

WAUKESHA COUNTY

2023 ADOPTED BUDGET BOOK



WAUKESHA, WISCONSIN

Waukesha County Executive

Paul Farrow

(Term Expires April 2023)

Board of Supervisors

(Terms Expire April 2024)

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About the cover:

Waukesha County Courthouse: At left, the face of Waukesha County’s newly completed four-story addition, which adds 62,000 square feet to the Courthouse complex including six standard courtrooms, one large capacity courtroom, and one intake courtroom. The facility employs state-of-the-art technology to enhance public safety, streamline operations, and improve public access to Criminal and Traffic Court services.

Cover photo by:

Tony Di Frances, Public Communication Specialist, Waukesha County Parks & Land Use

Composition and Layout by:

Nicole Armendariz, Press Secretary/PIO to the County Executive

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

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Waukesha County

Office of the County Executive

To: Honorable County Board Members
From: Paul Farrow, County Executive
Date: December 8, 2022

Dear Honorable County Board Supervisors:

This 2023 Adopted Budget is an example of what is possible when local government utilizes creative solutions to tackle complex community issues. The budget includes multiple examples of the County addressing important priorities while improving services and keeping taxes low. Thank you for responsibly representing your constituents throughout the budget development process.

Residents have said public safety, and low taxes, and high-quality services are what matters most to them. My goal is to always create a budget that reflects those concerns. Over half of the new tax levy in this budget is dedicated to the areas of Justice and Law Enforcement, with the Sheriff's Department receiving the most new levy of any county department, continuing a many-years long trend. We remain committed to tackling the backlog in the courts created by closures during the COVID-19 pandemic and are investing in a safer courthouse facility that can meet residents' needs for decades to come. These initiatives will improve the safety, health, and quality of life of residents while maintaining our conservative fiscal values and conforming to the state's statutory limits.

We are making long-term investments to make communities safer, ensuring our infrastructure is accessible and well maintained, and improving our economic outlook by supporting local businesses via our county's revolving loan program. Our hard work, innovation, collaboration, strategic planning, and partnership with you, members of the County Board of Supervisors, has made it all possible.

The 2023 County general property tax levy totals \$112.3 million, an increase of 2.55% or \$2,795,860. The increase includes a factor for tax increment district closures, prior-year unused levy capacity, debt service on infrastructure investments and a net new construction growth rate of 1.75% as compared to 1.57% in the prior year. This growth in levy is against an equalized property tax base of \$73.5 billion, which experienced a 13.0% increase. Once again, we are holding tax levy growth within statutory limits to minimize impacts to homeowners and businesses in order to sustain services required in a county with increased development and a growing population.

The Justice and Law Enforcement program areas remain a priority, requiring increased tax levy of \$1,531,000 or over half of the new tax levy in total, and 70% of new levy for operations.

- The Sheriff's Department tax levy will increase \$845,000, helping phase-in tax levy support for a \$3.00/hour pay increase provided during 2022 to all sheriff deputies, detectives, and other sworn officers to help improve recruitment and retention.
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 32 municipalities, includes a tax levy increase of \$330,000, helping cover the costs of existing staff and pay adjustments for telecommunicators and their supervisors to promote recruitment and retention.
- Tax levy increases totaling \$280,000 will fund the cost to continue for Circuit Courts and the District Attorney's Office, helping cover increasing jury trial and interpreter expenses in the Courts, and offsetting minimal or decreasing ongoing state revenue growth for both operations.
- Tax levy for the Medical Examiner's Office increases \$76,000, which partially supports a new Deputy Medical Examiner Supervisor and increasing an Administrative Assistant from part-time to full-time to provide additional coverage and support for an increasing caseload.

SERVICE LEVEL ADJUSTMENTS:

The 2023 budget includes changes in service levels in several areas.

- The Department of Health and Human Services (HHS) is budgeting additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. The

budget increases contract case management support by \$900,000 and adds 1.00 FTE human services supervisor position to help manage increasing caseloads and establish continuous enrollment. This expanded capacity, along with the continuation of base program caseloads, is funded with \$1.7 million in additional state revenues. The budget also includes an additional \$2.5 million in pass-through state revenues for payments to the state's third-party administrator to cover additional services provided to CLTS clients, due to higher enrollment.

- HHS will build upon an initiative started in 2022 to provide greater mental health treatment services to youths. During 2022, the County Board approved the creation of 10.00 FTE additional positions to double the treatment capacity up to 150 youths. This expansion is continued in 2023 and is funded with an additional \$1.2 million of Medicaid funding provided through the state's Comprehensive Community Services program and \$386,000 of temporary ARPA funds to cover start-up costs to hire and train staff, until Medicaid reimbursements kick-in and cover most program costs.
- This year, the county began receiving payments from two opioid lawsuit settlements, and this budget includes nearly \$730,000 of that funding to fight the opioid crisis by addressing substance use addiction and the underlying mental health issues that contribute to it. This includes \$316,000 for treatment and testing for youth and adult patients, \$225,000 to expand existing correctional treatment programs to reduce relapses and recidivism, and \$188,000 to fund the pre-trial diversion program that targets low- to moderate-risk defendants, primarily with opioid use disorders. The county will receive ongoing payments from this settlement through 2038.
- This budget includes \$346,000 to continue an expansion of the Crisis Law Enforcement Collaboration project that was approved mid-year 2022. This ARPA-funded initiative deploys 3.00 FTE crisis clinicians to embed with law enforcement and has been successful in mitigating the amount of time law enforcement remains on scene as well as referring individuals to appropriate care.
- The 2023 budget includes \$100,000 to create a new 1.00 FTE Assistant Veteran Services Office position, to provide additional coverage and help ensure veterans receive timely service amid increasing client workload that results from recent federal legislation expanding benefit eligibility for Vietnam and Gulf War veterans. This position will be funded through ARPA, with tax levy support phased in over time through attrition of other positions.
- This budget also supports economic development by investing an additional \$4.5 million in the GROW Fund, which is a revolving loan program designed to retain, expand, and attract businesses, as well as increase workforce housing stock to help meet the growing demand for employment in the County. The expansion will be funded with \$3.0 million of ARPA revenues and \$1.5 million in prior-year Professional Baseball District (i.e., Miller Park) taxes received after the tax sunset during 2020—returning those funds back to the community.

INVESTING IN INFRASTRUCTURE

The 2023 capital budget, with total expenditures of \$45.6 million, increases by \$17.1 million from the 2022 budget, and includes \$20.4 million for the 2023 construction phase for the Courthouse Project Step II: Renovate 1959 Courthouse. The project will improve security, address aging and out-of-date facility systems, and ensure that facilities can support the next fifty years of growth in the County. The 2023 budget also includes \$4.3 million for construction on Moorland Road, from Beloit Road to National Avenue in the City of New Berlin, as part of a multi-year effort to rehabilitate and improve major segments along one of the County's busiest highways. The capital budget appropriates \$2.9 million to complete the Lake County Trail Underpass beneath State Highway 67 in the City of Oconomowoc. This project is largely funded through federal, state, and local partnerships, and has been moved up from 2025 to 2023 to enhance safety and alleviate traffic delays for both trail users and motorists.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2023 Waukesha County Budget and the County Board Supervisors who worked hard to deliver a budget that will continue our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,



PAUL FARROW
County Executive



Waukesha County

Department of Administration

December 8, 2022

Dear Honorable County Board Supervisors:

The 2023 Adopted County Budget meets the needs of a growing county while keeping taxes low. This is accomplished through the County's commitment to continuous improvement, strategic planning, and adherence to sound fiscal management policy. The budget innovates, supports collaboration, and makes investments to support growth and provide high quality services.

COUNTY EXPENDITURES AND REVENUES

Expenditures in the budget total \$376.9 million, an increase of \$39.5 million from the prior year. Operating budget expenditures increase \$22.5 million or 7.3% and is funded largely by state and federal grant awards, described below. Capital project expenditures increase \$17.1 million for a total capital budget of \$45.6 million and includes multiple projects funded largely with state and federal revenues, including the 2023 construction phase for the courthouse renovation project, construction along Moorland Road, and the completion of the Lake Country Trail underpass.

This budget continues careful management of personnel with a cost increase of 5.4% for 2023. This increase is mostly due to positions created during 2022 through County Board-approved and pending ordinances, resulting in an additional net 27.90 FTE, with nearly all of these position costs offset by state or federal funding or offset by reductions in previously contracted positions. After these current-year adjustments, position changes in this budget total a net reduction of 6.20 FTE.

The 2023 budget includes changes in key revenue sources.

- In March of 2021, the federal government approved the American Rescue Plan Act (ARPA), which allocated \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program to support public health; respond to negative economic impacts from the public health emergency; build public sector capacity and address administrative needs; provide premium pay for essential workers; invest in water, sewer, and broadband infrastructure; and support general county government services and infrastructure by offsetting revenue loss due to the pandemic. Waukesha County's CSLFRF allocation is \$78.5 million and allows for project costs to be spent or obligated by December 31, 2024, and completed by December 31, 2026.

It is important that ARPA funds are spent judiciously, and Waukesha County established an ARPA management response team with representation from countywide functional areas to help prioritize grant resources that meet critical county needs and provide long-term benefits in the following areas: Community/workforce development and economic recovery, infrastructure, public health response, enhancement of human services, stormwater management, and maintenance of essential services, including public safety.

The 2023 budget includes \$28.85 million in ARPA-funded initiatives, an increase of \$20.8 million from the 2022 budget, with \$9.7 million included in operating budgets and \$19.1 million budgeted for capital projects, with some of the major highlights listed below. For greater transparency and monitoring, the budget document includes a section dedicated to detailing planned uses of this funding (pages 480-485).

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- \$14 million to partially offset costs of core infrastructure in the renovation of the 1959 Courthouse (capital project #201705), with another \$10 million planned to be used in 2024. Use of ARPA funds offset borrowing needs, saving county taxpayers.
 - \$1.2 million to continue addressing the criminal case backlog caused by the COVID-19 pandemic. This funding is allocated across the Circuit Courts, District Attorney’s Office, and Criminal Justice Collaboration Council, with a cross-charge to the Sheriff’s Department for bailiff services. This is a temporary initiative that is scheduled to end when either the courts backlog is eliminated or December 31, 2023, whichever date is sooner.
 - \$2.0 million for the Sheriff’s Department, including \$900,000 to phase-in the cost of pay increases to sworn officers, approved during 2022 to promote recruitment and retention, and \$800,000 to replace de-supported taser equipment.
 - \$2.7 million for Health and Human Services (HHS), including \$804,000 for improving child welfare infrastructure, \$399,000 for HHS technology improvements, \$386,000 for expansion of youth mental health services, and \$346,000 to embed crisis service staff with law enforcement.
 - \$1.0 million for stormwater management, including \$835,000 for non-point pollution mitigation and \$100,000 to rebuild catch basins.
 - \$3.1 million for countywide technology projects, including \$2.7 million for the first-year implementation of an Enterprise Resource Planning (ERP) system that combines human resources, payroll, time and attendance, and financial management. This project is expected to generate efficiencies through greater integration, automated workflows, and better reporting.
- Reflecting recent favorable trends in real estate market activity and valuation, real estate transfer fee revenues in the Register of Deeds Office increases \$250,000.
 - Continuing strong demand for quality outdoor recreation leads to an increase in various Parks fees (e.g., annual/daily entrance stickers, camping fees) of \$300,000.

PROJECT FUNDING AND DEBT MANAGEMENT

The County values strategic long-range capital planning, budgeting, and debt management policies and practices. Property tax levy support for the capital budget increases \$210,000 to \$1.5 million. Tax levy and the use of governmental fund balance of \$1.3 million and other revenues of \$20.7 million, including \$19.1 million of ARPA funding towards multiple projects, maintains the County’s “down payment” at 70% of net capital costs, above the target policy of 20%.

Borrowed funds are budgeted at \$12.5 million, an increase of \$1.2 million from the 2022 budget. This includes \$10.0 million in borrowing for the capital plan, an increase of \$500,000 from the 2022 budget, and \$2.5 million in borrowing for major vehicle replacements, an increase of \$700,000. The County’s 2023 debt service expenses are budgeted at \$16.1 million, which is well within the County’s key benchmark ratio of debt service expenditures to the total governmental operating expenditures of less than 10%. Maintaining debt service on borrowing at a lower level in the range of 5.5% to 6.5% assures the County will be able to maintain its infrastructure without diminishing funding needed for direct services for future generations.

ACKNOWLEDGEMENTS

We take this opportunity to thank the County Board for their continued support and detailed review of programs and initiatives. The development of this budget reflects the tremendous dedication and hard work of department administrators and their staff in making the decisions that truly reflect the County’s standards of service excellence.

Sincerely,



Andrew Thelke
Director



William Duckwitz
Budget Manager

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Quick Question?

(See page 636-637 for the Subject Index)



The following should assist the reader with answering some of the more commonly asked questions about the Waukesha County budget.

<u>CHECK IT OUT!</u>	What does the County Executive have to say about the 2023 Budget?	4
Taxes! 2023 Edition	What is the impact of the levy limit on the budget over time?	24
	How much of this budget is supported by tax levy?	25
	Which areas get the most tax dollars?	28-29
How is the County Organized?	How is the county organized?	10, 12
	What departments are in each functional area?	26-27
	Pillars? What do they have to do with organizing the county?	60
	How many people are working in all of these departments?	565
Financial Summary	How is the county's tax levy used?	28-29
	What are the county's major expenditures?	30-40
	What are the county's major revenue sources?	41-46
	Are my taxes higher or lower than other counties?	551-552
Big Projects in 2023 & Beyond!	What are the big projects this year?	499-500
	How are we paying for these projects?	489
	Can we afford to do all of these projects?	491
	What areas are planning for projects over the next five years?	536-537
	Where can I find out more about the American Rescue Plan Act?	480-485
Sounds like a plan!	What factors do you consider when developing the budget?	23
	How many plans does the county have and what do they have to do with the budget?	61
	What is the process for developing the budget?	69
Fun Facts & Stats	How many municipalities does Waukesha County have?	13
	What are Waukesha County's unique economic demographics?	14
	What is the population of the county?	545
	What is the county's equalized property value by municipality?	546
	What is the levy rate history and how does it compare to the actual levy amount?	549
	Who are the department heads?	638

READER'S GUIDE

Introduction

The budget document contains information about many aspects of Waukesha County Government. To make this budget book easier to use and read, this **Reader's Guide** and the **Quick Reference Guide** have been developed. In addition, the following resources are available to the reader for locating information: **Table of Contents, Listing of Graphs and Tables, Glossary, and Index**. Finally, the **Transmittal Letter** and the **Budget Message** should assist the reader with understanding many of the key issues within the Waukesha County Budget.

Document Organization

The County's annual budget book is divided into the following sections: Introduction, Summary, Strategic Planning and Budget Policies, Operational (divided into functional areas), Debt Service, Capital Projects, and a Statistics and Trends section.

The **Introduction** includes county demographics, the County Executive's Budget message, the Transmittal letter (in the Adopted Budget Book), county organizational charts, and the Community Profile.

The **Summary** provides a synopsis of the operating and capital budgets; tax levy; budget assumptions; budget summaries, highlighting major expenditures and revenues; criteria for new positions; a summary of budgeted positions; fund balance projections (in the Adopted Budget Book); fund descriptions; and functional area and appropriation unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement Vision Statement, Standards of Service Excellence and County-wide Pillars; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the county.

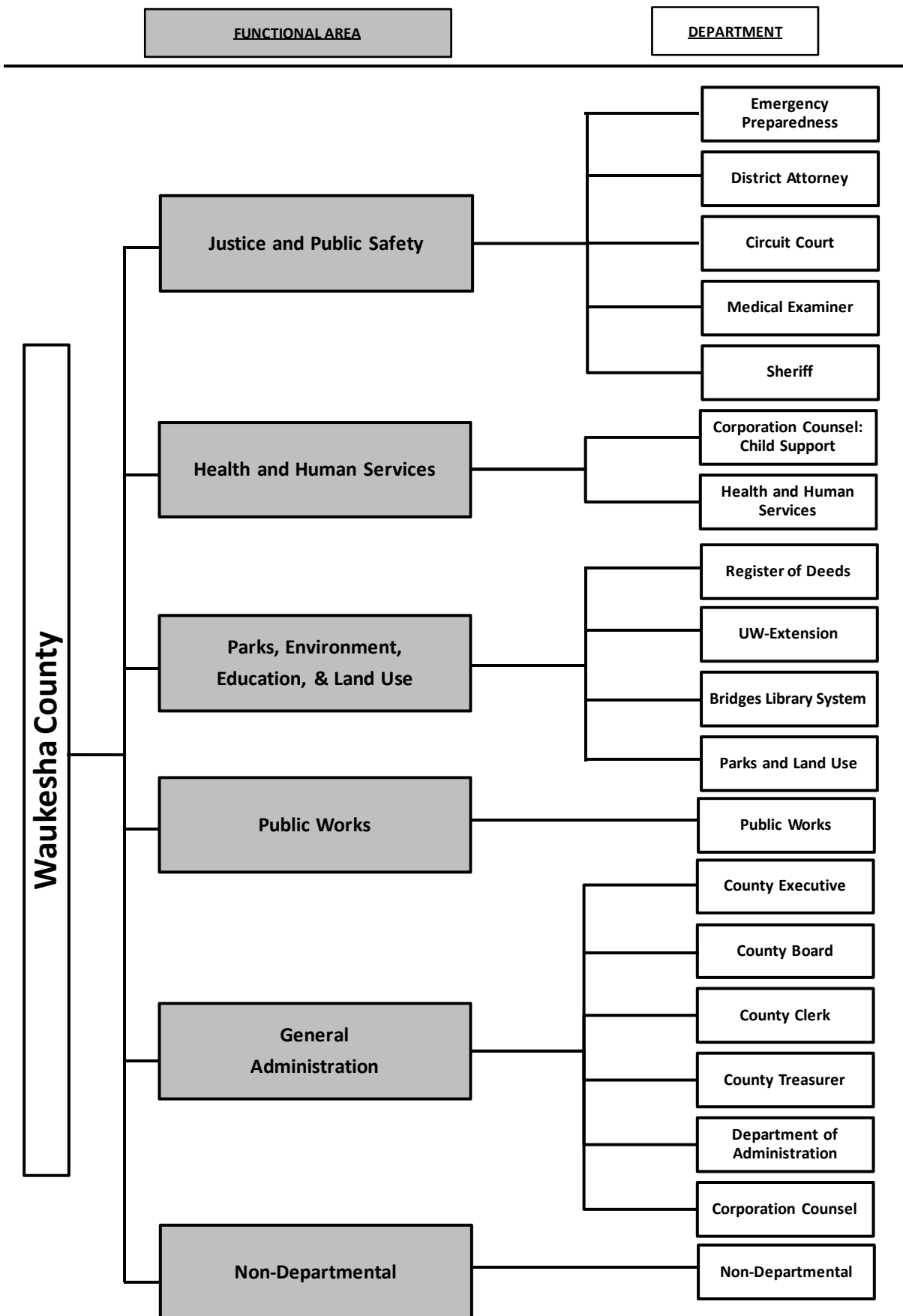
The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

- Justice and Public Safety - Court system, correctional operations, and public safety.
- Health & Human Services - Services to improve quality of life and self-sufficiency.
- Parks, Envir, Educ & Land Use - Recreational, educational, environmental, and land use activities.
- Public Works - Road planning, design and maintenance, county-wide fleet maintenance, airport, transit, and facilities maintenance.
- General Administration - County governmental functions and administrative support.
- Non-Departmental - County-wide items not within direct control of a specific department, an internal service fund for health and dental insurance, and the Contingency Fund.
- Debt Service - Principal and interest payments on long-term general obligation debt.
- Capital Projects - Major acquisition and construction of infrastructure or technology improvements with long-term financing requirements.

The **Statistics/Trends** section includes general county trend data such as population and equalized value; five- to ten-year data trends of expenditures, revenues, and debt service, and comparative property tax rates.

Each department is introduced by a page that details the functional/program structure of that department. The summary page includes the fund type. Fund types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section.

WAUKESHA COUNTY DEPARTMENTS BY FUNCTIONAL AREA CHART



READER'S GUIDE

Department Budget Sections

Department operating budgets are intended to highlight the budget and policy issues of each department presented in the following format:

Department Statement of Purpose/Summary - This section includes the department's statement of purpose, summary of the department's revenues, tax levy, and expenditures. The department's revenues, expenditures, and tax levy are required by fund for the prior-year actual, for the current-year adopted budget, the current-year estimate, and for the ensuing year budget request. This section includes the absolute dollar and percentage change by appropriation unit from the current-year adopted budget to the ensuing-year budget request. Also included, is a budgeted position summary of all full-time and part-time budgeted positions for a department, and the use of overtime and temporary extra help, which are stated in full-time equivalents (FTEs) based on 2,080 hours per year.

Multi-fund departments will also complete a summary page summarizing information for all funds. For each separate fund, a **Fund Purpose** statement is displayed.

Major Departmental Strategic Plan Objectives are indicated - This section identifies key budget initiatives organized under County-Wide Pillars. The five pillars are (1) Customer Service, (2) Quality, (3) Team, (4) Health and Safety, and (5) Finance.

Departmental objectives (goals) – focus on areas that utilize significant budget resources.

Performance Measures - are metrics that demonstrate level of achievement over multiple years.

Current and Planned Capital Projects - This section provides a listing of open and planned capital projects that impact the department's operation. It includes project number, name, expected completion year, total project cost, and estimated percent completed at year-end. The estimated operating impact is also identified with a cross reference to the project summary information.

Budgeted Positions Summary - This section summarizes personnel information (detailed listings of funded positions are included in the Statistics and Trend section). This section also includes changes in the number of positions for the adopted budget to ensuing-year requests with an explanation of the changes.

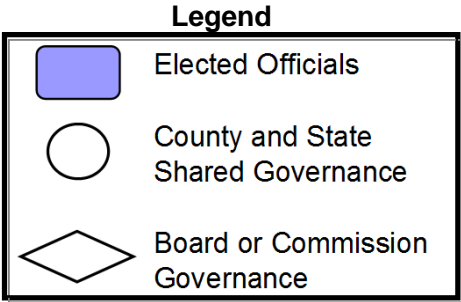
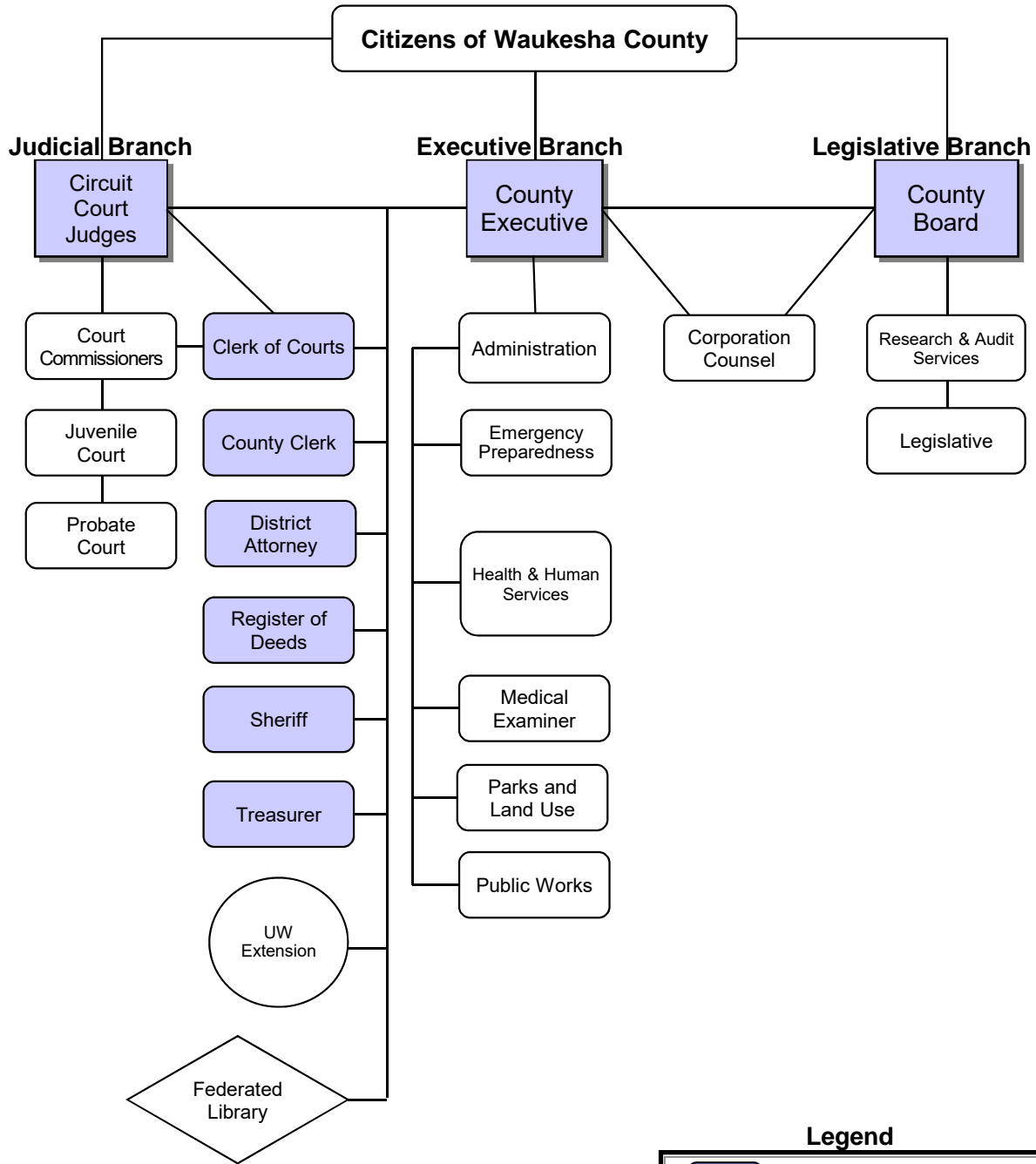
Appropriation Units - One or more expenditure accounts grouped by purpose for budgetary control, including:

1. **Personnel Costs** - Costs of all salary and non-salary compensation incurred in accordance with county policy. This includes wages, temporary extra help, and overtime compensation paid to county employees. This also includes compensation for sick leave, holiday, vacation, education leaves, and uniform allowances. Major employee benefits include the Wisconsin Retirement System pension, Social Security contributions, and health, dental, life, and long-term disability insurance.
2. **Operating Expenses** - Costs of all utilities, materials, supplies, travel, training, contract services, and other expenses necessary for the operation of a department. This also includes costs of all services purchased from outside vendors.
3. **Interdepartmental Charges** - Costs of all labor, materials, supplies, or services purchased by one county department from another county department (mainly provided by internal service funds).
4. **Fixed Assets/Improvements** - Costs of all equipment items (more than \$5,000) purchased by departments. This category includes capital outlay, small office equipment items, large automotive equipment items, and major grounds and building maintenance projects. However, it excludes capital projects as defined by the county code.

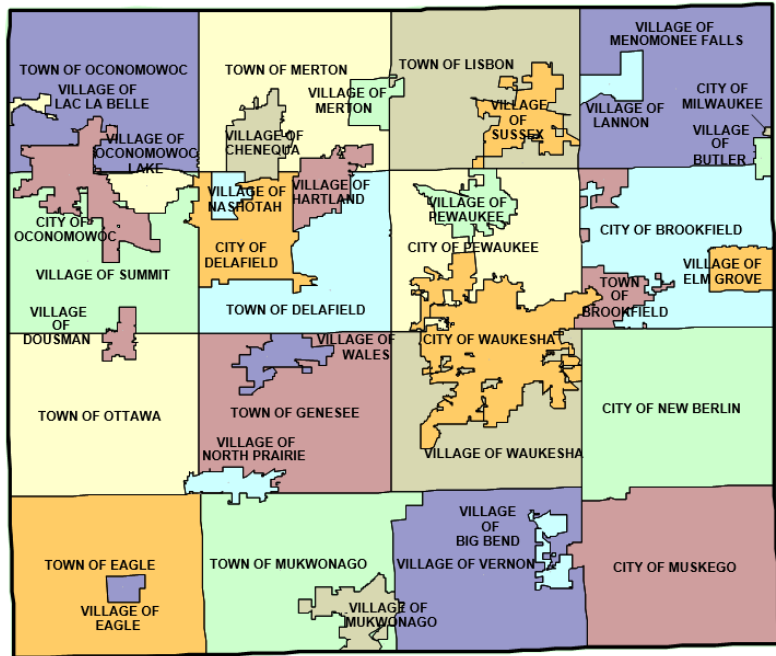
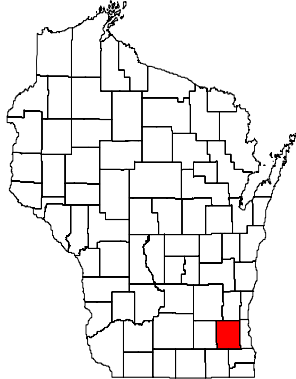
Programs - In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies prior-year actual, current-year adopted budget, current-year estimate, ensuing-year budget request, and the change in budgeted dollars from current to ensuing year by program. Program budget highlights include major expenditure and revenue changes, along with budget year program changes, initiatives and key department budget issues specific to the ensuing budget year, new positions, and significant position changes.

The **Subject Index** provides page number references for listed subjects.

Waukesha County Organizational Chart



WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2022	410,769
2020 Census	406,978
*WI Department of Administration (2022), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$75,406,493,900
Excluding TID	\$73,452,931,500

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.

In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.

In April of 1991, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the highest median household income, second highest per capita income, and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 21 villages and 9 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	5,000
Kohl's Department Stores	4,000
Froedtert	3,980
Roundy's (Kroger)	3,400
Quad Graphics Inc.*	3,000
Advocate Aurora Healthcare	2,800
General Electric Healthcare	2,397
Milwaukee Electric Tool/Empire Level	2,161
Generac	1,750
School District of Waukesha	1,600
Target Corporation	1,565
Wal-Mart Corporation	1,517
Waukesha County	1,404
Eaton Cooper Power Systems	1,100
Waukesha County Technical College	1,100
BMO Harris Bank, N.A.	1,032
Spring City/Pieper Electric	1,000
Subtotal	38,806

* No survey responded received in 2022. Latest response available (2021) is used.
Source: The 2021-2022 Business Journal Book of Lists, Data Axle Genie, (www.dataaxlegenie.com), publically available disclosure documents available on EMMA.msrb.org, the County and employer contacts April 2022.

PRINCIPAL TAXPAYERS		
TAXPAYER	2021 EQUALIZED VALUE	2020 RANK
Wimmer Brothers	\$257,867,300	2
The Corners of Brookfield*	\$214,503,400	1
ProHealth Care	\$186,061,624	3
Brookfield Square*	\$166,028,200	6
Individual (Thomson)	\$161,555,400	4
Aurora	\$143,069,700	7
Kohl's Department Stores	\$136,646,400	5
Fiduciary Real Estate Development	\$132,744,300	9
Target Corporation	\$118,011,700	8
Irgens	\$115,383,400	N/A
Subtotal	\$1,631,871,424	
% Total 2021 Equalized Value**	2.4%	

*Includes adjacent and nearby properties owned by multiple entities
**2021 total equalized value including TID of \$66,686,337,700
Source: Waukesha County Tax System & Wisconsin Department of Revenue
See Waukesha County Annual Comprehensive Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2021 NAICS (1)
Retail Trade, Transportation, Utilities	48,946
Manufacturing	41,310
Education and Health	41,526
Professional and Business Services	34,925
Leisure and Hospitality	19,748
Construction	17,678
Financial Activities	15,760
Other Services (2)	8,171
Public Administration	6,231
Information	3,577
Total	237,872

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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686
2018	1,061	\$437,265
2017	855	\$351,821

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2021 (1)		
Waukesha County		\$82,032
State of Wisconsin		\$59,626
United States		\$64,143
JOBS, 2021 (2)		
		237,872
UNEMPLOYMENT RATE, 2021 (3)		
		3.1%

(1) Bureau of Economic Analysis - US Department of Commerce
(2) Wisconsin Department of Workforce Development
(3) Bureau of Labor Statistics - US Department of Labor

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
2019	\$42,779,364	\$808,507	\$11,140,259	\$1,513,522	\$294,986
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
% of Total	77.0%	1.2%	19.0%	2.3%	0.5%

See STATS/TRENDS Section for more detailed information
* Includes Tax Incremental District Value

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

DEMOGRAPHICS

ELEMENTARY AND SECONDARY EDUCATION

School Districts

Arrowhead Union High; Elmbrook; Hamilton; Hartland-Lakeside; Kettle Moraine; Lake Country; Menomonee Falls; Merton Community; Mukwonago; Muskego-Norway; New Berlin; Norris; North Lake; Oconomowoc Area; Pewaukee; Richmond; Stone Bank; Swallow; Waukesha

Educational Attainment: Percent High School Graduate or Higher*

Waukesha County: 96.2%
Wisconsin: 92.6%

*Source: US Census Bureau, <https://data.census.gov>, American Community Survey 5-Year Estimates, updated annually.

SCHOOL ENROLLMENT*

2021-2022 Academic Year

Public: 61,222
Private: 9,676
Home schooling: 1,630**

*Source: Wisconsin Department of Public Instruction
**May exclude enrollment counts from districts that have few home-schooled students, due to privacy law.

POST-SECONDARY EDUCATION

Colleges and Universities

Carroll University, City of Waukesha
Ottawa University-Milwaukee, City of Brookfield
University of Wisconsin-Milwaukee at Waukesha, City of Waukesha

Technical and Vocational Schools

Waukesha County Technical College, Village of Pewaukee campus
Sky Plaza (Pewaukee) campus
City of Waukesha campus

TRANSPORTATION

Roads

408 miles Waukesha County roads
207 miles State Highway roads (In County)

Public Transit

Waukesha Metro Transit Contract Administrator
Wisconsin Coach Lines
Milwaukee County Transit System (MCTS)

Commuter-oriented bus services along major corridors – Para Transit Services
Specialized transportation (Ride line) service provided by the Waukesha County, Department of Aging and Disability Resource Center

UTILITIES

Electric Power

WE Energies
City of Oconomowoc Electric & Gas

Telephone

AT&T/Direct TV
CenturyLink
Spectrum

Natural Gas

WE Energies
Wisconsin Gas Company

Solid Waste

Private Collection and Hauling Services
General use landfills within the County
Community recycling programs

The County oversees a privately operated Material Recycling Facility in partnership with the City of Milwaukee, with 26 Waukesha County municipalities participating.

Water

14 publicly owned water utilities
Numerous small-private water utilities
Water drawn from groundwater aquifers

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

Waukesha County Communications Center consolidates police, fire, and emergency dispatch for the Sheriff's Department and 33 municipalities**

*Source: State of Wisconsin, Department of Justice
**Does not include the City of Oconomowoc that only receives dispatching for fire and emergency medical service from county dispatch.

*For additional statistics, refer to the Stats./Trends section of the budget document.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

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Summary

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WAUKESHA COUNTY

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2023 Budget Assumptions

Certain broad assumptions are determined in the first two quarters of 2022 to update the 2021 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 2023 Budget development:

- Inflation levels began increasing early in 2021 and have continued to rise at high single-digit percent rates on a year-over-year basis into 2022. There are many factors that have 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 far 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 2.5% 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.
- Net personnel cost appropriations include steady modest increases in salaries 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 2023 budget assumes an increase in health insurance premiums of 2.5%.
- Low unemployment levels have contributed to a competitive labor market, driving up the price of labor in several programs. The budget assumes pay adjustments in multiple areas to help promote recruitment and retention in order to maintain continuity of services to the public. In some cases, the cost impact of these pay adjustments are being phased-in using temporary usage of grant funds. The county conducts a compensation study, comparing the wages and salaries of its workforce with comparable public sector entities and private businesses, every five years. The next compensation study is planned for 2023, and these pay adjustments are being budgeted in anticipation of the study's recommendations.
- After several years of stable, low fuel prices, the budget assumes a 59% increase in fuel prices, from \$2.39/gallon (\$2.60/gallon with \$0.21/gallon markup) to \$3.79/gallon (\$4.00/gallon with markup). There is considerable price volatility, with higher price levels 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). The budget assumes the temporary use of American Rescue Plan Act (ARPA) funds to mitigate the cost impact to operations, with departments covering the first 5% of the increase up to \$2.72/gallon (with markup) and ARPA funds covering the rest. The use of ARPA funds will help prevent making substantial cuts to operations while waiting for fuel prices to stabilize and allow the county to continue phasing up budgets, if necessary.
- Significant revenue issues linked to economic activity impact the 2023 budget:
 - The Federal Reserve significantly reduced interest rates at the outset of the COVID-19 pandemic in 2020, which reduced the county's investment income. More recently, the Federal Reserve has initiated multiple interest rate increases to mitigate inflation. While this is expected to have a favorable effect on the county's investment income, there may be a lag in earnings as the county's investment portfolios turnover. For that reason, the 2023 budget continues to conservatively assume \$500,000 of federal funding from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, to offset potential negative impacts to the General Fund, if needed.
 - 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), these revenues will be decreased \$50,000 in 2022 to help bring the budget more in-line with actual revenues.
 - Reflecting recent favorable trends in real estate market activity and valuation, real estate transfer fee revenues in the Register of Deeds Office were assumed to increase \$100,000 (was increased \$250,000 in the 2023 budget).
- Major state revenue funding areas include the following:
 - General Transportation Aids were anticipated to decrease \$100,000 based on current-year allocation.
 - Most other intergovernmental aid revenues are assumed to remain flat.

County Board Amendments to the 2023 County Executive Proposed Budget

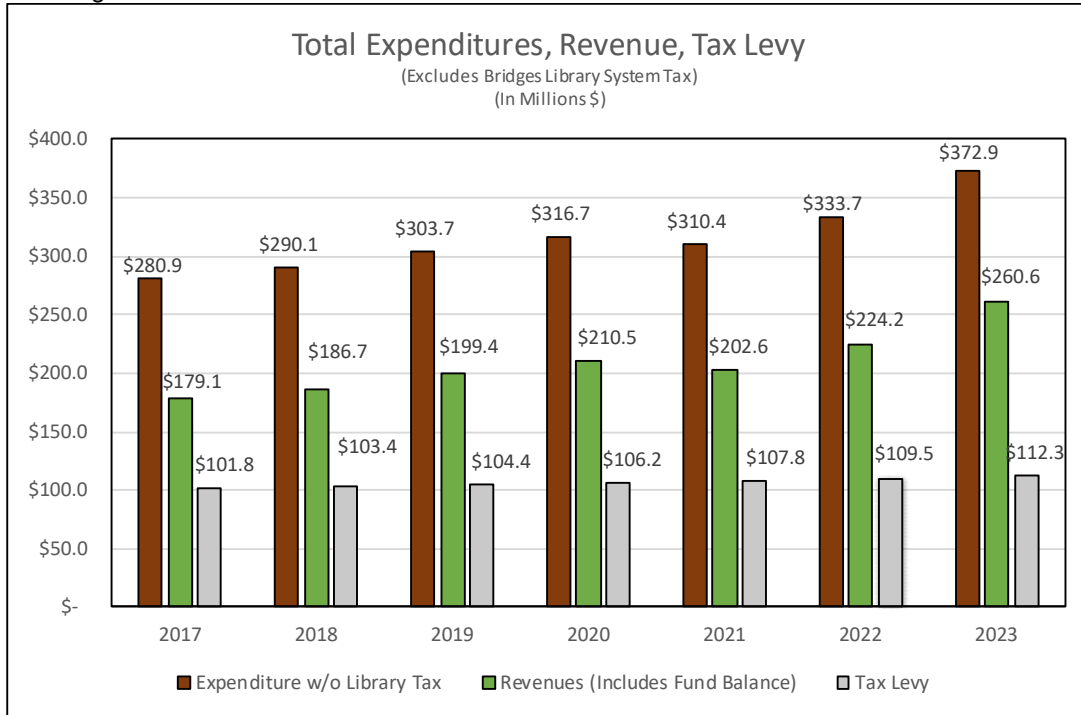
The County Board approved the County Executive's Proposed 2023 Budget without amendments.

2023 General County Tax Levy Summary

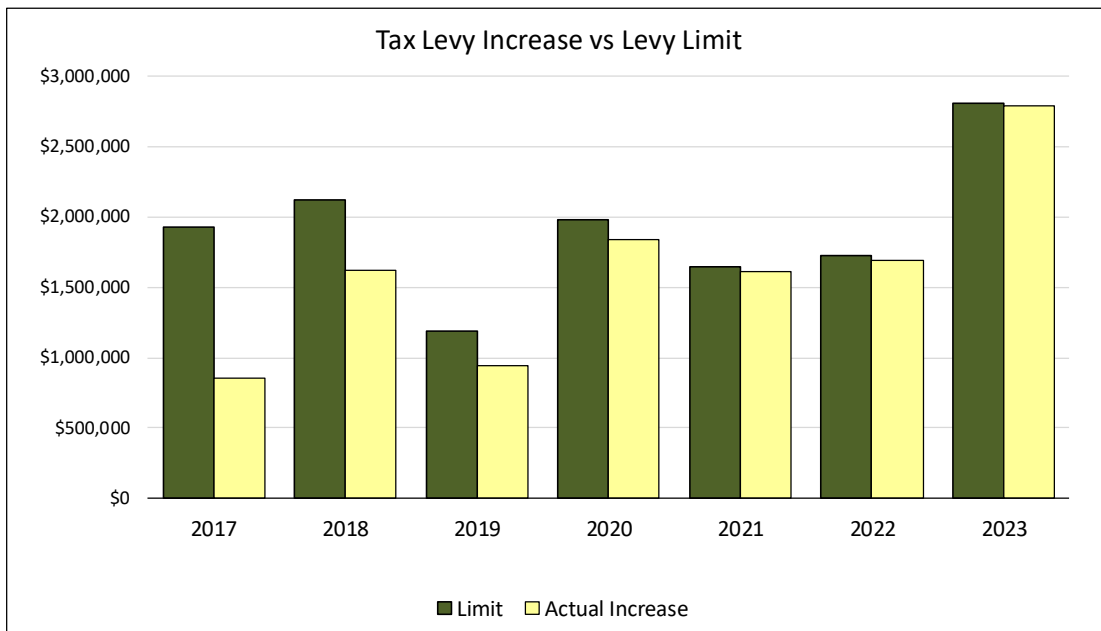
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2023 adopted budget requires a general county tax levy of \$112,298,983, which is an increase of 2.55% or \$2,795,860.

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.



2023 BUDGET SUMMARY

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

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

2023 Budget Tax Levy Breakdown

(General County and Federated Library)

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

2023 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2023 ADOPTED BUDGET					Tax Levy
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '22 - '23 (b)
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$7,788,197	\$764,380	\$80,129	\$6,943,688	\$330,000
Radio Services	\$1,886,836 (a)	\$2,224,920	(\$338,084)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$338,084)	\$338,084	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$828,475)	\$828,475	\$0	\$0
DISTRICT ATTORNEY	\$3,510,648	\$1,309,674	\$18,120	\$2,182,854	\$50,000
DISTRICT ATTORNEY - ARPA	\$573,000	\$573,000	\$0	\$0	\$0
CIRCUIT COURT SERVICES	\$10,465,977	\$4,366,179	\$50,000	\$6,049,798	\$230,000
CIRCUIT COURT SERVICES - ARPA	\$611,397	\$611,397	\$0	\$0	\$0
MEDICAL EXAMINER	\$2,638,708	\$1,288,968	\$60,900	\$1,288,840	\$76,365
SHERIFF - ARPA	\$955,000	\$955,000	\$0	\$0	\$0
SHERIFF	<u>\$48,049,486</u>	<u>\$15,532,647</u>	<u>\$674,320</u>	<u>\$31,842,519</u>	<u>\$845,000</u>
Subtotal: Justice & Public Safety	\$76,479,249	\$26,459,606	\$1,711,944	\$48,307,699	\$1,531,365
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,973,878	\$2,561,012	\$0	\$412,866	\$25,413
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$93,164,131	\$65,745,314	\$284,443	\$27,134,374	\$150,000
Aging and Disability Resource Center Contract (ADRC) Fund	\$3,825,589	\$3,825,589	\$0	\$0	\$0
HHS - ARPA	<u>\$1,690,965</u>	<u>\$1,690,965</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$101,654,563	\$73,822,880	\$284,443	\$27,547,240	\$175,413
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,442,652	\$4,076,500	\$0	(\$2,633,848)	(\$201,000)
UW-EXTENSION: EDUCATION	\$441,208	\$87,331	\$0	\$353,877	\$2,000
BRIDGES LIBRARY SYSTEM					
County	\$3,999,607	\$0	\$0	\$3,999,607	\$292,901
State Aids	\$2,234,917	\$2,081,841	\$153,076	\$0	\$0
CAFÉ Shared Automation	\$564,949	\$575,949	(\$11,000)	\$0	\$0
CAFÉ Rtn'd. Earn.	\$0	(\$11,000)	\$11,000	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	(\$77,517)	\$77,517	\$0	\$0
PARKS & LAND USE					
General	\$14,120,038	\$6,707,277	\$78,000	\$7,334,761	\$25,000
Community Development	\$6,959,921	\$6,959,921	\$0	\$0	\$0
Workforce Innovation	\$2,220,434	\$1,947,934	\$150,000	\$122,500	\$122,500
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
ARPA - Parks	\$4,500,000	\$3,000,000	\$1,500,000	\$0	\$0
Golf Courses	\$2,294,695 (a)	\$2,240,128	\$54,567	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	\$54,567	(\$54,567)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,274,381 (a)	\$1,137,590	\$136,791	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$136,791	(\$136,791)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$4,272,101 (a)	\$3,642,580	\$629,521	\$0	\$0
MRF Retained Earnings	\$0	\$629,521	(\$629,521)	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$433,225)</u>	<u>\$433,225</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$44,724,903	\$32,756,188	\$2,791,818	\$9,176,897	\$241,401

(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.

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

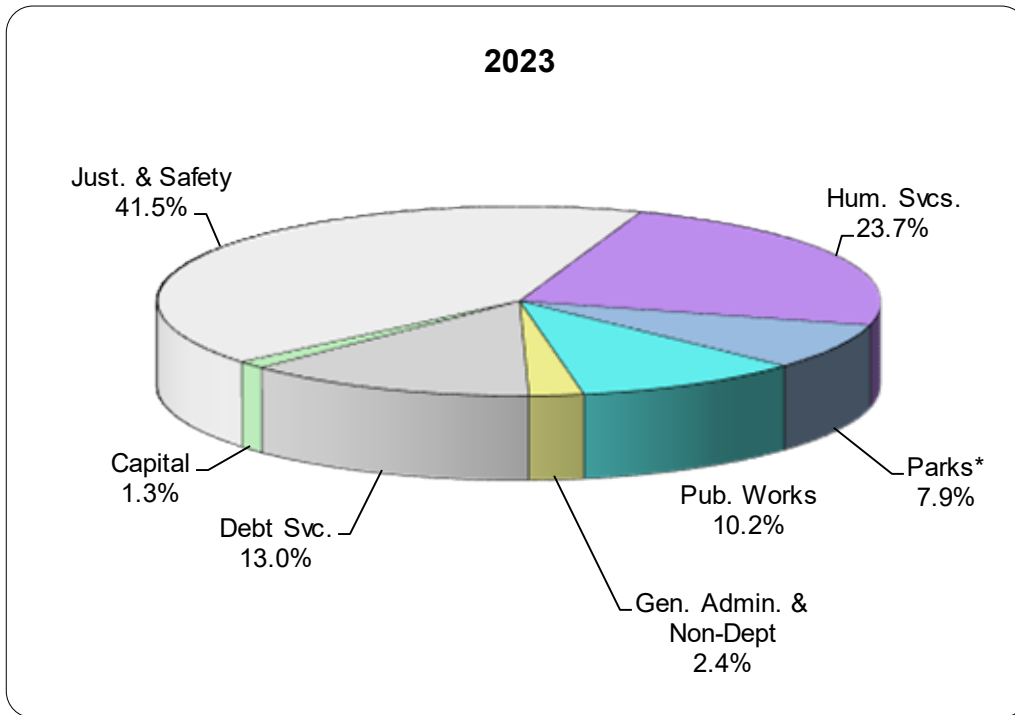
2023 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2023 ADOPTED BUDGET					Tax Levy
AGENCY NAME	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '22 - '23 (b)
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,099,676	\$509,022	\$260,000	\$8,330,654	\$85,000
Transportation	\$17,621,236	\$14,086,527	\$50,000	\$3,484,709	\$165,000
Central Fleet Maintenance	\$4,552,942 (a)	\$4,643,005	(\$90,063)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$90,063)	\$90,063	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,601,183 (a)	\$3,763,382	(\$162,199)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$162,199)	\$162,199	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
ARPA- Public Works	\$170,000	\$170,000	\$0	\$0	\$0
Airport	<u>\$1,465,369</u> (a)	<u>\$1,295,787</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$36,510,406	\$24,114,378	\$580,665	\$11,815,363	\$250,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$682,638	\$0	\$0	\$682,638	\$47,000
COUNTY BOARD	\$1,007,907	\$0	\$0	\$1,007,907	(\$12,224)
COUNTY CLERK	\$679,018	\$300,905	\$25,000	\$353,113	\$26,000
TREASURER	\$755,456	\$5,494,012	\$120,000	(\$4,858,556)	\$50,000
ADMINISTRATION					
General	\$5,808,005	\$2,359,755	\$110,000	\$3,338,250	(\$1,304,243)
Risk Management	\$3,441,755 (a)	\$3,176,255	\$265,500	\$0	\$0
Collections	\$1,022,445 (a)	\$997,409	\$25,036	\$0	\$0
American Job Center	\$307,309 (a)	\$277,447	\$29,862	\$0	\$0
ARPA	\$552,730	\$552,730	\$0	\$0	\$0
End User Technology	\$10,334,870 (a)	\$8,994,929	(\$39,302)	\$1,379,243	\$1,379,243
End User Technology Rtn. Earn.	\$0	(\$39,302)	\$39,302	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$613,368)	\$613,368	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,533,041</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$922,441</u>	<u>\$4,587</u>
Subtotal: General Administration	\$26,125,174	\$22,111,372	\$1,188,766	\$2,825,036	\$190,363
NON DEPARTMENTAL					
GENERAL	\$1,506,840	\$1,028,343	\$478,497	\$0	(\$113,100)
HEALTH & DENTAL INSURANCE	\$27,008,200 (a)	\$25,569,200	\$1,439,000	\$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	\$29,715,040	\$26,597,543	\$3,117,497	\$0	(\$113,100)
DEBT SERVICE--GENERAL					
	<u>\$16,135,115</u>	<u>\$0</u>	<u>\$1,010,875</u>	<u>\$15,124,240</u>	<u>\$603,319</u>
Subtotal: Operating Budget	\$331,344,450	\$205,861,967	\$10,686,008	\$114,796,475	\$2,878,761
CAPITAL PROJECTS					
	<u>\$45,603,000</u>	<u>\$41,768,501</u>	<u>\$2,332,384</u>	<u>\$1,502,115</u>	<u>\$210,000</u>
GRAND TOTAL	<u>\$376,947,450</u>	<u>\$247,630,468</u>	<u>\$13,018,392</u>	<u>\$116,298,590</u>	<u>\$3,088,761</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.

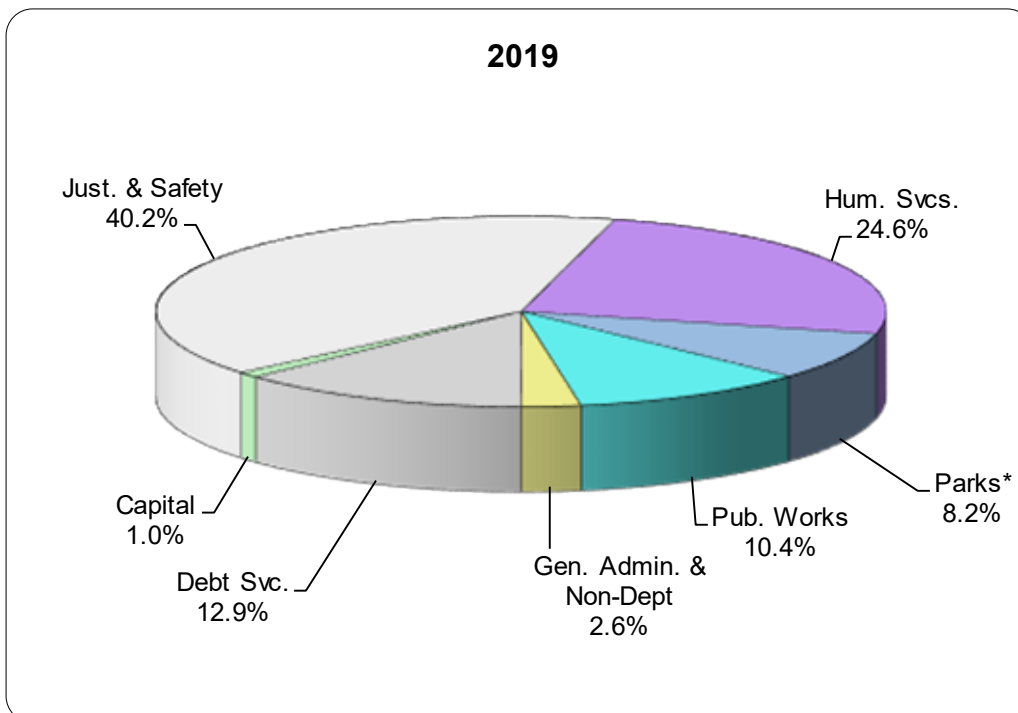
(b) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

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.
- Debt Service & Capital Projects: Tax levy increase reflects increasing capital plan infrastructure needs and related debt financing.



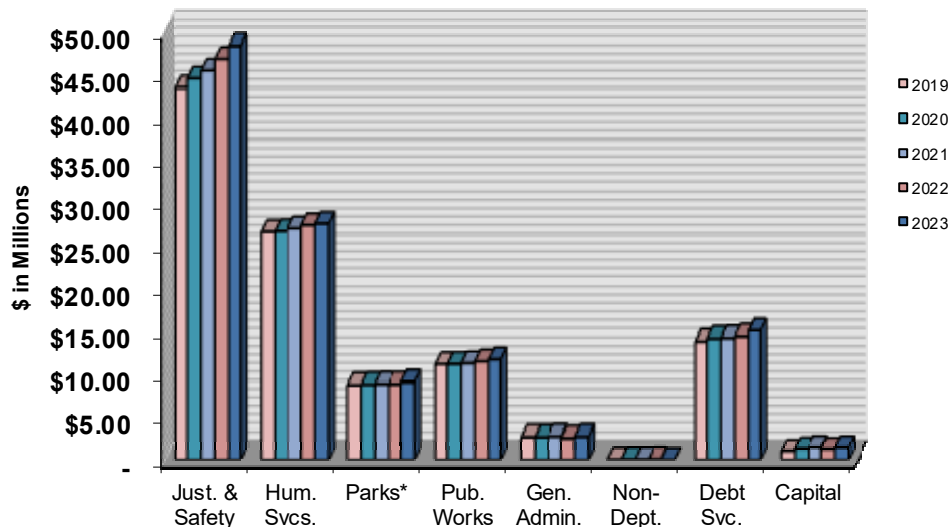
* Includes Parks, Environment, Education, and Land Use

2022-2023 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2022 Adopted (a) Budget		2023 Budget	Incr/(Decr) From 2022 Adopted Budget	
				\$	%
Justice & Public Safety	\$46,776,334		\$48,307,699	\$1,531,365	3.3%
Health & Human Services	\$27,371,827		\$27,547,240	\$175,413	0.6%
Parks, Env., Educ. & Land Use	\$8,935,496		\$9,176,897	\$241,401	2.7%
Public Works	\$11,565,363		\$11,815,363	\$250,000	2.2%
General Administration	\$2,634,673		\$2,825,036	\$190,363	7.2%
Non-Departmental	\$113,100		\$0	\$(113,100)	-100.0%
Debt Service	\$14,520,921		\$15,124,240	\$603,319	4.2%
Capital Projects	\$1,292,115		\$1,502,115	\$210,000	16.3%
Total Tax Levy	\$113,209,829		\$116,298,590	\$3,088,761	2.7%

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

2019-2023 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 and Health and Human Service Functional areas.

* Includes Parks, Environment, Education and Land Use

2021 - 2023 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2021 Actual	2022 Adopted Budget (d)	2022 Estimate (a)	2023 Budget	Incr/(Decr) from 2022 Adpt. Budget
Personnel Costs (a)	\$136,849,033	\$140,550,360	\$138,195,030	\$148,082,642	\$7,532,282
Operating Expenses (a)	\$120,283,138	\$128,090,579	\$134,751,110	\$140,197,477	\$12,106,898
Interdepartmental Charges (a)	\$22,375,466	\$23,892,332	\$24,507,240	\$24,854,235	\$961,903
Fixed Assets & Imprvmnts (b)	\$1,676,502	\$1,273,776	\$1,822,244	\$2,074,981	\$801,205
Debt Service-Excl Proprietary (b)	\$14,642,311	\$15,081,796	\$14,965,968	\$16,135,115	\$1,053,319
Capital Projects (a) (c)	\$26,827,777	\$28,516,000	\$19,760,973	\$45,603,000	\$17,087,000
Total Expenditures	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

FUNCTIONAL AREA	2021 Actual	2022 Adopted Budget (d)	2022 Estimate (a)	2023 Budget	Incr/(Decr) from 2022 Adpt. Budget
Justice & Public Safety (a)	\$69,021,282	\$71,776,852	\$72,341,386	\$76,479,249	\$4,702,397
Health & Human Services	\$90,014,656	\$92,330,260	\$91,853,381	\$101,654,563	\$9,324,303
Parks, Env., Educ. & Land Use (a)	\$37,752,412	\$38,706,845	\$47,613,103	\$44,724,903	\$6,018,058
Public Works (a)	\$34,046,854	\$34,842,260	\$36,598,662	\$36,510,406	\$1,668,146
General Administration	\$22,010,035	\$24,905,054	\$24,506,157	\$26,125,174	\$1,220,120
Non-Departmental	\$28,338,900	\$31,245,776	\$26,362,934	\$29,715,040	\$(1,530,736)
Debt Service-Excl Proprietary (b)	\$14,642,311	\$15,081,796	\$14,965,968	\$16,135,115	\$1,053,319
Capital Projects (a) (c)	\$26,827,777	\$28,516,000	\$19,760,973	\$45,603,000	\$17,087,000
Total Expenditures	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

- (a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.
- (b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.
- (c) Capital Projects includes \$43,103,000 total expenditures for the Capital Improvement Plan and \$2,500,000 total expenditures for the Vehicle Replacement Plan.
- (d) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

2023 EXPENDITURE HIGHLIGHTS

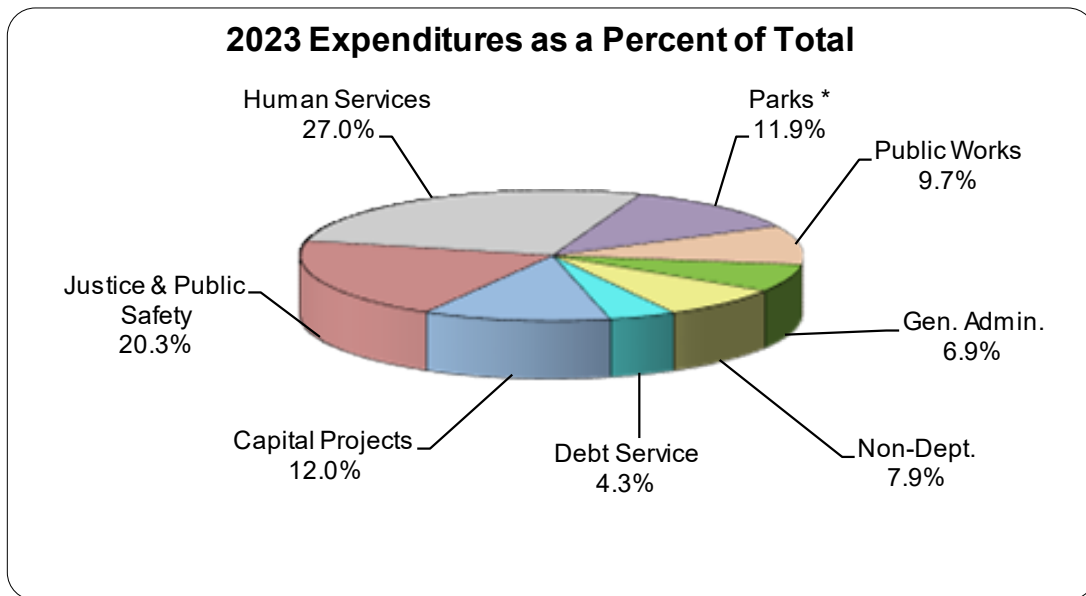
Expenditure Budget:

The 2023 total expenditure budget is \$376,947,500, an increase of \$39,542,600 or 11.72% from the 2022 adopted budget, which is mostly driven by state and federal grant awards. The 2023 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$331,344,500 and capital project spending of \$45,603,000. The total operating budget increases by \$22,455,600 or 7.27% from the 2022 adopted operating budget while capital project expenditures increase by \$17,087,000 or 59.9% from the 2022 adopted budget.

The net total operating expenditure budget is \$285,126,500 after excluding \$46,217,900 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$20,718,700 or 7.8%.

The budget includes personnel costs totaling \$148.1 million or about 44.7% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$7.5 million, or 5.4% from the 2022 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$13.1 million or 8.6% from \$152.0 million in the 2022 budget to \$165.1 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$2.1 million, an increase of \$801,200 from the 2022 budget. Debt service payments are budgeted at \$16.1 million, which is an increase of \$1.1 million from the 2022 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	\$76,479,249	20.3%
Human Services	\$101,654,563	27.0%
Parks *	\$44,724,903	11.9%
Public Works	\$36,510,406	9.7%
Gen. Admin.	\$26,125,174	6.9%
Non-Dept.	\$29,715,040	7.9%
Debt Service	\$16,135,115	4.3%
Capital Projects	<u>\$45,603,000</u>	12.0%
Total Expenditures	\$376,947,450	100.0%

* Includes Parks, Environment, Education and Land Use

2023 EXPENDITURE HIGHLIGHTS

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

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 480-485. 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 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.

The 2019 Budget expenditure level increased by \$13.7 million to \$307.3 million. This reflects a \$6.2 million increase in capital project expenditures, mostly due to budgeting \$15 million to continue the first phase of a two-phase project to modernize and expand the courthouse, with major construction beginning in 2019 (expected to continue through 2021). Operating expenses increase \$3.1 million or 2.8% and reflect modest increases across most functional areas. Personnel costs also increase by about \$4.1 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$1.7 million.

2023 EXPENDITURE HIGHLIGHTS

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 2023 funding changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- The 2023 **expenditure budget** for this functional area totals \$76,479,200, an increase of \$4,702,400 or 6.6% from the 2022 Budget.
- **Emergency Preparedness – General Fund** total expenditures increase \$464,000 or 6.3%. Personnel costs increase \$287,700 to include modified salary adjustments for telecommunicators and supervisors to encourage retention and prevent wage compression. Operating expenses increase \$100,500 consisting of higher grant-funded equipment for the recorder (mentioned below) including monitors, routers, and headsets and \$51,500 of higher CAD and software costs. Fixed assets increase \$172,200 for a recording system implementation and software. Offsetting these increased expenditures is a decrease of \$96,400 in interdepartmental charges due to eliminating the \$100,000 of interdepartmental expense for the Emergency Management program that funded disaster management activities performed by telecommunicators and instead unfunding 1.00 FTE Telecommunicator during 2022 to create a Projects and Programs Analyst (PPA) position in Emergency Management.
- **Emergency Preparedness – Radio Services Fund** expenditures decrease \$200,800 or 9.6%, consisting of a \$240,100 decrease of operating expenses including \$210,200 of decreased depreciation expenses. Fixed assets increase \$124,600 and include managed detection and response (MDR) and remote security upgrade service (RSUS) implementation, unanticipated radio replacement, and unplanned equipment replacement totaling \$174,600.
- **Sheriff expenditures** increase \$3,524,200 or 7.7% to \$49.0 million. This increase is largely for personnel, which increases \$2,038,300 or 5.7% to nearly \$37.7 million. There was a \$3.00/hour across-the-board wage increase for non-elected sworn officers (enrolled ordinance 177-16) to improve retention and recruitment of deputy sheriff positions costing approximately \$1.4 million in 2023, which is partially offset by budgeted \$900,000 of American Rescue Act Plan (ARPA) funding to help phase-in the costs. The budget also includes one additional deputy sheriff position for the village of Sussex contract (enrolled ordinance 176-118, that created two deputy sheriff positions, with the village choosing to only fund one for 2023). The budget includes another 1.00 FTE sunset deputy sheriff for an additional school resource officer for the Kettle Moraine School District beginning November 1, 2022 (enrolled ordinance 177-53). The department also unfunds 1.00 FTE detective position. The department is also budgeting \$955,000 in ARPA-funded projects in the Special Purpose Grant Fund, including the replacement of de-supported Tasers of \$800,000, \$140,000 for forensic software, and \$15,000 to replace a fit-testing machine for protective masks.
- Tax levy budgeted in the **Huber** program decreases \$560,200, largely due to the closing of one of the two remaining floors at the facility, by transferring a portion of the inmate population to the main jail for work-release operations from that location. Total personnel costs decrease \$787,200 with the unfunding of 10.19 FTE, including 7.00 FTE correctional officers, 1.00 FTE corrections lieutenant, 2.00 FTE fiscal assistant, and overtime of 0.19 FTE. This program modification is being implemented in anticipation of a workgroup with other county agencies to help recommend a solution to discontinue operations at the Huber facility by the end of 2023.
- **Commissary** costs are budgeted to decrease \$80,000 (which is offset by reduced revenues) to bring it closer to actuals. **Pay phone commission** revenue is budgeted to decrease \$55,000.
- **Inmate Medical** costs are budgeted to increase \$55,100 or 2.6% to \$2.1 million.
- **Food Service** costs are budgeted to increase \$102,700, or 12.1%, partly due to inflation and the cost of dietary restriction meals.

2023 EXPENDITURE HIGHLIGHTS

- **Fuel** increases \$238,600 as prices have increased significantly due to increasing economic activity and consumer demand. There will be temporary usage ARPA funding in 2022 and 2023 to help smooth the impact of the price increases. ARPA funding of \$152,9000 is budgeted to offset higher fuel prices.
- The Sheriff's budget includes **non-corrections equipment** of \$276,100 for the eighth year of an equipment replacement plan. The **Jail equipment replacement plan** remains unchanged in 2023 at \$125,000.
- **Circuit Court Services – General Fund** expenditures increase \$324,100 or 3.2%. Personnel costs increase \$195,000 or 2.9%. Operating costs increase \$113,900 due to increased jury costs of \$48,100 and interpretation services of \$32,000.
- The **District Attorney's** General Fund expenditures increase \$243,900 mostly related to \$204,000 from a new Smart Prosecution grant to create a Cyber Unit team (enrolled ordinance 176-99). Costs from the grant cover 1.00 FTE administrative assistant, 0.25 FTE of temporary extra help, a contract with the state for 1.00 FTE assistant district attorney, and additional computer equipment and software. Personnel costs increase \$94,000, which includes the new positions and the cost to continue.
- **Addressing Criminal Courts Backlog** – Jury trials were suspended temporarily for multiple months during 2020 for COVID-19 pandemic precautions, which resulted in an ongoing backlog of criminal court cases. Circuit Courts management has established a temporary sixth criminal court to help address this backlog. The 2023 budget includes revenue of \$1,184,400 in total, including \$1,094,400 of eligible American Rescue Plan Act (ARPA) funding. The initiative required the creation of 11.50 FTE in Circuit Court Services, the District Attorney's Office, and the Sheriff's Department. These positions include a sunset provision terminating the additional staffing when either the backlog has been eliminated or December 31, 2023, whichever date is sooner. An additional \$67,000 of ARPA funding is budgeted through Health and Human Services – Criminal Justice Collaborating Council to address the pretrial supervision backlog.
- The **Medical Examiner's Office** – Personnel costs increase \$279,700 or 15.0%, which includes creating 1.00 FTE deputy medical examiner supervisor and 1.00 FTE administrative assistant, which is partially offset by abolishing 0.50 FTE administrative assistant. This also includes the addition of a 0.32 FTE temporary extra help pathologist. This temporary position was created through enrolled ordinance 176-88 to modify the 2022 budget. This increase is partially offset by a decrease of 0.31 FTE deputy medical examiner temporary extra help. Operating expenses increase \$27,600 mostly due to increasing medical services and medical supplies to manage the larger caseload and increased costs of medical testing.

Health and Human Services

- The 2023 **expenditure budget** for this functional area totals \$101,654,600, an increase of \$9,324,300 or 10.1% from the 2022 budget.
- **HHS - Administrative Services Program** personnel costs are budgeted to increase by approximately \$513,600 to \$5,976,500. This increase reflects an increase of 1.77 FTE to 71.21 FTE. This includes the creation 1.00 FTE fiscal specialist, 2.00 FTE senior fiscal specialists (one created during 2022, enrolled ordinance 177-40), 2.00 FTE programs and projects analysts, and a transfer in of 0.50 FTE registered nurse from Clinical Services – Mental Health Center. This is offset by the abolishment of 1.00 FTE fiscal assistant and the reclassification of the public communications specialist to public communications coordinator and transferred out to Public Health. In addition, overtime is increased by 0.16 FTE or \$22,200 and extra help decreases 1.89 FTE or \$64,400. These costs were reduced to partially fund the creation of 1.00 FTE information technology technician position in the Department of Administration – End User Technology Fund (EUTF) that will support HHS projects, that was previously provided through temporary staff. Operating expenses decrease \$246,500 primarily as result of a \$206,100 decrease in contracted services to \$890,500 largely due to a reduction in one-time expenses of \$140,000 for implementation of a one-time upgrade to the department's electronic medical record system. In addition, a contracted technology position cost was eliminated and used to create the senior information technology professional position in the Department of Administration in the EUTF Fund to provide support for HHS projects.
- **HHS - Economic Services Administration and Support Program** expenditures increase \$175,400 due to personnel increasing \$189,400 primarily for the cost to continue for 43.04 FTE and additional overtime and temporary extra help of 0.37 FTE. Operating expenses are budgeted to decrease by \$28,600, primarily due to removal of the budget item of \$25,700 for the initial installation of the softphone system, which was a one-time purchase.

2023 EXPENDITURE HIGHLIGHTS

- **HHS - Children and Family Services** personnel costs are budgeted to increase by \$137,000 to \$4.3 million and includes the abolishment of 1.00 FTE health and human services support specialist position to fund a contracted child case aid. Operating expenses increase \$171,300 related to \$320,000 of additional Targeted Safety Support contracted services offset by a \$135,400 reduction in alternate care placements, primarily for foster care, with greater efforts to place children with family members in accordance with federal Family First legislation on placements.
- **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. Personnel costs increase by about \$123,300 which is cost to continue for the 15.00 FTE, and the creation of 1.00 FTE Human Services Supervisor position. Operating expenses increase \$1.1 million or 23% primarily related to \$947,000 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 \$2.5 million to \$9.0 million based on increasing client enrollment levels.
- **HHS – Adolescent and Family Services** personnel costs are budgeted to increase by about \$221,600 to \$2,830,000, primarily due to the cost to continue for 26.00 FTE staff and the addition of 1.00 FTE health and human services coordinator position (partially offset by an elimination of 1.00 FTE Human Services Supervisor position in the Juvenile Detention program). Operating expenses are budgeted to decrease by \$39,700 to \$2,197,800, mostly due to lower contracted services, largely for cost savings for intensive in-home therapy, by \$166,200. Also, out-of-home alternate care expenses, which include foster care, residential care centers, and child group homes, decrease by \$85,000. This is partially offset by an increase in juvenile correctional placements by \$217,800 based on a rate increase from the Wisconsin Department of Corrections and higher potential 2023 placements.
- **HHS - Juvenile Detention Services** – Personnel costs decrease \$127,000 related to the abolishment of 1.00 FTE human services supervisor (mentioned previously) and lower cost to continue for the remaining 8.00 FTE of staff. Operating expenses increase by \$128,000 related to additional contracted clinical therapists for children in shelter care.
- **HHS – Youth Intensive Services** In 2022, the department submitted an American Rescue Plan Act (ARPA) proposal to expand upon the existing Comprehensive Community Services (CCS) program for youth. Included within the proposal are the creation of 9.00 FTE within this area, including 5.00 senior mental health counselors, 2.00 FTE clinical therapists, and 2.00 FTE health and human supervisors. Additionally, 1.00 FTE senior fiscal specialist is created in the HHS Administrative Services division and is partially reimbursable under CCS. Total personnel costs in the 2023 budget are \$936,500 higher than in 2022, totaling \$1.9 million. Operating expenses increase \$349,000 primarily for CCS contracted agencies. This expansion results in the program being able to serve approximately 140-150 youth, up from 70-75 in the 2022 budget.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services** Personnel costs increase approximately \$105,100 to \$1,069,400 for the cost to continue of 10.89 FTE. This includes the creation of a 1.00 FTE senior ADRC specialist position, 0.40 FTE of a full-time health and human services coordinator position allocated to this program, and an increase in a 0.24 FTE temporary extra help. The increases are offset by the abolishment of 1.00 FTE human services support specialist position. Operating expenses decrease \$39,400 to \$206,000 mostly due to reductions of \$41,500 in WATTS court ordered assessment reviews that are now completed by ADRC staff.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** Personnel costs increase \$73,000 to \$1,667,800 which include the cost to continue of the existing 20.38 FTE staff and the creation of a 50% or 0.50 FTE health and human services coordinator in this program. This is offset by the reduction of 0.24 FTE temporary extra help. In addition, benefit insurances decrease by \$36,400 mostly related to employee selection of benefits.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase approximately \$33,800 to \$3,218,500. The increase is due to the cost to continue 35.47 FTE. This includes 0.10 FTE of a new health and human services coordinator allocated to this area offset by a decrease of 0.05 FTE extra help.

2023 EXPENDITURE HIGHLIGHTS

- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$1.9 million or 17% to \$13.0 million, and include operating expenses increasing \$1.3 million, mostly for state institution expenses for both adults and children, with each going up \$680,000 and \$538,900, respectively. Personnel costs increase \$498,300 primarily related to the transfer in of 1.00 FTE clinical therapist, 1.00 FTE psychiatric technician, and 0.25 FTE psychometric technician from the Mental Health Center and Outpatient Intensive programs; creation of 1.00 FTE human services supervisor (mostly funded with a new crisis stabilization regional facility grant); unfunding of 1.00 FTE health and human services supervisor, the creation of 1.00 FTE registered nurse (offset by an abolishment of 1.00 FTE licensed practical nurse); and cost to continue for existing staff.
- **HHS - Mental Health Outpatient-Intensive** Personnel costs increase \$859,600 related to the creation of 11.00 FTE (enrolled ordinance 175-125) for positions that were originally contracted for community support-based services but were absorbed into the county's staff. Positions created include 4.00 FTE mental health counselors, 4.00 FTE human services support specialist, and 3.00 FTE senior mental health counselors. Offsetting these personnel costs is a reduction in operating expenses by \$1.1 million, mostly for the contracted staff mentioned above, of \$846,000.
- **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. Personnel costs are approximately \$1.0 million lower in 2023 related to the abolishment of 5.50 FTE psychiatric technician, which is offset by 2.8 FTE security guard contract services positions (budgeted in operating expenses as contracted staff). In addition, 2.00 FTE registered nurse positions are being unfunded. Other adjustments include positions that were transferred out to the Outpatient – Clinical program, including 1.00 FTE clinical therapist, 0.2 FTE psychometric technician, and 1.00 FTE psychiatric technician. In addition, there was 0.50 FTE registered nurse transferred out to Administrative Services. Temporary extra help and overtime is budgeted to decrease 3.01 FTE and 0.44 FTE, respectively. Operating expenses increase \$394,500, including \$258,100 for the previously mentioned contracted security services and the addition of \$166,200 of temporary contracted staff expenses to mitigate labor shortages for registered nurse and certified nursing assistant positions.
- **HHS - Criminal Justice Collaborating Council (CJCC)** expenditures increase \$288,200 or 15.3% to approximately \$2.2 million. Operating expenses are budgeted to increase approximately \$267,200, mostly related to an increase of \$225,000 in contracted services pertaining to the Medication Assisted Treatment program, funded through the opioid class action lawsuit settlement, and a \$19,400 increase to the day reporting program related to moving these services to a new location.
- **HHS – Veterans' Services** expenditures increase \$119,800 to \$544,400. Personnel costs are budgeted to increase \$121,000 to \$479,300. This reflects the cost to continue for the current staff of 5.00 FTE and the creation of a 1.00 FTE assistant veteran services officer position. In addition, an administrative specialist position is abolished and recreated with a sunset tag, and a 1.00 FTE senior administrative specialist position is abolished and a veterans' services specialist is created, which results in an increase in personnel costs.
- **HHS - Public Health** expenditures increase \$119,600 or 3.5% to approximately \$3.5 million. Personnel costs decrease \$300 and reflects the abolishment of 3.00 FTE public health nurses to create 3.00 FTE community health educators, and an abolishment of a 1.00 FTE public health nurse to create a 0.80 FTE public health nurse, resulting in overall lower personnel costs. Total budgeted temporary extra help decreases 4.18 FTE, mostly due to the transfer of these Public Health ARPA-funded temporary positions to the Special Purpose Grant Fund to account for disease management efforts in that budget. In addition, 1.00 FTE public communications coordinator that is funded with temporary Public Health-ARPA and COVID-19 Immunization Supplemental grant funding, is transferred in from the HHS-Administrative Services program. The 2023 budget also includes the transfer in of 1.00 FTE epidemiologist, 1.00 FTE public health supervisor, and 0.50 FTE community health educator from the HHS-Special Purpose Grant Fund. These positions were created in 2022 to help upgrade public health operations from a level 2 to a level 3 status, which will see the county's Public Health Division assume a chief strategist role, overseeing the use of health data and data systems to identify insights and trends and systematically use that data to inform decisions and promote positive health outcomes. These 2.5 FTE positions are partially supported by \$172,000 of ARPA funding. Department management plans to phase in tax levy support for these 2.5 positions, along with the public communications coordinator (mentioned above), through attrition of services that can be readily referred to community healthcare providers (i.e., approximately 3 public health positions) through 2024. Operating expenses increase by \$73,600 primarily due to an increase in training opportunities supported by the COVID-19 Workforce Supplemental Grant including costs in tuition, mileage reimbursement, consulting services, and general travel costs. Interdepartmental charges increase by \$46,200 to \$206,100. This is primarily due to increases in End User Technology Fund (EUTF) charges and telephone charges of \$27,800.

2023 EXPENDITURE HIGHLIGHTS

- **HHS – Special Purpose Grant Fund** – The 2023 budget includes \$1.7 million budgeted for six projects. Projects funded with American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds program include \$67,000 for the Criminal Justice Collaborating Council Pretrial Supervision Backlog project to fund a contracted case manager position to address the backlog of cases resulting from the pandemic, \$804,300 for the Enhancements to Child Welfare Infrastructure project, \$35,000 for the System Implementation to Connect Health and Social Service Providers project, \$115,400 for the Community Health Improvement Plan & Process (CHIP) Community Award Program project, and \$346,500 to fund the Crisis Law Enforcement Collaboration project. The budget also includes \$322,800 of separately allocated Public Health ARPA funds for personnel and related technology costs for continued disease management efforts.

Parks, Environment, Education, and Land Use

- The **2023 expenditure budget** for this functional area totals \$44,724,900, an increase of \$6,018,100 (after excluding proprietary fund capitalized fixed asset item purchases), or 15.5% from the 2022 adopted budget.
- **Register of Deeds (ROD)** expenditures increase \$18,800, primarily related to additional personnel costs of \$28,500 for cost to continue staff. This is offset by a decrease in operating expenses of \$13,300 for microfilming costs and removal of funds for a one-time backfile import project.
- **The Parks and Land Use General Fund** expenditures increase \$265,500 or 1.9%, consisting of \$331,400 of increased personnel costs, \$106,700 of lower operating expenses, and \$103,900 of higher interdepartmental charges. Fixed assets decrease \$63,100 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** decreases \$108,750 to \$351,900. The 2023 budget includes several large projects, including: \$40,000 for the Expo Arena stage reconstruction, \$34,000 for a Fox Brook park shade structure, \$25,000 for Retzer Discovery Trail Phase 3 Activity Node (contingent on receiving \$25,000 in donation funding), \$20,000 for general concrete repairs, \$15,200 for general tree removal, \$14,000 for Expo garage doors, and \$10,500 for Grass Lake shoreline erosion repair at Nashotah Park.
- **Parks and Land Use – Community Development Fund** – Expenses decrease \$45,500 primarily resulting from changes in grant funding including a \$128,400 decrease in Community Development Block Grant (CDBG) expenditures, offset by a \$174,000 increase in the HOME Investments Partnerships Program funding. The additional HOME expenditures is related to American Rescue Plan Act (ARPA) funding used to create affordable housing and provide services to assist individuals at risk or experience homelessness. Additionally, the 2023 budget includes \$2.25 million to provide emergency rental assistance related to the COVID-19 pandemic, supported entirely with U.S. Department of Treasury funding.
- **Parks and Land Use – Workforce Fund** – In the 2023 budget, economic development activities that were originally budgeted in Non-Departmental are shifted to this fund (along with applicable funding). The economic development activities include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 to support the Waukesha Area Convention and Visitors Bureau for tourism activity.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense budgets continue to be maintained at the 2022 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 \$132,300 to \$2,294,700 primarily for increased operating expenses of \$97,300 including increases of \$50,600 for depreciation, a \$30,500 increase in utility costs mostly related to water and sewer charges, \$19,000 in land improvements related to tree plantings and other landscaping, \$14,000 in merchandise for resale at Moor Downs, \$10,000 of increased small equipment expenses mainly for golf cart purchases. This is offset by a \$33,500 decrease in planned building repairs in 2023. Golf fixed assets decrease \$22,400 to \$43,500. The 2023 budgeted fixed assets include a towable sweeper, garage and personnel doors, and HVAC updates.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** expenditures are budgeted to increase \$480,900 to \$4.3 million primarily due to operating expenses increasing \$473,600 driven by the inclusion of \$309,700 of community dividends for the first time since the 2019 budget. Due to favorable market conditions, the Parks and Land Use department will recommend reinstating community dividends for partner communities, as part of a future proposed intergovernmental agreement, contingent upon achieving a certain MRF Fund balance threshold.

2023 EXPENDITURE HIGHLIGHTS

- **Bridges Library System State Aids Fund** projects include \$68,400 for solar charging benches, \$40,000 library hearing loop installation, \$25,200 for library technology projects, and \$19,500 for Gale Presents Udemy on-demand video courses. Personnel costs decrease \$52,000 related to the unfunding of a vacant 1.00 FTE librarian position.
- **University of Wisconsin – Extension** personnel costs are budgeted to decrease \$25,300 mostly due to changes in employee benefit selection. Operating expenditures are budgeted to increase \$41,800 mostly due to an increase of 0.8 FTE in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000.

Public Works

- The **2023 expenditure budget** for this functional area totals \$36,510,400 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of \$1,668,100 or 4.8% from the 2022 Adopted Budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$121,800 in 2023. Salt rates decrease by \$5.72 or 7.4%, from \$77.05 to \$71.33 per ton based on the state's salt contract for the 2022-23 winter season. This includes an \$84,100 decrease in the cost of salt used for county highways, based on an estimated 14,700 tons (same as the 2022 budgeted level). Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads decreases \$3,400, assuming 600 tons (same as 2022 budgeted level). Salt sold to municipalities for use on their local roads decreases \$34,300 and assumes 6,000 tons (same as 2022 budgeted level).
- **The 2023 Transit Services** program expenses are budgeted to decrease by \$12,900, primarily due to a shift in park and ride snow clearing expenses to the highway operations budget. The budget also assumes the elimination Route 79 which is a commuter service provided by Milwaukee County Transit Services (MCTS) that connects the Menomonee Falls areas to downtown Milwaukee. This funding will be used for FlexRide, which is a new ride share program. This program will connect workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. The 2023 budget also assumes a reduction in hours for the Lake Country route to the city of Waukesha to downtown Milwaukee and UW-Milwaukee campus. By mid-2023, the Gold Line will be eliminated due to MCTS planning to implement a Bus Rapid Transit (BRT) service. Waukesha County is working with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Road.
- The **Central Fleet Vehicle Fuel** budget assumes an increase in fuel prices of \$1.40/gallon, or 59%, to \$3.79/gallon from the 2022 budget. Due to significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding is being used to help smooth the impact of the price increases. For 2023, 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 \$2.51/gallon (\$2.72/gallon with markup), with \$488,500 of ARPA funding covering the remainder up to the total estimated fuel price of \$3.79/gallon (\$4.00/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting for an increase in fuel costs by \$272,000, partially offset by ARPA funds of \$256,000.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted about \$205,200 or 5.8% from \$3.54 million to about \$3.34 million, which is due to the removal of the two-year sheriff patrol vehicles from the plan, which will be purchased directly from the Sheriff's budget beginning in 2023 where these short-term assets can be more appropriately managed.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2023 by \$230,300 from the 2022 budgeted level of \$2,007,800 to \$2,238,100 due to rising utility rates in all three categories. The electrical utility budget increases by \$90,800 reflecting a 13.5% increase in rates which is partially offset by a decrease in estimated energy consumption by 700,0000 kWh to 12,200,000 kWh. The natural gas utility budget increases \$88,400 reflecting a 26% rate increase. The water/sewer utility budget increases by \$51,100 based on a 12% projected increase in utility rates.
- The **Building Improvement Plan (BIP)** totals \$1,062,000 in the 2023 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$42,000 for improvements at the Mental Health Center (MHC) and \$70,000 for the Waukesha Employee Health and Wellness Center. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2022 budget.

2023 EXPENDITURE HIGHLIGHTS

- Overall expenditures in the **Housekeeping Services** program increase about \$20,700 or 1.7% in the 2023 budget. Personnel costs increase \$12,500 for the cost to continue of 5.10 FTE. Operating expenses include existing contracted housekeeping services, which are budgeted to increase by \$5,600 which is a 3% increase from current levels. The current housekeeping contract is in effect until mid-year 2023 and is the final extension year of the contract. The contract will go out for request for proposal (RFP) in 2023.
- **Public Works – Special Purpose Grant Fund** includes ARPA funding of \$100,000 for catch basin rebuilds and \$70,000 of additional funds for a salt brine storage tank that was approved in 2022, with the goals of improving stormwater management and water quality. These funds continue efforts approved by the County Board in 2022 (enrolled ordinance 177-23).

General Administration.

- The 2023 expenditure budget for this functional area totals \$26,125,200 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of about \$1,220,100 or 4.9% from the 2022 Adopted Budget.
- The **County Clerk's Office** expenditure budget decreases by \$15,300, mainly due to lower election costs that occur in even-numbered years, when there are more elections held, partially offset by the increasing cost of ballots.
- The **County Board's** expenditures decrease \$12,200 or 1.2% to \$1,007,900. Personnel costs increase \$7,600 due to the cost to continue, partially offset by a decrease in temporary extra help. Operating expenses decrease \$20,100 due to lower contracted expenses for audit services provided by a 3rd party vendor.
- The **Department of Administration (DOA) General Fund** expenditures increase 3.5% or \$194,000. This increase includes \$100,000 to conduct the countywide total compensation study on the five-year cycle, supported by General Fund balance. The 2023 Department of Administration General Fund budget includes the removal of the Administrative Services program. Program budgets have been restated for comparison purposes, which transferred a total of 8.10 FTE to the program where they do the majority of their work or the expense resides and unfunded 0.45 FTE. The 2021 Actual and the 2022 Budget for General Fund and End User Technology Fund (EUTF) have been restated to move the General Fund-Solutions budget into the EUTF budget and to move 0.50 FTE Financial Analyst position from the Business Services program into the EUTF budget. The purpose of the move is to reflect the total cost of county-wide technology in one fund for greater transparency. This move also facilitates the management of technology expenses, as they are in one fund.
- The **DOA-End User Technology Fund** has three major initiatives in 2023 including transferring the General Fund IT Solutions program to the End User Technology Fund (EUTF), a change in the cost allocation methodology in EUTF, and increasing staffing. The total increase in expenditures is \$394,800. The transfer of the IT Solutions program includes the transfer of levy from the General Fund to EUTF. The 2021 Actual and the 2022 Budget have been restated to reflect the move of 9.50 FTE staff and the corresponding 2022 budgeted amounts. For the change in EUTF cost methodology, tax levy was shifted between departments to account for the new cost methodology so that no department would have to absorb more than a 2.50% cost increase in technology expenses (unless base technology support levels were requested). The increase in staff created 3.00 FTE information technology technician staff that were previously contracted staff and added 2.00 FTE funded by Health and Human Services (1.00 FTE information technology technician and 1.00 FTE senior information technology professional) for a total of \$451,800. Operating expenses decreased \$148,400 largely due to a decrease \$280,000 related to not contracting out technician support and is partially offset by an increase of \$61,600 in Microsoft licensing expenses for Office 365, a \$47,000 increase in computer equipment replacement, a \$26,000 increase in on-going licensing costs for a comprehensive IT management system, and a \$33,000 increase in contract management software, supported with American Recovery Plan funds. Fixed asset memo items decrease by \$134,100 mainly due to the removal of the 2022 purchase of the replacement wireless network controllers, access points and network storage array.
- The **DOA-Risk Management Fund** budget expenditures increase 5.3% or \$172,000 to \$3.44 million. This is primarily due to the increases in liability insurance and claims reserve costs. Fund balance of \$265,500 is applied to help offset the impact to department charges and is intended to be phased out over the next several years.

2023 EXPENDITURE HIGHLIGHTS

- The **DOA-American Job Center Fund** budget expenditures decrease \$39,900 to \$307,300. Expenditure reductions include \$44,200 of lower operating expenses associated due to a reduction in third-party temporary extra help to staff the Waukesha and West Bend workforce development centers and lower training and consulting services.
- The **DOA-Special Purpose Grant Fund** is budgeted at \$552,700. This includes a sunset senior financial analyst position tasked with tracking and reporting on ARPA funding awarded to the county. The budget also includes \$406,000 of costs related to technology initiatives including \$170,000 to replace the core switch, which is the gateway of all network connectivity; \$100,000 to upgrade virus protection software; \$68,000 for hosting/licensing services related to redesign of the current public facing website; and \$60,000 to establish a redundancy for storage back-up data. The program also includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.

Non-Departmental

- The 2023 **expenditure budget** for this functional area totals \$29,715,000, a decrease of \$1,530,700 or 4.9% from the 2022 Adopted Budget.
- **Non-Departmental General Fund:** expenditures decrease by \$313,600. The 2023 budget transfers a number of economic development related items, totaling \$272,500, to the Parks and Land Use – Workforce and Economic Development Fund, where it is more appropriately accounted for and managed (mentioned previously).
- **Health and Dental Insurance Fund:** Total expenditures decrease \$1.22 million, or 4.3%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures increase \$164,000, or 0.7%, mostly due to estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. In addition, employer contributions to employee HSA accounts are budgeted to increase \$130,000, based on higher enrollment in that plan. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims. (Premium rates charged to county departments and employees are budgeted to increase 2.5% to offset cost increases).
 - **Retired Employee Health Insurance Program:** On December 31st, 2022, the Retired Employee Health Insurance program will cease, resulting from declining enrollments and volatile claims experience. Revenues and expenses of about \$1.5 million for this program are removed in the 2023 budget.
 - **Wellness Initiative Program:** Operating expenses increase \$108,000 mostly due to inclusion of \$100,000 for the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings.
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$16,200 to \$1.46 million. Program costs are shared among the two participating members, Waukesha County and the City of Waukesha. Expenditures increase mainly due to an \$50,000 increase building maintenance and improvement expenses offset by \$34,100 of lower operating expenses primarily due to a reduction in contracted clinic and staffing costs.
- **Contingency Fund** remains at the 2022 budget level of \$1.2 million, funded with appropriated General Fund balance.

Debt Service:

The Debt Service expenditure budget for general governmental purposes is \$16,135,100, an increase of \$1,053,300 or 7.0% from the 2022 Adopted Budget. To fund the 2023 Capital Project Budget, \$12.5 million is planned to be borrowed, which is an increase of \$1,200,000 from the 2022 adopted budget level. This includes \$10.0 million of borrowing for the Capital Plan, and \$2.5 million for major vehicle replacements in 2023. After retiring approximately \$13.8 million of principal in 2023, the county's total debt outstanding is expected to be approximately \$80.7 million at year-end 2023, well below the allowable levels set by state statutes.

Capital Projects

The 2023 **Capital Project expenditure budget** of \$45,603,000 increases \$17.1 million from the 2022 Adopted Budget. The 2023 Capital Budget identifies funding for existing and new projects at a net county cost of \$33.8 million (after direct project revenues of \$8,316,100 and proprietary fund balance appropriations of \$1,008,500 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 70% of net capital expenditures, above the policy target of 20%. An additional \$2.5 million is budgeted to continue borrowing for major vehicle replacements in 2023.

2021-2023 REVENUE SUMMARY

SOURCE	2021	2022	2022	2023	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2022 Adpt. Budget
Intgov't Contracts & Grants	\$80,030,306	\$80,704,920	\$95,658,853	\$114,774,350	\$34,069,430
State Transportation Aids	\$4,944,829	\$5,084,758	\$4,984,891	\$4,984,776	\$(99,982)
State Shared Revenues/Computer Aid	\$1,886,077	\$1,815,000	\$1,815,000	\$1,850,000	\$35,000
State Personal Property Aid (a)	\$646,856	\$745,668	\$745,668	\$713,401	\$(32,267)
Fines & Licenses	\$3,509,481	\$3,203,980	\$3,358,900	\$3,460,356	\$256,376
Charges for Services (b)	\$41,938,609	\$42,073,471	\$40,499,270	\$42,767,936	\$694,465
Interdepartmental Revenue	\$41,392,463	\$44,481,035	\$42,651,011	\$46,217,949	\$1,736,914
Other Revenues (b)	\$17,573,003	\$14,799,513	\$16,683,608	\$15,573,823	\$774,310
Interest/Penalty on Delinq Taxes	\$1,608,723	\$1,760,000	\$1,326,636	\$1,710,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$1,840,413	\$2,897,646	\$2,500,000	\$2,897,646	-
Debt Borrowing	\$12,000,000	\$11,300,000	\$11,300,000	\$12,500,000	\$1,200,000
Appropriated Fund Balance	\$8,822,128	\$15,465,515	\$1,750,209	\$13,018,392	\$(2,447,123)
Retained Earnings (b)	\$(5,011,834)	\$(136,492)	\$(2,481,310)	\$180,231	\$316,723
Tax Levy	\$111,473,173	\$113,209,829	\$113,209,829	\$116,298,590	\$3,088,761
Total Revenues	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

FUNCTION	2021	2022	2022	2023	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2022 Adpt. Budget
Justice & Public Safety	\$22,268,807	\$23,473,221	\$24,604,115	\$26,797,690	\$3,324,469
Health & Human Services	\$67,216,259	\$64,036,244	\$66,686,884	\$73,822,880	\$9,786,636
Parks, Env, Educ & Land Use	\$31,951,741	\$28,260,575	\$38,835,263	\$31,946,309	\$3,685,734
Public Works	\$24,189,706	\$23,372,396	\$25,634,255	\$24,366,640	\$994,244
General Administration	\$17,781,798	\$21,056,066	\$20,695,723	\$22,150,674	\$1,094,608
Non-Departmental	\$27,397,689	\$27,629,521	\$24,029,629	\$26,597,543	\$(1,031,978)
Debt Borrowing	\$12,000,000	\$11,300,000	\$11,300,000	\$12,500,000	\$1,200,000
Capital Projects	\$4,564,760	\$9,737,968	\$9,737,968	\$29,268,501	\$19,530,533
Appropriated Fund Balance	\$8,822,128	\$15,465,515	\$1,750,209	\$13,018,392	\$(2,447,123)
Retained Earnings (b)	\$(5,011,834)	\$(136,492)	\$(2,481,310)	\$180,231	\$316,723
Tax Levy	\$111,473,173	\$113,209,829	\$113,209,829	\$116,298,590	\$3,088,761
Total Revenues	\$322,654,227	\$337,404,843	\$334,002,565	\$376,947,450	\$39,542,607

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

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

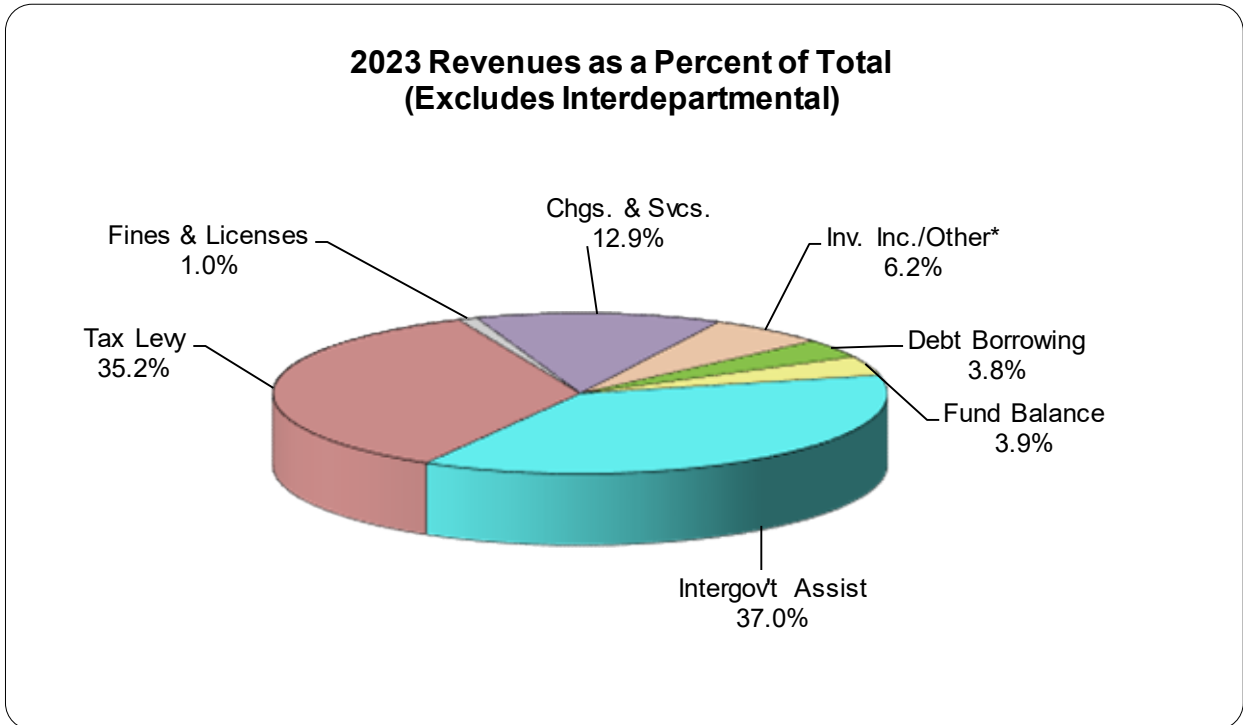
2023 REVENUE HIGHLIGHTS

Revenue Budget:

The **2023 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$247,630,468**, an increase of \$38,900,969 or 18.6% from the 2022 Adopted Budget. The revenue budget includes \$46,217,949 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2023 budgeted revenues consist of departmental operating revenues at \$205,861,967 and capital project revenues at \$41,768,501 including \$12,500,000 from planned borrowing. Overall, the operating revenues increase by \$18,170,436 or 9.7% from the prior-year budget, while capital project revenues increase by \$20,730,533 or 98.5%.

The graph below reflects the ratio of revenue sources budgeted for 2023 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.2% and Intergovernmental Assistance of 37.0% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

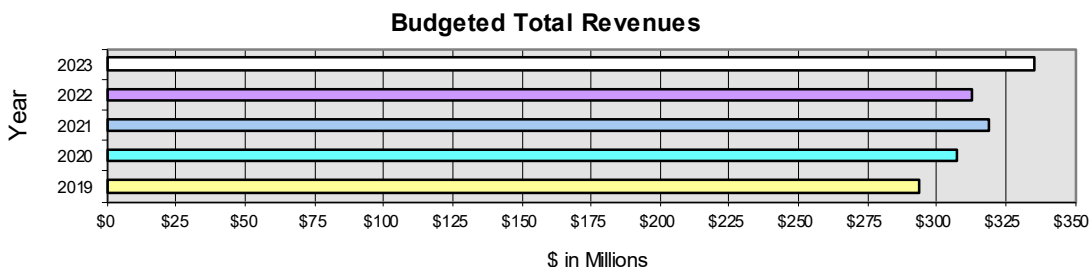
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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 2019-2023. Total revenues are budgeted to increase \$39.6 million or 11.7% to \$377.0 million.



2023 REVENUE HIGHLIGHTS

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

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 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%.

The 2019 revenue budget increased by \$13.7 million to \$307.3 million, largely due to increases in intergovernmental contracts and grant revenues of \$6.1 million to \$68.0 million. This includes \$1.7 million in grant funds for the new Workforce Innovation and Opportunity Act (WIOA) Fund program to provide services to regional residents to find employment, a \$2.4 million increase in capital project funding mostly related to intergovernmental cost share revenues for trail improvements, and the new state personal property aid payment of \$744,000 offsetting the loss of tax levy resulting from a new state law exempting machinery, tools, and patterns (not used in manufacturing, which were mostly already exempt). Charges for services increases \$1.2 million to \$38.9 million, partially due to increases in Health and Human Services Clinical inpatient and outpatient services for psychological and social rehabilitation of nearly \$650,000. Debt borrowing to fund capital project expenditures increases \$5.0 million to \$17.5 million. Fund balance appropriations decrease \$395,400, and the county general tax levy (excluding the special library tax) increases \$940,671 or 0.9%.

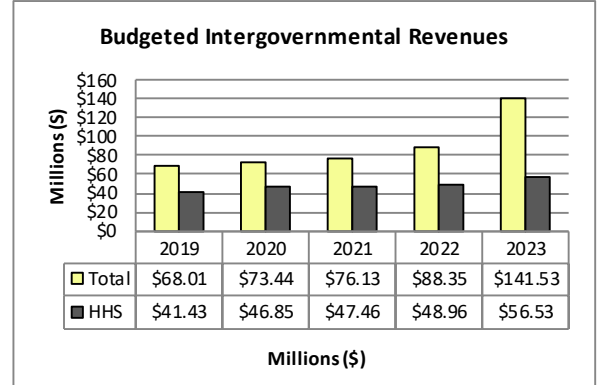
Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2022 to the 2023 Revenue Budget, by source, follows.

2023 REVENUE HIGHLIGHTS

Intergovernmental Contracts & Grants:

Combined, total 2023 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted increase of \$33,972,200 or 38.5% from the 2022 Adopted Budget.

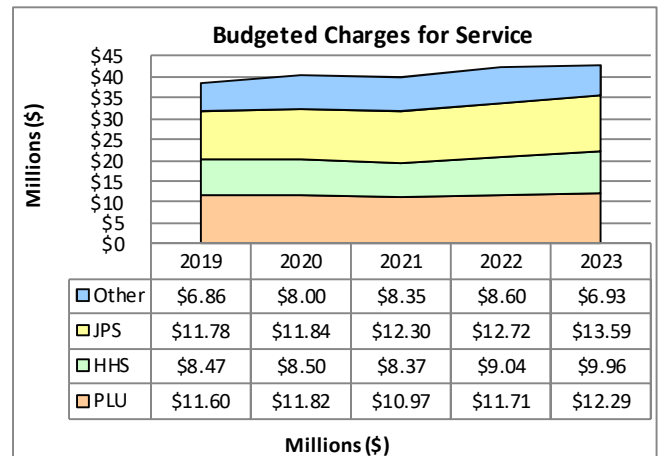
- Revenues from the federal **American Rescue Plan Act (ARPA)** - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program are budgeted at \$9.7 million, an increase of \$7.7 million, in the operating budget, and at \$19.1 million, an increase of \$13.1 million, in the capital project budget. 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 480-485. 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 \$7.5 million to \$56.53 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 \$1.4 million as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served. The budget also includes a \$332,000 increase in related indirect cost recovery reimbursement.
 - The **HHS** budget for Community Aids revenue for Health & Human Services (H&HS) programming decreases \$19,200 to \$13,215,300 in 2023. 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 \$2.5 million to \$9.0 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–Aging and Disability Resource Center (ADRC) – General Fund – Community Services Program** increases \$319,600 or 9.8%, including \$246,600 in specific purpose directed American Rescue Plan Act (ARPA) funding. This includes a home delivered meals increase of \$253,830; a \$14,500 increase for congregate meals for alternate models to include restaurant dining, and \$74,700 for increased in-home services.
- The **Community Development Fund** revenues increase \$135,500 related to \$174,000 of increased HOME Investments Partnerships Program funding offset by \$38,400 of lower federal Community Development Block Grant funding.
- Capital Project** intergovernmental revenues increase \$19.1 million to \$28.9 million, mainly resulting from \$19.1 million of American Rescue Plan Act funding.

Fines and Licenses: Fine and license revenues increase \$256,400 or 8.0% to \$3,460,000 in 2023. This includes **Parks and Land Use-General Fund** license revenue increasing \$94,100 and includes: an increase of \$30,800 for restaurant licenses; \$31,000 of septic permit revenues; and a \$21,400 increase in retail food. **Medical Examiner** cremation permit revenue increases \$88,100 due to an increasing number of permits and an increase in the fee of \$13 in 2023. Additionally, the 2023 budget includes a \$35,000 increase in the **Health and Human Services** driver improvement surcharge revenues for Alcohol and Other Drug Abuse (AODA) outpatient services based on prior year trends.

Charges for Services: User fees are budgeted to increase \$694,500 or 1.7% to approximately \$42.8 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 \$577,000 to \$12.3 million. This increase consists of a \$219,800 increase in **Register of Deeds** revenues primarily for real estate transfer fees, as well as a \$264,100 increase for **Parks and Land Use-General Fund** mostly for park system fees of \$301,600 (annual park stickers, entrance

2023 REVENUE HIGHLIGHTS

fees, camping, etc.), offset by lower land lease and municipal charges. **Golf Course Fund** service fees increase \$67,000 to \$2.21 million related to increased utilization of county-owned golf courses. Additionally, **Bridges Library System** municipal charges decrease \$15,300 for system-wide technology and library collection services.

- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by \$868,300 to \$13.6 million, including an increase in **Sheriff** charges of \$642,300, mainly due to an increase in municipal charges for police service of \$730,600 primarily related to compensation increases and higher contracted costs, offset by \$155,300 of lower Huber charges. Additionally, **Medical Examiner** transportation charges increase \$85,600 and **Circuit Court Services** charges for services increase \$37,500, mainly due to \$60,500 of additional bail forfeiture offset by \$27,500 of lower professional service cost recovery. Charges for services for **Emergency Preparedness** increase \$125,600 and consists of \$31,400 of municipal charges for annual computer aided dispatch and integrated systems support charges and \$94,100 of various municipal radio repair and usage fees. In addition, **District Attorney** copy and duplicating fee revenue decreases \$34,700.
- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$681,000 to \$9.96 million. Youth Intensive Services (under the Adolescent & Family division), includes \$885,500 of billable revenues through Comprehensive Community Services (CCS) related to expanded mental health and substance use treatment to adolescents. Mental Health Outpatient-Intensive client fees increase \$420,000 for adult CCS services. Mental Health Center charges for service, mostly client revenue, decreases \$711,200 to \$2.23 million due to the reduction in capacity from 22 beds to 16 beds related to the building remodel capital project, resulting in a decrease in the number of days of care by 1,745 to 4,855. Additionally, mental health outpatient clinic client fees increase \$56,600.
- **Non-Departmental** functional area charges for services decrease \$1.52 million within the **Health & Dental Insurance Fund** for revenues collected from retirees for their share (100%) of health insurance premiums related to the elimination of the retiree insurance program at the end of 2022.

Interdepartmental Revenues: 2023 interdepartmental revenues increase approximately \$1.7 million, or 3.9%, to \$46,218,000. 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-End User Technology Fund** charges increase \$422,600 reflecting annual increases in charges to user departments for computer maintenance and replacement, as well as software subscriptions.
- **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 \$604,000 or 2.9% to \$21.3 million mainly due to a budgeted 2.5% premium rate increase to county departments and employees to offset cost increase related to higher claims costs.
- **Public Works-Central Fleet Fund** departmental charges for fuel and vehicle repair/maintenance increase \$729,900 primarily due to an increase of \$603,500 in fuel charges associated with significant increases in fuel costs trend and assumes a cost of \$4.00 per gallon, an increase of \$1.60 per gallon.

Other Revenues:

Other revenues (before excluding retained earnings) from various sources increase \$724,300 or 3.7% to a total of \$20.2 million.

- **Treasurer** penalty and interest on delinquent taxes decreases \$50,000 to \$1.7 million reflecting lower actual revenues received.
- **Health and Human Services** other revenues increase \$1.57 million primarily related to \$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.
- **Parks and Land Use – Material Recycling Fund (MRF)** material sales revenue from the sale of recycled materials increases \$256,300 resulting from the increase in the average commodity prices for these materials from \$85/ton to \$100/ton offset by a reduction in budgeted tonnage processed. This is offset by the elimination of \$100,000 of landfill siting revenue allocated to this program.
- **Public Works – Vehicle Replacement Fund** revenue from the sale of capital assets decreases \$154,000 in the 2023 budget related to the removal of Sheriff's department two-year vehicles from the fund (with an applicable \$165,000 increase in these revenues in the Sheriff's 2023 budget).
- **Capital Project** contributions from individuals and organizations and cost recovery towards project costs increases \$425,000.

2023 REVENUE HIGHLIGHTS

Debt Financing:

The 2023 Budget includes borrowing of \$12.5 million to finance a major portion of 2023 capital projects and vehicle replacements, an increase of \$1.2 million from the 2022 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2022 Tax Levy (for 2023 Budget purposes), the budget includes fund balance appropriations of approximately \$13.0 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, a decrease of \$2.4 million from the previous year. This includes \$10.7 million for the operating budgets and \$2.3 million for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	Total
Administration - General Fund	\$110,000							\$110,000
Admin - American Job Center Fund		\$29,862						\$29,862
Admin - Collections Fund			\$25,036					\$25,036
Admin - End User Tech. Fund			\$613,368					\$613,368
Admin - Risk Mgmt Fund			\$265,500					\$265,500
Airport Fund				\$169,582				\$169,582
Bridges Library System Fund							\$230,593	\$230,593
Capital Projects Budget	\$50,000				\$1,273,884			\$1,323,884
Circuit Court Services	\$50,000							\$50,000
Contingency Fund	\$1,200,000							\$1,200,000
County Clerk Dept.	\$25,000							\$25,000
Debt Service Fund	\$100,000					\$460,875		\$560,875
District Attorney	\$18,120							\$18,120
Emergency Preparedness	\$80,129			\$828,475				\$908,604
Human Services Dept.	\$284,443							\$284,443
Medical Examiner	\$60,900							\$60,900
Non-Departmental	\$478,497		\$1,439,000					\$1,917,497
Parks and Land Use Dept.	\$1,578,000	\$550,000		\$1,333,225				\$3,461,225
Public Works Dept	\$260,000	\$50,000	\$551,083	\$108,500				\$969,583
Sheriff Dept.	\$674,320							\$674,320
Treasurer	\$120,000							\$120,000
UW Extension Dept.								\$0
Total by Fund Type	\$5,089,409	\$629,862	\$2,893,987	\$2,439,782	\$1,273,884	\$460,875	\$230,593	\$13,018,392

Tax Levy: The overall 2022 tax levy (for 2023 Budget purposes) is \$116,298,590, which represents an increase of \$3,088,761 or 2.73% from the 2022 Adopted Budget. The total tax levy consists of general county purpose levy of \$112,298,983, a \$2,795,860 or 2.55% increase from the 2022 Adopted Budget, and the special Bridges Library System tax levy of \$3,999,607, an increase of \$292,901 or 7.9% from the 2022 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 2021-2023

SUMMARY BY FUNCTIONAL AREA

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

FUNCTIONAL AREAS:	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Adopted Budget	22-23 Change
Justice and Public Safety	555.46	567.50	568.34	560.50	(7.00)
Health and Human Services	446.98	444.86	470.86	469.61	24.75
Parks, Env., Educ., and Land Use	128.05	126.60	127.00	127.05	0.45
Public Works	133.50	132.00	132.00	131.00	(1.00)
General Administration	124.58	133.00	133.00	137.50	4.50
Non-Departmental	-	-	-	-	-
Total Regular Positions Countywide	1,388.57	1,403.96	1,431.20	1,425.66	21.70
Temporary Extra Help	136.88	110.16	111.44	98.40	(11.76)
Overtime	24.33	27.67	27.67	27.75	0.08
Total Position Equivalents Countywide	1,549.78	1,541.79	1,570.31	1,551.81	10.02

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

Significant Changes for 2023

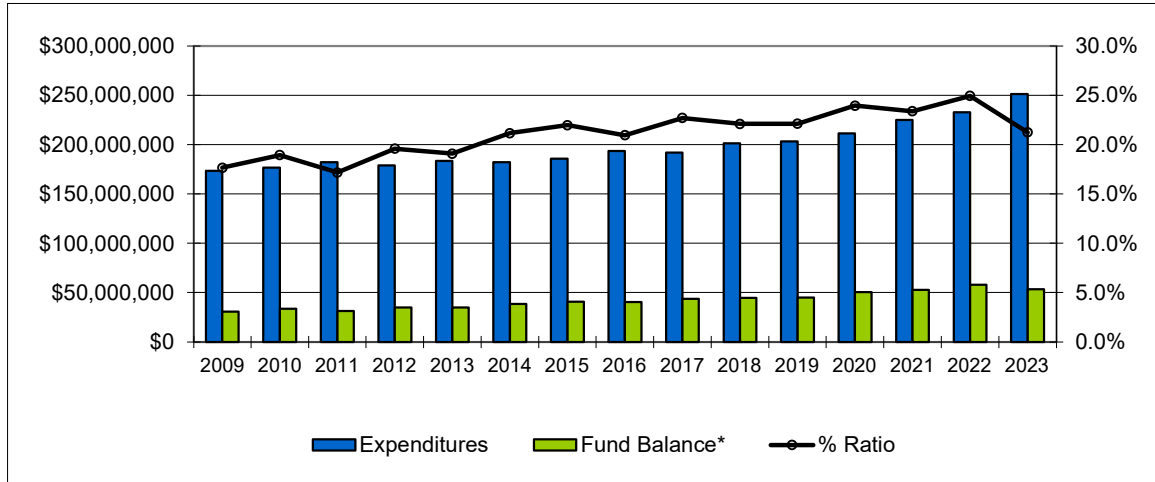
- Budgeted Full Time Equivalents (FTEs) increases by a net of 10.02 FTE, including temporary extra help and overtime.
- There is a net increase of 21.70 FTE budgeted regular positions including 2023 and 2022 current year changes.
- 2023 changes include the creation of 23.85 FTE positions. This is offset by the abolishment of 16.00 FTE, the unfunding of 15.50 FTE, the refunding of 1.00 FTE, increase of 0.20 FTE part time position hours and increase 0.25 FTE sunset position.
- Temporary extra help decreases a net of 11.76 FTE or about 24,461 hours.
- Budgeted overtime increases a net of 0.08 FTE or about 166 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 2022

- 29.50 FTE are Created, 0.60 FTE are abolished, and 1.00 FTE are unfunded:
 - Unfunded 1.00 FTE and created 1.00 FTE by enrolled ordinance (176-98).
 - Created 0.50 FTE by enrolled ordinance (176-99).
 - Created 2.00 FTE by enrolled ordinance (176-118). Contract with the Village of Sussex later adjusted to 1.00 FTE created.
 - Created 11.00 FTE by enrolled ordinance (176-125).
 - Abolished 0.60 FTE and created 1.00 FTE by enrolled ordinance (177-35).
 - Created 3.00 FTE by enrolled ordinance (177-39).
 - Created 10.00 FTE by enrolled ordinance (177-40).
 - Created 1.00 FTE by enrolled ordinance (177-41).
 - Created 1.00 FTE by enrolled ordinance (177-53).

**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	\$193,403,740	\$40,511,885	20.9%
2017	\$191,779,767	\$43,537,265	22.7%
2018	\$201,198,925	\$44,464,888	22.1%
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	\$58,064,847	24.9%
2023	\$251,254,692	\$53,368,449	21.2%

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, 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 2023 Adopted Budget. For descriptions of funds see the Summary section.

December 31, 2022 (unaudited)

The current year projection (year-end 2022) 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, 2022 are projected at \$188.9 million, an increase of \$2.9 million from December 31, 2021 year-end combined fund balances. Of the combined fund balance amount, \$130.4 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, 2022 is projected at \$76.8 million, an increase of \$2.8 million from 2021. Revenues were \$4.2 million above expenditures. Net transfers out of the General Fund were \$1.4 million. The unassigned portion of the fund balance is estimated at \$58.5 million, a \$5.5 million increase from the 2021 unassigned fund balance of \$53.0 million.

Special Revenue Fund Balance - The December 31, 2022 estimated fund balance is \$6.7 million, a decrease of \$0.3 million from 2021. Revenues were \$1.2 million above expenditures. Net transfers out of Special Revenue Funds were \$1.5 million.

Working Capital - The unassigned General Fund balance provides working capital for fifteen weeks of operations based on the 2023 expenditure budget. In addition, the ratio of governmental funds unassigned fund balance to governmental expenditures for year-end 2022 is estimated at 24.9%. 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 2022 fund balance is projected at \$48.0 million, a decrease of \$1 million from 2021. 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 2022 fund balance is estimated at \$26.5 million, an increase of \$545,000 from 2021. Internal service fund balances include non-spendable capital assets.

Debt Service Fund Balance – Year-end 2022 fund balance is estimated at \$3.8 million, an increase of \$185,000 from 2021.

Capital Projects Fund Balance – Year-end 2022 fund balance is projected at \$26.0 million, an increase of \$541,000 from 2021. 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 2022 fund balance is projected at \$1.2 million, an increase of \$38,000 from 2021.

December 31, 2023

The year-end 2023 projection is based on 2023 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2023, total combined fund balances are estimated at \$176.1 million, a decrease of \$12.8 million from the estimated 2022 level. Of the estimated combined year end 2023 total fund balance, \$122.3 million is restricted, committed or assigned specific future use within the particular funds, and \$53.8 million is estimated to be the unassigned fund balance. This is an estimated decrease in unassigned fund balance of about \$4.7 million from year-end 2022.

General Fund Balance - The estimated fund balance for the General Fund is projected at \$71.2 million, a decrease of \$5.55 million from the 2022 estimate. This decrease results from the planned fund balance use of \$3.0 million in the 2023 budget and transfers out of \$2.55 million. Transfers out include \$1,650,000 for economic development, \$475,000 for end user technology, \$215,500 for risk management, \$100,000 for debt service, \$50,000 for transportation purposes, and \$50,000 for capital projects.

The unassigned portion of the fund balance is estimated at \$53.8 million.

Special Revenue Fund Balance - The December 31, 2023 estimated fund balance is \$6.3 million, a decrease of \$430,000 from 2022. This decrease results from the planned use of fund balances in the 2023 budget of \$2.1 million, and transfers in of \$1.7 million.

Working Capital - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2023 is estimated at 21.2%, a decrease from the 24.9% estimate for year-end 2022.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2022**

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Revenues:								
General Intergovernmental	\$53,886,697	\$33,746,539	\$993,797	\$ 454,693	\$ -	\$9,186,568	\$1,546,651	\$99,814,945
Taxes	90,370,378	7,026,415	-	-	14,520,921	1,292,115	-	\$113,209,829
Fines/Licenses	3,309,212	204,590	-	-	-	-	-	\$3,513,802
Charges for Services	28,424,230	807,381	5,310,834	4,344,460	-	-	970,310	\$39,857,215
Interdepartmental Revenue	4,309,018	749,021	581,563	37,094,188	-	-	3,000	\$42,736,790
Interest Income	2,897,646	-	-	-	75,000	120,000	-	\$3,092,646
Other Revenue	11,447,352	1,048,005	2,597,494	2,359,204	451,600	11,775,000	17,759	\$29,696,414
Total Revenues	\$194,644,533	\$43,581,951	\$9,483,688	\$44,252,545	\$15,047,521	\$22,373,683	\$2,537,720	\$331,921,641
Expenditures:								
Personnel Costs	\$112,936,938	\$13,156,399	\$2,753,636	\$8,137,496	\$ -	\$ -	\$ 771,095	\$137,755,564
Operating Expenses	60,214,205	22,463,872	6,666,441	37,548,869	-	-	1,587,874	\$128,481,261
Interdepartmental Charges	16,145,786	6,199,856	1,087,563	511,636	-	-	140,468	\$24,085,309
Fixed Assets/Capital Projects	1,151,331	582,914	-	-	-	\$22,032,658	-	\$23,766,903
Debt Service	-	-	-	-	14,962,228	-	-	\$14,962,228
Total Expenditures	\$190,448,260	\$42,403,041	\$10,507,640 (A)	\$46,198,001 (A)	\$14,962,228	\$22,032,658	\$ 2,499,437	\$329,051,265
Excess of Revenues over/(under) Expenditures (A)	\$4,196,273 (B)	\$1,178,910	(\$1,023,952) (B)	(\$1,945,456) (B)	\$85,293 (B)	\$341,025 (B)	\$38,283	\$2,870,376 (B)

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, 2022**

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2021	\$73,931,222	\$7,002,734	\$48,987,067	\$25,928,790	\$3,568,594	\$25,442,386	\$1,157,037	\$186,017,830
Restricted/Committed/Assigned Fund Balance	20,918,448	7,002,734	48,987,067	25,928,790	3,568,594	25,442,386	1,157,037	133,005,056
Unassigned Fund Balance January 1, 2022	\$53,012,774	\$0	\$0	\$0	\$0	\$0	\$0	\$53,012,774
Excess of Revenues over (under) Expenditures (A)	4,196,273	1,178,910	(1,023,952)	(1,945,456)	85,293	341,025	38,283	2,870,376
Net Operating Transfers in (out)	(1,369,503)	(1,475,997)	55,000	2,490,500	100,000	200,000	0	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	\$2,826,770	(\$297,087)	(\$968,952)	\$545,044	\$185,293	\$541,025	\$38,283	\$2,870,376
Total Projected Fund Balance Dec. 31, 2022	76,757,992	6,705,647	48,018,115	26,473,834	3,753,887	25,983,411	1,195,320	188,888,206
Restricted/Committed/Assigned Fund Balance	18,265,507 (B)	6,705,647	48,018,115 (C)	26,473,834 (C)	3,753,887	25,983,411	1,195,320	130,395,721
Total Projected Unassigned Fund Balance	\$58,492,485	\$0	\$0	\$0	\$0	\$0	\$0	\$58,492,485

Footnotes:

- (A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.
(B) Includes \$4,999,542 assigned in the 2023 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, 2023**

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2022	\$76,757,992	\$6,705,647	\$48,018,115	\$26,473,834	\$3,753,887	\$25,983,411	\$1,195,320	\$188,888,206
Restricted/Committed/Assigned Fund Balance	18,265,507	6,705,647	48,018,115	26,473,834	3,753,887	25,983,411	1,195,320	130,395,721
Unassigned Fund Balance January 1, 2023	\$58,492,485	\$0	\$0	\$0	\$0	\$0	\$0	\$58,492,485
Excess of Revenues over (under) Expenditures (A)	(3,014,409)	(2,129,862)	(1,914,077)	(2,152,423)	(1,010,875)	(2,332,384)	(219,593)	(12,773,623)
Net Operating Transfers in (out)	(2,540,500) (B)	1,700,000	0	2,740,500	550,000	(2,450,000)	-	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$5,554,909)	(\$429,862)	(\$1,914,077)	\$588,077	(\$460,875)	(\$4,782,384)	(\$219,593)	(\$12,773,623)
Total Projected Fund Balance Dec. 31, 2023	71,203,083	6,275,785	46,104,038	27,061,911	3,293,012	21,201,027	975,727	176,114,583
Restricted/Committed/Assigned Fund Balance	17,406,996	6,275,785	46,104,038 (C)	27,061,911 (C)	3,293,012	21,201,027	975,727	122,318,496
Total Projected Unassigned Fund Balance	\$53,796,087	\$0	\$0	\$0	\$0	\$0	\$0	\$53,796,087

Footnotes:

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

(B) Includes planned transfer out of \$2.55 million. Transfers out include \$1,650,000 for economic development, \$475,000 for end user technology, \$215,500 for risk management, \$100,000 for debt service, \$50,000 for transportation purposes, and \$50,000 for capital projects.

(C) Fund balances include fixed assets and may include some unreserved funds.

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2023 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & PUBLIC SAFETY	\$23,261,848	\$2,139,397		\$1,396,445			\$14,000,000	\$40,797,690
HEALTH & HUMAN SERVICES	\$68,306,326	\$5,516,554					\$649,000	\$74,471,880
PARKS, ENV., EDUC., LAND USE	\$10,871,108	\$11,907,855	\$2,580,273	\$6,587,073			\$4,197,900	\$36,144,209
PUBLIC WORKS	\$509,022	\$14,256,527		\$1,295,787	\$8,305,304		\$5,953,200	\$30,319,840
GENERAL ADMINISTRATION	\$8,765,272	\$830,177			\$12,555,225		\$16,968,401	\$39,119,075
NON DEPARTMENTAL	\$1,028,343				\$25,569,200			\$26,597,543
FUND BALANCE APPROPRIATION	\$3,439,409	\$2,129,862	\$230,593	\$1,431,282	\$2,443,987	\$1,010,875	\$2,332,384	\$13,018,392
RETAINED EARNINGS	\$0	\$0	(\$11,000)	\$482,795	(\$291,564)			\$180,231
TAX LEVY	\$90,686,176	\$7,606,816	\$0	\$0	\$1,379,243	\$15,124,240	\$1,502,115	\$116,298,590
TOTAL REVENUES	\$206,867,504	\$44,387,188	\$2,799,866	\$11,193,382	\$49,961,395	\$16,135,115	\$45,603,000	\$376,947,450
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	\$72,453,016	\$2,139,397		\$1,886,836			\$20,450,000	\$96,929,249
HEALTH & HUMAN SERVICES	\$96,138,009	\$5,516,554					\$649,000	\$102,303,563
PARKS, ENV., EDUC., LAND USE	\$16,003,898	\$18,079,962	\$2,799,866	\$7,841,177			\$5,414,300	\$50,139,203
PUBLIC WORKS	\$9,099,676	\$17,791,236		\$1,465,369	\$8,154,125		\$16,439,700	\$52,950,106
GENERAL ADMINISTRATION	\$10,466,065	\$860,039			\$14,799,070	\$16,135,115	\$2,650,000	\$44,910,289
NON DEPARTMENTAL (a)	\$2,706,840				\$27,008,200			\$29,715,040
TOTAL EXPENDITURES	\$206,867,504	\$44,387,188	\$2,799,866	\$11,193,382	\$49,961,395	\$16,135,115	\$45,603,000	\$376,947,450

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2023 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
INTERGOVT. CONTRACTS/GRANTS	\$58,658,170	\$31,927,507	\$1,629,470	\$991,479	\$327,400		\$28,788,501	\$122,322,527
FINES & LICENSES	\$3,310,806	\$149,550	\$0	\$0	\$0			\$3,460,356
CHARGES FOR SERVICES	\$31,053,462	\$1,002,777	\$938,803	\$5,486,665	\$4,286,229			\$42,767,936
INTERDEPART. REVENUES	\$4,445,305	\$776,904	\$3,000	\$522,661	\$40,470,079			\$46,217,949
OTHER REVENUES	\$15,274,176	\$793,772	\$9,000	\$2,278,500	\$1,346,021		\$12,980,000	\$32,681,469
FUND BALANCE APPROPRIATION	\$3,439,409	\$2,129,862	\$230,593	\$1,431,282	\$2,443,987	\$1,010,875	\$2,332,384	\$13,018,392
RETAINED EARNINGS	\$0	\$0	(\$11,000)	\$482,795	(\$291,564)			\$180,231
TAX LEVY	\$90,686,176	\$7,606,816	\$0	\$0	\$1,379,243	\$15,124,240	\$1,502,115	\$116,298,590
TOTAL REVENUES	\$206,867,504	\$44,387,188	\$2,799,866	\$11,193,382	\$49,961,395	\$16,135,115	\$45,603,000	\$376,947,450
EXPENDITURES								
PERSONNEL COSTS	\$122,067,353	\$13,212,790	\$805,011	\$2,944,348	\$9,053,140			\$148,082,642
OPERATING EXPENSES	\$67,058,339	\$23,886,767	\$1,847,293	\$7,066,780	\$40,338,298			\$140,197,477
INTERDEPARTMENTAL CHARGES	\$16,359,331	\$6,595,131	\$147,562	\$1,182,254	\$569,957			\$24,854,235
FIXED ASSETS & IMPROVEMENTS	\$1,382,481	\$692,500	\$0	\$0	\$0		\$45,603,000	\$47,677,981
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$16,135,115		\$16,135,115
TOTAL EXPENDITURES	\$206,867,504	\$44,387,188	\$2,799,866	\$11,193,382	\$49,961,395	\$16,135,115	\$45,603,000	\$376,947,450

(a) Includes Contingency Fund.

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Strategic Planning & Budget Policies

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STRATEGIC PLANNING

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STRATEGIC PLANNING OVERVIEW

Waukesha County has been using strategic planning tools for well over twenty years. County departments hold stakeholder focus groups, conduct environmental scans and work with departmental strategic planning coordinators to perform major updates to their plans on a three-year basis and provide annual updates as needed.

Through strategic planning, the County has established links between our Standards of Service Excellence, business functions and measurable program outcomes across all departments resulting in continuously improving service delivery. To help guide our strategic planning process and identify priorities, the County established a cross-departmental Strategic Planning Executive Committee, holds meetings and trainings with planning coordinators, and has worked with outside consultants to provide expert guidance to ensure that each new generation of our strategic plans are better than the last.

In 2022, the County continued its contract with the Studer Group, a nationally recognized and respected firm, to improve implementation of its current strategic plan and train staff on providing excellent customer service, improving communication between employees and their immediate supervisor through the use of “rounding,” and various other trainings to improve quality and service delivery. The County is currently in the 2020-22 strategic planning cycle. The 2023-25 cycle is expected to include an emphasis and training of SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) goal development, goal measurement and the utilization focus groups and surveying during the environmental scanning process.

The County continues to be a leader in the state by strategically providing high quality services at the lowest possible cost by sharing services, creating public/private partnerships, focusing on collaborative efforts whenever possible, and making investments in key technologies to improve how the County does business.

Mission Statement:

“The mission of Waukesha County government is to promote the health, safety and quality of life of citizens while fostering an economically vibrant community.

We are committed to delivering effective, high quality programs and services in a courteous and fiscally prudent manner.”

Vision Statement:

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

Standards of Service Excellence:

Teamwork & Collaboration, Innovation, Efficiency & Cost Savings,

Communication, Ethics & Diversity, Well-being

County-Wide Pillars:

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

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

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

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

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

- Budget initiatives are organized under County-Wide Pillars
 - Objectives focus on areas that utilize significant budget resources
 - Performance measures demonstrate level of achievement, including some over multiple years
- For reference, please see the examples illustrated below:

Quality Pillar: High standards of service excellence

Objective: LEAN – Continuous Improvement

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

2021 LEAN-CI Initiative Accomplishments:

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

Customer Service Pillar: High customer satisfaction

Objective: Improve Customer Service

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

Performance Measure:	2021 Actual	2022 Estimate	2023 Target
Countywide Customer Satisfaction Rating	4.52	4.60	4.65

WAUKESHA COUNTY PLANNING PROCESSES

PLANNING FOR THE FUTURE

To plan for the future, Waukesha County continues to engage in a strategic planning process, which focuses on long-term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed, which incorporates key assumptions, significant strategic budget initiatives, and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: Building and Grounds Maintenance, Vehicle and Equipment Replacements, and Technology and Transportation infrastructures.

BUDGET BOOK REFERENCE

The County's Strategic Plan is referenced throughout the budget document as part of each department's strategic plan objectives. These objectives are directly linked to Waukesha County's Mission Statement.

The County's capital operational equipment replacement facilities, grounds and parks maintenance plans are part of the operating budget document. The specific page references for these plans are included in the table of contents and in the budget index.

The specific plans and processes used in the development and management of the county budget are listed in the summary chart below.

Further detail on the county budget and operations can be obtained from the Waukesha County website at www.waukeshacounty.gov

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Strategic Planning	Long range (3 to 10 years) with objectives established for the budget year.	The County Executive's Office coordinates department plans with review by Strategic Planning Executive Committee	Allows for the reallocation of resources to pre-determined strategic goals and objectives.
Capital Projects Plan	Five-year plan that includes project listing by plan year.	County Executive submits plan for County Board approval by resolution with possible County Board amendments.	Provides a predictable funding level from year to year to allow for the planning of debt service requirements, operating costs of new facilities, and infrastructure improvements. (Capital Projects and Operational Impacts)
Operating Budget Financial Forecast	Operating five-year forecast to facilitate long term financial planning.	DOA Budget Division staff work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget fiscal sustainability, planning and direction for future action plans of resource allocation, linked to the County's strategic planning goals.
Technology Projects Review Process	Multi-year (3 years) technology review process.	Department submits projects for review by Technology Review & Steering Committees. Criteria are established to set priorities and make recommendations for funding.	Provides a thorough technology review, considers best practices, and cost/benefit criteria. Ranks projects to meet budget priorities over the three-year planning cycle.

WAUKESHA COUNTY PLANNING PROCESSES, CONT.

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
End User Technology Fund (Internal service fund)	Multi-year plan to replace computers and network infrastructure. Provides for IT support, maintenance, help desk support, web administration, and Records Management.	The DOA Information Systems (Computers) and Records Management (Copiers) maintains computer support, inventories, and approves IT equipment replacements and computer support based on criteria reflective of the cost drivers and return on investment.	Allows for the funding of IT equipment replacements, maintenance, service utilization, help desk support, network infrastructure, and web administration annually. Replacement decisions consider changing software technology, economic issues, maintenance costs, and downtime. This is based on IT utilization of IT resources.
Building Maintenance	Five-year plan by facility and maintenance activity or project.	The Public Works Department prioritizes department requests for projects along with known required maintenance.	Provides a stable annual level of expenditures to insure continued maintenance of county facilities. (Public Works Section, Five-Year Building Improvement Plan)
Parks Maintenance	Three-year plan to address County grounds, park facilities, parking lots, roadways, and paths.	The Parks and Land Use Department schedule identifies ground maintenance for park facilities projects according to priorities and funding level.	Provides for a stable annual level of expenditures to insure the continued maintenance of county grounds. (Parks, Environment, Education and Land Use Section, Three-Year Maintenance Plan)
Vehicle/Equip. Replacement (Internal service fund)	Multi-year plan to replace most vehicles and contractor type equipment.	A Vehicle Replacement Advisory Committee reviews and approves replacement criteria.	Allows funding of the replacement of vehicles or major equipment items annually at an established base level. This ensures that the condition of the fleet is at an optimal level, which reduces fleet maintenance and costs of service. (Public Works Section, Vehicle & Equipment Replacement Plan)
Sheriff's Jail Equipment Replacement	Five-year plan to replace most jail equipment costing less than \$100,000.	The Sheriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for funding necessary jail equipment replacements efficiently.
Sheriff's Non-Jail Equipment Replacement	Five-year plan to replace investigative, patrol, public safety, and tactical equipment costing less than \$100,000.	The Sheriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for finding necessary non-jail equipment replacements efficiently.
Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement	Internal ten-year plan to maintain and improve the County trunk highway system that integrates with the five-year Capital Plan.	Public Works staff develops an internal highway improvement program based on Southeastern Wisconsin Regional Planning Commission (SEWRPC)'s Highway Jurisdictional Plan with priorities and criteria. - Replace 1-2 culverts annually. - Resurface approx. 15 to 20 mi. of CTH using pavement mgmt. system with pavement index goal of >70%.	Long term planning for highway infrastructure needs, which mitigates future on-going maintenance costs, addresses highway safety issues, and extends the life of highways and bridges. Therefore, delays the need for their reconstruction.

WAUKESHA COUNTY FIVE-YEAR FINANCIAL FORECAST

The county uses long-range financial planning to project the cost to continue existing programs by using assumptions about economic conditions, potential strategic objectives, and financial challenges to project revenues and expenditures over a five-year period. The five-year forecast also provides dynamic information for the planning process and assists in providing direction for future actions and planning of resource allocations in a way that links to the county's strategic planning goals.

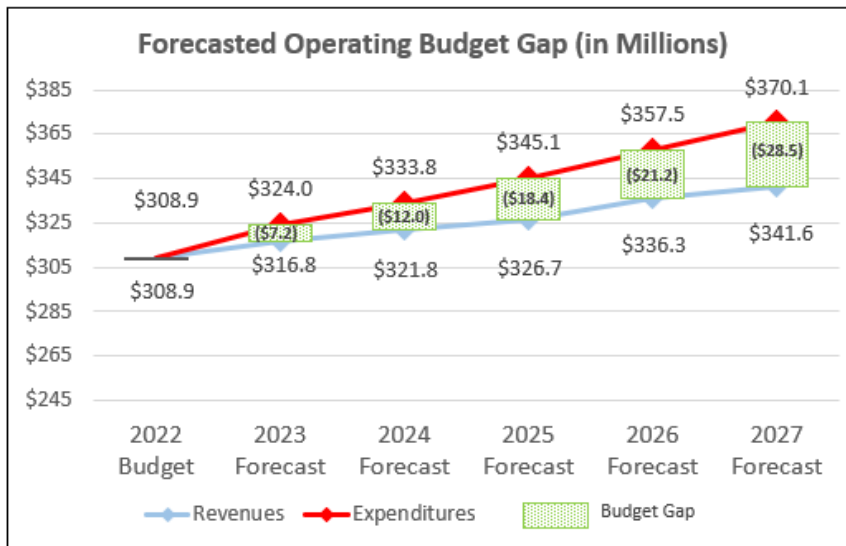
The five-year financial forecast is developed annually in the early stages of budget development. It includes a review of the prior fiscal year-end results and considers the impacts of various county planning processes, including the capital plan and related debt financing. The Budget Division of the Department of Administration works with staff in other departments to determine key financial assumptions, which are used to project impacts to future expenditures and major revenue sources.

The purpose of utilizing a financial forecast is to identify and determine the extent of actions necessary to close the gap between revenues and expenditures to ensure long-term fiscal sustainability and to prepare for impacts identified in future years. Below is a summary of Waukesha County's financial outlook as it appeared in the current year's five-year forecast prior to budget development.

Operating Budget (Non-Capital) Five Year Financial Forecast Summary 2023-2027

Operating Budget (in Millions)			
Year	Revenues	Expenditures	GAP
2022 Budget	\$308.9	\$308.9	\$0.0
2023 Forecast	\$316.8	\$324.0	(\$7.2)
2024 Forecast	\$321.8	\$333.8	(\$12.0)
2025 Forecast	\$326.7	\$345.1	(\$18.4)
2026 Forecast	\$336.3	\$357.5	(\$21.2)
2027 Forecast	\$341.6	\$370.1	(\$28.5)

Closing the structural budget gap in a given year helps future budgets by reducing the gap in future years. The impact of closing the 2022 budget gap is affected by higher inflationary conditions than in previous years, which typically resulted in first-year gaps of between about \$3.0 million and \$5.0 million. The 2023 budget is balanced, which will again favorably impact the projected gap in future years (as demonstrated in the charts below). This was done by working to reduce expenditures and conservatively increasing revenues (when justified). The use of fund balance and other one-time revenues is limited to the situations described in the county Revenue Policy section of this document.



*The 2023 operating budget is balanced at \$331.3 million, reflecting the elimination of the gap through expenditure reductions and revenue increases.

FINANCIAL MANAGEMENT POLICIES

Waukesha County's long- and short-term financial policies are derived from various sources including state of Wisconsin statutes, Generally Accepted Accounting Principles (GAAP), and county policies adopted by ordinance and codified in the Waukesha County Administrative Policies and Procedures Manual.

Below is a description of the county's current fiscal management policies for revenues, operating expenditures, capital improvements, debt, investments, reserves, and the basis of budgeting and accounting methods. **The county budget is balanced as county budgeted expenditures and revenues are equal (including the use of fund balances).**

Revenue Policy

1. The county relies on property tax as its sole source of local tax revenues to fund state and local programs and services. Property taxes account for about 34% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 35% of revenue. Other tax options allowable by statute to counties include a 0.5% county sales tax and a local motor vehicle registration fee. Waukesha County has not implemented these other tax options.
2. The county attempts to maintain a diversified and stable revenue stream. The county continues its efforts for greater reliance on true user fee service charges to help offset reductions or minimal growth in federal/state funding and to reduce reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The county's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to cover increasing costs of providing those services.
3. The county maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy. There is minimal risk of market losses because of the strict adherence to investment and liquidity guidelines.
4. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.
5. Revenue forecasts (estimates) need to document the methods employed and the underlying assumptions that the revenue projections are based on.

Balanced Budget

A balanced budget is a budget in which revenues and expenditures are equal. Waukesha County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses, fees, or fines), property taxes, and funds available for appropriation in fund balances as identified in the prior year Annual Comprehensive Financial Report.

Property Tax Levy Increase Limits

Section 66.0602 of Wisconsin Statutes imposes a limit on property tax levies for counties. The statutes allow a county to increase its total property tax levy by the percentage change in growth in equalized value due to net new construction between the previous year and the current year plus an increment for terminated tax incremental districts. The limit includes exemptions for the Bridges Library System tax levy, debt services obligations (including related refinancings and refundings), and a provision to allow for adjustments for consolidated (shared) services as well as services transferred from one unit of government to another. In addition, unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward if authorized by a vote of the County Board.

FINANCIAL MANAGEMENT POLICIES, CONT.

Operating Expenditure Budget

1. State statutes require budgetary control at the total expenditure level by agency or department. However, the county's policy requires more stringent controls. The operating budget control is established for a department's fund budget by appropriation unit category or class of accounts (i.e. personnel costs, operating expenses, interdepartmental charges, and fixed assets) for governmental funds, with the exception of the Tarmann Park Land Acquisition Fund, which has bottom line expenditure control, and the Special Purpose Grant Fund (i.e., ARPA Fund), which has bottom-line expenditure control at the project level. For proprietary funds, capital projects, and debt service funds total expenditure levels are the control limit.
2. The fixed asset capitalization level is at \$5,000 to be consistent with federal and state fixed asset capitalization levels and to efficiently administer the asset inventory tracking requirements imposed by Governmental Accounting Standards Board (GASB) pronouncement #34.
3. The County Executive establishes specific departmental operating budget tax levy target guidelines to limit county spending and taxes in budgets presented to the County Board by October 1st of each year.
 - Departments having enterprise, internal service, and certain non-tax levy supported special revenue funds are expected to generate operating revenues sufficient to offset costs. Internal service fund operations receive no direct tax levy (although department's that are charged may be levy funded) and are limited to billing rate service charge increases at or near inflationary costs (with any proposed rate increases based on cost justification). The one exception is the End User Technology Fund, which absorbed the IT Solutions program that is supported with tax levy and transferred in from the Department of Administration – General Fund in the 2023 budget.
 - Departments may receive funding over levy target amounts or cost to continue funding, if these requests are based on need or specific cost/benefit, or return on investment justifications.
4. The Public Works Department includes a highway pavement replacement program in the Capital Projects budget. The estimated 15- to 20-year replacement cycle is implemented based on pavement ratings system to address safety concerns and highways with the greatest need of upgrade.
5. A five-year Vehicle/Equipment Replacement Plan is updated annually to specify the replacement cycle for county vehicles and equipment that meet the required criteria. Adopted by the County Board, the plan reduces year-to-year fluctuations in departments' fixed asset budgets and helps to ensure that the county's vehicles and equipment are replaced before age or usage cause excessive maintenance costs and expensive equipment downtime. A Vehicle/Equipment Replacement Fund was created to implement this plan. Replacement vehicles and equipment are purchased from this fund, and user departments pay for the asset (and associated insurance coverage) through an annual charge similar to a lease. The county began borrowing for replacement of a portion of vehicles/equipment during 2022, with departmental contributions to the Vehicle/Equipment Replacement Plan funding the subsequent principal payments. (See the Public Works section, Vehicle/Equipment Replacement Fund).
6. The End User Technology Fund (EUTF) has evolved from a similar fund established in the 1996 Budget to provide funding for computer technology maintenance and equipment replacements on a regular schedule. A long-term plan is intended to manage overall costs and the year-to-year variation in budgeting requirements by basing computer and infrastructure replacement and repair decisions on changing technology and just-in-time replacement, maintenance, and other economic issues.
7. Health & Dental Insurance Fund is budgeted in Non-Departmental functional areas as an Internal Service Fund to make the self-insured insurance costs more transparent in the budget. The fund is used to account for all claims and costs filed against and paid by the county's self-funded insurance, the premiums paid for these plans, and costs associated with the wellness program and an onsite clinic.

FINANCIAL MANAGEMENT POLICIES, CONT.

Operating Expenditure Budget (cont.)

8. The Parks and Land Use department is responsible for the county's Grounds Maintenance and Parks Pavement Management Program. The department has established a three-year Parks maintenance program, which includes continued maintenance of county grounds and park facilities as a priority area within the department's operating budget. The five-year Capital Improvement Plan includes an ongoing Parks Pavement Management Plan project, which funds the pavement rehabilitation on park roads and parking lots and parking lots at other county facilities.
9. The Public Works Department maintains a five-year Building Improvement Plan. The five-year Building Improvement Plan identifies and prioritizes future building improvement projects, including mechanical infrastructure replacements required for proper maintenance of county facilities. The first year of these plans is included in the operating budget, and individual projects are usually less than \$100,000. Therefore, the capital budget and related financing is not used to fund these projects.
10. The 2011 budget included the first long-term plan for the Sheriff's jail equipment replacements, funded with prior-year jail assessment fee revenues and some base budget equipment funding. The 2016 budget included the first non-jail equipment plan, funded with seized funds and General Fund balance.

Capital Improvement Plan

1. The county prepares and adopts a five-year capital improvement plan, which provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the county. The plan describes details of each capital project, estimates the project cost and priorities, identifies funding, provides a cost/benefit or return on investment analysis justification, considers alternatives, and estimates the impacts to the operating budget.
2. A capital project is defined as an active or proposed non-recurring expenditure in one or more specified plan years, of an amount in excess of \$100,000 (including non County funding sources) for a permanent fixed asset (building, land, or technology improvements or equipment installation), which has or extends the useful life of an existing fixed asset, usually in excess of seven years.
3. The Capital Plan maintains emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to crisis situations. New projects should be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code Sec 7-16 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. This project methodology further identifies documentation and justification requirements to support the project from the first year included in the plan to project completion. Information systems technology projects are required to follow an established technology review process that includes a business case analysis.
4. Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating costs, needed fixed assets, or any new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced or cost increases are offset or avoided. Major operating impacts (excluding Debt Service) in the budget are identified in each department's operating budget, and explained in further detail in the Capital Projects section. Debt Service impacts are also identified in further detail in the Debt Service section.

FINANCIAL MANAGEMENT POLICIES, CONT.

Debt Policy

1. Capital projects are in-part financed through the issuance of general obligation promissory notes. Beginning in 2022, the county will also issue debt for replacement of some vehicle/equipment replacements, with departmental contributions to the Vehicle/Equipment Replacement Plan funding the subsequent principal payments (interest funded with either tax levy or fund balance in the Debt Service Fund). The county's goal is to borrow less than 80% of the net capital project expenditures (excluding vehicle/equipment replacement). A long-range goal to managing overall debt service is to use annual cash balances from tax levy and governmental fund balance to fund capital projects at a minimum of 20 percent of net capital expenditures. This "down payment," reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget. This also allows the county to manage the debt service to operating budget expenditures ratio at less than 10% (excluding principal on debt issued for vehicle/equipment replacement that is funded through departmental contributions).

The five-year Debt Service Plan is based on net capital expenditures planned in the county's five-year Capital Plan. See Debt Service Activity data for current trends.

2. The county structures its debt borrowing issues with a moderate term of nine to ten years to maintain stable annual debt service payments and to avoid major fluctuations between years.
 - Promissory notes are amortized with larger payments in final years to integrate new debt with existing debt in order to achieve operating budget stability. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. (See Debt Service Section Requirements page and Projected Debt Service illustration page.)
3. By state statute, the County's debt obligations cannot exceed 5% of the equalized value of all property in the county, including tax increment financing districts. The county has over 97% availability of its statutory debt limit with the planned 2022 debt issue.

Reserve Policy

1. The county will maintain unassigned fund balances to provide necessary working capital (for at least eight weeks) to avoid cash flow interruptions and short-term borrowing to fund daily operations. These fund balance working capitals amounts are used to generate interest income and to assist in maintaining the county's Aaa/AAA bond ratings.
 - The unassigned fund balance to general and special revenue fund expenditures ratio is maintained at a minimum of 11%. The current target is 15%.
 - An explanation of the county's fund balance projections for each year-end December 31 is provided in the summary section of the adopted budget document and is published as part of the state mandated budget public notice issued in September or October of the preceding year.
2. There will be no shifting from fund balance reserves to offset continuous on-going operations, except to phase-in new major service costs, building project (one-time) improvements and equipment replacement plans, or to address the phase-out of a significant loss of revenue. To the extent possible, reserves will be used to make investments to provide operating efficiencies over the long term.
3. The county's contingency fund provides for emergencies or other expenditures, which could not have been planned for or anticipated during the budget review process. Contingency fund transfers are authorized by the Finance Committee (fund transfer) and/or the County Board (by ordinance) as allowed by state law, if the need is of sufficient urgency, and it is not a circumvention of the budget process.
4. When committed, assigned, and unassigned fund balances are available for use, it is the county's policy to use committed fund balances first, followed by assigned amounts and then unassigned amounts. Additionally, all spendable, unrestricted revenue amounts in the special revenue funds, Debt Service, and Capital Project Funds are assigned to be used for the purpose for which the fund was established (See "Fund Balance" entry in glossary near end of the book for definitions of the five fund balance classifications).

Investments

The county has adopted an investment policy with the primary objectives of preservation of capital in the overall portfolio, in order to protect investment principal, to maintain liquidity, and to maximize returns on investment. Investments are primarily limited to U.S. Treasury obligations, government agency securities, taxable municipal (G.O.) bonds, Aa- or Aaa-rated corporate bonds, Aaa-rated money market funds, and the state of Wisconsin Investment Pool. Significant management effort is directed toward managing the average and maximum life and duration of securities in the portfolio to ensure that liquidity needs are met. The county's Annual Comprehensive Financial Report complies with Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate, custodial, and credit risk.

FINANCIAL MANAGEMENT POLICIES, CONT.

Accounting Policy and Basis of Budgeting

1. The official books and records of the county will be maintained in conformance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB).
2. The accounting records of the county are maintained on the modified accrual basis of accounting for the General Fund, special revenue funds, Debt Service Funds, Capital Project Funds, and component units. Enterprise funds, internal service funds, and fiduciary funds are maintained with the full accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. In addition, the county publishes entity-wide statements prepared on the full accrual basis. Under the full accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when liabilities are incurred or economic asset used without regard to receipt or disbursement of cash. The county's fiscal year is on a calendar-year basis from January 1 to December 31. An expanded explanation of the county's accounting policies is contained in the Notes to Combined Financial Statements in the Annual Comprehensive Financial Report (ACFR).
3. Budgetary control is maintained by a formal appropriation and encumbrance system. The annual budget approved by the County Board is by department appropriation unit in each fund (with the exception of proprietary funds and the Tarmann Land Acquisition special revenue fund, which are controlled by total expenditure budgets, and capital projects and the Special Purpose Grant special revenue fund, which are controlled by project). An appropriation unit is a group of accounts within a department. Types of appropriation units include personnel costs, operating expenses, interdepartmental charges, fixed assets and improvements (capital outlay), and debt service. The appropriation unit within each department and within fund maintains budgetary control. Purchase orders or payment vouchers, which result in an overrun of the appropriation unit, are not released or paid until additional appropriations are made available in accordance with county policy.
4. An appropriation system of internal control will be maintained to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.
5. The county budget is adopted as required by state statutes and prepared on substantially the same basis as the financial statements. The basis of budgeting is in accordance with Generally Accepted Accounting Principles (GAAP). Budgetary expenditures include encumbrances, and budgetary revenues include all property taxes levied for the fiscal year and unrestricted fund balance appropriations. In addition, proprietary fund budgets do not budget for compensated absences and non-operating gains or losses on disposal of fixed assets. Fixed asset purchases and debt principal repayments in proprietary funds are shown as memo items for budget disclosure purposes to comply with state law. For certain funds with significant outside (i.e. non-county) capital investment, the county budgets only for the portion of depreciation expense proportionate to the county's contribution. The county does not budget for Jail Assessment fee revenues in the year they are received, but applies these fee payments on a one-year delayed basis to fund jail capital projects and related debt service, jail equipment replacements, and inmate medical costs. Fiduciary funds - are not included in the budget. The ACFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.
6. County policy, which is in accordance with state and federal requirements, provides for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit is designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of Management and Budget Circular A-133. The independent auditors' report on the general purpose financial statements, individual fund statements, and schedules are included in the financial section of the ACFR. The auditors' report that is related specifically to the single audit is included in a separately issued single audit report.
7. Full disclosure for bond representation is provided in the county's official statement. In order to comply with SEC Rule 15c2-12, the county uses the Electronic Municipal Market Access (EMMA) continuing disclosure service, which has been designated by the Securities and Exchange Commission as the single repository for municipal bond continuing disclosure. The information is available at www.emma.msrb.org.

Capital and Operating Budget Process

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

CAPITAL AND OPERATING BUDGET PROCESS

The annual budget process, under a County Executive form of government, is comprised of the development of both an operating budget and a capital budget with a five-year capital plan. Both processes involve department budget submittals to the County Executive for review and approval. The resulting Executive's Budget is then presented to the County Board and reviewed by County Board Committees as assigned by the County Board Chairman and as designated in County Code. Standing Committees review the budget and recommend amendments to the County Board. The Executive Committee reviews, prioritizes, and makes recommendations relative to the five-year capital plan for County Board consideration. The County Board considers Committee and individual supervisor amendments and adopts a budget. The County Executive may exercise a line item veto of provisions contained within the County Board adopted budget. The County Board reviews all vetoes and takes action to override or sustain vetoes.

The chronological sequence of events followed by the Capital and Operating Budget Processes is as follows:

<u>Capital Budget and Five Year Plan</u>	<u>Operating Budget</u>
<p>JAN-MAR (1st Qtr)</p> <p>All open projects reviewed; completed projects closed List of current projects developed and submitted to departments</p>	<p>Review prior year results/identify potential budget concerns and issues to develop solutions Formulate budget strategies, planning, and update forecast Analyze impact of State Budget on County funding and programs</p>
<p>APR-JUNE</p> <p>Review of open and planned projects Preliminary consideration of new project requests Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office</p>	<p>Develop budget assumptions for ensuing year Budget procedures instructions, Internal Service Rates updated and distributed to departments Budget training provided to County Board of Supervisors, department heads, and fiscal staff Departmental budget targets issued Departments submit new position requests</p>
<p>JULY-AUG</p> <p>County Executive seeks public opinion Departments present project plans to County Executive Executive review and decision making Executive's capital budget and five-year capital plan developed and finalized</p>	<p>County Executive seeks public opinion Departments submit budget requests DOA-Budget Division staff review and analyze budget requests Department administrators present budget requests to County Executive DOA-Employment Services Division, Budget Office, and Executive's Office review and recommend new/abolish positions DOA Budget staff make recommendations to Exec. Executive makes budget decisions</p>
<p>SEP-OCT</p> <p>Executive presents five-year capital plan to County Board County Board Chairman designates distribution Appropriate Board Committees review and recommend amendments Executive Committee reviews and considers committee recommendations Executive Committee presents resolution to adopt capital plan County Board acts on proposed amendments and adopts capital plan</p>	<p>Executive budget prepared County Executive message and budget document presented to County Board Publication of Public Notice Finance Committee holds Public Hearing on Executive's proposed budget Standing Committee budget reviews Finance Committee budget reviews and consideration of Committee amendments Human Resources Committee reviews and presents ordinance recommending new positions to County Board</p>

CAPITAL AND OPERATING BUDGET PROCESS, CONT.

Capital Budget and Five Year Plan

NOV Capital budget appropriations are made in conjunction with the adoption of the operating budget

Operating Budget

County Board agendas ordinance to adopt budget for second week of November
Finance Committee presents ordinances to adopt budget, distributes and recommends budget amendments
Standing Committees/Supervisor propose additional budget amendments
County Board acts on amendments and adopts budget
County Executive reviews budget and may line item veto
County Board review/takes action on vetoes

Budget Amendment Process

The Waukesha County budget process operates pursuant to Section 65.90(5)(a) and (b), Wisconsin Statutes. Any expenditure change which deviates from the original purpose or amount approved in the adopted budget constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Budget changes made under this statutory provision, except for Finance Committee transfers described in #1 and #2 below, require the County to publish a class 1 notice within 10 days after a change is made. Failure to give notice precludes changes in the proposed budget.

To amend the budget an ordinance is prepared by the requesting department, reviewed by the Department of Administration and the County Executive. If the County Executive approves the ordinance, it is forwarded to the County Board for action. All such ordinances amending the County Adopted Budget require a two-thirds majority vote of the entire membership (17 votes of County Board).

State law also permits county boards to delegate specific budgetary fund transfer authority powers to its finance committee. In Waukesha County, the County Board, in accordance with State Statutes, has empowered the Finance Committee to authorize the following fund transfers:

1. To transfer funds between budgeted items of an individual office, agency or department, if such budgeted items have been separately appropriated.
2. To supplement the appropriation for a particular office, department, or activity by transfers from the contingency fund. Committee transfers shall not exceed the amount set up in the contingency fund and may not exceed 10% of the funds originally appropriated for an individual office, department, or activity. Transfers in excess of 10% must follow the budget amendment process.

If a transfer of funds is determined to be necessary and the above two criteria are met, then the requesting department prepares the transfer request and submits it to the DOA-Budget Division for review and a recommendation to the County Executive. If the County Executive approves the request, it is forwarded to the Finance Committee for action.

FINANCIAL STRUCTURE

Summary

Waukesha County (the County) was incorporated in January 1846, and operates in accordance with provisions set forth in Chapter 59 of the Wisconsin State Statutes. The county is governed by a County Board. In April 1991, the county elected its first County Executive to coordinate and direct all administrative and management functions of county government, which are not vested in other elected officials. The Executive has the authority to propose and veto legislation, and formulate the county budget and veto in whole or in part the budget adopted by the County Board. A two-thirds vote (17 members) of the Board is required to override each County Executive veto.

The county provides many functions and services to citizens, including but not limited to law enforcement; justice administration; health and human services; parks, education and cultural activities; planning, zoning; land use; environmental including water quality; recycling; and general administrative services. Other activities the county provides are public works services including highway operations, mass transit, airport, fleet and facilities maintenance. In addition, golf courses, ice arenas, a convention and meeting facility, and grounds are available for citizen use.

Fund Accounting

Similar to most government entities, the county organizes its finances on the basis of funds and account groups. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue, and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. In 2002, the County implemented the new financial reporting mode required by Governmental Accounting Standards Board (GASB) Statement 34. In addition to traditional fund reporting, a statement of activities and statement of net assets are prepared on an entity-wide basis.

Fund Types

Funds are normally classified according to the accounting conventions which apply to them. The County presents financial statements in its Annual Comprehensive Financial Report (ACFR), grouped into four broad fund categories comprised of eight fund types as indicated below. Note, however, the county does not budget for fiduciary fund types (**For more detailed information, see Fund Balance Projections and Fund Descriptions within the Summary.**)

"GOVERNMENTAL FUNDS" are governed by standards developed specifically for government activities.

General Fund -The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest, and related costs, but excludes debt serviced by proprietary funds.

Capital Projects Funds - Capital projects funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust fund).

Component Units – A component unit are used to account for operations that are legally separate organization from the governing body but where the elected officials of the primary government are financially accountable for the organization. The Bridges Library System (State Aid, Federal, Miscellaneous and CAFÉ Funds) is used to account for funds provided to maintain a member library system covering Waukesha and Jefferson counties.

FINANCIAL STRUCTURE, CONT.

"PROPRIETARY FUNDS" are governed by the same accounting standards which apply to private business.

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county or to other governments on a cost reimbursement basis.

"FIDUCIARY FUNDS" are agency funds. **Note the County does not budget for these funds.**

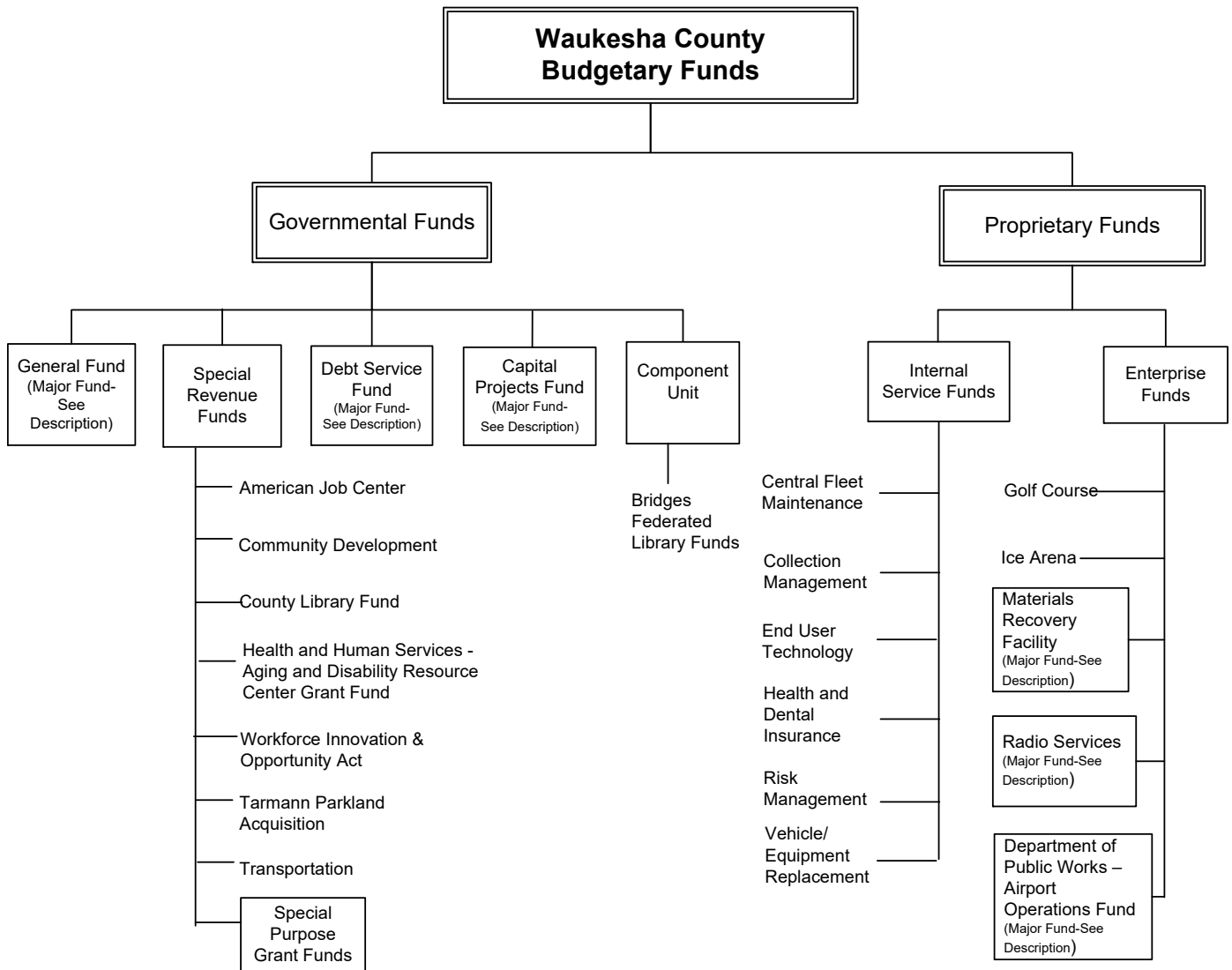
Agency Funds - Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

"MAJOR FUNDS" -The County also presents financial statements in its Comprehensive Annual Financial Report (CAFR), grouped by Major and Non-Major fund. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c) In addition, any other governmental or proprietary fund that the county believes is particularly important to financial statement users may be reported as a major fund.

The county has six major funds; General, Capital Projects, Debt Service, Airport, Radio Services, and Materials Recovery Facility. The county's financial structure and definition of major funds are included in the Budgetary Fund Structure organizational chart on the following page.

For more details regarding Basis of Accounting, refer to the County's Year-End Annual Comprehensive Financial Report (ACFR) Notes to Combined Financial Statements on the County's website at <http://www.waukeshacounty.gov/Accounting/>



GENERAL FUND - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

SPECIAL PURPOSE FUND – To account for and report financial resources related to the American Rescue Plan Act and other special purpose grants.

DEBT SERVICE FUND - The debt service fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and service costs.

CAPITAL PROJECTS FUND – To account for financial resources used for the acquisition or construction of major capital facilities.

MATERIALS RECOVERY FACILITY FUND – To account for the operation and maintenance of the County recycling facility, located in Waukesha, Wisconsin.

RADIO SERVICES FUND – To account for the operation and maintenance of the County radio system, located in Waukesha, Wisconsin.

AIRPORT OPERATIONS FUND – A proprietary fund that accounts for the operation and maintenance of the County airport facilities and runways, located in Waukesha, Wisconsin.

FUND DESCRIPTIONS

	<u>2023</u> <u>Expenditure</u> <u>Budget</u>	<u>2023</u> <u>Tax</u> <u>Levy</u>
<u>GENERAL FUND</u>		
The General Fund is the largest single county fund. It is the primary operating fund of the county. It accounts for all revenues that are not required to be processed through another fund. Nearly half of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.		
TOTAL GENERAL FUND	<u>\$206,867,504</u>	<u>\$90,686,176</u>
<u>SPECIAL REVENUE FUNDS</u>		
Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.		
HHS - Aging and Disability Resource Center (ADRC) Contract Fund		
To account for special revenue (federal/state) funds needed to provide older adults and individuals with disabilities age 18 and above, and their families, services with information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals and services related to aging or living with a disability.		
	\$3,825,589	\$0
Transportation Fund		
To account for funds needed to provide all services on the county trunk highway system and selected non-county roads, including: planning, designing, maintenance, and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal, and local funds used to provide transit bus services to selected areas of the County.		
	\$17,621,236	\$3,484,709
County Library Fund		
This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent counties.		
	\$3,999,607	\$3,999,607
Community Development Fund		
To account for federal funds to provide to other governmental units or nonprofit organizations that aid low to moderate-income and other disadvantaged persons.		
	\$6,959,921	\$0
American Job Center Fund		
To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers.		
	\$307,309	\$0
Walter J. Tarmann Parkland Acquisition Fund		
To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.		
	\$400,000	\$0
Workforce Innovation and Opportunity Act Fund		
To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.		
	\$2,220,434	\$122,500
Special Purpose Grant Fund (ARPA Fund)		
In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.		
The Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.		
	<u>\$9,053,092</u>	<u>\$0</u>
SPECIAL REVENUE FUND TOTALS	<u>\$44,387,188</u>	<u>\$7,606,816</u>

FUND DESCRIPTIONS

	<u>2023</u> <u>Expenditure</u> <u>Budget</u>	<u>2023</u> <u>Tax</u> <u>Levy</u>
COMPONENT UNIT		
Bridges Library System Funds		
To account for funds provided to maintain a member library system.	<u>\$2,799,866</u>	<u>\$0</u>
 <u>INTERNAL SERVICE FUNDS</u>		
Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
 End User Technology Fund		
To finance the common technology infrastructure for county users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments. To account for the costs associated with the operation and maintenance of the county's central imaging, microfilming, records management services, and mail room services. Costs are billed to user departments based on a time and material cost basis.	\$10,334,870	\$1,379,243
 Vehicle/Equipment Replacement Fund		
To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500, and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$3,601,183	\$0
 Central Fleet Maintenance Fund		
To account for the costs associated with the maintenance, repairs, and centralized fueling of all county-owned motorized equipment. Costs are billed to user departments based on work orders, time, and material costs.	\$4,552,942	\$0
 Risk Management Fund		
To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration, and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other county departments mostly on a claims experience/exposure basis, except for special insurance coverage, which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The county, together with certain other units of government within the state of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions, and vehicle liability coverage for counties or cities in Wisconsin.	\$3,441,755	\$0
 Collection Management Fund		
To account for the costs associated with county-wide delinquent account collection activity. Costs are allocated to other county departments based on costs of services provided.	\$1,022,445	\$0
 Health and Dental Insurance Fund		
The Health Insurance Fund is an interest-bearing internal service fund established to provide for and effectively manage the health and dental benefits for county employees, elected officials, retirees, and dependents. The fund also accounts for a wellness program and on-site clinic.	<u>\$27,008,200</u>	<u>\$0</u>
INTERNAL SERVICE FUND TOTALS	<u>\$49,961,395</u>	<u>\$1,379,243</u>

FUND DESCRIPTIONS

	<u>2023</u> <u>Expenditure</u> <u>Budget</u>	<u>2023</u> <u>Tax</u> <u>Levy</u>
<u>ENTERPRISE FUNDS</u>		
Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.		
Radio Service Fund		
To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	\$1,886,836	\$0
Golf Courses Fund		
To account for operations and maintenance of the two county golf courses.	\$2,294,695	\$0
Ice Arenas Fund		
To account for operations and maintenance of the two county ice arenas.	\$1,274,381	\$0
Department of Public Works - Airport Operations Fund		
To account for department of Public Works Airport operations and development of the county airport.	\$1,465,369	\$0
Materials Recycling Facility Fund		
To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the county program.	<u>\$4,272,101</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$11,193,382</u>	<u>\$0</u>
 <u>DEBT SERVICE FUNDS</u>		
Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and services costs (excludes debt services budgeted in internal service and enterprise funds). For further detailed information, see Debt Service Section.		
TOTAL DEBT SERVICE FUNDS	<u>\$16,135,115</u>	<u>\$15,124,240</u>
 <u>CAPITAL PROJECTS FUNDS</u>		
All capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities.		
TOTAL CAPITAL PROJECTS FUNDS	<u>\$45,603,000</u>	<u>\$1,502,115</u>
 TOTAL ALL FUNDS	 <u><u>\$376,947,450</u></u>	 <u><u>\$116,298,590</u></u>

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Justice & Public Safety

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JUSTICE AND PUBLIC SAFETY

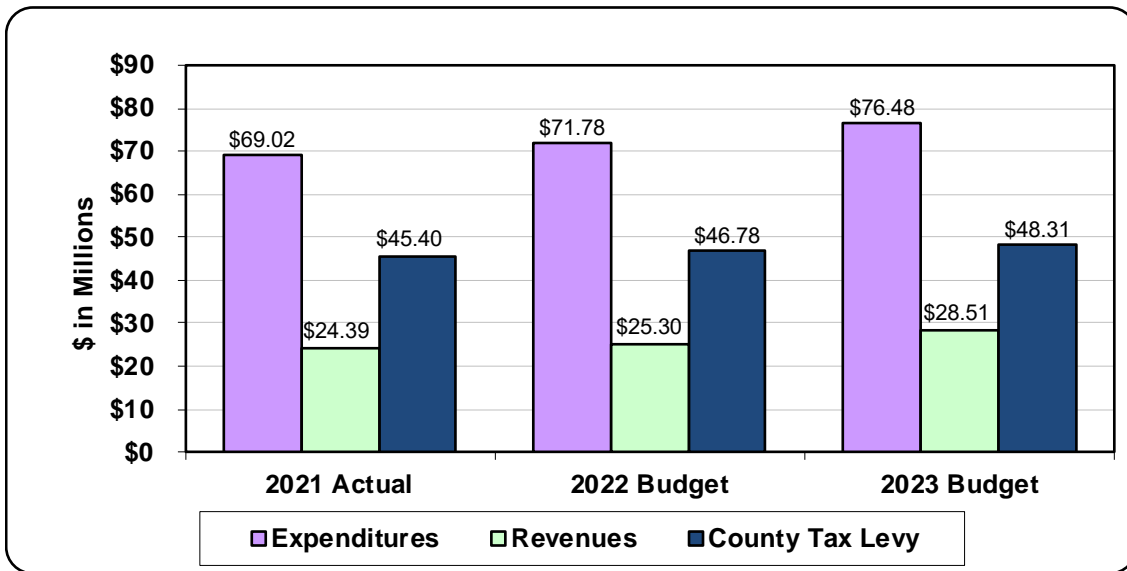
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JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

The budgets within this functional area provide local law enforcement, corrections, support to state and county court operations and legal services, as well as emergency response and emergency communications. The **Department of Emergency Preparedness** includes the **Communication Center** operations, which provide emergency dispatch services for county departments including the Sheriff's Department, and 32 municipalities that agreed to join in the collaborative service venture. **Emergency Management** coordinates all of the disaster-related planning, training of local officials, response activities and recovery efforts. **Radio Service** operations maintain the county's radio communication infrastructure. The **District Attorney** staff prosecutes State and local violations of law and provides services to crime victims through the **Victim/Witness and Victims of Crime Act (VOCA)** programs. For administration and budgetary purposes, the Register in Probate, Juvenile Court, Court Commissioner, and Family Court Services budgets are merged together with the Clerk of Court's operating budget under an umbrella agency known as **Circuit Court Services**. The Clerk of Courts Office provides administrative support for the state and local court system within Waukesha County, including civil, family, and criminal and traffic courts. The Juvenile/Probate Court and Court Commissioner functions assist court operations in their specific areas as well as operate Family Court Services. The **Medical Examiner's Office** investigates deaths in Waukesha County as mandated by Wisconsin State statutes to ensure the safety, health, and general welfare of the community and provides contracted medical examiner services to Washington County. The **Sheriff's Department** provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court supported operations through interdepartmental agreements. The department also operates correctional facilities that include the county jail (prisoners awaiting trial and those serving jail terms of less than one year) and the Huber jail (minimum-security facility for work release prisoners).

Not included in this functional area are Justice and Public Safety related capital projects (see Capital Projects Section) and technology replacements in the End User Technology Fund in General Administration Functional Area).



The 2023 expenditure budget for this functional area totals \$76,479,200 after excluding fund capitalization fixed asset items. This represents an increase of \$4,702,400 or 6.6% from the 2022 Adopted Budget. Revenues, including fund balance in the 2023 budget total \$28,509,600, an increase of \$3,208,100 or 12.7% from the 2022 Adopted Budget. The county tax levy necessary to fund this functional area totals \$48,307,700, an increase of \$1,531,400 or 3.3% from the 2022 Adopted Budget. Tax levy in this functional area represents 42% of the total county tax levy.

**** JUSTICE AND PUBLIC SAFETY ****

Functional Area Summary by Agency

	2021	2022	2022	2023	Change from 2022	
	Actual	Adopted Budget (d)	Estimate	Budget	Adopted Budget	%
* TOTAL JUSTICE & PUBLIC SAFETY *						
Revenues (a)	\$24,389,199	\$25,301,489	\$26,775,229	\$28,509,634	\$3,208,145	12.7%
County Tax Levy	\$45,397,880	\$46,776,334	\$46,776,334	\$48,307,699	\$1,531,365	3.3%
Expenditure (b)	\$69,021,282	\$71,776,852	\$72,341,386	\$76,479,249	\$4,702,397	6.6%
Rev. Over (Under) Exp.	\$252,727	\$0	\$619,645	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$513,070	\$300,971	\$590,532	\$338,084	\$37,113	12.3%
BREAKDOWN BY AGENCY						
EMERGENCY PREPAREDNESS						
Revenues (a)	\$3,043,639	\$3,099,127	\$3,122,687	\$3,069,429	(\$29,698)	-1.0%
County Tax Levy	\$6,517,294	\$6,613,688	\$6,613,688	\$6,943,688	\$330,000	5.0%
Expenditure (b)	\$8,894,214	\$9,411,844	\$8,793,942	\$9,675,033	\$263,189	2.8%
Rev. Over (Under) Exp.	\$153,649	\$0	\$351,901	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$513,070	\$300,971	\$590,532	\$338,084	\$37,113	12.3%
DISTRICT ATTORNEY						
Revenues (a)	\$1,167,403	\$1,715,713	\$1,692,873	\$1,900,794	\$185,081	10.8%
County Tax Levy	\$2,031,337	\$2,132,854	\$2,132,854	\$2,182,854	\$50,000	2.3%
Expenditure	\$3,123,247	\$3,848,567	\$3,768,878	\$4,083,648	\$235,081	6.1%
Rev. Over (Under) Exp.	\$75,493	\$0	\$56,849	\$0	\$0	N/A
CIRCUIT COURT SERVICES						
Revenues (a)	\$4,126,603	\$4,903,859	\$4,911,620	\$5,027,576	\$123,717	2.5%
County Tax Levy	\$5,587,813	\$5,819,798	\$5,819,798	\$6,049,798	\$230,000	4.0%
Expenditure	\$9,769,292	\$10,723,657	\$10,794,172	\$11,077,374	\$353,717	3.3%
Rev. Over (Under) Exp.	(\$54,876)	\$0	(\$62,754)	\$0	\$0	N/A
MEDICAL EXAMINER						
Revenues (a)	\$1,181,813	\$1,100,064	\$1,226,219	\$1,349,868	\$249,804	22.7%
County Tax Levy	\$1,129,955	\$1,212,475	\$1,212,475	\$1,288,840	\$76,365	6.3%
Expenditure	\$2,174,854	\$2,312,539	\$2,387,730	\$2,638,708	\$326,169	14.1%
Rev. Over (Under) Exp.	\$136,914	\$0	\$50,964	\$0	\$0	N/A
SHERIFF						
Revenues (a)	\$14,869,741	\$14,482,726	\$15,821,830	\$17,161,967	\$2,679,241	18.5%
County Tax Levy	\$30,131,481	\$30,997,519	\$30,997,519	\$31,842,519	\$845,000	2.7%
Expenditure	\$45,059,675	\$45,480,245	\$46,596,664	\$49,004,486	\$3,524,241	7.7%
Rev. Over (Under) Exp.	(\$58,453)	\$0	\$222,685	\$0	\$0	N/A

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

Department	Fund balance appropriation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Emergency Preparedness - General Fund	Phase-in costs, equipment replacements, and purchase orders and carryovers from prior year	\$173,403	\$46,000	\$47,090	\$80,129
Emergency Preparedness - Radio Services Fund	Radio operations depreciation and phase-in of new software support charges	\$877,581	\$1,032,528	\$1,134,328	\$828,475
District Attorney	Furniture replacement plan and purchase orders and carryovers from prior years	\$12,000	\$16,148	\$16,580	\$18,120
Circuit Court Services	Equipment replacement plan and temporary extra help	\$76,825	\$50,000	\$50,000	\$50,000
Medical Examiner	One-time startup costs	\$0	\$0	\$0	\$60,900
Sheriff	Reserved fund balance, equipment replacement programs, correctional officer positions, and jail medical contracts	\$980,583	\$683,592	\$923,116	\$674,320
TOTAL FUND BALANCE APPROPRIATION		\$2,120,392	\$1,828,268	\$2,171,114	\$1,711,944

(b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service principal payments and proprietary fund retained earnings.

(c) Operating income amounts generated from enterprise fund operations are retained in fund balance and do not result in a reduction of Tax Levy funding for other operations.

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

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

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

- **Emergency Preparedness – General Fund** includes new grant funding of \$270,100 for state grant funding from the Wisconsin Department of Military Affairs/Office of Emergency Communications (DMA/OEC) funding for the Public Safety Answering Point (PSAP Grant) to replace the recording equipment, monitors, and provide advanced training. There is a 20% match requirement of \$67,500. Emergency Management grant funding decreases \$102,700, due a decrease of \$55,000 for one-time increased Emergency Management Performance Grant (EMPG) American Rescue Plan Act (ARPA) funding, \$38,700 for the Regional Watershed Hazard Mitigation Grant that had full year funding in 2022 and half year funding in 2023, and \$10,300 of grant funding for updating the county-wide pre-hazard mitigation plan in 2022. Additionally, municipal reimbursement for Computer Aided Dispatch (CAD) increases \$31,400. Fund balance usage increases \$34,100 to \$80,100 consisting of \$35,000 for unplanned equipment repairs/replacement and \$45,100 for equipment monitor and recording replacement, as a partial match for the PSAP Grant. Total expenditures increase \$464,000 or 6.3%. Personnel costs increase \$287,700, and include modified salary adjustments for telecommunicators and supervisors to encourage retention and prevent wage compression. There is a net reduction of overtime of \$51,700 due to eliminating the \$100,000 of interdepartmental revenues from the Emergency Management program that funded disaster management activities performed by telecommunicators and instead unfunding 1.00 FTE Telecommunicator during 2022 to create a Projects and Programs Analyst (PPA) position in Emergency Management. Fixed Assets increase \$172,200 for the recording system implementation and software.
- **Emergency Preparedness – Radio Services** decreases the appropriated Radio Services Fund balance \$204,100 to \$828,500 to assist with the phasing in of increased radio software support charges of \$181,900 for the new P25 digital radio system, reporting software, and diagnostic software and for depreciation expenses on radio equipment totaling \$646,600. Depreciation expenses have decreased due to an adjustment to an asset's 10-year useful life cycle to a 15-year useful life cycle. Revenues (excluding fund balance) increase \$40,000 and consist of increases of \$55,900 for higher radio support charges for county and municipal users and \$36,500 for tower site lease revenue. This is partially offset by decreases of \$42,800 for trunked radio charges due to the early replacement of most radios (during year seven of a ten-year useful life), which was largely funded by the radio vendor, resetting the replacement charge schedule. Fixed asset memo items include \$124,600 for managed detection and response (MDR) and remote security upgrade service (RSUS) implementation and \$50,000 for unanticipated radio and equipment replacement.
- Sheriff expenditures increase \$3,524,200 or 7.7% to \$49.0 million. This increase is largely for personnel, which increases \$2,038,300 or 5.7% to \$37.7 million and \$955,000 of equipment and software funded by American Rescue Plan Act (ARPA).
- The Sheriff's budget includes **American Rescue Plan Act (ARPA)** revenues budgeted in the General Fund and the Special Purpose Grant Fund. The General Fund includes \$900,000 to phase in the impact of a \$3.00/hour across-the-board wage increase for non-elected sworn officers (discussed below) and \$152,600 to mitigate the increased fuel rates. ARPA funding in the Special Purpose Grant fund includes \$800,000 to replace de-supported tasers, \$140,000 for a mobile device forensic software, and \$15,000 for a respirator fit-testing machine replacement.
- Starting in 2023, the sheriff vehicles will be moved out of the **Vehicle Replacement Fund (VRP)** in Public Works and into the Sheriff's budget. Fixed assets increase \$504,000 for the purchase of twelve two-year squad vehicles and the sale of capital assets increases \$165,000 for the salvage revenue of the vehicles. This is offset by a decrease in VRP charges by \$337,700.
- **Personnel expenditures** increase \$2,038,300. There was a \$3.00/hour across-the-board wage increase for non-elected sworn officers (enrolled ordinance 177-16) to improve retention and recruitment of deputy sheriff positions costing approximately \$1.4 million in 2023. The total cost impact will be partially offset by municipal funding for sunset patrol and other contract positions of approximately \$317,000, of which \$238,400 is expected to be recovered in 2023, with the remaining \$78,800 to be covered using fund balance and repaid over the course of five years through a smoothing of some contract impacts. Levy support for the remaining \$1.1 million cost impact will be phased in over multiple years, with \$900,000 of ARPA funding covering most of the cost in 2023. The budget also includes one additional deputy sheriff position for the village of Sussex contract (enrolled

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

ordinance 176-118, that created two deputy sheriff positions, with the village choosing to only fund one for 2023). The budget includes another 1.00 FTE sunset deputy sheriff for an additional school resource officer for the Kettle Moraine School District beginning November 1, 2022 (enrolled ordinance 177-53). The department also unfunds 1.00 FTE detective position. The department is also budgeting \$955,000 in **ARPA-funded projects** in the **Special Purpose Grant Fund**, including the replacement of de-supported Tasers of \$800,000, \$140,000 for forensic software, and \$15,000 to replace a fit-testing machine for protective masks.

- Tax levy budgeted in the **Huber** program decreases \$560,200, largely due to the closing of one of the two remaining floors at the facility, by transferring a portion of the inmate population to the main jail for work-release operations from that location. Total personnel costs decrease \$787,200 with the unfunding of 10.19 FTE, including 7.00 FTE correctional officers, 1.00 FTE corrections lieutenant, 2.00 FTE fiscal assistant, and overtime of 0.19 FTE. Lower costs are partially offset by a decrease in Huber inmate revenue of \$155,300. This program modification is being implemented in anticipation of a workgroup with other county agencies to help recommend a solution to discontinue operations at the Huber facility by the end of 2023.
- **Commissary** costs are budgeted to decrease \$80,000 and **Commissary** revenue is budgeted to decrease \$95,000 to bring it closer to actuals. **Pay phone commission** revenue is budgeted to decrease \$55,000.
- **Inmate Medical** costs are budgeted to increase \$55,100 or 2.6% to \$2.1 million. Jail assessment revenues of \$92,000 and general fund balance of \$14,000 will be used to help fund these costs for 2023.
- **Food Service** costs are budgeted to increase \$102,700, or 12.1%, partly due to inflation and the cost of dietary restriction meals.
- **Fuel** increases \$238,600 as prices have increased significantly due to increasing economic activity and consumer demand. There will be temporary usage ARPA funding in 2022 and 2023 to help smooth the impact of the price increases. ARPA funding of \$152,9000 is budgeted to offset higher fuel prices
- **Municipal Charges for Police Services** increase \$730,600 or 11.5% to \$7.0 million. This includes \$238,400 from the \$3/hour wage increase and \$286,500 from the additional 1.00 FTE Kettle Moraine SRO position and the additional 1.00 FTE deputy sheriff for the village of Sussex municipal contract (mentioned previously).
- **Jail Prisoner Board Revenues** increase \$45,600 to \$1.95 million. The budget assumes an increase in federal inmates per day from 34 to 37. This is partially offset by a decrease in municipal inmate days from 4,750 to 2,000.
- The Sheriff's budget includes **non-corrections equipment** of \$276,100 for the eighth year of an equipment replacement plan. This plan is funded with \$122,700 of prior year seized fund revenues (assigned General Fund balance) and \$153,400 of General Fund balance. The **Jail equipment replacement plan** remains unchanged in 2023 at \$125,000, funded with prior-year jail assessment fees (assigned General Fund balance).
- **Circuit Court Services General Fund** expenditures increase \$324,100 or 3.2%. Personnel costs increase \$195,000 or 2.9%. Operating costs increase \$113,900 due to increased jury costs of \$48,100 and interpretation services of \$32,000. General government revenues increase \$56,100 and charges for services increases \$37,500. Tax levy increases \$230,000 to \$6.05 million.
- The **District Attorney's** General Fund expenditures increase \$243,900 mostly related to \$204,000 from a new Smart Prosecution grant to create a Cyber Unit team (enrolled ordinance 176-99). Costs from the grant cover 1.00 FTE administrative assistant, 0.25 FTE of temporary extra help, a contract with the state for 1.00 FTE assistant district attorney, and additional computer equipment and software. Personnel costs increase \$94,000 which includes the new positions and the cost to continue. Tax levy increases by \$50,000. The state Victim Witness reimbursement rate decreases from 48.1% in 2022 to 47.4% in 2023. The federal Victim of Crimes Act (VOCA) grant is budgeted at 100% reimbursement of expenditures and is budgeted to decrease nearly \$2,800 to \$349,000.
- **Addressing Criminal Courts Backlog** – Jury trials were suspended temporarily for multiple months during 2020 for COVID-19 pandemic precautions, which resulted in an ongoing backlog of criminal court cases. Circuit Courts management established a temporary sixth criminal court to help address this backlog. The 2023 budget includes revenue of \$1,184,400 in total, including \$1,094,400 of eligible American Rescue Plan Act (ARPA) funding. The initiative required the creation of 11.50 FTE in Circuit Court Services, the District Attorney's Office,

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

and the Sheriff's Department. These positions include a sunset provision terminating the additional staffing when either the backlog has been eliminated or December 31, 2023, whichever date is sooner. An additional \$67,000 of ARPA funding is budgeted through Health and Human Services – Criminal Justice Collaborating Council to address the pretrial supervision backlog.

- The **Medical Examiner's Office** non-levy revenues increase \$188,900 or 17.2% mainly due to an increase of \$88,100 in cremation permit revenue and \$85,600 in transport fee revenue, which is a new fee that was established in 2022 through enrolled ordinance 176-87. The increase is also due to an increase in contracted services provided to Washington County of \$14,400 or 5%. Personnel costs increase \$279,700 or 15.0%, which includes creating 1.00 FTE deputy medical examiner supervisor and 1.00 FTE administrative assistant, which is partially offset by abolishing 0.50 FTE administrative assistant. This also includes the addition of a 0.32 FTE temporary extra help pathologist. This temporary position was created through enrolled ordinance 176-88 to modify the 2022 budget. This increase is partially offset by a decrease of 0.31 FTE deputy medical examiner temporary extra help. Operating expenses increase \$27,600 mostly due to increasing medical services and medical supplies to manage the larger caseload and increased costs of medical testing.
- The **Criminal Justice Collaborating Council (CJCC--see table of contents, Health and Human Services Functional Area Section)** with participation from the Sheriff, District Attorney and Courts management personnel continues to carry out targeted programs, projects and special studies to recommend and implement comprehensive changes aimed at reducing jail inmate recidivism, controlling jail inmate population growth, and reducing the number of jail days inmates serve to help control variable jail costs.

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

JUSTICE AND PUBLIC SAFETY

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
EMERGENCY PREPAREDNESS	General	60.05	60.00	60.00	60.00	0.00
	Radio Services	5.35	5.50	5.50	5.50	0.00
	Subtotal	65.40	65.50	65.50	65.50	0.00
DISTRICT ATTORNEY	General	33.50	33.50	33.50	34.00	0.50
	Special Purpose Grant Fund (ARPA)	1.17	7.00	7.00	7.00	0.00
	Subtotal	34.67	40.50	40.50	41.00	0.50
CIRCUIT COURT SERVICES	General	81.13	81.00	81.00	81.00	0.00
	Special Purpose Grant Fund (ARPA)	0.59	3.50	3.50	3.50	0.00
	Subtotal	81.72	84.50	84.50	84.50	0.00
MEDICAL EXAMINER	General	14.50	14.50	14.50	16.00	1.50
SHERIFF	General	359.17	362.50	363.34	353.50	(9.00)
	TOTAL REGULAR POSITIONS	555.46	567.50	568.34	560.50	(7.00)
	TOTAL EXTRA HELP	7.90	8.37	8.65	8.63	0.26
	TOTAL OVERTIME	15.14	16.80	16.80	17.32	0.52
	TOTAL BUDGETED POSITIONS	578.50	592.67	593.79	586.45	(6.22)

2023 BUDGET ACTIONS

Emergency Preparedness-General

Decrease: 0.06 FTE Overtime in Communication Center

Emergency Preparedness-Radio Services Fund

Increase 0.02 FTE Overtime

Medical Examiner

Create: 1.00 FTE Administrative Assistant
 Create: 1.00 FTE Deputy Medical Examiner Supervisor
 Abolish: 0.50 FTE Administrative Assistant
 Increase: 0.01 FTE Extra Help
 Increase: 0.11 FTE Overtime

Sheriff

Unfund: 1.00 FTE Detective - General Investigations
 Unfund: 1.00 FTE Deputy Sheriff - General Patrol - Village of Sussex Contract
 Unfund: 7.00 FTE Correctional Officer - Inmate Security and Services - Huber
 Unfund: 1.00 FTE Corrections Lieutenant - Inmate Security and Services - Huber
 Unfund: 2.00 FTE Fiscal Assistant - Inmate Security and Services - Huber
 Increase: 0.45 FTE Overtime

2022 CURRENT YEAR ACTIONS

Emergency Preparedness-General

Increase: 1.00 FTE Programs and Project Analyst
 Decrease: 1.00 FTE Telecommunicator

District Attorney

Create 0.50 FTE Administrative Assistant (Sunset)
 Increase 0.25 FTE Extra Help

Circuit Court Serices

Transfer: 2.00 FTE Senior Administrative Specialist to Criminal and Traffic from Family
 Transfer: 2.00 FTE Senior Administrative Specialist from Family to Criminal and Traffic

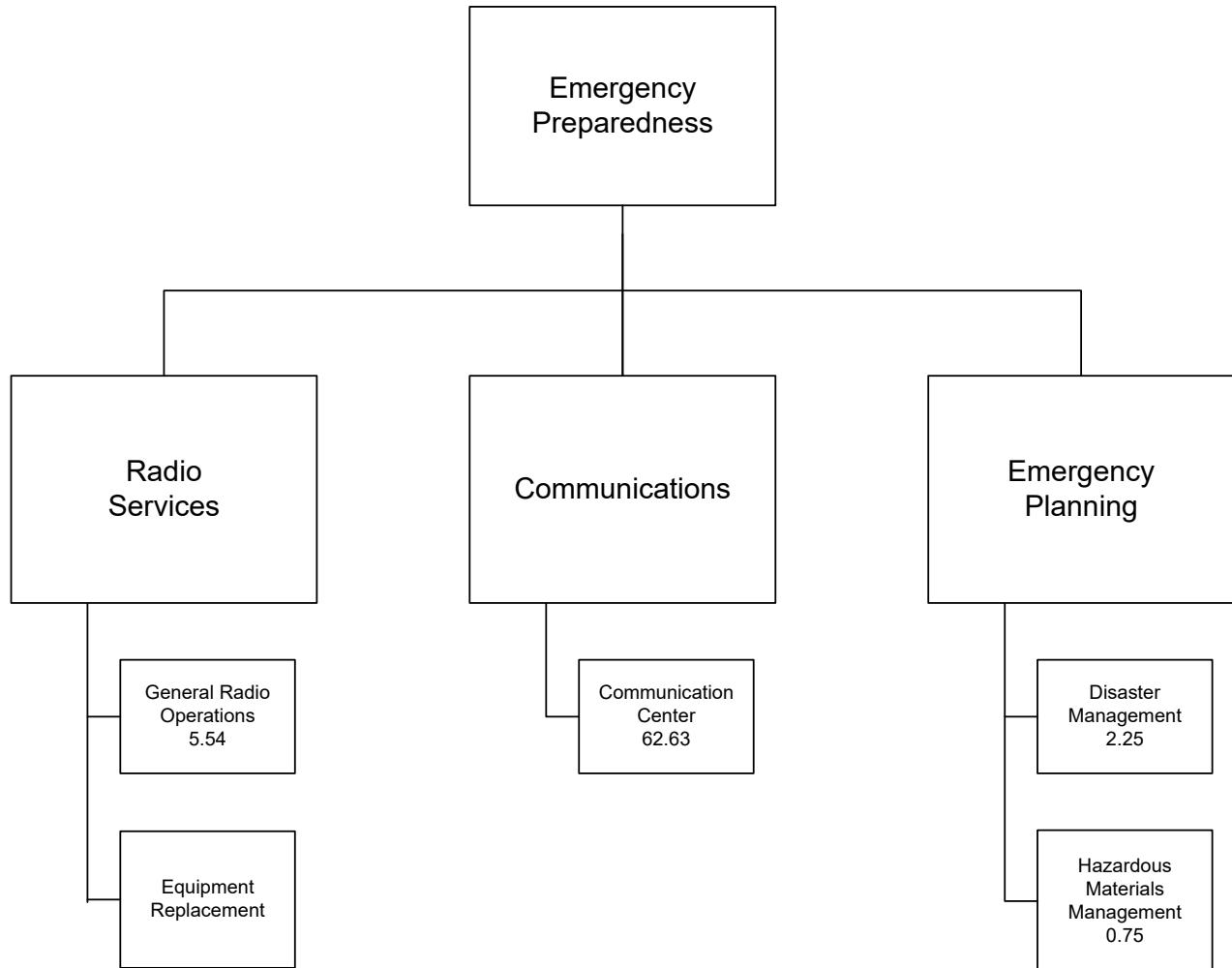
Sheriff

Create: 2.00 FTE Deputy Sheriff - General Patrol - Village of Sussex Contract
 Unfund 1.00 FTE Deputy Sheriff - General Patrol - Village of Sussex Contract

Emergency Preparedness

EMERGENCY PREPAREDNESS

FUNCTION / PROGRAM CHART



70.17 TOTAL FTE'S

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

Statement of Purpose

It is the mission of the department of Emergency Preparedness to ensure that county and local governments have emergency response plans in place with information-sharing capabilities to quickly respond to all types of disasters, personal safety, and security situations. The essence of the mission is to provide a comprehensive emergency management system with public safety telecommunications and information technologies to ensure that emergency service personnel can provide the highest level of response in a timely and efficient manner.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate	Budget (c)	Adopted Budget \$	%
General Fund						
Revenues (a)	\$843,716	\$710,516	\$644,602	\$844,509	\$133,993	18.9%
County Tax Levy	\$6,517,294	\$6,613,688	\$6,613,688	\$6,943,688	\$330,000	5.0%
Expenditures	\$7,207,361	\$7,324,204	\$6,906,389	\$7,788,197	\$463,993	6.3%
Rev. Over (Under) Exp.	\$153,649	\$0	\$351,901	\$0	\$0	N/A
Radio Services Fund						
Revenues (b)	\$2,199,923	\$2,388,611	\$2,478,085	\$2,224,920	(\$163,691)	-6.9%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,686,853	\$2,087,640	\$1,887,553	\$1,886,836	(\$200,804)	-9.6%
Operating Income	\$513,070	\$300,971	\$590,532	\$338,084	\$37,113	12.3%
Total All Funds						
Revenues	\$3,043,639	\$3,099,127	\$3,122,687	\$3,069,429	(\$29,698)	-1.0%
County Tax Levy	\$6,517,294	\$6,613,688	\$6,613,688	\$6,943,688	\$330,000	5.0%
Expenditures	\$8,894,214	\$9,411,844	\$8,793,942	\$9,675,033	\$263,189	2.8%
Rev. Over (Under) Exp.	\$153,649	\$0	\$351,901	\$0	\$0	N/A
Operating Income	\$513,070	\$300,971	\$590,532	\$338,084	\$37,113	12.3%
Position Summary (FTE)						
Regular Positions	65.40	65.50	65.50	65.50	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	2.84	4.71	4.71	4.67	(0.04)	
Total FTEs	68.24	70.21	70.21	70.17	(0.04)	

(a) General Fund balance is budgeted as follows: 2023: \$80,000, 2022: \$46,000, 2021: \$140,000.

(b) Radio Services Fund balance is appropriated as follows: 2023: \$828,500 2022: \$1,032,500, 2021: \$877,600: to partially cover depreciation expenses of federally funded capitalized assets and unanticipated equipment replacement.

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

General Fund Emergency Preparedness Summary

Fund Purpose

To provide reliable and efficient emergency call taking and dispatching services, training, and administrative support for municipal and county police, fire, emergency medical service, and public works agencies throughout the County. Effectively and efficiently, process information to assist citizens and responding agencies. Support the operation of an emergency communication center serving as the critical link between customers in need and resources to help. The county Communication Center operates in 33 of the cities, villages, and towns, as well as county-wide for the Sheriff's department. Develop and implement a comprehensive and integrated emergency management program designed to mitigate, prepare for, respond to, and recover from the effects of natural and technological hazards, which impact the health, safety, and general welfare of all Waukesha County residents; and to implement and administer the planning and reporting requirements for hazardous substances used by business, industry, and government (Emergency Planning and Community Right-to-Know Act [EPCRA]). The department is also responsible for business continuity planning, training, and related exercise for County departments.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget	%
	\$	\$	\$	\$	\$	%
Revenues						
General Government	\$485,940	\$418,159	\$454,807	\$586,600	\$168,441	40.3%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$133,860	\$145,957	\$142,305	\$177,380	\$31,423	21.5%
Interdepartmental	\$50,000	\$100,000	\$0	\$0	(\$100,000)	-100.0%
Other Revenue	\$513	\$400	\$400	\$400	\$0	0.0%
Appr. Fund Balance (a)	\$173,403	\$46,000	\$47,090	\$80,129	\$34,129	74.2%
County Tax Levy (Credit)	\$6,517,294	\$6,613,688	\$6,613,688	\$6,943,688	\$330,000	5.0%
Total Revenue Sources	\$7,361,010	\$7,324,204	\$7,258,290	\$7,788,197	\$463,993	6.3%
Expenditures						
Personnel Costs	\$5,393,149	\$5,606,276	\$5,401,661	\$5,893,976	\$287,700	5.1%
Operating Expenses	\$927,942	\$1,075,505	\$965,424	\$1,175,988	\$100,483	9.3%
Interdept. Charges	\$678,572	\$631,423	\$521,071	\$535,038	(\$96,385)	-15.3%
Fixed Assets (c)	\$207,698	\$11,000	\$18,233	\$183,195	\$172,195	1565.4%
Total Expenditures	\$7,207,361	\$7,324,204	\$6,906,389	\$7,788,197	\$463,993	6.3%
Rev. Over (Under) Exp.	\$153,649	\$0	\$351,901	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	60.05	60.00	60.00	60.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	2.79	4.69	4.69	4.63	(0.06)
Total FTEs	62.84	64.69	64.69	64.63	(0.06)

(a) Appropriated fund balance includes:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget	Change
Emergency Management Response Trailer		\$11,000	\$11,000	\$0	(\$11,000)
Unanticipated Emerg. Equipment Replacement needs	\$35,000	\$35,000	\$35,000	\$35,000	\$0
NextGen 9-1-1 Hardware Refresh	\$90,000	\$0	\$0	\$0	\$0
Purchase Orders and Carryovers from the prior year	\$33,403	\$0	\$1,090	\$0	\$0
Equipment Monitor and Recording Replacement	\$0	\$0	\$0	\$45,129	\$45,129
Phase in software costs for 201102 WCC Console Radio Equipment Capital Project	\$15,000	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation	\$173,403	\$46,000	\$47,090	\$80,129	\$34,129

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

(c) The 2022 estimate for fixed assets exceeds the adopted budget related to a current year funds transfer.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective 1: Exceed NFPA Standard 1221

Meet and exceed the National Fire Protection Association (NFPA) Standard 1221, which states that 95% of emergency calls be answered within 15 seconds and 99% within 40 seconds in an effort to improve response time and dispatch calls in a timely manner. (Communication Center Operation)

The percentage of emergency calls that will be answered within 15 seconds and 40 seconds to meet the NFPA standards.

Performance Measures:	2021 Actual	2022 Target	2022 YTD	2023 Target
Answer call within 15 seconds	97%	95%	98%	95%
Answer call within 40 seconds	99%	99%	99%	99%

Objective 2: NFPA Call Processing Standards

Meet or exceed NFPA standards for call processing for fire and medical calls for service and meet or exceed a 60 second call processing time for Police Priority 1 Calls.

These numbers are based on 100% of all Pre-Alert Fire event types (as determined by fire department partners) on a monthly basis to be prepared by Waukesha County Communications (WCC) supervisors and shared with appropriate protocols committees.

- A. **Fire Calls:** NFPA standard call for 90% of calls shall be processed within 64 seconds, and 95% of calls shall be processed in 106 seconds. There continues to be a reduction in processing time due to the implementation and continued use of the US Digital Design Alerting System and Pre-Alert.

Performance Measures:	Standards	2022 Target	2022 Estimate	2023 Target
Fire Calls (64 seconds)	90%	64 seconds	80%	64 seconds
Fire Calls (106 seconds)	95%	106 seconds	95%	106 seconds

- B. **EMS Calls:** NFPA standards say 90% of calls shall be processed within 90 seconds, and 99% of calls shall be processed within 120 seconds.

Performance Measures:	Standards	2022 Target	2022 Estimate	2023 Target
EMS Calls (90 seconds)	90%	90 seconds	90%	90 seconds
EMS Calls (120 seconds)	99%	106 seconds	99%	106 seconds

Customer Service Pillar: Outreach and Education

Objective 3: Community Education Plan

To plan, develop, implement, and maintain an effective and informative Community Education Plan highlighting the operations of the Communication Center and staff. This includes 9-1-1 education, as well as career planning for telecommunicators, both key elements in this area. Customer service shall also include initiatives to seek information on the effectiveness of services from partners, as well as the public's perspective.

The focus has shifted from website hits to social media outreach. This shift has resulted in excellent audience growth and post engagement on the Waukesha Communication Center (WCC) Facebook page.

General Fund Emergency Preparedness Objectives

The Social Media team uses this platform to post community events, safety information/reminders, hiring information, and information regarding law enforcement or fire calls for service throughout the county.

SOCIAL MEDIA: Facebook

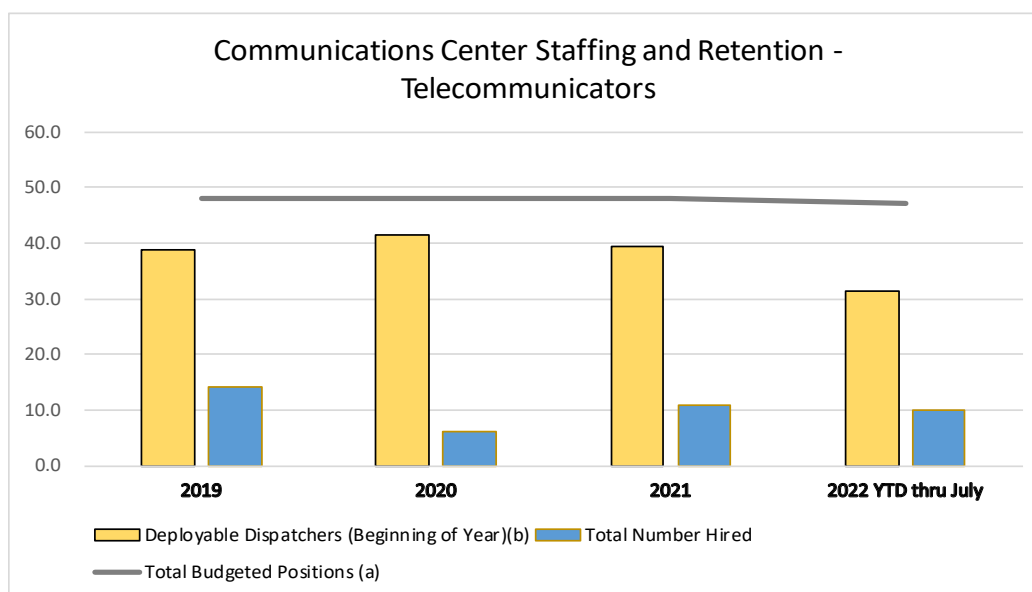
Performance Measures:	2021 Target	2021 Actual	2022 Target	2022 Estimate	2023 Target
Likes on Facebook	1,800	3,887	4,250	4,300	4,600

COMMUNITY EDUCATION TEAM

To be determined based on available resources.

Finance Pillar: Retention of Employees

Objective 4: Apply operational efficiencies to Improve Hiring and Retention



Position Summary	2019	2020	2021	2022 YTD thru July
Total Budgeted Positions (a)	48	48	48	47
Deployable Dispatchers (Beginning of Year)(b)	38.9	41.4	39.4	31.5
Total Number Hired	14	6	11	10
Total Employment Separations	6	12	18	14
Annual Position Gain/(Loss)	8	(6)	(7)	(4)

(a) Total budgeted positions does not include authorized overfills.

(b) Deployable Dispatchers amount does not include staff still in training.

Highlights/Initiatives:

- Transitioned to continuous recruitment and hiring model in June 2022. This initiative should drastically decrease the total length of the hiring process and provide a standing list to pull from when the internal capacity exists to onboard new employees.
- Working closely with the Department of Administration to increase the visibility of hiring requisitions.
- Implemented a double classification for Communications Center Supervisors and Operations Manager to compensate for additional hours worked in a Telecommunicator role.
- Starting new hires at 22% of the salary range to attempt to remain competitive with other public and private sector career paths.
- Completed a salary range adjustment in 2022 to allow for retention of most experienced staff.

Health and Safety Pillar: Ensure the well-being of residents

Objective 5: Emergency Management Activities and Participation

Conduct activities in all five nationally recognized phases of Emergency Management including mitigation, prevention, preparedness, response, and recovery.

The chart indicates participation in activities related to disaster response exercises, emergency response training, public education, and review of county-wide emergency operations plans.

Performance Measures:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Participate in one regional or statewide exercise	5	2	3	2
Complete one county led HSEEP* exercise	4	2	1	1
Complete 32 hours of training per staff (96)	236	96	180	96
Conduct outreach activities through various formats, with one related to tornado and severe weather**	19	30	37	30
Participate in one statewide or regional WebEOC*** drill	1	1	1	1
Update all of Emergency Response Plan	1	1	1	1
Attend at least 8 Scheduled Region Meetings	10	10	10	10
Prepare Integrated Preparedness Plan	0	0	0	1

*Homeland Security Exercise and Evaluation Program

**Grant minimum on requirement work plan is six outreach activities

***WebEOC is an incident management software platform used by state and county emergency management offices

Objective 6: Hazardous Material Preparedness*

Carry out the functions and duties of the Federal Emergency Planning and Community Right to Know Act (EPCRA) and Wisconsin Statute sections 323.60 through 323.72 pertaining to hazardous material preparedness, response, and recovery. (Hazardous Materials Management)

The chart identifies the number of facilities that submitted tier two hazardous materials inventory reports and the number of off-site emergency response plans the Office of Emergency Management either created for new facilities or updated for existing facilities. The final row of the chart indicates the number of hazardous material incidents reported to Emergency Management. The target columns represent projected number of events per year.

Performance Measures:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of Tier 2 Reports Received*	392	380	392	390
Number of Planning Facilities	175	178	175	175
Number of Plans Updated	38	42	38	38
Number of Plans Created	7	8	7	7
Number of Hazmat Incidents Reported	279	220	220	230

* Tier two reports are hazardous chemical inventory reports filed annually by any facility, private or public, that has 10,000 pounds or more of any federal Environmental Protection Agency (EPA) identified hazardous substance or an amount greater than 500 pounds or the designated threshold planning quantity (whichever is lower) of an EPA identified extremely hazardous substance. Reports are sent to Waukesha County Emergency Management, Wisconsin Emergency Management, and to the local police and fire departments.

General Fund Emergency Preparedness Program

Communication Center Operations

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	60.84	62.69	61.69	61.63	(1.06)
General Government	\$131,972	\$0	\$307	\$270,126	\$270,126
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$133,860	\$145,957	\$142,305	\$177,380	\$31,423
Interdepartmental	\$50,000	\$100,000	\$0	\$0	(\$100,000)
Other Revenue	\$14	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$173,403	\$35,000	\$36,090	\$80,129	\$45,129
County Tax Levy (Credit)	\$6,292,930	\$6,398,012	\$6,398,012	\$6,644,781	\$246,769
Total Revenues	\$6,782,179	\$6,678,969	\$6,576,714	\$7,172,416	\$493,447
Personnel Costs	\$5,140,109	\$5,411,426	\$5,113,527	\$5,567,747	\$156,321
Operating Expenses	\$708,966	\$816,797	\$715,767	\$969,840	\$153,043
Interdept. Charges	\$557,602	\$450,746	\$438,866	\$451,634	\$888
Fixed Assets	\$207,698	\$0	\$0	\$183,195	\$183,195
Total Expenditures	\$6,614,375	\$6,678,969	\$6,268,160	\$7,172,416	\$493,447
Rev. Over (Under) Exp.	\$167,804	\$0	\$308,554	\$0	\$0

Program Highlights

General government revenue is increases by \$270,100 to compete for state grant funding from the Wisconsin Department of Military Affairs/ Office of Emergency Communications (DMA/OEC) funding from the Public Safety Answering Point (PSAP) Grant in 2023. This will replace the Communication Center's recording equipment and monitors, additional equipment, as well as training. Charges for services increase by \$31,400, reflecting an increase in costs to continue for computer aided dispatch (CAD) and related systems operations and maintenance support charges, a portion of which is distributed to partner municipalities as an annual fee. The distribution was evaluated in 2021 to create more equitability between partnering agencies and has been implemented as part of the 2023 shared costs billed to municipalities. Interdepartmental revenues are eliminated due to a 2022 position unfund of 1.00 FTE Telecommunicator to create a Projects and Programs Analyst (PPA) position in Emergency Management, in order to rightsize that division's workload.

General Fund balance of \$80,100 includes \$45,100 for the anticipated DMA/OEC funding local match to replace recording equipment and monitors and \$35,000 continued use of unplanned emergency equipment replacement items.

Personnel costs are budgeted to increase by \$156,300 due to cost to continue, a modified salary range assignment for telecommunicators from open range 06 to open range 07, and an increase for supervisors to prevent wage compression. This is partially offset by the unfund of 1.00 FTE for a telecommunicator position to fund the PPA position in Emergency Management.

Operating expenses increase by \$153,000, mostly due to increased license costs for computer aided dispatch (CAD) software, additional equipment, outsourced medical and fire call-taking quality assurance, mental wellness care, and training. Interdepartmental charges increase see a nominal increase of \$900 accounting for cost to continue and billing model adjustments.

Fixed assets increase \$183,200 related to the primarily grant funded recording equipment mentioned earlier.

Communication Center Operations (cont.)

Based on prior County Board action (2004-2022), General Fund Balance of \$4,300,000 has been assigned through the budgetary processes for funding future equipment and software replacement at the dispatch center from 2004-2022 (except for desktop computers already in the replacement plan). The Waukesha County Department of Administration will reserve an additional \$350,000 of General Fund Balance each year as part of a five-year plan through 2028 for this purpose.

Below is a listing of dispatch center equipment replacement projects budgeted with reserved funds through the 2012-2023 Budgets.

- In 2012, the capital budget appropriated \$1,175,000 to begin design to replace the 911 phone system and begin design for radio console equipment replacement.
- In 2013, \$15,000 was budgeted for the replacement of a portion of office chairs, backup computer equipment, and the replacement of a portion of the television monitors.
- In 2014, \$900,000 was budgeted for radio console equipment as part of a capital project and \$48,000 was budgeted to reconfigure the Dispatch Center to accommodate 2 additional positions – should the need arise.
- In 2015, \$48,000 was budgeted to reconfigure the Dispatch Center to accommodate 2 additional positions (4 total, including the 2 added in 2014) – should the need arise.
- In 2016, \$120,000 was budgeted to upgrade the CAD system software, and \$48,000 was budgeted for a recording system upgrade and dispatch chair replacement.
- In 2017, \$48,000 was budgeted for a paging system upgrade and dispatch chair replacement
- In 2018, \$48,000 was budgeted for communications center equipment and replacements.
- In 2019, \$48,000 was budgeted for workstation and dispatch chair replacements, and educational/training equipment.
- In 2020, \$100,000 was budgeted for workstation replacements/upgrades to sit/stand motors and controls.
- In 2021, \$90,000 was budgeted for a equipment in order to move forward with NextGeneration 9-1-1 capabilities and interconnection with statewide Emergency Services IP Network. The project is reimbursed at 60% and requires a 40% match of local funds.
- In 2022, there is no budgeted dispatch center equipment replacement project.
- In 2023, \$45,000 has been budgeted to replace workstation monitors, dispatch chairs, and local match dollars as grant funding is sought to support replacement of the existing recording solution.

Participating Members

Cities (a): Brookfield, Delafield, Oconomowoc, Pewaukee, and New Berlin.

Towns (b): Brookfield, Delafield, Eagle, Genesee, Lisbon, Merton, Oconomowoc, and Ottawa.

Villages (c): Big Bend, Butler, Chenequa, Dousman, Eagle, Hartland, Lac La Belle, Lannon, Menomonee Falls, Merton, Mukwonago, Nashotah, North Prairie, Oconomowoc Lake, Pewaukee, Summit, Sussex, Wales, Waukesha, and Vernon.

County: Sheriff's Department

- (a) The City of Oconomowoc joined the Waukesha County Communication Center in 2018 for fire and emergency medical dispatching. In 2022, the remainder of Oconomowoc dispatching services were transitioned.
- (b) The Town of Mukwonago paid to join the Waukesha County Communications Center in 2002, in 2021 WCC took over responsibility for fire and emergency medical service call processing and dispatching.
- (c) The Village of Mukwonago paid to join the Waukesha County Communications Center in 2002, in 2021 WCC took over responsibility for fire and emergency medical service call processing and dispatching.

The City of Muskego, Waukesha and Village of Elm Grove remain stand alone Public Safety Answering Points.

Disaster Management

Program Description

Disaster Management coordinates disaster response, general preparedness, homeland security, response and recovery training activities, and Waukesha County business continuity planning. The office continues to pursue federal and state funding to better equip and train first responders; increase critical infrastructure security; and enhanced citizen preparedness. The office is the single point of contact for National Incident Management System (NIMS) compliance. The office continues to coordinate and participate in disaster exercises throughout the county. The division maintains the Comprehensive Emergency Management Plan (CEMP), as adopted by the County Board in 2013, ensuring the contents, protocols, and responsibility assignments remain consistent and current with county policy and capabilities. The county maintains a county-wide Pre-Disaster Hazard Mitigation Plan in conjunction with the municipalities within the county. The division is very active in implementation of the Wisconsin Credentialing and Asset Management System (WICAMS) program for emergency response personnel accountability. The division also funds access to the Alert Sense mass notification system, which provides emergency and non-emergency notification services to county and municipal agencies. System upgrades include access to the federal Integrated Public Alert and Warning System (IPAWS), which improves the capability to warn both residents and visitors of an impending or potential life threatening danger.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.25	1.25	2.25	2.25	1.00
General Government	\$262,037	\$327,173	\$363,514	\$225,108	(\$102,065)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$499	\$400	\$400	\$0	(\$400)
Appr. Fund Balance	\$0	\$11,000	\$11,000	\$0	(\$11,000)
County Tax Levy (Credit)	\$119,695	\$114,895	\$114,895	\$186,451	\$71,556
Total Revenues	\$382,231	\$453,468	\$489,809	\$411,559	(\$41,909)
Personnel Costs	\$148,192	\$116,668	\$205,629	\$235,591	\$118,923
Operating Expenses	\$123,440	\$153,158	\$145,774	\$100,798	(\$52,360)
Interdept. Charges	\$113,142	\$172,642	\$74,260	\$75,170	(\$97,472)
Fixed Assets	\$0	\$11,000	\$18,233	\$0	(\$11,000)
Total Expenditures	\$384,774	\$453,468	\$443,896	\$411,559	(\$41,909)
Rev. Over (Under) Exp.	(\$2,543)	\$0	\$45,913	\$0	\$0

Program Highlights

Disaster Management receives general government grant revenues for the Regional Watershed Grant, and the annual Emergency Management Performance Grant (EMPG) from Wisconsin Emergency Management to support disaster management activities, totaling \$225,100. General government revenues decrease due to one-time funding in 2022 for \$52,700 of additional EMPG- American Rescue Plan Act funding, \$10,300 from the County-wide Hazard Mitigation Plan Grant and \$38,700 less for partial year funding in 2023 for the Regional Watershed Grant.

Personnel costs increase by \$118,900 reflecting the 2022 reclassification of a Telecommunicator to Programs and Projects Analyst position and transferred from the Communication Center to this program through enrolled ordinance 176-103. Operating expenses decrease by \$52,400 with a reduction in contracted services related to the Regional Watershed Grant, County-wide Hazard Mitigation Plan Grant that is ending, telephone, and equipment needs. Interdepartmental charges decrease by \$97,500, primarily due to the creation of a Programs and Projects Analyst position and the discontinued interdepartmental cross charge for a telecommunicator.

Hazardous Materials Management

Program Description

Hazardous Materials Management is responsible for implementing the planning and reporting requirements of the Emergency Planning and Community Right-to-Know Act (EPCRA) and staffing the Local Emergency Planning Committee. The program is also responsible for the management of the county-wide Hazardous Materials Response contract with the City of Waukesha Fire department. Facilities that use, store, or manufacture hazardous materials are required to comply with state and federal regulations concerning hazardous materials management. This compliance includes submitting annual reports identifying the hazardous materials on-site and paying a notification and inventory administration fee to Wisconsin Emergency Management.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.75	0.75	0.75	0.75	0.00
General Government	\$91,931	\$90,986	\$90,986	\$91,366	\$380
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$400	\$400
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$104,669	\$100,781	\$100,781	\$112,456	\$11,675
Total Revenues	\$196,600	\$191,767	\$191,767	\$204,222	\$12,455
Personnel Costs	\$104,848	\$78,182	\$82,505	\$90,638	\$12,456
Operating Expenses	\$95,536	\$105,550	\$103,883	\$105,350	(\$200)
Interdept. Charges	\$7,828	\$8,035	\$7,945	\$8,234	\$199
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$208,212	\$191,767	\$194,333	\$204,222	\$12,455
Rev. Over (Under) Exp.	(\$11,612)	\$0	(\$2,566)	\$0	\$0

Program Highlights

State law requires submission of hazardous materials planning and inventory administration fees to Wisconsin Emergency Management. These fees form the fund from which the county receives the state Emergency Planning and Community Right-to-Know Act Grant (EPCRA) and Computer and HazMat Response Equipment Grant. General government revenues of \$91,400, remains consistent as in years past. Of this grant amount, \$7,500 is budgeted for Hazardous Materials Emergency Response Team equipment to fund purchases to enhance response capability.

Personnel costs increase by \$12,500, representing adjustments to health care selection and cost to continue. Operating expenses stay stable and largely represent contract costs with the City of Waukesha to provide hazardous materials response services. Interdepartmental charges increase slightly by \$200 due to an increase in computer replacement and maintenance charges.

Fund Purpose

An enterprise fund is used to account for operations that are financed and operated similar to private businesses, where the costs of providing services are financed or recovered primarily through user charges to Waukesha County Departments and outside agencies. The Radio Services Fund includes three major program areas: General Radio Operations which provides conventional radio services and equipment repair and maintenance; Trunked Radio infrastructure operations; and an equipment replacement accumulation fund for County agencies' radio equipment replacements. Program descriptions and activities are outlined on the following program pages. The Radio Services Fund fully transitioned to the digital radio system environment in 2018, meeting new FCC standards, and phasing out outdated analog technology to provide better service and reliability to county operations and community partners.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$400	\$320	\$320	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$758,166	\$779,341	\$761,794	\$873,464	\$94,123	12.1%
Interdepartmental	\$564,176	\$576,742	\$581,563	\$522,661	(\$54,081)	-9.4%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$877,581	\$1,032,528	\$1,134,328	\$828,475	(\$204,053)	-19.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,199,923	\$2,388,611	\$2,478,085	\$2,224,920	(\$163,691)	-6.9%
Expenditures						
Personnel Costs	\$626,280	\$659,780	\$654,093	\$685,168	\$25,388	3.8%
Operating Expenses	\$915,300	\$1,286,878	\$1,077,834	\$1,046,740	(\$240,138)	-18.7%
Interdept. Charges	\$145,273	\$140,982	\$155,626	\$154,928	\$13,946	9.9%
Fixed Assets (Memo) (c)	\$0	\$50,000	\$50,000	\$174,636	\$124,636	249.3%
Total Expenditures	\$1,686,853	\$2,087,640	\$1,887,553	\$1,886,836	(\$200,804)	-9.6%
Rev. Over (Under) Exp. (b)	\$513,070	\$300,971	\$590,532	\$338,084	\$37,113	12.3%

Position Summary (FTE)

Regular Positions	5.35	5.50	5.50	5.50	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.06	0.02	0.02	0.04	0.02
Total FTEs	5.41	5.52	5.52	5.54	0.02

(a) Appropriated fund balance includes:

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	\$ Bud Change
Depreciation	\$749,836	\$856,816	\$958,616	\$646,591	(\$210,225)
Phase In of Motorola Support Charges	\$127,745	\$175,712	\$175,712	\$133,384	(\$42,328)
Genesis and Cirrus	\$0	\$0	\$0	\$48,500	\$48,500
Total Radio Services Fund Balance	\$877,581	\$1,032,528	\$1,134,328	\$828,475	(\$204,053)

(b) Amounts charged back to departments provides a sinking fund to build up Radio Services Fund balance reserves planned for over a ten-year replacement period. This allows for funds to be available for necessary and timely replacements.

(c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2023 budget include managed detection and response (MDR) and remote security upgrade service (RSUS) implementation, unanticipated radio replacement, and unplanned equipment replacement totaling \$174,600.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective 1: Radio System Performance

Maximize uptime, performance, and reliability of countywide trunked radio communications.

Uptime percentage. Both performance and overall reliability are measured in terms of unimpaired coverage and overall uptime in general.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of time the system is available overall (reliability)	100 %	99.999%	99.999 %	99.999 %
Percent of time the system has unimpaired coverage(performance)	98.70 %	98.00%	98.90 %	98.00%

Objective 2: Radio Programming

Provide rapid, accurate programming of custom user radio talk group/channel templates.

- Radio Services is responsible for programming all radios on the Waukesha County trunked system.
- Users work with Radio Services to develop a custom programming template reflecting each agency’s needs.
- Since 2009, radios have been converted to “Advanced System Key” to enhance security and prevent tampering.
- Digital system augments security by adding military-grade authentication to prevent hacking from illegal radios.

Trunked subscriber reprogramming. Agencies using the trunked radio system enjoy tremendous flexibility in their ability to select, deploy, and use talk groups (channels) countywide for daily operations and emergency interoperability.

	2021 Actual	2022 YTD (7/31)	2022 Estimate	2023 Target
County	82	34	322 ^(a)	85
In-County Municipal	475	669	725	500
Out-of-County	<u>83</u>	<u>60</u>	<u>85</u>	<u>100</u>
Totals	640	763	1,132	685

(a) 2022 County total is higher than average because of FM radio replacement program

General Radio Operations

Program Description

General Radio Operations

Provides radio design and engineering consultation services, purchasing, installation, operation, and servicing of traditional radios and base stations, including new Communication Center radio consoles and related equipment (dispatch operations). Operations include maintenance and repair services of two-way radio communication (remaining UHF, VHF, and RF), user equipment repair and maintenance, and dispatch consoles. This program area services transmitters, microwave, and public safety aircards within the county and municipalities in surrounding counties at reasonable fee charges. In addition, this program area works with the private sector and Corporation Counsel to negotiate tower site leases with wireless cellular phone service providers.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.41	5.52	5.52	5.54	0.02
General Government	\$0	\$0	\$400	\$320	\$320
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$758,166	\$779,341	\$761,794	\$873,464	\$94,123
Interdepartmental	\$262,080	\$267,313	\$277,961	\$256,612	(\$10,701)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$168,581	\$252,347	\$252,347	\$242,111	(\$10,236)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,188,827	\$1,299,001	\$1,292,502	\$1,372,507	\$73,506
Personnel Costs	\$626,280	\$659,780	\$654,093	\$685,168	\$25,388
Operating Expenses	\$397,116	\$506,697	\$446,971	\$460,376	(\$46,321)
Interdept. Charges	\$145,273	\$140,982	\$155,626	\$154,928	\$13,946
Fixed Assets (Memo) (a)	\$0	\$50,000	\$50,000	\$149,636	\$99,636
Total Expenditures	\$1,168,669	\$1,307,459	\$1,256,690	\$1,300,472	(\$6,987)
Rev. Over (Under) Exp.	\$20,158	(\$8,458)	\$35,812	\$72,035	\$80,493

(a) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2023 budget include managed detection and response (MDR), remote security upgrade service (RSUS) implementation, and unanticipated radio replacement totaling \$149,600.

Program Highlights

Revenues increase \$73,500 consisting of charges for services revenue increasing by \$94,100 with various municipal charges increased by \$56,000. Tower site leasing revenue increases \$36,500 related to increasing contracted rates with vendors. Interdepartmental revenues decrease by \$10,700, due primarily to decreases in department selected service fees of \$11,000 from updated department radio inventory. Radio Services appropriated fund balance use decreases by \$10,200, reflecting costs to continue for network monitoring service, depreciation, and digital radio system report generating software, intended to gradually distribute the impact of new software support charges to municipality and county departments.

Personnel costs increase by \$25,400, reflecting the cost to continue for 5.50 FTEs. Operating expenses decrease by \$46,300, due primarily to a decrease in depreciation. Interdepartmental charges increase by \$13,900, due to annual costs to continue while also accounting for adjustments in merging program areas.

Equipment Replacement

Program Description

Provides for the accumulation of funding to afford the replacement of equipment after the useful life is exhausted. Equipment included in this funding accumulation is trunked radio replacements for county departments' radio (portable/mobile/sirens) units, including Sheriff ancillary items such as cases, speakers, and microphones.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$302,096	\$309,429	\$303,602	\$266,049	(\$43,380)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$709,000	\$780,181	\$881,981	\$586,364	(\$193,817)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,011,096	\$1,089,610	\$1,185,583	\$852,413	(\$237,197)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$518,184	\$780,181	\$630,863	\$586,364	(\$193,817)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets (Memo) (c)	\$0	\$0	\$0	\$25,000	\$25,000
Total Expenditures	\$518,184	\$780,181	\$630,863	\$586,364	(\$193,817)

Rev. Over (Under) Exp. (a)	\$492,912	\$309,429	\$554,720	\$266,049	(\$43,380)
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- (a) Amounts charged back as lease charges to departments provides a sinking fund to build up Radio Services Fund Balance reserves planned for over a ten-year replacement period. This allows for funds to be available for necessary and timely replacements.
- (b) Radio Services Fund balance is appropriated to offset the depreciation on the Trunked Radio System.
- (c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2023 budget include unplanned equipment replacement of \$25,000.

Program Highlights

Revenues continue the accumulation of funds for county departments to be used as a user equipment replacement fund. Interdepartmental revenues from equipment fund replacement charges decreased by \$43,400 due to exercising a one-to-one replacement from the radio vendor at year 7 of the radio's useful 10-year life to maintain a third party verified intrinsically safe portable radio solution.

Operating expenses reflect the depreciation expense of the trunked radio infrastructure replacement and have decreased by \$193,800 due to an adjustment to an asset's 10-year useful life cycle to 15-year useful life cycle. These costs are fully offset by the appropriation of Radio Services Fund balance.

Activity – Radio Replacement Charges

Trunked Radio System	2022	2023	2022	2023	
Department	# of Radios(a)	# of Radios (a)	Budget(a)	Budget (a)	\$ Change
Public Works	102	136	\$54,712	\$50,465	(\$4,247)
Parks & Land Use	58	86	\$32,620	\$35,609	\$2,989
Sheriff	310	304	\$190,711	\$147,840	(\$42,871)
Public Works - Central Fleet	7	7	\$3,745	\$2,463	(\$1,282)
Medical Examiner	6	6	\$3,612	\$3,707	\$95
Emerg. Prep – Emerg. Mgmt.	30	3	\$1,527	\$1,775	\$248
Emerg. Prep - Radio Services	9	9	\$4,742	\$5,442	\$700
Emerg. Prep - Comm. Center	29	29	\$12,041	\$12,359	\$318
Health & Human Services	10	17	\$4,705	\$5,963	\$1,258
County Executive	1	0	\$506	\$0	(\$506)
Airport	1	1	\$506	\$426	(\$80)
Total (b)	563	598	\$309,427	\$266,049	(\$43,378)

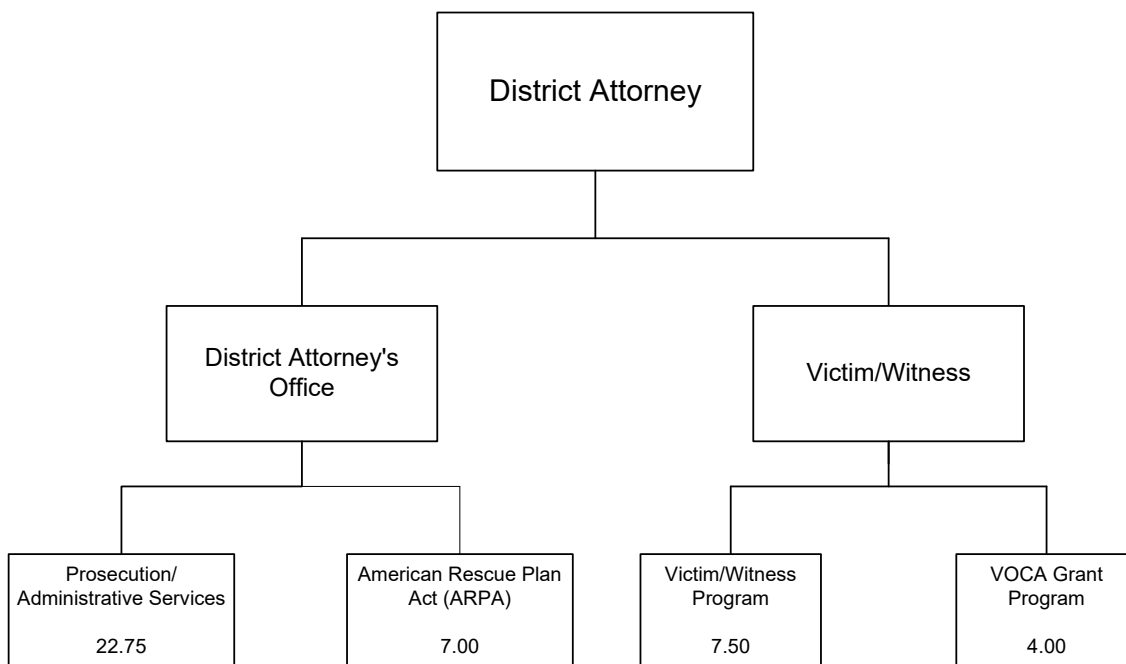
- (a) Radio replacement charges are based on a % of the retail replacement cost for each radio. Annual charges vary from \$288-\$630 per radio, based on model and features.
- (b) Total replacement charges do not include \$2,800 in charges to Waukesha County Technical College.

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District Attorney

DISTRICT ATTORNEY'S OFFICE

FUNCTION / PROGRAM CHART



41.25 TOTAL FTE'S

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

Statement of Purpose

The Office of the District Attorney is created under Chapter 978 of the Wisconsin Statutes. This Department represents the people of the State of Wisconsin and County of Waukesha in the courts. The District Attorney and staff prosecute state criminal matters; forfeiture actions; State and County traffic code and ordinance violations; Department of Natural Resource violations; and juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various conferences, programs, and outreach efforts to the community regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

The Victim/Witness Assistance Program provides advocacy, information, referral, and trauma-informed support to citizens and law enforcement officers of Waukesha County who have been victims of or witnesses to crimes, as mandated under the Wisconsin Constitution and Chapter 950 of the Wisconsin Statutes. Victim/Witness staff and volunteers maintain continuous contact with victims and witnesses to ensure compliance with victims' rights, provide updates about case progress, assist victims and witnesses in participating in the justice system, and to offer resources and referrals that enable victims to maintain their safety and recover from the harmful impacts of crime.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
District Attorney - General Fund						
Revenues	\$1,098,331	\$1,133,891	\$1,243,575	\$1,327,794	\$193,903	17.1%
County Tax Levy	\$2,031,337	\$2,132,854	\$2,132,854	\$2,182,854	\$50,000	2.3%
Expenditures	\$3,054,175	\$3,266,745	\$3,319,580	\$3,510,648	\$243,903	7.5%
Rev. Over (Under) Exp.	\$75,493	\$0	\$56,849	\$0	\$0	N/A
District Attorney - Special Purpose Grant Fund (ARPA)						
Revenues	\$69,072	\$581,822	\$449,298	\$573,000	(\$8,822)	-1.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$69,072	\$581,822	\$449,298	\$573,000	(\$8,822)	-1.5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$1,167,403	\$1,715,713	\$1,692,873	\$1,900,794	\$185,081	10.8%
County Tax Levy	\$2,031,337	\$2,132,854	\$2,132,854	\$2,182,854	\$50,000	2.3%
Expenditures	\$3,123,247	\$3,848,567	\$3,768,878	\$4,083,648	\$235,081	6.1%
Rev. Over (Under) Exp.	\$75,493	\$0	\$56,849	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	34.67	40.50	40.50	41.00	0.50	
Extra Help	0.00	0.00	0.00	0.25	0.25	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	34.67	40.50	40.50	41.25	0.75	

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

Fund Purpose

The office of the District Attorney is created under Chapter 978 of the Wisconsin Statutes. This Department represents the people of the State of Wisconsin and County of Waukesha in the courts. The District Attorney and staff prosecute state criminal matters; forfeiture actions; State and County traffic code and ordinance violations; Department of Natural Resource violations; and juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various conferences, programs, and outreach efforts to the community regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

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Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$707,354	\$776,936	\$902,497	\$991,465	\$214,529	27.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$158,405	\$130,000	\$125,000	\$115,327	(\$14,673)	-11.3%
Interdepartmental	\$178,840	\$185,974	\$180,565	\$178,205	(\$7,769)	-4.2%
Other Revenue	\$41,732	\$24,833	\$18,933	\$24,677	(\$156)	-0.6%
Appr. Fund Balance (a)	\$12,000	\$16,148	\$16,580	\$18,120	\$1,972	12.2%
County Tax Levy (Credit)	\$2,031,337	\$2,132,854	\$2,132,854	\$2,182,854	\$50,000	2.3%
Total Revenue Sources	\$3,129,668	\$3,266,745	\$3,376,429	\$3,510,648	\$243,903	7.5%
Expenditures						
Personnel Costs	\$2,395,760	\$2,517,377	\$2,488,868	\$2,611,678	\$94,301	3.7%
Operating Expenses (c)	\$380,563	\$424,713	\$495,023	\$580,123	\$155,410	36.6%
Interdept. Charges	\$277,852	\$324,655	\$335,689	\$318,847	(\$5,808)	-1.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,054,175	\$3,266,745	\$3,319,580	\$3,510,648	\$243,903	7.5%
Rev. Over (Under) Exp.	\$75,493	\$0	\$56,849	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	33.50	33.50	33.50	34.00	0.50
Extra Help	0.00	0.00	0.00	0.25	0.25
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	33.50	33.50	33.50	34.25	0.75

(a) Fund balance appropriation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Six-year office furniture replacement plan	\$12,000	\$12,000	\$12,000	\$12,000
Prior Year Donations for Courthouse Facility Dog	\$0	\$4,148	\$4,148	\$6,120
Purchase Ord. and Carryovers from prior year	\$0	\$0	\$432	\$0
Total Fund Balance Appropriation:	\$12,000	\$16,148	\$16,580	\$18,120

- (b) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.
- (c) The 2022 modified budget has been increased due to accepting the Smart Prosecution grant through enrolled ordinance 176-99.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective 1: Timely Notification

Provide timely notification to citizen and officer witnesses of court cancellations, thereby decreasing frustration with the criminal justice system and sparing the County the expense of paying for witness fees, mileage, and officers' time for cancelled court events. (Victim/Witness)

Number of citizens and officers notified of cancellations and resulting cost savings.

Performance Measure:	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Officer cancellations	3,187	4,568	4,200	3,500
Civilian cancellations	1,956	2,984	2,800	2,200
Total cancellations*	5,143	7,552	7,000	5,700
Estimated cost avoidance	\$285,437	\$415,360	\$388,500	\$316,350

* The Victim/Witness Program does not have control over the number of court cases that need to be rescheduled or the number of cancellation contacts that need to be made.

Health and Safety Pillar: Ensure the Well-Being of Citizens

Objective 2: Bail Forfeitures

The District Attorney's Office vigorously prosecutes bail forfeitures to recover some of the losses incurred when offenders fail to appear for court. Failures to appear cause significant expense for the Sheriff's Department, the District Attorney, and for the Courts. Prosecuting bail forfeitures acts as a deterrent to other offenders and improves safety by increasing offender accountability. The District Attorney's Office receives as revenue 20% of the most recent year's interest on these bail forfeitures – in 2021, the County collected \$50,986 in interest and \$72,795 in principle, a total of \$123,781 in revenue to the County related to bail forfeitures.

The District Attorney's Office does not control the amount of principal or interest collected by the County for these bail forfeitures and does not set the amount of revenue allotted to our office for these efforts. Revenue allocated to the DA's Office for bail forfeiture interest has decreased from \$49,100 in 2013 to \$10,197 for 2023. This is a 79% decrease over the last 10 years.

Finance Pillar: Protect Taxpayer's Investments

Objective 3: Case Resolution

Achieve case resolutions that maintain community safety and perpetrator accountability, assure fair outcomes and avoid the high cost and risk of jury trials.

Number of adult criminal cases resolved without jury trials:

Performance Measure:	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Adult criminal cases resolved with plea agreements or other methods*	3,435	6,782	5,000	4,000

* The District Attorney's Office does not have control over the number of cases that may be referred for charges during the year, or ultimately whether a defendant accepts a plea agreement.

Health and Safety Pillar: Ensure the Well-Being of Citizens

Quality Pillar: High Standards of Service Excellence

Finance Pillar: Protect Taxpayer’s Investments

Objective 4: Restitution Procedures

Prioritize the treatment of restitution to assist victims to stabilize their lives and recover from the harmful impact of crime. Among many efforts to prioritize restitution, the Victim Assistance Program created a new Restitution Specialist position, fully funded by a Victims of Crime Act grant. The position started in 2017.

Up-Front Collection of Restitution

The DA’s Office collects restitution owed to crime victims at the beginning of a case as a condition of plea agreements in order to reduce the hardship individuals experience due to the crime and to help restore financial well-being in a timely fashion, rather than after disposition of a case or during extended supervision.

Amount of restitution collected independently by the District Attorney’s Office, and disbursed directly to victims:

Performance Measure:	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Restitution Collected	\$543,736	\$932,241	\$600,000	\$575,000
Restitution Collected via Credit Card (new feature in 2021)	\$0	\$64,524	\$60,000	\$60,000

Assistance with Court-Ordered Restitution

Victim Assistance helps victims by explaining restitution and the court process, collecting information on victims’ losses, and accompanying victims to hearings. Due to the work of the Restitution Specialist, stipulations to restitution are being agreed upon much more frequently. The result is that fewer restitution hearings are held, saving significant time and money for the County. When hearings are held, it is frequently only the insurance company that needs to attend, which saves the victim from finding childcare, transportation, time off work, and the intimidation of coming to Court. It also shortens the length of those hearings.

Number of restitution hearings held:

Performance Measure:	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Restitution Hearings Held	55	109	100	80

There were 173 restitution hearings held in 2016, the year before the Restitution Specialist position was created.

In 2021, there were 109 restitution hearings - a 37% decrease. Many of these hearings are called but then immediately resolved when the victim appears with thorough documentation.

The District Attorney’s Office has had the additional responsibility of disbursing restitution to victims on non-probation cases for at least 20 years.

Customer Service Pillar: High Standards of Service Excellence

Objective 5: Northview Huber Facility Recommendation

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

Prosecution / Administrative Services

Program Description

The District Attorney's Office is a constitutional office representing the people of the State of Wisconsin and the County of Waukesha in the criminal and civil courts. This area instigates investigations and follows through with prosecutions and convictions for all criminal matters within the jurisdictional boundaries of the Waukesha County District Attorney's Office.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	22.00	22.00	22.00	22.75	0.75
General Government	\$126,251	\$125,000	\$260,803	\$329,197	\$204,197
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$158,405	\$130,000	\$125,000	\$115,327	(\$14,673)
Interdepartmental	\$178,840	\$185,974	\$180,565	\$178,205	(\$7,769)
Other Revenue	\$19,278	\$12,000	\$11,500	\$12,000	\$0
Appr. Fund Balance	\$12,000	\$12,000	\$12,000	\$12,000	\$0
County Tax Levy (Credit)	\$1,727,465	\$1,805,615	\$1,805,615	\$1,853,455	\$47,840
Total Revenues	\$2,222,239	\$2,270,589	\$2,395,483	\$2,500,184	\$229,595
Personnel Costs	\$1,572,893	\$1,617,887	\$1,590,894	\$1,670,982	\$53,095
Operating Expenses	\$360,214	\$379,939	\$471,899	\$545,265	\$165,326
Interdept. Charges	\$241,205	\$272,763	\$287,047	\$283,937	\$11,174
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,174,312	\$2,270,589	\$2,349,840	\$2,500,184	\$229,595
Rev. Over (Under) Exp.	\$47,927	\$0	\$45,643	\$0	\$0

Program Highlights

General government revenues reflect continuation of funding for a Violence Against Women Act (VAWA) STOP grant, based on anticipated receipts in the program of \$125,000. This category also includes \$204,200 from a new Smart Prosecution grant.

Charges for services decrease \$14,700 for copy fees, based on a change in the method of sharing discovery with defense attorneys that the District Attorney's Office anticipates making as part of their effort to become fileless.

Interdepartmental revenue decreases \$7,800. This is due to a decrease in indirect revenue from the VOCA grant, offset by increases in salary and benefit costs for one special drug prosecutor position funded by a grant in the Sheriff's Department and a \$11,500 increase of revenue from HHS – Criminal Justice Collaborating Council (CJCC) which funds a Pre-trial Diversion Coordinator grant position. There has been turnover in that position and the new candidate has higher salary and benefit costs.

Fund balance of \$12,000 is budgeted to assist the department with the replacement costs of prosecutor office furniture, which is the final year of a six-year plan. New furniture will continue to be used in the courthouse following the renovation (capital project 201705).

Personnel costs increase by \$53,100 for costs to continue 22.00 FTE county-funded positions, plus the addition of a 0.5 administrative specialist and 0.25 extra help due to the new Smart Prosecution grant.

Operating expenses increase by \$165,300. This is primarily related to expenses for the new Smart Prosecution grant of \$151,500, which includes a prosecutor, computer expenses of \$17,500, and other operating costs. The special drug prosecutor position increased by \$2,800. Additionally, there is an increase of \$2,500 in travel and tuition, and \$3,000 in both trial preparation and extradition costs to reflect the significant increase in trials this past year.

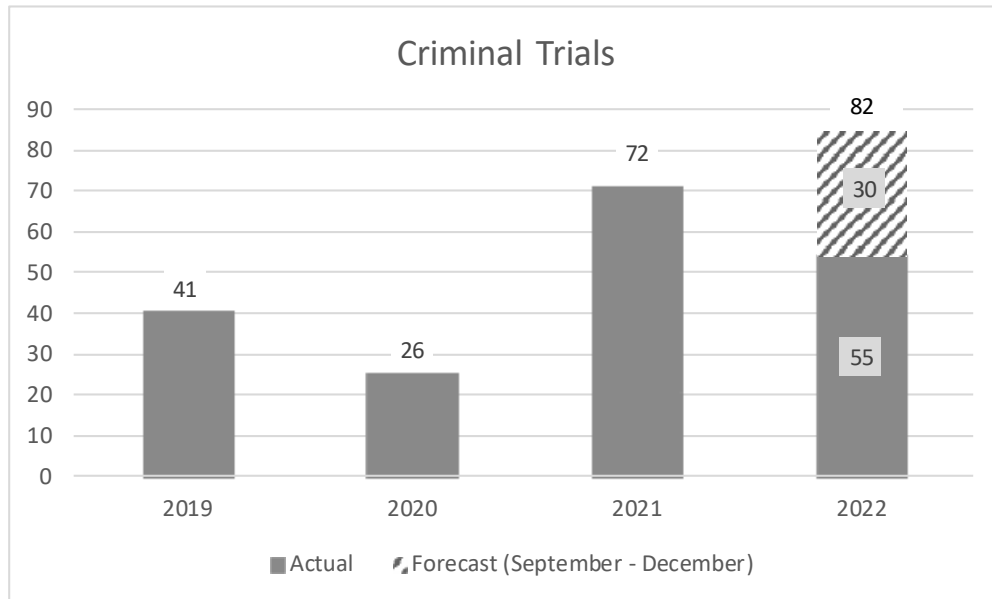
Interdepartmental charges increase \$11,200 primarily due to increased costs related to the detective position (\$10,100). Postage increased by \$4,500 and risk management charges increased by \$1,000, which is partially offset by computer maintenance and Microsoft licensing.

Prosecution / Administrative Services (Continued)

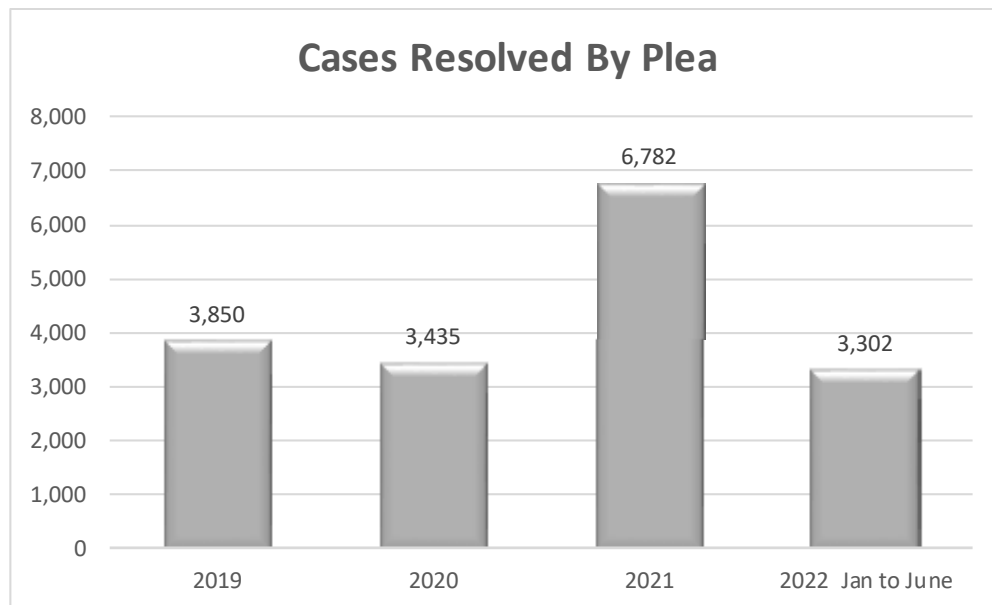
Activities

2021 was an incredibly busy year by every measure, and 2022 is already set to outpace it.

There were 72 criminal trials handled by prosecutors in 2021, the most by far in many years. That number is likely to be exceeded this year, as there have already been 45 criminal trials as of June 2022. This increase is due to several factors, including the office’s significant efforts to catch up with the backlog created by COVID-19, as well as an increase in case referrals and escalation in the severity of cases. Felony cases now comprise more of the caseload than misdemeanors and are more likely to go to trial.

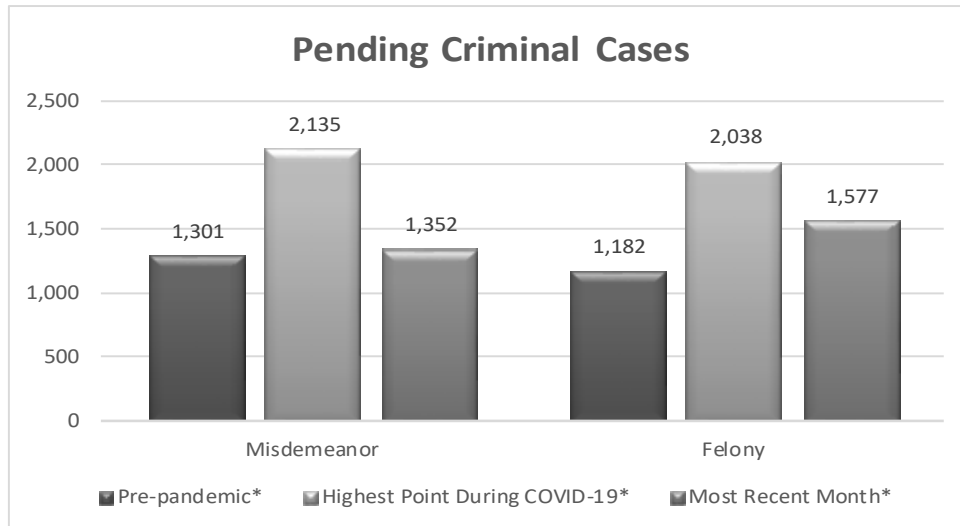


Cases that resolved by plea agreement also surged last year, with an increase of 3,300 resolutions from the year before. This year is on target to match last year’s numbers.



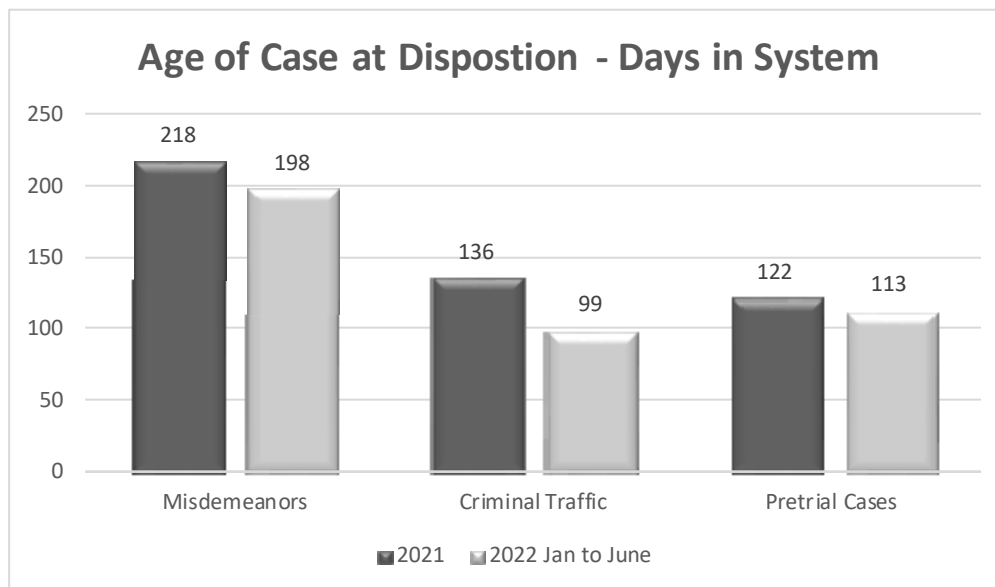
Prosecution / Administrative Services (Continued)

The number of cases open and pending during the year increased dramatically during the pandemic, as new cases were filed but other cases were not being resolved as quickly due to the court shutdown. The chart below displays the monthly cases in the pre-pandemic level, the highest case load during COVID-19, and the most recent month.



*Reported months: Pre-pandemic levels – January 2020, highest point during COVID-19 – December 2020 for misdemeanor and February 2021 for felony, most recent month – August 2022.

The District Attorney’s Office is very involved in Evidence Based Decision Making (EBDM) efforts to improve the criminal justice system for all participants. The EBDM Case Processing Workgroup has reduced the time it takes for cases to progress through the justice system with the Pre-Trial Conference (PTC) program. The DA’s Office selects misdemeanor, victimless cases for the program, and those defendants meet with the prosecutor immediately before Court to attempt to reach a resolution. The program has handled over 5,400 cases since its inception in December of 2016. Pre-Trial Conference cases are taking fewer days on average to process than cases handled in the traditional manner, saving time and the number of hearings that need to be held.



Program Description

The Wisconsin Constitution, and Chapter 950 of the Wisconsin Statutes mandate the rights of victims and witnesses of criminal offenses. The Victim/Witness Assistance Program ensures the provision of those rights through advocacy, information, referral, and trauma-sensitive supportive services. Victims and witnesses are kept informed of case progress to final disposition. Victims and witnesses receive assistance with participation in the justice system, accompaniment to court, and assistance with victim impact statements and informing the court of their wishes. Victim/Witness Specialists and Counselors assist with obtaining witness fees, restitution, crime victim compensation and other resources to help individuals restore financial well-being and recover from harm. Victims may also receive assistance with safety planning and temporary restraining orders.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	7.50	7.50	7.50	7.50	0.00
General Government	\$283,109	\$300,119	\$289,694	\$313,268	\$13,149
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$22,454	\$12,833	\$7,433	\$12,677	(\$156)
Appr. Fund Balance	\$0	\$4,148	\$4,580	\$6,120	\$1,972
County Tax Levy (Credit)	\$303,872	\$327,239	\$327,239	\$329,399	\$2,160
Total Revenues	\$609,435	\$644,339	\$628,946	\$661,464	\$17,125
Personnel Costs	\$560,980	\$599,001	\$583,976	\$609,063	\$10,062
Operating Expenses	\$8,698	\$20,600	\$8,507	\$23,025	\$2,425
Interdept. Charges	\$12,035	\$24,738	\$22,813	\$29,376	\$4,638
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$581,713	\$644,339	\$615,296	\$661,464	\$17,125
Rev. Over (Under) Exp.	\$27,722	\$0	\$13,650	\$0	\$0

Program Highlights

General government revenue increases \$13,100 due mostly to an increase in expected reimbursement related to higher personnel costs. The Victim Witness revenue is budgeted at 47.4% of budgeted expenditures for 2023. This reimbursement is sum-certain Statewide funding that varies depending upon request levels submitted by Victim/Witness Assistance programs throughout the State, and on funding available to the State from offender surcharges and other sources.

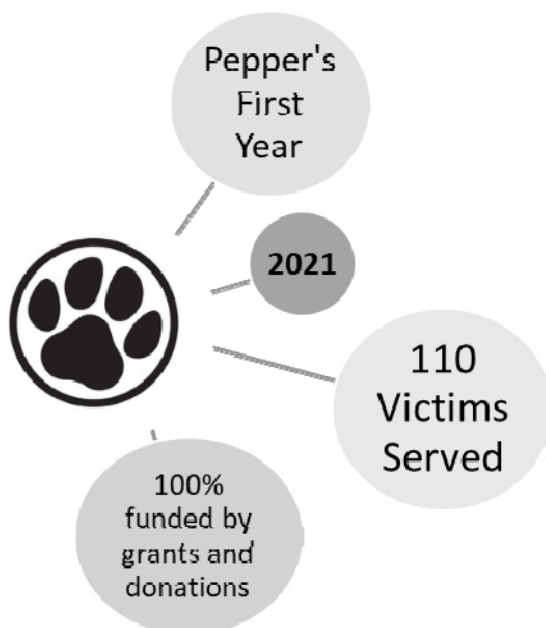
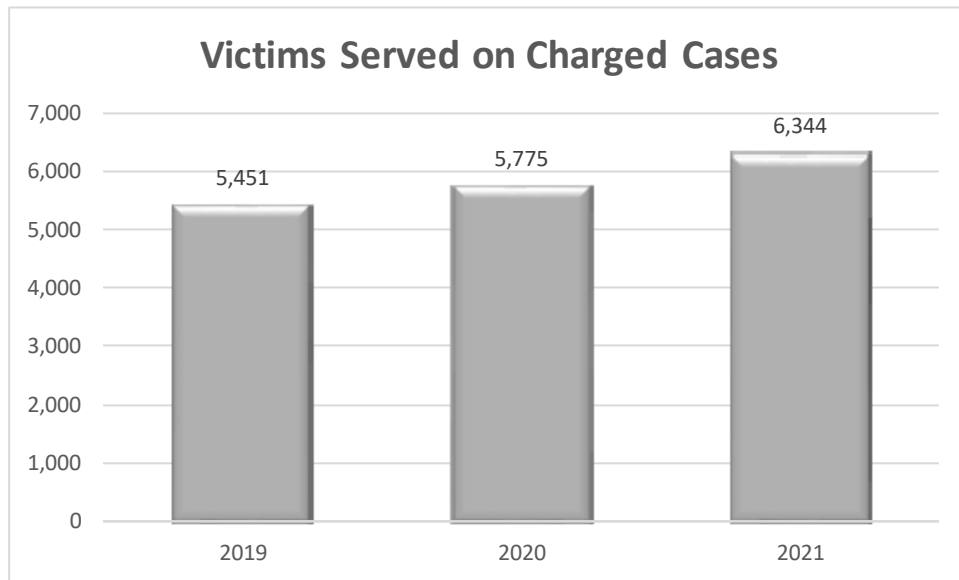
Other revenues decrease by \$200. Bail forfeiture interest increases by \$2,800 and general donation accounts reflect a combined decrease of \$3,000 based on anticipated receipts. Fund balance of \$6,100 is included for the facility dog donations received prior to 2023.

Personnel costs increase \$10,100 for cost to continue 7.50 FTE. Operating costs increase \$2,400 and continue to make up only 3.5% of the Victim/Witness budget. Interdepartmental costs increase \$4,600 mostly due to computer maintenance and Microsoft licensing.

Activities

Victim Assistance provided more than 31,100 informational contacts to crime victims and witnesses on charged cases alone during 2021, an increase of several thousand from the year before. This included at least 14,300 phone contacts and more than 1,800 in-person meetings and instances of court accompaniment. This number does not include individuals who called the office or came in for assistance related to crimes that were not charged, assistance with restraining orders, or contacts with victims for incidents that later developed into charges. It also does not include some multiple phone calls and visits by the same individual, or calls on behalf of victims to social workers, law enforcement, or other agencies.

The number of victims served (again, just on charged cases) has increased steadily, as well.



During her first year, Pepper the Facility Dog helped 110 victims. Services have included accompanying children and adults to court while they testified and gave victim impact statements, meeting with victims during trial preparation with prosecutors, and escorting victims to tour the courtroom. Pepper sits with victims of child abuse and sexual assault when they must view their interview videos before trial. She attends all parole-related meetings and Homicide Services. Victim Assistance has raised \$30,000 to date to achieve this amazing program at no cost to the County. Funds have been used to purchase the dog and obtain custom training, all gear and equipment, food, medical expenses, and grooming costs. Victim Assistance also designed custom Pepper activity books that explain court procedures, and small stuffed versions of Pepper for children to keep as a memento and comfort item.

VOCA Grant/Program

Program Description

Mobile Victim Assistance professionals provide 24-hour crisis response and trauma-informed services to victims at the scene of the crime, at the request of law enforcement. Victims receive emotional support, information about the criminal justice system, and referrals to community resources. A Sensitive Crimes Specialist is also funded through the grant to provide victim assistance services and advocacy. Additionally, the VOCA programs include a Restitution Specialist that assists victims to document restitution and reduce the likelihood of contested requests. Grant resources provided through the Victims of Crime Act (VOCA) fully fund (100%) of program expenditures.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$297,994	\$351,817	\$354,444	\$349,000	(\$2,817)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$297,994	\$351,817	\$354,444	\$349,000	(\$2,817)
Personnel Costs	\$261,887	\$300,489	\$313,998	\$331,633	\$31,144
Operating Expenses	\$11,651	\$24,174	\$14,617	\$11,833	(\$12,341)
Interdept. Charges	\$24,612	\$27,154	\$25,829	\$5,534	(\$21,620)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$298,150	\$351,817	\$354,444	\$349,000	(\$2,817)
Rev. Over (Under) Exp.	(\$156)	\$0	\$0	\$0	\$0

Program Highlights

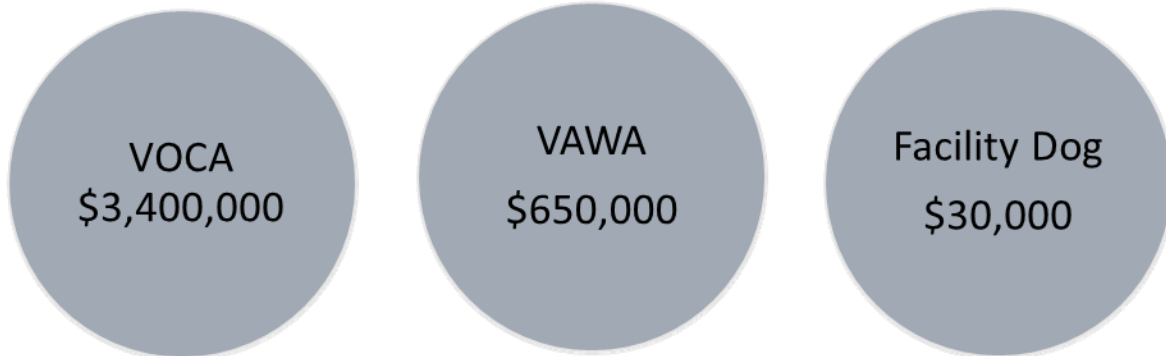
This program is 100% reimbursable by federal funds passed through the state.

VOCA revenues decrease slightly to reflect expected grant costs. The VOCA grant is used to fund positions, services, and staff development opportunities for victim assistance. Personnel costs increase by \$31,100 related to turnover of positions, the need to pay a higher wage to recruit qualified staff, and insurance elections changing.

Operating expenses decrease \$12,300 to meet grant limitations and maintain staffing levels. Interdepartmental charges decrease \$21,600 due to reducing the number of cell phones available to staff (going to a shared model) and due to reducing indirect revenue and expenses in order to maintain grant programming.

Activities

The Victim Assistance Program aggressively pursues grant opportunities to fund services, equipment and training costs. Since 1993, direct services and emergency resources have been provided by grant-funded programs, including Mobile Victim Assistance, an additional Sensitive Crimes Specialist, support groups, and the Restitution Specialist. Grant funding has been achieved for education and training, safety equipment, and cell phones for all Victim Assistance staff. Grant funding also provides a prosecutor position for domestic violence cases, as well as special resources for these cases such as expert witness costs, witness intimidation research, and more. Finally, grant funding and donations have completely supported the Facility Dog program.



Grants have funded:

- 4 FTE Victim Witness positions
- 1 FTE prosecutor
- Emergency financial assistance for crime victims
- Furniture, computers and cell phones
- Staff training and development
- Indirect revenue
- Expert witness fees
- Witness intimidation investigation
- Facility dog, activity books and stuffed animals

More than four million dollars in grant funds obtained by the District Attorney’s Office and Victim Witness Assistance Program to fill service gaps has been able to offset additional tax levy.

Special Purpose Grant Fund (ARPA): Addressing Courts Backlog

Fund Purpose

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

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

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

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

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	%
Revenues						
ARPA FUNDING	\$69,072	\$561,822	\$449,298	\$573,000	\$11,178	2.0%
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$20,000	\$0	\$0	(\$20,000)	-100.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$69,072	\$581,822	\$449,298	\$573,000	(\$8,822)	-1.5%
Expenditures						
Personnel Costs	\$66,387	\$562,514	\$418,548	\$516,644	(\$45,870)	-8.2%
Operating Expenses	\$2,530	\$16,908	\$30,750	\$53,022	\$36,114	213.6%
Interdept. Charges	\$155	\$2,400	\$0	\$3,334	\$934	38.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$69,072	\$581,822	\$449,298	\$573,000	(\$8,822)	-1.5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.17	7.00	7.00	7.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	1.17	7.00	7.00	7.00	0.00

**Special Purpose Grant Fund (ARPA): Addressing Courts Backlog
(Continued)**

Program Highlights

Waukesha County Circuit Courts has added a 6th court to address the criminal case backlog caused by the COVID-19 pandemic.

American Rescue Plan Act (ARPA) funds from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program of \$573,000 are being used to assist the Waukesha District Attorney's office to staff the 6th court and address the high volume of increased caseloads. The ARPA-CSLFRF program is available to address any negative economic harm from the pandemic, which the U.S. Treasury Department has defined to include addressing criminal court case backlogs.

Charges for services decrease \$20,000 from copy and duplicating fees.

Personnel costs are budgeted at \$516,600 for 7.00 FTE sunset positions which were created through enrolled ordinance 176-67. These sunset positions will be reduced or eliminated when the court backlog is eliminated or funding is reduced or eliminated, but no later than December 31, 2023. These positions include 3.00 FTE special prosecutors, 1.00 FTE senior administrative specialist, 2.00 FTE victim witness specialists, and two regular part-time administrative assistants (to be budgeted at 1.00 FTE in total). The purpose of these positions is to provide additional services to the expanded caseload. There is a decrease of \$45,900 in personnel due to a change in benefit selection.

Operating expenses are budgeted at \$53,000, which includes trial preparation costs, extradition costs, office supplies, computer equipment, and travel and training expenses.

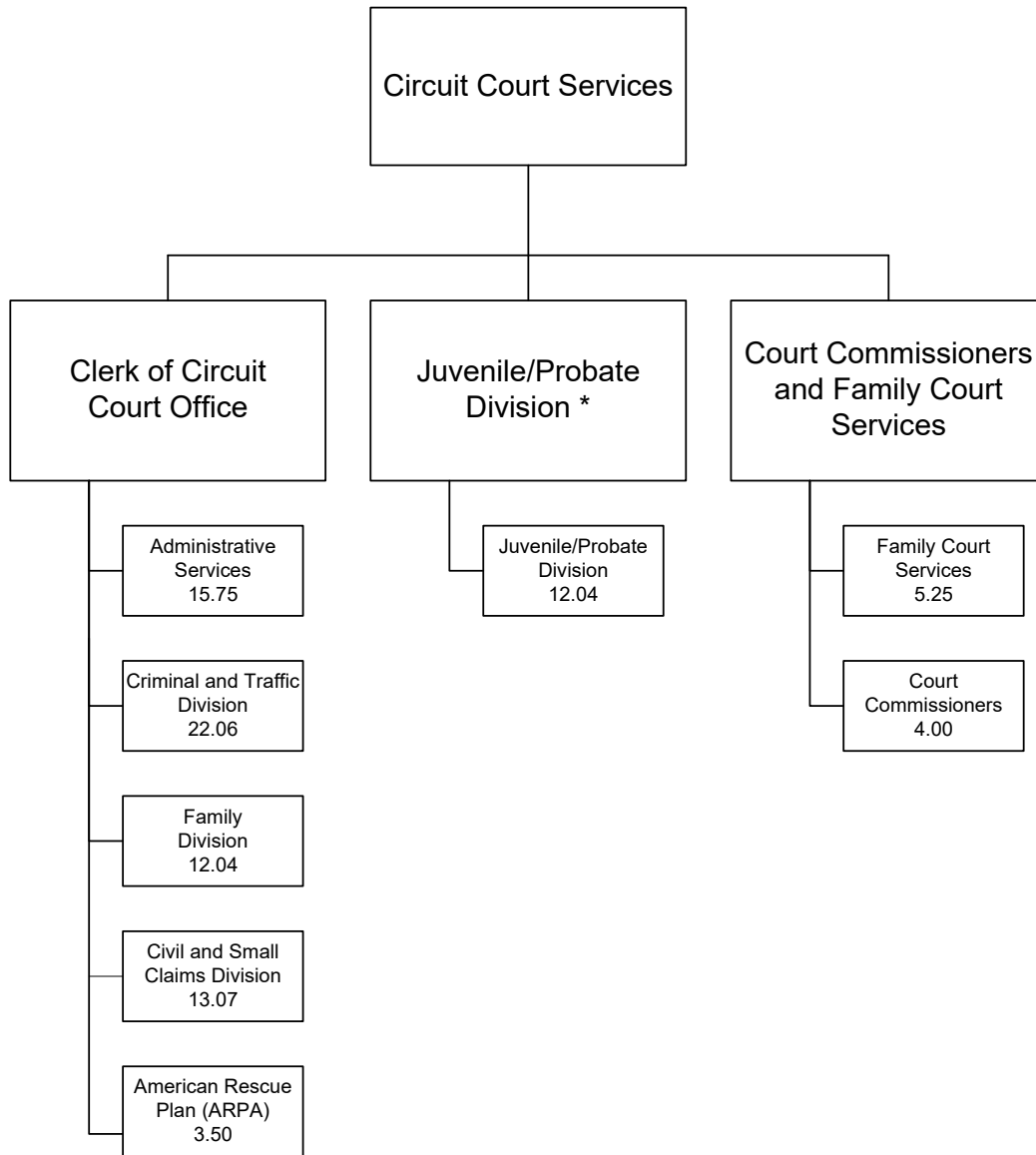
Interdepartmental charges are budgeted at \$3,300 for phone services and end user technology charges.

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Circuit Court Services

CIRCUIT COURT SERVICES

FUNCTION / PROGRAM CHART



87.71 TOTAL FTE'S

* The Juvenile Court Office and the Probate Court Office were merged in January 2017 per the directive of the Deputy Chief Judge.

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

Statement of Purpose

The offices of the Clerk of Circuit Court, Juvenile/Probate Division, Court Commissioner, and Family Court Services coordinate and manage the legal, business, public service and communications, and financial operations of the Waukesha County Circuit Courts. The circuit courts are responsible for hearing and adjudicating all state, county and some municipal actions related to traffic, criminal, family, civil, juvenile, and probate law. State Circuit Court Judges and County Court Commissioners hear and dispose of cases. The collective goal of the Circuit Court Services is to support the operation of the courts and provide superior justice related services to all case participants and the general public. The business services and responsibilities of the courts are defined by state statute, circuit court rules county policies include:

Court case management and event tracking	Court records management
Court calendar management and scheduling	Judicial and courtroom support and assistance
Case related financial management and accounting	Jury management
Operating and capital budget management	Technology, security, and facility coordination

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Circuit Court Services - General Fund						
Revenues	\$4,086,409	\$4,322,060	\$4,392,096	\$4,416,179	\$94,119	2.2%
County Tax Levy	\$5,587,813	\$5,819,798	\$5,819,798	\$6,049,798	\$230,000	4.0%
Expenditures	\$9,729,099	\$10,141,858	\$10,274,648	\$10,465,977	\$324,119	3.2%
Rev. Over (Under) Exp.	(\$54,877)	\$0	(\$62,754)	\$0	\$0	N/A
Circuit Court Services - Special Purpose Grant Fund (ARPA)						
Revenues	\$40,194	\$581,799	\$519,524	\$611,397	\$29,598	5.1%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$40,193	\$581,799	\$519,524	\$611,397	\$29,598	5.1%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$4,126,603	\$4,903,859	\$4,911,620	\$5,027,576	\$123,717	2.5%
County Tax Levy	\$5,587,813	\$5,819,798	\$5,819,798	\$6,049,798	\$230,000	4.0%
Expenditures	\$9,769,292	\$10,723,657	\$10,794,172	\$11,077,374	\$353,717	3.3%
Rev. Over (Under) Exp.	(\$54,876)	\$0	(\$62,754)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	81.72	84.50	84.50	84.50	0.00
Extra Help	3.00	3.00	3.00	3.00	0.00
Overtime	0.21	0.21	0.21	0.21	0.00
Total	84.93	87.71	87.71	87.71	0.00

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

Fund Purpose

The Circuit Court Services General Fund coordinates and manage the legal, business, public service and communications, and financial operations of the Waukesha County Circuit Courts. This includes the offices of the Clerk of Circuit Court, Juvenile/Probate Division, Court Commissioner, and Family Court Services. The circuit courts are responsible for hearing and adjudicating all state, county, and some municipal actions related to traffic, criminal, family, civil, juvenile, and probate law. State Circuit Court Judges and County Court Commissioners hear and dispose of cases. The collective goal of the Circuit Court Services is to support the operation of the courts and provide superior justice related services to all case participants and the general public. The business services and responsibilities of the courts are defined by state statute, circuit court rules county policies include:

- | | |
|--|---|
| Court case management and event tracking | Court records management |
| Court calendar management and scheduling | Judicial and courtroom support and assistance |
| Case related financial management and accounting | Jury management |
| Operating and capital budget management | Technology, security, and facility coordination |

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,875,791	\$1,849,210	\$1,869,746	\$1,905,329	\$56,119	3.0%
Fine/Licenses	\$492,547	\$495,250	\$495,250	\$500,250	\$5,000	1.0%
Charges for Services	\$1,314,564	\$1,416,100	\$1,457,100	\$1,453,600	\$37,500	2.6%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$326,682	\$511,500	\$520,000	\$507,000	(\$4,500)	-0.9%
Appr. Fund Balance (a)	\$76,825	\$50,000	\$50,000	\$50,000	\$0	0.0%
County Tax Levy (Credit)	\$5,587,813	\$5,819,798	\$5,819,798	\$6,049,798	\$230,000	4.0%
Total Revenue Sources	\$9,674,222	\$10,141,858	\$10,211,894	\$10,465,977	\$324,119	3.2%
Expenditures						
Personnel Costs	\$6,431,703	\$6,618,612	\$6,534,446	\$6,813,584	\$194,972	2.9%
Operating Expenses	\$1,757,720	\$1,730,829	\$1,947,785	\$1,844,766	\$113,937	6.6%
Interdept. Charges	\$1,539,676	\$1,792,417	\$1,792,417	\$1,807,627	\$15,210	0.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$9,729,099	\$10,141,858	\$10,274,648	\$10,465,977	\$324,119	3.2%
Rev. Over (Under) Exp.	(\$54,877)	\$0	(\$62,754)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	81.13	81.00	81.00	81.00	0.00
Extra Help	3.00	3.00	3.00	3.00	0.00
Overtime	0.21	0.21	0.21	0.21	0.00
Total FTEs	84.34	84.21	84.21	84.21	0.00

(a) Fund Balance Appropriation	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Extra Help Scanning	\$50,000	\$50,000	\$50,000	\$50,000
Purchase Orders and Carryovers from the Prior Year	\$26,825	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$76,825	\$50,000	\$50,000	\$50,000

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

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residents

Objective 1: Expand Functionality and Integration of Video Appearance Tools in Court Proceedings

Improve court and jail efficiency and overall security by reducing instances where defendants are physically transported from new secure courts addition jail areas and external facilities into courtrooms for appearances/hearings. Allow for legally appropriate and efficient remote appearances in court proceedings. Assess the functionality of various hardware-based and software-based video meeting tools to conduct virtual appearances with multiple remote parties, including case participants, witnesses, interpreters, various court requested service providers, and appointed counsel as appropriate.

Monitor and test updates for new features incorporated into the Zoom application and supported by the state Circuit Court Automation Program (CCAP) system. Assess and implement features that can benefit the courts system.

Below are the number of court events in which a video conference is used in Criminal/Traffic and Juvenile Courts (as captured in CCAP).

Performance Measure:	2018 Actual	2019 Actual	*2020 Actual	*2021 Actual	*2022 YE Projection	2023 Target
Criminal/Traffic Division Video Conference Events	618	858	20,276	19,096	5,000	5,200
Civil Division Video Conference Events	12	18	1,598	2,220	1,600	1,700
Family Division Video Conference Events	4	6	4,129	5,896	5,300	5,500
Juvenile/Probate Division Video Conference Events	258	285	1,374	2,807	2,000	2,200
Total	892	1,167	27,377	30,019	13,900	14,600

*Video conference events are significantly higher than prior years due to increasing video conferences due to the COVID-19 pandemic.

Finance Pillar: Protect taxpayer investment

Objective 2: Assess Performance of Internal and External Account Collection Options

Establish a collaborative effort to improve delinquent collection processes and cost recovery total with the Department of Administration-Collections (DOA-C) team. Develop comparative review of current delinquent collection arrangement with options for change. These are two of the strategies utilized to position Clerk of Courts (COC) to maximize both collection efficiency and recovery.

Courts incorporate a broad range of payment management practices and payment enforcement procedures in an effort to minimize the use of county funds to cover financial obligations for court-appointed Guardian Ad Litem (GAL) services in various Family Division case filings.

Court-ordered deposits, payment plan monitoring, payment hearings, and delinquent collection actions are utilized to reduce county-funded GAL costs.

Performance Measure:	2018 Actual	2019 Actual	2020 Actual*	2021 Actual*	2022 YE Projection*	2023 Budget
Family GAL Fees Paid by the County at Case Disposition	\$86,777	\$120,279	\$204,555	\$261,720	\$238,205	\$238,000
County GAL Fees Recovered Post Case Disposition	\$121,391	\$102,080	\$88,960	\$138,127	\$202,500	\$202,500
Recovery thru COC	23%	30%	28%	24%	19%	25%
Recovery thru DOA-C	77%	70%	72%	76%	81%	75%
Net Funds Advanced by County	(\$34,614)	\$18,199	\$115,595	\$123,593	\$35,705	\$35,500

*The 2020 and 2021 actuals of GAL expenditures and recoveries were significantly impacted by both the Supreme Court Rule increasing the required minimum appointment rate and the economic implications of the COVID-19 pandemic.

Quality Pillar: High standards of service excellence

Objective 3: Continue Transitioning to Fully Electronic Case Files in All Case Types and All Business Areas

Work with staff, judges, and management to determine what record retention and file destruction policies will work best for Waukesha County. Continue to implement quarterly scanning and auditing challenges to complete the Family Division project related to electronic retention of all cases. Hire and train additional temporary clerical staff to assist with the scanning and auditing of Family and Probate Division files.

Continued efforts in document imaging have been made in the Criminal/Traffic, Probate, Civil/Small Claims, and Family Divisions in an effort to improve court operations, expand services to litigants, increase operational efficiencies, reduce file retention costs, and expand information sharing throughout the justice system.

Number of documents scanned for all new and pending cases files, and for all on-site closed files.

Performance Measure:	2018 Actual	2019 Actual	2020 Actual*	2021 Actual*	2022 YE Projections*	2023 Target
# of Criminal/Traffic Division Documents Scanned	69,252	44,062	35,419	41,818	36,000	38,000
# of Probate Division Documents Scanned	40,931	31,182	17,440	21,660	22,000	29,000
# of Civil/Small Claims Division Documents Scanned	32,917	26,100	14,554	15,794	17,000	15,000
# of Family Division Documents Scanned	89,847	181,164	42,389	93,767	100,000	75,000

*The 2020 actuals and 2021 year-end projection of document scanning were significantly lower than prior years due to limited in-office staff from the COVID-19 pandemic orders and bans.

Objective 4: Northview Huber Facility Recommendation

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

Customer Service Pillar: High customer satisfaction

Objective 5: Solicit Input on Operations and Improvement from Customers and Business Partners

Enhance the Circuit Court's website to provide a more robust experience for visitors by providing the information they are seeking through self-service tools and web applications while simultaneously reducing staff time dedicated to customer related activities and increasing access to Circuit Courts. Increase the number of online juror exit surveys. Modify the online voluntary juror exit survey to improve the program based on feedback.

Number of online juror exit surveys and website satisfaction surveys received.

Performance Measure:	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 YE Projection	2023 Target
Jury In-Person and Online Surveys Received	528	488	265	714	1,000	800
Summons, Brochure or Materials Provided						
Excellent/Good	100%	100%	100%	99%	90%	95%
Poor	0%	0%	0%	1%	10%	5%
Your Opinion Of Jury Services <u>Before</u> Serving?						
Excellent/Good	89%	96%	100%	91%	80%	90%
Poor	11%	4%	0%	9%	20%	10%
Your Opinion Of Jury Services <u>After</u> Serving?						
Excellent/Good	99%	99%	99%	90%	90%	95%
Poor	1%	1%	1%	10%	10%	5%

Administration Division	2018 Actual	2019 Actual	*2020 Actual	*2021 Actual	*2022 YE Est.
Gross Annual Department Receipts	\$19,520,687	\$16,937,939	\$15,711,530	\$14,501,987	\$20,751,196
Total Receipt Transactions	60,569	57,420	47,296	53,271	55,418
E-payment Receipt Transactions	20,476	20,108	17,440	18,944	17,662
Gross E-payments Receipts (included above)	\$2,780,902	\$2,811,532	\$2,418,123	\$2,627,341	\$2,544,502
Total Disbursement Transactions	3,161	2,870	2,486	2,914	3,158
Net Sales by Credit Card	\$2,065,748	\$2,104,139	\$1,695,242	\$2,527,104	\$2,405,585
YE Funds Held in Trust (invested)/Ct. Order	\$99,596	\$84,279	\$52,387	\$52,440	\$2,948,799
Network Users Supported	122	114	114	126	126
Workstations/Printers/Scanners**	333	334	348	348	388

Jury Program	2018 Actual	2019 Actual	*2020 Actual	*2021 Actual	*2022 YE Est.
Total # of Jury Trials Started	84	59	30	97	115
Total Jury Days	151	114	80	196	282
Total Questionnaires Returned	9,449	8,413	8,377	9,879	19,150
Total Questionnaires Returned Online	6,858	6,209	5,758	6,512	13,405
% of Questionnaires Returned Online	73%	74%	69%	66%	70%

Criminal & Traffic Division	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Felony Cases	1,782	1,709	1,736	1,682	1,866	1,053	1,958	1,982	2,000	2,300
Misdemeanor Cases	2,579	2,377	2,676	2,450	2,371	1,471	2,482	2,869	2,400	2,800
Criminal Traffic Cases	1,462	1,508	1,290	1,239	1,082	860	1,387	1,924	1,300	1,500
Traffic Cases	7,511	7,766	7,260	7,442	7,554	7,305	7,050	7,426	7,500	7,700
Forfeiture Cases	637	665	716	756	706	673	1,047	1,116	600	650
TOTAL CASES	13,971	14,025	13,678	13,569	13,579	11,362	13,924	15,317	13,800	14,950
	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
C/T Jury Trials Started	62		41		26		72		92	
C/T Jury Days	104		70		70		137		169	

Family Division	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Divorce/Legal Separation Cases	1,139	1,150	1,138	1,128	910	1,006	1,020	1,014	1,000	1,050
Paternity Cases	359	390	369	383	273	257	287	283	275	300
Other Family Cases	365	360	315	334	241	217	271	265	250	275
TOTAL CASES	1,863	1,900	1,822	1,845	1,424	1,480	1,578	1,562	1,525	1,625
Post-Judgment Family Actions		2,288		2,285		1,869		1,912		2,100
Post-Judgment Paternity Actions		1,931		1,697		1,274		1,610		1,700
TOTAL		4,219		3,982		3,143		3,522		3,800

* A significant impact on case management was caused by the COVID-19 pandemic and the various orders/bans issued at the federal, state, and county levels including the suspension of "non-essential" hearings.

** The vast majority of computer hardware utilized by Circuit Court Services is provided by the State. For 2022, replacement value of the State CCAP provided computer hardware, software and technology services is estimated to exceed \$414,040.

Civil Division	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Large Claim Foreclosures	406	409	331	370	141	188	101	105	225	200
Large Claim-All Other	1,924	1,925	1,927	1,952	1,670	1,676	1,690	1,780	1,625	1,600
Small Claim Contested	787	785	776	787	377	549	581	601	550	575
Small Claim Uncontested	5,892	5,892	5,040	5,040	3,657	3,657	3,171	3,171	3,075	3,075
TOTAL CASES	9,009	9,011	8,074	8,149	5,845	6,070	5,543	5,657	5,475	5,450
	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
Civil Jury Trials Started	18		15		2		21		20	
Civil Jury Days	43		38		5		53		64	

Family Court Services	2018 Actual	2019 Actual	*2020 Actual	*2021 Actual	*2022 YE Est.
Mediation Cases Opened	599	559	454	474	726
Custody/Visitation Studies Opened	136	121	125	120	132

Juvenile / Probate Division	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Delinquency/Juvenile Protection (JIPS)	247	272	176	259	129	142	117	151	170	150
Child in Need of Protection (CHIPS)	146	151	120	137	76	95	79	96	40	60
Termination of Parental Rights	56	59	61	53	56	59	41	51	60	45
Other Juvenile	275	279	246	245	221	224	285	277	260	240
Juvenile Ordinance Violations	50	50	47	47	50	74	35	128	50	80
Adult Commitments	781	781	649	667	576	588	601	609	580	575
Formal Estate Actions	27	31	37	38	52	36	28	346	60	20
Informal Estate Actions	539	449	481	490	524	436	637	1126	670	380
Trusts	18	14	17	20	19	12	22	16	35	25
Guardianships	263	263	250	241	218	148	241	148	260	110
Adult Adoptions	35	31	20	23	16	14	25	18	12	25
Other Probate	86	75	102	110	82	111	138	327	140	100
TOTAL CASES	2,523	2,455	2,206	2,330	2,019	1,939	2,249	3,293	2,337	1,810
	2018 Actual		2019 Actual		*2020 Actual		*2021 Actual		*2022 YE Est.	
Juvenile/Probate Jury Trials	4		3		2		4		6	
Juvenile/Probate Jury Days	4		6		5		6		15	

* A significant impact on case management was caused by the COVID-19 pandemic and the various orders/bans issued at the federal, state, and county levels including the suspension of "non-essential" hearings.

Clerk of Courts-Administrative Services Division

Program Description

Direct the fiscal, budgetary, and general operation of the Criminal/Traffic, Family, and Civil Divisions of the Clerk of Circuit Courts Office, the Business Center, the Jury Program, the Civilian Bailiff Program, and the County Court Reporter Program. Coordinate the fiscal and budgetary operations for the Juvenile/Probate Division, Court Commissioner, and Family Court Services offices. Manage the receipt and disbursement of all court-ordered financial obligations and trust funds. Coordinate information technology services, computer network support, and CCAP hardware and software maintenance for all court units. Coordinate facility planning and capital project management for court-wide operations. Provide strategic planning and project management assistance for all court divisions.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	15.88	15.75	15.75	15.75	0.00
General Government	\$1,171,210	\$1,159,210	\$1,177,746	\$1,192,034	\$32,824
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$242,070	\$270,000	\$261,000	\$270,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$29,357	\$101,500	\$104,000	\$102,000	\$500
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$127,403	\$263,525	\$263,525	\$350,135	\$86,610
Total Revenues	\$1,570,040	\$1,794,235	\$1,806,271	\$1,914,169	\$119,934
Personnel Costs	\$1,333,355	\$1,359,548	\$1,470,184	\$1,453,852	\$94,304
Operating Expenses	\$123,633	\$127,259	\$139,184	\$140,013	\$12,754
Interdept. Charges	\$149,974	\$307,428	\$307,428	\$320,304	\$12,876
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,606,962	\$1,794,235	\$1,916,796	\$1,914,169	\$119,934
Rev. Over (Under) Exp.	(\$36,922)	\$0	(\$110,525)	\$0	\$0

Program Highlights

General government revenues increase \$32,800. These revenues consist of a Circuit Court Support Grant which increases \$34,700 from the 2022 budget due to increased overall court expenses. General government revenues also include a payment to partially offset county expenses for statutorily required foreign language interpreters contracted for use in the circuit court which remains flat to the 2022 budget of \$57,300.

Charges for services includes revenue from bail forfeitures and various statutory clerk fees and remains unchanged from the 2022 budget.

Other revenue consists of interest earnings on the Clerk of Courts business account, which remains unchanged from the 2022 budget of \$100,000. General donations by jury participants who donate their pay for jury service increases \$500 from \$1,500 to \$2,000.

Personnel costs increase \$94,300 to \$1,453,900. Equity adjustments increase \$16,600, and the remaining increase is cost to continue for 15.75 FTE.

Operating expenses increase by \$12,800 due to \$10,000 for judicial training transferred from HHS with corresponding tax levy and for the license/service agreement for the Polycom firewall appliance.

Interdepartmental charges increase by \$12,900, reflecting an increase of \$13,600 related to Risk Management allocations for insurance, and a \$5,000 increase in postage, partially offset by a decrease in collections services of \$5,700.

Clerk of Courts-Criminal & Traffic Division

Program Description

Direct and coordinate customer services, office and courtroom support, and record management services for all criminal and traffic related case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all felony, misdemeanor, criminal traffic, and traffic and ordinance cases filed with this division. Prepare all necessary court orders and dispositional judgments, and create financial assessments for fines, forfeitures, restitution, costs, and bail as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	20.06	20.06	20.06	22.06	2.00
General Government	\$1,259	\$0	\$0	\$0	\$0
Fine/Licenses	\$456,487	\$465,000	\$465,000	\$465,000	\$0
Charges for Services	\$414,464	\$440,100	\$510,100	\$486,600	\$46,500
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$74,750	\$80,000	\$90,000	\$80,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,619,470	\$1,636,719	\$1,636,719	\$1,877,831	\$241,112
Total Revenues	\$2,566,430	\$2,621,819	\$2,701,819	\$2,909,431	\$287,612
Personnel Costs	\$1,308,763	\$1,421,302	\$1,420,962	\$1,620,447	\$199,145
Operating Expenses	\$634,787	\$444,095	\$580,007	\$548,913	\$104,818
Interdept. Charges	\$695,269	\$756,422	\$756,422	\$740,071	(\$16,351)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,638,819	\$2,621,819	\$2,757,391	\$2,909,431	\$287,612

Rev. Over (Under) Exp.	(\$72,389)	\$0	(\$55,572)	\$0	\$0
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Program Highlights

Criminal/Traffic division revenues derived from state and county civil forfeitures and from various criminal fines and statutory costs and fees remain unchanged from the 2022 budget.

Charges for services increases \$46,500 due to \$60,000 of higher bail forfeitures as a result of more criminal filings overall. Professional service cost recoveries decrease \$13,500. Administrative fees and court fees remain unchanged from the 2022 budget.

Other revenues derived from non-delinquent cost recovery and from delinquent collection of costs from court-appointed counsel remain flat to the 2022 budget.

Personnel costs increase \$199,100 to \$1,620,400 for the cost to continue of 22.06 FTE and the transfer of two Senior Administrative Specialists from Family division to support the additional criminal court funded by American Rescue Plan Act (ARPA) funding through 2023. Equity adjustments account for a \$13,600 increase.

Operating expenses increase \$104,800 to \$548,900. A \$50,400 increase in jury expenses are included as a result of an increase in criminal filings, and an increase in cases being processed. Interpretation expenses increase \$36,500, as there are a higher number of cases requiring an interpreter, and a higher percent of cases requiring a language that commands a higher hourly rate. Guardian Ad Litem fees increase \$14,700 due to an increased rate from state statute. Medical services increase \$5,000 due to higher costs for psychological evaluations, and transcription services increase \$2,000. Savings are \$1,000 decrease in publication fees for the law library, \$1,600 decrease in travel related expenses that were reallocated to administrative division, \$750 decrease in equipment, and \$500 decrease in printing.

Interdepartmental charges decrease by \$16,400 primarily due to \$20,100 in Sheriff charges that have been reallocated to other divisions. Office telephone charges increase \$3,200, collection services increase \$900, and records storage decreases \$400 as a result of the scanning efforts and less boxes in storage.

Clerk of Courts-Family Division

Program Description

Direct and coordinate customer services, office and court support, and record management services for all family related case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all divorce, paternity, custody/visitation, and support enforcement cases filed with this division. Prepare all necessary court orders and dispositional judgments, create and receipt required case filing fees and financial assessments for service costs and fees as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	14.04	14.04	14.04	12.04	(2.00)
General Government	\$506,298	\$485,000	\$495,000	\$503,284	\$18,284
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$39,920	\$59,500	\$59,500	\$49,500	(\$10,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$104,356	\$150,000	\$150,000	\$150,000	\$0
Appr. Fund Balance	\$38,412	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$714,267	\$776,680	\$776,680	\$672,962	(\$103,718)
Total Revenues	\$1,403,253	\$1,496,180	\$1,506,180	\$1,400,746	(\$95,434)
Personnel Costs	\$914,359	\$946,399	\$768,349	\$798,787	(\$147,612)
Operating Expenses	\$295,537	\$236,225	\$361,857	\$259,980	\$23,755
Interdept. Charges	\$313,534	\$313,556	\$313,556	\$341,979	\$28,423
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,523,430	\$1,496,180	\$1,443,762	\$1,400,746	(\$95,434)
Rev. Over (Under) Exp.	(\$120,177)	\$0	\$62,418	\$0	\$0

Program Highlights

General government revenues increase \$18,300 for State reimbursement of guardian ad litem expenses that were reallocated from the juvenile division, bringing the total to \$148,300. Also included in general government revenues is the IV-D State reimbursement, which is unchanged at \$355,000.

Charges for services decreases \$10,000 to \$49,500 based on prior year actuals and include family court fees and recoveries of costs from court appointed counsel.

Other revenue remains unchanged at \$150,000 and includes cost recovery from court appointed counsel.

Fund balance remains unchanged at \$25,000 as the scanning project to electronic records continues.

Personnel costs decrease by \$147,600 to \$798,800 for cost to continue of 12.04 staff and the transfer of 2.00 FTE Senior Administrative Specialist to criminal division to support the additional court that is funded through American Rescue Plan Act (ARPA) through 2023. Equity adjustments account for a \$4,400 increase.

Operating expenses increase \$23,800 primarily due to \$24,500 increase in Guardian Ad Litem fees resulting from increased rates and increase in number of cases. Subscriptions for the law library increase \$5,000. Decreases include \$4,000 for interpretation fees and \$1,500 for medical services.

Interdepartmental charges increase by \$28,400 primarily due to a \$23,600 increase in bailiff services, a \$3,100 increase in collections services, and a \$2,000 increase in postage. Office telephone charges decrease \$300.

Clerk of Courts-Civil Division

Program Description

Direct and coordinate customer services, office and court support, and record management services for all Civil Division case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all large claim and small claim cases, temporary restraining orders involving domestic or child abuse, and harassment cases filed with this division. Prepare all necessary court orders and disposition judgments. Establish payment requirements, receipt, and disburse all payments for case filings and case fees as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	14.07	13.07	13.07	13.07	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$240	\$250	\$250	\$250	\$0
Charges for Services	\$124,316	\$160,000	\$130,000	\$155,000	(\$5,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$38,413	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,068,682	\$1,051,432	\$1,051,432	\$1,122,296	\$70,864
Total Revenues	\$1,231,651	\$1,211,682	\$1,181,682	\$1,277,546	\$65,864
Personnel Costs	\$902,998	\$878,739	\$912,085	\$921,458	\$42,719
Operating Expenses	\$68,247	\$83,775	\$91,492	\$88,150	\$4,375
Interdept. Charges	\$249,591	\$249,168	\$249,168	\$267,938	\$18,770
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,220,836	\$1,211,682	\$1,252,745	\$1,277,546	\$65,864
Rev. Over (Under) Exp.	\$10,815	\$0	(\$71,063)	\$0	\$0

Program Highlights

Fines/licenses for occupational driver's licenses remain unchanged from 2022 Budget at \$250.

Charges for services decreases \$5,000 to \$155,000 based on prior year revenues and include civil court fees and small claims fees.

Personnel costs increase \$42,700 to \$921,500. Equity adjustments are \$7,200, and the remaining increase is cost to continue for 13.07 FTE.

Operating expenses increase by \$4,400 to \$88,200 driven by \$4,500 increase in guardian ad litem fees due to higher rates and \$3,000 increase in interpretation services due to higher usage. This is partially offset by a decrease of \$1,500 in travel related expenses and \$1,400 in jury expenses.

Interdepartmental charges increase by \$18,800, due to an increase in bailiff services of \$21,800. Office telephone charges increased \$200. That increase is partially offset by a decrease in postage of \$2,000 and a decrease in records storage of \$1,200 due to the scanning project converting records to electronic storage.

Juvenile / Probate Division

Program Description

Direct and coordinate customer services, office and courtroom support, and record management services for all Juvenile and Probate related case matters filed with this division and heard by circuit court judges and judicial court commissioners. Coordinate activities with Corporation Counsel and county Health and Human Service personnel. Prepare all necessary court orders and dispositional judgments, and create financial assessments for fines, forfeitures, restitution, costs, and bail as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	11.04	12.04	12.04	12.04	0.00
General Government	\$148,667	\$160,000	\$150,000	\$160,011	\$11
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$248,844	\$230,000	\$240,000	\$236,000	\$6,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$118,219	\$180,000	\$176,000	\$175,000	(\$5,000)
Appr. Fund Balance	\$0	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$1,216,432	\$1,204,687	\$1,204,687	\$1,117,431	(\$87,256)
Total Revenues	\$1,732,162	\$1,799,687	\$1,795,687	\$1,713,442	(\$86,245)
Personnel Costs	\$716,854	\$825,058	\$772,719	\$799,019	(\$26,039)
Operating Expenses	\$624,589	\$816,675	\$753,045	\$785,325	(\$31,350)
Interdept. Charges	\$120,632	\$157,954	\$157,954	\$129,098	(\$28,856)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,462,075	\$1,799,687	\$1,683,718	\$1,713,442	(\$86,245)
Rev. Over (Under) Exp.	\$270,087	\$0	\$111,969	\$0	\$0

Program Highlights

General government revenues remain unchanged at \$160,000.

Charges for services, which include recoveries of costs from court appointed counsel, copy fees and recording fees, increases \$6,000 as we are seeing an increase in probate fees that are collected before delinquency. The corresponding decrease appears in other revenue.

Other revenue decreases \$5,000 as we are seeing less delinquent probate accounts that are referred to collections, as those fees are collected earlier and appear in charges for services.

Fund balance remains unchanged at \$25,000 as the scanning project to electronic records continues.

Personnel costs are budgeted to decrease by \$26,000 to \$799,000. This includes the cost to continue for 12.04 FTE. The decrease is a result of several retirements by people who were near the top end of the pay scale. The new employees started at a lower pay rate, and in some cases with lower cost insurance elections. Equity adjustments account for \$3,400 increase.

Operating expenses decrease by \$31,400. Legal / guardian ad litem fees decrease \$34,000 due to lower trend over the last few years, with these expenses reallocated to civil and family division where the guardian ad litem fees have trended much higher. Other decreases include interpretation services for \$3,500, jury fees of \$2,600 and law library subscription of \$2,000. There is an increase in medical services of \$11,100 due to an increase in psychological evaluations.

Interdepartmental charges decrease by \$28,900 driven by a decrease of \$25,300 in Sheriff charges that have been reallocated to other divisions, and a \$4,300 decrease in collection service charges. Copier replacement charges increase \$500 and fixed telephone increases \$200.

Family Court Services

Program Description

The Family Court Services office provides services to the Circuit Court under sec. 767.405 of the state statutes. Upon judicial order, this office investigates family situations and advocates for the best interest of children whose parents are involved in divorce and paternity actions. Divisional staff provide evaluation and mediation services to assist case parties and the court in resolving child custody and physical placement disputes.

Family Court Services (FCS) County Fee Schedule			
Program Services provided per ss. 767.405 and fees established by the County Board per ss. 814.615			
<u>Mediation Services</u>	2021	2022	2023
Session 1	No Charge per State Statute		
Subsequent Sessions	\$200 for Mediation Services	\$200 for Mediation Services	\$200 for Mediation Services
<u>Custody and Visitation Study</u>			
Studies performed to provide recommendation to the Court on child custody issues, visitation schedules, and child related special needs or concerns.			
	2021	2022	2023
Study Fees	\$2,000	\$2,000	\$2,000

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.25	5.25	5.25	5.25	0.00
General Government	\$749	\$0	\$0	\$0	\$0
Fine/Licenses	\$35,820	\$30,000	\$30,000	\$35,000	\$5,000
Charges for Services	\$244,950	\$256,500	\$256,500	\$256,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$235,630	\$263,700	\$263,700	\$274,941	\$11,241
Total Revenues	\$517,149	\$550,200	\$550,200	\$566,441	\$16,241
Personnel Costs	\$512,758	\$531,430	\$526,704	\$547,451	\$16,021
Operating Expenses	\$7,503	\$14,450	\$13,550	\$14,385	(\$65)
Interdept. Charges	\$5,593	\$4,320	\$4,320	\$4,605	\$285
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$525,854	\$550,200	\$544,574	\$566,441	\$16,241
Rev. Over (Under) Exp.	(\$8,705)	\$0	\$5,626	\$0	\$0

Program Highlights

Fines/licenses for marriage and counseling fees increase \$5,000 to \$35,000.

Charges for services for mediation, custody studies and family case filing fees remain unchanged from 2022 budget at \$256,500.

Personnel costs increase by \$16,000 to \$547,500 and includes costs to continue for 5.25 FTE. There are no personnel changes.

Operating expenses decrease \$100 and includes a \$200 decrease in printing, offset by a \$100 increase in travel related expenses.

Interdepartmental charges increase \$300 for copier replacement.

Court Commissioners

Program Description

Court Commissioners are authorized and directed by the Chief Judge, and by Circuit Court Judges to handle case proceedings and hold a variety of hearings to facilitate the judicial process through the exercise of quasi-judicial authority in matters authorized by statute. Court Commissioners are involved in and hear matters arising in all divisions of the Circuit Court system including criminal, traffic, family, paternity, civil, small claims, probate, and juvenile cases.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$47,608	\$45,000	\$47,000	\$50,000	\$5,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$605,929	\$623,055	\$623,055	\$634,202	\$11,147
Total Revenues	\$653,537	\$668,055	\$670,055	\$684,202	\$16,147
Personnel Costs	\$742,616	\$656,136	\$663,443	\$672,570	\$16,434
Operating Expenses	\$3,424	\$8,350	\$8,650	\$8,000	(\$350)
Interdept. Charges	\$5,083	\$3,569	\$3,569	\$3,632	\$63
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$751,123	\$668,055	\$675,662	\$684,202	\$16,147
Rev. Over (Under) Exp.	(\$97,586)	\$0	(\$5,607)	\$0	\$0

Program Highlights

General government revenues increase \$5,000 to \$50,000. This revenue is a shared allocation of funds received for program services related to the state and federal IV-D program.

Personnel costs increase by \$16,400 to \$672,600 for the costs to continue of 4.00 FTE. There are no personnel changes.

Operating expenses decrease by \$400 in travel and tuition expenses.

Interdepartmental charges increase by \$100 for office telephone.

Special Purpose Grant Fund (ARPA): Addressing Courts Backlog

Fund Purpose

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

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

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

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

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$40,194	\$491,799	\$429,524	\$521,397	\$29,598	6.0%
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$2,550	\$2,550	\$2,550	\$0	0.0%
Charges for Services	\$0	\$87,450	\$87,450	\$87,450	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$40,194	\$581,799	\$519,524	\$611,397	\$29,598	5.1%
Expenditures						
Personnel Costs	\$20,229	\$342,074	\$270,229	\$332,317	(\$9,757)	-2.9%
Operating Expenses	\$1,856	\$76,950	\$86,520	\$92,600	\$15,650	20.3%
Interdept. Charges	\$18,108	\$162,775	\$162,775	\$186,480	\$23,705	14.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$40,193	\$581,799	\$519,524	\$611,397	\$29,598	5.1%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.59	3.50	3.50	3.50	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.59	3.50	3.50	3.50	0.00

**Special Purpose Grant Fund (ARPA): Addressing Courts Backlog
(cont.)**

Program Highlights

American Rescue Plan Act (ARPA) funds from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program of \$521,400 are being utilized to assist the Waukesha Circuit Court Services with addressing the temporary criminal case backlog caused by the COVID-19 pandemic. A Circuit Court Judge is being reallocated to the Criminal & Traffic Division for this purpose. The ARPA-CSLFRF program is available to address any negative economic harm from the pandemic, which the U.S. Treasury Department has defined to include addressing criminal court case backlogs.

Charges for services and fines and licenses of \$90,000 are derived from bail forfeitures and various statutory clerk fees.

Personnel costs decrease \$9,800 and are budgeted at \$332,300 for cost to continue of 3.50 FTE sunset positions. The decrease is due to the 2022 budget including insurance benefits for all employees, but some are not utilizing that benefit.

Operating expenses increase \$15,700 and are budgeted at \$92,600, which includes jury costs, court ordered evaluations, and professional outside counsel.

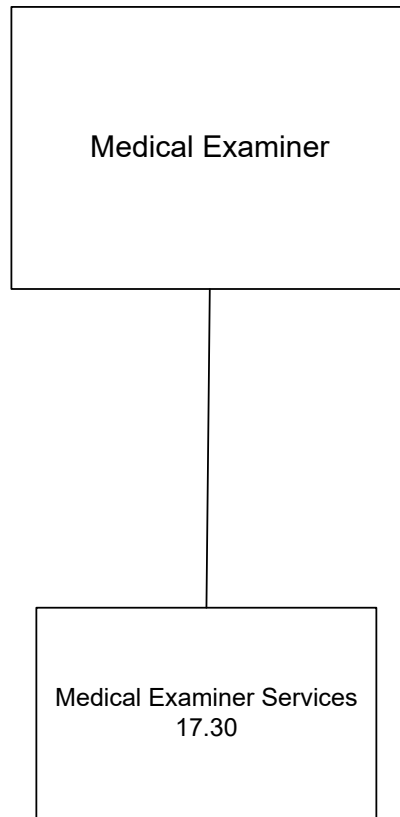
Interdepartmental charges increase \$23,700 to \$186,500. This increase is driven by the cost to continue of 1.00 FTE deputy sheriff from the Sheriff's Department for courtroom security.

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Medical Examiner

MEDICAL EXAMINER'S OFFICE

FUNCTION / PROGRAM CHART



17.30 TOTAL FTE'S

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

Statement of Purpose

The Waukesha County Medical Examiner's office investigates deaths in Waukesha County as mandated by Wisconsin State Statute 979 to ensure the safety, health, and welfare of the community. The office provides investigation, documentation, and medical evaluation of reportable cases. Since 2015, the office was contracted to oversee medical examiner responsibilities and operations in Washington County (the actual investigations are still conducted by staff in that county).

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$4,800	\$3,200	\$3,200	N/A
Fine/Licenses	\$725,454	\$662,955	\$715,500	\$751,055	\$88,100	13.3%
Charges for Services	\$456,359	\$437,109	\$505,919	\$534,713	\$97,604	22.3%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$0	\$0	\$0	\$60,900	\$60,900	N/A
County Tax Levy (Credit)	\$1,129,955	\$1,212,475	\$1,212,475	\$1,288,840	\$76,365	6.3%
Total Revenue Sources	\$2,311,768	\$2,312,539	\$2,438,694	\$2,638,708	\$326,169	14.1%
Expenditures						
Personnel Costs (c)	\$1,770,772	\$1,863,872	\$1,933,605	\$2,143,534	\$279,662	15.0%
Operating Expenses	\$262,375	\$291,926	\$290,119	\$319,487	\$27,561	9.4%
Interdept. Charges	\$141,707	\$156,741	\$164,006	\$175,687	\$18,946	12.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,174,854	\$2,312,539	\$2,387,730	\$2,638,708	\$326,169	14.1%
Rev. Over (Under) Exp.	\$136,914	\$0	\$50,964	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	14.50	14.50	14.50	16.00	1.50
Extra Help	0.25	0.72	1.00	0.73	0.01
Overtime	0.46	0.46	0.46	0.57	0.11
Total FTEs	15.21	15.68	15.96	17.30	1.62

(a) General Fund Balance is appropriated for:

Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Central Fleet Charges	\$0	\$0	\$0	\$8,900
Half of 1.00 FTE Deputy Medical Examiner Supervisor	\$0	\$0	\$0	\$52,000
Total Fund Balance Appropriation	\$0	\$0	\$0	\$60,900

- (b) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.
- (c) The 2022 estimate is expected to exceed the 2022 Adopted Budget personnel costs due to an increase in temporary extra help related to enrolled ordinance 176-88.

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residents

Objective 1: Identification of All Cases that Fall Under the Jurisdiction of the Medical Examiner’s Office.

Performance Measure: Investigate 35% - 45% of deaths in Waukesha County.

	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Percent of Deaths Investigated	41%	41%	42%	42%

Objective 2: Examination of All Decedents who Die of Unnatural Causes.

Performance Measure: All deaths due to homicide, suicide, and accident are examined and documented.

	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Percent of Exams Done on Unnatural Deaths	96%	98%	98%	98%

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

Objective 3: External Case Reviews with Community Stakeholders Focused on Preventable Deaths.

Performance Measure: Participating in child fatality, elder care, and motor vehicle death review programs.

	2020 Actual	2021 Actual	2022 Estimate	2023 Target
Cases Reviewed/Death Certificates Signed	60%	56%	56%	56%
Unnatural Cases Reviewed/All Unnatural Deaths	64%	61%	60%	60%

Customer Service Pillar: High customer satisfaction

Objective 4: Provide Quality Customer Service to Decedent Families, Law Enforcement, Healthcare Facilities, and Funeral Homes.

Performance Measures:

- (a) Release decedent within 36 hours of funeral home assignment
- (b) Respond to scenes within 75 minutes of notification

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Decedent Release within 36 Hours of Funeral Home Assignment	94%	94%	94%	94%
Response to Scenes within 75 minutes of Notification	90%	90%	91%	91%

Quality Pillar: High standards of service excellence

Objective 5: Improve and Maintain Skills to Provide Community with Quality Medical Examiner Services.

Performance Measures: All staff members attend training annually.

	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Staff Training Participation	93%	93%	100%	95%	100%

Medical Examiner Services

Objective 6: Enhance Staffing Capacity: The Waukesha County Medical Examiner’s Office has experienced an increase in workload in recent years due an increasing population, more statutorily-required cases (e.g., drug overdoses, accidents), and more deaths without a medical certifier present. Work with the Department of Administration to help identify resources for expansion of future staffing to help cover the increasing work loads of a growing county.

Objective 7: Improve Medical Examiner Facility: It is anticipated that the county will need to recruit for one or more pathologists in the next few years. There is currently a nationwide shortage of forensic pathologists due to fewer medical professionals entering this field, and the county is likely to face significant competition for these positions. An important factor in attracting quality pathologist candidates will be the work environment. Work with the departments of Public Works and Administration to conduct a review of other regional medical examiner facilities in terms of space allotted for operations, technology used, and other office features that are likely to make the facility more efficient and attractive to potential future pathologist candidates.

Medical Examiner Major Fees	2021	2022*	2023	% Change '22-'23
Cremation Permit Fee (each)	\$260	\$265	\$278	4.9%
Transport Fee (each)*	\$0	\$204	\$214	4.9%
Death Certificate Signing Fee (each)	\$84	\$85	\$89	4.7%
Disinterment Permit Fee (each)	\$65	\$65	\$65	0%
Body Storage in the Morgue (per day after 1 st day)	\$50	\$50	\$50	0%

*The transport fee was created in enrolled ordinance 176-87 and effected January 1st, 2022.

Program Description

The Medical Examiner’s office conducts independent medicolegal death investigations of referred cases under state statute. Investigations involve assessing the circumstances surrounding the death at the scene and may include collecting a variety of reports from external sources, autopsy or external examination of the decedent, laboratory, and toxicology testing.

Cremation permits are also required under state statute and involve examination of the decedent and inquiry into the cause of death.

Program Highlights

General government revenue increases \$3,200 which is federal American Rescue Plan Act (ARPA) funding to accommodate part of the higher fuel costs. Fines and licenses revenue is budgeted to increase \$88,100 to \$751,100, or 13.3%, which is mostly due to a cremation fee increase of \$13 to \$278, or 4.9%, and an increase of 200 permits from the 2022 budget.

Charges for services revenue is budgeted to increase by \$97,600, which is mainly related to transport fee revenue of \$85,600. The transport fee was established in 2022 through enrolled ordinance 176-87. The increase is also due to a 5% increase in the annual contract amount for medical examiner services to Washington County, based on prior year costs and anticipated 2023 case volume. These increases are partially offset by a decrease in tissue recovery revenue, due to budgeted decrease in volume of recoveries, despite a 4.8% rate increase. Fund balance is budgeted to increase by \$60,900 mainly due to funding half of 1.00 FTE deputy medical examiner supervisor which is a new position in the 2023 budget. Fund balance of \$8,900 is being used for higher central fleet charges in 2023. This is due to additional central fleet work needed to set up two of the four vehicles that are replaced every other year.

Personnel costs increase \$279,700, or 15.0%, to \$2.1 million. This includes creating 1.00 FTE deputy medical examiner supervisor and 1.00 FTE administrative assistant, which is partially offset by abolishing 0.50 FTE administrative assistant. This increase also includes the addition of a 0.32 FTE temporary extra help pathologist. This position was created through enrolled ordinance 176-88 to modify the 2022 budget. This increase is partially offset by a decrease of 0.31 FTE deputy medical examiner extra help. Overtime increases 0.11 FTE.

 Medical Examiner Services (cont.)

Operating expenses are budgeted to increase \$27,600, or 9.4%, which is mainly due to increasing medical services and medical supplies to manage the larger caseload and increased costs of medical testing and supplies.

Interdepartmental charges are budgeted to increase by \$18,900, or 12.1%, mainly due to an increase in fuel and vehicle expenses, and a countywide change of information technology expenses.

Activity - Workload Data	2014	2015	2016	2016	2017	2018	2019	2020	2021	2022 Budget	2022 Estimate	2023 Budget
Autopsies-Waukesha Co.	229	201	188	217	249	251	245	282	311	274	262	285
External Exams-Waukesha Co. (a)	185	203	204	217	203	205	210	246	230	208	221	232
Partner Autopsies	118	162	194	192	191	180	187	105	120	103	137	121
Partner Exams (b)	-	105	124	113	121	146	145	70	104	95	86	87
Total	532	671	710	739	764	782	787	703	765	680	706	725

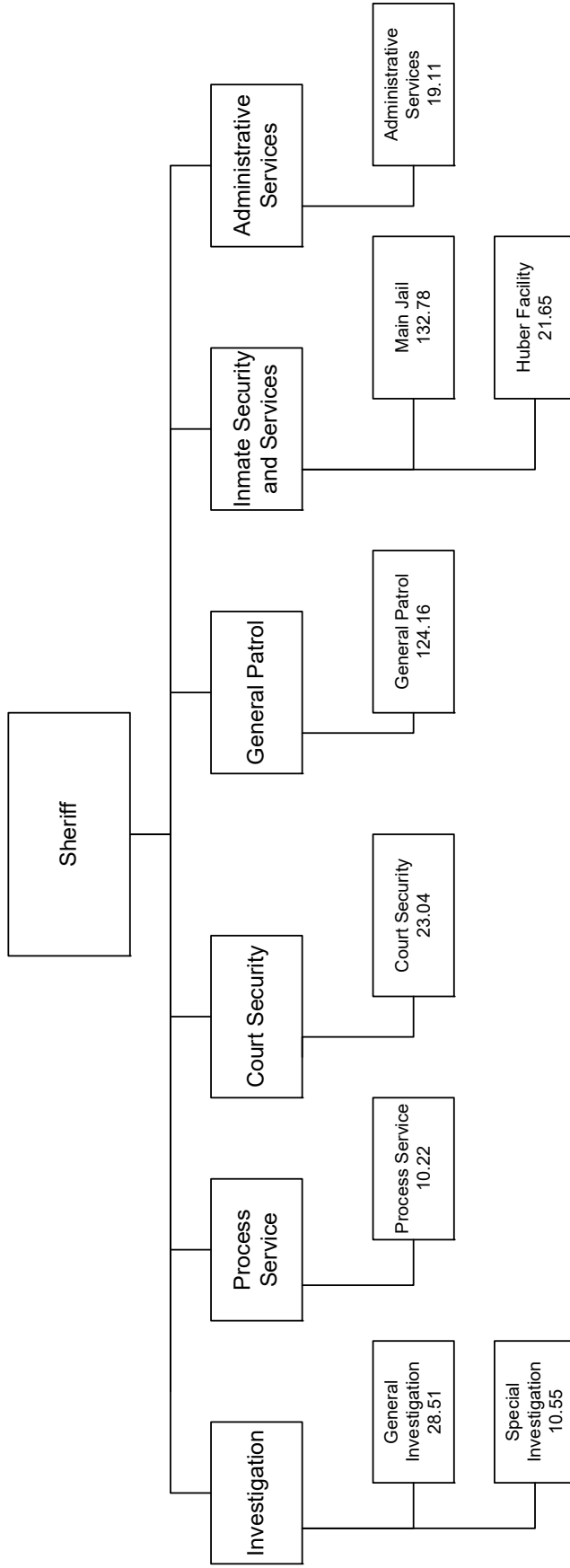
Activity - Workload Data	2014	2015	2016	2016	2017	2018	2019	2020	2021	2022 Budget	2022 Estimate	2023 Budget
Non-Scene Cases Investigated	1,032	1,000	962	953	972	962	986	1,320	1,045	1,158	1,154	1,173
Scene Cases Investigated	366	375	380	413	432	490	427	364	378	362	348	363
Scene/Phone Cases Investigated (c)	-	-	-	-	-	-	-	186	231	204	226	214
Cremation Permits Issued (d)	1,860	1,856	1,970	1,977	2,054	2,230	2,250	2,625	2,706	2,573	2,726	2,750

- (a) Based on the time that it takes to complete an autopsy versus an external exam, one autopsy equals three external exams (however, those numbers are not reflected above).
- (b) Partner Exams line added in 2015. Not all of these exams are done at the Waukesha facility.
- (c) Scene/Phone cases added in 2020. These represent home deaths with no in-person response.
- (d) Cremation activity above reflects actual permits issued. Cremation revenue varies slightly due to mandated fee waivers.

Sheriff

SHERIFF'S DEPARTMENT

FUNCTION / PROGRAM CHART



370.02 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime, which may be impacted by rounding to the nearest thousandth.
2. See Stats/Trends Section for position detail.

Statement of Purpose

It is the mission of the Waukesha County Sheriff's Department to serve all citizens of Waukesha County by maintaining and providing the quality means and services necessary to protect life and property through the fair and impartial enforcement of federal, state and local laws. The Sheriff's Department provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court supported operations through interdepartmental agreements. The department also operates correctional facilities that include the county jail (prisoners awaiting trial and those serving jail terms of less than one year) and the Huber jail (minimum-security facility for work release prisoners).

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Sheriff - General Fund						
Revenues	\$14,869,741	\$14,482,726	\$15,821,830	\$16,206,967	\$1,724,241	11.9%
County Tax Levy	\$30,131,481	\$30,997,519	\$30,997,519	\$31,842,519	\$845,000	2.7%
Expenditures	\$45,059,675	\$45,480,245	\$46,596,664	\$48,049,486	\$2,569,241	5.6%
Rev. Over (Under) Exp.	(\$58,453)	\$0	\$222,685	\$0	\$0	N/A
Sheriff - Special Purpose Grant Fund (ARPA)						
Revenues	\$0	\$0	\$0	\$955,000	\$955,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$0	\$0	\$955,000	\$955,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$14,869,741	\$14,482,726	\$15,821,830	\$17,161,967	\$2,679,241	18.5%
County Tax Levy	\$30,131,481	\$30,997,519	\$30,997,519	\$31,842,519	\$845,000	2.7%
Expenditures	\$45,059,675	\$45,480,245	\$46,596,664	\$49,004,486	\$3,524,241	7.7%
Rev. Over (Under) Exp.	(\$58,453)	\$0	\$222,685	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	359.17	362.50	363.17	353.50	(9.00)	
Extra Help	4.65	4.65	4.65	4.65	0.00	
Overtime	11.62	11.42	11.42	11.87	0.45	
Total	375.44	378.57	379.24	370.02	(8.55)	

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

Statement of Purpose

In partnership with the communities we serve, the men and women of the Waukesha County Sheriff's Department are committed to maintaining the integrity of our communities through the delivery of responsible, efficient, and innovative law enforcement service.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (e)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$701,248	\$399,934	\$1,508,741	\$1,445,997	\$1,046,063	261.6%
Fine/Licenses	\$5,106	\$3,500	\$3,500	\$3,500	\$0	0.0%
Charges for Services	\$9,861,336	\$9,709,031	\$10,004,687	\$10,351,292	\$642,261	6.6%
Interdepartmental (a)	\$1,497,308	\$1,728,903	\$1,659,126	\$1,762,608	\$33,705	1.9%
Other Revenue	\$1,824,160	\$1,957,766	\$1,722,660	\$1,969,250	\$11,484	0.6%
Appr. Fund Balance (b)	\$980,583	\$683,592	\$923,116	\$674,320	(\$9,272)	-1.4%
County Tax Levy (Credit)	\$30,131,481	\$30,997,519	\$30,997,519	\$31,842,519	\$845,000	2.7%
Total Revenue Sources	\$45,001,222	\$45,480,245	\$46,819,349	\$48,049,486	\$2,569,241	5.6%
Expenditures						
Personnel Costs (c)	\$35,724,167	\$35,697,808	\$36,504,665	\$37,736,103	\$2,038,295	5.7%
Operating Expenses (d)	\$4,911,738	\$5,313,936	\$5,286,861	\$5,422,846	\$108,910	2.0%
Interdept. Charges	\$4,119,558	\$4,320,801	\$4,605,838	\$4,285,737	(\$35,064)	-0.8%
Fixed Assets (d)	\$304,212	\$147,700	\$199,300	\$604,800	\$457,100	309.5%
Total Expenditures	\$45,059,675	\$45,480,245	\$46,596,664	\$48,049,486	\$2,569,241	5.6%
Rev. Over (Under) Exp.	(\$58,453)	\$0	\$222,685	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	359.17	362.50	363.34	353.50	(9.00)
Extra Help	4.65	4.65	4.65	4.65	0.00
Overtime	11.62	11.42	11.42	11.87	0.45
Total FTEs*	375.44	378.57	379.41	370.02	(8.55)

* Detail may not sum to total due to position Full Time Equivalent (FTE) rounding to the nearest thousandth.

- (a) Revenues from interdepartmental charges to other departments (mainly Courts and Health and Human Services) are funded by various funding sources including tax levy.

(b) Fund balance appropriation	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Carryovers, encumbrances, and ordinances	\$276,722	\$0	\$239,524	\$0
Federal drug seizure funds (reserved fund balance) for vehicle leases for the metro drug unit, non-corrections equipment replacement, drug buy money, and other department purchases	\$154,304	\$161,752	\$161,752	\$141,152
Annual bulletproof vests replacement program	\$10,000	\$10,000	\$10,000	\$10,000
Correctional Officer Positions	\$118,842	\$0	\$0	\$0
Jail assessment fee revenues received in prior years used to fund the jail equipment replacement program (\$125,000), and inmate medical (\$92,000 in 2023).	\$231,000	\$280,600	\$280,600	\$217,000
General Fund Balance used to fund the non-corrections equipment replacement program (\$153,410) and for inmate medical costs (\$14,000 in 2023).	\$129,715	\$171,240	\$171,240	\$167,410
Potential variations in the new jail medical contract	\$60,000	\$60,000	\$60,000	\$60,000
Contract Smoothing	\$0	\$0	\$0	\$78,758
Total Fund Balance Appropriation:	\$980,583	\$683,592	\$923,116	\$674,320

- (c) The 2022 estimate exceeds the 2022 adopted budget due to an increase in sworn staff salaries for recruitment and retention initiatives.
- (d) The 2022 estimate exceeds the 2022 adopted budget due to carry forward and encumbrance expenditure authority from the 2021 budget modifying the 2022 budget and the appropriation of expenditure authority through ordinances.
- (e) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residents

Objective 1: Crime Prevention

Improve and preserve the security, safety, and integrity of Waukesha County communities through ongoing prevention of crime to reduce or hold down the number of violent crimes. One indicator used by almost all law enforcement agencies is the State of Wisconsin Crime Index reports. This is a report based on agency-prepared data of offenses in their jurisdictions. The assumption is that the lower the index, the safer the jurisdiction. This must always be weighed in terms of resources available for all law enforcement functions. Also, while the reporting categories are standardized, the interpretation of the standards can differ among jurisdictions.

Number of reported (State Index I) crimes per 100,000 population within each of the following categories.

Performance Measure:	2021 Actual (a)	2022 Target	2022 Estimate	2023 Projection
Violent Crime	72.1	65	65	65
Burglary/Larceny	243.1	350	350	350

(a) The 2021 actual rate is from the Crime in Wisconsin publication from the Wisconsin Office of Justice Assistance. The information provided is preliminary information as the final report has not yet been released.

Comparative County Sheriff Departments - Offense Rates Per 100,000 Residents (2021 Statistics)

	Brown County	Dane County	Racine County	Eau Claire County	Kenosha County	Waukesha County
Violent Crimes	98.9	127	97	59.8	236.4	72.1
Property Crimes	915.3	646.7	284	904.3	943.5	243.1

Objective 2: Student Resource Officer

Improve and preserve the security, safety, and integrity of Waukesha County communities at large by providing law enforcement activities at schools. By placing a school resource officer (SRO) in the school, the department's goal is to reduce the number of negative law enforcement contacts with students through use of a physical presence as a deterrent as well as a student resource.

Waukesha County provides deputies to school districts located in the areas where they provide primary patrol coverage. The performance measure is the number of law enforcement contacts by the SRO's with school students.

Performance Measure:	2021-2022 School Year	2022 Target	2022 Estimate	2023 Projection
SRO student contacts*	5017	6,000	6,000	7,000

*Contacts include citations, accident reports, incident reports, as well as other officer/student interactions.

Objective 3: Internal Study Regarding the Implementation of a Fully Functional Body Worn Camera Program

Conduct an internal study regarding the implementation of a fully functional body worn camera program for sworn staff in the Sheriff's Office. Make recommendations for necessary operational changes, new policies and staffing needs associated with the program. Determine all up front and ongoing costs including positions that may be required to operate the program. Evaluate funding options for implementing and maintaining this program, including grants or other non-county funds to help offset program costs.

Objective 4: Jail Efficiency

Review recommendations of 2019 Jail Study and continue to work with the Department of Administration in areas of personnel recruitment/retention and evaluation of technology to provide improved safety and efficiency.

Objective 5: Internet Safety

Promote the safety of children from on-line perpetrators through the enforcement of child pornography laws. Engage in proactive and reactive investigations in order to develop child abuse and child exploitation cases for prosecution.

Amount of time dedicated to case development and the number of people arrested from enforcement efforts.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Projection
Hours dedicated to case development on Internet Crimes Against Children (ICAC)	1,450	1,500	1,500	1,500
Number of individuals arrested due to enforcement efforts	9	8	8	10

Objective 6: Illegal Drug Enforcement

Work with federal, state, and local law enforcement agencies to reduce illegal drug distribution and demand for illegal drugs. Work with the District Attorney's Office to prosecute individuals for drug related crimes.

Amount of time dedicated to case development and the number of people arrested from enforcement efforts.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Projection
Buy money spent on case development	\$79,499	\$77,286	\$80,000	\$80,000
# of Defendants	124	150	100	100
# of Felony Charges	324	332	250	200
Controlled Substances Seized/Purchased				
Marijuana	40,856 grams	25,000 grams	25,000 grams	20,000 grams
Heroin/Fentanyl	130 grams	100 grams	350 grams	500 grams
Cocaine	1,100 grams	400 grams	400 grams	500 grams
Methamphetamine	29 grams	100 grams	250 grams	350 grams

Objective 7: Inmate and Staff Safety

Maintain a safe and secure facility for staff and inmates. Physical safety of both staff and inmates in the Corrections Division is of prime importance. One indicator of physical safety is assaultive behavior, both among inmates and by inmates on staff. Like any other outcome, it must always be weighed in terms of resources available for all law enforcement functions.

Assaults on inmates and corrections staff.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Projection
Assaults between inmates – Actual	36	25	28	30
Assaults on Corrections Staff – Actual	35	5	16	10

Objective 8: Huber Workforce Initiative

The Sheriff's Department, the Department of Public Works and the Department of Parks and Land Use will expand the Huber Workforce Initiative to provide inmates a work alternative to daily incarceration.

Performance Measure:	2021 Actual (a)	2022 Target	2022 Estimate	2023 Projection
Number of Jail Days Saved	412	196	243	250
Value in \$ of service to the county (8 hours/day, 3 to 5 days/week at \$11.42/hr)	\$37,640	\$17,906	\$22,200	\$22,840

Note: In May 2011, an ordinance was approved by the Waukesha County Board allowing inmates to work a day off their sentence by working 8 hours. The number of hours available for this program is decreasing as Huber inmates are becoming employed.

Objective 9: Northview Huber Facility Recommendation

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

CURRENT AND PLANNED CAPITAL PROJECTS (Refer to Capital Project Section (tab) for additional project information)

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 22	Estimated Operating Impact	A=Annual T=One-Time
202206	Jail Security Audio Upgrade	2024	\$450,000	0%	Minimal	T

Jail Equipment Replacement Plan**Program Description**

The 2023 Sheriff's Department Budget includes funding for an equipment replacement plan for the Waukesha County Jail and the Waukesha County Huber Facility. This program is funded with \$125,000 of General Fund balance generated from prior years' jail assessment fee revenues. Below is a summary of the items that the department is planning on purchasing with the 2023 funding.

<u>Category</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Office Equipment	\$11,300	\$10,500	\$40,500
Medical Equipment	\$7,900	\$8,000	\$2,500
Inmate Area Equipment	\$13,500	\$13,500	\$13,500
Laundry Equipment	\$26,000	\$200	\$26,700
Maintenance Items	\$15,400	\$15,350	\$22,400
Kitchen Equipment	\$4,300	\$41,100	\$163,675
Security Equipment	\$46,600	\$47,100	\$33,700
Total	\$125,000	\$135,750	\$302,975

Non-Corrections Equipment Replacement Plan**Program Description**

The 2023 Sheriff's department budget includes funding for the purchase of equipment in program areas of the department other than Jail and Huber. This program is partially funded with \$122,733 of reserved General Fund balance generated from prior year seized funds revenue and \$153,410 of General Fund balance. Below is a summary of the items that the department is planning on purchasing with the funding.

<u>Category</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Drone Equipment	\$2,518	\$2,518	\$37,468	\$2,518	\$2,518
Investigative Equipment	\$34,365	\$16,915	\$17,484	\$9,865	\$3,065
Patrol Equipment	\$177,960	\$246,520	\$217,101	\$107,855	\$101,755
Medical Equipment	\$12,000	\$12,400	\$12,400	\$12,400	\$12,400
Public Safety Equipment	\$9,200	\$0	\$1,850	\$0	\$4,200
Tactical Equipment	\$40,100	\$100,475	\$47,650	\$13,250	\$37,750
Total	\$276,143	\$378,828	\$333,953	\$145,888	\$161,688

Use of Seized Funds**Program Description**

Under both state and federal statutes, property that has been obtained as a result of a criminal enterprise may be seized by the arresting law enforcement agency and then, after due process, be forfeited to that agency. The department seizes property primarily through its Metro Drug Unit during narcotics arrests. Funds obtained through seizure by ordinance must either be budgeted for expenditure in the budget year following receipt of the funds, or by separate ordinance in the current year. All expenditures must enhance, not supplant, law enforcement efforts. The expenditures are budgeted in the programs as follows:

<u>Program</u>	<u>Amount</u>	<u>Description</u>
Special Investigations	\$13,419	Vehicle Lease
Special Investigations	\$5,000	Vehicle Payment to School Fund (Act 211)
Equipment Replacement Plan	\$122,733	Non-Jail Equipment Enhancements

Process / Warrant Service

Program Description

Serve civil process. Collect service fees, conduct Sheriff sales, and maintain funds in trust as required. Serve criminal process (warrants). Enter and cancel warrants on county and state warrant systems.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	10.25	10.22	10.22	10.22	0.00
General Government	\$3,404	\$3,818	\$17,379	\$3,818	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$146,937	\$230,000	\$176,601	\$220,000	(\$10,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,700	\$5,700	\$5,700	\$9,200	\$3,500
County Tax Levy (Credit)	\$752,748	\$762,893	\$762,893	\$831,728	\$68,835
Total Revenues	\$908,789	\$1,002,411	\$962,573	\$1,064,746	\$62,335
Personnel Costs	\$625,745	\$794,824	\$707,396	\$853,986	\$59,162
Operating Expenses	\$15,973	\$19,505	\$20,346	\$20,970	\$1,465
Interdept. Charges	\$171,116	\$183,082	\$183,082	\$184,790	\$1,708
Fixed Assets	\$0	\$5,000	\$5,000	\$5,000	\$0
Total Expenditures	\$812,834	\$1,002,411	\$915,824	\$1,064,746	\$62,335
Rev. Over (Under) Exp.	\$95,955	\$0	\$46,749	\$0	\$0

Program Highlights

General government revenue is from the state of Wisconsin's reimbursement for deputy training. Charges for services revenue decreases by \$10,000 to \$220,000 due to past revenue experience for process and warrant service. County tax levy is increasing by \$66,100 due to revenue reduction noted above and due to personnel cost increases noted below.

Personnel expenses of \$854,000 increase by \$59,200 due to cost to continue increases for 10.22 FTE. The department is budgeting \$27,100 for 470 hours of overtime. Operating expenses increase by \$1,500 to \$21,000 due to a projected increase in small equipment and small equipment rental. The increase is offset by projected decreases in software maintenance costs. A decrease in computer replacement, computer maintenance, vehicle replacement, and trunk radio maintenance and operating charges are offset by an increase in higher risk management expenses due to claims experience, which result in an increase of \$1,700 overall in Interdepartmental charges allocated to this program.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Warrants Entered	4,835	3,500	4,000	4,000	500
Warrants Disposed	4,564	3,800	4,000	4,000	200

Court Security

Program Description

Provide bailiffs to court on request. Ensure security of prisoners under department jurisdiction at court appearances and maintain order and safety for all persons in court. Monitor courts electronically when possible to identify and respond to hazardous situations. Provide security for the administrative complex (Administrative Building, Courthouse, and Justice Center). Provide security for the administrative complex during non-business hours including personnel and expenditures related to controlled access screening.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	22.26	23.04	23.04	23.04	0.00
General Government	\$0	\$0	\$91,652	\$115,838	\$115,838
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$1,007,424	\$1,100,903	\$1,116,845	\$1,200,008	\$99,105
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,169,697	\$1,257,542	\$1,257,542	\$1,161,845	(\$95,697)
Total Revenues	\$2,177,121	\$2,358,445	\$2,466,039	\$2,477,691	\$119,246
Personnel Costs	\$2,369,302	\$2,358,445	\$2,245,526	\$2,477,691	\$119,246
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,369,302	\$2,358,445	\$2,245,526	\$2,477,691	\$119,246
Rev. Over (Under) Exp.	(\$192,181)	\$0	\$220,513	\$0	\$0

Program Highlights

Interdepartmental revenue is budgeted at \$1,200,000 due to anticipated security needs by Circuit Court Services. General government revenues of \$115,800 consist of American Rescue Plan Act (ARPA) funding for an across-the-board wage increase for non-elected sworn officers.

Personnel costs increase by \$119,250 to nearly \$2.5 million. The increase is due to the cost to continue salaries and benefits for existing staff. Personnel costs also include 2.79 FTE temporary extra help costing \$100,000 to provide court security screeners. The department is budgeting \$47,500 in overtime costs for 823 hours. Operating and interdepartmental expenses related to court security are not being allocated to this budget but instead are budgeted in the Process/Warrant Services program for ease of department administration.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Bailiff Hours	17,042	19,000	18,000	19,000	0
Average Bailiff Cost per Hour	\$52.19	\$52.76	\$52.76	\$56.93	\$4.17

General Investigations

Program Description

Provide investigative follow-up to reported crimes incidents and assist other departments as requested. Provide specialized investigative services including, but not limited to, arson, accident reconstruction, computer crimes, polygraph, and child abuse.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	29.54	29.51	29.51	28.51	(1.00)
General Government	\$68,959	\$54,320	\$185,408	\$185,226	\$130,906
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$250,383	\$261,938	\$258,992	\$283,220	\$21,282
Interdepartmental	\$129,393	\$135,000	\$135,559	\$145,000	\$10,000
Other Revenue	\$61,752	\$63,000	\$64,324	\$63,000	\$0
Appr. Fund Balance	\$49,305	\$32,465	\$32,465	\$34,365	\$1,900
County Tax Levy (Credit)	\$3,364,523	\$3,408,249	\$3,408,249	\$3,454,960	\$46,711
Total Revenues	\$3,924,315	\$3,954,972	\$4,084,997	\$4,165,771	\$210,799
Personnel Costs	\$3,346,213	\$3,273,126	\$2,972,869	\$3,463,642	\$190,516
Operating Expenses	\$127,692	\$117,399	\$110,237	\$108,633	(\$8,766)
Interdept. Charges	\$497,978	\$544,447	\$566,108	\$563,496	\$19,049
Fixed Assets	\$30,290	\$20,000	\$20,000	\$30,000	\$10,000
Total Expenditures	\$4,002,173	\$3,954,972	\$3,669,214	\$4,165,771	\$210,799
Rev. Over (Under) Exp.	(\$77,858)	\$0	\$415,783	\$0	\$0

Program Highlights

General government revenue amounting to \$185,200 is from the state of Wisconsin's reimbursement program for officer training budgeted at \$4,300, the Justice Assistance Grant revenue budgeted at \$5,000, revenue of \$50,000 to reimburse departmental overtime spent on specific types of cases, and \$125,900 of American Resuce Plan Act (ARPA) funding for an across-the-board wage increase for non-elected sworn officers. Charges for services revenue is for 2.00 FTE detective positions from the city of Pewaukee contract, and from blood test fee revenue. Interdepartmental revenues are received from the District Attorney's Office for the allocation of one detective to their office to assist in prosecution case activity. Other revenue of \$63,000 is funding received through restitution payments and donated funds. General Fund balance of \$34,400 is budgeted to fund the sworn equipment replacement program. County tax levy for this program area increases by \$46,700.

Personnel costs of nearly \$3.5 million increase by \$190,500. Personnel costs include the unfunding of 1.00 FTE detective position in the detective bureau, which is offset by the cost to continue for 28.51 FTE of existing staff. The department is budgeting \$69,300 for 1,055 hours of overtime coverage. Operating expenditures decrease by \$8,800 to \$108,600, mainly due to a decrease in projected purchases for clothing and small equipment related to the equipment replacement plan, forensic software maintenance, and office equipment, and is partially offset by an increase in small equipment rental and leased vehicle charges. Interdepartmental charges increase by \$19,000 mainly due to increases in risk management charges and information technology charges, vehicle repairs, and fuel, and partially offset by decreases in telephone charges, computer replacement charges and maintenance, trunked radio replacement, and vehicle replacement charges.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Investigations Assigned	955	1,200	1,000	1,000	(200)
Len Bias Homicide Cases*	16	10	10	10	0

*Len Bias case: A case that is developed to prosecute the individual responsible for the sale of drugs that resulted in an overdose death.

Special Investigations

Program Description

Provide specialized investigative services including narcotics, gambling, gaming and vice as lead agency for the Metro Drug Enforcement Unit.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	10.57	10.57	10.57	10.55	(0.02)
General Government	\$226,467	\$202,019	\$286,293	\$270,509	\$68,490
Fine/Licenses	\$4,606	\$3,000	\$3,000	\$3,000	\$0
Charges for Services	\$102,772	\$104,141	\$104,141	\$114,292	\$10,151
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$19,383	\$25,000	\$22,000	\$23,000	(\$2,000)
Appr. Fund Balance	\$18,419	\$18,419	\$25,738	\$18,419	\$0
County Tax Levy (Credit)	\$1,260,351	\$1,363,698	\$1,363,698	\$1,465,083	\$101,385
Total Revenues	\$1,631,998	\$1,716,277	\$1,804,870	\$1,894,303	\$178,026
Personnel Costs	\$1,120,032	\$1,263,056	\$1,144,706	\$1,371,142	\$108,086
Operating Expenses	\$189,114	\$190,071	\$214,489	\$243,226	\$53,155
Interdept. Charges	\$218,664	\$258,150	\$264,975	\$274,935	\$16,785
Fixed Assets	\$0	\$5,000	\$5,000	\$5,000	\$0
Total Expenditures	\$1,527,810	\$1,716,277	\$1,629,170	\$1,894,303	\$178,026
Rev. Over (Under) Exp.	\$104,188	\$0	\$175,700	\$0	\$0

Program Highlights

General government revenues of \$270,500 consist of \$89,500 in Federal Byrne Grant funding, which is the 2022 actual award level received, \$121,900 in High Intensity Drug Trafficking revenue (HIDTA), \$10,000 in other Metro revenue related to grant reimbursement, \$1,300 of state of Wisconsin training revenue, and \$47,900 in American Rescue Plan Act (ARPA) funding for an across-the-board wage increase for non-elected sworn officers. Fine and license revenue consists of marijuana ordinance violation revenue. Charges for services revenue is from the detective position for the city of Pewaukee contract. Other revenue of \$23,000 is to reimburse the county for overtime utilization by the Federal Drug Enforcement Agency. Appropriated Seized Fund Balance of \$18,400 includes \$13,400 for vehicle lease, and \$5,000 to fund Wisconsin Act 211 for seized vehicles. County tax levy for this program area increases by \$101,400.

Personnel costs of nearly \$1.4 million increase by \$108,100 due to increased employee benefit selections and for cost to continue for existing staff. Personnel costs also include 0.86 FTE temporary extra help costing \$33,900 to provide clerical assistance to the staff working in the division. Special Investigations is budgeting \$95,200 for overtime. This overtime amount budgeted includes \$25,100 of overtime and benefits associated with work done with HIDTA.

Operating expenses of \$243,200 increase by \$53,200 mainly due to an increase in costs for additional vehicle leases and other expenses related to the HIDTA program. These increased operating expenses are partially offset by an anticipated decrease in investigative supplies, telephone lines and service, and software maintenance. Interdepartmental charges increase by \$16,800 to \$274,900 mainly due to increases in risk management charges and legal charges to pay for a drug prosecutor, and vehicle repairs and maintenance for HIDTA vehicles. Fixed assets are budgeted at \$5,000 for the purchase of seized vehicles in compliance with Wisconsin Act 211.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Cases Investigated	174	170	165	125	(45)
Felony Counts Referred	324	325	250	225	(100)

General Patrol

Program Description

Provide primary police patrol services to unincorporated areas of the county as well as to part-time municipal police agencies. Respond to calls for service within Waukesha County. Provide transport of prisoners as required by the courts. Assist other county police agencies as required under mutual aid provisions. Provide primary patrol services to contract municipalities including: city of Pewaukee, town of Delafield, town of Merton, town of Lisbon, village of Waukesha, village of Merton, village of Sussex and village of Vernon. Provide school resource officer assistance to three schools including: Arrowhead, Sussex Hamilton, and Kettle Moraine. Provide drug abuse educational programs to Waukesha County schools on a contractual basis. Instruction is done by a Drug Abuse Resistance Education (D.A.R.E) certified officer on a part-time basis of approximately 150 hours in a school year. The Waukesha County Sheriff's Department is accredited through the Wisconsin Law Enforcement Accreditation Group.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	122.25	122.16	122.83	124.16	2.00
General Government	\$104,433	\$118,337	\$806,772	\$834,359	\$716,022
Fine/Licenses	\$500	\$500	\$500	\$500	\$0
Charges for Services	\$6,204,081	\$6,285,075	\$6,362,501	\$7,015,632	\$730,557
Interdepartmental	\$360,491	\$493,000	\$406,722	\$417,600	(\$75,400)
Other Revenue	\$1,259	\$34,400	\$19,200	\$198,900	\$164,500
Appr. Fund Balance	\$369,119	\$261,008	\$384,347	\$318,336	\$57,328
County Tax Levy (Credit)	\$8,604,153	\$8,464,800	\$8,464,800	\$9,035,258	\$570,458
Total Revenues	\$15,644,036	\$15,657,120	\$16,444,842	\$17,820,585	\$2,163,465
Personnel Costs	\$12,635,464	\$12,593,103	\$13,414,001	\$14,329,039	\$1,735,936
Operating Expenses	\$663,595	\$745,936	\$804,167	\$749,465	\$3,529
Interdept. Charges	\$2,245,176	\$2,288,281	\$2,539,779	\$2,209,181	(\$79,100)
Fixed Assets	\$99,922	\$29,800	\$56,900	\$532,900	\$503,100
Total Expenditures	\$15,644,157	\$15,657,120	\$16,814,847	\$17,820,585	\$2,163,465
Rev. Over (Under) Exp.	(\$121)	\$0	(\$370,005)	\$0	\$0

Program Highlights

General government revenue amounts to \$834,400 which includes \$60,000 for the State Highway Safety grant, \$14,900 in reimbursement from the state for training, \$11,100 for snowmobile and boat patrol reimbursement, and \$748,400 in ARPA funding for an across-the-board wage increase for non-elected sworn officers (\$595,500) and to mitigate the increased cost in fuel (\$152,900). Charges for services revenue increases by \$730,600 to \$7.0 million. The department is budgeting to receive a total of \$409,600 in School Resource Officer (SRO) revenue from Arrowhead, Sussex Hamilton, and Kettle Moraine school districts. The DARE program revenue is budgeted at \$16,000 for full cost recovery of service to five schools contracting for service in the 2022-2023 school year including: Richmond, Stone Bank, North Lake, Lake Country, and St. Anthony's. The department is also budgeting an increase of \$584,000 for municipal patrol contract and overtime revenue partly based on the decision of the village of Sussex to increase contractual services in 2022. Total contract revenue is budgeted at \$6,882,700. Interdepartmental revenue decreases \$75,400 from the 2022 adopted budget level due to the Circuit Court Services decision on the amount to budget for transportation. Fund balance of \$318,300 includes \$229,600 for the sworn equipment replacement program, \$78,800 for municipal patrol contract smoothing to phase-in increasing costs (which will be recovered in later years), and \$10,000 in General Fund balance for the annual purchase of replacement bulletproof vests. County tax levy for this program area increases by \$570,500 due to personnel cost and fixed asset increases noted below.

Personnel costs increase by \$1.7 million for salaries and employee benefit costs. This includes the addition of 2.00 FTE deputy sheriff positions for the village of Sussex patrol contract and the Kettle Moraine School District school resource officer contract (2.00 FTE deputies were approved for the village's contract modification in 2022, budget the village is choosing to fund 1.00 FTE in 2023). The department is budgeting \$665,800 in overtime to pay for 11,530 hours equivalent to 5.52 FTEs. Operating expenditures increase \$3,500 due to increases in equipment purchases mostly related to the equipment replacement plan and contracts, as well as increases in fuel, ammunition, telephone services, and vehicle repair expenditures. These increases are partially offset by reductions in medical supplies and software maintenance. Interdepartmental charges decrease by \$79,100 mainly due to a decrease in vehicle replacement charges as a result of removing two-year life vehicles from the County Vehicle Replacement Plan, offset by increases in risk management charges and information technology charges. The department is budgeting a total of \$532,900 in fixed assets for vehicle replacement and equipment replacement.

Inmate Security/Services-Jail

Program Description

Maintain staffing level to ensure that security and order are maintained at all times. Participate with other agencies in providing educational and counseling services for inmates. Provide for humane treatment of inmates according to recognized national standards, including but not limited to nutrition, medical services, mental health services, clothing, and recreation programs. Safeguarding inmate funds and property, provide canteen services, monitor inmate visitation and provide mail distribution. The Waukesha County Jail has maintained its accreditation from the National Commission on Correctional Health Care since 1983.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	130.62	132.12	132.12	132.78	0.66
General Government	\$278,044	\$20,960	\$83,516	\$20,960	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,567,481	\$2,039,980	\$2,305,391	\$2,085,530	\$45,550
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,530,942	\$1,770,766	\$1,527,804	\$1,666,950	(\$103,816)
Appr. Fund Balance	\$512,826	\$362,900	\$459,000	\$263,100	(\$99,800)
County Tax Levy (Credit)	\$10,921,441	\$11,430,863	\$11,430,863	\$12,000,999	\$570,136
Total Revenues	\$15,810,734	\$15,625,469	\$15,806,574	\$16,037,539	\$412,070
Personnel Costs	\$10,273,922	\$10,974,082	\$11,355,472	\$11,437,618	\$463,536
Operating Expenses	\$3,661,234	\$3,917,937	\$3,812,016	\$3,956,081	\$38,144
Interdept. Charges	\$606,707	\$645,550	\$643,700	\$637,940	(\$7,610)
Fixed Assets	\$174,000	\$87,900	\$112,400	\$5,900	(\$82,000)
Total Expenditures	\$14,715,863	\$15,625,469	\$15,923,588	\$16,037,539	\$412,070
Rev. Over (Under) Exp.	\$1,094,871	\$0	(\$117,014)	\$0	\$0

Program Highlights

General government revenue of \$21,000 is from the state of Wisconsin to assist with funding law enforcement training. Charges for services revenue increases by \$45,600 to \$2,086,000 due to an increase in federal inmate revenues, partially offset by a decrease in municipal inmate holds. The Sheriff's Department is budgeting for 37 federal inmates. The Sheriff's Department is budgeting to hold 21.30 inmates per day for the Wisconsin Department of Corrections. The department is budgeting for approximately 2,000 municipal inmate days, which is a decrease from the 2022 adopted budget. Other revenue is decreasing by \$103,800 due to a projected decrease in commissary revenue. Appropriated fund balance of \$263,100 includes General Fund balance use of \$60,000 for potential variations in the jail medical contract. Appropriated fund balance also includes Jail Assessment Fund balance of \$97,100 for the jail equipment replacement plan and \$106,000 for inmate medical expenses. County tax levy for this program area increases by \$570,100.

Personnel costs of \$11.4 million are an increase of \$463,500 due to the cost to continue salary and benefits for existing staff. The department is budgeting \$334,800 for overtime for 7,907 overtime hours equivalent to 3.79 FTEs. The department continues to be provided staffing flexibility by being allowed to overfill four correctional officer positions with vacancy and turnover cost savings due to continued high position turnover.

Operating expenditures increase slightly by \$38,100. Increases are projected in linens and towels, security equipment, security maintenance, inmate medical costs, and inmate food costs. Increased operating expenses are partially offset by decreases in small equipment purchased through the equipment replacement plan, software maintenance costs, and commissary expenses. The department is budgeting \$768,000 for inmate food, \$700,000 for inmate commissary, and \$2.1 million for inmate medical. Interdepartmental charges are decreasing by \$7,600 to \$637,900 mainly due to decreases in computer replacement and information technology costs, partially offset by increases in software and risk management charges. The department is also budgeting \$5,900 in the fixed asset appropriation unit for replacement of jail equipment. In total, the department is budgeting \$97,100 in the jail program for equipment replacement based on equipment replacement needs.

Inmate Security/Services-Huber

Program Description

Provide humane treatment of inmates according to recognized national standards, including but not limited to nutrition, medical services, mental health services, clothing, employment, and education programs. Safeguard inmate funds and collect Huber fees from inmate accounts. Participate with other agencies in providing educational and counseling services for inmates. Assist non-working inmates to obtain gainful employment. Maintain staffing level to ensure that security and order are maintained at all times. Ensure adherence to work release conditions by inmates. Monitor electronic homebound detention inmates.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	31.84	31.84	31.84	21.65	(10.19)
General Government	\$18,621	\$0	\$21,458	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$579,729	\$775,397	\$784,681	\$620,118	(\$155,279)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$193,578	\$55,000	\$81,282	\$6,800	(\$48,200)
Appr. Fund Balance	\$23,714	\$3,100	\$15,866	\$27,900	\$24,800
County Tax Levy (Credit)	\$2,227,173	\$2,331,696	\$2,331,696	\$1,771,538	(\$560,158)
Total Revenues	\$3,042,815	\$3,165,193	\$3,234,983	\$2,426,356	(\$738,837)
Personnel Costs	\$3,678,223	\$2,793,103	\$2,948,749	\$2,005,861	(\$787,242)
Operating Expenses	\$182,838	\$229,952	\$236,564	\$246,118	\$16,166
Interdept. Charges	\$134,929	\$142,138	\$145,951	\$148,377	\$6,239
Fixed Assets	\$0	\$0	\$0	\$26,000	\$26,000
Total Expenditures	\$3,995,990	\$3,165,193	\$3,331,264	\$2,426,356	(\$738,837)
Rev. Over (Under) Exp.	(\$953,175)	\$0	(\$96,281)	\$0	\$0

Program Highlights

Charges for services revenue decreases by \$155,300 for 2023 to \$620,100. This revenue source is largely composed of the daily charge for Huber inmates. The charge for the 2023 budget is \$24.00 per day, which is the 2022 budgeted level. The county budgets for and retains approximately \$22.86 of the \$24.00 a day due to sales taxes remitted to the state. The 2023 Huber board revenue is budgeted at \$619,100 as the department is anticipating collecting the day rate from 74.2 inmates. Commissary revenues related to Huber are not being allocated to this budget but instead are budgeted in the Inmate Security/Services-Jail program. Jail Assessment Fund balance of \$27,900 is for the purchase of equipment at Huber as part of the corrections equipment replacement plan. County tax levy for this program area decreases by \$560,200.

Personnel costs decrease by \$787,200 due to a decrease in 7.00 FTE correctional officer, a decrease in 1.00 FTE corrections lieutenant, and a decrease in 2.00 FTE fiscal assistant positions, partially offset by cost to continue expenses for 21.65 FTE staff. The department is budgeting \$57,500 for 1,347 hours of overtime.

Operating expenses increase by \$16,200 to \$246,100 mainly due to a projected increase in inmate food expenditures. Interdepartmental charges are budgeted to increase by \$6,200 due to an increase in risk management costs, fuel, and information technology and licensing costs.

Administrative Services

Program Description

Provides long and short-term strategic plans by identifying changing socioeconomic conditions and criminal activity patterns. Provide response to disaster situations. Provide recruit, in-service, and specialized training to meet guidelines mandated by the state as well as ensuring efficient and effective service delivery to the community. Develop and administer department budget. Generate, maintain and provide prompt access to department records. Actively promote crime prevention programs, with special emphasis on the needs of neighborhoods and senior citizens.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	18.11	19.11	19.11	19.11	0.00
General Government	\$1,320	\$480	\$16,263	\$15,287	\$14,807
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$9,953	\$12,500	\$12,380	\$12,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$17,246	\$9,600	\$8,050	\$10,600	\$1,000
Appr. Fund Balance	\$1,500	\$0	\$0	\$3,000	\$3,000
County Tax Levy (Credit)	\$1,831,395	\$1,977,778	\$1,977,778	\$2,121,108	\$143,330
Total Revenues	\$1,861,414	\$2,000,358	\$2,014,471	\$2,162,495	\$162,137
Personnel Costs	\$1,675,266	\$1,648,069	\$1,715,946	\$1,797,124	\$149,055
Operating Expenses	\$71,292	\$93,136	\$89,042	\$98,353	\$5,217
Interdept. Charges	\$244,988	\$259,153	\$262,243	\$267,018	\$7,865
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,991,546	\$2,000,358	\$2,067,231	\$2,162,495	\$162,137
Rev. Over (Under) Exp.	(\$130,132)	\$0	(\$52,760)	\$0	\$0

Program Highlights

Charges for services revenue remains the same for 2023. Other revenue increases by \$1,000 due to an increase in towing revenue. General Government revenue increases by \$14,800 due to American Rescue Plan Act (ARPA) revenue for an across-the-board wage increase for non-elected sworn officers. Tax levy for this program increases by \$143,300 due to personnel changes noted below.

Personnel costs increase by \$149,100 due to the cost to continue for existing staff. Temporary extra help is budgeted at \$28,800 for 1.00 FTE staff for department shuttle drivers. The department is budgeting \$7,500 for approximately 234 hours of overtime.

Operating expenses increase by \$5,200 due to fluctuations in projected expenditures to \$98,400. Operating expenses include office supplies of \$30,000, equipment/supplies and maintenance costs of \$31,600, training costs of \$11,900, subscriptions/memberships of \$3,900, and service costs of \$21,000. Interdepartmental charges increase \$7,900 to \$267,000.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Accident Reports	1,971	2,000	1,800	1,800	(200)
Incident Reports	4,805	4,600	4,500	4,500	(100)

General Fund

Sheriff

Program

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Main Jail					
Jail Bookings	6,361	8,400	7,500	8,400	-
Federal Inmate Days	15,129	12,410	15,500	13,505	1,095
Other Inmate Days	114,767	134,000	124,000	157,725	23,725
Average Daily Population	356	400	390	465	65
Billable Probation/Parole Days	2,389	7,000	6,625	7,000	-
Billable Extended Supervision Sanct.	4,673	7,000	7,300	7,000	-
Huber Facility					
Total Huber Inmate Days	36,417	47,450	33,580	21,900	(25,550)
Avg Huber Daily Population-Housed	100	125	92	60	(65)
Avg Electronic Homebound	1	3	1	3	-
Meals Served for Jail and Huber facilities*	497,913	602,000	535,000	616,800	14,800

Fee Schedule

Correction Fees	2022	2023	Change
1 Federal Inmates (per day)	\$ 88.00	\$ 88.00	\$ -
2 DOC Extended Supervision Sanctions (per day)	\$ 51.46	\$ 51.46	\$ -
3 DOC Extended Supervision Sanctions (per day for working Huber inmates)	\$ 27.46	\$ 27.46	\$ -
4 Probation and Parole Holds (per day)	*	*	
5 Huber/Electronic Monitoring Charge (per day)	\$ 24.00	\$ 24.00	\$ -
6 Municipal Holds (per day)	\$ 19.00	\$ 19.72	\$ 0.72
7 Booking Fee (unemployed)	\$ 35.00	\$ 35.00	\$ -
8 Booking Fee (employed)**	\$ 11.00	\$ 11.00	\$ -
9 Huber Transfer Fee	\$ 50.00	\$ 50.00	\$ -
10 Disciplinary fee if Huber inmates are shipped to the Main Jail	\$ 50.00	\$ 50.00	\$ -
11 Medical Co-pay	\$ 25.00	\$ 25.00	\$ -
12 ID tag replacement/Lock Fee	\$ 5.00	\$ 5.00	\$ -
13 Parking Pass	\$ 15.00	\$ 15.00	\$ -
14 Electronic Monitoring Set Up Fee	\$ 50.00	\$ 50.00	\$ -
15 Medtox Drug Test (if positive result)	\$ 5.00	\$ 5.00	\$ -
16 Medtox Drug Challenge Test	\$ 40.00	\$ 40.00	\$ -
17 Walkaway Fee	\$ 100.00	\$ 100.00	\$ -
Administration Fees			
1 Accident Report	\$ 1.80	\$ 1.80	\$ -
2 Bartenders License	\$ 12.50	\$ 12.50	\$ -
3 Fingerprinting	\$ -	\$ -	\$ -
4 Mugshot	\$ 1.00	\$ 1.00	\$ -
5 Concealed and Carry ID Card	\$ 10.00	\$ 10.00	\$ -
6 Copy Fee	\$ 0.25	\$ 0.25	\$ -
7 CD Copy	\$ 10.00	\$ 10.00	\$ -
8 Microfilm Copy	\$ 0.55	\$ 0.55	\$ -
9 Background Check	\$ 5.00	\$ 5.00	\$ -
10 PBT Test Fee	\$ 5.00	\$ 5.00	\$ -
11 Vehicle Storage Fee	\$ 20.00	\$ 20.00	\$ -
12 Sheriff Sale Fees--Post and Hold Sale	\$ 150.00	\$ 150.00	\$ -
14 Writ of Execution Fee	\$ 75.00	\$ 75.00	\$ -
15 Service for Non-Sufficient Funds	\$ 30.00	\$ 30.00	\$ -
16 Subpoena/Temporary Restraining Order/Summons and Complaint/Warrant Fee	\$ 60.00	\$ 60.00	\$ -
17 Notary Fee	\$ 1.00	\$ 1.00	\$ -
18 Witness Fee	\$ 16.00	\$ 16.00	\$ -
19 Blood Test Fee (dependant on hospital bill to department)	\$ 35.00	\$ 35.00	\$ -
20 Parking Citation	\$ 25.00	\$ 25.00	\$ -
21 Vehicle Lockout	\$ 50.00	\$ 50.00	\$ -

* The reimbursement level is established by the state of Wisconsin depending on the number of eligible days and the amount of money allocated by the state to fund this.

** The employed booking fee is less than the unemployed booking fee because employed inmates are paying the Huber day charge and cannot be charged in excess of the booking fee in one day per Wisconsin State Statute 303.08(4).

**Special Purpose
Grant Fund**

Sheriff

**Special Revenue
Fund**

Special Purpose Grant Fund (ARPA) – Sheriff

Fund Purpose

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

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

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

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

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$0	\$0	\$0	\$955,000	\$955,000	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$0	\$0	\$955,000	\$955,000	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$0	\$0	\$940,000	\$940,000	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$15,000	\$15,000	N/A
Total Expenditures	\$0	\$0	\$0	\$955,000	\$955,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

Special Purpose Grant Fund (ARPA) – Sheriff (Continued)

Program Highlights

The Waukesha County Sheriff's Office is budgeteign ARPA funding for three different projects in this special revenue fund.

The first project is for the acquisition of replacement tasers for the department at a cost of \$800,000. The current tasers have been desupported by the manufacturer. This cost includes a state-of-the-art training program, all equipment, and all taser cartridges the department will need for the next five years. This purchase using ARPA funds will reduce the stress on the asset forfeiture fund, since all tasers had previously been purchased via the equipment replacement plan funded by asset forfeiture.

The second project is the five-year renewal of forensic software that will allow the department to gain access to critical data that would otherwise be unavailable. The estimated cost for this five-year license is \$140,000. This software was originally donated to the department in late 2021 for a single year license. The department has seen significant usage of this software and would like to continue to use it. This purchase will allow for the department to utilize this software until the end of 2027.

The third project is to replace the current mask fit testing machine. The cost of a replacement machine is approximately \$15,000. A mask fit test is required every year for employees who utilize certain types of masks. This will significantly upgrade the current machine as it is out of date and has been scheduled for replacement. The purchase of this equipment also takes some burden off of the equipment replacement plan.

Health & Human Services

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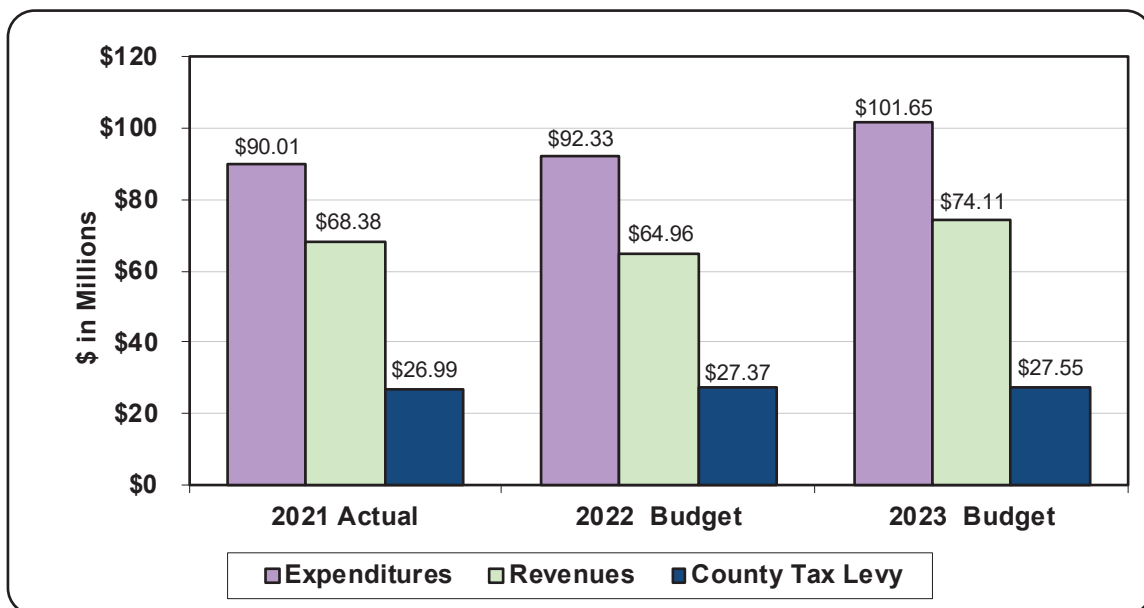
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HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

The budgets within this functional area provide programs to at-risk children and their families, at-risk adults, the elderly, veterans, unemployed, and individuals who are mentally ill, physically or developmentally disabled, or chemically dependent. **Child Support**, under the Corporation Counsel's office, provides activities to obtain and enforce child support orders, establish paternity and certify tax refund interception on delinquent accounts. **Department of Health and Human Services (HHS) Children and Family Services and Adolescent and Family Services** programs include prevention, intervention, protection, counseling, and an array of residential and community programs for children, juveniles, adults and at-risk citizens. **Clinical Services** are provided in this area including outpatient mental behavioral medicine and a psychiatric inpatient hospital. **Economic Support** includes determining eligibility for Medical Assistance, Badger Care, Foodshare, and childcare payments. **Public Health** services are also provided in this area including assessments, consultation, education, preparedness and referral services to promote health and prevent disease. The **HHS Criminal Justice Collaborating Council (CJCC)** works to enhance public safety and promote the effective and efficient administration of the criminal justice system through community collaboration by ensuring offender accountability and providing rehabilitation services, while recognizing the rights and needs of the victims. The **CJCC** provides various programs to individuals with alcohol and other drug abuse, chemical dependency, mental health, or other disabilities to reduce recidivism and maintain independent living within the county. The **HHS Veterans' Services** division provides assistance to county veterans in applying for available federal, state and county levy benefits. The **Aging and Disability Resource Center (ADRC) division - General Fund** programs include purchased specialized transportation, adult day care programs, and a variety of contracted community supportive services to allow older adults to remain in their homes. In addition, the Adult Protective Services program provides intervention for vulnerable adults to ensure their safety and well-being and protects them from exploitation and harm. Also, senior dining and home delivered meals are provided that assist older individuals to live independently. Also, the **ADRC Contract** fund provides information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and resource referrals for older adults and to individuals with disabilities age 18 and above, and their families.

Not included in this functional area are the Health and Human Services related capital projects (see Capital Projects) and purchases of vehicles and major equipment replacements (see Vehicle/Equipment Replacement Fund in public works functional area, and End User Technology Fund in general administration functional area).



The 2023 expenditure budget for this functional area totals \$101,654,600 an increase of \$9,324,300 or 10.1% from the 2022 Budget. Budgeted revenues include \$295,000 of fund balance appropriations. Revenues budgeted in this functional area total \$74,107,300, an increase of \$9,148,900 or 14.1% from the 2022 budget. The tax levy necessary to fund this functional area totals \$27,547,300, an increase of \$175,400 from the 2022 budget. Tax levy in this functional area is about 23.7% of the total county tax levy.

**** HEALTH AND HUMAN SERVICES ****

Functional Area Summary by Agency

	2021 Actual	2022		2023 Budget	Change from 2022 Adopted Budget	
		Adopted Budget (b)	2022 Estimate		\$	%
* TOTAL HEALTH & HUMAN SERVICES*						
Revenues (a)	\$68,379,942	\$64,958,433	\$67,690,946	\$74,107,323	\$9,148,890	14.1%
County Tax Levy	\$26,991,220	\$27,371,827	\$27,371,827	\$27,547,240	\$175,413	0.6%
Expenditure	\$90,014,656	\$92,330,260	\$91,853,381	\$101,654,563	\$9,324,303	10.1%
Rev. Over (Under) Exp.	\$5,356,506	\$0	\$3,209,392	\$0	\$0	N/A

BREAKDOWN BY AGENCY

CORPORATION COUNSEL-CHILD SUPPORT

Revenues	\$2,414,797	\$2,511,397	\$2,560,259	\$2,561,012	\$49,615	2.0%
County Tax Levy	\$409,814	\$387,453	\$387,453	\$412,866	\$25,413	6.6%
Expenditure	\$2,774,682	\$2,898,850	\$2,939,425	\$2,973,878	\$75,028	2.6%
Rev. Over (Under) Exp.	\$49,929	\$0	\$8,287	\$0	\$0	N/A

HEALTH & HUMAN SERVICES

Revenues (a)	\$65,965,145	\$62,447,036	\$65,130,687	\$71,546,311	\$9,099,275	14.6%
County Tax Levy	\$26,581,406	\$26,984,374	\$26,984,374	\$27,134,374	\$150,000	0.6%
Expenditure	\$87,239,974	\$89,431,410	\$88,913,956	\$98,680,685	\$9,249,275	10.3%
Rev. Over (Under) Exp.	\$5,306,577	\$0	\$3,201,105	\$0	\$0	N/A

(a) Appropriated fund balance is included in revenues as follows:

HHS Programs	HHS Fund balance appropriation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Administrative Services	Dept.-wide Initiatives for Alternative Placement Services	\$50,000	\$50,000	\$50,000	\$25,000
Children & Family	Dept.-wide Initiatives for Alternative Placement Services	\$150,000	\$0	\$0	\$0
Administrative Services	Avatar Nx Project	\$0	\$215,000	\$215,000	\$75,000
Mental Health Center	One-time Building Projects and Equipment Replacements	\$113,000	\$90,000	\$90,000	\$42,000
Adolescent Family Services: Juvenile Services	Dept.-wide Initiatives for Juvenile Correction Placement Services	\$0	\$0	\$0	\$134,127
Administrative Services	Facilitate Return of 17 Year Olds to Juvenile System	\$250,000	\$0	\$0	\$0
Criminal Justice Collaborating Council	CJCC Diversion program gap funding	\$0	\$158,959	\$158,959	\$0
Criminal Justice Collaborating Council	Judicial Training Activites	\$10,000	\$0	\$0	\$0
Clinical Services	CCS positions which will receive settlement starting second year	\$0	\$134,000	\$134,000	\$0
Adolescent Family Services: Juvenile Services	CCS positions which will receive settlement starting second year	\$0	\$266,530	\$266,530	\$0
ADRC-Community Services	One-time Equipment Purchases for Senior Dining	\$7,700	\$7,700	\$7,700	\$8,316
Veterans' Services	Donations for Veteran Services	\$8,467	\$0	\$0	\$0
Public Health	Public Health COVID-19 Testing	\$500,000	\$0	\$0	\$0
Department Wide	Purchase Orders and Carryovers from the Prior Year	\$74,516	\$0	\$81,464	\$0
TOTAL HHS FUND BALANCE APPROPRIATION		\$1,163,683	\$922,189	\$1,003,653	\$284,443
Corporation Counsel	Purchase Orders and Carryovers from the Prior Year	\$0	\$0	\$409	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,163,683	\$922,189	\$1,004,062	\$284,443

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

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

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

- The **Health and Human Services** budget for Community Aids revenue for Health & Human Services (HHS) programming decreases \$19,200 to \$13,215,300 in 2023. This is the Department's primary source of discretionary intergovernmental revenue funding.
- **HHS - Administrative Services Division** personnel costs are budgeted to increase by approximately \$513,600 to \$5,976,500. This increase reflects an increase of 1.77 FTE to 71.21 FTE. This includes the creation 1.00 FTE fiscal specialist, 2.00 FTE senior fiscal specialists (one created during 2022, enrolled ordinance 177-40), 2.00 FTE programs and projects analysts, and a transfer in of 0.50 FTE registered nurse from Clinical Services – Mental Health Center. This is offset by the abolishment of 1.00 FTE fiscal assistant and the reclassification of the public communications specialist to public communications coordinator and transferred out to Public Health. In addition, overtime is increased by 0.16 FTE or \$22,200 and extra help decreases 1.89 FTE or \$64,400. These costs were reduced to partially fund the creation of 1.00 FTE information technology technician position in the Department of Administration – End User Technology Fund (EUTF) that will support HHS projects, that was previously provided through temporary staff. Operating expenses decrease \$246,500 primarily as result of a \$206,100 decrease in contracted services to \$890,500 largely due to a reduction in one-time expenses of \$140,000 for implementation of a one-time upgrade to the department's electronic medical record system. In addition, a contracted technology position cost was eliminated and used to create the senior information technology professional position in the Department of Administration in the EUTF Fund to provide support for HHS projects.
- Fund balance decreases \$165,000 to \$100,000. The appropriated fund balance includes \$75,000 additional funding for the one-time upgrade to the electronic medical record system included in the 2022 budget, and \$25,000 to offset higher alternate care costs in the overall HHS budget, which is being phased down from \$50,000 budgeted in 2022.
- **HHS - Economic Services Administration and Support Program** general government revenues increase by \$85,800 to \$3,776,000. This is primarily due to an additional income maintenance allocation for managing the end of the COVID-19 Public Health Emergency as the economic support requirements revert to pre-pandemic levels. Personnel costs increase \$189,400 primarily for the cost to continue for 43.04 FTE and additional overtime and extra help of 0.37 FTE.
- **HHS - Children and Family Services - Child Protective Services Program** General government revenues increase by \$665,300 to \$3,633,900, mainly consisting of \$335,000 of higher State-Targeted Safety Support funding, \$200,000 of new Subsidized Guardianship revenues, and \$109,000 of higher Kinship Care revenues. Other revenues increase \$93,500 primarily due to \$100,000 of opioid lawsuit settlement funds that are budgeted to offset out of home placement costs for children with families with substance use issues. Personnel costs are budgeted to increase by \$137,000 to \$4.3 million and includes the abolishment of 1.00 FTE health and human services support specialist position to fund a contracted child case aid. Operating expenses increase \$171,300 related to \$320,000 of additional Targeted Safety Support contracted services offset by a \$135,400 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 on placements.
- **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. This includes a \$1.4 million increase for CLTS state revenues, mostly for additional contracted staff to provide services to CLTS waiver clients, as well as a \$332,000 increase in state reimbursement of indirect costs. This increase related to a change in the state's reimbursement methodology, providing more comprehensive reimbursement of overall program costs, greater flexibility in the billable rate, and higher staffing levels. Operating expenses increase \$1.1 million or 23% primarily related to \$947,000 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 \$2.5 million to \$9.0 million based on increasing client enrollment levels.

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

- **HHS – Adolescent and Family Services** personnel costs are budgeted to increase by about \$221,600 to \$2,830,000, primarily due to the cost to continue for 26.00 FTE staff and the addition of 1.00 FTE health and human services coordinator position (partially offset by an elimination of 1.00 FTE Human Services Supervisor position in the Juvenile Detention program). Operating expenses are budgeted to decrease by \$39,700 to \$2,197,800, mostly due to lower contracted services, largely for cost savings for intensive in-home therapy, by \$166,200. Also, out-of-home alternate care expenses, which include foster care, residential care centers, and child group homes, decrease by \$85,000. This is partially offset by an increase in juvenile correctional placements by \$217,800 based on a rate increase from the Wisconsin Department of Corrections and higher potential 2023 placements. Fund balance increases \$134,100 in this area to offset higher correctional institute charges.
- **HHS - Juvenile Detention Services** – Personnel costs decrease \$127,000 related to the abolishment of 1.00 FTE human services supervisor (mentioned previously) and lower cost to continue for the remaining 8.00 FTE of staff. Operating expenses increase by \$128,000 related to additional contracted clinical therapists for children in shelter care.
- **HHS – Youth Intensive Services** – In 2022, the department submitted an American Rescue Plan Act (ARPA) proposal to expand upon the existing Comprehensive Community Services (CCS) program for youth. Included within the proposal are the creation of 9.00 FTE within this area, including 5.00 senior mental health counselors, 2.00 FTE clinical therapists, and 2.00 FTE health and human supervisors. Additionally, 1.00 FTE senior fiscal specialist is created in the HHS Administrative Services division and is partially reimbursable under CCS. Total personnel costs in the 2023 budget are \$936,500 higher than in 2022, totaling \$1.9 million. Operating expenses increase \$349,000 primarily for CCS contracted agencies. Revenues include \$885,500 of additional CCS direct billing revenues and \$300,500 of Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for prior year expenses. The \$385,900 (\$304,000 in this program and \$81,900 in Administrative Services) of ARPA funds serve a temporary purpose to mitigate start-up costs to hire, train, and pay staff until the Medicaid reimbursement and reconciliation process provides funding in both 2023 and 2024. This expansion results in the program being able to serve approximately 140-150 youth, up from 70-75 in the 2022 budget.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** personnel costs increase approximately \$105,100 to \$1,069,400 for the cost to continue of 10.89 FTE. This includes the creation of a 1.00 FTE senior ADRC specialist position, 0.40 FTE of a full-time health and human services coordinator position allocated to this program, and an increase in a 0.24 FTE temporary extra help. The increases are offset by the abolishment of 1.00 FTE human services support specialist position. Operating expenses decrease \$39,400 to \$206,000 mostly due to reductions of \$41,500 in WATTS court ordered assessment reviews that are now completed by ADRC staff.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - General government revenues are budgeted to increase \$319,600 to \$3,589,200. This is primarily due to an increase of \$246,600 in specific purpose directed American Rescue Plan Act (ARPA) funding. The total change in grant funding, which includes the ARPA funding, is an increase of \$253,800 for home delivered meals; an increase of \$14,500 for congregate meals for alternate models to include restaurant dining, and an increase of \$74,700 for in-home services. Other grant increases include Alzheimer's Family Support of \$26,500 and Specialized Transportation of \$8,800. Grant reductions include a \$32,700 decrease in the allocation of ADRC contract indirect revenue and a Family Caregiver Support decrease of \$24,500 for respite services. Personnel costs increase \$73,000 to \$1,667,800 which include the cost to continue of the existing 20.38 FTE staff and the creation of a 50% or 0.50 FTE health and human services coordinator in this program. This is offset by the reduction of 0.24 FTE temporary extra help. In addition, benefit insurances decrease by \$36,400 mostly related to employee selection of benefits.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - General government revenue for the Aging and Disability Resource Center (ADRC) Contract fund is budgeted to increase about \$48,600 to \$3,825,600 mainly due to a \$32,700 reduction in the allocation of ADRC contract indirect revenue allocated to the ADRC Administrative Services area of the General Fund, increasing revenue available for this program. Federal match for the ADRC contract increased \$16,200 due to a higher anticipated Medicaid match percentage based on staff work duties. Personnel costs are budgeted to increase approximately \$33,800 to \$3,218,500. The increase is due to the cost to continue 35.47 FTE. This includes 0.10 FTE of a new health and human services coordinator allocated to this area offset by a decrease of 0.05 FTE extra help.

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$1.9 million or 17% to \$13.0, and include operating expenses increasing \$1.3 million, mostly for state institution expenses for both adults and children, with each going up \$680,000 and \$538,900, respectively. Personnel costs increase \$498,300 primarily related to the transfer in of 1.00 FTE clinical therapist, 1.00 FTE psychiatric technician, and 0.25 FTE psychometric technician from the Mental Health Center and Outpatient Intensive programs; creation of 1.00 FTE human services supervisor (mostly funded with a new crisis stabilization regional facility grant); unfunding of 1.00 FTE health and human services supervisor, the creation of 1.00 FTE registered nurse (offset by an abolishment of 1.00 FTE licensed practical nurse); and cost to continue for existing staff. Revenues (excluding tax levy and fund balance) increase \$1.1 million mainly consisting of \$814,100 of additional other revenues, including \$348,800 of state institution collections, \$248,400 of additional WIMCR reimbursement, and \$216,900 of opioid settlement proceeds to fund treatment and testing of youth and adults. General government revenues increase \$216,800 primarily related to \$209,700 of new regional crisis stabilization grant funding to implement a new crisis unit within the remodeled mental health center.
- **HHS - Mental Health Outpatient-Intensive** revenues (excluding tax levy) increase \$306,900 to \$6.6 million, due to an increase of \$433,900 in charges for services, primarily for services provided under the Comprehensive Community Services (CCS) and Treatment Services and Support programs. Offsetting this is \$127,000 of lower other revenues related to a lower budgeted amount for WIMCR year-end settlement revenues in this area and the revenues being transferred to Clinical – Outpatient. Personnel costs increase \$859,600 related to the creation of 11.00 FTE (enrolled ordinance 175-125) for positions that were originally contracted for community support-based services but were absorbed into the county's staff. Positions created include 4.00 FTE mental health counselors, 4.00 FTE human services support specialist, and 3.00 FTE senior mental health counselors. Offsetting these personnel costs is a reduction in operating expenses by \$1.1 million, mostly for the contracted staff mentioned above, of \$846,000.
- **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). Due to the reduction in beds for the inpatient unit, the 2023 budget includes reduced revenues of \$758,900 and lower expenses of \$613,000. Lower revenues include \$711,200 of reduced client fees associated with a reduction in days of care of 1,745 to 4,855. Personnel costs are approximately \$1.0 million lower in 2023 related to the abolishment of 5.50 FTE psychiatric technician, which is offset by 2.8 FTE security guard contract services positions (budgeted in operating expenses as contracted staff). In addition, 2.00 FTE registered nurse positions are being unfunded. Other adjustments include positions that were transferred out to the Outpatient – Clinical program, including 1.00 FTE clinical therapist, 0.2 FTE psychometric technician, and 1.00 FTE psychiatric technician. In addition, there was 0.50 FTE registered nurse transferred out to Administrative Services. Temporary extra help and overtime is budgeted to decrease 3.01 FTE and 0.44 FTE, respectively. Operating expenses increase \$394,500, including \$258,100 for the previously mentioned contracted security services and the addition of \$166,200 of temporary contracted staff expenses to mitigate labor shortages for registered nurse and certified nursing assistant positions.
- **HHS - Criminal Justice Collaborating Council (CJCC)** revenues (excluding tax levy and fund balance) increase \$415,300 primarily related to \$412,900 of opioid settlement funding. \$187,900 in funding is utilized for the Pretrial Diversion program and \$225,000 related to the introduction of the Medication Assisted Treatment program at the County Jail with funding for both programs coming from the Waukesha County opioid settlement. General government revenues decrease by approximately \$200 to \$464,400, and consists of continuing grant funding, including: Wisconsin Department of Justice funding of \$107,500 for the Pretrial Pilot grant; the Treatment Alternatives and Diversion (TAD) Drug Court grant funding of \$139,700; the state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$24,500; and the DOC funding of \$192,700 for the Drug Treatment Court program. General Fund balance will decrease by \$159,000 to \$0. The decrease pertains to the elimination of fund balance related to the Pretrial Diversion program. The Waukesha County opioid settlement referenced in the General Government revenues will instead sustain this program at its current capacity in 2023.

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

- **HHS - Public Health** general government revenue increases approximately \$44,900 to \$1,360,000 mainly due to pandemic-related funding. This includes \$172,000 of American Rescue Plan Act (ARPA) funding to partially cover 2.5 FTE positions created in the 2022 budget to support transitioning public health operations from level 2 to a level 3 status. This funding and positions were originally budgeted in the HHS – Special Purpose Grant Fund in 2022 and transferred to Public Health – General Fund in 2023. The budget also includes new grants approved during 2022 (enrolled ordinances 177-17 and 177-18), consisting of the COVID-19 Workforce Supplemental Grant of \$158,800 to evaluate organizational effectiveness, training, and purchase supplies and equipment to support COVID-19 prevention, preparedness, response, and recovery initiatives, and the COVID-19 Immunization Supplemental Grant of \$99,000 to provide the COVID-19 vaccine to underserved or under-vaccinated communities. About \$65,300 of the COVID-19 Immunization Supplemental Grant and \$76,100 in specifically allocated Public Health ARPA funding covers 0.4 FTE of a public health nurse and 1.00 FTE of a public communications coordinator position transferred in from HHS – Administrative Services, which was previously funded with tax levy. Along with the partially grant funded 2.5 FTE positions (mentioned above), department management plans to phase-in tax levy support for these positions through attrition of services that can be readily referred to community healthcare providers (i.e., approximately three public health positions) through 2024. Overall, Public Health ARPA funding budgeted in Public Health decreases \$373,300 from the 2022 budget due to disease investigation efforts being moved to the Special Purpose Grant Fund in 2022 (enrolled ordinance 176-119, discussed below).

- **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 \$1.69 million is budgeted for 2023 and detailed below:
 - **ARPA** funding totals \$1.37 million which includes five projects:
 - The County Board approved the Criminal Justice Collaborating Council Pretrial Supervision Backlog Project during 2022 (enrolled ordinance 177-28) to fund a contracted case manager position to address the backlog of cases resulting from the pandemic. The 2023 budget continues this project with \$67,000 of funding.
 - The County Board approved the expansion of the Crisis Law Enforcement Collaboration project during 2022 (enrolled ordinance 177-39), and the budget includes \$346,500 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 2023 budget continues this with \$804,300. This project includes \$172,300 to fund 1.00 FTE social worker and temporary extra help of 1.00 FTE for a program and projects analyst and \$624,000 in operating for grant awards to community agencies (\$350,000), to expand the number of treatment foster homes and ensure bed availability in Waukesha County; contracted services for wrap around services to maintain the youth in treatment foster homes; and consulting services.
 - The system implementation to Connect Health and Social Service Providers project is intended to allow greater collaboration and coordination of care, and the 2023 budget includes \$35,000 for software and implementation.
 - 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 2023 budget includes \$115,400 consisting of personnel costs of \$90,400 for the creation of a 1.00 FTE programs and projects analyst sunset position and \$25,000 for consulting services to facilitate the CHIPP process, with grant awards planned in the 2024 budget.
 - **Public Health ARPA** funding includes \$322,800 to fund personnel and related technology costs for continued disease management efforts.

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

- **HHS – Veterans’ Services** – General government revenues of \$114,700 consist of a Wisconsin Department of Veterans’ Affairs, County Veterans’ Service Office Grant of \$14,300 and American Rescue Plan Act (ARPA) grant funding of \$100,400 to provide assistance with the temporary funding of the assistant veteran services officer position. Personnel costs are budgeted to increase \$121,000 to \$479,300. This reflects the cost to continue for the current staff of 5.00 FTE and the creation of a 1.00 FTE assistant veteran services officer position. In addition, an administrative specialist position is abolished and recreated with a sunset tag, and a 1.00 FTE senior administrative specialist position is abolished and a veterans’ services specialist is created, which results in an increase in personnel costs.
- **Corporation Counsel - Child Support** - General government revenues are projected to increase \$49,600 which includes the state contract reimbursement increase of \$28,500 to \$1,583,900 based upon increased state GPR and increased expenses. Also, IV-D Non-Match Performance awards increases by \$9,500 due to the adjusted award incentives from the federal fiscal year 2021 and anticipated caseloads. In addition, the state General Purpose Revenue (GPR) funding increases \$8,100 to \$311,700.

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

HEALTH AND HUMAN SERVICES

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
CORPORATION COUNSEL	Child Support	29.15	29.15	29.15	29.15	-
HEALTH & HUMAN SERVICES	General Fund					
	Administrative/ Economic Support Services	116.00	106.00	107.00	109.50	3.50
	Intake Support Services	30.00	-	-	-	-
	Children and Family Services	33.00	58.00	58.00	58.00	-
	Adolescent and Family Services	40.37	46.00	55.00	55.00	9.00
	Clinical Services	112.97	113.72	125.72	118.17	4.45
	Public Health	24.35	21.60	21.60	24.90	3.30
	Criminal Justice Collaborating Council	1.00	1.00	1.00	1.00	-
	Veterans Services	4.00	5.00	5.00	6.00	1.00
	ADRC	21.04	27.27	27.27	28.17	0.90
	Total H&HS General Fund	382.73	378.59	400.59	400.74	22.15
	Aging and Disability Resource Center Contract	35.10	34.62	34.62	34.72	0.10
	Special Purpose Grant Fund (ARPA)	-	2.50	6.50	5.00	2.50
	H&HS Subtotal	417.83	415.71	441.71	440.46	24.75
	TOTAL REGULAR POSITIONS	446.98	444.86	470.86	469.61	24.75
	TOTAL EXTRA HELP	60.83	29.09	30.09	21.99	(7.10)
	TOTAL OVERTIME	3.26	4.65	4.65	4.40	(0.25)
	TOTAL BUDGETED POSITIONS	511.07	478.60	505.60	496.00	17.40

2023 BUDGET ACTIONS

Corporation Counsel - Child Support

Reclassify:	1.00 FTE	Administrative Specialist to a Senior Administrative Specialist
Increase:	1.00 FTE	Senior Attorney
Decrease:	1.00 FTE	Attorney
Increase:	0.17 FTE	Extra Help
Decrease:	0.04 FTE	Overtime

Health and Human Services - General Fund

Administrative/ Economic Support Services

Create:	1.00 FTE	Fiscal Specialist
Abolish:	1.00 FTE	Fiscal Assistant
Create:	1.00 FTE	Senior Fiscal Specialist
Create:	2.00 FTE	Programs & Projects Analyst
Transfer Out:	1.00 FTE	Public Communications Specialist (reclassified to Public Communications Coordinator) to Public Health
Transfer In:	0.50 FTE	Registered Nurse
Decrease:	1.89 FTE	Extra Help (Administrative Services)
Increase:	0.16 FTE	Overtime (Administrative Services)
Increase:	0.51 FTE	Extra Help (Economic Support)
Decrease:	0.14 FTE	Overtime (Economic Support)

Children and Family Services Division

Abolish:	1.00 FTE	Human Services Support Specialist
Create:	1.00 FTE	Human Services Supervisor

Adolescent and Family Services Division

Reclassify:	6.00 FTE	Social Workers to Senior Mental Health Counselors
Create:	1.00 FTE	Health & Human Services Coordinator
Abolish:	1.00 FTE	Human Services Supervisor
Increase:	0.24 FTE	Overtime

Clinical Services - Mental Health Outpatient (Clinical)

Create:	1.00 FTE	Human Services Supervisor
Increase:	0.25 FTE	Clinical Therapist (Sunset)
Decrease:	1.30 FTE	Extra Help
Decrease:	0.03 FTE	Overtime

Clinical Services - Mental Health Outpatient (Intensive)

Increase:	0.20 FTE	Registered Nurse PT
Decrease:	0.10 FTE	Extra Help

Clinical Services - Mental Health Center

Abolish:	5.50 FTE	Psychiatric Technician
Unfund:	2.00 FTE	Registered Nurse

HEALTH AND HUMAN SERVICES BUDGETED POSITIONS 2021-2023

Transfer Out: 0.50 FTE Registered Nurse to Administrative Services
Decrease: 3.01 FTE Extra Help
Decrease: 0.44 FTE Overtime

Public Health

Create: 0.80 FTE Public Health Nurse (Family and Community Health)
Abolish: 2.00 FTE Public Health Nurse (Family and Community Health)
Decrease: 0.19 FTE Extra Help (Family and Community Help)
Increase: 0.30 FTE Extra Help (Women, Infants, Children Nutrition Program)
Create: 3.00 FTE Community Health Educator (Communicable Disease and Preparedness Program)
Transfer In: 0.50 FTE Community Health Educator from Special Purpose Grant Fund (ARPA)
Transfer In: 1.00 FTE Epidemiologist from Special Purpose Grant Fund (ARPA)
Transfer In: 1.00 FTE Public Communications Coordinator from Administrative Services
Abolish: 2.00 FTE Public Health Nurse
Transfer In: 1.00 FTE Public Health Supervisor from Special Purpose Grant Fund (ARPA)
Decrease: 4.29 FTE Extra Help

Veterans' Services

Create: 1.00 FTE Assistant Veterans' Service Officer
Create: 1.00 FTE Veterans' Service's Specialist
Abolish: 1.00 FTE Senior Administrative Specialist
Abolish: 1.00 FTE Administrative Specialist
Create: 1.00 FTE Administrative Specialist (Sunset)

Aging Disability Resource Center (ADRC) - Adult Protective Services

Create: 0.40 FTE Health & Human Services Coordinator
Create: 1.00 FTE Senior ADRC Specialist
Abolish: 1.00 FTE Human Services Support Specialist
Increase: 0.24 FTE Extra Help

ADRC - Community Services

Create: 0.50 FTE Health & Human Services Coordinator
Decrease: 0.24 FTE Extra Help

ADRC Contract Fund

Create: 0.10 FTE Health & Human Services Coordinator
Decrease: 0.05 FTE Extra Help

Health and Human Services - Special Purpose Grant Fund (ARPA)

Decrease: 0.75 FTE Extra Help (Administrative Services)
Create: 1.00 FTE Programs & Projects Analyst
Transfer Out: 0.50 FTE Community Health Educator to Fund 150 Public Health
Transfer Out: 1.00 FTE Epidemiologist to Fund 150 Public Health
Transfer Out: 1.00 FTE Public Health Supervisor to Fund 150 Public Health
Increase 2.50 FTE Extra Help (Public Health)

2022 CURRENT YEAR ACTIONS

Health and Human Services - General Fund

Administrative/Information Services

Create: 1.00 FTE Senior Fiscal Specialist

Children and Family Services Division

Create: 1.00 FTE Social Worker
Sunset: 1.00 FTE Social Worker (Sunset)

Adolescent and Family Services

Create: 2.00 FTE Human Services Supervisor (Youth CCS ARPA)
Create: 2.00 FTE Clinical Therapist (Youth CCS ARPA)
Create: 5.00 FTE Senior Mental Health Counselor (5.00 FTE Youth CCS ARPA)

Mental Health Outpatient

Create: 4.00 FTE Human Services Support Specialist
Create: 4.00 FTE Mental Health Counselor
Create: 3.00 FTE Senior Mental Health Counselor

Health and Human Services - Special Purpose Grant Fund (ARPA)

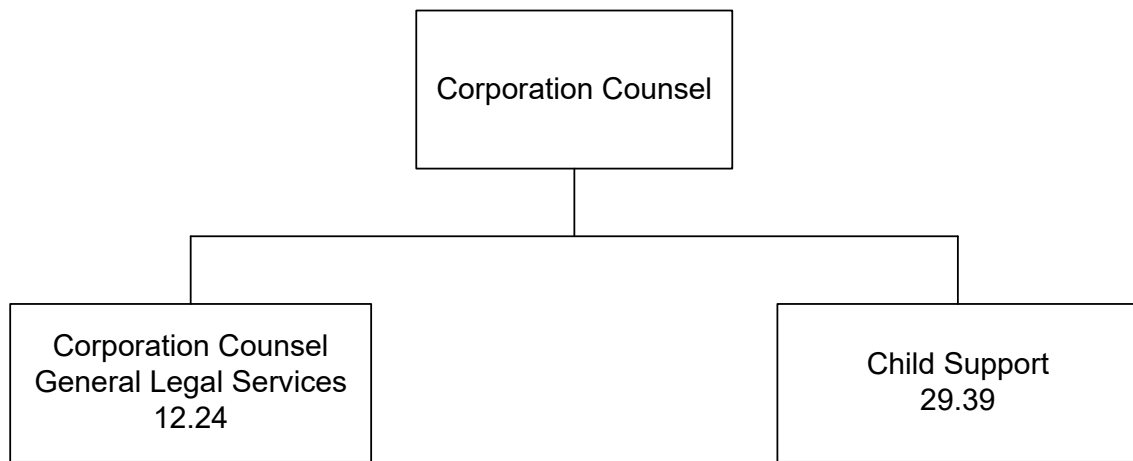
Create: 1.00 FTE Social Worker (Sunset) (Adolescent and Family)
Create: 3.00 FTE Clinical Therapist (Clinical Services)
Increase 1.00 FTE Extra Help (Administrative Services)

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Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



41.73 TOTAL FTE'S

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

Child Support

Statement of Purpose

The Child Support Division of the Corporation Counsel Office administers the Child Support Enforcement program pursuant to Title IV-D of the federal Social Security Act and Wisconsin Statutes under contract with the Wisconsin Department of Children and Families. The Waukesha County Child Support Division is supported by state, federal, and county funding. Services include activities to establish paternity, obtain court orders for child support and health insurance, enforce or modify existing child support orders, and collect delinquent child support.

Program Description

Under the umbrella of the Corporation Counsel Office, the Child Support Division provides financial, legal, case management, and clerical services for child support cases. Legal and case management activities include establishing paternity, establishing court-ordered obligations for child support and health insurance, locating absent parents, investigating delinquent child support cases, modifying support obligations as required by law, and enforcing support obligations through a variety of administrative and judicial processes for Wisconsin and interstate cases. Financial and clerical support activities include entering court order information into the Kids Information Data System, generating, and sending wage assignments to employers, conducting case audits, updating demographic information, adjusting accounts, researching suspended payments, resolving issues with the Wisconsin Support Collections Trust Fund, and answering customer service inquiries. Revenues are primarily generated from federally funded administrative cost reimbursements and performance-based incentive funding distributed through the state contract, and miscellaneous revenues from genetic test fees, client fees, copy fees, vital statistics fees, and non-IV-D service fees.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government (a) (b)	\$2,366,225	\$2,464,347	\$2,512,800	\$2,513,962	\$49,615	2.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$48,144	\$47,050	\$47,050	\$47,050	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$428	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$409	\$0	\$0	N/A
County Tax Levy (Credit)	\$409,814	\$387,453	\$387,453	\$412,866	\$25,413	6.6%
Total Revenue Sources	\$2,824,611	\$2,898,850	\$2,947,712	\$2,973,878	\$75,028	2.6%
Expenditures						
Personnel Costs	\$2,368,023	\$2,452,790	\$2,423,929	\$2,511,568	\$58,778	2.4%
Operating Expenses (b)	\$225,186	\$277,099	\$346,535	\$277,099	\$0	0.0%
Interdept. Charges	\$181,473	\$168,961	\$168,961	\$185,211	\$16,250	9.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,774,682	\$2,898,850	\$2,939,425	\$2,973,878	\$75,028	2.6%
Rev. Over (Under) Exp.	\$49,929	\$0	\$8,287	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	29.15	29.15	29.15	29.15	0.00
Extra Help	0.08	0.07	0.07	0.24	0.17
Overtime	0.04	0.04	0.04	0.00	(0.04)
Total FTEs	29.27	29.26	29.26	29.39	0.13

- (a) General government revenues include the state General Purpose Revenue (GPR) of \$246,347 in 2021 actual budget, \$303,550 in 2022 adopted budget, and \$311,669 in the 2023 budget which is eligible to be matched pursuant to the state and county contract.
- (b) The 2022 Estimate exceeds the 2022 Adopted budget related to an additional one-time revenue payment of \$74,092 allocated from the State of Wisconsin due to higher state GPR and IV-D funding approved in 2022 ordinance 176-120.
- (c) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Child Support (Continued)

Program Highlights

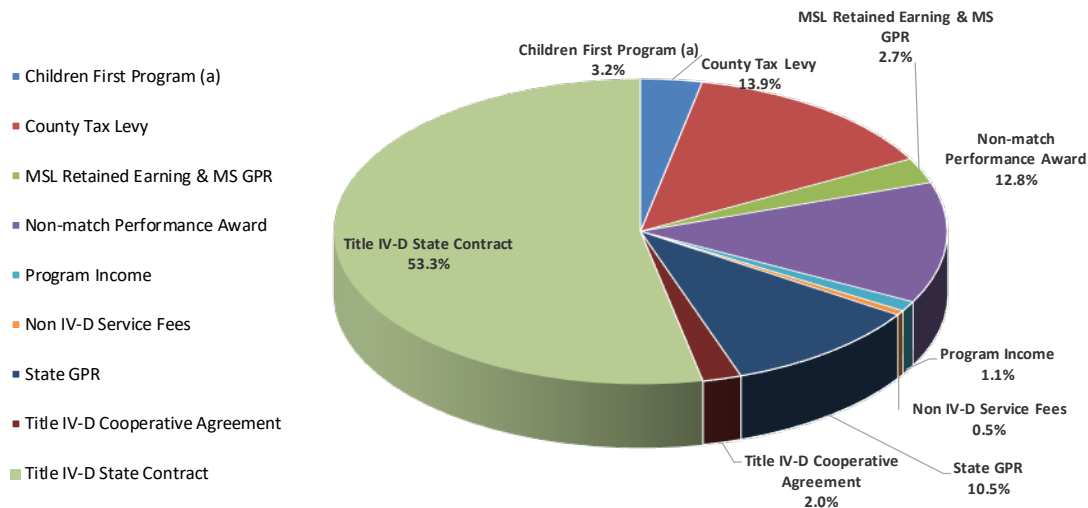
Child Support Division General Government revenues increase \$49,600, which includes the state contract reimbursement increase of \$28,500 to \$1,583,900 based upon increased state GPR and increased expenses. Also, IV-D Non-Match Performance awards increases by \$9,500 due to the adjusted award incentives from the federal fiscal year 2021 and anticipated caseloads. In addition, the state's General Purpose Revenue (GPR) funding increases \$8,100 to \$311,700. In addition, Medical Support GPR increases by \$3,500 to \$15,300. The Children First program reimbursement revenues from the state and revenue for Medical Support Liability is expected to remain the same at \$96,000 and \$64,800, respectively.

Charges for service revenue are budgeted to be the same as 2022. The division charges fees for the provision of services to non-IV-D cases such as processing income withholding orders, performing account reconciliations, and reconciling percentage-expressed orders for additional revenue. County tax levy of \$387,500 increases \$25,413 or 6.6% to \$412,900 from 2022.

Personnel costs increase \$58,800 2.4% to \$2,511,600 Included in the costs to continue for the 29.39 FTE are personnel changes which increase salaries by \$74,100 or 4.3% and a decrease in health insurance costs of \$19,600, due to changes in elected insurance coverages. A 1.00 FTE attorney position that was underfilled is promoted to a 1.00 FTE senior attorney position and a 1.00 FTE administrative specialist is reclassified to a 1.00 FTE Sr. administrative specialist position. Temporary extra help increases from \$2,300 to \$8,600 and will increase 0.17 FTE from 0.07 to 0.24 FTE due to increased need.

Operating expenses will be budgeted the same as 2022 at \$277,100. Interdepartmental charges increase \$16,300 or 9.6% to \$185,200, mainly due to increases in computer maintenance and replacement End User Technology Fund (EUTF) charges.

Waukesha County Child Support Program
2023 Revenue Budget of \$2.97 Million



The chart above represents total estimated revenue in the 2023 Child Support program budget, which is primarily funded by the federal and state governments through the Wisconsin Department of Children and Families. Included are Title IV-D state contract administrative reimbursements of \$1,583,943, State GPR of \$311,669, a non-match performance award of \$381,503, and retained earnings from Medical Support Liabilities (MSL) collection along with Medical Support GPR of \$80,090. The IV-D cooperative agreements with Clerk of Circuit Court, Court Commissioner, and the Sheriff's Department produce approximately \$60,757, and the Children First program is allotted \$96,000^(a). Non-IV-D service fees are \$15,350. Program income of \$31,700 includes copy fees, vital statistics fees, genetic test fees, and process service fees. The 2023 budget includes tax levy of \$412,866.

(a) The Children First program is included in the Child Support program, and the Child Support Division contracts with an outside vendor to assist non-custodial parents in obtaining employment.

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service Excellence

Objective 1: Economic Stability

Bring increased economic stability to families in need by collecting consistent monthly child support in a cost-effective manner. The statewide goal for cost effectiveness is to collect at least \$5.00 for every dollar expended. In 2021, Waukesha County exceeded this goal by collecting approximately \$8.03 for every dollar expended.

In 2022, the Department of Children and Families will allocate state and federal incentive funds to the counties based on two performance measures and the IV-D caseload adjustment, weighted as follows:

- Cases with current support collected: 20%
- Cases with arrears balances collected: 15%
- Adjusted caseload: 65%

For Performance Measure #1 (Current Support Collection Rate), the county will receive approximately \$32.87 per case with current support collected. For Performance Measure #2 (Arrearage Collection Rate), the county will receive approximately \$37.69 per case that receives a payment towards an arrears balance during the federal fiscal year (FFY). A portion of unallocated funds will be distributed to county agencies based on earnings for performance measures #1 and #2.

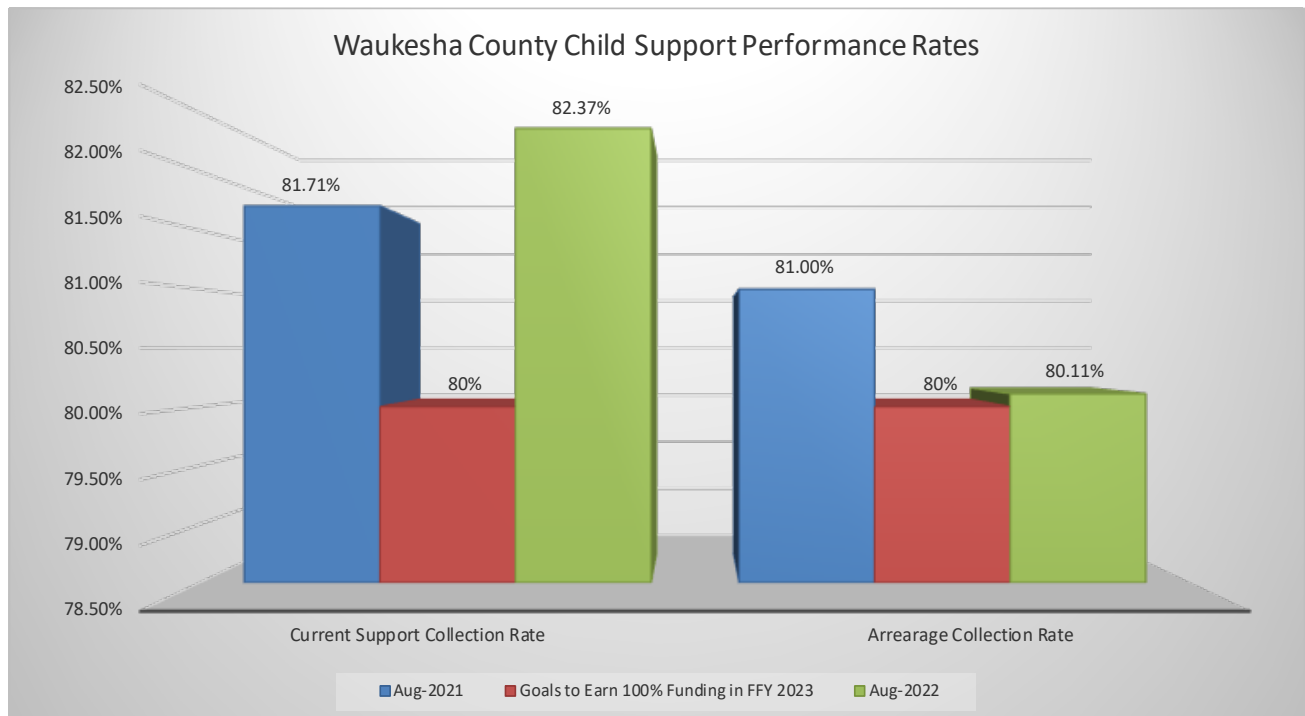
Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Current Support Collection Rate	81.7%	>80%	>80%	>80%
Arrearage Collection Rate	81.0%	>80%	>80%	>80%

Performance Measure #1: Current Support Collection Rate. This measure is the ratio of the total dollar amount of child support due compared to the total dollar amount collected and is cumulative over the Federal fiscal year. In FFY2021, Waukesha County earned 100% of funding by obtaining a current support collection rate of 81.70%. Of the \$278,808 available on this measure, Waukesha County earned the full amount.

Performance Measure #2: Arrearage Collection Rate. This measure is the percentage of cases that received a payment on past due child support during the year. In FFY2021, Waukesha County achieved a rate of 81.0%. Of the \$176,813 available on this measure, Waukesha County earned the full amount.

IV-D Caseload. This formula is the number of open cases with activity in the last two years divided by the total State caseload multiplied by the IV-D Caseload Allocation Amount. In 2021, Waukesha County earned \$779,119 in this category.

The chart below displays Waukesha County Child Support performance as of Aug 2021 compared to Aug 2022.



Customer Service Pillar: High Customer Satisfaction

Objective 2: Cooperative Communication

Maintain the highest standards of customer service excellence for the citizens of Waukesha County while continually increasing communication with the public, vendors, Child Support Division staff, and other county agencies to foster an atmosphere of cooperation. Facilitate customer service surveys to monitor customer satisfaction and obtain feedback in areas for improvement. Participate in state and nationwide conferences and committees to represent the interests of Waukesha County and contribute to policies and practices that affect our customers.

Team Pillar: Best Professionals Serving the Public in the Best Way

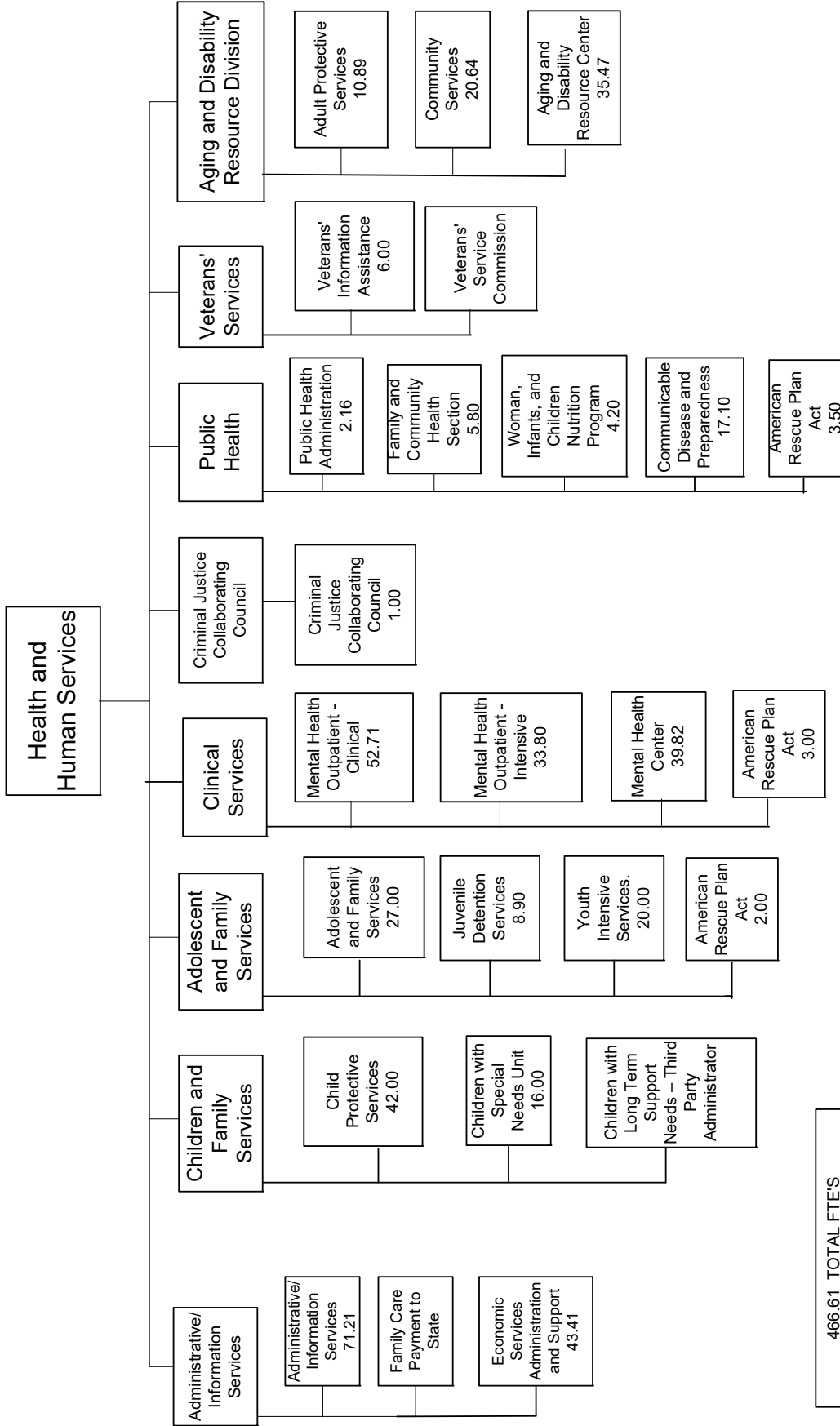
Objective 3: Professional Development and Employee Engagement

Ensure that all staff members receive the most up-to-date training and education in their respective areas. Utilize web-based and off-site trainings and workshops provided by the state and collaborate with other child support agencies to obtain specialized, hands-on training, and best practices. Cross-train staff within the agency so that employees can provide services in all areas when absences or vacancies occur within the agency.

Health & Human Services

HEALTH AND HUMAN SERVICES

FUNCTION / PROGRAM CHART



466.61 TOTAL FTE'S

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

Health and Human Services

Statement of Purpose/Summary

All Funds

Statement of Purpose:

Health and Human Services has eight budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support), Children and Family Services (including Children with Long-Term Support (CLTS) Third Party Administrator), Adolescent and Family Services, Clinical Services, Public Health, Criminal Justice Collaborating Council (CJCC), Veterans' Services and Aging and Disability Resources Center (ADRC) (including Adult Protective Services and Community Services).

The Aging and Disability Resource Center (ADRC) Contract Fund is a Special Revenue Fund operation providing the public with information related to aging or living with a disability.

Health and Human Services - All Funds Summary

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
General Fund						
Revenues	\$60,710,513	\$57,411,879	\$58,584,450	\$65,745,314	\$8,333,435	15%
Appr. Fund Balance	\$1,163,683	\$922,189	\$1,003,653	\$284,443	(\$637,746)	-69%
County Tax Levy/(Credit)	\$26,581,406	\$26,984,374	\$26,984,374	\$27,134,374	\$150,000	1%
Expenditures	\$83,149,024	\$85,318,442	\$83,371,372	\$93,164,131	\$7,845,689	9%
Rev. Over (Under) Exp.	\$5,306,578	\$0	\$3,201,105	\$0	\$0	N/A
Aging and Disability Resource Center Contract Fund						
Revenues	\$3,425,648	\$3,777,002	\$3,567,634	\$3,825,589	\$48,587	1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,425,649	\$3,777,002	\$3,567,634	\$3,825,589	\$48,587	1%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
All Funds						
Revenues	\$64,801,462	\$61,524,847	\$64,127,034	\$71,261,868	\$9,737,021	16%
Appr. Fund Balance	\$1,163,683	\$922,189	\$1,003,653	\$284,443	(\$637,746)	-69%
County Tax Levy/(Credit)	\$26,581,406	\$26,984,374	\$26,984,374	\$27,134,374	\$150,000	1%
Expenditures	\$87,239,974	\$89,431,410	\$88,913,956	\$98,680,685	\$9,249,275	10%
Rev. Over (Under) Exp.	\$5,306,577	\$0	\$3,201,105	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	417.83	415.71	441.71	440.46	24.75	
Extra Help	60.75	29.02	30.02	21.75	(7.27)	
Overtime	3.22	4.61	4.61	4.40	(0.21)	
Total	481.80	449.34	476.34	466.61	17.27	

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

Financial Summary	HEALTH AND HUMAN SERVICES (All Divisions)				Change From 2022	
	2021 Actual	2022 Adopted Budget (a)	2022 Estimate	2023 Budget	Adopted Budget \$	%
Administrative Services (Includes Family Care - Payments to State & Economic Support Services (beginning 2022))						
Revenues	\$11,943,413	\$15,497,484	\$15,404,802	\$15,499,296	\$1,812	0.0%
County Tax Levy	(\$277,029)	(\$404,659)	(\$404,659)	\$94,730	\$499,389	N/A
Expenditures	\$9,844,424	\$15,092,825	\$14,560,762	\$15,594,026	\$501,201	3.3%
Rev. Over (Under) Exp.	\$1,821,960	\$0	\$439,381	\$0	\$0	N/A
Intake Support Services (Note: Economic Support and Intake are allocated to other Divisions begining in 2022)						
Revenues	\$5,314,630	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$2,810,771	\$0	\$0	\$0	\$0	N/A
Expenditures	\$7,745,551	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$379,850	\$0	\$0	\$0	\$0	N/A
Children and Family Services						
Revenues	\$12,985,439	\$16,017,682	\$17,056,643	\$21,168,839	\$5,151,157	32.2%
County Tax Levy	\$3,214,125	\$5,993,904	\$5,993,904	\$4,929,156	(\$1,064,748)	-17.8%
Expenditures	\$16,057,905	\$22,011,586	\$21,350,381	\$26,097,995	\$4,086,409	18.6%
Rev. Over (Under) Exp.	\$141,659	\$0	\$1,700,166	\$0	\$0	N/A
Adolescent and Family Services						
Revenues	\$4,288,565	\$5,905,311	\$6,093,366	\$7,202,325	\$1,297,014	22.0%
County Tax Levy	\$3,118,033	\$2,787,349	\$2,787,349	\$2,993,805	\$206,456	7.4%
Expenditures	\$6,810,949	\$8,692,660	\$7,753,489	\$10,196,130	\$1,503,470	17.3%
Rev. Over (Under) Exp.	\$595,649	\$0	\$1,127,226	\$0	-	N/A
Clinical Services						
Revenues	\$15,131,302	\$14,495,467	\$14,556,856	\$15,042,772	\$547,305	3.8%
County Tax Levy	\$12,337,776	\$13,110,955	\$13,110,955	\$13,596,519	\$485,564	3.7%
Expenditures	\$26,777,097	\$27,606,422	\$28,130,751	\$28,639,291	\$1,032,869	3.7%
Rev. Over (Under) Exp.	\$691,981	\$0	(\$462,940)	\$0	\$0	N/A
Criminal Justice Collaborating Council (CJCC)						
Revenues	\$728,206	\$670,786	\$691,379	\$927,085	\$256,299	38.2%
County Tax Levy	\$1,181,641	\$1,218,737	\$1,218,737	\$1,250,630	\$31,893	2.6%
Expenditures	\$1,821,398	\$1,889,523	\$1,864,629	\$2,177,715	\$288,192	15.3%
Rev. Over (Under) Exp.	\$88,449	\$0	\$45,487	\$0	\$0	N/A
Public Health						
Revenues	\$7,286,437	\$1,529,568	\$1,271,655	\$1,558,022	\$28,454	1.9%
County Tax Levy	\$1,975,034	\$1,847,143	\$1,847,143	\$1,938,260	\$91,117	4.9%
Expenditures	\$8,093,104	\$3,376,711	\$3,049,270	\$3,496,282	\$119,571	3.5%
Rev. Over (Under) Exp.	\$1,168,367	\$0	\$69,528	\$0	\$0	N/A
Veterans' Services						
Revenues	\$21,467	\$17,700	\$22,634	\$115,736	\$98,036	553.9%
County Tax Levy	\$346,615	\$406,857	\$406,857	\$428,662	\$21,805	5.4%
Expenditures	\$333,406	\$424,557	\$416,345	\$544,398	\$119,841	28.2%
Rev. Over (Under) Exp.	\$34,676	\$0	\$13,146	\$0	\$0	N/A
Ageing and Disability Resource Center (ADRC)						
Revenues	\$7,600,385	\$7,977,072	\$8,058,402	\$8,341,271	\$364,199	4.6%
County Tax Levy	\$1,874,440	\$2,024,088	\$2,024,088	\$1,902,612	(\$121,476)	-6.0%
Expenditures	\$9,090,839	\$10,001,160	\$9,813,379	\$10,243,883	\$242,723	2.4%
Rev. Over (Under) Exp.	\$383,986	\$0	\$269,111	\$0	\$0	N/A
Health and Human Services - Special Purpose Grant Fund						
Revenues	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403.3%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All H&HS Divisions						
Revenues	\$65,965,145	\$62,447,036	\$65,130,687	\$71,546,311	\$9,099,275	14.6%
County Tax Levy	\$26,581,406	\$26,984,374	\$26,984,374	\$27,134,374	\$150,000	0.6%
Expenditures	\$87,239,974	\$89,431,410	\$88,913,956	\$98,680,685	\$9,249,275	10.3%
Rev. Over (Under) Exp.	\$5,306,577	\$0	\$3,201,105	\$0	\$0	N/A

Position Summary All Funds (FTE)

Regular Positions	417.83	415.71	441.71	440.46	24.75
Extra Help	60.75	29.02	30.02	21.75	(7.27)
Overtime	3.22	4.61	4.61	4.40	(0.21)
Total	481.80	449.34	476.34	466.61	17.27

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

HEALTH AND HUMAN SERVICES POSITIONS (All Divisions)

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Administrative Services (Includes Economic Support Services & ARPA EH Position)						
Regular Positions	116.00	106.00	107.00	109.50	3.50	3.3%
Extra Help	20.37	6.04	7.04	7.41	1.37	22.7%
Overtime	0.85	1.19	1.19	1.21	0.02	1.7%
Total	137.22	113.23	113.23	118.12	4.89	4.3%
Intake Support Services (Note: Economic Support and Intake are allocated to other Divisions beginning in 2022)						
Regular Positions	30.00	-	-	-	0.00	N/A
Extra Help	1.00	-	-	-	0.00	N/A
Overtime	0.22	-	-	-	0.00	N/A
Total	31.22	-	-	-	0.00	N/A
Children and Family Services						
Regular Positions	33.00	58.00	58.00	58.00	0.00	0.0%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	33.00	58.00	58.00	58.00	0.00	0.0%
Adolescent and Family Services						
Regular Positions	40.37	46.00	55.00	55.00	9.00	19.6%
Extra Help	1.15	-	-	-	0.00	N/A
Overtime	0.14	0.66	0.66	0.90	0.24	36.4%
Total	41.66	46.66	46.66	55.90	9.24	19.8%
Clinical Services						
Regular Positions	112.97	113.72	125.72	118.17	4.45	3.9%
Extra Help	10.21	10.28	10.28	5.87	-4.41	-42.9%
Overtime	2.01	2.76	2.76	2.29	-0.47	-17.0%
Total	125.19	126.76	126.76	126.33	-0.43	-0.3%
Criminal Justice Collaborating Council (CJCC)						
Regular Positions	1.00	1.00	1.00	1.00	0.00	0.0%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	1.00	1.00	1.00	1.00	0.00	0.0%
Public Health (includes ARPA Positions)						
Regular Positions	24.35	24.10	28.10	29.90	5.80	24.1%
Extra Help	22.12	8.54	8.54	4.36	-4.18	-48.9%
Overtime	-	-	-	-	0.00	N/A
Total	46.47	32.64	32.64	34.26	1.62	5.0%
Veterans' Services						
Regular Positions	4.00	5.00	5.00	6.00	1.00	20.0%
Extra Help	0.50	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	4.50	5.00	5.00	6.00	1.00	20.0%
Aging and Disability Resource Center (ADRC)						
Regular Positions	56.14	61.89	61.89	62.89	1.00	1.6%
Extra Help	5.40	4.16	4.16	4.11	-0.05	-1.2%
Overtime	-	-	-	-	0.00	N/A
Total	61.54	66.05	66.05	67.00	0.95	1.4%
Total All H&HS Divisions						
Regular Positions	417.83	415.71	441.71	440.46	24.75	6.0%
Extra Help	60.75	29.02	30.02	21.75	-7.27	-25.1%
Overtime	3.22	4.61	4.61	4.40	-0.21	-4.6%
Total	481.80	449.34	476.34	466.61	17.27	3.8%

General Fund Health and Human Services Summary

Fund Purpose

Health and Human Services has eight budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support), Children and Family Services (including Children with Long-Term Support (CLTS) Third Party Administrator), Adolescent and Family Services, Clinical Services, Public Health, Criminal Justice Collaborating Council (CJCC), Veterans' Services and Aging and Disability Resource Center (ADRC) (including Adult Protective Services and Community Services).

Health and Human Services - General Fund Summary

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$46,135,146	\$42,446,081	\$43,825,320	\$48,495,201	\$6,049,120	14.3%
Fine/Licenses	\$292,539	\$255,000	\$280,887	\$290,000	\$35,000	13.7%
Charges for Services	\$8,023,628	\$9,234,387	\$8,353,486	\$9,915,409	\$681,022	7.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$6,259,200	\$5,476,411	\$6,124,757	\$7,044,704	\$1,568,293	28.6%
Appr. Fund Balance	\$1,163,683	\$922,189	\$1,003,653	\$284,443	(\$637,746)	-69.2%
County Tax Levy	\$26,581,406	\$26,984,374	\$26,984,374	\$27,134,374	\$150,000	0.6%
Total Revenues Sources	\$88,455,602	\$85,318,442	\$86,572,477	\$93,164,131	\$7,845,689	9.2%
Expenditures						
Personnel Costs	\$39,546,585	\$38,572,375	\$35,720,546	\$41,222,185	\$2,649,810	6.9%
Operating Expenses	\$39,306,948	\$41,106,124	\$41,936,086	\$45,969,015	\$4,862,891	11.8%
Interdept. Charges	\$4,295,491	\$5,639,943	\$5,691,670	\$5,972,931	\$332,988	5.9%
Fixed Assets	\$0	\$0	\$23,070	\$0	\$0	N/A
Total Expenditures	\$83,149,024	\$85,318,442	\$83,371,372	\$93,164,131	\$7,845,689	9.2%
Rev. Over (Under) Exp.	\$5,306,578	\$0	\$3,201,105	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	382.73	378.59	400.59	400.74	22.15
Extra Help	43.78	27.47	27.47	17.50	(9.97)
Overtime	3.22	4.61	4.61	4.40	(0.21)
Total	429.73	410.67	432.67	422.64	11.97

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

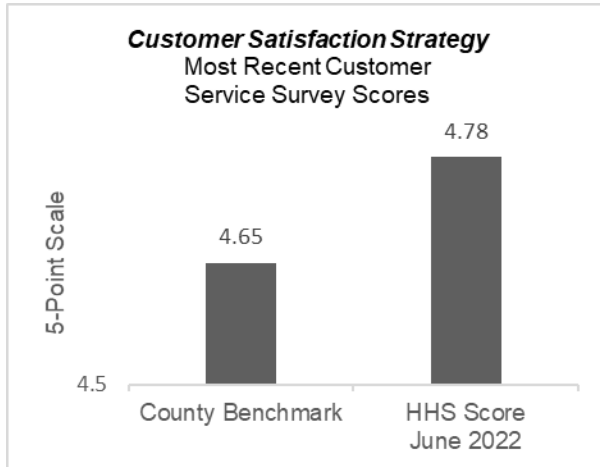
HHS Fund balance appropriation	HHS Programs	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Dept.-wide Initiatives for Alternative Placement Services	Administrative Services	\$50,000	\$50,000	\$50,000	\$25,000
Dept.-wide Initiatives for Alternative Placement Services	Children & Family	\$150,000	\$0	\$0	\$0
Avatar Nx Project	Administrative Services	\$0	\$215,000	\$215,000	\$75,000
One-time Building Projects and Equipment Replacements	Mental Health Center	\$113,000	\$90,000	\$90,000	\$42,000
Dept.-wide Initiatives for Juvenile Correction Placement Services	Adolescent Family Services: Juvenile Services	\$0	\$0	\$0	\$134,127
Facilitate Return of 17 Year Olds to Juvenile System	Administrative Services	\$250,000	\$0	\$0	\$0
CJCC Diversion program gap funding	Criminal Justice Collaborating Council	\$0	\$158,959	\$158,959	\$0
Judicial Training Activities	Criminal Justice Collaborating Council	\$10,000	\$0	\$0	\$0
CCS positions which will receive settlement starting second year	Clinical Services	\$0	\$134,000	\$134,000	\$0
CCS positions which will receive settlement starting second year	Adolescent Family Services: Juvenile Services	\$0	\$266,530	\$266,530	\$0
One-time Equipment Purchases for Senior Dining	ADRC-Community Services	\$7,700	\$7,700	\$7,700	\$8,316
Donations for Veteran Services	Veterans' Services	\$8,467	\$0	\$0	\$0
Public Health COVID-19 Testing	Public Health	\$500,000	\$0	\$0	\$0
Purchase Orders and Carryovers from the Prior Year	Department Wide	\$74,516	\$0	\$81,464	\$0
Total		\$1,163,683	\$922,189	\$1,003,653	\$284,443

HHS Strategic Plan Scorecard

County Pillars with HHS 2020-2022 Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective - Exceed Citizen Expectations Create a seamless experience that provides a sound and sustainable service array.



Customer Satisfaction Strategy:

Provide clients, stakeholders, and citizens with outstanding customer service.

2022 Focus:

Increase distribution of the county's Customer Satisfaction survey to achieve a 4.65 mean rating for customer service satisfaction on the county's Customer Service survey.



Outreach & Marketing Strategy:

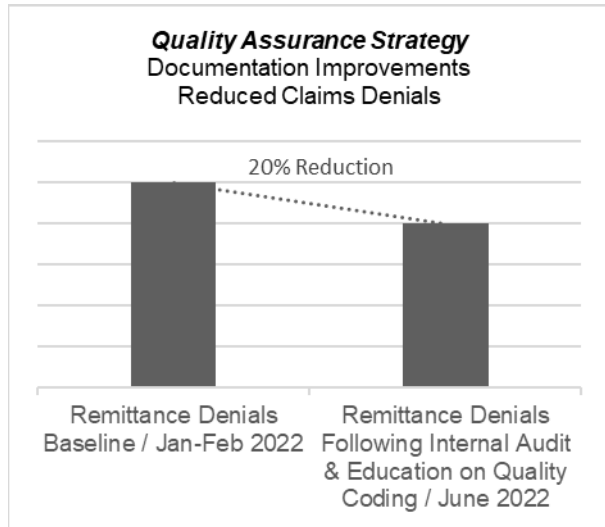
Provide clients, stakeholders, and citizens with culturally relevant information about available service array provided by department and community partners.

2022 Focus:

Review written HHS marketing materials using the Pillar work group's newly-created Diversity, Equity and Inclusion (DEI) checklist and process guide.

Finance Pillar: Protect Taxpayers Investment

Objective - Strengthen Economic Stability of Citizens Implement innovative practices to maximize funding and minimize risk.



Quality Assurance Strategy:

Improve monitoring by developing standardized approaches for auditing and compliance.

2022 Focus:

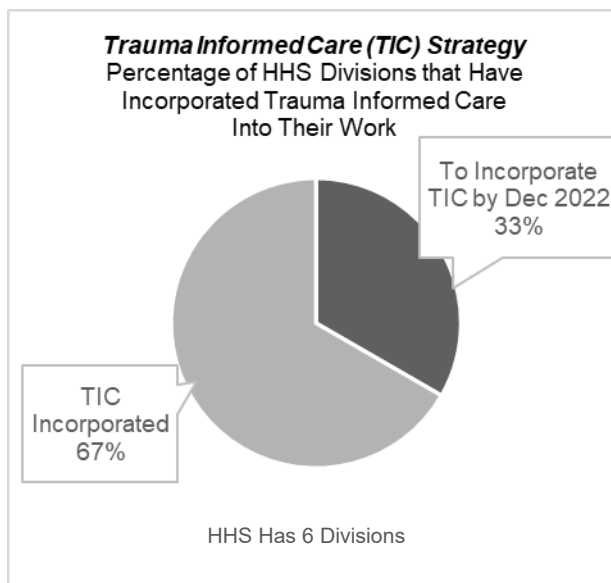
Develop standardized processes regarding billing and coding to reduce insurance denials.

Self-Sufficiency of Clients Strategy: Develop standards for financial navigation to enable clients to maximize opportunities for self-sufficiency through the use of income, insurance, benefits and services.

2022 Focus: Screen outpatient clinic admissions for insurance status and age/disability status, offering resource information as relevant.

Health & Safety Pillar: Ensure the Well Being of Citizens

Objective - Increase Overall Well-Being, Safety, and Quality of Life of Citizens Maximize health and human service resources, service linkages, and collaborations.



Trauma-Informed Care Strategy:

Cultivate departmental trauma-informed care (TIC) philosophy and trauma responsive environment.

2022 Focus:

Define trauma informed care as it relates to HHS and establish a baseline for existing trauma informed practices at HHS.

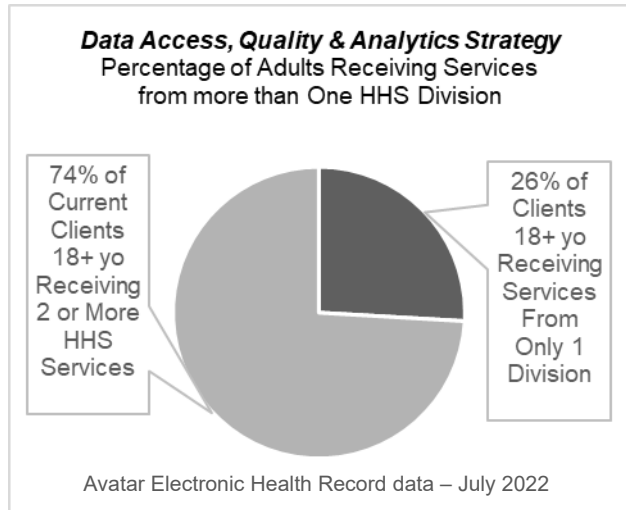
Health & Safety Collective Impact Strategy:

Develop and implement cross-divisional protocols and tools for early identification, referral, and intervention to address health and public safety issues such as the impact of substance use (opioids, alcohol), human trafficking, suicide, and other issues as they emerge.

2022 Focus: Screen outpatient clinic admissions for homelessness risk, offering a housing resource list as relevant.

Quality Pillar: High Standards of Service Excellence

Objective - Provide Innovative Solutions that Foster Positive Outcomes for Stakeholders Integrate best practices and continuous quality improvement into programming decisions.

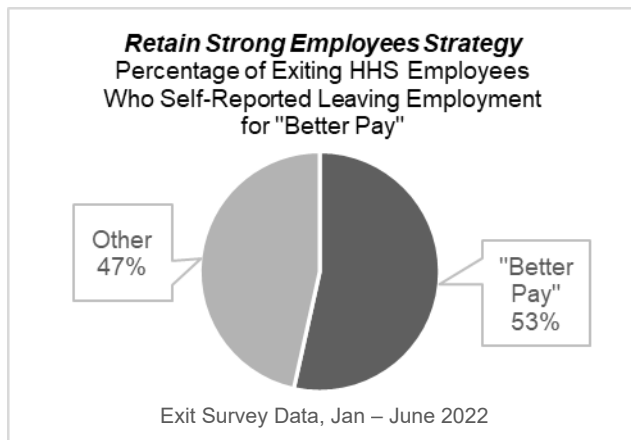


Data Access, Quality & Analytics Strategy: Develop and implement data quality standards, practices, and analytics across multiple data systems to continuously improve client outcomes and access to client information.

2022 Focus: Determine process to electronically share limited participant information between HHS divisions within protected health information limits.

Team Pillar: Best Professionals Serving the Public in the Best Way

Objective - Build the Strongest Workforce Recruit and retain a highly qualified workforce to meet the needs of those we serve.



Retain Strong Employees Strategy: Increase employee engagement, quality, empowerment, and sense of being valued and respected to retain our employees.

2022 Focus: Gather and analyze quantitative data from HHS staff currently employed and employees who choose to exit employment with Waukesha County.

Administrative Services

Program Description

Along with providing the overall direction of the Health and Human Services (HHS) Department, Administrative Services is responsible for coordinating and providing operational and fiscal support.

Major functions and responsibilities include the processing of client and provider payments, contract administration of vendor purchased services, commercial insurance carrier contract negotiation, monitor and analyze legislative initiatives, billing and service coding for Medicare, Medical Assistance, commercial insurance carriers and responsible parties. The division processes HHS specific Accounts Payable, supports the County wide payroll system for HHS, and is the liaison to DOA-Human Resources. Administrative Services monitors HHS compliance with the Health Insurance Portability & Accountability Act (HIPAA) Privacy Security/Health Information Technology for Economic and Clinical Health (HITECH) Act compliance, corporate compliance oversight, client medical records management and centralized administrative support. The division coordinates the annual budget process along with monitoring budget variances and reporting of business data analytics. Department specific data collection, analysis and reporting to various outside entities are coordinated and supported through this division.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	78.41	69.44	70.44	71.21	1.77
General Government	\$8,777,448	\$8,678,497	\$8,659,332	\$8,758,340	\$79,843
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$13,067	\$13,000	\$13,000	\$13,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$348,280	\$281,180	\$301,043	\$297,380	\$16,200
Appr. Fund Balance	\$300,000	\$265,000	\$328,415	\$100,000	(\$165,000)
County Tax Levy (Credit)	(\$277,029)	(\$225,039)	(\$225,039)	\$169,706	\$394,745
Total Revenues	\$9,161,766	\$9,012,638	\$9,076,751	\$9,338,426	\$325,788
Personnel Costs	\$5,657,009	\$5,462,937	\$5,285,290	\$5,976,534	\$513,597
Operating Expenses	\$741,229	\$1,495,606	\$1,297,490	\$1,249,119	(\$246,487)
Interdept. Charges	\$941,568	\$2,054,095	\$2,078,536	\$2,112,773	\$58,678
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,339,806	\$9,012,638	\$8,661,316	\$9,338,426	\$325,788
Rev. Over (Under) Exp.	\$1,821,960	\$0	\$415,435	\$0	\$0

Current and Planned Capital Projects

Proj.#	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '22	Est. Operating Impact	A=Annual T=One-Time
202014	HHS Technology System Enhancements	2024	\$1,453,000	35%	\$97,000	A

Administrative Services (cont.)

Program Highlights

General government revenues increase by \$79,800 to approximately \$8,758,300. This includes \$81,900 of American Rescue Plan Act (ARPA) temporary startup funding which will be replaced with Wisconsin Medicaid Cost Reporting (WIMCR) funding in future years for a senior fiscal specialist position that is supporting Adolescent and Family Service's division Youth Intensive Services program billing under the supervision of Administrative Services. In addition, indirect cost revenue increases for grant funds in the Outpatient Clinical division by \$16,800, due to the addition of a new grant for the Crisis Regional Stabilization Facility and small increases in Public Health division grants by \$2,400. These are offset by a \$19,200 decrease in Basic County Allocation (BCA). Indirect cost recovery from the Aging and Disability Resource Center (ADRC) State Contract remains at \$560,200. There are no funding changes included for the Income Maintenance allocation of \$115,000 or the State Automated Child Welfare Information System (SACWIS) allocation of \$52,700.

Other revenues are budgeted to increase by \$16,200 to \$297,400 mostly related to Supplemental Security Income (SSI) collections. Also included are the Wisconsin Medical Assistance Cost Reporting (WIMCR) program reimbursements, unchanged at \$261,200, and reflects the current funding distribution between actual costs incurred in HHS programing and the interim payment received at time of service.

Fund balance decreases \$165,000 to \$100,000. The appropriated fund balance includes \$75,000 additional funding for the one-time security upgrade to the electronic medical record system included in the 2022 budget, and \$25,000 to offset higher alternate care costs in the overall HHS budget, which is being phased down from \$50,000 budget in 2022.

Personnel costs are budgeted to increase by approximately \$513,600 to \$5,976,500. This increase reflects an increase of 1.77 FTE to 71.21 FTE. This includes the creation of 1.00 FTE fiscal specialist, 2.00 FTE senior fiscal specialists, 2.00 FTE programs and projects analysts, and a transfer in of 0.50 FTE registered nurse from Clinical Services – Mental Health Center division. This is offset by the abolishment of 1.00 FTE fiscal assistant and the reclassification of the public communications specialist to public communications coordinator and transferred out to Public Health. In addition, overtime is increased by 0.16 FTE or \$222,200 and extra help decreases 1.89 FTE or \$64,400. These costs were reduced to partially fund the creation of 1.00 FTE information technology technician position in the Department of Administration – End User Technology Fund (EUTF) that will provide support for the HHS projects.

Operating expenses decrease by \$246,500 to approximately \$1,249,100, primarily as result of a \$206,100 decrease in contracted services to \$890,500 partially related to a contracted services position costs was reduced and used to create the senior information technology professional position in the Department of Administration in the EUTF Fund to provide support for HHS projects. Other items budgeted in contract services include \$580,000 contract for Netsmart, \$75,000 increase for the NxAvatar Electronic Health Records Upgrade Project for addition temporary extra help needed for implementation and \$63,600 for contracted project work and temp labor during vacancies for all administrative areas. Other decreases include computer software and equipment of \$25,800, staff development expenses of approximately \$8,600, and consulting expenses of \$10,500. These decreases are offset by an increase in finance charges of \$4,200 related to bank fees and credit card charges.

Interdepartmental charges increase by \$58,700 to \$2,107,100 primarily due to a \$60,100 increase in End User Technology charges mainly due to the 9 positions transferred from HHS to DOA -EUTF Fund in the 2022 budget and \$207,000 of increased costs for 2.00 FTE positions that are being created in the Department of Administration budget in 2023 for the information technology technician and the senior information technology professional. These EUTF charges are offset by a reallocation of EUTF in HHS. Other increases include \$12,100 in administrative overhead charges due to new grant awards and \$9,700 in legal charges based on prior year utilization. These are offset by a \$14,700 decrease in workers compensation based on claims experience, a \$2,200 decrease in phone charges, and \$7,500 in trunked radio maintenance charges that were transferred to Public Health.

Family Care Payments to the State

Program Description

This program reflects the required (mandated) payment back to the State as part of the local maintenance of effort base for the State Family Care initiative, which began July of 2008 for Waukesha County.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

General government revenues of \$2,504,600 reflect a portion of State Community Aids – Basic County Allocation (BCA) received from the State Department of Health Services. Operating expenses include the required payment back to the State Department of Health Services to meet the scheduled county contribution. The county is now at the scheduled legislated maintenance of effort (equal to 22% of the total long-term care expenditures for the final year that the county operated this program), the same amount annually hereafter to help pay for Waukesha County residents receiving benefits from the state’s Family Care Program.

Economic Services Administration and Support

Program Description

Waukesha County is a member of the Moraine Lakes (ML) Consortium that includes the following counties: Fond du Lac, Ozaukee, Walworth, and Washington. Fond du Lac County is the lead agency with fiscal responsibility for the ML Consortium. Waukesha County administers a variety of Economic Support (ES) programs including Medical Assistance, FoodShare (Food Stamps), Child Care, and a fraud elimination program. Additionally, Economic Support has responsibility to work with the FoodShare Employment and Training (FSET) agency to ensure participants are meeting the work requirements associated with the FSET program.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	42.81	43.04	43.04	43.41	0.37
General Government	\$3,803,726	\$3,690,189	\$3,510,194	\$3,775,958	\$85,769
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$98,060	\$65,000	\$88,200	\$50,000	(\$15,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$113,246)	(\$179,620)	(\$179,620)	(\$74,976)	\$104,644
Total Revenues	\$3,788,540	\$3,575,569	\$3,418,774	\$3,750,982	\$175,413
Personnel Costs	\$3,191,202	\$3,348,629	\$3,174,403	\$3,537,980	\$189,351
Operating Expenses	\$241,493	\$47,117	\$41,414	\$18,538	(\$28,579)
Interdept. Charges	\$183,893	\$179,823	\$179,011	\$194,464	\$14,641
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,616,588	\$3,575,569	\$3,394,828	\$3,750,982	\$175,413
Rev. Over (Under) Exp.	\$171,952	\$0	\$23,946	\$0	\$0

Program Highlights

General government revenues are budgeted to increase \$85,800 to \$3,776,000 mostly related to an increase of \$75,100 in the Income Maintenance (IM) Allocation, as the Public Health Emergency ends. The additional funds will be used for increased staff costs needed as Economic Support requirements revert back to pre-pandemic levels. In addition, there is a \$7,600 increase to the Day Care Administration funding, and a \$3,000 increase to the fraud investigation allocations for FoodShare, Medicaid, and Childcare.

Other revenues related to the recovery of overpayment collections of state incentives are budgeted to decrease by \$15,000 due to a change in State policy that limits which overpayments can be pursued.

Personnel costs are budgeted to increase by approximately \$189,400 to \$3,538,000. This is primarily due to the cost to continue the 43.04 FTE staff in addition extra help increases by 0.51 FTE offset by a 0.14 FTE decrease in overtime.

Operating expenses are budgeted to decrease by \$28,600, primarily due to removal of the budget item of \$25,700 for the initial installation of the softphone system, which was a one-time purchase. There are additional decreases of \$5,600 for supplies and computer equipment, which is partially offset by a \$2,500 increase in cell phone expense.

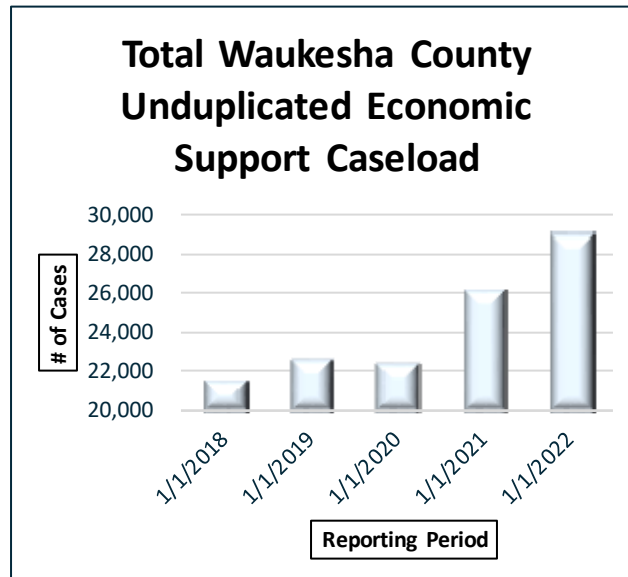
Interdepartmental charges increase by about \$14,600, mainly due to changes in end user technology fees.

Economic Services Administration and Support (cont.)

Program Activities

Program Activity - Economic Support	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Caseload Data					
Medical Assistance cases (a)	23,425	25,000	25,130	25,000	-
Food Share Cases (a)	10,400	12,000	8,749	9,000	(3,000)
W-2 Child Care Average Monthly Cases (a)	773	800	732	800	-
Call Center Data					
Average minutes to answer a call (b)	2.48	6.50	6.50	6.50	-
Application processing timeliness (c)	99.1%	95.0%	95.0%	95.0%	0

- (a) WEBI Income Maintenance Management Report-Active Program Combination Dashboard (duplication of case numbers may occur between programs)
- (b) Consortia 12 Month Roll-up Report (10 min benchmark)
- (c) WEBI Income Maintenance Management Report-Application History Landing Report (95% benchmark)



This shows unduplicated caseload totals as opposed to the Program Activities chart where a case may appear in multiple areas if there is more than one benefit being received. The increased caseload as of 1/1/2022 is directly due to the pandemic and higher numbers of people needing assistance.

**General Fund
Intake and Shared
Services**

Health & Human Services

Program

Intake and Shared Services

Program Description

Intake and Shared Services programs that served as the initial contact point for child welfare service referrals and juvenile court intake have been transferred to the Adolescent and Family division and the Children and Family division in the 2022 budget.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	31.22	0.00	0.00	0.00	0.00
General Government	\$1,407,553	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$377	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,914	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,924,017	\$0	\$0	\$0	\$0
Total Revenues	\$4,336,861	\$0	\$0	\$0	\$0
Personnel Costs	\$2,900,024	\$0	\$0	\$0	\$0
Operating Expenses	\$1,085,850	\$0	\$0	\$0	\$0
Interdept. Charges	\$143,089	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,128,963	\$0	\$0	\$0	\$0
Rev. Over (Under) Exp.	\$207,898	\$0	\$0	\$0	\$0

Program Highlights

The Intake and Shared Services division units and programs were transferred to the Adolescent and Family division and the Children and Family division as part of a reorganization to more closely align children and juvenile services within these respective functional areas in the 2022 Adopted Budget.

Children & Family Services: Child Protective Services

Program Description

The Child & Family Services Division provides a variety of direct and collaborative services to support families and their children. Child Protective Services are initiated through reports from the community with allegations of child abuse/neglect or a need for family services due to parenting challenges. The emphasis of intervention is on child safety and well-being and is targeted to build parental protective capacity and improve family functioning. Many of the services provided are court ordered with the intent to prevent out of home placements, assure a safe home if placement is needed, reunify families as quickly as possible, or establish an alternate permanent plan such as guardianship or adoption. When safety planning to keep a child in the home of a parent is not possible, out of home placements are ordered by the court. Whenever possible placement is made with relatives, but can also include foster homes, treatment foster homes, group homes, residential care centers, and supervised independent living settings. All effort is made to avoid placing children outside the family home while providing services.

Other services provided in this program area to strengthen families include foster care licensing and training, kinship care, childcare provider certification, and crisis respite day care. Additionally, Child Protective Services purchases services focused on prevention and early intervention to assist families and avoid entry into the child welfare system.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	22.00	43.00	43.00	42.00	(1.00)
General Government	\$1,890,578	\$2,968,638	\$3,159,111	\$3,633,891	\$665,253
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$198,960	\$198,975	\$216,600	\$204,000	\$5,025
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$121,603	\$146,500	\$159,000	\$240,000	\$93,500
Appr. Fund Balance	\$150,000	\$0	\$8,786	\$0	\$0
County Tax Levy (Credit)	\$3,281,878	\$5,733,068	\$5,733,068	\$5,309,124	(\$423,944)
Total Revenues	\$5,643,019	\$9,047,181	\$9,276,565	\$9,387,015	\$339,834
Personnel Costs	\$2,081,667	\$4,193,689	\$4,213,075	\$4,330,717	\$137,028
Operating Expenses	\$2,792,949	\$4,414,202	\$4,067,176	\$4,585,476	\$171,274
Interdept. Charges	\$332,366	\$439,290	\$441,533	\$470,822	\$31,532
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,206,982	\$9,047,181	\$8,721,784	\$9,387,015	\$339,834
Rev. Over (Under) Exp.	\$436,037	\$0	\$554,781	\$0	\$0

Program Highlights

General government revenues increase by \$665,300 to \$3,633,900. This is due to an increase of \$99,000 to the kinship benefits allocation and \$9,900 to the kinship assessment allocation. There is also an increase of \$200,000 for Subsidized Guardianship revenue which is now funded by the State which was effective 1/1/2022. There are increases to the allocations for Relative Caregiver grant of \$10,000, IV-E Legal funds of \$6,300, and IV-E Foster Parent Training funds of \$5,000. In addition, there is an increase of \$335,000 in Targeted Safety Support Services program based additional state funding awarded for this program.

Charges for services revenue for billable out of home care services increases by \$5,000 based on trend.

Other revenue increases by \$93,500 primarily due to \$100,000 of opioid lawsuit settlement funds that are budgeted to offset out of home placement costs. Offsetting this is the removal of Trauma conference revenue and donations revenue for the Foster Care Services unit which are no longer occurring.

Children & Family Services - Child Protective Services (cont.)

Personnel costs are budgeted to increase by \$137,000 to \$4,330,700. This is primarily due to cost to continue for 42.00 FTE staff offset by the removal of 1.00 FTE Health and Human Services specialist position, which has been abolished.

Operating expenses are budgeted to increase by \$171,300 to \$4,585,500. Contracted services increase by \$128,500 related to \$320,000 of additional Targeted Safety Support Services contracted services. This increase is offset by the elimination or restructuring of several contracted service programs in other areas to be more efficient and effective. Out of Home care expenses decrease \$135,400, which consists of a decrease to foster care expense of \$207,200, an increase to group homes of \$61,100, and an increase to residential care center expense of \$10,700. The reduced foster expense is related to ongoing Family Find efforts to place children with relatives, but this is offset in part by increasing fees for group home and residential placements. In addition, Relative Caregiver Support expenses increase \$10,000. Both of these expenses have offsetting revenue. Kinship expense increases \$99,000 based on current available state allocation. Additionally, Day Care Crisis decreases \$4,500 and Respite Care Services are increased by \$1,000. The remaining decrease to operating expenses of approximately \$8,700 is due to changes in travel, training, mileage, phones, transportation, and lab services based on trend.

Interdepartmental charges increase by \$31,500 primarily due to changes in end user technology and cell phone expenses.

Program Activities

Program Activity - Out of Home Placement	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Foster Care					
Children	129	150	125	130	(20)
Days of Care	25,165	29,740	21,048	21,730	(8,010)
Expenditures	\$ 959,528	\$ 1,077,174	\$ 729,376	\$ 870,000	(207,174)
Group Home					
Children	4	4	3	4	-
Days of Care	445	429	772	626	197
Expenditures	\$ 116,341	\$ 118,910	\$ 254,360	\$ 180,000	61,090
Residential Care Center					
Children	5	4	3	4	-
Days of Care	758	918	839	918	-
Expenditures	\$ 450,221	\$ 589,331	\$ 454,306	\$ 600,000	10,669

Note: As part of the Department of Children and Families (DCF) alignment with federal Family First legislation, an enhanced credentialing process has been established by DCF to certify certain Residential Care Centers and Group Homes as "Qualified Residential Treatment Programs (QRTP)". These newly credentialed QRTPs will have higher standards of care along with an increased daily cost. The 2023 budget estimates are based upon the increased rates for QRTP credentialed facilities.

Children & Family Services - Child Protective Services (cont.)

Program Activity - Initial CPS	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Reports Received	2,429	2,000	2,671	2,625	625
Families Served	658	600	625	700	100

Program Activity - Ongoing CPS	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Families Served	185	230	182	197	(33)
New Cases					
In Home	44	45	49	44	(1)
Out of Home	25	45	27	30	(15)
Total New Cases	69	90	76	74	(16)

Program Activity - Foster Care	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Voluntary Kinship (# of kids)	199	200	215	225	25
Licensed Relatives	55	55	55	55	0
Licensed Foster Homes	67	70	70	70	0
Subsidized Guardianship	29	34	35	40	6

**Children with Special Needs Unit
(Includes Birth to Three Program)**

Program Description

Children with Special Needs encompasses programming related to Children’s Long-Term Support (CLTS), Children’s Community Options Program (CCOP) and Birth to Three.

CLTS is a federal/state Medicaid Home and Community-Based Service waiver program that funds community supports and services for children who have substantial limitations in their daily activities and need support to remain in their home or community. Eligible children include those with developmental disabilities, severe emotional disturbances, and physical disabilities. Funding can be used to support a range of different services based on the needs of the child and his or her family. To determine eligibility for CLTS there is an intake and comprehensive assessment. CLTS also performs intake and assessment for youth Comprehensive Community Services (CCS) within the Adolescent and Family Division as the programs utilize the same assessment tool.

CCOP provides fully funded State dollars to parents of children with disabilities to purchase goods or services that address the youth’s identified needs that are not allowable under CLTS Waiver funding, such as recreational services. This funding is also used to meet the CLTS waiver program required Maintenance of Effort (MOE).

Birth to Three is a federally mandated early intervention program that supports families of children with developmental delays or disabilities under the age of three. Birth to Three conducts an assessment to determine if children are eligible for the program. Once found eligible, supports and services are provided by a team of professionals with the goal to enhance the child’s development by partnering with the family to increase their knowledge, skills, and abilities to support their child. The Birth to Three program is a public/private partnership with Lutheran Social Services (LSS).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	11.00	15.00	15.00	16.00	1.00
General Government	\$4,111,078	\$5,848,069	\$5,536,459	\$7,602,065	\$1,753,996
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$242,259	\$196,000	\$236,000	\$236,000	\$40,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$455,454	\$159,500	\$240,687	\$252,883	\$93,383
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$67,753)	\$260,836	\$260,836	(\$379,968)	(\$640,804)
Total Revenues	\$4,741,038	\$6,464,405	\$6,273,982	\$7,710,980	\$1,246,575
Personnel Costs	\$848,955	\$1,389,807	\$1,012,800	\$1,513,139	\$123,332
Operating Expenses	\$4,042,506	\$4,929,532	\$3,966,751	\$6,051,710	\$1,122,178
Interdept. Charges	\$143,955	\$145,066	\$149,046	\$146,131	\$1,065
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,035,416	\$6,464,405	\$5,128,597	\$7,710,980	\$1,246,575
Rev. Over (Under) Exp.	(\$294,378)	\$0	\$1,145,385	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$1,754,000 to \$7,602,100. This is mainly due to a \$1,410,600 increase in Children’s Long Term Support (CLTS) case management revenue as a result of the state mandate to eliminate CLTS wait lists and the subsequent increased volume of both contracted staff and CLTS Waiver clients served. This also includes an increase of \$11,700 in Birth to Three State revenue based on a change to the county allocation. In addition, there is a \$331,700 increase in revenue from indirect costs based on projected usage and associated cost.

The charges for services revenue budget increases by \$40,000 based on trend. This is for parental payment billing for the CLTS Waiver program. There is an offsetting expense as these funds are passed on to the State of Wisconsin.

Children with Special Needs Unit (cont.)

Other revenue which includes reimbursement through the Third Party Administrator for the purchase of products and services made for CLTS clients increases \$93,400. This revenue has an offsetting expense.

Personnel costs increase by about \$123,300 which is cost to continue for the 15.00 FTE, and the creation of 1.00 FTE Human Services Supervisor position.

Operating expense is budgeted to increase by \$1,122,200 to \$6,051,700. This is mostly due to increased contracted service costs of \$896,800 related to the state’s mandate to eliminate CLTS wait lists, and the subsequent increased volume of both contracted staff and CLTS Waiver clients served. State of Wisconsin Developmentally Disabled (DD) Centers are increased by \$35,600 based on estimated usage. There is also an increase to CLTS expenses of \$93,400 for purchases of products and services to CLTS clients, which has offsetting revenue. Birth to Three contract expense is increased \$49,800. Parental payment expense increases by \$40,000 based on trend. There is an offsetting revenue as these funds are passed on to the State of Wisconsin. Cell phone, computer equipment, mileage, and consulting expense make up the remaining increase of \$6,600 due to additional staffing needs and trend.

Interdepartmental charges increase by \$1,100 due to changes in the allocation of end user technology costs.

Program Activities

Program Activity - Children with Special Needs	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Children's Long Term Support Waiver	1,036	1,075	1,336	1,864	789
Children's Community Options Program	264	275	265	265	-10
Children's Intake *Effective 2021	147	360	528	528	168

Note: Includes wait list and served throughout the year.

Program Activity - Birth to Three	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Children Referred	696	610	765	800	190
Children Assessed	436	300	484	496	196
Children Served	578	475	612	640	165

Note: The number of children referred, assessed and served for B-3 is based on current trends.

**Children with Long-Term Support Needs (CLTS)
Third Party Administrator**

Program Description

During 2010, the Centers for Medicare and Medicaid Services required that renewal of the Children’s Long-Term Support (CLTS) Waiver must comply with federal regulations for implementing a standardized, statewide Medicaid Management Information System for processing provider claims and encounter level data reporting no later than December 31, 2011. The State of Wisconsin Department of Health Services selected Wisconsin Physicians Service (WPS) as the contracted vendor for the Third Party Administrator (TPA) claims implementation. All County Waiver Agency (CWA) claims were paid through WPS, removing claims from being recorded on the county financial records. Early in 2013, the State issued an opinion that payments made by the TPA to service providers are grant expenditure and must be treated as such in 2013 and future audits, and must also be included on the Schedule of Expenditure of Federal and State Awards (SEFSA).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$5,815,507	\$6,500,000	\$7,500,000	\$9,000,000	\$2,500,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,815,507	\$6,500,000	\$7,500,000	\$9,000,000	\$2,500,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$5,815,507	\$6,500,000	\$7,500,000	\$9,000,000	\$2,500,000
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,815,507	\$6,500,000	\$7,500,000	\$9,000,000	\$2,500,000
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

General government revenues and operating expenses are budgeted to increase \$2,500,000 based on projected spending. There is no tax levy impact to these transactions as the revenue and expenses are pass-through required by the State of Wisconsin and are informational-only transactions.

Adolescent and Family Services

Program Description

Provide, court supervision, and treatment to delinquent youth, as well as juveniles and children in need of protection or services. Services to these children and their families are directed at maintaining the youth in their own homes and communities, reducing delinquency recidivism, and promoting family and public safety. Services include regularly scheduled family and individual meetings, collaboration with schools and academic programs, provision of alternatives to traditional sanctions (i.e., Positive Youth Initiative, mediation, youth accountability groups, community service and Teen Court, etc.), monitoring compliance with court orders including school attendance, conflict resolution, case coordination, group counseling, and independent living training/preparation. Intensive tracking, home detention and electronic monitoring are provided through contracts. In addition to these in-home services, monitoring and coordination of correctional and correctional aftercare placements, and monitoring and coordination of foster care, group home, and residential care center placements of delinquent youth and juveniles in need of protection and services are provided.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	33.00	26.00	26.00	27.00	1.00
General Government	\$3,869,629	\$3,961,572	\$3,952,271	\$3,952,685	(\$8,887)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$126,592	\$175,000	\$130,647	\$157,000	(\$18,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$143,386	\$59,802	\$35,000	\$40,114	(\$19,688)
Appr. Fund Balance	\$0	\$0	\$0	\$134,127	\$134,127
County Tax Levy (Credit)	\$1,346,920	\$872,823	\$872,823	\$981,620	\$108,797
Total Revenues	\$5,486,527	\$5,069,197	\$4,990,741	\$5,265,546	\$196,349
Personnel Costs	\$2,926,415	\$2,608,403	\$2,485,128	\$2,829,976	\$221,573
Operating Expenses	\$1,753,884	\$2,237,457	\$1,484,618	\$2,197,772	(\$39,685)
Interdept. Charges	\$250,170	\$223,337	\$218,709	\$237,798	\$14,461
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,930,469	\$5,069,197	\$4,188,455	\$5,265,546	\$196,349
Rev. Over (Under) Exp.	\$556,058	\$0	\$802,286	\$0	\$0

Program Highlights

General government revenues are budgeted to decrease by \$8,900 to \$3,952,700 due to small decreases in the Youth Aids and Community Intervention allocations.

Charges for services revenue decreases \$18,000 based on trend.

Other revenue based on projected Supplemental Security Income/Social Security (SSI/SS) collections from clients for cost of care decreases by \$19,700 based on trend.

Fund balance increases \$134,700. This is to partially offset costs incurred if a juvenile is placed in a correctional setting for an entire year, given the substantial rate increases from the State of Wisconsin, and the potential for youth from other counties who commit offenses in Waukesha being charged and sentenced in Waukesha Courts.

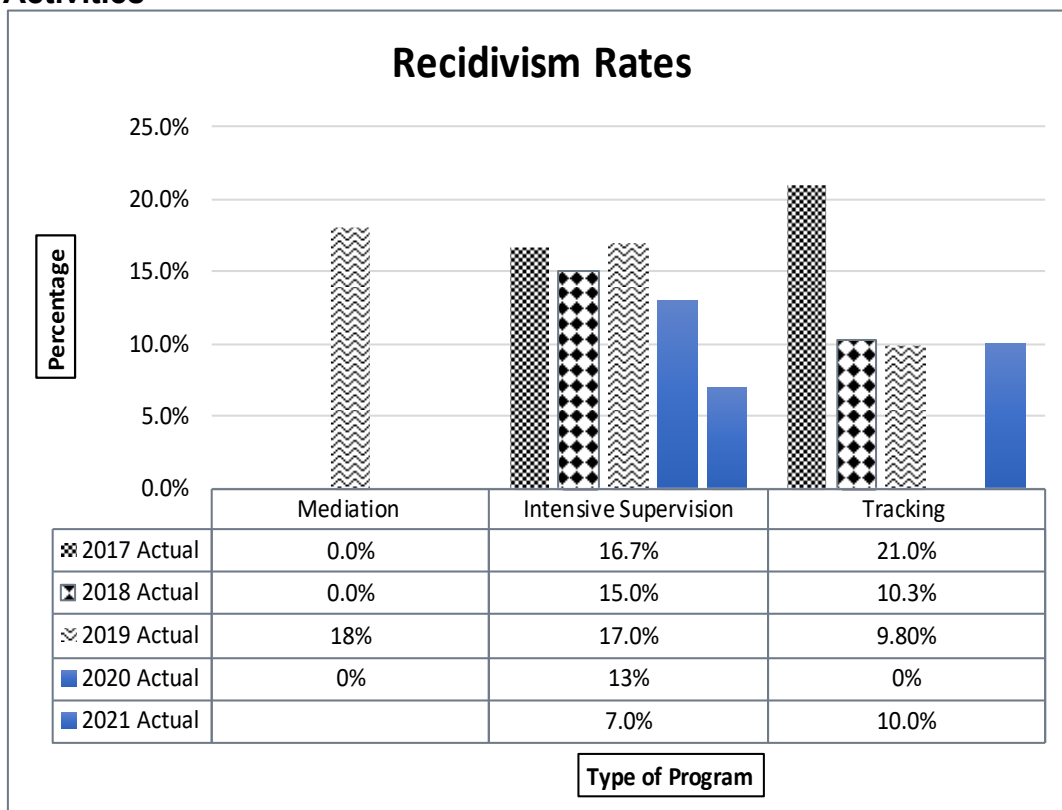
Personnel costs are budgeted to increase by \$221,600 to \$2,830,000. This is primarily due to cost to continue for the 26.00 FTE staff, as well as the addition of a 1.00 FTE HHS Coordinator position. There is an offset to this increase due to the abolishment of a 1.00 FTE HHS Supervisor position in the Juvenile Detention Services program.

Operating expenses are budgeted to decrease by about \$39,700 to \$2,197,800. Contracted services decrease about \$166,200, due to cost savings for intensive in-home therapy, which is now being partially covered by the Youth CCS program, and the cost management strategies employed with the alternatives to placement program. Expenses for Juvenile Correctional placements increase by \$217,800, as mentioned above. . Overall, out of home care expenses, which include residential care centers, child group homes and foster care, are budgeted to decrease by \$84,900 overall in the 2023 budget based on projected utilization and expanded Family Find efforts.

Interdepartmental charges increase by approximately \$14,500. This is primarily due to changes to end user technology and telephone expenses.

Adolescent and Family Services (cont.)

Program Activities



Note: The recidivism rate shows the percentage of youth who reoffend following intervention.

Program Activity - Alternate Care	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Foster Care					
Youth	8	8	6	8	-
Days of Care	714	1,660	938	1,115	(545)
Expenditures	\$ 76,201	\$ 64,058	\$ 96,784	\$ 125,000	60,942
Group Homes					
Youth	1	4	1	3	(1)
Days of Care	142	454	92	413	(41)
Expenditures	\$ 40,001	\$ 131,201	\$ 30,000	\$ 100,000	(31,201)
Residential Care Centers					
Youth	7	7	7	7	-
Days of Care	1,906	1,813	675	1,450	(363)
Expenditures	\$ 936,001	\$ 864,852	\$ 421,396	\$ 750,000	(114,852)
State Correctional					
Days of Care of juveniles in State correctional institutions	0	182	90	365	183
State charges for correctional institution placement	\$ -	\$ 212,212	\$ 106,020	\$ 430,000	\$ 217,788

Note: As part of the Department of Children and Families (DCF) alignment with federal Family First legislation, an enhanced credentialing process has been established by DCF to certify certain Residential Care Centers and Group Homes as "Qualified Residential Treatment Programs (QRTP)". These newly credentialed QRTPs will have higher standards of care along with an increased daily cost. The 2023 budget estimates are based upon the increased rates for QRTP credentialed facilities.

Juvenile Detention Services

Program Description

The Juvenile Detention Services area provides juvenile court intake and after-hours services along with coordination of 24-hour care to youth adjudicated delinquent or to youth who have committed status offenses and are determined to be in need of secure or non-secure detention. Physical custody determinations are provided by Juvenile Court Intake or Afterhours staff. Male and female secure detention services are provided under contract with out-of-county secure juvenile detention facilities. Male and female shelter care (non-secure detention) services are provided through a contract with a licensed facility.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.66	9.66	9.66	8.90	(0.76)
General Government	\$43,672	\$356,308	\$356,308	\$342,308	(\$14,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$104,459	\$165,000	\$150,000	\$165,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,771,113	\$1,856,679	\$1,856,679	\$1,844,053	(\$12,626)
Total Revenues	\$1,919,244	\$2,377,987	\$2,362,987	\$2,351,361	(\$26,626)
Personnel Costs	\$694,620	\$1,012,757	\$898,212	\$885,820	(\$126,937)
Operating Expenses	\$1,026,199	\$1,265,953	\$1,254,571	\$1,394,014	\$128,061
Interdept. Charges	\$67,623	\$99,277	\$76,999	\$71,527	(\$27,750)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,788,442	\$2,377,987	\$2,229,782	\$2,351,361	(\$26,626)
Rev. Over (Under) Exp.	\$130,802	\$0	\$133,205	\$0	\$0

Program Highlights

General government revenues decrease by \$14,000 due to a transfer of a portion of Youth Aids revenue to the Adolescent and Family program.

Charges for services related to fees charged for childcare days of service in shelter care and secure detention remains the same.

Personnel costs are budgeted to decrease by about \$126,900 mostly due to the abolishment of 1.00 FTE HHS Supervisor position, as well as decreases pertaining to vacancy and turnover. This is partially offset by an increase of \$21,700 for After Hours overtime yielding an additional 0.24 FTE based on expected utilization.

Operating expenses increase by about \$128,100 to \$1,394,000. This mainly due to an increase of \$120,000 associated with a contracted clinical therapist for shelter care and \$6,500 for the purchase of contracted male secure services based on projected utilization, which is offset by a decrease of \$15,100 for contracted female secure services. There is also an increase of \$23,300 for purchase of service contracts related to shelter care. The remaining decrease to operating of about \$6,600 is due to changes in travel, training, mileage, phones, and transportation expenses based on trend.

Interdepartmental charges are budgeted to decrease by \$27,800. This is primarily due to a significant decrease to Sheriff Department transportation costs for male and female secure located in other counties. Local municipalities are handling much of the transport which is a change in procedure from prior years.

Juvenile Detention Services (cont.)

Program Activities

Program Activity- Juvenile Detention Services	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Contracted Non-Secure Detention/Shelter Care					
Days of Care - Male & Female (a)	1,016	1,212	2,178	1,788	576
Average daily population	2.78	3.30	5.97	4.90	1.60
Secure Detention (Males Only 1/1/21 - 9/30/21)					
Days of Care (b)	258	735	0	0	-
Average daily population	0.95	2.60	0	0	-
Contracted Secure Detention					
Days of Care - Female	24	167	160	164	(3)
Average daily population- Female	0.07	0.46	0.44	0.45	(0.01)
Days of Care - Male (beginning 10/1/22) (b)	44	0	867	850	115
Average daily population -Male	0.48	0	1.75	2.33	1.87
Total Days of Care - Secure	326	902	1,027	1,014	112

(a) Shelter Care utilization reflects pre-pandemic placement levels.

(b) Secure detention days for the 2022 estimate going forward will be reflected under contracted secure due to the closure of the Waukesha County Juvenile Detention Center in Oct 2021.

Youth Intensive Services

Program Description

The Intensive Youth Services program area includes Comprehensive Community Services (CCS) and Coordinated Service Team (CST) for youth. CCS is a state Medicaid program that provides individuals across the lifespan with psychosocial mental health and/or substance use treatment services. CST provides a comprehensive, individualized system of care for children with complex behavioral needs. Children and Adolescents enrolled in CCS or CST are served through the Adolescent and Family Division.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	11.00	20.00	20.00	9.00
General Government	\$827	\$60,000	\$407,500	\$364,007	\$304,007
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$861,099	\$795,110	\$1,746,632	\$885,533
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$300,452	\$300,452
Appr. Fund Balance	\$0	\$266,530	\$266,530	\$0	(\$266,530)
County Tax Levy (Credit)	\$0	\$57,847	\$57,847	\$168,132	\$110,285
Total Revenues	\$827	\$1,245,476	\$1,526,987	\$2,579,223	\$1,333,747
Personnel Costs	\$91,501	\$1,003,423	\$913,907	\$1,939,918	\$936,495
Operating Expenses	\$537	\$200,120	\$378,605	\$549,321	\$349,201
Interdept. Charges	\$0	\$41,933	\$42,740	\$89,984	\$48,051
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$92,038	\$1,245,476	\$1,335,252	\$2,579,223	\$1,333,747
Rev. Over (Under) Exp.	(\$91,211)	\$0	\$191,735	\$0	\$0

Program Highlights

General government revenue increases \$304,000 as a result of the award of American Rescue Plan Act (ARPA) funds to be utilized in the expansion of the CCS Youth program.

Charges for services are budgeted to increase \$885,500 to \$1,746,600. This includes revenue for charges for billing children's CCS services to Medicaid. The increase is based on generating revenue following the initial creation of the program in 2022 and further expansion of the CCS Youth Program with the addition of a second full unit.

Other revenues increase \$300,400 related to Wisconsin Medicaid Cost Reporting (WIMCR) for reimbursement of prior year billable services and staff.

Fund balance decreases by \$266,500. This was a one-time allocation to this division to support the expansion of the children's CCS services in 2022, the first year of implementation.

Personnel costs are budgeted to increase \$936,500 to \$1,939,900. This is due to the addition of 2.00 FTE clinical therapists, 5.00 FTE senior mental health counselors, and 2.00 FTE HHS Supervisors as a result of the addition of a second full unit which is funded by the award of ARPA funds. A 1.00 FTE Senior Fiscal Specialist position related to this program is created in the Health and Human Services-Administrative Services division. This also includes cost to continue for the 11.00 FTE.

Operating expenses increase by \$349,200 to \$549,300. This is primarily due to an increase of \$330,000 in CCS services from contract agencies based on projected usage related to the increase in the number youth served. There is offsetting revenue for these expenses. The remaining \$19,200 is for operating expenses associated with the staff from the additional unit, including travel, training, and mileage.

Interdepartmental charges increase by \$48,100 to \$90,000. This is for end user technology fees and telephone costs associated with the 9.00 FTE added for a second unit to expand the CCS Youth Program.

Mental Health Outpatient-Clinical

Program Description

The Clinical Services Division provides behavioral medicine, treatment, and support services to citizens of Waukesha County who are experiencing symptoms of mental health and substance use disorders. The service delivery system is consistent with State Statute Chapter 51 requirements and applicable state and federal regulations. The array of services creates a continuum of care, including diagnostic services, medication management, crisis intervention, individual and group therapy, case management, independent living training, peer support, residential rehabilitation, and acute psychiatric inpatient treatment. Services are individualized to maximize each client’s independence, recovery, self-management of symptoms, and to prevent relapse.

The Mental Health Outpatient-Clinical program provides state certified outpatient mental health clinic services, substance use services, and crisis intervention services serving children, youth, and adults. The staff includes the professional services of psychiatrists and advanced practice nurse practitioners for psychotropic medication management. Support services are available to uninsured clients to access patient assistance programs and low-cost medication plans. Access to specialized inpatient services at state mental health institutes, including geropsychiatry, child psychiatry, and secure placements for adults are initiated and monitored through the outpatient clinic.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	49.70	50.84	51.84	52.71	1.87
General Government	\$1,958,263	\$1,636,824	\$1,901,861	\$1,853,649	\$216,825
Fine/Licenses	\$292,539	\$255,000	\$280,887	\$290,000	\$35,000
Charges for Services	\$1,663,426	\$1,524,828	\$1,492,971	\$1,592,210	\$67,382
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,226,231	\$1,622,187	\$2,285,784	\$2,436,260	\$814,073
Appr. Fund Balance	\$0	\$134,000	\$134,251	\$0	(\$134,000)
County Tax Levy (Credit)	\$5,840,949	\$5,981,490	\$5,981,490	\$6,839,943	\$858,453
Total Revenues	\$11,981,408	\$11,154,329	\$12,077,244	\$13,012,062	\$1,857,733
Personnel Costs	\$5,530,280	\$5,935,618	\$5,672,871	\$6,433,915	\$498,297
Operating Expenses	\$5,508,065	\$4,720,985	\$6,060,035	\$5,999,305	\$1,278,320
Interdept. Charges	\$432,434	\$497,726	\$523,931	\$578,842	\$81,116
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$11,470,779	\$11,154,329	\$12,256,837	\$13,012,062	\$1,857,733
Rev. Over (Under) Exp.	\$510,629	\$0	(\$179,593)	\$0	\$0

Program Highlights

General government revenues increase by \$216,800 to \$1,853,700 due to changes in grant funding. The increase in revenue is primarily related to the Regional Crisis Stabilization Facility (RCSF) grant of \$209,700 which was awarded for 2023 for the purpose of the development of a stabilization unit to be located at the Mental Health Center. Funding that will continue in the 2023 budget is the Mental Health Block grant of \$145,800, the Substance Use Block grant of \$421,500, the Urban Youth Prevention grant of \$49,400, the Clinical COVID grant of \$41,100 and the Bureau of Justice Assistance-Justice and Mental Health Collaboration Program grant of \$141,900. In addition, funding from the Urban Black and Hispanic grant of \$90,900, the Collaborative Crisis Services for Youth grant of \$111,900, the Injection Drug Use Prevention grant of \$68,300, the Injection Drug Use Treatment grant of \$144,600, the Residential Opioid Use Disorder Room & Board grant of \$136,900, and the Urban/Rural Women’s Substance Use Services grant of \$242,700. The State Opioid Response grant of \$81,900 ended in 2022.

Fines and license revenues increase by \$35,000 to \$290,000 based on current caseload and prior year revenue history pertaining to the Intoxicated Driver Program.

Mental Health Outpatient-Clinical (cont.)

Charges for services are budgeted to increase by \$67,400 or 4.4% over the 2022 budget to \$1,592,200. This is mostly attributable to an increase in clinical revenue due to continuous improvement efforts to maximize revenue for outpatient mental health and substance use treatment services and an increase of client contacts.

Other revenue is budgeted to increase by \$814,100 and includes the Waukesha County Opioid Settlement award of \$216,900 for adolescent mental health treatment at the Winnebago Mental Health Institute and treatment for adults at the Outpatient Clinical and opioid client drug testing. Additional other revenues include \$248,400 of additional Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement and \$131,200 in child client reimbursements for services received at the state mental health institutes at Winnebago related to trending placements. The adult client reimbursements for services received at the state mental health institutes at Winnebago and Mendota increase by \$217,600 related to an anticipated increase in client placements based on actual trend.

Fund balance decreases by \$134,000 to \$0 due to the anticipated increase in Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement in 2023 for created 2022 positions. WIMCR reimburses county Medicaid providers for services, but reporting is completed after the close of the year with the county receiving payment in the subsequent year (i.e. 2022 payment is received in 2023).

Personnel costs are budgeted to increase by \$498,300 to \$6,433,900 driven by the costs to continue of 46.00 FTE staff assigned to this program. Extra help decreases by 1.30 FTE to 2.88 FTE due to a reduction in grant funded staffing needs, and overtime decreases by 0.03 FTE to 0.63 FTE. The following positions were transferred to the Outpatient-Clinical from the Mental Health Center: 1.00 FTE clinical therapist, 1.00 FTE psychiatric technician, and 0.20 FTE psychometric technician. The budget also includes the creation of a 1.00 FTE human services supervisor funded by the RCSF grant.

Operating expenses are budgeted to increase by \$1,278,300 to \$5,999,300. Grant related expenses increase by \$84,200 due to new grant funding. Expenses for adults at the state mental health institutes increased by \$680,000 as days of care increased based on trends associated with levels of acuity, staffing at the Mental Health Center and bed availability. In addition, expenses for children at the state mental health institutes increased by \$538,900 based on trend and increased level of acuity. Contracted psychiatrist services increase by \$23,700 based on coverage needs. Prescription medication costs decrease by \$28,500 based on trend, and contracted services decreased by \$41,300 due to expiring grants.

Interdepartmental charges increase by \$81,100 to \$578,800. This is mostly due to increases of \$29,500 in Microsoft Licenses and communication costs based on FTE count and technology needs, \$24,400 in transportation costs provided by the Sheriff's Department, \$12,300 for collection services, \$9,900 in computer replacement, \$1,500 in vehicle replacement, and \$1,300 in telephone-fixed costs.

Program Activities

Program Activity - Mental Health Outpatient	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
MH Outpatient Clinical					
Outpatient – MH - Unduplicated count	2,923	4,500	3,109	3,150	(1,350)
Outpatient - SU - Unduplicated count	760	1,100	1,031	1,050	(50)
Service Contacts					
Mental Health / Therapy	7,248	6,800	8,912	9,000	2,200
Medication Management	9,257	9,400	9,792	9,800	400
Substance Use Treatment	15,731	17,000	17,690	17,775	775
Residential and Inpatient Services					
Substance Use Residential: Days of Care	2,838	2,281	6,310	5,255	2,974
State Institutes: Days of Care (children)	641	475	751	600	125
State Institutes: Days of Care (adults)	1,735	1,415	1,985	1,700	285
Crisis Intervention					
In Person Risk Assessment	1,358	1,500	1,500	1,200	(300)
Crisis Inbound Calls	5,929	6,500	6,800	7,000	500

Mental Health Outpatient-Intensive

Program Description

The Mental Health Outpatient-Intensive program (located at the Mental Health Center) is comprised of the Treatment and Support Services Unit (TSSU) and Community Support Program (CSP). CSP is a state certified program providing intensive community based psychosocial rehabilitation services to individuals with severe and persistent mental health conditions. TSSU provides an array of community based mental health services to residents of Waukesha County. Services include Targeted Case Management, Community Recovery Services (CRS) benefits for eligible clients, and Comprehensive Community Services (CCS). CCS is a state certified program that provides individuals across the lifespan with psychosocial mental health and/or substance use treatment services. Children and Adolescents enrolled in CCS will be served through the Adolescent and Family Services Division.

Residential care for adults in group homes, adult family homes, and institutional settings is provided through contracts with multiple specialized programs throughout Wisconsin.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	21.77	22.45	33.45	33.80	11.35
General Government	\$692,352	\$692,352	\$692,352	\$692,352	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,207,482	\$2,876,000	\$3,162,038	\$3,309,900	\$433,900
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,571,991	\$2,721,411	\$2,594,434	\$2,594,434	(\$126,977)
Appr. Fund Balance	\$1,685	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,534,762	\$2,830,681	\$2,830,681	\$2,311,871	(\$518,810)
Total Revenues	\$9,008,272	\$9,120,444	\$9,279,505	\$8,908,557	(\$211,887)
Personnel Costs	\$2,237,044	\$2,464,463	\$2,683,210	\$3,324,021	\$859,558
Operating Expenses	\$6,117,577	\$6,441,006	\$5,694,213	\$5,353,275	(\$1,087,731)
Interdept. Charges	\$218,550	\$214,975	\$215,317	\$231,261	\$16,286
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$8,573,171	\$9,120,444	\$8,592,740	\$8,908,557	(\$211,887)
Rev. Over (Under) Exp.	\$435,101	\$0	\$686,765	\$0	\$0

Program Highlights

General government revenues remain flat. State funding for the Community Support Program is \$88,600 and the Community Mental Health award is \$603,700.

Charges for services are budgeted to increase by approximately \$433,900 to \$3,309,900. Comprehensive Community Services (CCS) program client fee revenue increases by \$420,000 based on an increase in adult clients and number of days in program. Targeted Case Management revenue is budgeted to increase by \$26,200 based on trend. This is offset by a budgeted decrease of \$12,000 in client fee revenue for services billed to Medicaid for the Community Recovery Services (CRS) program based on reduced caseloads. Community Support Programs revenue is budgeted to remain flat for 2023.

Other revenue is budgeted to decrease by \$126,900 to \$2,594,400. CCS prior-year cost settlement is expected to decrease by \$160,300 to \$1,757,500 based on the previous year's settlement. CRS prior-year cost settlement is projected to decrease by \$15,300 to \$305,900 based on previous years and anticipated cost settlement reimbursement in 2023. The prior year revenue for mental health outpatient – intensive services cost settlements is expected to increase by \$48,700 to \$531,340

Personnel costs are budgeted to increase by \$859,600 to \$3,324,000. This reflects the cost to continue for existing staff of 22.45 FTE. The budget includes the following positions created during 2022 related to the termination of a contract for community support based services: 4.00 FTE Human Services Support Specialists; 4.00 FTE Mental Health Counselors; 3.00 FTE Senior Mental Health Counselor. This additional cost is mostly offset by a decrease in contracted service (discussed later). There is offsetting revenue related CSP and CCS billable services for these

Mental Health Outpatient-Intensive (cont.)

positions. Other adjustments include a transfer in of 0.20 FTE of a registered nurse and a decrease in extra help by 0.10 FTE.

Operating expenses are budgeted to decrease by \$1,087,700 to \$5,353,300, mainly due to a decrease of \$755,000 in contracted services related to community-based services being transitioned to Waukesha County staff in July 2022 (mentioned previously). In addition, client assistance cost decreased by \$297,200 and there is a \$63,400 decrease in contracted services for residential care services for clients that do not qualify for the CCS, CRS, or any other reimbursement programs. This is offset with an increase in mileage reimbursement for the 11.0 FTE created positions as referenced above in the personnel costs.

Interdepartmental charges are budgeted to increases by \$16,300. This is mostly due to \$11,800 for Microsoft licenses based on FTE count and technology needs. The computer replacements also increase by \$2,800 based on FTE count and current trend. In addition, the building maintenance charges increases by \$700 based on trend.

Program Activities

Program Activity – MH Outpatient Intensive	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services	177	125	135	145	20
Targeted Case Management	92	87	87	90	3
Community Support Program	152	165	145	165	-
Total Number of Clients	421	377	367	400	23
Program Days					
Comprehensive Community Services (a)	22,632	18,000	23,000	21,000	3,000
Targeted Case Management	854	800	800	800	-
Community Support Program	13,937	14,000	14,000	14,000	-
Total Days of Care	37,423	32,800	37,800	35,800	3,000
Service Contacts					
Comprehensive Community Services (a)	23,830	19,000	20,000	23,000	4,000
Targeted Case Management	5,036	5,000	5,000	5,000	-
Community Support Program	20,244	20,000	5,000	5,500	(14,500)
Total Service Contacts	49,110	44,000	30,000	33,500	(10,500)

(a) Net budget change due to increase of adults clients and increase in the level of acuity of clients being served

Mental Health Center

Program Description

This budget reports the financial operations of the Mental Health Center (MHC) inpatient hospital for accounting purposes and state/federal reporting including federal/state Medicare cost report requirements. This program provides for all services related to admissions to the hospital for psychiatric emergency and other psychiatric hospitalizations and related support services.

The inpatient hospital program of the Mental Health Center provides 24-hour care including assessment, intervention, diagnosis, and treatment for individuals with acute symptoms of mental illness and or substance use issues requiring: diagnosis; medication monitoring and stabilization; individual, couple, and group counseling; and development of aftercare services. Alcohol detoxification management services are also provided. The facility has a capacity of 16 adults, and serves court-involved and voluntary patients.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	53.72	53.47	53.47	39.82	(13.65)
General Government	\$1,421	\$0	\$320	\$256	\$256
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,329,406	\$2,942,865	\$1,920,096	\$2,231,711	(\$711,154)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$675	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$185,831	\$90,000	\$91,862	\$42,000	(\$48,000)
County Tax Levy (Credit)	\$3,962,065	\$4,298,784	\$4,298,784	\$4,444,705	\$145,921
Total Revenues	\$6,479,398	\$7,331,649	\$6,311,062	\$6,718,672	(\$612,977)
Personnel Costs	\$4,655,386	\$5,166,708	\$3,806,371	\$4,160,551	(\$1,006,157)
Operating Expenses	\$1,269,747	\$1,034,824	\$2,358,481	\$1,429,372	\$394,548
Interdept. Charges	\$808,014	\$1,130,117	\$1,116,322	\$1,128,749	(\$1,368)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,733,147	\$7,331,649	\$7,281,174	\$6,718,672	(\$612,977)
Rev. Over (Under) Exp.	(\$253,749)	\$0	(\$970,112)	\$0	\$0

Program Highlights

Charges for services decrease by \$711,100 to \$2,231,700 in the 2023 budget related to the decrease in the number of licensed beds from 28 to 16 which is expected to occur by the 3rd quarter of 2022. The psychiatric hospital days of care are expected to decrease to 4,855 budgeted days of care based on an average daily census of 13.3.

General Fund balance decreases by \$48,000 to \$42,000. Facility projects totaling \$42,000 include: \$15,000 for the exterior door repair, \$12,000 for two washroom remodels, \$5,000 to replace window blinds, \$5,000 to replace windows and \$5,000 for replacement lighting.

Personnel costs are budgeted to decrease by \$1,006,200 to \$4,160,600, which includes the cost to continue for 35.17 FTE staff assigned to this program. Extra help decreases 3.01 FTE to 2.99 FTE and overtime decreases by 0.44 FTE to 1.66 FTE. The budget includes the abolishment of 5.50 FTE psychiatric technician which is offset by 2.80 FTE security guard contract services positions (budgeted in operating expenses as contracted staff). In addition, 2.00 FTE registered nurse positions are being unfunded. Other adjustments include positions that were transferred out to the Outpatient – Clinical program, including 1.00 FTE clinical therapist, 0.20 FTE psychometric technician, and 1.00 FTE psychiatric technician. In addition, there was 0.50 FTE registered nurse transferred out to Administrative Services.

Operating expenses are budgeted to increase approximately \$394,500 to \$1,429,400, primarily due to the increase of \$258,100 for security guard contracted services (mentioned previously). In addition, temporary help contracted services increase by \$166,200 due to labor shortages for registered nurses and certified nursing

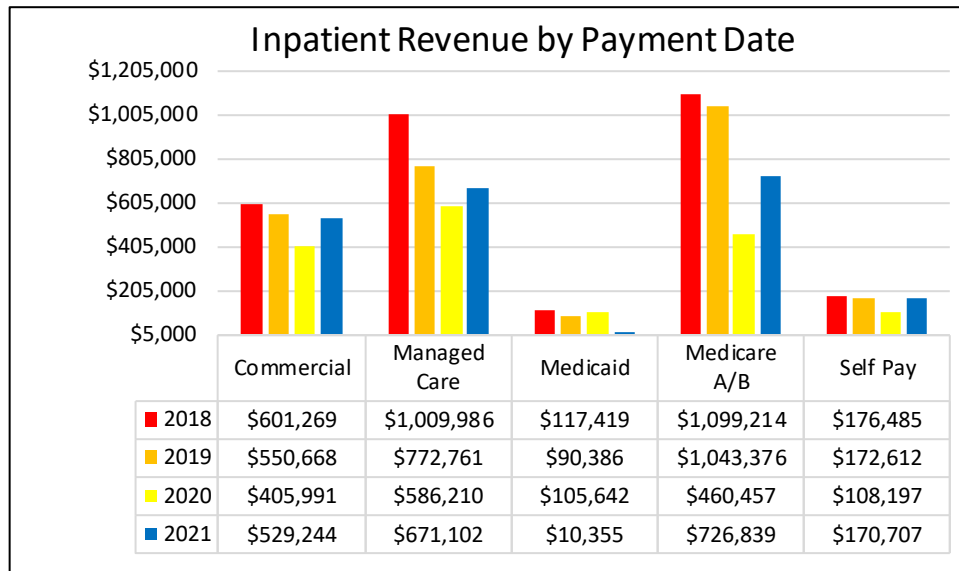
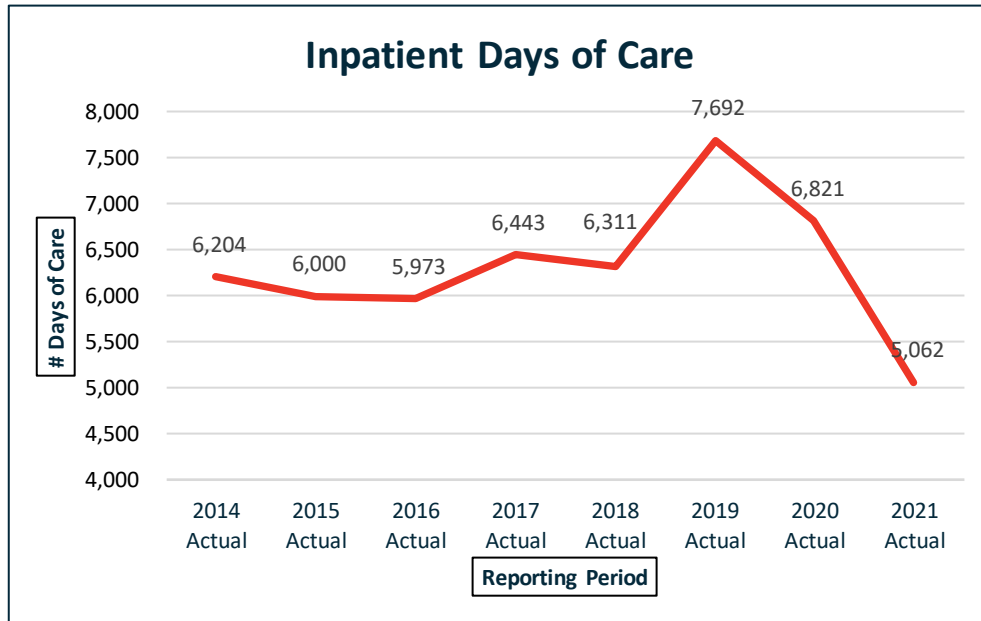
Mental Health Center (cont.)

assistant positions, psychiatric services increase by \$62,200 pertaining to weekend, Holiday and on-call coverage, and janitorial services increase by \$3,400. This is mostly offset by the decrease of \$61,700 for prescription medication pertaining to the reduced census and to the use of medication samples and changes in the medication ordering process, which reduces the inventory needed on hand as it is managed by a contracted pharmacy. Based on the decrease in days of care there is a decrease in office equipment by \$15,000, interpretation services by \$5,500, lab services by \$3,400, food service by \$2,200, laundry services by \$2,100, small equipment by \$2,000, cleaning supplies by \$2,000, paper supplies by \$1,700 and psychiatric testing materials by \$1,500.

Interdepartmental charges decrease slightly by \$1,400. These charges include an increase of \$38,900 in Microsoft licenses, \$4,400 for workers compensation and \$3,300 in vehicle replacement., This is partially offset by a decrease of \$26,300 in building maintenance charges (partially funded with fund balance), \$12,200 for computer replacements based on FTE count, and \$9,500 in Sheriff-provided transportation based on budgeted census.

Program Activities

Program Activity - Mental Health Center	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Days of Care	5,062	6,600	4,425	4,855	(1,745)
Average Length of Stay (Days)	7.0	11.0	5.8	6.0	(5.0)
Average Daily Census	13.9	18.0	12.1	13.3	(4.7)
Admissions	557	600	602	600	-
Discharges	557	600	602	600	-



Criminal Justice Collaborating Council (CJCC)

Program Description

The Waukesha County Criminal Justice Collaborating Council (CJCC), established in 2002, is comprised of 19 local elected officials and departments heads who represent all sectors of the justice system. The CJCC has five priorities, which include: greater cooperation among branches of county government, community agencies, and local units of government; a better understanding of local crime and criminal justice system problems; creation of clear objectives and priorities for the local criminal justice system; cost-efficient allocation of criminal justice resources; and implementation of effective criminal justice programming that utilizes research-based best practices.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.00	1.00	1.00	1.00	0.00
General Government	\$661,495	\$464,587	\$481,111	\$464,420	(\$167)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$56,711	\$47,240	\$51,309	\$49,776	\$2,536
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$412,889	\$412,889
Appr. Fund Balance	\$10,000	\$158,959	\$158,959	\$0	(\$158,959)
County Tax Levy (Credit)	\$1,181,641	\$1,218,737	\$1,218,737	\$1,250,630	\$31,893
Total Revenues	\$1,909,847	\$1,889,523	\$1,910,116	\$2,177,715	\$288,192
Personnel Costs	\$136,189	\$141,678	\$147,289	\$146,524	\$4,846
Operating Expenses	\$1,608,504	\$1,655,442	\$1,630,933	\$1,922,638	\$267,196
Interdept. Charges	\$76,705	\$92,403	\$86,407	\$108,553	\$16,150
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,821,398	\$1,889,523	\$1,864,629	\$2,177,715	\$288,192
Rev. Over (Under) Exp.	\$88,449	\$0	\$45,487	\$0	\$0

Program Highlights

General government revenues decrease by approximately \$200 to \$464,400, and consists of continuing grant funding, including: Wisconsin Department of Justice funding of \$107,500 for the Pretrial Pilot grant; the Treatment Alternatives and Diversion (TAD) Drug Court grant funding of \$139,700; the state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$24,500; and the DOC funding of \$192,700 for the Drug Treatment Court program.

Charges for services is budgeted to increase slightly by \$2,500 based on trending fee collection. OWI Treatment Court fees are assessed based upon family income. Day Report Center participants are charged a flat fee, which is mandatory for all program participants, based upon length of stay.

General Fund balance will decrease by \$159,000 to \$0. The decrease pertains to the elimination of fund balance related to the Pretrial Diversion program. The Waukesha County opioid settlement referenced in the General Government revenues will instead sustain this program at its current capacity in 2023.

Other revenues increase \$412,900 related to proceeds for Waukesha County from opioid class action lawsuit settlement. \$187,900 in funding is utilized for the Pretrial Diversion program and \$225,000 related to the introduction of the Medication Assisted Treatment program at the County Jail with funding for both programs coming from the Waukesha County opioid settlement.

CJCC (cont.)

Personnel costs increased by \$4,800 or 3.4% to \$146,500, reflecting the cost to continue for the 1.00 FTE justice services coordinator position.

Operating expenses are budgeted to increase approximately \$267,200, mostly related to an increase of \$225,000 in contracted services pertaining to the Medication Assisted Treatment program, a \$19,400 increase to the day reporting program related to moving these services to a new location, an increase of \$13,400 for laboratory supplies related to the Pre-Trial diversion program, travel expenses increase by \$3,800 related to the Department of Justice Pretrial pilot grant, and the client incentives specific to Pre-Trial diversion program increase by \$3,800. The increase in operating expenses was offset by a decrease in contracted services by \$4,040 related to the TAD grant. The cost to continue of contracted services for various CJCC programs increases by \$16,000, assuming an average 2% increase for most vendors. Additionally, \$10,000 of judicial training expenses are shifted to the Circuit Court Services budget in 2023.

Interdepartmental charges are budgeted to increase about \$16,100, mainly for grant related expenses pertaining to increases in salary & benefits for the Diversion Coordinator in the Pre-Trial Diversion program.

Program Activities

CJCC activities include the following programs:

Pretrial Screening Program

Screens all newly booked inmates in the Waukesha County Jail, for the purpose of gathering and verifying information to prepare a screening report for the Court prior to the initial court appearance to assist in release decisions and setting appropriate bail.

Pretrial Supervision Program

Provides pretrial supervision and monitoring of adults pending misdemeanor and felony charges while awaiting trial or adjudication to assure appearances at court hearings, provide support with defendants' needs to prevent recidivism, and is an alternative to pretrial incarceration, saving jail days.

Drug Treatment Court Program

Utilizing a post-plea, pre-dispositional model, provides rigorous supervision, case management, and drug testing for drug dependent offenders. This includes intensive judicial oversight and an emphasis on treatment in an effort to increase long-term sobriety, which will ultimately reduce crime and increase public safety. The average program length is 18 months.

OWI Treatment Court Program

Provides intensive supervision and case management of 3rd & 4th offense drunk drivers post-conviction with intensive judicial oversight and an emphasis on treatment, in an effort to help offenders break the cycle of drunk driving, improve the chances of a sober and healthy lifestyle, and contribute to a safe community. The average program length is approximately 14 months.

Community Service Options Program

Provides support with site placement and tracking/reporting community service hours worked for adult offenders who are court ordered to complete community service as a condition of their sentence or as a condition of probation, as well as to adults confined in the Huber facility who wish to reduce their jail sentence by performing community service.

Day Report Center Program

Provides intensive supervision and monitoring of adults post-conviction, providing an alternative to incarceration with the goals of reducing the population of the Huber facility and reducing recidivism through direct support and referrals to services throughout Waukesha County to meet clients' needs and improve lives.

Jail Adult Basic Education (ABE) Program

Partnering with Waukesha County Technical College (WCTC) and the Waukesha County Sheriff's Department, this program provides adult basic education, high school completion, and employability skills to inmates.

Reentry Employment Program

Provides job readiness skills (resume development, preparation for interviews, assistance completing on-line applications, etc.) to unemployed or underemployed offenders in the Waukesha County Huber facility to help them secure and maintain employment.

CJCC (cont.)

The following table shows the number of clients served and jail days diverted by CJCC programs.

Program Activity – CJCC	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Clients					
Pretrial Screening	2,747	2,700	2,838	2,700	-
Pretrial Supervision	297	450	338	375	(75)
Pretrial Intoxicated Driver Intervention	331	700	452	500	(200)
Day Report Center	179	250	186	250	-
OWI Treatment Court	70	70	72	70	-
Drug Treatment Court	72	85	80	85	-
Community Service Options	326	500	353	400	(100)
Offender Reentry Employment	120	175	144	90	(85)
Jail ABE/GED	49	150	90	150	-
Total Number of Clients (a)	4,191	5,080	4,553	4,620	(460)
Jail Days Diverted					
Pretrial Supervision	7,303	7,250	5,895	7,250	-
Pretrial Intoxicated Driver Intervention	5,635	11,500	7,090	7,500	(4,000)
Day Report Center (b)	5,263	6,500	5,208	5,500	(1,000)
OWI Treatment Court (b)	3,596	3,750	3,600	3,500	(250)
Community Service Options (b)	538	500	450	250	(250)
Total Jail Days Diverted (c)	22,335	29,500	22,243	24,000	(5,500)

(a) Not an unduplicated total, as clients can participate in multiple programs.

(b) Totals reflect potential good time earned by inmates.

(c) Totals reflect difference between pretrial offer and actual sentence. Totals are also reflective of case backlog caused by the pandemic, as cases are taking longer to reach disposition.

Public Health

Program Description

Administration Section

The Administration Section provides leadership, direction, and clinical competence in the overall management of the Public Health Division. It assures the Division focuses on its mission to “champion innovative programs and partnerships to foster optimal health and well-being for our community.” This section is responsible for the division maintaining state certification as a health department and assures alignment with the core functions of public health, the Essential Public Health Services, and Foundational Public Health Services model. This section works closely with the Administrative Division in ensuring corporate compliance and HIPAA maintenance.

Public Health Strategy

The implementation of Public Health 3.0 will be the primary focus of this section as the division fulfills the chief health strategist role and implements initiatives such the county’s Community Health Improvement Plan and Process (CHIPP), as well as other collective impact efforts. This section oversees the appropriate use of health data and data systems to identify insights and trends, and systematically uses that data to inform decisions and promote positive health outcomes.

Communicable Disease Control and Public Health Preparedness Section

The Communicable Disease Control and Public Health Preparedness Section provides services to individuals, families and to the population collectively. This section provides communicable disease surveillance, investigations, and interventions to control communicable diseases and outbreaks affecting individuals, families, and businesses in Waukesha County. Communicable disease interventions include notification, education, treatment consultation and containment measures (such as work restriction, isolation, or quarantine). Clinical services in this section include directly observed treatment for Tuberculosis (TB), STD screenings, immunization services, and the Travel Clinic. Partner notification for STDs and HIV are conducted routinely. Public health preparedness is a rapidly evolving component of this section that addresses preparedness strategies for quick response to a range of public health threats, both intentional and unintentional, including biological, chemical, or natural disasters. Emerging diseases, such as Avian Influenza and COVID19 are tracked closely, and plans are continually refined based off the latest CDC guidance and information. Staff trainings and exercises are conducted regularly with key partners.

Family and Community Health Section

The Family and Community Health Section provides services directly to individuals, families and to the population collectively. This section provides various services and education to individuals from early childhood to late in life through clinic visits, home visits or community events. Child preventive health services can include lead poisoning screenings, child health checks, fluoride varnishing, and child neglect and abuse assessments. Adult health services consist of screenings and case management in areas such as cholesterol, glucose, blood pressure, pregnancy testing, as well as prenatal and postpartum monitoring. Additionally, there is participation on numerous community coalitions to address health equity and health disparities.

Women, Infants and Children (WIC) Section

The Women, Infants and Children (WIC) program is federally funded and provides nutrition assessments for prenatal and postpartum lactating mothers, infants under one year and children through five years of age. Nutrition recommendations are offered with corresponding electronic benefits specifically outlining food purchases that will remedy nutritional deficiencies.

Public Health (cont.)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	46.47	30.14	30.14	29.26	(0.88)
General Government	\$6,714,088	\$1,315,188	\$1,098,140	\$1,360,042	\$44,854
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$78,568	\$214,380	\$173,515	\$197,980	(\$16,400)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	(\$6,219)	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$500,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,975,034	\$1,847,143	\$1,847,143	\$1,938,260	\$91,117
Total Revenues	\$9,261,471	\$3,376,711	\$3,118,798	\$3,496,282	\$119,571
Personnel Costs	\$5,930,623	\$2,926,896	\$2,488,128	\$2,926,630	(\$266)
Operating Expenses	\$1,770,854	\$289,890	\$348,060	\$363,526	\$73,636
Interdept. Charges	\$391,627	\$159,925	\$190,012	\$206,126	\$46,201
Fixed Assets	\$0	\$0	\$23,070	\$0	\$0
Total Expenditures	\$8,093,104	\$3,376,711	\$3,049,270	\$3,496,282	\$119,571
Rev. Over (Under) Exp.	\$1,168,367	\$0	\$69,528	\$0	\$0

Program Highlights

General government revenue is budgeted to increase approximately \$44,900 to \$1,360,000 mainly due to funding related to COVID-19. Total COVID-19 related funding includes \$172,000 of American Rescue Plan Act (ARPA) funding, \$158,800 of COVID-19 Workforce Supplemental Grant, \$99,000 of COVID-19 Immunization Supplemental Grant, and \$86,000 in Public Health ARPA (a separate allocation from the ARPA funding mentioned above), which is a \$373,300 decrease from the 2022 budget. The Women, Infants and Children (WIC) funding decreased overall by \$11,500.

Charges for services revenues decrease by \$16,400 to \$198,000 mainly due to a decrease in anticipated Healthcheck, STD clinic services, and Maternal and Child Health home visiting programs.

Personnel costs are budgeted to decrease by approximately \$300 to \$2,926,600. This decrease reflects the cost to continue for the existing 26.10 FTE staff, the abolishment of 3.00 FTE public health nurses to create 3.00 FTE community health educators, and an abolishment of a 1.00 FTE public health nurse to create a 0.80 FTE public health nurse, resulting in overall lower personnel costs. Total budgeted temporary extra help decreases 4.18 FTE, mostly due to the transfer of these Public Health ARPA-funded temporary positions to the Special Purpose Grant Fund to account for disease management efforts in that budget. In addition, 1.00 FTE public communications coordinator, that is funded with temporary Public Health-ARPA and COVID-19 Immunization Supplemental grant funding, is transferred in from the HHS-Administrative Services program. The 2023 budget also includes the transfer in of 1.00 FTE epidemiologist, 1.00 FTE public health supervisor, and 0.50 FTE community health educator from the HHS-Special Purpose Grant Fund. These positions were created in 2022 to help upgrade public health operations from a level 2 to a level 3 status, which will see the county's Public Health Division assume a chief strategist role, overseeing the use of health data and data systems to identify insights and trends and systematically use that data to inform decisions and promote positive health outcomes. These 2.5 FTE positions are partially supported by \$172,000 of ARPA funding (mentioned above). Department management plans to phase-in tax levy support for these 2.5 positions, along with the public communications coordinator (mentioned above), through attrition of services that can be readily referred to community healthcare providers (i.e., approximately 3 public health positions) through 2024.

Operating expenses increase by \$73,600 to \$363,500, primarily due to an increase in training opportunities supported by the COVID-19 Workforce Supplemental Grant including costs in tuition, mileage reimbursement, consulting services and general travel costs totaling approximately \$92,400 in expenses. There was also an increase in promotion and public relations supplies by \$17,700 supported by the COVID-19 Immunization Supplemental Grant. Cell phone charges increased by \$9,000 and computer software expenses increased by \$12,000. This is offset by a decrease of \$46,500 for contracted services primarily due to a decrease in third party assistance with COVID-19 related activities. Emergency medical supplies also decrease by \$10,500 due to a decrease in need mainly related to COVID-19.

Public Health (cont.)

Interdepartmental charges increase by \$46,200 to \$206,100. This is primarily due to increases in end user technology fees (EUTF) and telephone charges of \$27,800. In addition, postage expense increased \$4,000, vehicle liability insurance and workers compensation insurance increased \$1,000, and \$10,200 in trunked radio maintenance charges were transferred to Public Health from Administrative Services.

Program Activity - Administration	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Inbound Telephone calls for information/triage*	13,366	5,000	3,500	4,000	(1,000)
In-person Clients	790	4,000	1,050	2,500	(1,500)

Program Activity - Public Health Strategy	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Partnerships/Initiatives to advance towards Public health 3.0	N/A	N/A	12	20	N/A

Program Activity - Family and Community Health	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Lead Poisoning Prevention					
Children tested for lead poisoning	33	1,000	30	250	(750)
Lead poisoned children that were case managed	73	90	100	120	30
Child Health Program					
Children at-risk(a)	3	150	25	50	(100)
Home Visit to Children	37	650	65	200	(450)
Healthcheck Examinations (b)	2	20	4	10	(10)
Children receiving fluoride varnishing	0	100	0	0	(100)
Healthy Pregnancy Program					
Pregnant Women Case Managed(c)	2	75	15	40	(35)
Home Visits to pregnant women	23	300	50	150	(150)
Percentage of case managed women who delivered full term infants of average birth weight	N/A	95%	N/A	95%	-
Chronic Disease Program					
Chronic disease screenings	0	600	150	600	-
Community Education Events	46	200	50	200	-

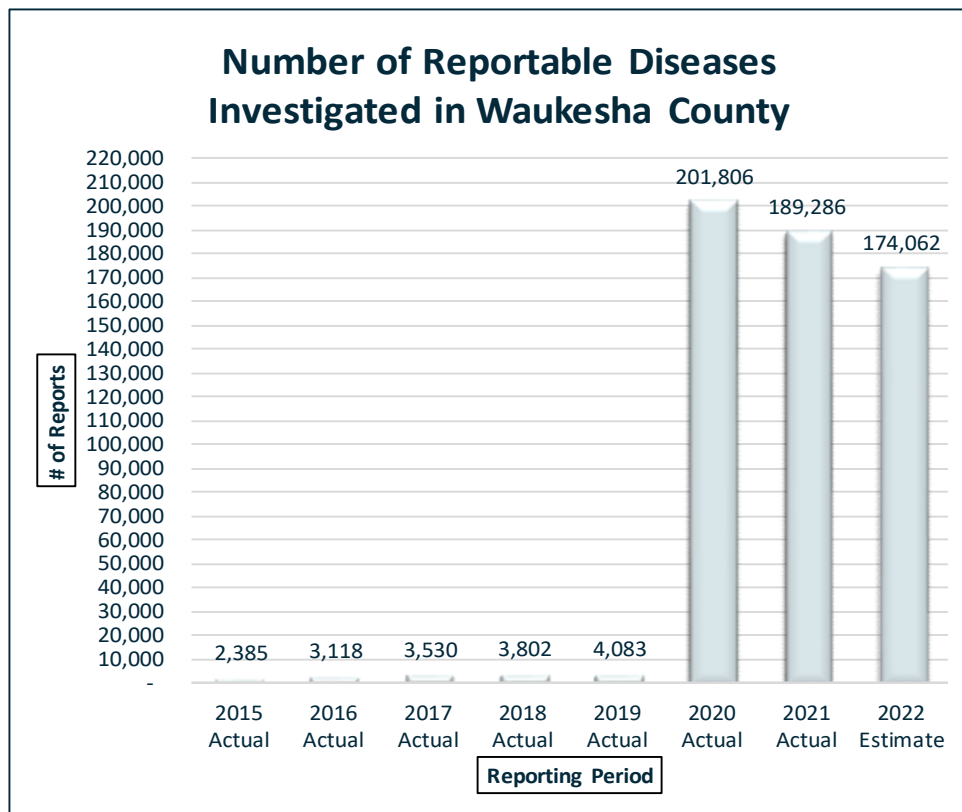
(a) Estimated and budgeted decrease in children at-risk due stronger collaboration with community agencies.

(b) Estimated and budgeted decrease in children receiving Healthcheck examination due to more children receiving this service at regular doctor check-ups.

(c) Estimated and budgeted decrease in pregnant women case management due to decreased client utilization.

Public Health (cont.)

Program Activity - Communicable Disease and	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Communicable Disease Investigations					
Communicable Disease referrals received	189,286	100,000	174,062	150,000	50,000
Cases Identified	42,396	15,000	62,363	50,000	35,000
Category 1 Disease Investigations (non-COVID-19)	362	500	400	550	50
Outbreak Investigated	806	500	1,400	1,000	500
Tuberculosis Control					
Directly Observed Therapy (DOT) visits	1,002	900	1,050	1,000	100
TB skin tests	110	400	125	400	-
Immunization Program					
Total Vaccines Administered	38,970	3,200	1,500	3,200	-
Children Immunized	732	500	200	500	-
Adults Immunized	20,617	1,200	560	1,200	-
Travel Clinic clients	111	285	260	325	40
STD Program					
Screenings in STD clinic	-	300	75	200	(100)
Preparedness Program					
Preparedness trainings conducted	74	30	25	50	20



Public Health (cont.)

Program Activity - WIC	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
State estimated eligible low income population per month (a)	4,483	4,483	4,483	4,483	-
Mothers, infants/children served per year in the WIC Program (b)	2,464	2,500	2,500	2,500	-
Total appointments completed	2,134	3,200	2,200	2,200	(1,000)
Pregnant and breastfeeding women receiving breastfeeding education support services	489	500	500	500	-
Internal and external referrals completed to assist families with unmet needs	1,220	700	1,500	1,250	550

(a) Based on the 2014 US Bureau of Census, Waukesha County Poverty Estimates.

(b) From January 1, 2021 through December 31, 2021 WIC food benefits supplemented Waukesha County retail food vendors by \$2,084,836 and local Waukesha County farmers by \$11,448 through Farmers' Market sales.

Program Description

The Waukesha County Division of Veterans' Services advocates for and assists Waukesha County veterans of the U.S. Armed Services, their dependents, and survivors. The Division ensures that clients obtain all available and appropriate benefits for which they are entitled. The Division staff is committed to act in a courteous, effective, and fiscally responsible manner to maintain its reputation as one of the top veterans' service divisions in the State by providing maximum service to its clientele.

Referrals are made to Federal, State, and local agencies for benefits from other programs. Information related to veterans' issues is collected, updated, made available on the internet, and disseminated where and when appropriate.

In addition, the County Executive, with the approval of the County Board, appoints three Veterans' Commissioners. The Commission meets as needed to authorize and provide financial assistance to needy veterans.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$13,000	\$13,000	\$14,300	\$114,736	\$101,736	782.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$4,700	\$1,800	\$1,000	(\$3,700)	-78.7%
Appr. Fund Balance	\$8,467	\$0	\$6,534	\$0	\$0	N/A
County Tax Levy (Credit)	\$346,615	\$406,857	\$406,857	\$428,662	\$21,805	5.4%
Total Revenue Sources	\$368,082	\$424,557	\$429,491	\$544,398	\$119,841	28.2%
Expenditures						
Personnel Costs	\$284,702	\$358,235	\$344,913	\$479,272	\$121,037	33.8%
Operating Expenses	\$26,920	\$41,585	\$47,101	\$40,340	(\$1,245)	-3.0%
Interdept. Charges	\$21,784	\$24,737	\$24,331	\$24,786	\$49	0.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$333,406	\$424,557	\$416,345	\$544,398	\$119,841	28.2%
Rev. Over (Under) Exp.	\$34,676	\$0	\$13,146	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.00	5.00	5.00	6.00	1.00
Extra Help	0.50	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.50	5.00	5.00	6.00	1.00

Program Highlights

General government revenues of \$114,700 consist of a Wisconsin Department of Veterans' Affairs, County Veterans' Service Office Grant of \$14,300 and American Rescue Plan Act (ARPA) grant funding of \$100,400 to provide assistance with the temporary funding of the assistant veteran services officer position.

Other revenue decreases from \$4,700 to \$1,000 related to anticipated outside donations.

Fund balance remains unchanged at \$0. Since 2022, donations were received by the Department of Administration and then requested, as needed, by Veterans' Services.

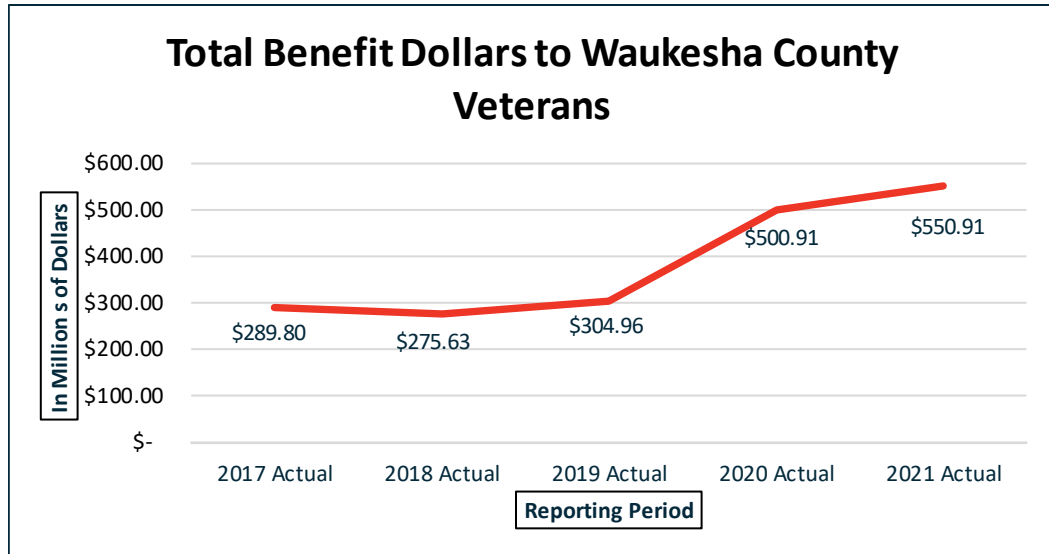
Personnel costs are budgeted to increase \$121,000 to \$479,300. This reflects the cost to continue for the existing staff of 5.00 FTE and the creation of a 1.00 FTE assistant veteran services officer position. In addition, an administrative specialist position is abolished and recreated with a sunset tag, and a 1.00 FTE senior administrative specialist position is abolished and a veteran's services specialist is created which results in an increase in personnel costs.

Veterans' Services (Cont.)

Operating expenses are budgeted to decrease \$2,200 to \$39,300 due to a decrease in promotion, computer software, subscription, and travel costs. Office equipment and furniture costs increase \$5,000 for costs associated with adding the 1.00 FTE assistant county veteran services officer position.

Interdepartmental charges are budgeted with an overall slight increase of \$50 year over year.

Program Activities



This figure reflects the value of all Federal and State benefits awarded to Waukesha county veterans. Based on the 2021 data this equates to \$1,589 of benefits returned for each tax levy dollar expended.

ADRC - Adult Protective Services

Program Description

The Adult Protective Services (APS) unit of the Aging and Disability Resource Center provides mandated services defined in Wis Stat. Ch 46.90 and 55 to adults and elder adults (ages 60 and older) at risk of abuse and neglect in the community. Primary responsibilities are to respond to reports of abuse, neglect, and financial exploitation and to link clients with protective services that mitigate further risk of abuse and neglect and promote their right to self-determination. APS social workers investigate a client's competence and ability to remain independent in the community. For clients assessed to be incompetent and in need of court ordered protection and services, the legal petition is initiated for guardianship and protective placement matters. APS staff work with clients to determine need for protective services and/or placement in the least restrictive setting. A variety of court services are conducted including nominating proposed guardians, witness testimony, and comprehensive evaluations reports for court personnel determining recommendations on least restrictive interventions. APS conducts the court ordered annual review of all cases protectively placed by Waukesha County.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	9.63	10.25	10.25	10.89	0.64
General Government	\$486,706	\$486,706	\$486,706	\$486,706	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,321	\$20,000	\$12,200	\$12,200	(\$7,800)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$784,996	\$854,091	\$854,091	\$941,600	\$87,509
Total Revenues	\$1,274,023	\$1,360,797	\$1,352,997	\$1,440,506	\$79,709
Personnel Costs	\$947,616	\$964,290	\$958,840	\$1,069,385	\$105,095
Operating Expenses	\$187,141	\$245,365	\$178,361	\$205,961	(\$39,404)
Interdept. Charges	\$144,933	\$151,142	\$161,452	\$165,160	\$14,018
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,279,690	\$1,360,797	\$1,298,653	\$1,440,506	\$79,709
Rev. Over (Under) Exp.	(\$5,667)	\$0	\$54,344	\$0	\$0

Program Highlights

General government revenues remain unchanged from the 2022 budget. The revenues included are from Supportive Home Care State Basic County Allocation of \$259,000, and a State Basic County Allocation of \$227,700 to fund Adults-at-Risk activities and Adult Protective Services (APS).

Charges for services was reduced \$7,800 to \$12,200 for revenues from clients protectively placed in a hospital setting based on current year trending. Waukesha County Department of Health and Human Services (HHS) is obligated to provide services and protection to adults found to be legally incompetent and a danger to themselves or others. Law enforcement and APS utilize a local hospital as a placement site for emergency protective placements for both adults at risk and elder adults at risk. HHS pays for the episode and then bills the client to recapture the costs.

Personnel costs are budgeted to increase approximately \$105,100 to about \$1,069,400 due to cost to continue 10.89 FTEs. This includes the creation of a 1.00 FTE senior ADRC specialist position, and a 0.40 FTE health and human services coordinator position allocated to this program and an increase in a 0.24 FTE temporary extra help. The increases are offset by the abolishment of 1.00 FTE human services support specialist position.

ADRC - Adult Protective Services (cont.)

Operating expenses are budgeted to decrease approximately \$39,400 to \$206,000 mostly due to reductions of \$41,500 in contracted services for WATTS court ordered assessment reviews now completed by ADRC staff and a reduction in emergency placements, and a decrease of \$8,200 in mileage reimbursements due to recent trends. Reductions are offset by increases of \$10,000 in client services costs.

Interdepartmental charges are budgeted to increase \$14,000 to \$165,200 mainly due to increases of \$10,100 in transportation, and \$4,400 in Microsoft licensing.

Program Activities

Program Activity - Adult Protective Services	2021 Actual	2022 Budget	2021 Estimate	2023 Budget	Budget Change
Number of:					
New Adult At-Risk/Elder At-Risk Investigations (a)	358	360	370	380	20
WATTS Court Ordered Assessment Reviews (b)	264	275	270	280	5
Emergency Protective Placements (EPP)	54	40	45	45	5
Mental Health - Chapter 51.67 (c)	14	8	15	15	7
Comprehensive Evaluations	22	18	20	25	7
Youth Transition Guardianships (d)	11	16	10	12	(4)

- (a) 2023 budget increases by 20 from 2022 budget based on actual number of investigations in 2021 and 2022. Numbers of calls of concern and investigations are trending upward.
- (b) 2023 budget increases by 5 from 2022 budget, as a number of protective placement clients have increased.
- (c) Mental Health Ch. 51.67 increased based on the 2022 actual.
- (d) Youth Transition Guardianships reduced based on education to parents and youth on alternate decision-making options, as well as collaboration with Corp Counsel on redirecting consumers to private attorneys.

ADRC - Community Services

Program Description

The Community Services program provides a range of home and community-based services and opportunities. These activities empower seniors, those with disabilities, and their caregivers to make informed choices and remain as independent as possible in their home of choice and community. The Community Services program is funded through a variety of grants, donations, and tax levy that support direct services to clients and administrative operations.

Core services include: home delivered and congregate meals, personal care, light housekeeping, respite care, specialized transportation, caregiver support, home chore services, friendly visit calls and emergency intervention. Services do require an assessment to ensure that individuals meet eligibility criteria set by the various programs. Additional opportunities include volunteer engagements and various health promotion education programs.

Services provided under the Federal Older Americans Act (Title III-B Supportive Services, Title III-C-1 Congregate Nutrition, Title III-C-2 Home Delivered Meals, Title III-D Preventive Health and Title III-E National Family Caregiver Support) serve those age 60 and over with an emphasis placed on reaching the frail, isolated, homebound and disadvantaged older population, as well as their caregivers. Older Americans Act services are not means tested and mandate a request for donations towards services; therefore, no standardized fees can be charged for services. Most services in the Community Services program are provided through contracted community providers.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	15.84	20.38	20.38	20.64	0.26
General Government (a)	\$3,383,185	\$3,269,533	\$3,564,737	\$3,589,168	\$319,635
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$294,825	\$416,131	\$418,809	\$419,292	\$3,161
Appr. Fund Balance	\$7,700	\$7,700	\$8,316	\$8,316	\$616
County Tax Levy (Credit)	\$1,089,444	\$1,169,997	\$1,169,997	\$961,012	(\$208,985)
Total Revenues	\$4,775,154	\$4,863,361	\$5,161,859	\$4,977,788	\$114,427
Personnel Costs	\$1,433,352	\$1,594,842	\$1,636,109	\$1,667,803	\$72,961
Operating Expenses	\$2,813,368	\$3,082,422	\$3,123,659	\$3,104,030	\$21,608
Interdept. Charges	\$138,780	\$186,097	\$187,324	\$205,955	\$19,858
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,385,500	\$4,863,361	\$4,947,092	\$4,977,788	\$114,427
Rev. Over (Under) Exp.	\$389,654	\$0	\$214,767	\$0	\$0

(a) The 2022 Estimate includes \$185,709 of Consolidated Appropriations Act funding in Home Delivered Meals.

Program Highlights

General government revenues are budgeted to increase \$319,600 to \$3,589,200. This is primarily due to a net increase of \$246,600 in specific purpose directed American Rescue Plan Act (ARPA) funding. The total change in grant funding, which includes the ARPA funding, is a home delivered meals increase of \$253,830; a \$14,500 increase for congregate meals for alternate models to include restaurant dining, and \$74,700 for increased in-home services. Other grant increases include Alzheimer's Family Support of \$26,500, and Specialized Transportation of \$8,800. Grant reductions include a \$32,718 decrease in the allocation of ADRC contract indirect revenue, a Family Caregiver Support decrease of \$24,500 for respite services, and a decrease of \$1,400 for Health Promotion for evidence-based prevention programs.

Other revenue is budgeted to increase \$3,200 to \$419,300 primarily due to an increase of \$24,100 for Managed Care Organization (MCO) meals offset by reductions in nutrition program client donations of \$21,000.

ADRC – Community Services (cont.)

Fund balance increases \$600 to \$8,300 for one-time equipment purchases in 2023 for the Senior Dining program.

Personnel costs increase about \$73,000 to \$1,667,800. Increases include the cost to continue the 20.64 FTE. this includes the creation of a 0.50 FTE health and human services coordinator allocated to this program. This is offset by the reduction of 0.24 FTE temporary extra help. In addition, benefit insurances decrease by \$36,400 mostly related to employee selection of benefits.

Operating expenses are budgeted to increase about \$21,600 to \$3,104,000. Increases include \$23,900 in client services for Alzheimer’s Family Support, \$23,800 for nonprofit taxi services assistance, \$23,200 related to in-home care, \$11,700 in promotion supplies, \$9,700 in contracted services, \$9,400 in telephone lines and service. Increases are offset by decreases of \$39,500 in respite personal care, \$27,800 in food service, \$7,200 in transportation, and \$3,900 in miscellaneous operating expense.

Interdepartmental charges are budgeted to increase by about \$19,900 to \$206,000 mainly due to increases of \$12,400 in Microsoft licensing, \$2,000 in worker’s compensation insurance, \$1,800 in computer maintenance, \$1,500 in general liability insurance, and \$1,200 in computer replacement.

Program Activities

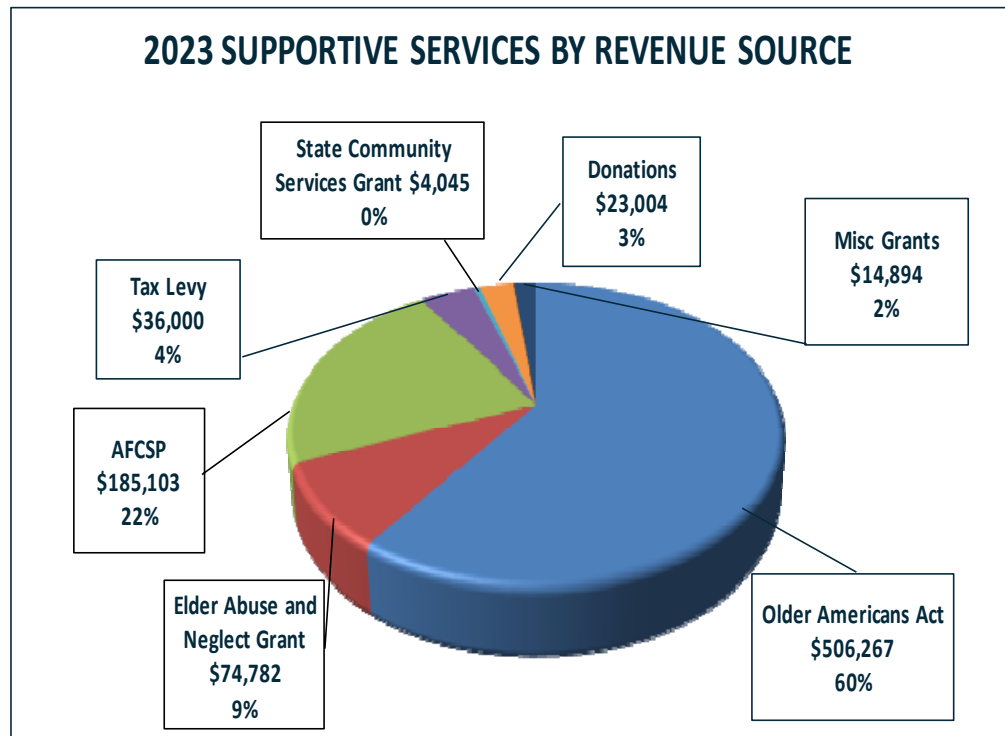
Transportation

Program Activity - Specialized Transportation	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Rideline					
One-Way Trips	13,911	15,638	13,372	14,789	(849)
Net Average Cost Per One-Way Trip	\$ 44.19	\$ 44.15	\$ 50.32	\$ 47.62	\$ 3.47
Expenditures	\$ 614,682	\$ 690,439	\$ 672,878	\$ 704,293	\$ 13,854
Shared-fare Taxi					
One-Way Trips	32,954	43,320	35,004	36,216	(7,104)
Net Average Cost Per One-Way Trip	\$ 7.41	\$ 5.93	\$ 5.69	\$ 5.71	\$ (0.22)
Expenditures	\$ 244,070	\$ 256,685	\$ 199,138	\$ 206,857	\$ (49,828)
Volunteer-based Rides					
One-Way Trips	6,191	7,000	6,204	7,000	-
Net Average Cost Per One-Way Trip	\$ 2.89	\$ 2.56	\$ 2.88	\$ 3.07	\$ 0.51
Expenditures	\$ 17,887	\$ 17,887	\$ 17,887	\$ 21,464	\$ 3,577
Group Trips					
One-Way Trips	732	2,800	1,400	1,400	(1,400)
Net Average Cost Per One-Way Trip	\$ 2.46	\$ 5.77	\$ 5.77	\$ 6.41	\$ 0.64
Expenditures	\$ 1,800	\$ 16,156	\$ 8,078	\$ 8,967	\$ (7,189)
Shuttles					
One-Way Trips	846	1,274	875	1,050	(224)
Net Average Cost Per One-Way Trip	\$ 15.25	\$ 13.57	\$ 16.11	\$ 16.73	\$ 3.16
Expenditures	\$ 12,902	\$ 17,288	\$ 14,094	\$ 17,563	\$ 275.00
TOTAL One-Way Trips	54,634	70,032	56,855	60,455	(9,577)

ADRC – Community Services (cont.)

Supportive Services

Program Activity - Supportive Services	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Clients	1,088	1,450	925	1,000	(450)



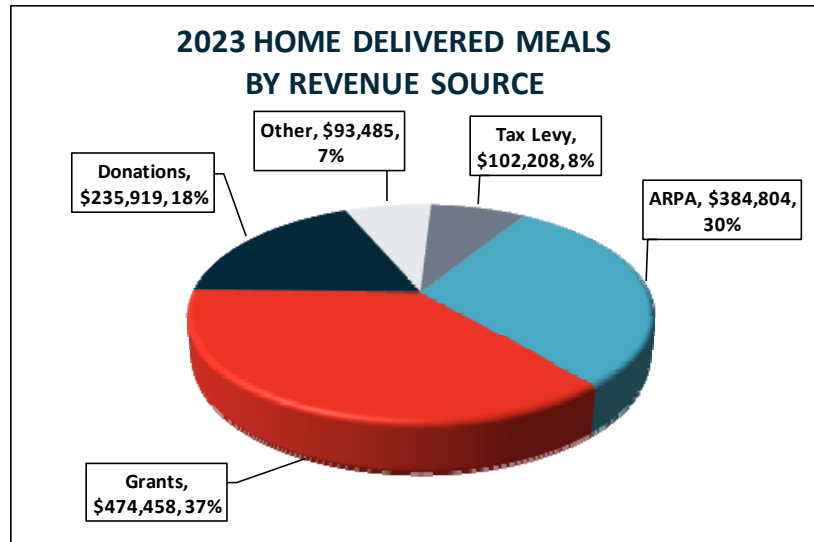
Note: AFCSP – Alzheimer Family Caregiver Support Program

Program Activity - Volunteer	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Volunteers	340	652	375	380	(272)
Hours	13,565	35,000	25,750	27,000	(8,000)
Valuation (a)	\$344,957	\$890,050	\$654,482	\$659,610	(\$230,440)

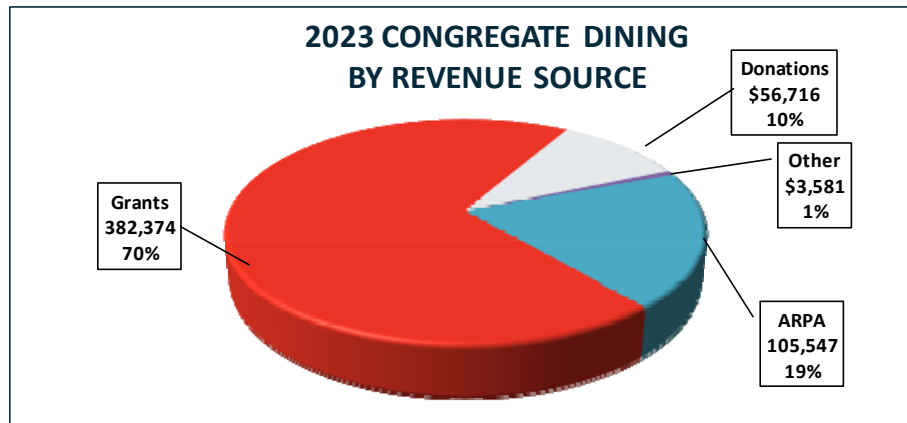
a) The National average of \$25.43 based on "The Independent Sector" value of volunteer is used for the valuation of volunteers. Include ADRC and HHS volunteers.

ADRC – Community Services (cont.)

Home Delivered Meals



Congregate/Senior Dining Meals



ADRC – Community Services (cont.)

Meal Services Summary:

Program Activity -Meal Services	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Home Delivered Meals					
Meals Served	125,305	142,468	130,848	132,856	(9,612)
Program Participants	1,086	1,160	1,131	1,160	-
Gross Cost Per Meal	\$ 10.39	\$ 8.72	\$ 9.06	\$ 9.72	\$ 1.00
Average Client Donation Per Meal	\$ 1.64	\$ 1.72	\$ 1.91	\$ 1.91	\$ 0.19
Net Cost Per Meal	\$ 8.75	\$ 7.00	\$ 7.15	\$ 7.81	\$ 0.81
Expenditures	\$ 1,302,241	\$ 1,241,652	\$ 1,185,251	\$ 1,290,874	\$ 49,222
Congregate/Senior Dining Meals					
Meals Served	2,260	41,058	21,886	32,025	(9,033)
Program Participants	289	1,200	825	1,100	(100)
Gross Cost Per Meal	\$ 25.18	\$ 13.55	\$ 18.75	\$ 17.12	\$ 3.57
Average Client Donation Per Meal	\$ 1.57	\$ 1.95	\$ 1.99	\$ 1.95	\$ -
Net Cost Per Meal	\$ 23.61	\$ 11.60	\$ 16.76	\$ 15.17	\$ 3.57
Expenditures	\$ 56,912	\$ 556,448	\$ 410,346	\$ 548,218	\$ (8,230)

Health & Human Services

Aging & Disability Resource Center Contract Fund

Fund Purpose

The Aging and Disability Resource Center (ADRC), a special revenue fund, serves as a single point of entry for the public to gain information and assistance related to various resources and options available to older adults and/or adults living with a disability. The ADRC honors choice, supports dignity, and maximizes independence.

Core services include, reliable and objective information and assistance, options counseling, assessment of financial and functional eligibility for publicly funded long-term care, enrollment counseling for Wisconsin's various long-term care programs, elder and disability benefit counseling, transitional services for students and youth, marketing, outreach and public education. The ADRC information and assistance center also serves as the entry point for referrals related to potential adult at risk and elder abuse or neglect cases.

Additional activities include preventative and early intervention health education activities, public outreach, advocacy, and dementia support.

Funding to support the programs of the ADRC is provided by the state of Wisconsin Department of Health Services, Bureau on Aging and Long-Term Care Resources and the U.S. Department of Health and Human Services.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,425,648	\$3,777,002	\$3,567,634	\$3,825,589	\$48,587	1.3%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,425,648	\$3,777,002	\$3,567,634	\$3,825,589	\$48,587	1.3%
Expenditures						
Personnel Costs	\$2,791,019	\$3,184,720	\$2,942,351	\$3,218,515	\$33,795	1.1%
Operating Expenses (a)	\$236,244	\$187,455	\$215,896	\$203,943	\$16,488	8.8%
Interdept. Charges (a)	\$398,386	\$404,827	\$409,387	\$403,131	(\$1,696)	-0.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,425,649	\$3,777,002	\$3,567,634	\$3,825,589	\$48,587	1.3%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	35.10	34.62	34.62	34.72	0.10
Extra Help	0.97	0.80	0.80	0.75	(0.05)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	36.07	35.42	35.42	35.47	0.05

(a) The operating expenses and interdepartmental charges are estimated to exceed budget related to higher postage and printing costs, if needed a budget modification will be requested.

Program Highlights

General government revenue for the Aging and Disability Resource Center (ADRC) Contract fund is budgeted to increase about \$48,600 to \$3,825,600 mainly due to a \$32,700 reduction in the allocation of ADRC contract indirect revenue to the ADRC General Fund Administrative Services program which increases available revenue to the ADRC-Contract fund. Federal match for the ADRC contract increased \$16,200 due to a higher anticipated Medicaid match percentage based on staff work duties.

Personnel costs are budgeted to increase approximately \$33,800 to \$3,218,500. The increase is due to the cost to continue 35.47 FTE. This includes the creation of 0.10 FTE health and human services coordinator budgeted in this area offset by a decrease of 0.05 FTE extra help.

Operating expenses increase about \$16,500 to \$203,900 mainly due to increases of \$14,900 in outside printing, \$3,900 in computer equipment, and \$3,000 in office equipment and furniture. Increases are offset by decreases of \$2,600 in telephone lines and service, \$2,000 in tuition and registration, and \$1,000 in office equipment repair and maintenance.

Interdepartmental charges decrease \$1,700 to \$403,100. Decreases include \$17,500 for computer maintenance charges, \$1,000 for administrative overhead, and \$600 for computer replacement. Decreases are offset by increases of \$12,400 for Microsoft licensing costs, and \$5,000 for postage.

Program Activity

The ADRC provides customers a variety of services to help them make appropriate choices to meet their long-term care needs. Activities include information and referral, long-term care options counseling, conducting financial and functional eligibility screens, and elder and disability benefit counseling contacts.

Program Activity - ADRC Contract Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of:					
Resource Center Consumers Served (unduplicated)	9,442	12,000	10,000	11,000	(1,000)
Elder Benefits Counseling Clients Served (a)(c)	778	1,000	840	850	(150)
Disability Benefits Counseling Cases (b)(c)	399	400	450	450	50
Consumer Contact Type					
Information & Assistance	16,572	21,000	18,000	20,000	(1,000)
Options Counseling	1,524	1,600	1,600	1,600	-
Functional Screen Contacts	1,109	1,350	1,350	1,350	-
Medical Assistance Application Assistance	913	1,000	1,000	1,000	-
Long Term Care Program Enrollment Counseling	1,136	1,500	1,500	1,500	-
Other (administrative, follow up, disenrollment counseling)	6,092	7,550	7,000	7,000	(550)
Total Consumer Contacts	29,417	34,000	31,000	31,000	(3,000)

(a) For ages 60 and over.

(b) For ages 18 to 59. Includes client and third-party contacts.

(c) In 2021, the elder benefit specialist helped county residents to receive \$3,854,833 in benefits and two disability benefit specialist helped county residents receive \$1,879,638.

Special Purpose Grant Fund (ARPA) – Health and Human Services

Fund Purpose

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

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

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

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

Financial Summary	2021 Actual	2022	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
		Adopted Budget			\$	%
Revenues						
ARPA FUNDING (a)	\$632,344	\$335,966	\$616,853	\$1,368,214	\$1,032,248	307.2%
NON-ARPA FUNDING						
General Government	\$32,957	\$0	\$1,358,097	\$322,751	\$322,751	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403.3%
Expenditures						
Personnel Costs	\$0	\$310,966	\$1,696,125	\$882,376	\$571,410	183.8%
Operating Expenses	\$665,301	\$25,000	\$229,320	\$775,974	\$750,974	3003.9%
Interdept. Charges	\$0	\$0	\$49,505	\$32,615	\$32,615	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$665,301	\$335,966	\$1,974,950	\$1,690,965	\$1,354,999	403.3%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.00	2.50	6.50	5.00	2.50
Extra Help	16.00	0.75	1.75	3.50	2.75
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	16.00	3.25	8.25	8.50	5.25

Special Purpose Grant Fund (ARPA) – Health and Human Services
(Continued)

Program Highlights

The 2023 budget allocates ARPA funding to focus on the areas of community development, economic recovery/workforce development, infrastructure, and public health response and enhancement of human services. This budget includes ARPA funding to support six projects included in the Special Revenue Fund. Also included in this fund is the Public Health ARPA funding, which is a separate allocation from the CSLFRF funds, to continue to support the public health response and lay the foundation for a strong and equitable economic recovery.

Public Health ARPA Response Funding: The 2023 budget includes \$322,800 of general government revenues to continue to cover the costs incurred responding to the public health emergency and provide support for a recovery – including investment in public health and mental health infrastructure. This project includes \$311,200 in personnel costs for disease management efforts, \$4,400 in related operating expenses, and \$7,200 in interdepartmental charges for technology costs related to these positions. As noted above, this funding is a separate allocation from the ARPA-CSLFRF funds that is also budgeted in this special revenue fund.

Criminal Justice Collaborating Council Pretrial Supervision Backlog Project: The 2023 budget includes \$67,000 of ARPA funding to address a backlog in cases resulting from the pandemic. This project includes an increase in operating expenses of \$67,000 to support one additional contracted case manager position for the pretrial supervision program to assist with the completion of court backlog project. This project was originally approved by the County Board during 2022 through enrolled ordinance 177-28.

Expansion of Crisis Services in Law Enforcement: This project includes \$346,500 in ARPA funding to continue the expansion, by 3.0 FTE, of the embedded crisis clinicians 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. This project increases personnel cost by \$308,500, operating expenses by \$20,600 and interdepartmental charges for technology related to the positions by \$17,400. This project was originally approved by the County Board during 2022 through enrolled ordinance 177-39.

Enhancements to Child Welfare Infrastructure: The 2023 budget includes \$804,300 in ARPA funding for the expansion of the child welfare infrastructure to align with the mandated Federal Family First Prevention Service Act. This will be accomplished by partnering with community agencies to provide funding awards to develop or expand evidence-based services allowing for additional supports and interventions that will stabilize children, youth and families in the community and by establishing a continuous quality improvement process using contemporary safety science and a nationally recognized model to assess social determinants of health and system breakdowns that contribute to client outcomes. This project includes personnel costs by \$172,300 for a 1.0 FTE social worker and temporary extra help of 1.0 FTE for a program and projects analyst limited term employee, interdepartmental charges of \$8,000 for technology related to those positions. This project also includes operating expenses of \$624,000, which includes \$350,000 for awards to community agencies, \$120,000 to expand the number of treatment foster homes and ensure bed availability in Waukesha County, \$100,000 in contracted services for wrap-around services to maintain the youth in treatment foster homes, and \$50,000 in consulting services for facilitator training and consultation on the continuous quality improvement system and model. Initial funding for this project was originally approved by the County Board during 2022 through enrolled ordinance 177-41.

System Implementation to Connect Health and Social Service Providers: This project includes \$35,000 in ARPA funding for the purchase of software to address social determinates of health at the county level by creating an interconnected network of health and social service providers. This project aligns stakeholders from healthcare, government, and the community around a shared goal to improve health. Operating expenses increase \$35,000 for the purchase of the software and start up costs.

Community Health Improvement Plan & Process (CHIPP) Community Award Program: The 2023 budget includes \$115,400 in ARPA funding to enhance the impact that CHIPP has on improving health in Waukesha County by funding innovative initiatives of community agencies that propose programs having a direct impact on improving health priorities. This project increases personnel costs by \$90,400 for the creation of 1.00 FTE programs and projects analyst sunset position to develop and oversee the award process for community grants, and increases operating expenses by \$25,000 for consulting services to facilitate the CHIPP process.

**Parks, Environment,
Education,
&
Land Use**

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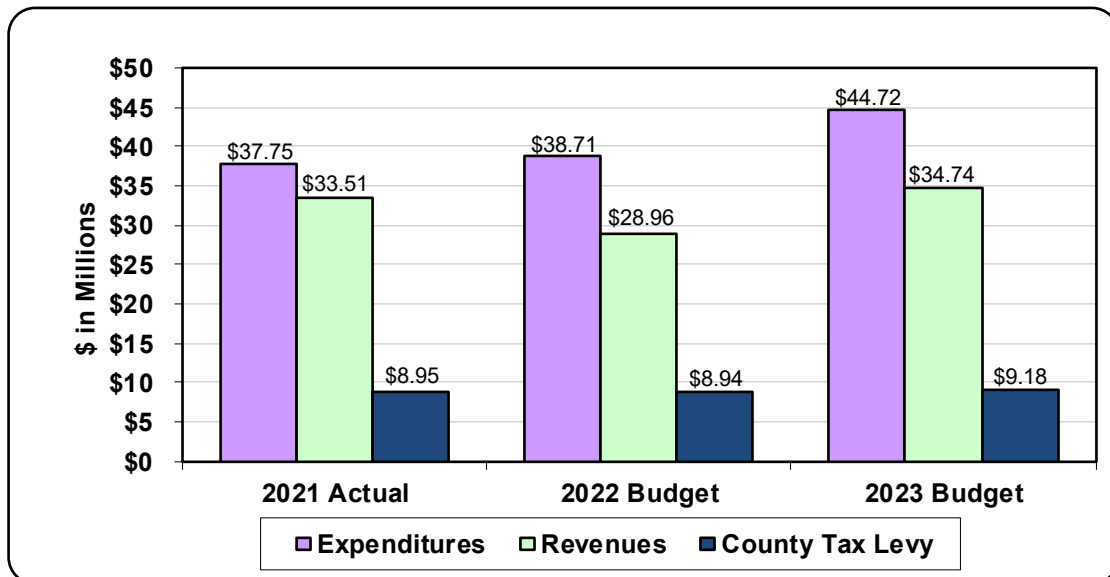
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

The Parks, Environment, Education and Land Use functional area provides informational, cultural, and recreational services to County residents and provides for the preservation of natural resources, as well. Agency budgets consist of a combination of General Fund, Special Revenue, and Enterprise fund types. The **Register of Deeds** Office, which operates under the state statutory responsibility of an elected official, handles legal documents pertaining to Land Records and Vital Statistics. The **University of Wisconsin-Extension Office** offers educational programs in a variety of areas including agriculture, horticulture, family living, economic, and youth development. The **Bridges Library System**, provides assistance in the collection and distribution of funds levied by a special Waukesha County Library Tax that is assessed to non-library communities for their use of Waukesha County member libraries, is partially supported through state and federal grants, and coordinates activities for 16 Waukesha County member libraries and 8 Jefferson County libraries since 2016. The **Parks and Land Use Department** develops and operates open space and recreational facilities (parks, golf courses, ice arenas, exposition center and nature center); preserves, protects, and enhances the County's natural resources including land and water conservation programs (and manages the contracted Materials Recycling Facility, recycling education and promotion, and solid waste and household hazardous materials programs) and environmental health of its citizens through education, public cooperation, regulation and inspections; and administers the County land use planning and zoning functions. The Community Development Fund includes Community Development Block Grant (CDBG) and HOME programs which promote the development of viable urban communities through the expansion of housing, creation of jobs, and community services for low and moderate-income households. The Workforce Fund works in collaboration with area stakeholders in Waukesha, Ozaukee, and Washington counties to address workforce issues through long-term planning and timely responses to the changing economy.

Not included in this functional area are Parks, Environment, Education and Land Use - related capital projects (see Capital Projects Section) and purchases of vehicles and major equipment replacements (see Vehicle/Equipment Replacement Fund in Public Works Functional Area and End User Technology Fund in the General Administration Functional Area).



The 2023 expenditure budget for this functional area totals approximately \$44,724,900, after excluding proprietary fund capitalized fixed asset item purchases, an increase of \$6.02 million or 15.5% from the 2022 budget. Revenues in the 2023 budget total about \$34,738,100, after including \$2,791,818 of various fund balance appropriations, which is an increase of \$5.78 million or 19.9% from the 2022 base budget of \$28,962,800. The tax levy necessary to fund this functional area totals \$9,176,900 an increase of \$241,400 or 2.7% from the 2022 budget. This functional area uses about 8% the total county tax levy.

**** PARKS, ENVIRONMENT, EDUCATION AND LAND USE ****

Functional Area Summary by Agency

	2021 Actual	2022		2023 Budget	Change from 2022 Adopted Budget	
		Adopted Budget (e)	Estimate		\$	%
* TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE*						
Revenues (a)	\$33,508,876	\$28,962,788	\$39,876,512	\$34,738,127	\$5,775,339	19.9%
County Tax Levy	\$8,954,800	\$8,935,496	\$8,935,496	\$9,176,897	\$241,401	2.7%
Expenditure	\$37,752,412	\$38,706,845	\$47,613,103	\$44,724,903	\$6,018,058	15.5%
Rev. Over (Under) Exp. (d)	\$4,711,264	(\$808,561)	\$1,198,905	(\$809,879)	(\$1,318)	N/A
Oper Income/(Loss) (b)	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A

BREAKDOWN BY AGENCY

REGISTER OF DEEDS

Revenues (a)	\$5,241,322	\$3,856,750	\$4,167,777	\$4,076,500	\$219,750	5.7%
County Tax Levy (c)	(\$2,254,751)	(\$2,432,848)	(\$2,432,848)	(\$2,633,848)	(\$201,000)	N/A
Expenditure	\$1,376,738	\$1,423,902	\$1,416,101	\$1,442,652	\$18,750	1.3%
Rev. Over (Under) Exp.(c)	\$1,609,833	\$0	\$318,828	\$0	\$0	N/A

UW EXTENSION

Revenues (a)	\$51,549	\$71,444	\$84,946	\$87,331	\$15,887	22.2%
County Tax Levy	\$350,763	\$351,877	\$351,877	\$353,877	\$2,000	0.6%
Expenditure	\$364,695	\$423,321	\$415,113	\$441,208	\$17,887	4.2%
Rev. Over (Under) Exp.	\$37,617	\$0	\$21,710	\$0	\$0	N/A

LIBRARY

Revenues (a)	\$2,431,406	\$2,664,198	\$2,625,932	\$2,810,866	\$146,668	5.5%
County Tax Levy	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditure	\$5,990,900	\$6,358,404	\$6,289,182	\$6,799,473	\$441,069	6.9%
Rev. Over (Under) Exp. (d)	\$100,284	\$12,500	\$43,456	\$11,000	(\$1,500)	-12.0%

PARKS AND LAND USE

Revenues (a)	\$25,784,599	\$22,370,396	\$32,997,857	\$27,763,430	\$5,393,034	24.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,457,261	\$147,500	2.0%
Expenditure	\$30,020,079	\$30,501,218	\$39,492,707	\$36,041,570	\$5,540,352	18.2%
Rev. Over (Under) Exp.	\$2,963,530	(\$821,061)	\$814,911	(\$820,879)	\$182	N/A
Oper Income/(Loss) (b)	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A

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

Department	Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Register of Deeds	General	\$0	\$0	\$10,527	\$0
UW-Extension	General	\$2,500	\$0	\$0	\$0
Bridges Library	County	\$0	\$0	\$0	\$0
Bridges Library	State Aid	\$132,040	\$126,500	\$89,460	\$153,076
Bridges Library	CAFÉ	\$30,716	\$10,713	\$10,713	\$77,517
Parks and Land Use	General	\$341,025	\$110,000	\$389,654	\$78,000
Parks and Land Use	Tarmann	\$400,000	\$400,000	\$400,000	\$400,000
Parks and Land Use	WIOA	\$0	\$0	\$0	\$150,000
Parks and Land Use	ARPA	\$0	\$0	\$0	\$1,500,000
Parks and Land Use	Golf Courses	\$651	\$0	\$0	\$0
Parks and Land Use	Ice Arenas	\$1,758	\$0	\$4,365	\$0
Parks and Land Use	Recycling/MRF	\$648,445	\$55,000	\$136,530	\$433,225
Total Fund Balance Appropriation:		\$1,557,135	\$702,213	\$1,041,249	\$2,791,818

(b) Operating income amounts generated from Enterprise Fund operations are retained earnings within Enterprise Fund Balance and do not result in a reduction of Tax Levy funding for other operations.

(c) Revenues in excess of expenditures is used to reduce tax levy funding for other general government operations.

(d) Revenues in excess of expenditures consist mainly of member library payments for CAFÉ system and software/equipment replacement fund.

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

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

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

- **Register of Deeds** budget includes a total tax levy decrease of \$201,000 resulting in an increased total tax levy credit of \$2.63 million, mainly due to charges for services being budgeted to increase nearly \$219,700 to \$4.08 million. This includes an increase of \$249,500 in real estate transfer fee revenues, reflecting trends in residential and commercial real estate activity and an overall decrease of \$33,500 for copy and duplication fees which includes revenue for direct recognition of non-certified image sales for high volume customers that is budgeted to decrease by \$57,500 based on current - year performance and associated with a decrease in the volume of recorded documents. This is offset by a \$24,000 increase in online copy subscriptions.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$272,500 or 4%. This largely reflects growth in various parks fees (including entrance, annual stickers, reservations, camping, boat launch, and concession revenues, etc.) of \$301,600. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$94,100. General government revenue is budgeted to decrease \$85,500, mostly consisting of state funding for one-time projects in 2022 of \$135,500 not being repeated in 2023. In addition, a program to help lower income county residents replace failing septic systems, previously budgeted at \$20,000, is no longer funded by the state of Wisconsin. These decreases are offset by a \$20,000 increase in Land Information Systems for the state's Next Generation 911 initiative. Funds are to be used to update mapping data used by county dispatch to comply with revised state standards. There is also an increase of \$48,640 in American Rescue Plan Act (ARPA) funds to assist county departments with possible fuel price volatility in 2023. Total expenditures increase \$265,500 consisting of \$331,400 of increased personnel costs, \$106,700 of lower operating expenses, and \$103,900 of higher interdepartmental charges. Fixed assets decrease \$63,100 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** decreases \$108,750 to \$351,900. The 2023 budget includes several large projects, including: \$40,000 for the Expo Arena stage reconstruction, \$34,000 for a Fox Brook park shade structure, \$25,000 for Retzer Discovery Trail Phase 3 Activity Node (Contingent on receiving \$25,000 in donation funding), \$20,000 for general concrete repairs, \$15,200 for general tree removal, \$14,000 for Expo garage doors, and \$10,500 for Grass Lake shoreline erosion repair at Nashotah Park.
- **Parks and Land Use – Community Development Fund** utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs. Program expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease from 2022 budgeted levels for the Community Development Block Grant (CDBG) program by about \$38,400 to \$1,461,600 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$2,884,500, an increase of nearly \$173,900 from the 2022 budget. The budget includes \$1,634,500 in annual HOME allocated funds, an increase of \$173,900, and \$1,250,000 in HOME-American Rescue Plan Act funding to create affordable housing and services to assist individuals at risk or experiencing homelessness, remaining at 2022 budgeted levels. In addition, the 2023 budget includes \$2,250,000 from the U.S. Department of Treasury funding that will be to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.
- **Parks and Land Use – Workforce and Economic Development Fund** includes Workforce Innovation and Opportunity Act (WIOA) federal funding to assist job seekers access to employment, education, training, and support services. Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The 2023 budget includes WIOA grant funding of \$1,666,700, a decrease of about \$148,100 from the 2022 budget, mostly due to local favorable economic conditions. The budget also includes statewide employment recovery dislocated worker grant funding of \$281,300, a decrease of \$31,250.
- **Parks and Land Use – Workforce and Economic Development Fund** – In the 2023 budget, economic development activities that were originally budgeted in Non-Departmental are shifted to this fund (along with applicable funding). The economic development activities include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 to support the Waukesha Area Convention and Visitors Bureau for tourism activity. These activities are funded with \$150,000 of General Fund balance and \$122,500 of tax levy that is mostly shifted from Non-Departmental.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **Parks and Land Use – Special Purpose Grant Fund** – The 2023 budget includes \$4,500,000 in contributions 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. The expansion will be funded with \$3.0 million of American Rescue Plan Act funding and \$1.5 million in professional baseball park district taxes distributed to Waukesha County in accordance with 2019 Wisconsin Act 28. This last revenue source consists of excess district sales tax revenue received after the tax sunset on March 30, 2020, which may only be used for economic development, property tax relief, public safety, or parks and recreation, according to state law.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2022 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** estimates a cash flow of about \$97,700 (revenues minus expenditures, excluding depreciation expenses). Revenues increase \$83,100 to \$2,240,100, mainly related to higher golf cart rental revenues. Expenditures increase \$132,300 to \$2,294,700 primarily for increased operating expenses of \$97,300 including increases of \$50,600 for depreciation, a \$30,500 increase in utility costs mostly related to water and sewer charges, \$19,000 in land improvements related to tree plantings and other landscaping, \$14,000 in merchandise for resale at Moor Downs, \$10,000 of increased small equipment expenses mainly for golf cart purchases. This is offset by a \$33,500 decrease in planned building repairs in 2023. Golf fixed assets decrease \$22,400 to \$43,500. The 2023 budgeted fixed assets include a towable sweeper, garage and personnel doors, and HVAC updates.
- **Parks and Land Use – Ice Arena Fund** revenues increase \$25,700 or 2.3%, mainly reflecting an \$18,400 increase in contracted ice revenues, which includes an anticipated rate increase of 3.27%. Public skating and concessions revenues are also budgeted to increase \$7,300 and \$6,000, respectively. Expenditures increase \$23,000 to \$1,274,400 consisting of a \$16,900 increase in operating expenses mainly for planned facility repair and maintenance costs to keep up with a planned multi-year facility management plan, targeting replacement of doors, bathroom fixtures, and lighting improvements in the facility. Fixed assets are budgeted at \$36,400. This includes \$21,400 for a new rink pump to maintain stable, consistent ice conditions throughout the Naga-Waukee Ice Arena and \$15,000 for the purchase of lighting fixtures at the Eble Ice Arena.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** revenues (excluding fund balance) are budgeted to increase \$149,400 to \$3.21 million resulting from \$256,300 of increased material sales revenue. The revenue increase is related to the projected increase in the average commodity price for recycled materials from \$85 per ton to \$100 per ton. These revenues also include equipment replacement revenues which is collected at a rate of \$6 per ton, an increase of \$1 per ton from 2022. This is partially offset by eliminating the \$100,000 allocation of landfill siting fees budgeted in this fund. Expenditures are budgeted to increase \$480,900 to \$4.3 million primarily due to operating expenses increasing \$473,600 driven by the inclusion of \$309,700 of community dividends for the first time since the 2019 budget. Due to favorable market conditions, the Parks and Land Use department recommends including community dividends for partner communities. The dividend is calculated based off two-year prior fund balance levels. Based on a future proposed intergovernmental agreement, the new agreement specifies that dividend payments will be made when MRF working capital exceeds a ceiling of \$3.5 million and partner municipalities will contribute towards the MRF when the capital decreases below a floor of \$3.1 million.
- **The Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$292,900 or 7.9% to \$3,999,607 in 2023. The increase in library tax levy is primarily due to residents of non-library communities using a higher share of overall circulation at 19.676% (an increase of 1.05%) as specified in County Code 11-4, which compensates Waukesha County member libraries for usage by non-library communities. Additionally, the levy is affected as a result of the ACT 150 Library Planning Committee's recommendation to include digital circulation alongside physical circulation in determining library utilization. The total increase includes \$206,900 due to increased non-library community use of physical materials and \$91,400 due to the inclusion of digital materials as a factor, partially offset by a decrease of \$5,400 to compensate adjacent counties' libraries for use of materials by non-library residents in Waukesha County. The special library tax levy is distinct from and has no impact on the County General Tax Levy.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

Bridges Library System State Aids Fund general government revenues increase \$86,600, primarily due to an increase in the state library system aid allocation from the Department of Public Instruction (DPI) of \$121,600. Offsetting this is a \$35,000 decrease in federal Library Services and Technology Act grant funding. The planned use of fund balance increases by \$26,600 to \$153,100 to fund various projects in 2023. These funded projects include \$68,400 for solar charging benches, \$40,000 library hearing loop installation, \$25,200 for library technology projects, and \$19,500 for Gale Presents Udemy on-demand video courses. Personnel costs decrease \$52,000 related to the unfunding of a vacant 1.00 FTE librarian position.

- **Bridges Library System CAFÉ Fund** charges for service revenues from member libraries increase \$17,800 or 3.7%, as a result of cost to continue increases and new charges associated with the implementation of a mobile library app. CAFÉ fund balance revenues of \$77,500 are budgeted for a portion of the costs associated with the mobile library app and a potential addition of a catalog discovery layer to enhance search functions and results for patrons. Member libraries also pay a portion of these costs. Operating expenses are budgeted to increase by approximately \$80,700 due to cost to continue increases for software licensing and contracted IT support, as well as costs associated with the catalog discovery layer.
- **University of Wisconsin – Extension** personnel costs are budgeted to decrease \$25,300 mostly due to changes in employee benefit selection. Operating expenditures are budgeted to increase \$41,800 mostly due to an increase of 0.8 FTE in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000. Charges for services increases \$10,700 due to an increase in class fees and a Community Resource Development program funded by the city of Waukesha and the state of Wisconsin. Other revenue increases \$4,700 mostly due to donation revenue being brought in by the 4-H youth development program, primarily used for the Waukesha County Fair.

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

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
REGISTER OF DEEDS	General	15.90	16.00	16.00	16.00	0.00
UW-EXTENSION*	General	2.85	2.00	2.00	2.00	0.00
BRIDGES LIBRARY SYSTEM	State Aids Fund	6.95	7.25	7.25	6.25	(1.00)
	CAFÉ Shared Automation Fund	0.75	0.75	0.75	0.75	0.00
	Subtotal Bridges Library System	7.70	8.00	8.00	7.00	(1.00)
PARKS & LAND USE	General	83.66	83.66	83.66	84.71	1.05
	Community Development	3.69	3.69	4.09	4.09	0.40
	Workforce Fund	0.76	0.76	0.76	0.76	0.00
	Golf Courses	4.90	3.90	3.90	3.90	0.00
	Ice Arenas	4.16	4.16	4.16	4.16	0.00
	Materials Recycling Fund	4.43	4.43	4.43	4.43	0.00
	Subtotal Parks & Land Use	101.60	100.60	101.00	102.05	1.45
TOTAL REGULAR POSITIONS		128.05	126.60	127.00	127.05	0.45
TOTAL EXTRA HELP		57.40	61.36	61.36	56.49	(4.87)
TOTAL OVERTIME		1.95	2.09	2.09	1.92	(0.17)
TOTAL BUDGETED POSITIONS		187.40	190.05	190.45	185.46	(4.59)

* UW-Extension position total includes County employees only. Total does not reflect state or other grant funded positions.

2023 BUDGET ACTIONS

Register of Deeds

Decrease: 0.07 FTE Overtime (Land Records)
Decrease: 0.01 FTE Overtime (Recording)

UW-Extension

None:

Bridges Library System

Unfund: 1.00 FTE Librarian

Parks - General

Reclassify: 1.00 FTE Administrative Specialist to Sr. Administrative Specialist (Parks Programs)
Reduce: 2.44 FTE Extra Help (Parks Programs)
Increase: 0.02 FTE Extra Help (General County Maintenance Center)
Transfer In: 0.50 FTE Conservation Specialist (Retzer Nature Center)
Create: 0.75 FTE Park Naturalist (Retzer Nature Center)
Reduce: 2.06 FTE Extra Help (Retzer Nature Center)
Reduce: 0.07 FTE Overtime (Retzer Nature Center)
Reduce: 0.23 FTE Extra Help (Exposition Center)
Transfer Out: 0.50 FTE Conservation Specialist (Land & Water Conservation)
Create: 0.30 FTE Conservation Specialist (Land & Water Conservation)
Reduce: 0.11 FTE Extra Help (Land & Water Conservation)
Reduce: 0.02 FTE Overtime (Administrative Services)

Parks - Golf

Increase: 0.01 FTE Extra Help (Naga-Waukee Golf Course)
Increase: 0.02 FTE Extra Help (Moor Downs Golf Course)

Parks - Ice

Decrease: 0.04 FTE Extra Help (Naga-Waukee Ice Arena)
Decrease: 0.04 FTE Extra Help (Eble Park Ice Arena)

2022 CURRENT YEAR ACTIONS

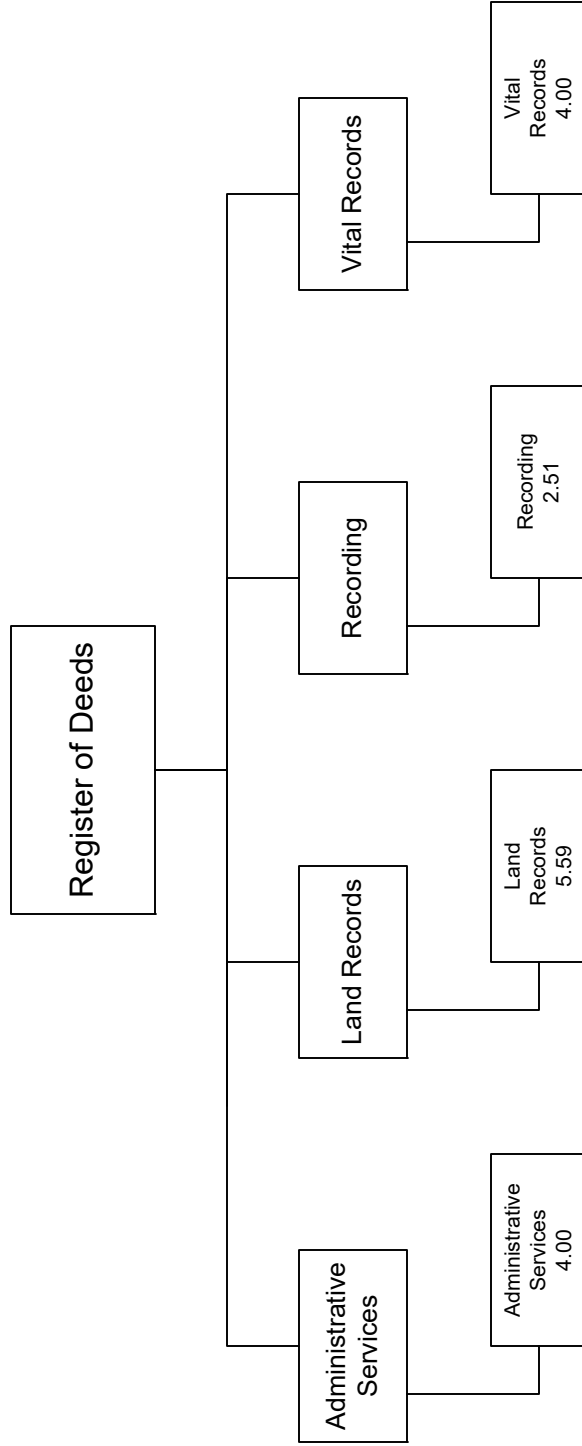
Parks and Land Use - Community Development Fund

Abolish: 0.60 FTE Senior Administrative Specialist
Create: 1.00 FTE Programs and Projects Analyst

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



16.10 TOTAL FTE'S

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

Statement of Purpose

The purpose of the Register of Deeds office is to provide to the citizens of Waukesha County a depository for safekeeping and public inspection of recorded legal documents pertaining to Land Records and Vital records.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$5,241,310	\$3,856,750	\$4,157,250	\$4,076,500	\$219,750	5.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$12	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (b)	\$0	\$0	\$10,527	\$0	\$0	N/A
County Tax Levy (Credit) (a)	(\$2,254,751)	(\$2,432,848)	(\$2,432,848)	(\$2,633,848)	(\$201,000)	N/A
Total Revenue Sources	\$2,986,571	\$1,423,902	\$1,734,929	\$1,442,652	\$18,750	1.3%
Expenditures						
Personnel Costs	\$1,141,976	\$1,225,818	\$1,212,419	\$1,254,350	\$28,532	2.3%
Operating Expenses (b)	\$77,650	\$101,847	\$111,332	\$88,562	(\$13,285)	-13.0%
Interdept. Charges	\$157,112	\$96,237	\$92,350	\$99,740	\$3,503	3.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,376,738	\$1,423,902	\$1,416,101	\$1,442,652	\$18,750	1.3%
Rev. Over (Under) Exp.	\$1,609,833	\$0	\$318,828	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	15.90	16.00	16.00	16.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.02	0.18	0.18	0.10	(0.08)
Total FTEs	15.92	16.18	16.18	16.10	(0.08)

(a) The tax levy credit amount is from revenues in excess of expenditures, which is used to reduce tax levy funding for other general government operations.

(b) Appropriated Fund Balance	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Purchase Orders and Carryovers from the prior year	\$0	\$0	\$10,527	\$0
Total	\$0	\$0	\$10,527	\$0

*Funds carried over to complete backfile import project started in 2021.

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

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Property Transaction Processing

Promote Land Records and other local business by minimizing risk and turn-around time involved in property transactions processed by the Register of Deeds (ROD). (Land Records and Recording)

The Land Records Division strives to minimize the time between submission of a document and its availability for public inspection and distribution to affected parties. The Department’s benchmark for making documents available to the public is an annual average of 5 business days.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Mean recording interval:	4.5	5	4.4	4.75

Customer Service Pillar: High customer satisfaction

Objective 2: Service Delivery

Provide desired services to clients efficiently. (Administrative Services)

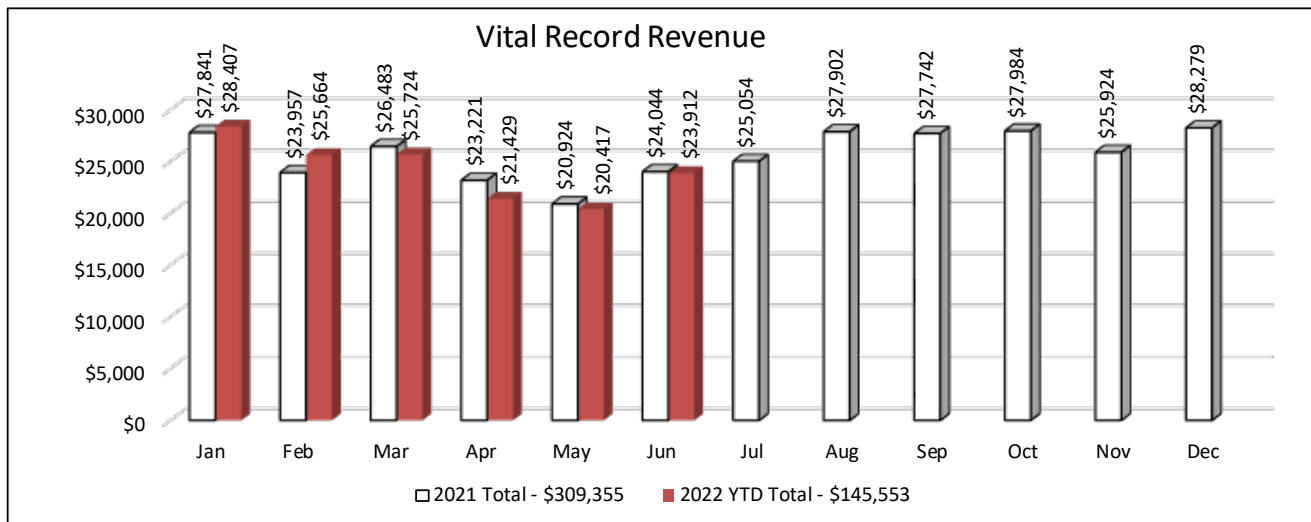
Increase in use of online services has, as predicted, resulted in a reduction of walk-in counter requests.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Total transactions via Internet	6,275	6,500	6,000	6,500
Walk-in document requests	1,105	1,000	1,184	1,000
Phone-in document requests	3,904	3,500	3,150	3,000
Mail-In document requests	338	350	275	300

Objective 3: Vital Records Requests

Provide constituents with an irrefutable, reasonably accessible record of births, marriages, and deaths within the State of Wisconsin. The majority of interaction with constituents taking place in the Register of Deeds Office occurs at the Vital Records counter. (Vital Records)

As of January 2017, Wisconsin residents can purchase copies of many vital records from any Register of Deeds office in the state. Because individual customers and regular funeral home clients can now go to any county’s ROD office for many of their vital records, the Waukesha County ROD will monitor annual vital records earnings as a measure of our customer service to customers who now have other options.



Program Description

Administrative Services is responsible for coordinating and providing efficient administrative support to the department, including management of the office, working on business continuity, strategic planning, accounting, and annual budget preparation. Fees are collected for the transfer of real estate based on the value of the property, with certain statutory exceptions. The County's portion of the fee (20%) is allocated to this program and the balance is sent to the State monthly.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.90	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,967,169	\$2,224,500	\$2,575,000	\$2,470,000	\$245,500
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$12	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$1,633,501)	(\$1,756,649)	(\$1,756,649)	(\$1,990,149)	(\$233,500)
Total Revenues	\$1,333,680	\$467,851	\$818,351	\$479,851	\$12,000
Personnel Costs	\$379,719	\$435,698	\$434,399	\$447,580	\$11,882
Operating Expenses	\$16,611	\$21,405	\$19,391	\$21,114	(\$291)
Interdept. Charges	\$18,413	\$10,748	\$9,848	\$11,157	\$409
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$414,743	\$467,851	\$463,638	\$479,851	\$12,000
Rev. Over (Under) Exp.	\$918,937	\$0	\$354,713	\$0	\$0

(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county General Fund operations.

Program Highlights

Charges for services increase \$245,500 to \$2,470,000. This is primarily composed of an increase in real estate transfer fees of \$249,500, reflecting a continuing trend in increasing residential and commercial real estate activity, offset with the removal of \$4,000 for state audit transfer fees, which have essentially been obviated by the state's electronic transfer return system.

Personnel costs increase by \$11,900, reflecting costs to continue for 4.00 FTE. Operating expenses are budgeted to decrease by \$300, composed primarily of decreases in office supplies by \$3,000 and equipment repair by \$900, and computer equipment and software by \$900, offset by an increase in book binding of \$4,100. Interdepartmental charges are budgeted to increase by \$400, primarily due to end use technology charges.

Program Description

Land Records is responsible for the indexing of all deeds, mortgages, plats, instruments and certified survey maps, writings and filing of certain other documents. Land Records is also responsible for preparing and delivering, upon receipt of the proper fee, certified copies of any record, file, map, or plat in the office. Land Records also staffs the Land Records customer service desk and phone lines to assist the public with inquiries about any Land Records filings maintained in our office.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.52	5.66	5.66	5.59	(0.07)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,775,513	\$1,190,000	\$1,190,000	\$1,214,000	\$24,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$527	\$0	\$0
County Tax Levy (Credit) (a)	(\$710,090)	(\$722,605)	(\$722,605)	(\$725,985)	(\$3,380)
Total Revenues	\$1,065,423	\$467,395	\$467,922	\$488,015	\$20,620
Personnel Costs	\$304,429	\$356,935	\$367,161	\$379,768	\$22,833
Operating Expenses	\$52,614	\$59,645	\$60,593	\$55,045	(\$4,600)
Interdept. Charges	\$82,894	\$50,815	\$50,815	\$53,202	\$2,387
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$439,937	\$467,395	\$478,569	\$488,015	\$20,620
Rev. Over (Under) Exp.	\$625,486	\$0	(\$10,647)	\$0	\$0

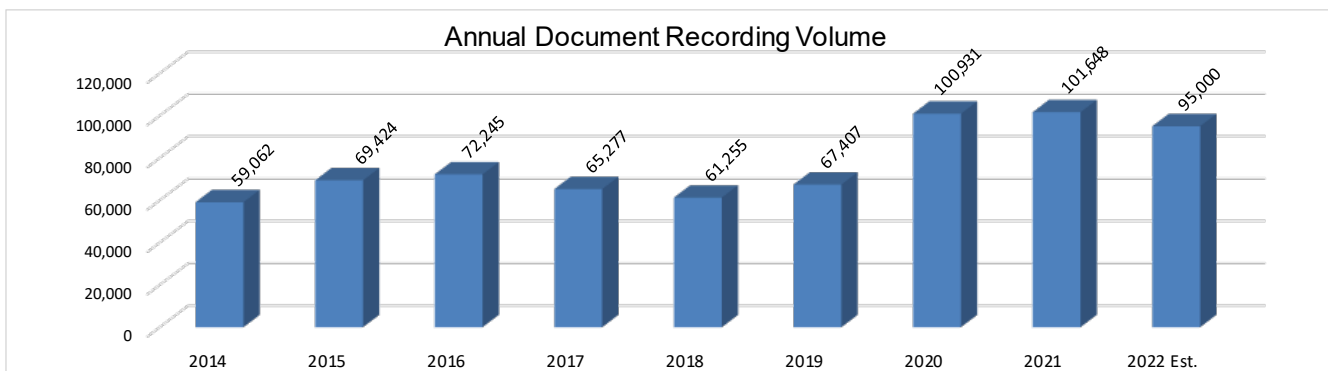
(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

Program Highlights

Charges for services increase by \$24,000 mainly reflecting an increase in online copy subscriptions.

Personnel costs are budgeted to increase by approximately \$22,800, reflecting costs to continue for 5.59 FTE staff, and an increase in health insurance costs based on changes in employee health plan selections. This is offset by a decrease of 0.07 FTE in overtime. Operating expenses are budgeted to decrease by \$4,600 primarily due to a decrease of \$7,000 in microfilming costs, associated with lower document recording numbers, partially offset by an increase of \$1,600 in software licensing costs. Interdepartmental charges are budgeted to increase by \$2,400 primarily due to an increase in End User Technology charges.

State and County Recording Fees	2022	2023
State of Wisconsin	\$7	\$7
County Land Info. Syst. Office	\$8	\$8
ROD Retains	\$15	\$15
Total Fees	\$30	\$30



Note: While most documents carry a \$30 recording fee, there is some variation; Condo and subdivision plats, for example are \$50, so recording revenue cannot easily be calculated from the number of documents recorded.

Program Description

Recording examines all legal documents to assure conformity to state statutes and advises the public on laws and regulations concerning statutory requirements of the Register of Deeds Office. Recording collects and deposits the fees for recording and copies of recorded documents, uniform commercial code Land Records-related recordings, Federal Tax Lien filings, marriage certificates, birth certificates, death certificates, and real estate transfers. In addition, recording staff prepares the recorded documents for imaging, scanning, and microfilming and returns those documents to the customer.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.50	2.52	2.52	2.51	(0.01)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$189,273	\$155,000	\$105,000	\$97,500	(\$57,500)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$0	\$0	\$10,000	\$0	\$0
County Tax Levy (Credit)	\$113,111	\$44,863	\$44,863	\$102,458	\$57,595
Total Revenues	\$302,384	\$199,863	\$159,863	\$199,958	\$95
Personnel Costs	\$224,144	\$167,861	\$168,996	\$174,097	\$6,236
Operating Expenses (a)	\$1,514	\$11,228	\$20,879	\$3,380	(\$7,848)
Interdept. Charges	\$39,664	\$20,774	\$21,274	\$22,481	\$1,707
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$265,322	\$199,863	\$211,149	\$199,958	\$95
Rev. Over (Under) Exp.	\$37,062	\$0	(\$51,286)	\$0	\$0

(a) The current year estimate exceeds the adopted budget related to a carryover approved by ordinance for the Department of Revenue Interface from 2021 to 2022.

Program Highlights

Charges for services revenue for direct recognition of non-certified image sales for high volume customers is budgeted to decrease by \$57,500 based on current - year performance and associated with a decrease in the volume of recorded documents.

Personnel costs are budgeted to increase by \$6,200, consisting of costs to continue for 2.51 FTE. Operating expenses decrease by \$7,800, primarily due to removal of funds for a one-time document backfile import project in 2021, offset by an increase of \$2,500 for replacement point of sale printers. Interdepartmental charges increase by \$1,700 primarily due to fixed phone line charges by \$500, and end user technology charges of \$1,200.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	237	210	210	210	0

Program Description

Vital Records is responsible for the accurate filing of marriage and death certificates with the State Vital Records Office; and issuing certified copies of Birth, Marriage, Death, and Divorce certificates. The Vital Records program provides both phone and walk-in reception services for the entire office.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$309,355	\$287,250	\$287,250	\$295,000	\$7,750
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$24,271)	\$1,543	\$1,543	(\$20,172)	(\$21,715)
Total Revenues	\$285,084	\$288,793	\$288,793	\$274,828	(\$13,965)
Personnel Costs	\$233,684	\$265,324	\$241,863	\$252,905	(\$12,419)
Operating Expenses	\$6,911	\$9,569	\$10,469	\$9,023	(\$546)
Interdept. Charges	\$16,141	\$13,900	\$10,413	\$12,900	(\$1,000)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$256,736	\$288,793	\$262,745	\$274,828	(\$13,965)
Rev. Over (Under) Exp.	\$28,348	\$0	\$26,048	\$0	\$0

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other County general fund operations.

Program Highlights

Charges for services increase by \$7,800 to \$295,000, based on projected record volume.

Personnel costs decrease by \$12,400, primarily due to changes in employee health care elections and cost to continue for 4.00 FTE. Operating expenses decrease by \$500, due primarily to decreases in office supplies expenses and outside printing. Interdepartmental charges decrease by \$1,000 primarily due to a decrease in copier replacement charges.

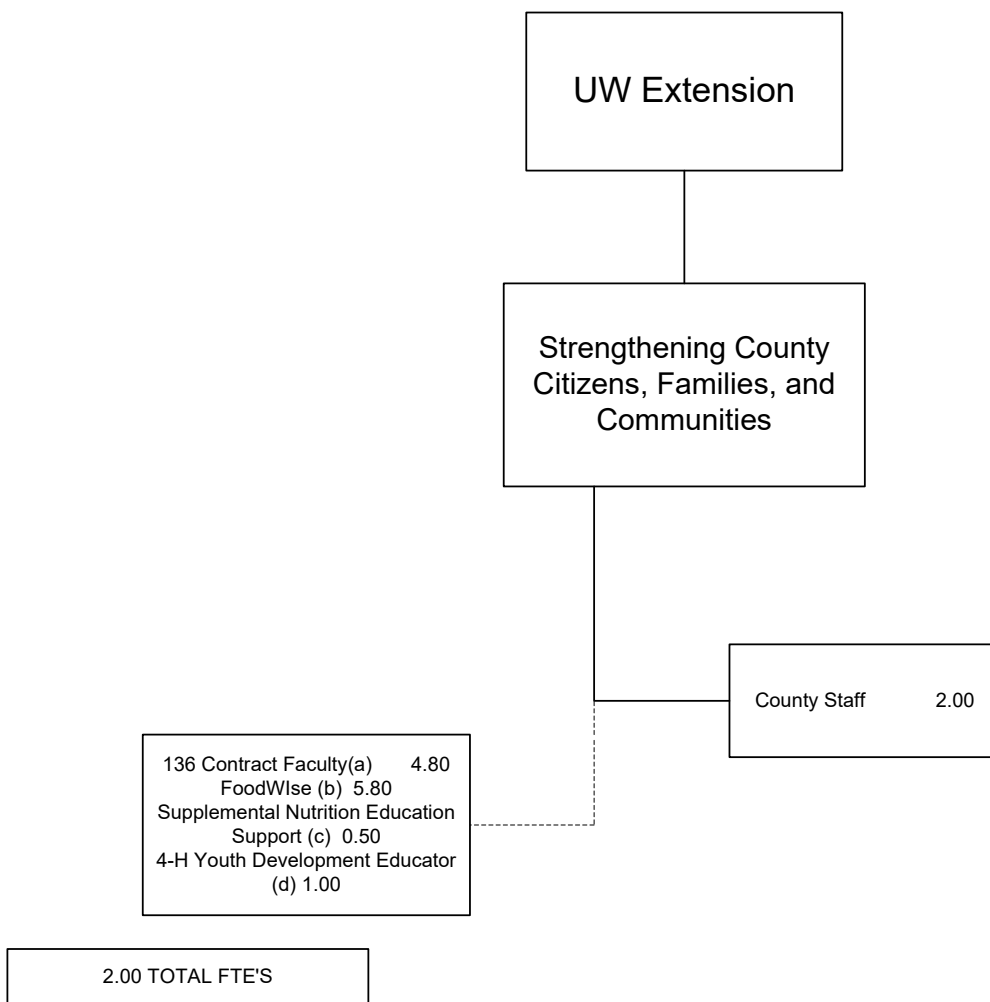
Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Certified Copies Issued:					
Birth	9,446	9,000	9,626	9,200	200
Death	64,178	61,500	65,429	62,500	1,000
Marriage	11,311	8,500	8,500	8,500	0
Divorce	153	150	175	150	0

Note: Vital records fees are set by State statute (S. 69.22) at \$20 for the first copy and \$3 for additional copies, with fees for the first copy split with the state receiving \$13 and the county retaining \$7, except for birth certificates in which the county retains \$5. Fees from additional copies stay with the county.

University of Wisconsin Extension

UW EXTENSION OFFICE

FUNCTION / PROGRAM CHART



- (a.) State 136 Contract UW-Extension Faculty and Academic Staff are funded by State/County/Grant/Fee sources.
- (b.) The FoodWise Program (formerly WNEP) is federally funded and administered by the State's UW Extension. Its operating expenses, personnel costs, and grant funding are not included in the County Budget.
- (c.) The Supplemental Nutrition Education Support program is funded by privately funded source. No tax levy is included.
- (d.) 4-H Youth Development Educator is mostly funded by the State.

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

Statement of Purpose

We teach, learn, and serve connecting residents of Waukesha County with the University of Wisconsin, and engaging with them in transforming lives and communities in both urban, suburban, and rural areas.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (h)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,000	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$36,369	\$60,745	\$61,370	\$71,482	\$10,737	17.7%
Interdepartmental	\$3,000	\$2,500	\$2,500	\$3,000	\$500	20.0%
Other Revenue	\$6,680	\$8,199	\$21,076	\$12,849	\$4,650	56.7%
Appr. Fund Balance	\$2,500	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$350,763	\$351,877	\$351,877	\$353,877	\$2,000	0.6%
Total Revenue Sources	\$402,312	\$423,321	\$436,823	\$441,208	\$17,887	4.2%
Expenditures						
Personnel Costs	\$148,268	\$163,501	\$146,376	\$138,212	(\$25,289)	-15.5%
Operating Expenses	\$166,074	\$217,568	\$226,485	\$259,374	\$41,806	19.2%
Interdept. Charges	\$50,353	\$42,252	\$42,252	\$43,622	\$1,370	3.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$364,695	\$423,321	\$415,113	\$441,208	\$17,887	4.2%
Rev. Over (Under) Exp.	\$37,617	\$0	\$21,710	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.85	2.00	2.00	2.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	2.85	2.00	2.00	2.00	0.00

Additional Human Res.	2021 Actual	2022 Budget (g)	2022 Estimate	2023 Budget	Position Change
State 136 Contract (a) (b) (c)	3.50	4.00	4.00	4.80	0.80
FoodWise (formally WNEP) (d)	5.80	5.80	5.80	5.80	0.00
Other State Funded Areas (e) (f)	2.50	2.50	2.50	2.00	(0.50)
Total (Non-County)	11.80	12.30	12.30	12.60	0.30

- (a) State UW-Extension 136 Contract educators are funded with 40% local revenues, including tax levy, grants, and other program service revenues, with the State funding the remaining 60%. The cost of the 40% local share is recognized in operating expenditures.
- (b) In 2022, 1.00 FTE 4-H Youth Development Educator position was created that is mostly funded by the state. A Positive Youth Development Extension Educator was decreased from 1.00 to 0.50 FTE due to taking a part-time interim state regional youth program manager position in 2022. This Positive Youth Development Extension Educator position is at 1.00 FTE in 2023.
- (c) In 2023, the Health and Well Being Extension Educator increased from 0.50 to 0.80 FTE.
- (d) The FoodWise program (formerly WNEP) is federally funded and administered by the state's UW-Extension. Its operating expenses, personnel costs, and grant funding are not included in the county budget. This program provides services to the Waukesha County residents and is run through the county UW-Extension Office.
- (e) Starting in 2019, the UW-Extension Area Extension Director (Department Head) was funded 100% with state funding, and is no longer on the 136 contract. The Community Development Educator is paid 100% through grants, tax levy from Jefferson County and other revenue sources through state funding (formerly known as "State 144 Contract").
- (f) In 2020, a Nutrition Education Supplemental half-time position was created that is privately funded by other sources and not from county tax levy. This position has been eliminated in 2023 to move funding to the Health & Well-being educator instead of maintaining a half-time position.
- (g) The 2022 budgeted positions are restated to correct for 1.00 FTE 4-H Youth Development Educator and 0.50 FTE Supplemental Nutrition Educator that were inadvertently displayed in two categories.
- (h) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Strengthening County Citizens, Families & Communities**Program Description**

Extension educational programs apply the research and resources from UW-Madison and the UW System to strengthen Waukesha County citizens, youth, families, businesses, and communities. Programs are planned and implemented by developing partnerships with community organizations, building collaborations, and incorporating teamwork. Faculty and staff design and implement educational programs, conduct local research, train leaders and volunteers, and build networks for the benefit of the citizens in Waukesha County. Education is provided to protect the environment, assist communities with growth and change, increase agriculture and horticulture productivity, and community and economic development. Waukesha County UW-Extension also teaches programs to build strong families, develop youth and adult leaders, improve nutrition and health, promote family and public safety, strengthen neighborhoods, and provide opportunities for developing life skills and workforce development.

Program Highlights

Charges for services revenue increase by \$10,700 from the 2022 budget. This is mainly due to an increase in class fees and a Community Resource Development program funded by the city of Waukesha and the state of Wisconsin.

Interdepartmental revenues increase by \$500 due to an increase in program costs. This is an HHS partnership that is serving at-risk youth participating in the Juvenile Community Garden program.

Other revenues increase \$4,700 mostly due to donation revenue being brought in by the 4-H youth development program, primarily used for the Waukesha County Fair.

Personnel costs decrease by \$25,300 mostly due to turnover and changes in benefit election.

Operating expenses increase by \$41,800 from the 2022 budget. This is mainly due to an increase in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000. This is for the increase of the contract by 3%, 0.50 FTE added to the Positive Youth Development Extension Educator, and 0.30 FTE added to the Health & Well-being Educator, and it is partially offset by the decrease in other contracted speakers. The state continues to assume approximately 60% of 136 contract costs (4.80 FTE) with the county assuming approximately 40% with a combination of grant funding, charges for services, tax levy, and other program revenue. In addition, the UW-Madison Division of Extension will continue to assume responsibility for 100% of the Area Extension Director position (Department Head).

Interdepartmental charges increase \$1,400 mostly due to computer maintenance and replacement.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Green Industry Education

Conduct green industry professional training sessions.

Increase workforce knowledge level of green industry employees in emerging pest issues and pesticide selection through educational workshop training sessions.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of Participants who Report an Increase in Knowledge as a Result of the Training	85%	85%	86%	87%
Number of Employees in the Green Industry Trained	1,157	1,200	1,300	1,320
Percent of Employees that Indicate that Educational Workforce Training Sessions Increase their Awareness of Practices that Protect the Environment	81%	85%	80%	82%

Objective 2: Increase Organizational Effectiveness

Facilitate processes to enhance the effectiveness of organizations.

Increase effectiveness of organizations by facilitating processes, conducting needs assessments, collecting and analyzing data for performance measurement, identifying funding opportunities, and engaging staff in Real Colors® personality exercises.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of Organizations Engaged	2	3	5	4
Number of Participants Engaged	45	50	315	105

Conduct workshops for municipal plan commissioners, elected officials and staff and neighborhood residents to increase knowledge of local government functions and organizational effectiveness.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Revenue Generated*	\$55,000	\$55,000	\$66,485	\$56,000
Percent of Participants who Report an Increase in Knowledge	85%	85%	85%	85%

* The revenue generated runs through the county and the state budget.

Health and Safety Pillar: Ensure the well-being of residents

Objective 3: Nutrition Education

Improve nutritional health of participants (low-income) in the Waukesha County Nutrition Education (FoodWise) program.

FoodWise partners with community and government agencies to reach the low-income population in Waukesha County. The following indicators are focused on: a) percentage of participants who report intent to increase fruit and vegetable consumption (pre/post evaluation) and b) percent increase in responding low-income participants who show improvement in one or more nutrition practices following a series of 9 lessons using Eating Smart and Being Active curriculum (ESBA) (i.e. plans meals, makes healthy food choices, prepares foods without adding salt, reads nutrition labels (entry/exit Behavior Checklist).

General Fund

UW-Extension

Objectives

Performance Measures:

- a. Impact data will include outreach to an increasing number of agency partners and low-income resident contacts. Programs are 40% EFNEP (Expanded Food and Nutrition Education Program) funded and 60% SNAP (Supplemental Nutrition Assistance Program) funded.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate*	2023 Target
Number of Community Partner Agencies	42	60	65	70
Number of Program Contacts	4,215	15,000	12,500	15,000
Number of Eating Smart Being Active Participants (ESBA)	18	60	30	60
Number of Youth EFNEP Participants	237	800	400	650

* Due to the COVID-19 pandemic, the 2021 actuals are low. In FY21, FoodWise conducted mostly virtual programming, meaning they had fewer active partners and participants. Many agencies that FoodWise usually works with did not have the capacity for virtual programs. In-person programs resumed towards the end of FY21, into FY22.

- b. Collect evaluation data from participants of SNAP and ESBA curriculum. This data will measure nutritional behavior change through use of research and evidence based FoodWise state program evaluations comparing pre- and post-tests. Programs are 40% EFNEP funded and 60% SNAP funded.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of Participants Who Report Intent to Increase Fruit and Vegetable Consumption	No data*	84%	75%	80%
Percent of Increase in Low-Income Participants Who Showed Improvement in One or More Nutrition Practices	92%	87%	95%	94%
Percent of Participants Who Report Improvement in Food Budgeting Practices	92%	76%	95%	94%

*No dietary recalls were required during COVID/virtual programming

Objective 4: Strength Training for Aging Residents

Develop the community-based StrongBodies program throughout Waukesha County as a means to support residents as they age to remain strong, healthy, independent, and socially connected in their communities. StrongBodies is an evidence-based strength training program developed by researchers at Tufts University.

Performance measures include the number of 8 to 10-week StrongBodies sessions offered throughout the county, number of volunteers trained, number of registered participants, and percentage of participants who report increased strength.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate*	2023 Target
Number of StrongBodies Sessions Offered	4	10	8	14
Number of StrongBodies Participants	166	350	225	325
Number of Volunteers Trained	1	6	2	4
Percent Reporting Increased Strength	92%	90%	90%	90%

* The COVID-19 pandemic affected the number of community locations that were able to accommodate in-person programming and the recruitment/onboarding of volunteer leaders. Virtual sessions have continued to be offered to expand access to participants that are unable to attend in-person sessions.

Quality Pillar: High standards of service excellence

Objective 5: 4-H Youth Leadership Training

Preparing the leaders of tomorrow by providing practical leadership training and hands-on learning experiences ranging from robotics to photography, delivered through the adult volunteers of the 4-H Youth Development program in collaboration with the Youth & Family Educator.

Emphasis on Youth Development programming along with life, leadership, and career skills development to help meet growing future labor force needs of Waukesha County. Strengthen program through directed increase in volunteer training, marketing, and Pre-College Youth Education program.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of 4-H Leader Trainings	24	25	20	25
Number of Certified Adult Leaders	137	215	140	215
Number of Youth Reached	600	600	625	600

Objective 6: Consumer Horticulture Education

Conduct adult and youth consumer horticulture research-based educational programs so gardeners gain knowledge to plan for gardening success, prevent problems before they start, and manage issues when they happen.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate	2023 Target
Percent of participants who report an increase in knowledge as a result of the educational program.	0	0	85%	85%
Number of participants engaged in the program	0	0	170	180

* This is a new objective for 2023. No prior year data collected.

General Fund

UW-Extension

Grant Funding

Grant/Project Title	Funding Source	Funding Administration	2021 Actual Award	2022 Budgeted Award	2022 Estimated Award	2023 Budget
Subtotal State/Nonprofits/ Other Administered Grants (a)	USDA	SNAP/EFNEP	\$426,511	\$419,596	\$419,596	\$441,542
ProHealth Tower Hill Education Outreach Project (b)	ProHealth Care	ProHealth Care	\$35,000	\$45,000	\$40,000	\$25,000
Whitewater Rural Business Development Grant (c)	USDA	USDA	\$48,255	\$0	\$0	\$0
Department of Public Instruction, Pre-College Grant (d)	State of Wisconsin - DPI	State of Wisconsin - DPI	\$33,750	\$33,750	\$33,750	\$33,750
CAPER (Consolidated Annual Performance Evaluation Report) (CDBG) (e)	CDBG	CDBG	\$5,000	\$5,000	\$5,000	\$5,000
Tower Hill Neighborhood Assoc. Revitalization Planning Grant and Crime Prevention and Safety Grant (CDBG) (f)	CDBG	CDBG	\$15,267	\$7,227	\$8,749	\$26,167
Revitalization Planning and Strategic Plan Update Grant (CDBG) (g)	CDBG	CDBG	\$20,000	\$29,238	\$23,086	\$0
Community Economic Analysis and Planning (h)	WEDC	WEDC	\$0	\$0	\$0	\$26,880
Farmers Market Promotion Program (USDA) (i)	USDA	USDA	\$0	\$0	\$249,887	\$249,887
Funding Support for Community Development (j)	Jefferson County	Jefferson County	\$27,000	\$27,000	\$27,000	\$32,000
Total UW Extension Grants/Funding			\$610,783	\$566,811	\$807,068	\$840,226

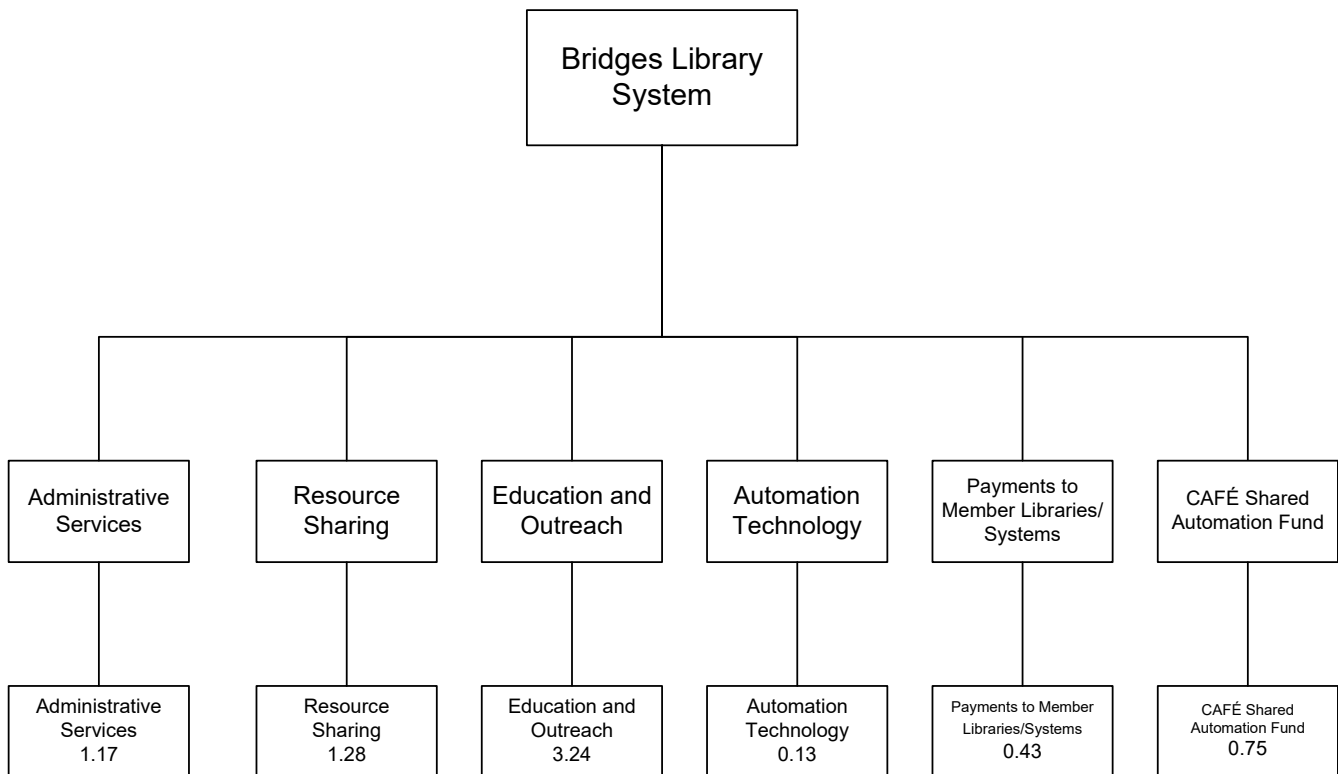
These state administered grants/funds do not run through the county’s budget because they have been awarded to other agencies to administer, but **provide benefits to Waukesha County residents**.

- (a) For the 2021 budget, this consists of \$426,511 of Food Wise funding (including SNAP-Ed funding of \$270,061 and EFNEP funding of \$156,450). For the 2022 budget, this consists of \$419,596 of FoodWise funding (including SNAP-Ed funding of \$266,607 and EFNEP funding of \$152,989). For the 2023 budget, this consists of \$441,542 of FoodWise funding (including SNAP-Ed funding of \$272,445 and EFNEP funding of \$169,097).
- (b) This includes a donation from ProHealth Care specifically for the Tower Hill Education Outreach Project.
- (c) Whitewater Rural Business Development Grant project addresses job retention and expansion of small emerging businesses with under 50 employees and \$1 million or less in annual revenue. This grant was for \$93,000 and split between Waukesha and another county.
- (d) The Department of Public Instruction – Pre-College Grant is awarded by the State of Wisconsin, Department of Public Instruction.
- (e) The CDBG data analysis provided trends for the Waukesha County Community Development Block Grant program to help inform priority projects and decision-making. In addition, the report served for reporting performance outcomes through the Consolidated Annual Performance and Evaluation Report (CAPER) as required by the U.S. Department of Housing and Urban Development (HUD) to share local measures.
- (f) A CDBG grant for the neighborhood revitalization and neighborhood association crime prevention and public safety project.
- (g) A CDBG grant to collect data and analyze economic impact for the West Side Neighborhood Revitalization Strategy Area and Haertel Field neighborhoods and to work with residents to update the strategic plan as required by HUD.
- (h) Research initiatives to identify business market analysis opportunities for smaller communities.
- (i) Farmers market promotion program is a grant awarded by the USDA to sustain and grow Wisconsin farmers markets through data collection, networks, and collaboration.
- (j) Jefferson County provides funding support for the Community Development Educator at .30 FTE.

Bridges Library System

BRIDGES LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



7.00 TOTAL FTE'S

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

Statement of Purpose

The mission of the Bridges Library System is to strengthen member libraries by fostering collaboration and innovation. The library system officially became a two-county library system on January 1, 2016, when Jefferson County joined Waukesha County to create the Bridges Library System. Library Systems in Wisconsin play an important role in improving public libraries. An effective library system results in better access to information and resources, higher quality library services, and cost savings through economies of scale and collaborations—all to the benefit of the Waukesha and Jefferson County citizens. This budget incorporates important strategic priorities into the library system’s service program and does so without sacrificing core services.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget	
					\$	%
County Library Fund						
Revenue (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (TNR)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
State Aids, Federal & Misc.						
Revenue (a)	\$1,933,475	\$2,169,831	\$2,129,317	\$2,234,917	\$65,086	3.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	-	N/A
CAFÉ Shared Automation Fund						
Revenue (a)	\$497,931	\$494,367	\$496,615	\$575,949	\$81,582	16.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$479,014	\$481,867	\$475,852	\$564,949	\$83,082	17.2%
Rev. Over (Under) Exp.	\$18,917	\$12,500	\$20,763	\$11,000	(\$1,500)	-12.0%
Total All Funds						
Revenue (a)	\$2,431,406	\$2,664,198	\$2,625,932	\$2,810,866	\$146,668	5.5%
County Tax Levy (TNR)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures	\$5,990,900	\$6,358,404	\$6,289,182	\$6,799,473	\$441,069	6.9%
Rev. Over (Under) Exp.	\$100,284	\$12,500	\$43,456	\$11,000	(\$1,500)	-12.0%
Position Summary (FTE)						
Regular Positions	7.70	8.00	8.00	7.00	(1.00)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	7.70	8.00	8.00	7.00	(1.00)	

(a) Fund balance uses include:

Fund	Usage	2021 Actual	2022 Budget	2022 Est.	2023 Budget
State Aid	Wisconsin Digital Library - Advantage Program	\$18,000	\$9,000	\$9,000	\$0
State Aid	Pilot Hoopla Project	\$75,000	\$0	\$0	\$0
State Aid	Gale Presents Udemy (on-demand video courses)	\$0	\$0	\$0	\$19,476
State Aid	Library Technology Projects	\$9,114	\$47,500	\$44,460	\$25,200
State Aid	Solar Charging Benches	\$0	\$0	\$0	\$68,400
State Aid	LibraryAware Marketing Resource	\$19,900	\$0	\$0	\$0
State Aid	Social Media Archiving	\$5,000	\$0	\$0	\$0
State Aid	Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
State Aid	Library Hearing Loop Installation	\$0	\$0	\$0	\$40,000
State Aid	Network Equipment	\$0	\$20,000	\$20,000	\$0
State Aid	HelpNow	\$40,000	\$34,000	\$0	\$0
State Aid	Website Redesign	\$0	\$13,000	\$13,000	\$0
CAFÉ	Various CAFÉ Technology Upgrades and Projects	\$16,069	\$10,713	\$10,713	\$77,517
Total		\$183,083	\$137,213	\$100,173	\$230,593

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar

Objective 1: Develop initiatives to seek information on the effectiveness of system services.

Offer member libraries a structured opportunity to provide feedback on system services and satisfaction by developing and implementing a comprehensive system services survey to be conducted annually.

Performance Measure: Survey will be developed, conducted, and analyzed in spring of 2023.

Finance Pillar

Objective 2: Incentivize Operational Efficiencies at the Local Library Level

Continue the work with libraries on RFID (radio frequency identification) projects started in 2020 with a goal to convert as many libraries as possible to RFID technology by offering financial assistance with purchasing tags for libraries' book collections. RFID tagging helps libraries manage their inventory, increases workflow efficiencies, and improves patron satisfaction.

Performance Measure: Provide funding and technical support to help convert the five remaining non-RFID libraries to RFID technology in 2023, resulting in 100% of the system libraries utilizing this technology to improve service in their communities.

Quality Pillar

Objective 3: Improve libraries' abilities to respond to the needs of their communities and citizens.

Partner with member libraries to address needs of citizens with hearing loss and provide an inclusive environment for library programs and services.

Performance Measure: A hearing loop, an assistive listening system for those with hearing loss, will be installed in meeting rooms of four member libraries. Portable loops will also be purchased for use at library service desks.

Objective 4: Assist libraries with projects of significant local importance.

Provide grant funding to member libraries to address needs unique to their library in the areas of accessibility, technology, or marketing.

Performance Measure: 100% of member libraries will receive funding and successfully complete projects to improve library service and/or respond to community needs.

Team Pillar

Objective 5: Provide opportunities and foster an environment where libraries' staff collaborations and learning flourish.

Utilize Library Service and Technology Act (LSTA) Professional Learning grant funding to expand professional development opportunities for library staff.

Performance Measure: Support conference or other professional development activities for a minimum of 25 member library employees.

Fund Purpose

This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the 16 public libraries in the County as well as libraries in adjacent counties. The County levies the library tax only on the Waukesha County communities that do not have public libraries. The communities with libraries tax their own citizens for library service and exempt themselves from the county library tax. As a result, there is no double taxation and all residents pay their fair share to support libraries.

In 2008, Wisconsin State Statute 43.12 was modified to require all counties to pay for library use in adjacent counties. This legislation has been very beneficial to Waukesha County libraries, specifically those in close proximity to a county border. Those libraries serve large numbers of residents from adjacent counties and now receive reimbursement from neighboring counties for providing services to their citizens. All libraries are reimbursed for TNR usage by citizens in neighboring counties. Some Waukesha County residents use libraries in adjacent counties as well. The reimbursement payments to adjacent county libraries are funded from the special library tax.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit) (a)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Total Revenue Sources	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

(a) See table on the following page that explains how the county library tax is calculated.

No positions are budgeted in this fund. The Bridges Library System Director carries out administration of this County Fund budget, and all staff are budgeted within the State Aids fund. By County Code 11-4, the usage of the 16 County libraries by residents of the 19 communities without libraries represents the largest portion of the County library fund budget. For purposes of the 2023 budget, the TNR residents borrowed 19.676% of the materials at libraries, and the ordinance calls for them to be taxed for 19.676% of the library operating costs as calculated by the ordinance. The total increase includes \$206,900 due to increased non-library community use of physical materials and \$91,400 due to the inclusion of digital materials as a factor, partially offset by a decrease of \$5,400 to compensate adjacent counties' libraries for use of materials by non-library residents in Waukesha County. Per Wisconsin State Statute 43.12, TNR communities are also taxed for their residents' use of libraries in adjacent counties (excluding Milwaukee County). That portion of the Library Tax decreased \$5,352 or 19.5% to \$22,163 and is based on actual circulation-based reimbursement requests made by adjacent county libraries (or library systems on behalf of the libraries). All reimbursement requests have been verified by the Bridges Library System Director.

How the 2023 County Special Library Tax Formula is Calculated:

The County Code of Ordinances (11-4) specifies that the library system should annually calculate an allowable expenditure factor based on member library operating expenditures. The allowable expenditure factor is multiplied by the percent of use (at 19.676% for the 2023 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2022 LIBRARY TAX LEVY FOR 2023 BUDGET PURPOSES					
Category		2021 for 2022 Budget Purposes	2022 for 2023 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$19,420,422	\$19,899,898	\$479,476	2.5%
Revenues (2 years prior)	-	\$19,964,781	\$20,489,166	\$524,385	2.6%
Overage or (lapse) - 2 years prior		-\$544,359	-\$589,268	-\$44,909	8.2%
Projected budget - year prior	+	\$20,294,547	\$20,803,996	\$509,449	2.5%
Calculated allowable expenditures		\$19,750,188	\$20,214,728	\$464,540	2.4%
Countywide TNR percent 2 years prior	x	18.629%	19.676%	N/A	5.6%
County levy (TNR % times allowable expenditures)		\$3,679,191	\$3,977,444	\$298,253	8.1%
Intercounty Funding	+	\$27,515	\$22,163	-\$5,352	-19.5%
Total		\$3,706,706	\$3,999,607	\$292,901	7.9%

In August 2008, the County Board adopted the current Library Tax Levy Distribution formula, which took effect beginning with the 2009 Budget year, based on the recommendations of a Special Library Funding Distribution Formula Review Committee. The Committee evaluated funding formula options with the major policy goals of fairness, stability and clarity. This formula was modified by the County Board during the summer of 2011 based on recommendations of the Act 150 Planning Committee to incorporate interlibrary loans into the definition of crossover circulations (see description of formula below). The 2016-2017 Act 150 Library Planning Committee recommended a minor modification in the manner in which interlibrary loans are counted to better track how items are shared among libraries. In 2021-2022, the Act 150 Library Planning Committee recommended a change in the definition of circulation in the County Library Collection and Distribution formulas to count digital materials circulated along with physical materials. The digital usage of libraries has grown every year. Libraries are challenged to offer both traditional and digital formats with very tight local budget constraints. This change was recommended to more fairly reimburse libraries for service to residents living in municipalities without libraries. The table below shows that usage of physical items increased by 29.4% in TNR areas and by 25.1% in Waukesha County overall resulting in an increase in the TNR proportionate use from 18.629% to 19.27%. The significant increase in physical circulation is a result of the return of library patrons with the decline of COVID-19 concerns. The usage of digital items increased by 4.7% in TNR areas and by 4.3% in Waukesha County overall resulting in an increase in the TNR proportionate use from 22.124% to 22.210%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in an increase in the TNR proportionate use from 18.629% to 19.676%. The increased TNR proportion usage resulted in the 8.1% increase in in-county funding.

Activity (a)	2020 Budget	2021 Budget	2022 Budget	2023 Budget (b)	2022 - 2023 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	811,587	819,075	559,245	723,759	29.4%
Total In-County Circulation	4,415,755	4,456,251	3,002,071	3,755,864	25.1%
Percent Non Library Community Borrowing of Total County Borrowing	18.379%	18.380%	18.629%	19.270%	3.4%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	96,777	110,399	127,611	133,592	4.7%
Total In-County Digital Circulation	430,247	485,270	576,788	601,486	4.3%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.493%	22.750%	22.124%	22.210%	0.4%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	908,364	929,474	686,856	857,351	24.8%
Total In-County Physical & Digital Circulation	4,846,002	4,941,521	3,578,859	4,357,350	21.8%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	18.745%	18.809%	19.192%	19.676%	2.5%

(a) 2 yrs prior actual statistics used for budget development (e.g. 2021 actual statistics used for 2023 budget).
 (b) First year electronic circulation is included along with physical circulation.

Adjacent County Funding	2021	2022	2023	2022-2023 \$ Change
Payments made <u>by</u> Waukesha County to adjacent county libraries	\$28,115	\$27,515	\$22,163	(\$5,352)
Payments made <u>to</u> Waukesha County libraries by adjacent counties (a)	\$509,650	\$509,591	\$464,830	(\$44,761)
Net Waukesha County Position	\$481,535	\$482,076	\$442,667	(\$39,409)

(a) Except for Racine and Walworth Counties, payments made to Waukesha County libraries by adjacent counties (e.g., Dodge, Jefferson, Ozaukee, and Washington) do not run through county financial statements. Payments are made directly to the Waukesha County libraries.

Library Distribution Formula:

- A) Libraries first receive the minimum dollar amount required by Wisconsin State Statute 43.12 (which is 70% of the library's operating expenditures), known as the Act 150 minimum.
- B) After distributing the Act 150 minimums, remaining levy is distributed to libraries based on their effort in circulating materials to outside communities. Circulation effort is defined as the sum of a member library's circulation to residents of non-library (True Non-Resident - TNR) communities, plus its net crossover circulation. Net crossover circulation for each library community is determined by subtracting the amount of materials their residents borrow from other library communities from the amount of library materials that residents of other county library communities borrow from them. Crossover circulation includes both materials borrowed in-person or by interlibrary loan (when library patrons request materials be delivered to the library in their community, typically through the online CAFÉ Shared Automation system). Circulation effort from overall net lenders (i.e., libraries with positive circulation effort) is added together, and net lenders receive the remaining tax levy based on their proportion of total positive circulation effort.
- C) To provide stability in funding, this formula limits decreases for each library to 5% or \$5,000, whichever is less. However, this cap may not prevent libraries from receiving their state-required Act 150 minimum distribution, as mentioned above.
- D) After applying these limits (in C), any remaining Library Tax Levy will be distributed on the same basis as in (B). When this occurs, some libraries will receive an allocation increase greater than 5% or \$5,000 from the prior year, as is the case for some Libraries every year. However, if applying these caps uses more Library Tax Levy than available, proportionate reductions in libraries' increases will be made to remain within the available Library Tax Levy amount.

2022-2023 Library Tax Levy Distribution

Library	2022 Distribution	2023 Distribution	22 vs. 23 \$ Change	22 vs. 23 % Change
Big Bend	\$24,784	\$28,051	\$3,267	13.18%
Brookfield	\$271,044	\$282,440	\$11,396	4.20%
Butler	\$9,029	\$14,570	\$5,541	61.37%
Delafield	\$361,629	\$400,153	\$38,524	10.65%
Eagle	\$26,845	\$25,503	-\$1,342	-5.00%
Elm Grove	\$41,750	\$44,684	\$2,934	7.03%
Hartland	\$260,571	\$290,866	\$30,295	11.63%
Menomonee Falls	\$31,412	\$32,132	\$720	2.29%
Mukwonago	\$443,227	\$486,624	\$43,397	9.79%
Muskego	\$65,860	\$81,057	\$15,197	23.07%
New Berlin	\$22,733	\$21,596	-\$1,137	-5.00%
North Lake	\$73,905	\$109,118	\$35,213	47.65%
Oconomowoc	\$297,326	\$324,218	\$26,892	9.04%
Pewaukee	\$102,070	\$108,996	\$6,926	6.79%
Sussex	\$498,886	\$547,791	\$48,905	9.80%
Waukesha	\$1,148,120	\$1,179,645	\$31,525	2.75%
Subtotal Pmt to Waukesha Co. Libraries	\$3,679,191	\$3,977,444	\$298,253	8.11%
Intercounty Payments	\$27,515	\$22,163	-\$5,352	-19.45%
Total Library Tax Levy Distribution	\$3,706,706	\$3,999,607	\$292,901	7.9%

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library system services and support to its member libraries, which increased from 16 libraries to 24 libraries with the addition of Jefferson County in 2016. State aids provide the vast majority of revenues and are distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries and Technology (DLT) must approve the budget and program of service based on whether the DLT determines that the library system has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Bridges Library System Board approves the budget based on the amount of revenue that the DLT estimates for the following year. The library system receives additional revenue for providing services to other library systems as well as for providing services and programs to member libraries. An increase of 8.1% in state aid is projected for 2023.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,330,500	\$1,542,902	\$1,523,652	\$1,629,470	\$86,568	5.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$457,350	\$476,429	\$493,205	\$443,371	(\$33,058)	-6.9%
Interdepartmental	\$3,043	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$10,542	\$21,000	\$20,000	\$6,000	(\$15,000)	-71.4%
Appr. Fund Balance (a)	\$132,040	\$126,500	\$89,460	\$153,076	\$26,576	21.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,933,475	\$2,169,831	\$2,129,317	\$2,234,917	\$65,086	3.0%
Expenditures						
Personnel Costs	\$699,556	\$754,212	\$744,410	\$702,370	(\$51,842)	-6.9%
Operating Expenses	\$1,015,441	\$1,275,026	\$1,228,191	\$1,384,985	\$109,959	8.6%
Interdept. Charges	\$137,111	\$140,593	\$134,023	\$147,562	\$6,969	5.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	6.95	7.25	7.25	6.25	(1.00)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	6.95	7.25	7.25	6.25	(1.00)

(a) Library State Aid Fund Balance Uses:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Wisconsin Digital Library - Advantage Program	\$18,000	\$9,000	\$9,000	\$0
Pilot Hoopla Project	\$75,000	\$0	\$0	\$0
Gale Presents Udemy (on-demand video courses)	\$0	\$0	\$0	\$19,476
Library Technology Projects	\$9,114	\$47,500	\$44,460	\$25,200
Solar Charging Benches	\$0	\$0	\$0	\$68,400
LibraryAware Marketing Resource	\$19,900	\$0	\$0	\$0
Social Media Archiving	\$5,000	\$0	\$0	\$0
Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
Library Hearing Loop Installation	\$0	\$0	\$0	\$40,000
Network Equipment	\$0	\$20,000	\$20,000	\$0
HelpNow	\$40,000	\$34,000	\$0	\$0
Website Redesign	\$0	\$13,000	\$13,000	\$0
Total	\$167,014	\$126,500	\$89,460	\$153,076

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

Program Highlights

General government revenues increase by \$86,600 or 5.6% from 2022 budgeted levels. This is a result of an increase in state aid to library systems and a decrease in federally funded LSTA grant funds from the Department of Public Instruction. Bridges Library System will receive \$1,622,000 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$121,600 over the amount received in 2022. LSTA grant funding is estimated to be \$7,500, a decrease of \$35,000. An additional \$15,000 in LSTA grant funds for professional learning will be provided to member libraries through a multi-system collaboration with another system acting as fiscal agent.

Charges for services revenues decrease by \$33,100 or 6.9%, mainly due to decreases in funding from Lakeshores Library System from \$229,700 to \$171,700, and a decrease in Flipster database charges to member libraries from \$23,300 to \$19,000 due to additional e-magazine content available through other sources. The Lakeshores funds are pass-through amounts that are received from Lakeshores Library System and paid out to member libraries that provide circulation to residents from Walworth and Racine Counties who live in areas without libraries. These decreases are offset by libraries paying increased electronic content charges related to the Advantage Program from \$81,000 to \$95,000, Gale Course from \$58,400 to \$59,500, and databases charges from \$26,200 to 27,300. Cooperative purchasing revenues also increase from \$36,300 to \$39,500 and movie licensing charges return in the amount of \$9,000. Movie licensing charges were suspended in 2022 with an extension of the 2021 contract due to the inability to utilize the license for many months because of pandemic restrictions.

Interdepartmental revenue remains the same as the 2022 budget. The \$3,000 budgeted is excess revenue from prior year e-commerce fees brought into the budget to offset the bank fees associated with processing credit card transactions.

Other revenue, which comes from interest income, general donations, and other grants, is budgeted at \$6,000, a decrease of \$15,000. The 2022 budget included Bader grant funding of \$10,000, which is not continued in 2023. Interest income was decreased \$4,000 based on 2021 actuals and conservative projections for 2023.

State Library Aids Fund Balance appropriations increase by \$26,600, to \$153,100. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. A collaborative library system RFID (radio frequency identification) project continues. Reserve funds of \$25,200 are budgeted to support the project to incentivize libraries to implement RFID technology, which increases operational efficiencies and allows for better inventory control. The system will continue to support accessibility projects in libraries with \$40,000 for hearing loop installation, an assistive listening system for those with hearing loss. The budget also includes \$68,400 for solar charging benches for all 24 libraries, allowing the 24/7 charging of electronic devices even during times of power outages, and \$19,500 to fund a pilot project of Gale Presents Udemy. This service provides unlimited patron access to more than 7,000 on-demand video courses.

Personnel costs decrease by nearly \$52,000. A currently vacant full-time librarian position will be unfunded for 2023 to allow staff to explore the potential for more efficient and effective methods of providing services and to more clearly identify member library service needs.

Operating expenses increase by \$110,000. An increase in state aid allowed the system to increase grants and services for member libraries. System grants to member libraries increased from \$94,000 to \$139,500, providing additional support for innovation in the areas of accessibility, technology, and marketing, and Hoopla electronic materials for patrons. LibraryAware marketing tools were added to the operating budget at the cost of \$21,900. This resource was added as a 2020 fund balance pilot project and has become a service valued by member libraries. An additional \$18,500 is committed to support library promotion and advertising initiatives as the 2022 strategic planning process identified this as an area of need. Increased fuel charges resulted in increased delivery expenses from \$169,500 to \$188,200.

Interdepartmental charges increase by nearly \$7,000.

Program Descriptions

Payments to Member Libraries/Systems

The Bridges Library System has a contract with the Lakeshores Library System for reimbursement for TNR usage in Waukesha County as well as in Racine and Walworth Counties. The Lakeshores Library System funds from Racine and Walworth Counties pass through the Bridges Library System budget and are distributed to libraries that provide the service to residents from the TNR areas of Lakeshores Library System. The Bridges Library System's resource library contracted professional reference services are also funded in this program.

Administrative Services

The Administrative Services program is responsible for coordinating and providing efficient administrative and clerical support of all Bridges Library System operations.

Resource Sharing

The Resource Sharing program of the Bridges Library System aids member library collection development and provides system-wide services that improve collection access and assists in member library operations. Specific program activities include the coordination of interlibrary loan services, delivery of materials within the library system and to the statewide delivery network, as well as e-content licensing in the Wisconsin Digital Library.

Automation Technology

The Bridges Library System works with the member libraries to maintain and develop technology systems that enable effective delivery of library services.

Education and Outreach

The Education and Outreach program includes developing and providing continuing education opportunities for library staff and board members. The Bridges Library System manages a continuing education partnership program for the Southeast Wisconsin (SEWI) library system area. Library Systems in the region provide revenue to the Bridges Library System to enhance the quality of the programs. The Bridges Library System also develops education/outreach programs for libraries to better serve youth and special needs library users as well as providing learning opportunities for all ages and the communications program necessary to inform others about the services and programs.

BRIDGES LIBRARY SYSTEM - STATE AIDS, FEDERAL & MISC: Program Units

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	
Payments to Member Library Systems						
Staffing (FTE)	0.34	0.43	0.43	0.43	0.00	
Revenues	\$275,089	\$400,370	\$400,370	\$171,690	(\$228,680)	-57.1%
Appr. Fund Balance	\$75,000	\$0	\$0	\$0	\$0	N/A
Expenditures	\$270,714	\$400,370	\$400,447	\$401,349	\$979	0.2%
Rev. Over (Under) Exp.	\$79,375	\$0	(\$77)	\$0	-	N/A
Administrative Services						
Staffing (FTE)	1.17	1.17	1.17	1.17	0.00	
Revenues	\$293,768	\$370,581	\$386,458	\$1,659,220	\$1,288,639	347.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$281,909	\$370,581	\$371,794	\$391,046	\$20,465	5.5%
Rev. Over (Under) Exp.	\$10,858	\$0	\$14,664	\$0	-	N/A
Resource Sharing						
Staffing (FTE)	1.23	1.28	1.28	1.28	0.00	
Revenues	\$529,664	\$551,170	\$551,080	\$143,177	(\$407,993)	-74.0%
Appr. Fund Balance	\$18,000	\$43,000	\$14,460	\$0	(\$43,000)	-100.0%
Expenditures	\$602,039	\$594,170	\$567,491	\$618,718	\$24,548	4.1%
Rev. Over (Under) Exp.	(\$56,874)	\$0	(\$1,951)	\$0	-	N/A
Automation Technology						
Staffing (FTE)	1.13	1.13	1.13	0.13	-1.00	
Revenues	\$210,694	\$204,180	\$181,564	\$11,200	(\$192,980)	-94.5%
Appr. Fund Balance	\$11,140	\$67,500	\$62,000	\$93,600	\$26,100	38.7%
Expenditures	\$197,493	\$271,680	\$235,042	\$169,977	(\$101,703)	-37.4%
Rev. Over (Under) Exp.	\$20,741	\$0	\$8,522	\$0	-	N/A
Education and Outreach						
Staffing (FTE)	3.08	3.24	3.24	3.24	0.00	
Revenues	\$492,220	\$517,030	\$520,385	\$96,554	(\$420,476)	-81.3%
Appr. Fund Balance	\$27,900	\$16,000	\$13,000	\$59,476	\$43,476	271.7%
Expenditures	\$499,953	\$533,030	\$531,850	\$653,827	\$120,797	22.7%
Rev. Over (Under) Exp.	\$27,267	\$0	\$1,535	\$0	-	N/A
Total Bridges Library System-State Aids, Federal & Misc. Fund						
Revenues	\$1,801,435	\$2,043,331	\$2,039,857	\$2,081,841	\$38,510	1.9%
Appr. Fund Balance	\$132,040	\$126,500	\$89,460	\$153,076	\$26,576	21.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	\$0	N/A

Position Summary (FTE) - Bridges Library System-State Aids, Federal & Misc. Fund

Regular Positions	6.95	7.25	7.25	6.25	(1.00)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total	6.95	7.25	7.25	6.25	(1.00)

Fund Purpose

CAFÉ (Catalog Access for Everyone) is a shared integrated library system (ILS) that provides ready access to 2.3 million items, enables resource sharing, provides automated library services, promotes communication and cooperation among member libraries, implements new information technologies and saves for future hardware and software replacements. The sharing of costs and collections results in significant savings for member libraries as well as greatly expanded access to resources, resulting in efficient and effective use of taxpayer dollars. CAFÉ is funded by its member libraries through membership fees. Fees are assessed annually based on each library's share of the budget using a formula that charges libraries based on the number of licenses it requires. In 2016, the 8 Jefferson County libraries joined the 16 Waukesha County libraries in CAFÉ.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$228	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$461,382	\$477,654	\$479,902	\$495,432	\$17,778	3.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$5,605	\$6,000	\$6,000	\$3,000	(\$3,000)	-50.0%
Appr. Fund Balance	\$30,716	\$10,713	\$10,713	\$77,517	\$66,804	623.6%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$497,931	\$494,367	\$496,615	\$575,949	\$81,582	16.5%
Expenditures						
Personnel Costs	\$96,555	\$100,263	\$98,690	\$102,641	\$2,378	2.4%
Operating Expenses	\$382,459	\$381,604	\$377,162	\$462,308	\$80,704	21.1%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$479,014	\$481,867	\$475,852	\$564,949	\$83,082	17.2%
Rev. Over (Under) Exp. (a)	\$18,917	\$12,500	\$20,763	\$11,000	(\$1,500)	-12.0%

Position Summary (FTE)

Regular Positions	0.75	0.75	0.75	0.75	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.75	0.75	0.75	0.75	0.00

(a) When total revenues (excl. fund balance) are in excess of expenditures, they'll be retained and assigned in this component unit fund and be used to provide future software/equipment replacement and/or automation services to participating member libraries in future years' budgets.

Program Highlights

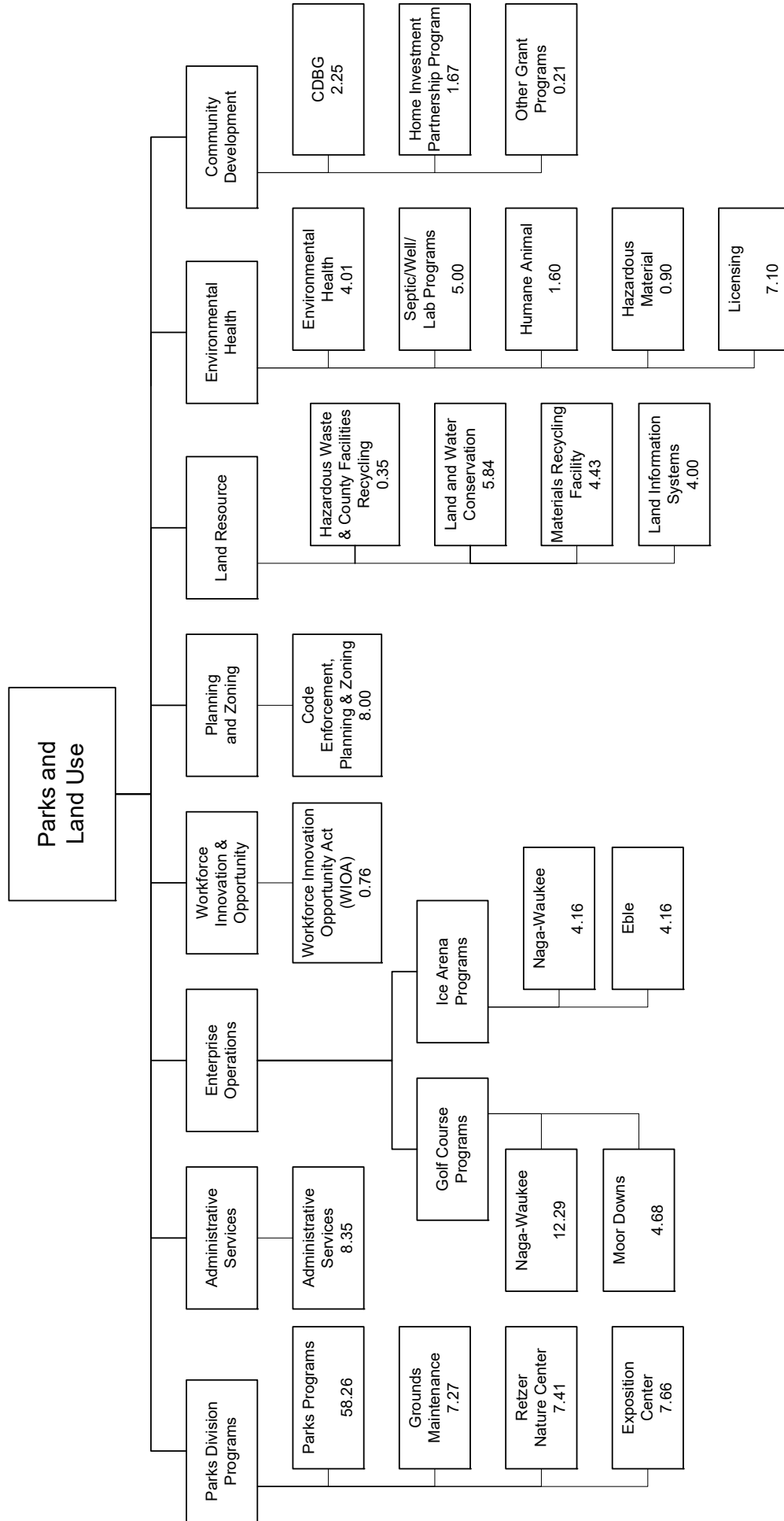
Charges for service revenues from member libraries increase \$17,800 or 3.7%, as a result of cost to continue increases and new charges associated with the implementation of the mobile library app. Other revenues consist of investment income and are decreased based on 2021 actuals and conservative projections for 2023. CAFÉ fund balance revenues of \$77,500 are budgeted for a portion of the costs associated with the mobile library app and the possibility of adding a catalog discovery layer to enhance search functions and results for library patrons. Member libraries also pay a portion of the mobile app costs. These costs will be completely transitioned to member libraries by 2024.

Personnel costs increase \$2,400 or 2.4% reflecting the cost to continue for the 0.75 FTE library automation coordinator. The remaining 0.25 FTE of this position is located in the State Aids Fund. Operating expenses are budgeted to increase by approximately \$80,700 due to cost to continue increases for software licensing and contracted IT support, as well as costs associated with the discovery layer implementation.

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



160.35 TOTAL FTE'S

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

Statement of Purpose

The Waukesha County Department of Parks and Land Use, working through a combination of collaboration, education, and regulation, is dedicated to fostering economic development, sound land use, and the protection, enhancement and enjoyment of the County's natural resources and health of its citizens.

Financial Summary	2021 Actual	2022		2023 Budget	Change From 2022 Adopted Budget	
		Adopted Budget (c) (d)	2022 Estimate(b)		\$	%
General Fund						
Revenues (b)	\$7,656,753	\$6,544,755	\$7,033,903	\$6,785,277	\$240,522	3.7%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	\$0	N/A
Community Development						
Revenues (b)	\$8,641,477	\$6,914,406	\$15,980,860	\$6,959,921	\$45,515	0.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (a)	\$9,351,597	\$6,914,406	\$15,965,860	\$6,959,921	\$45,515	0.7%
Rev. Over (Under) Exp.	(\$710,120)	\$0	\$15,000	\$0	\$0	N/A
Workforce Innovation Opportunity Act						
Revenues	\$1,360,230	\$2,127,318	\$2,504,370	\$2,097,934	\$93,116	\$0
County Tax Levy	\$0	\$0	\$0	\$122,500	\$122,500	N/A
Expenditures	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Tarmann Fund						
Revenues (b)	\$420,391	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$420,391	\$0	\$400,000	\$0	-	N/A
Golf Courses						
Revenues	\$2,451,104	\$2,157,000	\$2,261,150	\$2,240,128	\$83,128	3.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$2,191,488	\$2,162,366	\$2,097,666	\$2,294,695	\$132,329	6.1%
Operating Inc./Loss	\$259,616	(\$5,366)	\$163,484	(\$54,567)	(\$49,201)	N/A
Ice Arenas						
Revenues (b)	\$1,016,842	\$1,111,930	\$1,167,318	\$1,137,590	\$25,660	2.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$1,124,656	\$1,251,421	\$1,214,979	\$1,274,381	\$22,960	1.8%
Operating Inc./Loss	(\$107,814)	(\$139,491)	(\$47,661)	(\$136,791)	\$2,700	N/A
Materials Recycling Fund						
Revenues (b)	\$4,237,802	\$3,114,987	\$3,650,256	\$3,642,580	\$527,593	16.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$3,197,595	\$3,791,191	\$3,784,146	\$4,272,101	\$480,910	12.7%
Operating Inc./Loss	\$1,040,207	(\$676,204)	(\$133,890)	(\$629,521)	\$46,683	N/A
Parks and Land Use - Special Purpose Grant Fund (ARPA)						
Revenues	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)	\$25,784,599	\$22,370,396	\$32,997,857	\$27,763,430	\$5,393,034	24.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,457,261	\$147,500	2.0%
Expenditures (a)(c)	\$30,020,079	\$30,501,218	\$39,492,707	\$36,041,570	\$5,540,352	18.2%
Rev. Over (Under) Exp.	\$2,963,530	(\$821,061)	\$814,911	(\$820,879)	\$182	N/A
Operating Inc./Loss	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A
Position Summary All Funds (FTE)						
Regular Positions	101.59	100.59	100.99	102.04	1.45	
Extra Help	57.40	61.36	61.36	56.49	(4.87)	
Overtime	1.93	1.91	1.91	1.82	(0.09)	
Total	160.92	163.86	164.26	160.35	(3.51)	

- (a) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.
- (b) The 2022 revenue budget includes fund balance appropriations totals of \$565,000: including \$110,000 for general fund operations; \$55,000 of Material Recycling Facility (MRF) Funds; and \$400,000 of Tarmann Fund balance. The 2023 revenue budget includes fund balance appropriations totals of \$952,250: including \$78,000 for general fund operations; \$474,250 of Material Recycling Facility (MRF) Funds; and \$400,000 of Tarmann Fund balance.
- (c) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform to generally accepted financial accounting standards.
- (d) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Fund Purpose

The Department of Parks & Land Use General Fund operations are responsible for: fostering economic development, sound land use, enhancement and enjoyment of natural resources; fostering health of citizens through acquisition, development, operation, and maintenance of park facilities; administration of the Shore land and Flood land Protections Ordinance, the Storm Water Management Program and Zoning Code; administration of the Humane Animal program, restaurant and retail food licensing programs, and water and septic inspections/permit issuance.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate(b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$521,657	\$659,500	\$704,865	\$574,005	(\$85,495)	-13.0%
Fine/Licenses	\$1,493,014	\$1,321,400	\$1,407,663	\$1,415,500	\$94,100	7.1%
Charges for Services	\$4,346,562	\$3,525,975	\$3,603,642	\$3,790,072	\$264,097	7.5%
Interdepartmental	\$217,815	\$169,080	\$169,080	\$169,300	\$220	0.1%
Other Revenue	\$736,680	\$758,800	\$758,999	\$758,400	(\$400)	-0.1%
Appr. Fund Balance (a)	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)	-29.1%
County Tax Levy (Credit)	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Total Revenue Sources	\$14,855,763	\$13,854,516	\$14,343,664	\$14,120,038	\$265,522	1.9%
Expenditures						
Personnel Costs	\$8,884,745	\$9,242,165	\$9,154,310	\$9,573,546	\$331,381	3.6%
Operating Expenses	\$2,071,001	\$2,599,255	\$2,611,039	\$2,492,583	(\$106,672)	-4.1%
Interdept. Charges	\$1,666,379	\$1,730,520	\$1,795,147	\$1,834,423	\$103,903	6.0%
Fixed Assets (b)	\$172,388	\$282,576	\$365,190	\$219,486	(\$63,090)	-22.3%
Total Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	83.66	83.66	83.66	84.71	1.05
Extra Help	43.68	44.52	44.52	39.70	(4.82)
Overtime	1.45	1.43	1.43	1.34	(0.09)
Total FTEs	128.79	129.61	129.61	125.75	(3.86)

(a) General fund balance is appropriated for:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget	Change
3-Year Maintenance and Projects Plan	\$80,000	\$40,000	\$40,000	\$40,000	\$0
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Land Information System	\$15,000	\$10,000	\$10,000	\$0	(\$10,000)
Planetarium Maintenance	\$20,000	\$25,000	\$25,000	\$3,000	(\$22,000)
Purchase Order/Carryovers	\$191,025	\$0	\$279,654	\$0	\$0
Total Fund Balance Appropriation	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)

(b) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

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

General Fund

Parks & Land Use

Summary

Total Parks and Land Use General: Positions					
Total Positions by Program	2022				Change From 2022 Adopted Budget
	2021 Actual	Adopted Budget	2022 Estimate	2023 Budget	
Parks Programs	59.91	60.70	60.70	58.26	-2.44
Regular Positions	28.86	28.86	28.86	28.86	0.00
Extra Help/Overtime	31.05	31.84	31.84	29.40	-2.44
General County Grounds Maintenance	6.91	7.25	7.25	7.27	0.02
Regular Positions	2.50	2.50	2.50	2.50	0.00
Extra Help/Overtime	4.41	4.75	4.75	4.77	0.02
Retzer Nature Center	8.28	8.29	8.29	7.41	-0.88
Regular Positions	4.50	4.50	4.50	5.75	1.25
Extra Help/Overtime	3.78	3.79	3.79	1.66	-2.13
Exposition Center	8.20	7.89	7.89	7.66	-0.23
Regular Positions	4.20	4.20	4.20	4.20	0.00
Extra Help/Overtime	4.00	3.69	3.69	3.46	-0.23
Planning & Zoning	8.00	8.00	8.00	8.00	0.00
Regular Positions	8.00	8.00	8.00	8.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Environmental Health	4.01	4.01	4.01	4.01	0.00
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	0.01	0.01	0.01	0.01	0.00
Licensing	7.10	7.10	7.10	7.10	0.00
Regular Positions	7.10	7.10	7.10	7.10	0.00
Extra Help/Overtime	-	-	-	-	0.00
Septic/Well/Lab Programs	5.00	5.00	5.00	5.00	0.00
Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Humane Animal	1.58	1.60	1.60	1.60	0.00
Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help/Overtime	0.58	0.60	0.60	0.60	0.00
Hazardous Material	0.90	0.90	0.90	0.90	0.00
Regular Positions	0.90	0.90	0.90	0.90	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land & Water Conservation	6.15	6.15	6.15	5.84	-0.31
Regular Positions	5.00	5.00	5.00	4.80	-0.20
Extra Help/Overtime	1.15	1.15	1.15	1.04	-0.11
Hazardous Waste & County Facilities Recycling	0.35	0.35	0.35	0.35	0.00
Regular Positions	0.35	0.35	0.35	0.35	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land Information Systems	4.00	4.00	4.00	4.00	0.00
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Administrative Services	8.40	8.37	8.37	8.35	-0.02
Regular Positions	8.25	8.25	8.25	8.25	0.00
Extra Help/Overtime	0.15	0.12	0.12	0.10	-0.02
Total Parks and Land Use General: Positions	128.79	129.61	129.61	125.75	-3.86
Regular Positions	83.66	83.66	83.66	84.71	1.05
Extra Help	43.68	44.52	44.52	39.70	-4.82
Overtime	1.45	1.43	1.43	1.34	-0.09

General Fund

Parks & Land Use

Summary

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate(b)	2023 Budget	Change From 2022 Adopted Budget \$	%
Total Parks General Fund						
Revenues	\$7,315,728	\$6,434,755	\$6,644,249	\$6,707,277	\$272,522	4.2%
Appr. Fund Balance	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)	-29.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	-	N/A
Position Summary (FTE)						
Regular Positions	83.66	83.66	83.66	84.71	1.05	
Extra Help	43.68	44.52	44.52	39.70	(4.82)	
Overtime	1.45	1.43	1.43	1.34	(0.09)	
Total	128.79	129.61	129.61	125.75	(3.86)	
Parks Programs						
Staffing (FTE)	59.91	60.70	60.70	58.26	-2.44	-4.0%
Revenues	\$2,575,339	\$2,242,425	\$2,404,381	\$2,381,522	\$139,097	6.2%
Appr. Fund Balance	\$173,992	\$65,000	\$197,075	\$43,000	(\$22,000)	-33.8%
County Tax Levy	\$3,393,322	\$3,435,868	\$3,435,868	\$3,289,712	(\$146,156)	-4.3%
Expenditures	\$5,227,684	\$5,743,293	\$5,759,623	\$5,714,234	(\$29,059)	-0.5%
Rev. Over (Under) Exp.	\$914,969	\$0	\$277,701	\$0	-	N/A
General County Grounds Maintenance						
Staffing (FTE)	6.91	7.25	7.25	7.27	0.02	0.3%
Revenues	\$0	\$0	\$13,662	\$48,640	\$48,640	N/A
Appr. Fund Balance	\$100	\$0	\$740	\$0	\$0	N/A
County Tax Levy	\$649,843	\$659,195	\$659,195	\$647,845	(\$11,350)	-1.7%
Expenditures	\$640,832	\$659,195	\$669,504	\$696,485	\$37,290	5.7%
Rev. Over (Under) Exp.	\$9,111	\$0	\$4,093	\$0	-	N/A
Retzer Nature Center						
Staffing (FTE)	8.28	8.29	8.29	7.41	-0.88	-10.6%
Revenues	\$147,098	\$149,000	\$152,214	\$149,000	\$0	0.0%
Appr. Fund Balance	\$199	\$0	\$7,584	\$0	\$0	N/A
County Tax Levy	\$537,918	\$539,856	\$539,856	\$582,041	\$42,185	7.8%
Expenditures	\$588,255	\$688,856	\$669,288	\$731,041	\$42,185	6.1%
Rev. Over (Under) Exp.	\$96,960	\$0	\$30,366	\$0	-	N/A
Exposition Center						
Staffing (FTE)	8.20	7.89	7.89	7.66	-0.23	-2.9%
Revenues	\$613,743	\$549,500	\$496,346	\$549,700	\$200	0.0%
Appr. Fund Balance	\$10,199	\$10,000	\$11,149	\$10,000	\$0	0.0%
County Tax Levy	\$210,958	\$225,846	\$225,846	\$243,996	\$18,150	8.0%
Expenditures	\$766,286	\$785,346	\$784,043	\$803,696	\$18,350	2.3%
Rev. Over (Under) Exp.	\$68,614	\$0	(\$50,702)	\$0	-	N/A
Planning & Zoning						
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00	0.0%
Revenues	\$174,006	\$153,450	\$170,725	\$160,450	\$7,000	4.6%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$768,453	\$773,218	\$773,218	\$795,488	\$22,270	2.9%
Expenditures	\$903,180	\$926,668	\$946,412	\$955,938	\$29,270	3.2%
Rev. Over (Under) Exp.	\$39,279	\$0	(\$2,469)	\$0	-	N/A
Environmental Health						
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00	0.0%
Revenues	\$117,210	\$127,000	\$104,365	\$108,365	(\$18,635)	-14.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$366,864	\$390,409	\$390,409	\$403,103	\$12,694	3.3%
Expenditures	\$490,676	\$517,409	\$505,478	\$511,468	(\$5,941)	-1.1%
Rev. Over (Under) Exp.	(\$6,602)	\$0	(\$10,704)	\$0	-	N/A

PARKS-GENERAL FUND: PROGRAM UNITS (Cont.)

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate(b)	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Licensing						
Staffing (FTE)	7.10	7.10	7.10	7.10	0.00	0.0%
Revenues	\$952,888	\$865,500	\$894,000	\$925,200	\$59,700	6.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$197,065)	(\$177,613)	(\$177,613)	(\$185,037)	(\$7,424)	N/A
Expenditures	\$664,506	\$687,887	\$688,513	\$740,163	\$52,276	7.6%
Rev. Over (Under) Exp.	\$91,317	\$0	\$27,874	\$0	-	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00	0.0%
Revenues	\$478,339	\$401,000	\$436,000	\$417,000	\$16,000	4.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$64,163	\$81,004	\$81,004	\$105,094	\$24,090	29.7%
Expenditures	\$440,808	\$482,004	\$488,654	\$522,094	\$40,090	8.3%
Rev. Over (Under) Exp.	\$101,694	\$0	\$28,350	\$0	-	N/A
Humane Animal						
Staffing (FTE)	1.58	1.60	1.60	1.60	0.00	0.0%
Revenues	\$47,056	\$50,000	\$47,163	\$50,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$105,849	\$94,426	\$94,426	\$99,460	\$5,034	5.3%
Expenditures	\$135,126	\$144,426	\$140,509	\$149,460	\$5,034	3.5%
Rev. Over (Under) Exp.	\$17,779	\$0	\$1,080	\$0	-	N/A
Hazardous Material						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	0.0%
Revenues	\$1,995	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.0%
County Tax Levy	\$152,467	\$157,865	\$157,865	\$161,564	\$3,699	2.3%
Expenditures	\$150,616	\$182,865	\$172,361	\$186,564	\$3,699	2.0%
Rev. Over (Under) Exp.	\$28,846	\$0	\$10,504	\$0	-	N/A
Land & Water Conservation						
Staffing (FTE)	6.15	6.15	6.15	5.84	-0.31	-5.0%
Revenues	\$537,950	\$556,700	\$599,873	\$571,500	\$14,800	2.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$259,915	\$252,814	\$252,814	\$259,487	\$6,673	2.6%
Expenditures	\$722,625	\$809,514	\$841,353	\$830,987	\$21,473	2.7%
Rev. Over (Under) Exp.	\$75,240	\$0	\$11,334	\$0	-	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00	0.0%
Revenues	\$377,602	\$444,000	\$429,000	\$429,000	(\$15,000)	-3.4%
Appr. Fund Balance	\$96,043	\$0	\$118,425	\$0	\$0	N/A
County Tax Levy/(Credit)	\$60,472	(\$18,907)	(\$18,907)	(\$16,224)	\$2,683	N/A
Expenditures	\$326,074	\$425,093	\$409,093	\$412,776	(\$12,317)	-2.9%
Rev. Over (Under) Exp.	\$208,043	\$0	\$119,425	\$0	-	N/A
Land Information Systems						
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00	0.0%
Revenues	\$1,112,835	\$794,100	\$794,440	\$819,100	\$25,000	3.1%
Appr. Fund Balance	\$29,679	\$10,000	\$25,318	\$0	(\$10,000)	-100.0%
County Tax Levy/(Credit)	\$3,011	\$36,411	\$36,411	\$56,415	\$20,004	54.9%
Expenditures	\$805,793	\$840,511	\$853,901	\$875,515	\$35,004	4.2%
Rev. Over (Under) Exp.	\$339,732	\$0	\$2,268	\$0	-	N/A
Administrative Services						
Staffing (FTE)	8.40	8.37	8.37	8.35	-0.02	-0.2%
Revenues	\$179,667	\$102,080	\$102,080	\$97,800	(\$4,280)	-4.2%
Appr. Fund Balance	\$5,813	\$0	\$4,363	\$0	\$0	N/A
County Tax Levy	\$822,840	\$859,369	\$859,369	\$891,817	\$32,448	3.8%
Expenditures	\$932,052	\$961,449	\$996,954	\$989,617	\$28,168	2.9%
Rev. Over (Under) Exp.	\$76,268	\$0	(\$31,142)	\$0	-	N/A

Parks Programs

Program Description

The Parks program is responsible for the development, operation, and maintenance of a natural resource based park system, which meets the open space, recreational, educational, and quality of life needs of the residents of Waukesha County. Program activities include existing park enhancements, daily operation of facilities and working in cooperation with businesses, agencies, and organizations to advance and develop opportunities within the parks.

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Volunteer Management

Identify and promote volunteer projects and opportunities for events and land management purposes to increase volunteer hours.

Performance measure: Increase volunteer hours annually by 20% over the 3-year average.

	2019 Actual	2020 Actual(a)	2021 Actual	2019-2021 Average	2022 Target
Park System Volunteer Hours	12,048	7,100	13,588	10,912	13,100

(a)Reduction in volunteer hours partly attributable to Covid-19.

Objective #2: Credit Card Usage

Improve the county’s remote connectivity to provide customers the ability to make purchases using credit cards.

Performance measure: Increase the ratio of credit card to cash collection to 70%/30% by December of 2022.

	2019	2020	2021
Credit Card/Cash Ratio(a)	45%/55%	60%/40%	64%/36%

(a) Ratio figures include park facilities and ice arenas.

Quality Pillar: High standards of service excellence

Objective #1: Park Rental Facilities Satisfaction

Achieve a good or very good satisfaction rating for clean and safe park rental facilities and grounds by 80% of customers.

Performance measure: 80% of surveyed customers report a good or very good rating for the appearance and cleanliness of park system rental facilities and grounds.

Customer Satisfaction	2019	2020	2021
Average Score	4.50	4.75	4.69
Percent Score	90%	95%	94%

Parks Programs (Continued)

	2021 Actual	2022 Budget	2022 Estimate(a)	2023 Budget	Budget Change
Staffing (FTE)	59.91	60.70	60.70	58.26	(2.44)
General Government	\$28,952	\$203,500	\$248,915	\$68,000	(\$135,500)
Fine/Licenses	\$1,970	\$5,000	\$5,000	\$2,000	(\$3,000)
Charges for Services	\$2,346,233	\$1,832,925	\$1,952,429	\$2,119,022	\$286,097
Interdepartmental	\$46,000	\$48,000	\$48,000	\$47,500	(\$500)
Other Revenue	\$152,184	\$153,000	\$150,037	\$145,000	(\$8,000)
Appr. Fund Balance (a)	\$173,992	\$65,000	\$197,075	\$43,000	(\$22,000)
County Tax Levy (Credit)	\$3,393,322	\$3,435,868	\$3,435,868	\$3,289,712	(\$146,156)
Total Revenues	\$6,142,653	\$5,743,293	\$6,037,324	\$5,714,234	(\$29,059)
Personnel Costs	\$3,343,215	\$3,563,533	\$3,417,946	\$3,605,439	\$41,906
Operating Expenses	\$790,495	\$977,870	\$1,008,659	\$909,715	(\$68,155)
Interdept. Charges	\$921,586	\$919,314	\$967,828	\$979,594	\$60,280
Fixed Assets (a)	\$172,388	\$282,576	\$365,190	\$219,486	(\$63,090)
Total Expenditures	\$5,227,684	\$5,743,293	\$5,759,623	\$5,714,234	(\$29,059)

Rev. Over (Under) Exp.	\$914,969	\$0	\$277,701	\$0	\$0
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(a) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

The 2023 general government revenues are decreased by \$135,500 to \$68,000 due to the removal of one-time revenues associated with a \$50,000 National Fish and Wildlife Foundation grant to fund a temporary intern position and partnership agreement with the Waukesha County Land Conservancy, \$40,500 for a Recreational Boating Facility grant for repairs at the Naga-Waukees Park boat launch, \$25,000 in Wisconsin DNR Urban Forestry grants to inventory and assess the condition of trees in the park system, and \$20,000 for a Wild Turkey Stamp grant for prescribed burning and/or prescribed plant treatments. The 2023 budget still includes grant funding of \$62,000 for snowmobile trail maintenance and \$6,000 for outdoor recreation activities (e.g., muskie stocking).

Fines and licenses revenues, related to parking violations on County grounds, have been decreased \$3,000 from the 2022 budget to reflect three-year average revenue.

Charges for services revenues are increased by about \$286,100 to \$2,119,000, mostly related to the following: an increase in annual stickers sales of \$242,400 based upon prior year trends, as well as the implementation of a new automated license plate reader program, which is trending towards greater utilization of annual stickers in lieu of daily entrance passes. In addition, campground fees increase \$28,400 to \$197,400 and boat launch revenues are increased \$21,900 to \$210,500 to better reflect increased activity over the last several years. Land lease revenues, mainly for agricultural uses, decrease \$15,500 based on existing leases and prior year activity. Concessions revenues decrease by \$5,000 reflecting the change in consumer activity.

Interdepartmental revenues include reimbursement of Park staff time for management assistance to the golf course operations and are budgeted at \$47,500, a decrease of \$500 from the 2022 budget.

Other revenues decrease slightly by \$8,000 to \$145,000. Other revenues in 2022 mainly include \$90,000 of landfill fee revenues, used to fund three-year maintenance plan items; and \$50,000 in donations for Retzer boardwalk and discovery trail improvements in the three-year maintenance plan.

General Fund balance of \$3,000 is allocated for 2023 Planetarium/Retzer maintenance projects, a decrease of \$22,000. General Fund balance allocated to 3-year maintenance plan projects remains at the 2022 budgeted level of \$40,000.

Personnel costs are increased by approximately \$41,900 or 1.2%. Increases include the cost to continue of existing staff mostly due to a \$59,600 increase in salary related costs, partly offset by a reduction in temporary extra help of \$12,700 or 2.44 FTE. The reduction is largely a combination of rate increases for park seasonal staff to maintain market competitiveness, while also reducing one-time grant-funded intern costs as noted previously. The budget also includes the reclassification of 1.00 FTE administrative specialist to a 1.00 FTE senior administrative specialist to more accurately account for the work performed.

Operating expenses decrease \$68,200 to \$909,700. Decreases include: \$51,000 in contracted service costs related to \$31,000 associated with the ash tree inventory/management, turkey stamp projects discussed previously and \$20,000 as a sub-award to the Waukesha County Land Conservancy to assist with the National Fish and Wildlife Foundation grant mentioned

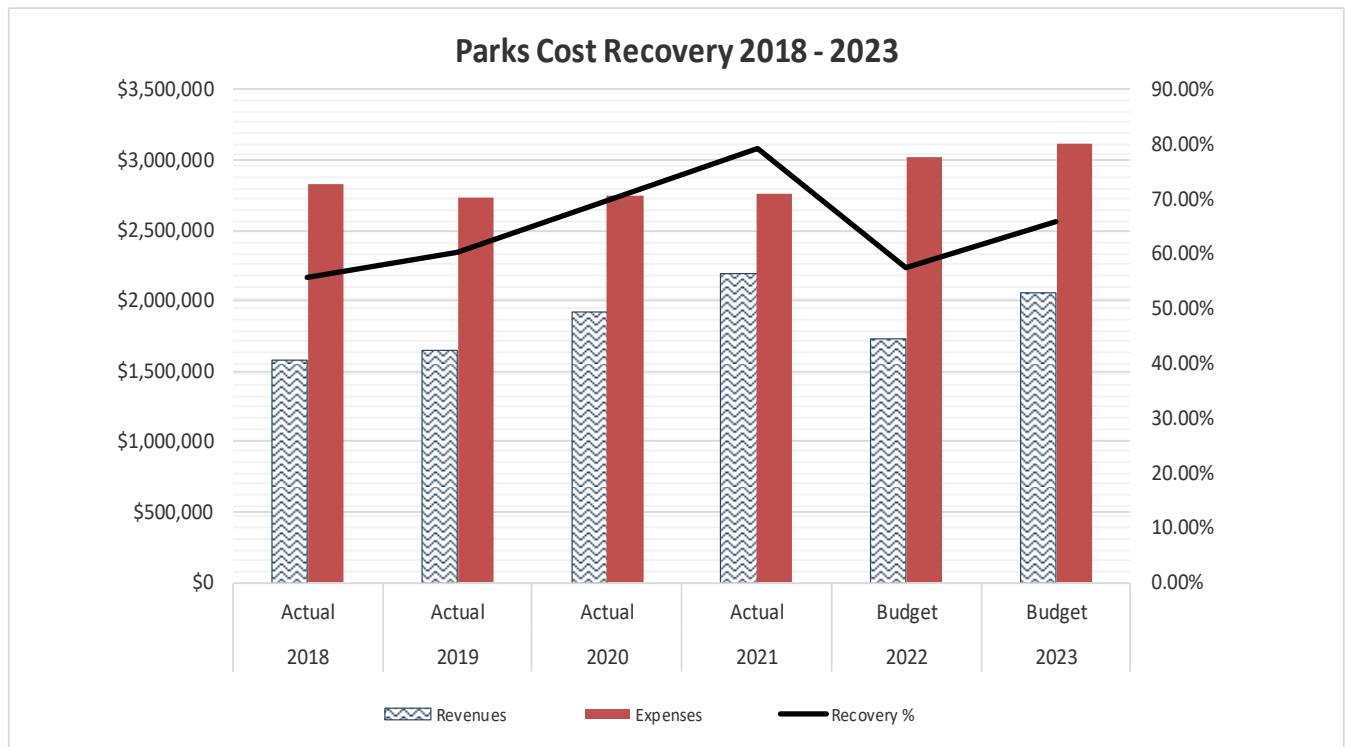
Parks Programs (Continued)

previously to conduct invasive species removal and host community workdays on areas along the Mukwonago River Greenway, as well as a \$47,200 decrease in planned 3-year maintenance plan projects. This is partially offset by a \$17,400 increase in equipment and costs mostly related to replacing tables and chairs used in summer camps and workshops at Menomonee park and other facilities, \$10,000 increase for credit card processing charges due to higher activity levels at park facilities.

Interdepartmental charges increase about \$60,300 mainly due to a \$67,600 increase in vehicle fuel, maintenance, and replacement costs. While fuel represents about half of this increase, much of this increase is offset with the inclusion of one-time ARPA revenues to assist the department in managing fluctuating fuel prices over the next. The remaining price increases are largely to account for increased use and maintenance costs on department vehicles. These costs are partly offset by reduced communications charges of \$12,700, largely accounted for in the operating expense budget.

Fixed assets decrease nearly \$63,100 related to planned projects in the 3-year maintenance plan.

Activity Data	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Daily Entrance Stickers	88,690	87,906	74,900	58,330	74,900	0
Annual Stickers	26,554	29,476	22,800	26,639	29,207	6,407
Family Camping	5,477	7,091	5,100	6,216	6,881	1,781
Group Camping	1,178	1,305	1,170	1,097	1,214	44
Reserved Picnics/Pavilion/Lodge Rental	650	1,162	900	900	781	(119)
Annual Boat Launch Stickers	1,033	1,056	850	1,178	1,164	314
Daily Boat Launch	16,557	10,660	12,000	11,911	11,774	(226)



The preceding analysis excludes all capital and 3-year Maintenance Plan items from expenditures. The Park and Planning Commission has established a goal of 30% cost recovery for the fee-based parks. The chart indicates that expenditures have remained relatively stable and the park system has been able to maintain revenue recovery over a 4-year average, at approximately 63.74% of expenditures. The 2023 budget includes a cost recovery rate of 65.94%.

3-Year Maintenance and Major Projects Plan

Maintenance projects consist of repairs or improvements that are necessary for the maintenance of the County's grounds and park facilities. The Parks & Land Use Department is responsible for identifying, scheduling, and performing the work necessary to complete the maintenance and improvement projects. These projects are different from capital projects in the frequency of the repair/improvement, the cost related to the project, and the inclusion of these projects in the department's annual operating budget. In order to plan for these expenditures on an annual basis and ensure the continued maintenance of County grounds and park facilities, a 3-year plan is developed to identify future projects and provide for a consistent annual budget.

Location	Project	2023 Plan (b)	2024 Plan	2025 Plan
All Facilites	Mechanical Maintenance	\$5,878	\$10,000	\$0
All Facilites	Striping and Culvert maintenance	\$30,000	\$25,000	\$25,000
All Facilites	Concrete Repairs & Replacement	\$20,000	\$20,000	\$20,000
All Facilites	Bridge Inspections	\$5,000		
All Facilites	Ash Tree Removal	\$15,162		
Expo	Arena (Door, Facility & Mechanical Repair and Maintenance)	\$50,000	\$32,000	\$32,679
Expo	Forum (Door, Mechanical , HVAC repairs/replacement and Annual Maintenance)	\$14,000	\$13,300	\$7,500
Expo	Site & Grounds (Service Gates & Fence Replacement)			\$60,000
Fox Brook	Mechanical & Appliance	\$4,300		\$2,419
Fox Brook	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$8,500	\$42,000	\$15,000
Fox Brook	Site & Grounds	\$37,000		
Fox Brook	Plumbing & HVAC		\$4,662	
Fox River	Mechanical, Electrical & Appliance	\$6,607		
Fox River	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$2,500	\$6,000
Fox River	Site & Grounds			
Fox River	Plumbing & HVAC	\$4,917	\$3,400	
Grounds	Mechanical, Electrical & Appliance			
Grounds	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Menomonee	Mechanical & Appliance	\$8,600	\$11,482	\$12,288
Menomonee	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Menomonee	Site & Grounds		\$52,218	
Menomonee	Plumbing & HVAC			\$21,517
Minooka	Plumbing & HVAC		\$6,000	\$2,814
Mukwonago	Mechanical & Appliance		\$9,602	
Mukwonago	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$25,000
Mukwonago	Site & Grounds			
Mukwonago	Plumbing & HVAC			\$15,167
Muskego	Mechanical & Appliance	\$7,174	\$3,547	
Muskego	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$35,000	\$6,000
Muskego	Site & Grounds	\$8,322		
Muskego	Plumbing & HVAC	\$7,164	\$7,439	\$8,305

3-Year Maintenance and Major Projects Plan (Continued)

Location	Project	2023 Plan	2024 Plan	2025 Plan
Naga-Waukeee	Mechanical & Appliance	\$6,769		\$16,454
Naga-Waukeee	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)			
Naga-Waukeee	Site & Grounds	\$18,600	\$8,000	\$9,000
Naga-Waukeee	Plumbing & HVAC	\$37,201	\$6,500	\$7,600
Nashotah	Mechanical & Appliance	\$2,700	\$1,500	\$5,300
Nashotah	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)			\$12,500
Nashotah	Site & Grounds	\$10,500		
Nashotah	Plumbing & HVAC			
Retzer	Mechanical & Appliance			\$31,357
Retzer	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)		\$2,750	
Retzer	Site & Grounds (a)	\$30,000	\$30,000	
Retzer	Plumbing & HVAC	\$13,506		
	PLAN TOTAL	\$351,900	\$326,900	\$341,900

- (a) Planetarium/Retzer maintenance of \$3,000 is fund balance designated for this purpose.
- (b) Per the PLU 2020-2022 Strategic Plan, staff are seeking opportunities to obtain contributions for 3-year maintenance projects totaling \$20,000 per year through the utilization of the Department’s Partnership Engagement Plan by December 31, 2022.

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '23	Estimated Operating Impact	A=Annual T=One-Time
202312	Lake Country Trail Phase V – Connection to Jefferson County	2029	\$1,914,550	0%	TBD	A
202208	Golf Course Infrastructure Plan	2025	\$2,262,000	70%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$6,147,320	N/A	\$0	A
202103	UW-Waukesha Site Improvements	2026	\$210,000	0%	TBD	A
202204	Lake Country Trail Underpass	2023	\$2,888,900	100%	TBD	A
202212	Fox River Park Improvements	2023	\$313,000	100%	TBD	T

General County Grounds Maintenance

Program Description

The General County Grounds Maintenance program is responsible for the maintenance of a safe, clean and aesthetically pleasing manner for the Government Center, Northview Grounds, Radio Tower Site, Mental Health Center, and Eble Park.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Government Center Facility Safety and Cleanliness

Strive to provide to customers and employees of the Government Center, year-round clean and safe grounds that are free of personal injury hazards, including turf, sidewalks, pavement, and landscaping.

Performance measure: 100% free of slips and falls as reported by the Department of Administration Risk Management Division.

Performance Measure	2021 Actual	2022 Target	2022 Estimate	2023 Target
Reported Slips and Falls	3	0	0	0

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.91	7.25	7.25	7.27	0.02
General Government	\$0	\$0	\$13,662	\$48,640	\$48,640
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$100	\$0	\$740	\$0	\$0
County Tax Levy (Credit)	\$649,843	\$659,195	\$659,195	\$647,845	(\$11,350)
Total Revenues	\$649,943	\$659,195	\$673,597	\$696,485	\$37,290
Personnel Costs	\$307,052	\$339,432	\$337,211	\$353,782	\$14,350
Operating Expenses	\$120,080	\$119,862	\$120,753	\$120,259	\$397
Interdept. Charges	\$213,700	\$199,901	\$211,540	\$222,444	\$22,543
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$640,832	\$659,195	\$669,504	\$696,485	\$37,290
Rev. Over (Under) Exp.	\$9,111	\$0	\$4,093	\$0	\$0

Program Highlights

General Government revenues increase \$48,600 due to the one-time inclusion of American Rescue Plan Act (ARPA) funds to assist county departments with possible fuel price volatility in 2023.

Personnel costs increase nearly \$14,400 to \$353,800 and include the cost to continue current staff levels, a 0.02 FTE increase in extra help and a 3.0% increase in extra help hourly rates to help maintain competitive wages.

Operating costs increase slightly by less than 1%. The budget reduces supplies non-DPW purchased salt by \$3,800 based on historical actuals, offset by replacement garbage and recycling containers at county facilities of \$3,600.

Interdepartmental charges increase approximately \$22,500 mainly due to a \$10,300 increase in expected fuel costs, offset by the inclusion of one-time ARPA funds to offset potential volatility in fuel prices, as well as a \$9,000 increase in vehicle maintenance and replacement charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Acres of Land Maintained	214	214	214	214
Acres of Parking Lot Maintained	45	45	45	45
Sq Ft- Sidewalk/Entrances	140,000	140,000	140,000	140,000

Program Description

Retzer Nature Center is responsible for the development, operation and maintenance of a land-based nature center focused upon environmental education, natural land management, plant community restoration, and wildlife habitat improvement. The primary goal is to provide maximum customer enjoyment and understanding of the County's significant natural resources while maintaining and enhancing the quality of those features.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #1: Public Events and Programs

80% customer satisfaction rating for public events and programs.

Performance measure: 80% of participants report a good or very good rating for the Retzer programs.

Performance Measure	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Program Satisfaction	95%	93%	80%	80%	80%

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.28	8.29	8.29	7.41	(0.88)
General Government	\$672	\$0	\$3,077	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$111,052	\$110,000	\$110,115	\$103,000	(\$7,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,374	\$39,000	\$39,022	\$46,000	\$7,000
Appr. Fund Balance	\$199	\$0	\$7,584	\$0	\$0
County Tax Levy (Credit)	\$537,918	\$539,856	\$539,856	\$582,041	\$42,185
Total Revenues	\$685,215	\$688,856	\$699,654	\$731,041	\$42,185
Personnel Costs	\$413,956	\$467,748	\$443,223	\$522,081	\$54,333
Operating Expenses	\$75,599	\$104,958	\$106,858	\$85,550	(\$19,408)
Interdept. Charges	\$98,700	\$116,150	\$119,207	\$123,410	\$7,260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$588,255	\$688,856	\$669,288	\$731,041	\$42,185

Rev. Over (Under) Exp.	\$96,960	\$0	\$30,366	\$0	\$0
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Program Highlights

Charges for services revenues are budgeted at \$103,000, a decrease of \$7,000 from the 2022 budget related to decreases of \$4,000 to \$60,000 in workshop and special event fees, and \$3,000 to \$18,000 in land and office rental fees. The budget also includes \$25,000 for school programming, budgeted to remain at 2022 levels. Other revenues are budgeted at \$46,000, a \$7,000 increase from the 2022 budget. Donation revenue is budgeted at \$36,000 an increase of \$16,000 related to anticipated donations from the Friends of Retzer Nature Center for non-specific uses and will not be spent if funding does not materialize. Merchandise sales are budgeted at \$10,000, a decrease of \$7,000 largely related to Retzer gift shop sales based on prior year actual activity.

Personnel costs are budgeted to increase by \$54,300 to nearly \$522,100, largely due to increased salary costs of \$85,500 reflecting the addition of 0.50 FTE conservation specialist position (1.00 FTE position, split with land resources), as well as the addition of 0.75 FTE part-time park naturalist position, to better assist with nature center events and improved business continuity efforts. In addition, health and dental insurance costs increase \$25,700 based on employee plan selections. These costs are partially offset by a reduction in temporary extra help of nearly \$60,000 or 2.06 FTE and \$4,600 in overtime costs or 0.07 FTE. Operating expenses decrease nearly \$19,400 to \$85,600 mainly due to a \$4,800 decrease in merchandise for resale, reductions of \$3,000 in exhibit and promotional supplies, \$3,000 in various supply accounts and \$2,300 in various utility expenses based on prior year activity, and \$1,700 in contracted services mostly related to the provision of portable amenities for Apple Harvest Festival (e.g. dumpsters, toilets, maintenance agreements, etc.). Interdepartmental charges increase by almost \$7,300 mainly due to increases in vehicle repair, replacement, and fuel costs of \$5,900 and slight increases in end user technology costs.

Exposition Center

Program Description

Provides facilities for recreational, educational, and entertainment events to citizens, businesses, and government groups.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.20	7.89	7.89	7.66	(0.23)
General Government	\$0	\$0	\$1,846	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$613,743	\$549,500	\$494,500	\$549,700	\$200
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$10,199	\$10,000	\$11,149	\$10,000	\$0
County Tax Levy (Credit)	\$210,958	\$225,846	\$225,846	\$243,996	\$18,150
Total Revenues	\$834,900	\$785,346	\$733,341	\$803,696	\$18,350
Personnel Costs	\$494,165	\$511,565	\$498,325	\$523,711	\$12,146
Operating Expenses	\$207,214	\$200,531	\$210,895	\$204,796	\$4,265
Interdept. Charges	\$64,907	\$73,250	\$74,823	\$75,189	\$1,939
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$766,286	\$785,346	\$784,043	\$803,696	\$18,350
Rev. Over (Under) Exp.	\$68,614	\$0	(\$50,702)	\$0	\$0

Program Highlights

Charges for services revenue are nearly maintained at 2022 budgeted levels, with a slight increase to \$549,700. Fees will be adjusted as necessary to maintain a competitive market position. General Fund balance appropriations of \$10,000 are included in 2022 to fund expenditures for a table and chair replacement program.

Personnel costs increase \$12,100, mainly due to the cost to continue existing staff levels. Extra help costs decrease nearly \$1,400 mostly due to the cost to continue for temporary staff. The facility plans to purchase fewer hours in 2022, thus the decrease of 0.23 FTE, but is planning to reduce its balance of regular seasonal hours with higher-skilled lead seasonal hours; allowing staff greater flexibility. Operating expenses increase approximately \$4,300 mainly due to increases of \$2,100 in utility expenses based on prior year experience, accounting for recent efficient upgrades as part of Expo Arena capital project #202006 completed in 2021, as well as a \$4,000 increase in concession maintenance costs for increased kitchen area cleaning and maintenance, previously accounted for in the parks three-year plan. These increases are partly offset by a \$1,200 reduction in small equipment rental based on an anticipated reduction in rentals (e.g., two-person lifts). Interdepartmental charges increase by about \$1,900 related to a \$3,000 increase in vehicle maintenance and replacement charges, offset by a reduction in insurance charges of \$800, and communications charges of \$800.

The department will continue its long-term facility analysis for infrastructure repair and replacement to proactively plan for facility needs. In 2023, the department will continue working on a master plan for the lands around the Expo Center and Northview properties.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Banquet/Wedding	5	8	6	6	(2)
Consumer Sales	23	33	31	38	5
Entertainment/Sport	6	9	10	10	1
Fundraiser	0	4	0	0	(4)
Grounds Events	7	6	6	6	0
Hobby Shows	4	3	4	4	1
Meetings	20	41	33	30	(11)
Religious	2	3	3	3	0
Seminar	0	3	2	2	(1)
Trade Show	2	6	2	2	(4)
4 H	15	26	31	30	4
County Sponsored	*	35	52	55	20

*COVID USE NOT INCLUDED IN TOTALS

Program Description

Provide for the administration and preparation of a variety of land use related planning efforts. These efforts include land use planning and zoning assistance to the public and communities, and implementation and update of the County Development Plan.

Administration and enforcement of the Waukesha County Zoning Code, the Waukesha County Shoreland and Floodland Protection Ordinance, the Waukesha County Shoreland and Floodland Subdivision Control Ordinance and the Waukesha County Airport Height Ordinance. Review of subdivision and certified survey maps for compliance with applicable statutes, codes, the County Development Plan, and ordinances. Prepare recommendations for rezoning, conditional use, and conduct site plan and plan of operation reviews.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #8:

To improve project review coordination, complete a needs analysis and develop a strategy to integrate or link PLU permitting tracking systems.

Performance Measures:

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Benchmark Goal				
% of rezones consistent with development plan	100%	100%	100%	100%
Zoning actions consistent with Primary Environmental Corridor standards	100%	100%	100%	100%
Zoning actions consistent with Floodland protection standards	100%	100%	100%	100%
Zoning actions consistent with Park and Open Space Plan goals	100%	100%	100%	100%

Customer Service Pillar: Ensure the well-being of residents

Objective #1:

Expand and refine unique housing provisions for in-law units, senior housing and mixed use housing within county zoning ordinances to serve changing consumer preferences and demographic trends by December 31, 2023.

Planning & Zoning (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00
General Government	\$485	\$0	\$0	\$0	\$0
Fine/Licenses	\$105,795	\$94,900	\$105,500	\$101,300	\$6,400
Charges for Services	\$64,360	\$56,250	\$62,125	\$56,250	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,366	\$2,300	\$3,100	\$2,900	\$600
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$768,453	\$773,218	\$773,218	\$795,488	\$22,270
Total Revenues	\$942,459	\$926,668	\$943,943	\$955,938	\$29,270
Personnel Costs	\$843,952	\$850,710	\$874,941	\$880,499	\$29,789
Operating Expenses	\$12,137	\$19,797	\$15,310	\$18,510	(\$1,287)
Interdept. Charges	\$47,091	\$56,161	\$56,161	\$56,929	\$768
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$903,180	\$926,668	\$946,412	\$955,938	\$29,270
Rev. Over (Under) Exp.	\$39,279	\$0	(\$2,469)	\$0	\$0

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, increase by \$6,400 to \$101,300 based on current and anticipated activity levels. Charges for services revenues are budgeted at \$56,300 and include \$45,300 in subdivision review revenues, an increase of \$4,000; and \$11,000 in reimbursements for direct staff time to provide planning assistance to municipalities, a decrease of \$4,000. Other revenue is budgeted at \$2,900 and is largely related to the sale of maps.

Personnel costs increase \$29,800 or 3.5% to \$880,500 mainly due to the cost to continue for existing staffing levels.

Operating expenses decrease \$1,300 to nearly \$18,500 mainly due to a \$900 decrease in repair and maintenance costs based on prior year experience.

Interdepartmental charges increase \$800, mainly due to slight increases in computer maintenance and replacement charges.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Activity Data					
# of Conditional Use reviews	17	13	18	15	2
# of Zoning Violations pursued	116	90	100	100	10
Site Plan reviews	32	25	35	27	2

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Activity Data					
# of Zoning Permits	436	435	425	435	-
# of Board of Adjustment cases	36	21	30	25	4
# of Certified Survey Maps (CSMs) reviewed	33	32	35	32	-
# of Subdiv. Plat Reviews	52	35	39	38	3

Program Description

Provide management and clerical support to Environmental Health, Humane Animal Program, Hazardous Material, Laboratory, Licensing, and Septic/Well sections. Administer the Safe Drinking Water Act (SDWA) grant, Wisconsin Fund grant, Radon grant and laboratory, and the Private Sewage System maintenance program.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Public Water Supply Safety

Annually sample public water supply systems for the presence of coliform bacteria and nitrates in order to assure the public that water served from public water systems is safe.

Transient non-community public water systems in Waukesha County are sampled annually for the presence of coliform bacteria and nitrates. These public water systems include restaurants, parks, churches, and other facilities of public use. In addition, a complete inspection of each water system is conducted once every five years.

Performance Measure: Sample and report on 100% of transient non-community public water supply systems.

	2021 Actual	2022 Target(a)	2022 Estimate	2023 Target(a)
Systems inventoried	402	410	402	402
% sampled (a)	97%	97%	97%	97%
% with coliform bacteria (b)	6.6%	2%	3%	3%
% with nitrates	1.05%	<1%	<1%	<1%

- (a) Some samples regularly being taken to private labs. This is an option for any of the facilities.
- (b) Percent higher for 2021 as facilities were not using as much water due to Covid and may have been more likely to have unsafe samples.

Objective #2: Private Sewage System Maintenance Program

Operate a mandatory maintenance program for the estimated 33,000 private sewage systems, notifying system owners of the need for maintenance every three years. Per WI Statute 145.20(5)(am), this includes private sewage systems that were installed prior to July 1,1979. These numbers are also impacted by changes in areas of the County moving to municipal sewer and thus no longer have a need for mandatory maintenance.

Every three years, notices are sent to property owners reminding them of the requirement to pump and/or inspect their private sewage system. Proper maintenance of the private sewage system will help prevent premature failure of the private sewage system.

Performance Measure: Receive verification that maintenance is conducted on 90% of the private sewage systems notified through maintenance notification.

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Maintenance notices sent (a)	5,060	9,000	4,442	7,000
Reminder notices sent	1,613	-	1,420	-
Citations Issued	334	-	-	-
Maintenance events reported (b)	21,268	-	-	-
% Maintenance Compliance	95%	-	95%	95%
WI Fund Grant (Septic Replacements) (c)	0	0	0	0

- (a) Total number varies from year-to-year as a result of when properties were added to the maintenance program. Additionally, some owners maintain their septic systems on a more frequent schedule, not requiring a notice to be sent from the County.
- (b) Some systems are serviced multiple times per year or more frequently than every three years due to age or type of system or owner preference.
- (c) Wisconsin Fund program is no longer funded.

Customer Service Pillar: High customer satisfaction

Objective #1: Internal and External Online Access to Well and Septic Records

Improve online public service and internal access to residential well and septic records.

Environmental Health (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00
General Government	\$24,669	\$36,000	\$17,365	\$17,365	(\$18,635)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$90,916	\$91,000	\$87,000	\$91,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,625	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$366,864	\$390,409	\$390,409	\$403,103	\$12,694
Total Revenues	\$484,074	\$517,409	\$494,774	\$511,468	(\$5,941)
Personnel Costs	\$424,184	\$410,415	\$421,149	\$425,652	\$15,237
Operating Expenses	\$20,450	\$55,916	\$33,007	\$35,190	(\$20,726)
Interdept. Charges	\$46,042	\$51,078	\$51,322	\$50,626	(\$452)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$490,676	\$517,409	\$505,478	\$511,468	(\$5,941)
Rev. Over (Under) Exp.	(\$6,602)	\$0	(\$10,704)	\$0	\$0

Program Highlights

General government revenues decrease \$18,600, due to the unfunding of the Wisconsin Fund in 2022, a septic system replacement program run by the State of Wisconsin intended to help lower income county residents replace failing septic systems, previously budgeted at \$20,000. This is partly offset by an increase in the State's Radon grant to cover staff time and other costs related to providing radon education services to area residents by \$1,400 to \$17,400.

Charges for services are to remain at 2022 budgeted levels of \$91,000 and include \$75,000 in revenues from water samples examined in accordance with the Safe Drinking Water Act, \$15,000 in radon kit sales revenue, and \$1,000 in fees related to the lead program.

Personnel costs increase \$15,200 or 3.7% to \$425,700 and funds the cost to continue existing staff levels.

Operating expenses decrease by approximately \$20,700 mainly due to a decrease in grants to communities of \$20,000 related to the unfunding of the Wisconsin Fund program mentioned above, and software maintenance costs of \$2,000 based on historical actuals. These decreases are partially offset by an increase in staff development costs of \$1,300.

Interdepartmental charges decrease nearly \$500 mainly due to a \$1,700 decrease in planned copier replacement charges (moved to the administrative services program area), nearly offset by increases in computer maintenance and replacement charges.

Program Description

Provide licensing, inspection, education, and plan reviews of restaurant, retail food establishments, and other recreational facilities. Program revenues are also used to cover administrative costs in the environmental health program area.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Public Health Licensing, Inspection, and Education

Provide protection to the public health by licensing, inspection, and education of restaurants, retail food establishments, hotels/motels/tourist rooming houses, bed and breakfast establishments, public pools, recreational-educational camps, and campgrounds.

Through a combination of inspection, education, and when needed, enforcement actions, protect the public health by reducing those risk factors that contribute to food/waterborne illness and other safety risk factors in food service establishments, lodging, and recreational facilities.

Performance Measure: Perform at least one routine inspection of each licensed establishment during the license year.

	2021 Actual (c)	2022 Target (c)	2022 Estimate(c)	2023 Target
Number of licensed food establishments	1,811	1,680	1,710	1,700
Number of licensed Recreational Facilities	336	317	333	320
Number of inspections(b) - food	2,110	2,250	2,100	2,100
Number of inspections(b) – Rec.	356	325	350	330
Number of DPI school inspections(b)	100	100	100	100
# of inspections per Inspector (a)(b)	366	382	364	361
# of establishments per Inspector	307	285	292	289

- a) The United States Food and Drug Administration (FDA) National Retail Regulatory Program Standard indicates a staffing level of one full time equivalent (FTE) devoted to food for every 280-320 inspections performed annually. WI DATCP considers 280-320 establishments per inspector when looking at staffing levels.
- b) Inspection types include: routine inspections, re-inspections, pre-license inspections, complaint investigations.
- c) 2021 Actual data related to number of establishments is from July 1, 2021 – June 30, 2022 license year. 2021 Actual data related to inspection activity is from January 1, 2021 – December 31, 2021. 2022 Estimated data is from 2022 renewal roster.

Licensing (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	7.10	7.10	7.10	7.10	0.00
General Government	\$12,770	\$0	\$0	\$0	\$0
Fine/Licenses	\$936,333	\$861,500	\$890,000	\$921,200	\$59,700
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$3,785	\$3,500	\$3,500	\$3,500	\$0
Other Revenue	\$0	\$500	\$500	\$500	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$197,065)	(\$177,613)	(\$177,613)	(\$185,037)	(\$7,424)
Total Revenues	\$755,823	\$687,887	\$716,387	\$740,163	\$52,276
Personnel Costs	\$599,228	\$606,559	\$607,935	\$657,481	\$50,922
Operating Expenses	\$25,617	\$35,084	\$34,334	\$35,178	\$94
Interdept. Charges	\$39,661	\$46,244	\$46,244	\$47,504	\$1,260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$664,506	\$687,887	\$688,513	\$740,163	\$52,276
Rev. Over (Under) Exp.	\$91,317	\$0	\$27,874	\$0	\$0

(a) Tax Levy (Credit) reflects revenues over expenses, which are used to offset expenses within other PLU department programs, in particular, Environmental Health.

Program Highlights

License revenues increase \$59,700 to \$921,200, primarily due to an increase in restaurant license/inspection revenues of \$30,800 to \$620,800 as a result of prior year trends and a proposed 5% rate increase in 2023. Additionally, retail food license revenues increase \$21,400 to \$199,400 based on prior year actuals as well as a 5% rate increase. The budget also includes lodging fee revenues of \$21,000; an increase of \$3,500, and hotel and pool licensing revenues of \$80,000; an increase of \$4,000.

Interdepartmental revenues remain at \$3,500 and consist of licensing fees charged to parks concession facilities.

Personnel costs increase approximately \$51,000 or 8.4% mainly due to the cost to continue existing staff levels, largely driven by a 5% equity rate adjustment for license program staff. Operating expenses increase slightly by \$100 to \$35,200. Interdepartmental charges increase nearly \$1,300 largely due to increases in computer maintenance and replacement charges.

Licensing (Continued)

Activity Data

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
# of Inspections/Consultations Performed					
# of Restaurants	1,478	1,650	1,470	1,470	(180)
# of Retail Foods	632	600	630	630	30
# of School Food Services	100	100	100	100	0
# of Lodging	65	50	70	70	20
# of Public Pool, Camp & Rec/ED Camp	291	275	280	260	(15)
# of Establishment Licenses Issued					
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	104	80	80	80	-
Prepackaged	39	50	41	41	(9)
Full Service	1,065	1,025	1,025	1,015	(10)
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	135	175	130	130	n/a
Full Service	404		370	370	n/a
Micromarket	64		64	64	
Lodging					
Hotel/Motel	42	40	41	40	-
Bed and Breakfast	4	4	4	4	-
Tourist Rooming House	25	20	25	26	6
Recreation					
Public Pools	249	235	248	235	
Campground / Rec Ed. Camps	16	18	15	15	

Septic/Well/Lab Programs

Program Description

Inspect the visible portions of the private well and/or private sewage system on existing properties to document compliance with (Wisconsin Department of Natural Resources Administrative Code) NR 812 and/or (Wisconsin Department of Safety and Professional Services) SPS 383 requirements. Collect water samples for bacteriological and/or chemical analysis. Issue sanitary permits and inspect private sewage system installations.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Same Day Reporting of Unsafe Sample Results

Same day reporting of bacteriologically unsafe sample results to property owners. This objective pertains to non public water supply samples.

Owner collected water samples brought in for bacteriological analysis will result in notification during the same day if results indicate a bacteriologically unsafe result. In 2018, there was an increase in owner collected samples and unsafe samples mainly due to media attention regarding unsafe water at Lannon Elementary School.

Performance Measure: Inform property owners of drinking water quality concerns.

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of unsafe bacteria samples (a)	103	60	185	185
Number of owner and staff-collected samples (b)	736	900	1,300	1,300
% Reported same day	100%	100%	100%	100%

- (a) Increase in unsafe samples due to change in data collection and reporting to account for private owner and staff-collected water samples in 2022 and 2023.
- (b) Increase in water samples due to inclusion of staff collected water samples, in addition to private owner samples in 2022 and 2023. This partly offsets a reduction in private well water samples brought in for analysis since 2020. This has been consistent with what has been reported elsewhere in the state.

Objective #2: Private Sewage Inspections upon Installation

Inspect private sewage systems at the time of installation.

After a sanitary permit is issued by the division, a licensed plumber will install the sewage system. Plumbers are requested to call for an inspection appointment a day prior to the needed inspection.

Performance Measure: Inspect 100% of permitted private sewage system installations.

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of systems inspected	392	400	400	400
% systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	241	165	200	165

Septic/Well/Lab Programs (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$2,095	\$0	\$0	\$0	\$0
Fine/Licenses	\$402,797	\$310,000	\$360,000	\$341,000	\$31,000
Charges for Services	\$73,257	\$90,000	\$75,000	\$75,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$190	\$1,000	\$1,000	\$1,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$64,163	\$81,004	\$81,004	\$105,094	\$24,090
Total Revenues	\$542,502	\$482,004	\$517,004	\$522,094	\$40,090
Personnel Costs	\$359,234	\$381,481	\$389,631	\$421,760	\$40,279
Operating Expenses	\$36,159	\$47,669	\$46,169	\$46,087	(\$1,582)
Interdept. Charges	\$45,415	\$52,854	\$52,854	\$54,247	\$1,393
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$440,808	\$482,004	\$488,654	\$522,094	\$40,090
Rev. Over (Under) Exp.	\$101,694	\$0	\$28,350	\$0	\$0

Program Highlights

License revenue consists of septic permit revenues and are increased \$31,000 to \$341,000, largely reflecting a 5% rate increase. Charges for services revenues decrease \$15,000 to \$75,000, reflecting a decrease of \$15,000 to \$40,000 in water sample fees based on declining activity. The budget also includes preliminary site assessment fees of \$35,000, no change from the 2022 budget.

Personnel costs increase nearly \$40,300 mainly due to the cost to continue of existing positions, including a 5% salary adjustment for existing staff to maintain market competitiveness. Operating expenses decrease approximately \$1,600, mainly due to a \$1,400 decrease in equipment costs based on prior year experience. Interdepartmental charges increase by about \$1,400 related to higher computer maintenance and replacement charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Septic Permits Issued					
Conventional	278	210	225	210	0
Mound	204	170	175	170	0
Holding Tank	29	20	20	20	0
At Grade	8	10	10	10	0
Pressure Distribution	0	3	1	2	(1)

Program Description

Provide education, advice and enforcement on animal neglect/welfare issues and follow up on animal bite reports with appropriate animal quarantines and rabies investigations.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Animal Bite Victim Protocol

When necessary, ensure animal bite victims receive critical and time sensitive post-exposure rabies treatment.

After receiving notice of an animal bite, contact the animal owner to initiate quarantine of the animal and observe the animal during the quarantine period for signs of rabies within 48 hours.

Performance Measure: Within 48 hours, 100% of reported bite victims are advised to seek medical advice.

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of reported animal bites	660	650	650	650
% bite victims seek medical advice within 48 hours	100%	100%	100%	100%

Objective #2: Educate, Advise, and Enforce Animal Neglect/ Welfare Issues

Provide education, advice, and enforcement on animal neglect/welfare issues in order to minimize animal abuse and neglect.

After receiving a report of animal neglect or abuse, the Humane Officer will begin an investigation to determine if the complaint has merit and requires an onsite investigation. When appropriate, the issue can be brought to a satisfactory resolution by education of the animal owner. Criminal animal neglect and abuse is referred to the local law enforcement authority, and the Humane Officer works with law enforcement to resolve the issue.

Performance Measure: Investigate all reports of animal abuse and neglect within 48 hours of receiving the report.

Activity Data	2021 Actual	2022 Target	2022 Estimate	2023 Target
# Reports animal abuse/neglect	178	200	200	200
% Followed up within 48 hours	90%	90%	90%	90%

Humane Animal (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.58	1.60	1.60	1.60	0.00
General Government	\$937	\$0	\$0	\$0	\$0
Fine/Licenses	\$46,119	\$50,000	\$47,163	\$50,000	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$105,849	\$94,426	\$94,426	\$99,460	\$5,034
Total Revenues	\$152,905	\$144,426	\$141,589	\$149,460	\$5,034
Personnel Costs	\$113,394	\$113,373	\$110,306	\$118,036	\$4,663
Operating Expenses	\$3,439	\$9,714	\$8,864	\$9,503	(\$211)
Interdept. Charges	\$18,293	\$21,339	\$21,339	\$21,921	\$582
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$135,126	\$144,426	\$140,509	\$149,460	\$5,034
Rev. Over (Under) Exp.	\$17,779	\$0	\$1,080	\$0	\$0

Program Highlights

Fines/licensing revenues consist of dog license surcharge revenues of \$50,000, unchanged from the 2022 budget.

Personnel costs increase just over \$4,700 or 4.1% to \$118,000 to reflect the cost to continue of existing positions.

Operating expenses decrease \$200 mainly due to decreases in mileage reimbursement. Interdepartmental charges increase by nearly \$600 due to increases in computer maintenance and replacement charges.

Program Description

Reviews and assesses the purchase, storage, use and disposal of hazardous materials controlled by the County to assure compliance with all applicable Federal, State and local environmental laws. Performs or contracts for environmental assessment services used in the property transactions involving the County. Coordinates environmental remediation services for County projects and County facilities.

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective #1: Groundwater and Surface Water Quality Protection

To ensure groundwater and surface water quality protection, and maintain code compliant County petroleum storage tank and chemical storage facilities.

Percent of sites with no violations noted on annual Department of Agriculture, Trade and Consumer Protection Tank Inspection Reports for County facilities.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	100%	100%	100%	100%

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00
General Government	\$1,995	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$152,467	\$157,865	\$157,865	\$161,564	\$3,699
Total Revenues	\$179,462	\$182,865	\$182,865	\$186,564	\$3,699
Personnel Costs	\$117,248	\$120,447	\$120,723	\$124,561	\$4,114
Operating Expenses	\$23,512	\$51,112	\$40,332	\$50,437	(\$675)
Interdept. Charges	\$9,856	\$11,306	\$11,306	\$11,566	\$260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$150,616	\$182,865	\$172,361	\$186,564	\$3,699

Rev. Over (Under) Exp.	\$28,846	\$0	\$10,504	\$0	\$0
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Program Highlights

General Fund balance of \$25,000 is budgeted to fund the Land Recycling Program. This program is designed to identify, clean up, and market those tax delinquent properties having redevelopment potential.

Personnel costs increase about \$4,100 related to the cost to continue existing staff levels. Operating expenses decrease slightly by \$700 to \$50,400, and are mainly for costs associated with providing environmental site assessments (e.g. phase 1 site assessments).

Hazardous Material (Continued)

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	28	40	30	30	(10)
Number of Petroleum Storage Tanks					
Monitor for Compliance—Above Ground	51	51	52	52	1
Monitor for Compliance—Under Ground	6	6	6	6	0

Land & Water Conservation

Program Description

Control soil erosion, storm water runoff, flooding, and water pollution from construction sites, land developments, farmland and non-metallic mining operations. Accomplish this by enforcing county ordinances and providing technical assistance, education programs, and cost-sharing grants to landowners, municipalities, schools, and lake districts. Implement state nonpoint pollution performance standards on new construction sites and farmland mandated under Chapter NR 151, and mine reclamation regulations under Chapter NR 135. Facilitate watershed protection planning efforts to protect targeted water resources. Promote citizen action to protect water quality through a variety of conservation educational programs targeting youth and adult audiences, including citizen stream monitoring and a storm water education program mandated under Chapter NR 216. Preserve prime farmland and environmental corridors in cooperation with local land use, park, and open space planning efforts. Assist farmers with crop damage caused by managed wildlife through a USDA contract.

Multi-year program objectives and planned activities are contained in the Waukesha County Land and Water Resource Management Plan. By state law (Chapter ATCP 50), this long-range plan is periodically updated and adopted by the County Board. Cooperative agreements with municipalities and partner organizations, and a variety of federal, state, and local programs and grants help implement the plan.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective #1: Non-Point Pollution Control Performance Standards and Prohibitions

Implement state urban non-point pollution control performance standards and prohibitions under Chapters NR 151 and NR 216 Wisconsin Administrative Code within target timelines.

Complete storm water permit application reviews within benchmark response times specified in county ordinance (measured in working days).

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
For storm water permit sites >= 1 acre Benchmark = 20 working days	7	10	10	10
For storm water permit sites < 1 acre Benchmark = 10 working days	3	5	5	5

Land & Water Conservation (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.15	6.15	6.15	5.84	(0.31)
General Government	\$267,250	\$300,000	\$300,000	\$300,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$235,144	\$198,700	\$240,873	\$213,500	\$14,800
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,556	\$58,000	\$59,000	\$58,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$259,915	\$252,814	\$252,814	\$259,487	\$6,673
Total Revenues	\$797,865	\$809,514	\$852,687	\$830,987	\$21,473
Personnel Costs	\$566,600	\$564,939	\$579,478	\$585,934	\$20,995
Operating Expenses	\$99,782	\$182,049	\$199,349	\$180,469	(\$1,580)
Interdept. Charges	\$56,243	\$62,526	\$62,526	\$64,584	\$2,058
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$722,625	\$809,514	\$841,353	\$830,987	\$21,473
Rev. Over (Under) Exp.	\$75,240	\$0	\$11,334	\$0	\$0

Program Highlights

General government revenues are budgeted to remain at 2022 budgeted levels of \$300,000. This includes \$218,000 for the State Department of Agriculture, Trade, and Consumer Protection (DATCP) staffing grant, that is used to help offset a portion of land and water conservation staffing costs. The budget also includes \$17,000 in Aquatic Invasive Species (AIS)/Great Lakes Restoration pass-thru grant funding. This program, in collaboration with lake organizations and Washington County, helps control the spread of invasive species in county lakes and streams. In addition, the budget includes non-point state pass-thru grant funding of \$50,000 to cost share the installation of conservation practices to meet state water runoff pollution control standards. Additionally, \$15,000 in pass-thru grant funding related to the Wildlife Damage program is also budgeted, which is unchanged from the previous year.

Charges for services revenues increase \$14,800 to \$213,500. Storm water permit revenue is budgeted to increase \$11,800 to \$92,500 based on a review of prior year actuals. Storm water education program fees are budgeted at \$70,000, an increase of \$3,000, as part of an intergovernmental agreement with the County to implement a mandatory storm water education program for 25 municipalities in the county. Municipalities need this program to comply with Municipal Separate Storm Sewer Systems (MS4) storm water discharge permit requirements under Department of Natural Resources administrative code NR 216. In addition, charges for services revenues includes \$15,000 from non-metallic mining reclamation permit fees, and \$36,000 in lake organization contributions to the Aquatic Invasive Species Program (AIS) primarily to support intern positions.

Other revenue is budgeted at \$58,000, remaining at 2022 budget levels, and mainly includes \$50,000 in real estate developer funds held by the County, which may be used to bring new developments into compliance with storm water codes in case developers are unwilling to do so.

Personnel costs increase approximately \$21,000 or 3.7% to \$585,900. The 2023 budget increases an existing 0.70 FTE part-time conservation specialist to full-time, and transfers 0.50 FTE to the Retzer Nature Center program. Temporary extra help costs also decrease \$3,600 or 0.11 FTE, related to interns in the aquatic invasive species program. These changes are offset by the cost to continue of remaining positions.

Operating expenses decrease nearly \$1,600, largely due to reductions in promotional supplies of \$1,000 and travel reimbursement costs of \$500 based on prior year actuals. Interdepartmental charges increase approximately \$2,000 mostly related to increases in computer maintenance and replacement costs.

Land & Water Conservation (Continued)

Activity Data	2021 Actual(a)	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Educational Presentations/Events	92	70	80	70	0
Number of Storm water Permits issued	103	80	80	80	0
Number of Construction Site Inspections	501	600	600	600	0
Number of Farm Compliance Inspections(b)	0	8	8	8	0

- a) Reflects a recent surge in construction activity in the County.
- b) Suspended in 2021 due to the COVID-19 pandemic.

Hazardous Waste and County Facilities Recycling

Program Description

Provide safe, convenient, and cost-effective disposal sites for household hazardous wastes (HHW) to county residents. Also manage internal recycling and waste reduction efforts for county buildings and parks, and assist with county sustainability, energy efficiency, and pollution prevention efforts. To help control county HHW program costs and encourage community support, all 37 local communities generally pay 1/3 of county HHW program costs. Through a landfill expansion agreement executed in 2000, the current owner of the Muskego Emerald Park Landfill (Green For Life, Inc.) also provides annual funding to support the HHW program. When state grants are available, Agricultural Hazardous Wastes are also collected using the same facilities and staffing as the HHW program.

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Safe Disposal of Household Hazardous Waste

Maintain cost effective services for all Waukesha County residents and municipalities to safely dispose of Household Hazardous Waste (HHW) at four permanent sites and four satellite collection events.

County cost per participant for HHW collected is equal to or less than \$30 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
County HHW disposal costs per participating household	\$24.79	\$30.00	\$30.00	\$30.00

Hazardous Waste and County Facilities Recycling (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$47,534	\$69,000	\$69,000	\$69,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$19,718	\$65,000	\$50,000	\$50,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$310,350	\$310,000	\$310,000	\$310,000	\$0
Appr. Fund Balance	\$96,043	\$0	\$118,425	\$0	\$0
County Tax Levy (Credit) (a)	\$60,472	(\$18,907)	(\$18,907)	(\$16,224)	\$2,683
Total Revenues	\$534,117	\$425,093	\$528,518	\$412,776	(\$12,317)
Personnel Costs	\$23,558	\$27,458	\$28,708	\$29,931	\$2,473
Operating Expenses	\$300,641	\$395,505	\$378,255	\$379,994	(\$15,511)
Interdept. Charges	\$1,875	\$2,130	\$2,130	\$2,851	\$721
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$326,074	\$425,093	\$409,093	\$412,776	(\$12,317)
Rev. Over (Under) Exp.	\$208,043	\$0	\$119,425	\$0	\$0

(a) Levy credit reflects revenues over expenses, which are used to offset expenses within other PLU department programs.

Program Highlights

General government revenues are again budgeted at \$69,000. Participating communities pay \$55,000 or approximately one-third of the County’s Household Hazardous Waste (HHW) program collection costs.

Charges for services revenue decreases \$15,000 to \$50,000 for payments from Walworth and Washington Counties for use of the Waukesha collection site. Through a Memorandum of Understanding, Walworth and Washington County residents, by referral, are able to utilize Waukesha County collection sites and events. The decrease is offset by programmatic reductions, to more accurately account for program usage.

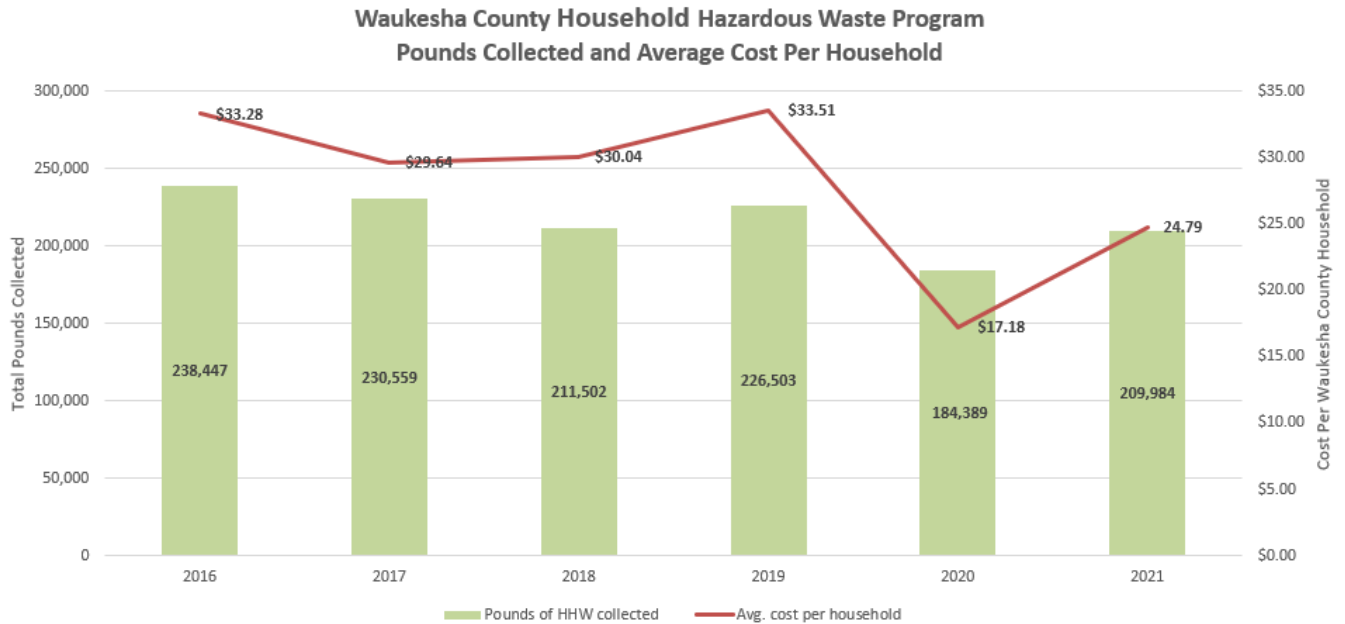
Other revenue includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

Personnel costs increase nearly \$2,500, mainly due to changes in employee plan selection of health insurance and other cost to continue increases.

Operating expenses include continuation of a multi-year agreement with Emerald Park Landfill Standing Committee (EPL) and the landfill operator (Green For Life) for the hazardous waste program under which EPL funds of \$156,000 are exhausted first, Clean Sweep grant funds of \$14,000 are used next, and then the county pays up to its maximum budgeted amount of \$205,000 which is partially funded by payments from participating communities. Green For Life (GFL) pays the County \$156,000 to administer all invoicing for the HHW program. Promotion of household product exchanges continue at three ongoing sites and four special event sites for reuse of unwanted automotive, household and garden products. By written agreement, Walworth and Washington Counties will be billed for residents that utilize preapproved events and locations, which decreases \$15,000 to \$50,000 as noted previously.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Households served at Hazardous Waste Collection	4,433	5,500	5,500	5,500	0
Pounds of Hazardous Waste collected	209,984	215,000	215,000	215,000	0
Pounds of HHW per household	47	39	39	39	0
Number of Households using product exchange	0	200	0	0	(200)
Tons of office paper/containers recycled at County facilities/parks	235	250	240	225	(25)

Hazardous Waste and County Facilities Recycling (Continued)



*The 2020 cost per county household decreased to \$17.18 largely due to below average program costs attributable to drop-off sites closing for 8 weeks as a result of the Covid-19 pandemic, as well as two sites permanently closing in 2020, reducing fixed program costs. One new drop-off opened in October of 2021.

Land Information Systems

Program Description

The Waukesha County Land Information System (LIS) is a computerized mapping system that links land parcels to a wide array of digital map layers and related databases through geospatial software in a web-based environment. The LIS can be accessed and used by anyone with a web browser, but specialized software is needed to conduct high-end spatial data analysis.

A multi-year Land Information System Plan guides the development of the LIS, which is widely used around the county and beyond for land use planning, emergency services, economic development, real estate, engineering, resource management, and numerous other programs. LIS staff are responsible for plan development, implementation and oversight, including continuous program improvement and the integration of the LIS into the daily workflows of a wide user base. Some of the key data layers of the LIS include a digital land survey control network, land ownership parcels, municipal boundaries, aerial photography, topography, transportation, soils, water resources, and land use.

Per Wisconsin Statutes, Section 59.725, the LIS program is partially funded by document recording fees through the Register of Deeds office. For each document recorded, a special \$15 fee is collected and retained for land records modernization efforts. Of this \$15, \$7 is sent to the Wisconsin Department of Administration and \$8 is retained locally to support county land information modernization activities.

In 2019, Land Information Systems (LIS) was transferred from a Special Revenue Fund to a General Fund program. The accounting change recognizes that the LIS program is an important economic development tool but is unable to generate sufficient revenues to cover annual and long-term operating costs, allowing for the future allocation of county tax levy to this program.

Land Information Systems (Continued)

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standard for Service excellence

Objective #1: Municipalities Providing Addresses to the County Electronically

Increase the number of local municipalities that provide addresses to the County either as an online service or via the Address Notification System (ANS) to 100 % by 2020.

Initiatives:

- 1) Monitor number of municipalities submitting addresses either as an online service or via the ANS.

Performance Measure	Year 2019 Actual	Year 2020 Actual	Year 2021 Goal
Number of municipalities that added new addresses to the County Master Address file	36	36	36
Number of municipalities that provided addresses to the County via ANS	34	27	27
Number of municipalities that provided addresses to the County as an online service	2	9	9

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government(a)	\$94,078	\$51,000	\$51,000	\$71,000	\$20,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$791,346	\$532,600	\$531,600	\$532,600	\$0
Interdepartmental	\$30,500	\$15,500	\$15,500	\$20,500	\$5,000
Other Revenue	\$196,911	\$195,000	\$196,340	\$195,000	\$0
Appr. Fund Balance	\$29,679	\$10,000	\$25,318	\$0	(\$10,000)
County Tax Levy (Credit)	\$3,011	\$36,411	\$36,411	\$56,415	\$20,004
Total Revenues	\$1,145,525	\$840,511	\$856,169	\$875,515	\$35,004
Personnel Costs	\$458,890	\$469,128	\$472,052	\$485,226	\$16,098
Operating Expenses(a)	\$301,876	\$323,152	\$333,618	\$341,176	\$18,024
Interdept. Charges	\$45,027	\$48,231	\$48,231	\$49,113	\$882
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$805,793	\$840,511	\$853,901	\$875,515	\$35,004

Rev. Over (Under) Exp.	\$339,732	\$0	\$2,268	\$0	\$0
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(a) 2021 estimates for expenditures exceed the adopted budget due to 2020 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

General governmental revenues increase \$20,000 to \$71,000 related to \$20,000 for the next generation 911 initiative in the state of Wisconsin. Funds are to be used to update mapping data to comply with revised state standards in order to respond more quickly to emergency calls with location data that is more accurate and in real-time. The budget also includes \$50,000 for the state strategic initiative grant, expected to be used for orthophotography projects. Charges for services revenues remains at the 2022 budgeted level of \$532,600 and consists of document recording fee revenues and reflects the estimated number of recorded documents. Interdepartmental revenues increase \$5,000 to \$20,500, related to an increase in the interagency agreement between LIS staff and the department of emergency preparedness to provide street address maintenance services to assist in locating 911 calls. Other revenue includes \$195,000 of landfill fee revenues, unchanged from the 2022 budget. Fund balance appropriations decrease \$10,000 and are eliminated in the 2023 budget, which were originally intended to assist with the incorporation of the program into the general fund.

Personnel costs increase \$16,100 to fund the cost to continue for existing staffing levels. Operating expenses increase nearly \$18,000 to \$341,200, mostly to reflect increases in available state grant funds mentioned above. The budget continues to include nearly \$120,000 in contracted SEWRPC surveying costs. The budget also includes \$60,000 in Amazon web hosting charges. Interdepartmental charges increase almost \$900 largely due to an increase of \$500 in administrative overhead charges.

Administrative Services

Program Description

Monitor overall performance of the various divisions to ensure continuous improvement in customer service. Provide business/financial management services, including development and implementation of the department budget, process payroll, and provide accounting services and fiscal analysis. In addition, provide direction and leadership in LEAN initiatives, automated file developments, strategic planning, and performance measurement.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective #1: Consistent Customer Service Across All Departments

To establish consistent customer service across Waukesha County departments and achieve a 4.65 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication.

Through on-going surveying of external and internal customers, service satisfaction will be measured through six metrics of accessibility, accuracy, attitude, operations, timeliness, and communication. The survey gathers feedback on a scale of 1-5.

Performance Measure:	2020 Actual	2021 Actual	2022 Target	2021 Estimate	2023 Target
PLU Annual Department customer service average rating	4.83	4.60	4.65	4.70	4.65

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.40	8.37	8.37	8.35	(0.02)
General Government	\$40,220	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$793	\$0	\$0	\$0	\$0
Interdepartmental	\$137,530	\$102,080	\$102,080	\$97,800	(\$4,280)
Other Revenue	\$1,124	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,813	\$0	\$4,363	\$0	\$0
County Tax Levy (Credit)	\$822,840	\$859,369	\$859,369	\$891,817	\$32,448
Total Revenues	\$1,008,320	\$961,449	\$965,812	\$989,617	\$28,168
Personnel Costs	\$820,069	\$815,377	\$852,682	\$839,453	\$24,076
Operating Expenses	\$54,000	\$76,036	\$74,636	\$75,719	(\$317)
Interdept. Charges	\$57,983	\$70,036	\$69,636	\$74,445	\$4,409
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$932,052	\$961,449	\$996,954	\$989,617	\$28,168
Rev. Over (Under) Exp.	\$76,268	\$0	(\$31,142)	\$0	\$0

Program Highlights

Interdepartmental revenues decrease nearly \$4,300 to \$97,800 mostly due to a \$5,000 reduction in Community Development Fund based on anticipated work to be performed on grant projects. This reduction is partly offset by slight increases for staff time for management assistance to the Material Recovery Facility (MRF), and golf course operations.

Personnel costs increase approximately \$24,100 to \$839,500 mainly due to the cost to continue of existing staff, as well as changes in employee plan selections of health insurance, partially offset by a slight 0.02 FTE decrease in overtime costs. Operating expenses decrease slightly by \$300 mainly due to slight reductions in several supply accounts. Interdepartmental charges increase \$4,400 mainly due to an increase of \$1,300 in insurance costs, \$1,700 increase in copier replacement charges (previously budgeted in environmental health) and \$1,400 in computer ownership costs.

Statement of Purpose

The Waukesha County Community Development program utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs detailed in the current Waukesha County Five Year Consolidated Plan. The plan has identified the following basic principles that guide funding decisions and program priorities:

- Provide opportunities for the rehabilitation and development of affordable housing for both owner occupied and rental properties;
- Provide opportunities for low and moderate income households for homeownership;
- Provide opportunities to meet special population affordable housing and support service needs;
- Provide direct client services to meet identified needs through collaborative public services;
- Provide for expanding economic opportunities and job creation for low and moderate income households;
- Provide opportunities for maintenance and rehabilitation of public facilities with emphasis on accessibility;
- Provide strategies and activities in areas of concentrated low and moderate income to improve the quality of life and opportunities to self-sufficiency;
- Concentration of resources directed to specific Housing and Urban Development (HUD) eligible neighborhoods to improve livability, safety, and empower the residents.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government (a) (b)	\$7,942,245	\$6,460,506	\$15,386,960	\$6,596,021	\$135,515	2.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,200	\$63,900	\$63,900	\$63,900	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$695,032	\$390,000	\$530,000	\$300,000	(\$90,000)	-23.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$8,641,477	\$6,914,406	\$15,980,860	\$6,959,921	\$45,515	0.7%
Expenditures						
Personnel Costs	\$343,663	\$360,602	\$357,540	\$406,465	\$45,863	12.7%
Operating Expenses (a)	\$8,837,920	\$6,451,982	\$15,522,775	\$6,461,565	\$9,583	0.1%
Interdept. Charges	\$170,014	\$101,822	\$85,545	\$91,891	(\$9,931)	-9.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$9,351,597	\$6,914,406	\$15,965,860	\$6,959,921	\$45,515	0.7%
Rev. Over (Under) Exp.	(\$710,120)	\$0	\$15,000	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.69	3.69	3.69	4.09	0.40
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.04	0.04	0.04	0.04	0.00
Total FTEs	3.73	3.73	3.73	4.13	0.40

(a) The 2022 estimate includes the 2021 carryover of encumbered funds totaled \$2.27 million, and ordinance 176-113 carried over approved and available expenditure appropriations of \$189,700 for the CDBG program, \$1,980,700 for the HOME program, \$5,703,000 for the Emergency Rental Assistance grant program, and \$265,800 for CDBG-CV (coronavirus) grant program operating expenditures.

(b) The 2023 Budget includes an estimation of the U.S. Department of Housing (HUD) allocation. It is anticipated that if the actual award notification is lower than the budgeted amount, the Finance Committee will be notified, and the expenditures will be limited to the amount of the award notification.

Community Development Block Grant

Program Description

Through an annual grant process with an emphasis on collaboration, allocate federal Community Development Block Grant funds to subgrantees to meet the needs of low and moderate income persons through providing housing development and rehabilitation, expanding economic opportunities, improving community facilities and services, and providing public services.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.64	2.20	2.20	2.25	0.05
General Government (a)	\$1,816,523	\$1,500,000	\$2,242,094	\$1,461,566	(\$38,434)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$12,900	\$12,900	\$12,900	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$291,450	\$190,000	\$305,000	\$100,000	(\$90,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,107,973	\$1,702,900	\$2,559,994	\$1,574,466	(\$128,434)
Personnel Costs	\$172,562	\$195,100	\$186,000	\$207,859	\$12,759
Operating Expenses (a)	\$2,613,701	\$1,455,891	\$2,315,155	\$1,309,519	(\$146,372)
Interdept. Charges	\$53,096	\$51,909	\$53,839	\$57,088	\$5,179
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,839,359	\$1,702,900	\$2,554,994	\$1,574,466	(\$128,434)
Rev. Over (Under) Exp.	(\$731,386)	\$0	\$5,000	\$0	\$0

(a) 2022 estimate represents amounts including the 2021 carryover of encumbrances totaling \$772,000 and a 2021 ordinance carryover of \$189,700 through a separate ordinance. The 2022 budget was modified to account for additional program income received above budget in prior years totaling \$38,352 above the adopted budget and appropriated by enrolled ordinance #176-113, as well as reductions in grant funding based on actual HUD allocations below the adopted budget of \$38,434, adjusting the budget by enrolled ordinance #177-21.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at \$1,461,600, a decrease of approximately \$38,400 from the 2022 budget.

Charges for services of \$12,900, unchanged from the 2022 budget, are from fees for servicing CDBG housing loans.

Other revenues decrease \$90,000 to \$100,000, due to a decrease in program income of \$90,000 to \$60,000, repaid by the City of Waukesha, Housing Development, and Housing Rehabilitation programs.

Personnel costs increase nearly \$12,800 or 6.5% due to the shift of 0.05 FTE of the community development manager to the CDBG program area from 0.03 FTE of the HOME program area and 0.02 FTE from the emergency rental assistance grant program (CDBG-OTHER). The budget also reflects the inclusion of a 1.00 FTE programs and projects analyst created in mid-year 2022, with 0.60 FTE budgeted in the CDBG program area, and the abolishment of 0.60 FTE senior administrative specialist.

Overall, operating expenses decrease \$146,400, mainly due to a \$90,000 decrease in program income funded projects, and a \$56,400 decrease in subgrantee grants to communities.

Community Development Block Grant (Cont.)

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Analyze service delivery and operational models to support business continuity and resource efficiencies

For the department’s Community Development and Workforce Development Divisions which operate under similar grant administration structures, analyze service delivery and operational models to support business continuity and resource efficiencies. The analysis will examine opportunities to align resources and promote long-term business continuity.

Health and Safety Pillar: Ensure the well-being of residents

Objective #2: Address Consolidated Plan Objectives

To address key community objectives and funding targets contained in the current consolidated plan.

The allocation will target funding to the community objectives based on percentages identified by the CDBG Board.

Performance Measure: Community Objective	Funding Target % of annual Allocation(a)	2021 Actual(b)	2022 Estimate
Housing	18%	21	22
Economic Development	26%	5	5
Public Service (outside neighborhood stabilization areas)	15%	15	15
Public Service (within neighborhood stabilization areas)	10%	11	10
Facilities	11%	26	24
Administration	20%	20	18
Unallocated	0%	2	6

(a) Funding Target % of Annual Allocation is taken from the 2020-2024 Waukesha County Consolidated Plan.

(b) 2021 Actuals represent a percentage of the budgeted funding allocation. Unspent funding has been carried over to 2022. HUD calculates the percentage over the five-year period of the consolidated plan.

The community objectives are further defined as:

Housing: These projects place a particular emphasis on increasing the supply of affordable housing, rehabilitation and maintenance of the existing housing stock, and to meet special housing needs for persons with disabilities.

Economic Development: These services seek to create jobs for low and moderate income persons through activities such as providing low-interest loans to small businesses to increase capacity, improving transportation opportunities for persons to get to jobs, and providing training opportunities and childcare assistance to increase the likelihood of persons keeping a job.

Public Service (outside neighborhood stabilization areas): These are services provided directly to qualifying individuals, such as family/personal assistance; shelters; food/nutrition; workforce/job training; medical/health; and transportation. Federal regulations cap the funding of these services at 15% of the annual allocation to the county.

Public Service (within a neighborhood stabilization areas): These “public services” are provided within specific neighborhoods which have been defined through the U.S. Census, and approved by the U.S. Department of Housing and Urban Development, as being concentrated areas of low and moderate income households. Services seek to improve safety and quality of life, to increase economic opportunities, and to empower the residents to improve their neighborhoods.

Facilities: These services seek to provide physical improvements to public facilities, with an emphasis to increase accessibility to facilities for persons with disabilities.

Administration: Funding in this category is used for Waukesha County’s administrative budgets and staffing for the Community Development Block Grant program. Funding in this category may also be used for community based planning projects that relate to job creation, affordable housing, or other plans to benefit low and moderate income households. Federal regulations cap the funding for “administration” at 20% of the annual allocation to the county.

HOME Investment Partnership Program

Program Description

Through a consortium with Jefferson, Ozaukee, and Washington counties, meet the owner occupied or rental housing needs of low and moderate income persons through new development, down payment assistance, homebuyer counseling, housing rehabilitation, and tenant based rent assistance. An emphasis is placed on providing funding to Community Housing Development Organizations (CHDO's).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.09	1.30	1.30	1.67	0.37
General Government (a)	\$1,106,837	\$2,710,506	\$5,338,162	\$2,884,455	\$173,949
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$4,200	\$51,000	\$51,000	\$51,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$403,582	\$200,000	\$225,000	\$200,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,514,619	\$2,961,506	\$5,614,162	\$3,135,455	\$173,949
Personnel Costs	\$103,483	\$137,958	\$144,923	\$173,814	\$35,856
Operating Expenses (a)	\$1,363,852	\$2,773,635	\$5,427,533	\$2,926,838	\$153,203
Interdept. Charges	\$26,018	\$49,913	\$31,706	\$34,803	(\$15,110)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,493,353	\$2,961,506	\$5,604,162	\$3,135,455	\$173,949

Rev. Over (Under) Exp.	\$21,266	\$0	\$10,000	\$0	\$0
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(a) 2022 estimate includes the 2021 carryover of encumbrances totaling \$1,157,400 and a 2021 ordinance carryover of \$1,980,700 through a separate ordinance. The 2022 budget was modified to account for additional grant funding and PI received above budget in prior years totaling \$331,800 above the adopted budget and appropriated by enrolled ordinance #176-113 and 177-21.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$2,884,500, an increase of nearly \$173,900 from the 2022 budget. The budget includes \$1,634,500 in annual HOME allocated funds, an increase of nearly \$173,900, and \$1,250,000 in HOME-American Rescue Plan Act funding to create affordable housing and services to assist individuals at risk or experiencing homelessness, remaining at 2022 budgeted levels.

Charges for services are budgeted to remain at \$51,000 and reflect fees for servicing HOME housing loans.

Other revenues include program income of \$200,000. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs.

Personnel costs increase nearly \$35,900 or 26% due to the cost to continue existing staffing levels, as well as the inclusion of 0.40 FTE of a full-time programs and projects analyst (the remaining 0.60 FTE is budgeted in the CDBG program), created in mid-year 2022. This is slightly decreased by the shift of 0.03 FTE community development manager to the CDBG program to better reflect staff time servicing this grant.

Operating expenses increase \$153,200 to \$2,926,800 mainly due to a \$136,500 increase in subgrantee grants to communities, and \$13,500 in advertising expenses for costs associated with housing loans and projects.

Interdepartmental charges decrease about \$15,100 related to a reduction in administrative overhead charges to the HOME-ARPA grant of \$12,000 and a decrease in management service charges on the HOME-ARPA grant of \$5,000, partially offset by increases in risk management charges of nearly \$1,400.

HOME Investment Partnership Program (Cont.)

Major Departmental Strategic Plan Objectives

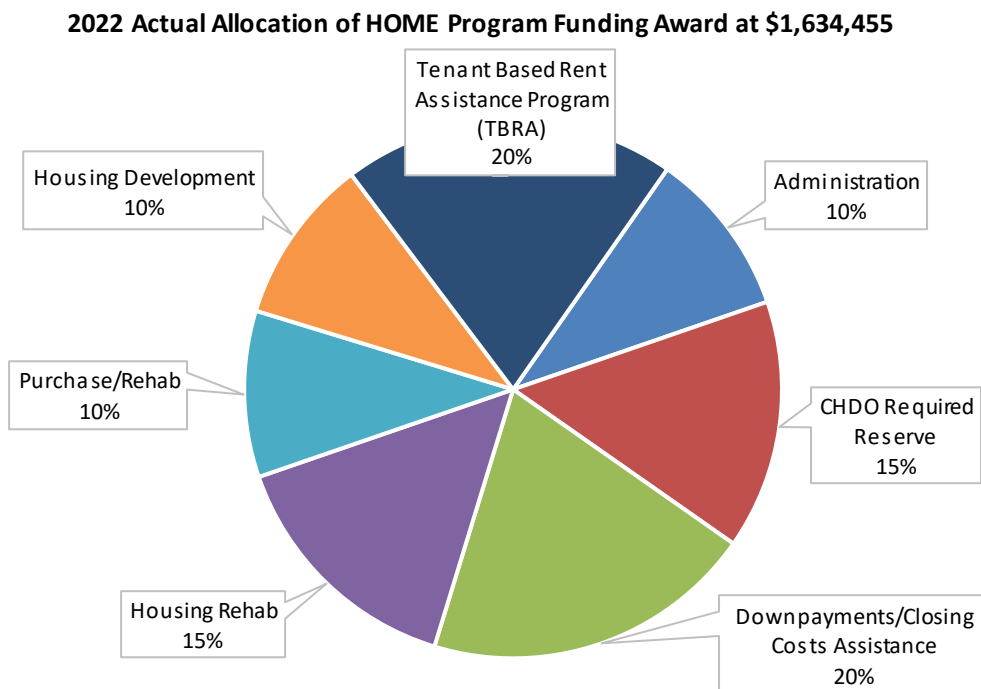
Quality Pillar: Ensuring Affordable Housing Options

Objective #1: Ensure Waukesha County residents have affordable housing located near high opportunity areas of job growth.

To increase availability of workforce housing, commit 50% of HOME and Community Development Block Grant (CDBG) funded affordable housing projects to areas in Waukesha County with high opportunity areas of job growth by December 2022.

Performance Measure:

	Year 2021 Actual	Year 2022 Goal	Year 2023 Goal
50% of HOME and CDBG funded affordable housing projects will be located in high opportunity areas of the County by December 2022.	25%	50%	50%



* 2022 allocation based on the Home Board Recommendation.

Other Grant Programs

Program Description

This program area contains grants and other resources not specified under the Community Development Block Grant program or HOME Investment Partnership Program.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.23	0.23	0.21	(0.02)
General Government (a)	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$0
Personnel Costs	\$67,618	\$27,544	\$26,617	\$24,792	(\$2,752)
Operating Expenses (a)	\$4,860,367	\$2,222,456	\$7,780,087	\$2,225,208	\$2,752
Interdept. Charges	\$90,900	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

(a) 2022 Estimate includes estimated spending related to Emergency Rental Assistance grant funding of \$5,703,000 and \$265,800 for CDBG-CV (coronavirus) grant program operating expenditures carried over from 2021 through enrolled ordinance 176-113.

Program Highlights

Federal revenues from the US Department of Treasury totals \$2,250,000 to provide for emergency rental assistance.

Personnel costs decrease \$2,800 or 0.02 FTE related to the transfer of the community development manager to the CDBG program area to better reflect time in monitoring and reviewing the emergency rental assistance grant program.

Operating expenses in 2023 total \$2,225,200, primarily related to Emergency Rental Assistance funding to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.

Community Development Fund Grant Descriptions

Grant Title	Funding Source	Funding Administration	Grant End Date	2021 Actual Award	2022 Budget	2022 Estimated Award	2023 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,499,625	\$1,499,625	\$1,461,566	\$1,461,566
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,460,506	\$1,460,506	\$1,634,455	\$1,634,455
Emergency Rental Assistance #2	US Dept. of Treasury	US Dept. of Treasury	Sept. 30, 2025	\$0	\$2,250,000	\$2,250,000	\$2,250,000
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$0	\$1,250,000	\$1,250,000	\$1,250,000

CDBG Entitlement This grant allocates federal Community Development Block Grant funds to subgrantees to meet the needs of low- and moderate-income persons through providing housing development and rehabilitation, expanding economic opportunities, improving community facilities and services, and providing public services.

HOME Investment Partnership This grant is part of a consortium with Jefferson, Ozaukee, and Washington counties. Primarily, its purpose is to focus on owner occupied or rental housing initiatives for low- and moderate-income persons through new development, down payment assistance, homebuyer counseling, and housing rehabilitation.

Emergency Rental Assistance #2 This grant allocates US Department of Housing and Urban Development (HUD) funds to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.

HOME-American Rescue Plan Act (ARPA) This grant allocates US Department of Housing and Urban Development (HUD) funds as part of the March 2021 American Rescue Plan Act to create affordable housing and services to assist individuals experiencing or at risk of experiencing homelessness via the development of non-congregate shelter units, supportive services, tenant-based rental assistance, and the development of affordable housing.

Fund Purpose

Beginning in 2018, Waukesha County began serving as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The Workforce Innovation and Opportunity Act (WIOA) is a federal program designed to assist job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. The Board works in collaboration with local elected officials, economic development corporations, businesses, and the community to address macroeconomic issues in the three-county area. It is committed to finding workforce solutions through long-term planning and timely responses to the changing economy.

Beginning in the 2023 budget, the Workforce Fund will be renamed the Workforce & Economic Development Fund due to the inclusion of economic development initiatives that were originally budgeted in the Non-Departmental – General Fund budget. These initiatives include the Waukesha County Center for Growth, Milwaukee 7 Regional Economic Development, and the Waukesha County Tourism Initiative. These expenses were originally funded with a combination of fund balance and tax levy in the Non-Departmental budget, which are transferred to the Workforce Fund.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,360,230	\$2,127,318	\$2,504,370	\$1,947,934	(\$179,384)	-8.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$150,000	\$150,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$122,500	\$122,500	N/A
Total Revenue Sources	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	4.4%
Expenditures						
Personnel Costs	\$106,560	\$115,850	\$112,127	\$120,929	\$5,079	4.4%
Operating Expenses	\$1,253,598	\$2,011,393	\$2,392,168	\$2,099,430	\$88,037	4.4%
Interdept. Charges	\$72	\$75	\$75	\$75	\$0	0.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	4.4%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.76	0.76	0.76	0.76	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.76	0.76	0.76	0.76	0.00

Program Highlights

Workforce Innovation Opportunity Act revenue from the State of Wisconsin - Department of Workforce Development (DWD) is budgeted at \$1,666,700, a decrease of \$148,100 related to the strong local economy. The annual funding of \$90,250 received from the State of Wisconsin – Department of Corrections to provide the Windows to Work program to offenders who are under supervision at Washington County Huber, Ozaukee County Huber, and Waukesha County Jail and Huber facilities remains at the 2022 budgeted level. The budget also includes statewide employment recovery dislocated worker grant funding of \$281,300, a decrease of \$31,250. For the first time in 2023, this fund is budgeting \$122,500 of tax levy and \$150,000 of General Fund balance for planned economic development activities, previously budgeted in the Non-Departmental budget.

Workforce & Economic Development (Cont.)

Personnel costs increased by nearly \$5,100 or 4.4%. Operating expenses increase about \$88,000 reflecting the transfer of \$272,500 in various economic development contributions and programming efforts, previously budgeted in Non-Departmental. This is partially offset by a decrease of \$183,500 in workforce grants mentioned above to nearly \$1,827,900, which include \$1,784,900 in related contracted services for approved vendors to provide assistance to adults, youth, dislocated workers, and ex-offenders to access training and support services to gain employment.

Workforce & Economic Development Expenditures	Funding Source	2023 Budget(a)
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$1,947,934
	County General Fund Balance	\$150,000
Waukesha County Economic Development (a)	County Tax Levy	\$100,000
	Milwaukee 7 Regional Econ Dev Campaign (a)	\$12,500
Tourism Initiative (a)	County Tax Levy	\$10,000

GROW Fund Revolving Loan (b)	Funding Source	2023 Budget
American Rescue Plan Act (ARPA)	US Dept. of Treasury	\$3,000,000
Prior-Year Professional Baseball Park District Taxes	Assigned Fund Balance	\$1,500,000

- (a) Prior to the 2023 budget, non-workforce related expenditures were budgeted in the Non-Departmental budget.
- (b) The GROW Fund includes funding from the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds program and will be budgeted in the Special Purpose Grant Fund (see four pages later). The current preliminary plan will be to request an additional expansion of the GROW Fund of \$4.5 million, funded with ARPA revenues, in the 2024 proposed budget.

Workforce Grants: Funding is primarily designed to assist job seekers to access employment, education, training, and support services to succeed in the labor market through multiple program areas designed to target and match job seekers with prospective employers. Subsequent detail on these programs is identified on the next page.

Economic Development: Waukesha County contracts with the Waukesha County Center for Growth to serve as the economic development organization to drive economic growth in Waukesha County with a vision to make Waukesha County the best place to do business. Waukesha County funds will be leveraged with funds from the city of Waukesha and other participating local governments, the Wisconsin Small Business Development Center, and private businesses.

Milwaukee 7 Regional Economic Development Campaign: The Milwaukee 7 is a regional, cooperative economic development platform for the seven counties of southeastern Wisconsin: Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Waukesha, and Washington. The county is making an annual contribution of \$12,500 to the Milwaukee 7’s Regional Economic Development Campaign.

Tourism Initiative: The county will continue support to Waukesha Area Convention and Visitors Bureau activity related to tourism and promotion.

GROW Fund Revolving Loan: The 2023 budget appropriates \$4.5 million to expand the GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County. The GROW Fund expansion will be budgeted in the Special Purpose Grant Fund (see four pages later).

Financial Pillar: Protect taxpayer investments

Objective #1: Create an agreement for the contribution of funds into the GROW Fund.

Create an agreement between Waukesha County and the Waukesha County Center for Growth for the contribution of ARPA and Stadium Tax Revenues into the GROW Fund.

Objective #2: Create a multi-year business plan for Center for Growth operational sustainability

Create a multi-year phase-down strategy to enable revolving loan revenue to help support the operations of the Waukesha County Center for Growth, allowing for reduced county contributions. The strategy will include projections at multiple loan utilization rates to anticipate the minimum and maximum length of time expected for the loan fund to support full organizational sustainability.

Objective #3: Analyze service delivery and operational models to support business continuity and resource efficiencies

For the department’s Community Development and Workforce Development Divisions which operate under similar grant administration structures, analyze service delivery and operational models to support business continuity and resource efficiencies. The analysis will examine opportunities to align resources and promote long-term business continuity.

Grant Title	Funding Source	Funding Administration	FY 20-21 Actual Award	FY 21-22 Estimated Award	FY 21-22 Actual Award	FY 22-23 Estimated Award
WIOA Administration	US Dept. of Labor	WI Dept. of Workforce Development	\$89,803	\$138,063	\$138,063	\$124,247
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$241,488	\$388,319	\$388,319	\$349,487
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$291,031	\$405,240	\$405,240	\$364,716
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$275,727	\$449,006	\$449,006	\$404,106
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$67,009	\$67,009	\$47,140	\$37,786
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$90,250	\$90,250	\$93,750	\$90,250
WIOA Statewide Employment Recovery	US Dept. of Labor	WI Dept. of Workforce Development	\$250,000	\$0	\$0	\$0
Worker Advancement Initiative	US Dept. of Treasury	WI Dept. of Workforce Development	\$0	\$0	\$1,080,466	\$0

Grant Descriptions:

WIOA Administration: This grant provides funding for the administration of the WIOA programs and the Workforce Development Board.

WIOA Adult Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Adult Program if they are 18 years of age or older, eligible to work in the United States, and are registered with Selective Service (if applicable).

WIOA Dislocated Worker Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Dislocated Worker Program if they are 18 years of age or older, eligible to work in the United States, are registered with Selective Service (if applicable), and meet the requirements for at least one dislocated worker category including individual or small group layoff, permanent closure or mass layoff, separating or separated members of the U.S. Armed Forces, self-employed, displaced homemaker, or military spouse.

WIOA Youth Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Youth Program as an in-school youth if they are attending secondary or post-secondary school, are not younger than age 14 or older than 21, are low-income, are eligible to work in the United States, are registered for Selective Service (if applicable), and satisfy the requirements of at least one eligibility barrier (e.g., basic skills deficient, offender or ex-offender, foster care). Individuals are eligible for the WIOA Youth Program as an out-of-school youth if they are not attending secondary or post-secondary school, are not younger than age 16 or older than 24, are eligible to work in the United States, are registered for Selective Service (if applicable), and satisfy the requirements of at least one eligibility barrier (e.g., school dropout, homeless, has a disability).

WIOA Rapid Response Program: This grant provides funding for the planning and coordination of Rapid Response services to employers and affected individuals who have or are in the process of being dislocated. This may include assistance with connecting individuals to local resources, providing topic-specific workshops, onsite WIOA registration, and targeted hiring assistance.

Windows to Work Program: This grant serves offenders who are under Department of Corrections supervision at the tri-county Huber facilities and county jails. The program provides assistance with obtaining and retaining employment.

WIOA Statewide Employment Recovery: This one-time grant provides supplemental funding to serve additional individuals who meet the WIOA Dislocated Worker Program eligibility criteria.

Worker Advancement Initiative: This one-time grant provides additional funds to assist job seekers impacted by the COVID-19 pandemic while increasing eligibility and access to workforce programming.

Performance Indicators:

WIOA programs are measured by national primary indicators of performance on a quarterly basis. Currently, each program has four indicators. Two additional indicators (measurable skill gain and effectiveness in serving employers) will be assigned once baseline data has been captured. Performance results from the most recent quarter include:

WIOA Title I Primary Indicators of Performance (Q1 PY21-22)										
Program	Q2 Unsubsidized Employment		Q4 Unsubsidized Employment		Median Earnings (Qtrly)		Credential Attainment Rate		Measurable Skill Gain	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Adult	83%	75%	82%	78.8%	\$7,000	\$7,559	70%	72.7%	42%	72%
Dislocated Worker	85%	85.2%	81%	83.5%	\$9,000	\$11,112	70%	76%	45%	68.4%
Youth	81%	90.2%	82%	89.1%	\$4,600	\$5,846	60%	66.7%	32%	52.9%

Definitions of Primary Indicators of Performance:

Q2 and Q4 Unsubsidized Employment: The percentage of program participants who are in unsubsidized employment during the second quarter after exit from the program. Employment includes unsubsidized employment, registered apprenticeship and military service. For the Youth Program, this also includes participants who were in educational programs including occupational skills training, postsecondary education, and secondary education.

Median Earnings: The median earnings of program participants who are in unsubsidized employment during the second quarter after exit from the program, as established through direct unemployment insurance wage record match, Federal or military employment records, or supplemental wage information.

Credential Attainment Rate: The percentage of participants who obtain a recognized postsecondary credential during participation or within one year after exit from the program. Participants who receive a secondary school diploma or equivalent are successful if the participant was also employed or entered postsecondary education within one year of program exit.

Measurable Skill Gain: The percentage of program participants who, during a program year, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable skill gains, defined as documented academic, technical, occupational, or other forms of progress, towards such a credential or employment.

In addition to the above indicators, other highlights from the PY20-21 program year include:

- 259 total program participants.
- 116 were placed in employment with the others either attending an educational program or receiving other program services.
- 33 received formal on-the-job training with local employers.
- 12 businesses provided incumbent worker training to 45 employees.
- 55 individual training accounts were provided for occupations in 12 different occupational areas including health science, business management, transportation logistics, manufacturing, and information technology.
- Average hourly wages upon placement for adults, dislocated workers, and youth were \$18.10, \$24.83, and \$14.75, respectively.

Special Purpose Grant Fund (ARPA) – GROW Fund

Fund Purpose

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

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

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

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

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$0	\$0	\$0	\$3,000,000	\$3,000,000	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$1,500,000	\$1,500,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	0.00	0.00	0.00	0.00	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	0.00	0.00	0.00	0.00	0.00	

Program Highlights

The 2023 budget includes a \$4.5 million expansion to the GROW Fund through a contract with the Waukesha County Center for Growth, a business-led economic development organization. The GROW Fund, a community development revolving loan fund, was established with \$2.5 million from area banks, under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The GROW Fund helps to expand and attract businesses and increase housing stock to meet the projected employment growth in Waukesha County. Representatives from banks in Waukesha County serve on the loan committee and make decisions regarding issuing the loans.

This expansion of the GROW Fund is planned to be funded with \$3.0 million of ARPA funds and \$1.5 million in professional baseball park district taxes distributed to Waukesha County in accordance with 2019 Wisconsin Act 28. This last revenue source consists of excess district sales tax revenue received after the tax sunset on March 30, 2020, which may only be used for economic development, property tax relief, public safety, or parks and recreation, according to state law.

Expanding the GROW Fund provide the following benefits:

- Generating economic development, resulting in growth in property value and jobs in the community.
- Increasing the housing stock to meet employment demand within the county.
- Leveraging the use of one-time contributions to create ongoing investments as the same funds are reloaned multiple times.
- Generating investment income that can be used to lower the county's annual contribution to Waukesha Center for Growth in future years.

The expansion of the GROW fund will require a proposed contract with the Waukesha Center for Growth for the County Board. The proposed contract will contain a return provision requiring the return of the County loaned principal when either the funds are not needed any more due to sufficient money in the Fund or the dissolution of the program or organization.

Fund Purpose

The Waukesha County Legacy Parkland Acquisition Program provides for the acquisition of parkland and unique natural areas either directly by the County or in partnership with local municipalities, government units, or non-profit conservation organizations as identified in the Waukesha County Park and Open Space Plan and Greenway Plans. Specific acquisitions under this program shall be presented as ordinances for consideration by the County Board.

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$20,391	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$420,391	\$400,000	\$400,000	\$400,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$62,500	\$0	\$62,500	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$337,500	\$0	\$337,500	\$0	0.0%
Total Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$420,391	\$0	\$400,000	\$0	\$0	N/A

Summary of Tarmann Fund Funding Sources 2019 – 2023

Revenue Source	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	Budget Change
DNR Stewardship Grant Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Landfill Siting	\$0	\$0	\$0	\$0	\$0	\$0
Tarmann Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Land Sales - Permits/Sales, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Total Expenditures	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

Program Highlights

Fund balance is budgeted at \$400,000 and consist of state Stewardship grant reimbursements from prior year purchases. State Stewardship reimbursement often does not occur in the same year as acquisition. For budget purposes, Stewardship grant revenues are recorded as revenue in the year received. Reimbursements are anticipated to remain at an average of 40% of acquisition costs. Fund balance will be used for initial purchase.

Expenditures are budgeted at \$400,000, which 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.

Major Departmental Strategic Plan Objectives

County-Wide Strategic Pillar: Quality

Objective #1: Waukesha County Park and Open Space Plan Implementation

Through implementation of the Waukesha County Park and Open Space Plan, provide a natural resource-based park system for family oriented self-actualized recreation.

Implementation of the adopted Park and Open Space Plan through donations, dedications, right of first refusal, easements, fee simple acquisition, or bequeaths.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Acres in Parks Plan	4,543	4,543	4,543	4,543
Acres of Parks Plan Acquired	4,020	4,020	4,020	4,020
% of Park Plan Acquired	88.5%	88.5%	88.5%	88.5%
Acres in Greenway Plan	7,689	7,689	7,689	7,689
Acres of Greenway Plan Acquired	3,539	3,539	3,539	3,539
% of Greenway Plan Acquired	46.0%	46.0%	46.0%	46.0%

Fund Purpose

This Fund is comprised of golf courses that are financed in a manner similar to private business enterprises. The Fund's purpose is to provide complete golfing facilities to meet public expectations at affordable rates, while not requiring a tax subsidy.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$2,030	\$0	\$17,820	\$16,128	\$16,128	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,416,363	\$2,145,000	\$2,230,530	\$2,212,000	\$67,000	3.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$32,060	\$12,000	\$12,800	\$12,000	\$0	0.0%
Appr. Fund Balance	\$651	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,451,104	\$2,157,000	\$2,261,150	\$2,240,128	\$83,128	3.9%
Expenditures						
Personnel Costs	\$879,019	\$876,278	\$809,445	\$885,533	\$9,255	1.1%
Operating Expenses	\$680,863	\$698,374	\$718,040	\$795,722	\$97,348	13.9%
Interdept. Charges	\$631,606	\$587,714	\$570,181	\$613,440	\$25,726	4.4%
Fixed Assets (Memo) (c)	\$82,511	\$65,900	\$65,900	\$43,500	(\$22,400)	-34.0%
Total Expenditures	\$2,191,488	\$2,162,366	\$2,097,666	\$2,294,695	\$132,329	6.1%
Operating Income/(Loss)	\$259,616	(\$5,366)	\$163,484	(\$54,567)	(\$49,201)	N/A
Cash Flow From Operations (b)	\$337,690	\$96,243	\$268,344	\$97,685	\$1,442	1.5%

Position Summary (FTE)

Regular Positions	4.90	3.90	3.90	3.90	0.00
Extra Help	9.74	12.60	12.60	12.63	0.03
Overtime	0.44	0.44	0.44	0.44	0.00
Total FTEs	15.08	16.94	16.94	16.97	0.03

- (a) In 2021, 2022, and 2023 interest income is budgeted in and accounted for by management only in the Naga-Waukeee Golf Course program area.
- (b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed asset request.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellenceObjective #1: 80% customer satisfaction rating for golf experience and events.

Performance measure: 80% of participants reported good or very good rating for Golf experience and events.

(a) Department management will look to capture this information through customer surveys.

Objective #2: Provide enhanced opportunities at Waukesha County Golf Courses for local business outings for companies that may be looking for smaller and time-sensitive events.

Performance measure: Market, plan and host one (1) new small business outing per month from May to September at both Naga-Waukee and Moor Downs Golf Courses for groups of 12-32 players.

Naga-Waukee Golf Course

Program Description

Provides a well-maintained 18-hole golf course to meet public expectations and support facilities without tax levy funds.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	11.58	12.28	12.28	12.29	0.01
General Government (c)	\$1,821	\$0	\$13,661	\$12,800	\$12,800
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,911,361	\$1,751,000	\$1,826,000	\$1,799,000	\$48,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$31,539	\$9,000	\$9,800	\$9,000	\$0
Appr. Fund Balance	\$276	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,944,997	\$1,760,000	\$1,849,461	\$1,820,800	\$60,800
Personnel Costs	\$708,688	\$666,074	\$617,375	\$669,654	\$3,580
Operating Expenses (excl. Depr. Exp)	\$432,761	\$479,475	\$473,290	\$481,830	\$2,355
Depreciation Expense	\$65,828	\$87,711	\$91,865	\$137,219	\$49,508
Interdept. Charges	\$525,997	\$474,265	\$452,397	\$490,943	\$16,678
Fixed Assets (Memo) (a)	\$73,540	\$65,900	\$65,900	\$22,000	(\$43,900)
Total Expenditures	\$1,733,274	\$1,707,525	\$1,634,927	\$1,779,646	\$72,121
Operating Income/(Loss)	\$211,723	\$52,475	\$214,534	\$41,154	(\$11,321)
Cash Flow From Operations (b)	\$277,275	\$140,186	\$306,399	\$178,373	\$38,187

(a) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the department's fixed asset request.

(b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

(c) The 2022 estimate contains unbudgeted general government revenue related to the American Rescue Plan Act (ARPA) to help offset rising fuel costs.

Naga-Waukee Golf Course (Continued)

Program Highlights

Overall revenues are increased \$60,800 from the 2022 budget to \$1,820,800, to better reflect prior and current year activity. This includes \$12,800 in temporary general government American Rescue Plan Act (ARPA) funds to offset rising fuel costs.

Personnel costs increase by nearly \$3,600 or 2%, largely due to an increase in temporary extra help of \$15,700, related to anticipated rate increases in order to maintain market competitiveness. This increase is partially offset by reductions in unemployment compensation charges of \$5,000 to better reflect prior year experience.

Operating expenses increase by \$2,400 mainly related to a \$10,000 increase in annual golf cart replacement purchases from 16 units to 18, \$3,000 for the construction of course markers/tees, and \$5,000 for concession supplies. This is partially offset by a \$17,500 reduction in small maintenance projects largely due to a brush removal project that was budgeted in 2022 and not repeated in 2023. Scheduled depreciation increases nearly \$49,500 based on prior year and future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by nearly \$16,700 due to a \$27,400 increase in vehicle fuel and anticipated maintenance charges, partly offset with \$12,800 in budgeted ARPA funds mentioned previously. Additionally, administrative overhead charges increase \$3,190 and department management charges increase \$4,000. This increase is further offset by a decrease of \$8,600 in workers compensation charges based on prior year experience in the golf system, as well as a decrease of \$6,200 in telephone charges; with some of those costs now reflected under operating expenses.

Scheduled fixed asset purchases of \$22,000 include the purchase of a towable sweeper for debris management.

Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
9 Hole Rounds	71,198	65,700	65,700	67,100	1,400
Golf Car Rentals	32,560	29,000	29,000	30,000	1,000
9 Hole Play	17,520	16,700	16,700	16,700	0
18 Hole Play	26,839	24,500	24,500	25,200	700

Naga-Waukee Golf Course Revenue				
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Green Fees	\$988,950	\$975,000	\$1,025,000	\$980,000
Golf Cars	\$449,254	\$370,000	\$390,000	\$405,000
Food	\$260,649	\$225,000	\$225,000	\$225,000
Merchandise	\$119,484	\$110,000	\$110,000	\$110,000
Misc. Revenue	\$118,106	\$80,000	\$99,461	\$100,800
Total Revenue	\$1,936,443	\$1,760,000	\$1,849,461	\$1,820,800

Moor Downs Golf Course

Program Description

Provides a well-maintained 9-hole golf course to meet public expectations and support facilities without tax levy funds.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.50	4.66	4.66	4.68	0.02
General Government	\$209	\$0	\$4,159	\$3,328	\$3,328
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$505,002	\$394,000	\$404,530	\$413,000	\$19,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$522	\$3,000	\$3,000	\$3,000	\$0
Appr. Fund Balance	\$23	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$505,756	\$397,000	\$411,689	\$419,328	\$22,328
Personnel Costs	\$170,331	\$210,204	\$192,070	\$215,879	\$5,675
Operating Expenses (excl. Depr. Exp)	\$169,377	\$117,290	\$139,890	\$161,640	\$44,350
Depreciation Expense	\$12,897	\$13,898	\$12,995	\$15,033	\$1,135
Interdept. Charges	\$105,609	\$113,449	\$117,784	\$122,497	\$9,048
Fixed Assets (Memo) (a)	\$8,971	\$0	\$0	\$21,500	\$21,500
Total Expenditures	\$458,214	\$454,841	\$462,739	\$515,049	\$60,208

Operating Income/(Loss)	\$47,542	(\$57,841)	(\$51,050)	(\$95,721)	(\$37,880)
Cash Flow From Operations (b)	\$60,416	(\$43,943)	(\$38,055)	(\$80,688)	(\$36,745)

(a) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the department's fixed asset request.

(b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Overall revenues are increased \$22,300 to about \$419,300, mainly related to higher golf car rental revenues of \$15,000 based on prior and current year activity. This includes \$3,300 in temporary general government American Rescue Plan Act (ARPA) funds to offset rising fuel costs.

Personnel costs increase about \$5,700 to \$215,900 largely due to increasing extra help \$7,174 or 5.8%, mainly reflecting increased hourly rates to help maintain market competitiveness partially offset by turnover savings.

Operating expenses increase by \$44,400 to \$161,600, largely due to a \$30,000 increase in water and sewer charges based on prior year activity and increased rates, \$9,000 for increased pro shop and concession merchandise based on customer utilization, and a \$13,500 increase in small land improvements related to tree plantings and other landscaping. This is partially offset by a \$10,000 reduction in maintenance costs, mostly related to a protective netting barrier budgeted in 2022 to prevent accidents and damage to patron's vehicles at the Waukesha County Employee Health and Wellness Center.

Scheduled Depreciation is increased by \$1,100 based on prior year and future year fixed asset acquisitions.

Interdepartmental charges have increased \$9,000 mainly due to a \$4,800 increase in vehicle fuel and anticipated maintenance, \$3,500 in vehicle replacement charges, and \$700 in increased administrative overhead charges.

Scheduled fixed asset acquisitions purchases of \$21,500 include: \$12,000 for garage and personnel doors and \$9,500 for clubhouse HVAC updates.

Moor Downs Golf Course (continued)

Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
9 Hole Rounds	26,057	20,000	20,000	25,000
Golf Car Rental	16,059	13,100	13,100	14,500
Foot Golf Rounds*	454	0	0	0

Moor Downs Golf Course Revenue*				
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Green Fees	\$291,638	\$260,000	\$260,000	\$260,000
Foot Golf *	\$2,495	\$0	\$0	\$0
Golf Cars	\$139,794	\$90,000	\$90,000	\$105,000
Concessions	\$40,740	\$30,000	\$30,000	\$30,000
Merchandise	\$28,524	\$14,000	\$24,000	\$18,000
Misc. Revenues	\$2,542	\$3,000	\$7,689	\$6,328
Total Revenue	\$505,733	\$397,000	\$411,689	\$419,328

*Foot golf was discontinued in the 2022 budget.

Ice Arenas Fund

Parks & Land Use

Enterprise Fund

Fund Purpose

To provide quality ice skating facilities at competitive and affordable rates while meeting the recreational and entertainment expectations of the customers.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,068	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,006,613	\$1,101,930	\$1,159,628	\$1,132,590	\$30,660	2.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,403	\$10,000	\$3,325	\$5,000	(\$5,000)	-50.0%
Appr. Fund Balance	\$1,758	\$0	\$4,365	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,016,842	\$1,111,930	\$1,167,318	\$1,137,590	\$25,660	2.3%
Expenditures						
Personnel Costs	\$500,102	\$579,579	\$553,274	\$580,245	\$666	0.1%
Operating Expenses (b)	\$513,641	\$559,388	\$548,412	\$576,263	\$16,875	3.0%
Interdept. Charges	\$110,913	\$112,454	\$113,293	\$117,873	\$5,419	4.8%
Fixed Assets (Memo) (c)	\$44,075	\$0	\$0	\$36,425	\$36,425	N/A
Interdept. Debt-Prin (d)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,124,656	\$1,251,421	\$1,214,979	\$1,274,381	\$22,960	1.8%
Operating Income/(Loss) (b)	(\$107,814)	(\$139,491)	(\$47,661)	(\$136,791)	\$2,700	N/A
Cash Flow From Operations (a)	\$20,301	\$2,180	\$85,114	\$2,032	(\$148)	-6.8%

Position Summary (FTE)

Regular Positions	4.16	4.16	4.16	4.16	0.00
Extra Help	3.98	4.24	4.24	4.16	(0.08)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.14	8.40	8.40	8.32	(0.08)

- (a) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (b) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes higher depreciation expense from all capital investment regardless of the funding source.
- (c) Total expenditures and net operating income/(loss) excludes capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (d) Per county ordinance 167-033 the General Fund principal repayment for Eble Park and Naga-Waukee Ice Arenas' loan amounts have been suspended until no later than 2022 or the year in which projections indicate that at least five years of principal payments can be made without exhausting the Ice Arena cash reserves. Interest expense payments for the ice arenas are delayed until the end of the current loan term, at which time annual interest expense payments will be paid in the amount per year originally scheduled.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellenceObjective #1: 80% customer satisfaction rating for public events and programs

Performance measure: 80% of participants reported a good or very good rating for the Ice Arena programs.

Objective #2: Provide affordable ice skating opportunities through cost-effective management

Percentage of booked prime time (contracted) ice rentals are based upon a 34-week season schedule (September – April). Hours are based on a 24-hour per day schedule for 63 hours of available prime time ice per week, and 105 hours of available non-prime time ice per week. Prime time hours are weekdays from 3 p.m. to 10 p.m. and weekends from 8 a.m. to 10 p.m.

Performance Measure:	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Naga-Waukee: Prime hours utilized	64%	55%	70%	60%	65%
Eble: Prime hours utilized	60%	45%	70%	60%	65%

Percentage of non-prime time (contracted) booked ice time based on a calendar year, a 24-hour per day operation (less prime hours as identified above).

Performance Measure:	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Naga-Waukee: Non-prime hours utilized	36%	24%	25%	30%	35%
Eble: Non-prime hours utilized	40%	19%	25%	25%	30%

CURRENT CONTRACT ICE COMPARISON: PRIME	2020	2021	2022	2023	2023 % Increase
Eble	\$275.00	\$275.00	\$275.00	\$284.00	3.27%
Naga-waukee	\$275.00	\$275.00	\$275.00	\$284.00	3.27%
Other Area Ice Arenas (Average)	N/A	N/A	N/A	N/A	N/A

CURRENT CONTRACT ICE COMPARISON: NON-PRIME	2020	2021	2022	2023	2023 % Increase
Eble	\$240.00	\$240.00	\$240.00	\$242.00	0.83%
Naga-waukee	\$240.00	\$240.00	\$240.00	\$242.00	0.83%
Waukesha Summer	\$205.00	\$205.00	\$205.00	\$210.00	2.44%
Other Area Ice Arenas (Average)	N/A	N/A	N/A	N/A	N/A

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.20	4.20	4.20	4.16	(0.04)
General Government	\$534	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$563,900	\$544,470	\$553,987	\$561,945	\$17,475
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,792	\$10,000	\$3,000	\$5,000	(\$5,000)
Appr. Fund Balance	\$879	\$0	\$879	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$571,105	\$554,470	\$557,866	\$566,945	\$12,475
Personnel Costs	\$273,188	\$299,682	\$296,899	\$309,530	\$9,848
Operating Expenses (excl. Depr. Exp)	\$211,532	\$236,561	\$226,602	\$236,425	(\$136)
Depreciation Expense (a)	\$80,832	\$81,802	\$87,362	\$88,433	\$6,631
Interdept. Charges	\$57,681	\$56,968	\$57,306	\$55,062	(\$1,906)
Fixed Assets (Memo) (b)	\$14,975	\$0	\$0	\$21,425	\$21,425
Total Expenditures	\$623,233	\$675,013	\$668,169	\$689,450	\$14,437

Operating Income/(Loss) (a)	(\$52,128)	(\$120,543)	(\$110,303)	(\$122,505)	(\$1,962)
Cash Flow From Operations (c)	\$27,825	(\$38,741)	(\$23,820)	(\$34,072)	\$4,669

- (a) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations, which is contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes donations as contributed capital, resulting in higher depreciation expense.
- (b) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform with financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (c) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Program revenues increase \$12,500 to \$567,000, mainly due to an increase of \$14,500 in contracted ice rentals based on average anticipated rate increases of 3.27%.

Personnel costs increase \$9,800 to \$309,500 and fund the cost to continue existing staffing levels, with a slight reduction of 0.04 FTE temporary extra help, offset with increasing rates to maintain market competitiveness.

Operating expenses, excluding budgeted depreciation, nearly remain at 2022 budgeted levels. Depreciation is scheduled to increase by \$6,600 to nearly \$88,400 based on prior year and future fixed asset acquisitions.

Interdepartmental charges decrease \$1,900 mainly due to a reduction in vehicle repair and maintenance charges of \$2,300 based on prior year experience, and a reduction of \$2,700 in communications charges, partly offset by an increase of \$2,200 in vehicle replacement charges and \$1,700 increase in administrative overhead.

Fixed assets of \$21,400 include costs associated with a new rink pump to maintain stable, consistent ice conditions throughout the facility.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Contract Ice Hours (a)	1,434	1,675	1,675	1,600	(75)
Public Skating Attendance (b)	13,630	12,100	12,500	13,500	1,400
No. of Skate Rentals	3,667	5,000	4,000	5,000	0

- (a) Contract Ice hours includes hours related to Learn to Skate Programming in addition to ice time reservations
- (b) Public Skating attendance includes open hockey attendance participants.

Naga-Waukee Ice Arena Revenue

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Public Skating	\$104,963	\$95,545	\$98,696	\$94,545	(\$1,000)
Learn to Skate Program	\$28,603	\$24,000	\$30,168	\$24,000	\$0
WCHL - Hockey League	\$97,052	\$82,500	\$82,500	\$82,500	\$0
Contracted Ice	\$297,646	\$310,425	\$310,425	\$324,900	\$14,475
Concession	\$33,518	\$30,000	\$30,198	\$34,000	\$4,000
Investment Income	\$3,399	\$7,000	\$4,000	\$4,000	(\$3,000)
Merch/Bds/Misc	\$5,046	\$5,000	\$3,000	\$3,000	(\$2,000)
Total	\$570,227	\$554,470	\$558,987	\$566,945	\$12,475

Eble Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.94	4.20	4.20	4.16	(0.04)
General Government	\$534	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$442,713	\$557,460	\$605,641	\$570,645	\$13,185
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,611	\$0	\$325	\$0	\$0
Appr. Fund Balance	\$879	\$0	\$3,486	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$445,737	\$557,460	\$609,452	\$570,645	\$13,185
Personnel Costs	\$226,914	\$279,897	\$256,375	\$270,715	(\$9,182)
Operating Expenses (excl. Depr. Exp)	\$172,236	\$181,156	\$184,670	\$201,015	\$19,859
Depreciation Expense (a)	\$49,041	\$59,869	\$49,778	\$50,390	(\$9,479)
Interdept. Charges	\$53,232	\$55,486	\$55,987	\$62,811	\$7,325
Fixed Assets (Memo) (b)	\$29,100	\$0	\$0	\$15,000	\$15,000
Total Expenditures	\$501,423	\$576,408	\$546,810	\$584,931	\$8,523
Operating Income/(Loss) (a)	(\$55,686)	(\$18,948)	\$62,642	(\$14,286)	\$4,662
Cash Flow From Operations (c.)	(\$7,524)	\$40,921	\$108,934	\$36,104	(\$4,817)

(a) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes donations as contributed capital resulting in higher depreciation expense.

(b) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform with financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the Department's fixed assets request.

(c) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Program revenues increase about \$13,200 to \$570,600, mainly due to an increase in public skating revenues of \$8,250 and contracted ice time of \$3,900 related to increased rates. Public skating rates and lesson fees are adjusted as necessary to maintain market position.

Personnel costs decrease approximately \$9,200 to \$270,700, mainly due to decreases in health and dental insurance costs of \$13,200 based on changes in employee plan selections, partially offset by the remaining cost to continue of staff and extra help. Extra help is reduced by 0.04 FTE due to a reduction in available hours, offset with increasing rates to maintain market competitiveness.

Eble Ice Arena (continued)

Operating expenses are being increased by approximately \$19,900 mostly due to a \$13,200 increase in planned facility repair and maintenance costs to keep up with a planned multi-year facility management plan, targeting replacement of doors, bathroom fixtures, and lighting improvements in the facility. The budget also includes an increase of \$3,400 in recreation services and supplies for contracted programming services based on prior year and anticipated activity. Budgeted depreciation expense decreases \$9,500 to about \$50,400 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase almost \$7,300 mainly due to a \$8,200 increase in vehicle replacement charges due to reducing the replacement timeline of the Zamboni based on prior year experience, and a \$1,700 increase in administrative overhead charges, partly offset by a \$2,700 decrease in communications charges.

Fixed assets of \$15,000 include planned purchase of lighting fixtures in the facility.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Contract Ice Hours (a)	1,014	1,628	1,628	1,600	(28)
Public Skating Attendance (b)	12,465	13,600	13,600	13,595	(5)
No. of Skate Rentals	3,428	5,000	5,000	5,000	0

- (a) Contract Ice hours includes hours related to Learn to Skate Programming in addition to ice time reservations
(b) Public Skating attendance includes open hockey attendance participants.

Eble Ice Arena Revenue					
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Public Skating	\$86,938	\$105,795	\$147,276	\$114,045	\$8,250
Learn to Skate Program	\$12,928	\$24,000	\$26,700	\$24,000	\$0
WCHL – Hockey League	\$67,775	\$82,500	\$82,500	\$82,500	\$0
Contracted Ice	\$256,306	\$310,165	\$310,165	\$314,100	\$3,935
Concession	\$18,345	\$32,000	\$37,000	\$34,000	\$2,000
Merch/Bds/Misc	\$2,566	\$3,000	\$2,238	\$2,000	(\$1,000)
Total	\$444,858	\$557,460	\$605,879	\$570,645	\$13,185

Fund Purpose/Program Description

As the designated “responsible unit” for 26 Waukesha County municipalities, the County promotes waste reduction, recycling, composting, and resource recovery through the administration of an “effective recycling program” to comply with the Solid Waste Reduction Recovery, and Recycling Law, (Chapter 287 of Wisconsin Statutes). This includes jointly overseeing a publicly-owned and privately operated Material Recycling Facility in cooperation with the City of Milwaukee (Joint MRF). For the County, the program is managed as a self-sustaining enterprise fund (Recycling Fund), relying on revenues from the sale of recyclable commodities and state grants, with no tax levy. Since 2015, the Joint MRF has processes and sold an average of 70,000 tons of recyclables per year, collected from 26 county municipalities, the City of Milwaukee and third-party hauler contracts. The County manages MRF operating contracts, state recycling grants, MRF building and equipment maintenance, and recyclable collection services at county-owned facilities and several drop-off sites located around the county. The County also delivers a comprehensive public education and outreach program, participates on local landfill siting and monitoring committees, and provides technical assistance to local officials, businesses, and the public on waste management techniques, including waste reduction, composting, recycling, and special waste disposal.

Since 2001, the County has distributed over \$19 million in annual dividend payments to the 26 community partners in the county to help them recover recyclable collection costs. These payments were suspended in 2019 due to the ability of the County to sustain an adequate fund balance for future equipment upgrades at the Joint MRF. This budget reinstates dividend payments under a new calculation that shifts from projections to actual program revenues.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$984,786	\$982,337	\$972,857	\$972,855	(\$9,482)	-1.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$48	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$2,604,523	\$2,077,650	\$2,540,869	\$2,236,500	\$158,850	7.6%
Appr. Fund Balance (a)	\$648,445	\$55,000	\$136,530	\$433,225	\$378,225	687.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,237,802	\$3,114,987	\$3,650,256	\$3,642,580	\$527,593	16.9%
Expenditures						
Personnel Costs	\$369,417	\$392,829	\$389,637	\$402,147	\$9,318	2.4%
Operating Expenses (b)	\$2,032,559	\$2,587,211	\$2,594,608	\$3,060,856	\$473,645	18.3%
Depreciation Expense	\$658,001	\$678,242	\$666,992	\$678,242	\$0	0.0%
Interdept. Charges	\$137,618	\$132,909	\$132,909	\$130,856	(\$2,053)	-1.5%
Fixed Assets (Memo) (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,197,595	\$3,791,191	\$3,784,146	\$4,272,101	\$480,910	12.7%
Operating Income/(Loss)	\$1,040,207	(\$676,204)	(\$133,890)	(\$629,521)	\$46,683	N/A
Cash Flow From Operations (d)	\$1,049,763	(\$52,962)	\$396,572	(\$384,504)	(\$331,542)	N/A

Position Summary (FTE)

Regular Positions	4.43	4.43	4.43	4.43	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.43	4.43	4.43	4.43	0.00

*Footnotes located on the following page.

(a) MRF Appropriated fund balance is used for:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget
MRF Equipment Repair/Replacement (1)	\$130,000	\$55,000	\$55,000	\$124,500
Recycling Program Disbursement - Community Dividend (2)	\$0	\$0	\$0	\$308,725
Purchase Order/Carryover from 2021 to 2022	\$0	\$0	\$81,530	\$0
Purchase Order/Carryover from 2020 to 2021	\$376,042	\$0	\$0	\$0
Total Fund Balance Appropriation	\$506,042	\$55,000	\$136,530	\$433,225

1. Represents revenues received from the county's recycling processor and from associated third party tonnage designated for facility/equipment repairs and replacements. Starting in 2019, these revenues were budgeted directly in the MRF budget, along with MRF Fund balance as needed, to offset equipment repairs/replacements.
 2. Represents dividends to be issued to eligible, participating municipalities if (1) the MRF Fund Balance is above financial thresholds to maintain liquidity and financial health and (2) the recycling program's audited financial statements show a positive cash flow at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report, of the preceding year in which the dividend payments are to be made.
- (b) The 2022 Estimates includes 2021 budget appropriation carryovers and open encumbrances, which modified the 2022 budget after it was adopted.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the Department's fixed asset request.
- (d) Cash flow from operations figures (excluding fund balance) are based on total operating revenues less expenditures, excluding depreciation expense.

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '22	Estimated Operating Impact	A=Annual T=One-Time
202008	Joint MRF Fire Suppression System	2022	\$247,000	100%	\$0	A

Program Highlights

General government revenue, which consists of the State Recycling Grant, are budgeted to decrease nearly \$9,500 or 1% to \$972,855, based on the availability of state recycling grant funding for participating entities.

Other revenues increase nearly \$158,900, largely due to an increase of \$256,000 in recycling revenue driven by an increase in the price per ton for recycling at \$100/ton, up from \$85/ton in the 2022 budget. In addition, total equipment replacement fund (ERF) revenues increase \$7,500 due to an increase in the county contribution of \$1 per ton in 2023, partly offset by a reduction in County tonnage to decrease to 27,500 from 29,500 based on prior year trends. Third-party tons processed at the Joint MRF remain at 10,000. This increase is partially reduced by a decrease of \$100,000 in landfill siting fees, due to a department decision to reallocate funds for department projects, and \$5,900 in community compost reimbursements based on reductions in program activity.

Appropriated Recycling Fund balance includes \$308,700 to issue dividend payments to municipal recycling program partners. Commencing in 2023, the County will calculate dividend payments to its municipal recycling program partners if as of the end of the preceding year in which a dividend payment is to be made, the MRF Fund's working capital is above financial thresholds to maintain liquidity and financial health, and the recycling program's audited financial statements show a positive year-over-year increase in working capital at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report. The \$308,700 amount is based on the 2021 year end working capital amount, excluding funds specifically reserved for equipment repairs or upgrades and any grant funds received in excess of the state's basic recycling grant. Additionally, \$124,000 in restricted Equipment Replacement Plan fund balance to partially fund scheduled replacement/maintenance plan items.

Personnel costs increase approximately \$9,300 or 2.4%, mainly due to the cost to continue existing staff levels and benefits changes.

Operating expenses increase \$473,700 to nearly \$3,060,900. Budgeted payments to communities increase \$297,700, due to the inclusion of a new dividend program to share revenues and costs with participating communities to replace the program that ended in 2019, mentioned previously. Scheduled equipment replacements increase \$76,750 to \$476,750 to reflect the usage and aging of equipment at the facility. Processing fees increase of \$92,700 due to the anticipated increase in the processors billing rate (which is tied to CPI) offset by the reduction of anticipated tonnage processed by the private MRF.

Interdepartmental charges are reduced nearly \$2,000 to nearly \$130,900 mainly due to a \$1,000 reduction of workers compensation insurance charges, and \$900 reduction in management service charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Tons processed at County compost facility	3,584	4,000	4,000	4,000	0
Tons of office paper and containers recycled – County	235	250	240	225	(25)
Number of participants in education presentation/events	3,555	6,000	5,000	6,000	0

Waukesha County Recycling Program Partners

1	City of Brookfield	10	Town of Merton	19	Village of Merton
2	City of Delafield	11	Town of Oconomowoc	20	Village of Nashotah
3	City of New Berlin	12	Village of Big Bend	21	Village of Oconomowoc Lake
4	City of Oconomowoc	13	Village of Chenequa	22	Village of Pewaukee
5	City of Pewaukee	14	Village of Dousman	23	Village of Summit
6	City of Waukesha	15	Village of Eagle	24	Village of Wales
7	Town of Brookfield	16	Village of Elm Grove	25	Village of Waukesha
8	Town of Delafield	17	Village of Hartland	26	Village of Vernon
9	Town of Lisbon	18	Village of Lac La Belle		

Yard & Wood Waste Partners

1	City of Oconomowoc
2	City of Pewaukee
3	Town of Brookfield
4	Village of Dousman
5	Village of Elm Grove
6	Village of Merton
7	Village of Nashotah
8	Village of Pewaukee
9	Village of Summit
10	Village of Waukesha

Performance Measures

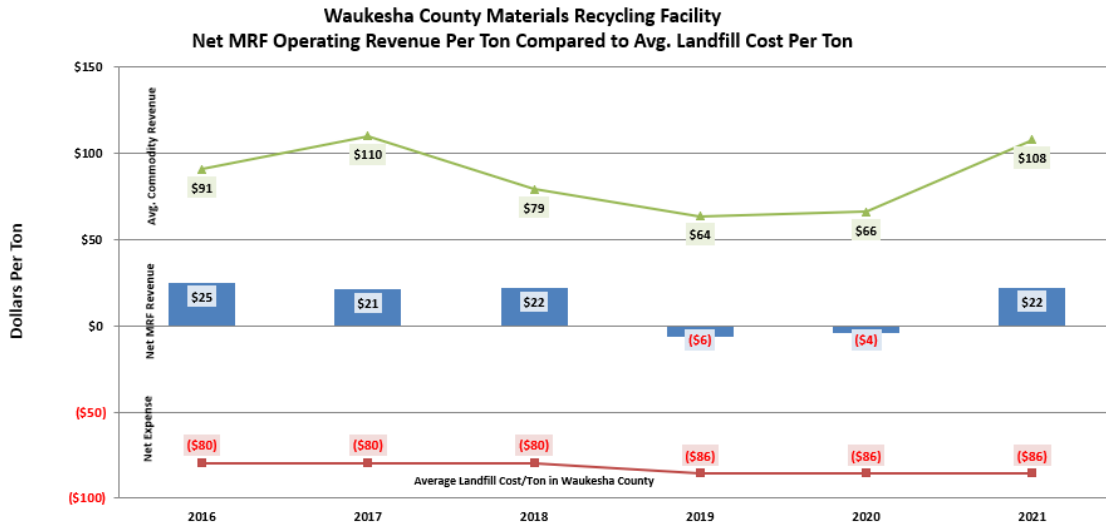
Quality Pillar: High standards of service excellence

Objective: Increase the quality of recycled material

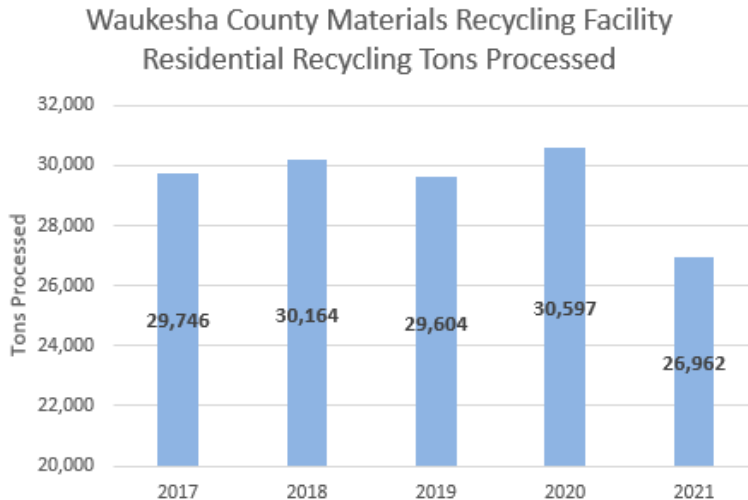
Increase the quality of recycled material delivered to the Joint MRF to be 85% recoverable by December 31, 2023.

2021 Benchmark	2022	2023	2023	2024
81%	82%	83%	85%	85%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (\$22 in 2021). The net operating costs/revenues include processing costs and residue disposal costs in addition to revenues associated with the sale of recyclables, also known as the Average Commodity Revenue (ACR). While recyclable commodity markets recovered significantly in 2021, due to increased processing costs and residue disposal, the net revenue per ton is in line with a lower, historical ACR. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2021 landfill disposal charge held to an average of \$86/ton (\$91 at Emerald Park and \$80 at Orchard Ridge). The six year net average operating gain is \$13.42 per ton and when added to average landfill costs there is a \$95.92 per ton advantage to recycling.



Tonnage for 2017 thru 2019 includes two communities that joined the County recycling program (Village of Vernon and the City of Muskego). 2020 saw an increase in tonnage due to shifting work patterns and an increase of cardboard due to online shopping. 2021's tonnage decreased due to the continued lighter weight of recyclable materials and one community leaving the County's program (City of Muskego).



Public Works

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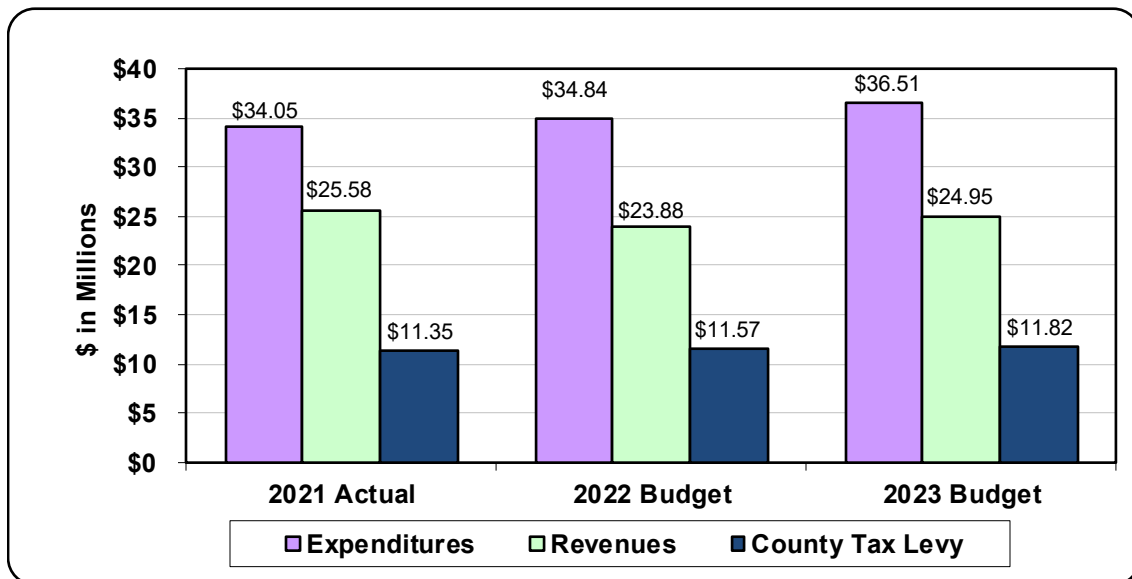
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PUBLIC WORKS

Functional Area Budget Highlights

The Public Works Functional Area includes all Public Works Department funds outlined below. The **Public Works** Department includes **General Fund** appropriations to provide architectural services, energy and utility costs, construction management and facilities maintenance, and housekeeping services. The **Transportation Fund** includes all maintenance and repair services for the County Trunk Highway System and provides appropriations for maintenance and repair of State Trunk Highways within the county, under contract with the state Department of Transportation (DOT), and engineering, permit processing, and traffic control for roadways. Also in the fund are contracted **transit service** activities including commuter bus service to/from Milwaukee, plus limited intra-county bus service and contracted program administration. A **Central Fleet Maintenance Internal Service Fund** provides for maintenance and repairs of county-owned motorized equipment, and assists equipment users in making vehicle maintenance, repair, and replacement decisions. The **Vehicle/Equipment Replacement Internal Service Fund** finances necessary and justified replacements of vehicles and major pieces of equipment. The **Airport Operations Enterprise Fund** of the Department of Public Works, through a Fixed Based Operator contract, maintains and operates a reliever airport serving general aviation and business travel needs.

Not included in this functional area are public works-related capital projects, (See the Capital Projects Section) and major IT equipment replacements (from the End-User Technology Internal Service Fund, in the General Administration Functional Area Section).



The 2023 expenditure budget for this functional area totals \$36,510,400, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$1,668,100 or 4.8% from the 2022 Adopted Budget. Budgeted revenues (including \$580,700 of fund balance appropriations) total \$24,947,300, an increase of \$1,069,200 or 4.5% from the previous year's budget. The tax levy necessary to fund this functional area totals \$11,815,400, an increase of \$250,000 or 2.2% from the 2022 Adopted Budget.

**** PUBLIC WORKS ****
Functional Area Summary by Agency

	2021 Actual	2022 Adopted Budget (e)	2022 Estimate	2023 Budget	Change from 2022 Adopted Budget	
					\$	%
* TOTAL PUBLIC WORKS *						
Revenues (a)	\$25,583,162	\$23,878,061	\$26,708,134	\$24,947,305	\$1,069,244	4.5%
County Tax Levy (b)(c)	\$11,351,865	\$11,565,363	\$11,565,363	\$11,815,363	\$250,000	2.2%
Expenditure (d)	\$34,046,854	\$34,842,260	\$36,598,662	\$36,510,406	\$1,668,146	4.8%
Rev. Over (Under) Exp.	\$1,567,534	\$0	\$242,768	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,320,639	\$601,164	\$1,432,067	\$252,262	(\$348,902)	-58.0%

BREAKDOWN BY AGENCY

PUBLIC WORKS						
Revenues (a)	\$25,583,162	\$23,878,061	\$26,708,134	\$24,947,305	\$1,069,244	4.5%
County Tax Levy (b)(c)	\$11,351,865	\$11,565,363	\$11,565,363	\$11,815,363	\$250,000	2.2%
Expenditure (d)	\$34,046,854	\$34,842,260	\$36,598,662	\$36,510,406	\$1,668,146	4.8%
Rev. Over (Under) Exp.	\$1,567,534	\$0	\$242,768	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,320,639	\$601,164	\$1,432,067	\$252,262	(\$348,902)	-58.0%

(a) Appropriated fund balance is included in revenues as follows:

Fund	Description of Use	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Utilities	\$0	\$0	\$0	\$160,000
General	Building Improvement Plan Ordinances and Transfers	\$300,000	\$0	\$0	\$0
General	Purchase order & carryovers from prior year	\$211,660	\$0	\$348,171	\$0
	Subtotal General Fund Balance Appropriation	\$611,660	\$100,000	\$448,171	\$260,000
Transportation	One time purchase of highway maintenance equipment*	\$85,000	\$85,000	\$85,000	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Carryovers, encumbrances, and ordinances	\$160,193	\$0	\$170,043	\$0
Transportation	Cartograph Upgrade & Migration*	\$50,000	\$0	\$0	\$0
	Subtotal Transportation Fund Balance Appropriation***	\$345,193	\$135,000	\$305,043	\$50,000
Central Fleet	Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Central Fleet	Purchase order & carryovers from prior year	\$0	\$0	\$0	\$0
	Subtotal Central Fleet Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083
Airport	Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Airport	Carryovers, encumbrances, and ordinances	\$115,938	\$0	\$50,000	\$0
Airport	Long-term Asset Evaluation Study	\$50,000	\$0	\$0	\$0
Airport	Generator & Control Tower Window Replacement	\$0	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$335,520	\$169,582	\$219,582	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,393,456	\$505,665	\$1,073,879	\$580,665

*Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance (PbM) Program.

**Fund balance budgeted for 2020 was intended to cover potential fuel adjustment clause expenses and potential additional prior-year local share expenses related to audit findings. 2020 Actual fund balance used was \$0.00.

***General Fund Balance is appropriated for the Transportation Fund Budget.

(b) Tax levy amount is not determined by expenditures less revenues due to proprietary fund accounting.

(c) Beginning in 2020, tax levy support for the Airport Fund is eliminated.

(d) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform with financial accounting standards. Fixed asset purchases will be made out of operating revenues, and are included in the department's fixed asset request. Vehicle Replacement Fund expenditures exclude capitalized fixed asset purchases of \$3,914,180 in the 2022 Budget, \$3,745,025 in the 2021 Budget, \$3,523,804 in the 2021 Estimate, and \$3,255,844 in 2020. Airport expenditures exclude \$74,500 in the 2021 Budget and \$161,868 in 2020.

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

PUBLIC WORKS

Functional Area Budget Highlights

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

- State **General Transportation Aids (GTA)** budgeted in the Transportation Fund are budgeted to decrease by \$100,000 to \$4.98 million.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$121,800 in 2023. Salt rates decrease by \$5.72 or 7.4%, from \$77.05 to \$71.33 per ton based on the state's salt contract for the 2022-23 winter season. This includes an \$84,100 decrease in the cost of salt used for county highways, based on an estimated 14,700 tons (same as the 2022 budgeted level). Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads decreases \$3,400, assuming 600 tons (same as 2022 budgeted level). Salt sold to municipalities for use on their local roads decreases \$34,300, and assumes 6,000 tons (same as 2022 budgeted level). Revenues from salt sales to municipalities include a \$12 per ton handling fee, which is an increase of \$4 from the 2022 budget.
- **State Highway Maintenance operations revenue reimbursements** for work on state roads, as directed by the Wisconsin Department of Transportation, are budgeted to increase by \$64,800 to \$6.8 million. This includes \$146,400 of anticipated higher state Routine Maintenance Agreement (RMA) reimbursements, which is partially offset by \$81,600 of lower reimbursements for Performance-Based Maintenance (PbM) program work due to fewer projects being provided by the state. The PbM program funds state highway maintenance through a system where the county submits quotes for state-specific projects—versus the RMA system that reimburses for time and materials—which may incentivize efficient maintenance work.
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$53,400 which is the cost-to-continue of 29.00 FTE, which is 1.00 FTE fewer than the 2022 budget due to unfunding a patrol worker as state work and related revenues are not anticipated to keep up with the cost to continue.
- **The 2023 Transit Services** program expenses are budgeted to decrease by \$12,900, primarily due to a shift in park and ride snow clearing expenses to the highway operations budget. Total transit costs are estimated at about \$3.7 million, but the total budget for Waukesha County is only about \$970,500 because Waukesha Metro applies for offsetting federal/state revenues and collects farebox revenues directly, billing the county for the net expenditures. The temporary use of federal pandemic response funding (e.g., CARES Act) helps offset increasing route expenses and declining farebox revenues to help prevent offset county tax levy need for this program, which decreases \$15,000 to \$852,700.
- **The 2023 Transit Budget** assumes the elimination Route 79 which is a commuter service provided by Milwaukee County Transit Services (MCTS) that connects the Menomonee Falls areas to downtown Milwaukee. This funding will be used for FlexRide, which is a new ride share program. This program will connect workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. The 2023 budget also assumes a reduction in hours for the Lake Country route to the city of Waukesha to downtown Milwaukee and UW-Milwaukee campus. By mid-2023, the Gold Line will be eliminated due to MCTS planning to implement a Bus Rapid Transit (BRT) service. Waukesha County is working with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Road.
- The **Central Fleet Vehicle Fuel** budget assumes an increase in fuel prices of \$1.40/gallon, or 59%, to \$3.79/gallon from the 2022 budget. Due to significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding is being used to help smooth the impact of the price increases. For 2023, 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 \$2.51/gallon (\$2.72/gallon with markup), with \$488,500 of ARPA funding covering the remainder up to the total estimated fuel price of \$3.79/gallon (\$4.00/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting for an increase in fuel costs by \$272,000, partially offset by ARPA funds of \$256,000.
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$126,400 or 4.9% due to an increase in internal maintenance trends and cost of parts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to decrease about \$205,200 or 5.8% from \$3.54 million to about \$3.34 million, which is due to the removal of the two-year sheriff patrol vehicles from the plan, which will be purchased directly from the Sheriff's budget beginning in 2023 where these short-term assets can be more appropriately managed.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2023 by \$230,300 from the 2022 budgeted level of \$2,007,800 to \$2,238,100 due to rising utility rates in all three categories. The electrical utility budget increases by \$90,800 reflecting a 13.5% increase in rates which is partially offset by a decrease in estimated energy consumption by 700,000 kWh to 12,200,000 kWh. The natural gas utility budget increases \$88,400 reflecting a 26% rate increase. The water/sewer utility budget increases by \$51,100 based on a 12% projected increase in utility rates. Overall costs are maintained at affordable levels through prior-year energy efficiency improvements (e.g., lighting replacement, more efficient boilers/chillers).

PUBLIC WORKS

Functional Area Budget Highlights

- The **Building Improvement Plan (BIP)** totals \$1,062,000 in the 2023 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$42,000 for improvements at the Mental Health Center (MHC) and \$70,000 for the Waukesha Employee Health and Wellness Center. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2022 budget.
- Overall expenditures in the **Housekeeping Services** program increase about \$20,700 or 1.7% in the 2023 budget. Personnel costs increase \$12,500 for the cost to continue of 5.10 FTE. Operating expenses include existing contracted housekeeping services, which are budgeted to increase by \$5,600 which is a 3% increase from current levels. The current housekeeping contract is in effect until mid-year 2023 and is the final extent year of the contract. The contract will go out for request for proposal (RFP) in 2023.
- Revenues in the **Airport Operations Fund** budget increase \$126,600 and include revenues from inflationary increases built into land leases and rental contracts.
- **Public Works – Special Purpose Grant Fund** includes ARPA funding of \$100,000 for catch basin rebuilds and \$70,000 of additional funds for a salt brine storage tank that was approved in 2022, with the goals of improving stormwater management and water quality. These funds continue efforts approved by the County Board in 2022 (enrolled ordinance 177-23).

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

PUBLIC WORKS

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
PUBLIC WORKS	General	41.40	39.90	39.90	39.90	0.00
PUBLIC WORKS	Transportation	75.10	75.10	75.10	74.10	(1.00)
PUBLIC WORKS	Central Fleet Maintenance	14.00	14.00	14.00	14.00	0.00
PUBLIC WORKS	Vehicle Replacement Fund	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS	Airport Operations	3.00	3.00	3.00	3.00	0.00
TOTAL REGULAR POSITIONS		133.50	132.00	132.00	131.00	(1.00)
TOTAL EXTRA HELP		5.21	6.04	6.04	6.51	0.47
TOTAL OVERTIME		3.95	4.10	4.10	4.08	(0.02)
TOTAL BUDGETED POSITIONS		142.66	142.14	142.14	141.59	(0.55)

2023 BUDGET ACTIONS

Public Works - Transportation

Unfund: 1.00 FTE State Highway Operations Patrol Worker
 Increase: 0.47 FTE Extra Help
 Decrease: 0.02 FTE Overtime

2022 CURRENT YEAR ACTIONS

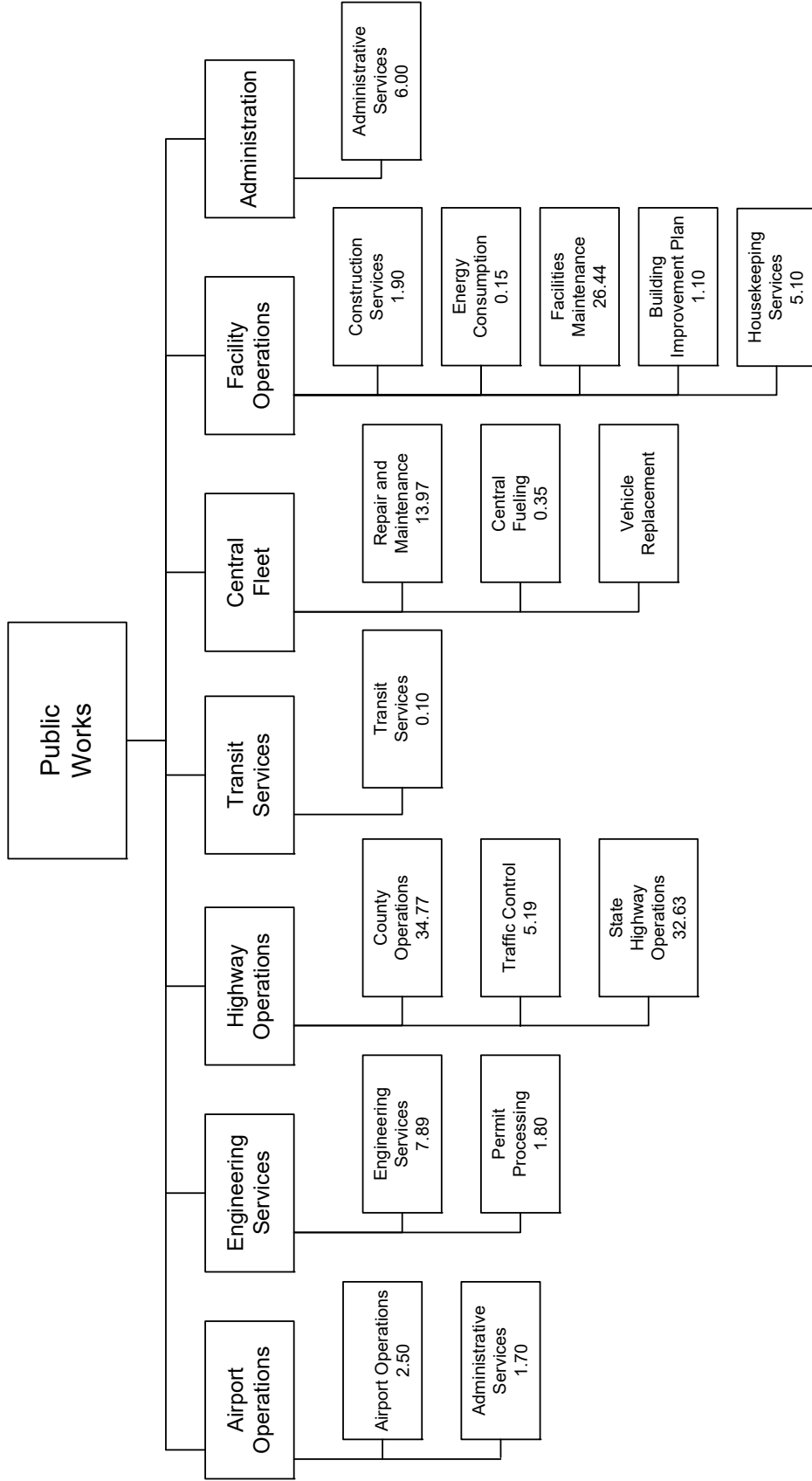
None

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Public Works

PUBLIC WORKS

FUNCTION / PROGRAM CHART



141.59 TOTAL FTE'S

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

All Funds

Public Works

Statement of Purpose/Summary

Statement of Purpose

Provide the foundations of success for the citizens and businesses of Waukesha County by constructing and maintaining quality transportation and building infrastructure.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (e)	Estimate (b)	Budget	Adopted Budget \$	%
Public Works-General Fund						
Revenues (b)(d)	\$1,391,153	\$564,747	\$991,212	\$769,022	\$204,275	36.2%
County Tax Levy	\$8,165,488	\$8,150,583	\$8,150,583	\$8,330,654	\$180,071	2.2%
Expenditures (b)	\$8,986,567	\$8,715,330	\$9,388,165	\$9,099,676	\$384,346	4.4%
Rev. Over (Under) Exp.	\$570,074	\$0	(\$246,370)	\$0	\$0	N/A
Transportation Fund						
Revenues (b)(d)	\$14,316,689	\$13,970,299	\$14,384,942	\$14,136,527	\$166,228	1.2%
County Tax Levy	\$3,186,377	\$3,414,780	\$3,414,780	\$3,484,709	\$69,929	2.0%
Expenditures (b)	\$16,505,606	\$17,385,079	\$17,310,584	\$17,621,236	\$236,157	1.4%
Rev. Over (Under) Exp.	\$997,460	\$0	\$489,138	\$0	\$0	N/A
Central Fleet						
Revenues (d)	\$3,962,684	\$3,881,661	\$4,625,455	\$4,643,005	\$761,344	19.6%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,688,921	\$3,804,904	\$4,232,036	\$4,552,942	\$748,038	19.7%
Operating Inc./Loss (c)	\$273,763	\$76,757	\$393,419	\$90,063	\$13,306	17.3%
Vehicle Replacement						
Revenues	\$4,181,559	\$4,122,605	\$4,734,841	\$3,763,382	(\$359,223)	-8.7%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,447,308	\$3,598,198	\$3,594,581	\$3,601,183	\$2,985	0.1%
Operating Inc./Loss (c)	\$734,251	\$524,407	\$1,140,260	\$162,199	(\$362,208)	-69.1%
Airport						
Revenues (b)(d)	\$1,731,077	\$1,338,749	\$1,421,684	\$1,465,369	\$126,620	9.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$1,418,452	\$1,338,749	\$1,523,296	\$1,465,369	\$126,620	9.5%
Operating Inc./Loss (c)	\$312,625	\$0	(\$101,612)	\$0	\$0	N/A
American Rescue Plan Act						
Revenues (b)(d)	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
Operating Inc./Loss (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)(d)	\$25,583,162	\$23,878,061	\$26,708,134	\$24,947,305	\$1,069,244	4.5%
County Tax Levy (a)	\$11,351,865	\$11,565,363	\$11,565,363	\$11,815,363	\$250,000	2.2%
Expenditures (b)	\$34,046,854	\$34,842,260	\$36,598,662	\$36,510,406	\$1,668,146	4.8%
Rev. Over (Under) Exp.	\$1,567,534	\$0	\$242,768	\$0	\$0	N/A
Operating Inc./Loss (c)	\$1,320,639	\$601,164	\$1,432,067	\$252,262	(\$348,902)	-58.0%
Position Summary (FTE)						
Regular Positions	133.50	132.00	132.00	131.00	(1.00)	
Extra Help	5.21	6.04	6.04	6.51	0.47	
Overtime	3.95	4.10	4.10	4.08	(0.02)	
Total	142.66	142.14	142.14	141.59	(0.55)	

- (a) Tax levy amount is not determined by expenditures less revenues.
- (b) The 2022 Estimate includes 2021 budget appropriation carryovers and open encumbrances, which modified the 2022 budget after it was adopted.
- (c) Total expenditures and net operating income excludes capitalized fixed asset purchases and debt service principal repayment of Proprietary Funds to conform to financial accounting standards. Fixed Asset purchases will be made out of operating revenues, and are included in the department's fixed asset request.
- (d) Fund Balance is appropriated as shown on the following page:

All Funds

Public Works

Statement of
Purpose/Summary

Fund Balance Use

Fund	Description of Use	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Utilities	\$0	\$0	\$0	\$160,000
General	Carryovers, encumbrances, and ordinances	\$511,660	\$0	\$348,171	\$0
	Subtotal General Fund Balance Appropriation	\$611,660	\$100,000	\$448,171	\$260,000
Transportation	One time purchase of highway maintenance equipment*	\$85,000	\$85,000	\$85,000	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Carryovers, encumbrances, and ordinances	\$160,193	\$0	\$170,043	\$0
Transportation	Cartegraph Upgrade & Migration*	\$50,000	\$0	\$0	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$345,193	\$135,000	\$305,043	\$50,000
Central Fleet	Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Central Fleet	Carryovers, encumbrances, and ordinances	\$0	\$0	\$0	\$0
	Subtotal Central Fleet Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083
Airport	Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Airport	Carryovers, encumbrances, and ordinances	\$115,938	\$0	\$50,000	\$0
Airport	Long-term Asset Evaluation Study	\$50,000	\$0	\$0	\$0
Airport	Generator and Control Tower Window Replacements	\$0	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$335,520	\$169,582	\$219,582	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,393,456	\$505,665	\$1,073,879	\$580,665

* Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance program (PbM).

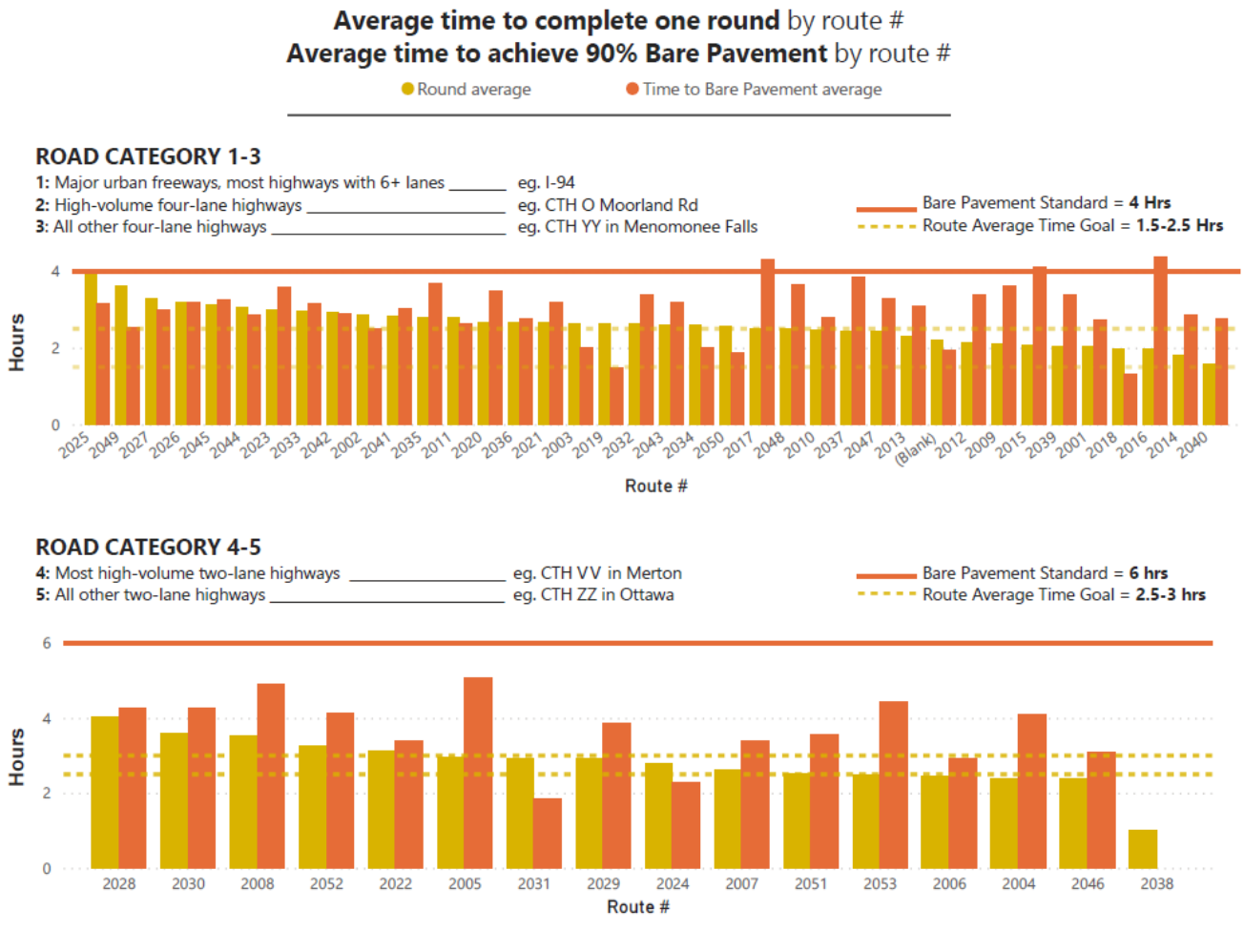
** General Fund Balance is appropriated for the Transportation Fund budget.

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

Major Departmental Strategic Plan Objectives

Health and Safety Pillar: Ensure the well-being of residents

Objective 1: Highway Snow and Ice Removal. During a winter snow event, track round times by road category. A round is one trip around a plow route. After a winter snow event, achieve 90% bare pavement on County Trunk Highway System as defined by the Wisconsin Department of Transportation Highway Maintenance Manual.



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

Objective 2: Perception of Waukesha County as an Employer. Achieve a rating of 80% or higher on the annual County Wide Strategic Planning Survey for statement “I would recommend Waukesha County as an employer.”

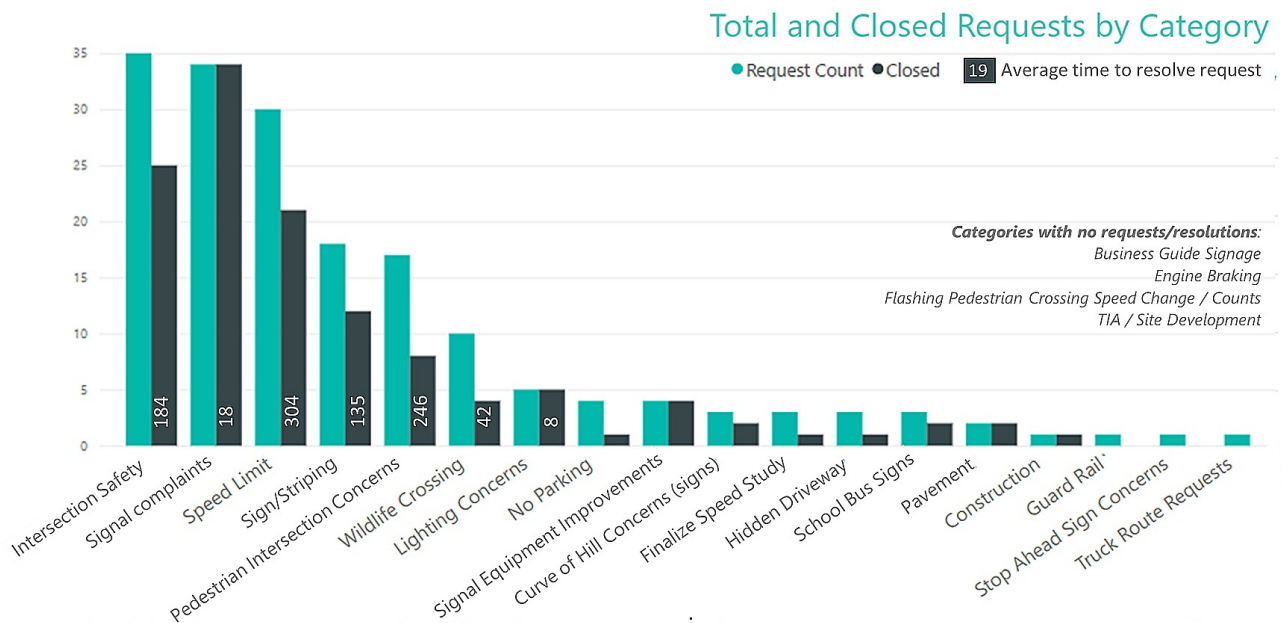
2018 Actual	2019 Actual	2020 Actual	2021 Actual	Target
61%	79%	74%	79%	80%

Quality Pillar: High standards of service excellence

Objective 3: Improve Coordination with Other Governments. Collaborate communication efforts with other governmental jurisdictions for cross sharing of resources.

Customer Service Pillar: High customer satisfaction

Objective 4: Improved Traffic Operations. Improve efficiencies and customer service in traffic operations through improved processes; staffing structure; training; equipment levels; and internal communication between engineering, highway operations, and the public.



Objective 5: Improve Customer Service. To establish consistent customer service across Waukesha County departments, achieve a 4.6 out of 5.0 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication.

2021 Actual	2022 Estimate	2023 Target
4.52	4.60	4.60

Fund Purpose

Through planning, design, construction and maintenance, preserve and extend the useful life of the county's facilities. Provide a safe and efficient work environment within the county facilities. Provide managerial, fiscal, technical, and clerical support to the capital planning and implementation process in conjunction with an overall approach to addressing county infrastructure issues.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual (a)	Adopted Budget (c)	Estimate (a)(b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$251,189	\$10,000	\$107,609	\$14,096	\$4,096	41.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$33,927	\$37,500	\$30,200	\$31,565	(\$5,935)	-15.8%
Interdepartmental	\$493,350	\$417,147	\$405,082	\$463,261	\$46,114	11.1%
Other Revenue	\$1,027	\$100	\$150	\$100	\$0	0.0%
Appr. Fund Balance (a)(b)	\$611,660	\$100,000	\$448,171	\$260,000	\$160,000	160.0%
County Tax Levy (Credit)	\$8,165,488	\$8,150,583	\$8,150,583	\$8,330,654	\$180,071	2.2%
Total Revenue Sources	\$9,556,641	\$8,715,330	\$9,141,795	\$9,099,676	\$384,346	4.4%
Expenditures						
Personnel Costs	\$3,640,203	\$3,589,589	\$3,553,347	\$3,668,648	\$79,059	2.2%
Operating Expenses (a)(b)	\$3,989,371	\$4,277,520	\$4,755,412	\$4,597,188	\$319,668	7.5%
Interdept. Charges	\$506,815	\$438,221	\$538,184	\$458,840	\$20,619	4.7%
Fixed Assets (a)(b)	\$850,178	\$410,000	\$541,222	\$375,000	(\$35,000)	-8.5%
Total Expenditures	\$8,986,567	\$8,715,330	\$9,388,165	\$9,099,676	\$384,346	4.4%
Rev. Over (Under) Exp.	\$570,074	\$0	(\$246,370)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	41.40	39.90	39.90	39.90	0.00
Extra Help	0.40	0.40	0.40	0.40	0.00
Overtime	0.33	0.41	0.41	0.39	(0.02)
Total FTEs	42.13	40.71	40.71	40.69	(0.02)

(a) The 2022 estimate includes 2021 carryovers of \$348,171 mostly related to Building Improvement Plan projects, which includes open encumbrances that modified the budget after it was adopted.

(b) General Fund Balance is appropriated for:

Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
Phase-in Higher Utility Costs	\$0	\$0	\$0	\$160,000
Building Improvement Plan Ordinances and Transfers	\$300,000	\$0	\$0	\$0
Purchase order & carryovers from prior year	\$211,660	\$0	\$348,171	\$0
Total Fund Balance Appropriation	\$611,660	\$100,000	\$448,171	\$260,000

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

Construction Services

Program Description

This division is responsible for coordinating all building-related capital projects in the five-year capital plan and major maintenance projects in the Building Improvement Plan. Coordination consists of following county project control methodology to present, implement, design, construct and administer all new and renovated or remodeled capital projects. Measurements of successful projects are realized in both fiscal management and timely completion of each project. In addition, this division is responsible for management of properties the county acquires through land acquisitions, tax foreclosures, etc. Management can include securing properties, demolition of sites, or sale of sites as well as preparation and execution of leased space within county office buildings.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.90	1.90	1.90	1.90	0.00
General Government	\$458	\$0	\$2,017	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,708	\$0	\$1,331	\$0	\$0
County Tax Levy (Credit)	\$236,770	\$241,668	\$241,668	\$248,529	\$6,861
Total Revenues	\$238,936	\$241,668	\$245,016	\$248,529	\$6,861
Personnel Costs	\$214,965	\$220,863	\$220,661	\$227,704	\$6,841
Operating Expenses	\$11,177	\$20,000	\$20,000	\$20,000	\$0
Interdept. Charges	\$786	\$805	\$805	\$825	\$20
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$226,928	\$241,668	\$241,466	\$248,529	\$6,861
Rev. Over (Under) Exp.	\$12,008	\$0	\$3,550	\$0	\$0

Program Highlights

Net personnel costs are increasing by about \$6,800 primarily related to costs to continue for the regular staff of 1.90 FTE. Staff support is used to provide support to the capital projects and to provide building project services to the other county departments. Operating expenses of \$20,000 are budgeted for consulting services for building system analysis.

Current and Planned Construction Services Capital Projects

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 2022	Est. Operating Impact
201503	Demolish Former HHS Building	(a)	\$3,620,000	40%	\$20,000 (b)
201705	Courthouse Project Step 2 - Renovate 1959 Courthouse	2026	\$98,800,000	10%	TBD (c)
202209	Communications Center Roof Replacement	2025	\$253,000	0%	Decrease
202210	Highway/Fleet Roof Replacement	2027	\$1,699,000	0%	Decrease
202211	Law Enforcement Center Window Replacement	2027	\$1,095,000	0%	Decrease
202217	Mental Health Center Remodel	2023	\$1,158,000	20%	Decrease (d)
202309	Juvenile Center Roof Replacement	2028	\$658,000	0%	Decrease
202310	Communications Center UPS Upgrade	2025	\$220,000	0%	\$0
202313	Mental Health Center Roof Replacement	2028	\$565,000	0%	Decrease
202314	County Jail Roof Replacement	2028	\$698,000	0%	Decrease

- (a) Demolition of the East Wing was completed in 2018. Demolition of the boiler room and abatement was completed in 2020. Demolition for the remainder of the building is dependent upon approvals from other governmental entities.
- (b) Preserving the remainder of the former HHS Buildings is estimated to result in operating costs for maintenance and insurance.
- (c) Step 2 of the courthouse project (renovate 1959 courthouse) is expected to lower utility costs through the installation of energy efficient building systems. Contracted housekeeping services costs will likely be offset by savings as the Facilities Maintenance Division continues to transition from in-house cleaning staff to contracted cleaning staff. Regarding staffing, consolidating office space and moving operations within departments closer together is expected to result in greater operational efficiencies.
- (d) Mental Health Center Remodel includes \$1,158,000 of American Rescue Plan Act funding.

Building Improvement Plan

Program Description

Review building structure, mechanical systems and other needs on a regular basis to ensure they are still of good quality and functioning in the most effective manner. Plan for long-term maintenance, repair and replacement and develop a five-year funding plan.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.10	1.10	1.10	1.10	0.00
General Government	\$305	\$0	\$721	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$138,000	\$70,000	\$70,000	\$112,000	\$42,000
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$568,531	\$100,000	\$389,797	\$100,000	\$0
County Tax Levy (Credit)	\$975,622	\$978,645	\$978,645	\$982,815	\$4,170
Total Revenues	\$1,682,458	\$1,148,645	\$1,439,163	\$1,194,815	\$46,170
Personnel Costs	\$125,071	\$128,645	\$129,053	\$132,815	\$4,170
Operating Expenses	\$367,979	\$610,000	\$748,592	\$687,000	\$77,000
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$850,178	\$410,000	\$541,222	\$375,000	(\$35,000)
Total Expenditures	\$1,343,228	\$1,148,645	\$1,418,867	\$1,194,815	\$46,170
Rev. Over (Under) Exp.	\$339,230	\$0	\$20,296	\$0	\$0

Program Highlights

Interdepartmental revenues consist of charges to the Mental Health Center for building improvement projects at that facility. These revenues are based on planned projects. General Fund balance appropriations remain the same as in the 2022 budget. The use of General Fund balance has been reduced in previous years and is planned to be eventually phased out in future budgets.

Personnel costs are increasing by about \$4,200 primarily related to the costs to continue for the regular staff of 1.10 FTE. The Five-Year Building Improvement Plan projects are budgeted across both operating expense appropriations (for non-capitalized items) or in the fixed asset appropriations (if items are capitalized and cost over \$5,000). Overall, the base plan of \$950,000 is remaining stable from the 2022 Adopted Budget. Additional expenditures for Mental Health Center (MHC) projects total \$42,000, a decrease of \$28,000 from 2022. Because the MHC recovers a portion of program costs (including these projects) through outside funding, these costs are offset with an interdepartmental revenue charge from the MHC. Project expenditures for the Employee Health and Wellness Clinic total \$70,000. These costs are offset with an interdepartmental revenue charge from the Health and Dental Fund.

Projects in the plan are either identified by the Public Works staff as necessary improvements to buildings, are requested by other county employees as improvements to their work areas, or have been identified by staff during a condition analysis. Overall, the plan assumes the Courthouse and Northview buildings are in "maintenance only" mode pending renovation, replacement, or removal of buildings in the capital plan. This means that the mechanical systems may be repaired when broken; however, they will not be upgraded or replaced as a preventative measure in the building improvement plan.

Building Improvement Plan (cont.)

Building Improvement Plan by Type of Project

Type of Project	Plan 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027
Asbestos	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
Carpet / Tile / Seal	\$55,000	\$65,000	\$55,000	\$70,000	\$40,000
Doors & Windows	\$40,000	\$40,000	\$15,000	\$15,000	\$15,000
Electrical	\$5,000	\$0	\$0	\$0	\$0
Flooring	\$70,000	\$45,000	\$20,000	\$0	\$0
Furniture	\$35,000	\$15,000	\$10,000	\$15,000	\$15,000
HVAC	\$430,000	\$335,000	\$365,000	\$320,000	\$345,000
HVAC Controls	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Maintenance Only	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Paint / Wall Cover	\$25,000	\$50,000	\$25,000	\$40,000	\$45,000
Plumbing	\$50,000	\$170,000	\$170,000	\$170,000	\$100,000
Remodel	\$12,000	\$0	\$0	\$0	\$0
Roof	\$50,000	\$30,000	\$30,000	\$30,000	\$50,000
Safety/Security	\$20,000	\$25,000	\$20,000	\$25,000	\$50,000
Seal/ Tuckpoint	\$25,000	\$30,000	\$20,000	\$25,000	\$50,000
Grand Total	\$1,062,000	\$1,045,000	\$970,000	\$950,000	\$950,000
Use of Fund Balance (c)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

Building Improvement Plan by Building

Building	Plan 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027
Administration Center	\$230,000	\$280,000	\$270,000	\$170,000	\$100,000
Communications Center	\$0	\$0	\$0	\$0	\$0
County Jail	\$95,000	\$25,000	\$25,000	\$0	\$0
Courthouse (a)	\$0	\$0	\$0	\$0	\$0
Health Human Services	\$0	\$0	\$0	\$30,000	\$85,000
Highway Operations	\$0	\$0	\$0	\$0	\$0
Juvenile Center	\$0	\$0	\$50,000	\$50,000	\$0
Law Enforcement Center	\$0	\$0	\$0	\$0	\$0
Mental Health Center	\$42,000	\$95,000	\$20,000	\$0	\$0
Northview (a)	\$0	\$0	\$0	\$0	\$0
Other/All Buildings (b)	\$625,000	\$645,000	\$605,000	\$700,000	\$765,000
UWW	\$0	\$0	\$0	\$0	\$0
Wellness Clinic	\$70,000	\$0	\$0	\$0	\$0
Grand Total	\$1,062,000	\$1,045,000	\$970,000	\$950,000	\$950,000
Use of Fund Balance (c)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

- (a) Maintenance Only mode includes the Courthouse and Northview facilities operating in “maintenance only” mode pending renovation/replacement of buildings in the Capital Plan. This means that the mechanical systems will be repaired when broken; however, they will not be upgraded or replaced as a preventative measure in the building improvement plan.
- (b) Projects, as needed, in other buildings are groupings of maintenance projects that have been identified through experience as maintenance needs; yet, at the time of budget development it is unknown which building will require the specific maintenance. Items included here are flooring replacements, painting, window and door replacements, mechanical equipment repair/replacement, tuck pointing/sealing/caulking of the building envelope, and roof repairs as needed. When these projects are completed, the expenses are charged to the building where the work was completed.
- (c) Designated for future use to replace interior treatments (e.g. carpeting, painting, roofing) and small projects (building systems, HVAC) to facilitate a stable maintenance plan.

Energy Consumption

Program Description

Review of utility bills to monitor energy consumption. Identify possible equipment inefficiencies so repairs can be performed to eliminate energy waste and identify specifications in new equipment to ensure future energy efficiencies.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.15	0.15	0.15	0.15	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$33,927	\$37,500	\$30,200	\$31,565	(\$5,935)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$160,000	\$160,000
County Tax Levy (Credit)	\$2,025,325	\$1,994,314	\$1,994,314	\$2,071,375	\$77,061
Total Revenues	\$2,059,252	\$2,031,814	\$2,024,514	\$2,262,940	\$231,126
Personnel Costs	\$23,478	\$23,985	\$24,188	\$24,810	\$825
Operating Expenses	\$2,079,204	\$2,007,829	\$2,328,714	\$2,238,130	\$230,301
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,102,682	\$2,031,814	\$2,352,902	\$2,262,940	\$231,126
Rev. Over (Under) Exp.	(\$43,430)	\$0	(\$328,388)	\$0	\$0

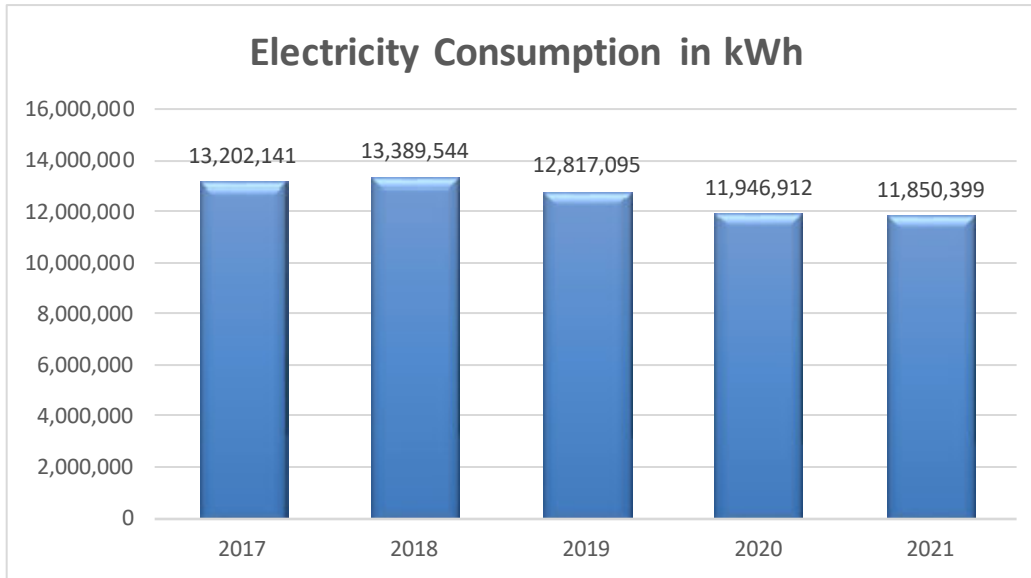
Program Highlights

Charges for services revenues include \$31,600 for county office space rental to outside agencies such as title companies, the Farm Service Agency, and the District Court Administrator. This revenue has been decreasing in recent years due to a reduction in title company rentals. Fund balance of \$160,000 is appropriated to phase-in higher utility costs.

Net personnel costs are increasing by about \$800 primarily related to costs to continue for the regular staff of 0.15 FTE. Operating expenses increase \$230,300 to \$2,238,100 due to rising utility rates in all three categories. The electric utility budget increases by \$90,800 reflecting a 13.5% increase in rates partially offset by a decrease in estimated energy consumption by 700,000 kWh or 5.5% to 12,200,000 kWh. Natural gas expenses increase by \$88,400 to \$428,500 due to a 26% projected increase in rates. Water/sewer expenses increase \$51,100 to \$470,300, reflecting a 12% projected increase in rates. Due to the volatile nature of the utility markets and changing weather conditions, energy costs can often be difficult to predict. The department continues to maintain and improve the buildings' infrastructure to provide for the most efficient heating and cooling systems. As systems are updated, utility usage is monitored, and budgets will be adjusted accordingly.

Activity-Utility Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Change
Electricity (Kilowatt-Hrs)	12,817,095	11,946,912	11,850,399	12,900,000	12,200,000	(700,000)
Natural Gas (Therms)	710,755	646,835	635,429	680,210	680,210	0
Water/Sewer (Gallons)	22,115,510	17,981,410	22,722,463	22,500,000	22,500,000	0

Energy Consumption (cont.)



Investment in Energy Projects Reduces kWh Usage in Waukesha County Facilities

This chart illustrates the total electrical consumption by year at county facilities. The county has invested in energy reduction projects such as lighting and HVAC mechanical upgrades. The energy data captured over the last five years continues to trend in reduced consumption each year. As a result of the secure courtroom construction capital project, the county has no significant capital building energy projects over the next several years. Waukesha County will continue to invest in minor energy savings projects to aid in the reduction of energy consumption

Facilities Maintenance

Program Description

The Facilities Maintenance Division provides a variety of services to customers. The primary function is to extend the useful life of the facilities by providing preventative maintenance and repair services for our building infrastructure and equipment. This includes maintaining interior aesthetics, painting, carpeting, etc. through internal work or through external contracts. This also includes the management of maintenance related capital projects.

The secondary function is to provide support services to the various county programs. Examples include room set ups, moving furniture, or any other request from a program manager that is necessitated by a program requirement and not a building requirement. This program area is the main contact with departmental customers for all building maintenance needs.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	26.44	26.44	26.44	26.44	0.00
General Government	\$5,586	\$0	\$15,304	\$4,096	\$4,096
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$348,350	\$340,147	\$310,082	\$344,761	\$4,614
Other Revenue	\$803	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$36,541	\$0	\$54,847	\$0	\$0
County Tax Levy (Credit)	\$3,159,935	\$3,098,047	\$3,098,047	\$3,128,762	\$30,715
Total Revenues	\$3,551,215	\$3,438,194	\$3,478,280	\$3,477,619	\$39,425
Personnel Costs	\$2,235,796	\$2,229,462	\$2,180,517	\$2,245,626	\$16,164
Operating Expenses	\$819,689	\$817,925	\$862,418	\$822,919	\$4,994
Interdept. Charges	\$477,659	\$390,807	\$508,375	\$409,074	\$18,267
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,533,144	\$3,438,194	\$3,551,310	\$3,477,619	\$39,425
Rev. Over (Under) Exp.	\$18,071	\$0	(\$73,030)	\$0	\$0

Program Highlights

Interdepartmental revenues in this program area are received from other county departments for maintenance services provided to their departments. These revenues are mainly from proprietary funds or certain other special revenue funds that receive outside revenue sources to pay for these related expenses.

Net personnel costs are increasing by about \$16,200 primarily related to costs to continue offset by turnover for the regular staff of 25.75 FTE. Funding continues for a 0.40 FTE architectural intern and 0.29 FTE of overtime. Operating expenditures included in this program area are for materials and supplies required to maintain the exterior and interior county buildings. Also included are materials for the heating, cooling, plumbing and electrical systems in all the buildings. In addition, expenditures include the cost of contracts administered by the staff required for the operations of the building systems. Staff work closely with the Purchasing Division to determine the most effective and economical level of contracted service for the buildings. Maintenance contracts, budgeted in operating expenses include: elevator service, chiller and boiler maintenance, and sprinkler/fire alarm testing. The operating expense budget increases \$5,000 in 2023 due to small increases in mechanical/electrical equipment repair and exterior building repair and maintenance. These increases are offset by shifts from contracted services, electrical system repair and maintenance, and uniform rentals. Interdepartmental charges increase \$18,300 mainly due to increases in property and liability insurance.

Housekeeping Services

Program Description

The Housekeeping Division is responsible for maintaining a clean working environment for most of the county-owned buildings either through the use of internal staff or through contracted housekeeping services. Internal housekeeping staff is responsible for maintaining the Courthouse and Northview buildings. The housekeeping staff follows a planned schedule of cleaning, but also responds to individual requests for specific areas of need. Housekeeping services also include the supervision, monitoring, and management of housekeeping service contracts for Administration Center, Courts Tower, Mental Health Center, Juvenile Detention Center, the Human Services Center, Communications Center, Law Enforcement Center including the County Jail, Highway Operations Center and four substations, and the Waukesha Employee Health and Wellness Center. Housekeeping supervisory staff are the primary point of contact for communication from other county personnel for all housekeeping concerns.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.62	5.12	5.12	5.10	(0.02)
General Government	\$196,118	\$0	\$78,861	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$7,000	\$7,000	\$25,000	\$6,500	(\$500)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$4,880	\$0	\$2,086	\$0	\$0
County Tax Levy (Credit)	\$1,174,230	\$1,192,471	\$1,192,471	\$1,213,641	\$21,170
Total Revenues	\$1,382,228	\$1,199,471	\$1,298,418	\$1,220,141	\$20,670
Personnel Costs	\$470,971	\$401,049	\$400,827	\$413,523	\$12,474
Operating Expenses	\$694,952	\$789,382	\$765,838	\$797,789	\$8,407
Interdept. Charges	\$4,533	\$9,040	\$4,554	\$8,829	(\$211)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,170,456	\$1,199,471	\$1,171,219	\$1,220,141	\$20,670
Rev. Over (Under) Exp.	\$211,772	\$0	\$127,199	\$0	\$0

Program Highlights

Interdepartmental revenues consist of a cross-charge for supply costs to the Mental Health Center (MHC). Expenses for the actual housekeeping service are paid directly through the MHC budget. The MHC benefits from economies of scale when the housekeeping supplies are ordered centrally by the housekeeping staff.

Personnel costs increase \$12,500 due to cost to continue for staff. The program funds 5.10 FTE positions in this program in 2023. Operating expenditures include the contracted costs to clean many of the county buildings and the cost of cleaning supplies. Contracted cleaning services are used to clean all county buildings including partial cleaning in the Courthouse and Courthouse Tower due to reduction in internal housekeeping staff. Buildings serviced entirely with contracted cleaning include the Administration Center, Law Enforcement Center, County Jail, Juvenile Detention Center, the Health and Human Services Center, Highway Operations Center and all Highway Substations, the Big Bend/Vernon Sheriff's Substation, and the Communications Center. The Waukesha Employee Health and Wellness Center and Mental Health Center are cleaned by contract; however, the costs are not included in this budget (budgeted directly in those funds). Housekeeping operating expenses presume a 3% increase on current costs. The current housekeeping contract is in effect until mid-year 2023. This is the final extension year of the contract. Interdepartmental charges include the cost of telephone service, copier replacement, and technology total cost of computer ownership charges.

Administrative Services

Program Description

This area serves as the first and primary point of contact for the public and other government agencies. This division provides the overall administrative direction for the department, maintains financial and administrative records for the department, and provides central supervision for all organizational units. The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support to the department.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.92	6.00	6.00	6.00	0.00
General Government	\$48,722	\$10,000	\$10,706	\$10,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$224	\$100	\$150	\$100	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$593,606	\$645,438	\$645,438	\$685,532	\$40,094
Total Revenues	\$642,552	\$655,538	\$656,294	\$695,632	\$40,094
Personnel Costs	\$569,922	\$585,585	\$598,101	\$624,170	\$38,585
Operating Expenses	\$16,370	\$32,384	\$29,850	\$31,350	(\$1,034)
Interdept. Charges	\$23,837	\$37,569	\$24,450	\$40,112	\$2,543
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$610,129	\$655,538	\$652,401	\$695,632	\$40,094
Rev. Over (Under) Exp.	\$32,423	\$0	\$3,893	\$0	\$0

Program Highlights

General government revenues include administrative reimbursement for the Local Road Improvement Program (LRIP) budget at \$10,000. This revenue is received every other year; however, one-half of the revenue is budgeted every year to provide for a more stable revenue budget from year to year. Other revenues include the sale of plans to contractors that may bid on projects.

Net personnel costs increase \$38,600 due to cost to continue of current staff and increased benefit costs due to plan selection changes. Operating expenses decrease by about \$1,000 due to small budget adjustments for general office supply purchases and computer software licenses. Interdepartmental charges which include computer replacement charges and copier replacement charges increase by \$2,500.

Fund Purpose

Provide for transportation-related activities including roadways and transit services. Activities include the maintenance, repair, and operation of the County Trunk Highway System and providing the necessary labor, equipment and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation. Transit activities include bus services to selected areas of Waukesha County, primarily addressing the transit needs of employers and employees commuting between Waukesha County and its neighboring counties. Paratransit service to the physically challenged along a parallel commuting corridor is also provided in accordance with the Americans with Disabilities Act. Engineering, Traffic Control and Permit processing programs are also included in this fund.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$12,124,309	\$11,793,071	\$12,138,057	\$12,013,871	\$220,800	1.9%
Fine/Licenses	\$181,990	\$144,000	\$144,000	\$147,000	\$3,000	2.1%
Charges for Services	\$507,160	\$646,439	\$572,318	\$654,980	\$8,541	1.3%
Interdepartmental	\$758,414	\$791,128	\$755,984	\$776,904	(\$14,224)	-1.8%
Other Revenue	\$399,623	\$460,661	\$469,540	\$493,772	\$33,111	7.2%
Appr. Fund Balance (a)	\$345,193	\$135,000	\$305,043	\$50,000	(\$85,000)	-63.0%
County Tax Levy (Credit)	\$3,186,377	\$3,414,780	\$3,414,780	\$3,484,709	\$69,929	2.0%
Total Revenue Sources	\$17,503,066	\$17,385,079	\$17,799,722	\$17,621,236	\$236,157	1.4%
Expenditures						
Personnel Costs	\$7,389,883	\$7,368,850	\$7,240,537	\$7,453,296	\$84,446	1.1%
Operating Expenses (a)	\$3,750,179	\$4,448,650	\$4,236,913	\$4,290,335	(\$158,315)	-3.6%
Interdept. Charges	\$5,229,512	\$5,482,579	\$5,707,905	\$5,877,605	\$395,026	7.2%
Fixed Assets (a)	\$136,032	\$85,000	\$125,229	\$0	(\$85,000)	-100.0%
Total Expenditures	\$16,505,606	\$17,385,079	\$17,310,584	\$17,621,236	\$236,157	1.4%
Rev. Over (Under) Exp.	\$997,460	\$0	\$489,138	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	75.10	75.10	75.10	74.10	(1.00)
Extra Help	3.81	4.27	4.27	4.74	0.47
Overtime	3.54	3.54	3.54	3.54	0.00
Total FTEs	82.45	82.91	82.91	82.38	(0.53)

(a) Includes General Fund balance appropriation of:

Description	2021 Act.	2022 Budget	2022 Estimate	2023 Budget
One time purchase of highway maintenance equipment*	\$85,000	\$85,000	\$85,000	\$0
Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Carryovers, encumbrances, and ordinances	\$160,193	\$0	\$170,043	\$0
Cartograph Upgrade & Migration*	\$50,000	\$0	\$0	\$0
Total Fund Balance Appropriation	\$345,193	\$135,000	\$305,043	\$50,000

*Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects through the Performance-Based Maintenance program (PbM).

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

County Operations

Program Description

The Operations Division provides service directly to the public by keeping County trunk highways safe and well maintained. This includes plowing, salting, and sanding in the winter; repaving highway pavement and shoulders; mowing of roadsides and median strips; cutting back vegetation from the right of way; clearing culverts, drainage ditches, and catch basins; and concrete and asphalt repair. To perform these tasks, the division operates a fleet of vehicles and equipment at the highway operations center and at four substations located throughout the county. The Operations Division also provides services to other county departments and municipalities on a cost reimbursement basis.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	34.97	34.29	34.29	34.77	0.48
General Government	\$4,081,326	\$4,027,806	\$4,361,566	\$4,203,800	\$175,994
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$507,160	\$646,439	\$572,318	\$654,980	\$8,541
Interdepartmental	\$758,414	\$791,128	\$755,984	\$776,904	(\$14,224)
Other Revenue	\$24,679	\$35,000	\$41,000	\$41,000	\$6,000
Appr. Fund Balance	\$194,027	\$85,000	\$49,979	\$0	(\$85,000)
County Tax Levy (Credit)	\$1,637,309	\$1,855,869	\$1,855,869	\$2,040,376	\$184,507
Total Revenues	\$7,202,915	\$7,441,242	\$7,636,716	\$7,717,060	\$275,818
Personnel Costs	\$2,896,692	\$2,901,386	\$2,884,583	\$2,974,856	\$73,470
Operating Expenses	\$1,738,589	\$2,285,886	\$1,901,629	\$2,186,802	(\$99,084)
Interdept. Charges	\$1,954,695	\$2,168,970	\$2,488,538	\$2,555,402	\$386,432
Fixed Assets	\$109,524	\$85,000	\$125,229	\$0	(\$85,000)
Total Expenditures	\$6,699,500	\$7,441,242	\$7,399,979	\$7,717,060	\$275,818
Rev. Over (Under) Exp.	\$503,415	\$0	\$236,737	\$0	\$0

Program Highlights

The 2023 budget assumes General Transportation Aids (GTA) revenue budgeted for the Transportation Fund reduces \$100,000 to \$4.98 million from the 2022 budget based on recent funding trends. Within the Transportation Fund, \$3,947,800 of GTA is allocated to the County Operations program, with the remainder being allocated to the Traffic Control and Engineering programs.

General Government revenues increase \$176,000 due to fuel price increase relief provided by America Rescue Plan Act (ARPA) funds of \$256,000, offset by the reduction in GTA.

Charges for services represent revenues received from municipalities for the purchase of salt and for pavement marking services. The 2023 budget anticipates 6,000 tons of salt being purchased by local municipalities. This tonnage is based on agreements between the county and the respective local jurisdictions. The markup/handling fee charged to municipalities increases to \$12.00 per ton in 2023 from \$8.00 per ton in 2022. The price of salt has decreased from \$77.05/ton in the 2022 budget to \$71.33 in 2023 (\$83.33 with external customer markup). Revenues from municipal salt sales decrease \$10,300 due to the reduction in salt prices, offset by the increase handling markup. Charges to municipalities for pavement marking services increases by \$18,900 in 2023 to cover material cost increase.

County Operations (Continued)

Interdepartmental revenues, totaling around \$776,900, decrease about \$14,200. These revenues include the reimbursement from the state for salt and equipment storage and radio cost reimbursements of \$396,800, a decrease of \$6,300, as well as administrative cost recovery in the amount of \$277,300, a decrease of \$5,000. Interdepartmental revenues also include about \$102,800 for services provided to the Airport that includes mowing, brush control and small pavement work on the grounds; work provided to Parks and Land Use (PLU), such as changing light bulbs in parking lots and tree trimming; and sale of an estimated 600 tons of salt to PLU.

Other revenues represent insurance reimbursements for damage to highway guardrail property due to accidents and the sale of scrap metal. General Fund balance is eliminated in 2023 as there are no planned fixed asset purchases. The fund balance budgeted in 2022 was generated from higher prior-year funds earned through the State's Performance-Based Maintenance program (discussed in the State Highway Operations program).

Personnel costs increase \$73,500 in 2023 mainly due to cost to continue for current staff offset by anticipated turnover. Funding continues for 1.04 FTE of overtime, and extra help for seasonal patrol workers increases 0.48 FTE from 1.25 to 1.73 FTE. The 2023 budget continues funding for 25.00 FTE patrol workers and 2.00 crew leaders to maintain the County Highway System.

Operating expenses decrease \$99,100 to about \$2,186,800 primarily due to reductions of the salt contract pricing. The price per ton for salt decreases 7.4% to \$71.33 per ton in 2023, from \$77.05 in 2022, which is based on the confirmed 2022/2023 winter contracted price. Salt is the largest expense in this appropriation unit, budgeted at \$1,519,300. The county continues to budget for 14,700 tons of salt usage on county highways. The county also budgets \$42,800 for 600 tons of salt usage (same as 2022 budgeted level) for Parks and Land Use and 6,000 tons (same as the 2022 budgeted level) for sale to local municipalities in the amount of \$428,000.

Operating expenses include roadway materials such as cold/hot patch, crackfiller, gravel, sand, cement, guardrail, and culvert pipe budgeted at \$145,000; utility expenses for the main shop and four substation budgeted at \$136,700; plow blade replacement expenditures of \$63,000; contracted snow removal for park and rides and rental of equipment budgeted at \$43,000; and landfill/waste disposal costs of \$39,000 in 2023.

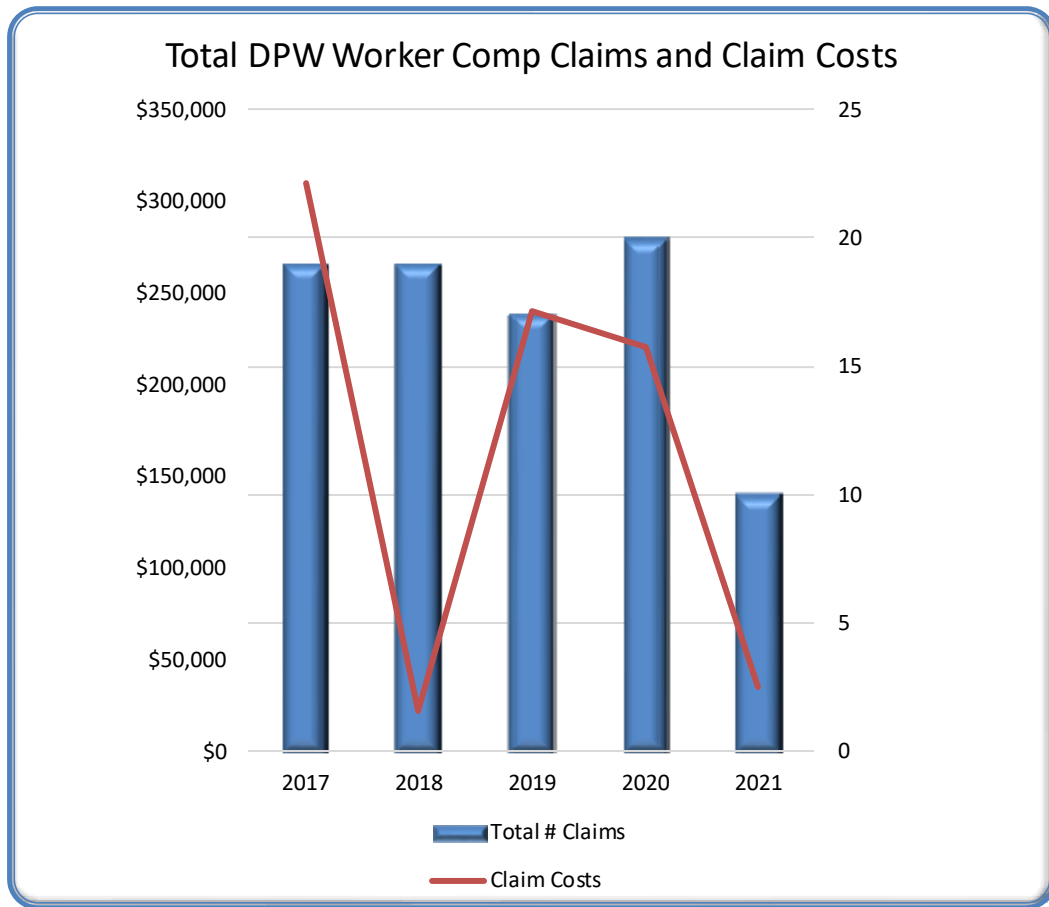
Interdepartmental charges include charges for End User Technology (EUTF); insurance costs, including worker's compensation; radio services; vehicle costs; and telephone costs. The largest expenditure in this appropriation unit is for vehicle costs. Vehicle costs include vehicle repairs, vehicle replacements, and fuel costs, and are budgeted to increase \$377,200 due to increases in cost of fuel, equipment repair parts costs and increase cost of equipment reflected in Vehicle Replacement Plan (VRP) charges. Fuel costs increase \$272,000 from the 2022 budget, which is partially funded by ARPA funds. Vehicle repair charges increase \$58,600. VRP charges increase \$46,600 which include the removal of one patrol/plow truck from the fleet and the addition of the salt brine tanker purchased in 2022. Remaining vehicle costs are supported by the state of Wisconsin and are budgeted in the State Highway Maintenance portion of this budget. Total vehicle costs to support the department fleet (both County and State Highway Maintenance programs) are anticipated to increase about \$378,600 to \$4,495,700. Based on anticipated state revenues to support state road maintenance, \$2,414,400 of the total \$4,495,700 of vehicle expenses are supported by the State Maintenance budget.

There are no fixed asset purchases planned in the 2023 budget.

County Operations (Continued)

Activity	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Centerline miles of road maintained – County (a)	407	407	408	408	408	-
Centerline miles of road striped – Non County/Non-State	277	228	350	277	300	(50)
Center line striping cost per mile	\$932	\$935	\$940	\$1,115	\$1,200	\$ 260
Mowing—1 linear mile cost per mile	\$277	\$335	\$309	\$375	\$400	91
Avg Annual maint 1 lane mile	\$6,103	\$7,120	\$7,624	\$7,829	\$8,201	\$ 577
Salt Annual Tons Used on County Roads	6,848	9,295	14,700	13,000	14,700	-

(a) Changes in county centerline miles mainly due to jurisdictional transfers related to highway capital projects.



	2019 Actual	2020 Actual	2021 Actual
% of DPW Worker Comp Costs related to Highway Operations	85.71%	91.60%	85.13%

State Highway Operations

Program Description

Provide the necessary labor, equipment, and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation (WisDOT). Maintenance tasks performed include plowing, salting and sanding in winter; highway pavement repair; pavement marking; and mowing and vegetation control in summer. Minor construction projects will also be performed by agreement with the state. A cost accounting system for the purposes of obtaining reimbursement for work performed is also maintained.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	32.50	33.64	33.64	32.63	(1.01)
General Government	\$7,015,056	\$6,708,313	\$6,718,598	\$6,773,095	\$64,782
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$919	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$7,015,975	\$6,708,313	\$6,718,598	\$6,773,095	\$64,782
Personnel Costs	\$2,990,375	\$2,901,776	\$2,976,653	\$2,955,168	\$53,392
Operating Expenses	\$602,298	\$550,050	\$569,870	\$550,050	\$0
Interdept. Charges	\$3,228,649	\$3,256,487	\$3,172,080	\$3,267,877	\$11,390
Fixed Assets	\$26,508	\$0	\$0	\$0	\$0
Total Expenditures	\$6,847,830	\$6,708,313	\$6,718,603	\$6,773,095	\$64,782
Rev. Over (Under) Exp.	\$168,145	\$0	(\$5)	\$0	\$0

Program Highlights

The State Highway Maintenance program budget is a non-tax levy supported program. All expenses are approved and reimbursed by the Wisconsin Department of Transportation (WisDOT). The 2023 general government revenue budget is based on the State’s approved 2022 Routine Maintenance Agreement (RMA) and anticipated funding for the Performance-Based Maintenance (PbM) program. The PbM program is a system where the county submits quotes for state-specified projects (versus the RMA system that reimburses for time and materials), which may incentivize more-efficient maintenance work. RMA revenues are budgeted to increase \$146,400, partially offset by a decrease in PbM revenues of \$81,600 based on trends in funding.

Personnel costs increase \$53,400. The costs are driven by the actual labor revenues generated from state work. This program supports 29.00 FTE positions in 2023, unfunding 1.00 FTE Patrol Worker position from 2022 budget levels. Total positions in this budget for 2023 are two superintendents and 27 patrol workers. Overtime is budgeted at 2.31 FTE or about 4,800 hours. Extra help is decreasing slightly in 2023 by 0.01 FTE to 1.32 FTE.

Operating expenses remain at \$550,100 in the 2023 budget. Operating expenses are material costs for maintenance on State highways.

Interdepartmental charges increase about \$11,400 which is due to an increase in worker’s compensation insurance. Estimated equipment reimbursement from the state for vehicle-related expenses including vehicle replacement, vehicle repair and maintenance, and fuel costs are budgeted to increase \$1,400 to \$2,414,400 based on recent trends in equipment cost reimbursements.

Activity	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Centerline miles of road maintained	203	2007	207	207	207	0
Centerline miles of road striped	114	108	115	121	120	5
Lane miles maintained	1,111.0	1,111.0	1,110.0	1,111.0	1,111.0	1

Transit Services

Program Description

Through third-party contracts, this program provides bus service to address the mass transit needs of employers and employees commuting between Waukesha County and its neighboring counties. Currently the Waukesha County Transit System primarily operates commuter service, parallel to and along the I-94 Oconomowoc-Waukesha-Milwaukee corridor, although services also exist between the southern and eastern tier communities and the Milwaukee Central Business District (CBD) and University of Wisconsin-Milwaukee (UWM).

Fixed bus route services extend eastbound into Milwaukee County as traditional “commuter” services carrying workers to jobs in the Milwaukee CBD. Non-traditional “reverse commuter” services also exist to respond to the labor needs in Waukesha County, bringing workers from Milwaukee County into areas in Waukesha County where job density is high, especially in existing and developing industrial parks. This program also provides paratransit services along the route 901 corridor serving the disabled population who are unable to utilize the fixed route service, as outlined in the 1990 Americans with Disabilities Act (ADA).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.10	0.10	0.10	0.10	0.00
General Government	\$61	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$115,603	\$115,661	\$115,661	\$117,772	\$2,111
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$867,700	\$867,700	\$867,700	\$852,700	(\$15,000)
Total Revenues	\$983,364	\$983,361	\$983,361	\$970,472	(\$12,889)
Personnel Costs	\$13,071	\$13,561	\$13,517	\$14,139	\$578
Operating Expenses	\$761,869	\$969,800	\$984,800	\$956,333	(\$13,467)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$774,940	\$983,361	\$998,317	\$970,472	(\$12,889)
Rev. Over (Under) Exp.	\$208,424	\$0	(\$14,956)	\$0	\$0

Program Highlights

Waukesha Metro Transit administers the Waukesha County Transit program through a contract with the city of Waukesha. Funding from state and federal sources is received directly by and paid to vendors by Waukesha Metro. Other revenue is a reimbursement from Waukesha Metro for the costs remaining in the county budget that are eligible for state and federal funding, and increases \$2,100 in 2023.

The budgeted state reimbursement rate for 2023 is 57.0%, an increase from 52.9% in 2022. This projected increase is due to pandemic related funds for transit use. Fuel surcharges are estimated at \$50,000 in the 2023 budget. Prior to 2020, \$50,000 of fund balance was allotted to cover potential fuel surcharges. While pandemic related relief funds remain, these funds will be used to cover actual fuel surcharges.

A portion (0.10 FTE) of the Business Manager’s position continues to be allocated to this program in the 2023 budget. Operating expenses decrease in 2023 by 13,500 due to a shift of park ‘n ride snow clearing expenses to the highway operations budget due to elimination of the Route 79 transit stop at STH 41/45 and Pilgrim Road.

Transit Services (Continued)

Projected decreases in ridership and farebox revenue is offset by Federal CARES Act Funding allotted to the County in response to the Covid-19 pandemic. The 2023 budget includes the use of \$451,800 of CARES funds. Fare rates for transit and paratransit services remain steady in 2023. The current 901/904/905 service contract was extended for one year in 2022. This contract now expires on May 31, 2023 and will go out for Request for Proposal (RFP) in late 2022/early 2023.

Milwaukee County Transit Services (MCTS) is planning to implement a Bus Rapid Transit (BRT) service by mid-year 2023 which will eliminate the current Gold Line. Waukesha County is working with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Rd.

The 2023 budget plans for the elimination of Route 79. This is a commuter service provided by MCTS that connects the Menomonee Falls area to downtown Milwaukee. In place of Route 79 funding is reserved for potential use for FlexRide, a new ride share program being tested in 2022 with grant funds procured by the Southeastern Wisconsin Regional Planning Commission and UW Milwaukee. This pilot program connects workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. Waukesha County could be a future source of funding if the program is successful and other funding partners are identified.

Activity

Total Ridership

Route	Route Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2022-2023 Change
1	Waukesha Metro to Brookfield Square	107,425	111,291	98,743	62,861	49,891	67,500	51,000	21,250	(46,250)
Gold Line	Brookfield Square Extension	213,963	220,155	205,398	77,872	94,430	120,000	97,776	45,000	(75,000)
BRT Connect	Bluemound Rd (Goerkes Corners -124th)								92,750	92,750
79	Menomonee Falls to Downtown Milwaukee	28,305	31,069	26,613	5,862	490	13,213	21	0	(13,213)
FlexRide	Milwaukee to Menomonee Falls/Butler								10,000	10,000
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	108,144	91,174	78,261	25,335	14,010	30,750	19,857	30,972	222
Subtotal		457,837	453,689	409,015	171,930	158,821	231,463	168,654	199,972	(31,491)
Paratransit	Federally mandated service operated within 1 mile of the Route 901 service area	3,169	3,480	2,831	1,486	769	2,460	768	1,440	(1,020)
Total with Paratransit		461,006	457,169	411,846	173,416	159,590	233,923	169,422	201,412	(32,511)

Investment per ride

Investment per ride determined by total Cost of the Route less fare box Revenues divided by the total ridership.

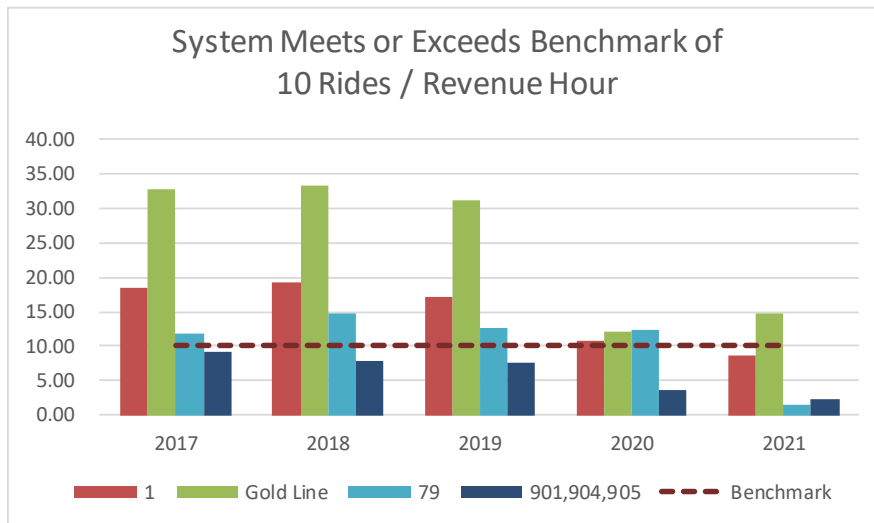
Route	Route Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2022-2023 Change
1	Waukesha Metro to Brookfield Square	\$0.93	\$0.92	\$1.07	\$1.72	\$2.22	\$1.69	\$2.24	\$2.35	\$0.66
Gold Line	Brookfield Square Extension	\$2.37	\$2.41	\$2.82	\$9.37	\$8.21	\$6.35	\$7.98	\$7.19	\$0.84
BRT Connect	Bluemound Rd (Goerkes Corners -124th)								\$7.99	\$7.99
79	Menomonee Falls to Downtown Milwaukee	\$13.35	\$8.66	\$13.09	\$13.46	\$145.35	\$31.78	\$200.33	\$0.00	(\$31.78)
FlexRide	Milwaukee to Menomonee Falls/Butler								\$43.83	\$43.83
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	\$11.36	\$16.68	\$18.88	\$45.72	\$82.91	\$49.82	\$65.04	\$49.04	(\$0.78)
Subtotal Average		\$4.83	\$5.34	\$6.14	\$12.07	\$13.34	\$12.22	\$12.99	\$15.36	\$3.14
Paratransit	Federally mandated service operated within 1 mile of the Route 901 service area	\$41.28	\$36.33	\$44.33	\$50.41	\$52.41	\$56.05	\$52.00	\$66.54	\$14.54
Avg with Paratransit		\$12.35	\$11.72	\$6.40	\$12.40	\$13.53	\$12.68	\$13.16	\$15.72	\$0.00

Transit Services (Continued)

Rides per Revenue Hour

Route	Route Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2022-2023 Change
1	Waukesha Metro to Brookfield Square	18.53	19.21	17.05	10.81	8.58	11.65	8.80	8.86	(2.80)
Gold Line	Brookfield Square Extension	32.76	33.45	31.13	12.20	14.75	18.76	15.25	16.58	(2.18)
BRT Connect	Bluemound Rd (Goerkes Corners -124th)								11.69	11.69
79	Menomonee Falls to Downtown Milwaukee/Milwaukee to M. Falls/Butler	11.79	14.87	12.73	12.50	1.40	6.25	1.05	0.00	(6.25)
FlexRide									2.00	2.00
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	9.20	7.83	7.60	3.64	2.38	3.23	3.13	4.00	0.77
Subtotal Average		17.29	17.38	16.51	8.76	8.60	9.71	9.08	7.75	(1.96)
Paratransit	Federally mandated service operated within 1 mile of the Route 901 service area	2.19	2.39	1.96	1.72	1.62	1.89	2.45	1.60	(0.29)
Avg with Paratransit		16.51	16.58	15.71	8.46	8.43	9.31	8.97	7.55	(1.76)

Rides per Revenue Hour are determined by total ridership of the route divided by the total revenues per hour. The standard benchmark for Rides per Revenue Hour on traditional transit services is 10.0 or higher.



Engineering Services

Program Description

The Engineering Services Division is the main point of contact for meeting the customers’ technical needs and requests concerning major road projects. This division administers the design and construction of county trunk highways and bridges. The work involves planning of capital projects, selecting consultants for design work and construction management or providing “in-house” design services, administering contracts, acquiring right of way, advertising and awarding construction contracts, and administering the construction contracts and activities. In addition, the Engineering Services Division works with the Highway Operations Division in resurfacing of asphalt pavements, replacement of culverts, roadside ditching projects, and side bank cutting.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	7.89	7.89	7.89	7.89	0.00
General Government	\$489,621	\$553,476	\$553,476	\$543,500	(\$9,976)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$172,859	\$225,000	\$232,879	\$225,000	\$0
Appr. Fund Balance	\$142,069	\$50,000	\$185,074	\$50,000	\$0
County Tax Levy (Credit)	\$282,816	\$298,414	\$298,414	\$305,129	\$6,715
Total Revenues	\$1,087,365	\$1,126,890	\$1,269,843	\$1,123,629	(\$3,261)
Personnel Costs	\$811,001	\$901,503	\$756,572	\$901,450	(\$53)
Operating Expenses	\$206,652	\$168,490	\$215,896	\$168,084	(\$406)
Interdept. Charges	\$45,952	\$56,897	\$47,062	\$54,095	(\$2,802)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,063,605	\$1,126,890	\$1,019,530	\$1,123,629	(\$3,261)
Rev. Over (Under) Exp.	\$23,760	\$0	\$250,313	\$0	\$0

Program Highlights

General government revenues consist of General Transportation Aids (GTA), which are projected to decrease. This program includes approximately \$543,500 of the \$4.98 million of total estimated GTA revenue in the 2023 budget. Remaining GTA revenues are budgeted in the County Highway Maintenance and Traffic Control programs.

The 2023 budget continues to include external revenues from the federal Highway Safety Improvement Program (HSIP) and the Surface Transportation Program (STP) for reimbursement of staff design. These revenues remain at the 2022 budget amount of \$225,000.

Revenues include \$50,000 of General Fund balance and \$50,000 of GTA to fund the intersection improvement program introduced in 2019, and budgeted at the same level of \$100,000 in 2023. The purpose of the program is to enhance or modify existing signal equipment, modify turn lanes, and improve pedestrian crossings.

Personnel costs stay flat at \$901,500 due to cost to continue for existing staff offset by position turnover. Extra help funding continues for 0.69 FTE for three summer interns and 1.00 FTE for a co-op student. The co-op student program is run through a partnership with Marquette University and various University of Wisconsin schools.

Engineering Services (Continued)

Operating expenses decrease \$400 mainly due to decreases in software expenses. Other operating expenses in this program include consulting services, annual training, and survey supplies.

Interdepartmental charges include costs of computer and phone services.

Activity

Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Bridge Conditions						
<i>Sufficiency Index: Benchmark</i>	80.0	80.0	80.0	80.0	80.0	80.0
Sufficiency Index: Actuals	86.0	85.3	86.1	85.5	86.0	85.5
Number of Bridges	65	64	66	65	66	66
Load Posted Bridges	0	0	0	0	0	0

Pavement Condition Index (PCI)						
County Highway System						
<i>PCI: Benchmark</i>			70.0	70.0		70.0
PCI: Actuals						
Asphalt—primary (arterial highways)	63.0	69.0	69.0	67.0	69.0	67.0
Asphalt—secondary (major collector highways)	63.0	67.0	67.0	67.0	67.0	67.0
Asphalt—tertiary (minor collector highways)	55.0	63.0	63.0	60.0	63.0	60.0
Concrete	66.0	64.0	64.0	66.0	64.0	66.0

Engineering Services (Continued)

Current and Planned Capital Projects

Project #	Project Name	Total Project Cost	Total County Cost	Non-County Fed/State/Other Revenues	Estimated Completion Year	2022 Est. % Compl. Yr End	Net Annual Est. Operating Impact
201901(a)	Culvert Replacement Program: 2023-2027	\$200,000	\$200,000	\$0	Ongoing	N/A	\$0
201906(a)	Repaving Program 2023-2027	\$4,300,000	\$3,058,000	\$1,242,000	Ongoing	N/A	Reduced
200917	Waukesha West Bypass	\$14,817,000	\$6,417,000	\$8,400,000	2019	100%	\$92,000
201008	CTH M, Calhoun Rd to East County Line	\$30,665,000	\$14,555,000	\$16,110,000	2022	100%	\$42,500
201302	CTY YY, Underwood Creek Structure	\$2,625,000	\$603,000	\$2,022,000	2023	100%	Reduced
201402	CTH XX, Pebble Brook Creek Bridge	\$449,000	\$172,000	\$277,000	2022	100%	Reduced
201502	CTH O, I-94 to USH 18	\$8,174,000	\$1,643,000	\$6,531,000	2022	100%	Reduced
201601	CTH I, Fox River Bridge	\$624,000	\$198,000	\$426,000	2021	100%	Reduced
201603	CTH O & I Intersection Reconstruction	\$3,633,000	\$1,473,500	\$2,159,500	2020	100%	Minor Incr
201610	CTH O, CTH I to CTH ES	\$15,534,200	\$3,707,200	\$11,827,000	2023	50%	\$0
201611	CTH C, Hasslinger Drive Intersection	\$978,000	\$574,000	\$404,000	2021	100%	\$0
201613	CTH D, Moraine Hills Drive Intersection	\$639,000	\$154,000	\$485,000	2023	50%	\$0
201706	CTH D, Calhoun Rd to 124th Street	\$2,909,000	\$622,000	\$2,287,000	2021	100%	Reduced
201801	CTH F, N.B. Bridge at Green Road	\$942,000	\$194,000	\$748,000	2023	40%	Reduced
201802	CTH V V, W.B. Bridge at Menomonee River	\$1,409,000	\$444,000	\$965,000	2024	0%	Reduced
201803	CTH O, CTH ES to CTH D	\$9,311,400	\$2,744,000	\$6,567,400	2025	5%	Reduced
201805	CTH T, Northview Rd to I-94	\$2,631,000	\$689,000	\$1,942,000	2024	40%	Reduced
202001	CTH SS, Meadowbrook Creek Structure	\$802,000	\$802,000	\$0	2026	0%	Reduced
202009	CTH B, Morgan Rd Intersection	\$486,000	\$100,000	\$386,000	2022	100%	\$0
202011	CTH M, CTH F to CTH SR	\$3,740,000	\$748,000	\$2,992,000	2028	0%	\$0
202012	CTH X, West High Drive Intersection	\$900,000	\$270,000	\$630,000	2023	50%	\$0
202013	CTH O, CTH D to STH 59	\$15,711,800	\$3,182,400	\$12,529,400	2026	5%	Reduced
202102	CTH O, CTH HH to Grange Ave	\$9,691,800	\$1,721,500	\$7,970,300	2025	5%	\$10,400
202106	CTH VV, CTH YY Intersection	\$1,103,000	\$111,000	\$992,000	2023	50%	Minor Incr
202201	CTH I, Calhoun Creek Bridge	\$531,000	\$111,000	\$420,000	2027	5%	Reduced
202202	CTH EF, Bark River Bridge	\$453,000	\$104,000	\$349,000	2025	30%	Reduced
202203	CTH I, Mukwonago River Bridge	\$551,000	\$115,000	\$436,000	2027	5%	Reduced
202301	CTH Y, CTH L to CTH HH	\$4,790,000	\$958,000	\$3,832,000	2026	15%	\$0
202302	CTH J, CTH FT Intersection	\$1,200,000	\$210,000	\$990,000	2025	10%	Reduced
202303	CTH ES, Sunnyslope Road Intersection	\$1,500,000	\$420,000	\$1,080,000	2026	0%	Minor Incr
202304	CTH F, CTH K Intersection	\$1,486,000	\$238,600	\$1,247,400	2027	0%	Minor Incr
202305	CTH T, CTH JJ Intersection	\$1,265,000	\$171,500	\$1,093,500	2027	0%	Minor Incr
202306	Construction Partnerships	\$250,000	\$250,000	\$0	Ongoing	N/A	\$0

(a) Consists of program projects with continuing annual appropriations. Project costs listed above consist of the amount budgeted for 2023.

Traffic Control

Program Description

The Traffic Control program provides for the maintenance, engineering and placement of traffic signals, signs and pavement markings on the County Trunk Highway System.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.19	5.19	5.19	5.19	0.00
General Government	\$538,245	\$503,476	\$504,417	\$493,476	(\$10,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$85,563	\$85,000	\$80,000	\$110,000	\$25,000
Appr. Fund Balance	\$9,097	\$0	\$69,990	\$0	\$0
County Tax Levy (Credit)	\$338,196	\$329,590	\$329,590	\$258,719	(\$70,871)
Total Revenues	\$971,101	\$918,066	\$983,997	\$862,195	(\$55,871)
Personnel Costs	\$451,241	\$443,417	\$445,600	\$432,898	(\$10,519)
Operating Expenses	\$440,771	\$474,424	\$564,718	\$429,066	(\$45,358)
Interdept. Charges	\$216	\$225	\$225	\$231	\$6
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$892,228	\$918,066	\$1,010,543	\$862,195	(\$55,871)
Rev. Over (Under) Exp.	\$78,873	\$0	(\$26,546)	\$0	\$0

Program Highlights

General government revenues consist of General Transportation Aids (GTA). This program includes approximately \$493,500 of the \$4.98 million of total estimated GTA revenue in the 2023 budget. County Highway Maintenance and Engineering Services include the remaining GTA revenues.

Other revenues represent insurance reimbursements for damage to traffic signals and signs due to accidents. The revenue is based on prior-year actuals. One time revenue of \$25,000 is included in this budget for an anticipated traffic sign printer cooperation with the City of Waukesha.

Net personnel costs decrease \$10,500 for cost to continue of existing staff offset by staff turnover and benefit plan selections. This budget also supports 0.19 FTE of overtime.

Operating expenses include pavement marking expenses at \$125,000, traffic signal electricity costs at \$155,000, and signal maintenance costs at \$90,000. Operating expenses are estimated to decrease \$45,400 due to a planned reduction of pavement markings and lower costs of in-house traffic sign printing planned for the 2023 budget.

Activity	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Traffic Signals	116	116	116	116	116	0
Roundabout Intersections	8	8	8	8	8	0

Permit Processing

Program Description

The Permit Processing program area is the main point of contact for meeting the customers' requests concerning driveway and utility permits. Staff works with utility companies, developers, and homeowners to review applications and answer questions about utility and access permits.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.80	1.80	1.80	1.80	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$181,990	\$144,000	\$144,000	\$147,000	\$3,000
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$60,356	\$63,207	\$63,207	\$27,785	(\$35,422)
Total Revenues	\$242,346	\$207,207	\$207,207	\$174,785	(\$32,422)
Personnel Costs	\$227,503	\$207,207	\$163,612	\$174,785	(\$32,422)
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$227,503	\$207,207	\$163,612	\$174,785	(\$32,422)
Rev. Over (Under) Exp.	\$14,843	\$0	\$43,595	\$0	\$0

Program Highlights

Permit fees increase slightly from the 2022 budget and are itemized on the schedule on the following page. This follows the cycle of increasing fees every two years. The next permit fee increase will occur in 2025. Revenues for driveway access permits and utility permits are budgeted to increase slightly by \$3,000 in 2023.

Personnel costs decrease \$32,400 due to turnover of staff and benefit plan selections.

Activity	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Driveway & Miscellaneous Permits Processed	84	87	80	80	80	0
Utility Permits Processed	386	375	400	375	375	(25)

Permit Processing (Continued)

Utility Permits		2022		2023	
Type	Unit	Application	Inspect	Application	Inspect
Excavate in Pavement	First 200'	\$100	\$250	\$105	\$265
	Add'l 1,000'		\$250		\$265
Excavate/Plow in ROW	First 200'	\$100	\$250	\$105	\$265
	Add'l mile		\$250		\$265
New Poles	Each	\$100	\$250	\$105	\$265
Re-application		\$100		\$105	
Re-inspection	Each				\$100

Access Permits		2022		2023	
Type	Unit	Application	Permit	Application	Permit Fee
Private Driveway with no culvert or owner installed culvert - Single Family, Farm	Each driveway		\$570		\$600
New private driveway with owner supplied culvert and installed by Waukesha County	Each driveway		permit + cost of install		\$2,100
Commercial/Industrial/Institutional/Subdivision (type A,B,C or D entrance)	Each driveway	\$520	865	\$550	\$900
Traffic Impact Study Review (Required for commercial/industrial/institutional > 50,000 SF or for subdivisions > 100 units)	Each TIA		\$1,150		\$1,200
Commercial/Industrial/Institutional/Subdivision (Roadway reconstruction needed)	Each driveway	\$520	\$3,710	\$550	\$4,000
Traffic Signal Installation	Per signal		\$1,800		\$2,000
Re-application		\$105		\$110	
Re-inspection	Each				\$100
<i>Miscellaneous work in R/W:</i>					
Other driveway work e.g., pave, repave, replace culvert by owner			\$155		\$165
Existing Culvert removed & replaced with owner supplied culvert and installed by county with gravel only					\$2,165
Temporary driveway			\$210		\$220
Sign in right of way -county install owner supplied sign	Per Sign		\$200		\$200
Revocable Occupancy permit			\$440		\$460
Sidewalk / Path / Retaining Wall			\$155		\$165

Fund Purpose

An internal service fund set up to account for the maintenance and repair of all county-owned motorized equipment. The operation includes a county-wide fuel dispensing system; a stockroom to furnish parts and supplies for vehicle and equipment repair and maintenance; the operation of a service truck for maintaining equipment in the field; the maintenance of a database of vehicle repair costs, receiving, setup, and issuing of all new vehicles and equipment to county departments; and disposal of surplus vehicles and equipment for county departments. Other activities include assisting the Department of Administration – Purchasing Division in the development of equipment specifications and in the evaluation of bids; assisting user departments in making vehicle maintenance, repair, and replacement decisions; and exploring the use of new technologies (electronic diagnostics, alternative fuels, etc.) for improving the county's fleet capability.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,043	\$0	\$4,678	\$3,200	\$3,200	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$49,133	\$52,013	\$80,600	\$78,269	\$26,256	50.5%
Interdepartmental (a)	\$3,769,151	\$3,705,265	\$4,416,544	\$4,435,153	\$729,888	19.7%
Other Revenue	\$40,274	\$23,300	\$22,550	\$25,300	\$2,000	8.6%
Appr. Fund Balance (b)	\$101,083	\$101,083	\$101,083	\$101,083	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,962,684	\$3,881,661	\$4,625,455	\$4,643,005	\$761,344	19.6%
Expenditures						
Personnel Costs	\$1,188,282	\$1,239,659	\$1,236,416	\$1,281,714	\$42,055	3.4%
Operating Expenses (b)	\$2,429,093	\$2,471,130	\$2,897,505	\$3,162,910	\$691,780	28.0%
Interdept. Charges	\$71,546	\$94,115	\$98,115	\$108,318	\$14,203	15.1%
Fixed Assets (Memo) (b)(c)	\$0	\$40,000	\$44,697	\$0	(\$40,000)	-100.0%
Total Expenditures (c)	\$3,688,921	\$3,804,904	\$4,232,036	\$4,552,942	\$748,038	19.7%
Operating Income/(Loss) (c)	\$273,763	\$76,757	\$393,419	\$90,063	\$13,306	17.3%

Position Summary (FTE)

Regular Positions	14.00	14.00	14.00	14.00	0.00
Extra Help	0.00	0.17	0.17	0.17	0.00
Overtime	0.08	0.15	0.15	0.15	0.00
Total FTEs	14.08	14.32	14.32	14.32	0.00

(a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

(b) Includes Central Fleet Fund balance appropriation of:

Description	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Purchase order & carryovers from prior year	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083

(c) Total expenditures and net operating income exclude fixed asset purchases to conform with financial accounting standards. Fixed asset purchases will be made out of operating revenues and cash balances and are included in the department's fixed assets expenditure request.

Repair & Maintenance

Program Description

Provides for the maintenance and repair for all county-owned motorized equipment. This includes a stockroom, a service truck for on-site customer repairs, and the maintenance of a database of vehicle repair costs, receiving, setup, and new vehicle issuance. This division also provides repair and maintenance services to external customers.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	13.73	13.97	13.97	13.97	0.00
General Government	\$3,043	\$0	\$4,000	\$3,200	\$3,200
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$32,044	\$34,463	\$55,000	\$42,269	\$7,806
Interdepartmental (a)	\$2,680,250	\$2,579,978	\$2,828,640	\$2,706,339	\$126,361
Other Revenue	\$20,321	\$13,300	\$12,550	\$13,300	\$0
Appr. Fund Balance	\$101,083	\$101,083	\$101,083	\$101,083	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,836,741	\$2,728,824	\$3,001,273	\$2,866,191	\$137,367
Personnel Costs	\$1,161,744	\$1,213,871	\$1,208,535	\$1,252,087	\$38,216
Operating Expenses	\$1,341,336	\$1,358,324	\$1,624,027	\$1,429,474	\$71,150
Interdept. Charges	\$71,546	\$91,689	\$95,689	\$105,892	\$14,203
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,574,626	\$2,663,884	\$2,928,251	\$2,787,453	\$123,569
Operating Income/(Loss)	\$262,115	\$64,940	\$73,022	\$78,738	\$13,798

(a) Interdepartmental revenues are generated from charges to departments that receive revenues from various sources including tax levy funding.

Program Highlights

General government revenue of \$3,200 in the 2023 budget is American Rescue Plan Act (ARPA) funds to provide relief to the fuel price increase.

Central Fleet continues to provide repair and maintenance service to both internal departments and external customers. The division continues to charge a separate rate to external customers, while maintaining services to internal customers. Revenue projections are based on a multi-year average of services provided to customers. Charges for services revenues increase \$7,800 due to an increase in external customers and repair requests. Interdepartmental charge revenues increase \$126,400 due to increased internal maintenance trends and increasing cost of parts. Other revenues include salvage revenues, oil recycling revenues, procurement card rebates, and miscellaneous reimbursements. Fund balance continues to be used to offset the facility depreciation.

Repair & Maintenance (Continued)

Personnel costs increase about \$38,200 due to cost to continue of current staff and benefit selection changes. The overtime budget is steady at 0.15 FTE (about 312 hours) in 2023 and is based on recent use of overtime. Extra help FTE of 0.17 continues in the 2023 budget to reflect seasonal use of temporary staff.

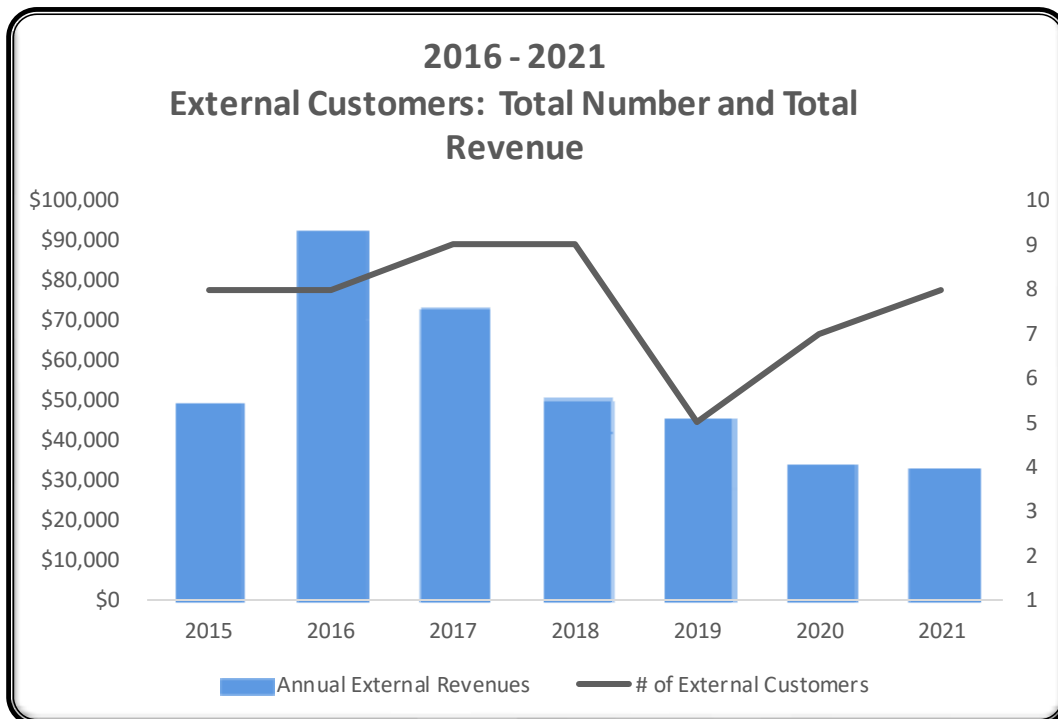
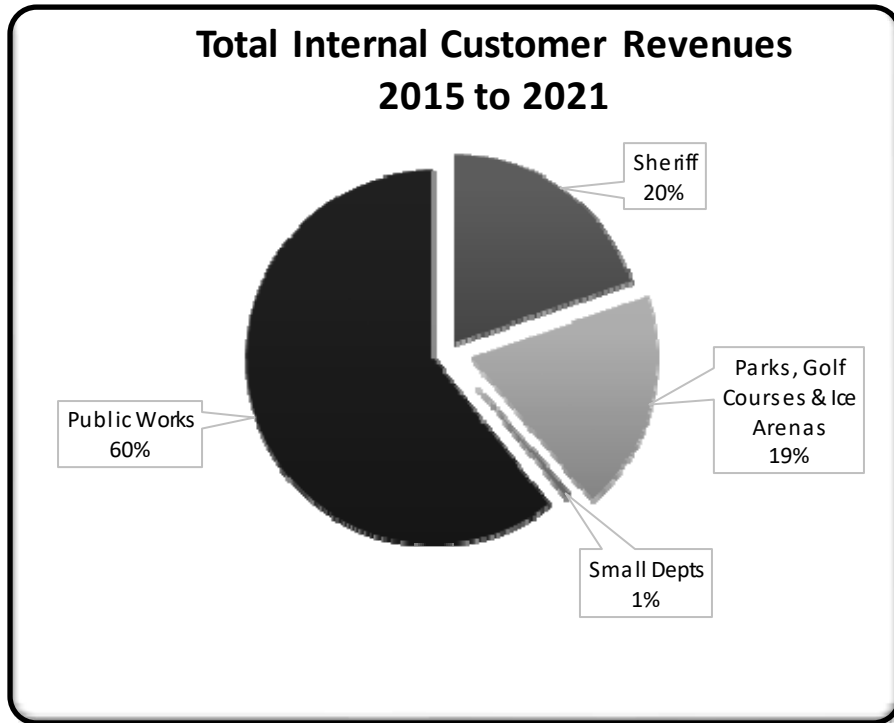
Operating expenses are increasing about \$71,200 mostly related to estimated increases in cost of parts for repairs, annual work order software renewals and utility costs for the fleet shop. The major items in the operating expenses appropriation unit include \$848,800 for the costs of parts, \$246,700 for commercial repair services, \$53,000 of support/licensing costs for Fleet Focus software, \$114,000 of depreciation expenses, and \$29,000 for small tools and shop supplies. Other expenditures in this appropriation unit include building maintenance costs, training expenses, utilities, and housekeeping costs.

Interdepartmental charges increase \$14,200 from the 2022 budget. The increase is mainly due to increased costs for computer maintenance cross charges and Microsoft license costs for employees and higher estimated cost of repairs for Central Fleet owned vehicles in 2023. Expenses in this appropriation unit include general vehicle liability insurance, property insurance, end user technology-total cost of ownership charges (EUTF), telephone charges, radio charges, and indirect cost charges. There are no fixed asset purchases planned in 2023.

In an effort to keep the annual rate increases at or below 2%, the 2023 Central Fleet Rates are as follows:

Rate Type	2022	2023	% Change
External Heavy Labor Rate	\$111.83	\$114.06	2.0%
External Light Labor Rate	\$93.47	\$95.34	2.0%
External Service Labor Rate	\$101.75	\$103.78	2.0%
Internal Heavy Labor Rate	\$103.61	\$105.68	2.0%
Internal Light Labor Rate	\$87.56	\$89.31	2.0%
Internal Service Labor Rate	\$95.05	\$96.95	2.0%
Parts Markup	16.0%	16.0%	0.0%
Commercial Markup	16.0%	16.0%	0.0%

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Total Work Orders	4,192	5,150	4,350	4,350	(800)
Internal Customer Work Orders	4,090	5,000	4,200	4,200	(800)
External Customer Work Orders	102	150	150	150	0
Total Internal. Cust. Rep./Maint. Rev.	\$2,652,174	\$2,539,578	\$2,550,000	\$2,666,339	126,761
Total External Cust. Rep./Maint. Rev.	\$31,716	\$34,463	\$55,000	\$42,269	7,806
Total External Customers	8	9	10	11	2



Central Fueling

Program Description

This program provides a county-wide fuel dispensing system for all county vehicles and equipment and some external customers.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$0	\$0	\$678	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$17,089	\$17,550	\$25,600	\$36,000	\$18,450
Interdepartmental (a)	\$1,088,901	\$1,125,287	\$1,587,904	\$1,728,814	\$603,527
Other Revenue	\$19,953	\$10,000	\$10,000	\$12,000	\$2,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,125,943	\$1,152,837	\$1,624,182	\$1,776,814	\$623,977
Personnel Costs	\$26,538	\$25,788	\$27,881	\$29,627	\$3,839
Operating Expenses	\$1,087,757	\$1,112,806	\$1,273,478	\$1,733,436	\$620,630
Interdept. Charges	\$0	\$2,426	\$2,426	\$2,426	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,114,295	\$1,141,020	\$1,303,785	\$1,765,489	\$624,469

Operating Income/(Loss)	\$11,648	\$11,817	\$320,397	\$11,325	(\$492)
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(a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

Program Highlights

Revenues are made up of interdepartmental charges to internal customers and charges for services for sales to external customers. Interdepartmental revenue increases by \$603,500 to \$1,728,800 which reflects the significant increases in fuel cost trends. External customer revenues are projected to increase \$18,500 to reflect increased cost of fuel sold and one additional external customer. Other revenues include fuel tax rebates and increase \$2,000 in 2023 to reflect recent trends.

Personnel costs increase \$3,800 due to cost to continue of current staff and benefit plan selections. Operating expenses increase \$620,600 due to cost trends of fuel. Estimated average price per gallon increases to \$3.79 from the 2022 budgeted level of \$2.39. Interdepartmental Charges remain steady at \$2,400. These charges are largely the repair costs Central Fleet staff perform on fuel stations.

Due to significant increases and volatility in the price of fuel since 2021, county administration plans to request authorization to budget temporary usage of American Rescue Plan Act (ARPA) funding in 2022 and 2023 to help smooth the impact of the price increases. For 2022, the fuel estimate is assuming that fuel prices average \$4.20/gallon, with ARPA funding set aside for internal departments to cover the difference between the budgeted rate of \$2.60/gallon and the \$4.20/gallon. For 2023, 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 \$2.51/gallon (\$2.72/gallon with markup), with ARPA funding covering the remainder up to the total estimated fuel price of \$4.00/gallon.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Fuel Sites Maintained	16	16	16	16	0
Gallons Sold	422,448	439,553	425,000	441,204	1,651
External Fuel Customers	3	2	3	3	1

Current and Planned Capital Projects

Project #	Project Name	Expected Year of Completion	Total Project Cost	Est % Completed at end of 2022	Est. Operating Impact
201415	Fuel Tank Replacement and Infrastructure	2028	\$2,850,000	40%	\$2,500.00

Vehicle Replacement Fund

Public Works

Internal Service Fund

Statement of Purpose

The Vehicle/Equipment Replacement Fund is an interest-bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. The county adopted a Vehicle Replacement Plan for certain vehicles and contractor type equipment. With the exception of certain utility vehicles, the Vehicle Replacement Plan will only include those items with a replacement cost of \$7,500 or greater and a useful life of two or more years. Contractor equipment includes unlicensed off-road vehicles, construction equipment, large maintenance tools and equipment, and other rolling stock. The plan allows for the funding of replacements through contributions to the replacement fund by user departments with inflationary increases on replacements funded by proceeds from the sale of retired vehicles and by investment income applied to the fund. Year-to-year fluctuations within the departmental base budgets will be reduced as a result of the plan. Replacement decisions are based on usage, service, and cost issues. A regular replacement cycle will keep the condition of the fleet at an optimum level reducing fleet maintenance costs and excessive out of service situations. Beginning in 2022, the county began borrowing for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$190,000	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (a)	\$3,502,800	\$3,543,605	\$3,543,605	\$3,338,382	(\$205,223)	-5.8%
Other Revenue (b)	\$678,759	\$579,000	\$1,001,236	\$425,000	(\$154,000)	-26.6%
Appr. Fund Balance (c)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,181,559	\$4,122,605	\$4,734,841	\$3,763,382	(\$359,223)	-8.7%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,308,842	\$3,558,198	\$3,554,581	\$3,561,183	\$2,985	0.1%
Interdept. Charges	\$138,466	\$40,000	\$40,000	\$40,000	\$0	0.0%
Fixed Assets (Memo) (d)	\$3,448,717	\$3,914,180	\$4,305,439	\$3,641,200	(\$272,980)	-7.0%
Total Expenditures (d)	\$3,447,308	\$3,598,198	\$3,594,581	\$3,601,183	\$2,985	0.1%
Operating Income/(Loss) (d)	\$734,251	\$524,407	\$1,140,260	\$162,199	(\$362,208)	-69.1%

Position Summary (FTE)

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

- (a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.
- (b) Other revenues include revenues from vehicle and equipment sales. Investment income is accounted for but is not budgeted for in the fund and is used to offset increases in future vehicle replacement costs.
- (c) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with operating revenues, and existing fund balance are included in the department's fixed asset request.
- (d) A portion of fixed assets in 2022 and 2023 are funded through a transfer of the bond proceeds from the Capital Project Fund to account for \$1.8 million and \$2.5 million, respectively, of vehicle purchases.

Vehicle Replacement Plan

Program Description

The Vehicle/Equipment Replacement Fund is an interest bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. Departments retain ownership of their vehicles and are cross-charged for the future replacement costs.

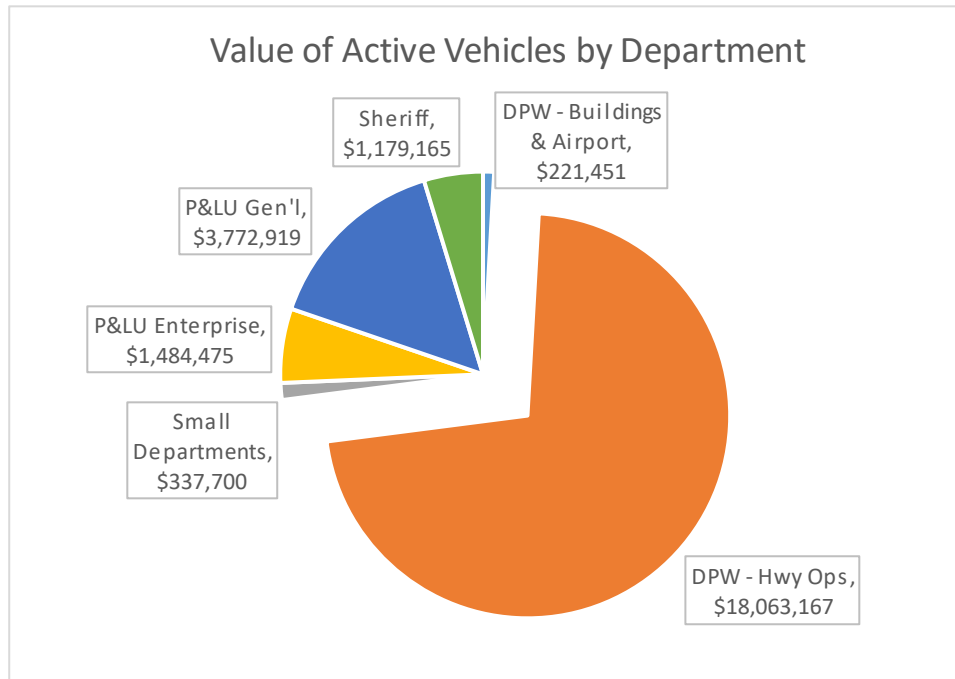
Program Highlights

Interdepartmental revenues are based on the depreciation of each vehicle in the replacement plan. Depreciation is assessed at one half-year charge for the acquisition and disposition years of a vehicle. Full-year depreciation is assessed all other years. Depreciation increases are a result of increased valuation of vehicles in the plan and the first full-year depreciation charge on the 2022 vehicle purchases. Initially depreciation is assessed on the budgeted value of the vehicle and then adjusted to account for actual acquisition costs. The actual acquisition cost tends to be lower than the budgeted cost, therefore lowering the overall depreciation charge. These revenues decrease \$205,200, due to the removal of two-year Sheriff patrol vehicles from VRP, partially offset by increases in new vehicle/equipment prices. Patrol vehicles with a two-year life will be purchased from the Sheriff's budget beginning in 2023. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). As new vehicles are purchased, the replacement charges "reset" to the new, higher price. Part of the increase in vehicle prices is driven by improvements in technology for greater functionality/efficiency and regulations (e.g., emissions standards).

Other revenues are the estimated value received from the sale of retired vehicles at auction. The budget can fluctuate based on the number of and value of vehicles going to auction each year. Auction revenue decreases \$154,000 in 2023 due to Sheriff two-year vehicle revenue being budgeted in the Sheriff operating budget to offset future purchases.

Operating expenditures increase by \$3,000, mostly related to depreciation costs for the vehicle replacement plan as a result of changes from new vehicles being added offset by vehicles being retired. Interdepartmental charges remain at \$40,000 in 2023, which is an annual charge from Central Fleet Maintenance for administrative work related to VRP acquisitions and auctions. Beginning in 2022, insurance costs for VRP owned equipment are charged to the department rather than the VRP fund.

Fixed asset memo items represent the estimated cost of vehicle and equipment acquisitions and are budgeted at \$3,641,200 in 2023. The county began borrowing for major vehicle replacements in 2022, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. This is a phased approach with \$1.8 million borrowed for Department of Public Works (DPW) – Highway Operations Division patrol trucks in 2022 and increase to \$2.5 million in 2023 to more broadly cover acquisitions for governmental fund operations (e.g., DPW – Highway Operations, Parks and Land Use – General Fund). For total planned borrowing in 2023, see the Capital Projects and Debt Service sections in this budget document.



Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Active Vehicles in Plan	376	376	376	353	(23)
Vehicles Replaced	50	63	61	48	(15)

**Vehicle Replacement
Fund**

Public Works

Program

**Waukesha County
2023 Vehicle Replacement Plan**

<u>Department</u>	<u>Description</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Est. Salvage</u>
Sheriff's Department	Squad, Police Pursuit Package	1	\$49,600	\$49,600	\$15,000
Sheriff's Department	PPV Auto	4	\$33,800	\$135,200	\$20,000
Sheriff's Department	Van, full size transport	2	\$39,500	\$79,000	\$16,000
Subtotal Sheriff's Dept		7		\$263,800	\$51,000
Public Works Hwys	Forklift	1	\$55,640	\$55,640	\$5,000
Public Works Hwys	Truck, Patrol	6	\$266,000	\$1,596,000	\$150,000
Public Works Hwys	Truck, crew cab	1	\$36,900	\$36,900	\$5,000
Public Works Hwys	Truck, 1 Ton	1	\$82,000	\$82,000	\$10,000
Public Works Hwys	Truck, 1 Ton Dump	1	\$86,250	\$86,250	\$12,000
Public Works Hwys	Service Truck	1	\$100,210	\$100,210	\$12,000
Subtotal DPW Hwys		11		\$1,957,000	\$194,000
Public Works Bldgs	Transit Van	1	\$38,000	\$38,000	\$8,000
Subtotal DPW Bldgs		1		\$38,000	\$8,000
Parks & Land Use Gen'l Fund	Utility Veh, 4 wheel, w/cab, med duty	2	\$26,100	\$52,200	\$10,000
Parks & Land Use Gen'l Fund	Utility Veh, 4x4, cab, med, dump box	1	\$29,500	\$29,500	\$5,000
Parks & Land Use Gen'l Fund	Utility Veh, 4x4, cap, med, plow	1	\$32,100	\$32,100	\$5,000
Parks & Land Use Gen'l Fund	Truck, Pickup, 1/4T	1	\$30,700	\$30,700	\$5,000
Parks & Land Use Gen'l Fund	Truck, Pickup, 3/4 T, 4x4, plow	1	\$45,000	\$45,000	\$10,000
Parks & Land Use Gen'l Fund	Truck, 1 Ton, 4x4, plow	2	\$85,400	\$170,800	\$20,000
Parks & Land Use Gen'l Fund	Mower, outfrnt, broom, cab	6	\$55,000	\$330,000	\$30,000
Parks & Land Use Gen'l Fund	Brush Chipper	1	\$22,200	\$22,200	\$5,000
Parks & Land Use Gen'l Fund	Sand Trap Rake	2	\$17,200	\$34,400	\$4,000
Parks & Land Use Gen'l Fund	Loader	1	\$70,500	\$70,500	\$10,000
Subtotal P&LU Gen'l Fund		18		\$817,400	\$104,000
Parks & Land Use Enterprise Fund	Wide Area Mower	1	\$46,300	\$46,300	\$5,000
Parks & Land Use Enterprise Fund	Greensmower	1	\$99,500	\$99,500	\$8,000
Parks & Land Use Enterprise Fund	Heavy Duty Sweeper	1	\$19,700	\$19,700	\$0
Parks & Land Use Enterprise Fund	Ice Groomer	1	\$109,400	\$109,400	\$10,000
Parks & Land Use Enterprise Fund	Utility Veh, 4x4, med duty, tracks	1	\$31,800	\$31,800	\$5,000
Parks & Land Use Enterprise Fund	Utility Veh, 4x4, w/cab, hvy duty	1	\$49,500	\$49,500	\$5,000
Subtotal P&LU Enterprise		6		\$356,200	\$33,000
Radio Services	Truck, Pickup 1/2 T	1	\$38,000	\$38,000	\$5,000
Health & Human Services	Van	2	\$33,600	\$67,200	\$10,000
Medical Examiner	Transit Van	2	\$51,800	\$103,600	\$20,000
Subtotal Small Departments		5		\$208,800	\$35,000
Grand Total		48		\$3,641,200	\$425,000

**Vehicle Replacement
Fund**

Public Works

Program

**WAUKESHA COUNTY
FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

Agency	<u>2022 Budget</u>		<u>2023</u>		<u>2024</u>		<u>2025</u>		<u>2026</u>		<u>2027</u>	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
Airport	0	\$0	0	\$0	1	\$42,800	0	\$0	0	\$0	0	\$0
Public Works Hwy Ops	16	\$2,289,400	11	\$1,957,000	25	\$3,418,260	21	\$3,576,600	19	\$2,766,400	19	\$3,367,400
Public Works Bldg Ops	4	\$161,000	1	\$38,000	0	\$0	0	\$0	0	\$0	3	\$148,100
Sheriff (a)	20	\$685,280	7	\$263,800	11	\$329,800	15	\$588,400	4	\$144,700	3	\$150,400
Parks & Land Use Gen'	11	\$423,000	18	\$817,400	20	\$747,790	15	\$872,115	14	\$530,900	5	\$306,455
Golf Courses	8	\$230,600	5	\$246,800	9	\$508,679	6	\$210,300	5	\$232,000	5	\$221,600
Ice Arenas	0	\$0	1	\$109,400	0	\$0	0	\$0	0	\$0	0	\$0
Medical Examiner	0	\$0	2	\$103,600	0	\$0	0	\$0	0	\$0	2	\$91,000
Human Services	3	\$82,100	2	\$67,200	0	\$0	0	\$0	0	\$0	0	\$0
Records Mgmt	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Emergency Mgmt	1	\$42,800	0	\$0	0	\$0	1	\$50,700	0	\$0	0	\$0
Radio Services	0	\$0	1	\$38,000	0	\$0	0	\$0	0	\$0	0	\$0
	63	\$3,914,180	48	\$3,641,200	66	\$5,047,329	58	\$5,298,115	42	\$3,674,000	37	\$4,284,955

(a) 2022 is the final year that VRP fund will purchase 2-year police pursuit vehicles.

Airport

Operations Fund

Public Works

Enterprise Fund

Statement of Purpose

The mission of Waukesha County Airport (an enterprise fund) is to maximize the net economic and recreational benefit it provides to southeastern Wisconsin and the Great Lakes region. By leading the industry with quality facilities and services and operating in a fiscally prudent manner, the airport strives to meet the needs of all customers and users. Through short-and long-range planning, the staff initiates proactive and environmentally responsible projects, establishes systems to maintain existing structures, and designs future improvements. The airport provides a safe, convenient, and efficient operating environment for all members of the aviation community while cooperating with all levels of government.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$241,612	\$0	\$2,720	\$2,176	\$2,176	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,121,736	\$1,144,167	\$1,158,882	\$1,268,611	\$124,444	10.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$32,209	\$25,000	\$40,500	\$25,000	\$0	0.0%
Appr. Fund Balance (a)	\$335,520	\$169,582	\$219,582	\$169,582	\$0	0.0%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,731,077	\$1,338,749	\$1,421,684	\$1,465,369	\$126,620	9.5%
Expenditures						
Personnel Costs	\$309,896	\$352,747	\$347,187	\$391,255	\$38,508	10.9%
Operating Expenses (a)(b)	\$951,623	\$830,668	\$1,060,555	\$908,957	\$78,289	9.4%
Interdept. Charges	\$156,933	\$155,334	\$115,554	\$165,157	\$9,823	6.3%
Fixed Assets (Memo) (c)	\$128,875	\$0	\$99,775	\$200,000	\$200,000	N/A
Total Expenditures	\$1,418,452	\$1,338,749	\$1,523,296	\$1,465,369	\$126,620	9.5%
Operating Income/(Loss)	\$312,625	\$0	(\$101,612)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.00	3.00	3.00	3.00	0.00
Extra Help	1.00	1.20	1.20	1.20	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.00	4.20	4.20	4.20	0.00

(a) Airport Fund balance is used as follows:

	2021	2022 Budget	2022 Estimate	2023 Budget
Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Carryovers, encumbrances, and ordinances	\$115,938	\$0	\$50,000	\$0
Long-term Asset Evaluation Study	\$50,000	\$0		\$0
Generator & Control Tower Window Replacement	\$0	\$0		\$0
Total Fund Balance Appropriation	\$335,520	\$169,582	\$219,582	\$169,582

(b) Budgeted depreciation expense is included in the operating expense appropriation unit, which only represents the county's portion of the capital investment and excludes State and Federal funds as contributed capital. As a result, the operation's income or loss shown here differs from the Annual Comprehensive Financial Report statements and includes these funds as contributed capital.

(c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with operating revenues, and existing fund balance are included in the department's fixed asset request.

Airport Operations

Program Description

The Airport Operations division provides all administrative services, grounds maintenance, and oversees infrastructure for the Waukesha County Airport. Administrative staff provide service to our customers and are responsible for the monitoring of all leases and contracts and the enforcement of all provisions, maintaining compliance with all applicable Federal Aviation Regulations (FAR's), Orders and Advisory Circulars (AC's) as well as conditions of grant assurances.

Airport Operations maintains the airport grounds, infrastructure, and equipment as necessary to ensure a safe and secure airfield operation. The program tracks the condition of airport buildings and associated equipment through scheduling and monitoring of contact maintenance services, is responsible for wildlife control, airfield security, hazard mitigation, emergency response, and monitors the contract for performing and providing aeronautical services and parking and ramp operations. This program includes the air traffic control tower facility and operations and fuel farm operations. The cost of the air traffic controllers is funded by the Federal Contract Tower Program.

Program Highlights

Charges for service revenues are budgeted to increase about \$124,400 and include revenues from land leases, hangar rental revenues, office space revenues from the Fixed Base Operator (FBO) for exclusively leased county facilities, the FBO lease for the Airport fuel farm, FBO lease for ramp space, tie down fees and revenue on fuel sales. The increase is mostly due to contractual rate increases in lease agreements, new lease agreements and increased fuel revenues. Fund balance is used to partially offset depreciation.

Personnel costs increase \$38,500 which is the cost to continue of 4.20 FTE and a change in benefit selections. Operating expenses increase by \$78,300, mainly due to an increase in budgeted contracted snow removal costs by \$55,000 to \$430,000. Depreciation increases \$17,600 due to anticipated completion of pavement projects in 2022 and parking lot and roof projects in 2023.

Interdepartmental charges increase \$9,800 in 2023 due to increases in vehicle and equipment costs of \$5,700 and computer support and licensing increases of \$3,400. Interdepartmental charges include insurance charges, grounds and building maintenance charges, and vehicle replacement, repair and fuel costs.

Fixed assets are budgeted at \$200,000 in 2023 to allow for the potential purchase of snow removal equipment.

Activity Data	2020	2021	2022	2022	2023	Budget
	Actual	Actual	Budget	Estimate	Budget	Change
Total Airport Buildings	12	12	12	12	12	0
Square Yards of Pavement (a)	467,949	467,949	480,733	467,949	475,450	-5,283
Acres of grass to be mowed	331	331	328	328	325	-3

(a) The 2022 budget assumes completion of the Airport perimeter road (capital project #202108).

Activity Data	2019	2020	2021	2022	2022	2023	Budget
	Actual	Actual	Actual	Budget	Estimate	Budget	Change
Fuel Purchases (gallons)							
Jet A (a)	1,304,923	1,085,788	1,540,500	1,230,000	1,450,000	1,400,000	170,000
100LL	90,807	67,803	101,006	100,000	100,000	100,000	0
Total	1,395,730	1,153,591	1,642,204	1,330,000	1,550,000	1,500,000	170,000

(a) Jet A (Jet fuel) is used by both turboprop and jet aircraft. The primary customers for Jet A are business aircraft.

Activity

PCI - Actuals	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Runways	92.0	91.0	91.0	91.0	91.0	90.0
Taxiways	71.0	70.0	75.0	72.0	80.0	80.0
Aprons	66.0	65.0	64.0	80.0	64.0	70.0
Landside Pavements	67.0	65.0	65.0	70.0	70.0	85.0

Marketing Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Customer Satisfaction Survey (biennial)						
-Management Effectiveness	90%	90%	93%	92%	94%	95%
-Communication Effectiveness	77%	77%	89%	80%	90%	90%
T-Hangar Occupancy Rate *	92%	95%	100%	98%	85%	98%
Total Cumulative # of Hangars	61	61	61	62	63	64

* A study of the T-Hangar was completed in May 2014 to address the aging structure and plan future improvements to increase occupancy.

Airport Capital Projects

Current and Planned Capital Projects				Estimated Annual Operating Impact*		
Project #	Project Name	Estimated Completion Year	County Project Cost	(Revenue)/Expense	Estimated Depreciation/Other Operating Expense	Total (Rev)/Exp
201110	Airport Ramp Rehabilitation	2022	\$149,000	\$0	\$7,450	\$7,450
202108	Airport Perimeter Road	2022	\$124,800	\$0	\$7,145	\$7,145
202109	Parking Lot Expansion	2023	\$82,500	\$0	\$5,000	\$5,000
200804	Master Plan Update	2023	\$65,000	\$0	\$6,500	\$6,500
202101	Airport Terminal and Tower Roof Replacement	2023	\$376,000	\$0	\$13,375	\$13,375
201308	Taxiway C realignment and Lighting	2024	\$210,000	\$0	\$10,500	\$10,500
200703	Airport Maintenance and Snow Removal Building	2025	\$290,000	\$0	\$7,250	\$7,250
200310	Runway 10/28 Safety Area	2026	\$796,000	\$2,000	\$31,840	\$33,840

* See capital project forms for ongoing operating impacts

Special Purpose

Grant Fund

Public Works

Special Revenue Fund

Statement of Purpose

In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic. The County Board approved the creation of a new "Special Purpose Grant Fund" to allow the county to more readily manage and report on project progress and grant spending. The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level, similar to the Capital Project Fund.

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

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

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
Total Expenditures	\$0	\$0	\$550,000	\$170,000	\$170,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

The 2023 budget includes \$100,000 of ARPA funding to rebuild catch basins, storm water inlets, manholes, culverts, and stormwater retention ponds/medians, which will improve drainage, pollution control, and road safety. This budget builds upon \$100,000 of ARPA funds that were already approved for this purpose during 2022 (enrolled ordinance 177-23). The budget also includes \$70,000 to help complete a project initiated in 2022 (also enrolled ordinance 177-23) to purchase a 60,000-gallon brine water storage tank, which will allow for greater recycling of onsite stormwater for brine. This additional tank will help expand capacity to apply salt brine on highways, reducing the need for rock salt in snow and ice removal, as well as reduce water utility and water disposal costs. These projects are eligible for ARPA funding by helping manage stormwater and nonpoint source pollution.

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General Administration

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GENERAL ADMINISTRATION

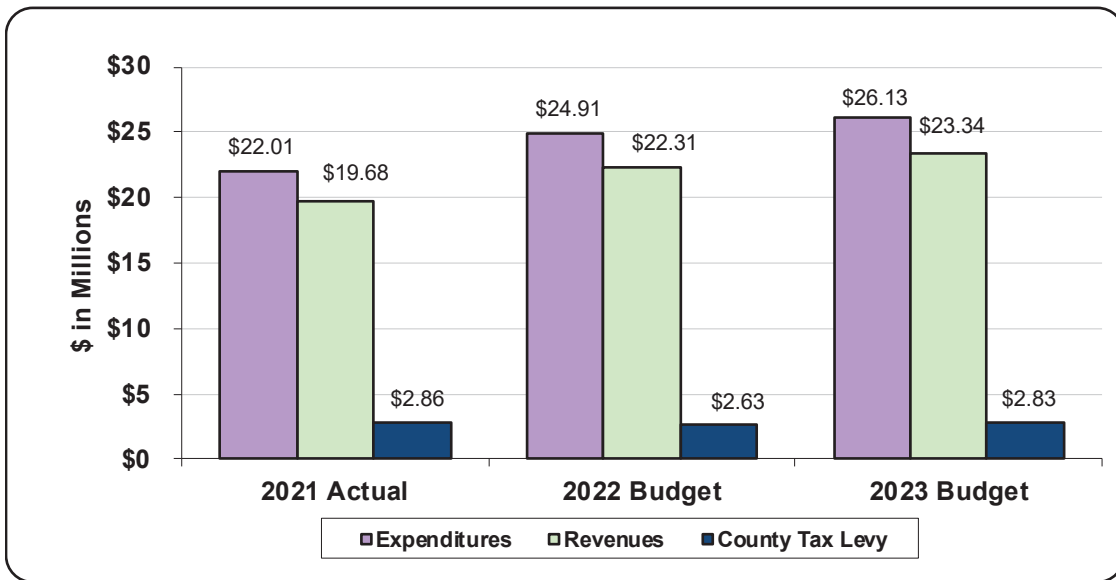
Functional Area Budget Highlights

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

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

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

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



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

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

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

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

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

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

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

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

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

GENERAL ADMINISTRATION

Functional Area Budget Highlights

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

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

GENERAL ADMINISTRATION

Functional Area Budget Highlights

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

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

GENERAL ADMINISTRATION

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

2023 BUDGET ACTIONS

Department of Administration - General Fund

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

Department of Administration - End User Technology Fund

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

Department of Administration - Collection Fund

Decrease: 0.60 FTE Extra Help

Corporation Counsel - General Fund

Increase: 0.08 FTE Extra Help

Corporation Counsel -Child Support - General Fund

Increase: 0.17 FTE Extra Help
 Decrease: 0.04 FTE Overtime

2022 CURRENT YEAR ACTIONS

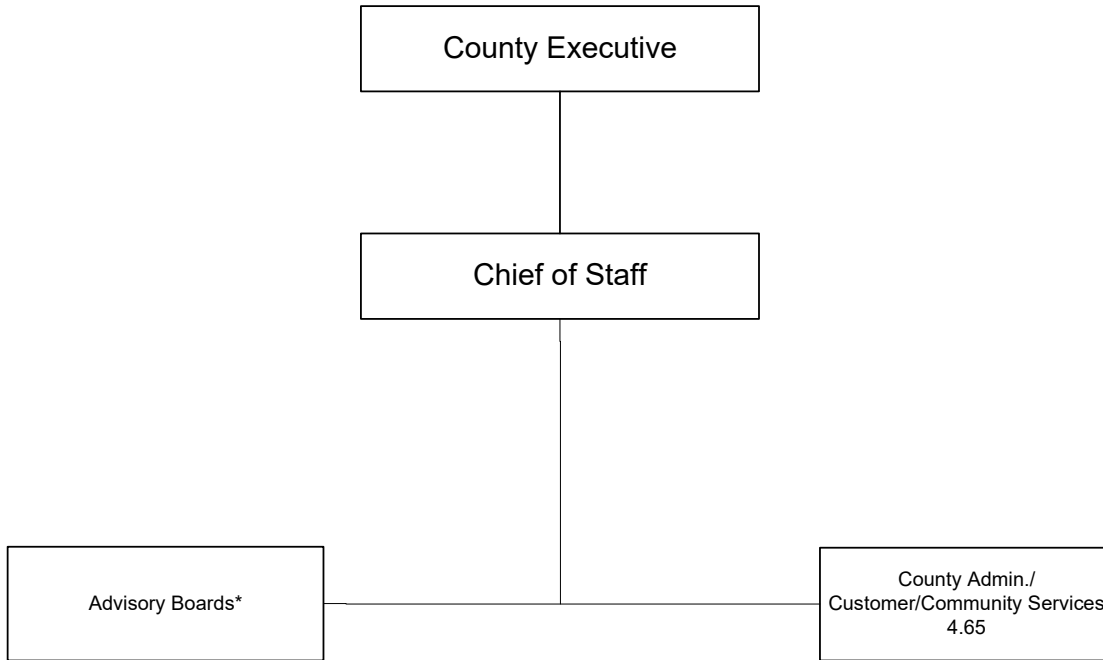
None

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County Executive

COUNTY EXECUTIVE'S OFFICE

FUNCTION / PROGRAM CHART



4.65 Total FTE'S

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

Statement of Purpose

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

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

Position Summary (FTE)

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Improve Customer Service

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

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

Finance Pillar: Protect taxpayer investments

Objective 2: Investment and Financial Management

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

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

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

Objective 3: County-Wide Economic Development and Workforce Development

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

New construction growth in the county’s equalized value.

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

(a) Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.
 (b) The percent change is calculated by dividing the amount of new construction by the previous year’s equalized value.

County Administration/Customer/Community Services

Program Description

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

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

Program Highlights

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

Activity Data

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

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

Advisory Boards

Program Description

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

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

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

Program Highlights

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

Activity

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

Boards & Commissions Members

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

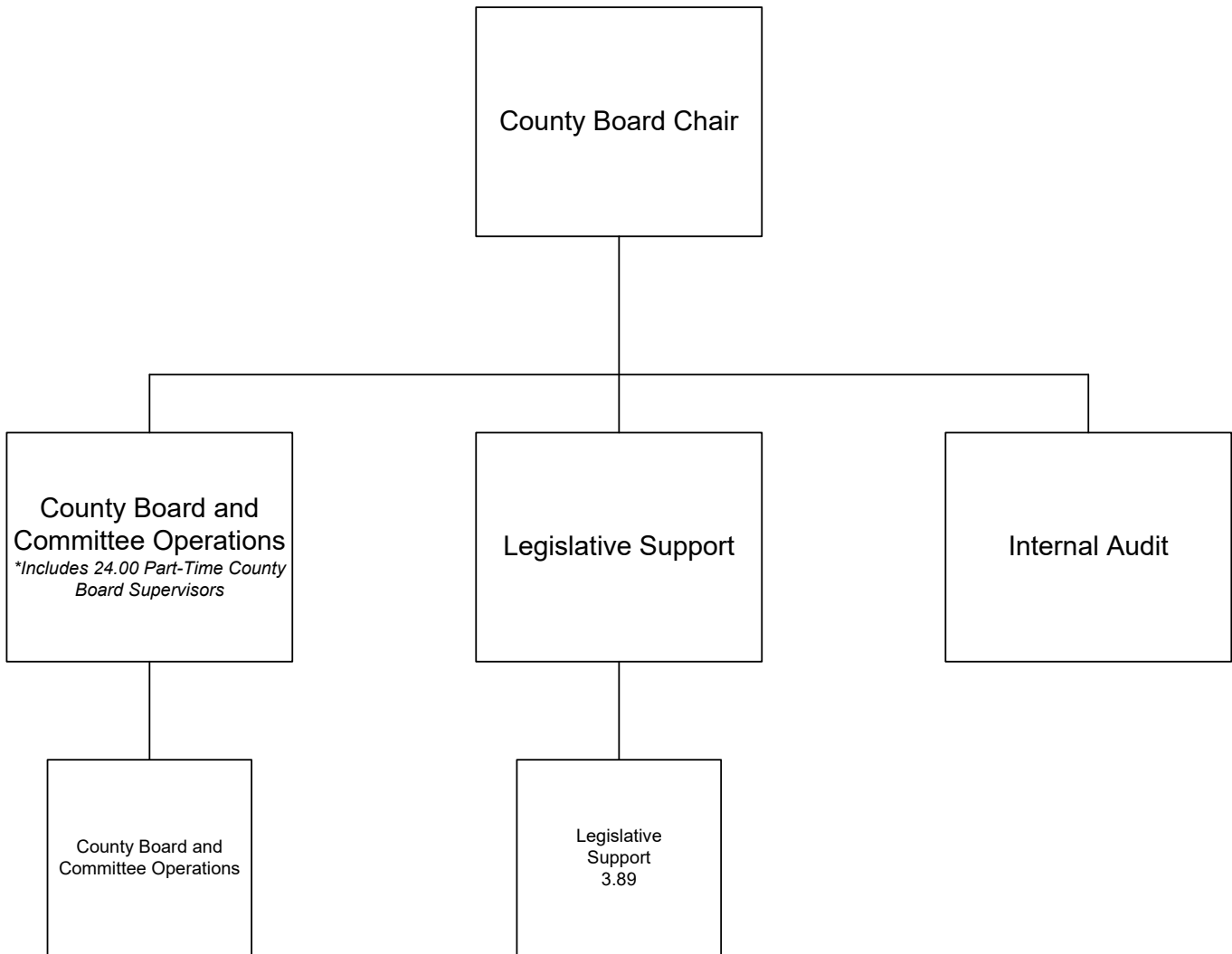
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees, The Housing Authority, Lake Management Districts, trustees to library boards, Traffic Safety Commission,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

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

County Board

COUNTY BOARD OFFICE

FUNCTION / PROGRAM CHART



3.89 TOTAL FTE'S

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

Statement of Purpose

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

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

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

Position Summary (FTE)

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

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

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Investment and Financial Management

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

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

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

Objective 2: County-Wide Economic Development and Workforce Development

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

New construction growth in the county’s equalized value:

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

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

Customer Service Pillar: High Customer Satisfaction

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

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

Legislative Support

Program Description

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

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

Program Highlights

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

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

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

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

County Board and Committees Operations

Program Description

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

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

Program Highlights

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

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

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

Internal Audit

Program Description

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

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

Program Highlights

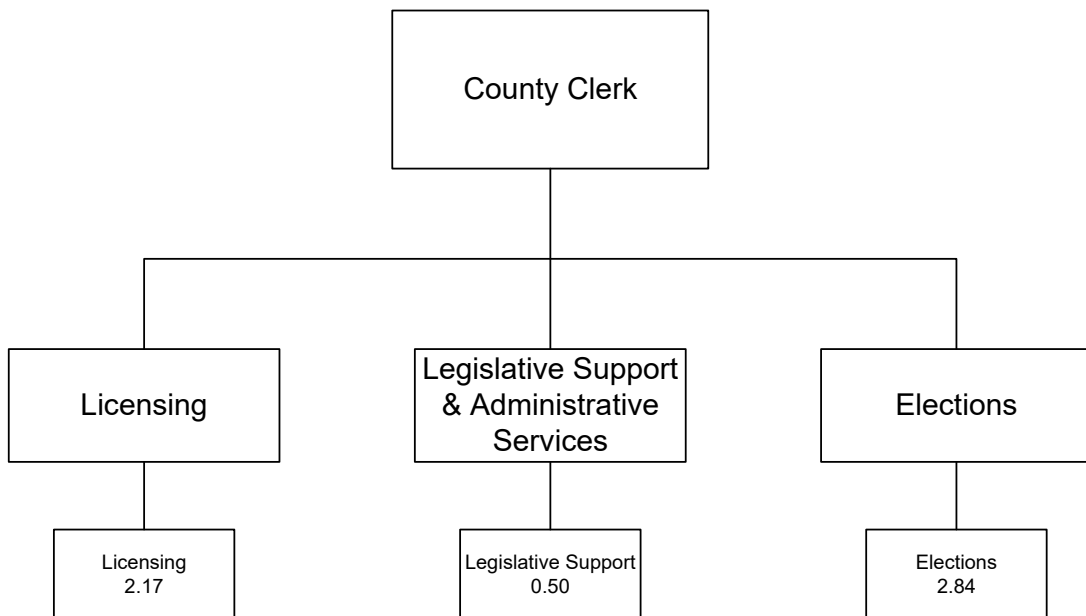
The Internal Audit Manager position was unfunded in 2022, and the operating expenses associated with audit are shifted to the Legislative Support Program. Audit services are expected to be contracted out to a 3rd party vendor.

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County Clerk

COUNTY CLERK'S OFFICE

FUNCTION / PROGRAM CHART



5.51 TOTAL FTE'S

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

Statement of Purpose

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

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

Position Summary (FTE)

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

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

Major Departmental Strategic Plan Objectives:

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

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

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

Customer Service Pillar: High customer satisfaction

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

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

Quality Pillar: High standards of service excellence

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

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

Licensing

Program Description

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

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

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

Program Highlights

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

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

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

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

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

Elections

Program Description

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

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

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

Program Highlights

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

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

Activity

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

* Estimate

Legislative Support and Administrative Services

Program Description

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

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

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

Program Highlights

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

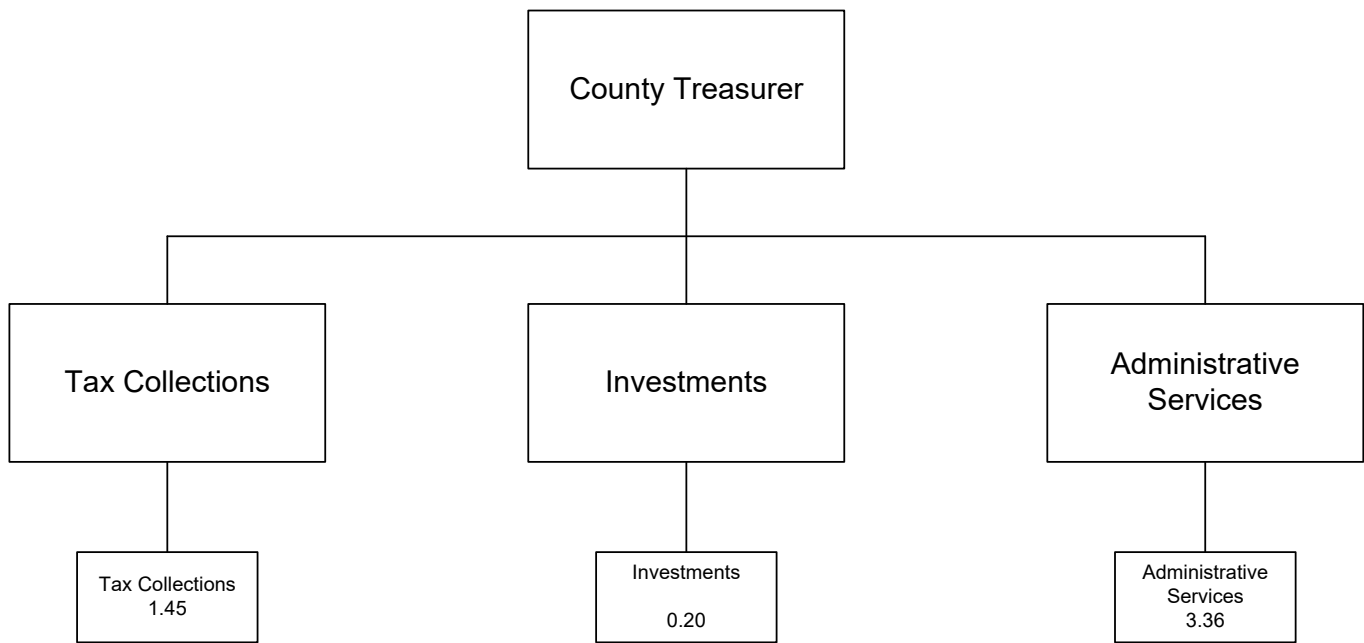
Personnel costs are budgeted to decrease \$1,400 mostly related to employee selection of benefits.

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County Treasurer

COUNTY TREASURER'S OFFICE

FUNCTION / PROGRAM CHART



5.01 TOTAL FTE'S

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

Statement of Purpose

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

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

Position Summary (FTE)

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

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

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

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

Major Departmental Strategic Plan Objectives

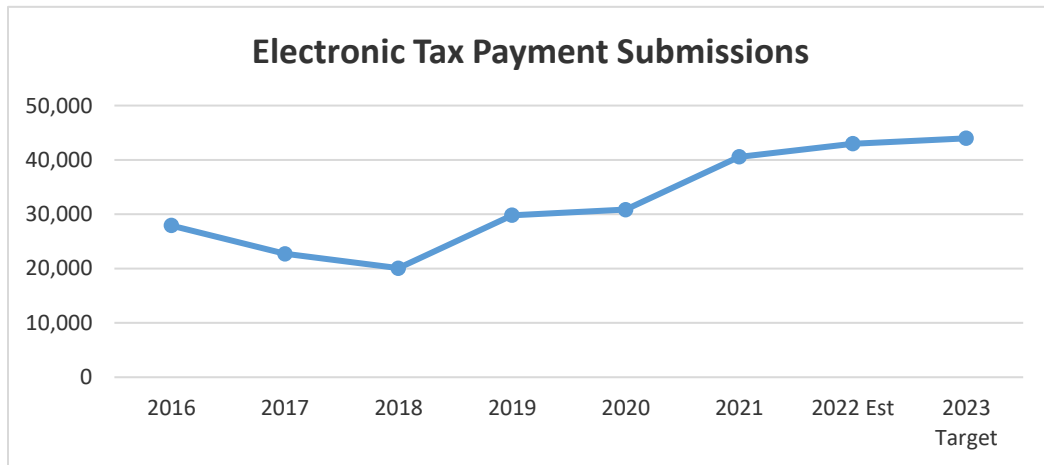
Quality Pillar: High standards of service excellence

Objective 1: Receive Tax Data Electronically

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

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

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



Program Description

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

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

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

Program Highlights

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

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

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

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

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

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

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

Tax Collection (cont.)

Activity

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

Interest and Penalty Earned on Delinquent Taxes

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

Activity

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

Property Taxes Dollars Collected under Municipal Contracts

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

Program Description

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

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

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

Program Highlights

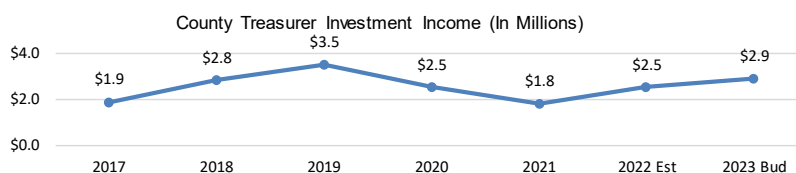
Other revenue consists of investment income, which remains unchanged from the 2022 budgeted level of \$2.9 million. The 2023 budget consists of \$500,000 of federal funding from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, which allows for recovery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

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

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

Activity

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



Administrative Services

Program Description

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

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

Program Highlights

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

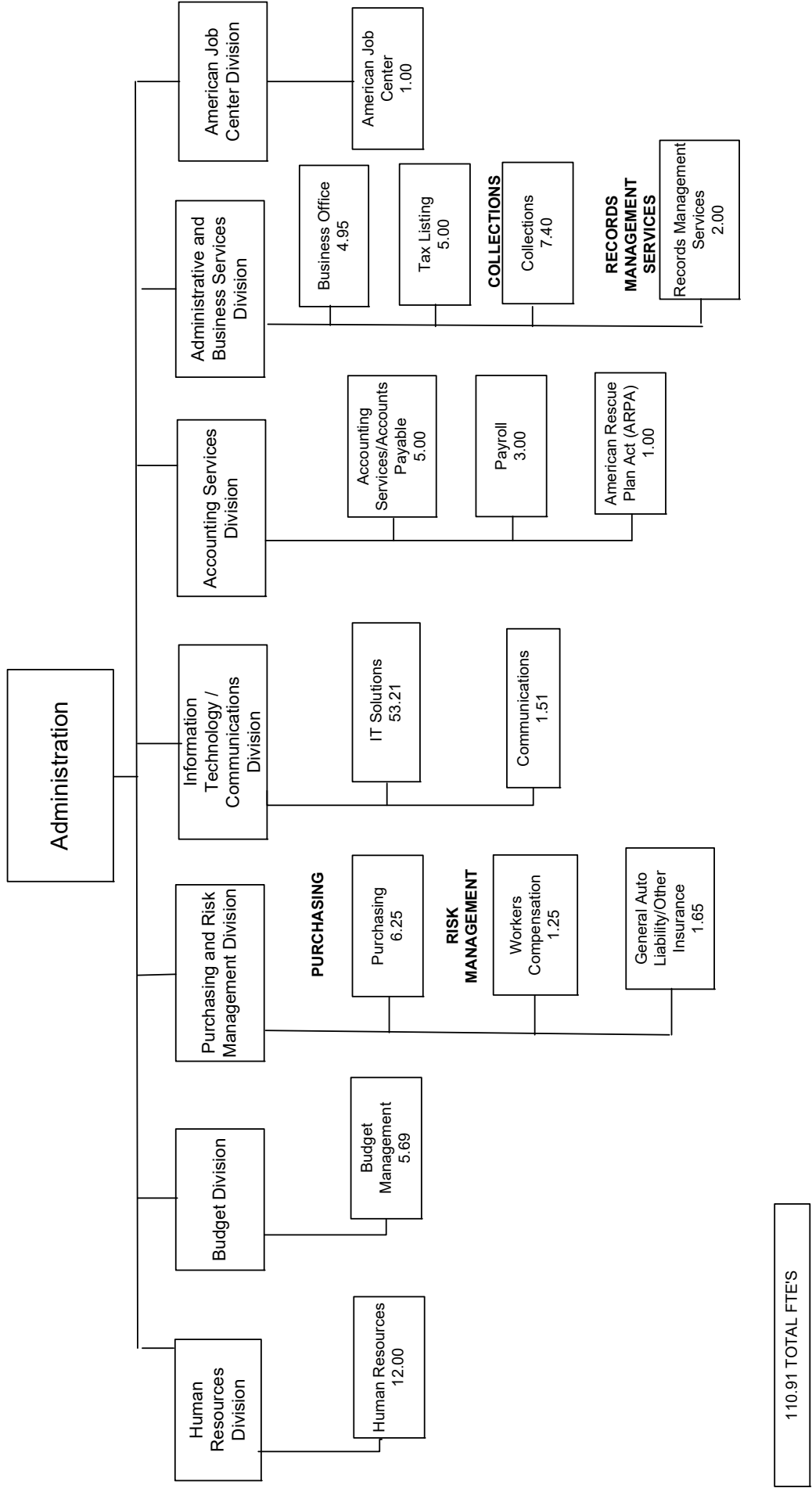
Operating expenses are budgeted to increase by \$400 related to an increase in office equipment repair/maintenance costs.

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

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



110.91 TOTAL FTES

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

All Funds

Administration

Statement of Purpose

Statement of Purpose

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

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

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

Current Capital Projects

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

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

Fund Purpose

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

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

Position Summary (FTE)

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

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Information Technology Security Improvements

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

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

Objective 2: Improve Customer Service

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

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

Performance Measures:

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

Quality Pillar: High standards of service excellence

Objective 3: LEAN – Continuous Improvement

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

2021 LEAN-CI Initiative Accomplishments:

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

Objective 4: Review Northview Huber Facility

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

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

Objective 5: Conduct comprehensive salary and benefits study

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

Performance Measures:

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

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

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

Objective 6: New Hire Engagement and Employee Professional Development

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

Performance Measures:

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

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

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

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

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

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

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

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

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

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

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

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

Performance Measures:

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

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

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

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

Health and Safety Pillar: Ensure well-being

Objective 10: Promote Health and Wellbeing of the County Workforce

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

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

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

Performance Measures:

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

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

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

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

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

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

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

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

Business Office

Program Description

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

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

Program Highlights

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

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

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

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

Payroll

Program Description

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

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

Program Highlights

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

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

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

Accounting Services/Accounts Payable

Program Description

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

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

Program Highlights

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

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

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

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

Tax Listing

Program Description

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

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

Rev. Over (Under) Exp.	\$18,970	\$0	\$6,555	\$0	\$0
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Program Highlights

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

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

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

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

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

Budget Management

Program Description

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

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

Program Highlights

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

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

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

Human Resources

Program Description

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

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

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

Program Highlights

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

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

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

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

Purchasing

Program Description

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

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

Program Highlights

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

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

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

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

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

Records Management Services

Program Description

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

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

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

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

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

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

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

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

Records Management Services (cont.)

Activity – Records Management

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

(a) In the year referenced.

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

Activity – Mail Services

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

**Special Purpose
Grant Fund**

Administration

Special Revenue Fund

Special Purpose Grant Fund (ARPA) – Department of Administration

Fund Purpose

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

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

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

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

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

Position Summary (FTE)

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

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

Program Highlights

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

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

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

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

Major Departmental Strategic Plan Objectives

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

Performance Measures:

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

Fund Purpose

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

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

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

Position Summary (FTE) (e)

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

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

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

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

Program Description

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

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

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

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

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

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

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

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

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

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

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

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

Program Highlights

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

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

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

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

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

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

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

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

Activity

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

**End User
Technology Fund**

Administration

Program

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

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

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

Activity – Copier Replacement

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

Communications

Program Description

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

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

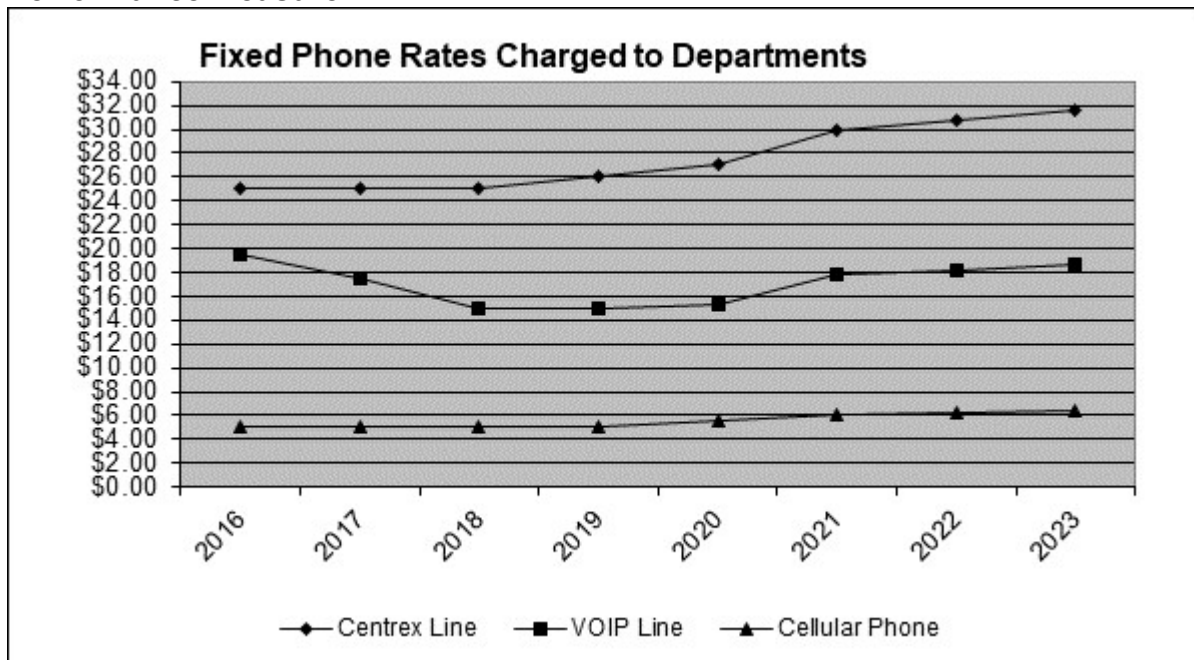
Program Highlights

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

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

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

Performance Measure



Activity

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

* 2022 Actual includes 28 COVID-19 Cellular Phones

* 2023 Estimate includes 0 COVID-19 Cellular Phones

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

Fund Purpose

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

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

Position Summary (FTE)

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

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

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

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer Investments

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

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

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

Liability & Property Insurance

Program Description

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

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

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

Liability & Property Insurance (cont.)

Program Highlights

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

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

Worker's Compensation**Program Description**

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

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

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

Program Highlights

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

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

Activity – Risk Management Fund Overall

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

Activity – Liability & Property Insurance Program

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

Activity – Workers' Compensation Program

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

Fund Purpose

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

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

Position Summary (FTE)

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

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

Program Highlights

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

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

Collections

Administration

Program/Objective

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

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

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

Activity

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

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Replacement

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

Performance Measures:

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

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

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

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

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

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

American Job

Center Fund

Administration

Special Revenue Fund

Fund Purpose

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

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

Position Summary (FTE)

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

Program Highlights

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

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

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

American Job

Center Fund

Administration

Objective/Program

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: American Job Center Satisfaction

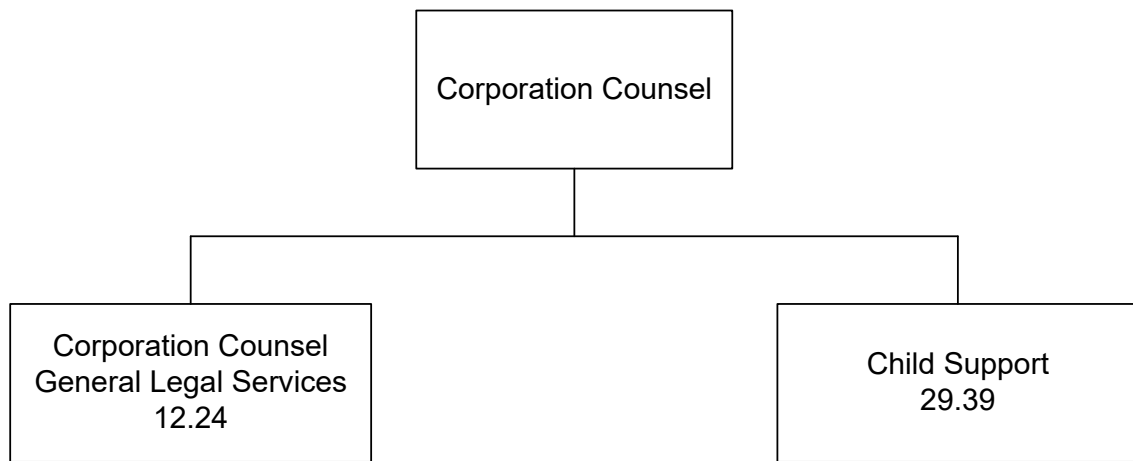
The American Job Center system serves employers and citizens by providing employment, training, education, and economic development services through virtual means and at physical locations. Organizations and customers who interact with the American Job Center system express a 90% satisfaction rating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

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

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



41.73 TOTAL FTE'S

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

Statement of Purpose

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

Corporation Counsel – General Fund Summary

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

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

Fund Purpose

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

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

Position Summary (FTE)

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

Program Highlights

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

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

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

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

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service Excellence

Objective 1: Timely and Effective Legal Services

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

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

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

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

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

Health & Safety Pillar: Ensure Well Being of Residents

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

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

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

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

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Non- Departmental

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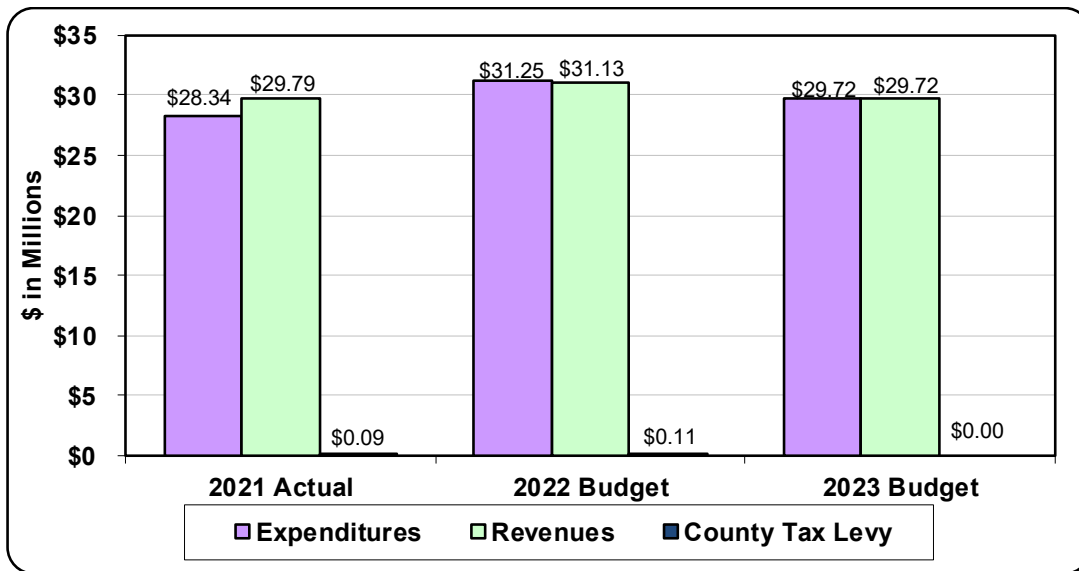
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NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire county; payment of special assessments on county properties; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees and dependents. This fund also includes an Employee Wellness (Health Risk Assessment) program designed to improve employee productivity, morale, and healthcare cost savings through health education and health focused activities. This fund budgets for the Waukesha Employee Health and Wellness Center for employees and retirees enrolled in county health insurance plans, with the goal of reducing prescription drug and medical costs. The center is operated through an intergovernmental agreement with the city of Waukesha, who is also participating. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process. The county established the **Special Purpose Grant Fund** to more readily track and manage funds allocated to the county through the **American Rescue Act Plan (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program**. These funds will be allocated to multiple departments throughout the grant period (through 2026), and the Non-Departmental section includes a consolidated schedule of planned uses for greater transparency and simpler reporting for budget reviewers.



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

- **Non-Departmental – General Fund:** The 2023 budget transfers a number of economic development related items, totaling \$272,500, to the Parks and Land Use – Workforce and Economic Development Fund, where it is more appropriately accounted for and managed. These items are funded with a mixture of General Fund balance and tax levy and include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 for the Waukesha County Tourism Initiative.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$1.22 million, or 4.3%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures increase \$164,000, or 0.7%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. In addition, employer contributions to employee HSA accounts are budgeted to increase \$130,000, based on higher enrollment in that plan. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims. (Premium rates charged to county departments and employees are budgeted to increase 2.5% to offset cost increases).
 - **Retired Employee Health Insurance Program:** On December 31st, 2022, the Retired Employee Health Insurance program will cease resulting from declining enrollments and volatile claims experience. Revenues and expenses of about \$1.5 million for this program are removed in the 2023 budget.
 - **Wellness Initiative Program:** Operating expenses increase \$108,000 mostly due to inclusion of \$100,000 for the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$16,200 to \$1.46 million. Program costs are shared among the two participating members, Waukesha County and the City of Waukesha. Expenditures increase mainly due to an \$50,000 increase building maintenance and improvement expenses offset by \$34,100 of lower operating expenses primarily due to a reduction in contracted clinic and staffing costs.
- **Contingency Fund** remains at the 2022 budget level of \$1.2 million, funded with appropriated General Fund balance.

****NON-DEPARTMENTAL****
Functional Area Summary by Agency

	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change from 2022 Adopted Budget	
					\$	%
TOTAL NON-DEPARTMENTAL						
Revenues (a) (b)	\$30,254,818	\$31,132,676	\$26,316,484	\$29,715,040	(\$1,417,636)	-4.6%
County Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Expenditure (b)	\$28,338,900	\$31,245,776	\$26,292,934	\$29,715,040	(\$1,530,736)	-4.9%
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$0	\$0	N/A
Oper Income/(Loss)	\$957,010	\$0	\$70,897	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
GENERAL NON-DEPARTMENTAL						
Revenues (a)	\$2,737,879	\$1,707,355	\$1,709,477	\$1,506,840	(\$200,515)	-11.7%
County Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Expenditure	\$1,778,971	\$1,820,455	\$1,756,825	\$1,506,840	(\$313,615)	-17.2%
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$0	\$0	N/A
HEALTH AND DENTAL INSURANCE						
Revenues (a)	\$27,516,939	\$28,225,321	\$24,607,007	\$27,008,200	(\$1,217,121)	-4.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$26,559,929	\$28,225,321	\$24,536,109	\$27,008,200	(\$1,217,121)	-4.3%
Oper Income/(Loss)	\$957,010	\$0	\$70,897	\$0	\$0	N/A
CONTINGENCY						
Revenues (a) (b)	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

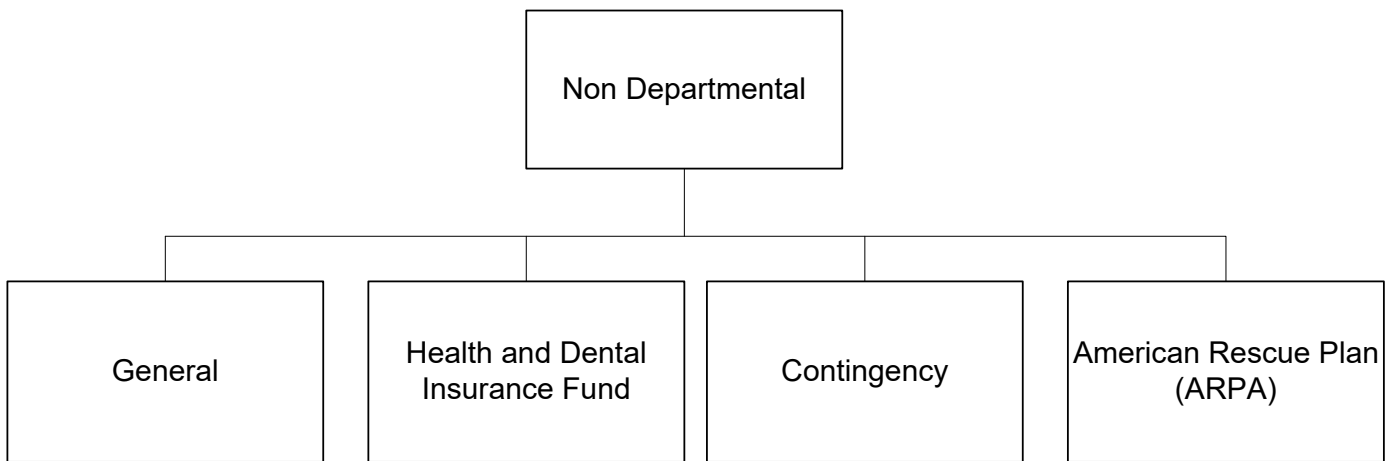
(a) The revenue budget for 2023 includes fund balance appropriations totaling \$3,116,600 which includes \$478,500 in the General Fund, \$1,438,100 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2022 includes fund balance appropriations totaling \$3,504,400 which includes \$625,300 in the General Fund, \$1,632,200 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund.

(b) Contingency fund use in 2021 actuals and the 2022 estimate is being displayed for informational purposes in the table above but is not included in the totals for Non-Departmental because the actual expenditures are already recognized in the program budgets where the contingency fund transfers were approved.

Non-Departmental

NON DEPARTMENTAL

FUNCTION / PROGRAM CHART



There are no positions associated with the Non-Departmental accounts.

Statement of Purpose

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (five years or less) program appropriations.

Activities

This budget is the custodial responsibility of the Department of Administration. Items included are State Shared Revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of the retirement and sick leave payout reserve, certain special local property assessments of county owned land, funding for the county's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), and funding for loss control and safety requirements which cannot be anticipated for county facilities and programs. Economic development items, including payments to the Waukesha Center for Growth, the Milwaukee 7 regional economic development entity, and the Waukesha County Tourism Initiative have been shifted (alongside applicable funding) to the Workforce and Economic Development Fund within Parks and Land Use.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government (a)	\$840,141	\$638,000	\$638,000	\$813,930	\$175,930	27.6%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$113,755	\$67,100	\$67,147	\$64,413	(\$2,687)	-4.0%
Other Revenue (b)	\$1,036,433	\$330,000	\$332,075	\$150,000	(\$180,000)	-54.5%
Appr. Fund Balance (d)	\$747,550	\$672,255	\$672,255	\$478,497	(\$193,758)	-28.8%
County Tax Levy (Credit)	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Total Revenue Sources	\$2,829,979	\$1,820,455	\$1,822,577	\$1,506,840	(\$313,615)	-17.2%
Expenditures						
Personnel Costs (d)	\$458,989	\$465,000	\$394,029	\$448,000	(\$17,000)	-3.7%
Operating Expenses (d)	\$1,220,152	\$1,253,955	\$1,261,307	\$957,440	(\$296,515)	-23.6%
Interdept. Charges	\$99,830	\$101,500	\$101,489	\$101,400	(\$100)	-0.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,778,971	\$1,820,455	\$1,756,825	\$1,506,840	(\$313,615)	-17.2%
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$0	\$0	N/A

Position Summary (FTE) No positions are budgeted in this fund.

- (a) General government revenues include state shared revenue payments of \$775,000 for the 2023 budget. General government revenues also include estimated countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources mainly for the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs.
- (b) 2021 actual fines and licenses revenues exclude jail assessment fees of about \$460,000 which are accounted for in the Non-Departmental budget, but budgeted in subsequent years to help fund jail equipment replacement, related capital projects, debt service for jail related projects, and inmate medical services.
- (c) Interdepartmental revenues include indirect cost recovery, mostly from county proprietary and special revenue funds, in excess of the amounts budgeted in the Department of Administration.
- (d) Appropriated General Fund balance for the 2023 budget includes \$160,000 for retirement payouts from reserves for this purpose, \$188,500 of tax increment district dissolution funds from prior years, \$30,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payment, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, For a description of budgeted General Fund balance use in 2022, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.

2023 Specific Activities and Purpose:

SEWRPC Allocation: Continue to provide funding for the county's share of the Southeastern Wisconsin Regional Planning Commission (SEWRPC) which provides regional planning, including: land use, transportation, water quality, flood-land management, and planned research for the seven counties in southeastern Wisconsin.

Wisconsin River Rail Transit System: The Wisconsin River Rail Transit Commission (WRRTC) infrastructure project costs.

Loss Control/ADA: Continue to fund loss control and safety requirements and to fund measures necessary to comply with the federal Americans with Disabilities Act (ADA) that cannot be anticipated for county facilities and programs.

Separation Payouts (Vacation/Sick Leave): Continue budgeting for sick leave payouts that exceed normal budget amounts for large departments (reserves), based on an expected higher level of retirements (as baby boomers reach retirement age). Large service departments provide for most of this cost within their respective budgets. Continue to maintain an account to fund retirement sick leave and vacation payouts in administrative and small departments.

Non-Represented Employee Maximum Sick Leave/Vacation Payouts: Continue to fund the employee incentive payment for those who have maximized their sick leave accrual (maximum of 960 hours) in prior years. Continue to fund payouts for unused vacation time (maximum 40 hours) for non-represented employees who earn more than three weeks of vacation time during a year.

Section 125 Plan Administration Costs: Continue to fund the third-party administration of the county employees' Flexible Spending Account plans, which allow employees to set aside untaxed earnings for out-of-pocket health care expenses, which save the county the employer's cost share of FICA and Medicare payments.

Severance/Retention: Provide for the funding of a program establishing a severance budget and an incentive to remain employed with the county to the end of the year for employees that are laid off due to abolishing or unfunding their position in the budget process. Employees who leave before the end of the designated term or accept another county position are ineligible.

Deferred Compensation Plan Consulting & Financial Education for Employees: Continue to provide consulting services to the employee investment advisory committee for the deferred compensation plan and financial education services to active employees. This is offset by revenues (no tax levy) that the plan administrator shares with the county.

Consulting/Grant/Other: Continue to provide funding for special consulting studies identified during the year.

Merchant Card Fees: Provide funding for credit card and debit card processing fees in non-enterprise activities except for Parks and Land Use that budgets its own.

Property Tax Payments/Special Assessments: This appropriation reimburses county municipalities for the county portion of property tax refunds paid on successful appeals. It also funds special assessments on county non-park property.

Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuous	2021	2022	2022	2023	Budget	%
		Actual	Budget	Estimate	Budget	Change	Change
Operating	SEWRPC Allocation	\$654,370	\$684,455	\$684,455	\$675,440	(\$9,015)	-1.3%
Operating	Economic Development (e)	\$250,000	\$250,000	\$250,000	\$0	(\$250,000)	-100.0%
Operating	Milwaukee 7 Regional Econ Dev Campaign (e)	\$12,500	\$12,500	\$12,500	\$0	(\$12,500)	-100.0%
Operating	Waukesha County Tourism Initiative (e)	\$10,000	\$10,000	\$10,000	\$0	(\$10,000)	-100.0%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Loss Control/ADA (a)	\$65,593	\$35,000	\$35,000	\$35,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$56,291	\$140,000	\$140,000	\$160,000	\$20,000	14.3%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$171,267	\$205,000	\$185,845	\$168,000	(\$37,000)	-18.0%
Operating	Section 125 Plan Administration Costs	\$5,358	\$8,000	\$8,000	\$8,000	\$0	0.0%
Personnel	Unemployment	\$153,231	\$80,000	\$59,400	\$80,000	\$0	0.0%
Personnel	Severance/Retention (a)	\$78,200	\$40,000	\$8,784	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$33,120	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Consulting (a)	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$45,987	\$35,000	\$47,352	\$30,000	(\$5,000)	-14.3%
Operating	Employment Advertising	\$12,651	\$15,000	\$10,000	\$15,000	\$0	0.0%
Operating	Property Tax/Special Assessments	\$28,256	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$2,069	\$4,000	\$4,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$99,830	\$101,500	\$101,489	\$101,400	(\$100)	-0.1%
Multiple	Other Expenses	\$30,457	\$30,000	\$30,000	\$30,000	\$0	0.0%
Short-Term/Temporary/Periodic							
Operating	Strategic Planning (a)	\$39,788	\$40,000	\$40,000	\$30,000	(\$10,000)	-25.0%
Total Expenditures		\$1,778,969	\$1,820,455	\$1,756,825	\$1,506,840	(\$313,615)	-17.2%
Revenue:							
Gen Gov't	State Shared Revenues	\$585,000	\$585,000	\$585,000	\$775,000	\$190,000	32.5%
Gen Gov't	Other General Government Revenues (c)	\$255,141	\$53,000	\$53,000	\$38,930	(\$14,070)	-26.5%
Interdept'l	Interdepartmental Charge Revenue*	\$113,755	\$67,100	\$67,147	\$64,413	(\$2,687)	-4.0%
Other	Other Revenue (b)(d)	\$1,036,433	\$330,000	\$332,075	\$150,000	(\$180,000)	-54.5%
Fund Bal	Fund Balance Appropriation (a)	\$747,550	\$672,255	\$672,255	\$478,497	(\$193,758)	-28.8%
Tax Levy	Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Total Revenues		\$2,829,979	\$1,820,455	\$1,822,577	\$1,506,840	(\$313,615)	-17.2%
Revenues Over/(Under) Expenditures		\$1,051,010	\$0	\$65,752	\$0	\$0	N/A

* See footnote (c) to the financial summary table on first page of this budget.

- (a) Appropriated General Fund balance for the **2023 Budget** \$160,000 for retirement payouts from reserves for this purpose, \$188,500 of tax increment district dissolution funds from prior years, \$40,000 toward one-time employee severance/retention payments, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. Appropriated General Fund balance for the **2022 Budget** includes \$150,000 for the Waukesha Center for Growth, \$140,000 for retirement payouts from reserves for this purpose, \$199,800 of tax increment district dissolution funds from prior years, \$40,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payments, \$30,000 of prior-year unclaimed funds revenues, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, and \$12,500 for a continuation of the county's contribution to the Milwaukee 7 Regional Economic Development Campaign.
- (b) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services of \$30,000 in the 2023 budget. No county tax levy is used to fund this expenditure.
- (c) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration. These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance and Child Support programs.
- (d) Other revenues include procurement card rebates estimated at \$45,000 in the 2023 budget (\$45,000 in the 2022 budget), and miscellaneous recoveries of \$75,000 in the 2023 budget (\$65,000 in the 2022 budget). The final year of municipal repayments for police and emergency response units for the new countywide digital radio system were budgeted in 2022 at \$190,000.
- (e) Economic development activities that are shifted to the Workforce and Economic Development Fund in Parks and Land Use, including the associated funding of \$122,500 of tax levy and \$150,000 of General Fund balance (originally budgeted in Non-Departmental).

Fund Purpose

The Health and Dental Insurance Fund is an internal service fund established to provide for and effectively manage the health benefits for county employees, elected officials, retirees, and dependents. This fund consists of a self-funded active employee health insurance plan, a self-funded retired employee health insurance plan, a self-funded dental insurance plan, an employee wellness program, and the Waukesha Employee Health and Wellness Center. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the county's self-funded insurance, the premiums paid into these plans, and costs associated with the wellness programs. This fund recovers its costs through charges to county departments, employees, retirees, and qualifying participants for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This fund provides budgetary protection by purchasing stop loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels, and effectiveness of wellness and health benefit changes to the total cost of the program.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
Revenues						
General Government	\$27,690	\$21,100	\$19,700	\$41,200	\$20,100	95.3%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,669,814	\$5,443,321	\$4,015,000	\$3,919,000	(\$1,524,321)	-28.0%
Interdepartmental	\$18,963,854	\$20,702,000	\$18,208,346	\$21,306,000	\$604,000	2.9%
Other Revenue (a)	\$1,746,002	\$428,000	\$749,361	\$303,000	(\$125,000)	-29.2%
Appr. Fund Balance (b)	\$2,109,579	\$1,630,900	\$1,614,600	\$1,439,000	(\$191,900)	-11.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$27,516,939	\$28,225,321	\$24,607,007	\$27,008,200	(\$1,217,121)	-4.3%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$26,492,589	\$28,171,121	\$24,481,967	\$26,901,300	(\$1,269,821)	-4.5%
Interdept. Charges	\$67,340	\$54,200	\$54,142	\$106,900	\$52,700	97.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$26,559,929	\$28,225,321	\$24,536,109	\$27,008,200	(\$1,217,121)	-4.3%
Rev. Over (Under) Exp.	\$957,010	\$0	\$70,897	\$0	\$0	N/A

- (a) Other revenues for 2021 actuals include \$1.3 million of prescription drug rebates.
- (b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2023 budget includes \$359,800 to fund the Wellness Initiative program and \$1,079,400 is budgeted to fund most of the Waukesha Employee Health and Wellness Center. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2022 Budget includes \$251,800 to fund the Wellness Initiative program, and \$1,379,100 is budgeted to fund most of the Waukesha Employee Health and Wellness Center.

Major Departmental Strategic Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Health Plan Costs Control health plan rate of cost increase (or reduce costs). Contain health insurance cost trends, and/or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

The increase in plan costs from the prior-year actual/estimate for the Choice Plus (Point of Service – POS) and high deductible health (with health savings account feature – HDHP) plans. Keep health insurance plan increases from prior-year estimate/actual lower than medical inflation rate.

Performance Measures:

Choice Plus Plan	2021 Actual	2022 Budget	2022 Estimate	2023 Estimate
Average Plan % Premium Increase	13%	2.2%	2.2%	2.5%
Average Monthly Plan Cost: Single	\$872	\$891	\$891	\$913
Family	\$2,353	\$2,405	\$2,405	\$2,465
HDHP Plan	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Average Plan % Premium Increase	13%	2.2%	2.2%	2.5%
Average Full Monthly Plan Cost: Single*	\$752	\$766	\$766	\$783
Family*	\$1,964	\$2,003	\$2,003	\$2,048

*County contribution to employee health savings accounts is included in monthly figures (added to premium).

Performance Measure:	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Medical Inflation Rate**	6.5% - 9.0%	5.5% - 7.5%	5.5% - 7.5%	5.0% - 7.0%

**Milliman's (County Health Insurance Actuary) expected annual trend assumptions which includes assumptions of 5.0% for medical claims and 7.0% for prescription drug benefits in 2023.

Activity	2021	2022	2022	2023	Budget
<u># of Health Ins. Contracts</u>	Actual (a)	Budget (b)	Estimate (c)	Budget (b)	Chng
POS Single	77	76	71	65	(11)
Family	121	147	104	102	(45)
Subtotal	198	223	175	167	(56)
HDHP Single	353	346	352	369	23
Family	582	664	556	715	51
Subtotal	935	1,010	908	1,084	74
Total	1,133	1,233	1,083	1,251	18

(a) Enrollment as of 12/31/2021.

(b) The 2022 and 2023 budget figures are based on enrollment counts obtained during mid-summer budget development, with adjustments made for vacant positions. Beginning in 2017, all new hires are limited to enrollment in the HDHP plan.

(c) Enrollment as of August 2022.

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Two health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus) and (2) a self-funded high deductible health plan (HDHP) with a health savings account (HSA) feature. Newly hired employees are limited to enrollment in the HDHP plan. Both plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs (see Wellness Initiative Program). The 2023 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 25% for non-participants). Participants in the HDHP plan receive a employer HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,447,286	\$3,860,000	\$3,321,000	\$3,820,000	(\$40,000)
Interdepartmental	\$18,452,681	\$20,171,000	\$17,725,346	\$20,775,000	\$604,000
Other Revenue	\$1,650,168	\$400,000	\$727,978	\$300,000	(\$100,000)
Appr. Fund Balance	\$430,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$23,980,135	\$24,431,000	\$21,774,324	\$24,895,000	\$464,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$23,859,080	\$24,406,000	\$21,733,953	\$24,566,700	\$160,700
Interdept. Charges	\$3,547	\$25,000	\$28,351	\$28,300	\$3,300
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$23,862,627	\$24,431,000	\$21,762,304	\$24,595,000	\$164,000
Rev. Over (Under) Exp.	\$117,508	\$0	\$12,020	\$300,000	\$300,000

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2023 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to decrease \$40,000 related to employee plan selection changes from the POS plan to the HSA plan. Interdepartmental charge revenues include the county's share of estimated premiums and county contributions to employee HSA accounts charged to departments, and are projected to increase \$604,000. Both increases to the employee and county share are primarily due to a planned increase in premium rates of 2.5%.

Other revenues consist of prescription drug rebates which decrease \$100,000 to \$300,000 related to projected lower rebates. Revenues exceed expenditures by \$300,000 to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center 2023 budget.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims and \$130,000 of higher HSA employer contributions.

Interdepartmental charges increase \$3,300 for postage.

Waukesha Employee Health and Wellness Center

Program Description

This program area accounts for all the costs and revenues associated with the on-site Waukesha Employee Health and Wellness Center. The center was established through an intergovernmental agreement between the county, city, and school district of Waukesha beginning in 2014. The center is managed by a private sector organization whose primary focus and business objectives are the development, implementation, and management of employer-sponsored on-site medical clinics. The purpose of the clinic is to improve the short- and long-term health results of enrolled employees and their families by providing readily accessible, on-site health care services, with costs controlled through a multi-year contract that provides savings to both the county and employees. Starting in the 2022 budget, the school district of Waukesha has withdrawn from the agreement and will no longer be a partner. In the 2023 budget, most program costs are now shared among the two members according to a formula specified in the intergovernmental agreement. This formula is updated annually using a three-year rolling average of each entity's share of utilization. For the 2023 budget, the cost-share for the county and city will change slightly to 63%/37%, (compared to 65%/35% for 2022). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$27,690	\$21,100	\$19,700	\$41,200	\$20,100
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$45,850	\$44,000	\$44,000	\$40,000	(\$4,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,427,779	\$1,379,100	\$1,379,100	\$1,079,200	(\$299,900)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,501,319	\$1,444,200	\$1,442,800	\$1,160,400	(\$283,800)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,189,845	\$1,419,500	\$1,345,289	\$1,385,400	(\$34,100)
Interdept. Charges	\$63,315	\$24,700	\$22,691	\$75,000	\$50,300
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,253,160	\$1,444,200	\$1,367,980	\$1,460,400	\$16,200
Rev. Over (Under) Exp.	\$248,159	\$0	\$74,820	(\$300,000)	(\$300,000)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and increase due to budgeting \$50,000 for floor replacement (with the expense split per the cost-share agreement between the county and the city). Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan and decreases slightly by \$4,000. Appropriated Health Insurance Fund Balance is budgeted to cover remaining program expenditures and decreases \$299,900.

With the school district withdrawing from the intergovernmental agreement starting in the 2022, the county worked with the city and the contracted clinic provider to right-size clinic operations for projected lower patient volume, while continuing to provide services focused on reducing health claims costs. Operating expenses decrease by \$34,100, largely due to a reduction in contracted clinic staffing costs and administrative costs from the clinic provider by \$45,600. Interdepartmental charges increase by \$50,300, mostly due to the inclusion of facility improvement charges of \$50,000 for flooring replacement from the Department of Public Works – Building Improvement Plan program.

Retired Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Retired Employee Health Insurance program. This includes medical and pharmacy claims payments. This program also accounts for administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to retirees. Retirees pay 100% of the premium cost. Actuarial consultants rate the retiree health insurance plan separately from the active employee health insurance plans.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,097,122	\$1,480,321	\$582,000	\$0	(\$1,480,321)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$94,940	\$25,000	\$20,583	\$0	(\$25,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,192,062	\$1,505,321	\$602,583	\$0	(\$1,505,321)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$736,606	\$1,504,421	\$683,826	\$0	(\$1,504,421)
Interdept. Charges	\$478	\$900	\$600	\$0	(\$900)
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$737,084	\$1,505,321	\$684,426	\$0	(\$1,505,321)
Rev. Over (Under) Exp.	\$454,978	\$0	(\$81,843)	\$0	\$0

(a) Other revenues consist of prescription drug rebates.

Program Highlights

Starting in 2023, the Retired Employee Health Insurance program will cease. This programmatic decision is a result of declining enrollments and volatile claims experience. The retiree plan was funded 100% through retiree premiums as the county does not contribute towards the cost of retiree health insurance. Increasing volatility led to higher claims expenses than retiree premiums could cover, resulting in unfavorable results for the program in most recent years. The volatility also required significant increases in premiums to retirees, making the plan less attractive, and likely contributing to lower enrollment.

Regarding the coverage for current members, the options include enrolling in their spouse's group plan coverage or enrollment via the Affordable Care Act (ACA) marketplace. The county is providing access to individual insurance plan consultants to assist current members who may opt to find coverage through the ACA marketplace. For future retirees who are not Medicare eligible (i.e., pre-65 years old), options include: electing Continuing of Health Coverage (COBRA) for up to eighteen months; enrolling in the local annuitant health plan administered by the Wisconsin Department of Employee Trust Funds (ETF); finding coverage via the ACA marketplace; or enrolling in a spouse's group health coverage. When Medicare eligible, the future retirees would have the option to join the county's Medicare Advantage option.

Activity	2021 Actuals(a)	2022 Budget	2022 Estimate (b)	2023 Budget	Budget Change
# of POS Retiree Health Ins. Contracts					
Pre-Medicare					
Single	31	45	19	0	(45)
Family	16	13	10	0	(13)
Total	47	58	29	0	(58)

(a) Enrollment as of 12/31/2021.

(b) Enrollment as of June 2022.

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded Employee Dental Insurance program. This includes dental claims payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$79,556	\$59,000	\$68,000	\$59,000	\$0
Interdepartmental	\$511,173	\$531,000	\$483,000	\$531,000	\$0
Other Revenue	\$807	\$3,000	\$800	\$3,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$591,536	\$593,000	\$551,800	\$593,000	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$494,681	\$591,400	\$485,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$500	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$494,681	\$593,000	\$485,900	\$593,000	\$0
Rev. Over (Under) Exp.	\$96,855	\$0	\$65,900	\$0	\$0

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) is in interdepartmental revenues and remain at the 2022-budgeted level. Premium rates are not changing for the 2023 budget.

Operating expenses consist mostly of dental claims costs of \$533,000, which remains at the 2022-budgeted level.

Activity	2021 Actual(a)	2022 Budget	2022 Est. (b)	2023 Budget	Budget Change
# of Dental Ins. Contracts					
Self-Funded					
Single	236	270	230	270	0
Family	372	450	362	450	0
Subtotal	608	720	592	720	0
Fully-Insured*					
Single	127	154	122	154	0
Family	369	364	337	364	0
Subtotal	496	518	459	518	0
Total	1,104	1,238	1,051	1,238	0

*The county offers a fully insured dental insurance plan and is not budgeted in this fund. This plan is budgeted in departmental budgets and accounted for in General Fund balance sheet accounts (directly paid to insurer).

- (a) Enrollment as of 12/31/2021.
- (b) Enrollment as of June 2022.

Wellness Initiative

Program Description

This program area accounts for all costs associated with the operation of the Wellness Initiative program. This program is designed to improve the health and well-being of county employees' lives through health education and activities that will assist health plan members in understanding disease management and prevention along with programming. This is designed to support positive lifestyle change, thereby resulting in improved employee productivity, morale, and healthcare cost savings for the county and the employees. Program components include biometric screenings, health risk assessments, health coaching, program marketing and communications, and participation incentives.

Approximately 60% of the county's health plan contracts are family coverage. In an effort to increase employee participation in wellness-related activities, enrollees are required to participate in the county's Health Risk Assessment program (biometric screening; health risk questionnaire; and based on certain thresholds, a review of health risks with a health coach) in order to qualify for the following incentives: Program participants in the POS plan pay a lower premium cost share at 20% (vs. 25% for non-participants), and participants in the HDHP plan receive a HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants). In addition to the biometrics, any employee or spouse who has three or more risk factors must meet with the health coach, one of the providers, or their own physician in order to receive the health plan incentives.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$87	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$251,800	\$251,800	\$235,500	\$359,800	\$108,000
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$251,887	\$251,800	\$235,500	\$359,800	\$108,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$212,377	\$249,800	\$233,500	\$357,800	\$108,000
Interdept. Charges	\$0	\$2,000	\$2,000	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$212,377	\$251,800	\$235,500	\$359,800	\$108,000
Rev. Over (Under) Exp.	\$39,510	\$0	\$0	\$0	\$0

Program Highlights

Appropriated Health Insurance Fund balance is budgeted to cover program expenditures. Operating expenses increase \$108,000 related to the inclusion of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings for \$100,000. This campaign is entirely funded with revenues that are earned from the employee 457 plan and shared by the plan administrator with the county. The 2023 employee assistance program (EAP) budget includes a contract with Advocate Aurora for \$44,000 to provide counseling for employees across a broad range of needs. The EAP also includes \$16,000 for specialized services for first responders, which is matched within the Sheriff's and Emergency Preparedness budgets. Both EAP services are designed to assist employees early and avoid more expensive outside services. Other operating expenses include biometric screening costs, which is budgeted to remain at the 2022 budget level of \$147,000. Remaining budgeted items include program incentives and other wellness services (e.g., diabetes management).

Statement of Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests are determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual (a)	Adopted Budget	Estimate (b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Expenditures						
Personnel Costs	\$450,000	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$250,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$50,000	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

(a) In 2021, Enrolled Ordinance 176-41 modified the 2021 budget to appropriate \$250,000 of operating expenses and \$50,000 of fixed assets for the Department of Public Works' building improvement plan related to unplanned and costly repairs. Additionally, the Waukesha County Finance Committee approved contingency fund use of \$450,000 for the Sheriff's department related to higher overtime expenses.

(b) The 2022 estimate includes \$70,000 of approved contingency fund usage to fund above budget election ballot costs within the County Clerk's 2022 budget.

American Rescue Plan Act (ARPA)

Fund Purpose

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

The Special Purpose Grant Fund is a special revenue fund established to more readily track and manage resources allocated to the county through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. These funds will be allocated to multiple departments throughout the grant period (through 2026). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level, similar to the Capital Project Fund. Expenditures are detailed within departmental budgets and can be cross-referenced using the page numbers included within the summary chart below.

There will be instances when it is more appropriate to account for ARPA funding outside of the Special Purpose Grant Fund. These instances include (1) reimbursement for eligible staff time that was already included in departmental operating budgets, (2) investing in start-up costs for department programs which will continue after 2026, (3) application of funds to offset "revenue loss" (mentioned above), and (4) funding for eligible projects in the Capital Project Fund. All ARPA funds will be tracked using a unique revenue account. This Non-Departmental summary includes a consolidated schedule of all planned uses for both those accounted for within the ARPA Fund and within departmental operating budgets and capital projects to provide greater transparency and simpler reporting for budget reviewers.

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

2021-2026 AMERICAN RESCUE PLAN ACT (ARPA) FUNDING

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
JUSTICE AND PUBLIC SAFETY							
116-117	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	\$69,072	\$449,298	\$573,000	\$0	\$1,091,370
134-135	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	\$40,194	\$429,524	\$521,397	\$0	\$991,115
151-154, 157	PUBLIC SAFETY COMPENSATION AND CAPACITY BUILDING	SHERIFF	\$0	\$810,000	\$900,000	\$720,000	\$2,430,000
159-160	REPLACEMENT OF UNSUPPORTED TASERS	SHERIFF	\$0	\$0	\$800,000	\$0	\$800,000
159-160	RESPIRATOR FIT-TESTING MACHINE REPLACEMENT	SHERIFF	\$0	\$0	\$15,000	\$0	\$15,000
159-160	MOBILE DEVICE FORENSIC SOFTWARE	SHERIFF	\$0	\$0	\$140,000	\$0	\$140,000
506-508	COURTHOUSE PROJECT	CAPTIAL PROJECTS	\$0	\$6,000,000	\$14,000,000	\$10,000,000	\$30,000,000

(a) Expenses anticipated to be incurred and reimbursed but not appropriated in the budget.

American Rescue Plan Act (ARPA)

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
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HEALTH AND HUMAN SERVICES

N/A	PANDEMIC RESPONSE (a)	HEALTH & HUMAN SERVICES	\$966,960	\$404,226	\$500,000	\$0	\$1,871,186
531-532, 445-446	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH & HUMAN SERVICES	\$107,420	\$727,869	\$399,000	\$305,000	\$1,539,289
216	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH & HUMAN SERVICES	\$0	\$261,783	\$172,000	\$86,000	\$519,783
509	MENTAL HEALTH CENTER (MHC) REDESIGN PROJECT	HEALTH & HUMAN SERVICES	\$0	\$875,000	\$283,000	\$0	\$1,158,000
231-232	CRIMINAL JUSTICE COLLABORATING COUNCIL PRETRIAL SUPERVISION BACKLOG	HEALTH & HUMAN SERVICES	\$0	\$32,000	\$67,000	\$0	\$99,000
188-189, 204	INTENSIVE MENTAL HEALTH PROGRAM FOR COMMUNITY YOUTH	HEALTH & HUMAN SERVICES	\$0	\$347,500	\$385,900	\$0	\$733,400
231-232	CRISIS LAW ENFORCEMENT COLLABORATION	HEALTH & HUMAN SERVICES	\$0	\$123,000	\$346,499	\$1,092,000	\$1,561,499
231-232	ENHANCEMENT TO CHILD WELFARE INFRASTRUCTURE	HEALTH & HUMAN SERVICES	\$0	\$146,781	\$804,289	\$318,500	\$1,269,570
231-232	COMMUNITY HEALTH IMPROVEMENT PLAN AND PROCESS COMMUNITY AWARDS	HEALTH & HUMAN SERVICES	\$0	\$0	\$115,426	\$376,000	\$491,426
220-221	VETERANS' SERVICES	HEALTH & HUMAN SERVICES	\$0	\$0	\$100,436	\$103,000	\$203,436
231-232	SYSTEM IMPLEMENTATION TO CONNECT HEALTH AND SOCIAL SERVICE PROVIDERS	HEALTH & HUMAN SERVICES	\$0	\$0	\$35,000	\$15,000	\$50,000

PARKS AND LAND USE

529	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	\$0	\$0	\$1,000,000	\$900,000	\$1,900,000
315-316	ECONOMIC IMPACT PROGRAMS	PARKS AND LAND USE	\$0	\$0	\$3,000,000	\$4,500,000	\$7,500,000
528	CLEAN WATER PROJECTS	PARKS AND LAND USE	\$0	\$0	\$835,000	\$0	\$835,000

PUBLIC WORKS

383	ROAD & CATCH BASIN SWEEPER TRUCK	PUBLIC WORKS	\$0	\$400,000	\$0	\$0	\$400,000
N/A	BRINE TANKER TRUCK	PUBLIC WORKS	\$0	\$219,902	\$0	\$0	\$219,902
383	CATCH BASIN REBUILD	PUBLIC WORKS	\$0	\$100,000	\$100,000	\$0	\$200,000
383	RECYCLED WATER FOR BRINE	PUBLIC WORKS	\$0	\$50,000	\$70,000	\$0	\$120,000

(a) Expenses anticipated to be incurred and reimbursed but not appropriated.

American Rescue Plan Act (ARPA)

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
ADMINISTRATION							
421	INVESTMENT INCOME REVENUE RECOVERY	TREASURER	\$0	\$500,000	\$500,000	\$0	\$1,000,000
441-442	GRANT ADMINISTRATION	ADMINISTRATION	\$35,673	\$99,356	\$146,730	\$474,000	\$755,759
441-442	WEBSITE, CLOUD, AND CYBER SECURITY INFRASTRUCTURE	ADMINISTRATION	\$0	\$315,000	\$406,000	\$227,010	\$948,010
533	ERP REPLACEMENT	ADMINISTRATION	\$0	\$200,000	\$2,650,000	\$1,100,000	\$3,950,000
Multiple	FUEL INFLATION	ADMINISTRATION	\$0	\$617,940	\$488,468	\$0	\$1,106,408
N/A	INDIRECT COST (a)	ADMINISTRATION	\$117,886	\$1,420,000	\$467,000	\$486,000	\$2,490,886
TOTAL ALLOCATED ARPA FUNDING			\$1,337,206	\$14,529,179	\$29,821,145	\$20,702,510	\$66,390,039
RESERVED FOR ADDRESSING NEGATIVE ECONOMIC IMPACTS TO THE COUNTY							\$5,000,000
RESERVED FOR FUTURE CAPITAL PLAN MANAGEMENT							\$5,000,000
ARPA FUNDS RESERVED FOR FUTURE USE							\$2,120,684
TOTAL ARPA FUNDING (2021-2026)			\$1,337,206	\$14,529,179	\$29,821,145	\$20,702,510	\$78,510,723

(a) Expenses anticipated to be incurred and reimbursed but not appropriated. Excluding these amounts, the total amount of ARPA funding included in the 2023 budget is \$28,854,145.

Program/Functional Area Highlights

Waukesha County engaged in the evaluation of the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program's final rules and selection of projects for which this funding can be used. In addition to using this funding for continued costs related to the pandemic response, the county established teams to analyze the needs of the county against the objectives of the grant while ensuring that program outcomes are achieved in an effective, efficient, and equitable manner. Projects were submitted by established teams with representation from county wide functional areas and were reviewed against the objectives of the County including:

- Addressing short-term pandemic related operational impact
- Investing in public health infrastructure (e.g., mental health, substance abuse, community violence interventions)
- Advancing economic recovery and growth
- Investing in productivity, generating return on investment
- Enhancing services
- Leveraging partnerships and collaborations, both internally and with other governments
- Meeting federal timeline restrictions (funding through 2026)
- Mitigating program risks/long-term levy impacts
- Managing total funding availability
- Limiting administrative complexity

Justice and Public Safety

Criminal Court Case Backlog

Waukesha County is addressing the criminal case backlog by adding a short-term sixth Criminal Court. Grant funds will be used to fund sunset positions and operating costs associated with the temporary criminal court.

Public Safety Compensation and Capacity Building

This project provides additional compensation to sworn officers to assist in the retention and recruitment of employees in these positions.

Replacement of Unsupported Tasers

Replacement of currently unsupported tasers utilized to de-escalate violence with law enforcement interactions.

Respirator Fit-Testing Machine Replacement

This project replaces the equipment to ensure appropriate respirator fit for masks on impacted sheriff department employees.

American Rescue Plan Act (ARPA)

Mobile Device Forensic Software

This project allows for the purchase of five years of licensing costs for software which allows the Sheriff department to unlock and complete forensic extraction from mobile devices.

Courthouse Project Step 2: Renovate 1959 Courthouse

This project is to offset the costs of core infrastructure in the renovation of the 1959 Courthouse.

Health and Human Services

Pandemic Response

This project is dedicated to covering pandemic related costs incurred by the county that are not covered through other funding sources. Examples of costs currently supported with ARPA include, sick leave and medical expenses related to employee COVID-19 cases, and public facility disinfection.

HHS Technology System Enhancements

Capital Project #202014 HHS Technology System Enhancements was modified by enrolled ordinance 176-42 to provide for additional functionality needs identified by HHS department management during its experience with the COVID-19 pandemic and cover project costs through ARPA-CSLFRF funding. Projects that enhance service delivery in public health, behavioral health, and other HHS services and data systems are eligible for funding under ARPA-CSLFRF. Funding for 2023-2024 will focus on the transition of HHS client records to a paperless environment.

Public Health Level 3 Certification

This project is to upgrade Waukesha County from Public Health Level II health department to Level III, which will see the Public Health Division assume a chief health strategist role, overseeing the appropriate use of health data and data systems to identify insights and trends and systematically use that data to inform decisions and promote positive health outcomes in the community.

Mental Health Center (MHC) Redesign Project

The purpose of this project is to redesign the current inpatient facility that would enable the County to downsize the inpatient hospital to 16 beds, and to create a 12-bed Crisis Stabilization unit.

Criminal Justice Collaborating Council Pretrial Supervision Backlog

The criminal court case backlog has increased the amount of time individuals awaiting trial spend on pretrial supervision. The contracted Pretrial Supervision Program monitors defendants charged with misdemeanors or felonies, ordered on supervision as a condition of bail, who are in the community while their case progresses through the justice system. This project adds one case manager, which better enables the program to manage current caseloads and new referrals to the program, until caseloads return to pre-pandemic levels.

Intensive Mental Health Program for Community Youth

This project expands 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. The Comprehensive Community Services (CCS) program is a Medicaid reimbursable, intensive mental health program designed to serve individuals whose symptoms may impair their ability to function. The expansion of this program in Waukesha County will allow for the county to serve up to 150 youth annually. The County is using revenue loss to fund this otherwise directly eligible project due to the future prior funding requirements that the county use local match initially. Revenue loss is eligible to be used as local match for federal programs under final rule.

Crisis Law Enforcement Collaboration

This project expands the current pilot project to hire an additional three clinical therapists (total of four in the program) with the Waukesha County Health and Human Services – Crisis Services in conjunction with Waukesha law enforcement agencies. A mental health professional responds with law enforcement to expedite crisis response and reduce time of law enforcement on scene.

Enhancement to Child Welfare Infrastructure

The child welfare services infrastructure expansion involves three primary projects. The purpose of these projects is to better align with Federal Family First Prevention Services Act to keep families safe and together along with addressing the associated increase in challenges to families caused by the pandemic. This project looks to build additional prevention, early intervention, and placement resources within the community for children, youth and families. In addition, the development of a robust continuous quality review process for critical incidents focused on systems improvement will help support future data-driven decision-making regarding system/program enhancements, support and service needs as well as provide a structured framework for multi-stakeholder collaboration improvements.

Community Health Improvement Plan and Process (CHIP) Community Awards

Waukesha County CHIP identifies the top community health issues and develops a community health improvement plan for how to address them. This project provides for awards to be given in 2024 to community agencies that propose programs having a direct impact on improving community health priorities.

American Rescue Plan Act (ARPA)

Veterans' Services

This project is to modify the divisional staffing structure to allow for increased outreach to community Veterans, improved coverage and efficiency and better leadership succession planning.

System Implementation to Connect Health and Social Service Providers

This project allows for the implementation of a system that connects individuals to services and allows for greater collaboration and coordination of care. County involvement in this software provides free access to community non-profit service providers. This system would help identify and predict social care needs and trends in the community.

Parks and Land Use

Maintenance of Park and Open Space

Future-year use of \$1.9 million of ARPA-CSLRF funding is included within the 2022-2026 capital plan to address paving maintenance at county parks. ARPA funds are available to address any negative economic harm, which the U.S. Treasury Department has defined to include addressing park maintenance needs.

Economic Impact Programs

This project provides funding to expand the revolving loan GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County.

Clean Water Projects

This project includes multiple initiatives to comply with mandated reductions of nonpoint source pollution in the Menomonee River Watershed.

Public Works

Road & Catch Basin Sweeper Truck

This project was initiated to purchase a machine which will be used as part of the County's program to reduce non-point source pollution from the County highway system, to comply with the County's NR 216 Municipal Separate Storm Sewer System (MS4) permit, as well as its Total Maximum Daily Load (TMDL) compliance plan for the Rock River, Milwaukee River, and future Fox River (IL) watersheds.

Brine Tanker Truck

Waukesha County is purchasing a 4,000-gallon tanker truck to be used for the transport and distribution of salt brine.

Catch Basin Rebuild

Waukesha County is using funds to rebuild catch basins, storm water inlets, manholes, culverts, and stormwater retention ponds/medians. There are over 1,500 structures across Waukesha County, many of the structures are over 50 years old and require minor to extensive rebuild. The project will improve drainage, pollution control, and road safety.

Recycled Water for Brine

This project will use funds to augment existing infrastructure for recycling of "dirty water" (non-sewage) from four Highway Operations Substations, and use it in the generation of salt brine, which would be utilized during winter storms. Salt brine anti-icing is a technique used to reduce the overall consumption of rock salt while significantly improving driver safety. Overall salt reductions exceed 25%. Highway Operations currently has a 30,000-gallon brine recycling tank and pump system. The project allows for an additional 60,000-gallons of storage for a total of 90,000 gallons. The funds will be used to expand water generation, storage, and pumping capacity at the Highway Operations Center. Rainwater provides the source of the "dirty water" and is therefore currently limited by the amount of storage capacity.

Administration

Investment Income Revenue Recovery

The 2023 budget includes \$500,000 of ARPA funds which allows for the recovery of lost revenues following the pandemic. Actual use of ARPA funds will be limited to cover actual overall unfavorable General Fund variances at year-end.

Grant Administration

The Department of Administration 2023 budget includes 1.00 FTE senior financial analyst position tasked with tracking, reporting on, and projecting uses of American Rescue Plan Act funding that the county has been awarded. This position was created through enrolled ordinance 176-46 in 2021 with a sunset provision at the end of the grant expenditure period. In addition, this project includes an economic and labor data subscription, and grant compliance consulting.

American Rescue Plan Act (ARPA)

Website, Cloud, and Cyber Security Infrastructure

The County is proposing a redesign to the current website. The current website was developed without a strategic plan over a long period of time and is outdated, with many of the features not meeting user needs efficiently or effectively. The current website was designed to push information out by department rather than by how members of the public access services and contains many irrelevant pages and documents.

Additionally, during the COVID-19 pandemic, many departments increased utilization of online services. It is believed that there are many more opportunities countywide to serve the public through online methods, which would improve residents' ability to access services quickly and conveniently and likely result in cost-savings through streamlined processes.

In addition to redesigning the website, the County will transition the website to a cloud hosted environment, upgrade the core switch (network backbone/gateway to internet), establish a cloud backup environment with air gap, and replace existing software for virus and malware protection.

ERP Replacement

The County's current HR/payroll system and accounting system are nearing the end of vendor support and no longer being enhanced. The current time and attendance system does not fully meet the needs of 24-hour operations. A fully integrated ERP system would allow for the County to utilize more effectively manage financial, time, and personnel data to improve the management of programmatic and administrative operations throughout the County.

The replacement of all three systems with a fully integrated ERP system will allow for process improvements in areas that currently require complex integrations, through the development of centralized databases, the minimization of shadow or paper-based systems, establishment of electronic versus manual workflows and processes, more effective communications with management and employees, streamlined payroll processing, management query and reporting tools, and end user access through mobile applications.

Fuel Inflation

This project provides temporary funding to offset potentially volatile fuel prices, helping eliminate the need to otherwise make substantial cuts to services.

Indirect Cost

The American Rescue Plan Act allows for indirect cost recovery. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the CSLFRF grant award, such as the cost of facilities or administrative functions like a director's office.

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Debt Service

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Mission

Debt Service provides funds sufficient to make annual interest and principal payments on county debt obligations borrowed for capital expenditures, largely highway and building projects. Beginning in the 2022 adopted budget, the county has been also borrowing for vehicle replacement. Also beginning in the 2022 adopted budget, the Debt Service budget accounts for bond issuance costs (previously budgeted in the Capital Project Fund), which includes the cost of bond counsel, the county’s financial advisor, and rating agency review. By statute, the county’s outstanding debt is restricted to 5% of the equalized value of all property in the county.

Policy

The county structures its debt borrowing issues to maintain annual debt service payments to avoid major fluctuations between years. Promissory notes are amortized integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions when warranted by the market.

The county uses debt borrowing to fund no more than 80% of net (after revenues applied) capital budget expenditures for a moderate term no longer than ten years. This allows debt service to be managed to comprise no greater than 10% of total governmental operating expenditures over the long term. Capital projects include highway projects, county buildings, information technology projects, and projects at county parks and the airport.

The county also uses debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan Fund. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. Debt issued for vehicles will be conservatively paid back over seven-year terms (before the next replacement is needed), but will be structured within the same ten-year promissory notes issued for capital projects to avoid the need for separate debt issuances during the same year.

Based on the current five-year Capital Projects Plan, debt service expenditures are structured to be no greater than 10% of the estimated total governmental funds operating expenditures over the next five years. See "Debt Service Ratio" (two pages later).

General Debt Service Fund

This fund includes general county debt obligations related to capital project and vehicle replacement expenditures for governmental fund operations.

<u>Expenditures</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Based on</u> <u>Prior Years</u>	<u>Impact of</u> <u>2023 Issue</u>	<u>2023 Budget</u>	<u>Budget Change</u>
Principal	\$12,905,000	\$13,129,000	\$13,129,000	\$13,784,000	\$0	\$13,784,000	\$655,000
Interest Expense	\$1,737,311	\$1,852,796	\$1,746,968	\$1,782,365	\$468,750	\$2,251,115	\$398,319
Cost of Issuance	\$0	\$100,000	\$90,000	\$0	\$100,000	\$100,000	\$0
TOTAL DEBT	\$14,642,311	\$15,081,796	\$14,965,968	\$15,566,365	\$568,750	\$16,135,115	\$1,053,319
Fund Balance	\$329,592	\$560,875 (a)	\$445,047	\$542,125 (b)	\$468,750	\$1,010,875	\$450,000
TAX LEVY	\$14,312,719	\$14,520,921	\$14,520,921	\$15,024,240	\$100,000	\$15,124,240	\$603,319

- (a) The 2022 budget includes fund balance from the following sources: Debt Service Fund balance of \$460,875 and General Fund balance of \$100,000.
- (b) The 2023 budget includes fund balance from the following sources: Debt Service Fund balance of \$460,875 and General Fund balance of \$100,000, and Vehicle Replacement Plan departmental contributions of \$450,000.

Program Highlights

Payments by bond issue indicate a rapid repayment of debt due to a policy of using moderate term (10 years) promissory notes amortized by integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. It is the county’s policy to maintain county infrastructure (roads, facilities, technology, and equipment) within established standards to avoid more costly replacement or liability risks. The county relies on using moderate term debt issues to finance these projects and continue to address infrastructure needs prudently.

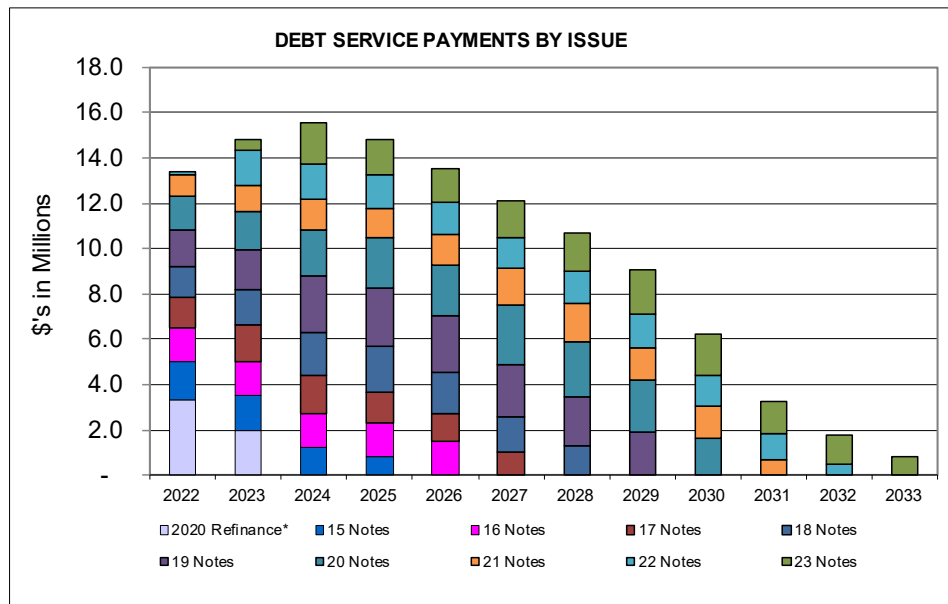
Beginning in 2022, the county started using debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan Fund. Borrowing for vehicle replacement makes up \$2.5 million of the \$12.5 million bond issue planned for 2023. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. The first principal payment on this borrowing will mature in 2023.

In 2023, debt service expenditures are projected to increase by \$1.05 million, and includes an increase in principal payments by \$655,000, largely due to budgeting for the first principal payment for vehicle replacements at \$450,000 in 2023. Interest payable in 2023 for this bond issue is conservatively estimated at \$468,800 (including \$93,800 related to vehicle replacement). Overall budgeted interest expenses increase \$398,300, mostly due to increasing interest rates and the inclusion of debt for vehicle replacement.

Also starting in the 2022 budget, the Debt Service budget accounts for bond issuance costs, which are estimated at \$100,000 and remains unchanged from the 2022 budget. Bond issuance costs include the cost of bond counsel, the county’s financial advisor, and rating agency review. Prior to the 2022 budget, these costs were budgeted for in the Capital Project Fund.

Debt Service is funded primarily with property tax levy, which is budgeted to increase by \$603,300 to \$15,124,200. Remaining revenues consist of fund balance of \$1,010,875, including Debt Service Fund balance of \$460,875, General Fund balance of \$100,000, and departmental contributions toward vehicle replacement principal payments of \$450,000.

***General Fund Balance is reserved for the planned future use and phase-out in the Debt Service budget as follows: \$100,000 in 2023, \$100,000 in 2024, and \$100,000 in 2025.**



*2020 Refinancing Notes includes refinancing of \$10.5 million balance of 2011, 2012, and 2013 debt issues.

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of the debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than 10% of the total governmental operating expenditures in future county budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2023-2027 Five-Year Capital Projects Plan and interest on vehicle and equipment replacements. Debt Service figures below exclude principal payments on vehicle and equipment replacement, which is funded through contributions from the Vehicle Replacement Fund. Projected expenditures for governmental operations assume a 3.0% annual growth rate after 2023.

(Millions)	2021	2022	2023	2024	2025	2026	2027
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$239.6	\$250.3	\$270.4	\$274.6	\$277.4	\$285.9	\$294.0
Debt Ser.(b)(c)	\$14.6	\$15.0	\$15.7	\$16.2	\$16.9	\$17.7	\$18.3
Ratio (%) of Debt t	6.1%	6.0%	5.8%	5.9%	6.1%	6.2%	6.2%

(a) Excludes proprietary fund operating expenditures.

(b) Does not include refunding and debt redemption activity.

(c) Net of Vehicle Replacement Plan contributions.

Debt Outstanding

Debt outstanding is the outstanding principal on general obligation bonds for which the county has pledged its full faith, credit, and unlimited taxing power.

Year Issue (a)	Budget Year	Final Payment Year	Amount Issued	True Interest Cost	Outstanding Debt
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$11,300,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$11,200,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$15,900,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$14,400,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$9,400,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$6,600,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$5,670,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$3,500,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$2,000,000
2020 REFINANCE (b)	2020	2023	\$10,513,000	0.85%	\$1,974,000
TOTAL DEBT 12/31/22					\$81,944,000
2023 ISSUE					\$12,500,000
TOTAL DEBT (c)					\$94,444,000

(a) GOPN=General Obligation Promissory Note

(b) 2020 includes refinancing the \$10.5 million balance of 2011, 2012, and 2013 debt issues.

(c) The 2023 budget will reduce the outstanding debt with the budgeted principal payment of \$13,784,000 to \$80,660,000 before the 2023 issue.

Outstanding Debt Limit

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

	2021 Budget Year	2022 Budget Year	2023 Budget Year
Equalized Value (d)	\$62,620,157,900	\$66,686,337,700	\$75,406,493,900
Debt Limit (5% x equalized value)	\$3,131,007,895	\$3,334,316,885	\$3,770,324,695
Outstanding Debt (e)	\$96,678,000	\$95,073,000	\$94,444,000
Available Debt Limit	\$3,034,329,895	\$3,239,243,885	\$3,675,880,695
Percent of Debt Limit Available	96.9%	97.1%	97.5%

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

(e) Includes anticipated 2023 debt issue of \$12.5 million.

Debt Service

Debt Service

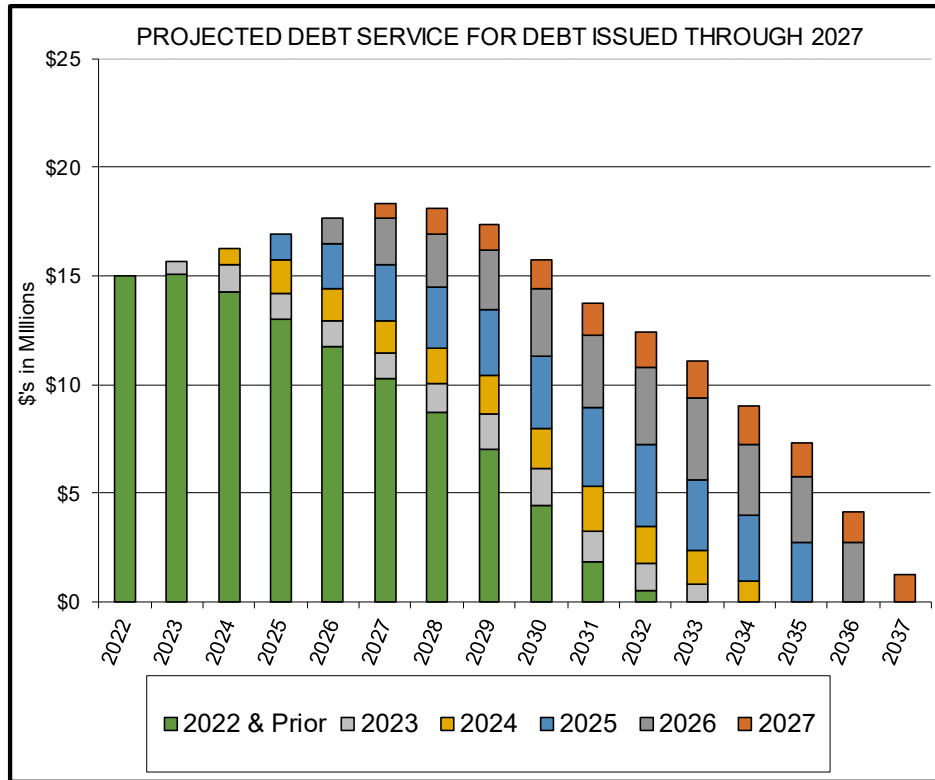
Schedule

SCHEDULE OF CURRENT AND PLANNED DEBT SERVICE REQUIREMENTS

	2020 GOPN REFINANCE	2014 GOPN	2015 GOPN	2016 GOPN	2017 GOPN	2018 GOPN	2019 GOPN	2020 GOPN	2021 GOPN	2022 GOPN	2023 GOPN	Total
2023												
Principal	1,974,000	1,200,000	1,500,000	1,360,000	1,500,000	1,300,000	1,400,000	1,400,000	1,000,000	1,150,000		13,784,000
Interest	8,390	31,500	55,000	99,800	117,800	262,500	364,125	270,250	160,000	413,000	468,750	2,251,115
2023 Budget Total	\$1,982,390	\$1,231,500	\$1,555,000	\$1,459,800	\$1,617,800	\$1,562,500	\$1,764,125	\$1,670,250	\$1,160,000	\$1,563,000		\$16,035,115
2024												
Principal		800,000	1,200,000	1,395,000	1,600,000	1,700,000	2,200,000	1,800,000	1,200,000	1,160,000	1,290,000	14,345,000
Interest		9,000	28,000	72,250	86,800	217,500	310,125	250,250	138,000	366,800	562,500	2,041,225
2025												
Principal			800,000	1,435,000	1,300,000	1,900,000	2,300,000	2,000,000	1,200,000	1,160,000	1,060,000	13,155,000
Interest			8,000	43,950	58,450	163,500	242,625	226,500	118,500	320,400	504,450	1,686,375
2026												
Principal				1,480,000	1,200,000	1,700,000	2,300,000	2,100,000	1,200,000	1,160,000	1,060,000	12,200,000
Interest				14,800	33,800	109,500	173,625	193,000	105,000	274,000	456,750	1,360,475
2027												
Principal					1,000,000	1,500,000	2,200,000	2,500,000	1,500,000	1,160,000	1,160,000	11,020,000
Interest					10,750	61,500	115,750	147,000	87,750	227,600	409,050	1,059,400
2028												
Principal						1,300,000	2,100,000	2,300,000	1,600,000	1,260,000	1,360,000	9,920,000
Interest						19,500	68,750	99,000	64,500	179,200	356,850	787,800
2029												
Principal							1,900,000	2,200,000	1,400,000	1,350,000	1,660,000	8,510,000
Interest							22,563	54,000	42,000	127,000	295,650	541,213
2030												
Principal								1,600,000	1,400,000	1,300,000	1,610,000	5,910,000
Interest								16,000	21,000	74,000	220,950	331,950
2031												
Principal									700,000	1,100,000	1,300,000	3,100,000
Interest									5,250	31,500	148,500	185,250
2032												
Principal										500,000	1,200,000	1,700,000
Interest										7,500	90,000	97,500
2033												
Principal											800,000	800,000
Interest											36,000	36,000
Total Principal	\$1,974,000	\$2,000,000	\$3,500,000	\$5,670,000	\$6,600,000	\$9,400,000	\$14,400,000	\$15,900,000	\$11,200,000	\$11,300,000	\$12,500,000	\$94,444,000
Total Interest	\$8,390	\$40,500	\$91,000	\$230,800	\$307,600	\$834,000	\$1,297,563	\$1,256,000	\$742,000	\$2,021,000	\$3,549,450	\$10,378,303
Total Payment	\$1,982,390	\$2,040,500	\$3,591,000	\$5,900,800	\$6,907,600	\$10,234,000	\$15,697,563	\$17,156,000	\$11,942,000	\$13,321,000	\$16,049,450	\$104,822,303

*Interest assumption (true interest cost – TIC) for the 2023 issue is estimated at 4.5%

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



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

	2023 Budget	2024 5 - Year Plan	2025 5 - Year Plan	2026 5 - Year Plan	2027 5 - Year Plan (c)
Capital Plan					
Capital Plan Project Costs (c)	\$43,181,000	\$30,201,500	\$32,972,200	\$31,995,000	\$14,187,115
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$9,402,600	\$1,662,400	\$2,175,000	\$710,000	\$810,000
Tax levy/Current Funds (b)	\$23,498,400	\$16,119,100	\$6,992,200	\$7,480,000	\$1,992,115
Investment Income	\$280,000	\$420,000	\$805,000	\$805,000	\$385,000
Borrowed Funds	\$10,000,000	\$12,000,000	\$23,000,000	\$23,000,000	\$11,000,000
Total Capital Plan Funding	\$43,181,000	\$30,201,500	\$32,972,200	\$31,995,000	\$14,187,115
Vehicle/Equipment Replacement					
Replacement Costs	\$2,500,000	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000
Replacement Borrowing	\$2,500,000	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	4.50%	4.50%	4.50%	4.50%	4.50%
Planned Bond Issue	\$12,500,000	\$15,800,000	\$27,200,000	\$26,000,000	\$14,000,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.
 (b) Includes funds from Capital and General Fund Balances.
 (c) Current Five-Year Plan includes \$9.8 million of known project costs in 2027. The estimate in this table is increased to \$14.2 million anticipating more project needs will be known as that year approaches.

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Capital Projects

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Mission

To provide comprehensive planning and analysis of the long-range capital needs of Waukesha County. This process contributes to the fiscal review and prioritization of such capital projects as facility development (new construction and improvements), infrastructure maintenance, technology, major equipment, systems installations, and vehicle replacement.

Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years of an amount usually in excess of \$100,000 for a permanent fixed asset (building, land improvement, or equipment or technology installation), which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven years.

This budget maintains the emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to unplanned situations. Most new projects are to be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code Section 7-16 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. Justification of projects includes costs versus benefits, return on investment analysis, and project need. A long-range goal to managing overall debt service is to use annual cash balances from tax levy, fund balance, and ongoing revenues to fund capital projects at a minimum of 20% of net capital expenditures. This "down payment" reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget to accommodate the policy for debt service of less than 10% of operating budget.

In the 2022 adopted budget, the county started to borrow for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The Capital Project Fund pays for the initial acquisition, with principal repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. These expenses and related borrowing are broken out in the table below.

In this section, under "Operating Impacts by Functional Area," there is a summary of operational impacts resulting from implementation of the capital improvement program. Also, in this section are individual capital project sheets, which detail operational impacts. Impacts associated with new facility operations are included in planning for future funding needs for county operations (see individual project pages), but are only included in operating department budgets in the year they will be incurred; however, the county's five-year operating budget projection considers these impacts in the appropriate years.

Financial Summary

	2021 Budget	2022 Budget	2023 Budget	Change from 2022
Expenditures	\$19,201,900	\$26,716,000	\$43,103,000	\$16,387,000
Revenues-Project Specific	\$3,470,500	\$1,882,300	\$8,316,100	\$6,433,800
Enterprise Fund Balance (a)	\$25,000	\$1,423,000	\$1,008,500	(\$414,500)
Internal Service Fund Balance	\$0	\$0	\$0	\$0
Restricted Special Rev Fund Bal	\$0	\$0	\$0	\$0
Net Expenditures	\$15,706,400	\$23,410,700	\$33,778,400	\$10,367,700
Other Financing Sources:				
Investment Earnings	\$120,000	\$120,000	\$280,000	\$160,000
Debt Issue Proceeds	<u>\$12,000,000</u>	<u>\$9,500,000</u>	<u>\$10,000,000</u>	<u>\$500,000</u>
Cash Balances from				
Governmental Fund Balance (b)	\$473,617	\$4,762,917	\$1,323,884	(\$3,439,033)
Other Fund Balance	\$0	\$0	\$0	\$0
Revenues-General (c)	\$1,596,856	\$7,735,668	\$20,672,401	\$12,936,733
Tax Levy	\$1,515,927	\$1,292,115	\$1,502,115	\$210,000
Total Cash Balances	\$3,586,400	\$13,790,700	\$23,498,400	\$9,707,700
Est. Use of Cash Balances as % Of Net Expenditures	23%	59%	70%	
VEHICLE REPLACEMENT PLAN FUNDED THROUGH BORROWING				
Expenditures	\$0	\$1,800,000	\$2,500,000	\$700,000
Debt Issue Proceeds	\$0	\$1,800,000	\$2,500,000	\$700,000
TOTAL EXPENDITURES AND BORROWING (CAPITAL IMPROVEMENT PLAN + VEHICLE REPLACEMENT)				
Expenditures	\$19,201,900	\$28,516,000	\$45,603,000	\$17,087,000
Debt Issue Proceeds	\$12,000,000	\$11,300,000	\$12,500,000	\$1,200,000

- (a) 2023 budgeted use of enterprise fund balance consists of \$108,500 of Airport Fund balance for the Airport Terminal and Tower Roof Replacement project (#202101) and \$900,000 of Golf Course Fund balance for the Golf Course Infrastructure Improvements project (#202208).
- (b) 2023 budgeted use of governmental fund balance of \$1,323,884 is \$1,273,884 of Capital Project Fund balance and \$50,000 of Jail Assessment Fee Fund balance budgeted for the Jail Security Audio Upgrade project (#202206).
- (c) General revenues include \$200,000 of state Shared Revenues, \$625,000 of state aid for the personal property tax exemption of computers, and \$713,401 of state personal property aid for the tax exemption of machinery, tools, and patterns not used for manufacturing, and \$19,134,000 of federal American Rescue Plan Act funds.

Capital Projects

2023 Capital Projects

Summary

	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>22-23 Budget Change</u>
EXPENDITURES				
Justice and Public Safety	\$2,800,000	\$16,000,000	\$20,450,000	\$4,450,000
Health and Human Services	\$190,000	\$0	\$649,000	\$649,000
Parks, Env, Edu & Land Use	\$4,290,000	\$2,375,300	\$5,414,300	\$3,039,000
Public Works	\$11,761,900	\$8,340,700	\$13,939,700	\$5,599,000
County Wide Technology Projects	\$0	\$0	\$2,650,000	\$2,650,000
Vehicle Replacement	\$0	\$1,800,000	\$2,500,000	\$700,000
Est. Financing Costs	\$160,000	\$0	\$0	\$0
Total Gross Capital Expenditures	\$19,201,900	\$28,516,000	\$45,603,000	\$17,087,000

REVENUES-Project Specific

Local Municipal Share - County Highway	\$882,000	\$194,000	\$1,100,000	\$906,000
Donations/Contributions/Reimbursements	\$0	\$585,000	\$0	(\$585,000)
County Highway Improvement Program (CHIP)	\$330,000	\$330,000	\$430,000	\$100,000
CHIP-Discretionary	\$260,000	\$260,000	\$812,000	\$552,000
Federal Surface Transportation Program (STP)	\$0	\$0	\$1,059,200	\$1,059,200
State Supplemental Local Road Improvement Program (LRIP)	\$0	\$0	\$2,552,000	\$2,552,000
Federal, State, & Municipal Funding for PLU Projects	\$1,798,500	\$226,300	\$2,162,900	\$1,936,600
Community Development Block Grant Funding	\$0	\$87,000	\$0	(\$87,000)
Landfill Siting Revenues	\$200,000	\$200,000	\$200,000	\$0
Subtotal: Revenues-Project Specific	\$3,470,500	\$1,882,300	\$8,316,100	\$6,433,800

REVENUES-General

State Shared Revenue/Utility Payment	\$250,000	\$390,000	\$200,000	(\$190,000)
State Aid for Computer Equipment Property Tax Exemption	\$600,000	\$600,000	\$625,000	\$25,000
State General Transportation Aids	\$100,000	\$0	\$0	\$0
State Aid for Tax Exempt Machinery, Tools, & Patterns (Non-Mfg)	\$646,856	\$745,668	\$713,401	(\$32,267)
American Rescue Plan Act	\$0	\$6,000,000	\$19,134,000	\$13,134,000
Subtotal: Revenues-General	\$1,596,856	\$7,735,668	\$20,672,401	\$12,936,733

FUND BALANCE APPROPRIATIONS:

Airport Fund	\$25,000	\$561,000	\$108,500	(\$452,500)
Golf Course Fund	\$0	\$862,000	\$900,000	\$38,000
Material Recycling Facility Fund Balance	\$0	\$0	\$0	\$0
Subtotal: Enterprise Fund Balance	\$25,000	\$1,423,000	\$1,008,500	(\$414,500)

General Fund Balance	\$0	\$2,000,000	\$0	(\$2,000,000)
Gen Fund - Assigned: Jail Assessment Revenue Reserves	\$0	\$0	\$50,000	\$50,000
Capital Project Funds Assigned	\$381,117	\$2,762,917	\$1,273,884	(\$1,489,033)
Tarmann Parkland Acquisition Fund Balance	\$92,500	\$0	\$0	\$0
Subtotal: Cash Balances from Governmental Fund Balance	\$473,617	\$4,762,917	\$1,323,884	(\$3,439,033)
Total Fund Balance Uses For Capital Projects	\$498,617	\$6,185,917	\$2,332,384	(\$3,853,533)

Investment Earnings	\$120,000	\$120,000	\$280,000	\$160,000
Debt Proceeds - For Capital Improvement Plan	\$12,000,000	\$9,500,000	\$10,000,000	\$500,000
Debt Proceeds - For Vehicle Replacement Plan	\$0	\$1,800,000	\$2,500,000	\$700,000

Tax Levy	\$1,515,927	\$1,292,115	\$1,502,115	\$210,000
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Pg #	PROJECT TITLE	Project Number	2023 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PUBLIC WORKS - AIRPORT						
504	AIRPORT TERMINAL AND TOWER ROOF REPLACEMENT	202101	\$108,500	\$108,500	(a)	\$0
PUBLIC WORKS - CENTRAL FLEET						
505	FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$500,000			\$500,000
PUBLIC WORKS - BUILDINGS						
506	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,400,000		(b)	\$20,400,000
509	MENTAL HEALTH CENTER REMODEL	202217	\$283,000		(b)	\$283,000
PUBLIC WORKS - HIGHWAYS						
511	CTH V V, W.B. BRIDGE OVER MENOMONEE RIVER	201802	\$197,000			\$197,000
512	CTH V V INTERSECTION WITH CTH Y Y	202106	\$93,000			\$93,000
513	CTH YY, UNDERWOOD CREEK STRUCTURE	201302	\$1,907,000	\$2,022,000	(c)	(\$115,000)
514	CTH O, CTH I TO CTH ES	201610	\$4,306,200	\$1,000,000	(d)	\$3,306,200
515	CTH O, CTH HH TO GRANGE	202102	\$614,200	\$428,800	(e)	\$185,400
516	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$641,400	\$630,400	(e)	\$11,000
517	CTH D, MORaine HILLS DRIVE INTERSECTION	201613	(\$224,600)			-\$224,600
518	CTH F, N.B. BRIDGE AT GREEN ROAD	201801	\$168,000			\$168,000
519	CTH X, WEST HIGH DRIVE INTERSECTION	202012	\$843,000	\$630,000	(f)	\$213,000
520	CTH EF, BARK RIVER BRIDGE	202202	\$16,000			\$16,000
521	CTH J - CTH FT INTERSECTION	202302	\$20,000			\$20,000
522	CONSTRUCTION PARTNERSHIPS	202306	\$250,000			\$250,000
524	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
525	REPAVING PROGRAM 2023-2027	201906	\$4,300,000	\$1,242,000	(g)	\$3,058,000

- (a) Airport Fund balance
- (b) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) on next page.
- (c) Supplemental Local Road Improvement Program (LRIP-S) Reimbursement of \$1,922,000 and municipal local share of \$100,000
- (d) Municipal local share
- (e) Federal Surface Transport Program (STP) Funding
- (f) Supplemental Local Road Improvement (LRIP-S) Reimbursement
- (g) Includes state County Highway Improvement Program (CHIP) funding of \$430,000 and CHIP-Discretionary funding of \$812,000

Capital Projects

2023 Capital Projects

Project Listing

Pg #	PROJECT TITLE	Project Number	2023 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

526	LAKE COUNTRY TRAIL STH 67 UNDERPASS	202204	\$2,332,000	\$2,015,600	(h)	\$316,400
527	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$900,000	\$900,000	(i)	\$0
528	STORMWATER MANAGEMENT PROJECTS	202315	\$835,000		(j)	\$835,000
529	PAVEMENT MANAGEMENT PLAN 2023-2027	201908	\$1,347,300	\$347,300	(j) (k)	\$1,000,000

SHERIFF - IT

530	JAIL SECURITY AUDIO UPGRADE	202206	\$50,000	\$50,000	(l)	\$0
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HEALTH AND HUMAN SERVICES - IT

531	HHS TECHNOLOGY ENHANCEMENTS	202014	\$366,000		(j)	\$366,000
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COUNTYWIDE - IT

533	ERP SYSTEM IMPLEMENTATION	202215	\$2,650,000		(j)	\$2,650,000
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VEHICLE REPLACEMENT

(m)	VEHICLE REPLACEMENT	N/A	\$2,500,000			\$2,500,000
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TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$45,603,000	\$9,374,600		\$36,228,400
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ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$625,000
STATE SHARED REVENUE/UTILITY PAYMENT	\$200,000
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$713,401
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (n)	\$19,134,000
GENERAL FUND BALANCE	\$0
CAPITAL PROJECT FUND BALANCE	\$1,273,884
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$10,000,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$2,500,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$280,000
TOTAL FROM OTHER FUNDING SOURCES	\$34,726,285

TAX LEVY	\$1,502,115
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- (h) Federal Congestion Mitigation and Air Quality (CMAQ) funding, State of Wisconsin Department of Natural Resources (DNR) grant, and municipal local share
- (i) Golf Course Fund balance
- (j) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) below.
- (k) Includes State of Wisconsin Recreational Boating Facilities Grant of \$147,300 and Landfill siting revenues of \$200,000.
- (l) Jail Assessment Fund balance
- (m) Description of planned vehicle replacements can be found in the capital project highlights in the following pages and in the Public Works functional area for the Vehicle Replacement Fund
- (n) Federal American Rescue Act Plan – Coronavirus State and Local Fiscal Recovery Funds Program

GENERAL SUMMARY

Capital project expenditures in 2023 increase about \$17.1 million from the 2022 Adopted Budget to \$45.6 million. Changes are identified by functional areas below.

Justice and Public Safety

Projects in this functional area total \$20.5 million, which is an increase of \$4.5 million from the prior-year budget. The 2023 budget includes funding of \$20.4 million to continue construction of the second phase of a two-phase project to modernize and expand the courthouse. The first phase was completed in 2021. Phase two entails the renovation of the existing courthouse building to include installation of new state of the art mechanical, electrical, fire protection, window systems, and new wall, floor, and ceiling finishes in all renovated areas. The budget also includes \$50,000 for the design phase of the jail security audio upgrade.

Health and Human Services

Projects in this functional area total \$649,000. The 2023 budget includes \$283,000 for the Mental Health Center remodel to reduce the current inpatient care unit to a capacity more in-line with trends in care, from 28 beds to 16 beds, and develop a crisis stabilization unit. The budget also includes \$366,000 for the Health and Human Services technology enhancements, focusing on transitioning client forms to a paperless environment.

Parks, Environment, Education and Land Use

Projects in this functional area total about \$5.4 million, an increase of \$3.0 million from the 2022 budget. Maintenance of existing facilities includes \$1.3 million for the parks pavement management plan. The budget includes \$900,000 to continue golf course improvements at the Naga-Waukees War Memorial Golf Course in Pewaukee. The improvements will include irrigation system repairs and replacement, pump station replacement, HVAC replacement, cart path maintenance, clubhouse roof replacement, clubhouse restroom renovations, and patio pavement renovations. The budget also includes \$2.3 million to construct an underpass for the Lake Country Trail under State Highway 67 in the city of Oconomowoc to enhance safety for bicyclists and other trail users. The budget also includes \$835,000 for stormwater management projects.

Public Works

Project expenditures in the public works functional area total \$13.9 million, an increase of about \$5.6 million from the 2022 budget. County dollars leverage an additional \$11.0 million of state/federal funds for highway projects that are budgeted by the Wisconsin Department of Transportation and not accounted for in the county's capital budget. Projects include the airport, buildings, and highways as follows:

Airport

The 2023 capital budget includes one project at the Waukesha County Airport – Crites Field which is \$108,500 to complete the airport terminal and tower roof replacement.

Buildings/Land Improvements

The major focus for building improvements in the five-year capital plan is the second phase of a two-phase project to upgrade and modernize the county courthouse (discussed previously under the Justice and Public Safety functional area). The 2023 budget includes \$500,000 as part of a multiple-year project to replace county fuel tanks when needed.

Highways

The 2023 capital budget for roadways continues priorities established in four categories and includes projects in all categories to provide a balanced plan. Projects and funding priorities are identified below.

Repaving

A funding level of \$4.3 million is budgeted for the annual County Trunk Highway (CTH) Repaving Program. In addition, the budget includes \$614,200 for the design and land acquisition phases of a project to add additional lanes to CTH O (Moorland Road) between CTH HH (College Avenue) and Grange Avenue in the city of New Berlin (construction in 2025). The land acquisition phase for a project to rehabilitate Moorland Road from CTH ES (National Avenue) to CTH D (Cleveland Avenue) in the city of New Berlin is funded at \$641,400 (construction in 2025). The construction phase for a project to rehabilitate Moorland Road from CTH I (Beloit Road) to National Avenue in the city of New Berlin is funded at \$4.3 million.

Bridges/Culverts

The Culvert Replacement Program increases the appropriation by \$100,000 to \$200,000. The budget funds \$197,000 for the construction phase of improvements at the westbound bridge on CTH VV (Silver Spring Drive) over the Menomonee River in the village of Butler. The budget funds \$1.9 million for the construction phase of improvements at the CTH YY (Pilgrim Road) Underwood Creek Structure in the city of Brookfield. The budget

funds \$168,000 for the construction phase of improvements at the northbound bridge CTH F (Redford Boulevard) bridge over Green Road. The design phase to improve the condition of the CTH EF (Dorn Road) bridge over the Bark River in the town of Merton is funded at \$16,000.

Signal & Safety Improvements

Decisions to initiate signal and safety spot improvements are based on safety, traffic congestion, and roadway safety audits to identify the use of lower-cost remediation strategies. The construction phase of a project to correct safety problems at the intersection of CTH VV (Silver Spring Drive) and CTH YY (Pilgrim Road) in the village of Menomonee Falls is funded at \$93,000. The construction phase to install permanent signal poles and equipment for a project at CTH X (Saylesville Road) and West High Drive Intersection in the city of Waukesha is funded at \$843,000. The design phase of a project at the intersection of CTH J (Pewaukee Road) and CTH FT (Northview Road) is funded at \$20,000 (construction in 2025).

Construction Partnerships

The 2023 budget leverages local partnerships by adding county intersection and pavement improvements to projects that already have been initiated by state and local governments within Waukesha County. The projects include both intersection safety improvements and paving. The projects include construction funding of \$112,000 for the intersection of CTH HH (College Avenue) at Small Road in the city of New Berlin, \$60,000 for the intersection of CTH I (Beloit Road) at 124th Street in the city of New Berlin and city of Greenfield (partnership also includes Milwaukee County), and \$78,000 for the intersection of CTH G (Meadowbrook Road) north of I-94 in the cities of Waukesha and Pewaukee (partnership with the state of Wisconsin).

Countywide Technology

The 2023 capital budget includes \$2,650,000 for the first of two years of implementation of an enterprise resource planning (ERP) system, which is expected to include functionality for human resources/payroll, time and attendance, and financial management.

Vehicle Replacement

The county began borrowing for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement costs and having a useful life of seven years or more on average. The Capital Project Fund will pay for the initial acquisition, with principal repaid in the Debt Service Fund with contributions collected through the Vehicle Replacement Plan. Borrowing for vehicles is budgeted at \$2.5 million, an increase of \$700,000 from 2022.

Project Revenue Funding

Revenues and various fund balance appropriations for project funding increase by about \$15.5 million to \$31.3 million for the 2023 Budget.

Project specific revenues increase by \$6.4 million to \$8.3 million. This budget includes \$2.6 million of state Supplemental Local Road Improvement Program (LRIP-S) to partially fund the construction costs for the replacement of the CTH YY (Pilgrim Road) structure over the Underwood Creek in the city of Brookfield and for the CTH X (Saylesville Road), West High Drive intersection in the city of Waukesha. The budget includes \$1.1 million of Federal Surface Transportation Program funding to partially cover both of the land acquisition costs for two Moorland Road projects: CTH ES (National Avenue) to CTH D (Cleveland Avenue) and CTH HH (College Avenue) to Grange Avenue.

Local municipal funding includes \$1,000,000 from the city of New Berlin to partially fund construction costs for the CTH I (Beloit Road) to CTH ES (National Avenue) and \$100,000 from the city of Brookfield to partially fund construction costs for the CTH YY (Pilgrim Road) structure over Underwood Creek.

The budget also includes state County Highway Improvement Program (CHIP) funding of \$430,000 and CHIP-Discretionary funding of \$812,000 to help fund the County Highway Repaving Program. The Parks and Land Use Repaving Program includes \$200,000 of landfill siting revenue and \$147,300 from the state of Wisconsin to fund the repavement of park roads and pavement around county facilities. The Lake Country Trail State Highway 67 Underpass project includes \$1.7 million in Federal Congestion Mitigation and Air Quality (CMAQ) funds, \$151,000 of a state Department of Natural Resources (DNR) grant, and \$150,000 from the city of Oconomowoc.

Current Funding Sources

The budget includes \$625,000 in state aid for tax-exempt computer property and \$200,000 of state Shared Revenues. State personal property aid for the tax exemption of machinery, tools, and patterns (not used in manufacturing) is budgeted at \$713,400.

Use of fund balances in 2023 totals about \$2.3 million, which is a decrease of \$3.9 million from the 2022 budget. **Airport Fund** balance is budgeted at \$108,500 to fund the airport terminal and tower roof replacement. **Golf Course Fund balance** is budgeted at \$900,000 to fund the golf course improvements at Naga-Waukee War Memorial Golf Course. **Jail Assessment Fund Balance** is budgeted at \$50,000 for the jail security audio upgrade. **Capital Project Fund balance** of about \$1.3 million is budgeted in 2023.

The 2023 budget includes \$19.1 million of American Rescue Plan Act (ARPA) funding which is used for several projects. ARPA funds of \$14 million is budgeted to help offset increased costs associated with the Step 2 courthouse project. Other projects that are using ARPA funds include: ERP System Implementation of \$2.7 million, the Parks and Land Use Repaving Program of \$1 million, Stormwater Management Projects of \$835,000, HHS Technology Enhancement of \$366,000, and the Mental Health Center Remodel of \$283,000.

Borrowed funds are budgeted at \$12.5 million, which is \$1.2 million higher than in 2022. This includes \$10 million budgeted for capital projects, an increase of \$500,000 from 2022, and \$2.5 million budgeted for vehicle replacements, an increase of \$700,000 from 2022. Investment income is budgeted at \$280,000, which is \$160,000 higher than in 2022. Property tax levy funding increases \$210,000 to \$1.50 million. Tax levy, the use of governmental fund balance, and other revenues generates the county's "down payment" at 70% of net capital expenditures, above the policy target of 20%.

OPERATING IMPACTS BY FUNCTIONAL AREA

Justice and Public Safety/Public Works

Regarding the Courthouse Project: Based on information gathered through the design review process, there will be operating impacts related to staffing and facility maintenance. Consolidating office space and moving operations within departments closer together, is expected to result in greater operational efficiencies for most affected departments.

Step 1 of this project was completed in 2021. Step 2 of this project will renovate the existing courthouse building to enhance security at the courthouse; upgrade the fire protection system; install staff and public announcement systems to provide notifications during emergencies; and redesign the security entrance to improve the flow of courthouse visitors. The renovation will also include the installation of state-of-the-art mechanical, electrical, plumbing, and window systems; and new wall, floor, and ceiling finishes in all renovated areas. This new project is expected to reduce energy consumption through the installation of energy efficient equipment, systems, and windows. Consolidating office space and moving department operations closer together are expected to improve operational efficiency.

Health and Human Services

By reducing capacity through the Mental Health Center Remodel project, the department estimates it will generate net levy savings of \$536,000 through lower staffing and other costs. The department plans to use these net savings to help operate a new crisis stabilization unit in the facility.

Transitioning to a paperless client record environment through the HHS Technology Enhancement project is expected to generate operational benefits, including more efficient access to records, easier cross-division collaboration, and a reduction in physical storage needs.

Public Works - Highways

Annual operating costs for additional lane miles are estimated at approximately \$8,200 per lane mile. The county's goal is to maintain or improve the current overall pavement condition index (1-100 scale) for county highways, which was estimated at 69 in 2021. Regarding bridges, the county follows Wisconsin Department of Transportation guidelines for bridge replacement. Structure rehabilitation is warranted when the sufficiency number drops below 80, and a structure replacement is warranted when the sufficiency number drops below 50. The Highway Engineering Division continues to work to maintain an average sufficiency index rating of 80 or higher for all county bridges. The overall bridge sufficiency index for 2021 was 86.1.

Project Title:	Airport Terminal and Tower Roof Replacement	Project #:	202101
Department:	Public Works - Airport	Project Type:	Roof Replacement
Phase:	Construction	Sponsor:	Public Works
Budget Action:	C - \$ Update Delay	Manager:	Allison Bussler
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2020	2021	2022	2023	2024	Total
Project Phase	Budget & Concept, Design		Construction	Construction		Project
Expenditure Budget	\$0	\$25,000	\$242,500	\$108,500	\$0	\$376,000
Revenue Budget	<u>\$0</u>	<u>\$25,000</u>	<u>\$242,500</u>	<u>\$108,500</u>	<u>\$0</u>	<u>\$376,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Architect		\$25,000	Airport Fund Balance			\$376,000
Construction		\$325,000				
Contingency		<u>\$26,000</u>				
Total Project Cost		\$376,000	Total Revenue			\$376,000
EXPENDITURE BUDGET		\$376,000	REVENUE BUDGET			\$376,000

Project Scope & Description

This Project is to replace 10,600 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the Airport Terminal building and 500 GSF of 60 mil EPDM roofing on the Airport Control Tower building.

Locations

2525 Airport Drive, Waukesha, WI 53188

Analysis of Need

The Airport Terminal was constructed 1998 and the control tower in 1995, and both have the original roofing systems. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. The terminal roof is 24 years old and the tower roof is 27 years old and both have been patched and deteriorated due to sun exposure. At time of replacement the roofs will be 25 and 28 years old.

The construction costs are updated based on the 2021 project bid results and the cost projections provided by the project consultant. The project is delayed until 2023.

Alternatives

Patch the roof when leaks develop.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan.

Project Title:	Fuel Tank Replacement and Infrastructure Project	Project #:	201415
Department:	Public Works - Central Fleet	Project Type:	Equipment Replacement
Phase:	Construction	Sponsor:	Public Works
Budget Action:	C - \$ Update Delay	Manager:	Allison Bussler, DPW Director
Date:	December 8, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY										
Year	2018	2019-2022	2023	2024	2025	2026	2027	2028	Total	
Project Phase	Implementation	Constr	Constr	Constr	Constr	Constr	Constr	Constr	Project	
Expenditure Budget	\$400,000	\$800,000	\$500,000	\$0	\$0	\$0	\$550,000	\$600,000	\$2,850,000	
Revenue Budget	<u>\$400,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$400,000	
Net County Cost After Revenues Applied	\$0	\$800,000	\$500,000	\$0	\$0	\$0	\$550,000	\$600,000	\$2,450,000	
COST DOCUMENTATION										REVENUE
<u>Item</u>	<u>Quantity</u>		<u>Total Cost</u>							
Underground Tank Testing	5		\$20,000		Central Fleet					
Underground Tanks*	5		\$2,100,000		Fund Balance					
Above Ground Tanks*	23		\$317,400							
Monitors	5		\$100,000							
Card Readers	16		\$240,000							
Fuel Software Systems	1		\$40,000		Total Revenue					
Signage/Fencing (\$5,000) and Contingency (\$27,600)	All Sites		\$32,600							
EXPENDITURE BUDGET			\$2,850,000		REVENUE BUDGET					
									\$400,000	

*Higher cost of underground tanks is partially due to larger capacity needed for highway operations at substations, including four 10,000 gallon tanks and one 6,000 gallon tank, and also due to necessary monitoring systems and electronic devices. By contrast smaller above ground tanks are needed at other locations and hold either 550 or 1,000 gallons. Previously, those underground tanks that could be replaced by above ground tanks were replaced, based on the implementation of a replacement plan in the early 1990s. Those underground tanks remaining were due to inadequate space (that would have required the purchase of additional land) and safety issues. As underground tanks are scheduled for replacement, there is an assessment of the property restrictions to determine whether they could be converted to an above-ground tank. The tank at the Nashotah Substation will be converted to an above-ground tank.

Project Scope & Description: There are 15 vehicle fuel sites utilized by Waukesha County departments with a total of 28 tanks (five underground, and 23 above ground). All tanks were installed in the early 1990's. The infrastructure is aging and will begin to exceed tank warranties and useful lives of technology and equipment associated with site operations. The 23 above ground and five underground tanks will be replaced with similar tank styles, design, and capabilities. Note: all underground tanks are monitored with sensors designed to shut-off system operations immediately at time of detection, thus eliminating the loss of fuel into the ground.

Funding for this project is spread out into later years, which allows for more initial research into replacement strategies and costs before committing too much funding. During 2019-2022, the Sussex, Lisbon, and Nashotah sites were replaced. The North Prairie site is planned to be replaced in 2023. The New Berlin site is planned for 2027, and the park sites are planned for 2028.

The budget strategy for the project is to fully fund the project and to utilize funds only as needed to complete improvements when necessitated by aging infrastructure. This strategy is similar to the method used in the Highway Paving program where funds are allocated to paving but not specifically to a location.

Update: The construction costs are updated to increase \$1,350,000 based on the 2021 and 2022 project bid results and the cost projections provided by the project consultant, Kuney Architects, L.L.C. Also, the project timeline is being extended into 2027 and 2028. A tank assessment was conducted, which determined that the New Berlin substation and park sites can be delayed due to the good condition of the tanks.

Location: All 15 fuel sites that are utilized by Waukesha County Departments will require some form of replacements, upgrades and/or modifications. Sites include Highway Operations Center, Nashotah Substation, North Prairie Substation, Sussex Substation, New Berlin Substation, Nagawaukee Golf Course, Moor Downs Golf Course, Nagawaukee Park, Nashotah Park, Menomonee Park, Fox Brook Park, Minooka Park, Fox River Park, Muskego Park, and Mukwonago Park.

Alternatives: Three alternative options exist at this time: close the site(s), fuel off-site in the local area, or consolidate fuel sites with other governmental agencies. None is an effective option given the nature of daily departmental operating procedures and emergency operation requirements.

Ongoing Operating Costs: Waukesha County currently spends \$40K annually to maintain all 15 of the vehicle fuel sites. The funding is contained within the Central Fleet Division's fuel budget. An additional \$2,500 in annual software licensing fees is estimated for the new fuel system.

Previous Action: Regulatory requirements associated with the State of Wisconsin "Comm 10" statutes necessitated a fuel capital project in 2012-14 totaling \$232K (project # 201211). The project focused on upgrading fuel dispenser spill containment and monitoring systems. The work contained in the 2012-14 project will not be duplicated in this project. Approved as a new project in the 2014-2018 capital plan. Delayed in 2015-2019 capital plan. Approved as planned: 2016-2020, 2017-2021 capital plans. Approved with a revenue update in 2018-2022 capital plan. Approved as planned in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a change in scope in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	C - Scope	Manager:	Allison Bussler
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2021	2022	2023	2024	2025	2026	Total
Project Phase	Budget & Concept	Design & Construction	Construction	Construction	Construction	Construction	Project
Expenditure Budget	\$1,200,000	\$16,000,000	\$20,400,000	\$20,350,000	\$20,350,000	\$20,500,000	\$98,800,000
Revenue Budget	\$0	\$6,000,000	\$14,000,000	\$10,000,000	\$0	\$0	\$30,000,000
Net Cost After Revenues Applied	\$1,200,000	\$10,000,000	\$6,400,000	\$10,350,000	\$20,350,000	\$20,500,000	\$68,800,000
COST DOCUMENTATION				REVENUE			
Architect	\$4,634,000						
Construction Management	\$4,634,000						
Construction	\$82,900,000						
Contingency	\$6,632,000						
Total Project Cost	\$98,800,000						
							American Rescue Plan Act (ARPA)
							Coronavirus State and Local Fiscal Recovery Funds
							\$30,000,000
							Total Revenue
							\$30,000,000
EXPENDITURE BUDGET	\$98,800,000						REVENUE BUDGET
							\$30,000,000

Project Scope & Description

The existing courthouse, located at 515 W. Moreland Blvd., was constructed in 1959 and remains structurally sound. The courthouse currently houses the Judiciary, Clerk of Courts, Family Court Counseling, District Attorney's Offices (including Victim/Witness), the County Board Room, Information Technology, and other miscellaneous functions. Throughout the life of the courthouse, extensive remodeling has taken place to add additional courtrooms and reconfigure interior space to meet the expanding needs of the services located in the courthouse. Operational and business inefficiencies, particularly for the courts systems, have been created due to both space and building limitations. In addition, existing courtrooms do not meet current design standards. The courthouse building infrastructure is approaching the end of its useful life.

This project will enhance security at the courthouse by improving video surveillance; upgrading fire protection; installing staff and public announcement systems to provide notifications during emergencies; and redesigning the security entrance to improve the flow of courthouse visitors.

The County retained Zimmerman Architectural Studios to develop a "Courthouse Study," (capital project #200914), to provide a comprehensive analysis of courthouse space requirements and design needs. This study was completed in 2013, and Zimmerman recommended a two-step design approach (below). This project is intended to address step 2 (renovation of the existing courthouse facility as outlined in the aforementioned study).

Step 1: This step was completed in 2021 and included the construction of a new four-story, eight-courtroom facility and relocation of eight existing courtrooms to the new facility. This work also included the demolition of the existing the 1959 jail (capital project #201418 Secure Courtroom Construction).

Step 2: This capital project would renovate the existing courthouse building in a multi-phase vertical segment approach to provide newly renovated facilities for all divisions, except the secure courtrooms addressed in step 1. Courthouse renovation will also include the installation of new state of the art mechanical, electrical, fire protection, window systems and new wall, floor, and ceiling finishes in all renovated areas. This approach will not require temporary offsite relocation of courthouse personnel.

As part of the 2021 Design and Budget Concept phase, the county retained Kueny and Wold Architects as design consultants to provide an updated analysis of space requirements, design needs, and conceptual budget of step 2 from the 2013 study. There are a number of factors that may impact the design and the construction costs of this project, including, but not limited to, incorporating additional operations to the courthouse space, future economic conditions, and the maturing of the design process for the remaining phases of work that are part of step 2.

The step 2 project scope will continue with the renovation of the existing building and include an additional 27,000 square foot build out (for a new total of 191,000 square feet), inclusion of juvenile court services, and achieve three-way separation in all court rooms. The build out will allow the continuation of courtroom layout and three-way separation from step 1 into step 2. This step eliminates the existing prisoner transport tunnel and creates new prisoner transport and holding areas to better achieve courtroom and overall building security. In addition, this step will expand the entrance to improve security,

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	C - Scope	Manager:	Allison Bussler
Date:	December 5, 2022	Map / Image:	Click Here

traffic flow patterns, and wayfinding. This step will include new state of the art mechanical, electrical, fire protection, window and roof systems and new wall, floor, and ceiling finishes as previously planned.

During the 2022-2026 Capital Plan review process, county staff indicated that there were still decisions to be made about the location of the future County Board room and office space. This project scope is updated to relocate the County Board room to the Administration Center near the current County Board office space to provide appropriate space for Judicial/Courts, Sheriff, and District Attorney staffing.

Through the design process in 2022, the county's architectural and construction management consultants are projecting the possibility that total project costs will exceed the previously approved budget. This is mainly due to the refinement of structural and mechanical requirements as the design process matures and higher inflation. For this reason, and the uncertainty of the current bidding climate, the department will bid the construction contract with multiple cost-saving alternatives in the event that the bid results are over budget. Depending on the bid results, multiple bid alternatives may be selected from the following, based on whether the items are within budget:

1. The currently-approved project scope (including the relocation of the County Board room, (mentioned above).
2. Removing the southern vertical prison transport corridor. The functionality of the courtrooms that would be affected by this corridor do not currently require prisoner transport (e.g., Civil and Family). This corridor had been built into the existing project to provide maximum flexibility for the judicial process, which may be needed in the future.
3. Removing most or all of the level-three build out. This would mean that the third floor would be shelled unfinished space, which would be part of a later capital project. This modification would be accommodated by maintaining current Juvenile Court operations at the Juvenile Center. In addition, the construction of a large-capacity courtroom and conference room would be deferred until the future capital project.

This project includes federal American Rescue Plan Act (ARPA) funding to partially offset the costs of this core infrastructure project that is expected to serve public safety and other governmental operations for at least the next 50 years. Targeting ARPA funds for this project offsets borrowing needs, saving county taxpayers (including interest expense) an estimated \$33,000,000. Project expenses are eligible through ARPA's Coronavirus State and Local Fiscal Recovery Funds program, which provides funding to local governments to compensate them for revenue loss due to the COVID-19 pandemic, according to a formula developed by the U.S. Treasury. ARPA revenues are applied to this project in years 2022-2024, with larger amounts assumed in 2023 and 2024 to allow for adjustments in future capital plans if subsequent Treasury guidance or revenue assumptions change materially.

Locations

Waukesha County Courthouse, 515 West Moreland Blvd., Waukesha, WI 53188.

Analysis of Need

The existing courthouse building, constructed in 1959, remains structurally sound. Over the years, extensive remodeling has taken place to add additional courtrooms and reconfigure interior space. Public access to the building is now limited to the main entrance (door #2) where security screening takes place. Customer circulation has been identified for improvement, particularly the Courts area. Due to the remodeling, some courtrooms are considered inadequate since the space and/or security does not measure up to current courtroom design standards.

The existing courthouse is in need of complete replacement of its mechanical, electrical, plumbing, fire protection, window and roof systems. The need for these replacements will coincide with the completion of the courts building (step 1) and the vacating of eight courtrooms in the existing courthouse. The space left vacant by the courtrooms will be used in consideration with the consultant's recommendation for step 2, as described previously in the project scope and description.

Alternatives

The work group, represented by Circuit Court, Sheriff, District Attorney, and other county staff, collaborated with the design consulting team over several design options of which two options, option A and option B, met all or some of the programming needs. Option A is the recommended option described above at a cost of \$98,800,000. Option B, at a cost of \$79,500,000, would allow renovations, which include the installation of new state of the art mechanical, electrical, fire protection, and window systems as well as new wall, floor, and ceiling finishes in all renovated areas. However, option B does not meet all the programming criteria in the areas of three-way separation, which is a supreme court standard in modern courthouse design; in-custody transfers; courtroom locations; and courtroom sizes. Option B does not include any build outs and will be restricted to working within the existing footprint of the 1959 courthouse.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	C - Scope	Manager:	Allison Bussler
Date:	December 5, 2022	Map / Image:	Click Here

Additionally, the County can choose to do nothing and continue to operate all County functions and services at their present location utilizing existing facilities, risking HVAC failure, and without gaining future HVAC, utility, and staffing efficiencies.

Ongoing Operating Costs

The new project is expected to reduce energy consumption through installation of energy efficient equipment and windows. Consolidation of office space and moving departmental operations closer together are expected to improve operational efficiency.

Previous Action

The Courthouse Study was completed in August, 2013. Step 1 (Project 201418): Approved as a new capital project in the 2014-2018 capital plan. Approved as planned in the 2015-2019, 2016-2020, 2017-2021 capital plans. Approved with a cost and revenue update in the 2018-2022 capital plan. Approved as planned in the 2019-2023 and 2020-2024 capital plans. Approved with a cost update in the 2021-2025 capital plan. Step 2 (Project 201705): Approved as a new project in the 2017-2021 capital plan. Approved as planned in the 2018-2022 and 2019-2023 capital plans. Approved with a schedule update in the 2020-2024 capital plan. Approved as planned in the 2021-2025 capital plan. Approved with a cost, revenue, and scope update in the 2022-2026 capital plan.

Project Title:	Mental Health Center Remodel	Project #:	202217
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	Health and Human Services
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Project Phase	Design/Constr	Construction				Project
Expenditure Budget	\$875,000	\$283,000	\$0	\$0	\$0	\$1,158,000
Revenue Budget	<u>\$875,000</u>	<u>\$283,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,158,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION	<u>2022</u>	<u>2023</u>	<u>Total</u>	REVENUE		
Design	\$30,000		\$30,000	American Rescue Plan		
Construction	\$782,000	\$262,000	\$1,044,000	Act Funding		\$1,158,000
Contingency	<u>\$63,000</u>	<u>\$21,000</u>	<u>\$84,000</u>			
Total Project Cost	\$875,000	\$283,000	\$1,158,000	Total Revenue		\$1,158,000
EXPENDITURE BUDGET	\$875,000	\$283,000	\$1,158,000	REVENUE BUDGET		\$1,158,000

Project Scope & Description

This project is to remodel the Mental Health Center (MHC) to reduce the current inpatient care unit and convert that space unit into a new Crisis Stabilization unit service. The project also creates space for the Crisis Services and Court Monitoring teams to relocate from the Human Services Center to the MHC. This will require the remodel of approximately 2,500 square feet, which includes removing and replacing the nurse/patient service counters, offices, and room signage, as well as making patient room modifications and upgrading the entrance to be more energy efficient and provide better control and security.

This project would also upgrade the workstations for the Community Support Program unit and Treatment & Support Services Unit that are already collocated at the MHC. These programs have also grown over the years in response to increasing demand from the community for their case management services. This project would also replace cubicle workstations for both programs as well as carpeting. The project would also include some minor remodeling of other impacted areas, including converting an existing group room into a staff kitchenette and break area to replace the current space slated to be remodeled for Crisis Services/Court Monitoring.

Location

Mental Health Center, 1501 Airport Road, Waukesha, WI 53086

Analysis of Need

The Mental Health Center (MHC) was constructed in 1994 and has operated the inpatient unit for 28 years. Over the past several years the inpatient unit has been experiencing a trend in decreasing average daily census/annual patient days. The reasons behind this trend include positive developments in utilizing HHS and other community resources to more effectively transition patients back into the community following an acute inpatient stay, as well as to identify alternatives to inpatient admissions when these are avoidable. These strategies align with the mandate to seek the least restrictive environment for appropriate patient/client care. As a result, Waukesha County no longer needs to maintain a 28-bed inpatient psychiatric hospital.

In addition to declining demand for inpatient psychiatric beds at the MHC, staffing the hospital has proved increasingly challenging over the past several years. Psychiatry is a specialty that has experienced significant declines in the workforce over the past decade, coupled with increased demand for these services. This has resulted in increased challenges recruiting psychiatrists to staff the hospital. Nursing shortages can be a perennial challenge but were exacerbated by the COVID-19 pandemic and its impact on the healthcare workforce. The hospital nursing leaders have struggled over the past year in particular to find qualified candidates for open nursing and certified nursing positions as a result. Also, under Medicaid rules, reducing the size of the inpatient hospital to 16 beds or less, would make 21-64 year-olds eligible for federal funding, helping recover more costs for clients that would otherwise lack insurance coverage.

While Waukesha County benefits from having an acute care psychiatric hospital at the MHC, it lacks the complementary subacute level of care known as a Crisis Stabilization facility. Neighboring counties have these facilities and have realized the benefits of avoiding acute hospitalizations as well as transitioning patients from inpatient care to subacute care when there are other placement challenges that do not allow for a safe discharge to the community. Milwaukee County is an example, and they run several Crisis Stabilization facilities via a contracted partnership with a local nonprofit agency. The first challenge with opening these facilities is finding an appropriate location to house them. The current inpatient facility design is conducive to a remodeling plan that would enable the county to downsize the inpatient hospital to 16 beds, and also to create a 12-bed Crisis Stabilization unit.

Project Title:	Mental Health Center Remodel	Project #:	202217
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	Health and Human Services
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

The MHC has become a regional resource to other neighboring counties via contracts for acute inpatient services, which helps maintain a stable census when there would otherwise be more beds available. Many of these counties also lack Crisis Stabilization facilities and have expressed interest in access to these beds as well should the county open such a facility. This would enable the Crisis Stabilization unit to serve as a regional resource for surrounding counties.

In addition, this remodel project would provide an opportunity to bring all 24/7 clinical teams under one roof because there is currently underutilized space at the MHC. The Crisis Services team is currently located at the Human Services Center (HSC) building but are space-constrained and physically separated from the inpatient team at the MHC. This project includes a plan to relocate the Crisis Services teams to the MHC. This would include the Clinical Therapists that staff the 24/7 crisis response team as well as the newly created community-based Crisis Stabilization services, and the Court Monitoring services (also currently located at the HSC). The remodeling plan would accommodate the existing teams and allow for anticipated future growth, particularly within Crisis Stabilization and Court Monitoring services. Having all these teams collocated at the MHC will allow for more synergies and cross-coverage with the inpatient services.

Alternatives

The county could continue to maintain the MHC acute crisis hospital facility without remodeling, but with fewer staff, as warranted by lower census levels. However, this would leave significant amounts of underutilized space, and the county would lose the opportunity to establish an on-site Crisis Stabilization unit and collocate all 24/7 clinical teams to enhance cross-coverage care.

Alternatives to creating a Crisis Stabilization unit at the MHC would include looking for opportunities to house this facility in the community, or contracting with another county for access to their Crisis Stabilization beds. There may be challenges to finding a suitable location for a new facility in the community, and the county would likely have limited access to this level of care with other counties, depending on bed availability.

Ongoing Operating Costs

Reducing the capacity of the Mental Health Inpatient hospital is expected to result in lower staffing and other costs of about \$760,000, partially offset by a net reduction in client fee revenue of \$382,000 from a lower budgeted census. Factoring in additional Medicaid eligibility funding for a hospital with 16 or fewer beds (mentioned previously) of \$158,000, the net levy savings from this change is estimated at \$536,000.

Department management anticipates requesting to use most of these savings to help fund its proposed new subacute Crisis Stabilization unit at the MHC. Department management estimates that this new program area would cost approximately \$1,036,000, which includes additional personnel costs for a human services supervisor to oversee the operation, contracted staffing to serve clients, and other expenses. Operational expenses would be partially offset by projected client fee revenues of about \$588,000, resulting in an increase in net levy need of about \$448,000.

The total impact of these changes are estimated at \$88,000 of net levy savings when fully operational. Department management anticipates making most of these changes in the 2024 budget to align with the completion of the capital project. Please note that these estimates are based on the latest cost information available (for 2023 budget development purposes) and will be updated for the 2024 budget process.

Previous Action: This project was approved with this scope as Enrolled Ordinance 177-028 which modified the 2022-2026 capital plan.

Project Title:	CTH V V, W.B. Bridge over Menomonee River	Project #:	201802
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Formation	Road Name:	Silver Spring Drive
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2018	2019-2020	2021-2022	2023	2024	Total
Project Phase	Design		Design/Land		Construction	Project
Expenditure Budget	\$6,000	\$0	\$0	\$197,000	\$241,000	\$444,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$6,000	\$0	\$0	\$197,000	\$241,000	\$444,000
COST DOCUMENTATION			REVENUE			
Design			\$140,000	Federal Bridge Aid (Anticipated)		\$965,000
WisDOT Design Review			\$63,000			
Land Acquisition			\$0			
Construction			\$981,000			
Construction Management			\$176,000			
Contingency			\$49,000			
Total Project Cost			\$1,409,000	Total Revenue		\$965,000
EXPENDITURE BUDGET			\$444,000	REVENUE BUDGET		\$0

Project Scope & Description

This project is a rehabilitation of the westbound (W.B.) CTH V V bridge over the Menomonee River. The scope includes concrete deck and railing replacement. Repairs will be completed to the abutments including epoxy crack injection and grouting of the void beneath the abutment. In addition, concrete approach slabs will be replaced and approach guardrail upgraded to current standards. The roadway will remain two travel lanes on the bridge. Right of way acquisition is not anticipated. During construction, the bridge will be closed with traffic detoured onto the eastbound CTH V V bridge, or an alternate route. A bridge rehabilitation report has been completed, which was necessary to verify the cost effectiveness of the proposed rehabilitation scope. In 2022, Waukesha County received WisDOT's approval of the rehabilitation report and awarded \$965,000 in federal/state bridge aid in 2022.

Locations

Village of Butler

Analysis of Need

The existing bridge (B-67-85) is a three-span concrete deck girder structure that was constructed in 1964. A concrete overlay was placed on the deck in 1994. The bridge girders and substructure are in fair to good condition. A 2018 thermal infrared scan of the deck wearing surface indicates 24.9% delamination or debonding of the previous overlay. In addition, the sidewalk and railings are deteriorating, with spalling and exposed bar steel. The abutments have active cracking and there is a void beneath the east abutment exposing the steel piling. The structure sufficiency number is 71.0 and is now eligible for federal bridge aid. The 2018 traffic volume on the westbound bridge was 14,250 vehicles per day.

Alternatives

Reconstruct the existing bridge, but will not be eligible for federal bridge aid.

Ongoing Operating Costs

Maintenance costs may be reduced in the early years after construction.

Previous Action

New project in the 2018-2022 capital plan. Approved as planned in the 2019-2023 capital plan. Delayed with a cost update in the 2020-2024 capital plan. Approved as planned in the 2021-2025 and 2022-2026 capital plans.

Project Title:	CTH V V Intersection with CTH Y Y	Project #:	202106
Department:	Public Works - Hwy Ops	Project Type:	Spot Improvement
Phase:	Preliminary Design	Road Name:	Silver Spring Dr / Pilgrim Rd
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2020	2021	2022	2023	Total
Project Phase	Design	Design	Design/Land	Const	Project
Expenditure Budget	\$0	\$18,000	\$0	\$93,000	\$111,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$0	\$18,000	\$0	\$93,000	\$111,000
COST DOCUMENTATION			REVENUE		
Design		\$156,800			
WisDOT Design Review		\$22,200			
Land Acquisition		\$0			
Construction		\$683,700			
Construction Management		\$165,300			
Contingency		\$75,000			
Total Project Cost		\$1,103,000			
			Total Revenue		\$992,000
EXPENDITURE BUDGET		\$111,000	REVENUE BUDGET		\$0

Project Scope & Description

The purpose of this project is to improve safety and the intersection of CTH V V (Silver Spring Drive) and CTH Y Y (Pilgrim Road). Changes to the existing CTH V V and CTH Y Y intersection will provide safer traffic signal control, improve visibility for turning vehicles, reduce collisions and provide safer pedestrian crossings. Improvements include:

- Realign the CTH V V left turn lanes to improve visibility of opposing traffic. Change the existing protected/permitted left turns to protected-only left turn operation.
- Replace all existing traffic signal equipment. Provide highway lighting at each corner of intersection area.
- Replace intersection detectors with new video detection.
- Reconfigure corner islands for improving CTH V V right turn views of cross-traffic along CTH Y Y.
- Provide pedestrian countdown lights, pedestrian push buttons (PPB), new concrete curb ramps, non-elevated pedestrian median crossings and marked crosswalks for all intersection area existing sidewalks.

The Wisconsin Department of Transportation (WisDOT) awarded Waukesha County the Highway Safety Improvement Program (HSIP) funding for this intersection improvement.

Location: Village of Menomonee Falls

Analysis of Need

This intersection has one of the highest collision rates at signalized intersections along Waukesha County Trunk Highways. Visibility of oncoming traffic is somewhat restricted by the existing alignments of CTH V V's turn lanes for safely completing left turns and right turns from CTH V V onto CTH Y Y. The marked crosswalks, ramps, crosswalk lights and push buttons are incomplete and not positioned appropriately for pedestrians.

Alternatives

This project has been approved by the WisDOT and state funding is available. If Waukesha County does not approve this project, the funding will be rejected and the improvements will not be completed to address the safety issues.

Ongoing Operating Costs

There is a minor operational cost increase anticipated due to increased signal equipment.

Previous Action: This project was approved with this scope as Enrolled Ordinance 175-079 which modified the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan.

Project Title:	CTH YY, Underwood Creek Structure	Project #:	201302
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Construction	Road Name:	Pilgrim Road
Budget Action:	C - Scope C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2017	2018	2021	2022	2023	Total
Project Phase	Design	Land	Land/Utility	Construction	Construction	Project
Expenditure Budget	\$170,000	\$179,000	\$369,000	\$0	\$1,907,000	\$2,625,000
Revenue Budget	\$0	\$0	\$0	\$0	\$2,022,000	\$2,022,000
Net Cost After Revenues Applied	\$170,000	\$179,000	\$369,000	\$0	(\$115,000)	\$603,000
COST DOCUMENTATION			REVENUE			
Design		\$150,000	State Funds (LRIP-S)			\$1,922,000
Land Acquisition/Utility Relocation		\$440,000	Supplemental Local Road Improvement			
Construction		\$1,745,000	(reimbursement funding)			
Construction Management		\$200,000	City of Brookfield (anticipated)			\$100,000
Contingency		\$90,000				
Total Project Cost		\$2,625,000	Total Revenue			\$2,022,000
EXPENDITURE BUDGET		\$2,625,000	REVENUE BUDGET			\$2,022,000

Project Scope & Description

This project is a replacement of the CTH YY structure over Underwood Creek. The current 2-lane roadway will remain; however, the structure and design will accommodate a future 4-lane width of CTH YY Pilgrim Road. The 2035 Regional Transportation Plan calls for CTH YY to become a 4-lane facility. The project is not straight-forward due to a number of site constraints, which include: Underwood Creek runs parallel to the highway for 300 feet; CTH YY is adjacent to a city park (Wirth Park); the existing structure is in close proximity to a public street and park entrance; and the project site is near a railroad crossing, school, and cemetery. The design team evaluated 4 alternatives when reviewing the needs at this location. Options included leaving the bridge in the current location, shifting the roadway and bridge, relocating Underwood Creek, and impacting facilities at Wirth Park. Following meetings with the City of Brookfield, adjacent property owners and the Department of Natural Resources, the County is recommending a design that meets future needs of CTH YY, minimizes impacts to adjacent residential owners, improves Underwood Creek and addresses the needs of the adjacent park facilities. The proposed project has significant impacts to Wirth Park, which resulted in a project scope change to improve safety, address park needs and meet stakeholder requirements. The proposed scope includes:

- Relocation of Underwood Creek to the west of CTH YY into Wirth Park to eliminate the retaining walls on the east side of CTH YY and to provide a more natural creek flow.
- Removal of the existing Wirth Park entrance driveway across from Fieldstone Drive.
- Relocation of the park tot-lot, parking lot, pedestrian bridge and pedestrian paths in Wirth Park to accommodate the stream relocation.
- Reconstruction and relocation of the main Wirth Park entrance to align with the adjacent Esser Court.
- Relocation of the CTH YY bridge to the North to align with the realigned Underwood Creek.

Originally, the funding for this project included a \$630,000 LRIP S grant. Due to the scope change and increase in project costs, the County has recommended moving the existing LRIP_S grant to another county project, and replacing it with a different funding allocation to address cost increases. In 2022, Waukesha County applied for WisDOT LRIP-S funding and received approval in the amount of \$1,922,000. LRIP-S is a reimbursement program where Waukesha County will administer project construction. The Department has also requested the City of Brookfield assist in funding \$100,000 towards the anticipated utility relocation costs for the project.

Location: City of Brookfield

Analysis of Need: The existing structure is a single-span, concrete slab that spans approximately 18 feet. Also, the structure was widened to its current width using pre-stressed girders. Dates of initial construction and widening are unknown. The roadway and bridge transferred from City of Brookfield to county jurisdiction in 2006. The abutments and superstructure are in poor condition, per structure inspection reports. The roadway over the structure is narrow, with minimal shoulders. Structure replacement is recommended. The structure has a span of 18 feet and is not classified as a bridge per Federal Highway Administration (FHWA) standards, and therefore is not eligible for federal bridge aid. Traffic volume on CTH YY in 2018 was 14,900 vehicles per day.

Alternatives: Rehabilitate the existing bridge, which does not address all structural and geometric deficiencies.

Ongoing Operating Costs: Initial maintenance costs may be reduced.

Previous Action: Approved as a new project in the 2013-2017 capital plan. Approved as planned in the 2014-2018, 2015-2019, 2016-2020, 2017-2021, and 2018-2022 capital plans. Approved with delay in the 2019-2023. Approved with delay and a cost update in the 2020-2024 capital plan. Approved with a revenue update in the 2021-2025 capital plan. Approved with a delay and a revenue update in the 2022-2026 capital plan.

Project Title:	CTH O, CTH I to CTH ES	Project #:	201610
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2020	2021	2022	2023	Total
Project Phase	Design	Design/Land		Const	Project
Expenditure Budget	\$211,000	\$950,000	\$0	\$4,306,200	\$5,467,200
Revenue Budget	\$0	\$760,000	\$0	\$1,000,000	\$1,760,000
Net Costs After Revenues Applied	\$211,000	\$190,000	\$0	\$3,306,200	\$3,707,200
COST DOCUMENTATION			REVENUE		
Design		\$1,038,000	Federal Surface Transportation		
WisDOT Design Review		\$15,000	Program (STP) Funding - Design		\$842,000
Land Acquisition		\$950,000	STP Funding - Land		\$760,000
Construction		\$11,763,200	STP Funding - Construction		\$9,225,000
Construction Management		\$1,178,000	City New Berlin (lighting)		\$1,000,000
Contingency		\$590,000			
Total Project Cost		\$15,534,200	Total Revenue		\$11,827,000
EXPENDITURE BUDGET		\$5,467,200	REVENUE BUDGET		\$1,760,000

Project Scope & Description:

This 1.4-mile long project involves the pavement replacement and rehabilitation of CTH O to bring it up to current standards. Improvements will include: replacing the existing concrete pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to Moorland Road will need to be maintained during construction. Traffic control will be a major challenge for this project. Construction and staging will provide one lane in each direction, moving all traffic to either the existing northbound/southbound side while completing construction on the opposing side. This project will use federal funds to partially offset the cost of design, land acquisition, and construction. The Department applied for approximately \$10.8 million in federal STP funds in 2017, and was awarded \$1,602,000 in 2018 for the design and land acquisition phases of the project. The County reapplied for and was approved STP funding for the construction phase. Construction is scheduled for the next federal funding cycle (2023). Construction costs are estimated to increase based on inflation, material costs and fuel cost increases.

Location: City of New Berlin

Analysis of Need: The concrete pavement along this portion of Moorland Road (CTH O) now has a pavement condition index (PCI) of 50 which is regarded as fair. While the PCI isn't in poor condition, the transverse and longitudinal joints show signs of significant deterioration, and it is anticipated that the roadway will be ready for a pavement replacement by 2023. The roadway was first built in 1978 and was rehabilitated in 2006 but that rehabilitation will be at the end of its useful life by 2023, and the concrete pavement will need to be replaced. Pavement issues are further compounded by the fact that this portion of Moorland Road is one of the busiest on the County system with over 30,000 vehicles per day using the corridor which serves as a major access road to Between I-43 and I-94.

Alternatives: Attempt further rehabilitation. This alternate is not recommended because it is not considered cost-effective due to the poor condition of the existing pavement and the high cost of traffic control needed to maintain traffic for this roadway.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action:

Approved as a new project in the 2016-2020 capital plan. Approved with a revenue update in the 2017-2021 capital plan. Approved as planned in the 2018-2022 capital plan. Approved as planned in the 2019-2023 capital plan. Delayed with cost and revenue updates in the 2020-2024 capital plan. Approved as planned in the 2021-2025 capital plan. Approved with a cost and revenue update in the 2022-2026 capital plan. Approved to appropriate additional expenditures and increase revenue through ordinance (176-80) during 2021.

Project Title:	CTH O, CTH HH to Grange	Project #:	202102
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Preliminary Design	Road Name:	Moorland Rd.
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY				
Year	2022	2023	2025	Total
Project Phase	Design	Dsgn/Land	Construction	Project
Expenditure Budget	\$123,000	\$614,200	\$2,488,100	\$3,225,300
Revenue Budget	\$0	\$428,800	\$1,075,000	\$1,503,800
Net Costs after Revenues Applied	\$123,000	\$185,400	\$1,413,100	\$1,721,500
COST DOCUMENTATION		REVENUE		
		Federal Surface Transportation Program (STP) Funding		
		Design		\$804,600
Design	\$1,005,800	Land		\$428,800
Land Acquisition	\$536,000	Construction		\$5,661,900
Construction	\$7,100,000	Local Municipality		\$1,000,000
Construction Management	\$700,000	Developers Contribution		\$75,000
Contingency	\$350,000			
Total Project Cost	\$9,691,800	Total Revenue		\$7,970,300
EXPENDITURE BUDGET	\$3,225,300	REVENUE BUDGET		\$1,503,800

Project Scope & Description: This project will add the additional lanes to CTH O, between CTH HH (College Avenue) and Grange Avenue (1.2 miles) to create the planned 4-lane roadway. The road will have a median to provide for separation of opposing movements. The roadway will stay on its current alignment and will be situated within the existing 130-foot wide corridor and, although most of the right-of-way has been previously acquired, some additional land acquisition and grading easements will be needed. This project is the final CTH O segment to be widened and rehabilitated and will allow the county to complete operational, safety and condition improvements along the entire CTH O corridor. Waukesha County applied for and was awarded Federal STP funding for the project. The City of New Berlin has signed an agreement with the County to contribute \$1,000,000 as a city contribution for the construction phase of the project. The developer has provided a contribution of \$75,000 towards the project. The county's net share of project costs is increasing by \$1.28 million due to an increase in estimated construction costs based on inflation, material costs and fuel cost increases.

Location: City of New Berlin

Analysis of Need: When CTH O was constructed between Janesville Road and Grange Avenue in 1997, it was designed so that the 2 lane roadway that was built would become the north bound lanes of a future 4-lane roadway. At that time the SEWRPC jurisdictional plan called for CTH O to be a 2-lane highway. Since then traffic has increased significantly along the route and the latest SEWRPC jurisdictional plan calls for CTH O to be a 4-lane highway. In 2009 the City of Muskego, as part of a Tax Incremental Financing (TIF) District, created the planned 4-lane roadway between Janesville Road and College Ave by building the new south bound lanes. The portion of CTH O between College Avenue and Grange Avenue remains a 2-lane roadway although traffic volumes recorded in 2018 along this portion of CTH O were approximately 17,500 vehicles per day and development along the project route is in progress. It's expected that this area will continue to develop. This development is the reason that New Berlin will contribute to this project through a new TIF District. In addition to the traffic growth, this section of CTH O is in between two four-lane segments, causing congestion and confusion due to lane drops and bottleneaking of traffic.

Alternatives:

1. Do nothing. This alternate does not address the long-term needs for the corridor.
2. Reconstruct CTH O as described above.

Ongoing Operating Costs: Operating costs are expected to increase by approximately \$10,400 per annum for the additional lane miles.

Previous Action: This project was formerly submitted in the 2010-2014 Capital Plan as Project 201007. The project was removed from the Capital Plan in the 2015-2019 Capital Plan due to lack of funding (federal funds were denied and the local municipality was expected to create a TIF District which did not happen). The project is resubmitted as a new project in the 2021-2025 Capital Plan. Approved as a new project in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan.

Project Title:	CTH D, Moraine Hills Drive Intersection	Project #:	201613
Department:	Public Works - Highways	Project Type:	Spot Improvement
Phase:	Construction	Road Name:	CTH D
Budget Action:	C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2019	2020	2022	2023	Total
Project Phase	Design	Design/Land*	Construction	Construction	Project
Expenditure Budget	\$6,200	\$372,400	\$0	(\$224,600)	\$154,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$6,200	\$372,400	\$0	(\$224,600)	\$154,000
COST DOCUMENTATION			REVENUE		
Design	\$155,000		Federal Highway Safety		
Land Acquisition*	\$100,000		Improvement Program		
Construction	\$326,400		(HSIP) Funding - Design	\$139,500	
Construction Management	\$38,400		HSIP Funding - Construction	\$345,500	
Contingency	\$19,200				
Total Project Cost	\$639,000		Total Revenue	\$485,000	
EXPENDITURE BUDGET	\$154,000		REVENUE BUDGET	\$0	

*The 2020 Budget appropriated \$365,000 of expenditure authority for land acquisition costs. The department no longer plans to acquire land under the revised scope. The budget authority partially remains to potentially cover the cost of future construction in anticipation of estimates completed in 2022.

Project Scope & Description:

The purpose of this proposed project is to correct the safety problems along the curved segment of CTH D at Moraine Hills Drive. Proposed improvements addressing the existing potential hazards include surface friction pavement resurfacing; milling and rehabilitating the existing pavement; improving roadway signage and pavement markings; and tree clearing / trimming within the existing CTH D highway right-of-way. No additional right-of-way will be acquired by this project.

The county was awarded \$786,000 in federal Highway Safety Improvement Program (HSIP funding) but construction was delayed from 2022 to 2023 due to the considerable public input received. The department worked through concerns and the changes to the project scope. The Wisconsin Department of Transportation (WisDOT) (State Project ID 3782-04-00) approved the scope change and funding changes in January 2022 and executed a revised State Municipal Agreement (SMA) in the amount of \$485,000 based on the reduced scope of the project. The project budget is reduced in 2023 to bring costs more in line with projected costs for the reduced scope.

Location: Town of Ottawa

Analysis of Need: A sharp horizontal curve at the intersection of CTH D and Moraine Hills Drive has been the site of a number of run-off-the-road crashes. Not only is the curve at Moraine Hills Drive substandard, but the approach alignments are such that in combination with the curve they form reverse curves as drivers approach the location. This combined with a relatively steep grade has been the cause of crashes. The crash rate for this location is 1.8 crashes per million vehicles entering, which includes one fatality. This rate is above the limit of 1.5 crashes per million vehicles entering above which action is recommended.

Alternatives: Do nothing which would essentially allow identified issues to remain unaddressed.

Ongoing Operating Costs: None

Previous Action: Approved as a new project in the 2016 - 2020 capital plan. Approved as planned in 2017-2021 capital plan. Approved as planned in the 2018-2022 capital plan. Approved with a revenue update in the 2019-2023 capital plan. Approved with cost and revenue updates in the 2020-2024 capital plan. Approved with a delay in the 2021-2025 capital plan. Approved with a change in scope and a delay in the 2022-2026 capital plan.

Project Title:	CTH F, N.B. Bridge at Green Road	Project #:	201801
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Construction	Road Name:	Redford Blvd.
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

Year	2018	2019	2020	2021	2022	2023	Total
Project Phase	Design	Design	Design	Design/Land	Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$0	\$20,000	\$0	\$168,000	\$194,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$6,000	\$0	\$0	\$20,000	\$0	\$168,000	\$194,000
COST DOCUMENTATION				REVENUE			
Prelim Design			\$6,000				
Design			\$82,000				
WisDOT Design Review			\$14,000				
Land Acquisition			\$0				
Construction			\$715,000				
Construction Management			\$89,000				
Contingency			\$36,000				
Total Project Cost			\$942,000				
							\$748,000
EXPENDITURE BUDGET				REVENUE BUDGET			
			\$194,000				\$0

Project Scope & Description

This project is a rehabilitation of the northbound (N.B.) CTH F bridge over Green Road. The scope includes concrete overlay of the wearing surface, and repair of the railings and deck edges. Some incidental concrete surface repairs may be appropriate on the slab underside. The bridge will be closed during construction with one lane of traffic detoured to adjacent bridge or to another highway. Right of way acquisition is not anticipated. A bridge rehabilitation report was completed and approved by WisDOT. In March, 2020 federal funding was approved for this project. The project is in the Low Risk Pilot Program, which will use state rather than federal funds and provides for streamlining some project design. Total project cost has increased based on final design estimates and adding a crossover lane which will allow CTH F to remain open during construction by shifting all traffic to the southbound side with one lane in each direction. A request will be made to increase state share of funding through the change management process for total revenue of \$748,000.

Location

City of Pewaukee

Analysis of Need

The existing bridge (B-67-95) is a three-span haunched slab structure that was constructed in 1966. A concrete overlay was placed on the wearing surface in 1989. The bridge transferred from state to county jurisdiction in 2005. Overall, the slab and substructure are in good to fair condition. A 2018 thermal infrared scan of the wearing surface (concrete overlay) indicates 25.5% delamination or de-bonding. The concrete parapets (railings) exhibit significant cracking, spalling, and deterioration. There is some surface spalling on the slab underside along the edges. The structure sufficiency number is now 62.6. The 2018 traffic volume on the northbound roadway was 12,750 vehicles per day.

Alternatives

Reconstruct the existing bridge, but will not be eligible for federal bridge aid.

Ongoing Operating Costs

Maintenance costs may be reduced in the early years after construction.

Previous Action

- New project in the 2018-2022 capital plan.
- Approved as planned in the 2019-2023 and 2020-2024 capital plans.
- Approved with a cost update and a revenue update in the 2021-2025 capital plan.
- Approved as planned in the 2022-2026 capital plan.

Project Title:	CTH X, West High Drive Intersection	Project #:	202012
Department:	Public Works - Highways	Project Type:	Spot Improvement
Phase:	Construction	Road Name:	Saylesville Road
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2020	2021	2022	2023	Total
Project Phase	Land	Construction	Ordinance	Construction	Project
Expenditure Budget	\$10,000	\$253,000	(\$206,000)	\$843,000	\$900,000
Revenue Budget	\$0	\$0	\$0	\$630,000	\$630,000
Net Costs After Revenues Applied	\$10,000	\$253,000	(\$206,000)	\$213,000	\$270,000
COST DOCUMENTATION			REVENUE		
Land Acquisition	\$10,000	Local Road Improvement Program - S reimbursement			\$630,000
Construction	\$760,000				
Construction Management	\$90,000				
Contingency	\$40,000				
Total Project Cost	\$900,000	Total Revenue			\$630,000
EXPENDITURE BUDGET	\$900,000	REVENUE BUDGET			\$630,000

Project Scope & Description: The purpose of this project is to install permanent signal poles and equipment at the CTH X (Saylesville Road) / West High Drive signalized intersection. This existing signalized intersection had been identified by the Wisconsin Department of Transportation (WisDOT) during 2012 as one of 5% of local road locations in Wisconsin warranting a local intersection safety evaluation. An LRIP-S grant of \$630,000 is proposed to partially fund the construction. Proposed improvements include:

- Remove and replace all temporary wood poles, span wires, and signal heads with WisDOT-standard permanent equipment mounted on monotube structures. Re-mount existing video detectors and emergency vehicle pre-empt devices (EVP). Replace outdated controller cabinet, add detector loops to pavement, place new epoxy pavement marking, repave CTH X in the vicinity of the intersection, add pedestrian facilities, equipment and crosswalk,
- Signal operation improvement details also will be implemented, including new clearance intervals, all-red times, minimum gap times, and left and right turn detectors.

Funding was appropriated for construction of this project in 2021. Due to staffing issues in the Department of Public Works, construction will be delayed until 2023. During 2022, the budget was amended through an ordinance (176-104), reducing expenditures \$206,000 in order to transfer those funds to Capital Project 202013 – CTH O, CTH D to STH 59 Rehabilitation to fund design costs, which have been accelerated to 2022 by the WisDOT. The Department of Public Works is proposing to restore the funding of \$206,000, which was freed up in 2023 by moving project 202013 up, in the 2023-2027 capital plan.

Location: City of Waukesha

Analysis of Need: The traffic signal at this 'T'-intersection serving Waukesha West High School was installed with wood poles and span wire during the fall of 2007 following several severe-injury angle collisions. The intersection was installed on temporary poles due to anticipation of future development. The development of 35 homes was anticipated to begin in 2019. The primary access to the subdivision will be located on a local City of Waukesha roadway, not at this intersection. What will be installed at the intersection will be a driveway for a church located adjacent to the proposed subdivision. The church and developer are implementing several infrastructure improvements, including a southbound CTH X right turn lane, a northbound CTH X left turn lane, supplemental signal equipment mounted on the existing wood poles-span wires, and new sidewalks with a CTH X crosswalk added between this new neighborhood and Waukesha West High School. With the development moving forward with a driveway at this intersection, the final configuration of the intersection will be established and permanent signal infrastructure should be implemented.

Alternatives: The alternative is to leave the existing wood poles and temporary signal configuration in place, but at some point this temporary system will need a permanent solution implemented.

Ongoing Operating Costs: Maintaining proper alignment of the vehicle detection video cameras mounted on the wood poles after strong winds and seasonal freeze-thaw conditions is an operational and maintenance challenge. Public complaints about malfunctioning signal operation responses to traffic are frequently received by the Waukesha County DPW. A new permanent signal will alleviate these operational calls and responses.

Previous Action: Approved as new project in 2020-2024 capital plan. Approved as planned in the 2021-2025 capital plan. Approved to delay funding of construction to 2023 through ordinance (176-104) during 2022.

Project Title:	CTH EF, Bark River Bridge	Project #:	202202
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Dorn Road
Budget Action:	C - \$ Update Accelerate C - Rev Update	Manager:	Allison Bussler
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	Total	
Project Phase	Design	Design	Land	Const	Project	
Expenditure Budget	\$6,000	\$16,000	\$11,000	\$71,000	\$0	\$104,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$16,000	\$11,000	\$71,000	\$0	\$104,000
COST DOCUMENTATION			REVENUE			
Prelim Design	\$6,000					
Design	\$62,000				Fed Aid Bridge (Bipartisan Infrastructure Law Funds) -Anticipated	\$349,000
WisDOT Design Review	\$15,000					
Land Acquisition	\$11,000					
Construction	\$297,000					
Construction Management	\$45,000					
Contingency	\$17,000					
Total Project Cost		\$453,000			Total Revenue	\$349,000
EXPENDITURE BUDGET		\$104,000			REVENUE BUDGET	\$0

Project Scope & Description: This project is an overlay of the CTH EF bridge over the Bark River. A concrete overlay is anticipated, but several overlay types will be considered during design. Concrete repairs will be made to the spalled and deteriorated culvert ends. Stainless steel flashing will be installed on the ends of the culvert roof. Existing bridge railing may be salvaged/remounted or completely replaced with this project. Approach guardrail will be replaced to meet current standards. The immediate asphalt bridge approaches will be repaved. The existing right-of-way at the bridge matches the ultimate width of 66 feet on CTH EF. No additional fee acquisition is anticipated, though grading easements may be necessary. Waukesha County has completed an independent study report and has applied for Local Bridge Program funding in 2022 (BIL funded). The project is being accelerated due to BIL funding becoming available for bridge projects.

Location: Town of Merton

Analysis of Need: The existing bridge (B-67-210) is a two-span box culvert that was constructed in 1984. The roof of the box culvert serves as the roadway driving surface. Most of the structure is in good condition. However, an estimated 8% of the top deck surface is delaminated. The delamination is due to corrosion of the top mat of bar steel. At the two culvert ends, the pier wall and roof underside are deteriorating, with delamination and spalling. The approach guardrail is in poor condition and does not meet current standards. The roadway is functionally classified as a 'minor arterial.' The bridge is considered 'structurally deficient' due to its current condition rating. The structure sufficiency number is 70.7. This indicates that structure rehabilitation is warranted according to Wisconsin Department of Transportation (WisDOT) guidelines, which makes the bridge eligible for federal bridge rehabilitation funding when the sufficiency index is below 80. An independent engineering study report was prepared for this project in 2022, prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 3,200 vehicles per day.

Alternatives: Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs: Maintenance costs will be reduced in the early years after construction beyond 2027.

Previous Action:
Approved as a new project in the 2022-2026 capital plan.

Project Title:	CTH J – CTH FT Intersection	Project #:	202302
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Pewaukee Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	Total		
Project Phase	Design	Land	Const	Project		
Expenditure Budget	\$20,000	\$100,000	\$90,000	\$0	\$0	\$210,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$100,000	\$90,000	\$0	\$0	\$210,000
COST DOCUMENTATION			REVENUE			
Design		\$180,000	Federal Highway Safety Improvement Program (HSIP) Funding (Anticipated)		\$990,000	
WisDOT Design Review		\$20,000				
Land Acquisition		\$100,000				
Construction		\$783,000				
Construction Management		\$78,000				
Contingency		\$39,000				
Total Project Cost		\$1,200,000	Total Revenue		\$990,000	
EXPENDITURE BUDGET		\$210,000	REVENUE BUDGET		\$0	

Project Scope & Description

The intersection of CTH J (Pewaukee Road) and CTH FT (Northview Road) leads to the entrances of Crites Field and the County Expo grounds. The purpose of this project is to improve the traffic signal equipment and geometry of the intersection. Changes to the existing intersection will provide safer traffic signal control, improve visibility for turning vehicles and reduce collisions. Improvements may include:

- Realign CTH J left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure corner islands and curve radii to accommodate lane realignment.
- Assess Eastbound left turn demand at peak hours, and increase turning bay capacity and signal timing accordingly.

Waukesha County will apply for Highway Safety Improvement Program (HSIP) funding for the design and construction phases of this intersection improvement.

Location - City of Waukesha.

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH J and CTH FT experienced the largest number of accidents for a single traffic movement and has one of the highest crash rates with respect to its traffic volume. Thirty-five (35) crashes have occurred over a 5-year period with northbound vehicles turning left onto CTH FT accounting for twenty-one (21) of them. The existing lane alignment of CTH J restricts visibility of oncoming traffic. The existing traffic signal equipment was constructed in 1990 and condition of the traffic signal equipment within the intersection warrants replacement.

Alternatives: The do nothing alternative does not address an identified high crash rate intersection.

Ongoing Operating Costs – Maintenance costs will be reduced in the early years after construction in 2025.

Previous Action – None.

Project Title:	Construction Partnerships	Project #:	202306
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	CTH HH, CTH I, CTH G
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase	Construction					Total Project
Expenditure Budget	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$250,000	\$0	\$0	\$0	\$0	\$250,000
COST DOCUMENTATION		REVENUE				
Design	\$2,000					\$0
Construction	\$215,000					\$0
Contingency	\$33,000					
Total Project Cost	\$250,000					\$0
EXPENDITURE BUDGET	\$250,000	REVENUE BUDGET				\$0

Project Scope & Description

In an effort to address budgetary limitations and increasing infrastructure needs throughout Waukesha County, the Public Works Department has been working with other agencies to create partnerships on necessary infrastructure improvements throughout the county. These partnerships save tax-payer funds by combining projects, realizing a savings in bid items, and removing duplication of efforts. These partnership projects include intersection safety improvements and paving at (3) locations within Waukesha County.

Locations

CTH HH (College Avenue) at Small Road intersection in the City of New Berlin.
 CTH I (Beloit Road) at 124th Street intersection in the City of New Berlin and City of Greenfield.
 CTH G (Meadowbrook Road) North of I-94 in the City of Waukesha and City of Pewaukee.

Analysis of Need

CTH HH (College Avenue) at Small Road intersection in the City of New Berlin.

A traffic study was completed in 2019 at this intersection that identified 7 accidents over the last 6 years. This places the accident rate of the intersection slightly above the statewide average. Most reported accidents were related to the skew of the intersection and the resulting sight distance issues for drivers. It was recommended that the alignment of Small Road be shifted to create a 90-degree intersection with CTH HH to improve sight distance and address the safety issues at this location. This project would not be eligible for HSIP or other funding. The City of New Berlin will be reconstructing Small Road in 2023 and has agreed to incorporate the recommended intersection changes as a part of their project if Waukesha County participates in the construction costs. This partnership will save costs on construction and allow this important safety improvement to move forward.

Costs: Construction (Estimated)	\$100,000
Contingency	<u>\$ 12,000</u>
Total	\$112,000

Project Title:	Construction Partnerships	Project #:	202306
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	CTH HH, CTH I, CTH G
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CTH I (Beloit Road) at 124th Street intersection in the City of New Berlin and City of Greenfield.

The CTH I and 124th Street intersection is under the jurisdiction of Milwaukee County; however there is a maintenance and cost agreement that has been executed between Milwaukee County, Waukesha County, the City of New Berlin and the City of Greenfield in 2007. This agreement requires each agency to contribute 25% of the costs of maintaining and improving this intersection. Milwaukee County has a road project on CTH T (Beloit Road) that will reconstruct this intersection. They have requested, based on the 2007 agreement, that each agency contribute 25% to the costs for the intersection improvement.

Costs: Construction (Estimated)	\$54,000
Contingency	<u>\$ 6,000</u>
Total	\$60,000

CTH G (Meadowbrook Road) North of I-94 in the City of Waukesha and City of Pewaukee.

The State of Wisconsin Department of Transportation will be repaving STH 318 (Meadowbrook Road) in 2023. They will be ending their project at the north side of Interstate 94 at the jurisdictional limits of CTH G. CTH G has a 400 foot segment of pavement running from the State's match point to the intersection with CTH DR (Golf Road) that has not been resurfaced and is in poor condition. The State has offered to partner with Waukesha County and incorporate this 400-foot segment into their program if the County agrees to pay the actual costs.

Costs: Construction (Estimated)	\$61,000
Design (Estimated)	\$ 2,000
Contingency	<u>\$15,000</u>
Total	\$78,000

Alternatives

Do nothing, which would allow the issues to remain un-addressed.

Ongoing Operating Costs – Operating costs are not expected to change.

Previous Action – None.

Project Title:	Culvert Replacement Program 2023 - 2027	Project #:	201901
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Program Project	Road Name:	Various
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						Project
Expenditure Budget	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
COST DOCUMENTATION				REVENUE		
2023 Appropriation	\$200,000					
2024 Appropriation	\$200,000					
2025 Appropriation	\$200,000					
2026 Appropriation	\$200,000					
2027 Appropriation	\$200,000					
Total Project Cost	\$1,000,000					
					Total Revenue	\$0
EXPENDITURE BUDGET	\$1,000,000				REVENUE BUDGET	\$0

Project Scope & Description

Provide annual funding for a countywide culvert replacement program. Project costs have been updated to reflect the increase in culvert construction costs

Location

Various

Analysis of Need

The Public Works Department replaces a number of culverts every year because of deterioration. This program is designed to address larger culvert structures that require extensive design, more land acquisition and have higher construction costs. These larger culvert sites do not meet "bridge" criteria, and therefore are not eligible for federal bridge aid. Projects in this program are 100% county funded. The county averages one culvert replacement per year under this program. Individual culvert locations are generally designed the year prior to construction.

Alternatives

Schedule individual projects as needed.

Ongoing Operating Costs

The projects do not require departmental budget operating expenditures. Projects are reviewed by County engineering staff.

Previous Action

- Approved as new in the 2019-2023 capital plan.
- Approved as planned in the 2020-2024, 2021-2025, and 2022-2026 capital plans.

Project Title:	Repaving Program 2023-2027	Project #:	201906
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Program Project	Road Name:	Various
Budget Action:	C - Rev Update Accelerate	Manager:	Allison Bussler, DPW Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2023	2024	2025	2026	2027	Total	
Project Phase							
Expenditure Budget	\$4,300,000	\$4,300,000	\$4,500,000	\$4,500,000	\$4,700,000	\$22,300,000	
Revenue Budget	<u>\$1,242,000</u>	<u>\$610,000</u>	<u>\$610,000</u>	<u>\$610,000</u>	<u>\$610,000</u>	<u>\$3,682,000</u>	
Net Cost After Revenues Applied	\$3,058,000	\$2,690,000	\$4,890,000	\$3,890,000	\$4,090,000	\$18,618,000	
COST DOCUMENTATION			REVENUE				
			Local Road Improvement Program: County Highway Improvement Program (CHIP) and CHIP-D (Discretionary)				
	Hwy Paving						
	<u>Paver Study</u>	<u>& Shouldering</u>	<u>Total</u>		<u>CHIP</u>	<u>CHIP-D</u>	<u>Total</u>
2023	\$50,000	\$4,250,000	\$4,300,000	2023	\$430,000	\$812,000	\$1,242,000
2024	\$50,000	\$4,250,000	\$4,300,000	2024	\$350,000	\$260,000	\$610,000
2025	\$50,000	\$4,450,000	\$4,500,000	2025	\$350,000	\$260,000	\$610,000
2026	\$50,000	\$4,450,000	\$4,500,000	2026	\$350,000	\$260,000	\$610,000
2027	<u>\$50,000</u>	<u>\$4,650,000</u>	<u>\$4,700,000</u>	2027	<u>\$350,000</u>	<u>\$260,000</u>	<u>\$610,000</u>
Total Project Cost	\$250,000	\$22,050,000	\$22,300,000	Total Revenue	\$1,830,000	\$1,852,000	\$3,682,000
EXPENDITURE BUDGET	\$22,300,000			REVENUE BUDGET	\$3,682,000		

Project Scope & Description

The project involves resurfacing or rehabilitation of county trunk highways to remove distressed areas and provide improved riding surfaces. It is the Department of Public Works's goal to pave approximately 20 lane miles of roadway on an annual basis. Crush, relay and surface or other alternative methods will be used as necessary in lieu of a simple patch and overlay. The project includes the cost of the ongoing Pavement Inspection Program, which determines the sections of highways to be repaved, along with the cost of shouldering, and parking lots at the Department's substation facilities. Revenues were increased in 2023 due to one time increases in the Local Road Improvement Program funding and to reflect estimated revenues in 2024-2027. This project is updated to move up \$1 million in repaving funds from 2025 to 2024 to more evenly balance paving efforts.

Location: Various locations throughout the county.

Analysis of Need

The Department of Public Works presently maintains about 400 centerline miles of roadways on the county trunk system. The typical useful life of pavement is 15 years. The department reconstructed several existing two-lane roadways to four-lane facilities and many of these four-lane facilities are now coming to the end of their design life and need repaving. As asphalt pavements age, the surface tends to rut and crack due to vehicle loads and weathering of the asphalt. The department has a pavement management program, using our pavement consultant, TransMAP, to drive and capture the entire county system once every three years and to rate pavement conditions each year allowing us to better manage pavement projects. The average Pavement Condition Index (PCI) of asphaltic pavements in 2022 is 69. It is the intention of this project to continue to maintain and improve current pavement conditions. Resurfacing projects take into consideration the PCI of existing pavements and classification of the road. The PCI ratings are updated each year.

Alternatives

- Spot repairs and patching. The result will be a slight delay in the deterioration of the system.
- Resurface roadways based on pavement conditions determined by the pavement management system and department review.

Ongoing Operating Costs

The cost of maintaining a two-lane roadway in good condition is projected to cost about \$7,000 per mile annually.

Previous Action

Approved as new in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a schedule and revenue update in the 2021-2025 capital plan. Approved with a revenue update in the 2022-2026 capital plan.

Project Title:	Lake Country Trail STH 67 Underpass	Project #:	202204
Department:	Parks & Land Use	Project Type:	Trail System
Phase:	Construction	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	December 8, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Phase	Design/ Utilities	Construction				Project
Expenditure Budget	\$556,900	\$2,332,000	\$0	\$0	\$0	\$2,888,900
Revenue Budget	<u>\$556,900</u>	<u>\$2,015,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,572,500</u>
Net Cost After Revenues Applied	\$0	\$316,400	\$0	\$0	\$0	\$316,400
COST DOCUMENTATION			REVENUE			
<u>In County Budget:</u>			<u>Budgeted by County:</u>			
Survey, Final Design, Bidding & Oversight		\$347,000	State DNR Grant			\$151,000
State Review for Construction		\$250,000	Ocon. Share of Engineering/ Construct.			\$150,000
Utility Relocation (AT&T, School Fiber Optic, City of Ocon.)		\$165,000	Federal Congestion Mitigation and Air Quality			
Permanent Limited Easement - Kwik Trip		\$44,900	(CMAQ) Funding			\$2,143,200
Construction		\$1,735,000	Capital Project Fund Balance			\$128,300
General Conditions		\$216,000				
<u>Contingency</u>		<u>\$131,000</u>				
Total Project Cost		\$2,888,900	Total Revenue			\$2,572,500
EXPENDITURE BUDGET		\$2,888,900	REVENUE BUDGET			\$2,572,500

Project Scope & Description

The south side of the City of Oconomowoc is seeing considerable growth as new residential, commercial, and retail development in and around the Pabst Farms area continues to move forward. It is projected that as the growth continues, use will increase on the popular multi-use Lake Country Trail. As a component of the growth in the area, the major north-south connection from the City of Oconomowoc to Interstate 94, State Trunk Highway 67, has been improved and widened to three lanes in each direction to accommodate increased traffic. In order to create a safe crossing of this major roadway for trail users and eliminate traffic delays, a box tunnel was installed by the Wisconsin Department of Transportation (WisDOT) in 2015 as part of the STH 67 construction project, for future conversion into a trail underpass.

The Waukesha County Department of Parks & Land Use (PLU) will collaborate with the City of Oconomowoc to construct appropriate entrances and exits to the box tunnel installed by WisDOT for an underpass for the Lake Country Trail. Funding will be secured from multiple sources. The County has been awarded \$151,000 toward the project through the State of Wisconsin Department of Natural Resources (WDNR) Stewardship Program and planned to apply for an additional \$2.1 million in funding from the Federal Transportation Alternatives Program (TAP) in February 2022. In May of 2022, Ordinance 177-10 was approved by the County Board to accelerate the schedule for the project, with the design phase in 2022 and construction in 2023. The City of Oconomowoc already paid for the initial utility relocation of \$216,000 in 2015, and the City has pledged to contribute an additional \$150,000 toward the project.

The County was able to take advantage of a significant cost savings opportunity when WisDOT agreed to contribute up to \$500,000 up front in order to install the box tunnel during the STH 67 construction project.

Location: Lake Country Trail intersection with State Trunk Highway 67 in the City of Oconomowoc.

Analysis of Need: The underpass will provide a safe and unimpeded crossing of the major roadway for trail users. It will also help to maintain efficient traffic flow by reducing congestion and time delays for motorists caused by substantial pedestrian and bicyclist clearance times when trail users are crossing the roadway.

Alternatives:

- A. Construct in three to five years.
- B. Maintain as an at-grade crossing, but would cross six lanes of traffic, which is a safety issue.

Ongoing Operating Costs: The project will require maintenance for a new tunnel underpass along the Lake Country Trail. The maintenance will include the removal of debris, cleanup of vandalism, and monitoring of the operational condition of light fixtures. The underpass facility will be maintained by the City of Oconomowoc. Current staff at Naga-Waukee Park who maintain the Lake Country Trail will maintain the trail approaches and signage.

Previous Action: This project was formerly submitted in the 2016-2020 capital plan as project #201607. The project was closed at the end of 2020 due to lack of funding and significant cost increases. The project was resubmitted and approved as a new project in the 2022-2026 capital plan. Approved to accelerate the project schedule and a revenue update through ordinance 177-10 during 2022.

Project Title:	Golf Course Infrastructure Plan	Project #:	202208
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Project Phase	Design/Const.	Construction	Construction	Construction	Construction	Project
Expenditure Budget	\$862,000	\$900,000	\$250,000	\$250,000	\$0	\$2,262,000
Revenue Budget	<u>\$862,000</u>	<u>\$900,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$0</u>	<u>\$2,262,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design / Engineering	\$6,000					
Construction	\$2,075,040					Golf Course Fund Balance \$2,262,000
Contingency	\$180,960					
Total Project Cost	\$2,262,000					Total Revenue \$2,262,000
EXPENDITURE BUDGET	\$2,262,000					REVENUE BUDGET \$2,262,000

Project Scope & Description:

The Department of Parks and Land Use has completed an update of its projected golf course infrastructure maintenance program. The golf course fund balance level has stabilized due to the elimination of operational losses from the sale of Wanaki Golf Course, along with the transfer of the proceeds from the sale of Wanaki Golf Course into the fund.

Based on the stabilization of the golf course fund balance, this capital project will address major infrastructure maintenance needed at Naga-Waukee War Memorial Golf Course. Major maintenance projects at the course include golf course irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path maintenance, completion of a new clubhouse well, replacement of the clubhouse roof, and renovation of the clubhouse restrooms and patio pavement. After completion of a master irrigation system upgrade plan in 2022, project cost estimates have been updated and the system upgrades will begin in 2022, with the balance of the irrigation system upgrades being spread over a three-year period from 2023-2025.

This project is 100% funded from the Waukesha County Golf Course fund balance. The capital project expenditure and revenue budgets will be evaluated annually for the duration of the project and adjusted accordingly based on the status of the golf course fund balance.

Location: Naga-Waukee War Memorial Golf Course - Town of Delafield, City of Delafield

Analysis of Need: Implementation of the upgrades is necessary to address aging infrastructure and to maintain efficient operation of the Naga-Waukee War Memorial Golf Course and to continue to provide a quality golf experience to Waukesha County residents.

Alternatives: Continue to perform minimum maintenance necessary to sustain golf operations, and rely on continued function of aging infrastructure systems and facilities that are well beyond the anticipated useful lifespan.

Ongoing Operating Costs: Ongoing maintenance will continue to be performed by the staff at Naga-Waukee Golf Course. Upgraded infrastructure will result in efficiencies and cost savings pertaining to usage of water and electricity, and less labor hours for maintenance and repairs. Costs will continue to be offset by golf course revenue.

Previous Action: Approved as a new project in the 2022-26 Capital Plan.

Project Title:	Stormwater Management Projects	Project #:	202315
Department:	Parks & Land Use	Project Type:	Stormwater Infrastructure
Phase:	Preliminary Design	Sponsor:	Parks & Land Use
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase	Design/Const.					Project
Expenditure Budget	\$835,000	\$0	\$0	\$0	\$0	\$835,000
Revenue Budget	<u>\$835,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$835,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design	\$183,600	American Rescue Plan Act (ARPA) -			\$835,000	
Construction	\$566,100	Coronavirus State and Local Fiscal				
Contingency	\$85,300	Recovery Funds (CSLFRF) Program				
Total Project Cost	\$835,000	Total Revenue			\$835,000	
EXPENDITURE BUDGET	\$835,000	REVENUE BUDGET			\$835,000	

Project Scope & Description

Waukesha County Government is regulated by the State of Wisconsin for water quality of stormwater runoff. Waukesha County holds a General Permit to Discharge under the Wisconsin Pollutant Discharge Elimination System (WPDES) permit no. WI-S050075-3, in compliance with the provisions of Chapter 283 Wisconsin Statutes., and Chapters. NR (Natural Resources) 151 and 216 of the Wisconsin Administrative Code. The Waukesha County Municipal Separate Storm Sewer System (MS4) permit issued by the Wisconsin Department of Natural Resources (DNR) applies to county-owned lands including county rights-of-way. Waukesha County is required to capture, treat, and manage soil particles in stormwater runoff referred to as Total Suspended Solids, or “TSS.” Along the eastern tier of Waukesha County, in the portion of the county that drains to Lake Michigan through tributaries, there are additional water quality requirements from the Wisconsin DNR that require the county to also address total phosphorus in runoff, or “TP.” Waukesha County accomplishes the capture, treatment, and management of TSS and TP through Best Management Practices or “BMPs” such as ponds, swales, sumps, vegetated filters, and street sweeping. For this project all BMPs for which the DNR has a technical standard were evaluated for feasibility, potential pollutant removal, performance effectiveness, and cost effectiveness. Based upon the evaluation, the following BMPs were selected and proposed for implementation to meet state water quality standards:

- 10 acres of riparian buffers
- 1,000 feet of streambank stabilization
- 400 feet of regenerative stormwater conveyance
- 500 feet of grass swale improvement
- 20 sumped catch basins
- 1 bioretention basin
- 2 wet detention basins

This project is funded with revenues from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds program. The project improves the quality of stormwater runoff and is eligible under the category of investments in water and sewer infrastructure.

Location

The stormwater management projects identified are located in the Lake Michigan basin, Menomonee River watershed.

Analysis of Need

Implementation of the BMPs is necessary for Waukesha County to meet the requirements of the MS4 permit issued by the WDNR.

Alternatives

Without implementation of these BMPs, the BMPs included with ongoing highway reconstruction projects in the Lake Michigan Basin will achieve only approximately 10% of the TP reductions needed, and Waukesha County will not be in compliance with the MS4 permit.

Ongoing Operating Costs

All annual operational and maintenance costs will be handled by the Department of Public Works Operations which includes mowing, dredging, herbicide spraying, brush removal, sediment disposal, seeding, and erosion repair. This will be handled during annual right-of-way maintenance with existing staff and equipment. The Department of Parks and Land Use will be responsible for annual inspections which can be handled during annual work planning activities with existing staff.

Previous Action

None

Project Title:	Pavement Management Plan 2023-2027	Project #:	201908
Department:	Parks & Land Use	Project Type:	Repaving
Phase:	Program Project	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	December 5, 2022	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total Project
Project Phase						
Expenditure Budget	\$1,347,300	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,147,300
Revenue Budget	<u>\$1,347,300</u>	<u>\$900,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,247,300</u>
Net Cost After Revenues Applied	\$0	\$300,000	\$1,200,000	\$1,200,000	\$1,200,000	\$3,900,000
COST DOCUMENTATION		REVENUE		ARPA*	State of WI	Landfill
2023	\$1,347,000	2023	\$1,000,000	\$147,300	\$200,000	
2024	\$1,200,000	2024	\$900,000	\$0	\$0	
2025	\$1,200,000	2025	\$0	\$0	\$0	
2026	\$1,200,000	2026	\$0	\$0	\$0	
2027	<u>\$1,200,000</u>	2027	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total Project Cost	\$6,147,000	Total Revenue	\$1,900,000	\$147,300	\$200,000	
EXPENDITURE BUDGET	\$6,147,000	REVENUE BUDGET				\$2,247,300

*American Rescue Plan Act (ARPA) Funding

Project Scope & Description

In cooperation with the Public Works Department, the Department of Parks and Land Use retains consultant services to update the Pavement Management Plan. The plan establishes a uniform procedure for pavement maintenance by establishing a Pavement Condition Index (PCI). The PCI is a rated scale of 1-100 based on the state of the asphalt. Pavement repairs are scheduled based on rating. A PCI rating over 70 is satisfactory, and pavement ratings improve up to a scale maximum of 100. The goal is to maintain an average pavement PCI rating of 70 ("satisfactory") or better. The focus of the Pavement Management Plan for 2023 will be the third phase of pavement improvements at the Expo Center, and completion of paving upgrades at Naga-Waukeesha Park. Other Park System, Highway Operations and Government Center projects will be prioritized based on PCI rating, safety and access issues. The annual budget includes \$10,000 for preventative pavement maintenance at the UW-Milwaukee at Waukesha Campus, so that pavement reconstruction projects that were undertaken in the 2017-2020 UWW Site Infrastructure Improvements capital project can be properly maintained as needed. This project includes \$1.9 million of American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Fund program. Costs have also been updated to include \$147,300 from the State of Wisconsin Recreational Boating Facilities Grant Program, which will be used to reconstruct the parking lot at the Nagawicka Lake Access site.

Location: The Waukesha County Department of Parks and Land Use is responsible for the pavement management of the Government Center Complex, Expo, Parks, Ice Arenas, Golf Courses, Boat Launches, Trails, Highway Operations Substations, UW-Milwaukee at Waukesha, and various other Waukesha County Facilities. The Department maintains 21 miles of road, 40 miles of paved trails, and 421,000 square yards of parking area.

Analysis of Need: In 1995 the Waukesha County Department of Parks and Land Use (PLU) retained consulting services to provide a Pavement Management Plan to assist in cost-effectively managing the pavement assets for the 6 largest parks. At that time there were six park facilities with 243,000 square yards of paved surface. Currently PLU maintains over 875,000 square yards of paved surface around the Government Center, remote County facilities, Highway Operations facilities and the major parks. This represents approximately 3.6 times as much pavement to maintain. In addition, 65,000 square yards of pavement at the Highway Operations Center and four (4) substations were added to the list of management responsibilities in 2021. The department uses a PAVER rating system in an effort to coordinate pavement condition analysis and project bidding with the Department of Public Works to save program cost. The PAVER rating process included field surveys of pavement conditions, development of deterioration models, and preparation of a multi-year pavement management plan. Approximately 80% of the budget will be used for major rehabilitation on sections selected with a PCI below 40. The remaining budget allocation is first utilized for preventative maintenance on sections with a PCI between 67 and 75, selected on best-first basis; concrete replacement; and consulting. The goal of these practices is to maintain an average PCI of 70. Anticipated projects may be adjusted due to project coordination efficiencies or accelerated deterioration.

Alternatives: Spot repair with asphalt base patching or sealing road surface has been performed to maintain some function of the roadway or parking area. This could be continued on an annual basis, but it will not achieve the desired surface performance or overall PCI rating goal. Reconstruction will be required sooner, and risk issues would be more likely to occur.

Ongoing Operating Costs: Maintenance of the existing road conditions requires frequent patching and seal applications in order to provide usable conditions and extend pavement life. Operating costs within the next five years will be minimal with the proposed pavement improvements.

Previous Action: Pavement management for 2018 to 2022 covered in project 201406. Approved as a new project in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a scope change in the 2021-2025 capital plan. Approved with a cost and revenue update in the 2022-2026 capital plan.

Project Title:	Jail Security Audio Upgrade	Project #:	202206
Department:	Sheriff's Department	Project Type:	Equipment Replacement
Phase:	Preliminary Design	Sponsor:	Sheriff's Department
Budget Action:	As Planned	Manager:	John Gorski, IT
Date:	December 5, 2022		

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Project Phase	Design/Analysis Implementation					Project
Expenditure Budget	\$0	\$50,000	\$400,000	\$0	\$0	\$450,000
Revenue Budget	<u>\$0</u>	<u>\$50,000</u>	<u>\$400,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$450,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Hardware and Installation	\$300,000		Jail Assessment Fund Balance Reserves		\$450,000	
Licenses	\$50,000					
Design / Analysis	\$50,000					
Contingency	\$50,000					
Total Project Cost	\$450,000		Total Revenue		\$450,000	
EXPENDITURE BUDGET	\$450,000		REVENUE BUDGET		\$450,000	

Project Scope & Description:

The Waukesha County Jail has a security electronics system that includes an analog audio system that was installed in 2005 when the jail was constructed. This includes approximately 175 intercoms along with the software and infrastructure to go with the equipment.

The current security electronics system was installed in 2005 when the jail was constructed so the technology that is utilized by corrections staff 24 hours a day is approximately 17 years old. One of the major components of the security electronics system is the audio system used to communicate throughout the facility. This is used by staff to verify who is at a particular door, communicate with inmates in cells, and all other verbal communication needs throughout the facility.

The current Audio system is an analog system that has limitations and other issues that would be resolved by upgrading to a digital audio system throughout the facility. The current system is having minor failures that are being addressed by a current vendor. The vendor is recommending that the county either upgrade or replace the system due to its age and technology used when it was installed in 2005.

The system is utilized 24 hours a day and is a vital component of the jail's safety and security monitoring ability. It is clear the system is reaching its limitations and end of life in the near future, so the Sheriff's Department is requesting that the system be replaced or upgraded prior to full failure. The Sheriff's Department would like to engage the services of a consultant to design a system that best fits the need of the Waukesha County Jail.

Location: Waukesha County Jail, 515 W. Moreland Blvd., Waukesha, WI 53188

Analysis of Need: The audio system is an essential component that needs to be upgraded or replaced before failure. Without the audio system functioning, additional staff will be required to relay information throughout the facility. This will result in significant additional personnel costs to provide necessary levels of operational and facility security.

Alternatives: One alternative to having a two-way audio system is significantly increasing jail staffing to cover areas and relay information verbally. The second alternative considered is a full replacement of the system including all of the cables and equipment. This is expected to be significantly more expensive than the proposed option.

Ongoing Operating Costs: The on-going costs of the new audio system should be minimal outside of regular maintenance that would be paid for by the Jail Equipment Replacement Plan.

Previous Action: Approved as a new project in the 2022-2026 capital plan.

Project Title:	HHS Technology Enhancement	Project #:	202014
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	Health & Human Services
Budget Action:	As Planned	Manager:	Donn Hoffmann, IT
Date:	December 14, 2022	Dept Mgr	Randy Setzer, HHS

CAPITAL BUDGET SUMMARY						
Year	2020	2021	2022	2023	2024	Total
Project Phase	Design/ Implementation	Implementation	Ordinance			Project
Expenditure Budget	\$330,000	\$400,000	\$52,000	\$366,000	\$305,000	\$1,453,000
Revenue Budget	<u>\$330,000</u>	<u>\$400,000</u>	<u>\$52,000</u>	<u>\$366,000</u>	<u>\$305,000</u>	<u>\$1,453,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION				REVENUE		
	Public Health/ Clinical Services <u>Application</u>	Contract <u>Application</u>	Paperless <u>Application</u>	<u>Total</u>		
Professional Services & Software	\$401,000	\$135,000	\$629,000	\$1,165,000	America Rescue Plan Act (ARPA)	\$1,453,000
Recurring Fees	\$81,000	\$16,000	\$0	\$97,000		
Contingency	\$74,000	\$23,000	\$94,000	\$191,000		
Total Project Cost	\$556,000	\$174,000	\$723,000	\$1,453,000	Total Revenue	\$1,453,000
EXPENDITURE BUDGET				\$1,453,000	REVENUE BUDGET	\$1,453,000

Project Scope & Description

The Health and Human Services Department uses an electronic health record system, that includes several applications among HHS divisions. This capital project is intended to: (1) Implement a new software solution in the Clinical Services division to improve the tracking, management, and documentation of health claims across third-party care providers, (2) Replace the current Public Health application (Insight) which is being de-supported (discussed below), (3) implement and develop a contract management application, and (4) implement a "paperless" solution by enhancing the current client software product to accept direct entry of client data into electronic forms.

Location: Department of Health and Human Services

Analysis of Need

The Clinical Services Division relies on multiple contracted third-party entities to provide care to clients. Currently, the billing process is very manual and time consuming, requiring HHS staff to document and correct billing submissions from the third-party entities. Department management indicates that it is frequently six months behind in reviews and billing. An electronic solution would allow HHS to enhance and streamline the process. System functionality may include the ability to aggregate clinical data to provide a broad picture of the population levels, facilitate care coordination across providers, track clinical quality control measures and outcomes, and manage authorizations and claims across providers.

The current Public Health application was built upon a Microsoft SQL 2007 server, which is being de-supported. There is a three-year extended support period that ends by June 2022. After that, there will be no additional security updates, which would put the system at risk. Implementation of a new, industry-standard billing module is expected to promote efficiencies by eliminating workaround business processes: Clinical and billing staff time on progress notes; case management billing pre-verification; remittance and reconciliation; maintaining multiple databases, spreadsheets, paper inventory; and duplication of time and effort.

HHS maintains several contracts with third-party service providers. The contract application would allow for improved document management, including versioning control, application of metadata, routing among parties (including external entities), and ongoing post-execution management of the contract. Implementation of an automated contract application would generate operational efficiencies and reduce risk. While immediately beneficial to HHS, it is believed that this application will be scalable for use county-wide.

HHS currently collects approximately 400 documents and forms in paper format from clients. The department is looking to set up for direct entry of current paper forms into myAvatar, myInsight and other state systems. The project supports the contracted services of IT professions to build all forms into existing systems. The long-term benefits include:

- Provide timely, simultaneous access by multiple internal staff to a client's record that will improve client safety, enhance quality of patient care, and improve the flow of information.
- Provide timely, simultaneous access by administrative and other agency operations to a client's record, increasing staff productivity and efficiencies in work processes throughout the organization.
- Ensure higher integrity of the record by improving the timeliness of filing into the record, providing electronic workflow that routes charts for dictation and reports for signatures, and allows charts to be completed remotely.

Project Title:	HHS Technology Enhancement	Project #:	202014
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	Health & Human Services
Budget Action:	As Planned	Manager:	Donn Hoffmann, IT
Date:	December 14, 2022	Dept Mgr	Randy Setzer, HHS

- Support compliance efforts with HIPAA, the Joint Commission, and other regulatory bodies and agencies affecting reimbursement.

This capital project is funded by American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding. This capital project would constitute enhancements to public health, behavioral health, and other HHS services and systems, which are eligible under ARPA-CSLFRF.

Alternatives

HHS will explore multiple software solutions to find a cost-effective solution that meet the Clinical Services and Public Health divisions’ functionality needs. For the contract application, county staff evaluated Microsoft SharePoint as a solution, but it would not be scalable county wide due to complex routing requirements. Regarding the paperless applications, the department could continue to operate with hard-copy paper forms but not gain efficiencies and other benefits identified above.

Ongoing Operating Costs

Department management currently estimate that the ongoing cost for the Clinical Services Division application at about \$81,000. However, streamlining the billing process is expected to save staff time that is currently devoted to documenting and correcting supporting data. The ongoing costs for the new Public Health application are expected to be at or below the ongoing costs for the existing application, resulting in no net increase in operating costs. The ongoing incremental cost of the contract management application is estimated at \$16,000 per year. The transition to paperless applications is expected to generate operational benefits, including more efficient access to client records, easier cross-division collaboration, and a reduction in physical storage needs. The transition to digital forms will also marginally reduce office supply costs.

Previous Action

The current electronic health records systems were implemented as part of the HHS Automated System capital project (#200109). Approved as a new capital project in the 2020 – 2024 capital plan. Approved with a cost update in the 2021-2025 capital plan. Modified with a cost, scope, revenue update through enrolled ordinance during 2021 (Ord 176-42). Modified with a cost, scope, revenue update through enrolled ordinance during 2022 (Ord 177-27).

Project Title:	ERP System Implementation	Project #:	202215
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	HR Mgr. Renee Gage & Accounting Services Mgr. Danielle Igielski
Budget Action:	As Planned	Manager:	Lance Spranger, IT Manager
Date:	December 5, 2022		

CAPITAL BUDGET SUMMARY				
Year	2022	2023	2024	Total
Project Phase	Software Selection/ Design	Implementation	Implementation	Project
Expenditure Budget	\$200,000	\$2,650,000	\$1,100,000	\$3,950,000
Revenue Budget	\$200,000	\$2,650,000	\$1,100,000	\$3,950,000
Net County Cost	\$0	\$0	\$0	\$0
COST DOCUMENTATION		REVENUE		
Consulting	\$450,000	American Rescue Plan Act Funding		\$3,950,000
Software	\$500,000			
Vendor Implementation	\$2,500,000			
Contingency	\$500,000			
Total Project Cost	\$3,950,000	Total Revenue	\$3,950,000	
EXPENDITURE BUDGET	\$3,950,000			

Project Scope & Description: This project addresses the procurement of a cloud based Enterprise Resources Planning System (ERP), inclusive of an integrated Human Resource Information System (HRIS), time and attendance, and financial system. The first year of the project funds will be used to contract with a consulting firm to assist in analysis of the current ERP vendor market and help develop and evaluate RFPs. The project funds in the second year are budgeted to begin implementation after vendor selection. The fully integrated ERP system will allow for process improvements in areas which currently require complex integrations, a centralized database, the minimization of shadow or paper based systems, ability to establish electronic versus manual workflows and processes, more effective communications with management and employees, streamlined payroll processing, management query and reporting tools, and mobile applications.

Specific HR and Payroll areas to be improved include benefits administration (including interfaces with third-party benefit providers), HR administration, Affordable Care Act management, new-hire reporting to meet federal requirements, recruiting, employee self-service (including via mobile device), document management, performance management, management reporting, and dashboards.

The goal of this project would be to implement a fully integrated ERP system, if one product is identified that meets the County needs across all platforms. If a single solution is deemed not viable, then separate software products would be considered.

This project is funded through the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. An ERP system replacement is eligible for reimbursement under the CSLFRF category of Public Sector Capacity: Effective Service Delivery. The CSLFRF Final Rule clarified that permissible uses of funds under the Public Sector Capacity: Effective Service Delivery category includes investments in technology to support using data in designing, executing, and evaluating programs, including hiring public sector staff. A fully integrated ERP system would allow for the County to more effectively utilize financial, time, and personnel data to improve the management of programmatic and administrative operations throughout the County.

Location: All County departments.

Analysis of Need: The County is currently utilizing three different software systems to provide these functions. During the implementation of the current HRIS system, it was announced in 2018 that the system (Highline) that was purchased was acquired by NeoGov. Following this acquisition, it became known that the product purchased by the County will be replaced by a solution currently in development. The County conducted a gap analysis with the vendor, and determined that this new product will not meet County needs. In addition, in November of 2021, it was announced that the vendor that purchased the financial system will also no longer enhance or develop the product further. Lastly, the current time and attendance system is complicated to maintain, costly to incorporate any changes, and does not meet the need of county 24-hour operations (e.g., 911 Dispatch and Sheriff's Department).

Alternatives: Continue with the current systems until the vendor is no longer providing support and essential federal requirements (e.g., W2 and 1099 reporting). Pursue the needed Human Resources and financial system functionality in a number of separate projects and systems.

Ongoing Operating Costs: Ongoing annual maintenance costs for the new vendor selected through the RFP process will be approximately \$420,000. These new costs are expected to be partially offset by savings from discontinuing use of the current systems (\$200,000 for HRIS, \$50,000 for the time and attendance system, \$75,000 for the financial management system in annual maintenance fees) and from elimination of other third-party contracts (e.g., vendor for Affordable Care Act reporting) and other operating efficiencies.

Previous Action: This project was approved with this scope as Enrolled Ordinance 177-26 which modified the 2022-2026 capital plan.

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Capital Projects Plan

Each year, the County Executive submits a capital budget and an updated five-year Capital Plan to the County Board. After review and modification, the County Board adopts the plan by resolution. The plan represents the prioritization of long-range capital infrastructure needs linked to the county’s strategic plan.

Justice and Public Safety projects total \$84.1 million or 56.8% of the plan. This includes \$81.6 million to fund courthouse project - step 2, renovate existing courthouse. The first phase of this two-phase project was completed in 2021; the budget and concept for the second phase began in 2021, with a budget of \$1.2 million; the formal design for the second phase began in 2022. Construction for the second phase is expected to continue into 2026 and is estimated to cost \$98.8 million in total.

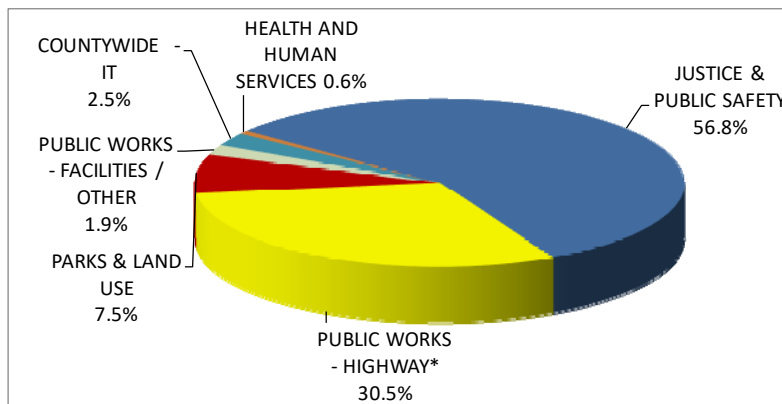
Public Works–Highway projects are about 30.5% of the plan at \$45.2 million. However, many of the projects are managed by the Wisconsin Department of Transportation, who account for a majority of project costs using federal funds (typically paying 80% to 90% of most costs), and billing the county for its remaining share. As a result, the capital plan reflects only the county’s net share on much larger transportation investments. **Factoring in total transportation costs, including approximately \$45.6 million of federal funds, highway projects make up about 46.9% (about \$90.8 million in total) of the five-year capital plan.**

The Parks and Land Use functional area includes \$11.2 million or about 7.5% of the plan, of which \$8.7 million is for trails and parks pavement improvements. Trail project costs are mostly funded with federal, state, and local partnership revenues.

Public Works–Facilities/Other projects total \$2.9 million or about 1.9% of the plan. The major building project in the five-year capital plan is the second phase of the two-phase project to upgrade the county courthouse (discussed above under the Justice and Public Safety functional area). The plan includes \$1.1 million as part of a \$2.9 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028). The plan also includes the Highway Operations/Central Fleet building roof replacement of \$1.7 million and the airport terminal and tower roof replacement of \$108,500.

Countywide-IT totals \$3.8 million, which is to implement a fully integrated Enterprise Resources Planning System (ERP).

Health and Human Services projects total \$979,000. The projects include the Mental Health Center remodel of \$283,000, Health and Human Services technology enhancements of \$671,000 and the design phase for the Mental Health Center roof replacement of \$25,000.



FUNCTIONAL AREA FOR TOTAL PLAN 2023-2027

FUNCTIONAL AREA	TOTAL 2023-2027	% OF TOTAL
JUSTICE & PUBLIC SAFETY	\$84,110,000	56.8%
PUBLIC WORKS - HIGHWAY*	\$45,241,800	30.5%
PARKS & LAND USE	\$11,174,300	7.5%
PUBLIC WORKS - FACILITIES / OTHER	\$2,857,500	1.9%
COUNTYWIDE - IT	\$3,750,000	2.5%
HEALTH AND HUMAN SERVICES	\$979,000	0.7%
TOTAL PLAN EXPENDITURES	\$148,112,600	100.0%

*Factoring in total transportation costs, including approximately \$45.6 million of federal funds, highway projects make about 46.9% of the five-year capital plan.

WAUKESHA COUNTY 2023-2027 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2023 BUDGET	2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$20,400,000	\$20,380,000	\$20,813,000	\$20,710,000	\$1,357,000	\$83,660,000
System Projects	\$50,000	\$400,000	\$0	\$0	\$0	\$450,000
Subtotal	\$20,450,000	\$20,780,000	\$20,813,000	\$20,710,000	\$1,357,000	\$84,110,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$283,000	\$0	\$0	\$0	\$25,000	\$308,000
System Projects	\$366,000	\$305,000	\$0	\$0	\$0	\$671,000
Subtotal	\$649,000	\$305,000	\$0	\$0	\$25,000	\$979,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	\$5,414,300	\$1,450,000	\$1,470,000	\$1,390,000	\$1,450,000	\$11,174,300
PUBLIC WORKS						
Priority Corridor Expansion	\$614,200	\$0	\$2,488,100	\$0	\$0	\$3,102,300
Intersections and Bridges	\$3,219,400	\$679,000	\$888,600	\$1,000,600	\$590,900	\$6,378,500
Pavement and Rehabilitation	\$9,497,600	\$5,887,500	\$7,212,500	\$8,273,400	\$4,890,000	\$35,761,000
Subtotal Highways	\$13,331,200	\$6,566,500	\$10,589,200	\$9,274,000	\$5,480,900	\$45,241,800
Facilities	\$500,000	\$0	\$100,000	\$621,000	\$1,528,000	\$2,749,000
Airport	\$108,500	\$0	\$0	\$0	\$0	\$108,500
Subtotal Public Works	\$13,939,700	\$6,566,500	\$10,689,200	\$9,895,000	\$7,008,900	\$48,099,300
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$3,750,000
FINANCING	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$3,750,000
TOTAL GROSS EXPENDITURES	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$9,840,900	\$148,112,600
Less Proj. Specific Rev./Proprietary Fund Bal.	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
NET EXPENDITURES	\$43,103,000	\$30,201,500	\$32,972,200	\$31,995,000	\$9,640,900	\$147,912,600
Cash Balances Excluding Property Tax Levy	(\$21,996,285)	(\$14,576,985)	(\$5,300,085)	(\$5,637,885)	\$0	(\$47,511,240)
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$21,106,715	\$15,624,515	\$27,672,115	\$26,357,115	\$9,640,900	\$100,401,360

(a) Category includes concrete sidewalk, stairway, and parking lot improvements for the University of Wisconsin-Milwaukee at Waukesha campus.

The 2023-2027 Capital Plan identifies 44 projects at an estimated total cost of \$148.1 million over the five-year period. Projects in the first year of the plan represent the 2023 Budget. Major projects for future years are briefly explained in the following narrative. A project listing all projects in the plan is shown on the following pages.

JUSTICE AND PUBLIC SAFETY

Justice and public safety projects total \$84.1 million. This includes \$81.6 million in the 2023-2027 plan for construction for the second phase of the courthouse project. Construction is expected to continue through 2026 (total project costs, including earlier design phases, estimated at \$98.8 million). The second phase will renovate the existing courthouse in order to replace aging mechanical systems, enhance business operations through a more efficient office layout, and improve public access. Other projects in this functional area include window replacements at the Law Enforcement Center of \$1.1 million, roof replacements for the Communication Center, Juvenile Center, and County Jail totaling \$745,000; the jail security audio upgrade of \$450,000; and the Communications Center UPS (Uninterruptible Power Supply) upgrade of \$220,000.

HEALTH AND HUMAN SERVICES

Projects in this functional area total \$979,000 which includes \$671,000 for the Health and Human Services technology enhancements project, which focuses on transitioning to a paperless client record environment in 2023 and 2024. The plan also includes the second phase of the Mental Health Center remodel of \$283,000 and design for the Mental Health Center roof replacement of \$25,000.

PARKS AND LAND USE

Projects in this functional area total \$11.2 million and includes \$6.1 million for maintenance improvements on park roadways and paved surfaces around county facilities. The plan includes \$2.3 million to construct appropriate entrances and exits to the box tunnel installed by the Wisconsin Department of Transportation for the State Trunk

parking lot is the last remaining parking lot identified that was not addressed as part of the projects in the 2020-2024 capital plan.

The Lake Country Trail – Phase V project is scheduled to begin design in 2027 to construct (in 2029) an off-road trail facility with on-road accommodations to link the Lake Country Trail at Roosevelt Park to the Jefferson County Interurban trail. This section of trail is a key component of a larger regional trail network.

PUBLIC WORKS

Highways

Public Works projects for highways and facility/other projects are estimated to total \$50.3 million. This includes road projects totaling \$45.3 million. New and expanded road capacity construction is identified in priority corridors. The plan includes \$3.1 million for a new priority corridor project to widen about 1.2 miles of CTH O (Moorland Road), between CTH HH (College Avenue) and Grange Avenue in the city of New Berlin. Project costs are estimated to total \$9.7 million, with federal aid covering \$6.9 million, and the city of New Berlin and a developer contributing \$1.1 million, with the county cost share of \$1.7 million (construction is planned in 2025).

Road projects include \$35.8 million for major maintenance and roadway rehabilitation, \$4.5 million for bridge improvements, and several spot safety improvements at an estimated cost of \$1.8 million, primarily for intersection and signal work.

The plan also includes \$1.1 million as part of a \$2.9 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028).

Airport

The capital plan includes funding for one project in the amount of \$108,500 for the airport terminal and tower roof replacement. Construction began in 2022 and is scheduled to complete in 2023.

PROJECT TITLE	NO.	CURRENT APPROP.	2023 PLAN	2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	TOTAL FIVE-YEAR PLAN
PUBLIC WORKS - AIRPORT								
AIRPORT TERMINAL AND TOWER ROOF REPLACEMENT	202101	\$267,500	\$108,500	\$0	\$0	\$0	\$0	\$108,500
PUBLIC WORKS - CENTRAL FLEET								
FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$1,200,000	\$500,000	\$0	\$0	\$0	\$550,000	\$1,050,000
PUBLIC WORKS - FACILITIES								
COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$17,200,000	\$20,400,000	\$20,350,000	\$20,350,000	\$20,500,000	\$0	\$81,600,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$0	\$0	\$0	\$20,000	\$200,000	\$875,000	\$1,095,000
MENTAL HEALTH CENTER REMODEL	202217	\$875,000	\$283,000	\$0	\$0	\$0	\$0	\$283,000
COMMUNICATION CTR ROOF REPLACEMENT	202209	\$0	\$0	\$10,000	\$243,000	\$0	\$0	\$253,000
HIGHWAY FLEET BLDG ROOF REPLACEMENT	202210	\$0	\$0	\$0	\$100,000	\$621,000	\$978,000	\$1,699,000
JUVENILE CENTER ROOF REPLACEMENT	202309	\$0	\$0	\$0	\$0	\$10,000	\$432,000	\$442,000
COMMUNICATIONS CENTER UPS UPGRADE	202310	\$0	\$0	\$20,000	\$200,000	\$0	\$0	\$220,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
COUNTY JAIL ROOF REPLACEMENT	202314	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
PUBLIC WORKS - HIGHWAYS								
CTH VV, WESTBOUND BRIDGE OVER MENOMONEE RIVER	201802	\$6,000	\$197,000	\$241,000	\$0	\$0	\$0	\$438,000
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$0	\$0	\$107,000	\$154,000	\$541,000	\$0	\$802,000
CTH V, CTH Y Y INTERSECTION	202106	\$18,000	\$93,000	\$0	\$0	\$0	\$0	\$93,000
CTH I, CALHOUN CREEK BRIDGE	202201	\$6,000	\$0	\$0	\$17,200	\$4,000	\$83,800	\$105,000
CTH I, MUKWONAGO RIVER BRIDGE	202203	\$6,000	\$0	\$0	\$18,400	\$5,600	\$85,000	\$109,000
CTH Y Y, UNDERWOOD CREEK STRUCTURE	201302	\$718,000	\$1,907,000	\$0	\$0	\$0	\$0	\$1,907,000
CTH O, CTH I TO CTH ES**	201610	\$1,161,000	\$4,306,200	\$0	\$0	\$0	\$0	\$4,306,200
CTH O, CTH HH TO GRANGE AVE	202102	\$123,000	\$614,200	\$0	\$2,488,100	\$0	\$0	\$3,102,300
CTH O, CTH ES TO CTH D REHABILITATION	201803	\$320,500	\$641,400	\$0	\$2,412,500	\$0	\$0	\$3,053,900
CTH O, CTH D TO STH 59 REHABILITATION	202013	\$206,000	\$0	\$978,800	\$0	\$2,900,000	\$0	\$3,878,800
CTH D, MORAIN HILLS DRIVE INTERSECTION	201613	\$378,600	(\$224,600)	\$0	\$0	\$0	\$0	(\$224,600)
CTH F, NORTHBOUND BRIDGE AT GREEN ROAD	201801	\$26,000	\$168,000	\$0	\$0	\$0	\$0	\$168,000
CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$156,900	\$0	\$532,100	\$0	\$0	\$0	\$532,100
CTH M REHABILITATION, CTH F TO CTH SR	202011	\$52,000	\$0	\$0	\$0	\$52,000	\$190,000	\$242,000
CTH X, WEST HIGH DRIVE INTERSECTION	202012	\$57,000	\$843,000	\$0	\$0	\$0	\$0	\$843,000
CTH EF, BARK RIVER BRIDGE	202202	\$6,000	\$16,000	\$11,000	\$71,000	\$0	\$0	\$98,000
CTH Y - CTH L to CTH HH REHABILITATION	202301	\$0	\$0	\$76,600	\$300,000	\$821,400	\$0	\$1,198,000
CTH J - CTH FT INTERSECTION	202302	\$0	\$20,000	\$100,000	\$90,000	\$0	\$0	\$210,000
CTH ES - SUNNYSLOPE ROAD INTERSECTION	202303	\$0	\$0	\$20,000	\$300,000	\$100,000	\$0	\$420,000
CTH F - CTH K INTERSECTION	202304	\$0	\$0	\$0	\$20,000	\$100,000	\$118,600	\$238,600
CTH T - CTH JJ INTERSECTION	202305	\$0	\$0	\$0	\$18,000	\$50,000	\$103,500	\$171,500
CONSTRUCTION PARTNERSHIPS	202306	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
REPAVING PROGRAM 2023-2027	201906	\$0	\$4,300,000	\$4,300,000	\$4,500,000	\$4,500,000	\$4,700,000	\$22,300,000

Capital Projects

2023-2027 Capital Projects

Project Listing

PARKS AND LAND USE									
UJWW SITE INFRASTRUCTURE IMPROVEMENTS - PHASE II	202103	\$0	\$0	\$0	\$20,000	\$190,000	\$0	\$210,000	
LAKE COUNTRY TRAIL STH 67 UNDERPASS**	202204	\$556,900	\$2,332,000	\$0	\$0	\$0	\$0	\$2,332,000	
MINOOKA PARK MTN BIKE INFRASTRUCTURE IMPRVMENTS	202005	\$484,300	\$0	\$0	\$0	\$0	\$0	\$0	
GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$862,000	\$900,000	\$250,000	\$250,000	\$0	\$0	\$1,400,000	
LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	
STORMWATER MANAGEMENT PROJECTS	202315	\$0	\$835,000	\$0	\$0	\$0	\$0	\$835,000	
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$0	\$1,347,300	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,147,300	
IT - SHERIFF									
JAIL SECURITY AUDIO UPGRADE	202206	\$0	\$50,000	\$400,000	\$0	\$0	\$0	\$450,000	
IT - HEALTH & HUMAN SERVICES									
HHS TECHNOLOGY ENHANCEMENT**	202014	\$782,000	\$366,000	\$305,000	\$0	\$0	\$0	\$671,000	
IT - COUNTYWIDE									
ERP SYSTEM IMPLEMENTATIONS*	202215	\$200,000	\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$3,750,000	
GROSS EXPENDITURES			\$43,181,000	\$30,201,500	\$32,972,200	\$31,995,000	\$9,840,900	\$148,190,600	
REVENUES:									
Golf Fund Balance - #202208 Golf Course Infrastructure Improvements		\$108,500	\$0	\$0	\$0	\$0	\$0	\$108,500	
Golf Fund Balance - #202208 Golf Course Infrastructure Improvements		\$900,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,400,000	
CHIP D Revenue - #201906 CTH Repaving Program		\$812,000	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000	\$1,852,000	
CHIP Revenue - #201906 CTH Repaving Program		\$430,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,830,000	
Landfill Siting Revenue - #201908 PLU Pavement Mgmt Plan		\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000	
Local Muni funding contrib #202013 CTH O, CTH D to STH 59 Rehabilitation		\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000	
Local Muni and Developer Funding - #202102 CTH O, CTH HH to Grange		\$0	\$0	\$1,075,000	\$0	\$0	\$0	\$1,075,000	
Local Muni Funding - #202105 CTH F, Lindsay Rd		\$78,000	\$0	\$0	\$0	\$0	\$0	\$78,000	
Local Muni Funding - #201610 CTH O, CTH I to CTH ES (City New Berlin)		\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000	
Local Muni funding - #201302 CTH YY		\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000	
LRIP-S Program Funding - #201302 CTH YY Underwood Creek Structure		\$1,922,000	\$0	\$0	\$0	\$0	\$0	\$1,922,000	
LRIP S Program Funding - CTH X project #202012		\$630,000	\$0	\$0	\$0	\$0	\$0	\$630,000	
STP Funding for Land, #201803 CTH O, CTH ES to CTH D		\$630,400	\$0	\$0	\$0	\$0	\$0	\$630,400	
STP Funding for Land, #202102 CTH O, CTH HH to Grange		\$428,800	\$0	\$0	\$0	\$0	\$0	\$428,800	
STP Funding for Land, #202301 CTH Y - CTH L to CTH HH		\$0	\$0	\$240,000	\$0	\$0	\$0	\$240,000	
STP Funding for Land, #202013 CTH O, CTH D to STH 59		\$0	\$802,400	\$0	\$0	\$0	\$0	\$802,400	
State of WI - Recreational Boating Facilities Grant #201908 Paving Management Project		\$147,300	\$0	\$0	\$0	\$0	\$0	\$147,300	
Lake Country Trail STH 67 Underpass Project (#202204) - TAP, OC, WDNR		\$2,015,600	\$0	\$0	\$0	\$0	\$0	\$2,015,600	
Lake Country Trail (#202312) - Multiple Sources of Funding		\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	
								\$0	
Subtotal Project Specific Revenue and Proprietary Fund Balance		\$9,402,600	\$1,662,400	\$2,175,000	\$710,000	\$810,000	\$810,000	\$14,760,000	
Net Expenditures		\$33,778,400	\$28,539,100	\$30,797,200	\$31,285,000	\$9,030,900	\$9,030,900	\$133,430,600	
State Shared Revenue/Utility Payment		\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$800,000	
State Personal Property Replacement - Computer Aid		\$625,000	\$625,000	\$625,000	\$625,000	\$0	\$0	\$2,500,000	
State Personal Property Aid		\$713,401	\$713,401	\$713,401	\$713,401	\$0	\$0	\$2,853,604	
Federal American Rescue Plan Act #201705 Courthouse Project - Step 2		\$14,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$24,000,000	
Federal American Rescue Plan Act PLU #201908 Pavement Management Project		\$1,000,000	\$900,000	\$0	\$0	\$0	\$0	\$1,900,000	
Federal American Rescue Plan Act PLU #202215 ERP System Implementation		\$2,650,000	\$1,100,000	\$0	\$0	\$0	\$0	\$3,750,000	
Federal American Rescue Plan Act PLU #202014 HHS Technology Enhancement		\$366,000	\$305,000	\$0	\$0	\$0	\$0	\$671,000	
Federal American Rescue Plan Act PLU #202217 Mental Health Center Remodel		\$283,000	\$0	\$0	\$0	\$0	\$0	\$283,000	
Federal American Rescue Plan Act PLU #202315 ARPA Stormwater Management Projects		\$835,000	\$0	\$0	\$0	\$0	\$0	\$835,000	
General Fund Bal Jail Assmnt - #202206 Jail Security Audio Upgrade		\$50,000	\$400,000	\$0	\$0	\$0	\$0	\$450,000	
General Fund Balance		\$0	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$3,000,000	
Capital Project Fund Balance		\$1,273,884	\$333,584	\$2,261,684	\$2,599,484	\$0	\$0	\$6,468,636	
Subtotal		\$21,996,285	\$14,576,985	\$5,300,085	\$5,637,885	\$0	\$0	\$47,511,240	
EXPENDITURES BEFORE TAX LEVY, DEBT, BORROWING & INTEREST (a)			\$11,782,115	\$13,962,115	\$25,497,115	\$25,647,115	\$9,030,900	\$85,919,360	

(a) Net expenditures will also be funded with personal property aid revenue from the state, which is meant to offset the loss of property tax levy from the tax exemption of machinery, tools, and patterns (not used in manufacturing). The personal property aid payment is budgeted at about \$713,401 in 2023.

Stats./Trends

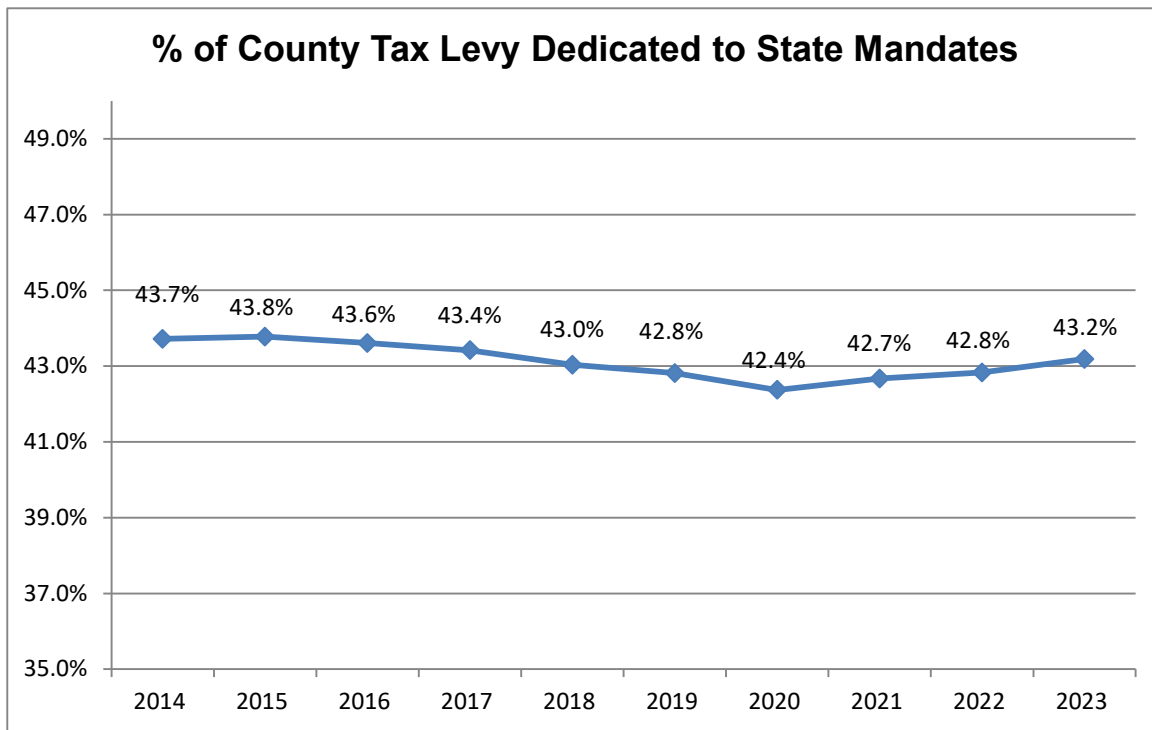
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Table 1
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

The share of county tax levy that is required to fund state mandates reduces discretionary spending that is available for non-mandated essential services and programs. Estimated mandated county tax levy includes court services provided by the Clerk of Court and the District Attorney. The Sheriff also provides service to the courts including process serving, warrants, and bailiff services. Mandated law enforcement services includes probations/parole holds, corrections, and law enforcement service levels for patrol services required by statute. The largest share of mandates are for federal/state health and human service programs administered by the county.



<u>Item</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	(Value in Millions)				
County Tax Levy Budget:	\$104.4	\$106.2	\$107.8	\$109.5	\$112.3
Estimated Major State Mandated Net Expenditures:	\$50.6	\$51.2	\$52.0	\$53.2	\$54.7
(a) State Discretionary Revenue Offsets:	(\$5.9)	(\$6.2)	(\$6.0)	(\$6.3)	(\$6.2)
County Tax Levy for Major State Mandates:	\$44.7	\$45.0	\$46.0	\$46.9	\$48.5
% of County Tax Levy for Major State Mandates:	42.8%	42.4%	42.7%	42.8%	43.2%

(a) State revenues include Shared Revenues and General Transportation Aids.

Table 2
COUNTY DEMOGRAPHICS STATISTICS TRENDS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(4) Unemployment Rate	(5) Public School Enrollment	(5) Private School Enrollment	(6) Median Age
2011	390,267	\$57,408	218,191	6.3%*	63,309	12,403	42
2012	390,914	\$59,911	226,847	5.7%	63,118	11,663	43
2013	391,478	\$60,104	229,258	5.5%	62,656	11,517	43
2014	392,761	\$62,455	231,233	4.4%	62,130	11,734	43
2015	393,927	\$65,733	230,731	3.7%	61,836	11,608	43
2016	396,449	\$67,703	233,770	3.4%	61,860	11,435	43
2017	398,236	\$69,068	242,000	2.9%	61,885	11,280	43
2018	401,446	\$71,846	243,987	2.6%*	61,723	11,280	43
2019	405,991	\$74,733	246,050	2.8%*	60,980	11,005	43
2020	406,978	\$77,667	232,788	5.6%	60,471	10,494	43 (7)
2021	410,666	\$82,032	237,872	3.1%	61,222	9,676	44

SOURCES

- (1) Wisconsin Department of Administration
- (2) Bureau of Economic Analysis-US Department of Commerce. Prior-Year Data Revised as of 11/16/22.
- (3) Wisconsin Department of Workforce Development
- (4) Bureau of Economic Analysis - US Dept of Commerce
- (5) Wisconsin Department of Public Instruction
- (6) U.S. Census Bureau, American Fact Finder
- (7) 2020 Census

* Prior year numbers revised by the US Dept of Commerce

** Data not published yet

**Table 3
WAUKESHA COUNTY POPULATION**

According to the 2022 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 410,769.

	2020 CENSUS	2021	2022	'21 - '22 CHANGE	'21 - '22 % CHANGE
CITIES					
Brookfield	41,464	40,276	41,430	1,154	2.87%
Delafield	7,185	7,235	7,172	(63)	-0.87%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,704	25,343	(361)	-1.40%
New Berlin	40,451	40,821	40,426	(395)	-0.97%
Oconomowoc	18,203	17,808	18,485	677	3.80%
Pewaukee	15,914	14,948	16,127	1,179	7.89%
Waukesha	71,158	71,856	71,146	(710)	-0.99%
CITIES TOTAL	219,407	218,648	220,129	1,481	0.68%
TOWNS					
Brookfield	6,477	6,789	6,480	(309)	-4.55%
Delafield	8,095	8,614	8,148	(466)	-5.41%
Eagle	3,478	3,635	3,521	(114)	-3.14%
Genesee	7,171	7,428	7,187	(241)	-3.24%
Lisbon	10,477	10,731	10,735	4	0.04%
Merton	8,277	8,537	8,308	(229)	-2.68%
Mukwonago	7,781	8,061	7,807	(254)	-3.15%
Oconomowoc	8,836	8,777	8,861	84	0.96%
Ottawa	3,646	3,941	3,659	(282)	-7.16%
TOTAL TOWNS	64,238	66,513	64,706	(1,807)	-2.72%
VILLAGES					
Big Bend	1,483	1,513	1,491	(22)	-1.45%
Butler	1,787	1,810	1,780	(30)	-1.66%
Chenequa	526	593	530	(63)	-10.62%
Dousman	2,419	2,377	2,426	49	2.06%
Eagle	2,071	2,155	2,123	(32)	-1.48%
Elm Grove	6,513	6,035	6,676	641	10.62%
Hartland	9,501	9,434	9,946	512	5.43%
Lac la Belle	279	303	283	(20)	-6.60%
Lannon	1,355	1,473	1,810	337	22.88%
Menomonee Falls	38,527	39,379	39,213	(166)	-0.42%
Merton	3,441	3,756	3,482	(274)	-7.29%
Mukwonago	8,040	7,978	8,157	179	2.24%
Nashotah	1,321	1,359	1,319	(40)	-2.94%
North Prairie	2,202	2,252	2,208	(44)	-1.95%
Oconomowoc Lake	566	607	572	(35)	-5.77%
Pewaukee	8,238	7,933	8,215	282	3.55%
Summit	4,784	5,159	5,061	(98)	-1.90%
Sussex	11,487	11,587	11,750	163	1.41%
Vernon	7,474	7,692	7,486	(206)	-2.68%
Wales	2,862	2,669	2,917	248	9.29%
Waukesha	8,457	9,441	8,489	(952)	-10.08%
TOTAL VILLAGES	123,333	125,505	125,934	429	0.34%
TOTAL: COUNTY	406,978	410,666	410,769	103	0.03%

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

SOURCE: Wisconsin Department of Administration.

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 10, 2022 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$75,406,493,900. This represents an increase of \$8,720,156,200 or 13% from 2021. A table listing 2021 and 2022 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

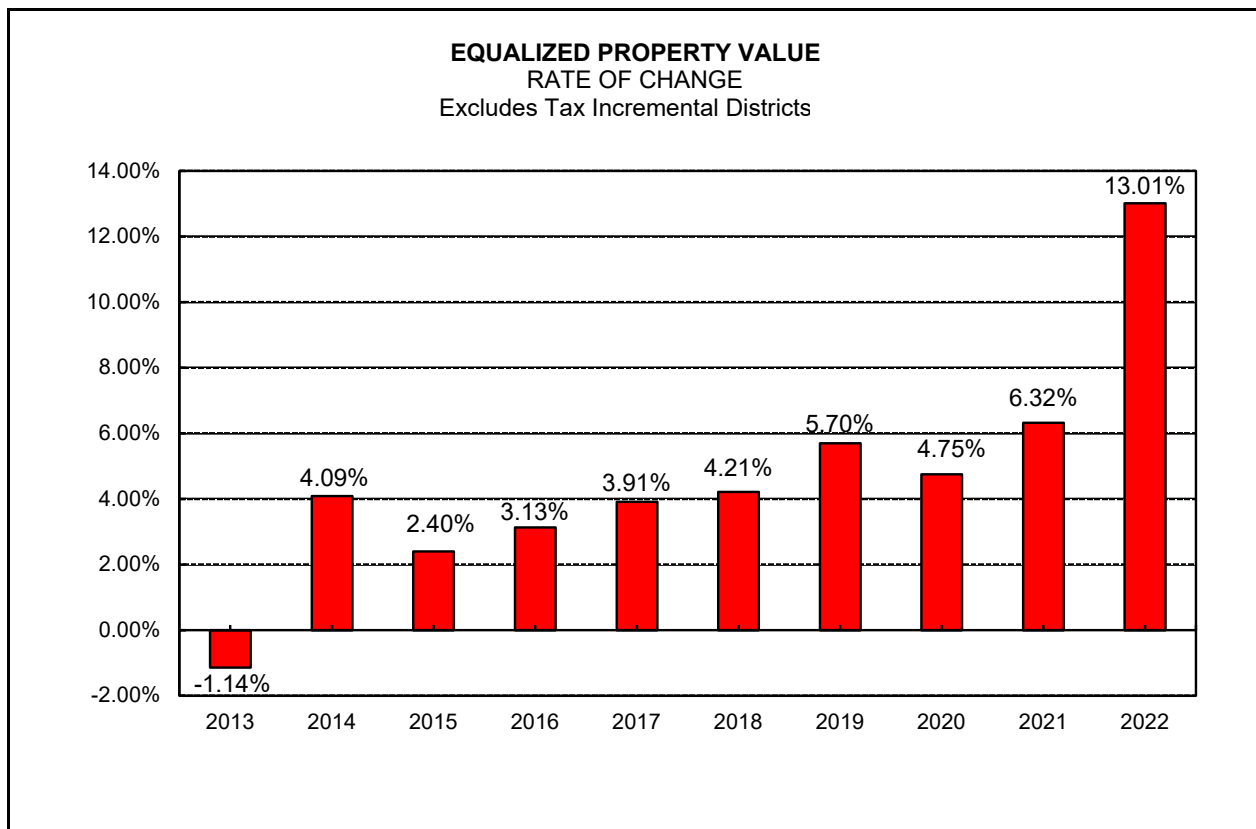
	2021 EQUAL PROP. VALUE	2022 EQUAL PROP. VALUE	'21 - '22 CHANGE	% CHANGE
CITIES:				
Brookfield	\$8,192,033,600	\$9,027,968,300	\$835,934,700	10.20%
Delafield	\$1,760,693,400	\$1,937,919,800	\$177,226,400	10.07%
* Milwaukee	\$14,123,000	\$15,240,100	\$1,117,100	7.91%
Muskego	\$3,695,735,500	\$4,193,373,200	\$497,637,700	13.47%
New Berlin	\$6,270,870,100	\$7,105,119,400	\$834,249,300	13.30%
Oconomowoc	\$2,801,915,900	\$3,160,762,900	\$358,847,000	12.81%
Pewaukee	\$3,741,123,300	\$4,137,683,700	\$396,560,400	10.60%
Waukesha	\$7,762,818,900	\$8,702,131,200	\$939,312,300	12.10%
SUBTOTAL	\$34,239,313,700	\$38,280,198,600	\$4,040,884,900	11.80%
TOWNS:				
Brookfield	\$1,442,189,900	\$1,579,707,100	\$137,517,200	9.54%
Delafield	\$1,881,829,900	\$2,187,285,800	\$305,455,900	16.23%
Eagle	\$572,304,300	\$691,624,100	\$119,319,800	20.85%
Genesee	\$1,221,595,800	\$1,458,726,500	\$237,130,700	19.41%
Lisbon	\$1,551,041,800	\$1,781,962,100	\$230,920,300	14.89%
Merton	\$1,912,743,600	\$2,275,605,700	\$362,862,100	18.97%
Mukwonago	\$1,107,308,300	\$1,260,019,100	\$152,710,800	13.79%
Oconomowoc	\$1,950,068,500	\$2,268,621,400	\$318,552,900	16.34%
Ottawa	\$665,652,000	\$805,674,900	\$140,022,900	21.04%
SUBTOTAL	\$12,304,734,100	\$14,309,226,700	\$2,004,492,600	16.29%
VILLAGES:				
Big Bend	\$210,770,500	\$233,145,100	\$22,374,600	10.62%
Butler	\$272,554,800	\$308,207,100	\$35,652,300	13.08%
Chenequa	\$562,835,600	\$602,142,500	\$39,306,900	6.98%
Dousman	\$234,700,500	\$267,100,600	\$32,400,100	13.80%
Eagle	\$233,587,300	\$266,536,300	\$32,949,000	14.11%
Elm Grove	\$1,299,350,800	\$1,481,021,900	\$181,671,100	13.98%
Hartland	\$1,535,906,500	\$1,744,361,100	\$208,454,600	13.57%
Lac la Belle	\$132,952,800	\$149,755,200	\$16,802,400	12.64%
Lannon	\$180,513,900	\$235,171,800	\$54,657,900	30.28%
Menomonee Falls	\$6,150,246,600	\$6,939,272,100	\$789,025,500	12.83%
Merton	\$523,328,000	\$608,292,700	\$84,964,700	16.24%
Mukwonago	\$973,435,000	\$1,158,525,200	\$185,090,200	19.01%
Nashotah	\$230,523,300	\$247,324,200	\$16,800,900	7.29%
North Prairie	\$290,238,300	\$318,421,800	\$28,183,500	9.71%
Oconomowoc Lake	\$429,558,000	\$488,352,900	\$58,794,900	13.69%
Pewaukee	\$1,128,782,800	\$1,177,242,600	\$48,459,800	4.29%
Summit	\$1,267,150,100	\$1,458,868,700	\$191,718,600	15.13%
Sussex	\$1,661,648,200	\$1,921,321,200	\$259,673,000	15.63%
Vernon	\$1,104,662,300	\$1,275,990,100	\$171,327,800	15.51%
Wales	\$482,931,600	\$507,646,500	\$24,714,900	5.12%
Waukesha	\$1,236,613,000	\$1,428,369,000	\$191,756,000	15.51%
SUBTOTAL	\$20,142,289,900	\$22,817,068,600	\$2,674,778,700	13.28%
TOTAL	\$66,686,337,700	\$75,406,493,900	\$8,720,156,200	13.08%

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

SOURCE: Wisconsin Department of Revenue.

Table 5
EQUALIZED PROPERTY VALUE
 Excludes Tax Incremental Districts

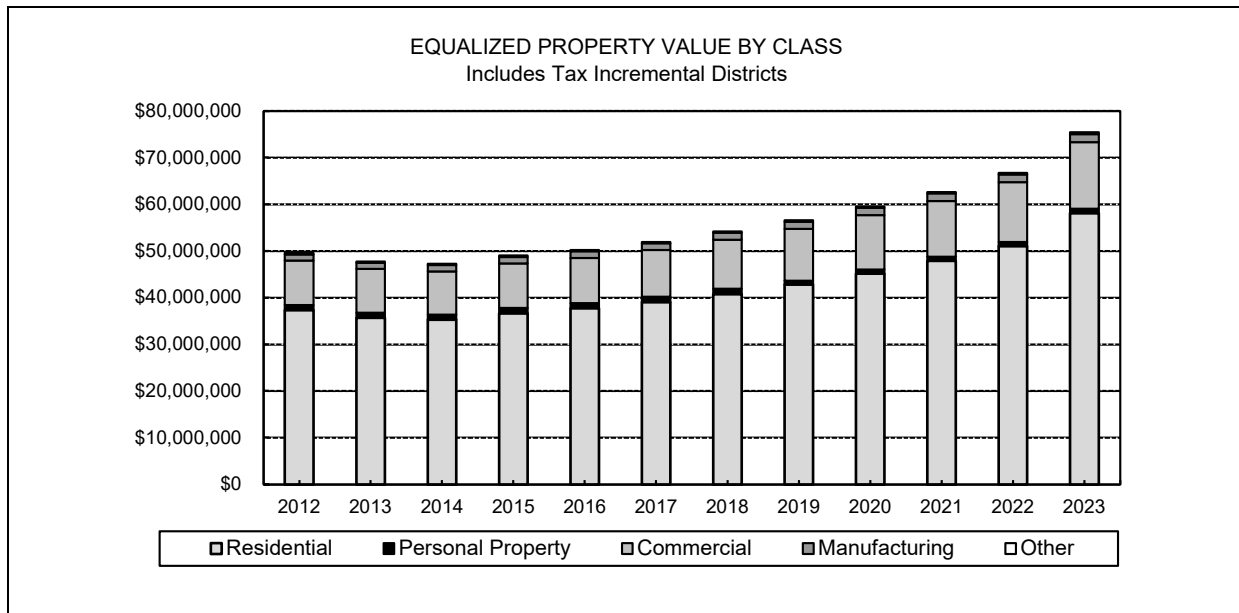
Equalized property value is a broad measure of the county's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the county levy. In 2002-2007, the county experienced high levels of growth due to market based inflation rates ranging from 4.2%-9% on residential properties (over 75% of total value) and higher levels of new construction. Beginning in 2009, deflation on residential property rates offset by new construction of less than 2% were responsible for most of the valuation decrease. Prior to 2009, the County had not experienced a tax base reduction in over 30 years. Property values began increasing again in 2013 and have exceeded the previous peak value of \$52,055,313,050 in 2008.



<u>Valuation Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change In Valuation</u>	<u>Rate of Change</u>
2013	\$46,387,463,200	(\$535,985,700)	-1.14%
2014	\$48,283,418,200	\$1,895,955,000	4.09%
2015	\$49,440,690,500	\$1,157,272,300	2.40%
2016	\$50,989,620,500	\$1,548,930,000	3.13%
2017	\$52,982,985,200	\$1,993,364,700	3.91%
2018	\$55,212,959,400	\$2,229,974,200	4.21%
2019	\$58,358,920,500	\$3,145,961,100	5.70%
2020	\$61,132,610,900	\$2,773,690,400	4.75%
2021	\$64,997,770,400	\$3,865,159,500	6.32%
2022	\$73,452,931,500	\$8,455,161,100	13.01%

Table 6
EQUALIZED PROPERTY VALUE BY CLASS OF PROPERTY
 Including Tax Incremental Districts

The total value of equalized property including all tax incremental districts reported for Waukesha County in budget year 2023 is \$75.4 billion. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, and agricultural/forest/swamp/other properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the county. Market values in the residential tax base began to decline for the 2010 budget, resulting in a decrease in this proportion of the tax base to 75% from 76%. Residential valuation for the 2023 budget increased by nearly 13.9% based on prior-year analysis by the Wisconsin Department of Revenue and has continued to recover above the peak 2009 budget levels. Commercial properties and manufacturing continue to maintain their share of the tax base at about 19% and 2% respectively for budget year 2023. Residential property value is 77.0% of the total property value base.



Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other	Total Value
2012	\$37,329,217	\$1,076,627	\$9,525,264	\$1,335,918	\$285,537	\$49,552,563
2013	\$35,670,846	\$1,055,120	\$9,389,591	\$1,346,196	\$278,012	\$47,739,765
2014	\$35,263,595	\$1,105,906	\$9,202,897	\$1,367,263	\$277,706	\$47,217,367
2015	\$36,654,772	\$1,159,551	\$9,509,067	\$1,395,080	\$276,547	\$48,995,017
2016	\$37,729,840	\$1,103,400	\$9,641,547	\$1,433,208	\$279,629	\$50,187,625
2017	\$39,052,315	\$1,127,036	\$10,020,704	\$1,460,141	\$277,359	\$51,937,555
2018	\$40,728,754	\$1,169,249	\$10,483,713	\$1,493,718	\$282,698	\$54,158,132
* 2019	\$42,779,364	\$808,507	\$11,140,259	\$1,513,522	\$294,986	\$56,536,638
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663	\$59,540,913
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921	\$62,620,158
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223	\$66,686,338
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648	\$75,406,494
% of Total	77.0%	1.2%	19.0%	2.3%	0.5%	100.0%

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

Table 7
GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
EXCLUDES BRIDGES LIBRARY SYSTEM

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
	2013	\$2.11	\$0.10	5.0%	
	2014	\$2.15	\$0.04	1.9%	
	2015	\$2.08	(\$0.07)	-3.3%	
	2016	\$2.04	(\$0.04)	-1.9%	
	2017	\$2.00	(\$0.04)	-2.0%	
	2018	\$1.95	(\$0.05)	-2.5%	
	2019	\$1.89	(\$0.06)	-3.1%	
	2020	\$1.82	(\$0.07)	-3.7%	
	2021	\$1.76	(\$0.06)	-3.3%	
	2022	\$1.68	(\$0.08)	-4.5%	
Adopted	2023	2022	\$1.53	(\$0.15)	-8.9%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	2013	\$98,798,522	\$761,039	0.8%	
	2014	\$99,505,152	\$706,630	0.7%	
	2015	\$100,492,252	\$987,100	1.0%	
	2016	\$100,948,152	\$455,900	0.5%	
	2017	\$101,799,099	\$850,947	0.8%	
	2018	\$103,422,375	\$1,623,276	1.6%	
	2019	\$104,363,046 (3)	\$940,671	0.9%	
	2020	\$106,202,483	\$1,839,437	1.8%	
	2021	\$107,813,395	\$1,610,912	1.5%	
	2022	\$109,503,123	\$1,689,728	1.6%	
Adopted	2023	2022	\$112,298,983	\$2,795,860	2.6%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	2013	\$46,923,448,900	(\$1,823,609,400)	-3.7%	
	2014	\$46,387,463,200	(\$535,985,700)	-1.1%	
	2015	\$48,283,418,200	\$1,895,955,000	4.1%	
	2016	\$49,440,690,500	\$1,157,272,300	2.4%	
	2017	\$50,989,620,500	\$1,548,930,000	3.1%	
	2018	\$52,982,985,200	\$1,993,364,700	3.9%	
	2019	\$55,212,959,400	\$2,229,974,200	4.2%	
	2020	\$58,358,920,500	\$3,145,961,100	5.7%	
	2021	\$61,132,610,900	\$2,773,690,400	4.8%	
	2022	\$64,997,770,400	\$3,865,159,500	6.3%	
Adopted	2023	2022	\$73,452,931,500	\$8,455,161,100	13.0%

- NOTES: (1) Rounded to nearest cent.
(2) Excludes amounts for Bridges Library System.
(3) The tax levy increase is reduced to \$940,671 due a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.
(4) Equalized value excludes tax incremental financing districts (TIDs).

**Table 8
BRIDGES LIBRARY SYSTEM PROPERTY TAX LEVY DATA**

BRIDGES LIBRARY SYSTEM PROPERTY TAX RATE --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE	RATE CHANGE (\$\$)	RATE CHANGE (%)	
2013	2012	\$0.2690	\$0.0176	7.0%	
2014	2013	\$0.2768	\$0.0078	2.9%	
2015	2014	\$0.2863	\$0.0095	3.4%	
2016	2015	\$0.2830	(\$0.0033)	-1.1%	
2017	2016	\$0.2799	(\$0.0031)	-1.1%	
2018	2017	\$0.2651	(\$0.0148)	-5.3%	
2019	2018	\$0.2587	(\$0.0064)	-2.4%	
2020	2019	\$0.2452	(\$0.0135)	-5.2%	
2021	2020	\$0.2389	(\$0.0063)	-2.6%	
2022	2021	\$0.2291	(\$0.0098)	-4.1%	
Adopted	2023	2022	\$0.2156	(\$0.0135)	-5.9%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR BRIDGES LIB.	TAX LEVY CHANGE (\$\$)	TAX LEVY CHANGE (%)	
2013	2012	\$2,930,604	\$47,118	1.6%	
2014	2013	\$2,965,628	\$35,024	1.2%	
2015*	2014	\$3,424,360	\$458,732	15.5%	
2016	2015	\$3,464,119	\$39,759	1.2%	
2017	2016	\$3,517,752	\$53,633	1.5%	
2018	2017	\$3,500,124	(\$17,628)	-0.5%	
2019	2018	\$3,523,524	\$23,400	0.7%	
2020	2019	\$3,538,749	\$15,225	0.4%	
2021	2020	\$3,659,778	\$121,029	3.4%	
2022	2021	\$3,706,706	\$46,928	1.3%	
Adopted	2022	2021	\$3,999,607	\$292,901	7.9%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$\$)	EQUALIZED VALUE CHANGE (%)	
2013	2012	\$10,892,995,400	(\$577,527,700)	-5.0%	
2014	2013	\$10,714,775,800	(\$178,219,600)	-1.6%	
2015*	2014	\$11,960,623,400	\$1,245,847,600	11.6%	
2016	2015	\$12,239,774,800	\$279,151,400	2.3%	
2017	2016	\$12,568,556,000	\$328,781,200	2.7%	
2018	2017	\$13,205,088,000	\$636,532,000	5.1%	
2019	2018	\$13,621,455,600	\$416,367,600	3.2%	
2020	2019	\$14,430,850,100	\$809,394,500	5.9%	
2021	2020	\$15,317,332,800	\$886,482,700	6.1%	
2022	2021	\$16,179,685,200	\$862,352,400	5.6%	
Adopted	2023	2022	\$18,555,002,500	\$2,375,317,300	14.7%

*Increase in Bridges Library System Tax Levy rate, levy amount and equalized value for municipalities without libraries is primarily due to the dissolution of the joint library agreement between the Town of Lisbon and Village of Sussex, resulting in the Town of Lisbon becoming a non-library community.

Table 9
COMPARATIVE COUNTIES PROPERTY RATES
FOR 2022 ADOPTED BUDGET

Waukesha County's property tax rate is ranked 71st of 72 counties for 2022 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	Property Tax Rate		County	Property Tax Rate	
	2021 Rank	2022 Budget (a)		2021 Rank	2022 Budget (a)
Taylor	3	8.11	Forest	39	4.89
Clark	4	8.04	Calumet	34	4.87
Richland	1	7.82	<u>Dodge</u>	38	4.78
Marquette	2	7.67	Sheboygan	40	4.77
Price	6	7.41	Oconto	42	4.70
Ashland	12	7.09	* Winnebago	41	4.65
Menominee	5	6.96	Barron	43	4.59
Kewaunee	10	6.88	Marathon	47	4.55
Green Lake	20	6.81	Douglas	44	4.45
Rusk	8	6.80	Columbia	45	4.42
Pepin	11	6.74	<u>Milwaukee</u>	46	4.29
Crawford	7	6.69	<u>Kenosha</u>	48	4.28
Lafayette	9	6.67	Polk	49	4.10
Waushara	18	6.61	<u>Jefferson</u>	54	4.02
Juneau	23	6.60	Marinette	51	4.00
Adams	17	6.45	Burnett	61	3.98
Dunn	13	6.36	Eau Claire	57	3.97
Iowa	19	6.29	Bayfield	52	3.95
Waupaca	14	6.24	Sauk	50	3.85
Trempealeau	16	6.19	Washburn	53	3.76
Langlade	22	6.18	Brown	55	3.72
Florence	15	6.15	Door	56	3.56
Jackson	21	6.06	Grant	60	3.56
Fond du Lac	27	5.73	Outagamie	58	3.55
Buffalo	25	5.55	<u>Walworth</u>	59	3.43
Lincoln	28	5.47	* Racine	63	3.30
Rock	26	5.42	Sawyer	64	3.27
Wood	36	5.33	La Crosse	62	3.21
Iron	24	5.31	St Croix	65	3.12
Vernon	29	5.16	Chippewa	66	3.10
Pierce	30	5.06	Dane	67	2.90
Green	31	5.06	Oneida	70	2.29
Portage	33	5.03	Vilas	68	2.22
* Manitowoc	32	5.00	<u>Washington</u>	69	2.16
Shawano	37	4.97	* <u>Waukesha</u>	71	1.74
Monroe	35	4.95	Ozaukee	72	1.55

(a) Property tax rates shown include library system and other special taxing authorities.

Source: Compiled with data from the Wisconsin Department of Revenue.

Table 10
COMPARATIVE COUNTIES PROPERTY TAX PER PERSON
FOR 2021 AND 2022 BUDGETS

Waukesha County's property tax per person is ranked 69th of 72 counties for 2022 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	2021 Rank	2022 Rank	2021 Tax Levy Per Person	2022 Tax Levy Per Person	County	2021 Rank	2022 Rank	2021 Tax Levy Per Person	2022 Tax Levy Per Person
Door	1	1	\$1,066.89	\$1,030.36	Columbia	38	37	\$490.40	\$494.54
Florence	2	2	\$998.97	\$998.65	Green	39	38	\$483.91	\$490.36
Iron	3	3	\$990.36	\$925.46	Oneida	42	39	\$467.07	\$485.62
Marquette	4	4	\$914.11	\$916.66	Pierce	41	40	\$474.30	\$484.89
Green Lake	7	5	\$782.52	\$902.94	Sauk	37	41	\$509.30	\$480.69
Adams	5	6	\$891.06	\$899.33	Barron	40	42	\$477.19	\$478.95
Waushara	8	7	\$744.27	\$799.71	Fond du Lac	44	43	\$456.61	\$471.47
Vilas	6	8	\$801.93	\$790.43	Portage	43	44	\$456.93	\$466.39
Burnett	13	9	\$665.30	\$787.24	Rock	45	45	\$453.26	\$455.08
Price	9	10	\$743.96	\$769.53	Sheboygan	46	46	\$439.50	\$438.61
Sawyer	11	11	\$733.33	\$764.97	<u>Kenosha</u>	47	47	\$424.62	\$434.78
Bayfield	10	12	\$737.77	\$742.20	Shawano	50	48	\$414.43	\$423.21
Washburn	12	13	\$686.44	\$693.69	Calumet	49	49	\$421.60	\$421.94
Forest	14	14	\$662.40	\$664.02	Marinette	48	50	\$423.51	\$411.49
Pepin	15	15	\$639.00	\$640.41	* Winnebago	51	51	\$413.36	\$411.26
Menominee	16	16	\$638.26	\$638.83	St Croix	52	52	\$404.83	\$404.94
Iowa	18	17	\$601.88	\$636.08	Douglas	53	53	\$400.94	\$404.89
Kewaunee	17	18	\$611.55	\$616.54	Wood	59	54	\$373.67	\$404.49
Juneau	35	19	\$510.74	\$602.90	<u>Dodge</u>	54	55	\$400.64	\$397.63
Rusk	19	20	\$598.47	\$594.68	<u>Jefferson</u>	61	56	\$366.99	\$392.57
Taylor	20	21	\$590.94	\$590.65	Monroe	55	57	\$393.64	\$391.41
<u>Walworth</u>	21	22	\$583.95	\$583.20	Marathon	57	58	\$378.48	\$384.71
Richland	22	23	\$581.89	\$578.57	Eau Claire	62	59	\$360.43	\$381.47
Ashland	27	24	\$527.97	\$567.47	* Manitowoc	56	60	\$382.84	\$380.77
Langlade	24	25	\$558.08	\$565.98	Vernon	58	61	\$375.55	\$380.30
Waupaca	23	26	\$558.26	\$555.50	Dane	60	62	\$369.08	\$379.50
Crawford	26	27	\$534.06	\$555.44	Brown	63	63	\$344.89	\$345.25
Oconto	25	28	\$535.46	\$541.02	Outagamie	64	64	\$338.14	\$340.72
Clark	31	29	\$520.47	\$538.05	<u>Milwaukee</u>	65	65	\$322.80	\$327.55
Jackson	33	30	\$517.65	\$529.10	Chippewa	66	66	\$305.39	\$313.52
Dunn	34	31	\$516.61	\$528.72	* Racine	68	67	\$293.56	\$306.48
Polk	28	32	\$525.18	\$527.65	La Crosse	67	68	\$302.87	\$305.78
Lincoln	32	33	\$518.44	\$521.25	* <u>Waukesha</u>	70	69	\$274.02	\$275.65
Trempealeau	29	34	\$524.60	\$517.56	<u>Washington</u>	69	70	\$279.61	\$272.48
Buffalo	30	35	\$520.72	\$516.82	Grant	71	71	\$245.51	\$254.48
Lafayette	36	36	\$510.15	\$513.05	Ozaukee	72	72	\$239.57	\$232.84

Source: Compiled with data from the Wisconsin Department of Revenue.

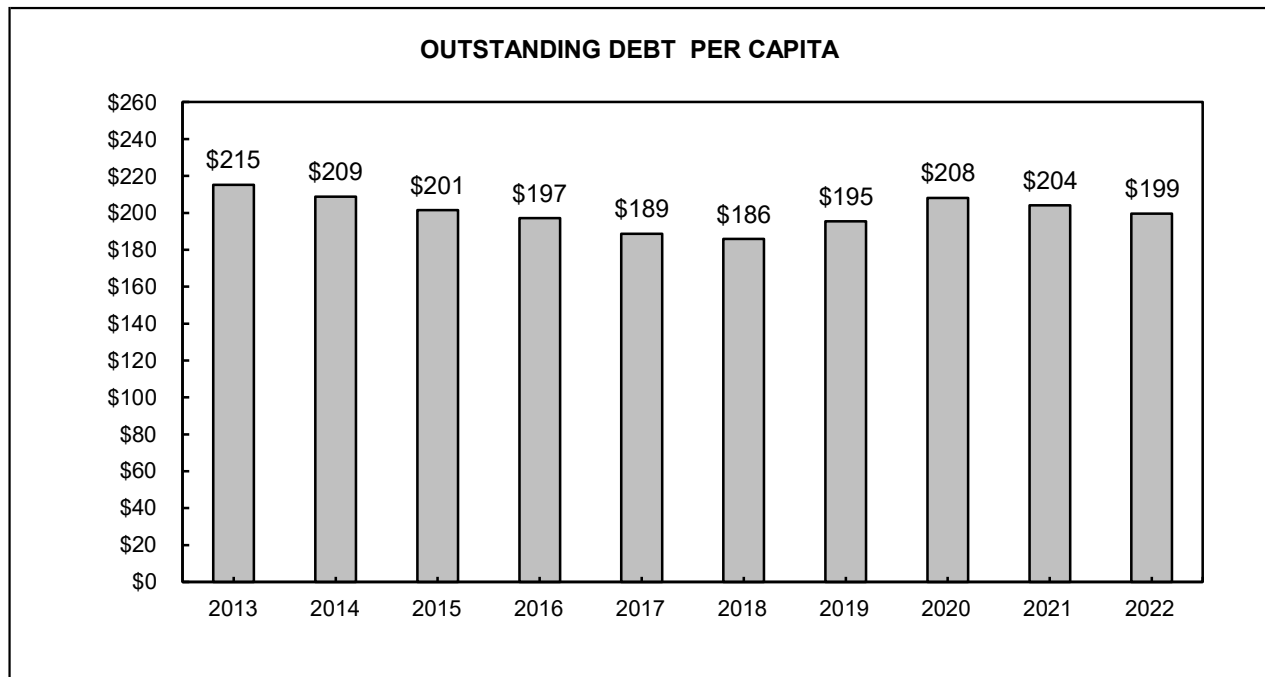
**Table 11
OUTSTANDING DEBT PER CAPITA**

Outstanding debt is defined as the remaining principal on general obligation bonds which the county has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued.

-In 2013, the County refinanced \$4,550,000 of the debt issued in 2006.

-In 2014, the County refinanced \$4,255,000 of the debt issued in 2007.

-In 2020, the County refinanced \$10.5 million of debt issued in 2011, 2012, & 2013.



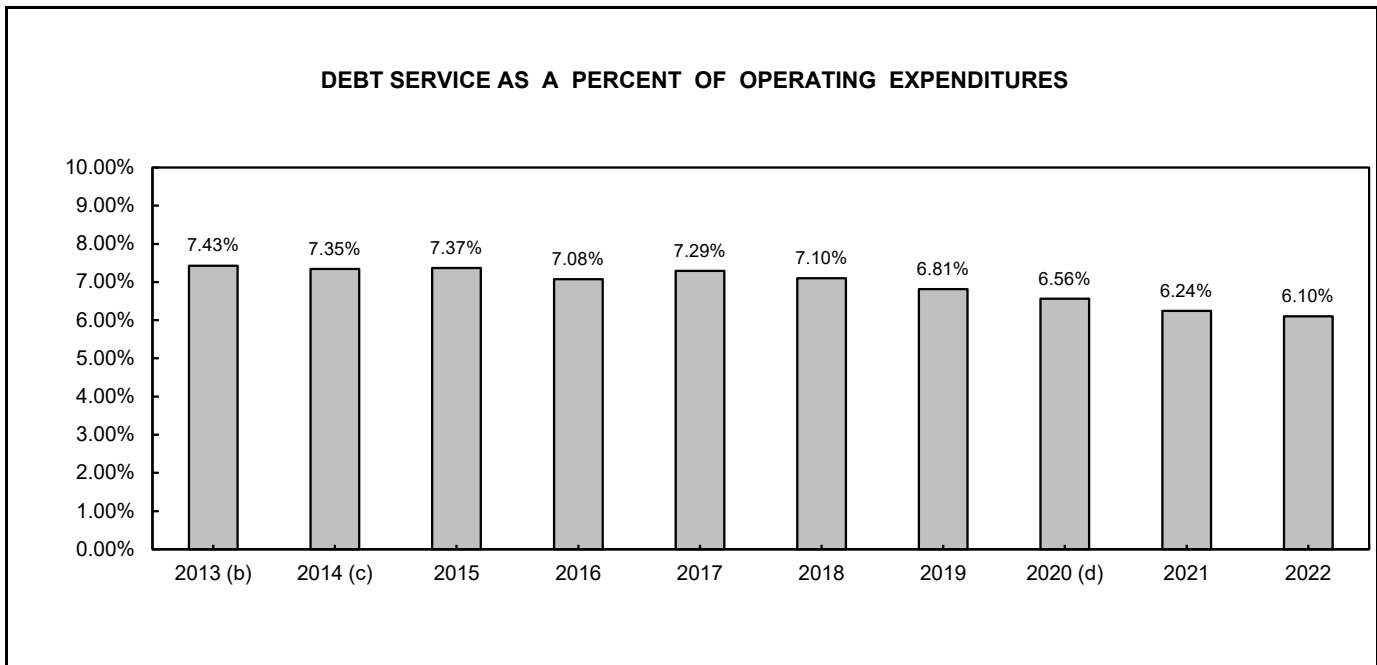
<u>Year</u>	<u>Current Year Borrowing</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Debt Per Capita</u>
2013 *	\$17,000,000	\$84,235,000	391,478	\$215
2014 *	\$10,000,000	\$81,970,000	392,761	\$209
2015	\$10,000,000	\$79,335,000	393,927	\$201
2016	\$11,500,000	\$78,130,000	396,449	\$197
2017	\$10,000,000	\$75,125,000	398,236	\$189
2018	\$12,500,000	\$74,595,000	401,446	\$186
2019	\$17,500,000	\$79,330,000	405,991	\$195
2020 *	\$18,000,000	\$84,678,000	406,978	\$208
2021	\$12,000,000	\$83,773,000	410,666	\$204
2022	\$11,300,000	\$81,944,000	410,769	\$199

* Does not include debt issued to refinance prior year issues.

Table 12
DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt service includes principal and interest payments on general county debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds. As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditures is below 10%, the credit industry views this situation favorably. If it exceeds 20%, potential risk exists. County debt service has remained stable in proportion to increases in general operating expenditures. Overall, the county is still below the 10% threshold. Increases reflect a continued emphasis on capital needs including major highway and facility projects. The debt burden is managed in relation to the funding requirements of the Five-Year Capital Plan.

The county has used defeasement and refunding activity to manage debt service. In April 2012, \$6.6 million of the 2005 notes were refunded. In 2013, \$4.6 million of 2006 notes were refunded. In 2014, \$4.3 million of the 2007 notes were refunded. In 2020, \$10.5 million of debt issued in 2011, 2012, and 2013 was refinanced.

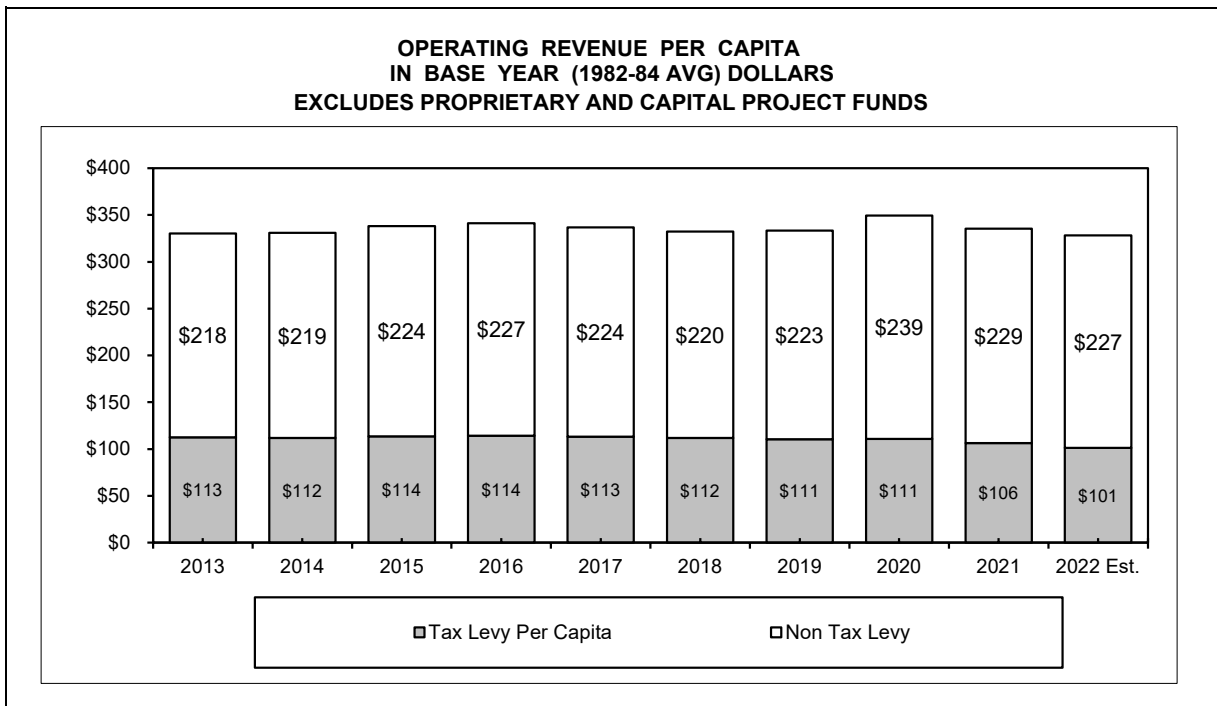


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures (a)</u>	<u>Percent</u>
2013 (b)	\$14,420,889	\$194,095,730	7.43%
2014 (c)	\$14,117,312	\$192,183,796	7.35%
2015	\$14,435,805	\$195,929,802	7.37%
2016	\$14,353,616	\$202,866,417	7.08%
2017	\$14,731,180	\$202,117,736	7.29%
2018	\$14,628,840	\$205,984,302	7.10%
2019	\$14,491,429	\$212,744,837	6.81%
2020 (d)	\$14,520,724	\$221,269,769	6.56%
2021	\$14,642,311	\$234,565,331	6.24%
2022	\$14,965,968	\$245,255,666	6.10%

- (a) Operating expenditures include general fund, special revenue, and debt service funds (excludes proprietary and capital project funds). Expenditures exclude interdepartmental charges to avoid double-counting.
- (b) Excludes debt service to refinance \$4.6 million of the 2006 issue.
- (c) Excludes debt service to refinance \$4.3 million of the 2007 issue.
- (d) Excludes debt service to refinance \$10.5 million of the 2011, 2012, and 2013 issue.

**Table 13
OPERATING REVENUES PER CAPITA**

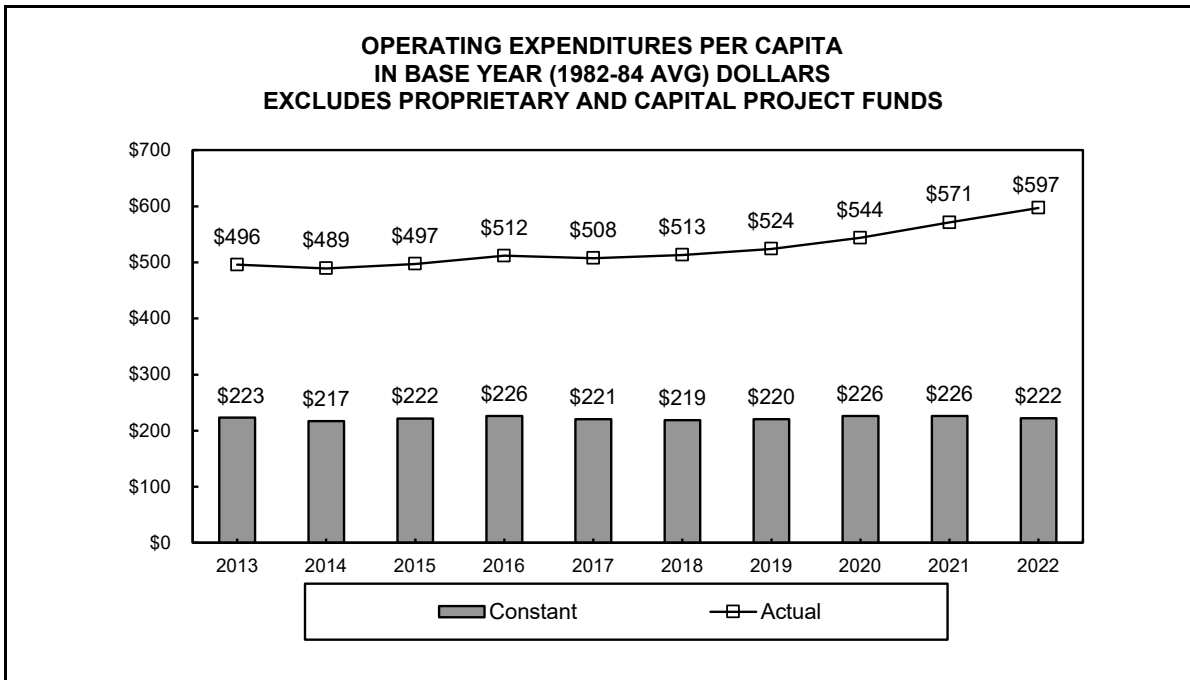
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include General Fund, special revenue and Debt Service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits, but exclude interdepartmental charges to avoid double-counting. Total revenues are adjusted for inflation with the base year being 1982-1984 average. 2012 includes reductions in state revenue due to a change to shift administration of the Children Long Term Support (CLTS) Program to a third-party administrator (\$3.5 million), as well as state revenue reductions included in the 2011-2013 state budget for Youth Aids, Child Support and General Transportation Aids. However, in 2013 state officials issued an opinion that CLTS payments (mentioned above) to the third-party administrator are grant expenditures and need to be recognized in county financial records, increasing pass-through revenues and expenditures by over \$3 million. Lower revenues in 2013 and 2014 are largely due to lower investment income from historically low interest rates. Increasing revenues for 2015-2019 include targeted funding for Mental Health treatment and CLTS services. Higher revenues for 2020 and 2021 actuals, as well as the 2022 estimate are partly driven by federal funding related to the COVID-19 pandemic.



Year	Oper. Revenues With Tax Levy	W.C. Property Tax Levy	Consumer Price Index	Revenues Base Year	Population	Per Capita
2013	\$189,426,247	\$97,969,581	222.2	\$85,261,848	391,478	\$218
2014	\$194,213,682	\$98,957,976	225.4	\$86,154,456	392,761	\$219
2015	\$198,204,796	\$100,389,114	224.2	\$88,401,408	393,927	\$224
2016	\$203,255,018	\$102,535,428	226.1	\$89,890,108	396,449	\$227
2017	\$204,958,476	\$103,526,141	229.9	\$89,161,226	398,236	\$224
2018	\$207,365,341	\$105,154,181	234.3	\$88,507,978	401,446	\$220
2019	\$215,159,249	\$106,766,564	237.8	\$90,488,211	405,991	\$223
2020	\$232,999,928	\$108,402,828	240.0	\$97,067,125	406,978	\$239
2021	\$237,342,450	\$110,035,377	252.2	\$94,108,822	410,666	\$229
2022 Est.	\$250,224,085	\$111,917,714	268.6	\$93,158,632	410,769	\$227

**Table 14
OPERATING EXPENDITURES PER CAPITA**

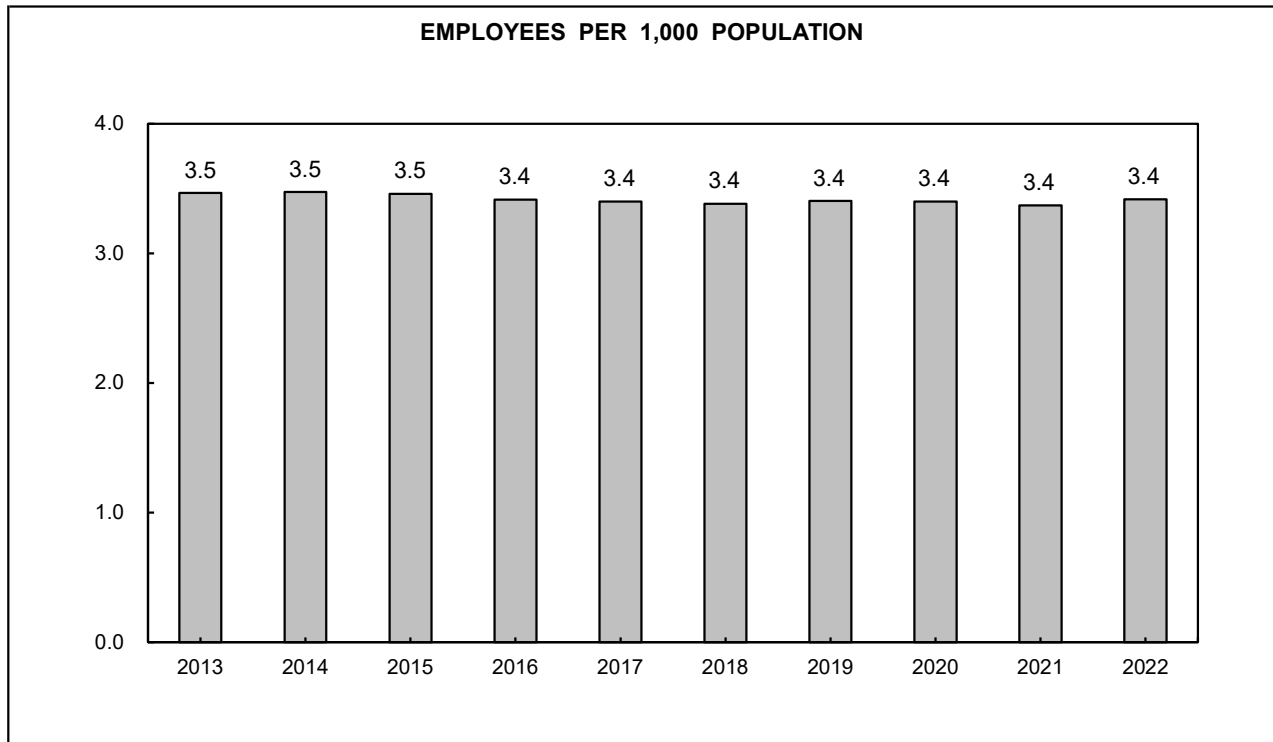
Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include General Fund, special revenue and Debt Service funds (excludes proprietary and Capital Project funds). Expenditures exclude interdepartmental charges to avoid double-counting. Debt Service also excludes the one-time expenditures for debt retirement. In 2012, the State Budget repair bill required most county employees (except for protective classifications) to make 50% contribution to their pension in the Wisconsin Retirement System, which reduced expenditures by \$3.5 million. The state budget also transferred the payments (\$3.5 million) for the Children Long Term Support Program to a third party administrator. However, in 2013 state officials issued an opinion that these payments to the third-party administrator are grant expenditures and need to be recognized in county financial records, increasing pass-through revenues and expenditures by over \$3 million. Expenditure trends for 2015-2019 reflect Health and Human Service client needs, partially funded with targeted state revenues. Higher expenditures for 2020 and 2021 actuals, as well as the 2022 estimate are partly driven by federal funding related to the COVID-19 pandemic.



<u>Year</u>	<u>Expenditures</u>	<u>Consumer Price</u>			<u>Per Capita</u>	
		<u>Index</u>	<u>Base Year</u>	<u>Population</u>	<u>Actual</u>	<u>Base Year</u>
2013	\$194,095,730	222.2	\$87,363,609	391,478	\$496	\$223
2014	\$192,183,796	225.4	\$85,253,985	392,761	\$489	\$217
2015	\$195,929,802	224.2	\$87,386,737	393,927	\$497	\$222
2016	\$202,866,417	226.1	\$89,718,248	396,449	\$512	\$226
2017	\$202,117,736	229.9	\$87,925,444	398,236	\$508	\$221
2018	\$205,984,302	234.3	\$87,914,768	401,446	\$513	\$219
2019	\$212,744,837	237.8	\$89,472,797	405,991	\$524	\$220
2020	\$221,269,769	240.0	\$92,180,374	406,978	\$544	\$226
2021	\$234,565,331	252.2	\$92,992,179	410,666	\$571	\$226
2022	\$245,255,666	268.6	\$91,323,505	410,769	\$597	\$222

**Table 15
EMPLOYEES PER 1,000 POPULATION**

The number of employees reflect the number of budgeted regular full-time and part-time positions stated in full time equivalents (FTE) for each year. Since personnel costs represent a significant portion of the county's operating budget, changes in FTE in relation to the population provide another means of assessing the growth in county operations. Decreases may indicate changes in the productivity of employees. During mid-year 2013, a net 9 full-time positions were created in the Health and Human Services department, mostly federally-funded positions to assist with the implementation of the Affordable Care Act. The 2015 adopted budget reduced regular staff levels by 4.67 FTE mostly in Health and Human Services, mostly due to 5.00 FTE reduction of federally-funded positions that assisted with the implementation of the Affordable Care Act. The 2016 adopted budget reduced positions by 9.35 FTE mostly due to reductions in Health and Human Services, Park, Environment, Education and Land Use, Clerk of Courts, Register of Deeds, Sheriff, and Administration. Net regular FTE in the 2017 budget remain at the 2016 level, but includes additional 6.75 FTE in the Justice and Public Safety area offset by position reductions elsewhere in the budget. This includes four additional positions at the Waukesha County Communication Center largely due to the Village of Menomonee Falls joining county dispatch. The 2018 budget increases net regular positions by 4.50 FTE in Health and Human Services, Administration, Corporation Counsel and Sheriff departments. Circuit Court services reduced a net of four positions. The 2019 budget increased positions by 23.00 FTE and includes 12.00 FTE that were approved mid-year 2018 for HHS-ADRC, replacing contracted staff. The 2020 budget increases net regular positions by 2.00 FTE. The net regular position FTE's in 2021 were unchanged from 2020. The 2022 adopted budget increased positions by 19.72 FTE which includes 10.50 FTE that were approved mid-year 2021 for the addressing the criminal courts backlog. These positions will sunset no later than December 31, 2023.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
2013	1,357	391,478	3.5
2014	1,364	392,761	3.5
2015	1,363	393,927	3.5
2016	1,354	396,449	3.4
2017	1,354	398,236	3.4
2018	1,359	401,446	3.4
2019	1,382	405,991	3.4
2020	1,384	406,978	3.4
2021	1,384	410,666	3.4
2022	1,404	410,769	3.4

* Excludes temporary extra help, seasonals, and limited term employees and is the total FTE within the Adopted Budget.

Table 16
BUDGETED PERSONNEL COSTS AS A PERCENT OF NET OPERATING BUDGET
(ALL FUNDS)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Personnel Costs	\$128,327,698	\$132,555,134	\$136,687,836	\$140,550,360	\$148,082,642
Total Net Oper Expenditures (w/o Capital Projects & Interdepartmental Charges)	\$243,145,988	\$252,195,765	\$252,856,881	\$264,407,808	\$285,126,501
Percent of Net Operating Budget	52.8%	52.6%	54.1%	53.2%	51.9%

BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Salaries and wages (a)	\$94,182,967	\$97,137,703	\$99,203,848	\$101,421,139	\$107,477,977
Employee Benefits (b)	<u>\$34,144,731</u>	<u>\$35,417,431</u>	<u>\$37,483,988</u>	<u>\$39,129,221</u>	<u>\$40,604,665</u>
Total Personnel Costs	\$128,327,698	\$132,555,134	\$136,687,836	\$140,550,360	\$148,082,642
Benefits as % of Total Salaries	36.3%	36.5%	37.8%	38.6%	37.8%

(a) Salaries and wages include salaries of regular full-time and part-time employees, overtime costs, limited term, seasonal extra help employees pay, per diems, educational incentives and earned vacation pay.

(b) Amounts include compensated benefit cost only. Does not include value of paid time off such as vacation which is included in the salaries amounts.

Table 17
GENERAL COUNTY TAX LEVY PERCENT OF TOTAL NET EXPENDITURES
(2019 - 2023)

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Gross Expenditures					
Operating	\$282,263,434	\$292,485,503	\$294,850,970	\$308,888,843	\$331,344,450
Capital	\$25,005,200	\$27,794,700	\$19,201,900	\$28,516,000	\$45,603,000
TOTAL GROSS EXPENDITURES	\$307,268,634	\$320,280,203	\$314,052,870	\$337,404,843	\$376,947,450
Less: Interdepartmental Charges	\$39,117,446	\$40,289,738	\$41,994,089	\$44,481,035	\$46,217,949
TOTAL NET EXPENDITURES	\$268,151,188	\$279,990,465	\$272,058,781	\$292,923,808	\$330,729,501
Operating % of Net Expenditures	90.7%	90.1%	92.9%	90.3%	86.2%
Capital % of Net Expenditures	9.3%	9.9%	7.1%	9.7%	13.8%
General County Tax Levy *					
Operating	\$103,307,119	\$104,846,556	\$106,297,468	\$108,211,008	\$110,796,868
Capital	\$1,055,927	\$1,355,927	\$1,515,927	\$1,292,115	\$1,502,115
TOTAL COUNTY GENERAL TAX LEVY	\$104,363,046	\$106,202,483	\$107,813,395	\$109,503,123	\$112,298,983
Operating Levy % of General County Levy	99.0%	98.7%	98.6%	98.8%	98.7%
Capital Levy % of General County Levy**	1.0%	1.3%	1.4%	1.2%	1.3%
General County Tax Levy % of Total Net Expenditures	38.9%	37.9%	39.6%	37.4%	34.0%

* Total Levy Excluding Bridges Library System.

Table 18
OPERATING & CAPITAL BUDGET SUMMARY WITH YEAR TO DATE INFORMATION

Note: State law (Wis Stats. Chap.65.90) requires budgets to include actual expenditures and revenues for not less than the first 6 months of the current year.

OPERATING BUDGET	2021 ACTUAL (a)	2022 ADOPTED BUDGET	2022 MODIFIED BUDGET	2022 ACTUAL YTD (a)(b)	2023 BUDGET	CHANGE FROM 2022 ADOPTED BUDGET	
						\$	%
EXPENDITURES							
PERSONNEL COSTS	\$ 136,849,033	\$ 140,550,360	\$ 143,010,493	\$ 84,578,456	\$ 148,082,642	\$ 7,532,282	5.36%
OPERATING EXPENSES	\$ 120,283,138	\$ 128,090,579	\$ 141,469,717	\$ 83,937,769	\$ 140,197,477	\$ 12,106,898	9.45%
INTERDEPT. CHARGES	\$ 22,375,466	\$ 23,892,332	\$ 23,962,959	\$ 20,568,038	\$ 24,854,235	\$ 961,903	4.03%
FIXED ASSET & IMPROVEMENTS	\$ 1,676,502	\$ 1,273,776	\$ 2,251,977	\$ 628,925	\$ 2,074,981	\$ 801,205	62.90%
DEBT SERVICE	\$ 14,642,311	\$ 15,081,796	\$ 15,081,796	\$ 14,060,587	\$ 16,135,115	\$ 1,053,319	6.98%
TOTAL EXPENDITURES	\$ 295,826,450	\$ 308,888,843	\$ 325,776,942	\$ 203,773,775	\$ 331,344,450	\$ 22,455,607	7.27%
REVENUES							
GEN'L GOVT. REVENUES	\$ 83,299,259	\$ 79,517,378	\$ 94,394,167	\$ 41,105,830	\$ 93,534,026	\$ 14,016,648	17.63%
FINES & LICENSES	\$ 3,509,481	\$ 3,203,980	\$ 3,203,980	\$ 2,884,199	\$ 3,460,356	\$ 256,376	8.00%
CHARGES FOR SERVICES	\$ 41,938,609	\$ 42,073,471	\$ 42,273,746	\$ 25,991,655	\$ 42,767,936	\$ 694,465	1.65%
INTERDEPART. REVENUES	\$ 41,392,463	\$ 44,481,035	\$ 44,481,035	\$ 32,786,871	\$ 46,217,949	\$ 1,736,914	3.90%
OTHER REVENUES	\$ 20,666,188	\$ 18,552,159	\$ 18,929,459	\$ 9,492,004	\$ 19,701,469	\$ 1,149,310	6.20%
TOTAL REVENUES	\$ 190,806,000	\$ 187,828,023	\$ 203,282,387	\$ 112,260,559	\$ 205,681,736	\$ 17,853,713	9.51%
RETAINED EARNINGS	\$ (5,011,834)	\$ (136,492)	\$ (136,492)		\$ 180,231	\$ 316,723	-232.05%
TRANSFERS/FUND BALANCE USED	\$ 75,038	\$ 9,279,598	\$ 10,713,333		\$ 10,686,008	\$ 1,406,410	15.16%
TAX LEVY	\$ 109,957,246	\$ 111,917,714	\$ 111,917,714	NA	\$ 114,796,475	\$ 2,878,761	2.57%

CAPITAL BUDGET	2021 ACTUAL	2022 ADOPTED BUDGET	2022 MODIFIED BUDGET	2022 ACTUAL YTD (a)	2023 BUDGET	CHANGE FROM 2022 ADOPTED BUDGET	
						\$	%
EXPENDITURES	\$ 26,827,777	\$ 28,516,000	\$ 47,710,586	\$ 17,964,449	\$ 45,603,000	\$ 17,087,000	59.92%
REVENUES	\$ 16,564,759	\$ 21,037,968	\$ 23,216,148	\$ 13,287,768	\$ 41,768,501	\$ 20,730,533	98.54%
TRANSFERS/FUND BALANCE USED	\$ 8,747,091	\$ 6,185,917	\$ 23,202,323		\$ 2,332,384	\$ (3,853,533)	-62.30%
TAX LEVY	\$ 1,515,927	\$ 1,292,115	\$ 1,292,115	NA	\$ 1,502,115	\$ 210,000	16.25%

- (a) Certain non-budgeted revenues are excluded from 2021 actuals and year-to-date 2022 actuals in this summary.
(b) 2022 actual year to date figures include financial and encumbrance activity through eight months.

BUDGETED POSITIONS 2021-2023 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2021 Year End</u>	<u>2022 Adopted Budget</u>	<u>2022 Modified Budget</u>	<u>2023 Budget</u>	<u>Incr/(Decr) From 2022 Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	93.58	103.00	103.00	107.50	4.50
Bridges Library System	7.70	8.00	8.00	7.00	(1.00)
Circuit Court Services	81.72	84.50	84.50	84.50	0.00
Corporation Counsel	41.00	41.00	41.00	41.00	0.00
County Board	4.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.00	5.00	5.00	0.00
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	34.67	40.50	40.50	41.00	0.50
Emergency Preparedness	65.55	65.50	65.50	65.50	0.00
Health & Human Services	417.83	415.71	441.71	440.46	24.75
Medical Examiner	14.50	14.50	14.50	16.00	1.50
Parks & Land Use	101.60	100.60	101.00	102.05	1.45
Public Works	133.50	132.00	132.00	131.00	(1.00)
Register Of Deeds	15.90	16.00	16.00	16.00	0.00
Sheriff	359.17	362.50	363.34	353.50	(9.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.85	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,388.72	1,403.96	1,431.20	1,425.66	21.70
Total Extra-Help Positions (FTE)	120.88	110.16	123.94	98.40	(11.76)
Total Overtime Positions (FTE)	24.89	27.67	40.17	27.75	0.08
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,534.49</u>	<u>1,541.79</u>	<u>1,595.31</u>	<u>1,551.81</u>	<u>10.02</u>

SIGNIFICANT CHANGES FOR 2023:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 10.02, including temporary extra help and overtime.
- There is a net increase of 21.70 FTE budgeted regular positions
- Temporary extra help decreases by 11.76 FTE (about 24,461 hours), and budgeted overtime increases 0.08 FTE (about 166 hours).

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2023 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2023 Budget Position Unfunded (But Not Abolished)				
Administration	End User	Communications	Administrative Assistant	(0.05)
Administration	General	Business Office	Administrative Assistant	(0.45)
Bridges Library	State Aid, Fed. & Misc	Automation Technology	Librarian	(1.00)
Health & Human Services	General	Clinical Mental Health Inpatient Svcs	Registered Nurse	(1.00)
Health & Human Services	General	Clinical Mental Health Inpatient Svcs	Registered Nurse	(1.00)
Public Works	Transportation	State Highway Operations	Patrol Worker	(1.00)
Sheriff	General	General Investigations	Detective	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Correctional Officer	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Corrections Lieutenant	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Fiscal Assistant	(1.00)
Sheriff	General	Inmate Security & Services - Huber Facility	Fiscal Assistant	(1.00)
Subtotal 2023 Budget Positions Unfunded (But Not Abolished)				(15.50)
2023 Refunded Positions				
Administration	End User	IT Public Safety Sys., BAS, Solutions, Proj Mgmt & Ops Information Technology Technician		1.00
Subtotal of 2022 Positions Refunds				1.00
2023 Positions Sunset				
Health & Human Services	General	Clinical - Mental Health Outpatient	Clinical Therapist	0.25
Subtotal Sunset Position Changes				0.25
2023 Budget Position Increased				
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Registered Nurse	0.20
Subtotal 2022 Budget Positions Increased				0.20
2022 Current Year Create				
District Attorney	General	Prosecution/Administration	Administrative Assistant	0.50
Emergency Preparedness	General	Disaster Management	Programs & Projects Analyst	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Mental Health Counselor	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Mental Health Counselor	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Mental Health Counselor	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Mental Health Counselor	1.00
Health & Human Services	General	Adol. & Fam. Svcs-Youth Int. Svcs-CCS ARPA	Senior Mental Health Counselor	5.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Senior Mental Health Counselor	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Senior Mental Health Counselor	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Human Services Support Specialist	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Human Services Support Specialist	1.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Human Services Support Specialist	1.00
Health & Human Services	General	ARPA - Clinical Services	Clinical Therapist	3.00
Health & Human Services	General	Clinical - Mental Health OP & Support Svcs	Senior Mental Health Counselor	1.00
Health & Human Services	General	Adolescent & Family Services-CCS ARPA	Clinical Therapist	2.00
Health & Human Services	General	Adolescent & Family Services- Youth Intensive	Human Services Supervisor	2.00
Health & Human Services	General	Administration for ARPA-CCS Expansion	Senior Fiscal Specialist	1.00
Health & Human Services	ARPA	ARPA-Adolescent & Family Services	Social Worker	1.00
Parks & Land Use	Community Development	CDBG & Home	Programs & Projects Analyst	1.00
Sheriff	General	General Patrol	Deputy Sheriff	1.00
Sheriff	General	General Patrol	Deputy Sheriff	1.00
Subtotal of 2022 Create Positions				29.50
2022 Current Year Abolished Positons				
Parks & Land Use	Community Development	CDBG & Home	Senior Administrative Specialist	(0.60)
Subtotal of 2022 Abolished Positions				(0.60)
2022 Current Year Unfunded Positons				
Emergency Preparedness	General	Communication Center Operations	Telecommunicator	(1.00)
Subtotal of 2022 Positions Refunds				(1.00)
2022 (Decrease) Sunset Positions				
Subtotal of 2022 Positions Decreases				-
Total 2023 Net Change in Budgeted Positions				21.70

**REGULAR FULL-TIME / PART - TIME
BUDGETED POSITIONS SUMMARY 2021-2023
(INCLUDES EXTRA HELP AND OVERTIME)**

DEPARTMENTS BY FUND & FUNCTIONAL AREA	FUND	2021 Actual	Change from 2021	2022 Budget	Change from 2022	2023 Budget
Emergency Preparedness	General	60.05	(0.05)	60.00	-	60.00
Emergency Preparedness	Radio Services	5.50	-	5.50	-	5.50
District Attorney	General	33.50	-	33.50	0.50	34.00
District Attorney	American Rescue Plan Act	1.17	5.83	7.00	-	7.00
Circuit Court Services	General	81.13	(0.13)	81.00	-	81.00
Circuit Court Services	American Rescue Plan Act	0.59	2.91	3.50	-	3.50
Medical Examiner	General	14.50	-	14.50	1.50	16.00
Sheriff	General	359.17	3.33	362.50	(9.00)	353.50
Justice and Public Safety		555.61	11.89	567.50	(7.00)	560.50
Corporation Counsel	Child Support - General Fund	29.15	-	29.15	-	29.15
Health & Human Services	General Fund	382.73	(4.14)	378.59	22.15	400.74
Health & Human Services	Aging & Disab. Res. Center Contract Fund	35.10	(0.48)	34.62	0.10	34.72
Health & Human Services	American Rescue Plan Act	0.00	2.50	2.50	2.50	5.00
Health and Human Services		446.98	(2.12)	444.86	24.75	469.61
Register Of Deeds	General	15.90	0.10	16.00	-	16.00
UW-Extension	General	2.85	(0.85)	2.00	-	2.00
Fed. Library	State Aids & Misc. Fund	6.95	0.30	7.25	(1.00)	6.25
Fed. Library	CAFÉ Shared Automation Fund	0.75	-	0.75	-	0.75
Parks & Land Use	General	83.66	-	83.66	1.05	84.71
Parks & Land Use	Golf Course	4.90	(1.00)	3.90	-	3.90
Parks & Land Use	Ice Arenas	4.16	-	4.16	-	4.16
Parks & Land Use	Materials Recycling Fund	4.43	-	4.43	-	4.43
Parks & Land Use	Community Development (a)	3.69	-	3.69	0.40	4.09
Parks & Land Use	Workforce Innovation Opportunity Act	0.76	-	0.76	-	0.76
Parks, Env., Educ., and Land Use		128.05	(1.45)	126.60	0.45	127.05
Public Works	General	41.40	(1.50)	39.90	-	39.90
Public Works	Transportation	75.10	-	75.10	(1.00)	74.10
Public Works	Central Fleet Maintenance	14.00	-	14.00	-	14.00
Public Works	Airport	3.00	-	3.00	-	3.00
Public Works		133.50	(1.50)	132.00	(1.00)	131.00
County Executive	General	4.65	-	4.65	-	4.65
County Board	General	4.50	(1.00)	3.50	-	3.50
County Clerk	General	5.00	-	5.00	-	5.00
Treasurer	General	5.00	-	5.00	-	5.00
Dept. Of Administration	General	43.95	(0.30)	43.65	(0.45)	43.20
Dept. Of Administration	Risk Management	2.90	-	2.90	-	2.90
Dept. Of Administration	Collections	6.80	0.60	7.40	-	7.40
Dept. Of Administration	End User Technology Fund	38.55	8.50	47.05	4.95	52.00
Dept. Of Administration	American Job Center	1.00	-	1.00	-	1.00
Dept. Of Administration	American Rescue Plan Act	0.38	0.62	1.00	-	1.00
Corporation Counsel	General	11.85	-	11.85	-	11.85
General Administration		124.58	8.42	133.00	4.50	137.50
Total Regular (F.T. / P.T) Positions (FTE)		1388.72	15.24	1403.96	21.70	1425.66
Total Extra Help Positions (FTE)		120.88	(10.72)	110.16	(11.76)	98.40
Total Overtime Positions (FTE)		24.89	2.78	27.67	0.08	27.75
TOTAL POSITION EQUIVALENTS COUNTY-WIDE		1,534.49	7.30	1,541.79	10.02	1,551.81

For additional detail see the Budgeted Position Detail Summary for each Department

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Business Office					
Administrative Specialist	0.75	1.00	1.00	1.00	-
Administrative Assistant	0.95	0.45	0.45	-	(0.45)
Business & Collections Services Manager	0.70	0.85	0.85	0.85	-
Director of Administration	0.85	0.85	0.85	0.85	-
Financial Analyst	0.70	0.50	0.50	0.50	-
Fiscal Assistant	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	-	-	-	0.75	0.75
Principal Financial Project Analyst	0.75	0.75	0.75	-	(0.75)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.70	5.40	5.40	4.95	(0.45)
Payroll					
Accounting Services Manager	0.25	0.25	0.25	0.25	-
Payroll Coordinator	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	0.75	0.75	0.75	0.75	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.00	3.00	3.00	3.00	-
Accounting Services/Accounts Payable					
Accounting Services Manager	0.75	0.75	0.75	0.75	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	-	-	-	2.00	2.00
Principal Financial Project Analyst	1.00	1.00	1.00	-	(1.00)
Senior Financial Analyst	1.25	1.25	1.25	0.25	(1.00)
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	5.00	-
Tax Listing					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Community Service Representative	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	5.00	-
Budget Management					
Budget Manager	1.00	1.00	1.00	1.00	-
Budget Management Specialist	1.00	1.00	1.00	-	(1.00)
Principal financial Analyst	-	-	-	1.00	1.00
Senior Financial Analyst	-	-	-	3.00	3.00
Senior Financial Budget Analyst	3.00	3.00	3.00	-	(3.00)
Extra Help - Budget Intern	0.69	0.69	0.69	0.69	-
Overtime	-	-	-	-	-
Subtotal	5.69	5.69	5.69	5.69	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Human Resources					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Employee Benefits Administrator	1.00	1.00	1.00	1.00	-
Human Resources Assistant	2.00	2.00	2.00	2.00	-
Human Resources Manager	1.00	1.00	1.00	1.00	-
Principal Human Resources Analyst	1.00	1.00	1.00	1.00	-
Senior Human Resources Analyst	4.00	4.00	4.00	4.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	12.00	12.00	12.00	12.00	-
Purchasing					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Buyer	1.00	1.00	1.00	1.00	-
Principal Buyer	1.00	1.00	1.00	1.00	-
Risk/Purchasing Manager	0.25	0.25	0.25	0.25	-
Senior Buyer	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	6.25	6.25	6.25	6.25	-
Records Management Services					
Administrative Assistant	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	2.00	-
TOTAL ADMINISTRATION - General Fund					
	44.64	44.34	44.34	43.89	(0.45)
Regular Positions	43.95	43.65	43.65	43.20	(0.45)
Extra Help	0.69	0.69	0.69	0.69	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Transfer	3.00 FTE	Administrative Specialists from Adm Services to Human Resources
In/Restate:	2.00 FTE	Administrative Specialists from Adm Svcs to Purchasing
	1.00 FTE	Administrative Specialists from Adm Svcs to Business Svcs
	0.10 FTE	Business Svcs Mgr from Adm Svcs to Business Svcs
	2.00 FTE	Human Resources Assistant from Adm Svcs to Human Resources
	1.00 FTE	Senior Fiscal Specialist from Business Svcs to Payroll
Transfer Out/	(0.50 FTE)	Financial Analyst from DOA General Fund Business Services
Restate:	(0.25 FTE)	Information Technology Manager from DOA General Fund-Solutions
	(2.25 FTE)	Principal IT Professional from DOA General Fund-Solutions
	(6.00 FTE)	Senior IT Professional from DOA General Fund-Solutions
	(1.00 FTE)	Solutions Administrator from DOA General Fund Solutions
Reclassify:	1.00 FTE	Senior Financial Analyst to Principal Financial Analyst in Accounting
	2.00 FTE	Principal Financial Projects Analyst to Principal Financial Analyst
	1.00 FTE	Budget Management Specialist to Principal Financial Analyst in Budget
	3.00 FTE	Senior Financial Budget Analyst to Senior Financial Analyst in Budget
Unfund:	(0.45 FTE)	Administrative Assistant in Business Services

2022 CURRENT YEAR ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Administration – General Fund (Cont.)

2022 BUDGET ACTIONS:

Unfund:	(0.50 FTE)	Administrative Assistant in the Administrative Services Program
Transfer:	0.25 FTE	Administrative Specialist from the Collections Fund to the Administrative Services Program
Transfer:	0.15 FTE	Business and Collections Services Manager from the Collections Fund to the Business Office Program
Transfer Out:	(0.20 FTE)	Financial Analyst from the Business Office Program to the Radio Services Fund

Waukesha County Budgeted Positions

Full-time Equivalent (FTE)

ADMINISTRATION - Special Purpose Grant Fund (ARPA)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
American Rescue Plane Act - Administration					
* Senior Financial Analyst (a)	0.38	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.38	1.00	1.00	1.00	-
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
(a) The 2021 Estimate reflects a partial year FTE.					
TOTAL ADMINISTRATION - Special Purpose Grant Fund (ARPA)	0.38	1.00	1.00	1.00	-
Regular Positions	0.38	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Create: 1.00 FTE Senior Financial Analyst

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - End User Technology Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
IT Public Safety Systems, Business Application Support, Solutions, Project Management, and Operations					
Business Applications Support Administrator	-	1.00	1.00	1.00	-
Business Services Administrator	1.00	1.00	1.00	1.00	-
Financial Analyst	0.50	0.50	0.50	0.50	-
Information Technology Analyst	2.00	3.00	3.00	3.00	-
Information Technology Infrastructure Administrator	1.00	1.00	1.00	1.00	-
Information Technology Manager	1.00	1.00	1.00	1.00	-
Information Technology Technician	0.50	-	-	4.00	4.00
Principal Information Technology Professional	15.00	16.00	16.00	16.00	-
Public Safety Systems Administrator	-	1.00	1.00	1.00	-
Records Management Analyst	1.00	1.00	1.00	1.00	-
Senior Information Technology Professional	14.00	19.00	19.00	20.00	1.00
Solutions Administrator	1.00	1.00	1.00	1.00	-
Extra Help	2.71	2.71	2.71	2.71	-
Overtime	-	-	-	-	-
Subtotal	39.71	48.21	48.21	53.21	5.00
Communications					
Administrative Assistant	0.05	0.05	0.05	-	(0.05)
Financial Analyst	0.50	0.50	0.50	0.50	-
Information Technology Technician	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	1.56	1.56	1.56	1.51	(0.05)
TOTAL ADMINISTRATION - End User Technology Fund					
	41.27	49.77	49.77	54.72	4.95
Regular Positions	38.55	47.05	47.05	52.00	4.95
Extra Help	2.71	2.71	2.71	2.71	-
Overtime	0.01	0.01	0.01	0.01	-

2023 BUDGET ACTIONS:

Transfer In:	0.50 FTE	Financial Analyst from DOA General Fund Business Services
	0.25 FTE	Information Technology Manager from DOA General Fund-Solutions
	2.25 FTE	Principal IT Professional from DOA General Fund-Solutions
	6.00 FTE	FTE Senior IT Professional from DOA General Fund-Solutions
	1.00 FTE	FTE Solutions Administrator from DOA General Fund Solutions
Create:	1.00 FTE	IT Technician staff funded by Health and Human Services
Create:	1.00 FTE	Senior IT Professional funded by Health and Human Services
Create:	2.00 FTE	Information Technology Technician FTE staff. Positions were previously paid through a contract as an operating expense
Refund	1.00 FTE	Information Technology Technician
Unfund:	(0.05 FTE)	Unfund 0.05 FTE Administrative Assistant Position in Communications

2022 CURRENT YEAR ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Administration – End User Technology Fund (Cont.)

2022 BUDGET ACTIONS:

Transfer In:	1.00 FTE	Business Applications Support Administrator from Health and Human Services
Transfer In/Reclassify:	1.00 FTE	Transfer Information Technology Technician from Health and Human Services. Reclass Information Technology Technician to Information Technology Analyst.
Unfund:	(0.50 FTE)	Information Technology Technician
Transfer In/Reclassify:	4.00 FTE	Transfer Information Technology Analyst from Health and Human Services. Reclass Information Technology Analyst to Senior Information Technology Professional.
Transfer In:	1.00 FTE	Transfer Senior Information Technology Professional from Health and Human Services
Transfer In:	2.00 FTE	Transfer Principal Information Technology Professional from Health and Human Services
Reclassify:	1.00 FTE	Reclass Principal Information Technology Professional to Public Safety Systems Administrator

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Risk Management Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
General/Auto Liability & Other Insurance					
Administrative Specialist	0.75	0.75	0.75	0.75	-
Director of Administration	0.10	0.10	0.10	0.10	-
Principal Risk Management Analyst	0.20	0.20	0.20	0.20	-
Risk/Purchasing Manager	0.60	0.60	0.60	0.60	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.65	1.65	1.65	1.65	-
Worker's Compensation					
Administrative Specialist	0.25	0.25	0.25	0.25	-
Director of Administration	0.05	0.05	0.05	0.05	-
Principal Risk Management Analyst	0.80	0.80	0.80	0.80	-
Risk/Purchasing Manager	0.15	0.15	0.15	0.15	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.25	1.25	1.25	1.25	-
TOTAL ADMINISTRATION - Risk Management Fund					
	2.90	2.90	2.90	2.90	-
Regular Positions	2.90	2.90	2.90	2.90	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Collections Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Collections					
Administrative Specialist	0.25	-	-	-	-
Business & Collections Services Manager	0.30	0.15	0.15	0.15	-
Collections Specialist	2.00	3.00	3.00	3.00	-
Collections Supervisor	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	-	-	-	0.25	0.25
Principal Financial Project Analyst	0.25	0.25	0.25	-	(0.25)
Senior Collections Specialist	2.00	2.00	2.00	2.00	-
Extra Help	1.20	0.60	0.60	-	(0.60)
Overtime	-	-	-	-	-
Subtotal	8.00	8.00	8.00	7.40	(0.60)
TOTAL ADMINISTRATION - Collections Fund					
	8.00	8.00	8.00	7.40	(0.60)
Regular Positions	6.80	7.40	7.40	7.40	-
Extra Help	1.20	0.60	0.60	-	(0.60)
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Reduce: (0.60 FTE) Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Transfer Out: (0.25 FTE) Administrative Specialist from Collections Division to the Administrative Services Program in Department of Administration General Fund

Transfer Out: (0.15 FTE) Business and Collections Services Manager from Collections Division to the Business Office in Department of Administration General Fund

Create: 1.00 FTE Collections Specialist

Reduce: (0.60 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - American Job Center	21 Year End	22 Budget	22 Estimate	23 Budget	Change
American Job Center					
* Workforce Development Center Coordinator	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	1.00	1.00	1.00	-
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL ADMINISTRATION - American Job Center	1.00	1.00	1.00	1.00	-
Regular Positions	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

TOTAL ADMINISTRATION - All Funds	97.81	107.01	107.01	110.91	3.90
Regular Positions	93.20	103.00	103.00	107.50	4.50
Extra Help	4.60	4.00	4.00	3.40	(0.60)
Overtime	0.01	0.01	0.01	0.01	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

BRIDGES LIBRARY SYSTEM	21 Year End	22 Budget	22 Estimate	23 Budget	Change
STATE AID, FEDERAL AND MISC. FUND					
Payments to Member Libraries/Systems					
* Departmental Executive Assistant	0.04	0.13	0.13	0.13	-
* Director of Bridges Library System	0.30	0.30	0.30	0.30	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.34	0.43	0.43	0.43	-
Administrative Services					
* Departmental Executive Assistant	0.60	0.60	0.60	0.60	-
* Director of Bridges Library System	0.55	0.55	0.55	0.55	-
* Library Automation Coordinator	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.17	1.17	1.17	1.17	-
Resource Sharing					
* Departmental Executive Assistant	0.01	0.06	0.06	0.06	-
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	1.02	1.02	1.02	1.02	-
* Library Automation Coordinator	0.15	0.15	0.15	0.15	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.23	1.28	1.28	1.28	-
Automation Technology					
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	1.00	1.00	1.00	-	(1.00)
* Library Automation Coordinator	0.08	0.08	0.08	0.08	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.13	1.13	1.13	0.13	(1.00)
Education and Outreach					
* Administrative Specialist	-	-	-	-	-
* Departmental Executive Assistant	0.05	0.21	0.21	0.21	-
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	2.98	2.98	2.98	2.98	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.08	3.24	3.24	3.24	-
CAFÉ SHARED AUTOMATION FUND					
* Library Automation Coordinator	0.75	0.75	0.75	0.75	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.75	0.75	0.75	0.75	-
TOTAL BRIDGES LIBRARY SYSTEM					
	7.70	8.00	8.00	7.00	(1.00)
Regular Positions	7.70	8.00	8.00	7.00	(1.00)
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-

* Positions will be reduced or terminated if State funding is reduced or terminated.

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

2023 BUDGET ACTIONS:

Unfund: (1.00 FTE) Librarian

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Abolish: (0.70 FTE) Departmental Executive Assistant (Part-Time)

Create: 1.00 FTE Departmental Executive Assistant (Full-time)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Administrative Services Division					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Business Manager	1.00	1.00	1.00	1.00	-
Circuit Court Division Coordinator	1.00	1.00	1.00	1.00	-
Clerk of Courts	1.00	1.00	1.00	1.00	-
Court Reporter	0.13	-	-	-	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	4.00	4.00	4.00	4.00	-
Principal Information Technology Professional	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	2.00	2.00	2.00	2.00	-
Senior Fiscal Specialist	3.00	3.00	3.00	3.00	-
Extra Help	0.75	0.75	0.75	0.75	-
Overtime	-	-	-	-	-
Subtotal	15.88	15.75	15.75	15.75	-
Criminal and Traffic Division					
Administrative Specialist	6.00	5.00	4.00	5.00	-
Chief Deputy Clerk	1.00	1.00	1.00	1.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	12.00	13.00	14.00	15.00	2.00
Extra Help	-	-	-	-	-
Overtime	0.06	0.06	0.06	0.06	-
Subtotal	20.06	20.06	20.06	22.06	2.00
Family Division					
Administrative Specialist	5.00	5.00	5.00	5.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	7.00	7.00	7.00	5.00	(2.00)
Extra Help	1.00	1.00	1.00	1.00	-
Overtime	0.04	0.04	0.04	0.04	-
Subtotal	14.04	14.04	14.04	12.04	(2.00)
Civil and Small Claim Division					
Administrative Specialist	4.00	4.00	4.00	4.00	-
Chief Deputy Clerk	1.00	1.00	1.00	1.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	7.00	7.00	7.00	7.00	-
Extra Help	1.00	-	-	-	-
Overtime	0.07	0.07	0.07	0.07	-
Subtotal	14.07	13.07	13.07	13.07	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Juvenile/Probate Division					
Administrative Assistant	1.00	-	-	-	-
Administrative Specialist	3.00	4.00	4.00	4.00	-
Clerk of Juvenile Court	1.00	1.00	1.00	1.00	-
Register in Probate	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	5.00	5.00	5.00	5.00	-
Extra Help	-	1.00	1.00	1.00	-
Overtime	0.04	0.04	0.04	0.04	-
Subtotal	11.04	12.04	12.04	12.04	-
Family Court Services					
Family Court Services Supervisor	1.00	1.00	1.00	1.00	-
Social Worker	4.00	4.00	4.00	4.00	-
Extra Help	0.25	0.25	0.25	0.25	-
Overtime	-	-	-	-	-
Subtotal	5.25	5.25	5.25	5.25	-
Court Commissioner Office					
Court Commissioner	4.00	4.00	4.00	4.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
TOTAL CIRCUIT COURT SERVICES					
	84.34	84.21	84.21	84.21	-
Regular Positions	81.13	81.00	81.00	81.00	-
Extra Help	3.00	3.00	3.00	3.00	-
Overtime*	0.21	0.21	0.21	0.21	-

*Variances may occur into total changes due to rounding to the nearest thousandth.

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

Transfer In: 2.00 FTE Senior Administrative Specialist to Criminal and Traffic from Family

Transfer Out: (2.00 FTE) Senior Administrative Specialist from Family to Criminal and Traffic

2022 BUDGET ACTIONS:

Unfund: (0.13 FTE) Court Reporter

Transfer In: 1.00 FTE Extra Help from Civil and Small Claims to Juvenile/Probate

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES - Special Purpose Grant Fund (ARPA)	21 Year End	22 Budget	22 Estimate (a)	23 Budget	Change
American Rescue Plan Act - Circuit Court Services					
* Administrative Specialist (a)	0.17	1.00	1.00	1.00	-
* Court Commissioner (a)	0.17	1.00	1.00	1.00	-
* Fiscal Specialist (a)	0.08	0.50	0.50	0.50	-
* Senior Administrative Specialist (a)	0.17	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.59	3.50	3.50	3.50	-

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

(a) The 2021 Estimate reflects a partial year FTE.

TOTAL CIRCUIT COURT SERVICES	0.59	3.50	3.50	3.50	-
Regular Positions	0.59	3.50	3.50	3.50	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

- Create: 1.00 FTE Administrative Specialist
- Create: 1.00 FTE Court Commissioner (2 Regular Part-Time Positions)
- Create: 0.50 FTE Fiscal Specialist
- Create: 1.00 FTE Senior Administrative Specialist

TOTAL CIRCUIT COURT SERVICES - All Funds	84.93	87.71	87.71	87.71	-
Regular Positions	81.72	84.50	84.50	84.50	-
Extra Help	3.00	3.00	3.00	3.00	-
Overtime	0.21	0.21	0.21	0.21	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
General Legal Services					
Administrative Assistant	0.50	0.50	0.50	0.50	-
Attorney	1.00	1.00	1.00	1.00	-
Commitment Hearings Coordinator	1.00	1.00	1.00	1.00	-
Corporation Counsel	0.70	0.70	0.70	0.70	-
Financial Analyst	0.15	0.15	0.15	0.15	-
Office Services Coordinator	0.50	0.50	0.50	0.50	-
Principal Assistant Corporation Counsel	2.00	2.00	2.00	2.00	-
Senior Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Attorney	3.00	3.00	3.00	3.00	-
Extra Help	0.55	0.40	0.40	0.48	0.08
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	12.41	12.26	12.26	12.34	0.08
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TOTAL CORPORATION COUNSEL - General Fund	12.41	12.26	12.26	12.34	0.08
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Regular Positions	11.85	11.85	11.85	11.85	-
Extra Help	0.55	0.40	0.40	0.48	0.08
Overtime	0.01	0.01	0.01	0.01	-

2023 BUDGET ACTIONS:

Increase 0.08 FTE Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Reduce: (0.15 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - Child Support	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Child Support					
Administrative Assistant	1.50	1.50	1.50	1.50	-
Administrative Specialist	7.00	7.00	7.00	6.00	(1.00)
* Attorney	1.00	2.00	2.00	1.00	(1.00)
Child Support Specialist	5.00	6.00	6.00	6.00	-
** Child Support Specialist	1.00	1.00	1.00	1.00	-
Child Support Supervisor	1.00	1.00	1.00	1.00	-
Corporation Counsel	0.30	0.30	0.30	0.30	-
Financial Analyst	0.85	0.85	0.85	0.85	-
Fiscal Specialist	2.00	2.00	2.00	2.00	-
Office Services Coordinator	1.50	1.50	1.50	1.50	-
Principal Assistant Corporation Counsel	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	3.00	1.00
Senior Attorney	2.00	1.00	1.00	2.00	1.00
Senior Child Support Specialist	2.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.08	0.07	0.07	0.24	0.17
Overtime	0.04	0.04	0.04	-	(0.04)
Subtotal	29.27	29.26	29.26	29.39	0.13
<hr/>					
TOTAL CORPORATION COUNSEL - Child Support	29.27	29.26	29.26	29.39	0.13
<hr/>					
Regular Positions	29.15	29.15	29.15	29.15	-
Extra Help	0.08	0.07	0.07	0.24	0.17
Overtime	0.04	0.04	0.04	0.00	(0.04)

* Approved Senior Attorney underfilled as Attorney

** Child Support Specialist position has a sunset clause attached (Enr. Ord. 156-065) to the position that it will be reduced or terminated if funding is reduced or terminated

All Child Support positions are funded with State Administrative Reimbursement of 66%.

2023 BUDGET ACTIONS:

Reclassify	1.00 FTE	Administrative Specialist to a Senior Administrative Specialist
Increase	1.00 FTE	Senior Attorney
Decrease	(1.00 FTE)	Attorney
Increase	0.17 FTE	Extra Help
Decrease	(0.04 FTE)	Overtime

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Underfilled:	1.00 FTE	Senior Child Support Specialist to Child Support Specialist
Underfilled:	1.00 FTE	Senior Attorney to Attorney
Reduce:	(0.01 FTE)	Extra Help

TOTAL CORPORATION COUNSEL - ALL FUNDS	41.68	41.52	41.52	41.73	0.21
Regular Positions	41.00	41.00	41.00	41.00	-
Extra Help	0.63	0.47	0.47	0.72	0.25
Overtime	0.05	0.05	0.05	0.01	(0.04)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY BOARD	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Legislative Support					
Administrative Specialist	1.00	1.00	1.00	1.00	-
County Board Chairman	0.50	0.50	0.50	0.50	-
County Board Chief of Staff	1.00	1.00	1.00	1.00	-
Legislative Policy Advisor	1.00	1.00	1.00	1.00	-
Extra Help	0.39	0.39	0.39	0.39	-
Overtime	-	-	-	-	-
Subtotal	3.89	3.89	3.89	3.89	-
Internal Audit					
Internal Audit Manager	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	-	-	-	-
TOTAL COUNTY BOARD*					
	4.89	3.89	3.89	3.89	-
Regular Positions	4.50	3.50	3.50	3.50	-
Extra Help	0.39	0.39	0.39	0.39	-
Overtime	-	-	-	-	-

* The Waukesha County Board of Supervisors consists of 25 elected members. No FTE is budgeted for the County Board and Committees Operations program due to the part-time nature of the 24 Supervisor positions.

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Unfund: (1.00 FTE) Internal Audit Manager

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY CLERK	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Elections					
Administrative Specialist	0.73	0.03	0.03	0.03	-
County Clerk	0.80	0.80	0.80	0.80	-
Deputy County Clerk	0.80	0.80	0.80	0.80	-
Senior Administrative Specialist	-	0.70	0.70	0.70	-
Extra Help	-	0.51	0.51	0.51	-
Overtime	-	-	-	-	-
Subtotal	2.33	2.84	2.84	2.84	-
Legislative Support & Administrative Services					
Administrative Specialist	0.30	0.10	0.10	0.10	-
County Clerk	0.10	0.10	0.10	0.10	-
Deputy County Clerk	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	-	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.50	0.50	0.50	0.50	-
Licensing					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	0.97	0.87	0.87	0.87	-
County Clerk	0.10	0.10	0.10	0.10	-
Deputy County Clerk	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	-	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.17	2.17	2.17	2.17	-
TOTAL COUNTY CLERK					
	5.00	5.51	5.51	5.51	-
Regular Positions	5.00	5.00	5.00	5.00	-
Extra Help	-	0.51	0.51	0.51	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist

Increase: 0.51 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY EXECUTIVE	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Customer/Community Service/Advisory Boards					
Administrative Specialist	0.65	0.65	0.65	0.65	-
Chief of Staff	1.00	1.00	1.00	1.00	-
County Executive	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.65	4.65	4.65	4.65	-
<hr/>					
TOTAL COUNTY EXECUTIVE	4.65	4.65	4.65	4.65	-
<hr/>					
Regular Positions	4.65	4.65	4.65	4.65	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY TREASURER	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Tax Collections					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Deputy County Treasurer	0.20	0.20	0.20	0.20	-
Fiscal Specialist	0.25	0.25	0.25	0.25	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.45	1.45	1.45	1.45	-
Investments					
Treasurer	0.20	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.20	0.20	0.20	0.20	-
Administrative Services					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Deputy County Treasurer	0.80	0.80	0.80	0.80	-
Fiscal Specialist	0.75	0.75	0.75	0.75	-
Treasurer	0.80	0.80	0.80	0.80	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	3.36	3.36	3.36	3.36	-
TOTAL COUNTY TREASURER					
	5.01	5.01	5.01	5.01	-
Regular Positions	5.00	5.00	5.00	5.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.01	0.01	0.01	0.01	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Prosecution / Administrative Services					
Administrative Assistant	3.00	3.00	3.00	3.00	-
* Administrative Assistant	-	-	-	0.50	0.50
Administrative Specialist	4.00	4.00	4.00	4.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Paralegal	1.00	1.00	1.00	1.00	-
* Paralegal	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	9.00	9.00	9.00	9.00	-
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Victim Witness Counselor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	0.25	0.25
Overtime	-	-	-	-	-
Subtotal	22.00	22.00	22.00	22.75	0.75
Victim/Witness Program					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Victim/Witness Counselor	1.00	1.00	1.00	1.00	-
Victim/Witness Program Coordinator	1.00	1.00	1.00	1.00	-
Victim/Witness Specialist	4.50	4.50	4.50	4.50	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.50	7.50	7.50	7.50	-
VOCA Grant Program					
* Victim Witness Counselor	1.00	1.00	1.00	1.00	-
* Victim Witness Specialist	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
Victim/Witness Subtotal	11.50	11.50	11.50	11.50	-
Other positions not included in the above total include:					
State funded District Attorney/ Assistant DA's	17.00	17.00	18.00	18.00	1.00
Grant/Sheriff funded District Attorney/ Assistant DA's	2.00	2.00	2.00	2.00	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.					
TOTAL DISTRICT ATTORNEY	33.50	33.50	33.50	34.25	0.75
Regular Positions	33.50	33.50	33.50	34.00	0.50
Extra Help	-	-	-	0.25	0.25
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

Create: 0.50 FTE Administrative Assistant (Sunset)

Increase: 0.25 FTE Extra Help

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY - Special Purpose Grant Fund (ARPA)	21 Year End	22 Budget	22 Estimate (a)	23 Budget	Change
American Rescue Plan Act - District Attorney					
* Special Prosecutor (a)	0.50	3.00	3.00	3.00	-
* Administrative Assistant (a)	0.17	1.00	1.00	1.00	-
* Senior Administrative Assistant (a)	0.17	1.00	1.00	1.00	-
* Victim Witness Specialist (a)	0.33	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.17	7.00	7.00	7.00	-
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
(a) 2021 reflects a partial year FTE.					
TOTAL DISTRICT ATTORNEY	1.17	7.00	7.00	7.00	-
Regular Positions	1.17	7.00	7.00	7.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

TOTAL DISTRICT ATTORNEY - All Funds	34.67	40.50	40.50	41.25	0.75
Regular Positions	34.67	40.50	40.50	41.00	0.50
Extra Help	-	-	-	0.25	0.25
Overtime	-	-	-	-	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Communication Center Operation					
Communications Center Supervisor	7.00	7.00	7.00	7.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Director of Emergency Preparedness	0.75	0.70	0.70	0.70	-
Financial Analyst	0.30	0.30	0.30	0.30	-
Operations and Training Manager	1.00	1.00	1.00	1.00	-
Telecommunicator	48.00	48.00	47.00	47.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	2.79	4.69	4.69	4.63	(0.06)
Subtotal	60.84	62.69	61.69	61.63	(1.06)
Disaster Management					
Emergency Management Coordinator	0.50	0.50	0.50	0.50	-
Programs & Projects Analyst	-	-	1.00	1.00	1.00
* Programs & Projects Analyst	0.75	0.75	0.75	0.75	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.25	1.25	2.25	2.25	1.00
Hazardous Materials Management					
Emergency Management Coordinator	0.50	0.50	0.50	0.50	-
* Programs & Projects Analyst	0.25	0.25	0.25	0.25	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.75	0.75	0.75	0.75	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.					
TOTAL EMERGENCY PREPAREDNESS - General Fund	62.84	64.69	64.69	64.63	(0.06)
Regular Positions	60.05	60.00	60.00	60.00	-
Extra Help	-	-	-	-	-
Overtime	2.79	4.69	4.69	4.63	(0.06)

2023 BUDGET ACTIONS:

Decrease: (0.06 FTE) Overtime in Communication Center

2022 CURRENT YEAR ACTIONS:

Create: 1.00 FTE Programs and Projects Analyst
 Unfund: (1.00 FTE) Telecommunicator

2022 BUDGET ACTIONS:

Increase: 1.90 FTE Overtime in Communication Center
 Transfer Out: (0.05 FTE) Director of Emergency Preparedness to Radio Services Fund

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - Radio Services Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
General Radio Operations					
Director of Emergency Preparedness	0.25	0.30	0.30	0.30	-
Financial Analyst	-	0.20	0.20	0.20	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Radio Systems Manager	1.00	1.00	1.00	1.00	-
Radio Systems Specialist	1.00	1.00	1.00	1.00	-
Radio Systems Technician	2.00	2.00	2.00	2.00	-
Senior Financial Analyst	0.10	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.06	0.02	0.02	0.04	0.02
Subtotal	5.41	5.52	5.52	5.54	0.02
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TOTAL EMERGENCY PREPAREDNESS - Radio Services Fund	5.41	5.52	5.52	5.54	0.02
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Regular Positions	5.35	5.50	5.50	5.50	-
Extra Help	-	-	-	-	-
Overtime	0.06	0.02	0.02	0.04	0.02

2023 BUDGET ACTIONS:

Increase: 0.02 FTE Overtime

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Transfer In: 0.05 FTE Director of Emergency Preparedness from Emergency Preparedness-General Fund

Transfer In: 0.20 FTE Financial Analyst from Department of Administration

Transfer Out: (0.10 FTE) Senior Financial Analyst to Register of Deeds

TOTAL EMERGENCY PREPAREDNESS - All Funds	68.25	70.21	70.21	70.17	(0.04)
Regular Positions	65.40	65.50	65.50	65.50	-
Extra Help	-	-	-	-	-
Overtime	2.85	4.71	4.71	4.67	(0.04)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services - General Fund

	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Administrative Services					
Accounting Services Coordinator	1.00	1.00	1.00	1.00	-
Administrative Services Manager	1.00	1.00	1.00	1.00	-
Administrative Assistant	12.00	12.00	12.00	12.00	-
* Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	12.00	10.00	10.00	10.00	-
* Administrative Specialist	2.00	2.00	2.00	2.00	-
Business Application Support Administrator	1.00	-	-	-	-
Centralized Records Supervisor	1.00	1.00	1.00	-	(1.00)
Compliance Program Coordinator	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Director of Health & Human Services	1.00	1.00	1.00	1.00	-
Director of Health & Human Services	1.00	1.00	1.00	1.00	-
Financial Analyst	2.00	2.00	2.00	2.00	-
Fiscal Assistant	8.00	8.00	8.00	7.00	(1.00)
* Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	5.00	5.00	5.00	6.00	1.00
Health Information Management Supervisor	-	-	-	1.00	1.00
Information Technology Analyst	4.00	-	-	-	-
Information Technology Tech	1.00	-	-	-	-
Medical Coder	2.00	2.00	2.00	2.00	-
Office Services Coordinator	1.00	-	-	-	-
Principal Information Technology Professional	-	-	-	-	-
Programs & Projects Analyst	5.00	5.00	5.00	7.00	2.00
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Splst	-	1.00	1.00	-	(1.00)
Registered Nurse	-	-	-	0.50	0.50
Revenue Cycle Coordinator	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	2.00	3.00	3.00	3.00	-
Senior Fiscal Specialist	-	-	1.00	2.00	2.00
Senior Information Technology Professional	3.00	-	-	-	-
Support Staff Supervisor	3.00	3.00	3.00	3.00	-
Extra Help	3.08	4.00	4.00	2.11	(1.89)
Overtime	0.33	0.44	0.44	0.60	0.16
Total	78.41	69.44	70.44	71.21	1.77
Economic Services Administration and Support					
Economic Support Coordinator	1.00	1.00	1.00	1.00	-
Economic Support Specialist	31.00	35.00	35.00	35.00	-
* Economic Support Specialist	4.00	-	-	-	-
Economic Support Supervisor	4.00	4.00	4.00	4.00	-
Fraud Investigator	1.00	1.00	1.00	1.00	-
Extra Help	1.29	1.29	1.29	1.80	0.51
Overtime	0.52	0.75	0.75	0.61	(0.14)
Total	42.81	43.04	43.04	43.41	0.37

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - General Fund - Administrative Services					
Division	121.22	112.48	113.48	114.62	2.14
Regular Positions	116.00	106.00	107.00	109.50	3.50
Extra Help	4.37	5.29	5.29	3.91	(1.38)
Overtime	0.85	1.19	1.19	1.21	0.02

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services (Cont.)

2023 BUDGET ACTIONS:

Create:	1.00 FTE	Fiscal Specialist
Create:	1.00 FTE	Senior Fiscal Specialist
Create:	2.00 FTE	Programs & Projects Analyst
Transfer In:	0.50 FTE	Registered Nurse from Clinical Services – Mental Health Center
Abolish:	(1.00 FTE)	Fiscal Assistant
Transfer Out:	(1.00 FTE)	Public Communications Specialist (reclassified to Public Communications Coordinator) and transferred to Public Health
Decrease:	(1.89 FTE)	Extra Help (Administrative Services)
Increase:	0.16 FTE	Overtime (Administrative Services)
Increase:	0.51 FTE	Extra Help (Economic Support)
Decrease:	(0.14 FTE)	Overtime (Economic Support)
Retitled		Centralized Records Supervisor to Health Information Management Supervisor

2022 CURRENT YEAR ACTIONS:

Create:	1.00 FTE	Senior Fiscal Specialist
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2022 BUDGET ACTIONS:

Create:	1.00 FTE	Public Communication Specialist
Transfer Out:	(2.00 FTE)	Administrative Specialist to ADRC (Sunset Positions)
Increase:	0.92 FTE	Extra Help
Increase:	0.11 FTE	Overtime
Transfer Out:	(1.00 FTE)	Business Application Support Administrator to DOA
Transfer Out:	(4.00 FTE)	Information Technology Analyst to DOA
Transfer Out:	(1.00 FTE)	Information Technology Technician to DOA
Transfer Out:	(1.00 FTE)	Senior Information Technology Professional to DOA
Transfer Out:	(2.00 FTE)	Principal Information Technology Professional to DOA
Create:	4.00 FTE	Economic Support Specialist
Sunset	4.00 FTE	Economic Support Specialist
Increase:	0.23 FTE	Overtime (Economic Support)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Intake Support Services - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
***Intake and Shared Services					
Human Services Manager	1.00	-	-	-	-
Human Services Supervisor	5.00	-	-	-	-
Human Services Support Specialist	1.50	-	-	-	-
Social Worker	20.50	-	-	-	-
* Social Worker	1.00	-	-	-	-
Volunteer Program Specialist	1.00	-	-	-	-
Extra Help	1.00	-	-	-	-
Overtime	0.22	-	-	-	-
Total	31.22	-	-	-	-

*****Economic Services Administration and Support**

*** Economic Services Administration and Support has been moved to the Administration Division and Intake and Shared Services positions have been allocated to other HHS divisions in 2022.

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Intake and Support Services - General Fund					
Fund	31.22	-	-	-	-
Regular Positions	30.00	-	-	-	-
Extra Help	1.00	-	-	-	-
Overtime	0.22	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

- Abolish: (1.00 FTE) Human Services Manager
- Transfer Out: (2.00 FTE) Human Services Supervisor to Adolescent & Family Detention Services
- Transfer Out: (3.00 FTE) Human Services Supervisor to Children & Family
- Transfer Out: (1.50 FTE) Human Services Support Specialist to Children & Family
- Transfer Out: (15.50 FTE) Social Worker to Children & Family
- Transfer Out: (1.00 FTE) Social Worker to Adolescent & Family (Sunset)
- Transfer Out: (5.00 FTE) Social Worker to Adolescent & Family
- Transfer Out: (1.00 FTE) Volunteer Program Specialist to ADRC
- Reduce: (0.22 FTE) Overtime
- Reduce: (1.00 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Child and Family Services Division -
General Fund**

	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Children and Family Division: In-Home Safety and Out of Home Placement Services					
Health & Human Services Coordinator	-	1.00	1.00	1.00	-
Human Services Manager	1.00	1.00	1.00	1.00	-
Human Services Supervisor	3.00	6.00	6.00	6.00	-
Human Services Support Specialist	-	1.50	1.50	0.50	(1.00)
Mental Health Counselor	1.00	1.00	1.00	1.00	-
Social Worker	17.00	31.50	31.50	31.50	-
* Social Worker	-	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	22.00	43.00	43.00	42.00	(1.00)
Children with Special Needs Unit (Including Birth to Three)					
Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Supervisor	1.00	1.00	1.00	2.00	1.00
Human Services Support Specialist	1.00	1.00	1.00	1.00	-
Social Worker	6.00	10.00	11.00	11.00	1.00
* Social Worker	2.00	2.00	1.00	1.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	11.00	15.00	15.00	16.00	1.00

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Child and Family Services - General

	33.00	58.00	58.00	58.00	-
Fund					
Regular Positions	33.00	58.00	58.00	58.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Abolish: (1.00 FTE) Human Services Support Specialist
 Create: 1.00 FTE Human Services Supervisor

2022 CURRENT YEAR ACTIONS:

Create: 1.00 FTE Social Worker
 Sunset: (1.00 FTE) Social Worker (Sunset)

2022 BUDGET ACTIONS:

Create: 1.00 FTE Health & Human Services Coordinator
 Transfer In: 3.00 FTE Human Services Supervisor from Intake & Shared Services
 Transfer In: 1.50 FTE Human Services Support Specialist from Intake & Shared Services
 Transfer In: 15.50 FTE Social Workers from Intake & Shared Services (One Sunset)
 Create: 3.00 FTE Children with Special needs – Social Worker
 Transfer In: 1.00 FTE Children with Special needs – Social Worker from Adolescent & Family

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Adolescent and Family Services Division -
General Fund**

	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Adolescent and Family Services					
Health & Human Services Coord	-	-	-	1.00	1.00
Human Services Manager	1.00	1.00	1.00	1.00	-
Human Services Supervisor	3.00	3.00	3.00	3.00	-
Human Services Support Specialist	2.00	1.00	1.00	1.00	-
Social Worker	27.00	21.00	21.00	21.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	33.00	26.00	26.00	27.00	1.00
Detention Services (Formally Juvenile Center)					
Juvenile Center Worker	4.87	-	-	-	-
Human Services Supervisor	1.00	3.00	3.00	2.00	(1.00)
Juvenile Center Coordinator	-	-	-	-	-
Juvenile Center Supervisor	1.50	-	-	-	-
Social Worker	-	6.00	6.00	6.00	-
Extra Help	1.15	-	-	-	-
Overtime	0.14	0.66	0.66	0.90	0.24
Subtotal	8.66	9.66	9.66	8.90	(0.76)
Youth Intensive Services					
Clinical Therapist	-	2.00	4.00	4.00	2.00
Health and Human Services Coordinator	-	1.00	1.00	1.00	-
Human Services Support Specialist	-	1.00	1.00	1.00	-
Human Services Supervisor	-	-	2.00	2.00	2.00
Senior Mental Health Counselor	-	1.00	6.00	12.00	11.00
Social Worker	-	6.00	6.00	-	(6.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	11.00	20.00	20.00	9.00

TOTAL H&HS - Adolescent and Family Services -

General Fund	41.66	46.66	55.66	55.90	9.24
Regular Positions	40.37	46.00	55.00	55.00	9.00
Extra Help	1.15	-	-	-	-
Overtime	0.14	0.66	0.66	0.90	0.24

2023 BUDGET ACTIONS:

Create:	1.00 FTE	Health & Human Services Coordinator
Abolish:	(1.00 FTE)	Human Services Supervisor
Increase:	0.24 FTE	Overtime
Reclassify:	6.00 FTE	Social Workers to Senior Mental Health Counselors

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Adolescent and Family Services Division (Cont.)

2022 CURRENT YEAR ACTIONS:

Create:	2.00 FTE	Human Services Supervisor (Youth CCS ARPA)
Create:	2.00 FTE	Clinical Therapist (Youth CCS ARPA)
Create:	5.00 FTE	Senior Mental Health Counselor (Youth CCS ARPA)

2022 BUDGET ACTIONS:

Adolescent and Family Services

Transfer Out:	(5.00 FTE)	Social Worker to Youth Intensive Services
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Juvenile Detention Services

Transfer In:	5.00 FTE	Social Worker from Intake & Shared Services
Transfer In:	2.00 FTE	Human Services Supervisor from Intake & Shared Services
Increase:	0.52 FTE	Overtime

Youth Intensive Services

Transfer In:	5.00 FTE	Social Worker from Adolescent and Family Services
Transfer In:	2.00 FTE	Clinical Therapist from Clinical Services
Create	1.00 FTE	Health & Human Services Coordinator
Create:	1.00 FTE	Senior Mental Health Counselor
Create:	1.00 FTE	Social Worker

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Clinical Services - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Mental Health Outpatient-Clinical					
Clinical Director	0.50	0.50	0.50	0.50	-
Clinical Services Manager	0.60	0.60	0.60	0.60	-
Clinical Therapist	25.00	24.00	24.00	25.00	1.00
* Clinical Therapist	4.00	2.75	2.75	3.00	0.25
Health and Human Services Coordinator	2.00	2.00	2.00	2.00	-
Human Services Supervisor	3.00	4.00	5.00	4.70	0.70
* Human Services Support Specialist	1.00	1.00	1.00	1.00	-
** Licensed Practical Nurse	1.00	1.00	1.00	-	(1.00)
Mental Health Center Administrator	0.10	0.10	0.10	0.10	-
Outpatient Service Administrator	1.00	1.00	1.00	1.00	-
* Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Psychiatric Nurse Practitioner	3.00	3.00	3.00	3.00	-
Psychiatric Technician	-	-	-	1.00	1.00
Psychiatrist	-	1.00	1.00	1.00	-
Psychometric Technician	0.25	0.25	0.25	0.50	0.25
** Registered Nurse	-	-	-	1.00	1.00
Senior Clinical Psychologist	1.80	1.80	1.80	1.80	-
*** Senior Substance Use Counselor	2.00	1.00	1.00	1.00	-
* Social Worker	-	1.00	1.00	1.00	-
Extra Help	2.78	4.18	4.18	2.88	(1.30)
Overtime	0.67	0.66	0.66	0.63	(0.03)
Subtotal	49.70	50.84	51.84	52.71	1.87
Mental Health Outpatient-Intensive					
Clinical Therapist	5.00	8.50	8.50	8.50	-
* Clinical Therapist	2.50	2.00	2.00	2.00	-
Human Services Supervisor	2.00	2.00	2.00	2.30	0.30
Human Services Support Specialist	-	-	4.00	4.00	4.00
Mental Health Counselor	-	-	4.00	4.00	4.00
Psychometric Technician	0.05	0.05	0.05	-	(0.05)
Registered Nurse	3.60	3.60	3.60	3.80	0.20
Senior Clinical Psychologist	0.40	0.20	0.20	0.20	-
Senior Mental Health Counselor	6.00	5.00	8.00	8.00	3.00
* Senior Mental Health Counselor	1.00	1.00	1.00	1.00	-
Extra Help	1.22	0.10	0.10	-	(0.10)
Overtime	-	-	-	-	-
Subtotal	21.77	22.45	33.45	33.80	11.35

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Clinical Services - General Fund (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Mental Health Center					
Certified Occupational Therapy Assistant	2.00	2.00	2.00	2.00	-
Clinical Director	0.50	0.50	0.50	0.50	-
Clinical Services Manager	0.40	0.40	0.40	0.40	-
Clinical Therapist	3.00	3.00	3.00	2.00	(1.00)
Food Service Specialist	1.00	1.00	1.00	1.00	-
Mental Health Center Administrator	0.90	0.90	0.90	0.90	-
Nursing and Patient Services Coordinator	1.00	1.00	1.00	1.00	-
Nutrition Services Assistant	-	1.00	1.00	1.00	-
Occupational Therapy Supervisor	1.00	1.00	1.00	1.00	-
Psychiatric Nurse Practitioner	-	1.00	1.00	1.00	-
Psychiatric Technician	16.00	15.00	15.00	8.50	(6.50)
Psychiatrist	2.00	-	-	-	-
Psychometric Technician	0.20	0.20	0.20	-	(0.20)
Registered Nurse (RN)	14.76	13.76	13.76	11.26	(2.50)
Registered Nurse Supervisor	1.00	2.00	2.00	2.00	-
Senior Clinical Psychologist	0.30	0.50	0.50	0.50	-
Weekend Registered Nurse	2.11	2.11	2.11	2.11	-
Extra Help	6.21	6.00	6.00	2.99	(3.01)
Overtime	1.34	2.10	2.10	1.66	(0.44)
Subtotal	53.72	53.47	53.47	39.82	(13.65)

*Sunset positions, position will be terminated or reduced if funding is terminated or reduced.

**Licensed Practical Nurse position underfilled as a Registered Nurse.

***Position title changed from Senior Substance Abuse Counselor to Senior Substance Use Counselor

TOTAL H&HS - Clinical Services - General Fund	125.19	126.76	138.76	126.33	(0.43)
Regular Positions	112.97	113.72	125.72	118.17	4.45
Extra Help	10.21	10.28	10.28	5.87	(4.41)
Overtime	2.01	2.76	2.76	2.29	(0.47)

2023 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

Transfer In:	1.00 FTE	Clinical Therapist from Mental Health Center
Create:	1.00 FTE	Human Services Supervisor
Reduce:	(0.05 FTE)	Clinical Therapist (sunset) (Justice and Mental Health Collaboration)
Increase:	0.30 FTE	Clinical Therapist (sunset) (Mental Health Block Grant)
Transfer In:	0.01 FTE	Clinical Director from Mental Health Center
Transfer In:	0.25 FTE	Psychometric Technician from Mental Health Outpatient – Intensive & Mental Health Center
Transfer In:	1.00 FTE	Psychiatric Technician from Mental Health Center
Decrease:	(1.30 FTE)	Extra Help
Decrease:	(0.03 FTE)	Overtime

Mental Health Outpatient - Intensive

Transfer Out:	(0.25 FTE)	Psychometric Technician to Mental Health Outpatient - Clinical
Increase:	0.20 FTE	Registered Nurse PT
Decrease:	(0.10 FTE)	Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Health and Human Services – Clinical Services (Cont.)

Mental Health Center

Transfer Out:	(0.01 FTE)	Clinical Director to Outpatient - Clinical
Transfer Out:	(1.00 FTE)	Clinical Therapist to Mental Health Outpatient - Clinical
Abolish:	(5.50 FTE)	Psychiatric Technician
Transfer Out:	(1.00 FTE)	Psychiatric Technician to Mental Health Outpatient – Clinical
Unfund:	(2.00 FTE)	Registered Nurse
Transfer Out:	(0.50 FTE)	Registered Nurse to Administrative Services
Transfer Out:	(0.20 FTE)	Psychometric Technician to Mental Health Outpatient - Clinical
Decrease:	(3.01 FTE)	Extra Help
Decrease:	(0.44 FTE)	Overtime

2022 CURRENT YEAR ACTIONS:

Mental Health Outpatient - Intensive

Create:	4.00 FTE	Human Services Support Specialist
Create:	4.00 FTE	Mental Health Counselor
Create:	3.00 FTE	Senior Mental Health Counselor

2022 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

Reduce:	(0.25 FTE)	Clinical Therapist – grant funded positions (sunset)
Transfer:	(2.00 FTE)	Clinical Therapist to Adolescent & Family
Create:	1.00 FTE	Human Services Supervisor - Crisis
Transfer In:	1.00 FTE	Psychiatrist from Mental Health Center
Abolish:	(0.50 FTE)	Clinical Therapist (sunset)
Create:	0.50 FTE	Clinical Therapist - Crisis
Increase:	1.40 FTE	Extra Help
Decrease:	(0.01 FTE)	Overtime

Mental Health Outpatient - Intensive

Abolish:	(1.00 FTE)	Senior Mental Health Counselor
Create:	3.00 FTE	Clinical Therapist
Transfer Out:	(0.20 FTE)	Senior Clinical Psychologist to Mental Health Center
Decrease:	(1.12 FTE)	Extra Help

Mental Health Center

Create:	1.00 FTE	Nutrition Services Assistant
Create:	1.00 FTE	Psychiatric Nurse Practitioner
Create:	1.00 FTE	Registered Nurse supervisor
Unfund:	(1.00 FTE)	Psychiatrist
Transfer Out:	(1.00 FTE)	Psychiatrist to Outpatient - Clinical
Abolish:	(1.00 FTE)	Psychiatric Technician
Abolish:	(1.00 FTE)	Registered Nurse
Transfer In:	0.20 FTE	Senior Clinical Psychologist from Mental Health Outpatient - Intensive
Decrease:	(0.21 FTE)	Extra Help
Increase:	0.76 FTE	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - CJCC - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Criminal Justice Collaborating Council					
Justice Services Coordinator	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	1.00	1.00	1.00	-
<hr/>					
TOTAL H&HS - CJCC - General Fund	1.00	1.00	1.00	1.00	-
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Regular Positions	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Public Health - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Public Health Administration					
Health & Human Services Coordinator	1.00	1.00	1.00	1.00	-
Public Health Manager	1.00	1.00	1.00	1.00	-
* WIC Program Supervisor	-	-	-	0.16	0.16
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	2.16	0.16
Family and Community Health Section					
* Community Health Educator	1.00	1.00	1.00	1.00	-
Health & Human Services Coordinator	-	-	-	-	-
Public Health Nurse	6.00	5.00	5.00	3.80	(1.20)
Public Health Supervisor	1.00	1.00	1.00	1.00	-
Public Health Technician	0.75	-	-	-	-
Extra Help	-	0.19	0.19	-	(0.19)
Overtime	-	-	-	-	-
Subtotal	8.75	7.19	7.19	5.80	(1.39)
Women, Infants, Children Nutrition Program					
* Registered Dietetic Technician	0.50	0.50	0.50	0.50	-
* WIC Program Nutritionist	1.50	1.50	1.50	1.50	-
* WIC Program Supervisor	1.00	1.00	1.00	0.84	(0.16)
Extra Help	0.88	1.06	1.06	1.36	0.30
Overtime	-	-	-	-	-
Subtotal	3.88	4.06	4.06	4.20	0.14
Communicable Disease and Preparedness					
Community Health Educator	-	-	-	3.50	3.50
Epidemiologist	-	-	-	1.00	1.00
Health and Human Services Preparedness Coord.	1.00	1.00	1.00	1.00	-
Public Communications Coordinator	-	-	-	1.00	1.00
Public Health Nurse	8.60	7.60	7.60	5.60	(2.00)
Public Health Supervisor	1.00	1.00	1.00	2.00	1.00
Extra Help	21.24	7.29	7.29	3.00	(4.29)
Overtime	-	-	-	-	-
Subtotal	31.84	16.89	16.89	17.10	0.21
* Sunset position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Public Health - General Fund	46.47	30.14	30.14	29.26	(0.88)
Regular Positions	24.35	21.60	21.60	24.90	3.30
Extra Help	22.12	8.54	8.54	4.36	(4.18)
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Public Health Administration

Transfer In: 0.16 FTE WIC Program Supervisor transfer from Public Health – Women, Infants, Children Nutrition Program

Family and Community Health Section

Create: 0.80 FTE Public Health Nurse

Abolish: 2.00 FTE Public Health Nurse

Decrease: 0.19 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – Public Health (Cont.)

Women, Infants, Children Nutrition Program

Transfer Out: (0.16 FTE) WIC Program Supervisor transfer to Public Health – Administration

Increase: 0.30 FTE Extra Help

Communicable Disease and Preparedness

Create: 3.00 FTE Community Health Educator

Transfer In: 0.50 FTE Community Health Educator from Special Purpose Grant Fund (ARPA)

Transfer In: 1.00 FTE Epidemiologist from Special Purpose Grant Fund (ARPA)

Transfer In: 1.00 FTE Public Communications Coordinator from Administrative Services

Abolish: (2.00 FTE) Public Health Nurse

Transfer In: 1.00 FTE Public Health Supervisor from Special Purpose Grant Fund (ARPA)

Decrease: (4.29 FTE) Extra Help

2022 CURRENT YEAR ACTIONS:

None:

2022 BUDGET ACTIONS:

Family and Community Health Section

Abolish: (1.00 FTE) Public Health Nurse

Abolish: (0.75 FTE) Public Health Technician

Increase: 0.19 FTE Extra Help

Women, Infants, Children Nutrition Program

Increase: 0.18 FTE Extra Help

Communicable Disease and Preparedness

Unfund: (1.00 FTE) Public Health Nurse

Decrease: (13.95 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Veterans' Services - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Veterans' Information Assistance					
Administrative Assistant	-	1.00	1.00	1.00	-
Administrative Specialist	1.00	1.00	1.00	-	(1.00)
* Administrative Specialist	-	-	-	1.00	1.00
Assistant Veterans' Service Officer	-	-	-	1.00	1.00
Senior Administrative Specialist	1.00	1.00	1.00	-	(1.00)
Veterans' Service Officer	1.00	1.00	1.00	1.00	-
Veteran Service's Specialist	1.00	1.00	1.00	2.00	1.00
Extra Help	0.50	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.50	5.00	5.00	6.00	1.00

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Veterans' Services - General Fund	4.50	5.00	5.00	6.00	1.00
Regular Positions	4.00	5.00	5.00	6.00	1.00
Extra Help	0.50	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Create: 1.00 FTE Assistant Veterans' Service Officer
 Create: 1.00 FTE Veterans' Service's Specialist
 Abolish: (1.00 FTE) Senior Administrative Specialist
 Abolish: (1.00 FTE) Administrative Specialist
 Create: 1.00 FTE Administrative Specialist (Sunset)

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Refund: 1.00 FTE Administrative Assistant
 Decrease: (0.50 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - ADRC - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Adult Protective Services					
Health and Human Services Coordinator	-	-	-	0.40	0.40
Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	1.00	1.00	1.00	-	(1.00)
Senior ADRC Specialist	-	-	-	1.00	1.00
Social Worker	7.00	8.00	8.00	8.00	-
Extra Help	0.63	0.25	0.25	0.49	0.24
Overtime	-	-	-	-	-
Subtotal	9.63	10.25	10.25	10.89	0.64
Community Services					
Administrative Specialist	-	2.00	2.00	2.00	-
ADRC Manager (Formerly Director of Senior Services/ADRC)	1.00	1.00	1.00	1.00	-
Community Health Educator	-	1.00	1.00	1.00	-
Health and Human Services Coordinator	-	-	-	0.50	0.50
* Health and Human Services Coordinator	1.00	1.00	1.00	1.00	-
* Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	-	0.75	0.75	0.75	-
* Nutrition Services Assistant	0.50	0.50	0.50	0.50	-
* Nutrition and Transport Services Supervisor	1.00	1.00	1.00	1.00	-
* Senior ADRC Specialist	2.40	2.88	2.88	2.88	-
* Senior Dining Manager	4.39	4.39	4.39	4.39	-
Volunteer Program Specialist	0.75	1.75	1.75	1.75	-
* Extra Help	3.80	3.11	3.11	2.87	(0.24)
Overtime	-	-	-	-	-
Subtotal	15.84	20.38	20.38	20.64	0.26
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - ADRC - General Fund	25.47	30.63	30.63	31.53	0.90
Regular Positions	21.04	27.27	27.27	28.17	0.90
Extra Help	4.43	3.36	3.36	3.36	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Adult Protective Services

Create: 0.40 FTE Health & Human Services Coordinator
 Create: 1.00 FTE Senior ADRC Specialist
 Abolish: (1.00 FTE) Human Services Support Specialist
 Increase 0.24 FTE Extra Help

Community Services

Create: 0.50 FTE Health & Human Services Coordinator
 Decrease: (0.24 FTE) Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Adult Protective Services

Refund: 1.00 FTE Social Worker
 Decrease: (0.38 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – ADRC – General Fund (Cont.)

Community Services

Transfer In:	2.00 FTE	Administrative Specialist from Administrative Services
Transfer In:	1.00 FTE	Volunteer Program Specialist from Intake & Shared Services
Create:	1.00 FTE	Community Health Educator
Create:	0.75 FTE	Human Services Support Specialist
Transfer In:	0.48 FTE	Senior ADRC Specialist from ADRC Contract
Decrease:	(0.69 FTE)	Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Aging and Disability Resource Center					
(1) * ADRC Specialist	3.50	4.50	4.50	6.50	2.00
Benefits Specialist	2.00	2.00	2.00	2.00	-
* Benefits Specialist	2.00	2.00	2.00	2.00	-
Health & Human Services Coordinator	-	-	-	0.10	0.10
* Human Services Supervisor	3.00	3.00	3.00	3.00	-
(1) * Senior ADRC Specialist	24.60	23.12	23.12	21.12	(2.00)
Extra Help	0.97	0.80	0.80	0.75	(0.05)
Overtime	-	-	-	-	-
Subtotal	36.07	35.42	35.42	35.47	0.05
* Sunset Positions, positions will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	36.07	35.42	35.42	35.47	0.05
Regular Positions	35.10	34.62	34.62	34.72	0.10
Extra Help	0.97	0.80	0.80	0.75	(0.05)
Overtime	-	-	-	-	-

(1) Approved ADRC Specialist underfills for the Senior ADRC Specialist Positions.

2023 BUDGET ACTIONS:

Create: 0.10 FTE Health & Human Services Coordinator
 Decrease: (0.05 FTE) Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Transfer Out: (1.48 FTE) Senior ADRC Specialist from ADRC Contract Fund
 Decrease: (0.17 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Special Purpose Grant Fund (ARPA)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
American Rescue Plan Act - Health and Human Services - Administrative Services					
Extra Help	-	0.75	0.75	-	(0.75)
Overtime	-	-	-	-	-
Subtotal	-	0.75	0.75	-	(0.75)
American Rescue Plan Act - Health and Human Services - Adolescent and Family					
* Social Worker	-	-	1.00	1.00	1.00
Extra Help	-	-	1.00	1.00	1.00
Overtime	-	-	-	-	-
Subtotal	-	-	2.00	2.00	2.00
American Rescue Plan Act - Health and Human Services - Clinical Services					
* Clinical Therapist	-	-	3.00	3.00	3.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	-	3.00	3.00	3.00
American Rescue Plan Act - Health and Human Services - Public Health					
Community Health Educator	-	0.50	0.50	-	(0.50)
Epidemiologist	-	1.00	1.00	-	(1.00)
* Programs & Projects Analyst	-	-	-	1.00	1.00
Public Health Supervisor	-	1.00	1.00	-	(1.00)
Extra Help	16.00	-	-	2.50	2.50
Overtime	-	-	-	-	-
Subtotal	16.00	2.50	2.50	3.50	1.00
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Special Purpose Grant Fund (ARPA)	16.00	3.25	8.25	8.50	5.25
Regular Positions	-	2.50	6.50	5.00	2.50
Extra Help	16.00	0.75	1.75	3.50	2.75
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

American Rescue Plan Act – Health and Human Services - Administrative Services

Decrease: (0.75 FTE) Extra Help

American Rescue Plan Act – Health and Human Services – Public Health

Create: 1.00 FTE Programs & Projects Analyst

Transfer Out: (0.50 FTE) Community Health Educator to Fund 150 Public Health

Transfer Out: (1.00 FTE) Epidemiologist to Fund 150 Public Health

Transfer Out: (1.00 FTE) Public Health Supervisor to Fund 150 Public Health

Increase: 2.50 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – Special Purpose Grant Fund (ARPA) (Cont.)

2022 CURRENT YEAR ACTIONS

American Rescue Plan Act – Health and Human Services – Adolescent and Family

Create: 1.00 FTE Social Worker (Sunset)

Increase: 1.00 FTE Extra Help

American Rescue Plan Act – Health and Human Services – Clinical Services

Create: 3.00 FTE Clinical Therapist

2022 BUDGET ACTIONS:

American Rescue Plan Act

Create: 0.50 FTE Community Health Educator (Public Health)

Create: 1.00 FTE Epidemiologist (Public Health)

Create: 1.00 FTE Public Health Supervisor (Public Health)

Increase: 0.75 FTE Extra Help (Administrative Services)

TOTAL HHS - All Funds	481.80	449.34	476.34	466.11	16.77
Regular Positions	417.83	415.71	441.71	439.96	24.25
Extra Help	60.75	29.02	30.02	21.75	(7.27)
Overtime	3.22	4.61	4.61	4.40	(0.21)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

MEDICAL EXAMINER	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Medical Examiner Services					
Administrative Assistant	1.50	1.50	1.50	2.00	0.50
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Medical Examiner	6.00	6.00	6.00	6.00	-
Dep. Med. Exam. / Path. Assistant	2.00	2.00	2.00	2.00	-
* Dep. Med. Exam. / Path. Assistant	1.00	1.00	1.00	1.00	-
Deputy Medical Examiner Supervisor	1.00	-	-	1.00	1.00
Medical Examiner Operations Supervisor	-	1.00	1.00	1.00	-
Medical Examiner (Pathologist)	1.00	1.00	1.00	1.00	-
* Pathologist (a)	1.00	-	-	-	-
* Associate Medical Examiner (a)	-	1.00	1.00	1.00	-
Extra Help	0.25	0.72	1.00	0.73	0.01
Overtime	0.46	0.46	0.46	0.57	0.11
Subtotal	15.21	15.68	15.96	17.30	1.62

* Sunset Position will be reduced or terminated if contract funding is reduced or terminated.

(a) Pathologist is retitled as Associate Medical Examiner in the 2022 budget.

TOTAL MEDICAL EXAMINER	15.21	15.68	15.96	17.30	1.62
Regular Positions	14.50	14.50	14.50	16.00	1.50
Extra Help	0.25	0.72	1.00	0.73	0.01
Overtime	0.46	0.46	0.46	0.57	0.11

2023 BUDGET ACTIONS:

- Abolish: (0.50 FTE) Administrative Assistant
- Create: 1.00 FTE Administrative Assistant
- Create: 1.00 FTE Deputy Medical Examiner Supervisor
- Increase: 0.01 FTE Extra Help
- Increase: 0.11 FTE Overtime

2022 CURRENT YEAR ACTIONS:

None:

2022 BUDGET ACTIONS:

- Reclassify: 1.00 FTE Deputy Medical Examiner Supervisor to Medical Examiner Operations Supervisor
- Increase: 0.47 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS AND LAND USE - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Parks Programs					
Administrative Specialist	2.00	2.00	2.00	1.00	(1.00)
Carpenter	2.00	2.00	2.00	2.00	-
Park Foreman	8.00	8.00	8.00	8.00	-
Park Maintenance Worker	7.00	7.00	7.00	7.00	-
Park Programs Specialist	2.00	2.00	2.00	2.00	-
Parks Supervisor	2.00	2.00	2.00	2.00	-
Parks Systems Manager	1.24	1.24	1.24	1.24	-
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Specialist	0.62	0.62	0.62	0.62	-
Senior Administrative Specialist	-	-	-	1.00	1.00
Senior Landscape Architect	3.00	3.00	3.00	3.00	-
Extra Help	30.26	31.04	31.04	28.60	(2.44)
Overtime	0.79	0.80	0.80	0.80	-
Subtotal	59.91	60.70	60.70	58.26	(2.44)
General County Grounds Maintenance					
Golf Course Superintendent	0.50	0.50	0.50	0.50	-
Park Maintenance Worker	2.00	2.00	2.00	2.00	-
Extra Help	4.07	4.41	4.41	4.43	0.02
Overtime	0.34	0.34	0.34	0.34	-
Subtotal	6.91	7.25	7.25	7.27	0.02
Retzer Nature Center					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Conservation Biologist (Sr. Park Naturalist)	1.00	1.00	1.00	1.00	-
Conservation Specialist	-	-	-	0.50	0.50
Nature Center Supervisor	1.00	1.00	1.00	1.00	-
Park Foreman	1.00	1.00	1.00	1.00	-
Park Naturalist	0.50	0.50	0.50	1.25	0.75
Extra Help	3.71	3.72	3.72	1.66	(2.06)
Overtime	0.07	0.07	0.07	-	(0.07)
Subtotal	8.28	8.29	8.29	7.41	(0.88)
Exposition Center					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Exposition Center Worker	1.00	1.00	1.00	1.00	-
Exposition Center Manager	1.00	1.00	1.00	1.00	-
Exposition Center Superintendent	1.00	1.00	1.00	1.00	-
Parks System Manager	0.20	0.20	0.20	0.20	-
Extra Help	3.93	3.62	3.62	3.39	(0.23)
Overtime	0.07	0.07	0.07	0.07	-
Subtotal	8.20	7.89	7.89	7.66	(0.23)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Planning & Zoning					
Administrative Specialist	-	-	-	-	-
Land Use Specialist	2.00	2.00	2.00	2.00	-
Planning & Zoning Manager	1.00	1.00	1.00	1.00	-
Senior Land Use Specialist	1.00	1.00	1.00	1.00	-
Senior Planner	3.00	3.00	3.00	3.00	-
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.00	8.00	8.00	8.00	-
Environmental Health					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Environmental Health Manager	1.00	1.00	1.00	1.00	-
Environmental Health Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	4.01	4.01	4.01	4.01	-
Licensing					
Environmental Health Sanitarian I	6.00	6.00	6.00	6.00	-
Hazardous Materials Coordinator	0.10	0.10	0.10	0.10	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.10	7.10	7.10	7.10	-
Septic/Well/Lab Programs					
Environmental Health Sanitarian I	3.00	3.00	3.00	3.00	-
Environmental Health Specialist	1.00	1.00	1.00	1.00	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	5.00	-
Humane Animal					
Humane Animal Officer	1.00	1.00	1.00	1.00	-
Extra Help	0.56	0.58	0.58	0.58	-
Overtime	0.02	0.02	0.02	0.02	-
Subtotal	1.58	1.60	1.60	1.60	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Hazardous Materials					
Hazardous Materials Coordinator	0.90	0.90	0.90	0.90	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.90	0.90	0.90	0.90	-
Land & Water Conservation					
Conservation Specialist	1.40	1.40	1.40	1.20	(0.20)
Land Resources Manager	0.70	0.70	0.70	0.70	-
Senior Civil Engineer	1.00	1.00	1.00	1.00	-
Senior Conservation Specialist	1.90	1.90	1.90	1.90	-
Extra Help	1.15	1.15	1.15	1.04	(0.11)
Overtime	-	-	-	-	-
Subtotal	6.15	6.15	6.15	5.84	(0.31)
Hazardous Waste & County Facilities Recycling					
Recycling Specialist	0.05	0.05	0.05	0.05	-
Recycling & Solid Waste Supervisor	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	0.20	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.35	0.35	0.35	0.35	-
Land Information Systems					
Land Information Systems Analyst	2.00	2.00	2.00	2.00	-
Land Information Systems Mapping Technician	1.00	1.00	1.00	1.00	-
Land Information Systems Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
Administrative Services					
Administrative Assistant	2.00	2.00	2.00	2.00	-
Administrative Specialist	-	1.00	1.00	1.00	-
Business Manager	1.00	1.00	1.00	1.00	-
Director of Parks and Land Use	1.00	1.00	1.00	1.00	-
Fiscal Specialist	2.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Workforce Development Board Director	0.25	0.25	0.25	0.25	-
Extra Help	-	-	-	-	-
Overtime	0.15	0.12	0.12	0.10	(0.02)
Subtotal	8.40	8.37	8.37	8.35	(0.02)
TOTAL PARKS & LAND USE - General Fund					
	128.79	129.61	129.61	125.75	(3.86)
Regular Positions	83.66	83.66	83.66	84.71	1.05
Extra Help	43.68	44.52	44.52	39.70	(4.82)
Overtime	1.45	1.43	1.43	1.34	(0.09)

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

* In 2020, 1.00 FTE Fiscal Assistant is an approved underfill of 1.00 FTE Fiscal Specialist.

2023 BUDGET ACTIONS:

Parks Programs

Reclassify: 1.00 FTE Administrative Specialist to Sr. Administrative Specialist
 Reduce: (2.44 FTE) Extra Help

General County Maintenance Center

Increase: 0.02 FTE Extra Help

Retzer Nature Center

Transfer In: 0.50 FTE Conservation Specialist
 Create: 0.75 FTE Park Naturalist
 Reduce: (2.06 FTE) Extra Help
 Reduce: (0.07 FTE) Overtime

Exposition Center

Reduce: (0.23 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Parks & Land Use – General Fund (Cont.)

Land & Water Conservation

Transfer Out:	0.50 FTE	Conservation Specialist
Create:	0.30 FTE	Conservation Specialist
Reduce:	(0.11 FTE)	Extra Help

Administrative Services

Reduce:	(0.02 FTE)	Extra Help
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2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Parks Programs

Increase:	0.78 FTE	Extra Help
Increase:	0.01 FTE	Overtime

General County Maintenance Center

Increase:	0.34 FTE	Extra Help
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Retzer Nature Center

Increase:	0.01 FTE	Extra Help
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Exposition Center

Reduce:	(0.31 FTE)	Extra Help
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Humane Animal

Increase:	0.02 FTE	Extra Help
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Administrative Services

Reduce:	(0.03 FTE)	Overtime
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Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Community Development Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Parks and Land Use - CDBG					
* Administrative Specialist	0.26	0.26	0.26	0.26	-
* Community Development Manager	0.80	0.45	0.45	0.50	0.05
* Fiscal Specialist	0.80	0.71	0.71	0.71	-
* Senior Administrative Specialist	0.60	0.60	-	-	(0.60)
* Programs & Projects Analyst	0.15	0.15	0.75	0.75	0.60
Extra Help	-	-	-	-	-
Overtime	0.03	0.03	0.03	0.03	-
Subtotal	2.64	2.20	2.20	2.25	0.05
Parks and Land Use - HOME Grant Programs					
* Administrative Specialist	0.09	0.09	0.09	0.09	-
* Community Development Manager	0.20	0.38	0.38	0.35	(0.03)
* Fiscal Specialist	0.20	0.23	0.23	0.23	-
* Programs & Projects Analyst	0.59	0.59	0.99	0.99	0.40
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	1.09	1.30	1.70	1.67	0.37
Parks and Land Use - Other Grant Programs					
* Community Development Manager	-	0.17	0.17	0.15	(0.02)
* Fiscal Specialist	-	0.06	0.06	0.06	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	0.23	0.23	0.21	(0.02)

* Sunset Position, position will be terminated or reduced if funding is eliminated or reduced.

TOTAL PARKS & LAND USE - Community Development Fund	3.73	3.73	4.13	4.13	0.40
Regular Positions	3.69	3.69	4.09	4.09	0.40
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.04	0.04	0.04	0.04	-

2023 BUDGET ACTIONS:

Transfer: 0.05 FTE Community Development Manager from CDBG to HOME and Other Grant Programs

2022 CURRENT YEAR ACTIONS:

Abolish (0.60 FTE) Senior Administrative Specialist
 Create: 1.00 FTE Programs and Projects Analyst

2022 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Workforce Innovation Opportunity Act	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Administration					
Workforce Development Board Director	0.70	0.70	0.70	0.70	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.70	0.70	0.70	0.70	-
Adult					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
Dislocated Worker					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
Youth					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
TOTAL PARKS & LAND USE - Workforce Innovation Opportunity Act					
	0.76	0.76	0.76	0.76	-
Regular Positions	0.76	0.76	0.76	0.76	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:
None

2022 CURRENT YEAR ACTIONS:
None

2022 BUDGET ACTIONS:
None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Golf Courses	21 Year End	22 Budget	22 Estimate	23 Budget	Change
NAGA-WAUKEE GOLF COURSE					
Golf Course Clubhouse Supervisor	1.00	1.00	1.00	1.00	-
Golf Course Superintendent	2.00	1.00	1.00	1.00	-
Park Maintenance Worker	1.00	1.00	1.00	1.00	-
Parks Systems Manager	0.35	0.35	0.35	0.35	-
Extra Help	6.90	8.60	8.60	8.61	0.01
Overtime	0.33	0.33	0.33	0.33	-
Subtotal	11.58	12.28	12.28	12.29	0.01
MOOR DOWNS GOLF COURSE					
Golf Course Superintendent	0.50	0.50	0.50	0.50	-
Parks Systems Manager	0.05	0.05	0.05	0.05	-
Extra Help	2.84	4.00	4.00	4.02	0.02
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	3.50	4.66	4.66	4.68	0.02
TOTAL PARKS & LAND USE - Golf Courses					
	15.08	16.94	16.94	16.97	0.03
Regular Positions	4.90	3.90	3.90	3.90	-
Extra Help	9.74	12.60	12.60	12.63	0.03
Overtime	0.44	0.44	0.44	0.44	-

2023 BUDGET ACTIONS:

Naga-Waukeee Golf Course

Increase: 0.01 FTE Extra Help

Moor Downs Golf Course

Increase: 0.02 FTE Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Naga-Waukeee Golf Course

Abolish: (1.00 FTE) Golf Course Superintendent

Increase: 1.70 FTE Extra Help

Moor Downs Golf Course

Increase: 1.16 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Ice Arenas	21 Year End	22 Budget	22 Estimate	23 Budget	Change
NAGA-WAUKEE Ice Arena					
Ice Arena Coordinator	1.00	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	0.08	-
Extra Help	2.12	2.12	2.12	2.08	(0.04)
Overtime	-	-	-	-	-
Subtotal	4.20	4.20	4.20	4.16	(0.04)
EBLE PARK Ice Arena					
Ice Arena Coordinator	1.00	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	0.08	-
Extra Help	1.86	2.12	2.12	2.08	(0.04)
Overtime	-	-	-	-	-
Subtotal	3.94	4.20	4.20	4.16	(0.04)
TOTAL PARKS & LAND USE - Ice Arenas					
	8.14	8.40	8.40	8.32	(0.08)
Regular Positions	4.16	4.16	4.16	4.16	-
Extra Help	3.98	4.24	4.24	4.16	(0.08)
Overtime	-	-	-	-	-

2023 BUDGET ACTIONS:

Naga-Waukee Ice Arena

Decrease: (0.04 FTE) Extra Help

Eble Park Ice Arena

Decrease: (0.04 FTE) Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Increase: 0.26 FTE Extra Help at Eble Park Ice Arena

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Material Recycling Facility Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Material Recycling Facility					
Land Resources Manager	0.30	0.30	0.30	0.30	-
Public Communications Specialist	0.38	0.38	0.38	0.38	-
Recycling Specialist	0.95	0.95	0.95	0.95	-
* Recycling Specialist	1.00	1.00	1.00	1.00	-
Recycling & Solid Waste Supervisor	0.90	0.90	0.90	0.90	-
Senior Administrative Specialist	0.80	0.80	0.80	0.80	-
Senior Conservation Specialist	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.43	4.43	4.43	4.43	-
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TOTAL PARKS & LAND USE - Material Recycling Facility Fund	4.43	4.43	4.43	4.43	-
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Regular Positions	4.43	4.43	4.43	4.43	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

TOTAL PARKS AND LAND USE - All Funds	160.92	163.86	164.26	160.35	(3.51)
Regular Positions	101.59	100.59	100.99	102.04	1.45
Extra Help	57.40	61.36	61.36	56.49	(4.87)
Overtime	1.93	1.91	1.91	1.82	(0.09)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Construction Services					
Architectural Engineer Technician	0.75	0.75	0.75	0.75	-
Construction Project Supervisor	0.50	0.50	0.50	0.50	-
Facilities Manager	0.05	0.05	0.05	0.05	-
Maintenance Mechanic III	0.60	0.60	0.60	0.60	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.90	1.90	1.90	1.90	-
Building Improvement Plan					
Architectural Engineer Technician	0.25	0.25	0.25	0.25	-
Construction Project Supervisor	0.20	0.20	0.20	0.20	-
Facilities Manager	0.05	0.05	0.05	0.05	-
Facilities Supervisor	0.20	0.20	0.20	0.20	-
Maintenance Mechanic III	0.40	0.40	0.40	0.40	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.10	1.10	1.10	1.10	-
Energy Consumption					
Facilities Manager	0.10	0.10	0.10	0.10	-
Facilities Supervisor	0.05	0.05	0.05	0.05	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.15	0.15	0.15	0.15	-
Facilities Maintenance					
Construction Project Supervisor	0.30	0.30	0.30	0.30	-
Electrician	1.00	1.00	1.00	1.00	-
Facilities Manager	0.70	0.70	0.70	0.70	-
Facilities Supervisor	0.75	0.75	0.75	0.75	-
Maintenance Mechanic I	4.00	4.00	4.00	4.00	-
Maintenance Mechanic II	15.00	15.00	15.00	15.00	-
Maintenance Mechanic III	4.00	4.00	4.00	4.00	-
Extra Help	0.40	0.40	0.40	0.40	-
Overtime	0.29	0.29	0.29	0.29	-
Subtotal	26.44	26.44	26.44	26.44	-
Housekeeping Services					
Building Service Worker	5.50	4.00	4.00	4.00	-
Facilities Manager	0.10	0.10	0.10	0.10	-
Housekeeping Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.02	0.02	0.02	-	(0.02)
Subtotal	6.62	5.12	5.12	5.10	(0.02)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Administrative Services					
Business Manager	0.90	0.90	0.90	0.90	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Director of Public Works	1.00	1.00	1.00	1.00	-
Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.02	0.10	0.10	0.10	-
Subtotal	5.92	6.00	6.00	6.00	-
<hr/>					
TOTAL PUBLIC WORKS - General Fund	42.13	40.71	40.71	40.69	(0.02)
<hr/>					
Regular Positions	41.40	39.90	39.90	39.90	-
Extra Help	0.40	0.40	0.40	0.40	-
Overtime	0.33	0.41	0.41	0.39	(0.02)

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Unfund: (1.50 FTE) Building Service Worker

Increase: 0.08 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Transportation Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
County Operations					
Administrative Specialist	-	-	-	-	-
Crew Leader	2.00	2.00	2.00	2.00	-
Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Highway Operations Manager	1.00	1.00	1.00	1.00	-
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	26.00	25.00	25.00	25.00	-
Extra Help	0.93	1.25	1.25	1.73	0.48
Overtime	1.04	1.04	1.04	1.04	-
Subtotal	34.97	34.29	34.29	34.77	0.48
State Highway Operations					
Crew Leader	-	-	-	-	-
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	27.00	28.00	28.00	27.00	(1.00)
Extra Help	1.19	1.33	1.33	1.32	(0.01)
Overtime	2.31	2.31	2.31	2.31	-
Subtotal	32.50	33.64	33.64	32.63	(1.01)
Transit Services					
Business Manager	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.10	0.10	0.10	0.10	-
Engineering Services					
* Civil Engineer	1.00	1.00	1.00	2.00	1.00
Engineering Services Manager	1.00	1.00	1.00	1.00	-
** Engineering Technician	-	-	-	0.20	0.20
* Senior Civil Engineer	4.00	4.00	4.00	3.00	(1.00)
** Senior Engineering Technician	0.20	0.20	0.20	-	(0.20)
Extra Help	1.69	1.69	1.69	1.69	-
Overtime	-	-	-	-	-
Subtotal	7.89	7.89	7.89	7.89	-
Traffic Control					
Patrol Worker	2.00	2.00	2.00	2.00	-
Sign & Signal Maintenance Worker	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	0.19	0.19	0.19	0.19	-
Subtotal	5.19	5.19	5.19	5.19	-
Permit Processing					
** Engineering Technician	-	-	-	0.80	0.80
** Senior Engineering Technician	1.80	1.80	1.80	1.00	(0.80)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.80	1.80	1.80	1.80	-
* Approved Senior Civil Engineer underfilled as Civil Engineer					
** Approved Senior Engineering Technician underfilled as Engineering Technician					
TOTAL PUBLIC WORKS - Transportation Fund	82.45	82.91	82.91	82.38	(0.53)
Regular Positions	75.10	75.10	75.10	74.10	(1.00)
Extra Help	3.81	4.27	4.27	4.74	0.47
Overtime	3.54	3.54	3.54	3.54	-

2023 BUDGET ACTIONS:

Unfund: 1.00 FTE State Highway Operations Patrol Worker
 Increase: 0.47 FTE Extra Help

2022 CURRENT YEAR ACTIONS

None

2022 BUDGET ACTIONS

Transfer: 1.00 FTE Patrol Worker from County Operations to State Highway Operations
 Increase: 0.46 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Central Fleet Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Repair & Maintenance					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	0.75	0.75	0.75	0.75	-
Fleet Manager	0.90	0.90	0.90	0.90	-
Lead Mechanic	3.00	3.00	3.00	3.00	-
Mechanic	7.00	7.00	7.00	7.00	-
Stock Clerk	1.00	1.00	1.00	1.00	-
Extra Help	-	0.17	0.17	0.17	-
Overtime	0.08	0.15	0.15	0.15	-
Subtotal	13.73	13.97	13.97	13.97	-
Central Fueling					
Fiscal Specialist	0.25	0.25	0.25	0.25	-
Fleet Manager	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.35	0.35	0.35	0.35	-
TOTAL PUBLIC WORKS - Central Fleet Fund					
	14.08	14.32	14.32	14.32	-
Regular Positions	14.00	14.00	14.00	14.00	-
Extra Help	-	0.17	0.17	0.17	-
Overtime	0.08	0.15	0.15	0.15	-

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Increase: 0.17 FTE Extra Help in Repair & Maintenance Program

Increase: 0.07 FTE Overtime in Repair & Maintenance Program

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Airport Fund	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Airport Operations					
Airport Manager	0.30	0.30	0.30	0.30	-
Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Extra Help	1.00	1.20	1.20	1.20	-
Overtime	-	-	-	-	-
Subtotal	2.30	2.50	2.50	2.50	-
Administrative Services					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Airport Manager	0.70	0.70	0.70	0.70	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.70	1.70	1.70	1.70	-
TOTAL PUBLIC WORKS - Airport Fund					
	4.00	4.20	4.20	4.20	-
Regular Positions	3.00	3.00	3.00	3.00	-
Extra Help	1.00	1.20	1.20	1.20	-
Overtime	0.00	0.00	0.00	0.00	-

2023 BUDGET ACTIONS:

Increase: 1.43 FTE Extra Help

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Increase: 0.20 FTE Extra Help

TOTAL PUBLIC WORKS - ALL FUNDS					
	142.66	142.14	142.14	141.59	(0.55)
Regular Positions	133.50	132.00	132.00	131.00	(1.00)
Extra Help	5.21	6.04	6.04	6.51	0.47
Overtime	3.95	4.10	4.10	4.08	(0.02)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

REGISTER OF DEEDS	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Administrative Services					
Deputy Register of Deeds	1.00	1.00	1.00	1.00	-
Register of Deeds	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	0.90	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.90	4.00	4.00	4.00	-
Land Records					
Administrative Assistant	2.00	-	-	-	-
Administrative Specialist	3.00	5.00	5.00	5.00	-
Senior Administrative Specialist	0.50	0.50	0.50	0.50	-
Extra Help	-	-	-	-	-
Overtime	0.02	0.16	0.16	0.09	(0.07)
Subtotal	5.52	5.66	5.66	5.59	(0.07)
Recording					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Senior Administrative Specialist	0.50	0.50	0.50	0.50	-
Extra Help	-	-	-	-	-
Overtime	-	0.02	0.02	0.01	(0.01)
Subtotal	2.50	2.52	2.52	2.51	(0.01)
Vital Records					
Administrative Assistant	0.50	-	-	-	-
Administrative Specialist	3.50	3.00	3.00	3.00	-
Senior Administrative Specialist	-	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
TOTAL REGISTER OF DEEDS					
	15.92	16.18	16.18	16.10	(0.08)
Regular Positions	15.90	16.00	16.00	16.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.02	0.18	0.18	0.10	(0.08)

2023 BUDGET ACTIONS:

Land Records:

Decrease: 0.07 FTE Overtime

Recording:

Decrease: 0.01 FTE Overtime

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

Administrative Services:

Transfer In: 0.10 FTE Senior Financial Analyst from Emergency Preparedness-Radio Services

Land Records:

Reclassify: 2.00 FTE Administrative Assistant to Administrative Specialist

Increase: 0.14 FTE Overtime

Recording:

Increase: 0.02 FTE Overtime

Vital Records:

Reclassify: 0.50 FTE Administrative Assistant to Administrative Specialist

Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Process / Warrant Service					
Administrative Specialist	6.00	6.00	6.00	6.00	-
Captain	1.00	1.00	1.00	1.00	-
Deputy	2.00	2.00	2.00	2.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	<u>0.25</u>	<u>0.22</u>	<u>0.22</u>	<u>0.22</u>	-
Subtotal	10.25	10.22	10.22	10.22	-
Court Security					
Deputy	17.86	17.86	17.86	17.86	-
* Deputy	0.17	1.00	1.00	1.00	-
Lieutenant	1.00	1.00	1.00	1.00	-
Extra Help	2.79	2.79	2.79	2.79	-
Overtime	<u>0.44</u>	<u>0.39</u>	<u>0.39</u>	<u>0.39</u>	-
Subtotal	22.26	23.04	23.04	23.04	-
General Investigations					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Captain	1.00	1.00	1.00	1.00	-
Deputy	1.00	1.00	1.00	1.00	-
Detectives	20.00	20.00	20.00	19.00	(1.00)
* Detectives	2.00	2.00	2.00	2.00	-
Lieutenant	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	<u>0.54</u>	<u>0.51</u>	<u>0.51</u>	<u>0.51</u>	-
Subtotal	29.54	29.51	29.51	28.51	(1.00)
Special Investigations					
Captain	1.00	1.00	1.00	1.00	-
* Deputy	1.00	1.00	1.00	1.00	-
Detectives	6.00	6.00	6.00	6.00	-
Lieutenant	1.00	1.00	1.00	1.00	-
Extra Help	0.86	0.86	0.86	0.86	-
Overtime	<u>0.71</u>	<u>0.71</u>	<u>0.71</u>	<u>0.69</u>	(0.02)
Subtotal	10.57	10.57	10.57	10.55	(0.02)
General Patrol					
Administrative Assistant	1.50	1.50	1.50	1.50	-
Captain	4.00	4.00	4.00	4.00	-
* Captain	1.00	1.00	1.00	1.00	-
Deputy	70.14	69.14	69.14	69.14	-
* Deputy (a)	29.00	30.00	30.84	32.00	2.00
Lieutenant	8.00	8.00	8.00	8.00	-
* Lieutenant	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	<u>5.61</u>	<u>5.52</u>	<u>5.52</u>	<u>5.52</u>	-
Subtotal	122.25	122.16	123.00	124.16	2.00

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Inmate Security and Services-Jail					
Administrative Assistant	4.00	4.00	4.00	4.00	-
Administrative Specialist	7.00	7.00	7.00	7.00	-
Corrections Captain (Correctional Facilities Manager)	2.00	2.00	2.00	2.00	-
Correctional Officer	98.00	101.00	101.00	101.00	-
* Correctional Officer	1.50	-	-	-	-
Corrections Lieutenant (Corrections Supervisor)	10.00	10.00	10.00	10.00	-
Fiscal Assistant	2.00	2.00	2.00	2.00	-
Jail Administrator	1.00	1.00	1.00	1.00	-
Deputy Jail Administrator (Sr Correctional Facility Mgr)	1.00	1.00	1.00	1.00	-
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	3.12	3.12	3.12	3.78	0.66
Subtotal	130.62	132.12	132.12	132.78	0.66
Inmate Security and Services-Huber Facility					
Corrections Captain (Correctional Facilities Manager)	1.00	1.00	1.00	1.00	-
Correctional Officer	25.00	25.00	25.00	18.00	(7.00)
Corrections Lieutenant (Corrections Supervisor)	3.00	3.00	3.00	2.00	(1.00)
Fiscal Assistant	2.00	2.00	2.00	-	(2.00)
Extra Help	-	-	-	-	-
Overtime	0.84	0.84	0.84	0.65	(0.19)
Subtotal	31.84	31.84	31.84	21.65	(10.19)
Administrative Services					
Administrative Specialist	6.00	6.00	6.00	6.00	-
Business Manager	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Inspector	1.00	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	1.00	-
Fiscal Specialist	2.00	2.00	2.00	2.00	-
Inspector	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	2.00	-
Sheriff	1.00	1.00	1.00	1.00	-
Extra Help	1.00	1.00	1.00	1.00	-
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	18.11	19.11	19.11	19.11	-

SHERIFF (cont.)	21 Year End	22 Budget	22 Estimate	23 Budget	Change
TOTAL SHERIFF	375.44	378.57	379.41	370.02	(8.55)
Regular Positions	359.17	362.50	363.34	353.50	(9.00)
Extra Help	4.65	4.65	4.65	4.65	-
Overtime**	11.62	11.42	11.42	11.87	0.45

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

**Variances may occur into total changes due to rounding to the nearest thousandth.

(a) The 2022 Estimate reflects a partial year FTE.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Sheriff (cont.)

2023 BUDGET ACTIONS:

Unfund:	(1.00 FTE)	Detective – General Investigations
Unfund:	(1.00 FTE)	Deputy Sheriff – General Patrol – Village of Sussex Contract
Unfund:	(7.00 FTE)	Correctional Officer – Inmate Security and Services – Huber
Unfund:	(1.00 FTE)	Corrections Lieutenant – Inmate Security and Services – Huber
Unfund:	(2.00 FTE)	Fiscal Assistant – Inmate Security and Services - Huber
Increase:	0.45 FTE	Overtime

2022 CURRENT YEAR ACTIONS:

Create:	2.00 FTE	Sunset Deputy Sheriff – General Patrol – Village of Sussex Contract
Create:	1.00 FTE	Sunset Deputy Sheriff – General Patrol – Kettle Moraine Resource Officer Contract

2022 BUDGET ACTIONS:

Create:	3.00 FTE	Correctional Officers – Inmate Security and Services - Jail
Sunset:	(1.50 FTE)	Sunset Correctional Officer Positions for the Court Tower Project Completion
Reduce:	(0.20 FTE)	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

UW - EXTENSION	21 Year End	22 Budget	22 Estimate	23 Budget	Change
Strengthening County Citizens, Families & Communities					
Administrative Specialist	1.85	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.85	2.00	2.00	2.00	-
Faculty*	3.50	4.00	4.00	4.80	0.80
<hr/>					
TOTAL UW - EXTENSION	2.85	2.00	2.00	2.00	-
<hr/>					
Regular Positions	2.85	2.00	2.00	2.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-
Faculty Positions funded by State\County\Grants*	3.50	4.00	4.00	4.80	0.80

*State 136 Contract UW Extension positions that are funded by 60 percent state funding and 40 percent local share funding.

2023 BUDGET ACTIONS:

None

2022 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

- Unfund: (0.85 FTE) Administrative Specialist
- *Fund: 1.00 FTE 4-H Youth Development Educator
- *Unfund: (0.50 FTE) Positive Youth Development Extension Educator

GLOSSARY OF SIGNIFICANT TERMS

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES

The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS

Data that reflects the volume (quantitative measure) of work performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned into performance measures (see performance measures).

ADOPTED BUDGET

The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMERICAN RESCUE PLAN ACT (ARPA)

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

AMORTIZATION

The gradual elimination of a liability.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

APPROPRIATION

The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in department budgets by fund.

APPROPRIATION UNIT

An expenditure account grouped by purpose, including:

1. Personnel Costs
2. Operating Expenses
3. Interdepartmental Charges
4. Fixed Assets/Improvements
5. Debt Service

ASSESSED VALUATION

A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes. (See equalized property valuation).

ASSESSMENT

An assessment is the value placed upon your property by the local assessor, which is a basis for levying property taxes (See equalized property valuation).

ASSETS

Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS

Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BALANCE SHEET

A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

GLOSSARY OF SIGNIFICANT TERMS

BALANCED BUDGET

A budget in which revenues and expenditures are equal. Waukesha County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses fees, or fines), property taxes, and funds available for appropriation in fund balances as classified in the Comprehensive Annual Financial Report and authorized for use by the County Board.

BOND OR PROMISSORY NOTES

A fixed interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

BOND RATING

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Waukesha County has a Aaa/AAA bond rating, which represents the lowest risk possible to obtain.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting through the appropriation process the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified. Most local governments have two types of budgets, an "operating" budget and a "capital" budget.

BUDGET BOOK

The official written document prepared by the budget office and supporting staff, which presents the Executive's proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval and Executive veto (if necessary).

BUDGET MESSAGE

The opening section of the budget prepared by the County Executive that provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Waukesha County controls at the appropriation unit level (see appropriation unit).

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET

A budget of approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL EXPENDITURES

The cost of acquisition of operating equipment items, which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget as fixed assets.

CAPITAL PROJECT

An active or proposed nonrecurring expenditure that is in excess of one hundred thousand dollars (\$100,000) for costs associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, or equipment), and has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS PLAN

A five-year plan for capital expenditures. The first year in the plan is the adopted Capital Budget.

GLOSSARY OF SIGNIFICANT TERMS

CHILDREN'S LONG TERM SUPPORT (CLTS)

(Home and Community Based Waiver Funding) provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger's, and Pervasive Developmental Disorders.

COMMISSIONS AND BOARDS

Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Executive and approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)

The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY RECOVERY SERVICES (CRS)

(1915(i) Home and Community Based Services) will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

COMPONENT UNIT

A component unit is used to account for operations that is legally separate organization from the governing body, but where the elected officials of the primary government are financially accountable for the organizations.

COMPREHENSIVE COMMUNITY SERVICES (CCS)

Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community based psycho-social rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN

A County Board member elected by the County Board. This part-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of County Board Committees.

COUNTY BOARD OF SUPERVISORS

The acting County legislative body. It is comprised of twenty-five (25) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY EXECUTIVE

A non-partisan position who is elected at large for a four-year term. The Executive is responsible for coordinating and directing all administrative and management functions for the County, which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and commissions. Appointments are subject to County Board confirmation. A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary to override a County Executive veto.

CORONAVIRUS DISEASE 2019 (COVID-19)

An infectious novel coronavirus disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) first identified in December 2019 resulting in a pandemic.

GLOSSARY OF SIGNIFICANT TERMS

DEBT

An obligation resulting from borrowing money.

DEBT LIMIT

The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT

The maximum debt rate that the County may levy a tax, which is imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE

Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects.

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major county office (agency) that administers programs and operations.

DEPRECIATION

A business operating expense, which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

DESIGNATED FOR SUBSEQUENT YEAR

A portion of this year's unreserved fund balance to provide for the excess of expenditures, other financing uses over revenues, and other financing sources budgeted in the next year.

DISPATCHING COUNSELS

Computers/communication equipment used by the Waukesha County Communications Center for emergency dispatch.

EFFECTIVENESS INDICATOR

A type of performance measure including effectiveness, quality, cycle time, and citizen satisfaction that measures results and accomplishments of the service provided.

EFFICIENCY INDICATOR

A performance measure that measures how much output or outcome can be produced or provided by a given resource level, or how much input it takes to produce a given outcome level. Indicators quantify the relationship between inputs and outputs and can be expressed as productivity ratios or as unit-cost ratios.

EMPLOYEE BENEFITS

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

ENCUMBRANCE

Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

END USER TECHNOLOGY FUND (EUTF)

The End User Technology Fund is an internal service fund established to finance common technology infrastructure for county users. The fund is managed on a total cost of ownership basis and includes the following costs: the replacement and maintenance of personal computers, printers, and copiers; software licensing and support; help desk and training; maintenance of county network hardware and software; backup and recovery functions; and other costs related to making technology available to users.

GLOSSARY OF SIGNIFICANT TERMS

EQUALIZED PROPERTY VALUATION

Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY

The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE

The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENTS

Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Waukesha County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS

Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects. Capital projects as defined by County Code and indicated above are excluded.

FULL TIME EQUIVALENT (FTE)

Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on 2,080 hours annually of a full-time position.

FUNCTIONAL AREA

Departments are grouped in the annual budget according to the related functions that they perform. The budget has eight functional areas including: Justice & Public Safety, Health & Human Services, Parks, Environment, Education and Land Use, Public Works, General Administration, Capital Projects, Debt Service, and Non-Departmental.

FUND BALANCE

Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

- **Nonspendable fund balance** – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.
- **Restricted fund balance** – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.
- **Committed fund balance** – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.
- **Assigned fund balance** – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.
- **Unassigned fund balance** – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

GLOSSARY OF SIGNIFICANT TERMS

FUNDS

A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Waukesha County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities, equipment, highways, or technology.
2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.
4. Proprietary: an account that uses the accrual basis of accounting.
 - a. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g. golf courses).
 - b. Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g. Central Fleet).
5. Special Revenue: are created to account and report revenue sources that are restricted or committed to specified purposes (e.g. Bridges Library System Funds).

FUND PURPOSE

A statement that describes the reasons why the fund exists. It is mainly used to describe the purpose of certain special revenues and proprietary (Internal Services and Enterprises) funds.

FUND TRANSFER

A transfer of expenditure authority between appropriation units within a fund or department.

GENERAL OBLIGATION BONDS

Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by law (section 67.05 (10)) to levy on all taxable property, such as ad valorem taxes, without limitation as to rate or amount that may be necessary to pay the notes.

INCOME MAINTENANCE (IM)

Used to describe services and associated funding related to the providing of economic support services, such as food stamps, low income child care, and medical benefits.

INTERDEPARTMENTAL CHARGES

Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).

LAND INFORMATION SYSTEM (LIS)

An integrated computerized system that links land parcel locations to digital mapping and databases concerning property information (e.g., address, zoning, or civil boundaries).

LIABILITIES

Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS

A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has six major funds: General, Debt Service, Capital Projects, Parks and Land Use – Materials Recycling Fund, Emergency Preparedness – Radio Services Fund, and Public Works – Airport Fund.

GLOSSARY OF SIGNIFICANT TERMS

MEDICAL ASSISTANCE (MA)

A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

MISSION

A statement defining the major reasons for the existence, including the purpose of the County.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

MODIFIED BUDGET

An adopted budget becomes a modified budget when amended through an ordinance or funds transfer to adjust the revenue or expenditure budget.

NET ASSETS

The residual of all other elements presented in a statement of financial position.

OBJECTIVES

Goal statement that focuses on achieving the county-wide key strategic pillars. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS

Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET

A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

OPERATING EXPENSES

Cost of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. This also includes the cost of all services purchased from outside vendors.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.

PERFORMANCE MEASURE

A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Pillars and Objectives.

PERSONNEL COSTS

Costs of all salary and non-salary compensation incurred in accordance with County policy. This includes wages, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, and vacation. Major employee benefits include: County pension and Social Security contributions, health, life, dental, and disability insurance.

GLOSSARY OF SIGNIFICANT TERMS

PILLARS

County-wide pillars are five key components that provide a framework for an evaluation process within the strategic plan. These five concepts can be applied to all types of organizations and allows comparison.

1. **Customer Service:** High Customer Satisfaction
2. **Quality:** High standards of Service excellence
3. **Team:** Best professional serving the public in the best way
4. **Health and Safety:** Ensure the well-being of citizens
5. **Finance:** Protect taxpayers investment

POSITION SUMMARY

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET

A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

PROMISSORY NOTE

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES

Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.
5. Other Revenues: funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES

There are seven standing committees of the County Board organized on functional lines. The Executive, Finance, and Human Resources committees deal with administrative policy matters; whereas, the remaining four standing committees (Judiciary and Law Enforcement; Health and Human Services; Land Use, Parks, and Environment; and Public Works) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID

Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

GLOSSARY OF SIGNIFICANT TERMS

STATEMENT OF PURPOSE

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

STATUTE

A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLANNING

The process of determining long-term goals and then identifying the best approach for achieving those goals.

SUNSET CLAUSE POSITIONS

Authorized positions created by County Board approved ordinances, which include a clause to reduce or eliminate a position or budget appropriation for that position if the designated funding source is subsequently reduced or terminated.

TAX INCREMENTAL FINANCING DISTRICT (TID)

Areas of redevelopment within a municipality, designated to finance public projects that stimulates development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and are placed in a special account to be used to pay the project costs.

TAX LEVY

The total amount of revenues to be raised by property taxes to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE

The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

TRUE NON-RESIDENT (TNR)

Resident in a non-library community.

UNFUNDED POSITIONS

An authorized position with no funding appropriation provided for the current or ensuing budget year.

VETO

A power of the County Executive to delete or stop approval on a resolution or ordinance passed by the County Board. The County Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary in order to override a County Executive veto action.

WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA) FUND

Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). WIOA grant funding provides contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment.

WORKING CAPITAL

Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

YOUTH AIDS

A funding source distributed by the State of Wisconsin Department of Children and Families to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.

GLOSSARY OF ACRONYMS

ABE Adult Basic Education	EMS Emergency Medical Services	SEFSA Schedule of Expenditure of Federal and State Awards
ACA Affordable Care Act	EPA Federal Environmental Protection Agency	SEWRPC Southeastern Wisconsin Regional Planning Commission
ACFR Annual Comprehensive Financial Report	EPCRA Emergency Planning and Community Right-to-Know Act	SMSA Standard Metropolitan Statistical Area
ADA Americans with Disabilities Act	EPL Emerald Park Landfill	SNAP Supplemental Nutrition Assistance Program
ADRC Aging and Disability Resource Center	ES Economic Support	SRO School Resource officer
ADT Average Daily Traffic	ESBA Eating Smart Being Active	SSI Supplemental Security Income
AFCSP Alzheimer's Family Caregiver Support Program	EUTF End User Technology Fund	STD Sexually Transmitted Disease
AHTF Anti Heroin Task Force	FCS Family Court Services	STEM Science, Technology, Engineering, and Mathematics
AIS Aquatic Invasive Species	FDA U.S. Food and Drug Administration	STP Surface Transportation Program (Federal)
AODA Alcohol and Other Drug Abuse	FTE Full Time Equivalent	TAD Treatment Alternatives and Diversion Grant
APS Adult Protective Services	FY Fiscal Year	TID Tax Incremental Financing District
ARPA American Rescue Plan Act	GAAP Generally Accepted Accounting Principles	TNR True Non-Resident
ATC Alcohol Treatment Court	GAB Government Accountability Board	TPA Third-party administrator
B-3 Birth to Three Program	GAL Guardian ad Litem	TPR Termination of Parental Rights
BAS Business Application Support	GASB Government Accounting Standards Board	TSSU Treatment and Support Services Unit
BC Benefit/cost	GED General Education Development	UPS Uninterruptible Power Supply
BCA Basic County Allocation	GFOA Government Finance Officers Association	USDA United States Department of Agriculture
CAD Computer Aided Dispatch	GPR General Purpose Revenue	UW-EXT University of Wisconsin Extension
CAFÉ Computer Access for Everyone	GTA General Transportation Aids	UWW University of Wisconsin-Waukesha
CAMP Cops Anti-Methamphetamine Program	HDM Home Delivered Meals	VA Veterans Administration
CARES Coronavirus Aid, Relief, and Economic Security Act	HIDTA High Intensity Drug Trafficking Revenue	VAWA Violence Against Women Act
CBD Central Business District	HHS Health and Human Services	VDI Visual Desktop Infrastructure
CCAP Circuit Court Automation Program	HHW Household Hazardous Waste	VOIP Voice Over Internet Protocol
CCOP Children's Community Option Program	HIPAA Health Insurance Portability and Accountability Act	VOCA Victims of Crime Act
CCS Comprehensive Community Services	HITECH Health Information Technology for Economic and Clinical Health Act	WCC Waukesha Communications Center
CDBG Community Development Block Grant	HIV Human Immunodeficiency Virus	WCNC Waukesha County Nutrition Coalition
CEMP Comprehensive Emergency Management Plan	HOME Home Investment Partnerships Grant	WCTC Waukesha County Technical College
CHDO Community Housing Development Organizations	HSA Health Savings Account	WIOA Workforce Innovation Opportunity Act
CHIP County Highway Improvement Program	HSIP Highway Safety Improvement Program	WIC Women, Infant and Child
CHIPS Children in Need of Protection or Services	HVAC Heating, Ventilation, and Air Conditioning	WICAMS Wisconsin Credentialing and Asset Management System
CHIPP Community Health Improvement Plan	HUD Housing and Urban Development	WisDOT Wisconsin Department of Transportation
CJCC Criminal Justice Collaborating Council	ICF/IID Intermediate Care Facilities for Individuals with Intellectual Disabilities	WISACWIS Wisconsin Statewide Automated Child Welfare Information System
CLTS Children's Long Term Support Waiver Services	IM Income Maintenance	WIMCR Wisconsin Medicaid Cost Report
COC Clerk of Courts	IPAWS Integrated Public Alert and Warning System	WMMIC Wisconsin Municipal Mutual Insurance Company
COVID-19 Coronavirus Disease 2019	IT Information Technology	WNEP Wisconsin Education Nutrition Program
CPI Consumer Price Index	KIDS Kids Information Data System	WOW-Board Waukesha-Ozaukee-Washington Workforce Development Board
CPI-U Consumer Price Index -Urban	LIS Land Information System	WPS Wisconsin Physicians Services
CPS Child Protective Services	LSS Lutheran Social Services	YE Year End
CRS Community Recovery Services	MA Medical Assistance	
CSLFRF Coronavirus State and Local Fiscal Recovery Funds	MCO Manage Care Organization	
CSMs Certified Survey Maps	MHC Mental Health Center	
CSP Community Support Program	ML Moraine Lakes Consortium	
CTH County Trunk Highway	MOU Memorandum of Understanding	
CY Calendar Year	MRF Materials Recycling Fund	
DARE Drug Abuse Resistance Education	MSL Medical Support Liability	
DATCP State Department of Trade and Consumer Protection	NFPA National Fire Protection Association	
DHS Department of Health and Human Services	NIMS National Incident Management System	
DNR State Department of Natural Resources	NOS Not Otherwise Specified	
DOA Department of Administration	OWI Operating While Intoxicated	
DOC State Department of Corrections	PCI Pavement Condition Index	
DOT Department of Transportation	PH Public Health	
DPI Department of Public Instruction	PMO Project Management Office	
DRC Day Report Center	POS Point of Service	
EBDM Evidence Based Decision Making	POWTS Private On-site Waste Treatment Systems	
ECM Enterprise Content Management	PSS Public Safety Systems	
EFNEP Expanded Food and Nutrition Education Program	REI Recycling Efficiency Initiative	
EMMA Electronic Municipal Market Access	RFP Request for Proposal	
EMR Emergency Medical Records	RMA Routine Maintenance Agreement	
	ROI Return on Investment	
	SAMHSA Substance Abuse Mental Health Services Association	
	SDWA Safe Drinking Water Act	

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* County Board Chairperson	Paul L. Decker
* County Clerk	Margaret Wartman
* County Executive	Paul Farrow
* District Attorney	Susan L. Opper
Emergency Preparedness	Gary Bell
Federated Library	Karol Kennedy
Health & Human Services	Elizabeth Aldred
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Presiding Judge.....	William J. Domina
Public Works	Allison M. Bussler
* Register of Deeds	James R. Behrend
* Sheriff	Eric J. Severson
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension	Jerry Braatz

* Elected Position