Resources office in 2023.

Customer Service Pillar: High customer satisfaction

Objective 2: Provide personal, professional, and prompt response to customers in a consistent manner.

As public servants, the employees of the County Clerk's office are committed to providing services that reflect value, integrity, and performance in a consistent manner. The County Clerk's office continues to incorporate customer service survey data feedback in making improvements in serving our constituents. In 2022 we have added services to support our Spanish speaking population in hiring a bilingual team member and by providing reference documents on our website in both English and Spanish.

Quality Pillar: High standards of service excellence

Objective 3: Ensure voter confidence in the safety, security, and integrity of the election process for the constituents in Waukesha County.

The County Clerk's office is guided by state statutes and the Wisconsin Election Commission in acting as the coordinator for Waukesha County elections. The clerk's office will work with municipalities taking a proactive approach to improve communication in the county and increase training opportunities for poll workers to ensure the safety and security of elections. The County Clerk's office continues to respond to an ever increasing number of public records requests related to elections. A large portion of our election materials are located offsite in storage at one of the County owned buildings. We anticipate needing to work more closely with the County Facilities department to determine best practices in helping us respond to the public requests and the ongoing needs to safely and securely store the County's election related documents in the future.

Licensing

Program Description

The County Clerk’s Office issues marriage licenses to county residents and out-of-state couples marrying in Wisconsin, as provided in Wisconsin State Statutes. The clerk’s office administers the state’s dog-licensing program by coordinating dog license tags for all 37 municipalities while maintaining records within the dog license fund. The office serves as an Acceptance Office for passport applications under the direction of the U.S. State Department responsible for overseeing the county’s passport program, protecting the integrity of the application process, and providing a valuable service to our constituents. The County Clerk’s office also provides notary services as needed for various customers.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.17	2.17	2.17	2.17	0.00
General Government	\$143	\$0	\$0	\$0	\$0
Fine/Licenses	\$140,368	\$174,325	\$164,550	\$185,935	\$11,610
Charges for Services	\$14,263	\$19,005	\$19,620	\$19,120	\$115
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$85	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$5,620	\$0	\$0
County Tax Levy (Credit) (a)	(\$4,816)	(\$24,275)	(\$24,275)	(\$9,182)	\$15,093
Total Revenues	\$150,043	\$169,055	\$165,515	\$195,873	\$26,818
Personnel Costs	\$146,491	\$133,912	\$153,314	\$158,684	\$24,772
Operating Expenses	\$12,852	\$18,393	\$15,313	\$18,393	\$0
Interdept. Charges	\$18,287	\$16,750	\$16,750	\$18,796	\$2,046
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$177,630	\$169,055	\$185,377	\$195,873	\$26,818
Rev. Over (Under) Exp.	(\$27,587)	\$0	(\$19,862)	\$0	\$0

(a) The tax levy credit in this program area reduces the County Clerk’s overall tax levy need in the Elections program.

Program Highlights

Fines and licenses include marriage licenses, marriage waiver fees, and passport application fees. Marriage licenses are budgeted to increase by \$12,200 to \$135,900 for 2,090 marriage licenses. Passport application fees are budgeted to stay at the same level as 2022 with 1,354 passport applications at \$47,400. Postage for Passport mailings are budget to decrease nearly \$600.

Personnel costs are budgeted to increase \$24,800 mostly due to changes in employee benefit selections. Operating expenses remain unchanged at \$18,400. Interdepartmental charges increase by \$2,000 mainly related to End User Technology Charges.

Activity – This chart shows the number and fees of issued licenses, applications and passport photos by year.

	2019 Actual	2020 Actual*	2021 Actual*	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Marriage Licenses	1,771	1,672	1,791	1,900	1,900	2,090	190
Marriage Licenses Fee	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Domestic Partnerships	0	0	0	0	0	0	0
Passports Applications	1,289	435	547	1,354	1,100	1,354	0
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	1,049	398	518	1,050	960	1,050	0
Passport Photos Fee	\$11.99	\$11.99	\$14.29	\$14.29	\$15.00	\$15.00	\$0.71

* 2020 and 2021 Actuals were significantly impacted by the COVID-19 pandemic.

Elections

Program Description

The County Clerk’s Office is responsible for ensuring the safety, security, and integrity of the election process for the constituents in the county. The office programs electronic media, creates, proofs, orders and distributes ballots; and provides all necessary election supplies to 37 municipalities, school districts, and referendums. The county also generates and publishes state-required election notices, and maintains and files all necessary reports for 11 Waukesha County “Relier” municipalities on the statewide WisVote System, ensuring they are in compliance with the requirements of federal law and state statutes. The County Clerk’s office electronically receives unofficial election results on election night and posts results on the county’s website. The County Clerk chairs the County Board of Canvass that certifies the official results for federal, county, state, and multi-jurisdictional Judges.

	2021 Actual	2022 Budget	2022 Estimate (a)	2023 Budget	Budget Change
Staffing (FTE)	2.33	2.84	2.84	2.84	0.00
General Government	\$74,040	\$0	\$32,748	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$68,508	\$73,000	\$86,000	\$95,000	\$22,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$0	\$100,000	\$101,945	\$25,000	(\$75,000)
County Tax Levy (Credit)	\$301,107	\$302,394	\$302,394	\$314,597	\$12,203
Total Revenues	\$443,655	\$475,394	\$523,087	\$434,597	(\$40,797)
Personnel Costs	\$229,512	\$258,840	\$241,927	\$248,286	(\$10,554)
Operating Expenses (a)	\$170,005	\$200,119	\$314,698	\$170,873	(\$29,246)
Interdept. Charges	\$21,088	\$16,435	\$17,635	\$15,438	(\$997)
Fixed Assets	\$5,994	\$0	\$0	\$0	\$0
Total Expenditures	\$426,599	\$475,394	\$574,260	\$434,597	(\$40,797)
Rev. Over (Under) Exp.	\$17,056	\$0	(\$51,173)	\$0	\$0

- (a) The 2022 estimate for expenditures exceed the adopted budget mostly due to the higher cost of election ballots in 2022 and 2021 carryovers of the Help America Vote Act (HAVA) grant.
- (b) Reflects additional fund balance to cover increased costs of election ballots.

Program Highlights

Charges for services revenue is budgeted to increase \$22,000 to \$95,000 for municipal election service charges related to the higher cost of ballots. Fund balance is budgeted at \$25,000 to help offset the higher costs of ballots. The decrease of \$75,000 is due to lower election program expenditures in 2023 related to two fewer budgeted elections.

Personnel costs are budgeted to decrease \$10,600 mostly due to employee benefit selections. Operating expenses decreases \$29,200 mostly due to lower election costs. There will be two fewer regular elections in 2023, however, the lower odd year costs are offset by the higher cost of ballots.

Activity

	2019	2020	2021	2022*	2023
Number of Waukesha County Registered Voters as certified in January	267,113	260,311	296,544	276,697	297,000
Number of Regular Elections	2	4	2	4	2
Number of Special Elections	2	2	1	0	0
Total	4	6	3	4	2

* Estimate

Legislative Support and Administrative Services

Program Description

The County Clerk serves as the clerk for the County Board. The clerk’s office serves as the custodian archiver for all records of the County Board of Supervisors and other county-related records required by state statutes. It posts agendas and minutes on the county’s website, and publishes county ordinances with the authorized legal publication. The clerk’s office also responds to open records requests, assists in researching County Board proceedings, and chronicles any claims filed against the county. The County Clerk’s office is responsible for registering all county owned vehicles and maintain title records for the same.

Administrative services is also responsible for publishing a yearly Directory of Public Officials, which is distributed and posted on the county’s website, as well as compiling an Annual Proceedings book for the Board of Supervisors. The office is responsible for preparing a fiscally responsible annual budget. It actively works with the county and County Board on areas of mutual interest such as business continuity, the county accounting system, and internal audit.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.50	0.50	0.50	0.50	0.00
General Government	\$59	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$38	\$160	\$0	\$0	(\$160)
Interdepartmental	\$3	\$0	\$0	\$0	\$0
Other Revenue	\$580	\$756	\$850	\$850	\$94
Apr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$47,519	\$48,994	\$48,994	\$47,698	(\$1,296)
Total Revenues	\$48,199	\$49,910	\$49,844	\$48,548	(\$1,362)
Personnel Costs	\$43,302	\$44,904	\$42,062	\$43,484	(\$1,420)
Operating Expenses	\$1,444	\$1,900	\$1,200	\$1,900	\$0
Interdept. Charges	\$3,043	\$3,106	\$3,106	\$3,164	\$58
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$47,789	\$49,910	\$46,368	\$48,548	(\$1,362)
Rev. Over (Under) Exp.	\$410	\$0	\$3,476	\$0	\$0

Program Highlights

Charges for services revenue are reduced \$160 to \$0. Other revenue from the hardcopy sales of the Directory of Public Officials is budgeted to increase about \$100.

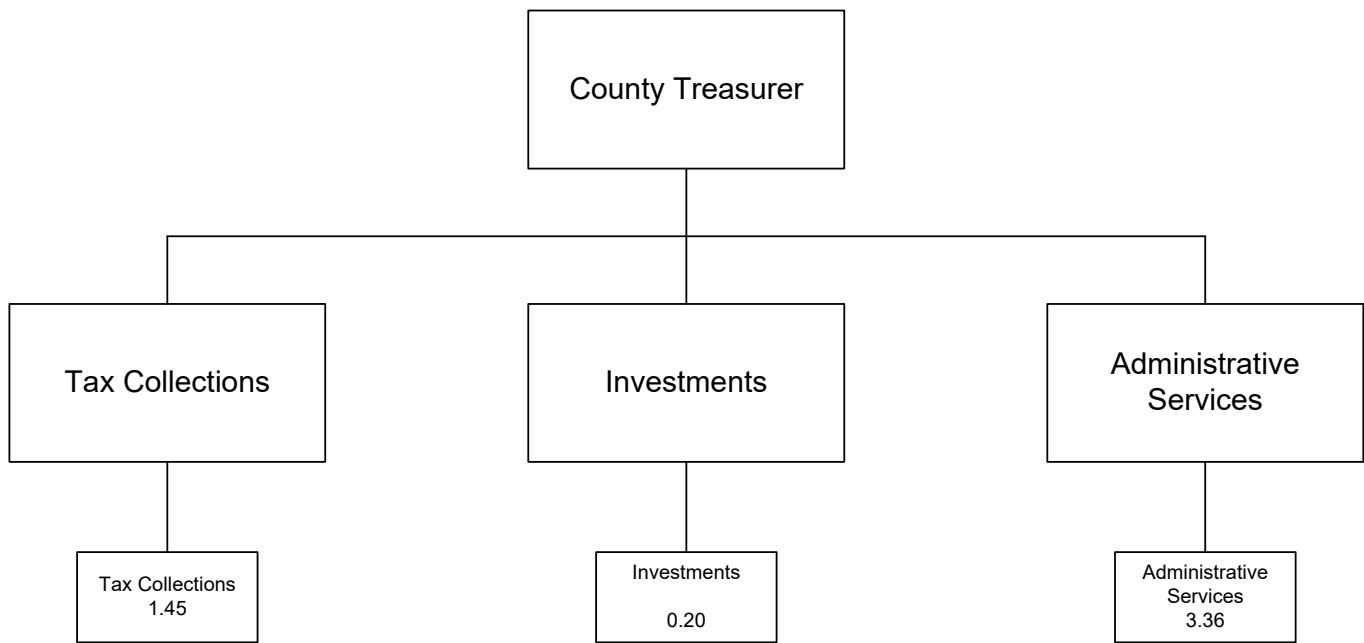
Personnel costs are budgeted to decrease \$1,400 mostly related to employee selection of benefits.

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County Treasurer

COUNTY TREASURER'S OFFICE

FUNCTION / PROGRAM CHART



5.01 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

The mission of the County Treasurer's office is to provide efficient, courteous service and maintain accurate records, while upholding the fiduciary and statutory responsibilities required of the office.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (e)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$500,000	\$500,000	\$500,000	\$0	0.0%
Fine/Licenses	\$178,463	\$145,000	\$145,000	\$164,566	\$19,566	13.5%
Charges for Services	\$104,594	\$121,500	\$141,020	\$145,500	\$24,000	19.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a) (c)	\$3,534,648	\$4,773,946	\$4,001,046	\$4,683,946	(\$90,000)	-1.9%
Appr. Fund Balance (d)	\$660,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy (Credit) (b)	(\$5,029,850)	(\$4,908,556)	(\$4,908,556)	(\$4,858,556)	\$50,000	N/A
Total Revenue Sources	(\$552,145)	\$751,890	(\$1,490)	\$755,456	\$3,566	0.5%
Expenditures						
Personnel Costs	\$448,831	\$464,238	\$447,306	\$464,482	\$244	0.1%
Operating Expenses	\$113,115	\$159,070	\$153,562	\$160,210	\$1,140	0.7%
Interdept. Charges	\$136,821	\$128,582	\$127,582	\$130,764	\$2,182	1.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$698,767	\$751,890	\$728,450	\$755,456	\$3,566	0.5%
Rev. Over (Under) Exp.	(\$1,250,912)	\$0	(\$729,940)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	5.01	5.01	5.01	5.01	0.00

- (a) For budget comparison purposes, the 2021 actual investment income revenues reported here do not agree to the Annual Comprehensive Financial Report, which includes year-end market to market values of investments as required by Generally Accepted Accounting Principles (GAAP).
- (b) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.
- (c) The 2022 revenues are projected to underperform the 2022 adopted budget as a result of expected lower interest and penalty collected on delinquent property taxes.

(d) Fund balance appropriation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Phase-in lower interest and penalty on delinquent taxes	\$160,000	\$120,000	\$120,000	\$120,000
Phase-in lower investment income revenue	\$500,000	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$660,000	\$120,000	\$120,000	\$120,000

- (e) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

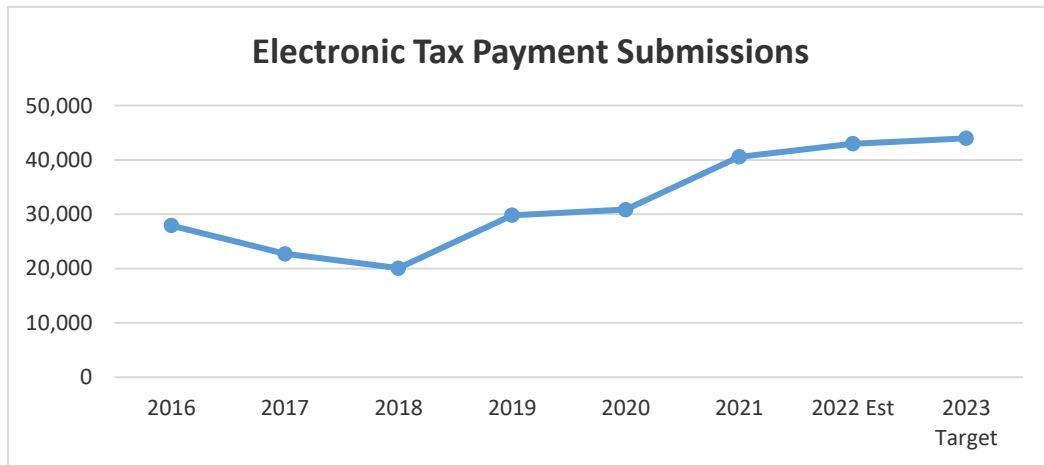
Quality Pillar: High standards of service excellence

Objective 1: Receive Tax Data Electronically

Alleviate manual entry and reduce costs by working cooperatively with financial institutions and mortgage companies to acquire payment data in a format for electronic import into our tax system.

An increasing number of payments submitted electronically will indicate improved efficiency, improved cash flow, and reduced costs. Based on analysis of electronic submission of 2021 and 2022 tax payments, a 2023 target (estimate) is shown below:

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
# Tax payments received electronically	40,572	33,000	43,000	44,000
Projected estimated cost savings	\$7,303	\$5,940	\$7,740	\$7,920



Program Description

The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the county. Contractual agreements exist with fifteen municipalities to collect first installment property taxes. Second installment taxes are collected for thirty-three of the thirty-seven municipalities. The office also collects delinquent taxes and, as necessary, forecloses and sells foreclosed properties according to Wisconsin Statutes.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.45	1.45	1.45	1.45	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$178,463	\$145,000	\$145,000	\$164,566	\$19,566
Charges for Services	\$102,744	\$120,000	\$139,520	\$144,000	\$24,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,692,780	\$1,875,000	\$1,499,746	\$1,785,000	(\$90,000)
Appr. Fund Balance	\$160,000	\$120,000	\$120,000	\$120,000	\$0
County Tax Levy (Credit) (a)	(\$2,108,570)	(\$1,988,698)	(\$1,988,698)	(\$1,933,731)	\$54,967
Total Revenues	\$25,417	\$271,302	(\$84,432)	\$279,835	\$8,533
Personnel Costs	\$113,988	\$118,220	\$117,053	\$122,048	\$3,828
Operating Expenses	\$72,591	\$97,271	\$91,763	\$98,000	\$729
Interdept. Charges	\$59,550	\$55,811	\$56,811	\$59,787	\$3,976
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$246,129	\$271,302	\$265,627	\$279,835	\$8,533
Rev. Over (Under) Exp.	(\$220,712)	\$0	(\$350,059)	\$0	\$0

(a) Revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.

Program Highlights

Fines/licenses is budgeted to increase \$19,600 to \$164,600. This relates to a \$19,600 increase in agricultural use conversion penalties.

Charges for services is budgeted to increase \$24,000 to \$144,000. This relates to a \$24,000 increase in municipal charge – tax processing fees due to the addition of two new municipal contracts for the town of Lisbon and the village of Elm Grove.

Other revenue is budgeted to decrease \$90,000 to \$1,785,000. This relates to a \$50,000 decrease in interest and penalty on delinquent taxes to be closer to actual revenues received and \$40,000 decrease in profit – tax deed sale revenue, as a result of the new state law that limits the County's ability to keep profits on foreclosed properties.

Fund balance is budgeted to offset the lower interest and penalties on delinquent taxes revenue, while the revenue is being phased down over multiple years.

Personnel costs are budgeted to increase by \$3,800 primarily related to costs to continue the 1.45 FTE.

Operating expenses are budgeted to increase by \$700, which includes an increase of \$4,000 in postage offset by a decrease of \$3,300 in reimbursement for personal property tax.

Interdepartmental charges are budgeted to increase by nearly \$4,000, which includes an increase of \$1,900 for Microsoft licensing, \$1,500 in postage, \$500 for DOA-Business Office charges, \$300 for administrative overhead, offset by a decrease of \$300 for computer maintenance.

Tax Collection (cont.)

Activity

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have been steadily decreasing due to an increase in mortgage companies requiring escrow for property taxes.

Interest and Penalty Earned on Delinquent Taxes

	2017	2018	2019	2020	2021	2022 Est.
Interest	\$1,206,415	\$1,069,712	\$934,473	\$918,872	\$1,081,201	\$884,424
Penalty	\$590,136	\$529,332	\$464,292	\$459,469	\$527,522	\$442,212
TOTAL	\$1,796,551	\$1,599,044	\$1,398,765	\$1,378,341	\$1,608,723	\$1,326,636

Activity

The Treasurer's office collected first installment taxes for fifteen municipalities in the 2021-2022 tax years. The dollars collected increased by \$35.5 million to \$198.9 million. A contractual agreement is established and fees are charged to the municipality for this service. The fees assessed to municipalities offset direct costs associated with the process of collection, such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

Property Taxes Dollars Collected under Municipal Contracts

Municipality	2016-17	2017-18	2018-19	2019-2020	2020-2021	2021-2022
City of Delafield	\$16,400,000	\$16,359,735	\$15,838,433	\$16,669,029	\$17,898,935	\$17,842,112
Town of Brookfield	\$11,712,127	\$12,385,383	\$12,994,155	\$13,868,953	\$12,899,933	\$13,702,997
Town of Delafield	\$0	\$0	\$0	\$15,589,170	\$16,346,718	\$16,613,445
Town of Lisbon	\$0	\$0	\$0	\$0	\$0	\$15,971,998
Village of Dousman	\$2,757,808	\$2,880,241	\$2,880,808	\$3,008,760	\$3,177,528	\$3,081,631
Village of Elm Grove	\$0	\$0	\$0	\$0	\$0	\$18,953,722
Village of Lac La Belle	\$1,505,482	\$1,542,249	\$1,483,172	\$1,476,409	\$1,596,335	\$1,640,038
Village of Lannon	\$1,598,443	\$1,552,422	\$1,515,347	\$1,622,468	\$1,630,044	\$2,034,387
Village of Menomonee Falls	\$66,247,670	\$67,393,553	\$66,106,014	\$64,698,167	\$68,236,820	\$68,057,077
Village of Merton	\$4,990,498	\$5,060,346	\$4,832,939	\$4,959,055	\$5,191,687	\$4,856,317
Village of Nashotah	\$2,142,525	\$2,118,636	\$2,052,978	\$2,072,757	\$2,159,055	\$2,156,118
Village of Oconomowoc Lake	\$4,061,548	\$4,499,730	\$3,939,989	\$4,102,400	\$4,291,662	\$4,602,676
Village of Pewaukee	\$12,601,242	\$12,757,647	\$12,154,302	\$12,980,778	\$13,474,437	\$13,170,313
Village of Wales	\$4,911,336	\$5,051,693	\$5,077,237	\$5,013,801	\$5,107,867	\$5,399,480
Village of Waukesha	\$9,856,207	\$10,164,105	\$9,609,622	\$10,827,874	\$11,317,057	\$10,792,792
Total	\$138,784,886	\$141,765,740	\$138,484,996	\$156,889,621	\$163,328,078	\$198,875,103

Program Description

The county cash balances are invested using the State’s Local Government Investment Pool, Aaa/AAA money market funds, and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the county’s adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity, and to maximize the return on investment.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.20	0.20	0.20	0.20	0.00
General Government	\$0	\$500,000	\$500,000	\$500,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,840,413	\$2,897,646	\$2,500,000	\$2,897,646	\$0
Appr. Fund Balance	\$500,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$3,305,400)	(\$3,304,009)	(\$3,304,009)	(\$3,305,171)	(\$1,162)
Total Revenues	(\$964,987)	\$93,637	(\$304,009)	\$92,475	(\$1,162)
Personnel Costs	\$23,219	\$23,763	\$21,228	\$21,593	(\$2,170)
Operating Expenses	\$22,015	\$24,500	\$24,500	\$24,500	\$0
Interdept. Charges	\$44,337	\$45,374	\$45,374	\$46,382	\$1,008
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$89,571	\$93,637	\$91,102	\$92,475	(\$1,162)

Rev. Over (Under) Exp.	(\$1,054,558)	\$0	(\$395,111)	\$0	\$0
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(a) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.

Program Highlights

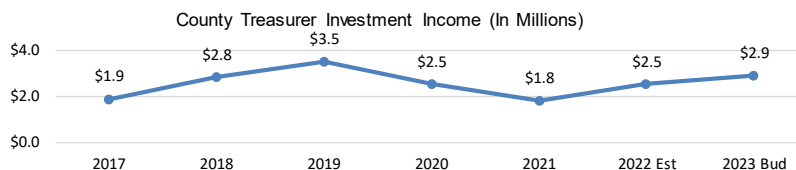
Other revenue consists of investment income, which remains unchanged from the 2022 budgeted level of \$2.9 million. The 2023 budget consists of \$500,000 of federal funding from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, which allows for recovery of lost revenue following the pandemic (budgeted in general government revenue, above).

Personnel costs decrease by \$2,200 consisting of lower health insurance costs offset by costs to continue the 0.20 FTE.

Interdepartmental charges are budgeted to increase \$1,000 primarily related to an increase for the DOA-Business Office charges and a small increase in telephone fixed charges.

Activity

Investment income in 2021 was at \$1.8 million. Interest rates remained low throughout 2021 and are expected to increase slightly throughout 2022.



Administrative Services

Program Description

The Administrative Services division is responsible for coordinating and providing efficient administrative/ clerical support. The office collects and receipts departmental monies for the County and disburses all checks and payments.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.36	3.36	3.36	3.36	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,850	\$1,500	\$1,500	\$1,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,455	\$1,300	\$1,300	\$1,300	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$384,120	\$384,151	\$384,151	\$380,346	(\$3,805)
Total Revenues	\$387,425	\$386,951	\$386,951	\$383,146	(\$3,805)
Personnel Costs	\$311,624	\$322,255	\$309,025	\$320,841	(\$1,414)
Operating Expenses	\$18,509	\$37,299	\$37,299	\$37,710	\$411
Interdept. Charges	\$32,934	\$27,397	\$25,397	\$24,595	(\$2,802)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$363,067	\$386,951	\$371,721	\$383,146	(\$3,805)
Rev. Over (Under) Exp.	\$24,358	\$0	\$15,230	\$0	\$0

Program Highlights

Personnel costs decrease by \$1,400, primarily due to lower health insurance costs offset by costs to continue the 3.36 FTE.

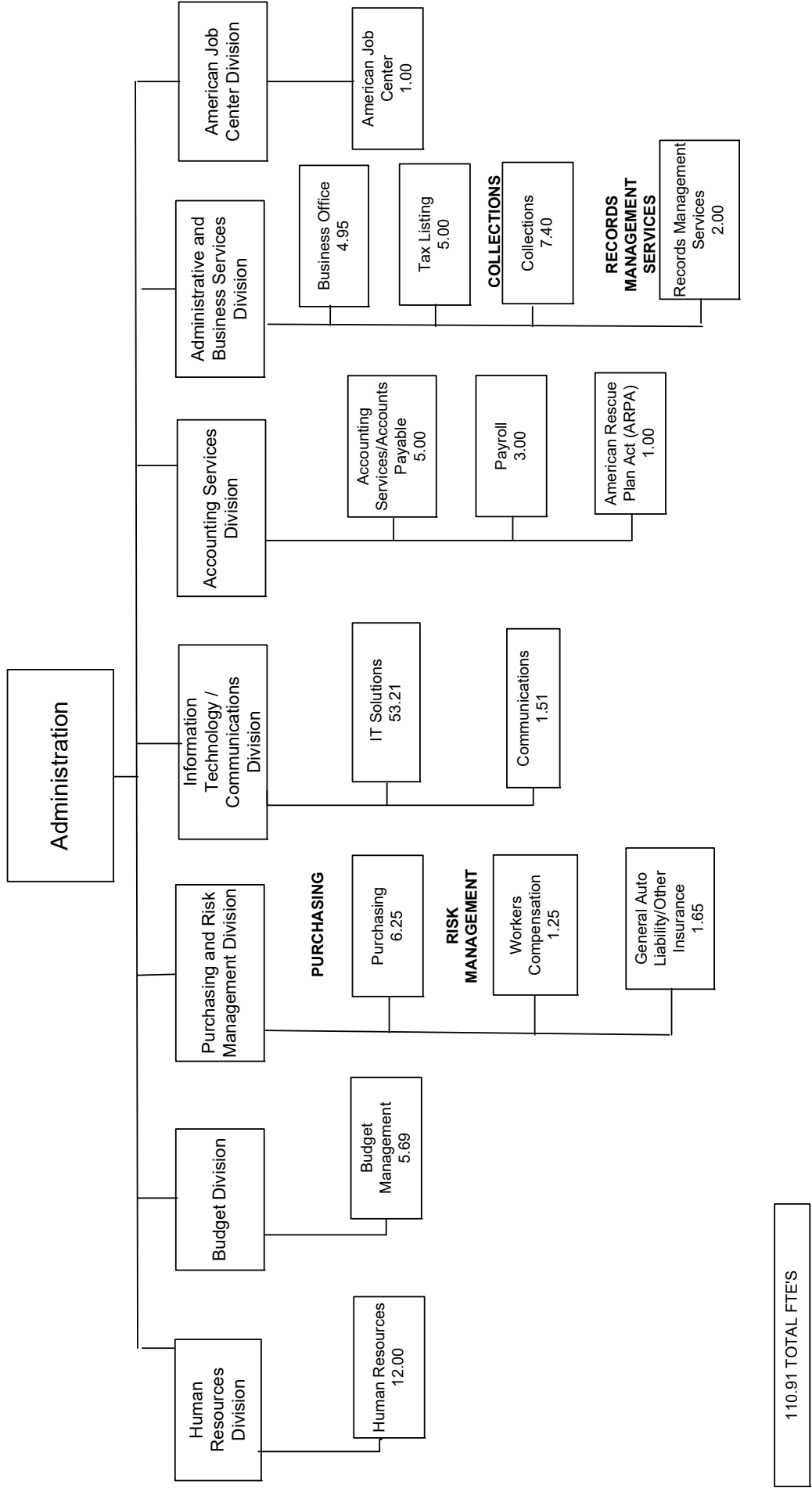
Operating expenses are budgeted to increase by \$400 related to an increase in office equipment repair/maintenance costs.

Interdepartmental charges are budgeted to decrease by \$2,800 related to decreases in postage of \$2,000, computer maintenance of \$500, computer replacement of \$200, and small decreases in office supplies and records storage and retrieval costs offset by a small increase in telephone fixed costs.

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



110.91 TOTAL FTES

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
 2. See Stats/Trends Section for position detail.

All Funds

Administration

Statement of Purpose

Statement of Purpose

The mission of the Department of Administration (DOA) is to assist other county departments and provide county-wide standards and support systems for human resources, financial management, information technology, procurement and other internal support services. The department promotes and initiates enhancements and efficiencies of internal service operations, which enables better services to other county departments and ultimately the citizens of Waukesha County.

Financial Summary	2021 Actual	2022 Adopted Budget (e)	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
General Fund (a)						
Revenues	\$2,275,146	\$2,364,313	\$2,391,957	\$2,469,755	\$105,442	4.5%
County Tax Levy (b)	\$3,358,448	\$3,243,365	\$3,243,365	\$3,338,250	\$94,885	2.9%
Expenditures	\$5,412,847	\$5,607,678	\$5,471,283	\$5,808,005	\$200,327	3.6%
Rev. Over (Under) Exp.	\$220,747	\$0	\$164,039	\$0	\$0	N/A
End User Technology Fund (a)						
Revenues	\$7,443,808	\$8,583,895	\$8,739,746	\$8,994,929	\$411,034	4.8%
County Tax Levy (b)	\$1,641,956	\$1,399,128	\$1,399,128	\$1,379,243	(\$19,885)	-1.4%
Expenditures	\$8,093,889	\$9,940,105	\$9,640,354	\$10,334,870	\$394,765	4.0%
Operating Inc./Loss (c)	\$991,875	\$42,918	\$498,520	\$39,302	(\$3,616)	-8.4%
Risk Management						
Revenues	\$3,097,972	\$3,269,798	\$3,286,673	\$3,441,755	\$171,957	5.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,165,113	\$3,269,798	\$3,269,493	\$3,441,755	\$171,957	5.3%
Operating Inc./Loss	(\$67,141)	\$0	\$17,180	\$0	\$0	N/A
Collections						
Revenues	\$1,015,167	\$1,006,666	\$976,635	\$1,022,445	\$15,779	1.6%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$929,712	\$1,006,666	\$925,428	\$1,022,445	\$15,779	1.6%
Operating Inc./Loss	\$85,455	\$0	\$51,207	\$0	\$0	N/A
American Job Center						
Revenues	\$281,158	\$347,180	\$299,835	\$307,309	(\$39,871)	-11.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$239,511	\$347,180	\$299,835	\$307,309	(\$39,871)	-11.5%
Rev. Over (Under) Exp.	\$41,647	\$0	\$0	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$35,673	\$118,047	\$414,356	\$552,730	\$434,683	368.2%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$35,674	\$118,047	\$414,356	\$552,730	\$434,683	368.2%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$14,148,924	\$15,689,899	\$16,109,202	\$16,788,923	\$1,099,024	7.0%
County Tax Levy (b)	\$5,000,404	\$4,642,493	\$4,642,493	\$4,717,493	\$75,000	1.6%
Expenditures	\$17,876,746	\$20,289,474	\$20,020,749	\$21,467,114	\$1,177,640	5.8%
Rev. Over (Under) Exp.	\$262,394	\$0	\$164,039	\$0	\$0	N/A
Operating Inc./Loss (a)	\$1,010,189	\$42,918	\$566,907	\$39,302	(\$3,616)	-8.4%
Position Summary (FTE)						
Regular Positions (d)	93.58	103.00	103.00	107.50	4.50	
Extra Help	4.60	4.00	4.00	3.40	(0.60)	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	98.19	107.01	107.01	110.91	3.90	

- (a) The 2021 Actual and the 2022 Budget for General Fund and End User Technology Fund (EUTF) have been restated to move the General Fund-Solutions budget into the EUTF budget and to move 0.50 FTE Financial Analyst position from the Business Services program into the EUTF budget. The purpose of the move is to reflect the total cost of county-wide technology in one fund for greater transparency. This move also facilitates the management of technology expenses as they are in one fund.
- (b) County tax levy in total for DOA is increasing by \$75,000. Tax levy is now budgeted in the General Fund and the End User Technology Fund budgets due to the transition of the Solutions budget from DOA General Fund to EUTF.
- (c) The goal for the copier replacement program is to break even across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.
- (d) 2023 position changes include the creation of 3.00 FTE information technology technicians (creation of 2.00 FTE and a refund of 1.00 FTE) in EUTF which were previously contract employees. The creation of 1.00 FTE information technology technician and 1.00 FTE senior information technology professional in EUTF to support the BAS team. These position increases are partially offset by the unfunding of 0.50 FTE administrative assistant position.
- (e) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Current Capital Projects

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '22	Estimated Operating Impact	A = Annual T = One-Time
202215	ERP System Implementation (a)(b)(c)(d)	Y	2026	\$3,950,000	5%	\$95,000	A

- (a) Coordinated project with departments county-wide.
- (b) Project 202215 is partially replacing project 201617.
- (c) The development of this project has been identified as a need because in late 2018, the County's HRIS software system was acquired by another company. The County was notified that the software platform that was being implemented may continue to be supported in the future but will not be enhanced. The County conducted a fit analysis to determine if the system that was being proposed to transition to would meet the County's needs now and in the future and it was determined that the software would not meet the County's needs. In November 2021, it was announced that the vendor that purchased the financial system will also no longer enhance or develop the product further which places the County at risk if the company decides not to maintain the software. Lastly, the current time and attendance system has been costly to maintain and update for departments with 24 hour operations.
- (d) In June 2022, the County Board approved the utilization of American Rescue Plan Act funds to replace the current time and attendance, human resource information system, and financial systems. County is also looking for this implementation to result in more streamlined processes and better integration across the three systems.

Fund Purpose

The General Fund is the primary operating fund of the county. It accounts for resources traditionally associated with governments and includes all revenues not required to be processed through another fund. Most General Fund revenue comes from taxes, but the fund also receives charges for service user fees, intergovernmental revenues, and other revenues.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (e)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$787,178	\$822,341	\$833,410	\$814,385	(\$7,956)	-1.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$213,704	\$217,889	\$221,369	\$229,402	\$11,513	5.3%
Interdepartmental	\$1,098,846	\$1,124,083	\$1,137,118	\$1,193,968	\$69,885	6.2%
Other Revenue	\$121,668	\$122,000	\$122,060	\$122,000	\$0	0.0%
Appr. Fund Balance (a)	\$53,750	\$78,000	\$78,000	\$110,000	\$32,000	41.0%
County Tax Levy (Credit) (b)(c)(d)	\$3,358,448	\$3,243,365	\$3,243,365	\$3,338,250	\$94,885	2.9%
Total Revenue Sources	\$5,633,594	\$5,607,678	\$5,635,322	\$5,808,005	\$200,327	3.6%
Expenditures (b)(c)(d)						
Personnel Costs	\$4,260,902	\$4,423,234	\$4,341,710	\$4,485,647	\$62,413	1.4%
Operating Expenses (a)	\$867,871	\$1,002,886	\$945,355	\$1,101,172	\$98,286	9.8%
Interdept. Charges	\$284,074	\$181,558	\$184,218	\$221,186	\$39,628	21.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$5,412,847	\$5,607,678	\$5,471,283	\$5,808,005	\$200,327	3.6%
Rev. Over (Under) Exp.	\$220,747	\$0	\$164,039	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	43.95	43.65	43.65	43.20	(0.45)
Extra Help	0.69	0.69	0.69	0.69	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	44.64	44.34	44.34	43.89	(0.45)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
(a) Fund balance appropriation				
Diversity program	\$28,000	\$28,000	\$28,000	\$10,000
Carryovers and Open Purchase Orders	\$15,750	\$0	\$0	\$0
Prior year cafeteria vending commission café subsidy	\$10,000	\$10,000	\$10,000	\$0
Purchasing procurement system acquisition	\$0	\$40,000	\$40,000	\$0
Compensation Study	\$0	\$0	\$0	\$100,000
Total Fund Balance Appropriation:	\$53,750	\$78,000	\$78,000	\$110,000

- (b) The 2023 Department of Administration General Fund budget includes the removal of the Administrative Services program. Budgets have been restated for comparison purposes. Staff and operating expenses have been allocated to the program where they do the majority of their work or the expense resides. This includes the transfer of:
 - 3.00 FTE Administrative Specialists and 2.00 FTE Human Resources Assistants to Human Resources program;
 - 1.00 FTE Administrative Specialist to the Business Services program;
 - 2.00 FTE Administrative Specialists to the Purchasing program; and
 - 0.10 FTE Business Services Manager to the Business Services program.
- (c) The 2021 Actual and the 2022 Budget for General Fund and End User Technology Fund (EUTF) have been restated to move the General Fund-Solutions budget into the EUTF budget and to move 0.50 FTE Financial Analyst position from the Business Services program into the EUTF budget. The purpose of the move is to reflect the total cost of county-wide technology in one fund for greater transparency. This move also facilitates the management of technology expenses as they are in one fund.
- (d) The 2023 budget includes the unfund of 0.50 FTE Administrative Assistant allocated to DOA General Fund (0.45 FTE) and EUTF-Communication (0.05 FTE).
- (e) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Information Technology Security Improvements

Continue implementation of information governance and security strategies to improve county-wide cyber security controls to meet industry benchmarks. This includes:

- Offsite cloud copy of data backups;
- Implement recommended security practices that meet Center for Internet Security (CIS) controls;
- End-point security services, providing 24/7/365 managed threat detection and response, and;
- Continued staff education on information technology security.

Objective 2: Improve Customer Service

The Department of Administration strives to provide exemplary customer service to all internal and external customers and achieve a 5 out of 5 on a customer satisfaction survey with respect to accessibility, accuracy, attitude, operations, timeliness, and communication. Although the Department strives to achieve this rating, this standard may not be possible to attain so the Department works to achieve a minimum rating of 4.65 out of 5.

Enhance communication efforts with DOA customers (department heads, budget preparers, and financial staff) by creating or updating key financial information to address departmental needs.

Performance Measures:

	2021 Actual	2022 Estimate	2023 Estimate
Customer Satisfaction Rating	4.77	4.65	4.65
Number of DOA Customer Enhancements	2	2	2

Quality Pillar: High standards of service excellence

Objective 3: LEAN – Continuous Improvement

Continue Waukesha Continuous Improvement (CI) initiative to sustain engagement through training of county employees that are interested in leading a project or participating in a project while obtaining a white, yellow, or green belt. Further encourage and develop existing LEAN trained employees to conduct projects or other LEAN-CI activities such as PDSA, 5S, Kaizen or other endeavors that lead to more regular incremental improvements. Develop a new training plan that continues white, yellow, and green belt training and also incorporates other annual training to build, support and sustain engagement amongst leaders and employees in Continuous Improvement.

2021 LEAN-CI Initiative Accomplishments:

1. Intro to Lean-CI Class
2. Lean-CI Leader/Project Sponsor Class
3. Lean-CI Beginner Skills Class
4. Lean-CI Advanced Skills Class
5. Yellow Belt Refresher Class
6. Yellow Belt/White Belt Classes
7. Green Belt Class at WCTC
8. Revisited and updated Department Tactical Team Lead responsibilities and held 2 TTL meetings
9. Successful migration of Lean-CI site to SharePoint Online
10. Worked with new WCTC Lean Instructor to acclimate him to our Lean-CI initiative

Objective 4: Review Northview Huber Facility

Administration will participate in an interdepartmental workgroup consisting of representatives from the Sheriff’s Department, Courts, District Attorney, Administration and Health and Human Services for purpose of recommending changes resulting from the discontinuation of operations at the Northview Huber facility by year end 2023. Final recommendation is required by May 1, 2023.

Team Pillar: Best professionals serving the public in the best way

Objective 5: Conduct comprehensive salary and benefits study

Conduct a comprehensive salary and benefits study in the first half of 2023. Implement recommendations mid-2023 and with the 2024 budget. The prior study was completed in 2018 and recommendations were implemented mid-2018 and in the 2019 budget. The Human Resources (HR) division reviews and monitors regrettable turnover, and new hire salary placements to determine the overall effectiveness of the compensation system.

Performance Measures:

1. Conduct an updated comprehensive salary and benefits study in quarter 1 and 2. Implement recommendations mid-2023 and in the 2024 budget.
2. Review and update trend data on regrettable turnover.
3. Monitor the effectiveness of the salary plan by reviewing new hire salary placement and penetration into the salary range.

	2018 Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Estimate
Regrettable Turnover *	4.95%	4.78%	4.89%	7.6%	10.0%	9.0%

*Regrettable Turnover is defined as employees who left county employment and the county had planned to retain. Regrettable turnover includes voluntary separation by individuals who are top performers or high potential employees or where the separation is from a key position for which a possible successor has not been previously identified.

Objective 6: New Hire Engagement and Employee Professional Development

Develop and implement programs, communication strategies, employee training and development resources, which will assist in the engagement and development of both the current workforce and newly hired employees.

Performance Measures:

1. Ensure overall effectiveness of HR and department onboarding systems through a survey of new hires at 60, 90, and 180 day marks.
2. Increase and maintain the number of employees participating in employee development programs using 2018 enrollment data as a foundation. These included trainings regarding technology, equal employment opportunity/Diversity, LEAN, Management U, StrengthsFinders, Effective Supervision, Leadership Mentoring, Studer Leadership and Skill Development Institutes, Service Excellence and Leadership Foundations, and Standards of Service Excellence certificate.

	2018 Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Estimate
Survey results of new hires on on-boarding effectiveness *	4.67	4.54	4.62	4.60	4.60	4.60
# of employees participating in learning sessions**	1,496	1,263	1,550	2,213	2,200	2,250

* This is an aggregate score for completed surveys that are issued on a 60-day, 90-day and 180-day interval. The effectiveness score is evaluated on a five-point scale.

** Number of employees include count of employees attending multiple events.

Objective 7: Department of Administration Employee Communication--Engagement and Development

Achieve a rating of 85% or higher on the annual County-Wide Strategic Planning Survey for the statement: "Information and knowledge are openly shared within my department."

Communication efforts are enhanced by maintaining accurate policies and procedures, timely training, employee rounding, as well as division/department staff meetings. Review and update existing policies to ensure that they continue to provide appropriate direction to staff and provide training on updated policies.

	2017	2018	2019	2020	2021	2022 Estimate	2023 Estimate
Information and Knowledge are Shared Openly	76.2%	85.3%	82.0%	92.5%	90.8%	88%	88%
Number of Organizational Policies				112**	107	110	110
Number of existing policies reviewed and updated	4	13	6	26	17	25	15
Training/Communication provided to staff on updated policies*						5	5

*Training on updated policies provided to leaders through Management U University during the year.

**Pandemic Policy created in 2020 with 21 appendices – 52 updates made.

Objective 8: Implementation of Enterprise Resource Planning (ERP) System

Implementation of a county-wide integrated enterprise resource planning (ERP) system which includes time and attendance, human resources information system and financial management information system.

Performance Measures:

1. Successful implementation of selected ERP software as measured by project close and implementation of all interfaces and modules.
2. Implementation will include County-wide stakeholder input to identify opportunities for continuous process improvement to take advantage efficiencies of an integrated system.

Objective 9: Department of Administration Employee Survey--Rewards and Recognition

Achieve a rating of 90% or higher on the annual County-Wide Strategic Planning Survey for the statement: "I understand I can be recognized for extra effort while demonstrating the county's core values."

	2017	2018	2019	2020	2021	2022 Estimate	2023 Estimate
Recognized for extra effort while demonstrating the county's core values	79.5%	97.3%	92.3%	92.5%	96.5%	94%	94%

Health and Safety Pillar: Ensure well-being

Objective 10: Promote Health and Wellbeing of the County Workforce

Develop programming that meets the needs of employees and decreases inflationary pressure on benefit costs. In 2023, the focus will be to continue to investigate, implement, and evaluate the effectiveness of options to further disrupt the cost of healthcare through collaboration with benefit partners, such as the Health and Wellness Center, pharmacy benefit manager, and health plan administrator.

The county will continue to promote programming such as disease management programs, financial education and awareness, and healthy minds.

The county will investigate and implement offering voluntary benefits to employees to help round out the total employee benefits package in efforts to attract and retain valuable employees.

Performance Measures:

1. Maintain health insurance costs that are below medical inflationary trends.
2. Maintain employee health and Wellness Center utilization of employees, spouses and children.

Year	Medical Inflation Rate	County Increase	Health Center Utilization		
2017	9.0%	5.0%	Year	Total Visits	Unique Patients
2018	7.9%	5.0%	2017	5,653	1,526
2019	7.0%	0.0%	2018	5,305	1,795
2020	7.0%	5.0%	2019	5,664	1,870
2021	7.0%	13.0%	2020	5,642	1,424*
2022	6.5%	2.2%	2021	6,302	1,409

*Personal health only. Prior years reflected occupational and personal health.

- Implement programs in areas of stress management, disease management and financial education. Create an incentive match campaign for the 457 Deferred Compensation to engage and motivate non-enrolled employees to join and to encourage current participants to increase contributions. Funds for the incentive match will be used from deferred compensation administrative allowance account.

	2019 Benchmark	2020 Actual	2021 Actual	2022 Estimate	2023 Estimate
Participation in Healthy Minds	80	0	46	32	30
Participation in Money University	185	Not held due to COVID	Not held due to COVID	Not held due to COVID	200
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA			Benchmark year 91	95	120

- Improve or maintain overall risk factor outcomes in the annual health risk assessment program for employees and spouses enrolled in the County's health insurance. Review will compare a 3-year rolling cohort group.

# Risk Factors	2019 HRA		2021 HRA		Change in Participants
	# Participants	% of Total	# Participants	% of Total	
0 Risk Factor	365	28%	336	26%	-29
1 Risk Factor	317	24%	318	24%	1
2 Risk Factor	290	22%	310	24%	20
3 Risk Factor	186	14%	202	16%	16
4 Risk Factor	99	8%	75	6%	-24
5 Risk Factor	33	3%	42	3%	9
6 Risk Factor	8	1%	14	1%	6
7 Risk Factor	3	0%	3	0%	0
8 Risk Factor	0	0%	1	0%	1
9 Risk Factor	0	0%	0	0%	0
Total (a)	1,301		1,301		

(a) This cohort group includes individuals who participated in both the 2019 and the 2021 HRA so the number of participants are identical.

Business Office

Program Description

The Business Office program coordinates the development and monitoring of the Department of Administration Budget, assists divisions and other county departments in their business operations, financial functions, and financial analyses.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.70	5.40	5.40	4.95	(0.45)
General Government	\$760,937	\$822,341	\$831,341	\$813,745	(\$8,596)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$595,080	\$629,435	\$629,435	\$676,652	\$47,217
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$650,898)	(\$811,786)	(\$811,786)	(\$845,590)	(\$33,804)
Total Revenues	\$705,119	\$639,990	\$648,990	\$644,807	\$4,817
Personnel Costs	\$597,389	\$596,659	\$601,007	\$592,135	(\$4,524)
Operating Expenses	\$13,725	\$26,108	\$22,525	\$23,558	(\$2,550)
Interdept. Charges	\$20,358	\$17,223	\$23,217	\$29,114	\$11,891
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$631,472	\$639,990	\$646,749	\$644,807	\$4,817
Rev. Over (Under) Exp.	\$73,647	\$0	\$2,241	\$0	\$0

Program Highlights

General government revenues decrease by \$8,600 reflecting indirect charge allocation. Indirect cost recovery revenue received by the county above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. In 2023, the department expects to receive a decrease in child support indirects based on the indirect cost report of \$17,600. This decrease in revenue is partially offset by \$9,000 increase in indirect revenue from the municipal patrol contracts in the Sheriff's Department due to an expansion in contract service requested by municipalities. Interdepartmental revenue increases by \$47,200 primarily due to the department budgeting a \$25,000 increase in indirects for the Health and Dental Fund and \$22,200 in cost to continue increases for other departmental indirects.

Personnel costs decrease by \$4,500. This includes the unfunding of 0.45 FTE administrative assistant resulting in \$23,100 in salary and benefit savings offsetting cost to continue for existing staff. Personnel costs have been restated to reflect the transfer of 0.50 FTE financial analyst position from Business Services to End User Technology Fund and 1.00 FTE senior fiscal specialist from Business Services to payroll to reflect current work effort.

Operating expenses decrease by \$2,600 from the 2022 budgeted level. The operating expense budget includes \$10,300 for office supplies, equipment and maintenance and \$10,000 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges increase by \$11,900 mainly due to new cost allocation methodology for end user technology costs across programs.

Payroll

Program Description

The Payroll program provides support to all county agencies in preparation and monitoring of payroll data. In addition, program personnel work in conjunction with the Human Resources division in maintaining an effective human resources/payroll reporting system, audit county-wide payroll in accordance with established county policies and procedures and in compliance with state and federal regulations, and file required payroll reports to various reporting agencies.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.00	3.00	3.00	3.00	0.00
General Government	\$3,565	\$0	\$137	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$180	\$0	\$60	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$504,702	\$495,650	\$495,650	\$508,698	\$13,048
Total Revenues	\$508,447	\$495,650	\$495,847	\$508,698	\$13,048
Personnel Costs	\$275,902	\$281,685	\$275,472	\$289,391	\$7,706
Operating Expenses	\$192,236	\$202,672	\$202,672	\$205,560	\$2,888
Interdept. Charges	\$13,985	\$11,293	\$11,431	\$13,747	\$2,454
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$482,123	\$495,650	\$489,575	\$508,698	\$13,048
Rev. Over (Under) Exp.	\$26,324	\$0	\$6,272	\$0	\$0

Program Highlights

Personnel costs increase by \$7,700. The Payroll Division experienced turnover which partially offset some of the cost to continue. Personnel costs have been restated to move 1.00 FTE senior fiscal specialist to Payroll from Business Services to reflect current work effort.

Operating expenses remain at the 2022 budgeted level and includes \$202,500 to fund a hosted human resources information system. Operating expenses also include \$2,300 in travel and training expenses for existing staff. Interdepartmental charges increase \$2,500 mainly due to new cost allocation methodology for end user technology costs across programs.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Paychecks Processed	42,965	44,250	43,500	44,250	0
W2s Processed	2,228	2,050	2,200	2,200	150

Accounting Services/Accounts Payable

Program Description

The Accounting Services/Accounts Payable program provides support to all county agencies in establishing and maintaining an effective accounting and financial reporting system and county-wide system of internal control in accordance with generally accepted accounting principles (GAAP) and in the processing of vendor invoices to ensure payments are made in a timely manner. In addition, program personnel prepare annual financial statements, work in conjunction with the Budget Management division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage county investments, assist the Treasurer's Office in managing county cash flows, and audit transactions so that requisitions and payments are accurate and purchased in accordance with the adopted budget.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$11,837	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$67,884	\$69,317	\$69,317	\$71,075	\$1,758
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$641,113	\$654,661	\$654,661	\$670,282	\$15,621
Total Revenues	\$720,834	\$723,978	\$723,978	\$741,357	\$17,379
Personnel Costs	\$536,048	\$552,068	\$536,283	\$559,259	\$7,191
Operating Expenses	\$150,479	\$153,511	\$149,639	\$159,657	\$6,146
Interdept. Charges	\$23,417	\$18,399	\$18,073	\$22,441	\$4,042
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$709,944	\$723,978	\$703,995	\$741,357	\$17,379
Rev. Over (Under) Exp.	\$10,890	\$0	\$19,983	\$0	\$0

Program Highlights

Interdepartmental revenue increases by \$1,800 due to an increase in financial service charges to the Treasurer's Office.

Personnel costs increase \$7,200 due to cost to continue for existing staff, the reclassification of a senior financial analyst position to a principal financial analyst position resulting in an additional \$4,900 in cost, and turnover experienced in this division offsetting the cost to continue.

Operating expenditures increase \$6,100 and includes funding for the 2023 Waukesha County audit which increased by \$6,600 from the 2022 adopted budget, computer software license costs related to the county's financial system which decreased slightly by \$600 from the 2022 adopted budget, and professional development. Interdepartmental charges increase \$4,000 mainly due to new cost allocation methodology for end user technology costs across programs.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Budget Entries Audited	770	700	750	750	50
Journal Entries Audited	3,322	3,100	3,200	3,200	100
Invoices (Direct Buys) Audited	42,664	42,000	41,000	41,500	(500)
P-card Lines Entered/Audited	12,981	14,500	13,000	13,500	(1,000)

Tax Listing

Program Description

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the county that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests. Tax Listing prepares tax bills for 34 municipalities and coordinates the tax data warehouse for the County.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$213,164	\$217,689	\$221,169	\$229,202	\$11,513
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$255,188	\$239,283	\$239,283	\$223,448	(\$15,835)
Total Revenues	\$468,352	\$456,972	\$460,452	\$452,650	(\$4,322)
Personnel Costs	\$413,649	\$420,817	\$415,758	\$409,061	(\$11,756)
Operating Expenses	\$21,327	\$18,440	\$20,190	\$20,860	\$2,420
Interdept. Charges	\$14,406	\$17,715	\$17,949	\$22,729	\$5,014
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$449,382	\$456,972	\$453,897	\$452,650	(\$4,322)
Rev. Over (Under) Exp.	\$18,970	\$0	\$6,555	\$0	\$0

Program Highlights

Charges for Services revenue includes tax billing revenue to municipalities which is increasing by \$10,200 due to a 2.9% billing rate per parcel increase from \$1.72 to \$1.77. This revenue also includes the continuation of tax listing services provided to the City of New Berlin which began in 2021 and results in an additional \$1,400 in revenue.

Personnel costs decrease by \$11,800 due to turn over in this program with different benefit selections partially offsetting cost to continue for existing staff. Operating expenses increase by \$2,400 due to an increase in contracted services for tax bill printing expenses due to inflationary costs for ink and paper. Interdepartmental charges increase by \$5,000 due to new cost allocation methodology for end user technology costs across programs.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing	167,294	167,000	168,842	169,000	2,000
Number of property listings updated	129,494	100,000	172,520	100,000	0
Number of property transfers processed	10,504	10,000	10,535	10,500	500
# Tax Billing Customers	34	34	34	34	0
# Property Tax Bills Printed	106,703	110,000	107,700	108,100	(1,900)
# Online County Tax Payments (a)	7,471	5,500	7,500	7,500	2,000
\$ Online County Tax Payments (a)	\$29,285,662	\$21,000,000	\$21,000,000	\$30,000,000	9,000,000
# Municipalities participating with county's online payment program (b)	13	12	11	11	(1)

(a) Reflects payments to county for property tax. Total 2021 online transactions, including county, municipal partners, Collections and the Register of Deeds account for 32,541 transactions totaling \$52,219,251.

(b) The 11 municipalities that participate with the County's on-line payment program do not include the 15 municipalities that contract with the treasurers office for tax collection.

Budget Management

Program Description

The Budget Management program is responsible for providing technical assistance to county agencies in preparing annual operating, capital planning, and capital project budget requests. The program also provides technical assistance to the County Executive, Finance, and other County Board Standing Committees in performing budget reviews, monitoring fiscal analyses on budget requests, contract and grant reviews, and other issues having a fiscal impact.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.69	5.69	5.69	5.69	0.00
General Government	\$2,084	\$0	\$972	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$665,030	\$688,016	\$688,016	\$696,231	\$8,215
Total Revenues	\$667,114	\$688,016	\$688,988	\$696,231	\$8,215
Personnel Costs	\$592,781	\$636,785	\$605,816	\$639,812	\$3,027
Operating Expenses	\$19,943	\$30,392	\$26,908	\$30,392	\$0
Interdept. Charges	\$23,979	\$20,839	\$20,962	\$26,027	\$5,188
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$636,703	\$688,016	\$653,686	\$696,231	\$8,215
Rev. Over (Under) Exp.	\$30,411	\$0	\$35,302	\$0	\$0

Program Highlights

Personnel costs increase by \$3,000 for cost to continue of staff following turnover in two positions.

Operating expenses include contract services, staff development, software subscription costs, and equipment.

Interdepartmental charges increase by \$5,200 mainly due to new cost allocation methodology for end user technology costs across programs.

Human Resources

Program Description

The Human Resources program is responsible for the implementation of federal and state employment and labor laws, personnel recruitment and selection, processing new applications and applicant tracking, and wage and salary administration. It also provides training and education assistance to county employees in order to improve the quality of county services, assist employees in the performance of their jobs, and prepare employees for promotional opportunities. Additionally, it provides the administration of the county's benefit plans and manages the county's collective bargaining, grievance arbitration, and employee relations and performance functions.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	12.00	12.00	12.00	12.00	0.00
General Government	\$5,115	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$370	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$21,832	\$22,000	\$22,000	\$22,000	\$0
Appr. Fund Balance (a)	\$53,750	\$38,000	\$38,000	\$110,000	\$72,000
County Tax Levy (Credit)	\$1,417,531	\$1,468,900	\$1,468,900	\$1,515,798	\$46,898
Total Revenues	\$1,498,598	\$1,528,900	\$1,528,900	\$1,647,798	\$118,898
Personnel Costs	\$1,210,168	\$1,262,478	\$1,241,855	\$1,296,805	\$34,327
Operating Expenses	\$170,878	\$216,801	\$184,424	\$291,836	\$75,035
Interdept. Charges	\$63,851	\$49,621	\$46,432	\$59,157	\$9,536
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,444,897	\$1,528,900	\$1,472,711	\$1,647,798	\$118,898

Rev. Over (Under) Exp.	\$53,701	\$0	\$56,189	\$0	\$0
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(a) Budgeted fund balance represents funding for the diversity program (2021 – 2023) and café subsidy (2021 - 2022).

Program Highlights

Appropriated fund balance increases \$72,000 reflecting the appropriation of \$100,000 to conduct the countywide total compensation study on its 5-year cycle. This increase in fund balance is partially offset by a decrease of \$18,000 for diversity training. The remaining \$10,000 in diversity training provides for the transition to customizable computer based training for all employees and a single larger in person training event.

Personnel costs increase by \$34,300 mostly due to the cost to continue of 12.00 FTE existing staff. Operating expenses include \$100,000 for the compensation study which will examine the County's competitiveness and make recommendations to maintain the County's ability to retain and recruit quality staff. The increase is partially offset by the aforementioned change to diversity training. Operating expenses continue the \$22,000 café subsidy supported through vending revenue. Interdepartmental charges increase by \$9,500 mainly due to new cost allocation methodology for end user technology costs across programs.

Activity	2021 Actual*	2022 Budget	2022 Estimate	2023 Budget	Budget Change
# of Seasonal, Temporary Employees Hired	318	200	250	250	50
# of Regular Full-Time Employees Hired	194	165	225	225	60
Promotions/Demotions/Transfers	90	80	90	90	10
Peak # of Employees on Payroll	1,740	1,800	1,800	1,800	-
# of Employee/Family Medical Leaves	278	400	308	300	(100)

* # of Seasonal, Temporary Employees includes an estimate for staff hired to respond to the COVID-19 pandemic.

Purchasing

Program Description

The Purchasing program is responsible for directing and coordinating the procurement of equipment, supplies, and services required by the county. Program activities include: developing county purchasing policies and initiatives; competitively sourcing procurement needs through bids and requests for proposals; drafting, negotiating, and administering county contracts; and providing support to county departments on type, availability and costs of equipment, supplies and services with consideration to benefits, effectiveness and efficiency, and total cost of ownership. The division also manages the county's café, vending services, and the reallocation or disposal of county surplus property (excluding land and buildings).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.25	6.25	6.25	6.25	0.00
General Government	\$3,640	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$170	\$200	\$200	\$200	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$99,656	\$100,000	\$100,000	\$100,000	\$0
Appr. Fund Balance	\$0	\$40,000	\$40,000	\$0	(\$40,000)
County Tax Levy (Credit)	\$467,678	\$472,433	\$472,433	\$529,993	\$57,560
Total Revenues	\$571,144	\$612,633	\$612,633	\$630,193	\$17,560
Personnel Costs	\$507,131	\$536,052	\$533,037	\$556,775	\$20,723
Operating Expenses	\$6,361	\$53,238	\$41,888	\$44,659	(\$8,579)
Interdept. Charges	\$28,824	\$23,343	\$23,480	\$28,759	\$5,416
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$542,316	\$612,633	\$598,405	\$630,193	\$17,560
Rev. Over (Under) Exp.	\$28,828	\$0	\$14,228	\$0	\$0

Program Highlights

Other revenue is comprised of procurement card and salvage revenues which remains stable. General Fund Balance of \$40,000 is eliminated as it was used as one-time funding source to implement new cloud-based e-procurement system to replace in-house system.

Personnel costs increase by \$20,700 for cost to continue of existing staff.

Operating expenses decrease by \$8,600 primarily due to the on-going cost of new e-procurement system being less than the acquisition and implementation cost of the system. The 2023 budget includes \$32,500 in software support costs. The 2023 budget also includes \$1,100 reduction in professional development and office expenditures.

Interdepartmental charges increase by \$5,400 mainly due to new cost allocation methodology for end user technology costs across programs.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Requisitions Processed	169	235	200	200	(35)
Purchase Orders / Blanket Contracts Issued	496	570	500	525	(45)
Bids/Requests for Proposals (RFPs) Issued	144	110	110	110	-
Procard Transactions	\$7,188,810	\$9,500,000	\$7,700,000	\$7,700,000	(\$1,800,000)

Records Management Services

Program Description

Records Management Services is responsible for imaging and storing of county records. Imaging activities include file preparation, scanning/microfilming, indexing, quality control, and destruction of paper originals. Storage activities include overseeing incoming records transmittals, facilitating records retrievals, and ensuring secure destruction in accordance with county records retention schedules.

Records Management Services also provides mail services to the county. Activities include pickup, sorting and delivery of incoming and outgoing U.S. Postal Service mail.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.00	2.00	2.00	2.00	0.00
General Government	\$0	\$0	\$960	\$640	\$640
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$435,882	\$425,331	\$438,366	\$446,241	\$20,910
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$104,237	\$36,208	\$36,208	\$39,390	\$3,182
Total Revenues	\$540,119	\$461,539	\$475,534	\$486,271	\$24,732
Personnel Costs	\$127,834	\$136,690	\$132,482	\$142,409	\$5,719
Operating Expenses	\$292,922	\$301,724	\$297,109	\$324,650	\$22,926
Interdept. Charges	\$95,254	\$23,125	\$22,674	\$19,212	(\$3,913)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$516,010	\$461,539	\$452,265	\$486,271	\$24,732

Rev. Over (Under) Exp.	\$24,109	\$0	\$23,269	\$0	\$0
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Program Highlights

General Government revenue is American Rescue Plan Act funds to help smooth the increase in vehicle fuel from 2022 to 2023. Interdepartmental revenues increase by \$20,900. This includes a \$22,800 increase in postage revenue to \$325,800 based on anticipated usage and \$1,800 decrease in countywide physical record storage expenses based on a reduction in the number of boxes stored.

Personnel costs increase by \$5,700 for cost to continue for existing staff.

Operating expenses increase by \$22,900 due to a total increase of \$22,800 with postage costs to \$304,800.

Interdepartmental charges decreases by \$3,900 mainly due to new cost allocation methodology for end user technology costs across programs.

Records Management Services (cont.)

Activity – Records Management

	2021	2022	2022	2023	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Storage Boxes Received (a)	457	400	400	400	-
Storage Boxes Destroyed (a)	901	800	800	800	-
Boxes/Journals Offsite	8,716	8,360	8,316	7,916	(444)
Images Scanned (b)	166,666	166,666	166,666	166,666	-

(a) In the year referenced.

(b) Counts do not reflect imaging services for centralized accounts payable.

Activity – Mail Services

	2021	2022	2022	2023	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Incoming Mail (Bins)	1,754	1,700	1,700	1,700	-
Outgoing Mail (Pieces)	441,126	430,000	440,000	440,000	10,000

**Special Purpose
Grant Fund**

Administration

Special Revenue Fund

Special Purpose Grant Fund (ARPA) – Department of Administration

Fund Purpose

In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.

The County Board approved the creation of a new "Special Purpose Grant Fund" to allow the county to more readily manage and report on project progress and grant spending. The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level, similar to the Capital Project Fund.

There will be instances when it is more appropriate to account for ARPA funding outside of the ARPA Fund. These instances include (1) reimbursement for eligible staff time that was already included in departmental operating budgets, (2) investing in start-up costs for department programs which will continue after 2026, (3) application of funds to offset "revenue loss" (mentioned above), and (4) funding for eligible projects in the Capital Project Fund. All ARPA funds will be tracked using a unique revenue account. All planned uses of ARPA-CSLFRF can be found on pages 480-485.

Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$35,673	\$118,047	\$414,356	\$552,730	\$434,683	368.2%
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$35,673	\$118,047	\$414,356	\$552,730	\$434,683	368.2%
Expenditures						
Personnel Costs (b)	\$31,785	\$108,047	\$89,415	\$133,630	\$25,583	23.7%
Operating Expenses	\$3,889	\$10,000	\$324,941	\$249,100	\$239,100	2391.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$170,000	\$170,000	N/A
Total Expenditures	\$35,674	\$118,047	\$414,356	\$552,730	\$434,683	368.2%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.38	1.00	1.00	1.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.38	1.00	1.00	1.00	0.00

American Rescue Plan Act – Department of Administration (cont.)

Program Highlights

The 2023 Department of Administration budget includes 1.00 FTE senior financial analyst position tasked with tracking and reporting on the American Rescue Plan funding that the County has been awarded. This position was created in ordinance 176-46 in 2021 with a sunset provision at the end of the grant expenditure period. This position is fully supported with American Rescue Plan funds as allowed under the grant and the cost increase for the position is related to a change in benefit selection.

This program also includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development and \$3,100 for staff development costs for the 1.00 FTE position.

This program includes \$406,000 in 2023 costs related to various information technology initiatives including:

- \$68,000 for hosting/licensing services related to the redesign of the current public facing website.
- \$60,000 to establish a redundancy for storage of back-up data either in the Cloud or on-prem.
- \$100,000 Upgrade of virus protection software for automated protection and remediation 24 hours a day.
- \$170,000 in fixed asset costs for core switch replacement in the Courthouse data center. The core switch is the gateway of all network connectivity and aggregator of the network connectivity to distribute to data closets. This would provide an additional core switch so there is not a single point of failure. The operating budget also includes \$8,000 for related technical support and hardware maintenance.

Major Departmental Strategic Plan Objectives

The Department of Administration fiscal staff are working closely with seven departments to actively manage and report on the expenditure of the \$78.5 million awarded to the County. This includes quarterly financial reporting on grant expenditures to date, annual project reporting on funds that have been appropriated, and constant financial monitoring to ensure that the ARPA allocation is fully spent on approved projects and county-wide priorities that help achieve long and short-term strategic objectives.

Performance Measures:

	2021 Actual	2022 Estimate	2023 Estimate
Annual Budget Allocation	\$1,337,200	\$14,134,800	\$39,853,100
Number of approved Projects/Initiatives	33 Projects		

Fund Purpose

The End User Technology Fund is an internal service fund established to finance the commonly used business, web-related, and technical infrastructure used to support county technology users and finance the replacement of office copiers.

The technology infrastructure is managed on a total cost of ownership and support basis and is designed to identify the services provided and resources required by the Information Technology division to support user departments. This support includes replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk and training, maintenance of county network hardware and software, backup and recovery functions, business analysis, project management, and other costs related to making technology available to users. The costs incurred are charged back to the users based on the number of user logins required by a Department and Microsoft licensing level required by position.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$30,127	\$240,000	\$240,000	\$283,000	\$43,000	17.9%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$17,523	\$27,794	\$17,162	\$0	(\$27,794)	-100.0%
Interdepartmental	\$6,530,822	\$7,662,865	\$7,754,487	\$8,085,428	\$422,563	5.5%
Other Revenue	\$17,054	\$13,133	\$18,134	\$13,133	\$0	0.0%
Appr. Fund Balance (a)	\$848,282	\$640,103	\$709,963	\$613,368	(\$26,735)	-4.2%
County Tax Levy	\$1,641,956	\$1,399,128	\$1,399,128	\$1,379,243	(\$19,885)	-1.4%
Total Revenue Sources	\$9,085,764	\$9,983,023	\$10,138,874	\$10,374,172	\$391,149	3.9%
Expenditures (d)						
Personnel Costs	\$4,826,578	\$6,100,639	\$5,892,703	\$6,675,378	\$574,739	9.4%
Operating Expenses	\$2,933,116	\$3,770,426	\$3,678,778	\$3,621,990	(\$148,436)	-3.9%
Interdept. Charges	\$334,195	\$69,040	\$68,873	\$37,502	(\$31,538)	-45.7%
Fixed Assets (memo) (b)	\$711,224	\$860,066	\$700,000	\$726,008	(\$134,058)	-15.6%
Total Expenditures (b)	\$8,093,889	\$9,940,105	\$9,640,354	\$10,334,870	\$394,765	4.0%
Rev. Over (Under) Exp. (b) (c)	\$991,875	\$42,918	\$498,520	\$39,302	(\$3,616)	-8.4%

Position Summary (FTE) (e)

Regular Positions	38.55	47.05	47.05	52.00	4.95
Extra Help	2.71	2.71	2.71	2.71	0.00
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	41.27	49.77	49.77	54.72	4.95

(a) Fund balance appropriation	2021	2022 Budget	2022 Estimate	2023 Budget
Open Carryovers	\$90,589	\$0	\$69,860	\$0
Appropriated Fund balance from End User Technology Fund	\$357,693	\$165,103	\$165,103	\$138,368
Appropriated Fund balance from General Fund	\$400,000	\$475,000	\$475,000	\$475,000
Total Fund Balance Appropriation:	\$848,282	\$640,103	\$709,963	\$613,368

- (b) Total expenditures and net operating income include fixed assets to conform to financial accounting standards. Fixed asset purchases in the department operating request will be funded by operating revenues and general fund balance.
- (c) The goal for the copier replacement program is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.
- (d) The 2023 budget includes the transfer of the General Fund Solutions program to the End User Technology Fund. The transfer includes the transfer of levy from the General Fund to EUTF.
- (e) The 2021 actual and the 2022 budget have been restated to reflect the move of General Fund Solutions 9.50 FTE staff and operating expenses as well as 0.50 FTE Financial Analyst staff from DOA Business Services to EUTF. Interdepartmental charges for 2021 Actual and 2022 Budget are higher than the 2023 budget as the DOA Solutions Budget was allocated End User Technology costs for staff in that program. When the program was moved, the revenue and expense for that allocation were removed.

**IT Public Safety Systems, Business Application Support,
Project Management Office, and Operations**
(Proprietary Operation)

Program Description

This program provides for the financing of computer equipment repairs, maintenance, county-wide software upgrades and replacements, Internet and personal computer service desk support, and information technology infrastructure. These costs are charged to user departments under a Total Cost of Ownership and Support concept.

Included in this program are all sections of DOA - Information Technology Division (IT):

IT Business Application Support (BAS): The BAS program primarily supports applications and functions throughout all clinical departments and divisions. This section analyzes complex information and problems, evaluates alternatives, resolves complex problems, implements new applications, and maintains existing applications and interfaces. The BAS program also provides data analytics and reporting functions.

IT Operations: The IT Operations program provides support for the county's on-premises and cloud-based infrastructure, including servers, data storage, endpoints, peripherals, and applicable software. IT Operations includes installation and maintenance of the enterprise network, which connects devices on the main campus as well as communication links to remote county sites, the internet, the state network, and municipalities. This section also contracts the 24/7/365 Service Desk and desktop support augmenting county staff.

IT Project Management Office (PMO): The IT PMO program is responsible for providing IT expertise to assist departmental customers in integrating and blending business objectives with technology opportunities to maximize their overall efficiency. This section works cooperatively with departments to identify new IT initiatives/opportunities that are supported by a developed business case and return on investment analysis. The PMO serves as the central point for providing IT communication, accountability, and expertise to all customer departments. This program also leads, coordinates and manages projects across all county departments.

IT Public Safety Systems (PSS): The PSS program leads and manages the administration and support of all functions related to the County's Public Safety technology, applications, and computing systems. This section is responsible for the detailed analysis of all computing needs, requirements, and business practices for the County's public safety system functions, and for making appropriate recommendations regarding computerization and design of workflow processes for the County and its municipal partners.

IT Solutions: The Solutions program is responsible for enterprise data management, application development, quality assurance and enterprise content management efforts. This section directs and coordinates a comprehensive program for the planning, implementation, and on-going support of county applications, packaged application suites, web pages and sites, and system interfaces/integrations for all County departments. The Solutions section also conducts research and evaluations of emerging technologies in applications support and development to make appropriate recommendations and leads implementation of changes/improvements.

This program includes Records Management staff that conducts business analysis and collaboratively works with departments to improve information access and reduce operating costs through the implementation of Enterprise Content Management (ECM) solutions. Records Management staff also create, analyze and update retention schedules, obtain approval of schedules, audit schedules and maintain records within the county's ECM system and physical records center, managing retrieval, records destruction, and maintaining retention in accordance with the county's records retention ordinance.

This program also provides for the financing of copier equipment replacements in accordance with a replacement plan. Copiers with a unit cost greater than \$3,000 are capitalized when purchased and depreciated over a useful life; copiers with a unit cost less than \$3,000 are expensed in the year of purchase.

IT Public Safety Systems, Business Application Support, Project Management Office, and Operations (cont.)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	39.71	48.21	48.21	53.21	5.00
General Government	\$30,106	\$240,000	\$240,000	\$283,000	\$43,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$17,523	\$27,794	\$17,162	\$0	(\$27,794)
Interdepartmental (a) (b)	\$6,010,211	\$7,118,285	\$7,160,145	\$7,604,687	\$486,402
Other Revenue	\$13,991	\$10,000	\$15,000	\$10,000	\$0
Appr. Fund Balance (c) (e)	\$848,282	\$640,103	\$709,963	\$613,368	(\$26,735)
County Tax Levy (Credit)	\$1,641,956	\$1,673,558	\$1,673,558	\$1,379,243	(\$294,315)
Total Revenues	\$8,562,069	\$9,709,740	\$9,815,828	\$9,890,298	\$180,558
Personnel Costs	\$4,671,172	\$5,941,657	\$5,716,544	\$6,516,681	\$575,024
Operating Expenses	\$2,600,929	\$3,415,523	\$3,339,612	\$3,331,446	(\$84,077)
Interdept. Charges	\$300,471	\$35,212	\$35,045	\$2,869	(\$32,343)
Fixed Assets (memo) (d)	\$711,224	\$860,066	\$700,000	\$726,008	(\$134,058)
Total Expenditures (d)	\$7,572,572	\$9,392,392	\$9,091,201	\$9,850,996	\$458,604
Rev. Over (Under) Exp. (d) (e)	\$989,497	\$317,348	\$724,627	\$39,302	(\$278,046)

- (a) Interdepartmental revenues related to the total cost of ownership charges from departmental users include a combination of revenue sources including tax levy. Interdepartmental rates are increased 2.50% in 2023.
- (b) Interdepartmental revenues for the copier replacement program are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
- (c) 2021 appropriated fund balance includes \$357,693 of budgeted End User Technology Fund Balance, \$400,000 of General Fund Balance, and carryover of \$90,589 for 2020 open purchase orders. 2022 budgeted appropriated fund balance includes \$165,103 of End User Technology Fund Balance, and \$475,000 of General Fund Balance. 2022 Estimate includes \$69,860 in 2021 open purchase orders carried over to 2022 in addition to the budgeted fund levels noted. 2023 budgeted appropriated fund balance includes \$138,368 of End User Technology Fund Balance and \$475,000 of General Fund Balance.
- (d) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed asset purchases in the department's operating request will be funded by operating revenues and fund balance.
- (e) The goal for copier replacement is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.

Program Highlights

A major initiative in the 2023 End User Technology Fund (EUTF) Budget is the transfer of the Department of Administration General Fund Solutions Budget to the End User Technology Budget. This transfer provides greater transparency regarding the total cost of Information Technology operations county-wide as well as providing additional operational flexibility in managing all End User Technology expenses as expenditure authority and positions will be budgeted in one fund. The transfer includes moving 9.50 FTE positions and the 2022 budget expenditure amount of \$1,283,100 from the Department of Administration General Fund to the EUTF fund, \$36,800 in operating expenses and \$2,900 in interdepartmental expenses. The 2022 EUTF budget has been restated to reflect the expenditure transfer for ease of budget year comparisons.

Another major initiative included in the 2023 EUTF budget involves a change in the cost allocation methodology. Historically, EUTF costs were allocated to Departments based on server utilization, number of connected devices to the network and number of logins. Following a review of the current allocation methodology and conversations with departmental financial staff, recommendations were made to modify the current methodology to include Microsoft licensing expenses and number of user logins. The benefit in the cost allocation methodology is a greater predictability in EUTF charges based on staffing changes. The new cost allocation methodology also allows departments to make operational decisions regarding Microsoft licensing needs and take advantage of the savings that may result from those decisions. Tax levy was shifted between departments to account for the new cost methodology so that no department would have to absorb more than a 2.50% cost increase in technology expenses.

IT Public Safety Systems, Business Application Support, Project Management Office, and Operations (cont.)

The last major initiative in EUTF is staffing. Beginning in 2023, the budget includes 3.00 FTE information technology technicians as full-time employees instead of contracted technician staff. The benefit of hiring the contract staff is that the County is experiencing a cost savings of \$5,200 from the amount that would have had to be budgeted for 2023 by not having to pay for contract overhead expenses. The County also receives greater ability to compensate all EUTF personnel more equitably across the fund. Also included in the 2023 budget is the addition of 1.00 FTE information technology technician and 1.00 FTE senior information technology professional requested and funded by Health and Human Services at a total cost of \$207,000.

General government revenue in 2023 includes \$33,000 of American Rescue Plan Act Funds for expansion of a contract management module that is currently being implemented by Health and Human Services. The budget also includes \$250,000 of the state of Wisconsin shared revenue allocation for Waukesha County. This funding has historically been accounted for in the capital projects fund, however, is partially allocated in 2023 to support rising technology costs associated with security needs. Charges for service revenue decreases to \$0 as the fund no longer includes revenue from title companies utilizing county office space rental and the fund no longer includes revenue for public safety module expenses billed to participating municipalities as those expenses and revenues are being budgeted through Emergency Preparedness. Interdepartmental revenues increase \$486,400 reflecting a 2.50% increase in rates charged to departments, \$207,000 related to the creation of 2.00 FTE funded by Health and Human Services to provide additional capacity for the BAS program, and \$103,400 for additional staff hired by Health and Human Services. Utilization of fund balance decreases by \$26,700. Budgeted fund balance includes \$475,000 of General Fund balance and \$138,400 of End User Technology Fund balance.

Personnel costs increase \$575,000. The 2023 position expenses have been restated to move 9.50 FTE from DOA General Fund to EUTF. Personnel costs include an additional \$207,000 in expenditures related to the 2.00 FTE staff funded by Health and Human Services and the addition of 3.00 FTE Information Technology Technician staff instead of maintaining them as contract staff resulting in an additional \$244,800. The remaining increase is cost to continue for staff.

Operating expenses decreased by a total of \$84,100 largely due to the removal of \$250,000 in contract services as EUTF is paying for technician support through the personnel appropriation unit instead of operating; \$30,000 decrease in service desk support costs because contract staff can utilize IT management system for tickets, and removal of public safety billed software as the expense and revenue now resides in Emergency Preparedness. These decreases are partially offset by \$61,600 increase in Microsoft licensing expenses for Office 365, \$47,000 increase in computer equipment replacement, \$26,000 increase in on-going licensing costs for a comprehensive IT management system, and \$33,000 increase in contract management software supported with American Recovery Plan funds.

Fixed asset expenditure authority decreases by \$134,100 due to the removal of \$150,000 budgeted in 2022 for the purchase of the replacement wireless network controllers and wireless access points as well as the removal of \$110,100 budgeted in 2022 for the purchase of a network storage array. The fixed asset expenditure threshold for information continues at the \$3,000 equipment purchase level. This allows the cost of the item to be reflected over the useful life.

Activity

The equipment replacement plan is budgeted to replace 228 PC's (including laptops), 65 flat panels and 35 peripherals (printers, scanners, etc.) in 2023. The plan currently supports 1,486 personal workstations and laptop computers and 150 VDI (virtual desktop infrastructure) devices. Replacement schedule for devices is as follows. Laptops are on a four-year replacement cycle. Desktops are on a five-year replacement cycle. VDI devices are on a two-year replacement cycle and replaced when device fails after the two years. Peripherals and flat panels are on a five-year replacement cycle and replaced when device fails after the five years.

**End User
Technology Fund**

Administration

Program

<u>Year</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	Units Purchased <u>Incr./.(Decr.)</u>
PC	295	339	261	822	351	276	228	(48)
Flat panels	150	75	60	64	65	65	65	0
Peripherals	50	35	35	35	35	35	35	0
VDI*					19	8	11	3

*2019 is the first year VDI equipment was added to the replacement cycle. 2021 will be the first year VDI equipment is fully funded for replacement on a two-year cycle if the device fails.

**2020 replacements include the purchase of laptops necessary for the COVID-19 pandemic response and to facilitate work at home arrangement.

Activity – Copier Replacement

<u>Copier Purchases</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Budget</u>	<u>Budget Change</u>
Total Number of Units in Plan	96	96	96	97	1
Units Purchased Annually	46	16	16	22	6

Communications

Program Description

The Communications program provides county-wide telecommunication systems and services. The program is responsible for installing, operating, and maintaining county telephones and other telecommunication equipment and services.

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Budget</u>	<u>Budget Change</u>
Staffing (FTE)	1.56	1.56	1.56	1.51	(0.05)
General Government	\$21	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$520,611	\$544,580	\$594,342	\$480,741	(\$63,839)
Other Revenue	\$3,063	\$3,133	\$3,134	\$3,133	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$523,695	\$547,713	\$597,476	\$483,874	(\$63,839)
Personnel Costs	\$155,406	\$158,982	\$176,159	\$158,697	(\$285)
Operating Expenses	\$332,187	\$354,903	\$339,166	\$290,544	(\$64,359)
Interdept. Charges	\$33,724	\$33,828	\$33,828	\$34,633	\$805
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$521,317	\$547,713	\$549,153	\$483,874	(\$63,839)
Rev. Over (Under) Exp.	\$2,378	\$0	\$48,323	\$0	\$0

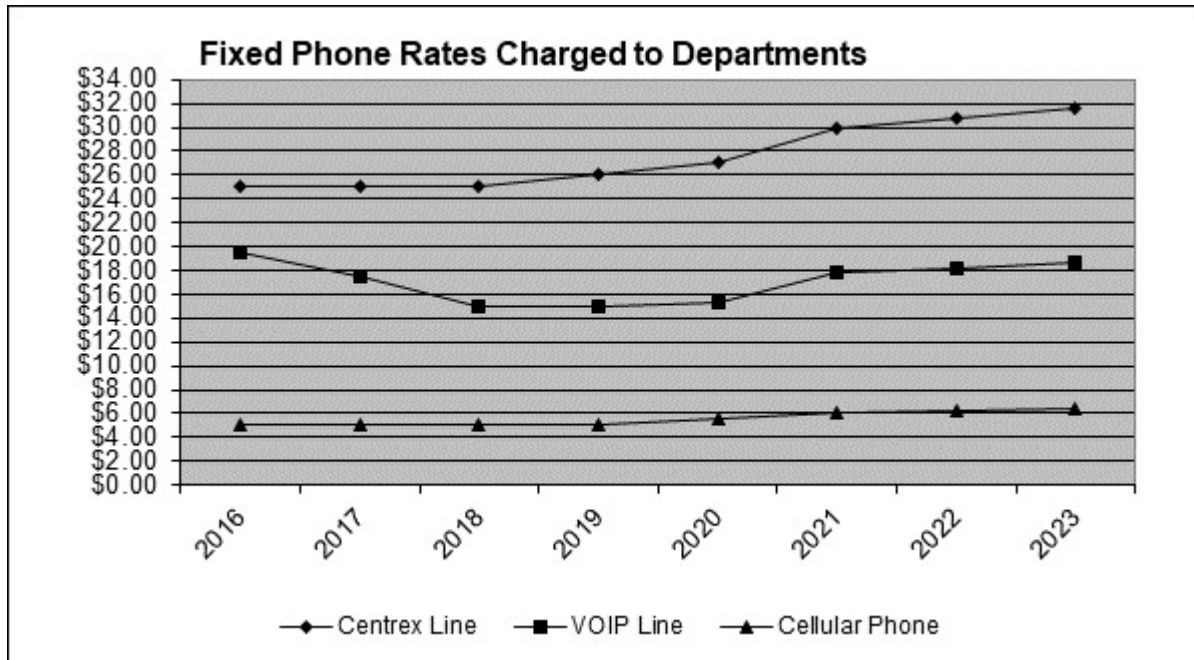
Program Highlights

Interdepartmental revenues decreased by \$64,800. Beginning in 2023, staff will be allocating CompleteLink phone bills directly to departmental budgets instead of paying the expense through the communications budget and recovering that expense through an interdepartmental revenue. The primary reason for this change is that it provides departments with additional information regarding the amounts and numbers allocated to their budgets to allow them to better manage that expense.

Personnel costs decreased \$300. This decrease is partially due to the unfunding of a 0.05 FTE administrative assistant allocated to the Communications Division resulting in \$2,600 in cost savings. The decrease in cost to continue is also due to staff turnover due to a retirement offsetting cost to continue for existing staff.

Operating expenses decreased by \$64,400 largely due to the removal of the expenditure authority for the payment of CompleteLink bills from the Communications budget. As previously noted, beginning in 2023, departmental budgets will be directly allocated the CompleteLink expense when the bill is processed for payment instead of through a journal.

Performance Measure



Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
# of VOIP Lines	1,554	1,586	1,586	1,529	(57)
# of Centrex Telephone Lines	211	211	203	203	(8)
# of Non-Centrex Telephone Lines	58	58	65	65	7
# of Cellular Phones*	600	574	641	641	67

* 2022 Actual includes 28 COVID-19 Cellular Phones

* 2023 Estimate includes 0 COVID-19 Cellular Phones

The VOIP (Voice Over Internet Protocol) capital project implementation occurred in 2013 – 2014. Currently 203 Centrex (land lines) and 65 non-Centrex traditional analog lines remain. These phone lines are in locations that either are not served by the internet or relate to devices that require traditional analog signals to operate such as fax machines, modems, panic alarms, or monitoring systems. The current analog devices and lines are in difficult to serve locations. However, the Department will continue to analyze the conversion of analog lines to VOIP lines where possible.

Fund Purpose

The Risk Management Fund is an internal service fund established to safeguard the financial security of the county by protecting and responding to incidents involving its human, financial, and property assets from the adverse impact of a loss. Major activities include: identifying and analyzing risks, considering alternatives and selecting risk treatment devices (control, reduction, retention, and transfer), implementing appropriate treatment devices, and preparing and guarding against catastrophic fiscal loss.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$6,972	\$0	\$315	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (a)	\$2,511,198	\$2,633,398	\$2,633,398	\$2,785,355	\$151,957	5.8%
Other Revenue (b)	\$310,003	\$370,900	\$387,460	\$390,900	\$20,000	5.4%
Appr. Fund Balance (c)	\$269,799	\$265,500	\$265,500	\$265,500	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources (a) (b) (c)	\$3,097,972	\$3,269,798	\$3,286,673	\$3,441,755	\$171,957	5.3%
Expenditures						
Personnel Costs	\$343,666	\$352,913	\$350,450	\$363,841	\$10,928	3.1%
Operating Expenses	\$2,690,182	\$2,831,288	\$2,833,446	\$2,982,111	\$150,823	5.3%
Interdept. Charges	\$131,265	\$85,597	\$85,597	\$95,803	\$10,206	11.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,165,113	\$3,269,798	\$3,269,493	\$3,441,755	\$171,957	5.3%
Rev. Over (Under) Exp.	(\$67,141)	\$0	\$17,180	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.90	2.90	2.90	2.90	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	2.90	2.90	2.90	2.90	0.00

- (a) Interdepartmental revenues are from charges to insured departments and may be funded with tax levy.
- (b) Other revenues include investment income, insurance/subrogation recoveries on claims, and Wisconsin Municipal Mutual Insurance Company (WMMIC) dividends.
- (c) Fund balance applied in 2021-2023 to help phase in increased insurance and claims reserves costs over several budgets.

Fund Balance Appropriation	2021 Budget	2022 Budget	2022 Est.	2023 Budget
Open purchase orders/carryovers	\$4,299	\$0	\$0	\$0
Liability & Property Insurance Program General Fund Balance	\$215,500	\$215,500	\$215,500	\$215,500
Liability & Property Insurance Program Risk Management Fund Balance	\$50,000	\$50,000	\$50,000	\$50,000
Worker's Compensation Program	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$269,799	\$265,500	\$265,500	\$265,500

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer Investments

Objective 1: Target workers' compensation loss control efforts to reduce worker's compensation claims.

Target benchmark is the County's Workers' Compensation Experience Modification Factor for the calendar year. Experience modification factors are commonly used to evaluate workers' compensation claims experience. The objective is to outperform other local governments in the state of Wisconsin with a comparable work force in terms of size and job classifications. An experience modification factor less than 1.00 is an indication of better than average performance. An experience modification greater than 1.00 is an indication of below average performance.

Performance Measure:	2021 Actual	2022 Target	2022 Actual	2023 Target
Workers' Compensation Experience Modification Factor	0.68	Below 1.00	0.76	Below 1.00

Liability & Property Insurance**Program Description**

Management of the county's liability and property risks, safety and security programs, and transfer of risk to insurance carriers or others where appropriate. Risk management develops and implements a program, which includes risk exposure identification and analysis, loss prevention and control, education and training of employees, contract monitoring and review, claims administration, self-insured loss reserve funding, and insurance purchasing to reduce loss occurrences and their financial impact. Risk management also monitors the county's investment in Wisconsin Municipal Mutual Insurance Company (WMMIC). This mutual insurance company was created by a group of large Wisconsin municipalities in 1987 to provide general and police professional liability, errors and omissions, and vehicle liability excess coverage and currently insures 15 member counties, 3 cities, and 2 special-use districts.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.65	1.65	1.65	1.65	0.00
General Government	\$3,328	\$0	\$210	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,235,898	\$1,345,579	\$1,345,579	\$1,487,042	\$141,463
Other Revenue (b)	\$252,248	\$307,800	\$324,360	\$327,800	\$20,000
Appr. Fund Balance (c)	\$269,768	\$265,500	\$265,500	\$265,500	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a) (b)	\$1,761,242	\$1,918,879	\$1,935,649	\$2,080,342	\$161,463
Personnel Costs	\$200,639	\$206,181	\$204,384	\$212,114	\$5,933
Operating Expenses	\$1,495,737	\$1,628,031	\$1,630,189	\$1,773,355	\$145,324
Interdept. Charges	\$130,335	\$84,667	\$84,667	\$94,873	\$10,206
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,826,711	\$1,918,879	\$1,919,240	\$2,080,342	\$161,463
Rev. Over (Under) Exp.	(\$65,469)	\$0	\$16,409	\$0	\$0

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

(b) Other revenues include claim subrogation recoveries, insurance reimbursements, investment income, and Wisconsin Municipal Mutual Insurance Company (WMMIC) dividends.

(c) Fund balance applied in 2021-2023 to help phase in increased insurance and claims reserves costs over several budgets.

Liability & Property Insurance (cont.)

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 10.5% or \$141,500 to reflect increased property and liability insurance costs. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 5.8%. Other revenues increase \$20,000 due to increase in WMMIC insurance dividends. Fund balance of \$265,500 is applied to help offset impact of increased insurance costs on department insurance charges.

Personnel costs increase \$5,900 for cost to continue of existing staff. Operating expenses increase \$145,300 primarily due to increases in liability insurance costs based on adverse claims trends for law enforcement and increased cybercrime incidents as a whole in the United States, which impacts municipal insurance costs. Interdepartmental charges increase \$10,200 primarily due to higher vehicle collision repair costs.

Worker's Compensation**Program Description**

Worker's Compensation provides for self-insured worker's compensation claims administration, excess worker's compensation insurance coverage, self-insured loss reserve funding, and employee safety and loss control programs to prevent workplace injuries.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.25	1.25	1.25	1.25	0.00
General Government	\$3,644	\$0	\$105	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,275,300	\$1,287,819	\$1,287,819	\$1,298,313	\$10,494
Other Revenue	\$57,755	\$63,100	\$63,100	\$63,100	\$0
Appr. Fund Balance	\$31	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$1,336,730	\$1,350,919	\$1,351,024	\$1,361,413	\$10,494
Personnel Costs	\$143,027	\$146,732	\$146,066	\$151,727	\$4,995
Operating Expenses	\$1,194,445	\$1,203,257	\$1,203,257	\$1,208,756	\$5,499
Interdept. Charges	\$930	\$930	\$930	\$930	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,338,402	\$1,350,919	\$1,350,253	\$1,361,413	\$10,494
Rev. Over (Under) Exp.	(\$1,672)	\$0	\$771	\$0	\$0

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increased 0.8% or \$10,500, as program operating expenses remain more stable. Other revenues related to investment income remain stable.

Personnel costs increase \$5,000 for cost to continue of existing staff. Operating expenses increase \$5,500 to reflect estimated insurance costs.

Activity – Risk Management Fund Overall

	2018	2019	2020	2021	2022
<u>Output Indicators</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
Safety Inspections/Surveys	22	16	17	27	25
Safety Meetings	65	55	60	55	50
Training In-services	19	28	18	16	18
Contracts & Ins Certificates Reviewed	785	677	665	640	650
<u>Efficiency Indicators:</u>					
Total Purchased Insurance Premium	\$867,329	\$951,937	\$1,041,955	\$1,157,591	\$1,304,805
Cost of Insurance Per \$1,000 of County Expenditures*	\$3.42	\$3.69	\$3.90	\$4.05	\$4.38
Total Risk Management Expenditures	\$2,805,573	\$2,943,279	\$3,092,281	\$3,165,113	\$3,286,673
Cost of Risk Per \$1,000 of County Expenditures*	\$11.06	\$11.40	\$11.58	\$11.07	\$11.03
County Expenditures (*excluding capital projects & debt service)	\$253,766,879	\$258,246,901	\$267,042,366	\$285,799,676	\$297,990,559

Activity – Liability & Property Insurance Program

	2018	2019	2020	2021	2022
<u>Output Indicators (valued as of 1/1/2022):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of General/Auto Liability Claims	57	68	75	63	60
Paid & Reserve	\$503,763	\$243,053	\$481,802	\$106,505	N/A
Average Cost Per Claim	\$8,838	\$3,574	\$6,424	\$1,691	N/A
# of Property/Auto Physical Claims	61	64	48	67	64
Paid & Reserve Net of Subrogation	\$220,448	\$147,857	\$240,836	\$265,394	N/A
Average Cost Per Claim	\$3,614	\$2,310	\$5,017	\$3,961	N/A
Subrogation Collections	\$19,450	\$40,466	\$27,137	\$13,757	N/A

Activity – Workers' Compensation Program

	2018	2019	2020	2021	2022
<u>Output Indicators (valued as of 1/1/2022):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of Worker's Compensation Claims	115	109	107	104	107
Paid & Reserve Net of Subrogation	\$991,412	\$998,957	\$730,450	\$374,390	N/A
Average Cost Per Claim	\$8,621	\$9,165	\$6,827	\$3,600	N/A

Fund Purpose

The Collections division (1) operates as an internal service fund by providing financially responsible centralized collection services to all agencies of the county and participating external Waukesha County municipalities; (2) generates savings to taxpayers by maximizing the collection of dollars owed to the county in the most consistent, timely, efficient, and cost effective manner possible in compliance with all laws, rules, and regulations; and (3) strives toward a fair and equitable balance between clients who receive goods and services from the county and taxpayers who bear the cost of unpaid goods and services.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$274	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$262,206	\$336,860	\$231,698	\$288,960	(\$47,900)	-14.2%
Interdepartmental	\$552,109	\$472,587	\$537,808	\$519,761	\$47,174	10.0%
Other Revenue	\$174,163	\$170,804	\$180,463	\$188,688	\$17,884	10.5%
Appr. Fund Balance (a)	\$26,415	\$26,415	\$26,666	\$25,036	(\$1,379)	-5.2%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,015,167	\$1,006,666	\$976,635	\$1,022,445	\$15,779	1.6%
Expenditures						
Personnel Costs	\$672,462	\$731,515	\$657,927	\$732,207	\$692	0.1%
Operating Expenses (a)	\$87,875	\$101,273	\$102,592	\$108,804	\$7,531	7.4%
Interdept. Charges	\$169,375	\$173,878	\$164,909	\$181,434	\$7,556	4.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$929,712	\$1,006,666	\$925,428	\$1,022,445	\$15,779	1.6%
Rev. Over (Under) Exp.	\$85,455	\$0	\$51,207	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	6.80	7.40	7.40	7.40	0.00
Extra Help	1.20	0.60	0.60	0.00	(0.60)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.00	8.00	8.00	7.40	(0.60)

(a) Fund balance appropriation	2021 Budget	2022 Budget	2022 Est.	2023 Budget
Depreciation expense	\$2,759	\$2,759	\$2,759	\$1,380
Open Purchase Orders/Carryovers	\$0	\$0	\$251	\$0
To maintain Collections internal cost to departments	\$23,656	\$23,656	\$23,656	\$23,656
Total Fund Balance Appropriation:	\$26,415	\$26,415	\$26,666	\$25,036

Program Highlights

Charges for service revenue decreases by \$47,900 and interdepartmental revenues increase by \$47,200 due to collections experience between internal and external clients. These revenue changes reflect anticipated collection levels for 5.00 FTE collections staff. Other revenues increase by \$17,900 due to a \$7,400 increase in interest income on judgements and \$11,000 increase in collection commission for accounts where the fee is paid by the debtor. Collections appropriated fund balance decreases by \$1,400 due to a reduction in depreciation expenses. The division continues to budget \$23,700 to keep the internal client fee structure lower than the cost to provide the collections service.

Personnel costs increase by \$700 which reflects the reduction of 0.60 FTE temporary extra help as the division is utilizing full time collections staff approved in the 2022 budget. The removal of 0.60 FTE

Collections

Administration

Program/Objective

temporary extra help results in \$34,000 in salary and benefit expense reduction. This decrease is offsetting cost to continue for remaining staff.

Operating expenses increase by \$7,500. The 2023 operating expense budget includes \$24,000 for credit card fees, \$52,000 for hosting and licensing fees for the collections computer system, and \$10,000 to assist with locating debtor contact information.

Interdepartmental charges increase by \$7,600 primarily due to \$3,700 increase in postage expenses due to anticipated rate increases and \$1,200 increase in technology expenses and \$2,500 increase in administrative overhead costs.

Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
\$ Coll. for Wauk. Cty. Customers	\$1,530,830	\$1,438,100	\$1,500,000	\$1,506,996	\$68,896
\$ Coll. & Shared with State	\$1,322,993	\$1,010,000	\$1,200,000	\$1,214,000	\$204,000
<u>\$ Coll. for Municipal Customers</u>	<u>\$1,377,358</u>	<u>\$1,209,500</u>	<u>\$1,000,000</u>	<u>\$1,039,500</u>	<u>(\$170,000)</u>
Total \$ Collected	\$4,231,181	\$3,657,600	\$3,700,000	\$3,760,496	\$102,896
Total \$ Retained by County	\$2,498,353	\$2,225,510	\$2,278,000	\$2,335,476	\$109,966
Accts Referred to Collection Div.	16,461	20,000	18,000	18,000	(2,000)
\$ Referred to Collection Division	\$10,413,622	\$12,000,000	\$11,000,000	\$11,000,000	(\$1,000,000)
# of External Intergovernmental Customers	81	81	84	84	0

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Replacement

Transition the current UNIX based Collection System to an operating system that is in wider industry use to reduce risk of operational interruptions with the current system that has been significantly customized over the years. The new system is expected to reduce operating costs, improve performance and enhance security and efficiency objectives. Project was completed in first quarter 2020.

Performance Measures:

1. Positive return on investment over 5-year period.

Performance Measures:	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Est.	2023 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	4.18	3.88	4.04	3.53	4.54	3.80	3.80
Waukesha County Recovery % (b)	27.8%	27.7%	27.7%	32%	34%	25%	25%
Waukesha County Average Liquidation % (c)	22.17%	26.40%	32.72%	32.86%	41%	25%	25%
Overall Recovery for Government Market as reported by ACA (d)	17.3%						

(a) Calculated as dollars collected divided by expenditures; desired goal ratio greater than or equal to 2.5 to 1.

(b) Overall recovery percentage is impacted by referrals from Health and Human Services (HHS) which are more difficult to collect given the nature of the debt, the financial status of the individuals, and the state's ability to pay provisions to the individuals. Method of calculation is total collections since inception divided by total referrals since inception.

(c) Liquidation percentage is calculated as annual gross collections divided by new business placed (i.e., referrals) in the same 12-month period.

(d) Source- 2017 Association of Credit Collection Professionals (ACA) Agency Benchmarking Survey.

American Job

Center Fund

Administration

Special Revenue Fund

Fund Purpose

The purpose of the American Job Center Fund is to provide administrative support services to the public workforce system. The system is governed by workforce development boards as authorized under the Workforce Innovation Opportunity Act. This fund supports interagency cooperation and service delivery among organizations defined as American Job Center system partners. The American Job Center public workforce system serves employers and job seekers across the nation. Waukesha County Department of Administration supports intergovernmental cooperation in a seven-county region (Waukesha-Ozaukee-Washington, Milwaukee, and Racine- Kenosha-Walworth).

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Revenues						
General Government	\$89,650	\$81,000	\$81,000	\$81,000	\$0	0.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$148,491	\$238,965	\$191,133	\$196,447	(\$42,518)	-17.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$2,017	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$41,000	\$27,215	\$27,702	\$29,862	\$2,647	9.7%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$281,158	\$347,180	\$299,835	\$307,309	(\$39,871)	-11.5%
Expenditures						
Personnel Costs	\$138,038	\$144,306	\$144,024	\$148,618	\$4,312	3.0%
Operating Expenses	\$101,473	\$202,874	\$155,811	\$158,691	(\$44,183)	-21.8%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$239,511	\$347,180	\$299,835	\$307,309	(\$39,871)	-11.5%
Rev. Over (Under) Exp.	\$41,647	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	1.00	1.00	1.00	1.00	0.00

Program Highlights

General government revenues is comprised of \$81,000 of revenue from the Regional Workforce Alliance to provide one-stop-operator (OSO) function and equal opportunity and civil rights compliance for the seven-county region in southeastern Wisconsin. The indirect revenue for the OSO function is being directly allocated from the revenue instead of budgeting the full revenue amount and the interdepartmental expense.

Charges for service revenue decreases by \$42,500. This revenue reduction is primarily due to reductions in expenditures noted below. As expenditures decrease, the revenue required to fund the operation also decreases. The American Job Center fund balance of \$29,900 is budgeted in 2023. The accumulated fund balance stabilizes the workforce development center revenue requirements and provides some additional time to evaluate workforce development needs in a more virtual work environment.

Personnel costs include the cost to continue for 1.00 FTE workforce development coordinator. Operating expenses decrease by \$44,200. This includes the reduction of expenditure authority for the purchase of

American Job

Center Fund

Administration

Objective/Program

third-party temp extra help to staff the Waukesha and West Bend workforce development centers by a total of \$30,600. This reduction brings the 2023 budget more in line with historical spending levels for center support staff. The 2023 budget also includes the reduction of expenditure authority for training and consulting services by \$16,000 to \$4,000 based on anticipated and historical expenditures for this service.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: American Job Center Satisfaction

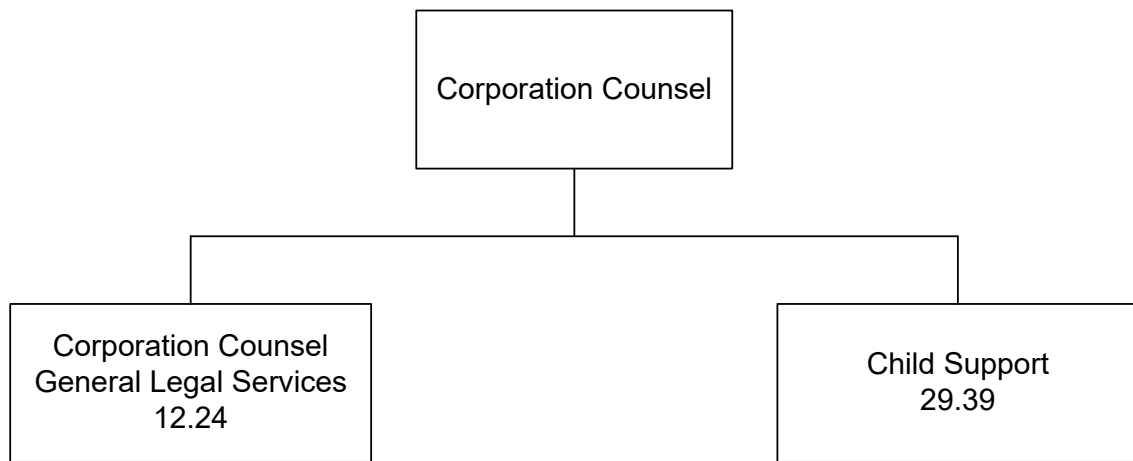
The American Job Center system serves employers and citizens by providing employment, training, education, and economic development services through virtual means and at physical locations. Organizations and customers who interact with the American Job Center system express a 90% satisfaction rating with the services provided.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
NEW Organization Satisfaction Survey results from partners receiving services from Waukesha County Department of Administration (5-Point Scale)	4.6	4.5	4.5	4.5

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



41.73 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

It is the mission of the Corporation Counsel Office to improve the quality of life for all residents of Waukesha County by facilitating effective policy making and administrative decision making of the County Board and County Executive; to provide for the establishment and enforcement of financial support for needy children and establish care for the mentally ill and elderly infirm; to cooperate in providing stability for dysfunctional families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce health ordinances; to give sound legal advice to all county departments, boards and commissions to assist them in effectively carrying out their functions; and to respond to the legal needs of county employees whose function is to provide various governmental services to the public. In addition, the Corporation Counsel Office is responsible for overseeing the activities of the Child Support Program.

Corporation Counsel – General Fund Summary

Financial Summary	2021 Actual	2022		2023 Budget	Change From 2022 Adopted Budget	
		Adopted Budget	2022 Estimate		\$	%
Corporation Counsel						
Revenues	\$588,283	\$595,708	\$595,708	\$610,600	\$14,892	2.5%
County Tax Levy	\$880,433	\$917,854	\$917,854	\$922,441	\$4,587	0.5%
Expenditures	\$1,419,403	\$1,513,562	\$1,445,168	\$1,533,041	\$19,479	1.3%
Rev. Over (Under) Exp.	\$49,313	\$0	\$68,394	\$0	\$0	N/A
Child Support						
Revenues (a)	\$2,414,797	\$2,511,397	\$2,560,259	\$2,561,012	\$49,615	2.0%
County Tax Levy	\$409,814	\$387,453	\$387,453	\$412,866	\$25,413	6.6%
Expenditures	\$2,774,682	\$2,898,850	\$2,939,425	\$2,973,878	\$75,028	2.6%
Rev. Over (Under) Exp.	\$49,929	\$0	\$8,287	\$0	\$0	N/A
Total All Funds						
Revenues	\$3,003,080	\$3,107,105	\$3,155,967	\$3,171,612	\$64,507	2.1%
County Tax Levy	\$1,290,247	\$1,305,307	\$1,305,307	\$1,335,307	\$30,000	2.3%
Expenditures	\$4,194,085	\$4,412,412	\$4,384,593	\$4,506,919	\$94,507	2.1%
Rev. Over (Under) Exp.	\$99,242	\$0	\$76,681	\$0	\$0	N/A
Position Summary (Combined FTE)						
Regular Positions	41.00	41.00	41.00	41.00	0.00	
Extra Help	0.63	0.47	0.47	0.72	0.25	
Overtime	0.05	0.05	0.05	0.01	(0.04)	
Total	41.68	41.52	41.52	41.73	0.21	

(a) Child Support revenues include State General Purpose Revenue (GPR) of \$246,347 in 2021 actual, \$303,550 in 2022 adopted budget, and \$311,669 in 2023 budget, which is eligible to be matched pursuant to state and county contract.

Fund Purpose

The General Fund operation of the Corporation Counsel is to provide legal advice, counsel, and support to all county departments and elected officials.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,451	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,853	\$50	\$50	\$50	\$0	0.0%
Interdepartmental	\$583,979	\$595,658	\$595,658	\$610,550	\$14,892	2.5%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$880,433	\$917,854	\$917,854	\$922,441	\$4,587	0.5%
Total Revenue Sources	\$1,468,716	\$1,513,562	\$1,513,562	\$1,533,041	\$19,479	1.3%
Expenditures						
Personnel Costs	\$1,250,037	\$1,336,355	\$1,293,479	\$1,364,352	\$27,997	2.1%
Operating Expenses	\$88,445	\$103,706	\$78,188	\$105,967	\$2,261	2.2%
Interdept. Charges	\$80,921	\$73,501	\$73,501	\$62,722	(\$10,779)	-14.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,419,403	\$1,513,562	\$1,445,168	\$1,533,041	\$19,479	1.3%
Rev. Over (Under) Exp.	\$49,313	\$0	\$68,394	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	11.85	11.85	11.85	11.85	0.00
Extra Help	0.55	0.40	0.40	0.48	0.08
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	12.41	12.26	12.26	12.34	0.08

Program Highlights

Total revenue in the Corporation Counsel office increases by \$19,500, or 1.3%, to \$1,533,000 in the 2023 budget. Based on prior year trends, and future anticipated requests for services, interdepartmental revenue increases \$14,900, or 2.5%, for legal services provided to HHS. County tax levy increases by nearly \$4,600, or 0.5%, to \$922,400 in 2023.

Personnel costs increase by \$28,000, or 2.1%, to \$1,364,400 for 12.34 FTEs mostly related to salary increases of \$21,866 and health insurance cost increases of \$4,800 due to changes in employee benefit selections and insurance rate increases.

Operating expenses increase by \$2,300, or 2.2%, to \$106,000, driven principally by increased expenditures for books, publications, and subscriptions.

Interdepartmental charges decrease by \$10,800, or -14.7%, to \$62,700, mainly due to a \$10,600 decrease in end user technology charges.

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service Excellence

Objective 1: Timely and Effective Legal Services

To provide quality and timely review of contracts, ordinances, and resolutions for Waukesha County departments. To represent the County successfully in civil litigation prosecution and defense. To assist departments in responding to public records requests.

Time that it takes to review contracts effectively and the number of cases filed.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of contracts reviewed and returned within 72 hours (Dept. standard is 4 business days)	95%	>90%	>95%	>90%
Percent of contracts approved that do not result in dispute resolution including mediation, arbitration or litigation	99%	>98%	>98%	>98%

The number of claims and lawsuits monitored and contracts, resolutions, ordinances reviewed, and public records requests processed.

Activity - Workload Data	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	56	78	60	45	60	0
Lawsuits Monitored	42	35	35	35	35	0
Contracts Reviewed	207	301	275	275	275	0
Resolutions/Ordinances Reviewed	112	145	130	130	130	0
Public Records Requests	23	78	75	112	75	0

Health & Safety Pillar: Ensure Well Being of Residents

Objective 2: Vulnerable Residents Receive High-Quality Support and Services

To provide support for children, to establish care for the mentally ill and elderly infirm, and to provide stability for families in need through the court system. To provide high-quality, effective legal representation of Waukesha County residents in matters such as adult and juvenile guardianships/protective placements, involuntary commitment proceedings for adults and minors, juvenile court actions for children in need of protective services, and termination of parental rights/adoptions (in conjunction with services offered by the Department of Health and Human Services).

Number of cases filed for the case types outlined in the strategic objective.

Activity - Workload Data	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	899	914	1,000	910	900	(100)
Guardianships/Protective Placements:						
- Adults	457	432	450	400	425	(25)
- Juveniles	28	28	35	28	30	(5)
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	344	347	475	360	400	(75)
- Termination of Parental Rights (TPR)	27	17	20	22	20	0

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