

Summary

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WAUKESHA COUNTY

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2024 Budget Assumptions

Certain broad assumptions are determined in the first two quarters of 2023 to update the 2022 projections and to establish a basic foundation for building the county's budget, as the first year in the five-year budget projections. These general assumptions provide a framework to county staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available during the summer months (June-August).

The following general assumptions were used in guiding the County's 2024 Budget development:

- Inflation levels began increasing early in 2021 and continued to rise at high single-digit percent rates on a year-over-year basis through 2022. There are many factors that led to increasing prices, including a rebound in consumer demand following pandemic precautions, supply chain disruptions, rising fuel costs, and low unemployment resulting a tight labor market. The initial five-year forecast mirrored these conditions, which is higher than the typically levy growth factor (net new construction) allowed under state-mandated levy limits that are typically around 1.5%. For budget resource allocation purposes, a more modest inflationary factor of 3.0% was assumed, understanding that price increases would vary by commodity and service and that historically higher price levels cannot be accommodated in one year—rather they need to be phased up, where appropriate, over time. Department management was advised to consider adjusting user fee rates to help cover increasing program costs and to reasonably recovery higher costs through grants and other outside funding sources, where appropriate. Although the rate of inflation has slowed during 2023, price levels generally remain at higher levels than previous years, making it a challenge for departments to absorb costs under this levy limit environment.
- Assumptions continued to include steady modest increases in across-the-board salary adjustments along with health insurance premium charges that were projected to increase 5% to keep up with claims costs. With updated actuarial analysis and the implementation of plan design changes, the 2024 budget assumes an increase in health insurance premiums of 2.5%.
- In addition to annual salary and benefit cost increases, the 2024 budget assumes costs related to the implementation of compensation plan recommendations. Every five years, the county conducts a compensation study, comparing the wages and salaries of its workforce with comparable public sector entities and private businesses to identify adjustments that keep the county competitive. The compensation study was completed during the summer of 2023 and includes more significant changes than in previous years largely due to low unemployment levels that have contributed to a competitive labor market, driving up the price of labor. The estimated cost of these recommendations total \$2.7 million and are funded in the 2024 budget with a combination of tax levy and temporary American Rescue Plan Act funding, with ongoing funding support to be phased in for future years.
- After several years of stable, low fuel prices, costs began to increase significantly during 2022 mostly due to increased consumer/business demand since pandemic restrictions were eased, lower refining capacity that restricts supply of finished petroleum products, and other events (e.g., natural disasters, international conflict). Fuel prices have decreased since then, with the budget assuming a decrease of 8%, from \$3.79/gallon (\$4.00/gallon with markup) to \$3.50/gallon (\$3.71/gallon with markup). However, prices remain uncertain and at elevated levels compared to historical experience. For this reason, the 2024 budget assumes a continuation of the temporary use of American Rescue Plan Act (ARPA) funds to mitigate the cost impact to operations, helping avoid the need to make substantial cuts to operations while waiting for fuel prices to stabilize and allow the county to continue phasing up budgets, if necessary. After ARPA revenues are applied, departments cover a 5% increase in net costs, from \$2.51/gallon (\$2.72/gallon with markup) in 2023 to \$2.64/gallon (\$2.85/gallon with markup) in 2024.
- Utility costs have also been increasing. This includes electrical rates due to supply chain disruptions and the cost of fuel and transport. Water/sewer rates have increased steadily as the City of Waukesha phases in the costs of providing Lake Michigan water. Overall utilities, including natural gas, for general county buildings are budgeted to increase nearly \$310,000 in 2024.
- Significant revenue issues linked to economic activity impact the 2024 budget:
 - In response to rising inflation rates, the Federal Reserve has increased interest rates multiple times. This has resulted in higher investment income levels, which are budgeted to increase \$1.6 million in 2024.
 - After decreasing revenues from penalty and interest on delinquent taxes for most of the last several years (including by \$310,000 in 2019, \$140,000 in 2020, flat in 2021, \$80,000 in 2022, \$50,000 in 2023), these revenues will be decreased \$50,000 in 2024 to help bring the budget more in-line with actual revenues.
 - Higher interest rates have resulted in downward pressure on real estate transfer fee activity and lower document recordings, particularly for loan refinancings. The 2024 Register of Deeds budget reduces these revenues \$373,700. Document recording fee revenues dedicated to Land Information Systems in the Department of Parks and Land Use also decreases \$132,600.

County Board Amendments to the 2024 County Executive Proposed Budget

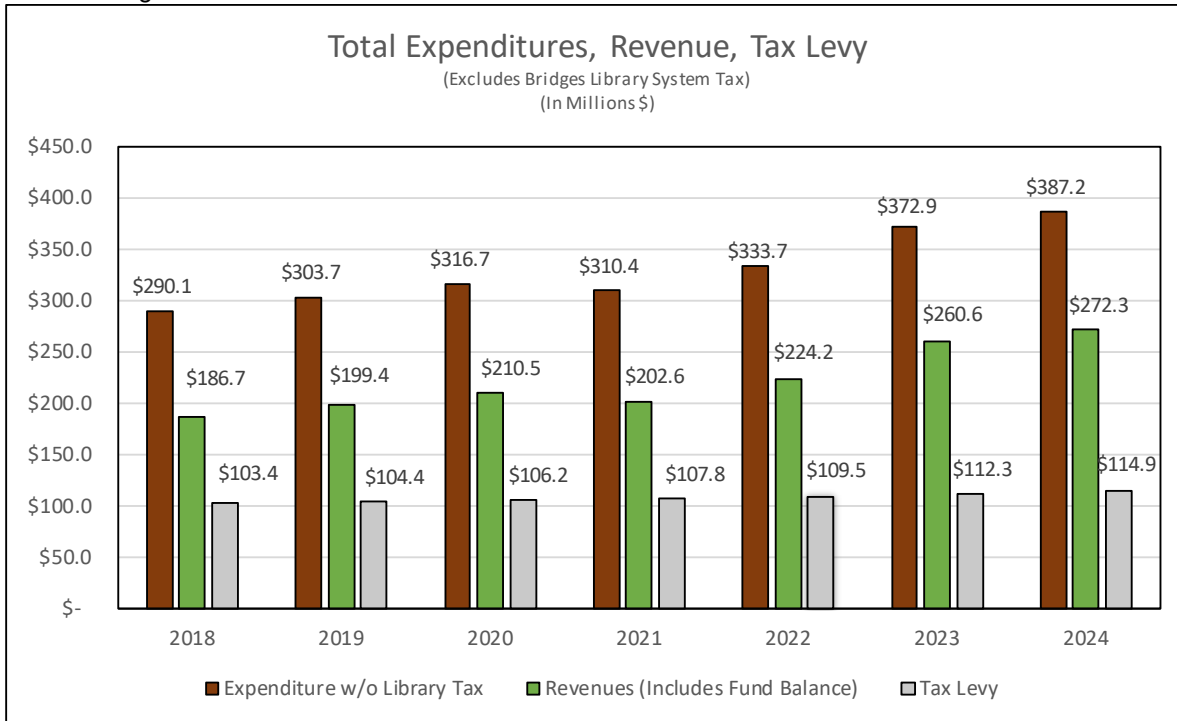
The County Board approved one amendment to increase personnel costs by \$302,517 in the District Attorney's Office for three positions to provide staff coverage for the sixth criminal court. This includes a 1.00 FTE special prosecutor, a 1.00 FTE senior administrative specialist, and a 1.00 FTE victim witness specialist. These positions will include a sunset clause, terminating on December 31, 2024. The amendment funded these positions with \$302,517 of American Rescue Plan Act revenues.

2024 General County Tax Levy Summary

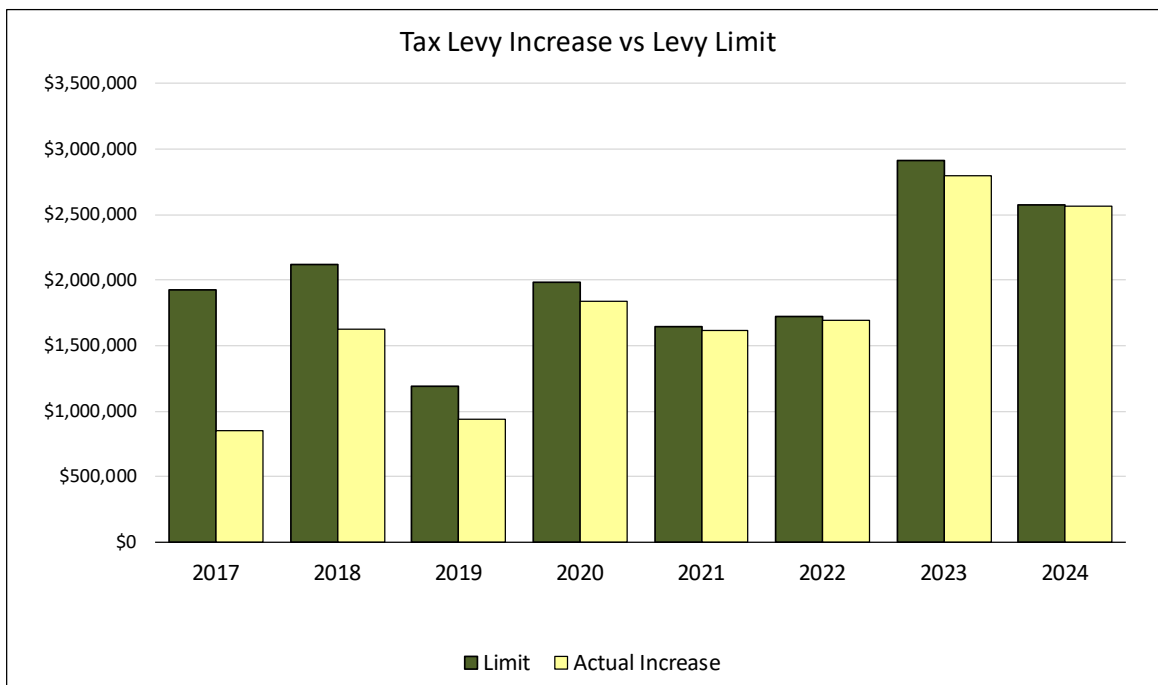
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2024 proposed budget requires a general county tax levy of \$114,862,166, which is an increase of 2.28% or \$2,563,183.

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



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



2024 BUDGET SUMMARY

	2023 Adopted Budget	2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$331,344,450	\$338,446,510	\$7,102,060	2.14%
MEMO: Less Interdept. Charges (a)	\$46,217,949	\$46,848,777	\$630,828	1.36%
MEMO: Net Expenditures (a)	\$285,126,501	\$291,597,733	\$6,471,232	2.27%
Less: Revenues (Excl. Retained Earnings)	\$205,861,967	\$208,072,266	\$2,210,299	1.07%
Less Net Appropriated Fund Balance	\$10,686,008	\$12,333,207	\$1,647,199	
TAX LEVY - OPERATING BUDGETS	\$114,796,475	\$118,041,037	\$3,244,562	2.83%
CAPITAL PROJECTS BUDGET				
Expenditures	\$45,603,000	\$52,920,900	\$7,317,900	16.0%
Less: Revenues	\$41,768,501	\$45,485,004	\$3,716,503	8.9%
Less: Appropriated Fund Balance	\$2,332,384	\$6,436,638	\$4,104,254	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$1,502,115	\$999,258	(\$502,857)	-33.5%
COUNTY TOTALS				
Expenditures (a)	\$376,947,450	\$391,367,410	\$14,419,960	3.8%
Less: Revenues	\$247,630,468	\$253,557,270	\$5,926,802	2.4%
Less: Appropriated Fund Balance	\$13,018,392	\$18,769,845	\$5,751,453	
County General Tax Levy (Excl Library)(b)	\$112,298,983	\$114,862,166	\$2,563,183	2.28%
Federated Library Tax Levy (c)	\$3,999,607	\$4,178,129	\$178,522	4.5%
Total County Tax Levy (b)	\$116,298,590	\$119,040,295	\$2,741,705	2.36%

- (a) 2024 operating budget net expenditures are \$291,597,733 and total County net expenditures are \$344,518,633 after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (b) The tax levy (for 2024 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section). State statute limits general property tax levy increases to the growth in net new construction (1.79% for 2024), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity.
- (c) Special County Library tax applied to those Waukesha County communities without a library.

2024 Budget Tax Levy Breakdown

(General County and Federated Library)

	2023 Adopted Budget	2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
			\$	%
General County Tax Levy	\$112,298,983	\$114,862,166	\$2,563,183	2.28%
General County Tax Rate	\$1.5289	\$1.3899	(\$0.1390)	-9.09%
General County Equalized Value	\$73,452,931,500	\$82,638,928,700	\$9,185,997,200	12.51%
Federated Library Tax Levy	\$3,999,607	\$4,178,129	\$178,522	4.46%
Federated Library Tax Rate	\$0.2156	\$0.2016	(\$0.0140)	-6.49%
Federated Library Equalized Value	\$18,555,002,500	\$20,729,686,000	\$2,174,683,500	11.72%

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2024 ADOPTED BUDGET				Tax Levy \$ Change
	EXPEND.	REVENUES	FUND BAL		'23 - '24 (b)
			ADJUST.	TAX LEVY	
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$8,212,131	\$1,216,523	\$35,000	\$6,960,608	\$16,920
Radio Services	\$1,986,427 (a)	\$2,310,458	(\$324,031)	\$0	\$0
Radio Svcs. Rtnd. Earn.	\$0	(\$324,031)	\$324,031	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$820,598)	\$820,598	\$0	\$0
DISTRICT ATTORNEY	\$3,872,406	\$1,567,466	\$8,150	\$2,296,790	\$113,936
CIRCUIT COURT SERVICES	\$10,933,077	\$4,848,279	\$35,000	\$6,049,798	\$0
MEDICAL EXAMINER	\$2,807,302	\$1,363,089	\$26,000	\$1,418,213	\$129,373
SHERIFF	<u>\$50,251,188</u>	<u>\$17,124,575</u>	<u>\$684,094</u>	<u>\$32,442,519</u>	<u>\$600,000</u>
Subtotal: Justice & Public Safety	\$78,062,531	\$27,285,761	\$1,608,842	\$49,167,928	\$860,229
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$3,170,379	\$2,807,935	\$0	\$362,444	(\$50,422)
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$97,471,639	\$68,093,923	\$1,291,069	\$28,086,647	\$952,273
Aging and Disability Resource Center Contract (ADRC) Fund	\$4,034,993	\$4,034,993	\$0	\$0	\$0
HHS - Special Purpose Grant Fund	<u>\$882,011</u>	<u>\$882,011</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$105,559,022	\$75,818,862	\$1,291,069	\$28,449,091	\$901,851
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,551,171	\$3,693,800	\$0	(\$2,142,629)	\$491,219
UW-EXTENSION: EDUCATION	\$516,158	\$149,414	\$0	\$366,744	\$12,867
BRIDGES LIBRARY SYSTEM					
County	\$4,178,129	\$0	\$0	\$4,178,129	\$178,522
State Aids	\$2,390,910	\$2,239,969	\$150,941	\$0	\$0
CAFÉ Shared Automation	\$579,698	\$594,698	(\$15,000)	\$0	\$0
CAFÉ Rtnd. Earn.	\$0	(\$15,000)	\$15,000	\$0	\$0
CAFÉ Rtnd. Fund Balance	\$0	(\$75,000)	\$75,000	\$0	\$0
PARKS & LAND USE					
General	\$15,041,704	\$7,202,831	\$258,100	\$7,580,773	\$246,012
Community Development	\$5,396,650	\$5,396,650	\$0	\$0	\$0
Workforce Innovation	\$2,056,459	\$1,793,959	\$150,000	\$112,500	(\$10,000)
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
PLU- Special Purpose Grant Fund	\$4,500,000	\$4,500,000	\$0	\$0	\$0
Golf Courses					
Golf Course Rtnd. Earnings	\$0	\$43,417	(\$43,417)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,336,345 (a)	\$1,201,440	\$134,905	\$0	\$0
Ice Arenas Rtnd. Earnings	\$0	\$134,905	(\$134,905)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,244,059 (a)	\$1,071,247	\$2,172,812	\$0	\$0
MRF Retained Earnings	\$0	\$0	\$0	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Envir., Ed. & Land Use	\$43,620,188	\$30,317,818	\$3,206,853	\$10,095,517	\$918,620

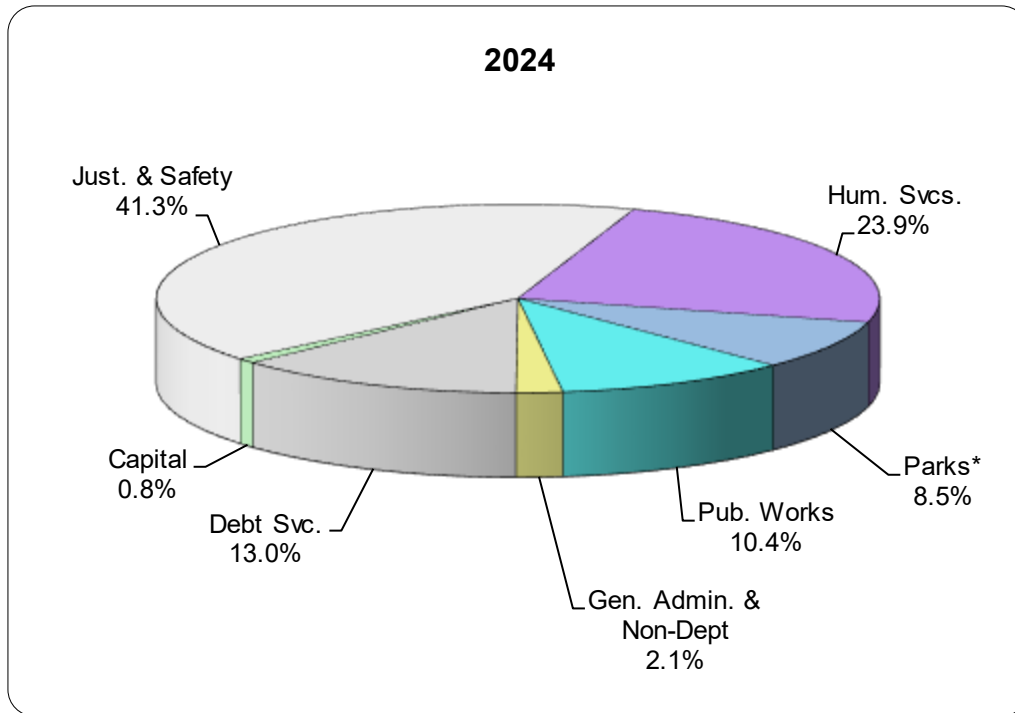
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2024 ADOPTED BUDGET				Tax Levy \$ Change
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	'23 - '24 (b)
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,566,936	\$428,647	\$260,000	\$8,878,289	\$547,635
Transportation	\$18,141,980	\$14,532,641	\$50,000	\$3,559,339	\$74,630
Central Fleet Maintenance	\$4,588,286 (a)	\$4,664,549	(\$76,263)	\$0	\$0
Central Fleet Rtn'd. Earnings	\$0	(\$76,263)	\$76,263	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,903,438 (a)	\$4,089,885	(\$186,447)	\$0	\$0
Veh. Replace Rtn'd. Earnings	\$0	(\$186,447)	\$186,447	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,532,876 (a)</u>	<u>\$1,363,294</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$37,733,516	\$24,715,223	\$580,665	\$12,437,628	\$622,265
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$730,440	\$0	\$0	\$730,440	\$47,802
COUNTY BOARD	\$1,009,958	\$0	\$0	\$1,009,958	\$2,051
COUNTY CLERK	\$1,000,432	\$299,055	\$310,915	\$390,462	\$37,349
TREASURER	\$798,805	\$6,569,402	\$120,000	(\$5,890,597)	(\$1,032,041)
ADMINISTRATION					
General	\$6,370,028	\$2,699,673	\$10,700	\$3,659,655	\$321,405
Risk Management	\$3,645,992 (a)	\$3,378,243	\$267,749	\$0	\$0
Collections	\$1,111,503 (a)	\$1,085,204	\$26,299	\$0	\$0
American Job Center	\$214,401 (a)	\$95,686	\$118,715	\$0	\$0
End User Technology	\$10,760,626 (a)	\$9,277,898	(\$30,425)	\$1,513,153	\$133,910
End User Technology Rtn'd. Earn.	\$0	(\$30,425)	\$30,425	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$613,368)	\$613,368	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,660,189</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$1,049,589</u>	<u>\$127,148</u>
Subtotal: General Administration	\$27,302,374	\$23,371,968	\$1,467,746	\$2,462,660	(\$362,376)
NON DEPARTMENTAL					
GENERAL	\$1,533,311	\$1,056,434	\$476,877	\$0	\$0
HEALTH & DENTAL INSURANCE	\$26,596,480 (a)	\$25,506,200	\$1,090,280	\$0	\$0
CONTINGENCY	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Non-Departmental	\$29,329,791	\$26,562,634	\$2,767,157	\$0	\$0
DEBT SERVICE--GENERAL					
	<u>\$16,839,088</u>	<u>\$0</u>	<u>\$1,410,875</u>	<u>\$15,428,213</u>	<u>\$303,973</u>
Subtotal: Operating Budget	\$338,446,510	\$208,072,266	\$12,333,207	\$118,041,037	\$3,244,562
CAPITAL PROJECTS					
	<u>\$52,920,900</u>	<u>\$45,485,004</u>	<u>\$6,436,638</u>	<u>\$999,258</u>	<u>(\$502,857)</u>
GRAND TOTAL	<u>\$391,367,410</u>	<u>\$253,557,270</u>	<u>\$18,769,845</u>	<u>\$119,040,295</u>	<u>\$2,741,705</u>

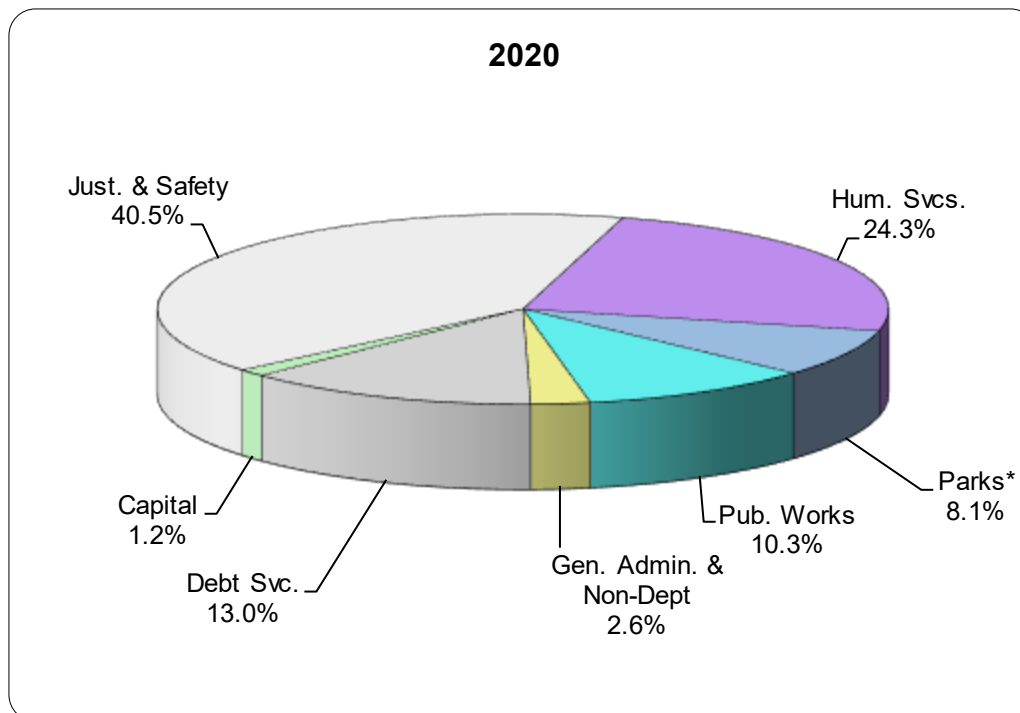
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

- Justice & Public Safety and Health and Human Services: These two functional areas continue to receive the largest share, nearly two-thirds of the county's tax levy revenues, with Justice & Public Safety increasing its share.
- Capital Projects: Decreasing tax levy share is partly due to allocating state Shared Revenues to the Capital Plan, offsetting tax levy need.

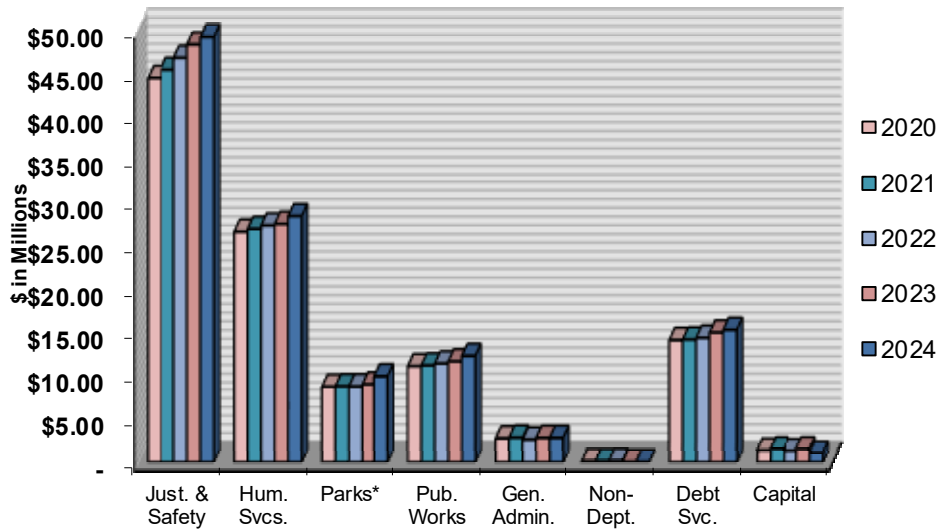


* Includes Parks, Environment, Education, and Land Use

2023-2024 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2023 Adopted Budget		2024 Budget	Incr/(Decr) From 2023 Adopted Budget	
				\$	%
Justice & Public Safety	\$48,307,699		\$49,167,928	\$860,229	1.8%
Health & Human Services	\$27,547,240		\$28,449,091	\$901,851	3.3%
Parks, Env., Educ. & Land Use	\$9,176,897		\$10,095,517	\$918,620	10.0%
Public Works	\$11,815,363		\$12,437,628	\$622,265	5.3%
General Administration	\$2,825,036		\$2,462,660	\$(362,376)	-12.8%
Non-Departmental	\$0		\$0	-	N/A
Debt Service	\$15,124,240		\$15,428,213	\$303,973	2.0%
Capital Projects	\$1,502,115		\$999,258	\$(502,857)	-33.5%
Total Tax Levy	\$116,298,590		\$119,040,295	\$2,741,705	2.4%

**2020-2024 Budgeted Tax Levy
by Functional Area**



The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety.

* Includes Parks, Environment, Education and Land Use

2022 - 2024 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2022 Actual	2023 Adopted Budget	2023 Estimate (a)	2024 Budget	Incr/(Decr) from 2023 Adpt. Budget
Personnel Costs	\$135,986,354	\$148,082,642	\$143,115,998	\$155,238,052	\$7,155,410
Operating Expenses	\$116,107,049	\$140,197,477	\$131,725,353	\$139,084,710	\$(1,112,767)
Interdepartmental Charges	\$24,290,770	\$24,854,235	\$24,675,679	\$25,514,882	\$660,647
Fixed Assets & Imprvmnts (a) (b)	\$819,871	\$2,074,981	\$2,084,919	\$1,769,778	\$(305,203)
Debt Service-Excl Proprietary (b)	\$14,962,321	\$16,135,115	\$15,846,987	\$16,839,088	\$703,973
Capital Projects (a) (c)	\$16,137,027	\$45,603,000	\$56,874,204	\$52,920,900	\$7,317,900
Total Expenditures	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

FUNCTIONAL AREA	2022 Actual	2023 Adopted Budget	2023 Estimate (a)	2024 Budget	Incr/(Decr) from 2023 Adpt. Budget
Justice & Public Safety	\$70,512,598	\$76,479,249	\$75,893,000	\$78,062,531	\$1,583,282
Health & Human Services	\$88,727,572	\$101,654,563	\$95,397,804	\$105,559,022	\$3,904,459
Parks, Env., Educ. & Land Use	\$35,520,679	\$44,724,903	\$42,987,261	\$43,620,188	\$(1,104,715)
Public Works (a)	\$35,422,146	\$36,510,406	\$36,721,609	\$37,733,516	\$1,223,110
General Administration	\$23,898,394	\$26,125,174	\$25,756,821	\$27,302,374	\$1,177,200
Non-Departmental	\$23,122,655	\$29,715,040	\$24,845,454	\$29,329,791	\$(385,249)
Debt Service-Excl Proprietary (b)	\$14,962,321	\$16,135,115	\$15,846,987	\$16,839,088	\$703,973
Capital Projects (a) (c)	\$16,137,027	\$45,603,000	\$56,874,204	\$52,920,900	\$7,317,900
Total Expenditures	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

- (a) Estimated expenditures exceed budget due in part to prior year appropriations carried forward and expended in current year other budget modifications approved by County Board through an ordinance or fund transfer.
- (b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.
- (c) Capital Projects includes \$49,120,900 total expenditures for the Capital Improvement Plan and \$3,800,000 total expenditures for the Vehicle Replacement Plan.

2024 EXPENDITURE HIGHLIGHTS

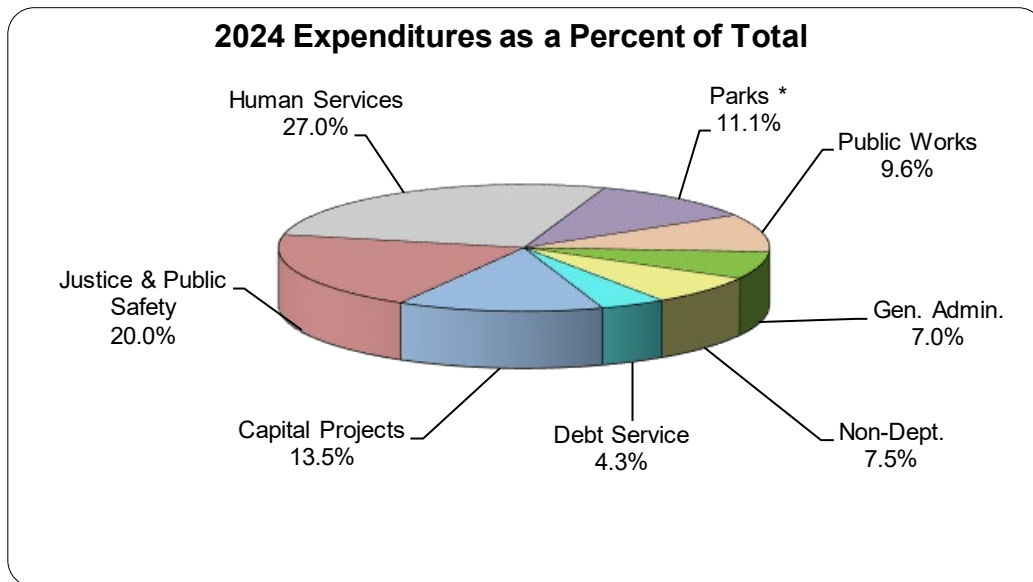
Expenditure Budget:

The 2024 total expenditure budget is \$391,367,410, an increase of \$14,419,960 or 3.8% from the 2023 adopted budget. The 2024 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$338,446,510 and capital project spending of \$52,920,900. The total operating budget increases by \$7,102,060 or 2.1% from the 2023 adopted operating budget while capital project expenditures increase by \$7,317,900 or 16.0% from the 2023 adopted budget.

The net total operating expenditure budget is \$291,597,733 after excluding \$46,848,777 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$6,471,232 or 2.3%.

The budget includes personnel costs totaling \$155.2 million or about 45.9% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$7.2 million, or 4.8% from the 2023 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by \$452,120 or 0.27% from \$165.1 million in the 2023 budget to \$164.6 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1.8 million, a decrease of \$305,203 from the 2023 budget. Debt service payments are budgeted at \$16.8 million, which is an increase of \$700,973 from the 2023 budget level. This is about 5.8% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$78,062,531	20.0%
Human Services	\$105,559,022	27.0%
Parks *	\$43,620,188	11.1%
Public Works	\$37,733,516	9.6%
Gen. Admin.	\$27,302,374	7.0%
Non-Dept.	\$29,329,791	7.5%
Debt Service	\$16,839,088	4.3%
Capital Projects	<u>\$52,920,900</u>	13.5%
Total Expenditures	\$391,367,410	100.0%

* Includes Parks, Environment, Education and Land Use

2024 EXPENDITURE HIGHLIGHTS

A brief summary of the major changes in the past five adopted budgets follows:

The 2024 Budget expenditure level increases \$14.4 million to \$391.4 million. The 2024 capital budget increases \$7.3 million. Operating expenses decrease \$1.11 million or 0.8% largely due to the expiration of grant funding, partially offset by modest increases across most functional areas. Personnel costs increase \$7.2 million or 4.8% and reflect cost to continue and costs associated with implementing the county's compensation study, which used data from other local governments and the private sector to craft recommendations to remain competitive in the labor market. These recommendations include adjustments to pay range assignments, performance pay, benefit eligibility, vacation time, and holidays. The total cost of the study's recommendations is \$2.7 million. About \$570,000 of this impact was anticipated early in the budget development process and factored into departments initial spending proposals. The remaining \$2.13 million was determined later and additional resources were provided to departments to offset these costs. This latter amount is specified at the beginning of each functional area summary. Compensation study-related costs will be funded a mix of county tax levy, American Rescue Plan Act (ARPA) revenues, and other funding sources. Budgeted full-time equivalents (FTEs) decrease by a net of 12.4, including temporary extra help and overtime. Emergency Preparedness expenditures increase \$424,000, mostly due to \$583,900 to include modified salary adjustments for telecommunicators from enrolled ordinance 178-84 and other compensation study impacts. The Regional Crisis Stabilization Facility in Health and Human Services increases expenditures by \$1.0 million to \$1.2 million due to the department moving coverage of care to a 24-hour, 14 bed crisis stabilization operation that is expected to be open in 2024. In addition, HHS – Children with Special Needs Unit (Includes Birth to Three Program) increases by \$827,200 due to additional Children's Long-Term Support (CLTS) contracted services.

The 2023 Budget expenditure level increases by \$39.5 million to \$376.9 million. The 2023 capital budget increases \$17.1 million. Operating expenses increase \$12.1 million or 9.5% and reflect modest increases across most functional areas and an increase in grant funded expenditures. Personnel costs increase by \$7.5 million or 5.4% and reflect costs to continue and an increase in (largely grant funded) positions. Budgeted full-time equivalents (FTEs) increase by a net of 10.02, including temporary extra help and overtime. Total expenditure related to federal funding American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) increases \$20.8 million to \$28.9 million. Funds are budgeted among the Justice and Public Safety, Health and Human Services, Parks and Land Use, Public Works, and General Administration functional areas for project specific purposes, including addressing the court case backlog, building public safety capacity, enhancing public health and human services, improving technology, renovating the courthouse, maintaining park infrastructure, and managing stormwater pollution. Additional information can be found on these projects on pages 474-479. Sheriff expenditures increase \$3,524,200 largely for personnel, which increases \$2,038,300 or 5.7% due to a across-the-board wage increase for non-elected sworn officers (enrolled ordinance 177-16) to improve retention and recruitment of deputy sheriff positions. HHS - Mental Health Outpatient-Clinical expenditures increase \$1.9 million largely due to an increase of expenses for adults and children at the state mental health institutes, as days of care increased based on trends associated with levels of acuity and staffing levels at the Mental Health Center. HHS – Youth Intensive Services increases \$1.3 million to expand a Medicaid-funded mental health program for community youth. ARPA funds cover the initial costs of hiring and training 10 positions before Medicaid reimbursement is available. HHS – Children with Special Needs Unit (Includes Birth to Three Program) increases \$1.2 million mostly due to increased contracted service costs of \$896,800 related to the state's funded mandate to eliminate CLTS wait lists, and the subsequent increased volume of both contracted staff and CLTS Waiver clients served.

The 2022 Budget expenditure level increases by \$23.4 million to \$337.4 million. The 2022 capital budget increases \$9.3 million. Operating expenses increase \$8.4 million or 7% and reflect modest increases across most functional areas and an increase in grant funded expenditures. Personnel costs increase by \$3.9 million or 2.8% and reflect costs to continue and an increase in (largely grant funded) positions. Total expenditure increases include \$8.0 million related to federal funding American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). This includes \$6 million related to the Courthouse Renovation Project (#201705) and \$1.1 million in the Circuit Courts and District Attorney's Office related to addressing the court case backlog created in 2020 due to COVID-19. Also, Community Development expenses increase \$3.5 million including a \$2.2 million increase related to U.S. Department of Treasury funding. The grant-funded expenditures will provide assistance to individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability. Also, the HOME Investment Partnership Program (HOME) increases expenses \$1.3 million related to a separate ARPA funding allocation that will be used to create affordable housing and provide services to assist individuals at risk or experiencing homelessness. The Health and Human Services - Juvenile Center closing in Oct 2021 results in an expenditure savings estimated of \$450,000 in the 2022 budget.

The 2021 Budget expenditure level decreases by \$6.2 million to \$314.1 million. The 2021 capital budget decreases \$8.6 million. Operating expenses decrease \$2.0 million or 1.6% and reflect modest increases across most functional areas. Personnel costs increase by \$4.1 million or 3.1% and reflect costs to continue and a \$1.2 million increase for 19.42 FTE temporary extra help to help with the COVID-19 response efforts. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through operating expenses decrease \$2,728,700 based on an offsetting decrease in the State's revenue allocation.

The 2020 Budget expenditure level increases by \$13 million to \$320.3 million. The 2020 capital budget increases \$2.79 million, largely due to a \$4.4 million project to expand three miles of CTH M (North Avenue) from two to four lanes to

2024 EXPENDITURE HIGHLIGHTS

accommodate traffic volumes in a priority corridor. The budget also includes maintenance of existing infrastructure with total projects of \$3.7 million for repaving. Three projects in the parks will leverage partnerships to fund nearly \$1.2 million for recreational facilities including a new dog exercise area and expanded trails. Operating expenses increase \$5.2 million or 4.5% and reflect modest increases across most functional areas. Personnel costs also increase by \$4.2 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$324,900. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through expenses increase \$3,100,000 based on an offsetting increase in the State's revenue allocation related to an increase in the number of clients to be served.

Future Projections and trends:

External factors will continue to play a key role in significantly impacting future trends and projections including how federal and state funding priorities may likely affect local funding policies and services carried out by local governments provided in different ways. Also, volatility of fuel, energy, and commodity prices, and increasing medical and health insurance costs are likely to have future budget impacts. In addition, internal factors include high costs of Jail inmates, Emergency Preparedness 9-1-1 dispatch communications, and future debt service payments as a result of infrastructure projects including the project to expand and modernize the courthouse and funding of major highway projects. Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2024 funding changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- The 2024 **expenditure budget** for this functional area totals \$78,062,531, an increase of \$1,583,282 or 2.1% from the 2023 budget.
- **Emergency Preparedness – General Fund** expenditures increase \$424,000 or 5.4%. Personnel costs increase \$583,900 and include modified salary adjustments for telecommunicators from enrolled ordinance 178-84 and other compensation study impacts (mentioned above). The personnel cost increase also includes the creation of a 1.00 FTE programs and projects analyst (0.60 FTE budgeted here, 0.40 FTE budgeted in Radio Services). This is offset by the transfer back of a shared financial analyst position to the Department of Administration (0.30 FTE previously budgeted here, 0.20 FTE previously budgeted in Radio Services).
- **Emergency Preparedness – Radio Services** increases operating expenses increase by \$43,500 primarily due to increases in utilities and system support services. Fixed asset memo items decrease by \$124,700 to \$50,000 due to the completed implementation of the MDR/RUSUS software in 2023.
- **Sheriff** expenditures increase \$2,201,702 or 4.6% to \$50.25 million. Personnel increases \$1,804,000 or 4.8% to \$39.5 million, and include the cost to continue staff and implementing compensation study recommendations. The department is also budgeting for an additional municipal patrol contract with the Town of Delafield (including 1.00 FTE deputy sheriff) that was authorized in ordinance 177-76, offset by the decision of the Town of Merton to eliminate contractual services in 2024 (including the sunset of 1.00 FTE deputy sheriff). A 1.00 FTE deputy sheriff associated with American Rescue Plan Act funding for the sixth criminal court also sunsets. Inmate Medical costs are budgeted to increase \$208,600, or 9.8%, to \$2.34 million due to personnel and operating expenses associated with the medical contract for the jail. Food Service costs are budgeted to increase \$104,100, or 11.0% due to the rising cost of meals. The Sheriff's budget includes non-corrections equipment of \$273,000 for the ninth year of an equipment replacement plan. The Jail equipment replacement plan remains unchanged at \$125,000.
- **Circuit Court Services General Fund** expenditures increase \$467,100 or 4.5%. Personnel costs increase \$320,400 or 4.7%, mostly due to \$164,100 in costs associated with the compensation study conducted in 2023 and cost to continue. Operating costs increase \$65,300 due to an increase of \$83,600 in Guardian Ad Litem services, largely due to the state increasing the required rate from \$70 to \$100 per hour.
- The **District Attorney's** expenditures increase \$361,800 mostly related to \$303,000 for 1.00 FTE Special Prosecutor, 1.00 FTE Victim Witness Specialist, and 1.00 FTE Senior Administrative Specialist to staff the sixth criminal court, which are sunset positions and covered by ARPA funds. There is an increase of \$43,900 in personnel costs for the county's compensation study, which is covered by tax levy. The federal Victim of Crimes Act (VOCA) grant is budgeted at 100% reimbursement of expenditures and is budgeted at \$349,000.
- The **Medical Examiner's Office** expenditures increase \$168,600 or 6.4%. Personnel costs increase \$155,500 or 7.3%, due to cost to continue and the impact of the county's compensation study recommendations, and includes an increase in temporary extra help by \$58,125 or 0.26 FTE. The increase in temporary help includes 0.17 FTE for additional pathologist assistance and 0.09 FTE for additional deputy medical examiner assistance. Operating expenses increase \$15,482 mostly due to increase transcription and medical service costs.

2024 EXPENDITURE HIGHLIGHTS

Health and Human Services

- The 2024 **expenditure budget** for this functional area totals \$105,559,022 an increase of \$3,904,459 or 3.8% from the 2023 budget.
- **HHS - Administrative Services Division** personnel costs increase by \$523,900 to \$6,500,500. This increase reflects the cost to continue for 70.20 FTE, which includes a decrease of 1.01 FTE from the prior year. The FTE decrease includes the transfers of 1.00 FTE administrative assistant, 0.75 FTE administrative specialist, and 0.25 FTE support staff supervisor to the ADRC division; unfunding of 1.00 FTE fiscal specialist and decreases of 0.06 FTE in extra help and 0.45 FTE in overtime. These decreases are offset by the creation of 1.00 FTE principal financial analyst Quality Improvement (CQI) to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan, support continuous improvement, refine workflows, and 1.00 FTE senior financial analyst to assist with implementation of a new Enterprise Resource Planning (ERP) system; and the transfer of 0.50 FTE registered nurse from Mental Health Inpatient Services for utilization review and admission to reflect operational structure. Operating expenses increase by \$21,400 to \$1,270,500 mainly due to increases in opioid awareness marketing expenses of \$92,000. Opioid awareness marketing expenses, which are funded by the Waukesha County Opioid Settlement funds, include \$45,000 for advertising, \$30,000 for video production services and \$17,000 in additional opioid awareness marketing initiatives. These increases are offset by decreases of \$75,900 in contract and consulting services, including \$44,500 related to electronic health records and billing, \$42,000 in revenue cycle management services and \$37,000 in temporary extra help for vacancies in all administrative areas, which are offset by an increase of \$62,000 for outsourcing of inpatient billing.
- **HHS - Economic Services Administration and Support Program** personnel costs are budgeted to increase by \$456,100 to \$3,994,100. This is primarily due to the cost to continue the 43.41 FTE staff and the addition of 1.00 FTE economic support specialist in order to meet consortium requirements. In addition, extra help increases by 0.30 FTE and overtime increases by a 0.89 FTE due to the needs of the COVID unwinding as the Public Health Emergency ended.
- **HHS - Children and Family Services - Child Protective Services Program** personnel costs are budgeted to decrease by \$11,500 to \$4.3 million and includes the transfer of 1.00 FTE social worker position to Juvenile Detention Services. Operating expenses decrease \$622,200 related to a \$290,000 reduction in alternate care placements based on impacts of federal Family First legislation on placements, primarily for foster care, with greater efforts to place children with family members in accordance with federal Family First legislation and \$164,000 of lower Targeted Safety Support contracted services.
- **HHS – Children with Special Needs Unit (Includes Birth to Three Program)** – This program area budgets additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. Operating expenses increase \$827,200 or 14% primarily related to \$836,000 of additional CLTS contracted services.
- **HHS - Children with Long-Term Needs - Third Party Administrator** – This program accounts for pass-through expenditures and revenues to cover claims paid to service providers by the CLTS Third-Party Administrator and are budgeted to increase by \$1.0 million to \$10.0 million based on increasing client enrollment levels.
- **HHS – Adolescent and Family Services** program expenditures are budgeted to decrease by approximately \$242,500. Personnel costs are budgeted to decrease by about \$103,300 to \$2,726,700, primarily due to the cost to continue for 26.00 FTE staff and the transfer of 1.00 FTE social worker position to Juvenile Detention Services. Operating expenses are budgeted to decrease by \$144,700 to \$2,053,100 mostly due to lower out-of-home alternate care expenses, which include foster care, residential care centers, and child group homes, with a decrease of \$225,000. This is partially offset by the inclusion of \$81,000 of youth crisis stabilization expenses.
- **HHS - Juvenile Detention Services** – Personnel costs increase \$204,000 related to the transfer of 2.00 FTE social worker positions from Adolescent and Family Services and Children and Family Services, as well as cost to continue for the remaining 8.90 FTE of staff. Operating expenses increase by \$481,700 related to \$412,000 of higher contracted male and female secure services based on projected increases in utilization.
- **HHS – Youth Intensive Services** personnel costs in the 2024 budget are \$25,200 higher than in 2023 for cost to continue for 19.00 FTE. This is a 1.00 FTE decrease from the 2023 budget due to mid-year Enrolled Ordinance 178-28, which abolished a 1.00 FTE clinical therapist in this division and created 1.00 FTE human services supervisor in the Clinical Services-Intensive area. Operating expenses increase \$145,900 primarily for Comprehensive Community Services (CCS) contracted agencies.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** personnel costs are budgeted to increase \$59,200 to \$1,128,600 due to the cost to continue the 10.75 FTEs. In addition, this includes an increase of 0.10 FTE allocation of a human services support specialist position. The increases are offset by a net decrease of 0.24 FTE for temporary extra help.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - personnel costs are budgeted to increase \$144,500 to \$1,812,300. The increase includes the cost to continue of the 20.40 FTE. Operating expenses are budgeted to decrease about \$95,200 to \$3,008,800. Decreases include \$126,500 for in home care, \$84,000 in transportation costs mainly due to anticipated decreases in Rideline costs that are

2024 EXPENDITURE HIGHLIGHTS

offset by transportation increases for van conversion and client independent transportation reimbursement pilot programs, and \$37,900 for respite personal care. Decreases are offset by an increase of \$153,400 for food service mainly due to an increase in home delivered meals and an estimated 7% increase in food costs.

- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - personnel costs are budgeted to increase approximately \$218,000 to \$3,436,500. The increase is due to the cost to continue of 35.85 FTE. In addition, this includes a 1.00 FTE administrative assistant moved from the Administrative Services Division budget, a 1.00 FTE ADRC specialist changed to a senior ADRC specialist, and a 1.00 FTE senior ADRC specialist reclassified to a public communications coordinator. Temporary extra help decreases include 0.62 FTE.
- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$454,600 or 3.6% to \$13.3 million. Personnel costs increase \$149,900 and includes the abolishment of 0.50 FTE psychometric technician and decreases of 0.92 FTE extra help and 0.10 overtime, offset by cost to continue for 49.99 FTE and the reclassification of 1.00 FTE senior clinical psychologist (0.50 FTE of which was allocated to this program budget for 2023) to 1.00 FTE health and human services coordinator (0.60 FTE of which is included in this budget for 2024). Operating expenses increase \$269,000 driven by an increase of \$305,900 in Waukesha County Opioid Settlement funded expenses that total \$567,800. This includes \$227,000 for medically assisted treatment in the County Jail (which was shifted from CJCC), \$259,800 for treatment at state institutions, \$50,000 in outpatient services, and \$30,900 in computer software for the Pulse Point automated external defibrillator (AED) tracker for first responders that will be used to track OAK boxes co-located with AED machines. Expenses for adults at the state mental health institutes increases by \$214,500 due to increasing daily costs of care associated with levels of acuity, staffing at the Mental Health Center and bed availability. In addition, contracted psychiatrist services increases by \$100,600 based on coverage needs; prescription medication costs increases by \$55,600; promotion supplies increase by \$13,600, which is grant funded; client incentives increase by \$4,000, which is grant funded; advertising increase by \$23,500, which is grant funded; psychological testing materials increase by \$3,800; laboratory supplies increase by \$11,100, due to increased lab testing needs; and transportation services increase by \$4,900. This is offset by a decrease in expenses for children at the state mental health institutes by \$520,400.
- **HHS – Regional Crisis Stabilization Facility** expenditures increase \$1.0 million to \$1.2 million related to the operational costs for the new 24-hour care, 14 bed crisis stabilization facility that is expected to be open in 2024. These expenses include \$122,400 for 1.00 FTE human services supervisor. Operating expenses of \$922,100 are primarily for the contracted vendor operating the facility and one year of operational costs.
- **HHS - Mental Health Outpatient-Intensive** personnel costs increase \$267,100 primarily for the cost to continue for 33.80 FTE but also related to the creation of a 1.00 FTE human services supervisor by 2023 ordinance, offset by the transfer of 0.30 FTE human services supervisor to the Regional Crisis Stabilization Facility. Furthermore, 1.00 FTE senior mental health counselor is created offset by the abolishment of two part-time registered nurse positions in the Mental Health Center totaling 1.10 FTE. Operating expenses decrease \$373,800 mainly due a decrease of \$661,100 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs offset by \$153,400 of reimbursement program residential expenses.
- **HHS - Mental Health Center (MHC)** is being remodeled under capital project #202217 to reconfigure the building into a two-unit facility, with one unit being a 16-bed inpatient facility and the other housing a new regional crisis stabilization unit (partially funded through grants initially). Personnel costs are budgeted to increase \$125,500 primarily for cost to continue for 38.81 FTE, a decrease of 1.01 FTE from 2023 related to the abolishment of 1.10 FTE part-time registered nurses to create 1.00 FTE senior mental health counselor in the Outpatient-Intensive program, a 0.66 FTE decrease in registered nurses, 0.40 FTE of a created Health and Human Services Coordinator (remaining 0.60 FTE in Outpatient), unfunding 0.50 FTE senior clinical psychologist, a 0.37 FTE increase for weekend registered nurses, a decrease of 0.19 FTE extra help, and an increase to overtime of 0.67 FTE.
- **HHS - Criminal Justice Collaborating Council (CJCC)** expenses decrease by \$86,600 primarily due to \$225,000 for Medically-assisted treatment (MAT) in the jail being moved to Clinical Services (and increased to \$227,000), offset by an increase of \$70,000 in pre-trial management costs, increase of \$9,400 in the Jail Discharge Planner positions, \$21,000 increase in opioid settlement-funded Drug Treatment Court training, and \$10,000 in lab supplies.
- **HHS - Public Health** personnel costs are budgeted to increase by approximately \$61,500 to \$2,988,100 and includes the creation of 1.00 FTE community health educator, 1.00 FTE programs and projects analyst, and an increase of 0.27 FTE on-call nurses. These increases are partially offset by the unfunding of 1.80 FTE public health nurse, abolishment of 0.50 FTE community health educator, and decrease of 1.61 FTE extra help. The 2024 budget also includes the 1.00 FTE epidemiologist and 1.00 FTE public health supervisor which are partially supported by \$87,200 of ARPA funding while continuing to phase-in additional tax levy.

2024 EXPENDITURE HIGHLIGHTS

- **HHS – Special Purpose Grant Fund** – The County Board established this fund during 2021 (enrolled ordinance 176-46) to allow for greater tracking of projects funded with the \$78.5 million of revenues from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds program. This fund is also being used to track separate ARPA funded allocated specifically for public health purposes. Total funding of \$882,000 is budgeted for 2024, a \$809,000 decrease from 2023, and detailed below:
 - The County Board approved the expansion of the Crisis Law Enforcement Collaboration project during 2022 (enrolled ordinance 177-39), and the budget includes \$352,300 to continue funding the additional 3.00 FTE crisis clinicians embedded with law enforcement that has been successful in mitigating the amount of time law enforcement remains on scene as well as conducting referrals to county case manager for follow up with appropriate services and care to the individual.
 - The County Board approved initial funding for Enhancements to Child Welfare Infrastructure project during 2022 (enrolled ordinance 177-41) to better align with the federally mandated Family First Prevention Services Act, and the 2024 budget continues this with \$130,200. The scope of this project now includes public health to provide community support in response to the opioid epidemic along with the ongoing child welfare initiatives. Expenses include 1.00 FTE social worker in public health and 0.32 FTE for a limited term employee programs and projects analyst to ensure the child welfare infrastructure aligns with the mandated Federal Family First Prevention Services Act through partnerships with community agencies and establishing a continuous quality improvement process.
 - Community Health Improvement Plan & Process (CHIPP) Community Award Program includes is intended to provide grants to community partners to implement innovative initiatives for programs having a direct impact on improving health priorities in the community. The 2024 budget includes \$399,100 consisting of personnel costs of \$99,100 for 1.00 FTE programs and projects analyst sunset position and \$300,000 for awards to community stakeholders for innovative initiatives on improving health priorities.

Parks, Environment, Education, and Land Use

- The 2024 **expenditure budget** for this functional area totals \$43,620,188, a decrease of \$1,104,715 or 2.5% from the 2023 budget.
- **Register of Deeds** operating expenses are budgeted to increase by \$26,700 mostly related to new software costs for the implementation and first year licensing for a recording notification system to notify users of new transfer documents filed against their property.
- **Parks and Land Use General Fund** Total expenditures increase \$921,700 consisting of \$444,300 of increased personnel costs. Operating expenses increase \$217,200, which includes \$51,900 increase in utility costs or 13.5% to better reflect prior year costs and anticipated price increases; \$26,500 in contracted service costs mainly related to \$20,000 associated with implementation costs associated with a new parks point of sale/reservation system, anticipated to go -live near the end of 2024; \$23,000 in finance charges reflecting increased credit card processing activity; \$16,300 in landscaping and park cleaning supplies largely due to wetland maintenance and tree plantings; \$15,400 in software costs (due to \$10,000 for new asset management software and \$6,000 for point-of-sale system); \$21,300 in Land Information Systems, largely due to adjustments in the Aquatic Invasive Species program; and \$50,300 in maintenance projects, largely related to roof replacement projects at Muskego and Fox Brook parks. Interdepartmental charges increase \$154,700, including \$65,200 for vehicle costs, which includes vehicle repair, vehicle replacement, and fuel costs. In addition, Risk Management insurance costs increases by \$40,000 primarily due to higher workers compensation costs. Fixed assets increase \$105,500 for projects within the 3-Year Maintenance and Major Projects Plan (discussed below).
- **The Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** increases \$136,000 to \$487,900. The 2024 budget includes several large projects, including: \$70,000 for Security Camera System Installation at the Expo Canter, \$50,000 for learning lab (phase II) at the Retzer Nature Center, \$42,000 for a roof at Fox Brook park, \$35,000 for a roof at Muskego park, \$25,000 Discovery Trail Phase 4 Activity Node at the Retzer Nature Center (Contingent on receiving \$25,000 in donation funding), \$24,000 carpet at the Retzer Nature Center, and for \$20,000 Group Campground Renovation Phase 1 at Menomonee Park.
- **Parks and Land Use – Community Development Fund** expenditures from the Department of Housing and Urban Development (HUD) are budgeted to decrease from 2023 budgeted levels for the Community Development Block Grant (CDBG) program by about \$37,500 to \$1,424,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$3,534,600, an increase of \$650,200 from the 2023 budget. The Home operating expenses increase \$728,700 to \$3.66 million mainly due to the allocation of the remaining subgrantee portion of HOME-ARPA funds of \$1.82 million, an increase of \$613,200, to allow greater flexibility to program staff in managing the program until its grant end date in 2030

2024 EXPENDITURE HIGHLIGHTS

- **Parks and Land Use – Special Purpose Grant Fund** – The 2024 budget includes \$4,500,000 to expand the GROW Fund, which is revolving loan program administered through the Waukesha Center for Growth to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock in Waukesha County. This expansion is funded with American Rescue Plan Act revenues and brings the county's total contribution to \$9.0 million.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2023 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** expenditures increase \$134,200 to \$2,428,900, including \$60,500 for personnel and \$41,300 for operating expenses. Operating expense increases include \$83,000 for depreciation, and \$12,000 in merchandise for resale. This is offset by a reduction of \$65,000 in small equipment due to the purchase of new golf carts being moved and classified as fixed assets due to those items individually being above the \$5,000 threshold. Golf fixed assets increase \$167,500 to \$211,000. The 2024 budgeted fixed assets include \$128,000 for 20 new golf carts at a cost of \$6,400 per cart, \$17,000 for a barrier rail on hole 11, \$11,000 for the renovation of the outdoor cart storage area, \$10,000 to replace two warm bay heaters, and \$5,500 to purchase a new steam cleaner at Naga-Waukee golf course. The Moor Downs golf course fixed assets also include \$21,000 for a paved cart staging area, \$10,000 for a pond aerator for weed/algae control, and \$8,500 for natural barrier rails and plant material east of the hole 2.
- **Parks and Land Use – Ice Arena Fund** Expenditures increase \$62,000 to \$1,336,300, including a \$36,800 increase in operating expenses mainly from a \$9,000 increase in merchandise for resale-concession costs based on increased activity, a \$7,000 planned maintenance project related to light fixture replacements at Naga Waukee. Also, depreciation is scheduled to increase by \$9,700 to nearly \$148,500 based on prior year and future fixed asset acquisitions. Fixed assets are budgeted at \$80,400. This includes hot water heaters, lighting fixtures and a reverse osmosis water purification system at Eble Ice Arena.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** - On May 31, 2023, a structural fire occurred at the Joint MRF facility. The damage to the equipment was considered significant. Due to the fire, contractual cost and revenue sharing models were terminated with the Joint MRF's third party processor. As a result, the 2024 budget was developed based upon estimated costs realized in this new environment. The county is currently working with the City of Milwaukee to determine the most optimal long-term strategy to process its combined tonnage and receive the best return on investment.
- **Bridges Library System State Aids Fund** expenditures include \$61,600 for library technology projects, \$35,000 for Gale Presents Udemy on-demand video courses, \$30,000 for hearing loop installation, \$18,000 for strategic planning for small libraries, \$3,300 to offset the impact of the compensation study on personnel expenses, and \$3,000 for accessibility scans for American with Disabilities Act (ADA) compliance.
- **University of Wisconsin – Extension** personnel costs are budgeted to increase \$9,900 mostly due to cost to continue. Operating expenditures are budgeted to increase \$63,700 mostly due the addition of the 4-H summer camp, which will cost approximately \$45,000 and is fully funded by camp users and 4-H.

Public Works

- The 2024 **expenditure budget** for this functional area totals \$37,733,516, an increase of \$1,233,110 or 3.4% from the 2023 budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$136,700 in 2024. Salt rates increase by \$6.42 or 9.0%, from \$71.33 to \$77.75 per ton based on the state's salt contract for the 2023-24 winter season. This includes an \$94,400 increase in the cost of salt used for county highways, based on an estimated 14,700 tons (same as the 2023 budgeted level), with the remaining budget for salt sales to municipalities and Parks and Land Use for park roads and county facility pavement.
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$64,200 which is the cost-to-continue of 28.00 regular FTE positions and is 1.00 FTE fewer than the 2023 budget. Another 1.73 FTE of temporary seasonal help and 1.04 FTE of overtime is budgeted in 2024, unchanged from the 2023 budget.
- **The 2024 Transit Services** program expenses are budgeted to increase by \$16,600. Total transit costs are estimated at about \$3.69 million, but the total budget for Waukesha County is about \$987,000 due to offsetting revenues. The temporary use of federal pandemic response funding (e.g., CARES Act) helps offset increasing route expenses. **The Transit Budget** recognizes the elimination of the Gold Line due to the Milwaukee County Transit System (MCTS) planning to implement a Bus Rapid Transit (BRT) service. Additionally, the 2024 budget eliminates the Paratransit route with a grandfathered service provision through December 31, 2024. Additionally, the budget for Route 901/904/905 has been reduced given lower service levels implemented earlier in 2023.

2024 EXPENDITURE HIGHLIGHTS

- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.29/gallon, or 7.7%, to \$3.50/gallon from the 2023 budget. For 2024, the budget assumes that internal departments will cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.64/gallon (\$2.85/gallon with markup), with \$327,400 of ARPA funding covering the remainder up to the total estimated fuel price of \$3.50/gallon (\$3.71/gallon with markup).
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$120,000 or 4.5% due to an increase in internal maintenance rates and cost of parts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$151,500 or 4.5% from \$3.34 million to about \$3.49 million, which is due to increases in new vehicle/equipment prices.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2023 by \$309,600 from the 2023 budgeted level of \$2,238,100 to \$2,547,700. The budget for electricity increases by \$254,200 or 19.0%, natural gas increases by \$13,700 or 3.2%, and water increases by \$41,800 or 8.9%.
- The **Building Improvement Plan (BIP)** totals \$995,000 in the 2024 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$45,000 for improvements at the Mental Health Center (MHC).
- Overall expenditures in the **Housekeeping Services** program decrease about \$84,000 or 6.9% in the 2024 budget. Personnel costs decrease \$59,900 due to the unfunding of 1.00 FTE Building Service Worker and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of 4.10 FTE. Operating expenses include contracted housekeeping services, which are budgeted to decrease by \$24,400 or 3.4%.
- The 2024 **Airport** budget includes funding to bring snow removal in-house, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. The 2024 projected costs are approximately \$400,000 based on preliminary estimates. This number is below the 2023 adopted budget for the snow removal contract of \$430,000. The budget for in-house snow removal includes \$189,000 in personnel costs for an additional 2.00 FTE Park Maintenance Workers, \$126,000 for operating expenses for fuel, de-icer, and radio equipment, and \$85,000 for interdepartmental charges relating to repair, maintenance, and other vehicle replacement charges.

General Administration

- The 2024 **expenditure budget** for this functional area totals \$27,302,374 an increase of \$1,177,200 or 4.5% from the 2023 budget.
- The **County Clerk's Office** operating expenses are budgeted to increase \$307,500, which is larger than normal for even-numbered election years (when there are two more regular election days than in odd-numbered years). The increase is due to budgeting for more ballots and the price per ballot rising from \$0.11 in 2022 to \$0.21. Ballots account for an increase of approximately \$152,000 from 2022. In addition, there are one-time expenses of \$82,000, including \$61,000 for the replacement of jump drives for municipal election machines, \$15,000 for bins to keep election records longer, and \$6,000 for training after an election system upgrade in 2023.
- The **County Board's** expenditures increase \$2,100 or 0.2% to \$1,010,000. Personnel costs increase \$3,200 due to the cost to continue and the implementation of compensation study recommendations. Operating expenses decrease \$3,200 due to lower office and travel expenses. Interdepartmental charges increase \$2,100 due to increased EUTF charges.
- The **Department of Administration (DOA) General Fund** expenditures increase \$562,000. Personnel costs increase \$601,100 due to the cost to continue, implementation of compensation study, the transfer of 1.00 FTE sunset Senior Financial Analyst responsible for grant administration of American Rescue Plan Act (ARPA) funding from the DOA-Special Purpose Grant Fund to the DOA General Fund, as well as the creation of 1.00 FTE sunset Senior Human Resources Analyst for the implementation of the new enterprise resource planning (ERP) system.
- The **DOA-End User Technology Fund (EUTF)** 2024 budget expenditures increase \$425,800, or 4.1%. Personnel costs increase by \$235,100 and include the cost to continue as well as the reclassification of 2.00 FTE Senior Information Technology Professionals to 2.00 FTE Principal Information Technology Professionals and reclassification of 1.00 FTE Information Technology Analyst to a Senior Information Technology Professional. Operating expenses increase \$189,400 due to additional hardware, security enhancements, and depreciation expenses.
- The **DOA-Risk Management Fund** budget expenditures increase 5.9% or \$204,200 to \$3.65 million. This is primarily due to operating expenses increasing due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and increased cybercrime incidents in the United States, which impacts municipal insurance costs.
- The **DOA-Collections Fund** expenditures increase 8.7% or \$89,100 to \$1,111,500. This is primarily due to the

2024 EXPENDITURE HIGHLIGHTS

creation of 1.00 FTE Senior Collections Specialist position. Interdepartmental revenues increase \$40,200 due to increased collections for internal clients. Other revenue increases \$36,500 primarily due to increases in collection commission for accounts where the fee is paid by the debtor.

- The **DOA-American Job Center Fund** budget expenditures decrease \$92,900 to \$214,400. Expenditure reductions include \$100,300 of lower operating expenses associated with the reduction of \$52,500 expenditure authority for the purchase of third-party temp extra help for the discontinuation of reception within West Bend and a \$32,000 reduction in computer support charges to staff and provide technology support for the Waukesha and West Bend workforce development centers.
- The **Corporation Counsel – General Legal Services** budget expenditures increases \$127,100, mostly related to the creation of a 1.00 FTE Paralegal position split 50/50 with Child Support, personnel cost to continue for 13.08 FTE, and implementation of compensation study recommendations.

Non-Departmental

- The 2024 **expenditure budget** for this functional area totals \$29,329,791, a decrease of \$385,249 or 1.3% from the 2023 Adopted Budget.
- **Non-Departmental – General Fund:** Expenditures increase by \$26,500 in 2024, which includes a \$30,000 increase for employment advertising with funds budgeted to improve marketing initiatives (e.g., recruitment videos), \$15,000 for charter school consulting (with offsetting general government revenue), a \$10,000 increase for employee deferred compensation/financial education consulting services (funded with revenues shared by the deferred compensation plan administrator), and \$10,000 of higher credit card processing fee expenses. Offsetting these increases is the removal of \$40,000 decrease for refunded/rescinded tax payments that are now accounted for using balance sheet accounts per changes to the Wisconsin Department of Revenue (DOR) reporting requirements.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$411,700, or 1.5%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures decrease \$344,000, or 1.4%, mostly due to estimated claims costs for the county's self-insured health plans, which are budgeted to decrease by about \$1.1 million, or 5.4%, from \$20.3 million to \$19.2 million related to favorable claim experience in prior and the current year. This is offset by \$356,100 of higher health plan administration expenses related to additional expenses for administering a newer prescription management program. The 2024 budget also includes \$350,000 for a care management service for complex diagnoses that improves outcomes while reducing cost of care.
 - **Wellness Initiative Program:** Operating expenses decrease \$172,300 consisting of \$100,000 of removed expenses for the one-time 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings in 2023 and \$97,300 of lower expenses associated with a change to the administration of employee health risk assessments.
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$104,600 to \$1.56 million, including operating expenses increasing by \$154,300, largely for contracted clinic staffing costs associated with the conducting of employee health risk assessments, as well as replacement of a medical office assistant with a licensed practical nurse and the inclusion of a physical therapist assistant due to higher usage of physical therapy services.
- **Contingency Fund** remains at the 2023 budget level of \$1.2 million, funded with appropriated General Fund balance.

Debt Service:

The Debt Service expenditure budget for general governmental purposes is \$16,839,088, an increase of \$703,973 or 4.4% from the 2023 Adopted Budget. To fund the 2024 Capital Project Budget, \$20.8 million is planned to be borrowed, which is an increase of \$8,300,000 from the 2023 adopted budget level. This includes \$17.0 million of borrowing for the Capital Plan, and \$3.8 million for major vehicle replacements in 2024. After retiring approximately \$14.3 million of principal in 2024, the county's total debt outstanding is expected to be approximately \$87.1 million at year-end 2024, well below the allowable levels set by state statutes.

Capital Projects

The 2024 **Capital Project expenditure budget** of \$52,920,900 increases \$7,317,900 from the 2023 Adopted Budget. The 2024 Capital Budget identifies funding for existing and new projects at a net county cost of \$45.3 million (after direct project revenues of \$2,084,300 and proprietary, internal service, and restricted balance appropriations of \$1,706,500 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 61% of net capital expenditures, above the policy target of 20%. An additional \$3.8 million is budgeted to continue borrowing for major vehicle replacements in 2024.

2022-2024 REVENUE SUMMARY

SOURCE	2022	2023	2023	2024	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2023 Adpt. Budget
Intgov't Contracts & Grants	\$79,996,045	\$114,774,350	\$111,898,672	\$108,632,968	\$(6,141,382)
State Transportation Aids	\$4,984,890	\$4,984,776	\$5,126,882	\$5,126,882	\$142,106
State Shared Revenues	\$1,277,300	\$1,225,000	\$1,225,000	\$4,696,239	\$3,471,239
State Personal Prop./Computer Aid	\$1,323,382	\$1,338,401	\$1,338,401	\$1,320,465	\$(17,936)
Fines & Licenses	\$3,576,325	\$3,460,356	\$3,558,935	\$3,709,971	\$249,615
Charges for Services (a)	\$39,662,491	\$42,767,936	\$40,384,017	\$43,646,280	\$878,344
Interdepartmental Revenue	\$42,270,524	\$46,217,949	\$42,647,288	\$46,848,777	\$630,828
Other Revenues (a)	\$16,846,874	\$15,573,823	\$13,686,819	\$13,071,886	\$(2,501,937)
Interest/Penalty on Delinq Taxes	\$1,375,900	\$1,710,000	\$1,349,827	\$1,660,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$2,572,013	\$2,897,646	\$6,100,000	\$4,497,646	\$1,600,000
Debt Borrowing	\$11,300,000	\$12,500,000	\$12,500,000	\$20,800,000	\$8,300,000
Appropriated Fund Balance	\$(3,492,812)	\$13,018,392	\$18,604,546	\$18,769,845	\$5,751,453
Retained Earnings (a)	\$(6,599,369)	\$180,231	\$(395,837)	\$(453,844)	\$(634,075)
Tax Levy	\$113,209,829	\$116,298,590	\$116,298,590	\$119,040,295	\$2,741,705
Total Revenues	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

FUNCTION	2022	2023	2023	2024	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2023 Adpt. Budget
Justice & Public Safety	\$24,223,144	\$26,797,690	\$26,376,142	\$27,609,792	\$812,102
Health & Human Services	\$64,450,284	\$73,822,880	\$69,508,291	\$75,818,862	\$1,995,982
Parks, Env, Educ & Land Use	\$28,773,253	\$31,946,309	\$29,955,688	\$30,154,496	\$(1,791,813)
Public Works	\$26,159,579	\$24,366,640	\$24,334,346	\$24,977,933	\$611,293
General Administration	\$20,550,307	\$22,150,674	\$24,643,699	\$23,402,393	\$1,251,719
Non-Departmental	\$26,682,292	\$26,597,543	\$23,229,174	\$26,562,634	\$(34,909)
Debt Borrowing	\$11,300,000	\$12,500,000	\$12,500,000	\$20,800,000	\$8,300,000
Capital Projects	\$3,046,885	\$29,268,501	\$29,268,501	\$24,685,004	\$(4,583,497)
Appropriated Fund Balance	\$(3,492,812)	\$13,018,392	\$18,604,546	\$18,769,845	\$5,751,453
Retained Earnings (a)	\$(6,599,369)	\$180,231	\$(395,837)	\$(453,844)	\$(634,075)
Tax Levy	\$113,209,829	\$116,298,590	\$116,298,590	\$119,040,295	\$2,741,705
Total Revenues	\$308,303,392	\$376,947,450	\$374,323,140	\$391,367,410	\$14,419,960

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

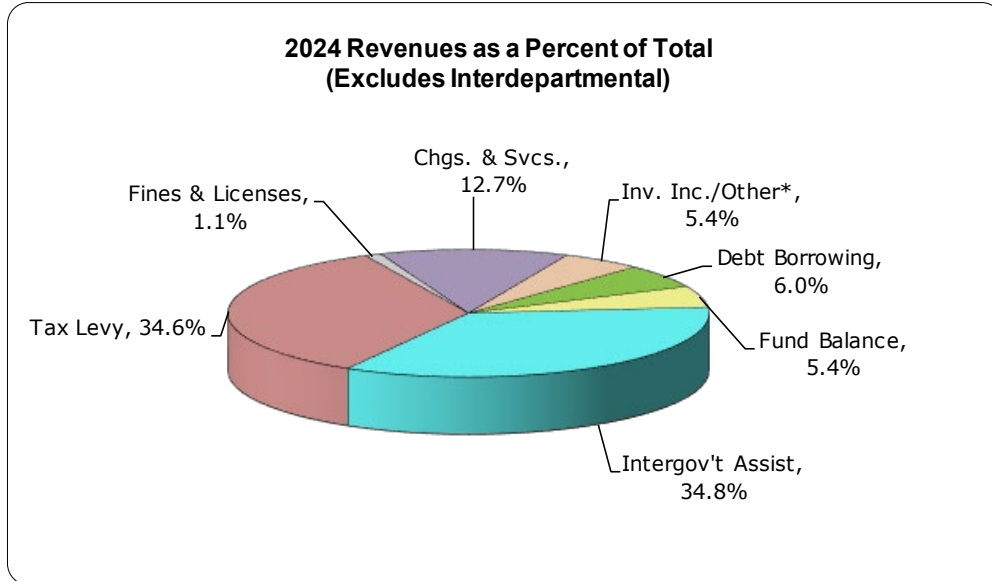
2024 REVENUE HIGHLIGHTS

Revenue Budget:

The **2024 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$253,557,270**, an increase of \$5,926,802 or 2.4% from the 2023 Adopted Budget. The revenue budget includes \$46,848,777 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2024 budgeted revenues consist of departmental operating revenues at \$208,072,226 and capital project revenues at \$45,485,004 including \$20,800,000 from planned borrowing. Overall, the operating revenues increase by \$2,210,299 or 1.1% from the prior-year budget, while capital project revenues increase by \$3,716,503 or 8.9%.

The graph below reflects the ratio of revenue sources budgeted for 2024 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 34.6% and Intergovernmental Assistance of 34.8% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

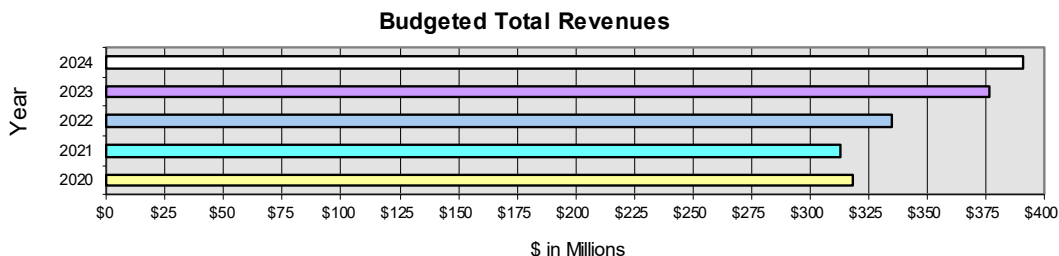
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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

Projection and Trends:

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

The graph below shows the total budgeted revenue trends from all sources for 2020-2024. Total revenues are budgeted to increase \$14.4 million or 3.8% to \$391.4 million.



2024 REVENUE HIGHLIGHTS

A brief summary of the major changes in the past five years to the adopted budget are briefly explained as follows:

The 2024 revenue budget increases \$14.4 million or 3.8% to \$391.4 million, including a decrease in intergovernmental contracts and grant revenue of \$2,546,000 or 2.1%, largely due to a decrease in federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding with a decrease of \$1.5 million. This also includes \$3.5 million of additional state Shared Revenue related to the passage of 2023 Wisconsin Act 12 which increases the shared revenue payments to local government and an additional \$1.2 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$1.0 million. Project-specific intergovernmental revenues for capital projects decrease \$6.0 million. Charges for services increase \$878,300, or 2.1%, to approximately \$43.6 million, largely due to a \$626,100 increase in clients fees for health and human services driven by \$398,600 of new regional crisis stabilization facility revenues and \$289,400 of higher mental health services' fees. Justice and Public Safety charges increase \$258,200, including \$197,700 of higher municipal patrol contract revenues in the Sheriff's Department. These increases are offset by a \$382,700 decrease in Register of Deeds revenues including a \$228,000 decrease for recording fees and a \$146,000 decrease in real estate transfer fees. Interdepartmental revenues increase approximately \$630,800, or 1.4%, to \$46,848,800, including \$217,000 of higher Risk Management departmental charges, \$151,500 of higher vehicle replacement fund charges, and \$151,500 of higher End User Technology Fund charges for software and technology. Other revenues decrease \$951,900 or 4.7% to a total of \$19.2 million, mostly due to a \$2.1 million decrease in the Material Recycling Fund related to the ending of recycling operations at the county facility due to a major fire event in May 2023. In addition, Health and Human Services revenues for opioid class action lawsuit settlement proceeds are reclassified to fund balance from other revenue, resulting in a \$729,800 decrease (with an offsetting increase in fund balance). Further changes to other revenues include \$1.6 million of higher investment income in the Treasurer's Office and \$175,000 of additional asset sale proceeds in the vehicle replacement fund. Fund balance appropriations increase of \$5.8 million, and the county general tax levy (excluding the special library tax) increases \$2,563,183 or 2.28% to \$114,862,166.

The 2023 revenue budget increases \$39.5 million or 11.7% to \$376.9 million, including an increase in intergovernmental contracts and grant revenue of \$34.0 million or 38.5%, largely due to federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$29.3 million (an increase of \$20.8 million). This also includes an additional \$1.7 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$2.5 million. Charges for services increase \$694,500 to \$42.8 million, largely due to a \$885,500 increase in Comprehensive Community Services (CCS) revenues related to additional billable services for adolescents, a \$642,300 increase in municipal police services provided by the Sheriff's Department, a \$301,800 increase for Parks and Land Use-General Fund park system fees (annual park stickers, entrance fees, camping, etc.), and a \$219,700 increase in Register of Deeds revenues for real estate transfer fees. Interdepartmental revenues increase approximately \$1.7 million, to \$46.2 million, primarily from a \$729,900 increase in Public Works - Central Fleet fuel charges related to higher fuel costs; a \$604,000 increase in Non-Departmental-Health and Dental Insurance Fund premiums and HSA contributions charged to county departments, reflecting a 2.5% premium rate increase; and a \$422,600 increase in End User Technology charges. Other revenues sources increase \$724,300 or 3.7% to a total of \$20.2 million, mostly Health and Human Services revenues including \$729,800 of opioid class action lawsuit settlement proceeds, \$421,800 of Wisconsin Medicaid Cost Reporting (WIMCR) prior year settlement revenue, and \$348,800 of state institution collections revenue. Fund balance appropriations decrease of \$2.4 million, and the county general tax levy (excluding the special library tax) increases \$2,795,860 or 2.55% to \$112,298,983.

The 2022 revenue budget increases \$23.4 million or 7.4% to \$337.4 million, including an increase in intergovernmental contracts and grant revenue of \$12.2 million, largely due to federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$8.0 million. This also includes an additional \$1.0 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$387,800. Charges for services increase \$2.1 million to \$42.1 million, largely due to a \$861,100 increase in Comprehensive Community Services (CCS) revenues related to additional billable services for adolescents, a \$299,100 increase in municipal police services provided by the Sheriff's Department, a \$229,300 increase for Parks and Land Use-General Fund park system fees (annual park stickers, entrance fees, camping, etc.), and a \$231,400 increase in Register of Deeds revenues for real estate transfer fees and copy and duplicating fees. Interdepartmental revenues increase approximately \$2.5 million, to \$44.5 million, primarily from a \$1.3 million increase in End User Technology Fund driven by a higher cross-charge to Health and Human Services and a \$788,000 increase in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments, reflecting a 2.2% premium rate increase. Other revenues sources increase \$1.0 million to a total of \$19.5 million, mostly for contributions from individuals and organizations and cost recovery towards capital project costs, which increase \$585,000. Fund balance appropriations increase \$4.9 million, and the county general tax levy (excluding the special library tax) increases \$1,689,728 or 1.57% to \$109,503,123.

The 2021 revenue budget decreases by \$6.2 million to \$314.1 million, largely due to a \$6.0 million decrease in debt borrowing to fund capital projects expenditures. Intergovernmental contracts and grant revenues increase \$2.7 million to \$76.1 million. This includes \$1.4 million of federal funding for COVID-19 pandemic response in Public Health. This also includes an additional \$1.0 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase of \$772,600 in Community Aids revenue. Charges for services decrease \$169,600 to \$40.0 million, largely due to decreases in Golf Course revenues of \$1.2 million from the sale of Wanaki Golf Course in 2020. Interdepartmental revenues increase \$1.7 million to \$42.0 million, primarily from increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 13% premium rate based on trends. Other revenues decrease \$1.8 million and include a decrease of \$500,000 in investment income due to low interest rates as well as a \$700,000

2024 REVENUE HIGHLIGHTS

reduction in contributions and donations needed for capital projects. Fund balance appropriations decrease \$3.94 million, and the county general tax levy (excluding the special library tax) increases \$1,610,912 or 1.52% to \$107,813,395.

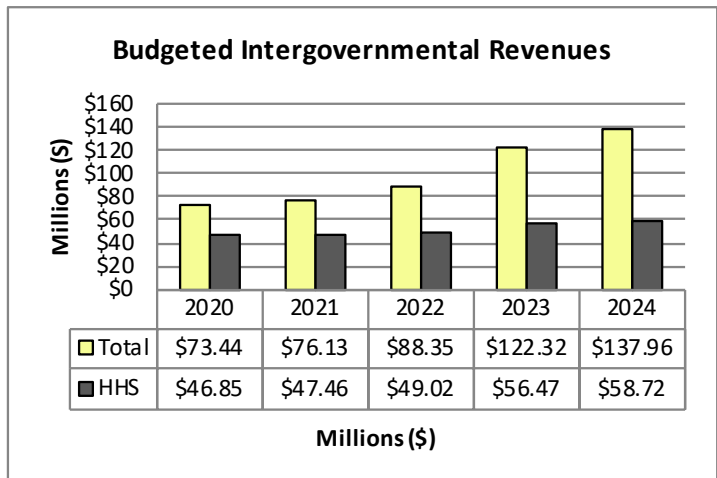
The 2020 revenue budget increases by \$13.0 million to \$320.3 million, largely due to increases in intergovernmental contracts and grant revenues of \$5.4 million to \$73.4 million. This includes \$3.1 million in Health and Human Services (HHS) pass-through payments related to the Children’s Long Term Support (CLTS) Third Party Administrator (TPA) program, another \$460,000 in case management revenues and state reimbursement of indirect costs as part of a state mandate to eliminate the CLTS wait lists, and \$578,000 in state allocations to support growing child protective and juvenile justice cases. Charges for services increases \$1.3 million to \$40.2 million, partially due to increases in HHS client fee revenues of \$404,600 for psychological and social rehab programming in the Community Recovery Services (CRS) program. Interdepartmental revenues increase \$1.2 million to \$40.3 million, largely due to increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 5% premium rate based on trends. Debt borrowing to fund capital project expenditures increases \$500,000 to \$18.0 million. Fund balance appropriations increase \$1.26 million, and the county general tax levy (excluding the special library tax) increases \$1,839,437 or 1.76%.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2023 to the 2024 Revenue Budget, by source, follows.

Intergovernmental Contracts & Grants:

Combined, total 2024 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted decrease of \$2,546,000 or 2.1% from the 2023 Adopted Budget.

- **State shared revenue** increases \$3,471,200 from 2023 related to the passage of 2023 Wisconsin Act 12 which increases the shared revenue payments to local governments. This additional funding is limited to spending on law enforcement, fire protection, emergency medical services, courts, emergency response communications, public works, and transportation. Departments that receive this additional funding include \$900,000 for the **Sheriff**, \$245,000 for **Circuit Court Services**, \$230,000 for **Emergency Preparedness**, and \$100,000 for **Public Works-Transportation Fund**.



Additionally, \$2.0 million of additional shared revenue is budgeted in the **Capital Projects Fund toward transportation-related projects**.

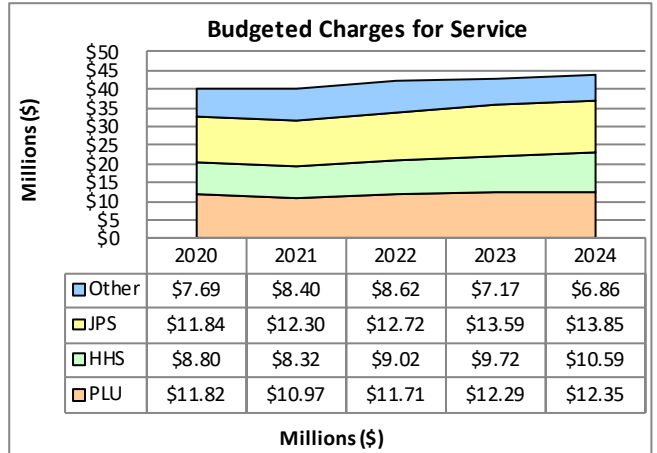
- Revenues from the federal **American Rescue Plan Act (ARPA)** - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program are budgeted at \$27.3 million, a decrease of \$1.5 million from the 2023 budget. ARPA is budgeted in 2024 across multiple functional areas, including to renovate the courthouse; expand the GROW fund to promote economic development; address various initiatives in Health and Human services, such as transitioning client records from paper to a more efficient digital environment, upgrade public health operations, and develop data driven programs regarding child welfare and overdose fatality review; implement recommendations of the compensation study; acquire a new enterprise resource planning (ERP) system; fund 3.00 FTE sunset positions for the District Attorney’s office to support the sixth criminal court; and phase-in the costs of providing pay increases to sworn officers in 2022. Additional information can be found on these projects on pages 468-473. These revenues pertain to the CSLFRF and do not include other specific ARPA revenue allocations made to departments.
- **Health and Human Services Functional Area** Intergovernmental Revenue increase by approximately \$2.2 million to \$58.7 million as follows:
 - **Department of Health and Human Services (HHS) – Children with Special Needs Program** includes an increase in case management and other revenue reimbursements related to the Children’s Long Term Support (CLTS) program of \$1.2 million as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served.
 - The **HHS** budget for Community Aids revenue for Health & Human Services (HHS) programming increases \$169,100 to \$1,384,400 in 2024. This is the Department’s primary source of discretionary intergovernmental revenue funding.
 - **HHS–Children with Long-Term Needs –Third Party Administrator** pass-through revenues increases \$1.0 million to \$10.0 million based on an increase in the state allocation for the program and increasing client enrollment levels. The pass-through funding has no impact on tax levy.
 - **HHS–Clinical Services-Regional Crisis Stabilization Facility** grant funding increases \$602,700 to fund operations at the new regional crisis stabilization facility operated out of the Mental Health Center. This grant funding is meant to support startup operations of these crisis facilities which will eventually be supported by client fees and other funding sources.
- The **Community Development Fund** revenues decrease \$1.64 million related to a decrease of \$2,225,200 in Emergency Rental Assistance funding to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic as a result of grant completion.

2024 REVENUE HIGHLIGHTS

- **Capital Project** intergovernmental revenues decrease \$4.7 million to \$24.1 million, which includes a decrease in project-specific funding for transportation and park projects by \$6.0 million, partially offset by an increase in Shared Revenue of \$2.0 million (mentioned above)

Fines and Licenses: Fine and license revenues increase \$249,600 or 7.2% to \$3,710,000 in 2024. This includes **Parks and Land Use-General Fund** license revenue increasing \$171,900 and includes: an increase of \$114,200 for restaurant licenses; \$28,200 in retail food; and a \$10,000 increase for septic permit revenues. **Medical Examiner** cremation permit revenue increases \$11,200. Utility permits in the **Department of Public Works – Transportation Fund** increase \$33,500. Additionally, the 2024 budget includes a \$25,400 increase for the **County Treasurer** for agricultural use conversion penalties.

Charges for Services: User fees are budgeted to increase \$878,300 or 2.1% to approximately \$43.6 million. User fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user-based charging method to continue service operations without relying solely on property taxes. Major user fees include document recording and real estate transfers; public admission for recreation, regulation enforcement, and education within the Parks, Environment, Education and Land Use (PLU) functional area; client treatment, inpatient and outpatient residential services fees in the Health and Human Services (HHS) area; and inmate board, contracted Sheriff patrols, and judicial and public safety related fees (JPS).



- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues increase by about \$62,400 to \$12.3 million. **Parks and Land Use-General Fund** park system fees increase \$313,600 (annual park stickers, entrance fees, camping, etc.), offset by recording fees for Land Information Systems. **Golf Course Fund** service fees increase \$112,000 to \$2.32 million related to increased utilization of county-owned golf courses. Additionally, **UW-Extension** class fees increase \$44,100. These increases are offset by a \$382,700 decrease in **Register of Deeds** revenues including a \$228,000 decrease for recording fees and a \$146,000 decrease in real estate transfer fees.
- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by \$258,200 to \$13.9 million, including an increase in **Sheriff** charges of \$140,100, mainly due to higher municipal charges for police services of \$197,700 primarily related to contractual increases, offset by \$117,200 of lower prisoner board charges. Additionally, **Medical Examiner** charges for service increase \$64,000 mostly for additional contract revenues from Washington County by \$24,000 and Kenosha County by \$25,000 (new in 2022 for pediatric autopsy services), and **Emergency Preparedness** charges for services increase \$107,100, which consists of \$28,100 of municipal charges for annual computer aided dispatch and integrated systems support charges and \$79,000 of various municipal radio repair and usage fees. **Circuit Court Services** charges decrease \$42,500.
- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$626,100 to \$10.54 million. Client fees increase \$636,100. This includes \$398,600 of new regional crisis stabilization facility fees. Mental Health Outpatient-Intensive client fees decrease \$56,000 consisting of \$316,500 of lower adult CCS fees offset by \$192,800 of higher Community Recovery Services (CRS) fees. Additionally, Mental Health Center charges for services increase \$135,400, alcohol and other drug abuse outpatient fees increase \$104,400, and mental health outpatient fees increase \$67,800.
- **Non-Departmental** functional area charges for services decrease \$90,000 within the **Health & Dental Insurance Fund** for revenues collected from employees on the Choice Plus insurance plan decreasing \$104,000 based on employees shifting to the high deductible health plan, which increases \$14,000.

Interdepartmental Revenues: 2024 interdepartmental revenues increase approximately \$630,800, or 1.4%, to \$46,848,800. Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **DOA-Risk Management** charges increase \$217,000 primarily for increases to liability and property insurance costs.
- **Public Works-Vehicle Replacement Fund** departmental charges increase \$151,500 due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price).
- **DOA-End User Technology Fund** charges increase \$151,500 reflecting annual increases in charges to user departments for computer maintenance and replacement, as well as software subscriptions.
- **DOA-General Fund** charges increase \$68,600 including a \$36,900 increase in grant indirect charges and \$31,200 of higher postage charges.
- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by \$46,000 or 0.2% to \$21.4 million mainly due employee insurance plans shifting from the Choice Plus plan to the High Deductible Health plan.

2024 REVENUE HIGHLIGHTS

Other Revenues:

Other revenues (before excluding retained earnings) from various sources decrease \$951,900 or 4.7% to a total of \$19.2 million.

- **Parks and Land Use – Material Recycling Fund (MRF)** material sales revenue decreases \$1.67 million and equipment replacement revenue decreases \$352,500 resulting from a significant structural fire that occurred in May 2023 which ended recycling operations at the facility. The county is currently working with the City of Milwaukee to determine the most optimal long-term strategy to process its' combined tonnage and receive the best return on investment.
- **Treasurer** investment income increases \$1.6 million related to higher interest rates.
- **Health and Human Services** other revenues decrease \$835,900 primarily related to \$729,800 of opioid class action lawsuit settlement proceeds which are now budgeted as fund balance in 2024 and \$227,700 of lower clinical services' state institution reimbursement revenues. Offsetting these decreases is \$313,700 of higher Wisconsin Medicaid Cost Reporting settlement revenues for prior year services.
- **Public Works – Vehicle Replacement Fund** revenue from the sale of capital assets increases \$175,000 in the 2024 budget related higher auction proceeds from the sale of assets, as well as a higher number of scheduled outgoing units.

Debt Financing:

The 2024 Budget includes borrowing of \$20.8 million to finance a major portion of 2024 capital projects and vehicle replacements, an increase of \$8.3 million from the 2023 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2023 Tax Levy (for 2024 Budget purposes), the budget includes fund balance appropriations of approximately \$18.8 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, an increase of \$5.8 million from the previous year. This includes \$12.3 million for the operating budgets and \$6.5 million for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	Source of Fund Balance							Total
	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	
Administration - General Fund	\$10,700							\$10,700
Admin - American Job Center Fund		\$118,715						\$118,715
Admin - Collections Fund			\$26,299					\$26,299
Admin - End User Tech. Fund	\$475,000		\$138,368					\$613,368
Admin - Risk Mgmt Fund	\$215,500		\$52,249					\$267,749
Bridges Library System Funds							\$225,941	\$225,941
Capital Projects Budget	\$4,485,000	\$398,500	\$615,000	\$693,000	\$245,138			\$6,436,638
Circuit Court Services	\$35,000							\$35,000
Contingency Fund	\$1,200,000							\$1,200,000
County Clerk Dept.	\$310,915							\$310,915
Debt Service Fund	\$100,000		\$850,000			\$460,875		\$1,410,875
District Attorney	\$8,150							\$8,150
Emergency Preparedness	\$35,000			\$820,598				\$855,598
Human Services Dept.	\$318,172	\$972,897						\$1,291,069
Medical Examiner	\$26,000							\$26,000
Non-Departmental	\$476,877		\$1,090,280					\$1,567,157
Parks and Land Use Dept.	\$391,600	\$416,500		\$2,172,812				\$2,980,912
Public Works Dept	\$310,000		\$101,083	\$169,582				\$580,665
Sheriff Dept.	\$684,094							\$684,094
Treasurer	\$120,000							\$120,000
UW Extension Dept.								\$0
Total by Fund Type	\$9,202,008	\$1,906,612	\$2,873,279	\$3,855,992	\$245,138	\$460,875	\$225,941	\$18,769,845

Tax Levy: The overall 2023 tax levy (for 2024 Budget purposes) is \$119,040,295, which represents an increase of \$2,741,705 or 2.36% from the 2023 Adopted Budget. The total tax levy consists of general county purpose levy of \$114,862,166, a \$2,563,183 or 2.28% increase from the 2023 Adopted Budget, and the special Bridges Library System tax levy of \$4,178,129, an increase of \$178,522 or 4.5% from the 2023 Adopted Budget, which are assessed to municipalities without libraries.

DECISION MAKING CRITERIA FOR NEW POSITIONS

County government has an obligation to meet the needs of its citizens in a fiscally prudent manner. One of the largest costs of government is personnel cost. Unlike capital projects that are paid for in a set period of time, position costs continue each year as long as the position exists. Therefore, before new positions are authorized, a careful review of the justification of these requests is warranted. In reviewing these requests, the following types of questions are asked.

- 1) Does the reason a position is being requested support the strategic plan for the County and the department?
- 2) Can the work be accomplished in any other way?
- 3) Does the proposed position improve customer service?
- 4) Does the proposed position provide direct services as opposed to administrative support, supervision, or management?
- 5) Will the investment in the proposed position allow the department to increase revenues or decrease expenditures beyond the cost of the position?
- 6) Is there outside (non-County Tax Levy) funding available for the proposed position, such as state or federal grants?
- 7) Can the position costs be offset by eliminating or reducing a lower priority function?
- 8) Has the organization been reviewed for efficiency? Is the organization a re-engineering candidate?
- 9) What will be the effect if the proposed position is not created?

BUDGETED POSITIONS 2022-2024

SUMMARY BY FUNCTIONAL AREA

*****BUDGETED POSITIONS ONLY*****

FUNCTIONAL AREAS:	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Adopted Budget	23-24 Change
Justice and Public Safety	568.34	560.50	560.50	552.03	(8.47)
Health and Human Services	470.86	469.61	469.61	472.22	2.61
Parks, Env., Educ., and Land Use	127.00	127.05	127.05	128.31	1.26
Public Works	132.00	131.00	131.00	131.00	-
General Administration	133.00	137.50	137.50	140.45	2.95
Non-Departmental	-	-	-	-	-
Total Regular Positions Countywide	1,431.20	1,425.66	1,425.66	1,424.01	(1.65)
Temporary Extra Help	111.16	98.40	98.40	86.98	(11.42)
Overtime	27.67	27.75	27.75	28.45	0.70
Total Position Equivalents Countywide	1,570.03	1,551.81	1,551.81	1,539.44	(12.37)

This chart includes the number of positions that are authorized and funded with the exception of position overfills.

Significant Changes for 2024

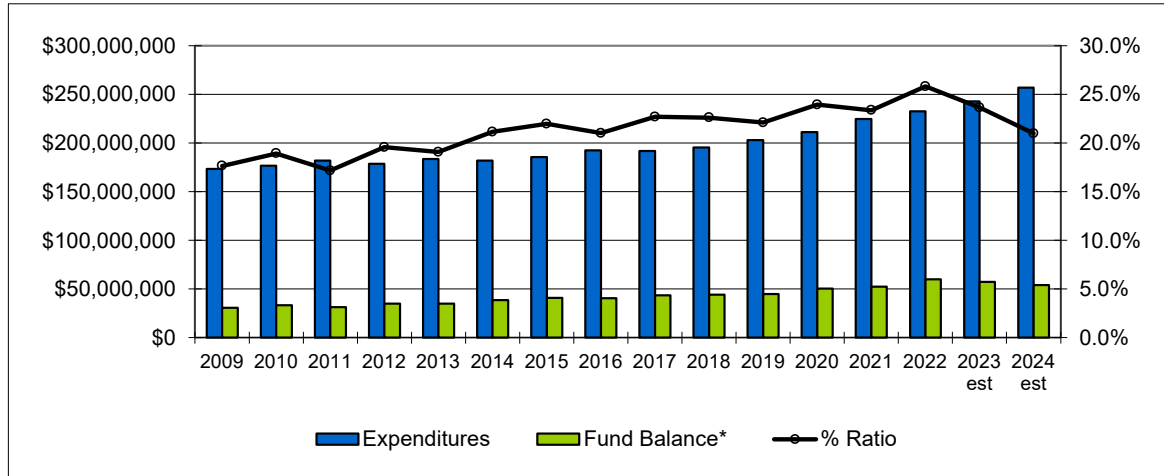
- Budgeted Full Time Equivalents (FTEs) decreases by a net of 12.37 FTE, including temporary extra help and overtime.
- There is a net decrease of 1.65 FTE budgeted regular positions including 2024 and 2023 current year changes.
- 2024 changes include the creation of 21.00 FTE positions. This is offset by the abolishment of 7.84 FTE, the unfunding of 6.90 FTE, the refunding of 2.00 FTE, increase of 0.21 FTE part time position hours and a decrease of 12.50 FTE sunset positions.
- Temporary extra help decreases a net of 11.42 FTE or about 23,936 hours.
- Budgeted overtime increases a net of 0.70 FTE or about 1,467 hours.

For more detail, see the Stats/Trends Section for the Regular Full-Time/Part-Time Budget Position Summary, the Summary of Net Change in Funded Regular Full-Time/Part-Time Positions and Budget Position Detail Summary for individual departments.

Current-Year Changes in 2023

- 4.50 FTE are Created, 1.00 FTE are refunded, 2.00 FTE are abolished, and 1.12 FTE are unfunded:
 - Refunded 1.00 FTE and abolished 1.00 FTE by enrolled ordinance (175-70).
 - Created 0.50 FTE and unfunded 1.12 FTE by enrolled ordinance (177-74).
 - Created 1.00 FTE by enrolled ordinance (177-76).
 - Abolished 1.00 FTE and created 1.00 FTE by enrolled ordinance (178-28).
 - Created 2.00 FTE by enrolled ordinance (178-40).

**GENERAL & SPECIAL REVENUE FUNDS
Expenditures, Unassigned Fund Balance**



Expenditures and Unassigned Fund Balance
General and Special Revenue Funds

Year	Expenditures	Unassigned Fund Balance*	% Ratio
2009	\$173,554,267	\$30,647,610	17.7%
2010	\$176,668,309	\$33,470,181	18.9%
2011	\$182,118,157	\$31,279,803	17.2%
2012	\$178,864,749	\$35,018,044	19.6%
2013	\$183,572,744	\$35,044,540	19.1%
2014	\$182,030,739	\$38,529,672	21.2%
2015	\$185,600,393	\$40,785,044	22.0%
2016	\$192,678,267	\$40,511,885	21.0%
2017	\$191,779,767	\$43,537,265	22.7%
2018	\$195,709,968	\$44,278,341	22.6%
2019	\$203,124,733	\$44,937,822	22.1%
2020	\$211,265,224	\$50,602,182	24.0%
2021	\$224,918,330	\$52,585,136	23.4%
2022	\$232,851,301	\$60,153,646	25.8%
2023 est	\$242,897,008	\$57,474,809	23.7%
2024 est	\$257,199,360	\$54,031,802	21.0%

Policy and Practice

The County will maintain unrestricted fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations and to maintain the County's Aaa/AAA bond ratings.

The unassigned governmental (general and special revenue) fund balance to governmental expenditures ratios will be maintained at a minimum of 11%. The current target is between 15 and 16%, or about eight weeks of working capital for operations.

Fund balance reserves will not be used to offset continuous operating costs.

To the extent possible, reserves will be used to provide operating efficiencies over the long term.

*Does not include unrealized gains or losses on investments. While the County typically holds these investments to maturity or life of the security, generally accepted accounting principles require that these investments be recorded at their fair value.

SUMMARY OF FUND BALANCE PROJECTIONS

Projections of fund balance are an indicator of the estimated financial condition of the county at year-end. Fund balances are projected separately for General, Special Revenue, Enterprise, Internal Service, Component Unit, Debt, and Capital Project Fund types. For a description of the County's financial structure see the Strategic Planning and Budget Policies Section of the 2024 Adopted Budget. For descriptions of funds see the Summary section.

December 31, 2023 (unaudited)

The current-year projection (year-end 2023) is based on year-to-date information together with departmental estimates of revenues, expenditures, and net transfers for various fund types. Total combined estimates of fund balances at December 31, 2023 are projected at \$200.7 million, an increase of \$11.0 million from December 31, 2022 year-end combined fund balances. Of the combined fund balance amount, \$153.6 million is non-spendable, restricted, committed (by the grantor, state law, County Board, etc.) or assigned for specific future use exclusively within each particular fund. A summary of projected fund balance by fund type is described below.

General Fund Balance – The estimated fund balance for the General Fund at December 31, 2023 is projected at \$72.4 million, an increase of \$2.7 million from 2022. Revenues were \$4.5 million above expenditures. Net transfers out of the General Fund were \$1.8 million. The unassigned portion of the fund balance is estimated at \$47.1 million, a \$2.7 million decrease from the 2022 unassigned fund balance of \$49.8 million.

Special Revenue Fund Balance – The December 31, 2023 estimated fund balance is \$10.2 million, a decrease of \$257,000 from 2022. Revenues were \$1.2 million below expenditures. Net transfers into Special Revenue Funds were \$964,000.

Working Capital – The unassigned General Fund balance provides working capital for eleven weeks of operations based on the 2024 expenditure budget. In addition, the ratio of governmental funds unassigned fund balance to governmental expenditures for year-end 2023 is estimated at 23.7%. This estimated percentage exceeds the county's goal of at least 11%, which provides sufficient cash flow for the County's operations. It also exceeds the County's target goal of 15-16%.

SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

Enterprise Fund Balance – Year-end 2023 fund balance is projected at \$45.4 million, a decrease of \$2.4 million from 2022. The enterprise funds include two golf courses, two indoor ice arenas, radio services, a materials recycling facility, and an airport. Enterprise fund balances include non-spendable capital assets.

Internal Service Fund Balance – Year-end 2023 fund balance is estimated at \$31.7 million, a decrease of \$46,000 from 2022. Internal service fund balances include non-spendable capital assets.

Debt Service Fund Balance – Year-end 2023 fund balance is estimated at \$4.3 million, an increase of \$577,000 from 2022.

Capital Projects Fund Balance – Year-end 2023 fund balance is projected at \$35.3 million, an increase of \$10.4 million from 2022. The entire fund balance is reserved for existing capital projects until the projects are closed. Fund balances remaining may be reserved to fund future capital projects.

Component Unit Fund Balance – Year-end 2023 fund balance is projected at \$1.3 million, an increase of \$57,000 from 2022.

December 31, 2024

The year-end 2024 projection is based on 2024 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2024, total combined fund balances are estimated at \$182.8 million, a decrease of \$17.9 million from the estimated 2023 level. Of the estimated combined year-end 2024 total fund balance, \$139.1 million is restricted, committed or assigned specific future use within the particular funds, and \$43.7 million is estimated to be the unassigned fund balance. This is an estimated decrease in unassigned fund balance of about \$3.4 million from year-end 2023.

General Fund Balance – The estimated fund balance for the General Fund is projected at \$63.6 million, a decrease of \$8.8 million from the 2023 estimate. This decrease results from the planned fund balance use of \$4.3 million in the 2024 budget and net transfers out of \$4.5 million. Transfers out include \$475,000 for end user technology, \$215,500 for risk management, and \$4 million for capital projects.

The unassigned portion of the fund balance is estimated at \$43.7 million.

Special Revenue Fund Balance - The December 31, 2024 estimated fund balance is \$8.3 million, a decrease of \$1.9 million from 2023. This decrease results from the planned use of fund balances in the 2024 budget of \$718,000, and net transfers out of \$1.2 million.

Working Capital - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2024 is estimated at 21.0%, a decrease from the 23.7% estimate for year-end 2023.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2023**

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Revenues:								
General Intergovernmental	\$57,192,912	\$32,547,371	\$989,871	\$ 304,060	\$ -	\$39,390,000	\$1,646,462	\$132,070,676
Taxes	90,686,176	7,606,816	-	-	15,124,240	1,502,115	-	\$114,919,347
Fines/Licenses	3,754,878	198,291	-	-	-	-	-	\$3,953,169
Charges for Services	28,755,867	735,871	5,604,914	3,770,372	-	-	942,673	\$39,809,697
Interdepartmental Revenue	4,423,359	749,233	524,190	36,928,667	-	-	-	\$42,625,449
Interest Income	7,025,000	-	-	-	250,000	-	-	\$7,275,000
Other Revenue	11,718,271	786,042	565,527	1,512,656	500,000	12,922,779	55,554	\$28,060,829
Total Revenues	\$203,556,463	\$42,623,624	\$7,684,502	\$42,515,755	\$15,874,240	\$53,814,894	\$2,644,689	\$368,714,167
Expenditures:								
Personnel Costs	\$119,240,472	\$14,296,200	\$2,881,658	\$8,857,079	\$ -	\$ -	\$ 757,428	\$146,032,837
Operating Expenses	61,564,463	22,869,946	6,011,833	35,868,394	104,250	-	1,682,884	\$128,101,770
Interdepartmental Charges	16,188,554	6,472,778	1,212,238	576,372	-	-	147,562	\$24,597,504
Fixed Assets/Capital Projects	2,059,088	205,507	-	-	-	\$40,978,124	-	\$43,242,719
Debt Service	-	-	-	-	15,742,736	-	-	\$15,742,736
Total Expenditures	\$199,052,577	\$43,844,431	\$10,105,729 (A)	\$45,301,845 (A)	\$15,846,986	\$40,978,124	\$ 2,587,874	\$357,717,566
Excess of Revenues over/(under) Expenditures (A)	\$4,503,886	(\$1,220,807) (B)	(\$2,421,227) (B)	(\$2,786,090) (B)	\$27,254	\$12,836,770	\$56,815 (B)	\$10,996,601

Footnotes:

(A) Net of capital projects expenditures and revenues.

(B) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2023**

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2022	\$69,700,746	\$10,500,484	\$47,847,774	\$31,783,664	\$3,753,230	\$24,901,315	\$1,239,699	\$189,726,912
Restricted/Committed/Assigned Fund Balance	19,893,268	14,494,298	\$47,847,774	\$31,783,664	3,753,230	24,901,315	1,239,699	143,913,248
Unassigned Fund Balance January 1, 2023	\$49,807,478	(\$3,993,814)	\$0	\$0	\$0	\$0	\$0	\$45,813,664
Excess of Revenues over (under) Expenditures (A)	4,503,886	(1,220,807)	(2,421,227)	(2,786,090)	27,254	12,836,770	56,815	10,996,601
Net Operating Transfers in (out)	(1,804,068)	963,568	0	2,740,500	550,000	(2,450,000)	0	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	\$2,699,818	(\$257,239)	(\$2,421,227)	(\$45,590)	\$577,254	\$10,386,770	\$56,815	\$10,996,601
Total Projected Fund Balance Dec. 31, 2023	72,400,564	10,243,245	45,426,547	31,738,074	4,330,484	35,288,085	1,296,514	200,723,513
Restricted/Committed/Assigned Fund Balance	25,271,923 (B)	10,243,245	45,426,547 (C)	31,738,074 (C)	4,330,484	35,288,085	1,296,514	153,594,872
Total Projected Unassigned Fund Balance	\$47,128,641 *	\$0	\$0	\$0	\$0	\$0	\$0	\$47,128,641

Footnotes:

(A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.

(B) Includes \$3,402,821 assigned in the 2024 Budget.

(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2024**

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2023	\$72,400,564	\$10,243,245	\$45,426,547	\$31,738,074	\$4,330,484	\$35,288,085	\$1,296,514	\$200,723,513
Restricted/Committed/Assigned Fund Balance	25,271,923	10,243,245	45,426,547	31,738,074	4,330,484	35,288,085	1,296,514	153,594,872
Unassigned Fund Balance January 1, 2024	\$47,128,641	\$0	\$0	\$0	\$0	\$0	\$0	\$47,128,641
Excess of Revenues over (under) Expenditures (A)	(4,290,905)	(718,715)	(3,017,283)	(1,805,644)	(1,410,875)	(6,436,638)	(210,941)	(17,891,001)
Net Operating Transfers in (out)	(4,486,103) (B)	(1,187,897)	483,500	3,025,500	950,000	1,215,000	-	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$8,777,008)	(\$1,906,612)	(\$2,533,783)	\$1,219,856	(\$460,875)	(\$5,221,638)	(\$210,941)	(\$17,891,001)
Total Projected Fund Balance Dec. 31, 2024	63,623,556	8,336,633	42,892,764	32,957,930	3,869,609	30,066,447	1,085,573	182,832,512
Restricted/Committed/Assigned Fund Balance	19,937,922	8,336,633	42,892,764	32,957,930	3,869,609	30,066,447	1,085,573	139,146,878
Total Projected Unassigned Fund Balance	\$43,685,634	\$0	\$0	\$0	\$0	\$0	\$0	\$43,685,634

Footnotes:

(A) Budgeted fund balances are responsible for the deficit figures.

(B) Includes planned transfer out of \$4,000,000 for Capital Projects, \$475,000 for End User Technology and \$215,500 for Risk Management.

(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2024 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & PUBLIC SAFETY	\$26,119,932	\$0		\$1,489,860			\$16,000,000	\$43,609,792
HEALTH & HUMAN SERVICES	\$70,901,858	\$4,917,004					\$305,000	\$76,123,862
PARKS, ENV., EDUC., LAND USE	\$11,046,045	\$11,690,609	\$2,759,667	\$4,658,175			\$1,468,700	\$31,623,196
PUBLIC WORKS	\$428,647	\$14,532,641		\$1,363,294	\$8,653,351		\$3,511,839	\$28,489,772
GENERAL ADMINISTRATION	\$10,178,730	\$95,686			\$13,127,977		\$24,199,465	\$47,601,858
NON DEPARTMENTAL	\$1,056,434				\$25,506,200			\$26,562,634
FUND BALANCE APPROPRIATION	\$4,715,905	\$718,715	\$225,941	\$3,162,992	\$2,098,779	\$1,410,875	\$6,436,638	\$18,769,845
RETAINED EARNINGS	\$0	\$0	(\$15,000)	(\$145,709)	(\$293,135)			(\$453,844)
TAX LEVY	\$93,249,703	\$7,849,968	\$0	\$0	\$1,513,153	\$15,428,213	\$999,258	\$119,040,295
TOTAL REVENUES	\$217,697,254	\$39,804,623	\$2,970,608	\$10,528,612	\$50,606,325	\$16,839,088	\$52,920,900	\$391,367,410
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	\$76,076,104	\$0		\$1,986,427			\$35,780,000	\$113,842,531
HEALTH & HUMAN SERVICES	\$100,642,018	\$4,917,004					\$305,000	\$105,864,022
PARKS, ENV., EDUC., LAND USE	\$17,109,033	\$16,531,238	\$2,970,608	\$7,009,309			\$2,995,200	\$46,615,388
PUBLIC WORKS	\$9,566,936	\$18,141,980		\$1,532,876	\$8,491,724		\$11,940,700	\$49,674,216
GENERAL ADMINISTRATION	\$11,569,852	\$214,401			\$15,518,121	\$16,839,088	\$1,900,000	\$46,041,462
NON DEPARTMENTAL (a)	\$2,733,311				\$26,596,480			\$29,329,791
TOTAL EXPENDITURES	\$217,697,254	\$39,804,623	\$2,970,608	\$10,528,612	\$50,606,325	\$16,839,088	\$52,920,900	\$391,367,410

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2024 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
INTERGOVT. CONTRACTS/GRANTS	\$63,884,860	\$28,555,079	\$1,823,061	\$983,803	\$438,747		\$24,091,004	\$119,776,554
FINES & LICENSES	\$3,529,471	\$180,500	\$0	\$0	\$0			\$3,709,971
CHARGES FOR SERVICES	\$31,831,227	\$858,600	\$915,606	\$5,805,554	\$4,235,293			\$43,646,280
INTERDEPART. REVENUES	\$4,421,140	\$816,431	\$3,000	\$537,334	\$41,070,872			\$46,848,777
OTHER REVENUES	\$16,064,948	\$825,330	\$18,000	\$184,638	\$1,542,616		\$21,394,000	\$40,029,532
FUND BALANCE APPROPRIATION	\$4,715,905	\$718,715	\$225,941	\$3,162,992	\$2,098,779	\$1,410,875	\$6,436,638	\$18,769,845
RETAINED EARNINGS	\$0	\$0	(\$15,000)	(\$145,709)	(\$293,135)			(\$453,844)
TAX LEVY	\$93,249,703	\$7,849,968	\$0	\$0	\$1,513,153	\$15,428,213	\$999,258	\$119,040,295
TOTAL REVENUES	\$217,697,254	\$39,804,623	\$2,970,608	\$10,528,612	\$50,606,325	\$16,839,088	\$52,920,900	\$391,367,410
EXPENDITURES								
PERSONNEL COSTS	\$129,122,299	\$12,432,676	\$854,346	\$3,307,073	\$9,521,658			\$155,238,052
OPERATING EXPENSES	\$70,127,792	\$20,564,369	\$1,961,718	\$5,909,299	\$40,521,532			\$139,084,710
INTERDEPARTMENTAL CHARGES	\$17,014,885	\$6,470,078	\$154,544	\$1,312,240	\$563,135			\$25,514,882
FIXED ASSETS & IMPROVEMENTS	\$1,432,278	\$337,500	\$0	\$0	\$0		\$52,920,900	\$54,690,678
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$16,839,088		\$16,839,088
TOTAL EXPENDITURES	\$217,697,254	\$39,804,623	\$2,970,608	\$10,528,612	\$50,606,325	\$16,839,088	\$52,920,900	\$391,367,410

(a) Includes Contingency Fund.