

WAUKESHA COUNTY

2024 ADOPTED BUDGET BOOK



WAUKESHA, WISCONSIN

Waukesha County Executive

Paul Farrow

(Term Expires April 2027)

Board of Supervisors

(Terms Expire April 2024)

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About the cover:

Waukesha County Courthouse: Built in 1959 and now on the verge of a transformation into the future. From a drone view above, the courthouse is undergoing a 4-year remodeling construction project. The work will result in state-of-the art HVAC, plumbing, electrical, audio-visual systems. In addition, the project will upgrade security systems, public announcement system, expanded entrance, and secure state of the art courtrooms.

Cover photo by:

Christopher Dickerson, Land Information Systems Analyst, Waukesha County Parks & Land Use

Composition and Layout by:

Hillary Mintz, Press Secretary/Public Information Officer 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 7, 2023

Dear Honorable County Board Supervisors:

This 2024 Adopted Budget is focused on delivering services the public needs and demands, and it is all coming at a time when pressures are mounting beyond our control. As a county we must confront these pressures in order to maintain the high standards of service our community expects while navigating high inflation, levy limits, and Shared Revenue.

In recent years, our County has experienced the impact of rising inflation, which has escalated costs across the board, including the cost of essential services and infrastructure maintenance. The existing levy limits have proven insufficient to adequately fund these needs, compelling us to seek additional avenues to sustain our operations and investments. Residents are outspoken about the fact that they want a high level of public safety, low taxes and services they can count on. My goal is to build a budget keeping those priorities from residents at the forefront, all while tackling these complex economic struggles. Our Public Safety, Justice and Law Enforcement program areas remains our top funding priority. In fact, the Sheriff's Department receives the most tax levy and new Shared Revenue in this budget than any other County department, marking yet again, a years-long trend. This budget includes clear examples of the County's top priorities, plus our plans to improve services and keep taxes low.

Shared Revenue is a vital aspect of our financial framework, and while we appreciate the state's support with an additional \$3.5 million, we find it essential to emphasize that this year's increase in Shared Revenue will not suffice in resolving our long-term financial challenges. Our scarce, limited new levy and Shared Revenue, must be directed towards addressing the impact of inflation, labor market dynamics, and a compensation study. The rising inflation and labor market trends have resulted in difficulty in attracting and retaining skilled employees who are vital to delivering essential public services. That is why we engaged in a comprehensive compensation study, and it is crucial that we confront this major challenge to ensure we offer competitive pay and benefits, attracting new talent and retaining our current workforce.

As responsible stewards of our community's well-being, we are doing our utmost to navigate the challenges posed by these major market forces. It is imperative that we work collaboratively to craft a sustainable fiscal plan that addresses these concerns while prioritizing the welfare of our constituents. These are long-term investments in our community and our future. The Board has great responsibility to represent the constituents. This budget reflects hard work, strategic planning, collaboration and the partnership with you all.

The 2024 County general property tax levy totals \$114.9 million, an increase of 2.28% or \$2,563,183. 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 1.79% as compared to 1.75% in the prior year. This growth in levy is against an equalized property tax base of \$82.6 billion, which experienced a 12.5% increase.

The Justice and Law Enforcement program areas remain a priority, receiving over half of the new levy and Shared Revenue allocated to operations, an increase of \$2,235,229 (broken out by department below). Another \$1.3 million of ARPA funding is provided to this functional area to help phase-in the impact of the compensation study.

- The Sheriff's Department receives an additional \$1.5 million, 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 33 municipalities, includes an increase of \$247,000 to cover its cost to continue.
- Circuit Courts and the District Attorney's Office receive an additional \$359,000 to cover cost to continue and minimal or decreasing revenues in many areas. The budget also includes about \$303,000 of ARPA funding for three sunset positions in the District Attorney's Office for continued support of the sixth criminal court.

- The Medical Examiner’s Office receives an additional \$129,000 to cover the cost to continue and to help address high caseloads, including an increase in part-time pathologist assistance.

SERVICE LEVEL ADJUSTMENTS

The 2024 budget includes changes in service levels in several areas:

- The Department of Health and Human Services (HHS) met a long-term, state-mandated goal of eliminating the wait list for participating in the Children’s Long-Term Support (CLTS) program in March of 2023. This budget continues to provide additional resources to help keep up with growing enrollment needs by increasing case management support by \$836,000. This expansion and the cost to continue services are funded with \$1.2 million of additional state revenues. The budget also includes an additional \$1.0 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.
- The County continues with its second year of making use of lawsuit settlement funds to fight the opioid and fentanyl crisis. Opioid settlement funds are budgeted to increase by \$243,000 to \$973,000, and includes \$360,000 for inpatient and outpatient treatment; \$227,000 to expand existing correctional treatment programs to reduce relapses and recidivism; \$192,000 to fund the pre-trial diversion program that targets low- to moderate-risk defendants, primarily with opioid use disorders; \$92,000 for a marketing campaign to educate the public on opioid addiction and treatment; \$50,000 for out-of-home care for children whose families have been affected by opioid addiction; \$31,000 for software to track the location of overdose response kits; and \$21,000 in Drug Court training for our judicial and law enforcement partners. The County has been awarded \$24.4 million in settlement payments, which began in 2022 and are expected to continue through 2038.
- The County is planning to open a new Regional Crisis Stabilization Facility (RCSF) for 2024 to help transition mental health clients from crisis inpatient services to a more appropriate level of subacute care and help ensure safe discharge into the community. The budget totals \$1.2 million for the first year of service, and initial operations are funded with \$812,400 from the Wisconsin Department of Health Services RCSF grant and \$398,600 from charges for service.
- The Corporation Counsel budget includes an additional 1.00 FTE child support specialist to help offset higher caseloads and a 1.00 FTE paralegal to provide specialized work that frees up attorney resources. These new positions are mostly covered with an increase in state general purpose revenue of \$154,600.
- The Department of Public Works budget defunds 1.00 FTE patrol worker for State Highway Maintenance due to the state revenues not keeping pace with the cost to continue operations.
- Utility expenses for general county buildings that are accounted for in the Department of Public Works consist of electricity, natural gas, and water/sewer service, and are budgeted to increase nearly \$310,000 largely due to rate increases.

INVESTING IN INFRASTRUCTURE

The 2024 capital budget, with total expenditures of \$52.9 million, increases by \$7.3 million from the 2023 budget, and includes \$35.4 million for the 2024 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 2024 budget also includes \$7.5 million toward repaving and rehabilitation on County Trunk Highways, including construction of CTH T (Grandview Boulevard), from Northview Road to I-94 in the City of Waukesha, and the design/land acquisition phases for segments of CTH O (Moorland Road) in the City of New Berlin, as part of multi-year effort to rehabilitate and improve one of the County’s busiest highways. Nearly \$1.4 million is budgeted as part of another multi-year effort to provide key infrastructure improvements at the County’s golf courses and ice arena facilities.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2024 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 7, 2023

Dear Honorable County Board Supervisors:

The 2024 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 \$391.4 million, an increase of \$14.4 million from the prior year. Operating budget expenditures increase \$7.1 million or 2.1%. Capital project expenditures increase \$7.3 million for a total capital budget of \$52.9 million and includes the 2024 construction phase for the courthouse renovation project, repaving and rehabilitation of County Trunk Highways, and improvements to park infrastructure and facilities.

Across the nation employers continue to face labor shortages, and Waukesha County is no exception. This year, the County completed its planned in-depth compensation study. The results of this major effort are in the budget before you, including adjustments to pay range assignments, performance pay, benefit eligibility, vacation time, and holidays. These changes are necessary to better align compensation with our counterparts in local government and the private sector in order to remain competitive in the labor market and staff operations critical to the County's mission. The fiscal impact of these adjustments is projected to be \$2.7 million. Recognizing this financial challenge, early on we set aside tax levy resources to help ensure that over half of these costs are funded with ongoing revenue. The budget includes \$1.3 million of temporary American Rescue Plan Act (ARPA) funding to continue this effort and phase-in over time.

The budget continues careful management of personnel. Even with the compensation study impact, overall personnel costs increase 4.8% in the 2024 budget. This includes a net reduction in funded regular full-time and part-time positions of 1.65 FTE, offset by the cost to continue existing staff. This is mostly due to a net 8.50 FTE decrease in ARPA-funded positions sunsetting for the temporary sixth criminal court.

The 2024 budget includes changes in key revenue sources.

- State Shared Revenue is budgeted to increase about \$3.5 million. This limited, one-time bump in funding is being used to help continue services in the Sheriff's Department (\$900,000), Courts (\$245,000), County Dispatch in Emergency Preparedness (\$230,000), and the Transportation Fund (\$100,000). The remaining \$2.0 million is budgeted to cover transportation needs in the capital plan.
- The 2024 budget includes \$27.3 million in ARPA-funded initiatives, a decrease of about \$1.5 million from the 2023 budget, 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 474-479).
 - \$16 million to partially fund core infrastructure in the renovation of the 1959 Courthouse (capital project #201705), which offsets borrowing needs, saving county taxpayers.
 - \$4.5 million to expand 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

515 W. Moreland Blvd.
Administration Center, Room 310
Waukesha, Wisconsin 53188
Phone: (262)548-7020, Fax: (262)548-7913
www.waukeshacounty.gov

County. This contribution is funded with ARPA revenues and brings the County's total investment in the fund up to \$9.0 million.

- \$1.4 million for various Health and Human Services initiatives, including embedding crisis service staff with law enforcement, transitioning client records from paper to a more efficient digital environment, upgrading public health operations to a level three status, and developing data-driven programs to address child welfare and overdose related fatalities.
 - \$1.3 million to improve recruitment and retention of employees that are critical to carrying out the county's mission, by phasing in the impact of the total compensation study recommendations.
 - \$1.3 million for 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.
 - \$720,000 for the Sheriff's Department to phase-in the cost of pay increases to sworn officers, approved during 2022 to promote recruitment and retention.
- The Federal Reserve has increased interest rates in an effort to slow inflation, which has affected key County revenue sources. This includes improving investment income, which is budgeted to increase \$1.6 million in the Treasurer's Office. This is partially offset by a decrease in document recording fees and real estate transfer fees in the Register of Deeds Office by \$228,000 and \$145,700.
 - Continuing strong demand for quality outdoor recreation leads to an increase in various parks fees (e.g., annual/entrance stickers, camping fees) of \$313,600.

PROJECT FUNDING AND DEBT MANAGEMENT

The County values strategic, long-range capital planning, budgeting and debt management policies and practices. Down payment support for the capital budget increases a net \$1.5 million, including an increase in state Shared Revenue by \$2.0 million, partially offset by a tax levy decrease of \$503,000. Tax levy, Shared Revenue, the use of governmental fund balance of \$4.7 million, and other revenues of \$22.0 million, including \$18.5 million of ARPA funding toward multiple projects, maintains the County's "down payment" at 61% of net capital costs, above the target policy of 20%.

Borrowed funds are budgeted at \$20.8 million, an increase of \$8.3 million from the 2023 budget. This includes \$17.0 million in borrowing for the capital plan, an increase of \$7.0 million from the 2023 budget, and \$3.8 million in borrowing for major vehicle replacements, an increase of \$1.3 million. The County's 2024 debt service expenses are budgeted at \$16.8 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.

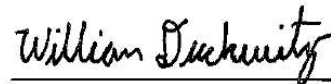
ACKNOWLEDGEMENTS

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

515 W. Moreland Blvd.
Administration Center, Room 310
Waukesha, Wisconsin 53188
Phone: (262)548-7020, Fax: (262)548-7913
www.waukeshacounty.gov

Quick Question?

(See page 622-623 for the Subject Index)



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

CHECK IT OUT!	What does the County Executive have to say about the 2024 Budget?	4
Taxes! 2024 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?	58
	How many people are working in all of these departments?	549
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?	40-45
	Are my taxes higher or lower than other counties?	539-540
Big Projects in 2024 & Beyond!	What are the big projects this year?	493-494
	How are we paying for these projects?	483
	Can we afford to do all of these projects?	479
	What areas are planning for projects over the next five years?	524-525
	Where can I find out more about the American Rescue Plan Act?	474-479
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?	59
	What is the process for developing the budget?	67
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?	533
	What is the county's equalized property value by municipality?	534
	What is the levy rate history and how does it compare to the actual levy amount?	537
	Who are the department heads?	624

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 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.

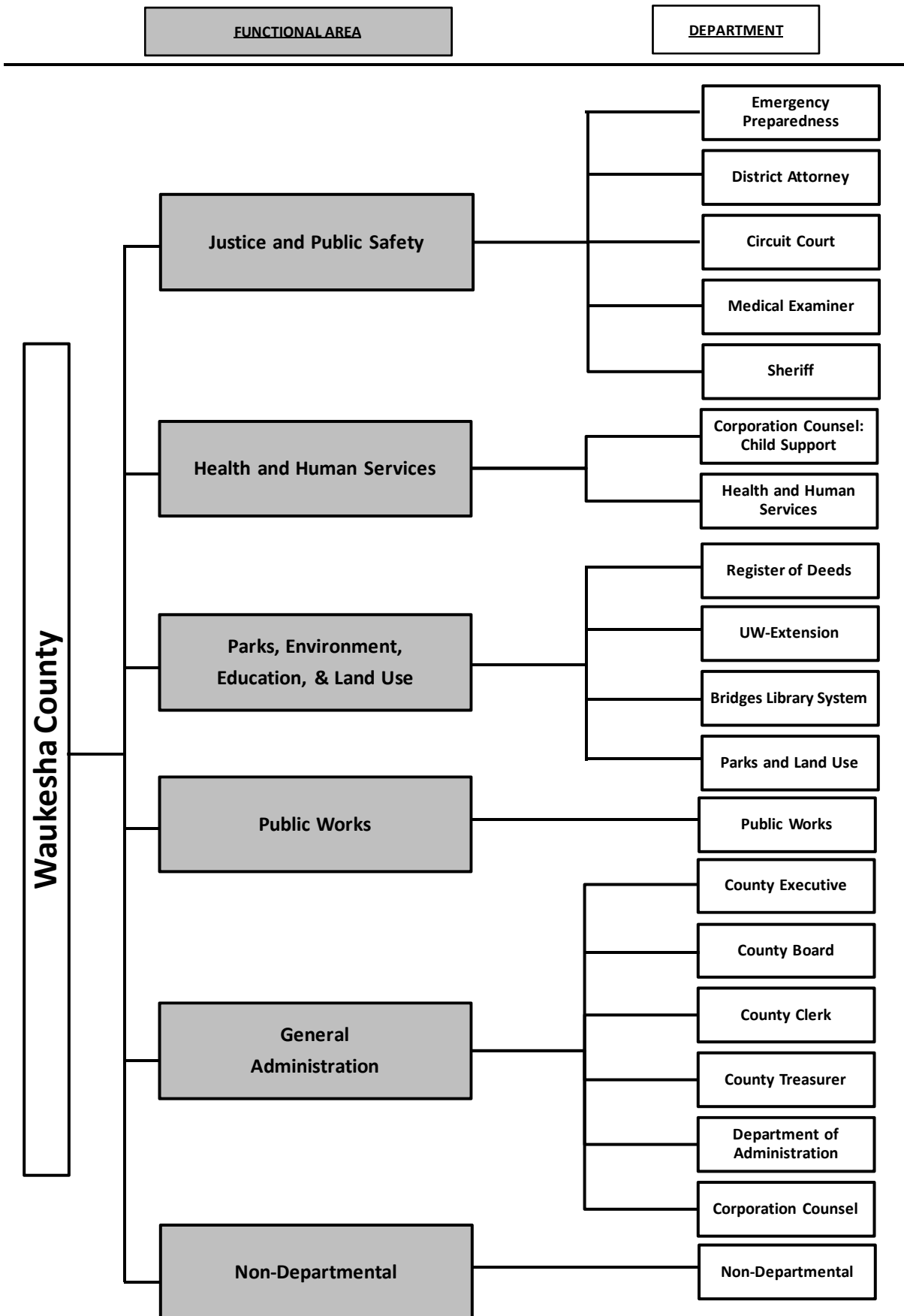
The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

- 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.

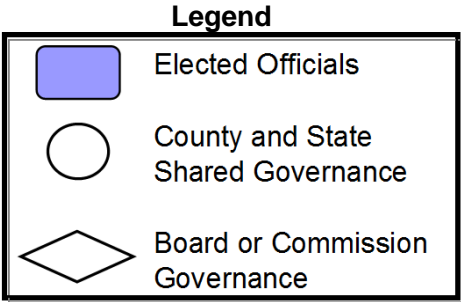
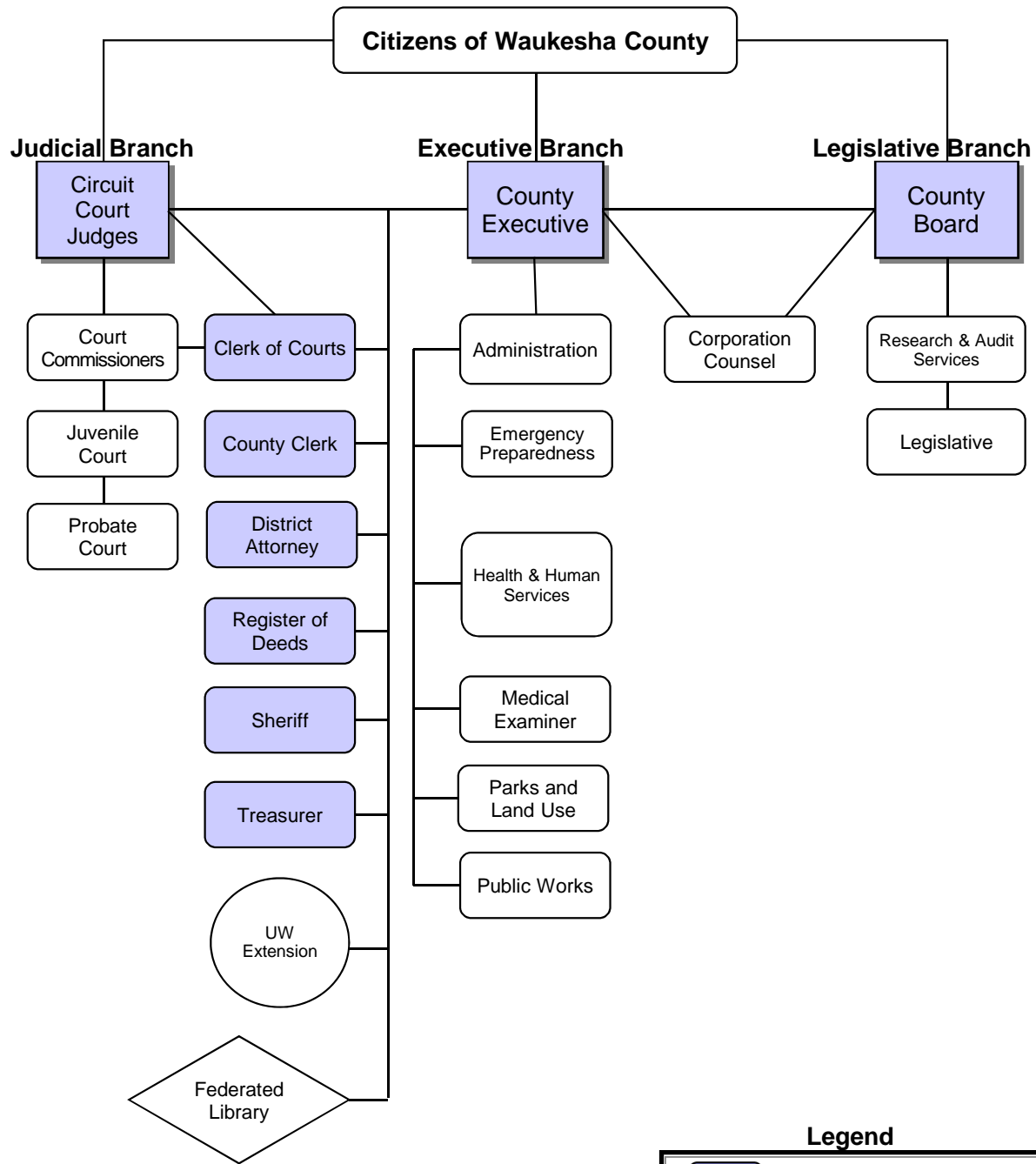
Appropriation Units - One or more expenditure accounts grouped by purpose for budgetary control, including:

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.

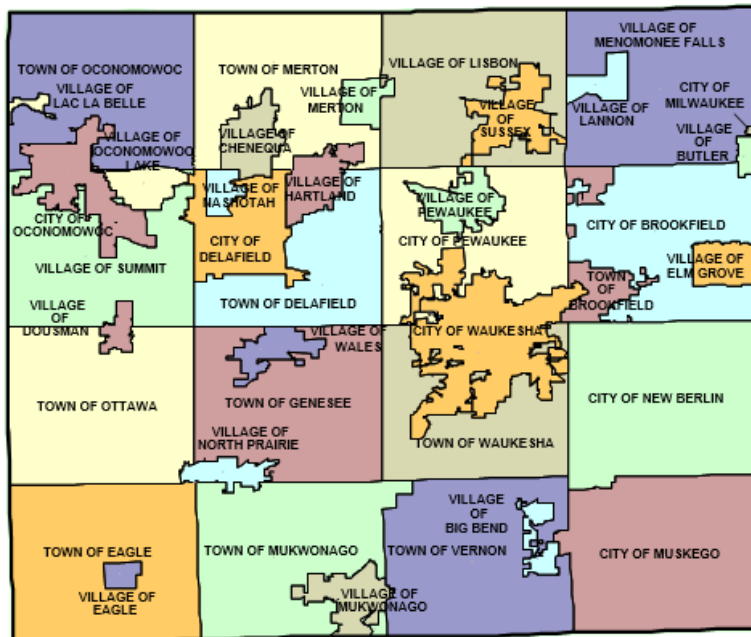
Programs - In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies prior-year actual, current-year adopted budget, current-year estimate, ensuing-year budget request, and the change in budgeted 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 1/1/2023	411,538
2020 Census	406,978
*WI Department of Administration (2023), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$84,956,236,000
Excluding TID	\$82,638,928,700

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, 22 villages and 8 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	4,996
Froedert	4,265
Kohl's Department Stores	4,000
Quad Graphics Inc.	3,601
Roundy's (Kroger)	3,400
Advocate Aurora Healthcare*	2,800
General Electric Healthcare	2,397
Milwaukee Electric Tool/Empire Level	2,282
Generac	2,190
Target Corporation	1,565
Wal-Mart Corporation	1,517
School District of Waukesha	1,500
Waukesha County	1,426
Eaton Cooper Power Systems	1,200
Waukesha County Technical College	1,100
BMO Harris Bank, N.A.	1,046
Spring City/Pieper Electric	1,000
Subtotal	40,285

* No survey responded received in 2023. Latest response available (2021) is used.
 Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated October 11, 2022, City of Brookfield official statement dated June 21, 2022, City of Waukesha 2023 Executive Operating Budget, and direct employer contacts February 2023.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2022 NAICS (1)
Retail Trade, Transportation, Utilities	50,353
Manufacturing	42,263
Education and Health	41,749
Professional and Business Services	36,663
Leisure and Hospitality	20,905
Construction	18,073
Financial Activities	15,156
Other Services (2)	8,355
Public Administration	6,200
Information	3,469
Total	243,186

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2022 EQUALIZED VALUE	2021 RANK
Wimmer Brothers	\$305,943,623	1
The Corners of Brookfield*	\$224,281,900	2
ProHealth Care	\$200,506,489	3
Individual (Thomson)	\$197,520,986	5
Brookfield Square*	\$171,484,400	4
Aurora	\$158,165,666	6
Irgens	\$150,679,912	10
Fiduciary Real Estate Development	\$141,479,700	8
Target Corporation	\$119,964,919	9
Kohl's Department Stores	\$113,455,914	7
Subtotal	\$1,783,483,509	
% Total 2022 Equalized Value**	2.4%	

*Includes adjacent and nearby properties owned by multiple entities
 **2022 total equalized value including TID of \$75,406,493,900
 Source: Waukesha County Tax System & Wisconsin Department of Revenue
 See Waukesha County Annual Comprehensive Financial Report for more detailed information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686
2018	1,061	\$437,265

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2022 (1)		
Waukesha County		\$87,582
State of Wisconsin		\$61,475
United States		\$65,470
JOBS, 2022 (2)		
		243,186
UNEMPLOYMENT RATE, 2022 (3)		
		2.5%

(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
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
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
% of Total	77.2%	1.1%	19.0%	2.2%	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: 96.4%
Wisconsin: 92.9%

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

SCHOOL ENROLLMENT*

2022-2023 Academic Year

Public: 61,115
Private: 11,324
Home schooling: 1,619**

*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

407 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, 2023

Christopher P. Morill

Executive Director

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Summary

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WAUKESHA COUNTY

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2024 Budget Assumptions

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

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

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

County Board Amendments to the 2024 County Executive Proposed Budget

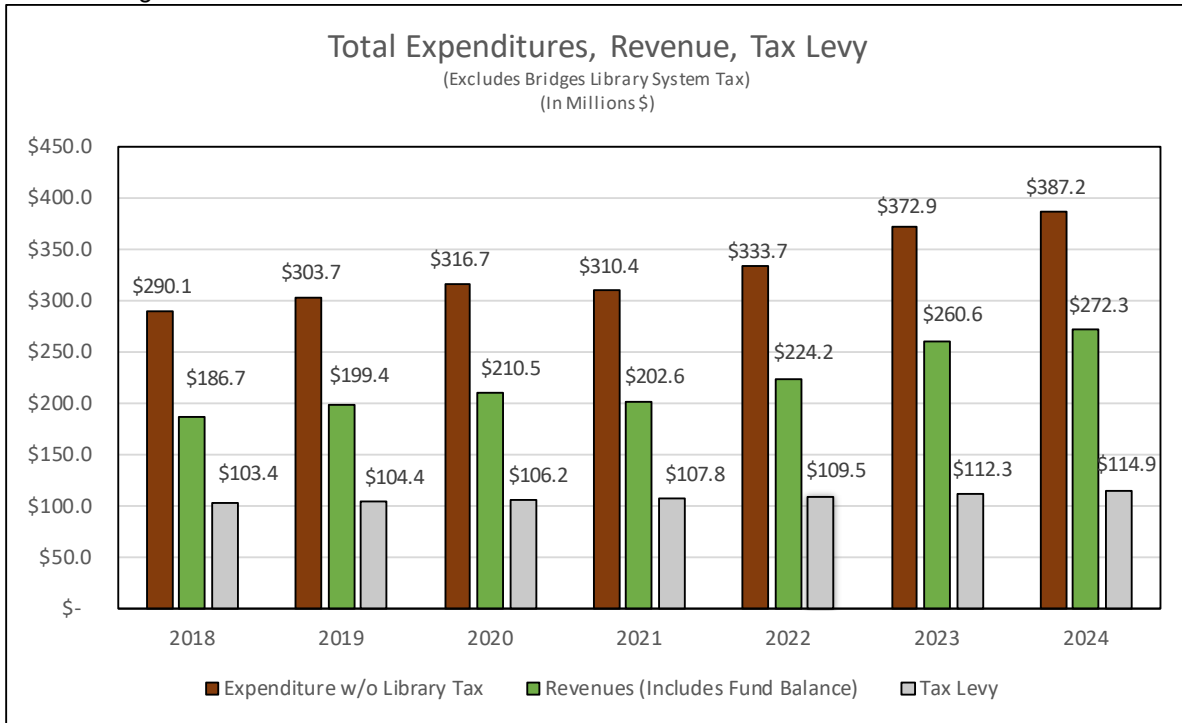
The County Board approved one amendment to increase personnel costs by \$302,517 in the District Attorney's Office for three positions to provide staff coverage for the sixth criminal court. This includes a 1.00 FTE special prosecutor, a 1.00 FTE senior administrative specialist, and a 1.00 FTE victim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

2024 General County Tax Levy Summary

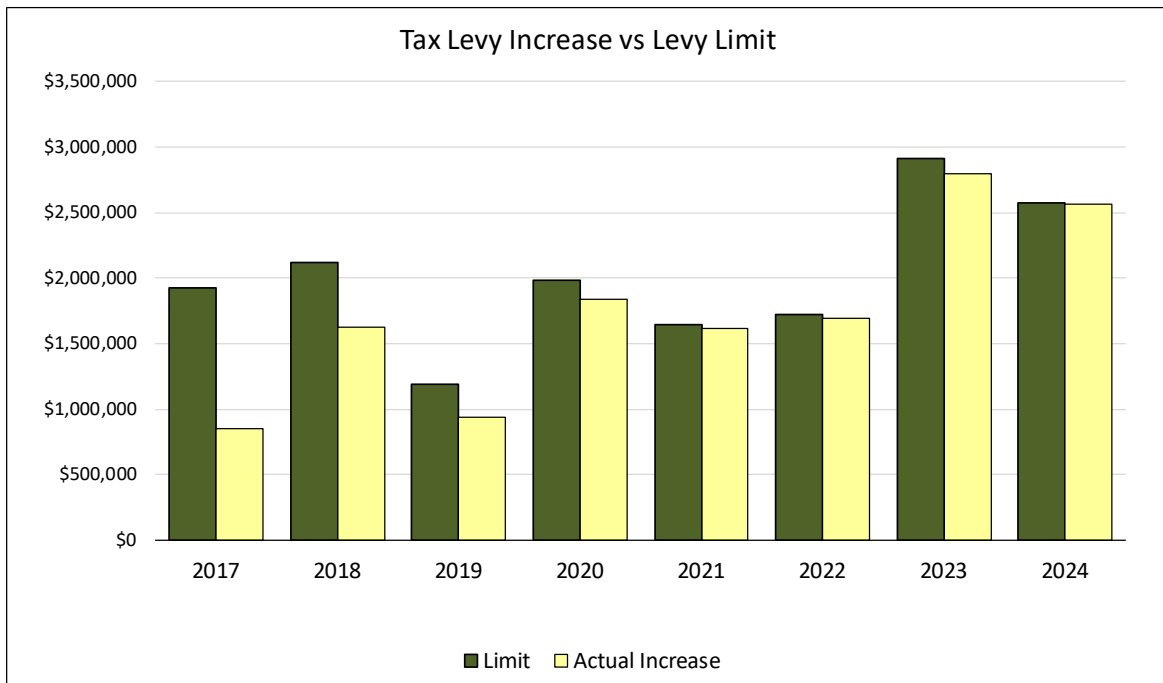
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

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

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



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



2024 BUDGET SUMMARY

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

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

2024 Budget Tax Levy Breakdown

(General County and Federated Library)

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

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

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

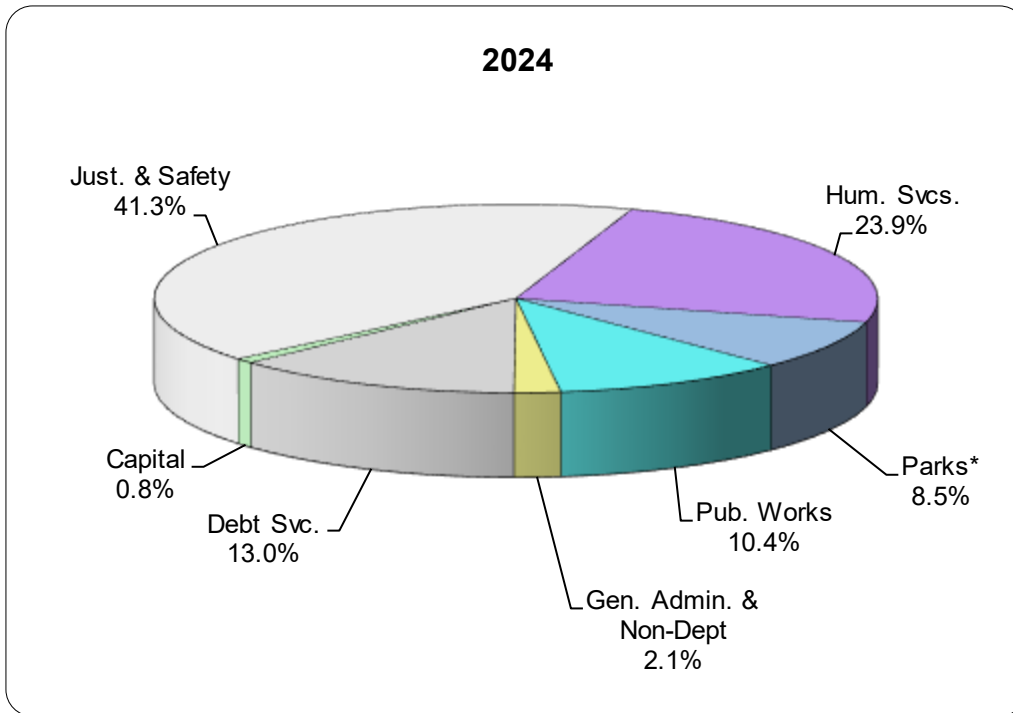
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax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

2024 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

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

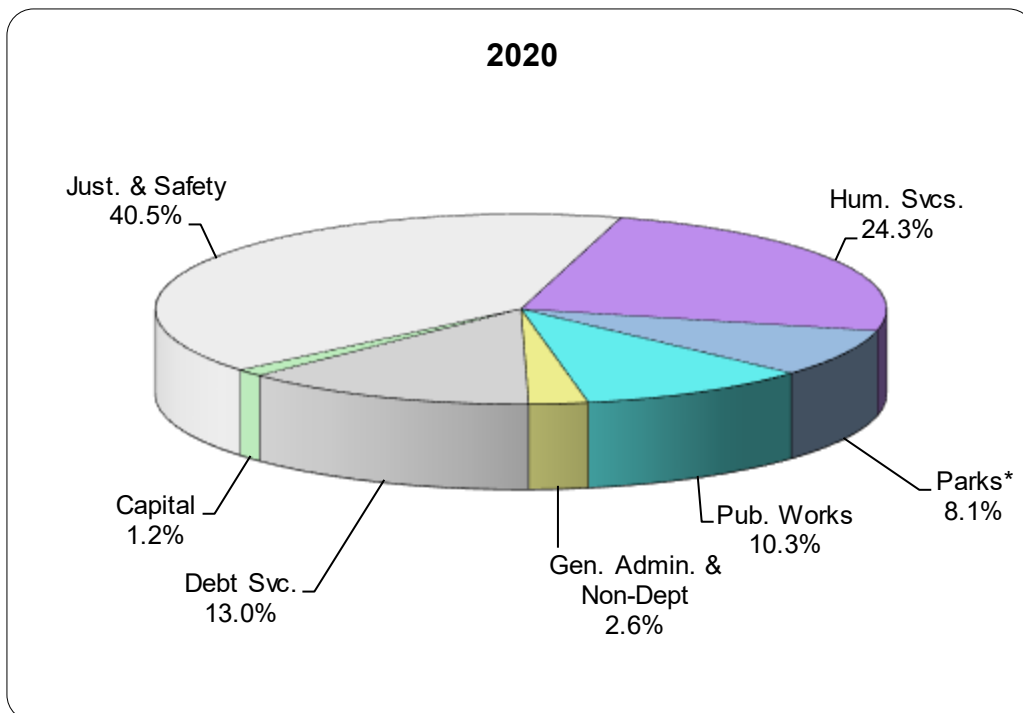
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax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

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

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

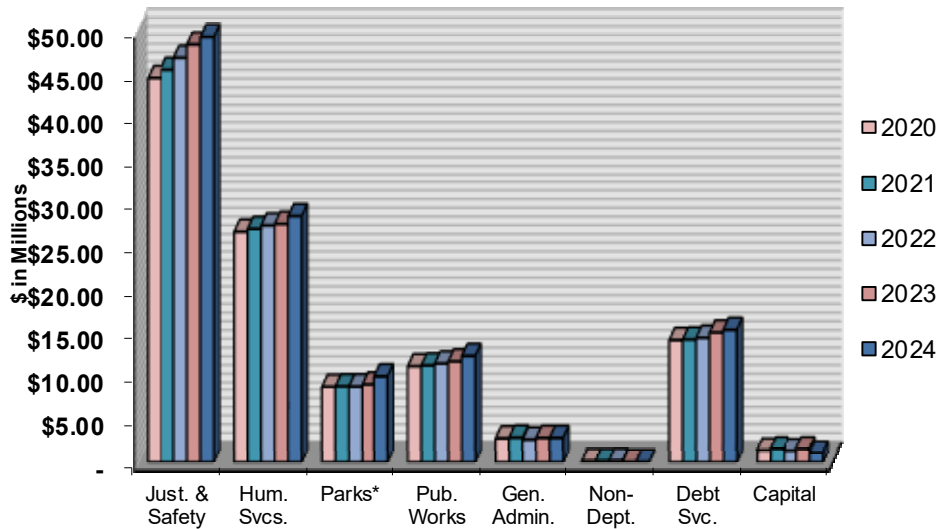


* Includes Parks, Environment, Education, and Land Use

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

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

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



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

* Includes Parks, Environment, Education and Land Use

2022 - 2024 EXPENDITURE SUMMARY

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

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

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

2024 EXPENDITURE HIGHLIGHTS

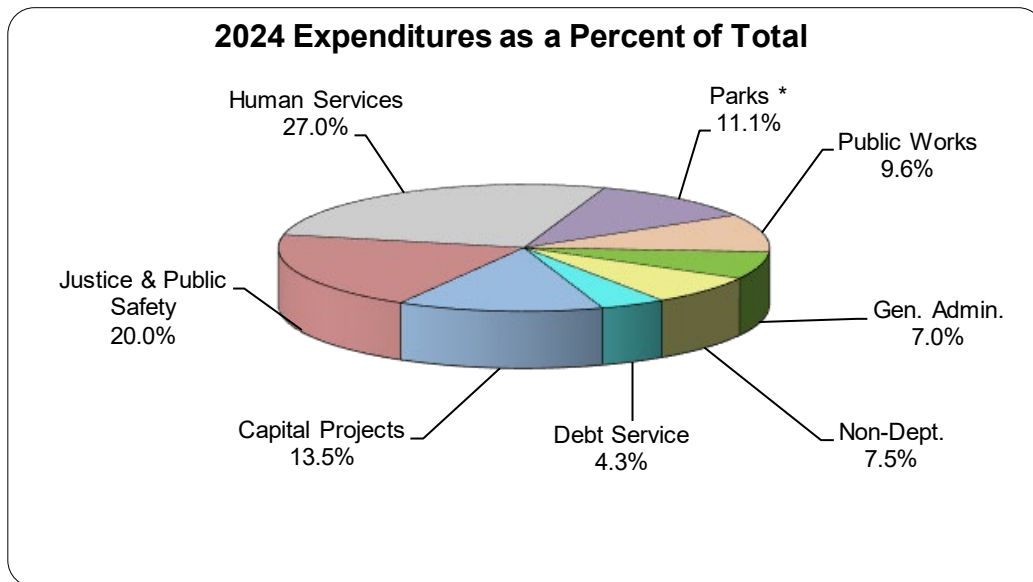
Expenditure Budget:

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

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

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

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



* Includes Parks, Environment, Education and Land Use

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

* Includes Parks, Environment, Education and Land Use

2024 EXPENDITURE HIGHLIGHTS

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

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

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

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

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

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

2024 EXPENDITURE HIGHLIGHTS

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

Future Projections and trends:

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

Justice and Public Safety

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

2024 EXPENDITURE HIGHLIGHTS

Health and Human Services

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

2024 EXPENDITURE HIGHLIGHTS

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

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

2024 EXPENDITURE HIGHLIGHTS

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

Parks, Environment, Education, and Land Use

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

2024 EXPENDITURE HIGHLIGHTS

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

Public Works

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

2024 EXPENDITURE HIGHLIGHTS

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

General Administration

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

2024 EXPENDITURE HIGHLIGHTS

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

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

Non-Departmental

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

Debt Service:

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

Capital Projects

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

2022-2024 REVENUE SUMMARY

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

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

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

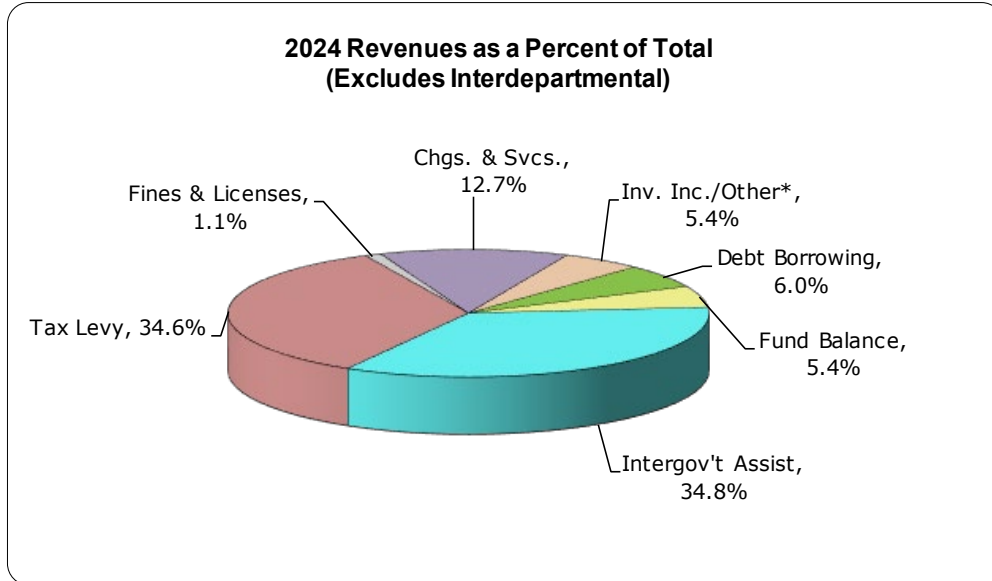
2024 REVENUE HIGHLIGHTS

Revenue Budget:

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

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

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



* Excludes Retained Earnings

Revenue Projection Methodology

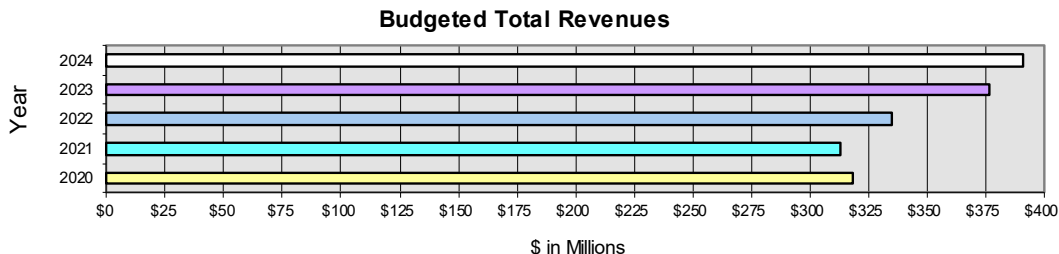
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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

Projection and Trends:

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

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



2024 REVENUE HIGHLIGHTS

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

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

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

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

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

2024 REVENUE HIGHLIGHTS

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

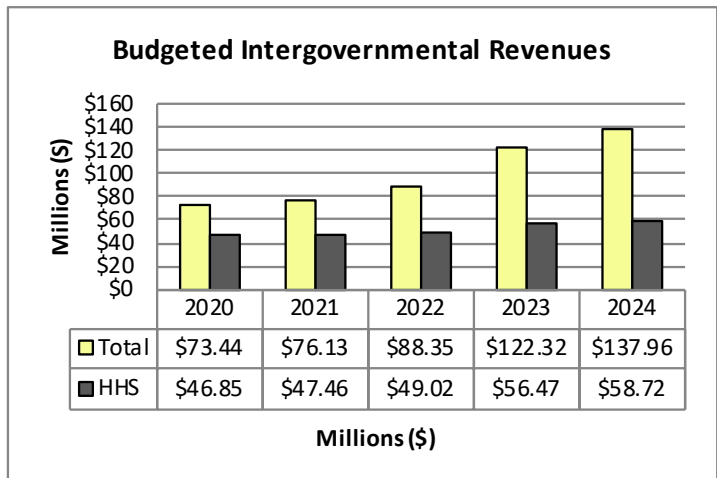
The 2020 revenue budget increases by \$13.0 million to \$320.3 million, largely due to increases in intergovernmental contracts and grant revenues of \$5.4 million to \$73.4 million. This includes \$3.1 million in Health and Human Services (HHS) pass-through payments related to the Children’s Long Term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

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

Intergovernmental Contracts & Grants:

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

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



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

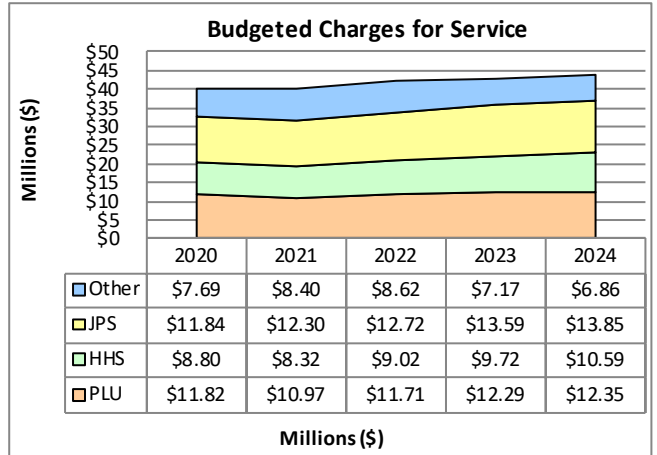
- Revenues from the federal **American Rescue Plan Act (ARPA)** - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program are budgeted at \$27.3 million, a decrease of \$1.5 million from the 2023 budget. ARPA is budgeted in 2024 across multiple functional areas, including to renovate the courthouse;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

2024 REVENUE HIGHLIGHTS

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

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

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



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

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

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

2024 REVENUE HIGHLIGHTS

Other Revenues:

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

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

Debt Financing:

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

Appropriated Fund Balance:

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

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

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

DECISION MAKING CRITERIA FOR NEW POSITIONS

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

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

BUDGETED POSITIONS 2022-2024

SUMMARY BY FUNCTIONAL AREA

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

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

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

Significant Changes for 2024

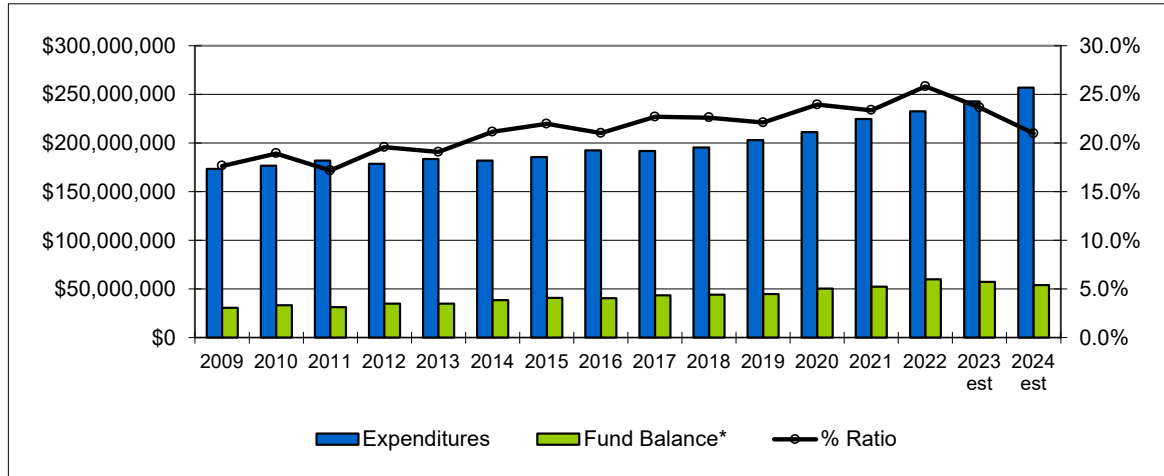
- Budgeted Full Time Equivalents (FTEs) decreases by a net of 12.37 FTE, including temporary extra help and overtime.
- There is a net decrease of 1.65 FTE budgeted regular positions including 2024 and 2023 current year changes.
- 2024 changes include the creation of 21.00 FTE positions. This is offset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

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

Current-Year Changes in 2023

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

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



Expenditures and Unassigned Fund Balance
General and Special Revenue Funds

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

Policy and Practice

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

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

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

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

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

SUMMARY OF FUND BALANCE PROJECTIONS

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

December 31, 2023 (unaudited)

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

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

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

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

SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

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

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

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

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

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

December 31, 2024

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

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

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

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

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

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

SCHEDULE 1

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

Footnotes:

(A) Net of capital projects expenditures and revenues.

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

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

SCHEDULE 2

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

Footnotes:

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

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

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

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

SCHEDULE 3

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

Footnotes:

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

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

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

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2024 BUDGET

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

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2024 BUDGET

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

(a) Includes Contingency Fund.

Strategic Planning & Budget Policies

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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.

The County continued its contract with the Studer Group, a nationally recognized and respected firm, to refresh and expand strategic planning investments. The 2023-25 strategic planning process began in mid-2022 with training, surveys, focus groups and targeted exercises designed to gather the voice of the customer and thoroughly document the county's environmental scan. In November 2022 all departmental environmental scans were reviewed to determine the top issues facing the County. Four issues were determined to be most significant and have been woven into department plans through SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) goals and performance measures.

The four countywide issues include efforts to recruit and retain talent, the use of technology to increase efficiency and improve workflow processes, investing in the economy, and proactive response to community mental health and the substance use disorder needs.

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 encourage new staff to pursue improvement activities and 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. Provide programming that supports other County initiatives such as Strategic Planning. Further encourage and develop existing LEAN trained employees to conduct projects or other LEAN-CI activities such as PDSA, 5S, Kaizen Value Stream Mapping or other endeavors that lead to more regular incremental improvements. Develop a new training plan that continues white, yellow, and green belt training and incorporates other annual training to build, support and sustain engagement amongst leaders and employees in Continuous Improvement.

2022 LEAN-CI Initiative Accomplishments:

1. Yellow Belt class – 6 graduates
2. White Belt class - 21 attended
3. "Understanding Causes and Implementing Quick Solutions" class
4. "Intro to Lean – Continuous Improvement" class
5. Contest to determine how many improvement ideas were generated from #3 and #4
6. 1 TTL meeting
7. Hosted April 2022 Lean – WCTC Continuous Improvement Roundtable group at Highway Operations
8. Started planning for 2023 Value Stream Mapping workshop to support Strategic Planning efforts

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:	2022 Actual	2023 Estimate	2024 Target
Countywide Customer Satisfaction Rating	4.57	4.65	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.

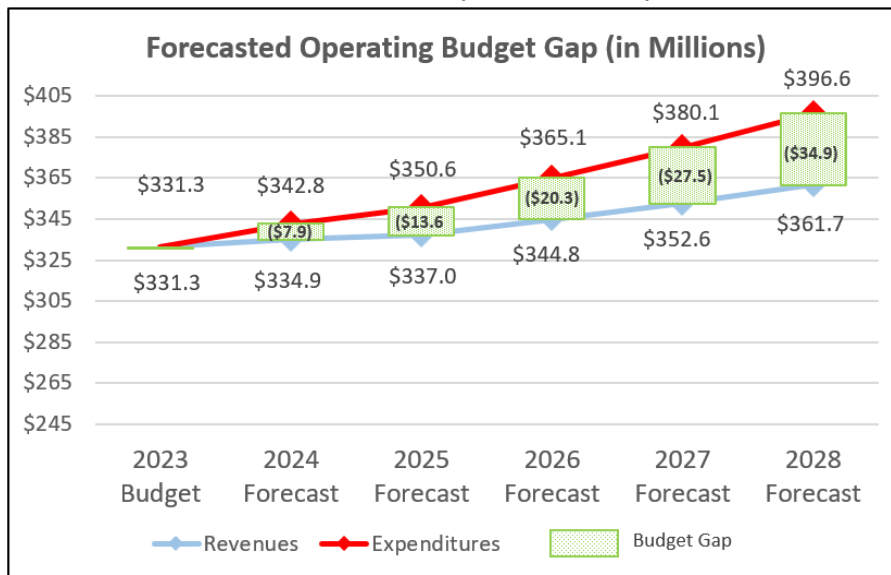
The five-year financial forecast is developed annually in the early stages of budget development. It includes a review of the prior fiscal year-end results and considers the impacts of various county planning processes, including the capital plan and related debt financing. The Budget Division of the Department of Administration works with staff in other departments to determine key financial assumptions 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 2024-2028

Operating Budget (in Millions)			
Year	Revenues	Expenditures	GAP
2023 Budget	\$331.3	\$331.3	\$0.0
2024 Forecast	\$334.9	\$342.8	(\$7.9)
2025 Forecast	\$337.0	\$350.6	(\$13.6)
2026 Forecast	\$344.8	\$365.1	(\$20.3)
2027 Forecast	\$352.6	\$380.1	(\$27.5)
2028 Forecast	\$361.7	\$396.6	(\$34.9)

Expenditures are projected to exceed revenues in future years due to the assumption that the cost to continue services (e.g., personnel costs, inflation on commodities and services) will grow faster than revenues, which are budgeted conservatively. A major revenue source is the property tax levy, the growth of which is limited by state statute primarily to the increase in net new construction levels, and is projected to increase slower than the cost to continue services. Closing the structural budget gap in a given year helps future budgets by reducing the gap in future years. The impact of closing the 2023 budget gap is partially offset 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 2024 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 2024 operating budget is balanced at \$338.4 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 30% 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 began issuing 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 2024 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.**

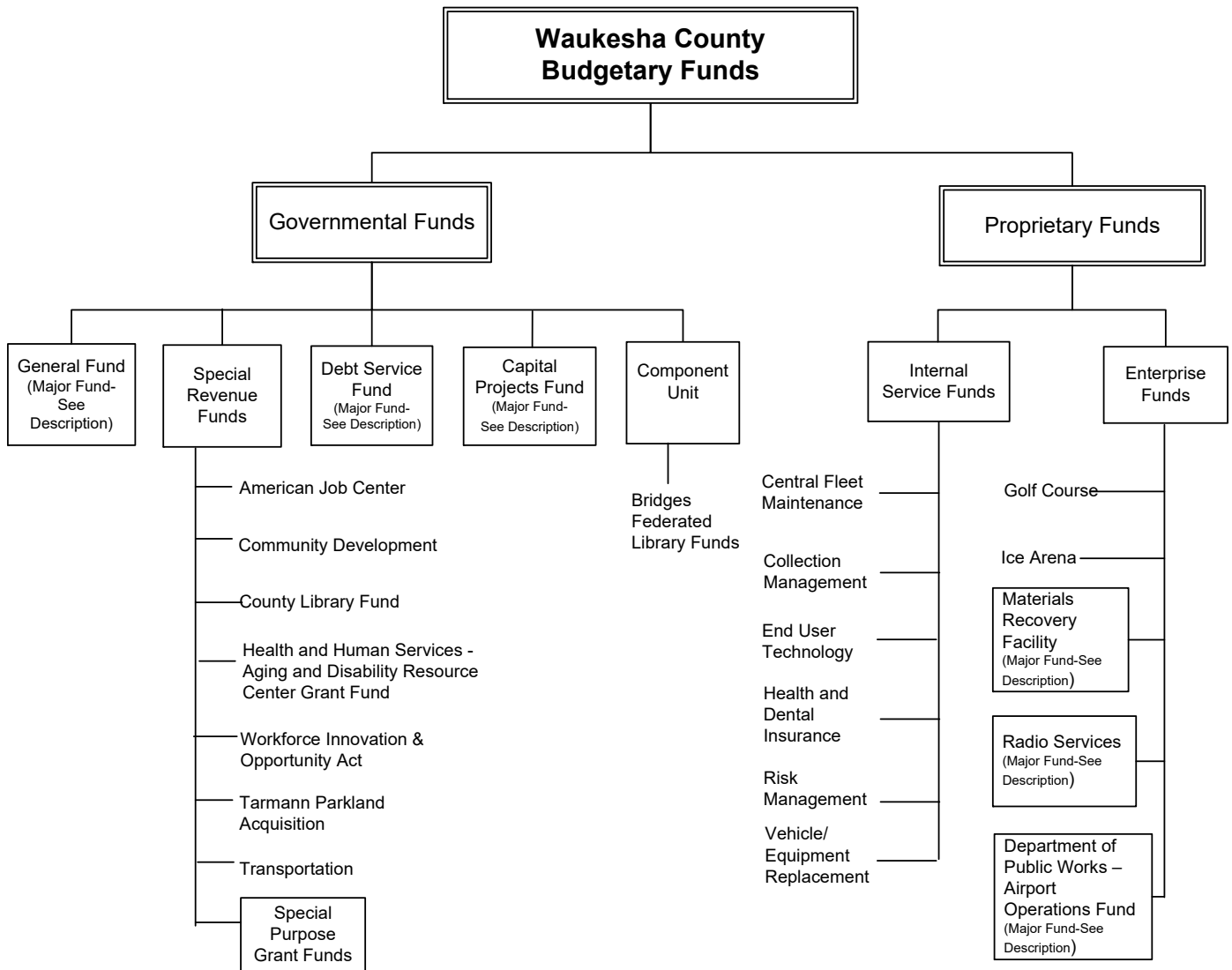
Agency Funds - Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of 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 seven major funds; General, Special Purpose Grant, 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 GRANT 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>2024</u> <u>Expenditure</u> <u>Budget</u>	<u>2024</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>\$217,697,254</u>	<u>\$93,249,703</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.		
	\$4,034,993	\$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.		
	\$18,141,980	\$3,559,339
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.		
	\$4,178,129	\$4,178,129
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.		
	\$5,396,650	\$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.		
	\$214,401	\$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.		
	\$2,056,459	\$112,500
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.		
	\$5,382,011	\$0
SPECIAL REVENUE FUND TOTALS	<u>\$39,804,623</u>	<u>\$7,849,968</u>

FUND DESCRIPTIONS

	<u>2024</u> <u>Expenditure</u> <u>Budget</u>	<u>2024</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>\$2,970,608</u>	<u>\$0</u>
 INTERNAL SERVICE FUNDS		
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.	\$10,760,626	\$1,513,153
 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.	\$3,903,438	\$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.	\$4,588,286	\$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.	\$3,645,992	\$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.	\$1,111,503	\$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.	\$26,596,480	\$0
INTERNAL SERVICE FUND TOTALS	<u>\$50,606,325</u>	<u>\$1,513,153</u>

FUND DESCRIPTIONS

	<u>2024</u> <u>Expenditure</u> <u>Budget</u>	<u>2024</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.	\$1,986,427	\$0
Golf Courses Fund To account for operations and maintenance of the two county golf courses.	\$2,428,905	\$0
Ice Arenas Fund To account for operations and maintenance of the two county ice arenas.	\$1,336,345	\$0
Department of Public Works - Airport Operations Fund To account for department of Public Works Airport operations and development of the county airport.	\$1,532,876	\$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>\$3,244,059</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$10,528,612</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>\$16,839,088</u>	<u>\$15,428,213</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>\$52,920,900</u>	<u>\$999,258</u>
 TOTAL ALL FUNDS	 <u><u>\$391,367,410</u></u>	 <u><u>\$119,040,295</u></u>

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Justice & Public Safety

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JUSTICE AND PUBLIC SAFETY

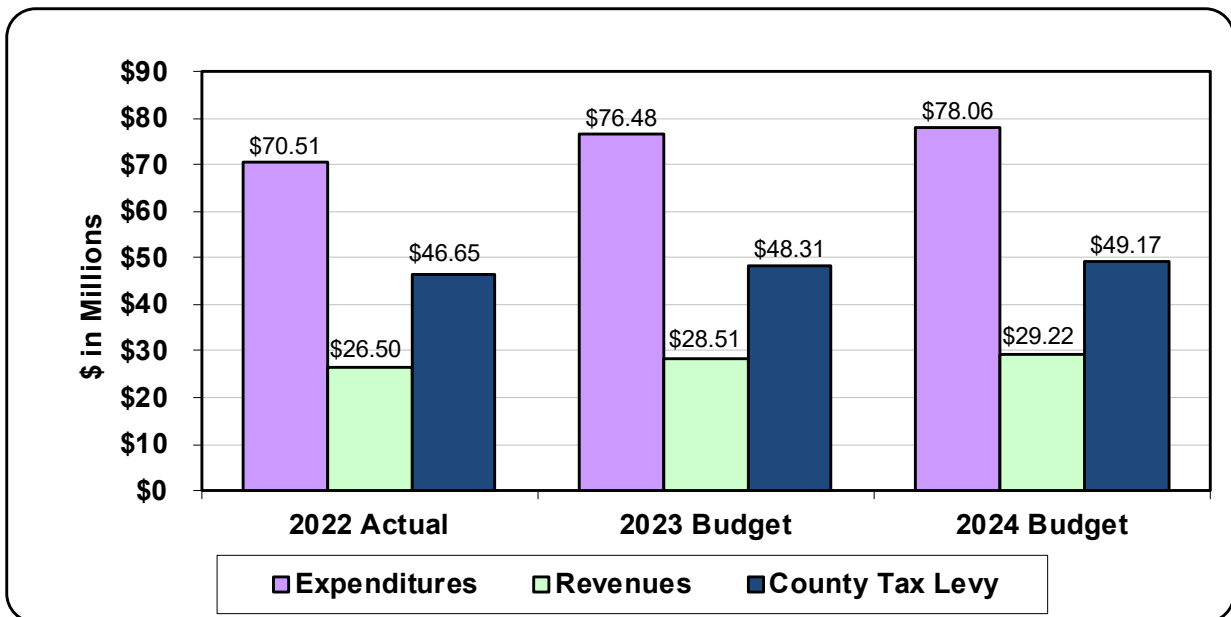
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JUSTICE AND PUBLIC SAFETY

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 33 municipalities that agreed to join in the collaborative service venture. **Emergency Management** coordinates all 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 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 2024 expenditure budget for this functional area totals \$ \$78,062,531 after excluding fund capitalization fixed asset items. This represents an increase of \$1,583,282 or 2.1% from the 2023 Adopted Budget. Revenues, including fund balance in the 2024 budget total \$29,218,634, an increase of \$ \$709,000 or 2.5% from the 2023 Adopted Budget. The county tax levy necessary to fund this functional area totals \$49,167,928 , an increase of \$860,229 or 1.8% from the 2023 Adopted Budget. Tax levy in this functional area represents 41.3% of the total county tax levy.

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

Functional Area Summary by Agency

	2022	2023	2023	2024	Change from 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%

*** TOTAL JUSTICE & PUBLIC SAFETY ***

Revenues (a)	\$26,498,257	\$28,509,634	\$28,489,432	\$29,218,634	\$709,000	2.5%
County Tax Levy	\$46,649,880	\$48,307,699	\$48,307,699	\$49,167,928	\$860,229	1.8%
Expenditure (b)	\$70,512,598	\$76,479,249	\$75,893,000	\$78,062,531	\$1,583,282	2.1%
Rev. Over (Under) Exp.	\$1,936,845	\$0	\$466,683	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$698,694	\$338,084	\$437,448	\$324,031	(\$14,053)	-4.2%

BREAKDOWN BY AGENCY

EMERGENCY PREPAREDNESS

Revenues (a)	\$3,191,543	\$3,069,429	\$3,098,792	\$3,561,981	\$492,552	16.0%
County Tax Levy	\$6,732,294	\$6,943,688	\$6,943,688	\$6,960,608	\$16,920	0.2%
Expenditure (b)	\$8,336,511	\$9,675,033	\$9,350,325	\$10,198,558	\$523,525	5.4%
Rev. Over (Under) Exp.	\$888,632	\$0	\$254,707	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$698,694	\$338,084	\$437,448	\$324,031	(\$14,053)	-4.2%

DISTRICT ATTORNEY

Revenues (a)	\$1,679,707	\$1,900,794	\$1,727,083	\$1,575,616	(\$325,178)	-17.1%
County Tax Levy	\$2,084,337	\$2,182,854	\$2,182,854	\$2,296,790	\$113,936	5.2%
Expenditure	\$3,683,184	\$4,083,648	\$3,878,113	\$3,872,406	(\$211,242)	-5.2%
Rev. Over (Under) Exp.	\$80,860	\$0	\$31,824	\$0	\$0	N/A

CIRCUIT COURT SERVICES

Revenues (a)	\$4,648,986	\$5,027,576	\$4,829,532	\$4,883,279	(\$144,297)	-2.9%
County Tax Levy	\$5,687,813	\$6,049,798	\$6,049,798	\$6,049,798	\$0	0.0%
Expenditure	\$10,050,345	\$11,077,374	\$10,857,864	\$10,933,077	(\$144,297)	-1.3%
Rev. Over (Under) Exp.	\$286,454	\$0	\$21,466	\$0	\$0	N/A

MEDICAL EXAMINER

Revenues (a)	\$1,222,039	\$1,349,868	\$1,320,452	\$1,389,089	\$39,221	2.9%
County Tax Levy	\$1,188,955	\$1,288,840	\$1,288,840	\$1,418,213	\$129,373	10.0%
Expenditure	\$2,328,192	\$2,638,708	\$2,626,657	\$2,807,302	\$168,594	6.4%
Rev. Over (Under) Exp.	\$82,802	\$0	(\$17,365)	\$0	\$0	N/A

SHERIFF

Revenues (a)	\$15,755,982	\$17,161,967	\$17,513,573	\$17,808,669	\$646,702	3.8%
County Tax Levy	\$30,956,481	\$31,842,519	\$31,842,519	\$32,442,519	\$600,000	1.9%
Expenditure	\$46,114,366	\$49,004,486	\$49,180,041	\$50,251,188	\$1,246,702	2.5%
Rev. Over (Under) Exp.	\$598,097	\$0	\$176,051	\$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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Emergency Preparedness - General Fund	Phase-in costs, equipment replacements, and purchase orders and carryovers from prior year	\$47,090	\$80,129	\$83,113	\$35,000
Emergency Preparedness - Radio Services Fund	Radio operations depreciation and phase-in of new software support charges	\$1,134,328	\$828,475	\$828,898	\$820,598
District Attorney	Furniture replacement plan and purchase orders and carryovers from prior years	\$16,580	\$18,120	\$18,120	\$8,150
Circuit Court Services	Equipment replacement plan and temporary extra help	\$50,000	\$50,000	\$60,767	\$35,000
Medical Examiner	One-time startup costs	\$0	\$60,900	\$61,245	\$26,000
Sheriff	Reserved fund balance, equipment replacement programs, correctional officer positions, and jail medical contracts	\$1,027,116	\$674,320	\$1,061,147	\$684,094
TOTAL FUND BALANCE APPROPRIATION		\$2,275,114	\$1,711,944	\$2,113,290	\$1,608,842

(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.

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For Justice and Public Safety, the total cost impact totals \$1,429,800, with \$774,200 in the Sheriff's department, \$443,200 in Emergency Preparedness, \$164,100 in Circuit Court Services, \$43,900 in the District Attorney's Office, and \$4,400 in the Medical Examiner's Office.
- **Emergency Preparedness – General Fund** includes a decrease of 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) by \$146,300 due to most eligible expenses being spent in 2023. This grant totals \$123,800 in 2024 and will be used to fund 90% of software for a phone tree for non-emergency calls, policy management, and training, in addition to staff training and travel expenses. Emergency Management grant funding decreases \$40,700 due to a \$38,700 decrease for partial year funding of the Regional Watershed Hazard Mitigation Grant. The annual Emergency Management Performance Grant (EMPG) totals \$184,400. Beginning in 2024, the department is budgeting \$230,000 of supplemental state Shared Revenue. Fund balance usage decreases \$45,200 to \$35,000, which is budgeted for unplanned equipment repairs/replacement. Total expenditures increase \$424,000 or 5.4%. Personnel costs increase \$583,900 and include modified salary adjustments for telecommunicators from enrolled ordinance 178-84 and other compensation study impacts (mentioned above). The personnel cost increase also includes the creation of a 1.00 FTE programs and projects analyst (0.60 FTE budgeted here, 0.40 FTE budgeted in Radio Services). This is offset by the transfer back of a shared financial analyst position to the Department of Administration (0.30 FTE previously budgeted here, 0.20 FTE previously budgeted in Radio Services).
- **Emergency Preparedness – Radio Services** decreases the appropriated Radio Services Fund balance by about \$8,000 to \$820,600, which is used to phase-in a Program and Projects Analyst Position shared between Radio Services and the Communications Center (mentioned above) and to replace revenue lost from the elimination of the core system payments from Milwaukee County. Other uses of fund balance include coverage of asset depreciation, the phase-in of Motorola support charges, and operations support. Charges for services increase \$79,000 due to increased municipal charges of \$33,000 and cell tower leasing revenue increases of \$46,000. Operating expenses increase by \$43,500 primarily due to increases in utilities and system support services. Fixed asset memo items decrease by \$124,700 to \$50,000 due to the completed implementation of the MDR/RSUS software in 2023.
- **Sheriff** expenditures increase \$2,201,700 or 4.6% to \$50.25 million. Personnel increases \$1,804,000 or 4.8% to \$39.5 million, due to \$774,200 to cover costs associated with the compensation study conducted in 2023. The department is also budgeting for an additional municipal patrol contract with the Town of Delafield (including 1.00 FTE deputy sheriff) that was authorized in ordinance 177-76, offset by the decision of the Town of Merton to eliminate contractual services in 2024 (including the sunset of 1.00 FTE deputy sheriff). A 1.00 FTE deputy sheriff associated with American Rescue Plan Act funding for the sixth criminal court also sunsets.
- The Sheriff's budget includes **American Rescue Plan Act (ARPA)** revenues of \$1,596,600, including \$720,000 to phase in the impact of a \$3.00/hour across-the-board wage increase for non-elected sworn officers implemented in 2022 and \$102,300 to mitigate the increased fuel rates. An additional \$774,200 will be used to phase-in costs associated with the compensation study conducted in 2023.
- **Pay phone commission** revenue is budgeted to increase \$60,000 due to trends of inmate income being spent on using tablets and video calls more than phone time. **Commissary** operating expenses are budgeted to decrease by \$50,000, and revenue is budgeted to decrease \$42,000. This is due to a trend of inmates opting for phone time instead of purchasing commissary.
- **Inmate Medical** costs are budgeted to increase \$208,600, or 9.8%, to \$2.34 million due to personnel and operating expenses associated with the medical contract for the jail. **Food Service** costs are budgeted to increase \$104,100, or 11.0% due to the rising cost of meals.
- **Fuel** decreases \$51,900 due to a lower assumed price per gallon of gas in 2024 compared to 2023.
- **Municipal Charges for Police Services** increase \$197,700 or 2.7% to \$7.5 million mainly due to contractual reimbursement increases and the Town of Delafield increasing contractual services in 2024 by \$250,000,

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

partially offsetting the town of Merton terminating their contract, resulting in a loss of \$200,000.

- **Jail Prisoner Board Revenues** decrease \$117,300 to \$1.88 million. The budget assumes a flat rate of federal inmates per day at 37. The department is budgeting for 16 inmates per day from the Wisconsin Department of Corrections, which is down from 21.3 in 2023.
- The Sheriff's budget includes **non-corrections equipment** of \$273,000 for the ninth year of an equipment replacement plan. This plan is funded with \$111,500 of prior year seized fund revenues (assigned General Fund balance) and \$161,500 of General Fund balance. The **Jail equipment replacement plan** remains unchanged in 2024 at \$125,000, funded with prior-year jail assessment fees (assigned General Fund balance).
- **Circuit Court Services General Fund** expenditures increase \$467,100 or 4.5%. Personnel costs increase \$320,400 or 4.7%, mostly due to \$164,100 in costs associated with the compensation study conducted in 2023 and cost to continue. ARPA funding of \$164,100 will be used to phase in these costs. Operating costs increase \$65,300 due to an increase of \$83,600 in Guardian Ad Litem services, largely due to the state increasing the required rate from \$70 to \$100 per hour. In 2024, Circuit Court services will budget the continuance of the sixth criminal court, which was previously covered via ARPA funds.
- The **District Attorney's** General Fund expenditures increase \$361,800 mostly related to \$303,000 for 1.00 FTE Special Prosecutor, 1.00 FTE Victim Witness Specialist, and 1.00 FTE Senior Administrative Specialist to staff the sixth criminal court, which are sunset positions and covered by ARPA funds. There is an increase of \$43,900 in costs for the county's compensation study, which is covered by tax levy. Tax levy increases by \$114,000. The state Victim Witness reimbursement rate is budgeted to increase from 47.4% in 2023 to 50.5% in 2024 and increases \$35,000. The federal Victim of Crimes Act (VOCA) grant is budgeted at 100% reimbursement of expenditures and is budgeted at \$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, 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 was budgeted through Health and Human Services – Criminal Justice Collaborating Council to address the pretrial supervision backlog. In 2024, \$303,000 of ARPA funds will be used to fund 3.00 FTE sunset staff within the District Attorney's office General Fund budget for the continuation of the sixth criminal court.
- The **Medical Examiner's Office** non-levy revenues increase \$74,100 or 5%, largely due to an increase of \$39,150 in regional contract revenue. Enrolled ordinance 178-16 enters Waukesha County in a contract with Kenosha County to provide pediatric autopsy services, estimated to be around \$15,000 in 2024. In addition, cost recovery with Washington County was increased by \$24,000, or 8%. In addition, cremation permit and tissue recovery revenues increase \$11,200 and \$13,600. Personnel costs increase \$155,500 or 7.3%, due to the cost to continue and the impact of the county's compensation study, and includes an increase in temporary extra help by \$58,125 or 0.26 FTE. The increase in temporary help includes 0.17 FTE for additional pathologist assistance and 0.09 FTE for additional deputy medical examiner assistance. Operating expenses increase \$15,500 mostly due to increase transcription and medical service costs.
- 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 2022-2024
SUMMARY BY AGENCY AND FUND**

JUSTICE AND PUBLIC SAFETY

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
EMERGENCY PREPAREDNESS	General	60.00	60.00	60.00	60.30	0.30
	Radio Services	5.50	5.50	5.50	5.70	0.20
	Subtotal	65.50	65.50	65.50	66.00	0.50
DISTRICT ATTORNEY	General	33.50	34.00	34.00	36.53	2.53
	Special Purpose Grant Fund (ARPA)	7.00	7.00	7.00	0.00	(7.00)
	Subtotal	40.50	41.00	41.00	36.53	(4.47)
CIRCUIT COURT SERVICES	General	81.00	81.00	81.00	81.00	0.00
	Special Purpose Grant Fund (ARPA)	3.50	3.50	3.50	0.00	(3.50)
	Subtotal	84.50	84.50	84.50	81.00	(3.50)
MEDICAL EXAMINER	General	14.50	16.00	16.00	16.00	0.00
SHERIFF	General	363.34	353.50	353.50	352.50	(1.00)
TOTAL REGULAR POSITIONS		568.34	560.50	560.50	552.03	(8.47)
TOTAL EXTRA HELP		8.37	8.63	8.63	8.68	0.05
TOTAL OVERTIME		16.80	17.32	17.32	17.16	(0.16)
TOTAL BUDGETED POSITIONS		593.51	586.45	586.45	577.87	(8.58)

2024 BUDGET ACTIONS

Emergency Preparedness-General

Unfund: 0.30 FTE Financial Analyst
Create: 0.60 FTE Programs and Projects Analyst

Emergency Preparedness-Radio Services Fund

Unfund: 0.20 FTE Financial Analyst
Create: 0.40 FTE Programs and Projects Analyst

District Attorney

Transfer In: 0.15 FTE Financial Analyst position shared with Corporation Counsel
Increase: 0.01 FTE Overtime
Create: 1.00 FTE Special Prosecutor (Sunset)
Create: 1.00 FTE Senior Administrative Specialist (Sunset)
Create: 1.00 FTE Victim Witness Specialist (Sunset)
Decrease: 0.12 FTE Administrative Assistant

District Attorney - American Rescue Plan Act

Sunset: 3.00 FTE Special Prosecutor
Sunset: 1.00 FTE Administrative Assistant
Sunset: 1.00 FTE Senior Administrative Assistant
Sunset: 2.00 FTE Victim Witness Specialist

Circuit Court Services

Abolish: 0.50 FTE Fiscal Specialist
Abolish: 0.50 FTE Fiscal Specialist
Fund: 1.00 FTE Senior Fiscal Specialist
Decrease: 0.52 FTE Extra Help
Decrease: 0.01 FTE Overtime

Circuit Court Services - American Rescue Plan Act

Sunset: 1.00 FTE Administrative Specialist
Sunset: 1.00 FTE Court Commissioner
Sunset: 0.50 FTE Fiscal Specialist
Sunset: 1.00 FTE Senior Administrative Specialist

Medical Examiner

Increase: 0.26 FTE Extra Help
Decrease: 0.16 FTE Overtime

Sheriff

Sunset: 1.00 FTE Deputy Sheriff
Sunset: 1.00 FTE Deputy Sheriff
Reclassify: 1.00 FTE Senior Fiscal Specialist from Fiscal Specialist

2023 CURRENT YEAR ACTIONS

District Attorney

Create: 0.50 FTE Senior Administrative Specialist
Unfund: 1.00 FTE Fiscal Specialist
Unfund: 0.31 FTE Extra Help

Sheriff

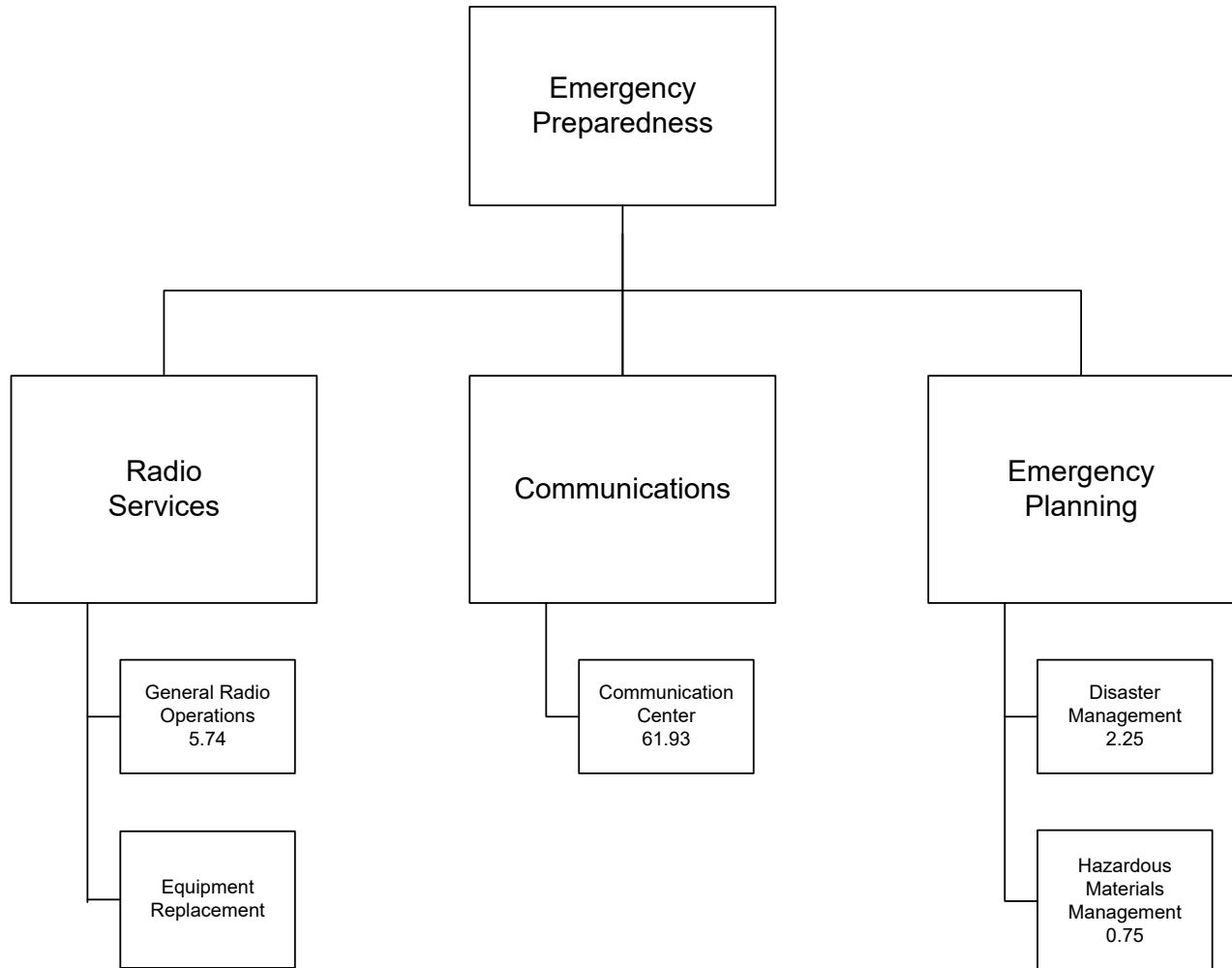
Create: 1.00 FTE Sheriff (Sunset)

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Emergency Preparedness

EMERGENCY PREPAREDNESS

FUNCTION / PROGRAM CHART



70.67 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
General Fund						
Revenues (a)	\$649,229	\$844,509	\$861,837	\$1,251,523	\$407,014	48.2%
County Tax Levy	\$6,732,294	\$6,943,688	\$6,943,688	\$6,960,608	\$16,920	0.2%
Expenditures	\$6,492,891	\$7,788,197	\$7,550,818	\$8,212,131	\$423,934	5.4%
Rev. Over (Under) Exp.	\$888,632	\$0	\$254,707	\$0	\$0	N/A
Radio Services Fund						
Revenues (b)	\$2,542,314	\$2,224,920	\$2,236,955	\$2,310,458	\$85,538	3.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,843,620	\$1,886,836	\$1,799,507	\$1,986,427	\$99,591	5.3%
Operating Income	\$698,694	\$338,084	\$437,448	\$324,031	(\$14,053)	-4.2%
Total All Funds						
Revenues	\$3,191,543	\$3,069,429	\$3,098,792	\$3,561,981	\$492,552	16.0%
County Tax Levy	\$6,732,294	\$6,943,688	\$6,943,688	\$6,960,608	\$16,920	0.2%
Expenditures	\$8,336,511	\$9,675,033	\$9,350,325	\$10,198,558	\$523,525	5.4%
Rev. Over (Under) Exp.	\$888,632	\$0	\$254,707	\$0	\$0	N/A
Operating Income	\$698,694	\$338,084	\$437,448	\$324,031	(\$14,053)	-4.2%
Position Summary (FTE)						
Regular Positions	65.50	65.50	65.50	66.00	0.50	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	4.72	4.67	4.67	4.67	(0.00)	
Total FTEs	70.22	70.17	70.17	70.67	0.50	

- (a) General Fund balance is budgeted as follows: 2024: \$35,000, 2023: \$83,000, 2022: \$46,000
- (b) Radio Services Fund balance is appropriated as follows: 2024: \$817,800, 2023: \$925,600, 2022: \$1,032,500: to partially cover depreciation expenses of federally funded capitalized assets, phase in of Programs and Projects Analyst position, recovery of lost revenue from Radio Core hosting, and unanticipated equipment replacement.

General Fund Emergency Preparedness Objectives

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$455,549	\$586,600	\$597,597	\$1,011,028	\$424,428	72.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$142,305	\$177,380	\$177,380	\$205,495	\$28,115	15.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$4,285	\$400	\$3,747	\$0	(\$400)	-100.0%
Appr. Fund Balance (a)	\$47,090	\$80,129	\$83,113	\$35,000	(\$45,129)	-56.3%
County Tax Levy (Credit)	\$6,732,294	\$6,943,688	\$6,943,688	\$6,960,608	\$16,920	0.2%
Total Revenue Sources	\$7,381,523	\$7,788,197	\$7,805,525	\$8,212,131	\$423,934	5.4%
Expenditures						
Personnel Costs	\$4,836,619	\$5,893,976	\$5,557,588	\$6,477,871	\$583,895	9.9%
Operating Expenses (b)	\$995,168	\$1,175,988	\$1,275,752	\$1,175,239	(\$749)	-0.1%
Interdept. Charges	\$643,249	\$535,038	\$534,283	\$559,021	\$23,983	4.5%
Fixed Assets	\$17,855	\$183,195	\$183,195	\$0	(\$183,195)	-100.0%
Total Expenditures	\$6,492,891	\$7,788,197	\$7,550,818	\$8,212,131	\$423,934	5.4%
Rev. Over (Under) Exp.	\$888,632	\$0	\$254,707	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	60.00	60.00	60.00	60.30	0.30
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	4.69	4.63	4.63	4.63	0.00
Total FTEs	64.69	64.63	64.63	64.93	0.30

(a) Appropriated fund balance includes:

	2022 Actual	2023 Budget	2023 Est.	2024 Budget	Change
Emergency Management Response Trailer	\$11,000	\$0	\$0	\$0	\$0
Unanticipated Emerg. Equipment Replacement needs	\$35,000	\$35,000	\$35,000	\$35,000	\$0
Purchase Orders and Carryovers from the prior year	\$1,090	\$0	\$2,984	\$0	\$0
Equipment Monitor and Recording Replacement	\$0	\$45,129	\$45,129	\$0	(\$45,129)
Total Fund Balance Appropriation	\$47,090	\$80,129	\$83,113	\$35,000	(\$45,129)

(b) The 2023 estimate exceeds the 2023 budget due to unanticipated expenses in the Communication Center. The department may consider a funds transfer in late 2023 to cover costs.

Major Departmental Strategic Plan Objectives

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

Objective 1: Meet NENA-STA-020.1-2020

Meet and exceed the National Emergency Number Association (NENA) Standard 020.1-2020, which states that 90% 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:	2022 Actual	2023 Target	2023 YTD	2024 Target
Answer call within 15 seconds	90%	90%	93%	90%
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).

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. WCC telecommunicators implementing enhanced dispatching tools and work flows, US Digital Design Alerting System, Pre-Alert implementation, are currently meeting and exceeding expectations in this standard.

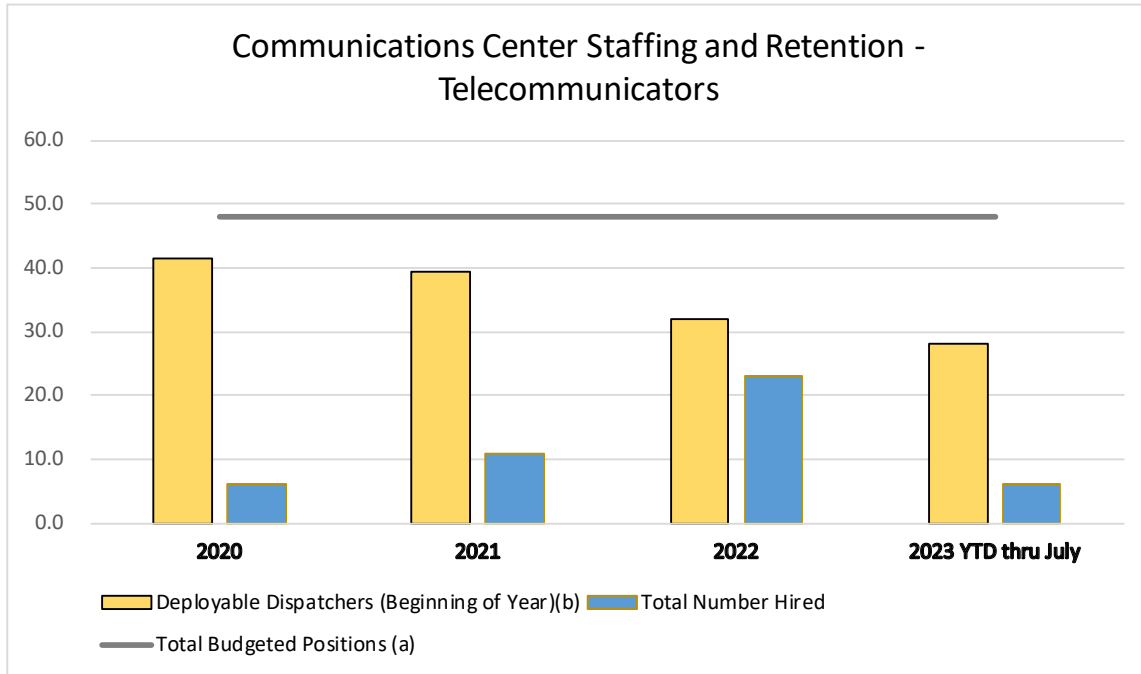
Performance Measures:	Standards	2023 Target	2023 Estimate	2024 Target
Fire Calls (64 seconds)	90%	64 sec	95%	64 sec
Fire Calls (106 seconds)	95%	106 sec	100%	106 sec

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. WCC telecommunicators implementing enhanced dispatching tools and work flows, US Digital Design Alerting System, Pre-Alert implementation, are currently meeting and exceeding expectations in this standard.

Performance Measures:	Standards	2023 Target	2023 Estimate	2024 Target
EMS Calls (90 seconds)	90%	90 sec	95%	90 sec
EMS Calls (120 seconds)	99%	106 sec	100%	120 sec

Finance Pillar: Retention of Employees

Objective 3: Apply operational efficiencies to Improve Hiring and Retention



	2020	2021	2022	2023 YTD thru July
Position Summary				
Total Budgeted Positions (a)	48	48	48	48
Deployable Dispatchers (Beginning of Year)(b)	41.4	39.4	32.0	28.0
Total Number Hired	6	11	23	6
Total Employment Separations	12	18	22	5
Annual Position Gain/(Loss)	(6)	(7)	1	1

(a) Total budgeted positions does not include authorized overfills.
 (b) Deployable Dispatchers amount does not include staff still in training.

Highlights/Initiatives:

- Continuous recruitment and hiring model implemented in June 2022 remains in place. This initiative continues to be improved upon and enhanced, and has decreased the total length of the hiring process.
- Working closely with the Department of Administration to increase the visibility of hiring requisitions.
- Continuing to start new hires at 22% of the salary range to remain competitive with other public and private sector career paths in the local market.
- Compensation Study recommendation and advancement from range O-07 to O-09 to regain competitiveness in the market.
- Identifying, proposing and securing a salary range adjustment in 2023 focused on retention of experienced staff.
- Identifying, proposing and securing a shift differential to be applied to identified hard-to-fill hours of day/day of week to further incentivize staff to work undesirable hours.
- Double classification for Communications Center Supervisors and Operations Manager to compensate for additional hours worked in a Telecommunicator role remains in place.

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

Objective 4: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Participate in 1 regional or statewide exercise	1	2	2	1
Complete one county led HSEEP exercise	3	1	3	1
Complete 32 hours of training per staff (96)	283	96	96	96
Conduct 6 outreach activities through various formats, with one related to tornado and severe weather	32	30	30	30
Participate in one statewide or regional WebEOC drill	1	1	1	1
Update all of Comprehensive Emergency Management Plan	1	1	1	1
Attend at least 8 scheduled region meetings	10	10	10	10
Prepare Integrated Preparedness Plan	0	1	1	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 5: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of Tier 2 Reports Received*	392	390	400	390
Number of Planning Facilities	173	175	172	172
Number of Plans Updated	42	38	35	37
Number of Plans Created	2	7	9	7
Number of Hazmat Incidents Reported	227	230	230	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.

Communication Center Operations

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	61.69	61.63	61.63	61.93	0.30
General Government	\$0	\$270,126	\$270,126	\$734,887	\$464,761
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$142,305	\$177,380	\$177,380	\$205,495	\$28,115
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$36,090	\$80,129	\$83,113	\$35,000	(\$45,129)
County Tax Levy (Credit)	\$6,516,618	\$6,644,781	\$6,644,781	\$6,640,964	(\$3,817)
Total Revenues	\$6,695,013	\$7,172,416	\$7,175,400	\$7,616,346	\$443,930
Personnel Costs	\$4,562,914	\$5,567,747	\$5,242,788	\$6,131,957	\$564,210
Operating Expenses	\$735,599	\$969,840	\$1,006,640	\$1,008,834	\$38,994
Interdept. Charges	\$565,190	\$451,634	\$449,885	\$475,555	\$23,921
Fixed Assets	\$0	\$183,195	\$183,195	\$0	(\$183,195)
Total Expenditures	\$5,863,703	\$7,172,416	\$6,882,508	\$7,616,346	\$443,930
Rev. Over (Under) Exp.	\$831,310	\$0	\$292,892	\$0	\$0

Program Highlights

General government revenue is increased by \$464,800 due to \$381,100 in American Rescue Plan Act (ARPA) revenue to cover the costs associated with the county’s compensation study, as well as \$230,000 in additional shared revenue funding from the State of Wisconsin. This is partially offset by a lower grant match due to reduced eligible expenses from the Wisconsin Department of Military Affairs/ Office of Emergency Communications (DMA/OEC) funding from the Public Safety Answering Point (PSAP) Grant in 2024. This will continue to fund the Communication Center’s recording equipment and monitors, additional equipment, as well as training. Charges for services increase by \$28,100, 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.

General Fund balance of \$35,000 is budgeted for continued use of unplanned emergency equipment replacement items.

Personnel costs are budgeted to increase by \$564,200 due to costs associated with the county’s compensation study, which offset by ARPA funding and \$59,000 in additional tax levy. In 2023, additional personnel costs were incurred due to a modified salary range assignment for telecommunicators from open range 07 to open range 09 and an increase for supervisors to prevent wage compression. In addition, 0.30 FTE of a 1.00 FTE shared financial analyst position is being transferred back to the Department of Administration, and the department is budgeting 0.60 FTE of a newly created programs and projects analyst position in this program.

Operating expenses increase by \$39,000, due to \$60,300 in increased license costs for computer aided dispatch (CAD) software and \$46,600 in increased service costs for fire alarms, quality assurance, and other equipment needs. This increase is offset by \$10,000 in costs from office supplies and equipment and \$57,000 in telecommunication and audio/visual equipment. Interdepartmental charges see an increase of \$23,900 accounting for cost to continue and billing model adjustments.

Communication Center Operations (cont.)

Based on prior County Board action (2004-2023), General Fund Balance of \$4,650,000 has been assigned through the budgetary processes for funding future equipment and software replacement at the dispatch center from 2004-2023 (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 2013-2024 Budgets.

- 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 was no budgeted dispatch center equipment replacement.
- 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.
- In 2024, there is no budgeted dispatch center equipment replacement.

Participating Members

Cities : Brookfield, Delafield, Oconomowoc, Pewaukee, and New Berlin.

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

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

County: Sheriff's Department

- (a) 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.
- (b) 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.

Table with 6 columns: Category, 2022 Actual, 2023 Budget, 2023 Estimate, 2024 Budget, Budget Change. Rows include Staffing (FTE), General Government, Personnel Costs, Operating Expenses, and Total Expenditures.

Program Highlights

Disaster Management is estimated to receive general government grant revenues from the annual Emergency Management Performance Grant (EMPG) from Wisconsin Emergency Management to support disaster management activities, totaling \$184,400. General government revenues decrease from 2023 budget due to \$38,700 for partial year funding in 2023 for the Regional Watershed Grant.

Personnel costs increase by \$14,100, representing adjustments to health care selection and cost to continue. Operating expenses decrease by \$39,700 with a reduction in contracted services related to the Regional Watershed Grant and telephone and equipment needs. Interdepartmental charges decrease by \$100.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.75	0.75	0.75	0.75	0.00
General Government	\$92,815	\$91,366	\$85,298	\$91,765	\$399
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,486	\$400	\$3,347	\$0	(\$400)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$100,781	\$112,456	\$112,456	\$118,209	\$5,753
Total Revenues	\$197,082	\$204,222	\$201,101	\$209,974	\$5,752
Personnel Costs	\$75,561	\$90,638	\$88,880	\$96,196	\$5,558
Operating Expenses	\$117,780	\$105,350	\$104,950	\$105,350	\$0
Interdept. Charges	\$7,946	\$8,234	\$8,184	\$8,428	\$194
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$201,287	\$204,222	\$202,014	\$209,974	\$5,752
Rev. Over (Under) Exp.	(\$4,205)	\$0	(\$913)	\$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 \$91,800, remains consistent as in years past. \$7,500 in funds from the EPCRA grant is budgeted for Hazardous Materials Emergency Response Team equipment to fund purchases to enhance response capability.

Personnel costs increase by \$5,600, 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$320	\$320	\$86	(\$234)	-73.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$845,936	\$873,464	\$883,547	\$952,440	\$78,976	9.0%
Interdepartmental	\$562,050	\$522,661	\$524,190	\$537,334	\$14,673	2.8%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$1,134,328	\$828,475	\$828,898	\$820,598	(\$7,877)	-1.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,542,314	\$2,224,920	\$2,236,955	\$2,310,458	\$85,538	3.8%
Expenditures						
Personnel Costs	\$663,074	\$685,168	\$678,984	\$747,747	\$62,579	9.1%
Operating Expenses	\$1,038,349	\$1,046,740	\$979,984	\$1,090,277	\$43,537	4.2%
Interdept. Charges	\$142,197	\$154,928	\$140,539	\$148,403	(\$6,525)	-4.2%
Fixed Assets (Memo) (c)	\$0	\$174,636	\$124,636	\$50,000	(\$124,636)	-71.4%
Total Expenditures	\$1,843,620	\$1,886,836	\$1,799,507	\$1,986,427	\$99,591	5.3%
Rev. Over (Under) Exp. (b)	\$698,694	\$338,084	\$437,448	\$324,031	(\$14,053)	-4.2%

Position Summary (FTE)

Regular Positions	5.50	5.50	5.50	5.70	0.20
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.02	0.04	0.04	0.04	0.00
Total FTEs	5.52	5.54	5.54	5.74	0.20

(a) Appropriated fund balance includes:

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Bud Change
General Radio Operations					
Depreciation	\$0	\$48,500	\$48,500	\$60,227	\$11,727
Phase In of Motorola Support Charges	\$175,712	\$133,384	\$133,384	\$84,081	(\$49,303)
Equipment Replacement					
Depreciation	\$958,616	\$646,591	\$647,014	\$559,542	(\$87,049)
Reduction of Revenues from MKE Core Payment	\$0	\$0	\$0	\$80,765	\$80,765
Phase in of PPA position	\$0	\$0	\$0	\$33,215	\$33,215
Compensation study	\$0	\$0	\$0	\$2,768	\$2,768
Total Radio Services Fund Balance	\$1,134,328	\$828,475	\$828,898	\$820,598	(\$7,877)
Unanticipated Equipment Replacemet	\$0	\$50,000	\$0	\$50,000	\$50,000

(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.

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.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Percent of time the system is available overall (reliability)	100.00%	99.999	100.00%	100.00%
Percent of time the system has unimpaired coverage (performance)	98.20%	98.0% (a)	98.30%	98.50%

(a) Both performance and overall reliability are measured in terms of unimpaired coverage and uptime percentage.

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.

	2022 Actual	2023 YTD (7/31)	2023 Estimate (a)	2024 Target
County	1,145	19	300	300
In-County Municipal	1,904	2,405	2,900	800
Out-of-County	39	31	4	40
TOTALS	3,088	2,455	3,204	1,140

(a) 2022 and YTD 2023 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.52	5.54	5.54	5.74	0.20
General Government	\$0	\$320	\$320	\$86	(\$234)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$845,936	\$873,464	\$883,547	\$952,440	\$78,976
Interdepartmental	\$258,448	\$256,612	\$258,141	\$263,303	\$6,691
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$252,347	\$242,111	\$242,534	\$261,055	\$18,944
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,356,731	\$1,372,507	\$1,384,542	\$1,476,884	\$104,377
Personnel Costs	\$663,074	\$685,168	\$678,984	\$747,747	\$62,579
Operating Expenses	\$420,450	\$460,376	\$437,056	\$555,734	\$95,358
Interdept. Charges	\$142,197	\$154,928	\$140,539	\$148,403	(\$6,525)
Fixed Assets (Memo) (a)	\$0	\$149,636	\$124,636	\$25,000	(\$124,636)
Total Expenditures	\$1,225,721	\$1,300,472	\$1,256,579	\$1,451,884	\$151,412
Rev. Over (Under) Exp.	\$131,010	\$72,035	\$127,963	\$25,000	(\$47,035)

(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. Fixed assets in the 2024 budget include \$25,000 for unanticipated radio replacements.

Program Highlights

Revenues increase \$104,400 consisting of charges for services revenue increasing by \$79,000 with various municipal charges increased by \$33,000. There is additional cost to continue associated with the county's compensation study. Tower site leasing revenue increases \$46,000 related to increasing contracted rates with vendors and renewal of the tower site at UW-Milwaukee at Waukesha. Interdepartmental revenues increase by \$6,700, due to the annual inflation on services. Radio Services appropriated fund balance use increases by \$18,900, 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 municipalities and county departments.

Personnel costs increase by \$62,600, reflecting the cost to continue. In addition, 0.20 FTE of a 1.00 FTE shared financial analyst position is being transferred back to the Department of Administration, and the department is budgeting 0.40 FTE of a newly created programs and projects analyst position in this program. Operating expenses increase by \$95,400, due primarily to an increase in utilities and system support services. Interdepartmental charges decrease by \$6,500, due to removal of a redundant charge from Radio Services.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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)	\$303,602	\$266,049	\$266,049	\$274,031	\$7,982
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$881,981	\$586,364	\$586,364	\$559,543	(\$26,821)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,185,583	\$852,413	\$852,413	\$833,574	(\$18,839)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$617,899	\$586,364	\$542,928	\$534,543	(\$51,821)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets (Memo) (c)	\$0	\$25,000	\$0	\$25,000	\$0
Total Expenditures	\$617,899	\$586,364	\$542,928	\$534,543	(\$51,821)

Rev. Over (Under) Exp.	\$567,684	\$266,049	\$309,485	\$299,031	\$32,982
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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 and 2024 budgets 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 increase by \$8,000 due to the costs associated with the replacement of outdated inventories.

Operating expenses decrease by \$51,800 due to reductions in depreciation expenses. Depreciation and trunked radio replacement costs are fully offset by the appropriation of Radio Services Fund balance.

Activity – Radio Replacement Charges

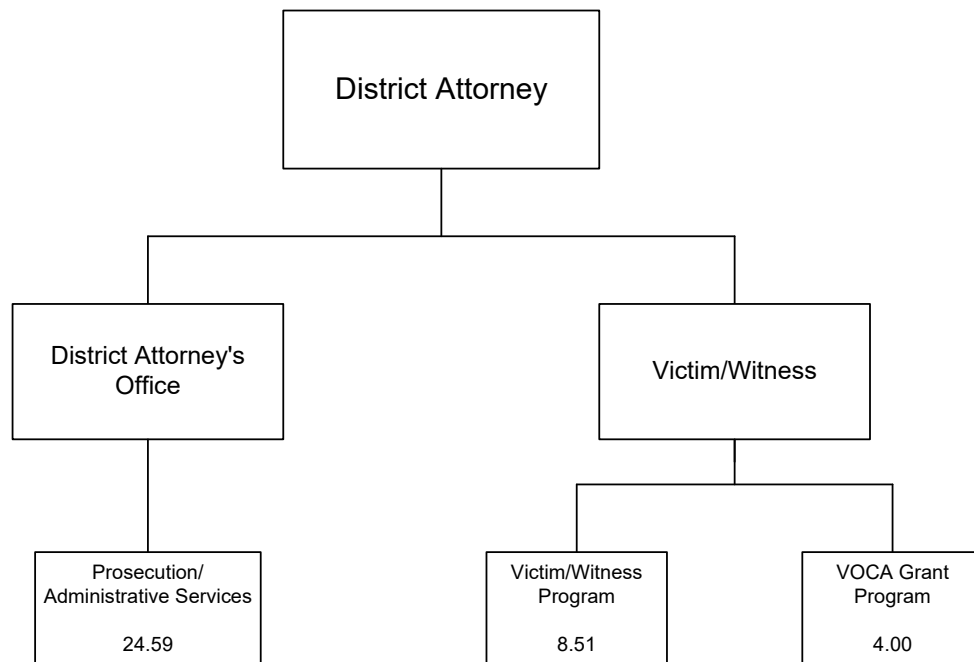
Trunked Radio System	2023	2024	2023	2024	
Department	# of Radios (a)	# of Radios (a)	Budget (a)	Budget (a)	\$ Change
Public Works	136	124	\$50,465	\$51,979	\$1,514
Parks & Land Use	86	84	\$35,609	\$36,677	\$1,068
Sheriff	304	306	\$147,840	\$152,275	\$4,435
Public Works - Central Fleet	7	7	\$2,463	\$2,537	\$74
Medical Examiner	6	6	\$3,707	\$3,819	\$112
Emerg. Prep – Emerg. Mgmt.	3	3	\$1,775	\$1,828	\$53
Emerg. Prep - Radio Services	9	9	\$5,442	\$5,605	\$163
Emerg. Prep - Comm. Center	29	28	\$12,359	\$12,730	\$371
Health & Human Services	17	11	\$5,963	\$6,142	\$179
Airport	1	1	\$426	\$439	\$13
Total (b)	598	579	\$266,049	\$274,031	\$7,982

- (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.

District Attorney

DISTRICT ATTORNEY'S OFFICE

FUNCTION / PROGRAM CHART



37.10 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 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
District Attorney - General Fund						
Revenues	\$1,244,822	\$1,327,794	\$1,165,951	\$1,575,616	\$247,822	18.7%
County Tax Levy	\$2,084,337	\$2,182,854	\$2,182,854	\$2,296,790	\$113,936	5.2%
Expenditures	\$3,248,298	\$3,510,648	\$3,316,981	\$3,872,406	\$361,758	10.3%
Rev. Over (Under) Exp.	\$80,861	\$0	\$31,824	\$0	\$0	N/A
District Attorney - Special Purpose Grant Fund (ARPA)						
Revenues	\$434,885	\$573,000	\$561,132	\$0	(\$573,000)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$434,886	\$573,000	\$561,132	\$0	(\$573,000)	-100.0%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$1,679,707	\$1,900,794	\$1,727,083	\$1,575,616	(\$325,178)	-17.1%
County Tax Levy	\$2,084,337	\$2,182,854	\$2,182,854	\$2,296,790	\$113,936	5.2%
Expenditures	\$3,683,184	\$4,083,648	\$3,878,113	\$3,872,406	(\$211,242)	-5.2%
Rev. Over (Under) Exp.	\$80,860	\$0	\$31,824	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	40.50	41.00	41.00	36.53	(4.47)	
Extra Help	0.00	0.25	0.25	0.56	0.31	
Overtime	0.00	0.00	0.00	0.01	0.01	
Total	40.50	41.25	41.25	37.10	(4.15)	

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.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$875,262	\$991,465	\$866,538	\$1,255,011	\$263,546	26.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$129,615	\$115,327	\$80,000	\$105,000	(\$10,327)	-9.0%
Interdepartmental	\$192,457	\$178,205	\$178,066	\$188,125	\$9,920	5.6%
Other Revenue	\$30,908	\$24,677	\$23,227	\$19,330	(\$5,347)	-21.7%
Apr. Fund Balance (a)	\$16,580	\$18,120	\$18,120	\$8,150	(\$9,970)	-55.0%
County Tax Levy (Credit)	\$2,084,337	\$2,182,854	\$2,182,854	\$2,296,790	\$113,936	5.2%
Total Revenue Sources	\$3,329,159	\$3,510,648	\$3,348,805	\$3,872,406	\$361,758	10.3%
Expenditures						
Personnel Costs	\$2,500,317	\$2,611,678	\$2,485,255	\$3,021,557	\$409,879	15.7%
Operating Expenses	\$461,883	\$580,123	\$499,936	\$516,576	(\$63,547)	-11.0%
Interdept. Charges	\$286,098	\$318,847	\$331,790	\$334,273	\$15,426	4.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,248,298	\$3,510,648	\$3,316,981	\$3,872,406	\$361,758	10.3%
Rev. Over (Under) Exp.	\$80,861	\$0	\$31,824	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	33.50	33.00	34.00	36.53	3.53
Extra Help	0.00	0.25	0.25	0.56	0.31
Overtime	0.00	0.00	0.00	0.01	0.01
Total FTEs	33.50	33.25	34.25	37.10	3.85

(b) Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Six-year office furniture replacement plan	\$12,000	\$12,000	\$12,000	\$0
Prior Year Donations for Courthouse Facility Dog	\$4,148	\$6,120	\$6,120	\$8,150
Purchase Ord. and Carryovers from prior year	\$432	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$16,580	\$18,120	\$18,120	\$8,150

(b) The 2023 estimate exceeds the 2023 adopted budget due to due to increase expenditure authority for a 0.15 FTE Financial Analyst position shared with Corporation Counsel via enrolled ordinance 177-74.

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:	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Officer cancellations	4,568	4,892	4,400	4,500
Civilian cancellations	2,984	3,065	2,550	3,000
Total cancellations*	7,552	7,957	6,950	7,500
Estimated cost avoidance	\$415,360	\$437,635	\$382,250	\$412,500

* 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 2022, the County collected \$31,651 in interest and \$58,782 in principal, a total of \$90,433 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 \$6,330 for 2023. This is an 87% 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:	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Adult criminal cases resolved with plea agreements or other methods*	6,782	6,204	5,500	6,000

* 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:	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Restitution Collected	\$932,241	\$676,565	\$850,000	\$650,000
Restitution Collected via credit card (new payment option beginning in 2021)	\$64,524	\$54,587	\$40,000	\$50,000

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:	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Restitution Hearings Held	109	104	100	95

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

In 2022, there were 104 restitution hearings - a 40% 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.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	22.00	22.75	22.75	24.59	1.84
General Government	\$225,407	\$329,197	\$223,077	\$467,418	\$138,221
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$129,615	\$115,327	\$80,000	\$105,000	(\$10,327)
Interdepartmental	\$192,457	\$178,205	\$178,066	\$188,125	\$9,920
Other Revenue	\$14,581	\$12,000	\$12,000	\$13,000	\$1,000
Appr. Fund Balance	\$12,000	\$12,000	\$12,000	\$0	(\$12,000)
County Tax Levy (Credit)	\$1,767,665	\$1,853,455	\$1,853,455	\$1,956,437	\$102,982
Total Revenues	\$2,341,725	\$2,500,184	\$2,358,598	\$2,729,980	\$229,796
Personnel Costs	\$1,590,287	\$1,670,982	\$1,574,518	\$1,949,665	\$278,683
Operating Expenses	\$403,448	\$545,265	\$469,379	\$482,750	(\$62,515)
Interdept. Charges	\$247,329	\$283,937	\$299,226	\$297,565	\$13,628
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,241,064	\$2,500,184	\$2,343,123	\$2,729,980	\$229,796
Rev. Over (Under) Exp.	\$100,661	\$0	\$15,475	\$0	\$0

Program Highlights

General government revenues reflect \$125,000 in funding for the Violence Against Women Act (VAWA) STOP grant and \$130,300 from partial continuation of the Smart Prosecution grant through September 2024. There is an overall increase of \$138,200, comprised of \$212,155 in American Rescue Plan Act (ARPA) funds to cover the cost of 1.00 FTE Senior Administrative Specialist and 1.00 FTE Special Prosecutor positions for the continuation of the sixth criminal court, noted below. Also included is a decrease of \$50,400 due to personnel changes within the Smart grant, and \$23,500 due to decreases in furniture and equipment expenses.

Charges for services decrease \$10,300 for copy fees, based on a change in the method of sharing discovery with defense attorneys that the District Attorney’s office began in 2023.

Interdepartmental revenue increases \$9,900. This is due to an increase in salary and benefit costs for one special drug prosecutor position funded by a grant in the Sheriff’s Department and a \$4,300 increase of revenue from HHS – Criminal Justice Collaborating Council (CJCC) which funds a Pre-trial Diversion Coordinator grant position.

Fund balance of \$12,000 expires at the end of 2023 and was budgeted annually for furniture replacement for six years. The new furniture will continue to be used in the courthouse following the renovation project (201705).

Personnel costs increase by \$278,700 for costs to continue 24.59 FTE county-funded positions, which includes a 1.00 FTE Senior Administrative Specialist and 1.00 FTE Special Prosecutor position that will sunset after 2024. There is a decrease of a 0.12 FTE administrative specialist (from 0.50 FTE to 0.38 FTE) and increase of 0.31 FTE extra help (from 0.25 FTE to 0.56 FTE) as part of the partial continuation of the Smart Prosecution grant. In addition, 0.15 FTE financial analyst position is transferred from Corporation Counsel to provide financial assistance. The increase in personnel is partially offset due to the retirement of several staff members who were replaced by personnel at lower salaries. \$38,300 in additional costs comes from the implementation of the county’s compensation study, which will be covered via tax levy funding.

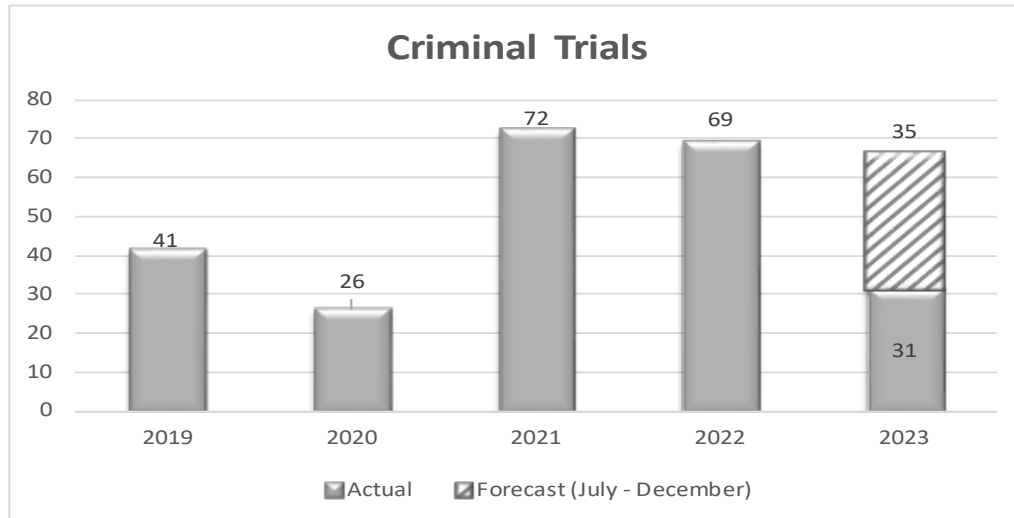
Operating expenses decrease by \$62,500. This is primarily related to a decrease in expenses for the partial year continuation of the Smart Prosecution grant, which includes a prosecutor and other operating costs. There is a decrease of \$6,400 in travel and tuition, and \$16,000 in both computer equipment and software costs, as those purchases were made in 2023. The special drug prosecutor position increased by \$2,800.

Interdepartmental charges increase \$13,600 primarily due to increased costs related to the detective position (\$12,700). End User Technology Fund (EUTF) charges increased by \$1,800 and copier replacement charges increased by \$1,600, which is partially offset by postage and telephone repairs.

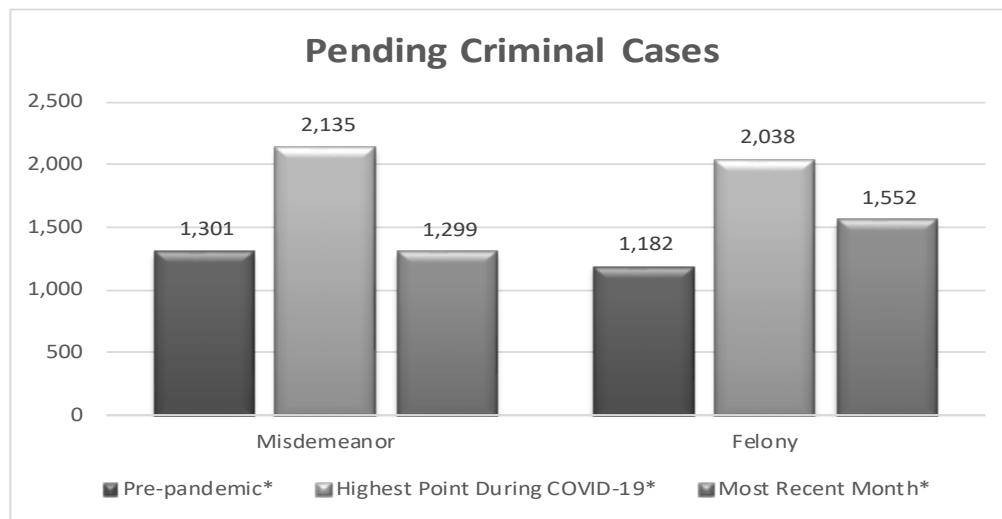
Prosecution / Administrative Services (Continued)

Activities

There were 72 criminal trials handled by prosecutors in 2021 and 69 in 2022. There have been 31 criminal trials as of June 2023. The office made a significant effort to catch up with the COVID-19 backlog in 2021 and 2022. Additionally, the increase in case referrals and serious cases has continued for the last several years, fueling these unprecedented trial numbers.

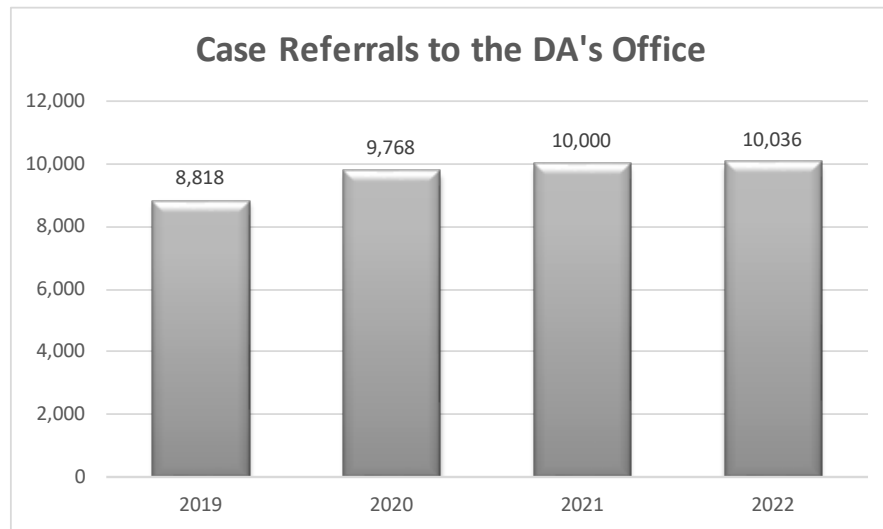


The number of cases open and pending during the year increased dramatically during the pandemic due to backlog from the court shutdown. The chart below displays the monthly cases in the pre-pandemic level, the highest case load during COVID-19, and the most recent month. Criminal traffic cases (about 500/month this year) are not included in the chart. Although lower than pandemic high points, this chart illustrates the increase in cases that we continue to see, particularly the rise in serious felony cases. The number of pending criminal cases is reflective of the increase in referrals to our office: the average number of pending criminal cases per month in 2022 and 2023 was roughly the same, at 3,440 pending cases/month.



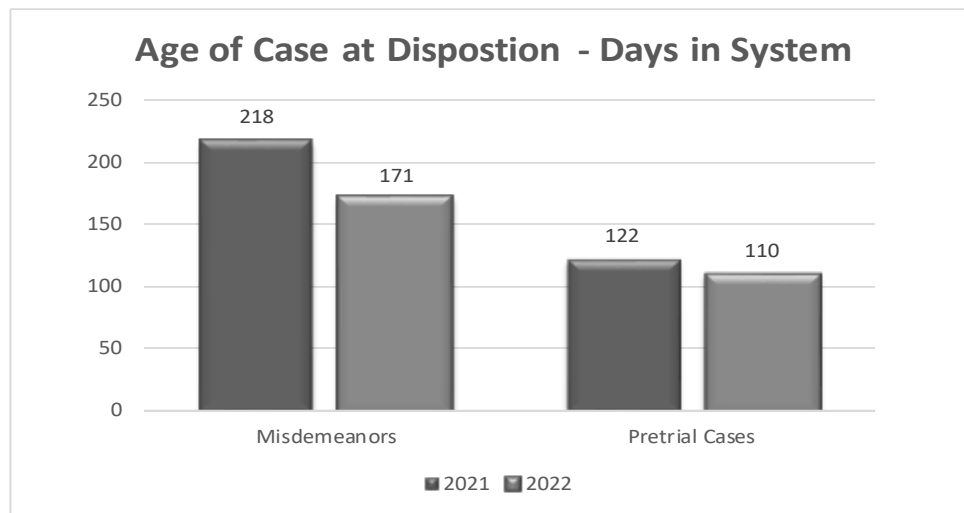
*Reported months: Pre-pandemic levels – January 2020, highest point during COVID-19 – December 2020 for misdemeanor and February 2021 for felony, most recent month – May, 2023.

Prosecution / Administrative Services (Continued)



Referrals for all case types have increased over the last few years, from 8,818 new referrals in 2019 to 10,036 in 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. 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.



Cases going through the Pretrial Conference program in 2022 took 61 days fewer, on average, than misdemeanor cases going through the system in the traditional manner.

Victim/Witness

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	7.50	6.50	7.50	8.51	2.01
General Government	\$298,824	\$313,268	\$332,200	\$438,593	\$125,325
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$16,327	\$12,677	\$11,227	\$6,330	(\$6,347)
Appr. Fund Balance	\$4,580	\$6,120	\$6,120	\$8,150	\$2,030
County Tax Levy (Credit)	\$316,672	\$329,399	\$329,399	\$340,353	\$10,954
Total Revenues	\$636,403	\$661,464	\$678,946	\$793,426	\$131,962
Personnel Costs	\$597,617	\$609,063	\$617,063	\$741,519	\$132,456
Operating Expenses	\$45,640	\$23,025	\$18,804	\$21,565	(\$1,460)
Interdept. Charges	\$11,561	\$29,376	\$26,730	\$30,342	\$966
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$654,818	\$661,464	\$662,597	\$793,426	\$131,962
Rev. Over (Under) Exp.	(\$18,415)	\$0	\$16,349	\$0	\$0

Program Highlights

General government revenue increases \$125,300 mostly due to \$90,400 in addition American Rescue Plan Act (ARPA) revenue to cover the cost of a 1.00 FTE Victim Witness Specialist for the sixth criminal court, as well as an increase in expected reimbursement related to higher personnel costs. The Victim Witness reimbursement revenue is budgeted at 50.5% of budgeted expenditures for 2024. 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 \$6,300. Bail forfeiture interest decreases by \$3,900 and general donation accounts reflect a combined decrease of \$2,400 based on anticipated receipts. Fund balance of \$8,150 is included for the facility dog donations received prior to 2023.

Personnel costs increase \$132,500 for cost to continue 7.50 FTE and the costs associated with the county's compensation study and the addition of a 1.00 FTE Victim Witness Specialist position that will sunset in 2024. Operating costs decrease \$1,500 and continue to make up only 3% of the Victim/Witness budget. Interdepartmental costs increase \$1,000 mostly due to computer maintenance and Microsoft licensing.

Activities

Victim Assistance provided more than 30,275 informational contacts to crime victims and witnesses on charged cases alone during 2022. This included at least 13,371 phone contacts and more than 1,956 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.



Since December of 2020, Pepper the Victim Assistance Dog has helped more than 300 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.

Pepper was a crucial team member during 2021 and 2022 as our office dealt with the Waukesha Parade case. Pepper attended all parade-related meetings and assisted victims before and after court hearings. Pepper was a daily presence in the Family Room provided to victims attending the trial; victims were able to view the trial from that room while sitting with Pepper. Many of the victims of the Waukesha Christmas parade specifically mentioned Pepper in their victim impact statements and talked about how beneficial she was.

Victim Assistance has raised more than \$37,500 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$351,031	\$349,000	\$311,261	\$349,000	\$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	\$351,031	\$349,000	\$311,261	\$349,000	\$0
Personnel Costs	\$312,413	\$331,633	\$293,674	\$330,373	(\$1,260)
Operating Expenses	\$12,795	\$11,833	\$11,753	\$12,261	\$428
Interdept. Charges	\$27,208	\$5,534	\$5,834	\$6,366	\$832
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$352,416	\$349,000	\$311,261	\$349,000	\$0
Rev. Over (Under) Exp.	(\$1,385)	\$0	\$0	\$0	\$0

Program Highlights

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

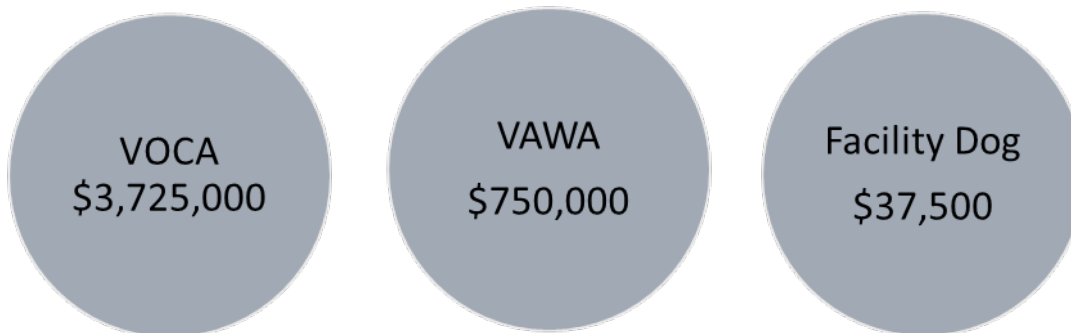
VOCA revenues remain flat compared to 2023. The VOCA grant is used to fund positions, services, and staff development opportunities for victim assistance.

Operating expenses increase slightly due to an increase in the cost of cell phones. Interdepartmental charges increase \$830 due to increased postage and Microsoft licensing.

VOCA Grant/Program (Continued)

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 and a half 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 474-479.)

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.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$434,885	\$573,000	\$561,132	\$0	(\$573,000)	-100.0%
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	\$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	\$434,885	\$573,000	\$561,132	\$0	(\$573,000)	-100.0%
Expenditures						
Personnel Costs	\$399,303	\$516,644	\$516,350	\$0	(\$516,644)	-100.0%
Operating Expenses	\$32,733	\$53,022	\$41,421	\$0	(\$53,022)	-100.0%
Interdept. Charges	\$2,850	\$3,334	\$3,361	\$0	(\$3,334)	-100.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$434,886	\$573,000	\$561,132	\$0	(\$573,000)	-100.0%
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0	N/A

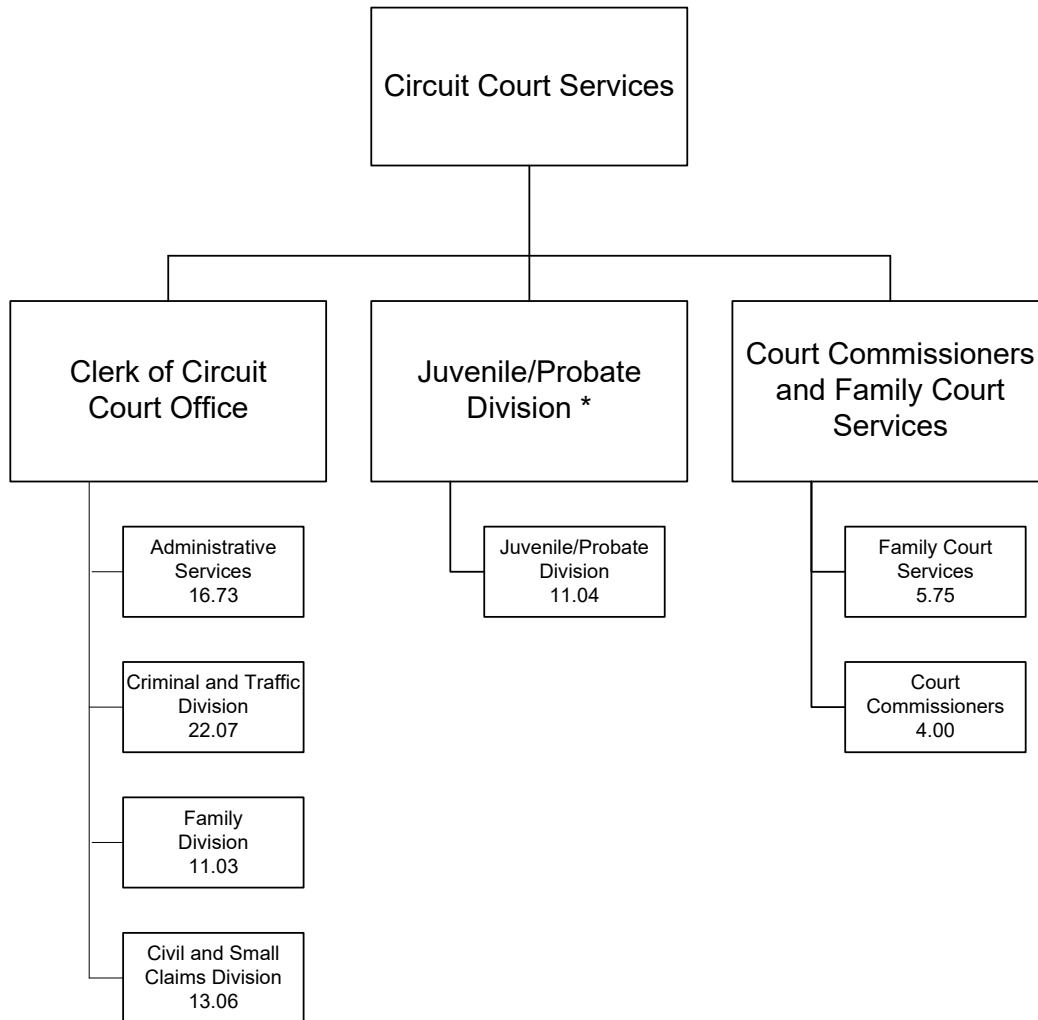
Position Summary (FTE)

Regular Positions	7.00	7.00	7.00	0.00	(7.00)
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	7.00	7.00	7.00	0.00	(7.00)

Circuit Court Services

CIRCUIT COURT SERVICES

FUNCTION / PROGRAM CHART



83.68 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Circuit Court Services - General Fund						
Revenues	\$4,067,187	\$4,416,179	\$4,324,646	\$4,883,279	\$467,100	10.6%
County Tax Levy	\$5,687,813	\$6,049,798	\$6,049,798	\$6,049,798	\$0	0.0%
Expenditures	\$9,468,543	\$10,465,977	\$10,352,978	\$10,933,077	\$467,100	4.5%
Rev. Over (Under) Exp.	\$286,457	\$0	\$21,466	\$0	\$0	N/A
Circuit Court Services - Special Purpose Grant Fund (ARPA)						
Revenues	\$581,799	\$611,397	\$504,886	\$0	(\$611,397)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$581,802	\$611,397	\$504,886	\$0	(\$611,397)	-100.0%
Rev. Over (Under) Exp.	(\$3)	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$4,648,986	\$5,027,576	\$4,829,532	\$4,883,279	(\$144,297)	-2.9%
County Tax Levy	\$5,687,813	\$6,049,798	\$6,049,798	\$6,049,798	\$0	0.0%
Expenditures	\$10,050,345	\$11,077,374	\$10,857,864	\$10,933,077	(\$144,297)	-1.3%
Rev. Over (Under) Exp.	\$286,454	\$0	\$21,466	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	84.50	84.50	84.50	81.00	(3.50)	
Extra Help	3.00	3.00	3.00	2.48	(0.52)	
Overtime	0.21	0.21	0.21	0.20	(0.01)	
Total	87.71	87.71	87.71	83.68	(4.03)	

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,855,826	\$1,905,329	\$1,905,329	\$2,337,429	\$432,100	22.7%
Fine/Licenses	\$470,234	\$500,250	\$500,250	\$500,250	\$0	0.0%
Charges for Services	\$1,259,540	\$1,453,600	\$1,351,300	\$1,498,600	\$45,000	3.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$431,587	\$507,000	\$507,000	\$512,000	\$5,000	1.0%
Appr. Fund Balance (a)	\$50,000	\$50,000	\$60,767	\$35,000	(\$15,000)	-30.0%
County Tax Levy (Credit)	\$5,687,813	\$6,049,798	\$6,049,798	\$6,049,798	\$0	0.0%
Total Revenue Sources	\$9,755,000	\$10,465,977	\$10,374,444	\$10,933,077	\$467,100	4.5%
Expenditures						
Personnel Costs	\$6,270,279	\$6,813,584	\$6,943,657	\$7,133,948	\$320,364	4.7%
Operating Expenses	\$1,624,249	\$1,844,766	\$1,713,944	\$1,910,027	\$65,261	3.5%
Interdept. Charges	\$1,574,015	\$1,807,627	\$1,695,377	\$1,889,102	\$81,475	4.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$9,468,543	\$10,465,977	\$10,352,978	\$10,933,077	\$467,100	4.5%
Rev. Over (Under) Exp.	\$286,457	\$0	\$21,466	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	81.00	81.00	81.00	81.00	0.00
Extra Help	3.00	3.00	3.00	2.48	(0.52)
Overtime	0.21	0.21	0.21	0.20	(0.01)
Total FTEs	84.21	84.21	84.21	83.68	(0.53)

(a) Fund Balance Appropriation	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Extra Help Scanning	\$50,000	\$50,000	\$50,000	\$35,000
Purchase Orders and Carryovers from the Prior Year	\$0	\$0	\$10,797	\$0
Total Fund Balance Appropriation:	\$50,000	\$50,000	\$60,797	\$35,000

(b) The 2023 estimate exceeds the 2023 adopted budget due to lower-than-expected vacancies within the Circuit Court. The department may request a funds transfer to cover costs.

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 supported by the state Circuit Court Automation Program (CCAP) system. Assess and implement features that benefit the courts system.

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

Performance Measure:	2019 Actual	*2020 Actual	*2021 Actual	*2022 Actual	**2023 YE Projection	**2024 Target
Criminal/Traffic Division Video Conference Events	858	20,276	19,096	4,276	3,748	3,700
Civil Division Video Conference Events	18	1,598	2,220	1,364	1,144	1,100
Family Division Video Conference Events	6	4,129	5,896	5,161	4,902	4,900
Juvenile/Probate Division Video Conference Events	285	1,374	2,807	2,259	2,218	2,200
Total	1,167	27,377	30,019	13,060	12,012	11,900

*Video conference events are significantly higher than 2019 and prior years due to increased use during the COVID-19 pandemic.

**Video conference events are significantly lower than 2020-2021 due to a return to in-person court appearances and changes in court calendar scheduling.

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:	2019 Actual	2020 Actual*	2021 Actual*	2022 Actual	2023 YE Projection	2024 Budget
Family GAL Fees Paid by the County at Case Disposition	\$120,279	\$204,555	\$261,720	\$288,502	\$223,130	\$223,130
County GAL Fees Recovered Post Case Disposition	\$102,080	\$88,960	\$138,127	\$163,638	\$185,000	\$192,500
Recovery thru COC	30%	28%	24%	27%	25%	25%
Recovery thru DOA-C	70%	72%	76%	73%	75%	75%
Net Funds Advanced by County	\$18,199	\$115,595	\$123,593	\$124,864	\$38,130	\$30,630

*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.

Customer Service Pillar: High customer satisfaction

Objective 3: 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:	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 YE Projection	2024 Target
Jury In-Person and Online Surveys Received	488	265	714	1,074	1,028	1,050
Summons and Brochure Were Clear and Easy to Understand						
Strongly Agree / Agree	100%	100%	99%	95%	97%	98%
Strongly Disagree / Disagree	0%	0%	1%	1%	1%	1%
*Your Opinion Of Jury Services <u>Before</u> Serving?						
Excellent/Good	96%	100%	91%	N/A	N/A	N/A
Poor	4%	0%	9%	N/A	N/A	N/A
*Your Opinion Of Jury Services <u>After</u> Serving?						
Excellent/Good	99%	99%	90%	N/A	N/A	N/A
Poor	1%	1%	10%	N/A	N/A	N/A
*Your Overall Experience was better than Expected?						
Strongly Agree / Agree	N/A	N/A	N/A	83%	84%	85%
Strongly Disagree / Disagree	N/A	N/A	N/A	1%	3%	1%

*Jury questionnaire was updated in 2022 with Before Service and After Service questions replaced with Overall Experience question.

General Fund

Circuit Court Services

Activities

Administration Division	2019 Actual	*2020 Actual	*2021 Actual	2022 Actual	2023 YE Est.
Gross Annual Department Receipts	\$16,937,939	\$15,711,530	\$14,501,987	\$19,721,883	\$16,827,184
Total Receipt Transactions	57,420	47,296	53,271	52,443	54,372
E-payment Receipt Transactions	20,108	17,440	18,944	17,309	17,630
Gross E-payments Receipts (included above)	\$2,811,532	\$2,418,123	\$2,627,341	\$2,477,099	\$2,784,158
Total Disbursement Transactions	2,870	2,486	2,914	3,073	3,290
Net Sales by Credit Card	\$2,104,139	\$1,695,242	\$2,527,104	\$2,221,651	\$2,159,128
YE Funds Held in Trust (invested)/Ct. Order	\$84,279	\$52,387	\$52,440	\$2,980,640	\$42,544
Network Users Supported	114	114	126	128	117
Workstations/Printers/Scanners**	334	348	348	353	340

Jury Program	2019 Actual	*2020 Actual	*2021 Actual	2022 Actual	2023 YE Est.
Total # of Jury Trials Started	59	30	97	100	91
Total Jury Days	114	80	196	227	197
Total Questionnaires Returned	8,413	8,377	9,879	14,020	13,300
Total Questionnaires Returned Online	6,209	5,758	6,512	9,720	9,175
% of Questionnaires Returned Online	74%	69%	66%	69%	69%

Criminal & Traffic Division	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Felony Cases	1,736	1,682	1,866	1,053	1,958	1,982	1,934	2,129	1,982	1,978
Misdemeanor Cases	2,676	2,450	2,371	1,471	2,482	2,869	2,394	2,679	2,454	2,358
Criminal Traffic Cases	1,290	1,239	1,082	860	1,387	1,924	1,282	1,390	1,360	1,356
Traffic Cases	7,260	7,442	7,554	7,305	7,050	7,426	6,713	6,961	6,310	6,476
Forfeiture Cases	716	756	706	673	1,047	1,116	565	627	1,070	1,018
TOTAL CASES	13,678	13,569	13,579	11,362	13,924	15,317	12,888	13,786	13,176	13,186
	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
C/T Jury Trials Started	41		26		72		79		75	
C/T Jury Days	70		70		137		173		175	

Family Division	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Divorce/Legal Separation Cases	1,138	1,128	910	1,006	1,020	1,014	959	1,041	1,178	1,048
Paternity Cases	369	383	273	257	287	283	244	270	218	246
Other Family Cases	315	334	241	217	271	265	267	265	260	276
TOTAL CASES	1,822	1,845	1,424	1,480	1,578	1,562	1,470	1,576	1,656	1,570
Post-Judgment Family Actions		2,285		1,869		1,912		2,064		1,846
Post-Judgment Paternity Actions		1,697		1,274		1,610		1,571		1,580
TOTAL		3,982		3,143		3,522		3,635		3,426

* 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

** The vast majority of computer hardware utilized by Circuit Court Services is provided by the State. For 2024, replacement value of the State CCAP provided computer hardware, software and technology services is estimated to exceed \$439,601.

General Fund

Circuit Court Services

Activities

Civil Division	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Large Claim Foreclosures	331	370	141	188	101	105	223	214	200	214
Large Claim-All Other	1,927	1,952	1,670	1,676	1,690	1,780	1,595	1,638	1,854	1,854
Small Claim Contested	776	787	377	549	581	601	527	541	550	606
Small Claim Uncontested	5,040	5,040	3,657	3,657	3,171	3,171	3,089	3,089	3,968	3,968
TOTAL CASES	8,074	8,149	5,845	6,070	5,543	5,657	5,434	5,482	6,572	6,642
	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
Civil Jury Trials Started	15		2		21		16		16	
Civil Jury Days	38		5		53		49		42	

Family Court Services	2019 Actual	*2020 Actual	*2021 Actual	2022 Actual	2023 YE Est.
Mediation Cases Opened	559	454	474	504	480
Custody/Visitation Studies Opened	121	125	120	102	95

Juvenile / Probate Division	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Delinquency/Juvenile Protection (JIPS)	176	259	129	142	117	151	165	146	134	144
Child in Need of Protection (CHIPS)	120	137	76	95	79	96	49	51	38	24
Termination of Parental Rights	61	53	56	59	41	51	46	47	30	30
Other Juvenile	246	245	221	224	285	277	243	234	154	154
Juvenile Ordinance Violations	47	47	50	74	35	128	116	116	548	530
Adult Commitments	649	667	576	588	601	609	547	605	532	592
Formal Estate Actions	37	38	52	36	28	346	57	22	55	35
Informal Estate Actions	481	490	524	436	637	1126	595	470	600	490
Trusts	17	20	19	12	22	16	27	22	30	25
Guardianships	250	241	218	148	241	148	235	235	240	240
Adult Adoptions	20	23	16	14	25	18	18	19	15	15
Other Probate	102	110	82	111	138	327	138	110	135	105
TOTAL CASES	2,206	2,330	2,019	1,939	2,249	3,293	2,236	2,077	2,511	2,384
	2019 Actual		*2020 Actual		*2021 Actual		2022 Actual		2023 YE Est.	
Juvenile/Probate Jury Trials	3		2		4		0		1	
Juvenile/Probate Jury Days	6		5		6		0		5	

* 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	15.75	15.75	15.75	16.73	0.98
General Government	\$1,192,131	\$1,192,034	\$1,192,034	\$1,473,859	\$281,825
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$250,827	\$270,000	\$280,000	\$280,000	\$10,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$89,832	\$102,000	\$102,000	\$102,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$131,540	\$350,135	\$350,135	\$141,055	(\$209,080)
Total Revenues	\$1,664,330	\$1,914,169	\$1,924,169	\$1,996,914	\$82,745
Personnel Costs	\$1,403,400	\$1,453,852	\$1,544,418	\$1,526,295	\$72,443
Operating Expenses	\$107,953	\$140,013	\$139,484	\$134,290	(\$5,723)
Interdept. Charges	\$225,764	\$320,304	\$325,354	\$336,329	\$16,025
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,737,117	\$1,914,169	\$2,009,256	\$1,996,914	\$82,745
Rev. Over (Under) Exp.	(\$72,787)	\$0	(\$85,087)	\$0	\$0

Program Highlights

General government revenues increase \$281,900 due to additional state funding of shared revenue by \$245,000 and \$24,000 in American Rescue Plan (ARPA) funding to cover costs associated with the county’s compensation study. These revenues also include a Circuit Court Support Grant which increases \$5,000 from the 2023 budget due to increased overall court expenses. State funding to partially offset county expenses for statutorily required foreign language interpreters contracted for use in the circuit court increases by \$8,000 to \$65,300.

Charges for services increases \$10,000 due to bail forfeitures trending higher.

Other revenue consists of interest earnings on the Clerk of Courts business account, which remains unchanged from the 2023 budget of \$100,000. General donations by jury participants who donate their pay for jury service remains unchanged at \$2,000.

Personnel costs increase \$72,400 to \$1,526,000, partially due to \$24,000 in cost for the county’s compensation study. Extra help increases \$40,900 and includes a \$30,000 transfer from operating expenses to personnel for 0.89 FTE law interns who were previously contracted service, and a 0.09 FTE increase in civilian bailiff hours. The remaining increase is cost to continue for 16.73 FTE.

Operating expenses decrease by \$5,700 to \$134,200. This includes a decrease of \$30,000 transferred to personnel for law interns who were previously contracted service and are now hired as extra help. Office supplies decrease by \$1,000. Court technology maintenance increases \$20,700 as the contracts covered in the last construction phase expire, and regular increases in electronic law journals of \$3,000.

Interdepartmental charges increase by \$16,000, reflecting increases of \$7,500 related to Risk Management allocations for insurance, \$4,500 for postage, \$3,600 in End User Technology Fund (EUTF) charges, and \$1,100 in collections services.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	20.06	22.06	22.06	22.07	0.01
General Government	\$0	\$0	\$0	\$64,297	\$64,297
Fine/Licenses	\$428,234	\$465,000	\$465,000	\$465,000	\$0
Charges for Services	\$349,030	\$486,600	\$430,300	\$506,600	\$20,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$89,205	\$80,000	\$80,000	\$85,000	\$5,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,636,719	\$1,877,831	\$1,877,831	\$2,095,591	\$217,760
Total Revenues	\$2,503,188	\$2,909,431	\$2,853,131	\$3,216,488	\$307,057
Personnel Costs	\$1,449,656	\$1,620,447	\$1,595,245	\$1,665,652	\$45,205
Operating Expenses	\$496,181	\$548,913	\$515,000	\$670,100	\$121,187
Interdept. Charges	\$666,844	\$740,071	\$677,171	\$880,736	\$140,665
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,612,681	\$2,909,431	\$2,787,416	\$3,216,488	\$307,057
Rev. Over (Under) Exp.	(\$109,493)	\$0	\$65,715	\$0	\$0

Program Highlights

General government revenue increases \$64,300 due to American Rescue Plan Act (ARPA) funding used to cover the costs of the county’s compensation study.

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 2023 budget.

Charges for services increases \$20,000 due to higher bail forfeitures as they remain elevated with the increase in overall filings. Professional service cost recoveries, administrative fees and court fees remain unchanged from the 2023 budget.

Other revenues derived from non-delinquent cost recovery remain flat to the 2023 budget, while collection of delinquent costs from court-appointed counsel increase \$5,000.

Personnel costs increase \$45,200 to \$1,665,700 due to the costs of the county’s compensation study and the cost to continue of 22.07 FTE. In 2023, there will be an addition of lead worker pay for one Senior Administrative Specialist. A 1.00 FTE Senior Administrative Specialist is transferred to Juvenile/Probate division, and 1.00 FTE Administrative Specialist is transferred from Juvenile/Probate division.

Operating expenses increase \$121,200 to \$670,100. Guardian Ad Litem fees increase \$86,100 due to an increased rate approved through State statute from \$70/hour to \$100/hour. Medical services increase \$30,000 due to higher costs for psychological evaluations, office supplies and transcription services increase \$1,000 each, and publication fees for the law library increase \$1,600. Interpretation expenses increase \$800, re-allocated from Civil division.

Interdepartmental charges increase by \$140,700 primarily due to \$143,100 in Sheriff charges for transportation and bailiffs related to keeping the sixth criminal court that was previously paid for using ARPA funding. Collection services decrease by \$2,100 and postage decreases by \$1,000.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	14.04	12.04	12.04	11.03	(1.01)
General Government	\$450,164	\$503,284	\$503,284	\$534,202	\$30,918
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$49,672	\$49,500	\$42,000	\$49,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$119,926	\$150,000	\$150,000	\$150,000	\$0
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$0	(\$25,000)
County Tax Levy (Credit)	\$776,680	\$672,962	\$672,962	\$646,272	(\$26,690)
Total Revenues	\$1,421,442	\$1,400,746	\$1,393,246	\$1,379,974	(\$20,772)
Personnel Costs	\$664,347	\$798,787	\$823,634	\$821,676	\$22,889
Operating Expenses	\$321,867	\$259,980	\$258,480	\$256,030	(\$3,950)
Interdept. Charges	\$296,354	\$341,979	\$312,379	\$302,268	(\$39,711)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,282,568	\$1,400,746	\$1,394,493	\$1,379,974	(\$20,772)
Rev. Over (Under) Exp.	\$138,874	\$0	(\$1,247)	\$0	\$0

Program Highlights

General government revenues increase \$30,900 to \$534,200 for State reimbursement of guardian ad litem expenses and \$26,000 in American Rescue Plan Act (ARPA) funding to cover the costs of the county's compensation study. Also included in general government revenues is the IV-D State reimbursement, which is unchanged at \$355,000.

Charges for services remain unchanged at \$49,500 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 of \$25,000 is eliminated as the scanning project to electronic records for Family division records has concluded.

Personnel costs increase by \$22,900 to \$821,700, mostly due to the costs of the county's compensation study, the cost to continue of 11.03 staff, and the reduction of 1.00 FTE Semi-Skilled Extra Help scanner funded with Fund Balance.

Operating expenses decrease \$4,000 primarily due to \$5,600 decrease in law library fees allocated to other divisions, and \$500 decrease in transcription services. Decrease is offset slightly by a \$2,000 increase for interpretation services re-allocated from Civil division.

Interdepartmental charges decrease by \$39,700 primarily due to a \$39,600 decrease in bailiff services and a \$3,300 increase in collections services.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	13.07	13.07	13.07	13.06	(0.01)
General Government	\$0	\$0	\$0	\$25,208	\$25,208
Fine/Licenses	\$280	\$250	\$250	\$250	\$0
Charges for Services	\$119,184	\$155,000	\$140,000	\$155,000	\$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)	\$1,051,432	\$1,122,296	\$1,122,296	\$1,109,549	(\$12,747)
Total Revenues	\$1,170,896	\$1,277,546	\$1,262,546	\$1,290,007	\$12,461
Personnel Costs	\$843,001	\$921,458	\$962,875	\$979,161	\$57,703
Operating Expenses	\$64,747	\$88,150	\$67,500	\$76,000	(\$12,150)
Interdept. Charges	\$249,839	\$267,938	\$243,138	\$234,846	(\$33,092)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,157,587	\$1,277,546	\$1,273,513	\$1,290,007	\$12,461
Rev. Over (Under) Exp.	\$13,309	\$0	(\$10,967)	\$0	\$0

Program Highlights

General government revenue increase by \$25,200 due to American Rescue Plan Act (ARPA) funding to cover the costs of the count’s compensation study.

Fines/licenses for occupational driver’s licenses remain unchanged from 2023 Budget at \$250.

Charges for services remains unchanged at \$155,000 and includes civil court fees and small claims fees.

Personnel costs increase \$57,700 to \$979,200 for cost to continue for 13.06 FTE and costs associated with the county’s compensation study.

Operating expenses decrease by \$12,200 to \$76,000 driven by \$7,500 in law journal expenses re-allocated to other divisions, and \$4,800 in interpretation services re-allocated to other divisions.

Interdepartmental charges decrease by \$33,100, due to a decrease in bailiff services of \$31,800 and a decrease in records storage of \$1,300 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	12.04	12.04	12.04	11.04	(1.00)
General Government	\$160,011	\$160,011	\$160,011	\$189,863	\$29,852
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$253,292	\$236,000	\$246,000	\$246,000	\$10,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$132,624	\$175,000	\$175,000	\$175,000	\$0
Appr. Fund Balance	\$25,000	\$25,000	\$35,767	\$0	(\$25,000)
County Tax Levy (Credit)	\$1,204,687	\$1,117,431	\$1,117,431	\$1,100,876	(\$16,555)
Total Revenues	\$1,775,614	\$1,713,442	\$1,734,209	\$1,711,739	(\$1,703)
Personnel Costs	\$730,845	\$799,019	\$766,977	\$836,931	\$37,912
Operating Expenses	\$621,193	\$785,325	\$711,295	\$748,122	(\$37,203)
Interdept. Charges	\$122,610	\$129,098	\$129,098	\$126,686	(\$2,412)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,474,648	\$1,713,442	\$1,607,370	\$1,711,739	(\$1,703)
Rev. Over (Under) Exp.	\$300,966	\$0	\$126,839	\$0	\$0

Program Highlights

General government revenues increase \$29,900 to \$189,900 for State reimbursement of guardian ad litem expenses and American Rescue Plan Act (ARPA) funding used to cover the cost of the county’s compensation study.

Charges for services, which include recoveries of costs from court appointed counsel, copy fees and recording fees, increases \$10,000 due to an increase in estate recording fees for probate.

Other revenue remains unchanged from 2023 budget at \$175,000.

Fund balance of \$25,000 is eliminated as the scanning project to electronic records for Juvenile division records has concluded.

Personnel costs are budgeted to increase by \$37,900 to \$836,900, mostly due to \$25,000 in cost due to the county’s compensation study. This also includes the cost to continue for 11.04 FTE and the reduction of 1.00 FTE Semi-Skilled Extra Help scanner funded with Fund Balance.

Operating expenses decrease by \$37,200 to \$748,100. Medical services decrease by \$77,900 due to lower volume associated with treating County referred cases in the same manner as private referrals. Legal / guardian ad litem fees increase \$27,500 due to the rate increase from \$70/hour to \$100/hour for advocate counsel. Other increases include interpretation services for \$2,000 and law library subscription for \$11,300, both of which are re-allocated from other divisions.

Interdepartmental charges decrease by \$2,400 driven by a decrease of \$5,000 in Sheriff charges, and a \$2,200 increase in collection service charges.

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			
Mediation Services	2022	2023	2024
Session 1	No Charge per State Statute		
Subsequent Sessions	\$200 for Mediation Services	\$200 for Mediation Services	\$200 for Mediation Services
Custody and Visitation Study			
Studies performed to provide recommendation to the Court on child custody issues, visitation schedules, and child related special needs or concerns.			
	2022	2023	2024
Study Fees	\$2,000	\$2,000	\$2,000

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.25	5.25	5.25	5.75	0.50
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$41,720	\$35,000	\$35,000	\$35,000	\$0
Charges for Services	\$237,535	\$256,500	\$213,000	\$261,500	\$5,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$35,000	\$35,000
County Tax Levy (Credit)	\$263,700	\$274,941	\$274,941	\$283,807	\$8,866
Total Revenues	\$542,955	\$566,441	\$522,941	\$615,307	\$48,866
Personnel Costs	\$516,416	\$547,451	\$559,014	\$593,717	\$46,266
Operating Expenses	\$9,066	\$14,385	\$13,885	\$16,985	\$2,600
Interdept. Charges	\$9,035	\$4,605	\$4,605	\$4,605	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$534,517	\$566,441	\$577,504	\$615,307	\$48,866
Rev. Over (Under) Exp.	\$8,438	\$0	(\$54,563)	\$0	\$0

Program Highlights

Fines/licenses for marriage and counseling fees remain unchanged from 2023 budget at \$35,000.

Charges for services increase \$5,000 to \$261,500 for mediation, custody studies and family case filing fees.

Fund balance increases \$35,000 for the scanning project to convert paper files to electronic records.

Personnel costs increase by \$46,300 to \$593,700 and includes costs to continue for 5.75 FTE and an increase of 0.5 LTE Extra Help for Semi Skilled scanner to convert paper files to electronic records.

Operating expenses increase \$2,500 to \$17,000 due to an increase in computer equipment to purchase high-capacity scanners and \$100 increase in printing.

Interdepartmental charges remain unchanged from the 2023 budget.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$53,520	\$50,000	\$50,000	\$50,000	\$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)	\$623,055	\$634,202	\$634,202	\$672,648	\$38,446
Total Revenues	\$676,575	\$684,202	\$684,202	\$722,648	\$38,446
Personnel Costs	\$662,614	\$672,570	\$691,494	\$710,516	\$37,946
Operating Expenses	\$3,242	\$8,000	\$8,300	\$8,500	\$500
Interdept. Charges	\$3,569	\$3,632	\$3,632	\$3,632	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$669,425	\$684,202	\$703,426	\$722,648	\$38,446
Rev. Over (Under) Exp.	\$7,150	\$0	(\$19,224)	\$0	\$0

Program Highlights

General government revenues remain unchanged from 2023 at \$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 \$37,900 to \$710,500 for the costs to continue of 4.00 FTE. There are no personnel changes.

Operating expenses increase by \$400 in membership dues and \$200 in subscriptions and decrease by \$100 in printing.

Interdepartmental charges remain unchanged from 2023 budget.

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 474-479.)

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. ARPA funding for Circuit Courts is discontinued at the conclusion of 2023, however the Circuit Courts continue the sixth criminal court and the resources required have been absorbed within the 2024 budget.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$510,054	\$521,397	\$437,875	\$0	(\$521,397)	-100.0%
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$2,010	\$2,550	\$1,226	\$0	(\$2,550)	-100.0%
Charges for Services	\$69,735	\$87,450	\$65,785	\$0	(\$87,450)	-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	\$581,799	\$611,397	\$504,886	\$0	(\$611,397)	-100.0%
Expenditures						
Personnel Costs	\$211,879	\$332,317	\$228,915	\$0	(\$332,317)	-100.0%
Operating Expenses	\$136,760	\$92,600	\$89,216	\$0	(\$92,600)	-100.0%
Interdept. Charges	\$233,163	\$186,480	\$186,755	\$0	(\$186,480)	-100.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$581,802	\$611,397	\$504,886	\$0	(\$611,397)	-100.0%
Rev. Over (Under) Exp.	(\$3)	\$0	\$0	\$0	\$0	N/A

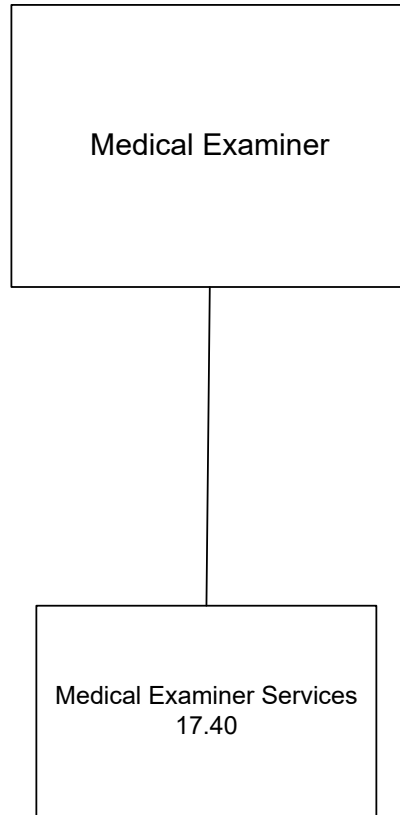
Position Summary (FTE)

Regular Positions	3.50	3.50	3.50	0.00	(3.50)
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	3.50	3.50	3.50	0.00	(3.50)

Medical Examiner

MEDICAL EXAMINER'S OFFICE

FUNCTION / PROGRAM CHART



17.40 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,094	\$3,200	\$3,200	\$2,150	(\$1,050)	-32.8%
Fine/Licenses	\$679,093	\$751,055	\$714,088	\$762,450	\$11,395	1.5%
Charges for Services	\$539,852	\$534,713	\$541,919	\$598,489	\$63,776	11.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$0	\$60,900	\$61,245	\$26,000	(\$34,900)	-57.3%
County Tax Levy (Credit)	\$1,188,955	\$1,288,840	\$1,288,840	\$1,418,213	\$129,373	10.0%
Total Revenue Sources	\$2,410,994	\$2,638,708	\$2,609,292	\$2,807,302	\$168,594	6.4%
Expenditures						
Personnel Costs	\$1,901,586	\$2,143,534	\$2,104,791	\$2,299,051	\$155,517	7.3%
Operating Expenses	\$296,187	\$319,487	\$346,719	\$334,969	\$15,482	4.8%
Interdept. Charges	\$130,419	\$175,687	\$175,147	\$173,282	(\$2,405)	-1.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,328,192	\$2,638,708	\$2,626,657	\$2,807,302	\$168,594	6.4%
Rev. Over (Under) Exp.	\$82,802	\$0	(\$17,365)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	14.50	16.00	16.00	16.00	0.00
Extra Help	0.72	0.73	0.73	0.99	0.26
Overtime	0.46	0.57	0.57	0.41	(0.16)
Total FTEs	15.68	17.30	17.30	17.40	0.10

(a) General Fund Balance is appropriated for:

Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Central Fleet Charges	\$0	\$8,900	\$8,900	\$0
Half of 1.00 FTE Deputy Medical Examiner Supervisor	\$0	\$52,000	\$52,000	\$26,000
Total Fund Balance Appropriation	\$0	\$60,900	\$60,900	\$26,000

(b) The 2023 estimated budget exceeds the 2023 adopted budget due to increased operating expenses associated with cooler maintenance. The department may request a funds transfer to cover costs.

Major Departmental Strategic Plan Objectives

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

Objective 1: Law Enforcement Communication

By June 30, 2023, the Waukesha County Medical Examiner’s office leadership team will develop structured communication for the Waukesha County Law Enforcement Community to include current drug-related death statistics, data regarding emerging trends and updates about relevant investigative and ME office procedures. Methods for information sharing will include the ME Operations Supervisor’s attendance at the Waukesha County Police Chiefs’ Association meetings and/or communication via an email distribution list.

Performance Measure: Survey Waukesha County Law Enforcement agencies by the end of 2nd Quarter 2025 to measure the impact of this initiative with the goal of a 4.65 satisfaction rating.

Communication Methods	2023 estimate	2024 Target
Email Distributions	4	6
Police Chief Meetings	4	6

Objective 2: Health & Human Services Opioid Data & OFRT Collaboration

To aid the Opioid Fatality Review Team's efforts to collect and analyze data, beginning March 2023, the MEO will collaborate with Waukesha County IT, Health & Human Services, and their designated social worker in developing a data sharing system, sharing appropriate information, and forming community connections on drug-related deaths; projecting the processes to be fully implemented by January 2024.

Performance Measure: Implementation completed by January 2024

	2023 estimate	2024 Target
Overdose death data provided to HHS	72	75
Cases reviewed by Overdose Fatality Review Team (OFRT)	0	12

Finance Pillar: Protect taxpayer investments

Objective 3: Indigent and Unclaimed Decedent Final Disposition Plan

Improve the efficiency, consistency, and budget impact of final disposition arrangements in cases where the decedent is indigent or abandoned, by developing a structured process through the collaboration with other applicable county departments (Corporation Counsel, DOA) and community partners (funeral homes & cemeteries). An applicable process with established benchmarks will be developed by 12/31/2024.

Performance Measure: Have a structured plan developed to manage final disposition for indigent and unclaimed decedents.

	2017	2018	2019	2020	2021	2022	2023 estimate	2024 Budget
Indigent cases	0	3	0	2	3	8	6	4
Expense	\$0.00	\$1,500.00	\$0.00	\$1,000.00	\$1,500.00	\$4,000.00	\$3000.00	\$2000.00

Quality Pillar: High standards of service excellence

Objective 4: Policy and Procedure Review Process

To increase the accuracy and relevancy of existing policies and procedures and identify gaps, the MEO will develop a structured review, update, and notification process with the goal of implementation by 2/1/2025. Upon implementation of process, 25% of materials will be reviewed annually.

Performance Measures: Increased clarity and ease of use should result in improved efficiency as measured by feedback during department employee focus group.

Customer Service Pillar: High customer service satisfaction

Objective 5: Funeral Home customer satisfaction

By end of 3rd quarter 2025, the MEO will develop and distribute a new customer satisfaction survey model for funeral home customers, to gather more specific responses, reduce neutral feedback, and with the goal of increasing volume of responses by 50% from 2022 survey.

Performance Measures: Modify and distribute survey, receive 50% more responses, and observe reduction in neutral responses.

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

Objective 6: Staff Professional Development Program

To cultivate employees’ professional development and their preparation for potential career advancement, a program will be designed which individuals can participate in to gain and/or enhance the skills necessary to succeed in a promoted job role or opportunity. ME Office leadership will identify and prioritize appropriate positions; develop a guide and communicate the plan to departmental staff by the end of June 2024.

Performance Measures: By June 30, 2024, guidance and pathways for specific roles will be created to prepare employees who seek internal promotion and/or plan for position succession.

Trainings Attended by staff	2023 Estimate	2024 Target
Technical skills	12	15
Interpersonal skills	9	15

Objective 7: Office Renovation Project Goals and Outcomes

By May 31, 2023, the WCMEO leadership team will obtain feedback from all department employees regarding renovation and workstation improvement goals to incorporate into the new office design; employees will be surveyed after completion of the project to determine if the originally identified goals have been met and to gauge satisfaction.

Performance Measure: Staff responds with at least 4.65 satisfaction rating, indicating renovation goals were met.

Feedback volume by work group	2023 Estimate	2024 Target
Administrative & Operations	4	4
Deputy Medical Examiner - Investigators (FT & TempEH)	10	10
Deputy Medical Examiner - Pathology Assistants	3	3
Physicians	3	3

Objective 8: Implementation of Departmental Focus Groups

To promote employee engagement, the MEO will utilize departmental focus group discussions to identify opportunities for innovation, team building, and enhancing the department’s mission and vision, with the goal of having a total of 3 completed sessions and an employee feedback assessment by the end of 3rd Quarter of 2025.

Performance Measure: Participating employees will be surveyed about the focus group experience(s) and process, with the goal of achieving a 4.65 satisfaction rating.

	2017	2018	2019	2020	2021	2022
FTE-Budgeted Positions	16	16	16	15	15	16
FTE-Turnover	0	0	1	2	1	1
% Turnover	0.00%	0.00%	6.25%	13.79%	6.90%	6.25%

**Note: FTE turnover included in the 2019-2021 numbers (except 1) returned in a TempEH capacity.

Medical Examiner Services

Medical Examiner Major Fees	2022*	2023	2024	% Change '23-'24
Cremation Permit Fee (each)	\$265	\$282	\$293	4%
Transport Fee (each)*	\$204	\$217	\$226	4%
Death Certificate Signing Fee (each)	\$85	\$90	\$94	4%
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 decreases \$1,100 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 \$11,400 to \$762,500, or 1.5%, which is mostly due to a cremation fee increase of \$11 to \$293, or 4%. There is no expected quantity increase for cremation permits.

Charges for services revenue is budgeted to increase by \$63,800, which is mainly related to an increase in the annual contract amount for medical examiner services to Washington County, based on prior year costs, 2023 case volume and increasing medical services expenses such as toxicology. Fund balance is budgeted to decrease by \$26,000 funding a quarter of the 1.00 FTE deputy medical examiner supervisor, which was a new position in the 2023 budget.

Personnel costs increase \$155,500 or 7.3%, due to the cost to continue and the impact of the county’s compensation study, and includes an increase in temporary extra help by \$58,125 or 0.26 FTE. The increase in temporary help includes 0.17 FTE for additional pathologist assistance and 0.09 FTE for additional deputy medical examiner assistance. Operating expenses are budgeted to increase \$15,500 due to increasing medical services costs. Interdepartmental charges are budgeted to decrease by \$2,400, or 1.4%, mainly due to a decrease in vehicle expenses.

Activity - Workload Data	2016	2017	2018	2019	2020	2021	2022	2023 Budget	2023 Estimate	2024 Budget
Autopsies-Waukesha Co.	217	249	251	245	282	311	297	285	274	282
External Exams-Waukesha Co. (a)	217	203	205	210	246	230	274	232	254	243
Partner Autopsies	192	191	180	187	105	120	113	121	139	130
Partner Exams (b)	113	121	146	145	70	104	95	87	96	100
Total	739	764	782	787	703	765	779	725	763	755

Activity - Workload Data	2016	2017	2018	2019	2020	2021	2022	2023 Budget	2023 Estimate	2024 Budget
Non-Scene Cases Investigated	953	972	962	986	1,320	1,045	1,076	1,173	960	1,077
Scene Cases Investigated	413	432	490	427	364	378	348	363	336	357
Scene/Phone Cases Investigated (c)	-	-	-	-	186	231	196	214	175	197
Cremation Permits Issued (d)	1,977	2,054	2,230	2,250	2,625	2,706	2,643	2,700	2,556	2,600

(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.

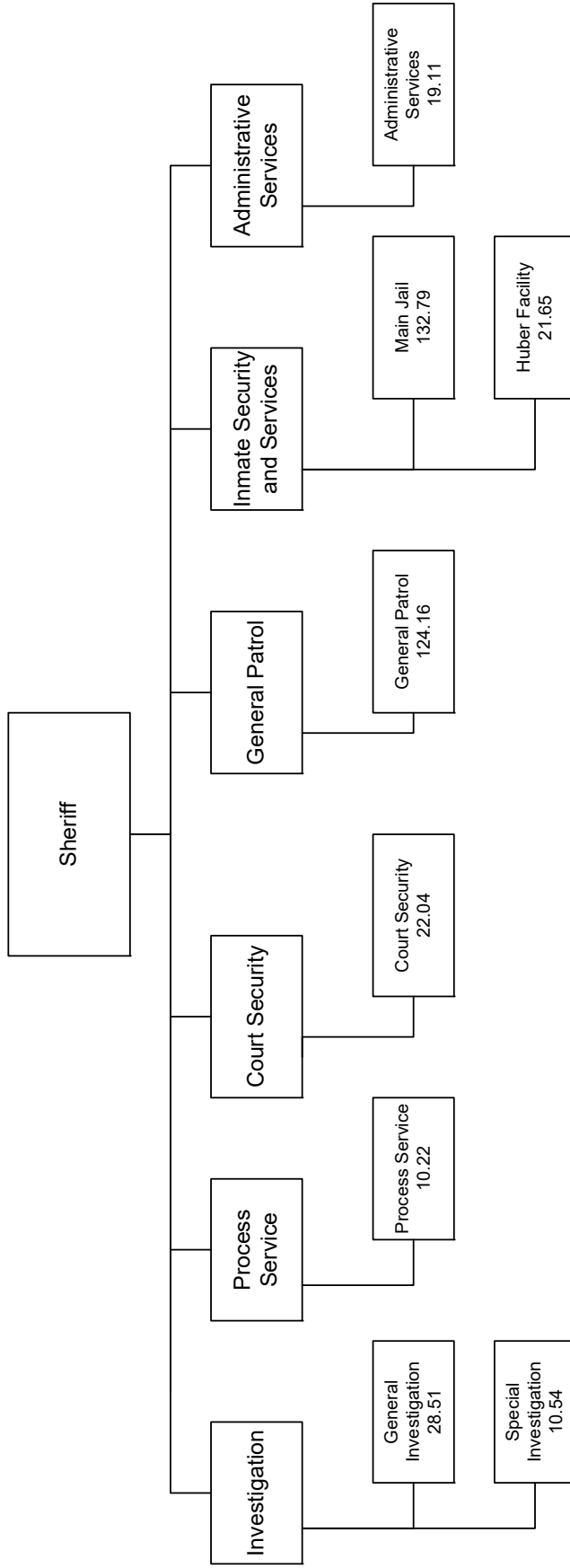
(d) Cremation activity above reflects actual permits issued. Cremation revenue varies slightly due to mandated fee waived.

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Sheriff

SHERIFF'S DEPARTMENT

FUNCTION / PROGRAM CHART



369.02 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Sheriff - General Fund						
Revenues	\$15,755,982	\$16,206,967	\$16,572,596	\$17,808,669	\$1,601,702	9.9%
County Tax Levy	\$30,956,481	\$31,842,519	\$31,842,519	\$32,442,519	\$600,000	1.9%
Expenditures	\$46,114,366	\$48,049,486	\$48,239,064	\$50,251,188	\$2,201,702	4.6%
Rev. Over (Under) Exp.	\$598,097	\$0	\$176,051	\$0	\$0	N/A
Sheriff - Special Purpose Grant Fund (ARPA)						
Revenues	\$0	\$955,000	\$940,977	\$0	(\$955,000)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$955,000	\$940,977	\$0	(\$955,000)	-100.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$15,755,982	\$17,161,967	\$17,513,573	\$17,808,669	\$646,702	3.8%
County Tax Levy	\$30,956,481	\$31,842,519	\$31,842,519	\$32,442,519	\$600,000	1.9%
Expenditures	\$46,114,366	\$49,004,486	\$49,180,041	\$50,251,188	\$1,246,702	2.5%
Rev. Over (Under) Exp.	\$598,097	\$0	\$176,051	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	363.34	353.50	353.50	352.50	(1.00)	
Extra Help	4.65	4.65	4.65	4.65	0.00	
Overtime	11.42	11.87	11.87	11.87	0.00	
Total	379.41	370.02	370.02	369.02	(1.00)	

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,537,954	\$1,445,997	\$1,584,345	\$2,907,395	\$1,461,398	101.1%
Fine/Licenses	\$5,199	\$3,500	\$3,500	\$3,500	\$0	0.0%
Charges for Services	\$9,820,343	\$10,351,292	\$10,325,450	\$10,491,380	\$140,088	1.4%
Interdepartmental (a)	\$1,732,781	\$1,762,608	\$1,709,008	\$1,725,000	(\$37,608)	-2.1%
Other Revenue	\$1,632,589	\$1,969,250	\$1,889,146	\$1,997,300	\$28,050	1.4%
Appr. Fund Balance (b)	\$1,027,116	\$674,320	\$1,061,147	\$684,094	\$9,774	1.4%
County Tax Levy (Credit)	\$30,956,481	\$31,842,519	\$31,842,519	\$32,442,519	\$600,000	1.9%
Total Revenue Sources	\$46,712,463	\$48,049,486	\$48,415,115	\$50,251,188	\$2,201,702	4.6%
Expenditures						
Personnel Costs	\$36,575,564	\$37,736,103	\$37,901,202	\$39,540,266	\$1,804,163	4.8%
Operating Expenses	\$4,986,149	\$5,422,846	\$5,385,574	\$5,602,223	\$179,377	3.3%
Interdept. Charges	\$4,439,448	\$4,285,737	\$4,177,538	\$4,463,899	\$178,162	4.2%
Fixed Assets	\$113,205	\$604,800	\$774,750	\$644,800	\$40,000	6.6%
Total Expenditures	\$46,114,366	\$48,049,486	\$48,239,064	\$50,251,188	\$2,201,702	4.6%
Rev. Over (Under) Exp.	\$598,097	\$0	\$176,051	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	363.34	353.50	353.50	352.50	(1.00)
Extra Help	4.65	4.65	4.65	4.65	0.00
Overtime	11.42	11.87	11.87	11.87	0.00
Total FTEs*	379.41	370.02	370.02	369.02	(1.00)

* 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	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Carryovers, encumbrances, and ordinances	\$343,524	\$0	\$386,827	\$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	\$161,752	\$141,152	\$141,152	\$131,937
Annual bulletproof vests replacement program	\$10,000	\$10,000	\$10,000	\$10,000
Jail assessment fee revenues received in prior years used to fund the jail equipment replacement program (\$125,000), and inmate medical (\$91,000 in 2024).	\$280,600	\$217,000	\$217,000	\$216,000
General Fund Balance used to fund the non-corrections equipment replacement program (\$161,510) and for inmate medical costs (\$44,000 in 2024).	\$171,240	\$167,410	\$167,410	\$205,510
Potential variations in the new jail medical contract	\$60,000	\$60,000	\$60,000	\$60,000
Contract Smoothing	\$0	\$78,758	\$78,758	\$60,647
Total Fund Balance Appropriation:	\$1,027,116	\$674,320	\$1,061,147	\$684,094

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:	2022 Actual (a)	2023 Target	2023 Estimate	2024 Projection
Violent Crime	43.4	65	65	65
Burglary/Larceny	305.5	350	350	350

(a) The 2022 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 (2022 Statistics)

	Brown County	Dane County	Racine County	Eau Claire County	Kenosha County	Waukesha County
Violent Crimes	105.2	120	83.7	58.5	185.7	43.4
Property Crimes	852.6	652.2	248.8	687.6	1150.1	305.5

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:	2022-2023 School Year	2023 Target	2023 Estimate	2024 Projection
SRO student contacts*	6,301	7,000	7,000	7,000

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

Objective 3: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Projection
Hours dedicated to case development on Internet Crimes Against Children (ICAC)	966	1,500	1,500	1,500
Number of individuals arrested due to enforcement efforts	4	10	8	10

Objective 4: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Projection
Buy money spent on case development	\$82,216	\$80,000	\$35,000	\$50,000
# of Defendants	76	100	80	100
# of Felony Charges	193	225	200	225
Controlled Substances Seized/Purchased				
Heroin/Fentanyl	4,686 grams	500 grams	2,500 grams	2,500 grams
Methamphetamine	1,485 grams	350 grams	3,000 grams	2,500 grams
Cocaine	1,064 grams	500 grams	2,000 grams	1,500 grams
Marijuana	62,581 grams	20,000 grams	30,000 grams	25,000 grams

Objective 5: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Projection
Assaults between inmates – Actual	40	30	35	35
Assaults on Corrections Staff – Actual	14	10	20	20

Objective 6: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Projection
Number of Jail Days Saved	294	250	249	194
Value in \$ of service to the county (8 hours/day, 3 to 5 days/week at \$11.42/hr)	\$13,704	\$22,840	\$5,024	\$5,481

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.

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 23	Estimated Operating Impact	A=Annual T=One-Time
202206	Jail Security Audio Upgrade	2024	\$450,000	10%	Minimal	T

Jail Equipment Replacement Plan

Program Description

The 2024 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 2024 funding.

<u>Category</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Office Equipment	\$10,500	\$11,000	\$45,500
Medical Equipment	\$6,900	\$13,500	\$4,500
Inmate Area Equipment	\$25,050	\$35,500	\$35,500
Laundry Equipment	\$8,200	\$30,700	\$26,200
Maintenance Items	\$350	\$7,400	\$1,350
Kitchen Equipment	\$28,000	\$176,175	\$51,300
Security Equipment	\$46,000	\$33,900	\$34,200
Total	\$125,000	\$308,175	\$198,550

Non-Corrections Equipment Replacement Plan

Program Description

The 2024 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 \$111,518 of reserved General Fund balance generated from prior year seized funds revenue and \$161,510 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>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Drone Equipment	\$2,718	\$37,668	\$2,718	\$2,718	\$4,018
Investigative Equipment	\$42,890	\$18,409	\$10,840	\$9,440	\$6,290
Patrol Equipment	\$159,770	\$164,141	\$96,255	\$111,955	\$179,505
Medical Equipment	\$12,400	\$12,400	\$12,400	\$12,400	\$12,400
Public Safety Equipment	\$0	\$1,850	\$0	\$5,500	\$5,500
Tactical Equipment	\$55,250	\$38,750	\$39,700	\$35,850	\$27,250
Total	\$273,028	\$273,218	\$161,913	\$177,863	\$234,963

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)
Special Investigations	\$2,000	State Distribution to assisting agencies
Equipment Replacement Plan	\$111,518	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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	10.22	10.22	10.22	10.22	0.00
General Government	\$12,080	\$3,818	\$15,889	\$33,057	\$29,239
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$145,875	\$220,000	\$165,009	\$205,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,700	\$9,200	\$9,200	\$0	(\$9,200)
County Tax Levy (Credit)	\$761,251	\$831,728	\$831,728	\$896,147	\$64,419
Total Revenues	\$924,906	\$1,064,746	\$1,021,826	\$1,134,204	\$69,458
Personnel Costs	\$678,069	\$853,986	\$720,894	\$916,782	\$62,796
Operating Expenses	\$17,362	\$20,970	\$22,067	\$18,087	(\$2,883)
Interdept. Charges	\$180,961	\$184,790	\$185,510	\$199,335	\$14,545
Fixed Assets	\$0	\$5,000	\$5,000	\$0	(\$5,000)
Total Expenditures	\$876,392	\$1,064,746	\$933,471	\$1,134,204	\$69,458
Rev. Over (Under) Exp.	\$48,514	\$0	\$88,355	\$0	\$0

Program Highlights

General government revenue is from the state of Wisconsin's reimbursement for deputy training, as well as American Rescue Plan Act (ARPA) revenue funding to phase-in an across-the-board wage increase for non-elected sworn officers implemented in 2022 and to cover costs associated with the county's compensation study. Charges for services revenue decreases by \$15,000 to \$205,000 due to past revenue experience for process and warrant service. County tax levy is increasing by \$64,400 due to revenue reduction noted above and due to personnel cost increases noted below.

Personnel expenses of \$916,802 increase \$62,800 due to cost to continue increases for 10.22 FTE, which includes \$21,100 for the implementation of the county's compensation study recommendations. The department is budgeting \$28,600 for 470 hours of overtime. Operating expenses decrease by \$2,900 to \$18,100 due to a projected decrease in small equipment purchases. The decrease is partially offset by projected increases in software maintenance costs. An increase of \$14,500 overall in Interdepartmental charges allocated to this program are mainly due to higher risk management expenses due to previous claims experience.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Warrants Entered	3,876	4,000	3,000	3,000	(1,000)
Warrants Disposed	3,766	4,000	3,000	3,000	(1,000)

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	23.04	23.04	23.04	22.04	(1.00)
General Government	\$84,033	\$115,838	\$92,351	\$57,866	(\$57,972)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$1,187,613	\$1,200,008	\$1,066,617	\$1,100,000	(\$100,008)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,257,542	\$1,161,845	\$1,161,845	\$1,286,983	\$125,138
Total Revenues	\$2,529,188	\$2,477,691	\$2,320,813	\$2,444,849	(\$32,842)
Personnel Costs	\$2,215,008	\$2,477,691	\$1,908,300	\$2,444,849	(\$32,842)
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,215,008	\$2,477,691	\$1,908,300	\$2,444,849	(\$32,842)
Rev. Over (Under) Exp.	\$314,180	\$0	\$412,513	\$0	\$0

Program Highlights

Interdepartmental revenue is budgeted at \$1,100,000 due to anticipated security needs by Circuit Court Services. General government revenues of \$58,000 consist of American Rescue Plan Act (ARPA) funding for an across-the-board wage increase for non-elected sworn officers.

Personnel costs decrease by \$32,900 to \$2.4 million. The decrease is due to the sunset of 1.00 FTE deputy sheriff, as ARPA funding for a sixth criminal court is discontinuing. This is partially offset by 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 \$50,100 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Bailiff Hours	19,358	19,000	18,000	18,400	(600)
Average Bailiff Cost per Hour	\$52.76	\$56.93	\$57.40	\$59.25	\$2.32

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	29.51	28.51	28.51	28.51	0.00
General Government	\$151,236	\$185,226	\$210,375	\$165,649	(\$19,577)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$261,631	\$283,220	\$283,640	\$296,962	\$13,742
Interdepartmental	\$141,910	\$145,000	\$148,691	\$155,000	\$10,000
Other Revenue	\$61,964	\$63,000	\$53,969	\$64,800	\$1,800
Appr. Fund Balance	\$32,465	\$34,365	\$42,036	\$42,890	\$8,525
County Tax Levy (Credit)	\$3,402,093	\$3,454,960	\$3,454,960	\$3,618,087	\$163,127
Total Revenues	\$4,051,299	\$4,165,771	\$4,193,671	\$4,343,388	\$177,617
Personnel Costs	\$3,225,588	\$3,463,642	\$3,475,966	\$3,632,189	\$168,547
Operating Expenses	\$95,363	\$108,633	\$105,227	\$115,701	\$7,068
Interdept. Charges	\$554,824	\$563,496	\$535,283	\$558,498	(\$4,998)
Fixed Assets	\$0	\$30,000	\$37,671	\$37,000	\$7,000
Total Expenditures	\$3,875,775	\$4,165,771	\$4,154,147	\$4,343,388	\$177,617

Rev. Over (Under) Exp.	\$175,524	\$0	\$39,524	\$0	\$0
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Program Highlights

General government revenue amounting to \$165,600 consists of 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 \$96,700 of American Rescue Plan Act (ARPA) funding to phase-in an across-the-board wage increase for non-elected sworn officers implemented in 2022, a decrease of \$29,200. 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 \$64,800 is funding received through restitution payments and donated funds. General Fund balance of \$42,900 is budgeted to fund the sworn equipment replacement program. County tax levy for this program area increases by \$163,100.

Personnel costs of \$3.6 million increase by \$168,500 due to the cost to continue for 28.51 FTE of existing staff. There is also a slight increase in cost due to the due to the implementation of the county’s compensation study recommendations. The department is budgeting \$72,500 for 1,055 hours of overtime coverage. Operating expenditures increase by \$7,100 to \$115,700, mainly due to an increase in projected purchases for small equipment related to the equipment replacement plan, forensic software maintenance, and leased vehicle charges. Interdepartmental charges decrease by \$5,000 mainly due to decreases in fuel and computer replacement charges and maintenance. This is partially offset by increases in risk management charges, telephone charges, and vehicle replacement charges.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Investigations Assigned	960	1,000	900	1,000	0
Len Bias Homicide Cases*	6	10	5	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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	10.57	10.55	10.55	10.54	(0.01)
General Government	\$259,464	\$270,509	\$325,442	\$278,344	\$7,835
Fine/Licenses	\$3,999	\$3,000	\$3,000	\$3,000	\$0
Charges for Services	\$104,141	\$114,292	\$114,292	\$119,962	\$5,670
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$16,899	\$23,000	\$23,493	\$23,000	\$0
Appr. Fund Balance	\$25,738	\$18,419	\$18,419	\$20,419	\$2,000
County Tax Levy (Credit)	\$1,361,236	\$1,465,083	\$1,465,083	\$1,450,897	(\$14,186)
Total Revenues	\$1,771,477	\$1,894,303	\$1,949,729	\$1,895,622	\$1,319
Personnel Costs	\$1,167,110	\$1,371,142	\$1,220,991	\$1,452,903	\$81,761
Operating Expenses	\$204,426	\$243,226	\$237,126	\$186,209	(\$57,017)
Interdept. Charges	\$271,342	\$274,935	\$281,192	\$251,510	(\$23,425)
Fixed Assets	\$0	\$5,000	\$5,680	\$5,000	\$0
Total Expenditures	\$1,642,878	\$1,894,303	\$1,744,989	\$1,895,622	\$1,319
Rev. Over (Under) Exp.	\$128,599	\$0	\$204,740	\$0	\$0

Program Highlights

General government revenues of \$278,300 consist of \$89,500 in Federal Byrne Grant funding, which is the 2023 actual award level received, \$121,900 in High Intensity Drug Trafficking revenue (HIDTA), \$30,000 in other Metro revenue related to grant reimbursement, \$1,300 of state of Wisconsin training revenue, and \$34,600 in American Rescue Plan Act (ARPA) funding for the phase-in of an across-the-board wage increase for non-elected sworn officers implemented in 2022, a decrease of \$13,300. 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 \$20,400 includes \$13,400 for vehicle lease, \$2,000 for state funds distributed to assisting agencies, and \$5,000 to fund Wisconsin Act 211 for seized vehicles. County tax levy for this program area decreases by \$14,200.

Personnel costs of \$1.45 million increase by \$81,800 for cost to continue for existing staff, as well as the cost of the due to the implementation of the county's compensation study recommendations. Personnel costs also include 0.86 FTE temporary extra help costing \$34,900 to provide clerical assistance to the staff working in the division. Special Investigations is budgeting \$98,000 for overtime. This overtime amount budgeted includes \$24,700 of overtime and benefits associated with work done with HIDTA.

Operating expenses of \$186,200 decrease by \$57,000 mainly due to a projected decrease in investigative supplies, additional vehicle leases, and other expenses related to the HIDTA program. These decreased operating expenses are partially offset by an anticipated increase in telephone lines and service and software maintenance. Interdepartmental charges decrease by \$23,400 to \$251,500 mainly due to a projected decrease in vehicle repairs and maintenance for HIDTA vehicles and computer replacement charges and maintenance. This decrease is partially offset by an increase in risk management charges and legal charges to pay for a drug prosecutor. Fixed assets are budgeted at \$5,000 for the purchase of seized vehicles in compliance with Wisconsin Act 211.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Cases Investigated	169	125	75	100	(25)
Felony Counts Referred	193	225	200	225	0

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 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	123.00	124.16	124.16	124.16	0.00
General Government	\$858,537	\$834,359	\$907,485	\$1,605,775	\$771,416
Fine/Licenses	\$1,200	\$500	\$500	\$500	\$0
Charges for Services	\$6,381,565	\$7,015,632	\$7,094,669	\$7,199,909	\$184,277
Interdepartmental	\$403,258	\$417,600	\$493,700	\$470,000	\$52,400
Other Revenue	\$17,050	\$198,900	\$171,500	\$202,900	\$4,000
Appr. Fund Balance	\$488,347	\$318,336	\$486,822	\$294,285	(\$24,051)
County Tax Levy (Credit)	\$8,453,309	\$9,035,258	\$9,035,258	\$8,976,080	(\$59,178)
Total Revenues	\$16,603,266	\$17,820,585	\$18,189,934	\$18,749,449	\$928,864
Personnel Costs	\$14,000,313	\$14,329,039	\$14,872,891	\$15,148,974	\$819,935
Operating Expenses	\$651,932	\$749,465	\$803,541	\$746,658	(\$2,807)
Interdept. Charges	\$2,412,818	\$2,209,181	\$2,127,717	\$2,289,917	\$80,736
Fixed Assets	\$105,637	\$532,900	\$596,999	\$563,900	\$31,000
Total Expenditures	\$17,170,700	\$17,820,585	\$18,401,148	\$18,749,449	\$928,864
Rev. Over (Under) Exp.	(\$567,434)	\$0	(\$211,214)	\$0	\$0

Program Highlights

General government revenue amounts to \$1,605,800 which includes \$60,000 for the State Highway Safety grant, \$14,100 in reimbursement from the state for training, \$10,500 for snowmobile and boat patrol reimbursement, and \$617,100 in ARPA funding for a phase in of an across-the-board wage increase for non-elected sworn officers (\$514,700), a decrease of \$80,800, and to mitigate the increased cost in fuel (\$102,400), a decrease of \$50,500. There is also an increase of \$900,000 in shared revenue that was provided by the State of Wisconsin beginning in 2023.

Charges for services revenue increases by \$184,300 to \$7.2 million. The department is budgeting to receive a total of \$434,600 in School Resource Officer (SRO) revenue from Arrowhead, Sussex Hamilton, and Kettle Moraine school districts. The DARE program revenue is budgeted at \$12,000 for full cost recovery of service to five schools contracting for service in the 2023-2024 school year including: Richmond, Stone Bank, North Lake, Lake Country, and St. Anthony's. The department is also budgeting an increase of \$147,100 for municipal patrol contract and overtime revenue partly based on the decision of the Town of Delafield to increase contractual services in 2023, offset by the decision of the Town of Merton to decrease contractual services in 2024. Total contract revenue is budgeted at \$7,033,400.

Interdepartmental revenue increases \$52,400 from the 2023 adopted budget level due to the Circuit Court Services decision on the amount to budget for transportation.

Fund balance of \$294,300 includes \$223,600 for the sworn equipment replacement program, \$60,650 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 \$59,200 due to expenditure increases noted below.)

Personnel costs increase by \$819,900 for salaries and employee benefit costs, as well as the implementation of the county's compensation study. This includes the addition of 1.00 FTE deputy sheriff positions for the Town of Delafield patrol contract, offset by a reduction in 1.00 FTE deputy sheriff position for the Town of Merton contract. The department is budgeting \$702,100 in overtime to pay for 11,530 hours equivalent to 5.52 FTEs.

Operating expenditures decrease \$2,800 due to decreases in clothing items related to the equipment replacement plan, pre-employment costs, telephone services, as well as decreases in vehicle repair expenditures. These decreases are partially offset by increases in tactical equipment related to the equipment replacement plan, software maintenance, and medical costs associated with psychiatric services for first responders.

Interdepartmental charges increase by \$80,700 mainly due to an increase in risk management charges, vehicle replacement, repair and maintenance charges, and information technology charges. The increases are offset by decreases in radio communications and fuel charges.

The department is budgeting a total of \$563,900 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	132.12	132.78	132.78	132.79	0.01
General Government	\$133,393	\$20,960	\$19,614	\$663,465	\$642,505
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,131,886	\$2,085,530	\$2,000,417	\$1,963,503	(\$122,027)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,492,678	\$1,666,950	\$1,590,294	\$1,645,200	(\$21,750)
Appr. Fund Balance	\$459,000	\$263,100	\$473,644	\$320,000	\$56,900
County Tax Levy (Credit)	\$11,418,963	\$12,000,999	\$12,000,999	\$12,295,453	\$294,454
Total Revenues	\$15,635,920	\$16,037,539	\$16,084,968	\$16,887,621	\$850,082
Personnel Costs	\$11,074,203	\$11,437,618	\$12,037,018	\$11,926,284	\$488,666
Operating Expenses	\$3,761,548	\$3,956,081	\$3,945,184	\$4,187,508	\$231,427
Interdept. Charges	\$629,904	\$637,940	\$634,090	\$734,929	\$96,989
Fixed Assets	\$7,568	\$5,900	\$129,400	\$38,900	\$33,000
Total Expenditures	\$15,473,223	\$16,037,539	\$16,745,692	\$16,887,621	\$850,082
Rev. Over (Under) Exp.	\$162,697	\$0	(\$660,724)	\$0	\$0

Program Highlights

General government revenue of \$663,500 is from the state of Wisconsin to assist with funding law enforcement training and \$643,500 of American Rescue Plan Act (ARPA) funds to cover the cost of the county's compensation study recommendations. Charges for services revenue decreases by \$122,000 to \$1,964,000 due to a decrease in municipal inmate holds, Wisconsin Department of Corrections holds, and probation and parole holds. The Sheriff's Department is budgeting for 37 federal inmates which is the same as the 2023 adopted budget. The Sheriff's Department is budgeting to hold 16 inmates per day for the Wisconsin Department of Corrections, a decrease of 5.3 inmates per day in the 2023 budget. The department is budgeting for approximately 1,700 municipal inmate days, which is a decrease from the 2023 adopted budget. Other revenue is decreasing by \$21,750 due to a projected decrease in commissary revenue. Appropriated fund balance of \$320,000 includes General Fund balance of \$125,000 for the jail equipment replacement plan and \$135,000 for inmate medical expenses. County tax levy for this program area increases by \$294,500.

Personnel costs of \$11.9 million increase by \$488,700 due to a \$643,500 in costs associated with the county's compensation study, which are partially offset by \$155,000 due to correctional officer turnover and a decrease from projected benefit elections. The department is budgeting \$343,100 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 by \$231,400. Increases are projected in software maintenance costs, pre-employment screening costs, inmate medical costs, and inmate food costs. Increased operating expenses are partially offset by decreases in equipment and security repair and maintenance costs and commissary expenses. The department is budgeting \$865,000 for inmate food, an increase of \$97,300 from the 2023 budget, \$650,000 for inmate commissary, an increase of \$65,000, and \$2.32 million for inmate medical, an increase of \$183,600. Interdepartmental charges are increasing by \$97,000 to \$734,900 mainly due to increases in information technology costs, and risk management charges. The department is also budgeting \$38,900 in the fixed asset appropriation unit for replacement of jail equipment. In total, the department is budgeting \$125,000 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	31.84	21.65	21.65	21.65	0.00
General Government	\$24,282	\$0	\$0	\$66,361	\$66,361
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$785,124	\$620,118	\$658,293	\$693,544	\$73,426
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,443	\$6,800	\$39,590	\$51,300	\$44,500
Appr. Fund Balance	\$15,866	\$27,900	\$28,026	\$0	(\$27,900)
County Tax Levy (Credit)	\$2,329,234	\$1,771,538	\$1,771,538	\$1,645,437	(\$126,101)
Total Revenues	\$3,189,949	\$2,426,356	\$2,497,447	\$2,456,642	\$30,286
Personnel Costs	\$2,504,915	\$2,005,861	\$1,792,376	\$2,060,065	\$54,204
Operating Expenses	\$179,474	\$246,118	\$179,579	\$240,686	(\$5,432)
Interdept. Charges	\$138,369	\$148,377	\$147,119	\$155,891	\$7,514
Fixed Assets	\$0	\$26,000	\$0	\$0	(\$26,000)
Total Expenditures	\$2,822,758	\$2,426,356	\$2,119,074	\$2,456,642	\$30,286
Rev. Over (Under) Exp.	\$367,191	\$0	\$378,373	\$0	\$0

Program Highlights

General government revenue increases by \$66,400 due to American Rescue Plan Act (ARPA) funds covering the county's compensation study. Charges for services revenue increases by \$73,400 for 2024 to \$693,500. This revenue source is largely composed of the daily charge for Huber inmates. The charge for the 2024 budget is \$24.00 per day, which is the 2023 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 \$692,500 as the department is anticipating collecting the day rate from 83 inmates, and increase of 10 from 74 in 2023. 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 for the purchase of equipment at Huber as part of the corrections equipment replaced plan has decreased for the 2024 budget year due to a decrease in anticipated equipment needs for Huber. County tax levy for this program area decreases by \$126,100.

Personnel costs increase by \$54,200 due to \$66,400 in costs due to the implementation of the county's compensation study, which is partially offset by \$12,200 in correctional officer turnover and a decrease in employee benefit elections. The department is budgeting \$58,800 for 1,347 hours of overtime.

Operating expenses decrease by \$5,400 to \$240,700 due to a projected decrease in supply usage, which is partially offset by a projected increase in inmate food expenditures. Interdepartmental charges are budgeted to increase by \$7,500 mainly due to an increase in risk management 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	19.11	19.11	19.11	19.11	0.00
General Government	\$14,929	\$15,287	\$13,189	\$36,878	\$21,591
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$10,121	\$12,500	\$9,130	\$12,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$8,555	\$10,600	\$10,300	\$10,100	(\$500)
Appr. Fund Balance	\$0	\$3,000	\$3,000	\$6,500	\$3,500
County Tax Levy (Credit)	\$1,972,853	\$2,121,108	\$2,121,108	\$2,273,435	\$152,327
Total Revenues	\$2,006,458	\$2,162,495	\$2,156,727	\$2,339,413	\$176,918
Personnel Costs	\$1,710,358	\$1,797,124	\$1,872,766	\$1,958,220	\$161,096
Operating Expenses	\$76,044	\$98,353	\$92,850	\$107,374	\$9,021
Interdept. Charges	\$251,230	\$267,018	\$266,627	\$273,819	\$6,801
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,037,632	\$2,162,495	\$2,232,243	\$2,339,413	\$176,918
Rev. Over (Under) Exp.	(\$31,174)	\$0	(\$75,516)	\$0	\$0

Program Highlights

Charges for services revenue remains the same for 2024. Other revenue decreases by \$500 due to a decrease in towing revenue. General Government revenue increases by \$21,600 to cover the cost of the county's compensation study. In addition, there is \$6,700 in American Rescue Plan Act (ARPA) revenue in the 2024 budget for a phase-in of an across-the-board wage increase for non-elected sworn officers implemented in 2022. Tax levy for this program increases by \$152,300 due to personnel changes noted below.

Personnel costs increase by \$161,100 due to the cost to continue for existing staff as well as the reclassification of a fiscal specialist to a senior fiscal specialist. Temporary extra help is budgeted at \$29,000 for 1.00 FTE staff for department shuttle drivers. The department is budgeting \$8,200 for approximately 234 hours of overtime. \$29,000 is budgeted for the costs associated with the county's compensation study recommendations.

Operating expenses increase by \$9,000 due to fluctuations in projected expenditures to \$107,400. Operating expenses include office supplies of \$30,000, equipment/supplies and maintenance costs of \$37,900, training costs of \$13,500, subscriptions/memberships of \$4,925, and service costs of \$21,000. Interdepartmental charges increase \$6,800 to \$273,800.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Accident Reports	1,935	1,800	1,800	1,800	0
Incident Reports	4,488	4,500	4,500	4,500	0

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Main Jail					
Jail Bookings	6,510	8,400	6,600	8,400	-
Federal Inmate Days	16,490	13,505	14,837	13,505	-
Other Inmate Days	136,773	157,725	149,413	141,620	(16,105)
Average Daily Population	420	465	450	425	(40)
Billable Probation/Parole Days	2,752	7,000	5,000	6,250	(750)
Billable Extended Supervision Sanct.	5,379	7,000	4,842	5,796	(1,204)
Huber Facility					
Total Huber Inmate Days	35,484	21,900	28,342	36,500	14,600
Avg Huber Daily Population-Housed	97	60	78	100	40
Avg Electronic Homebound	1	3	4	3	-
Meals Served for Jail and Huber facilities*	626,179	616,800	618,170	595,725	(21,075)

Fee Schedule

Correction Fees	2023	2024	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)	\$ 19.72	\$ 21.58	\$ 1.86
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 474-479.)

Note: This fund is being used to account only for ARPA-CSLFRF grant funds.

Financial Summary	2022 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$0	\$955,000	\$940,977	\$0	(\$955,000)	-100.0%
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	\$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	\$955,000	\$940,977	\$0	(\$955,000)	-100.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$940,000	\$925,977	\$0	(\$940,000)	-100.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$15,000	\$15,000	\$0	(\$15,000)	-100.0%
Total Expenditures	\$0	\$955,000	\$940,977	\$0	(\$955,000)	-100.0%
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

Health & Human Services

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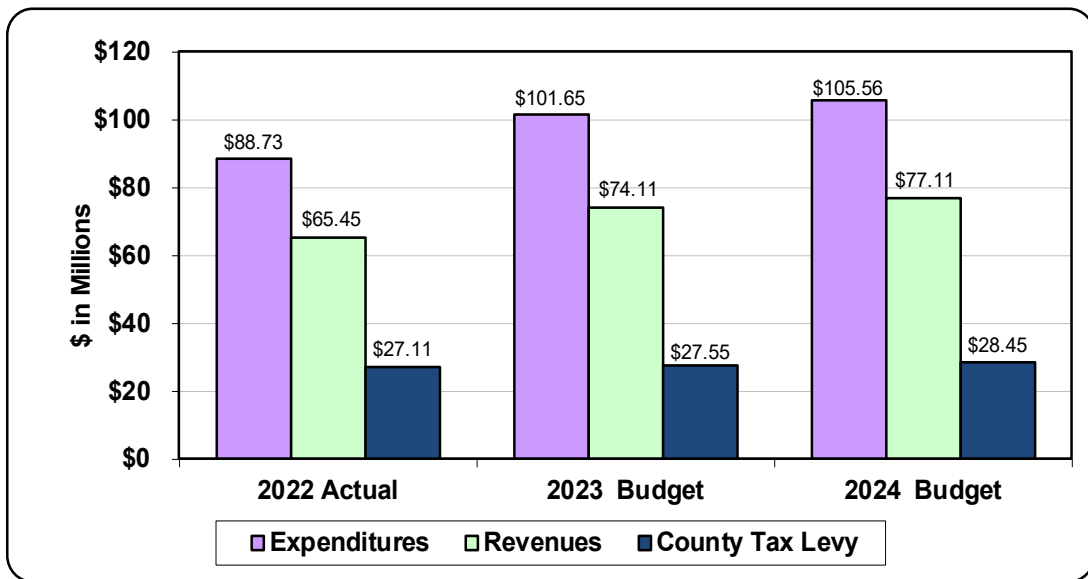
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HEALTH AND HUMAN SERVICES

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 2024 expenditure budget for this functional area totals \$105,559,000 an increase of \$3,904,500 or 3.8% from the 2023 Budget. Budgeted revenues include \$318,200 of general fund balance appropriations and \$972,900 of opioid settlement funds which are budgeted as special revenue fund balance. Revenues budgeted in this functional area total \$77,109,900, an increase of \$3,002,600 or 4.1% from the 2023 budget. The tax levy necessary to fund this functional area totals \$28,449,100, an increase of \$901,900 from the 2023 budget. Tax levy in this functional area is about 24.3% of the total county tax levy.

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

Functional Area Summary by Agency

	2022 Actual	2023		2024 Budget	Change from 2023 Adopted Budget	
		Adopted Budget	2023 Estimate		\$	%
* TOTAL HEALTH & HUMAN SERVICES*						
Revenues (a)	\$65,445,896	\$74,107,323	\$70,380,294	\$77,109,931	\$3,002,608	4.1%
County Tax Levy	\$27,107,529	\$27,547,240	\$27,547,240	\$28,449,091	\$901,851	3.3%
Expenditure	\$88,727,572	\$101,654,563	\$95,397,804	\$105,559,022	\$3,904,459	3.8%
Rev. Over (Under) Exp.	\$3,825,853	\$0	\$2,529,730	\$0	\$0	N/A

BREAKDOWN BY AGENCY

CORPORATION COUNSEL-CHILD SUPPORT

Revenues	\$2,490,565	\$2,561,012	\$2,421,557	\$2,807,935	\$246,923	9.6%
County Tax Levy	\$409,814	\$412,866	\$412,866	\$362,444	(\$50,422)	-12.2%
Expenditure	\$2,871,176	\$2,973,878	\$2,834,335	\$3,170,379	\$196,501	6.6%
Rev. Over (Under) Exp.	\$29,203	\$0	\$88	\$0	\$0	N/A

HEALTH & HUMAN SERVICES

Revenues (a)	\$62,955,331	\$71,546,311	\$67,958,737	\$74,301,996	\$2,755,685	3.9%
County Tax Levy	\$26,697,715	\$27,134,374	\$27,134,374	\$28,086,647	\$952,273	3.5%
Expenditure	\$85,856,396	\$98,680,685	\$92,563,469	\$102,388,643	\$3,707,958	3.8%
Rev. Over (Under) Exp.	\$3,796,650	\$0	\$2,529,642	\$0	\$0	N/A

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

HHS Programs	HHS Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Department Wide	Opioid Settlement Funding	\$0	\$0	\$159,169	\$972,897
Adolescent Family Services: Juvenile Services	Dept.-wide Initiatives for Juvenile Correction Placement Services	\$0	\$134,127	\$134,127	\$106,020
Administrative Services	Professional Services CQI	\$0	\$0	\$0	\$138,490
Clinical Services	Residential Placements	\$0	\$0	\$0	\$0
Mental Health Center	One-time Building Projects and Equipment Replacements	\$90,000	\$42,000	\$42,000	\$65,000
ADRC-Community Services	One-time Equipment Purchases for Senior Dining	\$7,700	\$8,316	\$8,316	\$8,662
Administrative Services	Dept.-wide Initiatives for Alternative Placement Services	\$50,000	\$25,000	\$25,000	\$0
Administrative Services	Avatar Nx Project	\$215,000	\$75,000	\$75,000	\$0
Criminal Justice Collaborating Council	CJCC Diversion program gap funding	\$158,959	\$0	\$0	\$0
Clinical Services	CCS positions which will receive settlement starting second year	\$134,000	\$0	\$0	\$0
Adolescent Family Services: Juvenile Services	CCS positions which will receive settlement starting second year	\$266,530	\$0	\$0	\$0
Department Wide	Purchase Orders and Carryovers from the Prior Year	\$73,014	\$0	\$428,391	\$0
TOTAL HHS FUND BALANCE APPROPRIATION		\$995,203	\$284,443	\$872,003	\$1,291,069
Corporation Counsel	Purchase Orders and Carryovers from the Prior Year	\$409	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$995,612	\$284,443	\$872,003	\$1,291,069

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For the Health and Human Services functional area, the total cost impact totals \$359,700, with \$45,600 in the Corporation Counsel – Child Support division and \$314,100 in the Health and Human Services department. The divisional impact to Health and Human Services includes \$83,800 in the Administrative Services, \$44,100 in Economic Support, \$6,600 in Children and Family Services, \$11,500 in Adolescent and Family Services, \$19,400 in Aging and Disability Resource Center, \$5,500 in Veterans' Services, \$140,400 in Clinical Services, and \$2,800 in Public Health.
- The **Health and Human Services** budget for Community Aids revenue for Health & Human Services (HHS) programming increases \$169,100 to \$13,384,400 in 2024. This is the department's primary source of discretionary intergovernmental revenue funding.
- **HHS - Administrative Services Division** personnel costs increase by \$523,900 to \$6,500,500. This increase reflects the cost to continue for 70.20 FTE, which includes a decrease of 1.01 FTE from the prior year. The FTE decrease includes the transfers of 1.00 FTE administrative assistant, 0.75 FTE administrative specialist, and 0.25 FTE support staff supervisor to the ADRC division; unfunding of 1.00 FTE fiscal specialist and decreases of 0.06 FTE in extra help and 0.45 FTE in overtime. These decreases are offset by the creation of 1.00 FTE principal financial analyst Quality Improvement (CQI) to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan, support continuous improvement, refine workflows, and 1.00 FTE senior financial analyst to assist with implementation of a new Enterprise Resource Planning (ERP) system, and the transfer of 0.50 FTE registered nurse from Mental Health Inpatient Services for utilization review and admission to reflect operational structure. Operating expenses increase by \$21,400 to \$1,270,500 mainly due to increases in opioid awareness marketing expenses of \$92,000. Opioid awareness marketing expenses, which are funded by the Waukesha County Opioid Settlement funds, include \$45,000 for advertising, \$30,000 for video production services and \$17,000 in additional opioid awareness marketing initiatives. These increases are offset by decreases of \$75,900 in contract and consulting services, including \$44,500 related to electronic health records and billing, \$42,000 in revenue cycle management services and \$37,000 in temporary extra help for vacancies in all administrative areas, which are offset by an increase of \$62,000 for outsourcing of inpatient billing.

General government revenues increase by \$298,500 to \$9,056,900. The Basic County Allocation (BCA) budgeted in this program increases \$160,200. American Rescue Plan Act (ARPA) increases \$47,900 to \$129,800 for the new sunset senior financial analyst to assist with implementation of a new Enterprise Resource Planning (ERP) system. In addition, administrative indirect cost revenue increases \$117,900, including increases of \$111,200 in the Outpatient Clinical division for the Crisis Regional Stabilization Facility grant. This is offset by offset by a \$27,400 decrease due to the end of a Justice and Mental Health Collaboration grant.

Fund balance increases \$130,500 to \$230,500. The appropriated fund balance includes \$92,000 in the Waukesha County Opioid Settlement funds for addiction awareness marketing and funding of \$138,500 for a 1.00 FTE principal financial analyst sunset position to work on a three-year project with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM), and HHS Leadership to develop and promote a department wide compliance plan.

- **HHS - Economic Services Administration and Support Program** general government revenues increase by \$249,800 to \$4,025,700 related to an increase of \$272,600 in the Income Maintenance (IM) Allocation and additional state COVID unwinding funds of \$52,100, as the Public Health Emergency ends. The additional funds will be used for increased staff costs needed as Economic Support requirements revert to pre-pandemic levels. This is offset by a \$74,800 decrease to the Day Care Administration funding budgeted based on a five-year average.

Personnel costs are budgeted to increase by \$456,100 to \$3,994,100. This is primarily due to the cost to continue the 43.41 FTE staff and the addition of 1.00 FTE economic support specialist in order to meet consortium requirements. In addition, extra help increases by 0.30 FTE and overtime increases by a 0.89 FTE due to the needs of the COVID unwinding as the Public Health Emergency ended.

- **HHS - Children and Family Services - Child Protective Services Program** general government revenues decrease by \$158,300 to \$3,475,600, mainly consisting of \$111,400 of lower State-Targeted Safety Support funding and \$34,200 of lower Kinship Care revenues. Other revenues decrease \$125,000 primarily due to \$100,000 of opioid lawsuit settlement funds now being budgeted as fund balance to offset out of home placement costs for children with families with substance use issues (which decreases \$100,000 to \$50,000). Personnel costs are budgeted to decrease by \$11,500 to \$4.3 million and includes the transfer of 1.00 FTE social worker position to Juvenile Detention Services. Operating expenses decrease \$622,200 related to a \$290,000 reduction in alternate care placements based on impacts of federal Family First legislation on placements, primarily for foster care, with greater efforts to place children

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

with family members in accordance with federal Family First legislation and \$164,000 of lower Targeted Safety Support contracted services.

- **HHS – Children with Special Needs Unit (Includes Birth to Three Program)** – This program area budgets additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children’s Long-Term Support (CLTS) program. This includes a \$242,600 increase for CLTS state revenues, mostly for additional contracted staff to provide services to CLTS waiver clients, as well as a \$965,800 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, as well as higher prior year reimbursement rates. Operating expenses increase \$827,200 or 14% primarily related to \$836,000 of additional CLTS contracted services.
- **HHS - Children with Long-Term Needs - Third Party Administrator** – This program accounts for pass-through expenditures and revenues to cover claims paid to service providers by the CLTS Third-Party Administrator and are budgeted to increase by \$1.0 million to \$10.0 million based on increasing client enrollment levels.
- **HHS – Adolescent and Family Services** personnel costs are budgeted to decrease by about \$103,300 to \$2,726,700, primarily due to the cost to continue for 26.00 FTE staff and the transfer of 1.00 FTE social worker position to Juvenile Detention Services. Operating expenses are budgeted to decrease by \$144,700 to \$2,053,100 mostly due to lower out-of-home alternate care expenses, which include foster care, residential care centers, and child group homes, with a decrease of \$225,000. This is partially offset by the inclusion of \$81,000 of youth crisis stabilization expenses. Fund balance decreases \$28,100 in this area to \$106,000 to fund a juvenile correctional placement for half of a year (one full-year placement budgeted, with the other half levy funded).
- **HHS - Juvenile Detention Services** – Personnel costs increase \$204,000 related to the transfer of 2.00 FTE social worker positions from Adolescent and Family Services and Children and Family Services, as well as cost to continue for the remaining 8.90 FTE of staff. Operating expenses increase by \$481,700 related to \$412,000 of higher contracted male and female secure services based on projected increases in utilization.
- **HHS – Youth Intensive Services** –Total personnel costs in the 2024 budget are \$25,200 higher than in 2023 for cost to continue for 19.00 FTE. This is a 1.00 FTE decrease from the 2023 budget due to mid-year Enrolled Ordinance 178-28, which abolished a 1.00 FTE clinical therapist in this division and created 1.00 FTE human services supervisor in the Clinical Services-Intensive area. Operating expenses increase \$145,900 primarily for Comprehensive Community Services (CCS) contracted agencies. Non-tax levy revenues increase \$126,800 include \$103,500 of additional CCS direct billing revenues and \$327,800 of Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for prior year expenses. Offsetting these increases is the removal of \$304,000 of American Rescue Plan Act (ARPA) funds.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** general government revenues increase \$45,000 to \$531,700 due to an estimated increase in the State Basic County Allocation for 2024 that funds Adults-at-Risk activities and APS. Personnel costs are budgeted to increase \$59,200 to \$1,128,600 due to the cost to continue the 10.75 FTEs. In addition, this includes an increase of 0.10 FTE allocation of a human services support specialist position. The increases are offset by a net decrease of 0.24 FTE for temporary extra help.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - General government revenues are budgeted to decrease \$388,600 to \$3,200,500. This decrease is due primarily to a decrease of \$518,500 in American Rescue Plan Act (ARPA) funding that is specifically allocated to ADRC services as this funding is spent down, with the largest decreases being \$256,600 related to the Home Delivered Meals program, \$124,100 for In-Home Services, and \$105,500 for Congregate Meals. The decrease is partially offset by base grant funding increases of \$100,700 for the Home Delivered Meals program.

Personnel costs are budgeted to increase \$144,500 to \$1,812,300. The increase includes the cost to continue of the 20.40 FTE. In addition, the increase includes both a 0.75 Administrative Specialist allocation and a 0.25 FTE support staff supervisor allocation moved from the Administrative Services Division budget, a 0.25 FTE increase for a Volunteer Program Specialist to 1.00 FTE, and a 0.15 FTE increase for a human services support specialist. Increases are offset by the reduction of 0.60 FTE for an unfunded senior dining manager and a net decrease of 1.04 FTE for temporary extra help that is mainly due to the reduction of senior dining managers. Operating expenses are budgeted to decrease about \$95,200 to \$3,008,800. Decreases include \$126,500 for in home care due to the decrease in ARPA funding, \$84,000 in transportation costs mainly due to anticipated decreases in Rideline costs that are offset by transportation increases for van conversion and client independent transportation reimbursement pilot programs, and \$37,900 for respite personal care. Decreases are offset by an increase of \$153,400 for food service mainly due to an increase in home delivered meals and an estimated 7% increase in food costs.

- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - General government revenue for the Aging and Disability Resource Center (ADRC) Contract fund is budgeted to increase about \$209,400 to \$4,035,000 mainly due to a base grant increase of \$155,400 that includes an estimated funding increase of \$100,000 and an

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

estimated \$35,000 in state contract fund carryover. Federal match for the ADRC contract increases \$54,000 due to the higher base grant.

Personnel costs are budgeted to increase approximately \$218,000 to \$3,436,500. The increase is due to the cost to continue of 35.85 FTE. In addition, this includes a 1.00 FTE administrative assistant moved from the Administrative Services Division budget, a 1.00 FTE ADRC specialist changed to a senior ADRC specialist, and a 1.00 FTE senior ADRC specialist reclassified to a public communications coordinator. Temporary extra help decreases include 0.62 FTE.

- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$454,600 or 3.6% to \$13.3 million. Personnel costs increase \$149,900 and includes the abolishment of 0.50 FTE psychometric technician and decreases of 0.92 FTE extra help and 0.10 overtime, offset by cost to continue for 49.99 FTE and the reclassification of 1.00 FTE senior clinical psychologist (0.50 FTE of which was allocated to this program budget for 2023) to 1.00 FTE health and human services coordinator (0.60 FTE of which is included in this budget for 2024). Operating expenses increase \$269,000 driven by an increase of \$305,900 in Waukesha County Opioid Settlement funded expenses that total \$567,800. This includes \$227,000 for medically assisted treatment in the County Jail (which was shifted from CJCC), \$259,800 for treatment at state institutions, \$50,000 in outpatient services, and \$30,900 in computer software for the Pulse Point automated external defibrillator (AED) tracker for first responders that will be used to track OAK boxes co-located with AED machines. Expenses for adults at the state mental health institutes increases by \$214,500 due to increasing daily costs of care associated with levels of acuity, staffing at the Mental Health Center, and bed availability. In addition, contracted psychiatrist services increases by \$100,600 based on coverage needs; prescription medication costs increases by \$55,600; promotion supplies increase by \$13,600, which is grant funded; client incentives increase by \$4,000, which is grant funded; advertising increase by \$23,500, which is grant funded; psychological testing materials increase by \$3,800; laboratory supplies increase by \$11,100, due to increased lab testing needs; and transportation services increase by \$4,900. This is offset by a decrease in expenses for children at the state mental health institutes by \$520,400.
- **HHS – Regional Crisis Stabilization Facility** expenditures increase \$1.0 million to \$1.2 million related to the operational costs for the new 24-hour care, 14 bed crisis stabilization facility that is expected to be open in 2024. These expenses include \$122,400 for 1.00 FTE human services supervisor. Operating expenses of \$922,100 are primarily for the contracted vendor operating the facility and one year of operational costs. Interdepartmental charges total \$166,600 and includes building maintenance and end user technology charges. General government revenues increase \$602,700 for the Wisconsin Department of Health Services' Regional Crisis Stabilization Facility grant. Charges for services increase \$398,600 related to an assumed 3,580 days of care for clients on Medicaid, insurance, or being paid for by other counties during the Regional Crisis Stabilization Facility's first full year of operations in 2024.
- **HHS - Mental Health Outpatient-Intensive** revenues (excluding tax levy) decrease \$311,800 to \$6.3 million. Charges for services decrease \$105,800 primarily for \$275,600 of lower Comprehensive Community Services (CCS) client fees offset by \$192,800 of higher Community Recovery Services (CRS) revenues. Additionally, other revenues decrease \$206,000 related to a lower budgeted amount for WIMCR year-end settlement revenues. Personnel costs increase \$267,100 primarily for the cost to continue for 33.80 FTE but also related to the creation of a 1.00 FTE human services supervisor by 2023 ordinance, offset by the transfer of 0.30 FTE human services supervisor to the Regional Crisis Stabilization Facility. Furthermore, 1.00 FTE senior mental health counselor is created offset by the abolishment of two part-time registered nurse positions in the Mental Health Center totaling 1.10 FTE. Operating expenses decrease \$373,800 mainly due a decrease of \$661,100 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs offset by \$153,400 of reimbursement program residential expenses.
- **HHS - Mental Health Center (MHC)** is being remodeled under capital project #202217 to reconfigure the building into a two-unit facility, with one unit being a 16-bed inpatient facility and the other housing a new regional crisis stabilization unit (partially funded through grants initially). Non-levy revenues increase \$206,100 primarily related to \$133,400 of higher charges for services based on higher average reimbursement per patient days of care offset by a 110 decrease in budgeted days of care from 4,855 to 4,745. General fund balance increases \$23,000 to \$65,000 for building improvements and Waukesha County opioid settlement funds increase \$50,000 for inpatient treatment costs. Personnel costs are budgeted to increase \$125,500 primarily for cost to continue for 38.81 FTE, a decrease of 1.01 FTE from 2023 related to the abolishment of 1.10 FTE part-time registered nurses to create 1.00 FTE senior mental health counselor in the Outpatient-Intensive program, a 0.66 FTE decrease in registered nurses, 0.40 FTE of a created Health and Human Services Coordinator (remaining 0.60 FTE in Outpatient), a 0.37 FTE increase for weekend registered nurses, a decrease of 0.19 FTE extra help, and an increase to overtime of 0.67 FTE.
- **HHS - Criminal Justice Collaborating Council (CJCC)** revenues (excluding tax levy and fund balance) decrease \$189,300 primarily related to \$225,000 of opioid settlement funding for medically assisted treatment at the County Jail being transferred to Clinical Services-Outpatient (and being budgeted at \$227,000 in 2024). \$213,100 of opioid settlement funding remains in the CJCC budget and includes \$192,100 for the pre-trial diversion program and \$21,000 for drug treatment court staff training. General government revenues increase by \$10,500 to \$474,900 from an

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

increase to the Treatment Alternatives and Diversion (TAD) Drug Court grant funding allocation. Other general government revenues include, 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 \$149,700, the state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$25,000, and the DOC funding of \$192,700 for the Drug Treatment Court program.

- **HHS - Public Health** general government revenue increases approximately \$54,600 to \$1,414,600 mainly due to the awarding of a 5-year Public Health infrastructure funding grant in 2023, of which \$262,800 is budgeted for in 2024. Offsetting this grant revenue is the ending of COVID-19 Workforce Supplemental grant and the COVID-19 Immunization supplemental grant totaling \$257,800. In addition, American Rescue Plan Act (ARPA) funding decreases by \$84,800 offset by an increase of \$140,400 in Public Health ARPA (a separate allocation from the ARPA funding mentioned above). Personnel costs are budgeted to increase by approximately \$61,500 to \$2,988,100 and includes the creation of 1.00 FTE community health educator, 1.00 FTE programs and projects analyst, and an increase of 0.27 FTE on-call nurses. These increases are partially offset by the unfunding of 1.80 FTE public health nurse, abolishment of 0.50 FTE community health educator, and decrease of 1.61 FTE extra help. The 2024 budget also includes the 1.00 FTE epidemiologist and 1.00 FTE public health supervisor which are partially supported by \$87,200 of ARPA funding while continuing to phase-in additional tax levy.
- **HHS – Special Purpose Grant Fund** – The County Board established this fund during 2021 (enrolled ordinance 176-46) to allow for greater tracking of projects funded with the \$78.5 million of revenues from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds program. This fund is also being used to track separate ARPA funded allocated specifically for public health purposes. Total funding of \$882,000 is budgeted for 2024, a \$809,000 decrease from 2023, and detailed below:
 - **ARPA** funding totals \$882,000 which includes three projects:
 - The County Board approved the expansion of the Crisis Law Enforcement Collaboration project during 2022 (enrolled ordinance 177-39), and the budget includes \$352,300 to continue funding the additional 3.00 FTE crisis clinicians embedded with law enforcement that has been successful in mitigating the amount of time law enforcement remains on scene as well as conducting referrals to county case manager for follow up with appropriate services and care to the individual.
 - The County Board approved initial funding for Enhancements to Child Welfare Infrastructure project during 2022 (enrolled ordinance 177-41) to better align with the federally mandated Family First Prevention Services Act, and the 2024 budget continues this with \$130,200. The scope of this project now includes public health to provide community support in response to the opioid epidemic along with the ongoing child welfare initiatives. Expenses include 1.00 FTE social worker in public health and 0.32 FTE for a limited term employee programs and projects analyst to ensure the child welfare infrastructure aligns with the mandated Federal Family First Prevention Services Act through partnerships with community agencies and establishing a continuous quality improvement process.
 - Community Health Improvement Plan & Process (CHIPP) Community Award Program includes is intended to provide grants to community partners to implement innovative initiatives for programs having a direct impact on improving health priorities in the community. The 2024 budget includes \$399,100 consisting of personnel costs of \$99,100 for 1.00 FTE programs and projects analyst sunset position and \$300,000 for awards to community stakeholders for innovative initiatives on improving health priorities.
- **HHS – Veterans’ Services** – General government revenues increase by \$16,800 to \$131,500. This increase is due to one-time funding from the County Veterans Service Office (CVSO) Supplement Grant. The remaining revenue balance consists of a Wisconsin Department of Veterans’ Affairs, County Veterans’ Service Office Grant of \$14,300 and American Rescue Plan Act (ARPA) grant funding of \$103,000 to aid with the temporary funding of the assistant veteran services officer position.
- **Corporation Counsel - Child Support** – General Government revenues are projected to increase \$246,900, or 9.8%, due to increases in IV-D Reimbursement revenue by \$218,200 and State GPR revenue by \$156,400. Additionally, IV-D Performance revenues increase \$11,600 and both Medical Support GPR and IV-D Cooperative Agreement revenues increase \$3,200 respectively for a total increase of \$6,400. These increases are partially offset by the elimination of the Child First program which decreases general government revenues and operating expenses by \$96,000 respectively and decreases of \$49,700 in MSL revenues. The increase in revenues is being used to create 1.00 FTE Child Support Specialist and 1.00 FTE Paralegal, which is split with 50/50 Corp Counsel-Legal Services. Overall, personnel costs increase by \$276,900, or 11.0%. Tax levy in the Child Support program is being reduced by \$50,400 as a result of the increase in general government revenues.

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

HEALTH AND HUMAN SERVICES

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
CORPORATION COUNSEL	Child Support	29.15	29.15	29.15	30.55	1.40
HEALTH & HUMAN SERVICES	General Fund					
	Administrative/ Economic Support Services	107.00	109.50	109.50	110.00	0.50
	Intake Support Services	-	-	-	-	-
	Children and Family Services	58.00	58.00	58.00	57.00	(1.00)
	Adolescent and Family Services	55.00	55.00	54.00	55.00	-
	Clinical Services	125.72	118.17	119.17	118.28	0.11
	Public Health	21.60	24.90	24.90	24.60	(0.30)
	Criminal Justice Collaborating Council	1.00	1.00	1.00	1.00	-
	Veterans Services	5.00	6.00	6.00	6.00	-
	ADRC	27.27	28.17	28.17	29.07	0.90
	Total H&HS General Fund	400.59	400.74	400.74	400.95	0.21
	Aging and Disability Resource Center	34.62	34.72	34.72	35.72	1.00
	Special Purpose Grant Fund (ARPA)	6.50	5.00	5.00	5.00	-
	H&HS Subtotal	441.71	440.46	440.46	441.67	1.21
	TOTAL REGULAR POSITIONS	470.86	469.61	469.61	472.22	2.61
	TOTAL EXTRA HELP	30.09	21.99	21.99	14.70	(7.29)
	TOTAL OVERTIME	4.65	4.40	4.40	5.41	1.01
	TOTAL BUDGETED POSITIONS	505.60	496.00	496.00	492.33	(3.67)

2024 BUDGET ACTIONS

Corporation Counsel - Child Support

Create:	1.00 FTE	Child Support Specialist
Create:	0.50 FTE	Paralegal
Reclassify:	1.00 FTE	Senior Child Support Specialist from Child Support Specialist
Transfer:	0.10 FTE	Financial Analyst to District Attorney

Health and Human Services - General Fund

Administrative/ Economic Support Services

Create:	1.00 FTE	Senior Financial Analyst
Create:	1.00 FTE	Principal Financial Analyst
Transfer:	0.50 FTE	Registered Nurse from Mental Health Center
Transfer:	1.00 FTE	Administrative Assistant to ADRC-Contract Fund
Transfer:	0.25 FTE	Support Staff Supervisor to ADRC-General Fund
Transfer:	0.75 FTE	Administrative Specialist to ADRC-General Fund
Unfund:	1.00 FTE	Fiscal Specialist
Decrease:	0.06 FTE	Extra Help (Administrative Services)
Decrease:	0.45 FTE	Overtime (Administrative Services)
Create:	1.00 FTE	Economic Support Specialist
Increase:	0.30 FTE	Extra Help (Economic Support)
Increase:	0.89 FTE	Overtime (Economic Support)

Children and Family Services Division

Transfer:	1.00 FTE	Social Worker to Juvenile Detention Services
Create:	1.00 FTE	Social Worker
Abolish:	1.00 FTE	Mental Health Counselor (underfill of Senior Mental Health Counselor)

Clinical Services - Mental Health Outpatient (Clinical)

Reclassify to:	0.60 FTE	Health and Human Services Coordinator
Reclassify From:	0.50 FTE	Senior Clinical Psychologist
Unfund:	0.50 FTE	Psychometric Technician
Decrease:	0.92 FTE	Extra Help
Decrease:	0.10 FTE	Overtime

Clinical Services - Mental Health Outpatient (Intensive)

Create:	1.00 FTE	Senior Mental Health Counselor
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Clinical Services - Mental Health Center

Reclassify to:	0.40 FTE	Health and Human Services Coordinator
Reclassify From:	0.50 FTE	Senior Clinical Psychologist
Increase:	0.37 FTE	Weekend Registered Nurse
Transfer:	0.50 FTE	Registered Nurse to Administrative Services
Abolish:	0.60 FTE	Registered Nurse
Abolish:	0.50 FTE	Registered Nurse
Decrease:	0.16 FTE	Registered Nurse
Decrease:	0.19 FTE	Extra Help
Increase:	0.67 FTE	Overtime

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

HEALTH AND HUMAN SERVICES

Public Health

Create: 1.00 FTE Programs and Projects Analyst
Unfund: 1.80 FTE Public Health Nurse
Create: 1.00 FTE Community Health Educator
Abolish: 0.50 FTE Community Health Educator
Decrease: 1.34 FTE Extra Help

Aging Disability Resource Center (ADRC) - Adult Protective Services

Create: 0.10 FTE Human Services Support Specialist
Decrease: 0.24 FTE Extra Help

ADRC - Community Services

Create: 1.00 FTE Volunteer Program Specialist
Create: 0.90 FTE Human Services Support Specialist
Transfer: 0.25 FTE Support Staff Supervisor from Administrative Services
Transfer: 0.75 FTE Administrative Specialist from Administrative Services
Abolish: 0.75 FTE Volunteer Program Specialist
Abolish: 0.75 FTE Human Services Support Specialist
Unfund: 0.60 FTE Senior Dining Manager
Decrease: 1.04 FTE Extra Help

ADRC Contract Fund

Transfer: 1.00 FTE Administrative Assistant from Administrative Services
Reclass: 1.00 FTE Public Communications Coordinator from Senior ADRC Specialist
Decrease: 0.62 FTE Extra Help

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

Decrease: 0.68 FTE Extra Help
Decrease: 2.50 FTE Extra Help

2023 CURRENT YEAR ACTIONS

Children and Family Services Division

Transfer: 1.00 FTE Social Worker to Juvenile Detention Services

Adolescent and Family Services Division

Abolish: 1.00 FTE Clinical Therapist
Transfer: 1.00 FTE Social Worker from Children and Family

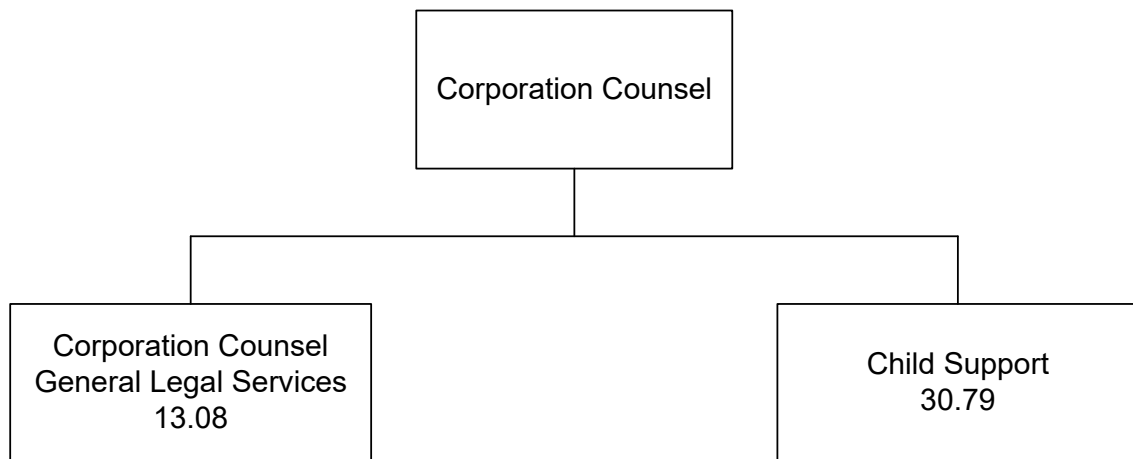
Clinical Services

Create: 1.00 FTE Human Services Supervisor
Refund: 1.00 FTE Clinical Therapist
Abolish: 1.00 FTE Senior Substance Use Counselor

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



43.87 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 Office of Corporation Counsel 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 Office of Corporation Counsel, 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government (a)	\$2,435,407	\$2,513,962	\$2,375,166	\$2,760,885	\$246,923	9.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$54,582	\$47,050	\$46,391	\$47,050	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$167	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$409	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$409,814	\$412,866	\$412,866	\$362,444	(\$50,422)	-12.2%
Total Revenue Sources	\$2,900,379	\$2,973,878	\$2,834,423	\$3,170,379	\$196,501	6.6%
Expenditures						
Personnel Costs	\$2,411,762	\$2,511,568	\$2,473,169	\$2,788,491	\$276,923	11.0%
Operating Expenses	\$266,532	\$277,099	\$175,955	\$185,183	(\$91,916)	-33.2%
Interdept. Charges	\$192,882	\$185,211	\$185,211	\$196,705	\$11,494	6.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,871,176	\$2,973,878	\$2,834,335	\$3,170,379	\$196,501	6.6%
Rev. Over (Under) Exp.	\$29,203	\$0	\$88	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	29.15	29.15	29.15	30.55	1.40
Extra Help	0.07	0.24	0.24	0.24	0.00
Overtime	0.04	0.00	0.00	0.00	0.00
Total FTEs	29.26	29.39	29.39	30.79	1.40

(a) General government revenues include the state General Purpose Revenue (GPR) of \$329,370 in 2022 actual budget, \$311,669 in 2023 adopted budget, and \$468,031 in the 2024 budget which is eligible to be matched pursuant to the state and county contract.

Child Support (Continued)

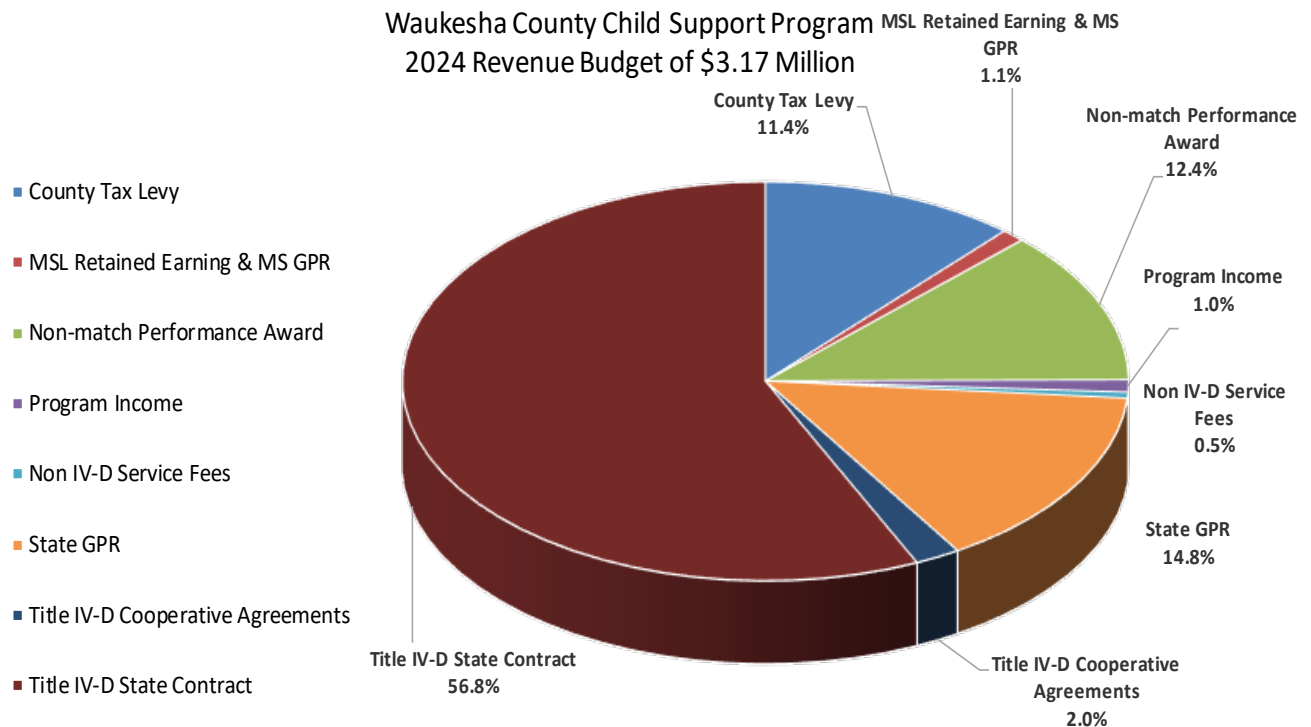
Program Highlights

Child Support Division General Government revenues increase \$246,900. This is primarily due to a \$218,200 increase in State IV-D Reimbursement, a \$156,400 increase in State GPR, and an \$11,600 increase in IV-D Performance revenues. There are also increases for Medical Support GPR and for IV-D Cooperative Agreements, both increasing \$3,200 respectively for a total increase of \$6,400. These increases are offset by \$96,000 decrease in revenue from the Child First program which ceased at the end of 2022 and a decrease of \$49,700 in MSL Revenues because of restrictions for collecting birth costs.

Charges for service revenue are budgeted to be the same as 2023. The division charges fees for the provision of services for non-IV-D cases such as processing income withholding orders, performing account reconciliations, and reconciling percentage-expressed orders for additional revenue. County tax levy decreases from the 2023 budget to \$362,400 which is a \$50,400 decrease.

Personnel costs increase \$276,900 or 11.0% to \$2,788,500 due to an increase of 1.40 FTE. Included in the costs to continue for the 30.55 regular FTE are an increase in salaries by \$194,700 or 10.9% and an increase in health insurance costs of \$37,800 or 8.7% due to changes in elected insurance coverages. These are partially offset by a decrease in personnel costs of \$65,900 for anticipated vacancy and turnover. A 1.00 FTE Child Support Specialist is reclassified to a 1.00 FTE Senior Child Support Specialist position. Temporary extra help increases from \$8,600 to \$8,800 and will remain the same at 0.24 FTE. Personnel costs also increase due to the implementation of the county's compensation study recommendations.

Operating expenses will decrease by \$91,900, or -33.2%, primarily due to no longer incurring expenses for the Children First program, resulting in a \$96,000 decrease in expenditures. Interdepartmental charges increase \$11,500 or 6.2% to \$196,700, mainly due to increases in copier replacement and End User Technology Fund (EUTF) charges.



The chart above represents total estimated revenue in the 2024 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 \$1,802,100, State GPR of \$468,000, a non-match performance award of \$393,100, and retained earnings from Medical Support Liabilities (MSL) collection along with Medical Support GPR of \$33,600. The IV-D cooperative agreements with Clerk of Circuit Court, Court Commissioner, and the Sheriff's Department produce approximately \$64,000. Non-IV-D service fees are \$15,400. Program income of \$31,700 includes copy fees, vital statistics fees, genetic test fees, and process service fees. The 2024 budget includes tax levy of \$362,400.

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 2022, Waukesha County exceeded this goal by collecting approximately \$8.20 for every dollar expended.

In 2023, 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 \$33.48 per case with current support collected. For Performance Measure #2 (Arrearage Collection Rate), the county will receive approximately \$38.67 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.

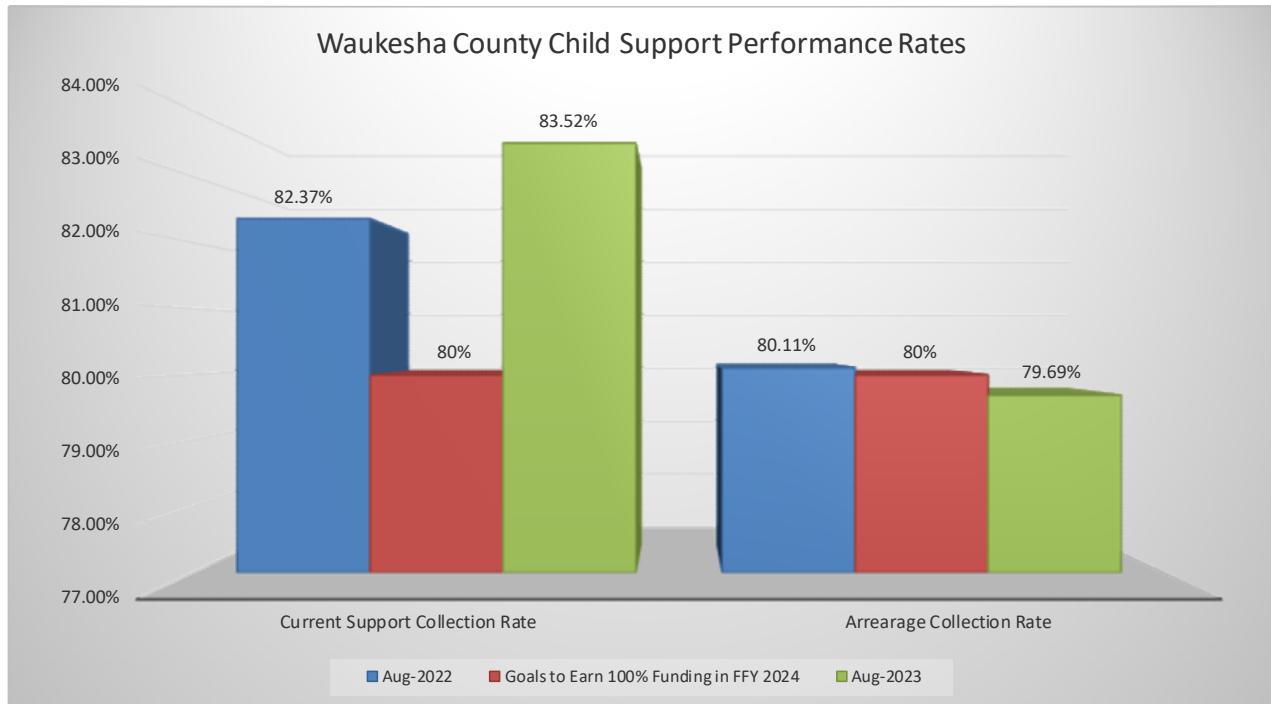
Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Current Support Collection Rate	82.37%	80.00%	83.54%	80.00%
Arrearage Collection Rate	80.11%	80.00%	81.00%	80.00%

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 FFY2022, Waukesha County earned 100% of funding by obtaining a current support collection rate of 82.37%. Of the \$381,122 available for 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 FFY2022, Waukesha County achieved a rate of 80.11%. Of the \$239,836 available for 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 2022, Waukesha County earned \$1,048,781 in this category.

The chart below displays Waukesha County Child Support performance as of August 2022 compared to August 2023.



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

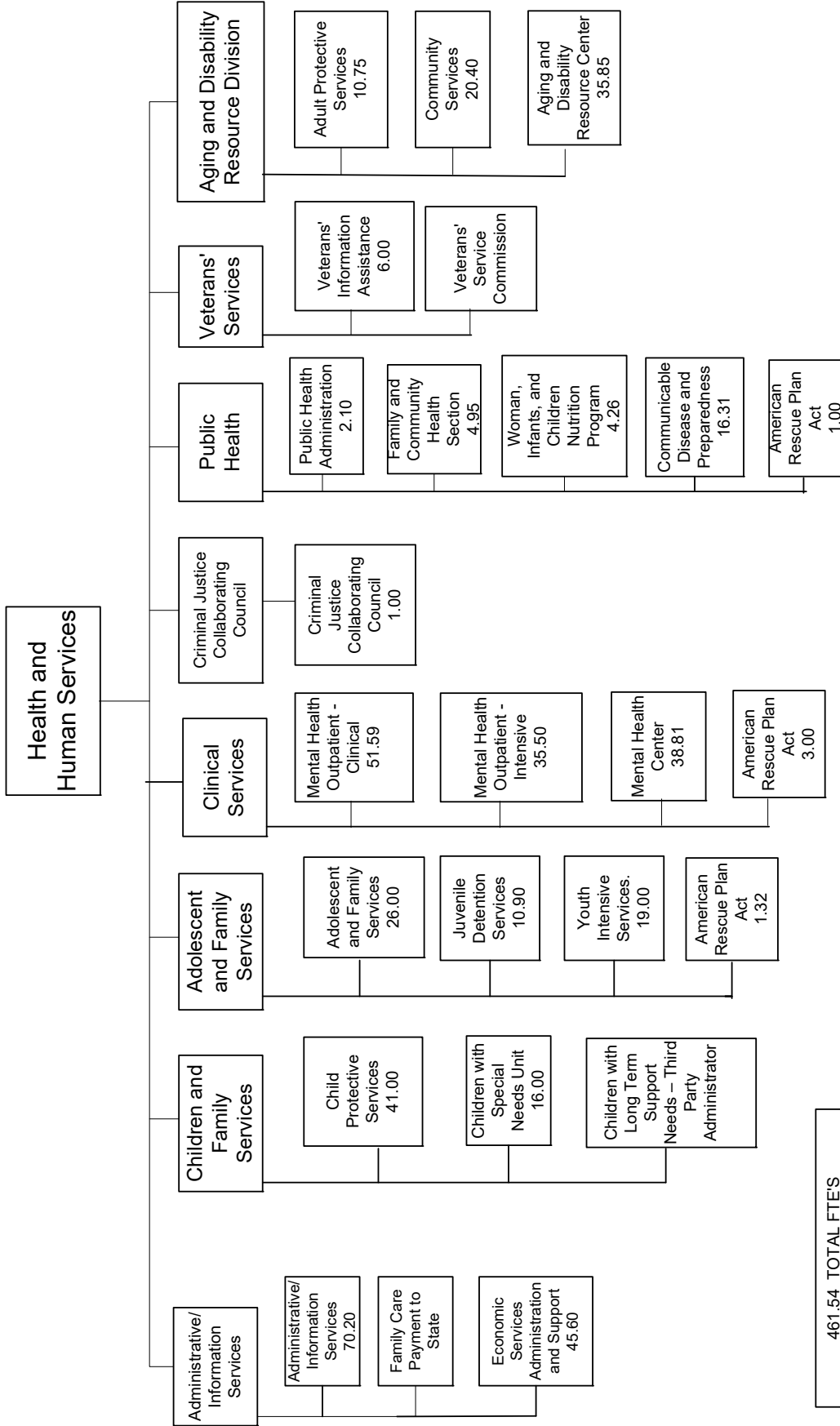
Objective 3: Professional Development and Employee Engagement

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



461.54 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	2022 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
<u>General Fund</u>						
Revenues	\$56,888,653	\$65,745,314	\$62,332,215	\$68,093,923	\$2,348,609	4%
Appr. Fund Balance	\$995,203	\$284,443	\$872,003	\$1,291,069	\$1,006,626	354%
County Tax Levy/(Credit)	\$26,697,715	\$27,134,374	\$27,134,374	\$28,086,647	\$952,273	4%
Expenditures	\$80,785,258	\$93,164,131	\$87,818,325	\$97,471,639	\$4,307,508	5%
Rev. Over (Under) Exp.	\$3,796,313	\$0	\$2,520,267	\$0	\$0	N/A
<u>Aging and Disability Resource Center Contract Fund</u>						
Revenues	\$3,563,863	\$3,825,589	\$3,513,786	\$4,034,993	\$209,404	5%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,563,863	\$3,825,589	\$3,513,786	\$4,034,993	\$209,404	5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
<u>Special Purpose Grant Fund (ARPA)</u>						
Revenues	\$1,507,612	\$1,690,965	\$1,240,733	\$882,011	(\$808,954)	-48%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,507,275	\$1,690,965	\$1,231,358	\$882,011	(\$808,954)	-48%
Rev. Over (Under) Exp.	\$337	\$0	\$9,375	\$0	\$0	N/A
<u>All Funds</u>						
Revenues	\$61,960,128	\$71,261,868	\$67,086,734	\$73,010,927	\$1,749,059	2%
Appr. Fund Balance	\$995,203	\$284,443	\$872,003	\$1,291,069	\$1,006,626	354%
County Tax Levy/(Credit)	\$26,697,715	\$27,134,374	\$27,134,374	\$28,086,647	\$952,273	4%
Expenditures	\$85,856,396	\$98,680,685	\$92,563,469	\$102,388,643	\$3,707,958	4%
Rev. Over (Under) Exp.	\$3,796,650	\$0	\$2,529,642	\$0	\$0	N/A
<u>Position Summary (FTE)</u>						
Regular Positions	441.71	440.46	440.46	441.67	1.21	
Extra Help	30.02	21.75	21.75	14.46	(7.29)	
Overtime	4.61	4.40	4.40	5.41	1.01	
Total	476.34	466.61	466.61	461.54	(5.07)	

HEALTH AND HUMAN SERVICES (All Divisions)						
Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Administrative Services (Includes Family Care - Payments to State & Economic Support Services (beginning 2022))						
Revenues	\$15,460,954	\$15,499,296	\$16,041,458	\$16,164,929	\$665,633	4.3%
County Tax Levy	(\$556,353)	\$94,730	\$94,730	\$416,051	\$321,321	339.2%
Expenditures	\$13,962,069	\$15,594,026	\$15,565,951	\$16,580,980	\$986,954	6.3%
Rev. Over (Under) Exp.	\$942,532	\$0	\$570,237	\$0	\$0	N/A
Children and Family Services						
Revenues	\$16,780,558	\$21,168,839	\$19,345,994	\$23,101,037	\$1,932,198	9.1%
County Tax Levy	\$6,068,346	\$4,929,156	\$4,929,156	\$4,313,929	(\$615,227)	-12.5%
Expenditures	\$20,309,030	\$26,097,995	\$23,141,934	\$27,414,966	\$1,316,971	5.0%
Rev. Over (Under) Exp.	\$2,539,874	\$0	\$1,133,216	\$0	\$0	N/A
Adolescent and Family Services						
Revenues	\$5,557,703	\$7,202,325	\$6,765,244	\$7,268,010	\$65,685	0.9%
County Tax Levy	\$2,815,821	\$2,993,805	\$2,993,805	\$3,590,943	\$597,138	19.9%
Expenditures	\$7,784,641	\$10,196,130	\$9,177,526	\$10,858,953	\$662,823	6.5%
Rev. Over (Under) Exp.	\$588,883	\$0	\$581,523	\$0	-	N/A
Clinical Services						
Revenues	\$13,837,888	\$15,042,772	\$14,325,842	\$16,206,089	\$1,163,317	7.7%
County Tax Levy	\$12,881,584	\$13,596,519	\$13,596,519	\$13,703,015	\$106,496	0.8%
Expenditures	\$27,549,128	\$28,639,291	\$27,943,859	\$29,909,104	\$1,269,813	4.4%
Rev. Over (Under) Exp.	(\$829,656)	\$0	(\$21,498)	\$0	\$0	N/A
Criminal Justice Collaborating Council (CJCC)						
Revenues	\$702,578	\$927,085	\$687,847	\$737,824	(\$189,261)	-20.4%
County Tax Levy	\$1,201,620	\$1,250,630	\$1,250,630	\$1,353,321	\$102,691	8.2%
Expenditures	\$1,857,491	\$2,177,715	\$1,956,081	\$2,091,145	(\$86,570)	-4.0%
Rev. Over (Under) Exp.	\$46,707	\$0	(\$17,604)	\$0	\$0	N/A
Public Health						
Revenues	\$1,067,203	\$1,558,022	\$1,285,536	\$1,612,582	\$54,560	3.5%
County Tax Levy	\$1,890,328	\$1,938,260	\$1,938,260	\$1,914,613	(\$23,647)	-1.2%
Expenditures	\$2,808,249	\$3,496,282	\$3,043,266	\$3,527,195	\$30,913	0.9%
Rev. Over (Under) Exp.	\$149,282	\$0	\$180,530	\$0	\$0	N/A
Veterans' Services						
Revenues	\$20,834	\$115,736	\$120,325	\$132,539	\$16,803	14.5%
County Tax Levy	\$412,083	\$428,662	\$428,662	\$460,990	\$32,328	7.5%
Expenditures	\$386,490	\$544,398	\$415,804	\$593,529	\$49,131	9.0%
Rev. Over (Under) Exp.	\$46,427	\$0	\$133,183	\$0	\$0	N/A
Aging and Disability Resource Center (ADRC)						
Revenues	\$8,020,001	\$8,341,271	\$8,145,758	\$8,196,975	(\$144,296)	-1.7%
County Tax Levy	\$1,984,286	\$1,902,612	\$1,902,612	\$2,333,785	\$431,173	22.7%
Expenditures	\$9,692,023	\$10,243,883	\$10,087,689	\$10,530,760	\$286,877	2.8%
Rev. Over (Under) Exp.	\$312,264	\$0	(\$39,319)	\$0	\$0	N/A
Health and Human Services - Special Purpose Grant Fund						
Revenues	\$1,507,612	\$1,690,965	\$1,240,733	\$882,011	(\$808,954)	-47.8%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,507,275	\$1,690,965	\$1,231,358	\$882,011	(\$808,954)	-47.8%
Rev. Over (Under) Exp.	\$337	\$0	\$9,375	\$0	\$0	N/A
Total All H&HS Divisions						
Revenues	\$62,955,331	\$71,546,311	\$67,958,737	\$74,301,996	\$2,755,685	3.9%
County Tax Levy	\$26,697,715	\$27,134,374	\$27,134,374	\$28,086,647	\$952,273	3.5%
Expenditures	\$85,856,396	\$98,680,685	\$92,563,469	\$102,388,643	\$3,707,958	3.8%
Rev. Over (Under) Exp.	\$3,796,313	\$0	\$2,520,267	\$0	\$0	N/A
Position Summary All Funds (FTE)						
Regular Positions	440.71	440.46	440.46	441.67	1.21	
Extra Help	29.02	21.75	21.75	14.46	(7.29)	
Overtime	4.61	4.40	4.40	5.41	1.01	
Total	474.34	466.61	466.61	461.54	(5.07)	

HEALTH AND HUMAN SERVICES POSITIONS (All Divisions)

Financial Summary	2022 Actual	2023		2024 Budget	Change From 2023 Adopted Budget	
		Adopted Budget	2023 Estimate		\$	%
Administrative Services (Includes Economic Support Services)						
Regular Positions	107.00	109.50	109.50	110.00	0.50	0.5%
Extra Help	6.04	3.91	3.91	4.15	0.24	6.1%
Overtime	1.19	1.21	1.21	1.65	0.44	36.4%
Total	114.23	114.62	114.62	115.80	1.18	1.0%
Intake Support Services (Note: Economic Support and Intake are allocated to other Divisions beginning in 2022)						
Regular Positions	-	-	-	-	0.00	N/A
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	-	-	-	-	0.00	N/A
Children and Family Services						
Regular Positions	58.00	58.00	58.00	57.00	-1.00	-1.7%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	58.00	58.00	58.00	57.00	-1.00	-1.7%
Adolescent and Family Services						
Regular Positions	55.00	56.00	55.00	56.00	0.00	0.0%
Extra Help	-	1.00	1.00	0.32	-0.68	-68.0%
Overtime	0.66	0.90	0.90	0.90	0.00	0.0%
Total	55.66	57.90	56.90	57.22	-0.68	-1.2%
Clinical Services						
Regular Positions	128.72	121.17	122.17	121.28	0.11	0.1%
Extra Help	10.28	5.87	5.87	4.76	-1.11	-18.9%
Overtime	2.76	2.29	2.29	2.86	0.57	24.9%
Total	141.76	129.33	130.33	128.90	-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	24.10	25.90	25.90	25.60	-0.30	-1.2%
Extra Help	8.54	6.86	6.86	3.02	-3.84	-56.0%
Overtime	-	-	-	-	0.00	N/A
Total	32.64	32.76	32.76	28.62	-4.14	-12.6%
Veterans' Services						
Regular Positions	5.00	6.00	6.00	6.00	0.00	0.0%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	5.00	6.00	6.00	6.00	0.00	0.0%
Aging and Disability Resource Center (ADRC)						
Regular Positions	61.89	62.89	62.89	64.79	1.90	3.0%
Extra Help	4.16	4.11	4.11	2.21	-1.90	-46.2%
Overtime	-	-	-	-	0.00	N/A
Total	66.05	67.00	67.00	67.00	0.00	0.0%
Total All H&HS Divisions						
Regular Positions	440.71	440.46	440.46	441.67	1.21	0.3%
Extra Help	29.02	21.75	21.75	14.46	-7.29	-33.5%
Overtime	4.61	4.40	4.40	5.41	1.01	23.0%
Total	474.34	466.61	466.61	461.54	-5.07	-1.1%

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
Revenues						
General Government	\$43,081,146	\$48,495,201	\$46,641,345	\$51,043,608	\$2,548,407	5.3%
Fine/Licenses	\$283,304	\$290,000	\$307,292	\$300,000	\$10,000	3.4%
Charges for Services	\$7,247,502	\$9,915,409	\$8,711,404	\$10,541,500	\$626,091	6.3%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$6,276,701	\$7,044,704	\$6,672,174	\$6,208,815	(\$835,889)	-11.9%
Appr. Fund Balance	\$995,203	\$284,443	\$872,003	\$1,291,069	\$1,006,626	353.9%
County Tax Levy	\$26,697,715	\$27,134,374	\$27,134,374	\$28,086,647	\$952,273	3.5%
Total Revenues Sources	\$84,581,571	\$93,164,131	\$90,338,592	\$97,471,639	\$4,307,508	4.6%
Expenditures						
Personnel Costs	\$35,514,400	\$41,222,185	\$37,638,051	\$43,214,064	\$1,991,879	4.8%
Operating Expenses	\$39,982,728	\$45,969,015	\$44,193,117	\$48,126,286	\$2,157,271	4.7%
Interdept. Charges	\$5,281,916	\$5,972,931	\$5,987,157	\$6,125,711	\$152,780	2.6%
Fixed Assets	\$6,214	\$0	\$0	\$5,578	\$5,578	N/A
Total Expenditures	\$80,785,258	\$93,164,131	\$87,818,325	\$97,471,639	\$4,307,508	4.6%
Rev. Over (Under) Exp.	\$3,796,313	\$0	\$2,520,267	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	400.59	400.74	400.74	400.95	0.21
Extra Help	27.47	17.50	17.50	14.01	(3.49)
Overtime	4.61	4.40	4.40	5.41	1.01
Total	432.67	422.64	422.64	420.37	(2.27)

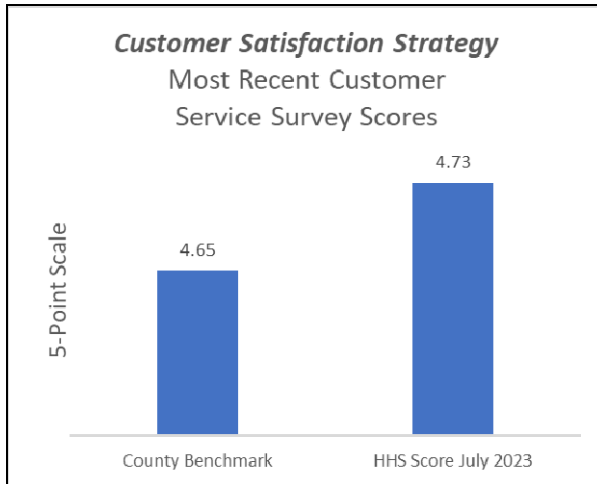
HHS Fund balance appropriation	HHS Programs	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Opioid Settlement Funding	Department Wide	\$0	\$0	\$159,169	\$972,897
Dept.-wide Initiatives for Juvenile Correction Placement Services	Adolescent Family Services: Juvenile Services	\$0	\$134,127	\$134,127	\$106,020
Professional Services CQI	Administrative Services	\$0	\$0	\$0	\$138,490
One-time Building Projects and Equipment Replacements	Mental Health Center	\$90,000	\$42,000	\$42,000	\$65,000
One-time Equipment Purchases for Senior Dining	ADRC-Community Services	\$7,700	\$8,316	\$8,316	\$8,662
Dept.-wide Initiatives for Alternative Placement Services	Administrative Services	\$50,000	\$25,000	\$25,000	\$0
Avatar Nx Project	Administrative Services	\$215,000	\$75,000	\$75,000	\$0
CJCC Diversion program gap funding	Criminal Justice Collaborating Council	\$158,959	\$0	\$0	\$0
CCS positions which will receive settlement starting second year	Clinical Services	\$134,000	\$0	\$0	\$0
CCS positions which will receive settlement starting second year	Adolescent Family Services: Juvenile Services	\$266,530	\$0	\$0	\$0
Purchase Orders and Carryovers from the Prior Year	Department Wide	\$73,014	\$0	\$428,391	\$0
Total		\$995,203	\$284,443	\$872,003	\$1,291,069

HHS Strategic Plan Scorecard

County Pillars with HHS 2023-2025 Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective – Expand access to exceptional services that meet the needs of the consumer through implementation of 10 initiatives related to the opioid epidemic recovery by 2025.



Performance Measure:

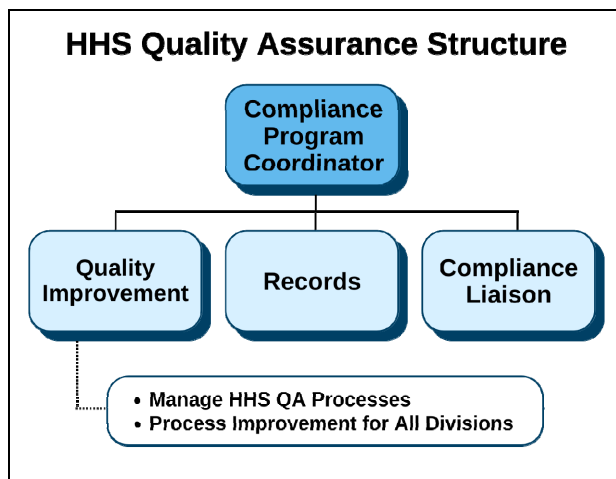
Achieve a customer service score of 4.65 or higher annually.

2023 Focus:

Expand community-based partnerships to ensure access to a broader array of mental health services; increase awareness of the dangers of fentanyl through leveraging of partnerships, data and a media campaign; utilize a social worker to data mine all overdose fatality files, developing a trend analysis of overdose deaths in the county for the past 5 years.

Finance Pillar: Protect Taxpayers Investment

Objective – Maximize resources to provide a comprehensive array of innovative and effective services by implementing a centralized Data Governance Oversight team and Quality Assurance (QA) structure by 2025.



Performance Measure:

Achieve 100% implementation of a Data Governance Oversight team and a centralized Quality Assurance Structure.

2023 Focus:

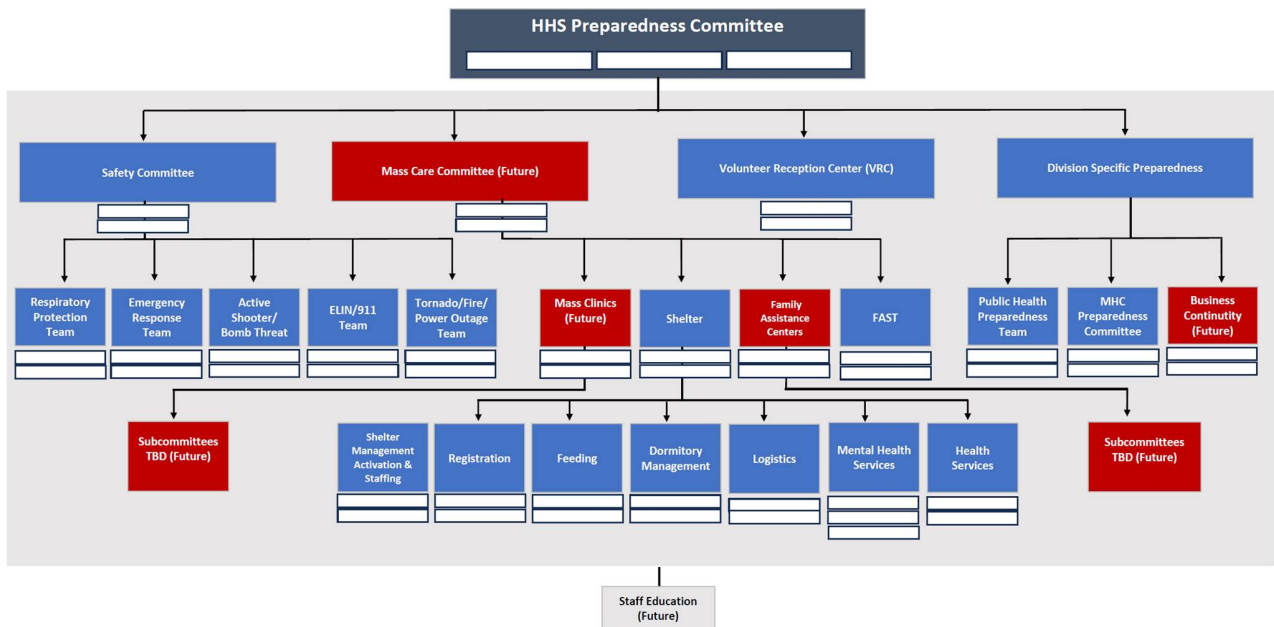
Educate workforce on data driven decision making; create policies and procedures to support data analytics and governance; centralize department quality assurance process.

Health & Safety Pillar: Ensure the Well Being of Citizens

Objective – Updated operating standards to strengthen response to four critical community issues by 2025.

Performance Measure: Achieve 100% implementation of four key improvement processes: Community Health Improvement Plan (CHIP), Emergency Preparedness, Critical Incident Stress Management (CISM), and Collaborative Safety.

2023 Focus: Implement a comprehensive CHIP that is focused on substance use, mental health, and healthy aging; provide leadership in the use of the Collaborative Safety model to impact systems changes; develop an organizational structure that



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

Objective – Prioritize a culture that attracts, retains, and engages superior staff by reducing regrettable turnover by 2025.



Performance Measure: Attain a rate of 5% or less regrettable turnover annually.

2023 Focus: Enhance a culture that promotes diversity, equity, and inclusion, and is trauma informed; provide opportunities for development of technical and soft skills; enhance job posting practices.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	70.44	71.21	71.21	70.20	(1.01)
General Government	\$8,684,864	\$8,758,340	\$8,674,903	\$9,056,880	\$298,540
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$7,965	\$13,000	\$4,680	\$5,000	(\$8,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$297,657	\$297,380	\$289,552	\$292,200	(\$5,180)
Appr. Fund Balance	\$328,415	\$100,000	\$617,078	\$230,490	\$130,490
County Tax Levy (Credit)	(\$392,894)	\$169,706	\$169,706	\$273,101	\$103,395
Total Revenues	\$8,926,007	\$9,338,426	\$9,755,919	\$9,857,671	\$519,245
Personnel Costs	\$5,197,087	\$5,976,534	\$5,385,968	\$6,500,478	\$523,944
Operating Expenses	\$834,796	\$1,249,119	\$1,731,520	\$1,270,500	\$21,381
Interdept. Charges	\$1,930,387	\$2,112,773	\$2,115,687	\$2,086,693	(\$26,080)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,962,270	\$9,338,426	\$9,233,175	\$9,857,671	\$519,245
Rev. Over (Under) Exp.	\$963,737	\$0	\$522,744	\$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	45%	\$97,000	A

Administrative Services (cont.)

Program Highlights

General government revenues increase by \$298,500 to \$9,056,900. The Basic County Allocation (BCA) increases \$160,200. American Rescue Plan Act (ARPA) increases \$47,900 to \$129,800 for the new sunset senior financial analyst to assist with implementation of a new Enterprise Resource Planning (ERP) system. In addition, administrative indirect cost revenue increases \$117,900, including increases of \$111,200 in the Outpatient Clinical division for the Crisis Regional Stabilization Facility grant and \$6,000 for Public Health division grants, offset by a \$27,400 decrease due to the end of a Justice and Mental Health Collaboration grant. 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.

Charges for services includes record copy services budgeted at \$5,000, an \$8,000 decrease, based on prior year actuals.

Other revenues are budgeted to decrease by \$5,200 to \$292,000 mostly related to a \$6,000 decrease in Supplemental Security Income (SSI) collections. Also included are the Wisconsin Medical Assistance Cost Reporting (WIMCR) program reimbursements of \$262,000, an increase of \$800, which reflects the current funding distribution between actual costs incurred in HHS programing and the interim payment received at time of service.

Fund balance increases \$130,500 to \$230,500. The appropriated fund balance includes \$92,000 in the Waukesha County Opioid Settlement funds for addiction awareness marketing and \$138,500 of funding for a 1.00 FTE principal financial analyst sunset position to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan.

Personnel costs are budgeted to increase by approximately \$523,900 to \$6,500,500. This increase reflects the cost to continue for 70.20 FTE, which reflects a decrease of 1.01 FTE from the prior year. The FTE decrease includes the transfers of 1.00 FTE administrative assistant, 0.75 FTE administrative specialist and 0.25 FTE support staff supervisor to the ADRC division, unfunding of 1.00 FTE fiscal specialist and decreases of 0.06 FTE in extra help and 0.45 FTE in overtime. These decreases are offset by the creation of 1.00 FTE principal financial analyst Quality Improvement (CQI) to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan, support continuous improvement, refine workflows, and 1.00 FTE senior financial analyst to assist with implementation of a new Enterprise Resource Planning (ERP) system, and the transfer of 0.50 FTE registered nurse from Mental Health Inpatient Services for utilization review and admission to reflect operational structure.

Operating expenses increase by \$21,400 to \$1,270,500 mainly due to increases in opioid awareness marketing expenses of \$92,000. Opioid awareness marketing expenses, which are funded by the Waukesha County Opioid Settlement funds, include \$45,000 for advertising, \$30,000 for video production services and \$17,000 in additional opioid awareness marketing initiatives. These increases are offset by decreases of \$75,900 in contract and consulting services, including \$44,500 related to electronic health records and billing, \$42,000 in revenue cycle management services and \$37,000 in temporary extra help for vacancies in all administrative areas, which are offset by an increase of \$62,000 for outsourcing of inpatient billing.

Interdepartmental charges decrease by \$26,100 to \$2,086,700 primarily due to a \$26,900 decrease in End User Technology (EUTF) charges related to a decrease in the proportion of FTEs in administration as compared to all of HHS. In addition, there is a \$13,600 decrease in workers compensation based on claims experience. These are offset by increases in general and property insurance of \$2,800 and \$12,300 in legal charges based on prior year utilization.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	43.04	43.41	43.41	45.60	2.19
General Government	\$3,562,580	\$3,775,958	\$3,880,627	\$4,025,741	\$249,783
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$74,855	\$50,000	\$70,000	\$50,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$163,459)	(\$74,976)	(\$74,976)	\$142,950	\$217,926
Total Revenues	\$3,473,976	\$3,750,982	\$3,875,651	\$4,218,691	\$467,709
Personnel Costs	\$3,225,558	\$3,537,980	\$3,614,281	\$3,994,055	\$456,075
Operating Expenses	\$74,411	\$18,538	\$21,090	\$22,609	\$4,071
Interdept. Charges	\$195,212	\$194,464	\$192,787	\$202,027	\$7,563
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,495,181	\$3,750,982	\$3,828,158	\$4,218,691	\$467,709
Rev. Over (Under) Exp.	(\$21,205)	\$0	\$47,493	\$0	\$0

Program Highlights

General government revenues are budgeted to increase \$249,800 to \$4,025,700 mostly related to an increase of \$272,600 in the Income Maintenance (IM) Allocation and additional state COVID unwinding funds of \$52,100, as the Public Health Emergency ends. The additional funds will be used for increased staff costs needed as Economic Support requirements revert to pre-pandemic levels. This is offset by a \$74,800 decrease to the Day Care Administration funding budgeted based on a five-year average.

Other revenues related to the recovery of overpayment collections of state incentives are budgeted to stay the same.

Personnel costs are budgeted to increase by approximately \$456,100 to \$3,994,100. This is primarily due to the cost to continue the 43.41 FTE staff and the addition of 1.00 FTE economic support specialist in order to meet consortium requirements. In addition, extra help increases by 0.30 FTE and overtime increases by a 0.89 FTE due to the needs of the COVID unwinding as the Public Health Emergency ends.

Operating expenses are budgeted to increase by \$4,100 to \$22,600 due to changes in supplies and telephone expenses based on trend.

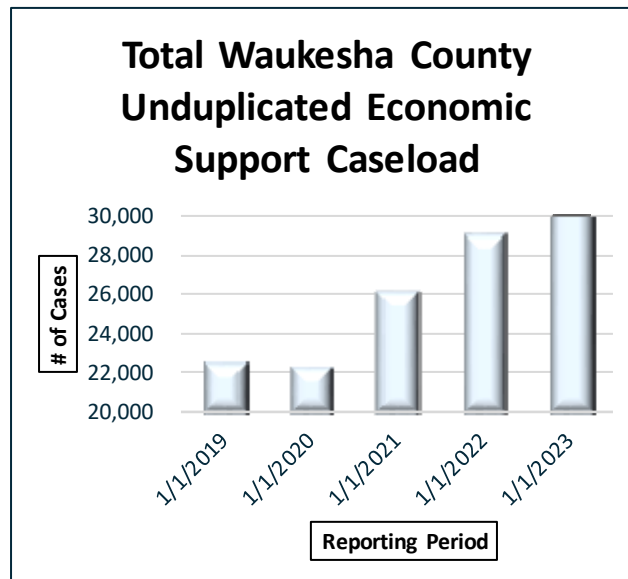
Economic Services Administration and Support (cont.)

Interdepartmental charges increase by about \$7,600 to \$202,000, mainly due to changes in computer and end user technology fees.

Program Activities

Program Activity - Economic Support	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Caseload Data					
Medical Assistance cases (a)	25,385	25,000	27,728	27,000	2,000
Food Share Cases (a)	9,174	9,000	9,223	9,000	-
W-2 Child Care Average Monthly Cases (a)	703	800	673	750	(50)
Call Center Data					
Average minutes to answer a call (b)	3.70	6.50	15.00	10.00	3.50
Application processing timeliness (c)	98.75%	95.0%	90.0%	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 1/1/2023 is directly due to the pandemic and higher numbers of people needing assistance.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	43.00	42.00	42.00	41.00	(1.00)
General Government	\$3,221,732	\$3,633,891	\$3,405,791	\$3,475,604	(\$158,287)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$177,896	\$204,000	\$177,633	\$184,000	(\$20,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$230,789	\$240,000	\$158,703	\$115,000	(\$125,000)
Appr. Fund Balance	\$0	\$0	\$37,376	\$50,000	\$50,000
County Tax Levy (Credit)	\$5,732,292	\$5,309,124	\$5,309,124	\$4,933,831	(\$375,293)
Total Revenues	\$9,362,709	\$9,387,015	\$9,088,627	\$8,758,435	(\$628,580)
Personnel Costs	\$4,081,837	\$4,330,717	\$3,952,979	\$4,319,211	(\$11,506)
Operating Expenses	\$3,493,560	\$4,585,476	\$3,672,099	\$3,963,293	(\$622,183)
Interdept. Charges	\$417,713	\$470,822	\$461,493	\$475,931	\$5,109
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,993,110	\$9,387,015	\$8,086,571	\$8,758,435	(\$628,580)
Rev. Over (Under) Exp.	\$1,369,599	\$0	\$1,002,056	\$0	\$0

Program Highlights

General government revenues decrease by \$158,300 to \$3,475,600, primarily due to a decrease of \$111,400 in Targeted Safety Support Services program based on one time funding that is no longer being available. Other decreases include \$34,200 to the kinship benefits allocation and \$3,500 to the kinship assessment allocation, \$10,000 for the Relative Caregiver Grant, which ended in 2023, \$6,600 in allocations for IV-E Legal funds and \$11,500 in Child Care Certification funds. These decreases are partially offset by increases of \$10,000 for Subsidized Guardianship revenue which is funded by the state and an increase to the Child and Family BCA allocation of \$8,900.

Charges for services revenue for billable out of home care services decreases by \$20,000 to \$184,000 based on trend.

Other revenue decreased by \$125,000 to \$115,000 primarily due to Waukesha County Opioid Settlement funds being accounting for as prior year fund balance in 2024. In addition, representative payee collections decrease by \$30,000 which is partially offset by a \$5,000 increase in donations for the Foster Care Services unit.

Children & Family Services - Child Protective Services (cont.)

Fund balance increases by \$50,000 due to drawing upon the Waukesha County Opioid Settlement funds received in previous years which represents a \$50,000 decrease in funding from the 2023 budget. The funds are budgeted to offset the cost for out-of-home placement costs for families with substance abuse related issues.

Personnel costs are budgeted to decrease by \$11,500 to \$4,319,200. This is primarily due to cost to continue for 41.00 FTE staff offset by the transfer of 1.00 FTE social worker position to the After Hours unit in Juvenile Detention Services.

Operating expenses are budgeted to decrease by \$622,200 to \$3,963,300. Contracted services decrease by \$163,600 related to current reduced usage of Targeted Safety Support Services, as well as a consolidation of multiple contract services to one agency to improve efficiency and flexibility of the contract provider workforce. Out of Home placement expenses decrease \$300,000, which consists of a decrease to foster care expense of \$170,000, an increase to group homes of \$30,000, and a decrease to residential care center expense of \$160,000. Subsidized Guardianship expense increases \$10,000 and has offsetting revenue. Relative Caregiver Support expenses decrease \$7,000 with the ending of that grant, and IV-E Legal Expenses decrease \$10,500 based on usage. Kinship expense decreases \$34,200 based on current available state allocation. In addition, day care and respite crisis services decreases \$28,100, Family Partnership Initiative (FPI) decreases \$15,100, and respite decreases \$70,600. These services all decrease or are eliminated due to the availability of other funding options for like services, such as Children’s Long Term Support due to the elimination of that wait list. The remaining decrease to operating expenses of approximately \$4,200 is due to changes in travel, training, mileage, phones, transportation, and lab services based on trend.

Interdepartmental charges increase by \$5,100 to \$475,900 primarily due to changes in end user technology and cell phone expenses.

Program Activities

Program Activity - Out of Home Placement	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Foster Care					
Children	99	130	92	90	(40)
Days of Care	17,266	21,730	15,825	16,667	(5,063)
Expenditures	\$ 620,408	\$ 870,000	\$ 633,005	\$ 700,000	(170,000)
Group Home					
Children	3	4	2	2	(2)
Days of Care	476	626	516	494	(132)
Expenditures	\$ 178,006	\$ 180,000	\$ 208,345	\$ 210,000	30,000
Residential Care Center					
Children	2	4	4	4	-
Days of Care	594	918	461	720	(198)
Expenditures	\$ 338,522	\$ 600,000	\$ 268,096	\$ 440,000	(160,000)

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Reports Received	2,464	2,625	2,291	2,350	(275)
Families Served	700	700	523	588	(112)

Program Activity - Ongoing CPS	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Families Served	155	197	147	155	(42)
New Cases					
In Home	33	44	28	35	(9)
Out of Home	20	30	17	20	(10)
Total New Cases	53	74	45	55	(19)

Program Activity - Foster Care	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Voluntary Kinship (# of kids)	192	225	215	215	(10)
Licensed Relatives	38	55	55	45	(10)
Licensed Foster Homes	61	70	70	70	-
Subsidized Guardianship	33	40	40	40	-

**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).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	15.00	16.00	16.00	16.00	0.00
General Government	\$5,561,798	\$7,602,065	\$7,013,136	\$8,810,433	\$1,208,368
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$249,763	\$236,000	\$236,000	\$236,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$135,681	\$252,883	\$212,949	\$230,000	(\$22,883)
Appr. Fund Balance	\$0	\$0	\$536	\$0	\$0
County Tax Levy (Credit)	\$336,054	(\$379,968)	(\$379,968)	(\$619,902)	(\$239,934)
Total Revenues	\$6,283,296	\$7,710,980	\$7,082,653	\$8,656,531	\$945,551
Personnel Costs	\$1,110,324	\$1,513,139	\$1,127,943	\$1,527,563	\$14,424
Operating Expenses	\$3,777,404	\$6,051,710	\$5,672,799	\$6,878,887	\$827,177
Interdept. Charges	\$225,293	\$146,131	\$150,751	\$250,081	\$103,950
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,113,021	\$7,710,980	\$6,951,493	\$8,656,531	\$945,551
Rev. Over (Under) Exp.	\$1,170,275	\$0	\$131,160	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$1,208,400 to \$8,810,400. This is mainly due to a \$242,600 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 increase in the number of contracted staff to provide services to the increased volume of CLTS Waiver clients being served. In addition, there is a \$965,800 increase in revenue from indirect costs based on projected usage and associated cost allocated across a larger volume of staff.

The charges for services revenue budget remains the same at \$236,000. 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 decreases \$22,900 to \$230,000. This revenue has an offsetting expense.

Personnel costs increase by about \$14,400 to \$1,527,600. This is the cost to continue for the 16.00 FTE, offset by a decrease in costs due to staff turnover and changes in benefit elections by new hires.

Operating expense is budgeted to increase by \$827,200 to \$6,878,900. This is mostly due to an increase in contracted service costs of \$660,200 related to the state's mandate to eliminate CLTS wait lists, and the subsequent increase in the number of contracted staff and an increase in the CLTS Waiver clients served. There is also a decrease to CLTS expenses of \$22,900 for purchases of products and services to CLTS clients, which has offsetting revenue. Birth to Three contract expense increases \$176,000 related to vendor personnel costs. Cell phone, computer equipment, and mileage expense make up the remaining increase of \$13,900 due to additional staffing needs and trend.

Interdepartmental charges increase by \$104,000 to \$250,100 due to end user technology costs and telephone expenses for additional contract staff.

Program Activities

Program Activity - Children with Special Needs	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Children's Long Term Support Waiver	1,075	1,864	1,600	2,080	216
Children's Community Options Program	275	265	220	220	(45)
Children's Intake	360	528	456	500	(28)

Program Activity - Birth to Three	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Children Referred	682	800	685	695	(105)
Children Assessed	449	496	460	450	(46)
Children Served	580	640	565	570	(70)

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).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$7,202,899	\$9,000,000	\$8,103,870	\$10,000,000	\$1,000,000
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	\$7,202,899	\$9,000,000	\$8,103,870	\$10,000,000	\$1,000,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$7,202,899	\$9,000,000	\$8,103,870	\$10,000,000	\$1,000,000
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,202,899	\$9,000,000	\$8,103,870	\$10,000,000	\$1,000,000
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

General government revenues and operating expenses are budgeted to increase \$1,000,000 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

The Adolescent and Family Services division provides 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	26.00	27.00	27.00	26.00	(1.00)
General Government	\$3,944,776	\$3,952,685	\$3,961,762	\$3,961,762	\$9,077
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$86,158	\$157,000	\$103,568	\$130,000	(\$27,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$89,490	\$40,114	\$17,972	\$30,000	(\$10,114)
Appr. Fund Balance	\$0	\$134,127	\$134,663	\$106,020	(\$28,107)
County Tax Levy (Credit)	\$889,124	\$981,620	\$981,620	\$795,312	(\$186,308)
Total Revenues	\$5,009,548	\$5,265,546	\$5,199,585	\$5,023,094	(\$242,452)
Personnel Costs	\$2,470,023	\$2,829,976	\$2,546,398	\$2,726,695	(\$103,281)
Operating Expenses	\$1,150,944	\$2,197,772	\$1,715,913	\$2,053,115	(\$144,657)
Interdept. Charges	\$233,515	\$237,798	\$235,931	\$243,284	\$5,486
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,854,482	\$5,265,546	\$4,498,242	\$5,023,094	(\$242,452)
Rev. Over (Under) Exp.	\$1,155,066	\$0	\$701,343	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$9,100 to \$3,961,800 mainly due to an increase in the Community Intervention allocation.

Charges for services revenue decreases \$27,000 to \$130,000 based on trend.

Other revenue based on projected Supplemental Security Income/Social Security (SSI/SS) collections from clients for cost of care decreases by \$10,100 to \$30,000 based on trend.

Fund balance decreases \$28,100 to \$106,000. This is to partially offset costs incurred related to a juvenile placement 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. There has been minimal activity in recent years, but the cost would be substantial for just one placement, so fund balance is budgeted strategically in case it is needed.

Personnel costs are budgeted to decrease by \$103,300 to \$2,726,700. This is due primarily to the transfer of 1.00 FTE social worker position to the After Hours unit in Juvenile Detention Services. Additional decreases are related to lower salaries due to staff turnover and changes in benefit elections. These decreases are offset by the cost to continue for 26.00 FTE.

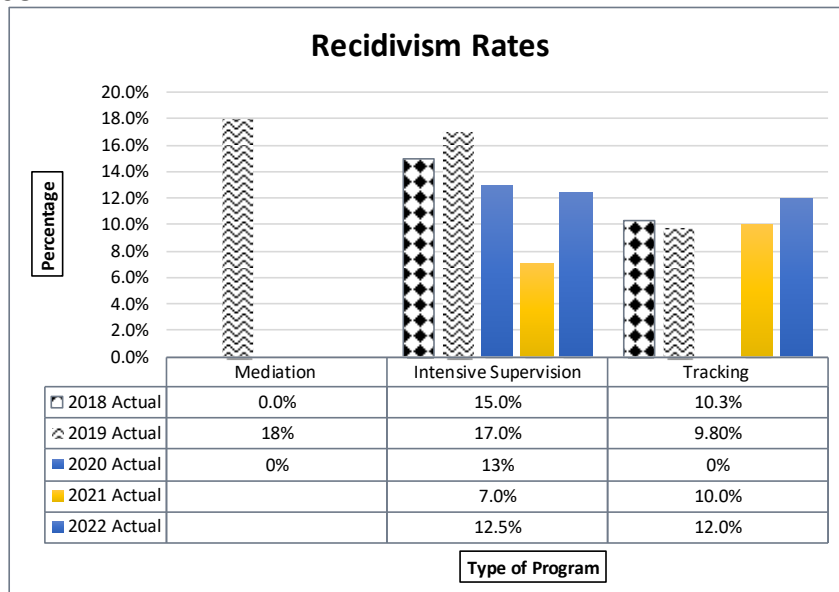
Operating expenses are budgeted to decrease by about \$144,700 to \$2,053,100. Contracted services decrease about \$20,700, due to cost savings for intensive in-home therapy, which is now being partially covered by the Youth CCS program, and the cost management strategies employed with the alternatives to placement program. Expenses for

Adolescent and Family Services (cont.)

Juvenile Correctional placements increase by \$6,100 due to rate increases. Overall, out-of-home care expenses, which include residential care centers, child group homes and foster care, are budgeted to decrease by \$225,000 in the 2024 budget based on projected utilization and expanded Family Find efforts. This has been partially offset by the cost of short-term Youth Crisis Stabilization, which is a new initiative for \$81,000, and serves as an alternative to shelter care for youth with mental health needs. The remaining increase of approximately \$14,000 is due to changes in travel, training, mileage, phone, and lab services based on trend.

Interdepartmental charges increase by approximately \$5,500 to \$243,300. This is primarily due to changes to end user technology and telephone expenses.

Program Activities



Note: Recidivism rate shows percentage of youth who reoffend following intervention. Mediation contract ended in 2020.

Program Activity - Alternate Care	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Foster Care					
Youth	5	8	8	8	-
Days of Care	1,033	1,115	1,328	1,255	140
Expenditures	\$ 117,192	\$ 125,000	\$ 151,167	\$ 150,000	25,000
Group Homes					
Youth	-	3	2	2	(1)
Days of Care	-	413	161	143	(270)
Expenditures	\$ -	\$ 100,000	\$ 47,916	\$ 50,000	(50,000)
Residential Care Centers					
Youth	6	7	6	6	(1)
Days of Care	487	1,450	855	1,020	(430)
Expenditures	\$ 250,191	\$ 750,000	\$ 470,356	\$ 550,000	(200,000)
State Correctional					
Days of Care of juveniles in State correctional institutions	0	365	180	360	(5)
State charges for correctional institution placement	\$ -	\$ 430,000	\$ 212,040	\$ 436,100	6,100

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	9.66	8.90	8.90	10.90	2.00
General Government	\$342,308	\$342,308	\$342,308	\$342,308	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$107,048	\$165,000	\$145,579	\$160,000	(\$5,000)
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)	\$1,861,870	\$1,844,053	\$1,844,053	\$2,594,041	\$749,988
Total Revenues	\$2,311,226	\$2,351,361	\$2,331,940	\$3,096,349	\$744,988
Personnel Costs	\$960,117	\$885,820	\$878,587	\$1,089,888	\$204,068
Operating Expenses	\$1,430,011	\$1,394,014	\$1,915,916	\$1,875,699	\$481,685
Interdept. Charges	\$88,156	\$71,527	\$126,747	\$130,762	\$59,235
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,478,284	\$2,351,361	\$2,921,250	\$3,096,349	\$744,988
Rev. Over (Under) Exp.	(\$167,058)	\$0	(\$589,310)	\$0	\$0

Program Highlights

General government revenues remain flat at \$342,300.

Charges for services related to fees charged for childcare days of service in shelter care and secure detention decreases by \$5,000 to \$160,000 based on trend.

Personnel costs are budgeted to increase by about \$204,100 to \$1,089,900 mostly due to the transfer of 1.00 FTE social worker from Adolescent and Family Services and 1.00 FTE social worker from Children and Family Division: In-Home Safety and Out of Home Placement Services into the After Hours unit. In addition, this includes cost to continue for 8.90 FTE.

Operating expenses increase by about \$481,700 to \$1,875,700. This is mainly due to an increase of \$412,000 purchase of contracted male and female secure services based on projected increase utilization. There is also an increase of \$64,900 for purchase of service contracts related to shelter care contract inflation. The remaining increase to operating expenses of about \$4,800 is due to changes in travel, training, mileage, and phone expenses based on trend.

Interdepartmental charges are budgeted to increase by \$59,200 to \$130,800. This is primarily due to an increase of \$51,000 to Sheriff Department transportation costs for male and female secure detention located in other counties. The remaining increase of \$8,200 is due to changes to end user technology and telephone expenses.

Juvenile Detention Services (cont.)

Program Activities

Program Activity- Juvenile Detention Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Contracted Shelter Care					
Days of Care - Male	860	1,788	317	589	(1,199)
Average daily population - Male	2.36	4.90	0.87	1.60	(3.30)
Days of Care - Female	483		353	421	
Average daily population - Female	1.30		0.97	1.20	
Contracted Secure Detention					
Days of Care - Male	989	850	1,730	1,730	880
Average daily population- Male	2.70	2.33	4.74	4.74	2.41
Days of Care - Female	90	164	460	319	155
Average daily population -Female	0.25	0.45	1.26	0.87	0.42
Total Days of Care - Shelter and Secure	2,422	2,802	2,860	3,059	(164)

NOTE: the 2023 budget estimate for shelter care combined male and female. Moving forward, these estimates will be separated by gender.

The 2024 estimates for contracted shelter care are based on 3 year rolling average. The 5 year average was not used because it included data from COVID which skewed the average.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	20.00	20.00	19.00	19.00	(1.00)
General Government	\$60,089	\$364,007	\$60,000	\$60,000	(\$304,007)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$661,304	\$1,746,632	\$1,371,335	\$1,849,681	\$103,049
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$300,452	\$596,369	\$628,239	\$327,787
Appr. Fund Balance	\$266,530	\$0	\$31,688	\$0	\$0
County Tax Levy (Credit)	\$64,827	\$168,132	\$168,132	\$201,590	\$33,458
Total Revenues	\$1,052,750	\$2,579,223	\$2,227,524	\$2,739,510	\$160,287
Personnel Costs	\$972,696	\$1,939,918	\$1,050,719	\$1,965,096	\$25,178
Operating Expenses	\$429,459	\$549,321	\$620,332	\$695,195	\$145,874
Interdept. Charges	\$49,720	\$89,984	\$86,983	\$79,219	(\$10,765)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,451,875	\$2,579,223	\$1,758,034	\$2,739,510	\$160,287
Rev. Over (Under) Exp.	(\$399,125)	\$0	\$469,490	\$0	\$0

Program Highlights

General government revenue decreases \$304,000 to \$60,000 as a result of the American Rescue Plan Act (ARPA) funds that were intended to be utilized in the expansion of the CCS Youth program ending in 2023. Subsequently, the county learned that start-up costs funded with ARPA revenues would be ineligible for future CCS reimbursement. The 2023 budget was adopted before the county learned this and the ARPA start-up funding will not be claimed for this purpose. The Department of Health and Human Services will work with the Department of Administration to identify offsets (potentially claiming ARPA funds against other eligible expenses) to help ensure that this does not negatively impact the General Fund balance.

Charges for services are budgeted to increase \$103,000 to \$1,849,700. This includes revenue for charges for billing children’s CCS services to Medicaid. The increase is based on further expansion of the CCS Youth Program with the addition of a second full unit created mid-year 2022 via Enrolled Ordinance 177-40.

Other revenues increase \$327,800 to \$628,200 related to Wisconsin Medicaid Cost Reporting (WiMCR) for reimbursement of prior year cost of services and staff.

Personnel costs are budgeted to increase \$25,200 to \$1,965,100. This also includes cost to continue for 19.00 FTE partially offset by the abolishment of a 1.00 FTE clinical therapist by Enrolled Ordinance 178-28 in 2023.

Operating expenses increase by \$145,900 to \$695,200. This is primarily due to an increase of \$140,000 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 \$5,900 is due to changes in travel, training, mileage, and phone based on trend.

Interdepartmental charges decrease by \$10,800 to \$79,200. This is for end user technology fees and telephone costs associated with the 19.00 FTE.

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. The Regional Crisis Stabilization Facility is now reported as a separate program.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	51.84	52.01	52.01	50.59	(1.42)
General Government	\$1,837,178	\$1,643,938	\$1,761,927	\$1,548,182	(\$95,756)
Fine/Licenses	\$283,304	\$290,000	\$307,292	\$300,000	\$10,000
Charges for Services	\$1,516,905	\$1,592,210	\$1,659,847	\$1,746,295	\$154,085
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,324,880	\$2,436,260	\$2,421,579	\$2,067,802	(\$368,458)
Appr. Fund Balance	\$134,251	\$0	\$0	\$567,760	\$567,760
County Tax Levy (Credit)	\$5,948,791	\$6,839,943	\$6,839,943	\$7,026,889	\$186,946
Total Revenues	\$12,045,309	\$12,802,351	\$12,990,588	\$13,256,928	\$454,577
Personnel Costs	\$5,901,214	\$6,351,145	\$6,269,662	\$6,501,024	\$149,879
Operating Expenses	\$5,589,267	\$5,877,364	\$5,916,828	\$6,146,381	\$269,017
Interdept. Charges	\$436,767	\$573,842	\$535,155	\$609,523	\$35,681
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$11,927,248	\$12,802,351	\$12,721,645	\$13,256,928	\$454,577
Rev. Over (Under) Exp.	\$118,061	\$0	\$268,943	\$0	\$0

Program Highlights

General government revenues decrease by \$95,800 to \$1,548,200 due to changes in grant funding. The decrease in revenue is primarily related to the Youth Prevention grant of \$49,400, Justice & Mental Health Collaborative Program (JMHP) grant of \$141,900, and COVID clinical grant of \$41,100 all of which ended in 2023. In addition, there are decreases in grant fund of \$36,300 for the Mental Health Block grant. Funding that will continue in the 2024 budget is the Mental Health Block grant of \$109,500, and the Substance Use Block grant of \$421,500. In addition, funding from the Urban Black and Hispanic grant of \$90,900, the Collaborative Crisis Services for Youth grant of \$112,000, 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 \$105,600, the Urban/Rural Women’s Substance Use Services grant of \$242,500, and the State Opioid Response grant of \$155,400. The Community Transition Program (CJCCTP) grant and State Opioid Response grant are both not included in the 2023 budget, are budgeted in 2024 for \$49,200 and \$155,400 respectively.

Mental Health Outpatient-Clinical (cont.)

Fines and license revenues increase by \$10,000 to \$300,000 based on current caseload and prior year revenue history pertaining to the Intoxicated Driver Program.

Charges for services are budgeted to increase by \$154,100 or 9.68% over the 2023 budget to \$1,746,300. 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, reduction in no-show appointments, and an increase of client contacts.

Other revenue is budgeted to decrease by \$368,500 to \$2,067,800 and includes a \$115,000 decrease in representative payee collections, \$227,700 in child client reimbursements for services received at the state mental health institute at Winnebago based on trending placements, and \$216,900 in Waukesha County Opioid Settlement Funding being reclassified to Fund Balance. These decreases are partially offset by an increase of \$191,100 in additional Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement based on the previous settlement. The adult client reimbursements for services received at the state mental health institutes at Winnebago and Mendota is expected to remain flat.

Fund balance increases by \$567,800. The appropriated fund balance includes funding from the Waukesha County Opioid Settlement fund including \$227,000 for nursing services for medically assisted treatment at the County Jail, \$259,800 for youth treatment, \$50,000 for client outpatient treatment, and \$30,900 for software for tracking location of overdose response kits.

Personnel costs are budgeted to increase by \$149,900 to \$6,501,000. This reflects the costs to continue of 50.59 FTE, a decrease of 1.42 FTE from 2023. The decrease in FTE is due to the abolishment of 0.50 FTE psychometric technician and decreases of 0.92 FTE extra help and 0.10 overtime, partially offset by the reclass of 1.00 FTE senior clinical psychologist (0.50 FTE of which was allocated to this program budget for 2023) to 1.00 FTE health and human services coordinator (0.60 FTE of which is included in this budget for 2024). In addition, 1.00 FTE senior substance use counselor was automatically abolished upon an employee retirement and a 1.00 FTE clinical therapist was created, as previously authorized under Enrolled Ordinance 175-70. There are also 2.00 FTE authorized clinical therapists that are currently being underfilled as 2.00 FTE senior mental health counselors.

Operating expenses are budgeted to increase by \$269,000 to \$6,146,400. The Waukesha County Opioid Settlement funded-expenditures increase \$305,900, and total \$567,800. This includes \$227,000 in contracted medically assisted treatment in the county jail which was shifted from CJCC, \$50,000 in psychiatric services, \$259,800 for state institutions, and \$30,900 in computer software for the Pulse Point AED tracker that will be used to track OAK boxes co-located with AED machines. Expenses for adults at the state mental health institutes increases by \$214,500 due to increasing daily costs of care associated with levels of acuity, staffing at the Mental Health Center and bed availability. In addition, contracted psychiatrist services increases by \$100,600 based on coverage needs; prescription medication costs increases by \$55,600; promotion supplies increase by \$13,600, which is grant funded; client incentives increase by \$4,000, which is grant funded; advertising increase by \$23,500, which is grant funded; psychological testing materials increase by \$3,800; laboratory supplies increase by \$11,100 due to increased lab testing needs; and transportation services increase by \$4,900. These increases are offset by a decrease of \$520,400 for children at the state mental health institutes based on trend and daily levels of acuity, grant related expenses decrease by \$211,000 due to the end of some grants in 2023.

Interdepartmental charges increase by \$35,700 to \$609,500. This is due to increases of \$29,300 in End User Technology (EUTF) charges for program employees and contractors, \$25,500 in vehicle liability insurance, \$6,100 in fixed phone charges and \$5,100 in administration overhead. These increases are partially offset by decreases of \$26,500 for transportation costs provided by the Sheriff's Department, and \$4,700 for collection services.

Program Activities

Program Activity - Mental Health Outpatient	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
MH Outpatient Clinical					
Outpatient – MH - Unduplicated count	2,782	3,150	3,000	3,150	-
Outpatient - SU - Unduplicated count	1,073	1,050	1,100	1,100	50
Service Contacts					
Mental Health / Therapy	8,997	9,000	8,670	9,000	-
Medication Management	9,640	9,800	11,601	11,000	1,200
Substance Use Treatment	18,242	17,775	18,168	18,000	225
Residential and Inpatient Services					
Substance Use Residential: Days of Care	3,765	5,255	3,500	3,633	(1,623)
State Institutes: Days of Care (children)	582	600	155	300	(300)
State Institutes: Days of Care (adults)	1,766	1,700	1,180	1,700	-
Crisis Intervention					
In Person Risk Assessment	1,044	1,200	820	850	(350)
In Person Reponse (without assessment)	N/A	N/A	800	800	
Crisis Inbound Calls/Collateral Contacts	7,441	7,000	8,500	8,500	1,500

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 their 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	33.45	33.80	34.80	35.50	1.70
General Government	\$692,352	\$692,352	\$692,352	\$692,352	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,402,691	\$3,309,900	\$2,796,115	\$3,204,156	(\$105,744)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,681,849	\$2,594,434	\$2,313,181	\$2,388,388	(\$206,046)
Appr. Fund Balance	\$336	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,806,416	\$2,311,871	\$2,311,871	\$2,522,315	\$210,444
Total Revenues	\$8,583,644	\$8,908,557	\$8,113,519	\$8,807,211	(\$101,346)
Personnel Costs	\$2,537,181	\$3,324,021	\$3,025,008	\$3,591,144	\$267,123
Operating Expenses	\$5,243,222	\$5,353,275	\$4,468,068	\$4,979,469	(\$373,806)
Interdept. Charges	\$191,052	\$231,261	\$231,261	\$236,598	\$5,337
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,971,455	\$8,908,557	\$7,724,337	\$8,807,211	(\$101,346)
Rev. Over (Under) Exp.	\$612,189	\$0	\$389,182	\$0	\$0

Program Highlights

General government revenues remain flat at \$692,400. 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 decrease by approximately \$105,700 to \$3,204,200. Comprehensive Community Services (CCS) program client fee revenue decreases by \$316,500 based on 2023 actual trend. Targeted Case Management revenue is budgeted to increase by \$18,000 based on services provided by an additional senior mental health counselor. This is offset by a budgeted increase of \$192,800 in client fee revenue for services billed to Medicaid for the Community Recovery Services (CRS) program based on increased caseloads.

Other revenue is budgeted to decrease by \$206,000 to \$2,388,400. CCS prior-year cost settlement is expected to decrease by \$275,600 to \$1,481,600 based on the previous year's settlement. CRS prior-year cost settlement is projected to decrease by \$114,900 to \$191,000 based on previous years and anticipated cost settlement reimbursement in 2024. The prior year revenue for mental health outpatient – intensive services cost settlements is expected to increase by \$184,500 to \$715,800.

Personnel costs are budgeted to increase by \$267,100 to \$3,591,100. This reflects the cost to continue for existing staff of 33.80 FTE plus an increase of 1.70 FTE. This FTE increase includes the creation of a 1.00 FTE human services supervisor by 2023 ordinance, offset by the transfer of 0.30 FTE human services supervisor to the Regional Crisis Stabilization Facility. Furthermore, 1.00 FTE senior mental health counselor is created offset by the abolishment of two part time registered nurse positions in the mental health center totaling 1.10 FTE. The total

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budget increase is partially offset by the reclassification of 2.00 FTE clinical therapists to senior mental health counselors.

Operating expenses are budgeted to decrease by \$373,800 to \$4,979,500, mainly due a decrease of \$661,100 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs. In addition, client services increase by \$153,400, contracted services related to targeted case management (TCM) services increase by \$101,000 and a \$12,900 increase in contracted services for community support services. The decrease in residential care services is due to expanded efforts to ensure that clients are moving to least restrictive levels of care and being assessed for other appropriate funding sources; the increase in TCM is due to more services required as part of clients being placed in non-residential programs.

Interdepartmental charges are budgeted to increases by \$5,300 to \$236,600. This is mostly due to an increase of \$9,600 in End User Technology (EUTF) charges for program employees and contractors, offset by a decrease of \$4,400 in Building Maintenance.

Program Activities

Program Activity – MH Outpatient Intensive	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services	126	145	130	145	-
Targeted Case Management	87	90	85	90	-
Community Support Program	149	165	150	150	(15)
Total Number of Clients	362	400	365	385	(15)
Program Days					
Comprehensive Community Services	17,698	21,000	18,022	20,920	(80)
Targeted Case Management	861	800	890	923	123
Community Support Program	11,330	14,000	14,300	14,300	300
Total Days of Care	29,889	35,800	33,212	36,143	343
Service Contacts					
Comprehensive Community Services	18,105	23,000	20,000	23,000	-
Targeted Case Management	4,515	5,000	4,300	4,500	(500)
Community Support Program	18,634	20,000	20,000	20,000	-
Total Service Contacts	41,254	48,000	44,300	47,500	(500)

Regional Crisis Stabilization Facility

Program Description

The Crisis Stabilization Facility is licensed as a DHS 83 Community-Based Residential Facility that provides 24-hour care to reduce or eliminate an individual's symptoms of mental illness to avert the need for inpatient hospitalization. This type of facility provides a short-term living environment where an individual experiencing a mental health crisis receives services including assessment, crisis planning and follow-up and linkage to community services and resources. Unlike inpatient level of care, the stabilization unit is not locked, and it provides a home-like environment where adults can receive support and leave the unit to attend appointments with providers in the community. The facility has a 14-bed capacity to serve voluntary individuals. Key referrals sources for this service include law enforcement, medical hospitals, inpatient units, self-referral, and crisis intervention staff from Waukesha County and neighboring counties. This program was previously reported in the Mental Health Outpatient-Clinical program.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.70	0.70	1.00	0.30
General Government	\$350	\$209,711	\$377,508	\$812,442	\$602,731
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$398,641	\$398,641
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	\$350	\$209,711	\$377,508	\$1,211,083	\$1,001,372
Personnel Costs	\$52	\$82,770	\$39,309	\$122,363	\$39,593
Operating Expenses	\$13,514	\$121,941	\$333,199	\$922,074	\$800,133
Interdept. Charges	\$0	\$5,000	\$5,000	\$166,646	\$161,646
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$13,566	\$209,711	\$377,508	\$1,211,083	\$1,001,372
Rev. Over (Under) Exp.	(\$13,216)	\$0	\$0	\$0	\$0

Program Highlights

General Government revenue increases by \$602,700 to \$812,400. This is related to an increase in funding for requested allowable expenses from the DHS Regional Crisis Stabilization Facility grant awarded to Waukesha County for 2024.

Charges for services increase by \$398,600 in the 2024 budget related to an assumed 3,580 days of care for clients on Medicaid, insurance, and other county payors during the Regional Crisis Stabilization Facility's first full year of operations in 2024.

Personnel costs are budgeted to increase by \$39,600 to \$122,400. This is related to transfer of 0.30 FTE human services supervisor from the clinical services-intensive division resulting in a 1.00 FTE position in this area to oversee the operations of the Regional Crisis Stabilization Facility.

Operating expenses are budgeted to increase by approximately \$800,100 to \$922,100, primarily due to an increase of \$666,900 for contracted services to operate 12 months in 2024 compared to the one month of operation in 2023. In addition, all other operating expenses increase by \$133,300 due to the first full year of operations.

Interdepartmental charges increase by \$161,600 to \$166,600. These charges increase based on the operational requirements for the first full year of operations, including \$53,400 for building maintenance and \$82,000 for end user technology (EUTF) charges.

Regional Crisis Stabilization Facility (cont.)

Program Activities:

Program Activity - Regional Crisis Stabilization Facility	2022 Actual	2023 Budget	2023 Estimate *	2024 Budget	Budget Change
Number of:					
Days of Care	-	-	124	3,580	3,580
Average Length of Stay (Days)	-	-	20.0	15.0	15.00
Average Daily Census	-	-	4.0	9.81	9.81
Admissions	-	-	6.20	239	239
Average Occupancy	-	-	29%	70%	70%

* Assumed December 1, 2023 opening date

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	53.47	39.82	39.82	38.81	(1.01)
General Government	\$98	\$256	\$0	\$0	(\$256)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,871,832	\$2,231,711	\$1,954,041	\$2,365,071	\$133,360
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$91,862	\$42,000	\$42,000	\$115,000	\$73,000
County Tax Levy (Credit)	\$4,126,377	\$4,444,705	\$4,444,705	\$4,153,811	(\$290,894)
Total Revenues	\$6,090,169	\$6,718,672	\$6,440,746	\$6,633,882	(\$84,790)
Personnel Costs	\$3,697,511	\$4,160,551	\$4,008,458	\$4,286,073	\$125,522
Operating Expenses	\$3,018,753	\$1,429,372	\$1,979,010	\$1,388,218	(\$41,154)
Interdept. Charges	\$920,595	\$1,128,749	\$1,132,901	\$954,013	(\$174,736)
Fixed Assets	\$0	\$0	\$0	\$5,578	\$5,578
Total Expenditures	\$7,636,859	\$6,718,672	\$7,120,369	\$6,633,882	(\$84,790)
Rev. Over (Under) Exp.	(\$1,546,690)	\$0	(\$679,623)	\$0	\$0

Program Highlights

General Government decreases by \$300 to \$0 for ARPA funding for fuel.

Charges for services increase by \$133,400 to \$2,365,100 in the 2024 budget related to an increase in the average reimbursement per patient days of care related to the implementation of revenue cycle process improvements. The psychiatric hospital patient days of care are expected to be 4,745 based on an average daily census of 13.0 a decrease of 0.3 per day.

Appropriated Fund balance increases by \$73,000 to \$115,000. General fund increases by \$23,000 to \$65,000 for building improvements. Included here are the following approved projects: \$15,000 for carpet replacement in the Day Room, \$20,000 to repair exterior doors, \$5,000 to replace windows and \$5,000 to replace blinds, as well as \$20,000 in additional funding for the furniture and equipment replacement plan. In addition, fund balance related to the Waukesha County Opioid Settlement fund increases to \$50,000, for reimbursement of treatment costs after third party payments.

Personnel costs are budgeted to increase by \$125,500 to \$4,286,100, which includes the cost to continue for 38.81 FTE staff assigned to this program. This increase includes the reclass of a 1.00 FTE senior clinical psychologist (0.50 FTE of which was in this budget for 2023) to a 1.00 FTE health and human services coordinator (0.40 FTE of which is in this budget for 2024). Two part-time registered nurse positions totaling 1.10 FTE are abolished to create a 1.00 FTE senior mental health counselor in the Outpatient-Intensive program. In addition, weekend registered nurses increase by 0.37 FTE, while regular registered nurses decrease by 0.66 FTE, due to transfer of 0.50 FTE to Administrative Services and other decreases of 0.16 FTE. Overtime increases by 0.67 FTE while extra help decreases by 0.19 FTE.

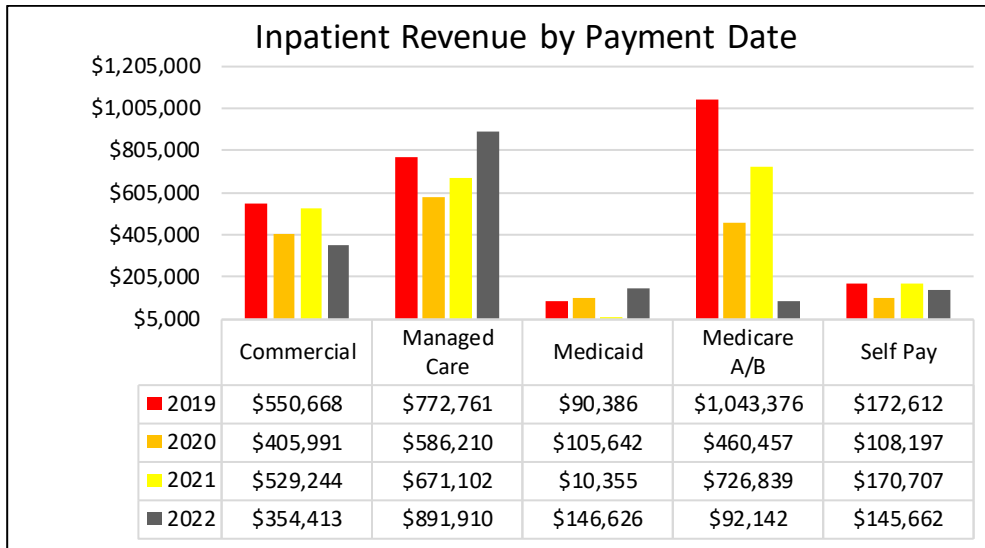
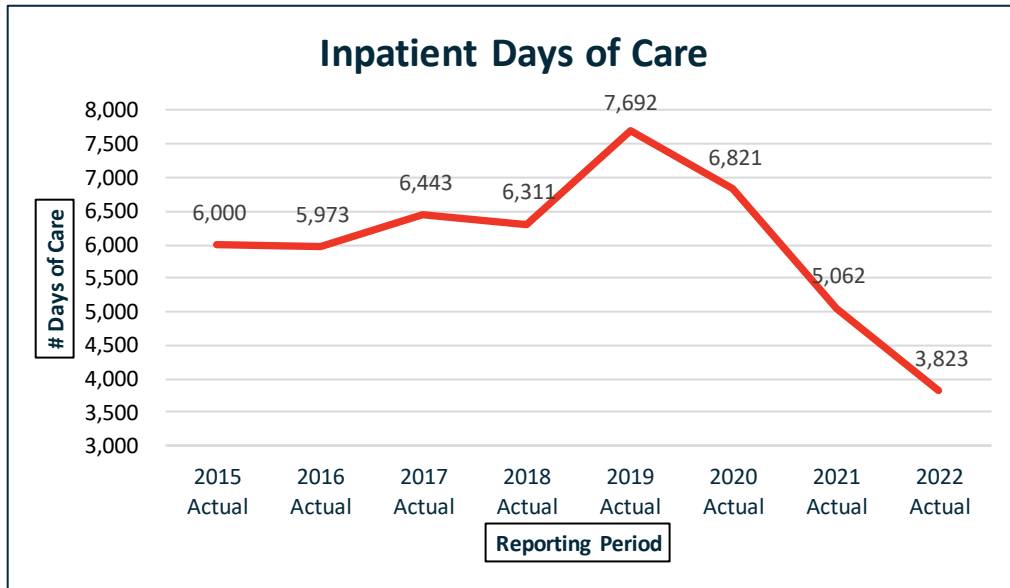
Mental Health Center (cont.)

Operating expenses are budgeted to decrease approximately \$41,200 to \$1,388,200, primarily due to the decrease for contracted temporary help nursing staff costs of \$46,100, psychiatric service costs of \$62,300 pertaining to weekend, Holiday and on-call coverage, janitorial services in the amount of \$46,700 and \$9,000 in legal notices based prior year usage. These decreases are offset by the increases of \$55,100 in prescription medication, \$20,700 in computer software, \$13,600 for food service assuming a new vendor and type of meal service, \$5,200 each for transportation services, computer equipment, client clothing, and medical services, and \$15,000 for office equipment related to the annual replacement plan.

Interdepartmental charges decrease by \$174,700 to \$954,000. These charges include a decrease in workers compensation of \$42,900, collection services of \$4,100, malpractice insurance of \$11,500, computer maintenance charges of \$70,900, and Microsoft licensing charges of \$7,500. This is partially offset by an increase in sheriff's transportation costs of \$5,700, and computer replacement costs of \$21,800.

Program Activities

Program Activity - Mental Health Center	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
<i>Number of:</i>					
Days of Care	3,823	4,855	3,836	4,745	(110)
Average Length of Stay (Days)	7.8	6.0	7.7	7.9	1.9
Average Daily Census	10.0	13.3	10.5	13.0	(0.3)
Admissions	504	600	500	600	-
Discharges	513	600	488	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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.00	1.00	1.00	1.00	0.00
General Government	\$487,857	\$464,420	\$464,420	\$474,911	\$10,491
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$55,762	\$49,776	\$49,776	\$49,776	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$412,889	\$173,651	\$0	(\$412,889)
Appr. Fund Balance	\$158,959	\$0	\$0	\$213,137	\$213,137
County Tax Levy (Credit)	\$1,201,620	\$1,250,630	\$1,250,630	\$1,353,321	\$102,691
Total Revenues	\$1,904,198	\$2,177,715	\$1,938,477	\$2,091,145	(\$86,570)
Personnel Costs	\$140,892	\$146,524	\$145,655	\$154,101	\$7,577
Operating Expenses	\$1,632,768	\$1,922,638	\$1,701,202	\$1,831,305	(\$91,333)
Interdept. Charges	\$83,831	\$108,553	\$109,224	\$105,739	(\$2,814)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,857,491	\$2,177,715	\$1,956,081	\$2,091,145	(\$86,570)
Rev. Over (Under) Exp.	\$46,707	\$0	(\$17,604)	\$0	\$0

Program Highlights

General government revenues increase by approximately \$10,500 to \$474,900. The increase is due to an additional \$10,000 allocated by the Treatment Alternatives and Diversion (TAD) Drug Court grant, and an additional \$500 cost to continue increase allocated by the Department of Corrections to the Community Service Options Program. Continuing grant funding includes Wisconsin Department of Justice funding of \$107,500 for the Pretrial Pilot grant; the Treatment Alternatives and Diversion (TAD) Drug Court grant funding of \$149,700; the state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$25,000; and the DOC funding of \$192,700 for the Drug Treatment Court program.

Charges for services are budgeted to remain flat at \$49,800 based on the trends of fee collections. OWI Treatment Court monthly fees are assessed based upon family income. Day Report Center participants are charged a mandatory flat fee based upon length of stay in the program.

Other revenues decrease by \$412,900 to \$0, due to a transfer of opioid settlement revenues reported in this budget to appropriated fund balance from prior year opioid revenues received and a shift of expenses to other divisions. \$225,000 of these funds are for medically-assisted treatment (MAT) and were transferred to the Clinical Services-Outpatient budget.

Appropriated fund balance increase by \$213,100 related to opioid settlement funds. The budget includes \$192,100 for the diversion program, and \$21,000 for drug treatment court staff training.

Personnel costs increase by \$7,600 or 5.2% to \$154,100, reflecting the cost to continue for the 1.00 FTE justice services coordinator position.

CJCC (cont.)

Operating expenses are budgeted to decrease by approximately \$91,300 to \$1,831,300, primarily related to \$225,000 in contracted services for medically-assisted treatment (MAT) in the jail being moved to the Clinical Services- Outpatient budget to more appropriately reflect operation oversight, offset by an increase of \$70,000 in contracted pre-trial case management costs, an increase of \$9,400 in the Jail Discharge Planner positions for the medical services contract at the Waukesha County Jail, a \$10,000 increase to laboratory supplies for the TAD grant, and a \$21,000 increase in Waukesha County Opioid Settlement funding for Drug Treatment Court staff conference training and travel expenses. The cost to continue of contracted services for various CJCC programs increases by approximately \$25,000, assuming an average 2.5% increase for most vendors.

Interdepartmental charges are budgeted to decrease by about \$2,800 to \$105,700, mainly for grant related expenses pertaining to the Pretrial Pilot 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 with 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 5-phase model, provides rigorous supervision, case management, and drug testing for offenders with substance use disorders. This includes intensive judicial oversight and an emphasis on treatment to increase long-term sobriety, which will ultimately reduce crime and increase public safety. The average program length is approximately 18 months.

OWI Treatment Court Program

Provides intensive supervision and case management of 3rd & 4th offense alcohol and drug-impaired drivers post-conviction with intensive judicial oversight and an emphasis on treatment, to help offenders break the cycle of repeat impaired 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 in the Waukesha County Jail.

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Clients					
Pretrial Screening	2,815	2,700	2,818	2,800	100
Pretrial Supervision	402	375	362	375	-
Pretrial Intoxicated Driver Intervention	359	500	343	400	(100)
Day Report Center	137	250	172	200	(50)
OWI Treatment Court	66	70	69	70	-
Drug Treatment Court	64	85	68	70	(15)
Community Service Options	498	400	372	400	-
Offender Reentry Employment	159	90	128	100	10
Jail ABE/GED	150	150	150	150	-
Total Number of Clients (a)	4,650	4,620	4,482	4,565	(55)
Jail Days Diverted					
Pretrial Supervision	5,412	7,250	6,653	6,500	(750)
Pretrial Intoxicated Driver Intervention	3,064	7,500	8,664	8,000	500
Day Report Center (b)	4,102	5,500	3,631	4,000	(1,500)
OWI Treatment Court (b)	4,971	3,500	4,567	4,000	500
Community Service Options (b)	451	250	216	250	-
Total Jail Days Diverted (c)	18,000	24,000	23,731	22,750	(1,250)

(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 (CHIP), 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 Section

The Communicable Disease Control 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.

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, 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 Preparedness Section

Public health preparedness is a rapidly evolving component 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 state and national guidance and information. Staff trainings and exercises are conducted regularly with key partners.

Public Health (cont.)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	30.14	29.26	29.26	27.62	(1.64)
General Government	\$963,522	\$1,360,042	\$1,087,606	\$1,414,602	\$54,560
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$103,681	\$197,980	\$197,930	\$197,980	\$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)	\$1,890,328	\$1,938,260	\$1,938,260	\$1,914,613	(\$23,647)
Total Revenues	\$2,957,531	\$3,496,282	\$3,223,796	\$3,527,195	\$30,913
Personnel Costs	\$2,392,916	\$2,926,630	\$2,480,236	\$2,988,143	\$61,513
Operating Expenses	\$231,344	\$363,526	\$346,736	\$329,000	(\$34,526)
Interdept. Charges	\$177,775	\$206,126	\$216,294	\$210,052	\$3,926
Fixed Assets	\$6,214	\$0	\$0	\$0	\$0
Total Expenditures	\$2,808,249	\$3,496,282	\$3,043,266	\$3,527,195	\$30,913
Rev. Over (Under) Exp.	\$149,282	\$0	\$180,530	\$0	\$0

Program Highlights

General government revenue is budgeted to increase approximately \$54,600 to \$1,414,600 mainly due to the awarding of a 5-year Public Health infrastructure funding grant in 2023 of which \$262,800 is budgeted for in 2024. COVID-19 funding for the COVID-19 Workforce Supplemental grant and the COVID-19 Immunization supplemental grant were claimed based on eligible costs which resulted in unspent funding causing a total decrease of \$257,800. In addition, American Rescue Plan Act (ARPA) funding decreases by \$84,800 offset by an increase of \$140,400 in Public Health ARPA (a separate allocation from the ARPA funding mentioned above).

Charges for services remain flat at \$197,900.

Personnel costs are budgeted to increase by approximately \$61,500 to \$2,988,100. This increase reflects the cost to continue for 27.62 FTE, along with creation of 1.00 FTE community health educator in Preparedness, 1.00 FTE programs and projects analyst, and an increase of 0.27 FTE on-call nurses. These increases are partially offset by the unfunding of 1.80 FTE public health nurse, abolishment of 0.50 FTE community health educator, and decrease of 1.61 FTE extra help. The 2024 budget also includes the 1.00 FTE epidemiologist and 1.00 FTE public health supervisor which are partially supported by \$87,200 of ARPA funding while continuing to phase-in additional tax levy.

Operating expenses are budgeted to decrease by \$34,500 to \$329,000, primarily due to a decrease in training opportunities previously supported by the COVID-19 Workforce Supplemental Grant which end in 2023 including costs in tuition, mileage reimbursement, general travel costs, and other training and education consulting totaling approximately \$54,300 in expenses. There was also an increase in membership dues \$50,100 for Public Health accreditation fees and data systems, part of which is funded by the infrastructure funding grant. There was a decrease in promotional supplies by \$15,000 that was previously supported by the COVID-19 Immunization Supplemental Grant that end in 2023. There was a decrease in interpretation services by \$5,600 mainly due to the state taking over the interpretation services for the WIC program. Computer software decreases by \$12,000 that was previously supported by the COVID-19 Workforce Supplemental Grant. Other miscellaneous operating expenses such as prescription medications, office supplies, mechanical repair and maintenance, monthly cell phone charges, consulting services, and printing costs increase by approximately \$2,300.

Public Health (cont.)

Interdepartmental charges are budgeted to increase by approximately \$3,900 to \$210,000. This is primarily due to increases in end user technology fees (EUTF) and telephone charges of \$3,900. In addition, postage expense decreases \$4,000, vehicle liability insurance and workers compensation insurance decreases \$2,600, Trunked radio decreases by \$700 and records management charges increase \$8,300 based on trend. Public Health is no longer expensing \$1,000 to Parks and Land Use for EBL Lead Activities therefore, miscellaneous interdepartmental services decrease by \$1,000.

Program Activity - Administration	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Inbound Telephone calls for information/triage	3,471	4,000	3,247	4,000	-
In-person Clients	1,135	2,500	1,107	2,200	(300)

Program Activity - Public Health Strategy	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Waukesha County Health Ranking	2	N/A	2	2	-
Partnerships/Initiatives to advance towards Public health 3.0	30	20	50	50	30
Percentage of Social Media Engagement Rates (Likes, Share, Comments) *	N/A	N/A	80%	90%	-
Public Health Articles/Publications *	N/A	N/A	40	40	-
Foundational Public Health Services Trainings *	N/A	N/A	10	10	-

* These items represent new activities and measurements as the program moves towards Public Health 3.0 and becoming a Level 3 health department.

Program Activity - Family and Community Health	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Lead Poisoning Prevention					
Children tested for lead poisoning	59	250	100	250	-
Lead poisoned children that were case managed	106	120	123	150	30
Child Health Program					
Children at-risk	14	50	50	75	25
Home Visit to Children	39	200	200	300	100
Healthy Pregnancy Program					
Pregnant Women Case Managed	15	40	20	40	-
Home Visits to pregnant women	33	150	75	150	-
Chronic Disease Program					
Chronic disease screenings	29	600	73	400	(200)
Community Education Events	13	200	50	150	(50)

Public Health (cont.)

Program Activity - Communicable Disease and Preparedness	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Communicable Disease Investigations (non COVID-19)					
Communicable Disease referrals received	3,959	3,934	4,847	5,634	1,700
Cases Identified	2,227	1,812	2,244	2,500	688
Category 1 Disease Investigations	388	550	406	550	-
Outbreak Investigated	68	70	100	110	40
Communicable Disease Investigations (COVID-19)					
COVID-19 referrals received*	146,977	146,066	126,634	133,717	(12,349)
COVID-19 cases identified*	59,231	48,188	60,307	58,951	10,763
COVID-19 outbreaks investigated*	902	930	827	705	(225)
Tuberculosis Control					
Directly Observed Therapy (DOT) visits	669	1,000	500	1,000	-
TB skin tests	83	400	166	300	(100)
Immunization Program					
Total Vaccines Administered	1,519	3,200	1,500	2,800	(400)
Children Immunized	212	500	230	400	(100)
Adults Immunized	564	1,200	518	1,000	(200)
Travel Clinic clients	235	325	218	325	-
STD Program					
Screenings in STD clinic	96	200	107	200	-
Preparedness Program					
Preparedness trainings conducted	35	50	38	50	-

*Separated out COVID-19 numbers from other communicable disease, including separating 2023 budget numbers.

Program Activity - WIC	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Mothers, infants/children served per year in the WIC Program (a)	2,375	2,500	2,500	2,500	-
Total non-certification follow-ups completed	N/A	N/A	2,600	2,600	
Total certification appointments completed	2,235	2,200	2,300	2,300	100
Pregnant and breastfeeding women receiving breastfeeding education support services	469	500	500	500	-
Internal and external referrals completed to assist families with unmet needs	1,097	1,250	1,300	1,300	50

(a) From January 1, 2022 through December 31, 2022 WIC food benefits supplemented Waukesha County retail food vendors by \$2,506,106 and local Waukesha County farmers by \$10,188 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$14,300	\$114,736	\$119,325	\$131,539	\$16,803	14.6%
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	\$1,000	\$1,000	\$1,000	\$0	0.0%
Appr. Fund Balance	\$6,534	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$412,083	\$428,662	\$428,662	\$460,990	\$32,328	7.5%
Total Revenue Sources	\$432,917	\$544,398	\$548,987	\$593,529	\$49,131	9.0%
Expenditures						
Personnel Costs	\$316,418	\$479,272	\$351,928	\$507,418	\$28,146	5.9%
Operating Expenses	\$40,615	\$40,340	\$39,264	\$56,949	\$16,609	41.2%
Interdept. Charges	\$29,457	\$24,786	\$24,612	\$29,162	\$4,376	17.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$386,490	\$544,398	\$415,804	\$593,529	\$49,131	9.0%
Rev. Over (Under) Exp.	\$46,427	\$0	\$133,183	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	6.00	6.00	6.00	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	5.00	6.00	6.00	6.00	0.00

Program Highlights

General government revenues increase by \$16,800 to \$131,500. This increase is due to one-time funding from the County Veterans Service Office (CVSO) Supplement Grant. The remaining revenue balance consists of a Wisconsin Department of Veterans' Affairs, County Veterans' Service Office Grant of \$14,300 and American Rescue Plan Act (ARPA) grant funding of \$103,000 to aid with the temporary funding of the assistant veteran services officer position.

Other revenue remains flat at \$1,000 and is related to anticipated outside donations.

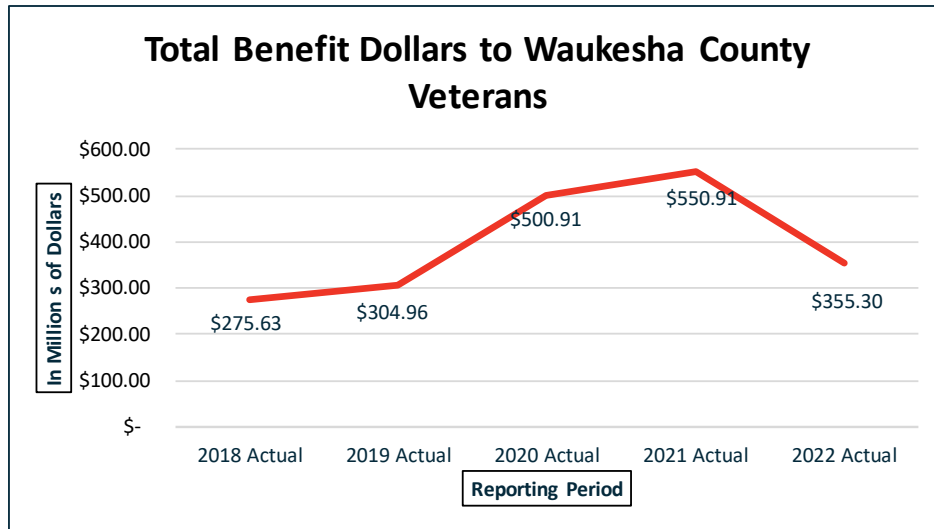
Personnel costs are budgeted to increase \$28,100 to \$507,400. This reflects the cost to continue for the existing 6.00 FTE.

Veterans' Services (Cont.)

Operating expenses are budgeted to increase \$16,600 to \$56,900 due to increases in computer software of \$12,700 for burial records and customer communications management. These software expenses are primarily funded by the CVSO Supplemental Grant. Other increases include \$4,000 for promotion supplies and \$6,400 for staff training and related travel. These increases are offset by a \$6,400 decrease in computer and other equipment.

Interdepartmental charges increase by \$4,400 primarily due to changes in the end user technology fund (EUTF) charges.

Program Activities



This figure reflects the value of all Federal and State benefits awarded to Waukesha county veterans. Based on the 2022 data this equates to \$862 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	10.25	10.89	10.89	10.75	(0.14)
General Government	\$486,706	\$486,706	\$486,706	\$531,706	\$45,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$6,497	\$12,200	\$14,900	\$14,900	\$2,700
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)	\$851,684	\$941,600	\$941,600	\$939,822	(\$1,778)
Total Revenues	\$1,344,887	\$1,440,506	\$1,443,206	\$1,486,428	\$45,922
Personnel Costs	\$905,748	\$1,069,385	\$1,040,083	\$1,128,557	\$59,172
Operating Expenses	\$177,300	\$205,961	\$160,997	\$200,145	(\$5,816)
Interdept. Charges	\$146,710	\$165,160	\$159,957	\$157,726	(\$7,434)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,229,758	\$1,440,506	\$1,361,037	\$1,486,428	\$45,922
Rev. Over (Under) Exp.	\$115,129	\$0	\$82,169	\$0	\$0

Program Highlights

General government revenues increase \$45,000 to \$531,700 due to an estimated increase in the State Basic County Allocation for 2024 that funds Adults-at-Risk activities and Adult Protective Services (APS). The revenues also include Supportive Home Care State Basic County Allocation of \$259,000.

Charges for services was increased \$2,700 to \$14,900 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 \$59,200 to \$1,128,600 due to the cost to continue of 10.75 FTEs. In addition, this includes an increase of 0.10 FTE allocation of a human services support specialist position. The increases are offset by a net decrease of 0.24 FTE for temporary extra help.

ADRC - Adult Protective Services (cont.)

Operating expenses are budgeted to decrease approximately \$5,800 to \$200,100 mostly due to a reduction of \$5,000 in Marsh Country Health Alliance for nursing home services and \$600 in office equipment and furniture.

Interdepartmental charges are budgeted to decrease \$7,400 to \$157,700 mainly due to decreases of \$5,100 in transportation due to a decrease in Chapter 55 Conveyances, and \$1,700 in computer maintenance.

Program Activities

Program Activity - Adult Protective Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
New Adult At-Risk/Elder At-Risk Investigations (a)	172	380	235	250	(130)
WATTS Court Ordered Assessment Reviews (b)	264	280	275	280	0
Emergency Protective Placements (EPP)	51	45	60	60	15
Mental Health - Chapter 51.67 (c)	10	15	10	10	(5)
Comprehensive Evaluations	54	25	50	50	25
Youth Transition Guardianships (d)	5	12	5	5	(7)

- (a) 2024 budget decreases 130 from 2023 budget based on actual number of investigations in 2022 and 2023. Numbers of calls of concern and investigations are trending upward, however more outreach is being conducted, rather than opening investigations.
- (b) 2024 budget remains at 2023 budget level.
- (c) Mental Health Ch. 51.67 increased based on the 2023 projected actuals.
- (d) Youth Transition Guardianships decrease from 2023 budget, based on 2023 projected actuals and the continued 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, health promotion and emergency intervention. Services do require an assessment to ensure that individuals meet eligibility criteria set by the various programs. Volunteer opportunities provide support to these 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	20.38	20.64	20.64	20.40	(0.24)
General Government (a)	\$3,513,119	\$3,589,168	\$3,704,486	\$3,200,528	(\$388,640)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$441,500	\$419,292	\$417,218	\$406,186	(\$13,106)
Appr. Fund Balance	\$8,316	\$8,316	\$8,662	\$8,662	\$346
County Tax Levy (Credit)	\$1,132,602	\$961,012	\$961,012	\$1,393,963	\$432,951
Total Revenues	\$5,095,537	\$4,977,788	\$5,091,378	\$5,009,339	\$31,551
Personnel Costs	\$1,604,826	\$1,667,803	\$1,720,837	\$1,812,255	\$144,452
Operating Expenses (a)	\$3,137,843	\$3,104,030	\$3,289,656	\$3,008,829	(\$95,201)
Interdept. Charges	\$155,733	\$205,955	\$202,373	\$188,255	(\$17,700)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,898,402	\$4,977,788	\$5,212,866	\$5,009,339	\$31,551
Rev. Over (Under) Exp.	\$197,135	\$0	(\$121,488)	\$0	\$0

(a) Higher operating expenses related to ARPA funding received for congregate meals.

Program Highlights

General government revenues are budgeted to decrease \$388,600 to \$3,200,500. This decrease is due primarily to a decrease of \$518,500 in American Rescue Plan Act (ARPA) funding due to a higher rate of ARPA-related spending in 2023 over 2024, with the largest decreases being \$256,600 related to the Home Delivered Meals program, \$124,100 for In-Home Services and \$105,500 for Congregate Meals. The decrease is partially offset by based grant funding increases of \$100,700 for the Home Delivered Meals program, \$7,500 for the Elder Abuse program, \$3,400 for Family Caregiver Support and \$2,800 for Health Promotion for evidence-based programs. These base increases are partially offset by base funding decreases of \$33,000 for the Nutrition Services Incentive program, \$13,600 for In-Home Services, \$10,300 related to Alzheimer's Family Support and \$2,800 for Specialized Transport.

Other revenue is budgeted to decrease \$13,100 to \$406,200 primarily due to a decrease of \$14,900 for the ERAs Caregiver grant that ends in 2023. Other decreases include client donations of \$ 8,500 due to the reduction of services. Decreases are offset by increases of \$8,300 in Managed Care Organization (MCO) meals and \$1,900 in General Donations.

ADRC – Community Services (cont.)

Fund balance increases \$300 to \$8,700 for one-time equipment purchases in 2024 for the Senior Dining and Home Delivered Meals program.

Personnel costs are budgeted to increase \$144,500 to \$1,812,300. The increase includes the cost to continue of the 20.40 FTE. In addition, the increase includes both a 0.75 administrative specialist allocation, and a 0.25 FTE support staff supervisor allocation, moved from the Administrative Services Division budget, a 0.25 FTE increase to a 1.00 FTE for a volunteer program specialist, and a 0.15 FTE increase for a human services support specialist. Increases are offset by the reduction of 0.60 FTE for an unfunded senior dining manager and a net decrease of 1.04 FTE for temporary extra help that is mainly due to the reduction of senior dining managers. In addition, benefit insurances increase by \$57,100 mostly related to employee selection of benefits.

Operating expenses are budgeted to decrease about \$95,200 to \$3,008,800. Decreases include \$126,500 for in home care due to the decrease in ARPA funding, \$84,000 in transportation costs mainly due to anticipated decreases in Rideline costs that are offset by transportation increases for van conversion and client independent transportation reimbursement pilot programs, also decreasing is \$37,900 for respite personal care. Decreases are offset by an increase of \$153,400 for food service mainly due to an increase in home delivered meals and an estimated 7% increase in food costs.

Interdepartmental charges are budgeted to decrease by about \$17,700 to \$188,300 mainly due to decreases of \$15,900 in computer replacement. Other decreases include \$5,500 in worker’s compensation insurance, \$3,200 in property/boiler insurance, and \$2,500 in copier replacement. Decreases are offset by increases of \$8,400 in general liability insurance, and \$1,100 in postage.

Program Activities

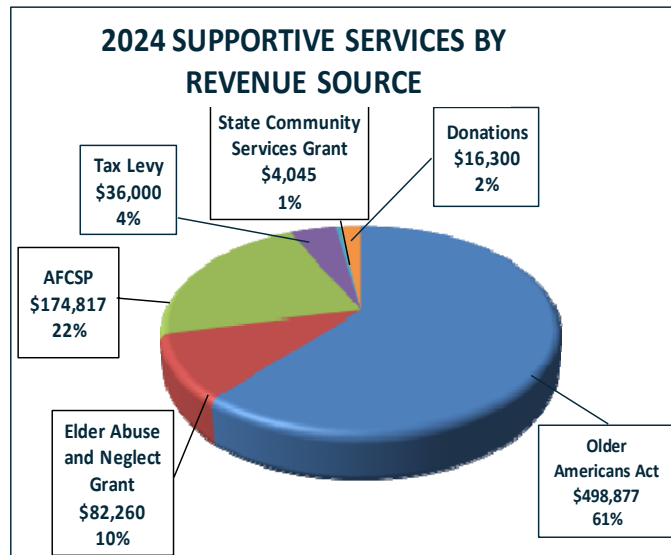
Transportation

Program Activity - Specialized Transportation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Rideline					
One-Way Trips	13,679	14,789	10,000	9,700	(5,089)
Net Average Cost Per One-Way Trip	\$ 51.14	\$ 47.62	\$ 57.33	\$ 49.65	\$ 2.02
Expenditures	\$ 699,541	\$ 704,293	\$ 573,317	\$ 481,559	\$ (222,734)
Shared-fare Taxi					
One-Way Trips	31,585	36,216	29,421	30,009	(6,207)
Net Average Cost Per One-Way Trip	\$ 5.83	\$ 5.71	\$ 5.45	\$ 7.11	\$ 1.40
Expenditures	\$ 184,230	\$ 206,857	\$ 160,446	\$ 213,313	\$ 6,456
Volunteer-based Rides					
One-Way Trips	4,436	7,000	6,204	7,000	-
Net Average Cost Per One-Way Trip	\$ 4.03	\$ 3.07	\$ 3.46	\$ 4.07	\$ 1.00
Expenditures	\$ 17,887	\$ 21,464	\$ 21,464	\$ 28,464	\$ 7,000.00
Group Trips					
One-Way Trips	716	1,400	1,500	1,500	100
Net Average Cost Per One-Way Trip	\$ 2.51	\$ 6.41	\$ 5.98	\$ 5.98	\$ (0.43)
Expenditures	\$ 1,800	\$ 8,967	\$ 8,967	\$ 8,967	\$ -
Shuttles					
One-Way Trips	762	1,050	809	950	(100)
Net Average Cost Per One-Way Trip	\$ 16.90	\$ 16.73	\$ 18.43	\$ 18.19	\$ 1.47
Expenditures	\$ 12,879	\$ 17,563	\$ 14,913	\$ 17,283	\$ (280)
TOTAL One-Way Trips	51,178	60,455	47,934	49,159	(11,296)

ADRC – Community Services (cont.)

Supportive Services

Program Activity - Supportive Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
<i>Number of:</i>					
Clients	1,090	1,000	820	656	(344)



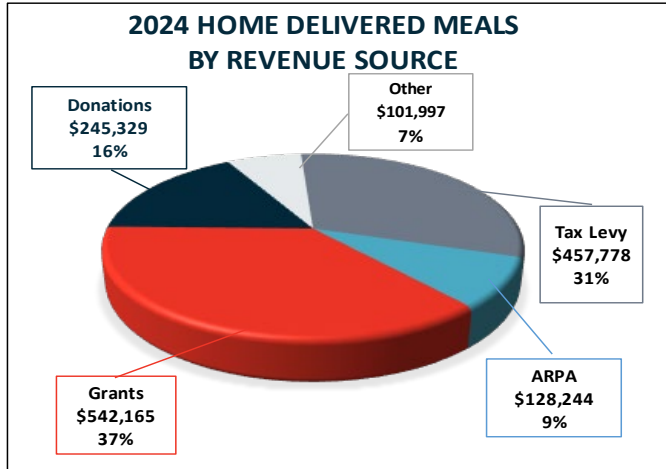
Note: AFCSP – Alzheimer Family Caregiver Support Program

Program Activity - Volunteer	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
<i>Number of:</i>					
Volunteers	404	380	450	500	120
Hours	26,623	27,000	28,000	30,000	3,000
Valuation (a)	\$741,983	\$659,610	\$839,160	\$899,100	\$239,490

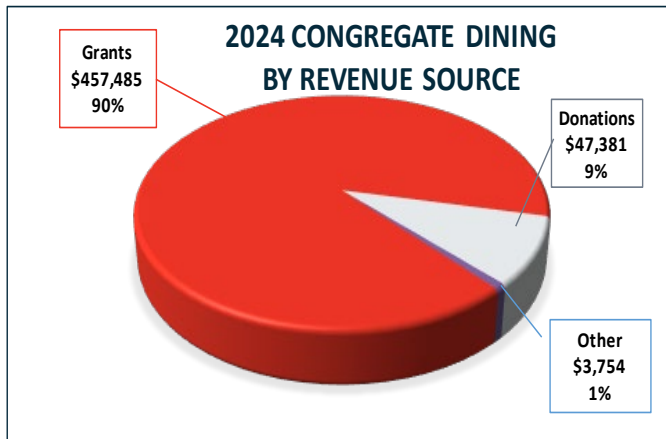
a) The State average of \$29.97 based on "The Independent Sector" value of volunteer is used for the valuation of volunteers for the 2023 Estimate and 2024 Budget.

ADRC – Community Services (cont.)

Home Delivered Meals



Congregate/Senior Dining Meals



ADRC – Community Services (cont.)

Meal Services Summary:

Program Activity -Meal Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Home Delivered Meals					
Meals Served	134,565	132,856	140,624	144,303	11,447
Program Participants	1,234	1,160	1,240	1,265	105
Gross Cost Per Meal	\$ 9.50	\$ 9.72	\$ 9.93	\$ 10.23	\$ 0.51
Average Client Donation Per Meal	\$ 1.51	\$ 1.91	\$ 1.80	\$ 1.80	\$ (0.11)
Net Cost Per Meal	\$ 7.99	\$ 7.81	\$ 8.13	\$ 8.43	\$ 0.62
Expenditures	\$ 1,278,001	\$ 1,290,874	\$ 1,395,764	\$ 1,475,513	\$ 184,639
Congregate/Senior Dining Meals					
Meals Served	16,056	32,025	21,669	24,298	(7,727)
Program Participants	691	1,100	685	800	(300)
Gross Cost Per Meal	\$ 22.44	\$ 17.12	\$ 20.75	\$ 20.93	\$ 3.81
Average Client Donation Per Meal	\$ 2.30	\$ 1.95	\$ 1.98	\$ 1.95	\$ -
Net Cost Per Meal	\$ 20.14	\$ 15.17	\$ 18.77	\$ 18.98	\$ 3.81
Expenditures	\$ 360,279	\$ 548,218	\$ 449,695	\$ 508,620	\$ (39,598)

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 Wisconsin's publicly funded long-term care program, enrollment counseling for Wisconsin's various long-term care programs, elder and disability benefit counseling, dementia care support, youth transitional services, 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, and advocacy.

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	2022 Actual	2023	2023	2024 Budget	Change From 2023 Adopted Budget	
		Adopted Budget	Estimate		\$	%
Revenues						
General Government	\$3,563,863	\$3,825,589	\$3,513,786	\$4,034,993	\$209,404	5.5%
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	\$3,563,863	\$3,825,589	\$3,513,786	\$4,034,993	\$209,404	5.5%
Expenditures						
Personnel Costs	\$2,885,899	\$3,218,515	\$2,870,443	\$3,436,486	\$217,971	6.8%
Operating Expenses (a)	\$270,340	\$203,943	\$237,923	\$191,529	(\$12,414)	-6.1%
Interdept. Charges (a)	\$407,624	\$403,131	\$405,420	\$406,978	\$3,847	1.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,563,863	\$3,825,589	\$3,513,786	\$4,034,993	\$209,404	5.5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	34.62	34.72	34.72	35.72	1.00
Extra Help	0.80	0.75	0.75	0.13	(0.62)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	35.42	35.47	35.47	35.85	0.38

(a) The operating expenses and interdepartmental charges are estimated to exceed budget related to higher 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 \$209,400 to \$4,035,000 mainly due to a base grant increase of \$155,400 that includes an estimated funding increase of \$100,000 and an estimated \$35,000 in state contract fund carryover. Federal match for the ADRC contract increases \$54,000 due to the higher base grant.

Personnel costs are budgeted to increase approximately \$218,000 to \$3,436,500. The increase is due to the cost to continue of 35.85 FTE. In addition, this includes a 1.00 FTE administrative assistant moved from the Administrative Services Division budget, a 1.00 FTE ADRC specialist changed to a senior ADRC specialist, and a 1.00 FTE senior ADRC specialist reclassified to a public communications coordinator. Decreases include 0.62 FTE extra help.

Operating expenses decrease about \$12,400 to \$191,500 mainly due to decreases of \$6,700 in promotion supplies, \$3,900 in both telephone lines and service and computer equipment, \$3,800 in contracted services for dementia services consulting, \$2,500 for office equipment and furniture, \$1,600 for office supplies, \$800 in books publications and subscriptions, and \$700 in repair & maintenance. Decreases are offset by an increase of \$11,700 in outside printing based on trend.

Interdepartmental charges increase \$3,800 to \$407,000. Increases include \$2,800 for copier replacement, and \$2,300 for computer maintenance charges. Increases are offset by decreases of \$900 for telephone charges, and \$400 for computer replacement.

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of:					
Resource Center Consumers Served (unduplicated)	9,797	11,000	11,000	12,000	1,000
Elder Benefits Counseling Clients Served (a)(c)	897	850	800	850	-
Disability Benefits Counseling Cases (b)(c)	518	450	380	450	-
Consumer Contact Type					
Information & Assistance	17,116	20,000	18,000	20,000	-
Options Counseling	1,596	1,600	1,900	2,100	500
Functional Screen Contacts	1,117	1,350	1,200	1,350	-
Medical Assistance Application Assistance	878	1,000	850	850	(150)
Long Term Care Program Enrollment Counseling	949	1,500	1,100	1,200	(300)
Other (administrative, follow up, disenrollment counseling)	6,302	7,000	6,500	7,100	100
Total Consumer Contacts	28,602	31,000	28,000	31,000	-

(a) For ages 60 and over.

(b) For ages 18 to 59. Includes client and third-party contacts.

(c) In 2022, the two elder benefit specialists helped county residents to receive \$4,401,686 in benefits and two disability benefit specialists helped county residents receive \$1,791,993.

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 474-479.

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	2022 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING (a)	\$211,841	\$1,368,214	\$963,506	\$882,011	(\$486,203)	-35.5%
NON-ARPA FUNDING						
General Government	\$1,295,771	\$322,751	\$277,227	\$0	(\$322,751)	-100.0%
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	\$1,507,612	\$1,690,965	\$1,240,733	\$882,011	(\$808,954)	-47.8%
Expenditures						
Personnel Costs	\$1,229,151	\$882,376	\$769,096	\$552,012	(\$330,364)	-37.4%
Operating Expenses	\$222,425	\$775,974	\$429,570	\$312,000	(\$463,974)	-59.8%
Interdept. Charges	\$55,699	\$32,615	\$32,692	\$17,999	(\$14,616)	-44.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,507,275	\$1,690,965	\$1,231,358	\$882,011	(\$808,954)	-47.8%
Rev. Over (Under) Exp.	\$337	\$0	\$9,375	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.50	5.00	5.00	5.00	0.00
Extra Help	0.75	3.50	3.50	0.32	(3.18)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	3.25	8.50	8.50	5.32	(3.18)

Special Purpose Grant Fund (ARPA) – Health and Human Services
(Continued)

Program Highlights

The 2024 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 four 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.

Crisis Services in Law Enforcement: This project includes \$352,300 in ARPA funding for cost to continue funding 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. Included in this project is \$322,300 to fund the 3.00 FTE crisis clinicians, \$12,000 in operating expenses and interdepartmental charges of \$18,000 for technology resources for the positions. This project was originally approved by the County Board during 2022 through enrolled ordinance 177-39.

Evidence Based Human Services Programming: The 2024 budget includes \$130,200 in ARPA funding to support personnel costs related to community program enhancements in Child Welfare and Public Health. The Public Health project includes 1.00 FTE social worker to collect data and provide community support in response to the opioid epidemic. The Child Welfare project includes temporary extra help of 0.32 FTE for a programs and projects analyst limited term employee to ensure the child welfare infrastructure aligns with the mandated Federal Family First Prevention Services Act through partnerships with community agencies and establishing a continuous quality improvement process. Initial funding for this project was originally approved by the County Board during 2022 through enrolled ordinance 177-41.

Community Health Improvement Plan & Process (CHIPP) Community Award Program: The 2024 budget includes \$399,100 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 contains \$300,000 for awards to community stakeholders and \$99,100 of personnel costs for 1.00 FTE programs and projects analyst sunset position to develop and oversee the community grant award process.

**Parks, Environment,
Education,
&
Land Use**

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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

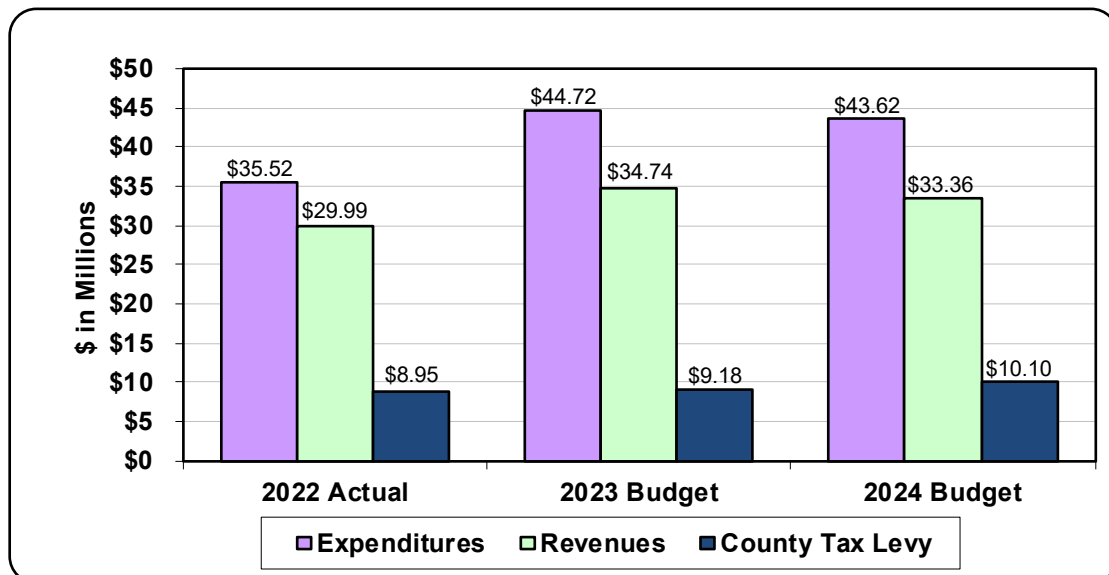
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

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 2024 expenditure budget for this functional area totals approximately \$43,620,200, after excluding proprietary fund capitalized fixed asset item purchases, a decrease of \$1.1 million or 2.5% from the 2023 budget. Revenues in the 2024 budget total about \$33,361,300, after including \$3,206,900 of various fund balance appropriations, which is a decrease of \$1,376,800 or 4.0% from the 2023 base budget of \$34,738,100. The tax levy necessary to fund this functional area totals \$10,095,500, an increase of \$918,600 or 10.0% from the 2023 budget. This functional area uses about 8.5% the total county tax levy.

**** PARKS, ENVIRONMENT, EDUCATION AND LAND USE ****

Functional Area Summary by Agency

	2022	2023	2023	2024	Change from 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
* TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE*						
Revenues (a)	\$29,994,135	\$34,738,127	\$33,051,154	\$33,361,349	(\$1,376,778)	-4.0%
County Tax Levy	\$8,951,728	\$9,176,897	\$9,176,897	\$10,095,517	\$918,620	10.0%
Expenditure	\$35,520,679	\$44,724,903	\$42,987,261	\$43,620,188	(\$1,104,715)	-2.5%
Rev. Over (Under) Exp. (d)	\$3,425,184	(\$809,879)	(\$759,210)	(\$163,322)	\$646,557	N/A
Oper Income/(Loss) (b)	\$2,390,872	(\$766,312)	(\$603,755)	(\$134,905)	\$631,407	N/A

BREAKDOWN BY AGENCY

REGISTER OF DEEDS

Revenues (a)	\$4,207,769	\$4,076,500	\$3,657,367	\$3,693,800	(\$382,700)	-9.4%
County Tax Levy (c)	(\$2,364,751)	(\$2,633,848)	(\$2,633,848)	(\$2,142,629)	\$491,219	N/A
Expenditure	\$1,438,913	\$1,442,652	\$1,400,872	\$1,551,171	\$108,519	7.5%
Rev. Over (Under) Exp.(c)	\$404,105	\$0	(\$377,353)	\$0	\$0	N/A

UW EXTENSION

Revenues (a)	\$104,758	\$87,331	\$86,174	\$149,414	\$62,083	71.1%
County Tax Levy	\$360,763	\$353,877	\$353,877	\$366,744	\$12,867	3.6%
Expenditure	\$398,419	\$441,208	\$429,637	\$516,158	\$74,950	17.0%
Rev. Over (Under) Exp.	\$67,102	\$0	\$10,414	\$0	\$0	N/A

LIBRARY

Revenues (a)	\$2,701,412	\$2,810,866	\$2,848,519	\$2,985,608	\$174,742	6.2%
County Tax Levy	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Expenditure	\$6,188,244	\$6,799,473	\$6,662,451	\$7,148,737	\$349,264	5.1%
Rev. Over (Under) Exp. (d)	\$219,874	\$11,000	\$185,675	\$15,000	\$4,000	36.4%

PARKS AND LAND USE

Revenues (a)	\$22,980,196	\$27,763,430	\$26,459,094	\$26,532,527	(\$1,230,903)	-4.4%
County Tax Levy	\$7,249,010	\$7,457,261	\$7,457,261	\$7,693,273	\$236,012	3.2%
Expenditure	\$27,495,103	\$36,041,570	\$34,494,301	\$34,404,122	(\$1,637,448)	-4.5%
Rev. Over (Under) Exp.	\$2,734,103	(\$820,879)	(\$577,946)	(\$178,322)	\$642,557	N/A
Oper Income/(Loss) (b)	\$2,390,872	(\$766,312)	(\$603,755)	(\$134,905)	\$631,407	N/A

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

Department	Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Register of Deeds	General	\$10,527	\$0	\$6,031	\$0
UW-Extension	General	\$0	\$0	\$0	\$0
Bridges Library	County	\$0	\$0	\$0	\$0
Bridges Library	State Aid	\$126,500	\$153,076	\$153,076	\$150,941
Bridges Library	CAFÉ	\$10,713	\$77,517	\$77,517	\$75,000
Parks and Land Use	General	\$389,654	\$78,000	\$369,607	\$258,100
Parks and Land Use	Tarmann	\$400,000	\$400,000	\$400,000	\$400,000
Parks and Land Use	WIOA	\$0	\$150,000	\$150,000	\$150,000
Parks and Land Use	ARPA	\$0	\$1,500,000	\$1,500,000	\$0
Parks and Land Use	Golf Courses	\$190	\$0	\$205	\$0
Parks and Land Use	Ice Arenas	\$4,365	\$0	\$5,805	\$0
Parks and Land Use	Recycling/MRF	\$278,933	\$433,225	\$433,225	\$2,172,812
Total Fund Balance Appropriation:		\$1,220,882	\$2,791,818	\$3,095,466	\$3,206,853

(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.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For Parks and Land Use the total cost impact totals \$126,900, with \$26,200 in the Register of Deeds, \$94,500 in the Parks, Environment, Education and Land Use which includes \$3,900 in Community Development, \$86,000 in the General Fund, \$3,700 in the Golf Courses, and \$900 in the Material Recycling Fund. The UW Extension impact is \$2,900 and the Bridges Library system's impact is \$3,400.
- **Register of Deeds** budget includes a total tax levy increase of \$491,200 resulting in a tax levy credit of \$2.14 million, mainly due to charges for services being budgeted to decrease \$382,700 to \$3.7 million. This includes a decrease of \$228,000 mainly based on current and prior year recording volume. Also, real estate transfer fee revenues decrease \$145,700, reflecting trends in residential and commercial real estate activity. Operating expenses are budgeted to increase by \$26,700 mostly related to new software costs for the implementation and first year licensing for a recording notification system to notify users of new transfer documents filed against their property.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$481,600%. This largely reflects growth in various parks fees (including entrance, annual stickers, reservations, camping, boat launch, and concession revenues, etc.) of \$313,600. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$216,300. General government revenue is budgeted to increase \$72,000, mostly consisting of \$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. In addition, \$35,000 in Wisconsin DNR grant funds are budgeted to perform maintenance on School Section Lake. These increases are offset by a decrease of \$16,000 to \$32,700 due to the temporary inclusion of American Rescue Plan Act (ARPA) funds to assist county departments with fuel price volatility in 2023.

Total expenditures increase \$921,700 consisting of \$444,300 of increased personnel costs. Operating expenses increase \$217,200, which includes \$51,900 increase in utility costs or 13.5% to better reflect prior year costs and anticipated price increases; \$26,500 in contracted service costs mainly related to \$20,000 associated with implementation costs associated with a new parks point of sale/reservation system, anticipated to go-live near the end of 2024; \$23,000 in finance charges reflecting increased credit card processing activity; \$16,300 in landscaping and park cleaning supplies largely due to wetland maintenance and tree plantings; \$15,400 in software costs (due to \$10,000 for new asset management software and \$6,000 for point-of-sale system); \$21,300 in Land Information Systems, largely due to adjustments in the Aquatic Invasive Species program; and \$50,300 in maintenance projects, largely related to roof replacement projects at Muskego and Fox Brook parks. Interdepartmental charges increase \$154,700, including \$65,200 for vehicle costs, which includes vehicle repair, vehicle replacement, and fuel costs. In addition, Risk Management insurance costs increases by \$40,000 primarily due to higher workers compensation costs. Fixed assets increase \$105,500 for projects within the 3-Year Maintenance and Major Projects Plan (discussed below).

- The **Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** increases \$136,000 to \$487,900. The 2024 budget includes several large projects, including: \$70,000 for Security Camera System Installation at the Expo Center, \$50,000 for learning lab (phase II) at the Retzer Nature Center, \$42,000 for a roof at Fox Brook park, \$35,000 for a roof at Muskego park, \$25,000 Discovery Trail Phase 4 Activity Node at the Retzer Nature Center (Contingent on receiving \$25,000 in donation funding), \$24,000 carpet at the Retzer Nature Center, and \$20,000 for Group Campground Renovation Phase 1 at Menomonee 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 2023 budgeted levels for the Community Development Block Grant (CDBG) program by about \$37,500 to \$1,424,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$3,534,600, an increase of \$650,200 from the 2023 budget. The budget includes \$1,632,400 in annual HOME allocated funds, a decrease of \$2,000, and \$1,902,200 of HOME-American Rescue Plan Act funding, an increase of \$652,200 to create affordable housing and services to assist individuals at risk or experiencing homelessness. The remaining subgrantee portion of HOME-ARPA funds are allocated in 2024, to allow greater flexibility to program staff in managing the program until its grant end date in 2030 through carryover requests of remaining balances.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **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 2024 budget includes WIOA grant funding of \$1,794,000, a decrease of about \$154,000 from the 2023 budget, mostly due to local favorable economic conditions. The annual funding of \$81,225 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 reflect a slight decrease based on estimated reduction in program need.
- **Parks and Land Use – Special Purpose Grant Fund** – The 2024 budget includes \$4,500,000 to expand the GROW Fund, which is revolving loan program administered through the Waukesha Center for Growth to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock in Waukesha County. The expansion will be funded with \$4.5 million of American Rescue Plan Act funding, and brings total county contributions to \$9,000,000.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2023 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** estimates a cash flow of about \$191,800 (revenues minus expenditures, excluding depreciation expenses). Revenues increase \$145,400 to \$2,385,400, mainly related to higher green fees and higher golf cart rental revenues. Expenditures increase \$134,200 to \$2,428,900, including \$60,500 for personnel and \$41,300 for operating expenses. Operating expense increases include \$83,000 for depreciation, and \$12,000 in merchandise for resale. This is offset by a reduction of \$65,000 in small equipment due to the purchase of new golf carts being moved and classified as fixed assets due to those items individual being above the \$5,000 threshold. Golf fixed assets increase \$167,500 to \$211,000. The 2024 budgeted fixed assets includes \$128,000 for 20 new golf carts at a cost of \$6,400 per cart, \$17,000 for a barrier rail on hole 11, \$11,000 for the renovation of the outdoor cart storage area, \$10,000 to replace two warm bay heaters, and \$5,500 to purchase a new steam cleaner at Naga-Waukee golf course. The Moor Downs golf course fixed assets include \$21,000 for a paved cart staging area, \$10,000 for a pond aerator for weed/algae control, and \$8,500 for natural barrier rails and plant material east of the hole 2.
- **Parks and Land Use – Ice Arena Fund** revenues increase \$63,900 or 5.6%, mainly reflecting an \$30,900 increase in contracted ice revenues. Concessions and public skating revenues are also budgeted to increase \$17,000 and \$9,800, respectively.

Expenditures increase \$62,000 to \$1,336,300, including a \$36,800 increase in operating expenses mainly from a \$9,000 increase in merchandise for resale-concession costs based on increased activity, a \$7,000 planned maintenance project related to light fixture replacements at Naga Waukee. Also, depreciation is scheduled to increase by \$9,700 to nearly \$148,500 based on prior year and future fixed asset acquisitions. Fixed assets are budgeted at \$80,400. This includes hot water heaters, lighting fixtures and a reverse osmosis water purification system at Eble Ice Arena.

- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** - On May 31, 2023, a structural fire occurred at the Joint MRF facility. The damage to the equipment was considered significant. Due to the fire, contractual cost and revenue sharing models were terminated with the Joint MRF's third party processor. As a result, the 2024 budget was developed based upon estimated costs realized in this new environment. The county is currently working with the City of Milwaukee to determine the most optimal long-term strategy to process its combined tonnage and receive the best return on investment. The county does not have revenue sharing agreements with temporary vendors processing county recycling materials, resulting in a decrease in recycling revenue of \$1,674,000. Appropriated Recycling Fund balance includes \$1,942,300 of MRF fund balance to support ongoing recycling operations and \$230,600 to issue dividend payments to municipal recycling program partners. As part of the revised intergovernmental agreement in 2022, the County reinstated dividend payments to its municipal recycling program partners beginning in 2023.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- The **Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$178,500 or 4.5% to \$4,178,100 in 2024. The increase in library tax levy is primarily due to residents of non-library communities using a higher share of overall circulation at 19.733% (an increase of 0.3%) and higher municipal library expenditures against which this circulation percent is applied, as specified in County Code 11-4, which compensates Waukesha County member libraries for usage by non-library communities. The special library tax levy is distinct from and has no impact on the County General Tax Levy.
- **Bridges Library System State Aids Fund** general government revenues increase \$193,600 due to an increase in the state library system aid allocation from the Department of Public Instruction (DPI) of \$162,100 and a \$31,500 increase in federal Library Services and Technology Act (LSTA) grant funding. The planned use of fund balance decreases by \$2,135 to \$151,000 to fund various projects in 2024. These funded projects include \$61,600 for library technology projects, \$35,000 for Gale Presents Udemy on-demand video courses, \$30,000 for hearing loop installation, \$18,000 for strategic planning for small libraries, \$3,341 to offset the impact of the compensation study on personnel expenses, and \$3,000 for accessibility scans for American with Disabilities Act (ADA) compliance.
- **Bridges Library System CAFÉ Fund** charges for service revenues from member libraries increase \$17,300 or 3.5%, as a result of cost to continue increases and new charges associated with the implementation of a mobile library app. Member libraries will pay all expenses associated with the mobile app. CAFÉ fund balance revenues of \$75,000 are budgeted for a portion of the costs associated with adding a catalog discovery layer to enhance search functions and results for library patrons. Operating expenses are budgeted to increase by approximately \$9,500 mostly due to cost to continue increases for software licensing.
- **University of Wisconsin** – Extension personnel costs are budgeted to increase \$9,930 mostly due to cost to continue. Operating expenditures are budgeted to increase \$63,739 mostly due the addition of the 4-H summer camp, which will cost approximately \$45,000 and is fully funded by camp users and 4-H. Charges for services increases \$44,000 and will help offset these costs in the form of camp registrations and donations. Other revenue increases \$18,000 due to \$12,000 in a Leader's Association subsidy given to fund the camp, and an expected \$6,500 in donations.

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
REGISTER OF DEEDS	General	16.00	16.00	16.00	16.00	0.00
UW-EXTENSION*	General	2.00	2.00	2.00	2.00	0.00
BRIDGES LIBRARY SYSTEM	State Aids Fund	7.25	6.25	6.25	6.25	0.00
	CAFÉ Shared Automation Fund	0.75	0.75	0.75	0.75	0.00
	Subtotal Bridges Library System	8.00	7.00	7.00	7.00	0.00
PARKS & LAND USE	General	83.66	84.71	84.71	85.71	1.00
	Community Development	4.09	4.09	4.09	4.35	0.26
	Workforce Fund	0.76	0.76	0.76	0.76	0.00
	Golf Courses	3.90	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	101.00	102.05	102.05	103.31	1.26
TOTAL REGULAR POSITIONS		127.00	127.05	127.05	128.31	1.26
TOTAL EXTRA HELP		61.36	56.49	56.49	53.00	(3.49)
TOTAL OVERTIME		2.09	1.92	1.92	1.71	(0.21)
TOTAL BUDGETED POSITIONS		190.45	185.46	185.46	183.02	(2.44)

* UW-Extension position total includes County employees only. Total does not reflect state or other grant funded positions.

2024 BUDGET ACTIONS

Register of Deeds

Decrease: 0.06 FTE Overtime (Land Records)
Decrease: 0.01 FTE Overtime (Recording)

Bridges Library System

Reclassify: 1.00 FTE Public Communications Coordinator from Librarian

Parks - General

Reclassify: 1.00 FTE Senior Administrative Specialist from Administrative Specialist
Create: 1.00 FTE Environmental Health Supervisor
Decrease: 2.71 FTE Extra Help (Parks Programs)
Decrease: 0.13 FTE Overtime (Parks Programs)
Increase: 0.01 FTE Extra Help (General County Maintenance)
Increase: 0.05 FTE Extra Help (Retzer)
Increase: 0.02 FTE Overtime (Retzer)
Decrease: 0.02 FTE Extra Help (Humane Animal)
Decrease: 0.01 FTE Overtime (Humane Animal)
Decrease: 0.54 FTE Extra Help (Land and Water Conservation)
Decrease: 0.02 FTE Overtime (Administrative Services)

Parks - Community Development

Abolish: 0.74 FTE Programs and Projects Analyst
Create: 1.00 FTE Programs and Projects Analyst

Parks - Golf

Decrease: 0.01 FTE Extra Help (Naga-Waukees Golf Course)
Increase: 0.01 FTE Extra Help (Moor Downs Golf Course)

Parks - Ice

Decrease: 0.14 FTE Extra Help (Naga-Waukees Ice Arena)
Decrease: 0.14 FTE Extra Help (Eble Park Ice Arena)

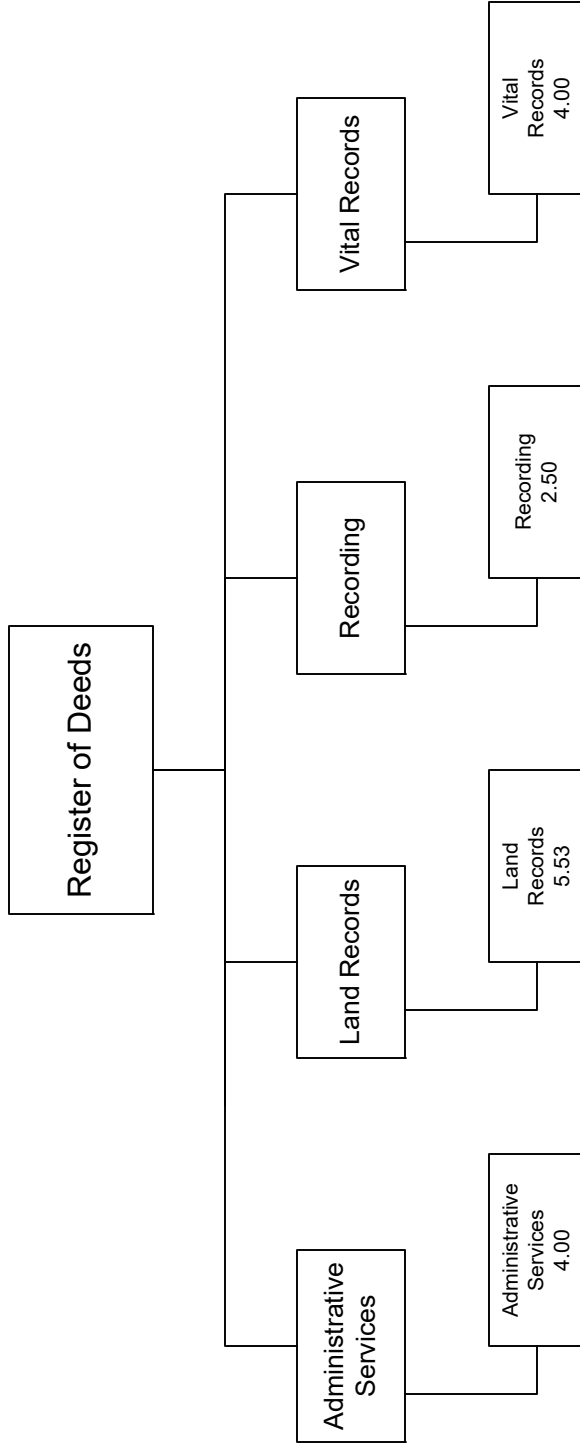
2023 CURRENT YEAR ACTIONS

None

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



16.03 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	2022	2023	2023	2024	Change From 2023	
	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	\$4,197,237	\$4,076,500	\$3,651,336	\$3,693,800	(\$382,700)	-9.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$5	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (b)	\$10,527	\$0	\$6,031	\$0	\$0	N/A
County Tax Levy (Credit) (a)	(\$2,364,751)	(\$2,633,848)	(\$2,633,848)	(\$2,142,629)	\$491,219	N/A
Total Revenue Sources	\$1,843,018	\$1,442,652	\$1,023,519	\$1,551,171	\$108,519	7.5%
Expenditures						
Personnel Costs	\$1,204,931	\$1,254,350	\$1,213,124	\$1,335,455	\$81,105	6.5%
Operating Expenses (b)	\$75,320	\$88,562	\$90,289	\$115,231	\$26,669	30.1%
Interdept. Charges	\$158,662	\$99,740	\$97,459	\$100,485	\$745	0.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,438,913	\$1,442,652	\$1,400,872	\$1,551,171	\$108,519	7.5%
Rev. Over (Under) Exp.	\$404,105	\$0	(\$377,353)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	16.00	16.00	16.00	16.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.18	0.10	0.10	0.03	(0.07)
Total FTEs	16.18	16.10	16.10	16.03	(0.07)

(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	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Purchase Orders and Carryovers from the prior year	\$10,527	\$0	\$6,031	\$0
Total	\$10,527	\$0	\$6,031	\$0

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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Mean recording interval:	4.58	4.75	4.6	4.5

Customer Service Pillar: High customer satisfaction

Objective 2: Service Delivery

Provide desired services to clients efficiently. (Administrative Services)

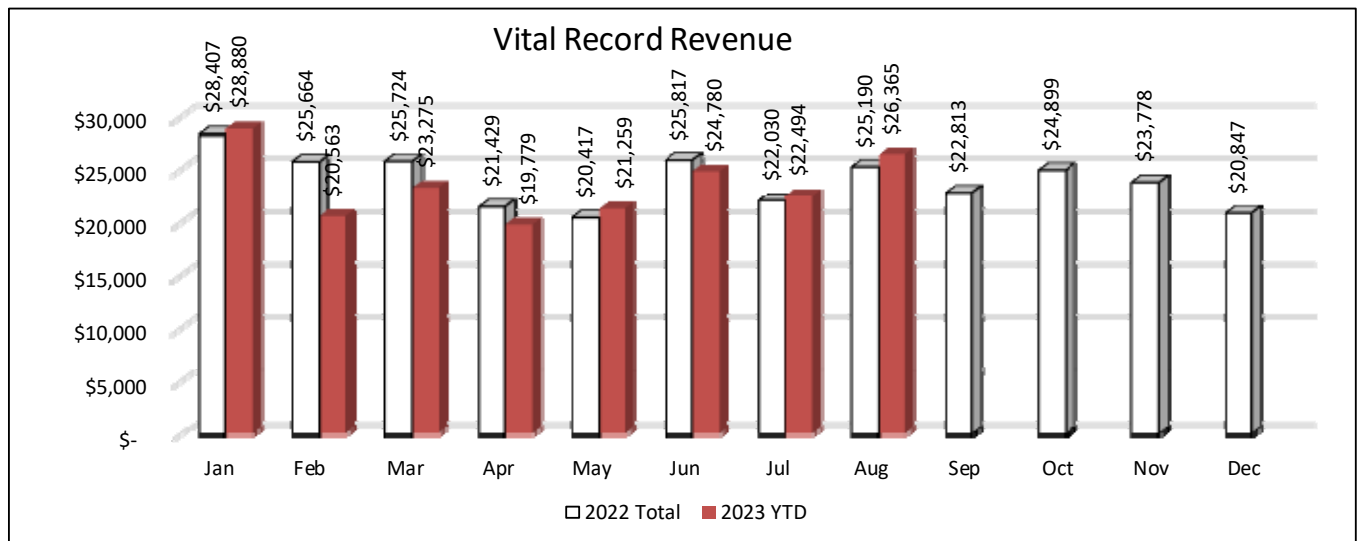
Increase in use of online services has, as predicted, resulted in a reduction of walk-in counter requests.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Total transactions via Internet	5,121	6,500	5,430	5,500
Walk-in document requests	1,133	1,000	1,050	900
Phone-in document requests	3,022	3,000	2,800	3,000
Mail-In document requests	270	300	82	250

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$2,670,502	\$2,470,000	\$2,300,000	\$2,324,257	(\$145,743)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$481	\$0	\$0
County Tax Levy (Credit) (a)	(\$1,748,686)	(\$1,990,149)	(\$1,990,149)	(\$1,800,536)	\$189,613
Total Revenues	\$921,821	\$479,851	\$310,332	\$523,721	\$43,870
Personnel Costs	\$468,068	\$447,580	\$444,851	\$468,021	\$20,441
Operating Expenses	\$15,534	\$21,114	\$23,481	\$45,205	\$24,091
Interdept. Charges	\$18,269	\$11,157	\$10,657	\$10,495	(\$662)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$501,871	\$479,851	\$478,989	\$523,721	\$43,870
Rev. Over (Under) Exp.	\$419,950	\$0	(\$168,657)	\$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 decrease \$145,700 to \$2,324,300. This is composed entirely of a decrease in real estate transfer fees reflecting a decrease in residential and commercial real estate activity over the current year.

Personnel costs increase by \$20,400 reflecting costs to continue for 4.00 FTE. Operating expenses are budgeted to increase by \$24,100 mostly related to new software costs for the implementation and first year licensing for a Recording Notification System to notify users of new transfer documents filed against their property. The budget also reflects a decrease in book binding and repair of \$4,200, offset by a \$1,400 increase for plotter support/maintenance. Interdepartmental charges are budgeted to decrease by nearly \$700, primarily due to lower telephone 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.66	5.59	5.59	5.53	(0.06)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,150,633	\$1,214,000	\$981,200	\$991,043	(\$222,957)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$527	\$0	\$5,550	\$0	\$0
County Tax Levy (Credit) (a)	(\$686,740)	(\$725,985)	(\$725,985)	(\$471,282)	\$254,703
Total Revenues	\$464,420	\$488,015	\$260,765	\$519,761	\$31,746
Personnel Costs	\$302,774	\$379,768	\$339,365	\$405,248	\$25,480
Operating Expenses	\$55,138	\$55,045	\$55,305	\$59,624	\$4,579
Interdept. Charges	\$85,638	\$53,202	\$52,702	\$54,889	\$1,687
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$443,550	\$488,015	\$447,372	\$519,761	\$31,746
Rev. Over (Under) Exp.	\$20,870	\$0	(\$186,607)	\$0	\$0

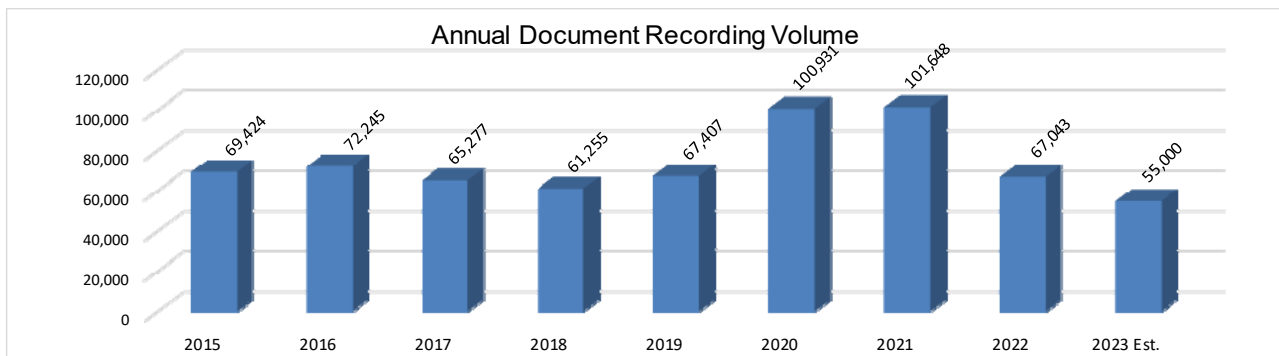
(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

Program Highlights

Charges for services decrease by \$228,000 mainly based on current and prior year recording volume, offset by an increase of \$5,000 in Public Access subscription sales copy and duplicating fees.

Personnel costs are budgeted to increase by \$25,500, reflecting costs to continue for 5.53 FTE staff which includes a reduction in budgeted overtime of 0.06 FTE. Operating expenses are budgeted to increase by \$4,600 primarily due to a one time increase of \$2,800 to add a call management system for Land Records, an increase of \$1,900 in software licensing costs. Interdepartmental charges are budgeted to increase by \$1,700 primarily due to an increased in End User Technology (EUTF) and copier replacement charges.

State and County Recording Fees	2023	2024
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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.52	2.51	2.51	2.50	(0.01)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$89,717	\$97,500	\$95,000	\$103,500	\$6,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$10,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$64,801	\$102,458	\$102,458	\$108,321	\$5,863
Total Revenues	\$164,518	\$199,958	\$197,458	\$211,821	\$11,863
Personnel Costs	\$227,038	\$174,097	\$175,493	\$188,277	\$14,180
Operating Expenses	\$0	\$3,380	\$1,930	\$829	(\$2,551)
Interdept. Charges	\$40,579	\$22,481	\$22,275	\$22,715	\$234
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$267,617	\$199,958	\$199,698	\$211,821	\$11,863
Rev. Over (Under) Exp.	(\$103,099)	\$0	(\$2,240)	\$0	\$0

Program Highlights

Charges for services revenue for direct recognition of non-certified bulk image sales increase by \$6,000, reflecting an increase in per page charges for bulk images and current year sales.

Personnel costs are budgeted to increase by \$14,200, consisting of costs to continue for 2.50 FTE, with a 0.01 FTE decrease in overtime. Operating expenses decrease by \$2,600, primarily due to the removal of one-time funding for receipt printer replacement. Interdepartmental charges increase by \$200 primarily due an increase in EUTF computer maintenance charges.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	204	210	180	180	(30)

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$286,385	\$295,000	\$275,136	\$275,000	(\$20,000)
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)	\$5,874	(\$20,172)	(\$20,172)	\$20,868	\$41,040
Total Revenues	\$292,259	\$274,828	\$254,964	\$295,868	\$21,040
Personnel Costs	\$207,051	\$252,905	\$253,415	\$273,909	\$21,004
Operating Expenses	\$4,648	\$9,023	\$9,573	\$9,573	\$550
Interdept. Charges	\$14,176	\$12,900	\$11,825	\$12,386	(\$514)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$225,875	\$274,828	\$274,813	\$295,868	\$21,040

Rev. Over (Under) Exp.	\$66,384	\$0	(\$19,849)	\$0	\$0
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(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 decrease \$20,000 to \$275,000, based on current year sales.

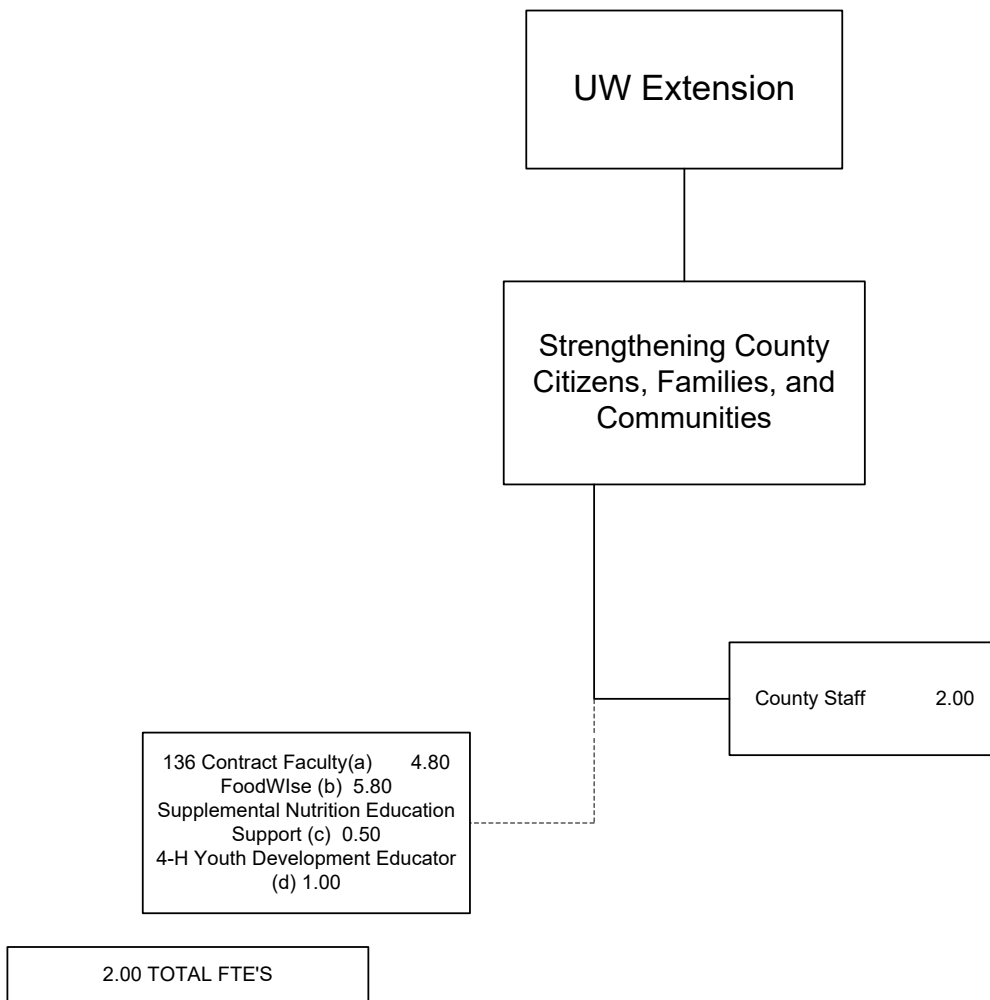
Personnel costs increase by \$21,000, representing costs to continue for 4.00 FTE. Operating expenses increase by \$550, due primarily due to an increase to outside printing charges for vital record security paper. Interdepartmental charges decrease by \$500, primarily due to a decrease in postage charges, partially offset by an increase in copier replacement charges.

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	2022	2023	2023	2024	Change From 2023	
	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	\$81,816	\$71,482	\$70,375	\$115,565	\$44,083	61.7%
Interdepartmental	\$2,500	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$20,442	\$12,849	\$12,799	\$30,849	\$18,000	140.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$360,763	\$353,877	\$353,877	\$366,744	\$12,867	3.6%
Total Revenue Sources	\$465,521	\$441,208	\$440,051	\$516,158	\$74,950	17.0%
Expenditures						
Personnel Costs	\$146,095	\$138,212	\$136,927	\$148,136	\$9,924	7.2%
Operating Expenses	\$200,338	\$259,374	\$249,088	\$323,113	\$63,739	24.6%
Interdept. Charges	\$51,986	\$43,622	\$43,622	\$44,909	\$1,287	3.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$398,419	\$441,208	\$429,637	\$516,158	\$74,950	17.0%
Rev. Over (Under) Exp.	\$67,102	\$0	\$10,414	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.00	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	2.00	2.00	2.00	2.00	0.00

Additional Human Res.	2022	2023	2023	2024	Position Change
	Actual	Budget	Estimate	Budget	
State 136 Contract (a)	4.00	4.80	4.80	4.80	0.00
FoodWise (formally WNEP) (b)	5.80	5.80	5.80	5.80	0.00
Other State Funded Areas (c)	2.50	2.00	2.00	2.00	0.00
Total (Non-County)	12.30	12.60	12.60	12.60	0.00

- (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) 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.
- (c) The UW-Extension Area Extension Director (Department Head) is funded 100% with state funding. The Community Development Educator is paid 100% through grants, tax levy from Jefferson County and other revenue sources through state funding.

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 \$44,100 from the 2023 budget. This is mainly due to the transfer of the 4-H summer camp at Phantom Ranch in 2024 from the 4-H Leaders Association. \$29,500 in revenue comes from admission fees for the camp and \$3,700 increase from 4-H program dues. An additional \$5,000 is associated with the Commercial Horticulture program due to bringing registrations from the program into Extension.

Interdepartmental revenues remain unchanged at \$3,000.

Other revenues increase \$18,000 due to a \$12,000 subsidy given to Extension by the Leaders Association to fund the 4-H summer camp. An additional \$6,500 in general donation revenues are expected to fund the camp.

Personnel costs increase by \$9,900 due to cost to continue.

Operating expenses increase by \$63,700 from the 2023 budget. This is primarily due to the transfer of the 4-H summer camp, which will cost an estimated \$41,000. Extension is assuming full cost recoveries associated with the camp in the form of admission revenue, general donations and a Leaders Association subsidy. In addition, costs associated with state-employed 136 contract educators and other speakers/educators increase by \$20,000, from \$211,000 to \$231,000. 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 \$1,300 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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Percent of Participants who Report an Increase in Knowledge as a Result of the Training	84%	87%	82%	85%
Number of Employees in the Green Industry Trained	1,269	1,320	900	950
Percent of Employees that Indicate that Educational Workforce Training Sessions Increase their Awareness of Practices that Protect the Environment	76%	82%	80%	82%

Objective 2: Increase Organizational Effectiveness

Increase number of organizations or municipalities and number of program participants by conducting needs assessment; facilitating strategic planning processes and listening sessions; collecting and analyzing economic data; conducting Real Colors trainings.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of Organizations or Municipalities	7	4	5	6
Number of Program Participants	547	105	182	200

Objective 3: Community Development Education

Conduct workshops or programs for municipal plan commissioners, elected officials and staff, and residents to increase knowledge of local government functions and organizational effectiveness.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of Organizations or Municipalities	2	2	2	3
Number of Program Participants	79	80	90	95

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

Objective 4: 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 increases in percentage of nutrition education participants who report improvement in nutrition or physical activity practices following a series of lessons. FoodWise uses a variety of age-appropriate, learner-centered, and research-based curricula.

Performance Measures:

- a. Provide educational outreach to an increasing number of agency partners and low-income contacts.
 1. Maintain program community partner agencies at 55 to 60.
 2. Increase program contacts post-covid.
 3. Increase number of Adult Expanded Food and Nutrition Education Program (EFNEP) and Supplemental Nutrition Assistance Program Education (SNAP-Ed) participants by teaching *Eating Smart & Being Active*, *Around the Table*, *Cooking Matters*, *StrongBodies*, and other relevant curricula.
 4. Increase number of Youth EFNEP and SNAP-Ed participants.

- b. Collect evaluation data from participants of Supplemental Nutrition Assistance Program Education (SNAP-Ed) and Expanded Nutrition Education Program (EFNEP). This data will measure nutritional behavior change through the use of research and evidence-based FoodWise state program evaluations comparing pre- and post-tests.
 - 1. Increase the percentage of older youth and adults who report increase in daily fruit and vegetable consumption.
 - 2. Maintain percentage of low-income participants who showed improvement in one or more nutrition practices.
 - 3. Improve percentage of participants who report increasing physical activity.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of Community Partner Agencies	58	58	59	60
Number of Program Contacts	11,979	12,000	12,500	13,000
Number of Adults participating in nutrition and physical activity programs in EFNEP and SNAP-Ed	337	350	375	400
Number of Youth participating in EFNEP and SNAP-Ed	1,779	1800	1,870	1,900
Percent of older youth and adults who report increase in daily fruit and vegetable consumption*	46%	50%	52%	53%
Percent increase in low-income participants who showed improvement in one or more nutrition practices**	86%	87%	87%	88%
Percent of participants who report increasing physical activity***	63%	60%	65%	66%

*EFNEP pre-post survey data: 6th-12th grade & adults

**EFNEP pre-post survey data: All ages

***SNAP-Ed & EFNEP survey data.

Objective 5: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of StrongBodies Sessions Offered*	12	14	7	17
Number of StrongBodies Participants**	299	325	96	250
Number of Volunteers Trained	1	4	2	5
Percent Reporting Increased Strength	84%	90%	90%	90%

* The COVID-19 pandemic affected the number of community locations that were able to accommodate in-person programming. 2022 was when previous partners started re-opening their spaces to outside programming. Virtual sessions continued to be offered through 2022.

**Health & Well-Being Educator position was vacant in first half of 2023, more time was needed to recruit a quality candidate due to tight labor market.

Quality Pillar: High standards of service excellence

Objective 6: 4-H Youth Development

Strengthen existing programs and expand access for underserved audiences to the 4-H Youth Development Program in Waukesha County.

Emphasis on Youth Development programming along with life, leadership, and career skills development to help meet growing future labor force needs of Waukesha County by increasing the number of in-school and afterschool program and participants in Waukesha County Positive Youth Development programs.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of afterschool 4-H programs	4	5	5	10
Number of youth enrolled in 4-H and Youth Development Programs	500	600	610	730
Number of community partners	4	5	6	10

Objective 7: 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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Percent of participants who report an increase in knowledge as a result of the educational program	78%	85%	85%	85%
Number of participants engaged in the program	283	180	300	300

General Fund

UW-Extension

Grant Funding

Grant/Project Title	Funding Source	Funding Administration	2022 Actual Award	2023 Budgeted Award	2023 Estimated Award	2024 Budget
Subtotal State/Nonprofits/ Other Administered Grants (a)	USDA	SNAP/EFNEP	\$419,596	\$441,542	\$441,542	\$477,780
ProHealth Tower Hill Education Outreach Project (b)	ProHealth Care	ProHealth Care	\$25,000	\$25,000	\$25,000	\$25,000
Department of Public Instruction, Pre-College Grant (c)	State of Wisconsin - DPI	State of Wisconsin - DPI	\$33,750	\$33,750	\$33,750	\$33,750
CAPER (Consolidated Annual Performance Evaluation Report) (CDBG) (d)	CDBG	CDBG	\$5,000	\$5,000	\$5,000	\$5,000
Tower Hill Neighborhood Assoc. Revitalization Planning Grant and Crime Prevention and Safety Grant (CDBG) (e)	CDBG	CDBG	\$21,337	\$26,167	\$25,000	\$24,383
Revitalization Planning and Strategic Plan Update Grant (CDBG) (f)	CDBG	CDBG	\$26,000	\$0	\$0	\$0
Community Economic Analysis and Planning (g)	WEDC	WEDC	\$0	\$26,880	\$26,880	\$26,880
Farmers Market Promotion Program (USDA) (h)	USDA	USDA	\$249,887	\$249,887	\$249,887	\$249,887
Nia: Pathways and Purpose for the Future (i)	USDA	CYFAR	\$40,398	\$40,398	\$40,398	\$40,398
Funding Support for Community Development (j)	Jefferson County	Jefferson County	\$27,000	\$32,000	\$32,000	\$32,000
Total UW Extension Grants/Funding			\$847,968	\$880,624	\$879,457	\$915,078

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.**

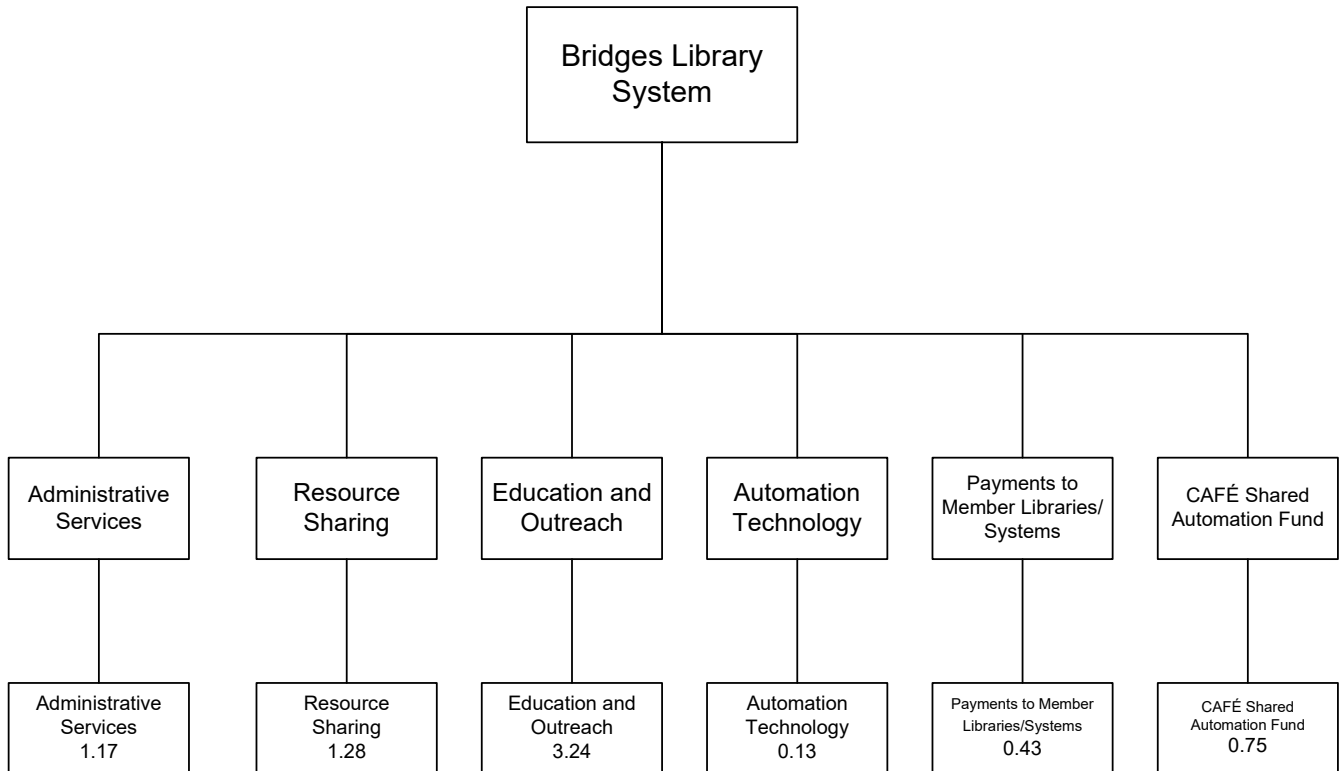
- (a) For the 2022 budget, this consists of \$419,596 of FoodWise funding (including SNAP-Ed funding of \$266,607 and EFNEP funding of \$152,989). For the 2023 budget, this consists of \$441,542 of FoodWise funding (including SNAP-Ed funding of \$272,445 and EFNEP funding of \$169,097). For the 2024 budget, this consists of \$477,780 of FoodWise funding (including SNAP-Ed funding of \$294,232 and EFNEP funding of \$183,548).
- (b) This includes a donation from ProHealth Care specifically for the Tower Hill Education Outreach Project.
- (c) The Department of Public Instruction – Pre-College Grant is awarded by the State of Wisconsin, Department of Public Instruction.
- (d) 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.
- (e) A CDBG grant for the neighborhood revitalization and neighborhood association crime prevention and public safety project.
- (f) 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.
- (g) Research initiatives to identify business market analysis opportunities for smaller communities.
- (h) Farmers market promotion program is a grant awarded by the USDA to sustain and grow Wisconsin farmers markets through data collection, networks, and collaboration.
- (i) The Children, Youth, and Families at Risk (CYFAR) Grant Program allocates funding provided by congressional appropriation to Land-grant university Cooperative Extension for comprehensive community-based programs for at-risk children, youth, and families.
- (j) Jefferson County provides funding support for the Community Development Educator at .30 FTE.

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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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
County Library Fund						
Revenue (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (TNR)	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Expenditures	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
State Aids, Federal & Misc.						
Revenue (a)	\$2,202,452	\$2,234,917	\$2,269,077	\$2,390,910	\$155,993	7.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,007,697	\$2,234,917	\$2,098,749	\$2,390,910	\$155,993	7.0%
Rev. Over (Under) Exp.	\$194,755	\$0	\$170,328	\$0	-	N/A
CAFÉ Shared Automation Fund						
Revenue (a)	\$498,960	\$575,949	\$579,442	\$594,698	\$18,749	3.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$473,841	\$564,949	\$564,095	\$579,698	\$14,749	2.6%
Rev. Over (Under) Exp.	\$25,119	\$11,000	\$15,347	\$15,000	\$4,000	36.4%
Total All Funds						
Revenue (a)	\$2,701,412	\$2,810,866	\$2,848,519	\$2,985,608	\$174,742	6.2%
County Tax Levy (TNR)	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Expenditures	\$6,188,244	\$6,799,473	\$6,662,451	\$7,148,737	\$349,264	5.1%
Rev. Over (Under) Exp.	\$219,874	\$11,000	\$185,675	\$15,000	\$4,000	36.4%
Position Summary (FTE)						
Regular Positions	8.00	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	8.00	7.00	7.00	7.00	0.00	

(a) Fund balance uses include:

Fund	Usage	2022 Actual	2023 Budget	2023 Est.	2024 Budget
State Aid	Library Technology Projects	\$47,500	\$25,200	\$25,200	\$61,600
State Aid	Gale Presents Udemy (on-demand video courses)	\$0	\$19,476	\$19,476	\$35,000
State Aid	Library Hearing Loop Installation	\$0	\$40,000	\$40,000	\$30,000
State Aid	Library Strategic Planning Grants	\$0	\$0	\$0	\$18,000
State Aid	Impact of Compensation Study	\$0	\$0	\$0	\$3,341
State Aid	Accessibility Scans gauge ADA compliance	\$3,000	\$0	\$0	\$3,000
State Aid	Wisconsin Digital Library - Advantage Program	\$9,000	\$0	\$0	\$0
State Aid	Solar Charging Benches	\$0	\$68,400	\$68,400	\$0
State Aid	Network Equipment	\$20,000	\$0	\$0	\$0
State Aid	HelpNow	\$34,000	\$0	\$0	\$0
State Aid	Website Redesign	\$13,000	\$0	\$0	\$0
CAFÉ	Various CAFÉ Technology Upgrades and Projects	\$10,713	\$77,517	\$77,517	\$75,000
Total		\$137,213	\$230,593	\$230,593	\$225,941

Major Departmental Strategic Plan Objectives

Customer Service Pillar

Objective 1: Provide leadership by exploring innovative technology solutions and trends.

Enhance search capabilities and results of the online catalog with the implementation of a discovery layer.

Performance Measure: Receive high ratings of search satisfaction from survey of catalog users following implementation.

Objective 2: Improve libraries' abilities to respond to the needs of their communities and citizens.

Partner with member libraries to address the increasing demand for electronic materials.

Performance Measure: Increase availability of on-demand electronic materials through Hoopla by increasing Bridges support to libraries by 83%, from \$60,000 to \$110,000.

Performance Measure: Decrease wait times for electronic materials available through Overdrive by providing support of \$50,000 to the Bridges Overdrive Advantage account, 33% of the total Overdrive Advantage budget.

Finance Pillar

Objective 3: Leverage economies of scale and buying power to benefit the system and member libraries.

Improve awareness of library programs and events by implementing a shared program calendar system for member libraries.

Performance Measure: Connect at least 50% of library public program calendars and monitor program attendance trends.

Quality Pillar

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, marketing, and adult programming.

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: Prepare member libraries to better serve communities today and meet future needs.

Utilize Library Service and Technology Act (LSTA) Professional Learning grant funding to expand professional development opportunities for library and System staff.

Performance Measure: Increase use of online, on-demand learning services made available with LSTA funds by 25% over the previous year usage.

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	2022	2023	2023	2024	Change From 2023	
	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)	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Total Revenue Sources	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,706,706	\$3,999,607	\$3,999,607	\$4,178,129	\$178,522	4.5%
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 and CAFÉ funds. 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 2024 budget, the TNR residents borrowed 19.733% of the materials at libraries, and the ordinance calls for them to be taxed for 19.733% of the library operating costs as calculated by the ordinance. The result is an increase in the County Levy of \$166,521 or 4.2% to \$4,143,965. 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 increased \$12,001 or 54.1% to \$34,164 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 2024 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 19.733% for the 2024 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2023 LIBRARY TAX LEVY FOR 2024 BUDGET PURPOSES					
Category		2022 for 2023 Budget Purposes	2023 for 2024 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$19,899,898	\$20,571,191	\$671,293	3.4%
Revenues (2 years prior)	-	\$20,489,166	\$21,203,744	\$714,578	3.5%
Overage or (lapse) - 2 years prior		-\$589,268	-\$632,553	-\$43,285	7.3%
Projected budget - year prior	+	\$20,803,996	\$21,632,297	\$828,301	4.0%
Calculated allowable expenditures		\$20,214,728	\$20,999,744	\$785,016	3.9%
Countywide TNR percent 2 years prior	x	19.676%	19.733%	N/A	0.3%
County levy (TNR % times allowable expenditures)		\$3,977,444	\$4,143,965	\$166,521	4.2%
Intercounty Funding	+	\$22,163	\$34,164	\$12,001	54.1%
Total		\$3,999,607	\$4,178,129	\$178,522	4.5%

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 verifiable digital materials circulated along with physical materials. For the 2024 budget, verifiable electronic materials include Overdrive and Hoopla circulations. 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 2.2% in TNR areas and by 2.0% in Waukesha County overall resulting in an increase in the TNR proportionate use from 19.27% to 19.293%. The usage of digital items increased by 12.3% in TNR areas and by 12.2% in Waukesha County overall resulting in an increase in the TNR proportionate use from 22.21% to 22.236%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in a 0.3% increase in the TNR proportionate use from 19.676% to 19.733%. That, along with an increase in allowable costs of \$785,000 or 3.9% results in an overall increase in funding to county libraries of 4.2%

Activity (a)	2021 Budget	2022 Budget	2023 Budget (b)	2024 Budget	2023 - 2024 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	819,075	559,245	723,759	739,416	2.2%
Total In-County Circulation	4,456,251	3,002,071	3,755,864	3,832,592	2.0%
Percent Non Library Community Borrowing of Total County Borrowing	18.380%	18.629%	19.270%	19.293%	0.1%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	110,399	127,611	133,592	150,027	12.3%
Total In-County Digital Circulation	485,270	576,788	601,486	674,704	12.2%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.750%	22.124%	22.210%	22.236%	0.1%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	929,474	686,856	857,351	889,443	3.7%
Total In-County Physical & Digital Circulation	4,941,521	3,578,859	4,357,350	4,507,296	3.4%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	18.809%	19.192%	19.676%	19.733%	0.3%

(a) 2 yrs prior actual statistics used for budget development (e.g. 2022 actual statistics used for 2024 budget).

(b) First year electronic circulation is included along with physical circulation.

Adjacent County Funding	2022	2023	2024	2023-2024 \$ Change
Payments made <u>by</u> Waukesha County to adjacent county libraries	\$27,515	\$22,163	\$34,164	\$12,001
Payments made <u>to</u> Waukesha County libraries by adjacent counties (a)	\$509,591	\$464,830	\$473,407	\$8,577
Net Waukesha County Position	\$482,076	\$442,667	\$439,243	(\$3,424)

(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.

2023-2024 Library Tax Levy Distribution

Library	2023 Distribution	2024 Distribution	23 vs. 24 \$ Change	23 vs. 24 % Change
Big Bend	\$28,051	\$30,181	\$2,130	7.6%
Brookfield	\$282,440	\$286,032	\$3,592	1.3%
Butler	\$14,570	\$18,150	\$3,580	24.6%
Delafield	\$400,153	\$425,291	\$25,138	6.3%
Eagle	\$25,503	\$24,228	(\$1,275)	-5.0%
Elm Grove	\$44,684	\$45,655	\$971	2.2%
Hartland	\$290,866	\$310,534	\$19,668	6.8%
Menomonee Falls	\$32,132	\$37,690	\$5,558	17.3%
Mukwonago	\$486,624	\$513,751	\$27,127	5.6%
Muskego	\$81,057	\$91,958	\$10,901	13.4%
New Berlin	\$21,596	\$20,516	(\$1,080)	-5.0%
North Lake	\$109,118	\$104,787	(\$4,331)	-4.0%
Oconomowoc	\$324,218	\$342,289	\$18,071	5.6%
Pewaukee	\$108,996	\$114,627	\$5,631	5.2%
Sussex	\$547,791	\$579,575	\$31,784	5.8%
Waukesha	\$1,179,645	\$1,198,701	\$19,056	1.6%
Subtotal Pmt to Waukesha Co. Libraries	\$3,977,444	\$4,143,965	\$166,521	4.2%
Intercounty Payments	\$22,163	\$34,164	\$12,001	54.1%
Total Library Tax Levy Distribution	\$3,999,607	\$4,178,129	\$178,522	4.5%

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 10% in state aid is projected for 2024.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,562,107	\$1,629,470	\$1,636,971	\$1,823,061	\$193,591	11.9%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$495,526	\$443,371	\$445,030	\$402,908	(\$40,463)	-9.1%
Interdepartmental	\$0	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$18,319	\$6,000	\$31,000	\$11,000	\$5,000	83.3%
Appr. Fund Balance (a)	\$126,500	\$153,076	\$153,076	\$150,941	(\$2,135)	-1.4%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,202,452	\$2,234,917	\$2,269,077	\$2,390,910	\$155,993	7.0%
Expenditures						
Personnel Costs	\$665,912	\$702,370	\$677,856	\$746,410	\$44,040	6.3%
Operating Expenses	\$1,201,351	\$1,384,985	\$1,273,356	\$1,489,956	\$104,971	7.6%
Interdept. Charges	\$140,434	\$147,562	\$147,537	\$154,544	\$6,982	4.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,007,697	\$2,234,917	\$2,098,749	\$2,390,910	\$155,993	7.0%
Rev. Over (Under) Exp.	\$194,755	\$0	\$170,328	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	7.25	6.25	6.25	6.25	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	7.25	6.25	6.25	6.25	0.00

(a) Library State Aid Fund Balance Uses:

	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Library Technology Projects	\$47,500	\$25,200	\$25,200	\$61,600
Gale Presents Udemy (on-demand video courses)	\$0	\$19,476	\$19,476	\$35,000
Library Hearing Loop Installation	\$0	\$40,000	\$40,000	\$30,000
Library Strategic Planning Grants	\$0	\$0	\$0	\$18,000
Impact of Compensation Study	\$0	\$0	\$0	\$3,341
Accessibility Scans gauge ADA compliance	\$3,000	\$0	\$0	\$3,000
Wisconsin Digital Library - Advantage Program	\$9,000	\$0	\$0	\$0
Solar Charging Benches	\$0	\$68,400	\$68,400	\$0
Network Equipment	\$20,000	\$0	\$0	\$0
HelpNow	\$34,000	\$0	\$0	\$0
Website Redesign	\$13,000	\$0	\$0	\$0
Total	\$126,500	\$153,076	\$153,076	\$150,941

Program Highlights

General government revenues increase by \$193,600 or 11.9% from 2023 budgeted levels. This is a result of an increase in both state aid to library systems and federally funded Library Services Technology Act (LSTA) grant funds from the Department of Public Instruction. Bridges Library System will receive \$1,784,100 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$162,100 over the amount received in 2023. LSTA grant funding is budgeted to be \$39,000, an increase of \$31,500.

Charges for services revenues decrease by \$40,500 or 9.1%, mainly due to a decrease in database charges to member libraries of nearly \$79,000. This came from the decision by libraries to end patron access to Flipster and Gale Courses. Flipster offers digital magazines and much of this content can now be accessed through other System sources. Gale Courses was dropped based on the cost per use. Udemy online on-demand classes will still be available. These revenue decreases are offset by libraries paying increased electronic content charges related to the Advantage Program from \$95,000 to \$100,000 and increased funding from Prairie Lakes Library System from \$171,700 to \$189,700. The Prairie Lakes funds are pass-through amounts that are received from Prairie Lakes Library System and paid out to member libraries that provide circulation to residents from Walworth and Racine Counties who live in areas without libraries. Cooperative purchasing revenues also increase from \$39,500 to \$49,100. This is mostly due to increased RFID tag usage as 23 of the 24 member libraries are now using this technology.

Interdepartmental revenue remains the same as the 2023 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 \$11,000, an increase of \$5,000. Interest income was increased by \$5,000 based on 2022 actuals and 2023 estimates.

State Library Aids Fund Balance appropriations decrease by \$5,500, to \$147,600. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. The collaborative Library System RFID (radio frequency identification) project continues. Reserve funds of \$4,600 are budgeted to support the project to incentivize the one remaining library to implement RFID technology, which increases operational efficiencies and allows for better inventory control. Other supported technology projects to create efficiencies and improve customer services include \$3,000 to update the Library Memory Project attendance database, \$42,000 to implement a shared program calendar solution for all 24 libraries, and \$12,000 for patron counters to help libraries meet state annual report data collection requirements. The system will continue to support accessibility projects in libraries with \$30,000 for hearing loop installation, an assistive listening system for those with hearing loss. The budget also includes \$35,000 for continued support for the Udemy pilot project. This service provides unlimited patron access to more than 7,000 on-demand, online courses. Additionally, \$18,000 of fund balance is budgeted for the six smallest system libraries to participate in the Small Library Strategic Planning Cohort.

Personnel costs increased by nearly \$44,000 or 6.3% related to cost to continue for 6.25 FTE budgeted in this program. Additionally, a 1.00 FTE Librarian position is reclassified to a Public Communications Coordinator. There is no financial impact associated with this change due to the positions being at the same pay grade.

Operating expenses increase by \$105,000 or 7.6%. An increase in state aid allowed the system to increase support for electronic materials as well as grants and services to member libraries. Demand for electronic materials continues to grow. Bridges will contribute \$50,000 to the Overdrive Advantage program, 33% of the overall expenditures, and member libraries will contribute another \$5,000. The system will also increase Hoopla grant support to libraries from \$60,000 to \$110,000. New adult programming grants in the amount of \$9,600 will also be provided to libraries. An additional \$47,000 is committed to support library technology needs including \$5,000 for Wi-Fi analytics to meet state annual report data collection requirements, \$3,000 for an improved RFID inventory solution, \$34,000 for shared program calendar support, and \$5,000 for a content management system to organize and share information and resources with member libraries. Offsetting these increases is \$21,500 of lower contracted service costs driven by \$10,000 of lower Hearing Hoop expenses and the removal of \$10,000 for graphic design services.

Interdepartmental charges increase by nearly \$7,000 or 4.6% primarily due to increased charges for administrative overhead.

Program Descriptions

Payments to Member Libraries/Systems

The Bridges Library System has a contract with the Prairie Lakes Library System (formerly Lakeshores Library System) for reimbursement for TNR usage in Waukesha County as well as in Racine and Walworth Counties. The Prairie Lakes 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 Prairie Lakes Library System. The Bridges Library System's resource library contracted professional reference services and library grants 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 library users with special needs 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	
Payments to Member Library Systems						
Staffing (FTE)	0.43	0.43	0.43	0.43	0.00	
Revenues	\$229,729	\$171,690	\$171,690	\$189,680	\$17,990	10.5%
Appr. Fund Balance	\$0	\$0	\$0	\$18,000	\$18,000	N/A
Expenditures	\$391,058	\$401,349	\$385,755	\$474,931	\$73,582	18.3%
Rev. Over (Under) Exp.	(\$161,329)	\$0	\$15,594	\$0	-	N/A
Administrative Services						
Staffing (FTE)	1.17	1.17	1.17	1.17	0.00	
Revenues	\$1,547,138	\$1,659,220	\$1,699,421	\$1,832,461	\$173,241	10.4%
Appr. Fund Balance	\$0	\$0	\$0	\$3,341	\$3,341	N/A
Expenditures	\$330,300	\$391,046	\$382,386	\$408,119	\$17,073	4.4%
Rev. Over (Under) Exp.	\$1,216,838	\$0	\$48,861	\$0	-	N/A
Resource Sharing						
Staffing (FTE)	1.28	1.28	1.28	1.28	0.00	
Revenues	\$136,088	\$143,177	\$142,180	\$129,968	(\$13,209)	-9.2%
Appr. Fund Balance	\$43,000	\$0	\$0	\$0	\$0	N/A
Expenditures	\$562,604	\$618,718	\$602,618	\$639,477	\$20,759	3.4%
Rev. Over (Under) Exp.	(\$383,516)	\$0	\$15,103	\$0	-	N/A
Automation Technology						
Staffing (FTE)	1.13	0.13	0.13	0.13	0.00	
Revenues	\$50,488	\$11,200	\$11,790	\$17,660	\$6,460	57.7%
Appr. Fund Balance	\$67,500	\$93,600	\$93,600	\$58,600	(\$35,000)	-37.4%
Expenditures	\$200,459	\$169,977	\$100,053	\$191,206	\$21,229	12.5%
Rev. Over (Under) Exp.	(\$82,471)	\$0	\$70,514	\$0	-	N/A
Education and Outreach						
Staffing (FTE)	3.24	3.24	3.24	3.24	0.00	
Revenues	\$112,509	\$96,554	\$90,920	\$70,200	(\$26,354)	-27.3%
Appr. Fund Balance	\$16,000	\$59,476	\$59,476	\$71,000	\$11,524	19.4%
Expenditures	\$523,276	\$653,827	\$627,937	\$677,177	\$23,350	3.6%
Rev. Over (Under) Exp.	(\$394,767)	\$0	\$20,256	\$0	-	N/A
Total Bridges Library System-State Aids, Federal & Misc. Fund						
Revenues	\$2,075,952	\$2,081,841	\$2,116,001	\$2,239,969	\$158,128	7.6%
Appr. Fund Balance	\$126,500	\$153,076	\$153,076	\$150,941	(\$2,135)	-1.4%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,007,697	\$2,234,917	\$2,098,749	\$2,390,910	\$155,993	7.0%
Rev. Over (Under) Exp.	\$194,755	\$0	\$170,328	\$0	\$0	N/A

Position Summary (FTE) - Bridges Library System-State Aids, Federal & Misc. Fund

Regular Positions	7.25	6.25	6.25	6.25	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	7.25	6.25	6.25	6.25	0.00

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	2022	2023	2023	2024	Change From 2023	
	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	\$480,034	\$495,432	\$498,178	\$512,698	\$17,266	3.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$8,213	\$3,000	\$3,747	\$7,000	\$4,000	133.3%
Appr. Fund Balance	\$10,713	\$77,517	\$77,517	\$75,000	(\$2,517)	-3.2%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$498,960	\$575,949	\$579,442	\$594,698	\$18,749	3.3%
Expenditures						
Personnel Costs	\$98,304	\$102,641	\$101,846	\$107,936	\$5,295	5.2%
Operating Expenses	\$375,537	\$462,308	\$462,249	\$471,762	\$9,454	2.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$473,841	\$564,949	\$564,095	\$579,698	\$14,749	2.6%
Rev. Over (Under) Exp. (a)	\$25,119	\$11,000	\$15,347	\$15,000	\$4,000	36.4%

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

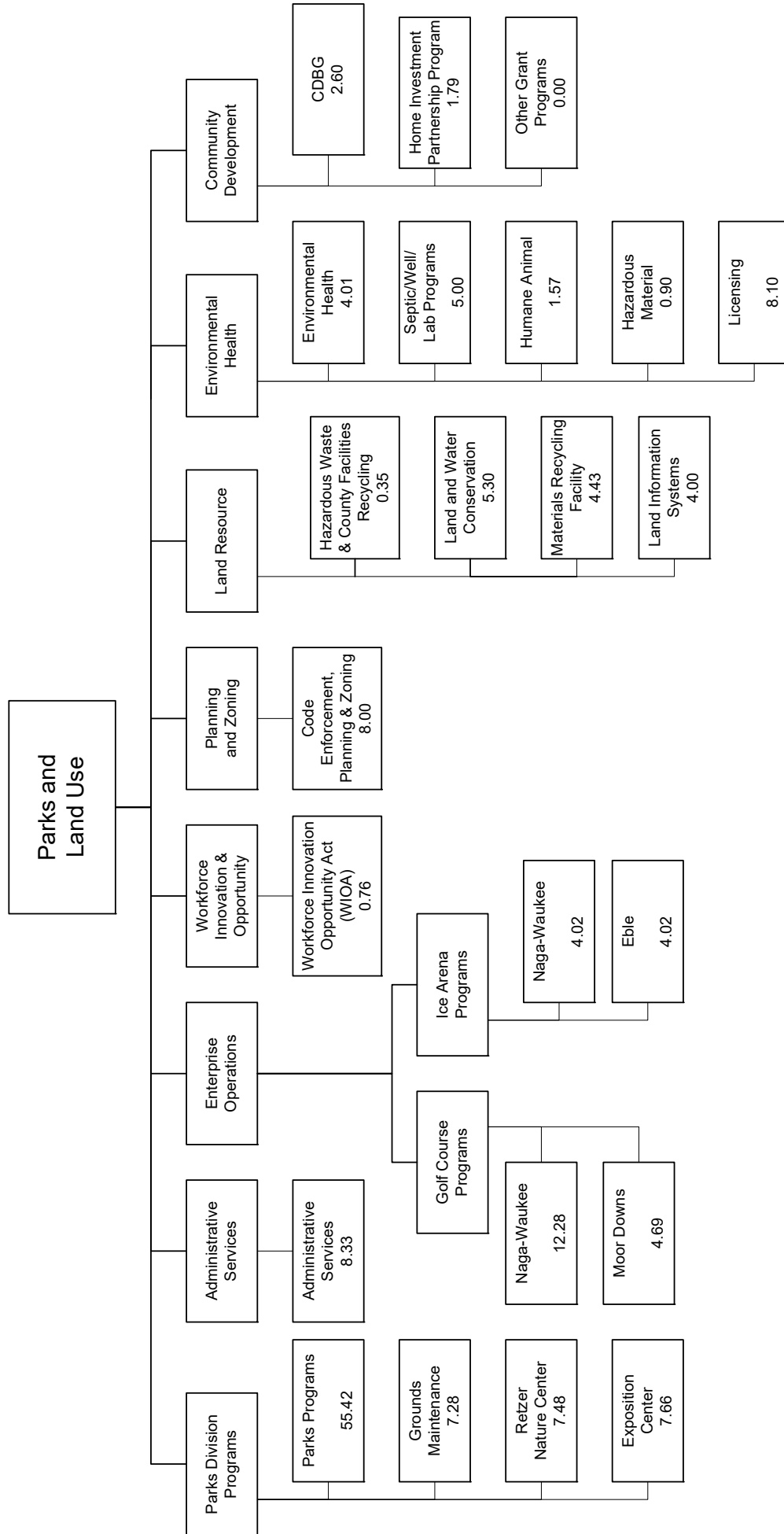
Charges for service revenues from member libraries increase \$17,300 or 3.5%, mostly as a result of cost to continue increases and new charges associated with the implementation of the mobile library app. Other revenues consist of investment income and are increased based on 2022 actuals and 2023 estimates. CAFÉ fund balance revenues of \$75,000 are budgeted for the possibility of adding a catalog discovery layer to enhance search functions and results for library patrons. In previous years, CAFÉ fund balance revenues were used to cover a portion of these costs. Member libraries will pay all expenses for the mobile app.

Personnel costs increase \$5,300 or 5.2% 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 \$9,500 mostly due to cost to continue increases for software licensing.

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



157.99 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	2022 Actual	2023 Adopted Budget	2023 Estimate (b)	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
General Fund						
Revenues (b)	\$6,912,752	\$6,785,277	\$7,197,033	\$7,460,931	\$675,654	10.0%
County Tax Levy	\$7,249,010	\$7,334,761	\$7,334,761	\$7,580,773	\$246,012	3.4%
Expenditures	\$12,928,866	\$14,120,038	\$14,306,277	\$15,041,704	\$921,666	6.5%
Rev. Over (Under) Exp.	\$1,232,896	\$0	\$225,517	\$0	\$0	N/A
Community Development						
Revenues (b)	\$6,742,785	\$6,959,921	\$6,957,799	\$5,396,650	(\$1,563,271)	-22.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (a)	\$6,154,008	\$6,959,921	\$6,947,799	\$5,396,650	(\$1,563,271)	-22.5%
Rev. Over (Under) Exp.	\$588,777	\$0	\$10,000	\$0	\$0	N/A
Workforce Innovation Opportunity Act						
Revenues	\$1,901,089	\$2,097,934	\$1,993,690	\$1,943,959	(\$163,975)	(\$0)
County Tax Levy	\$0	\$122,500	\$122,500	\$112,500	(\$10,000)	(\$0)
Expenditures	\$1,901,087	\$2,220,434	\$2,116,190	\$2,056,459	(\$163,975)	(\$0)
Rev. Over (Under) Exp.	\$2	\$0	\$0	\$0	\$0	N/A
Tarmann Fund						
Revenues (b)	\$422,638	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$400,000	\$5,000	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$422,638	\$0	\$395,000	\$0	-	N/A
Golf Courses						
Revenues	\$2,528,066	\$2,240,128	\$2,282,333	\$2,385,488	\$145,360	6.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$2,184,835	\$2,294,695	\$2,256,524	\$2,428,905	\$134,210	5.8%
Operating Inc./Loss	\$343,231	(\$54,567)	\$25,809	(\$43,417)	\$11,150	N/A
Ice Arenas						
Revenues (b)	\$1,224,975	\$1,137,590	\$1,217,471	\$1,201,440	\$63,850	5.6%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$1,254,081	\$1,274,381	\$1,275,434	\$1,336,345	\$61,964	4.9%
Operating Inc./Loss	(\$29,106)	(\$136,791)	(\$57,963)	(\$134,905)	\$1,886	N/A
Materials Recycling Fund						
Revenues (b)	\$3,247,891	\$3,642,580	\$1,910,768	\$3,244,059	(\$398,521)	-10.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$3,072,226	\$4,272,101	\$3,087,077	\$3,244,059	(\$1,028,042)	-24.1%
Operating Inc./Loss	\$175,665	(\$629,521)	(\$1,176,309)	\$0	\$629,521	N/A
Parks and Land Use - Special Purpose Grant Fund (ARPA)						
Revenues	\$0	\$4,500,000	\$4,500,000	\$4,500,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$4,500,000	\$4,500,000	\$4,500,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)	\$22,980,196	\$27,763,430	\$26,459,094	\$26,532,527	(\$1,230,903)	-4.4%
County Tax Levy	\$7,249,010	\$7,457,261	\$7,457,261	\$7,693,273	\$236,012	3.2%
Expenditures (a)(c)	\$27,495,103	\$36,041,570	\$34,494,301	\$34,404,122	(\$1,637,448)	-4.5%
Rev. Over (Under) Exp.	\$2,734,103	(\$820,879)	(\$577,946)	(\$178,322)	\$642,557	N/A
Operating Inc./Loss	\$2,390,872	(\$766,312)	(\$603,755)	(\$134,905)	\$631,407	N/A
Position Summary All Funds (FTE)						
Regular Positions	101.00	102.05	102.05	103.31	1.26	
Extra Help	61.36	56.49	56.49	53.00	(3.49)	
Overtime	1.91	1.82	1.82	1.68	(0.14)	
Total	164.27	160.36	160.36	157.99	(2.37)	

- (a) 2023 estimates for expenditures exceed the adopted budget due to 2022 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.
- (b) The 2023 revenue budget includes fund balance appropriations totals of \$1,061,225: including \$78,000 for general fund operations; \$433,225 of Material Recycling Facility (MRF) Funds; \$400,000 of Tarmann Fund balance; and \$150,000 of General Fund balance in the Workforce Innovation and Opportunity Act Fund. The 2024 revenue budget includes fund balance appropriations totals of \$1,022,151: including \$241,600 for general fund operations; \$230,551 of Material Recycling Facility (MRF) Funds; \$400,000 of Tarmann Fund balance; and \$150,000 of General Fund balance in the Workforce Innovation and Opportunity Act Fund.
- (c) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform to generally accepted financial accounting standards.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$441,995	\$574,005	\$592,437	\$646,045	\$72,040	12.6%
Fine/Licenses	\$1,475,649	\$1,415,500	\$1,496,000	\$1,587,380	\$171,880	12.1%
Charges for Services	\$3,726,751	\$3,790,072	\$3,809,978	\$4,006,348	\$216,276	5.7%
Interdepartmental	\$169,365	\$169,300	\$169,750	\$177,450	\$8,150	4.8%
Other Revenue	\$709,338	\$758,400	\$759,261	\$785,608	\$27,208	3.6%
Appr. Fund Balance (a)	\$389,654	\$78,000	\$369,607	\$258,100	\$180,100	230.9%
County Tax Levy (Credit)	\$7,249,010	\$7,334,761	\$7,334,761	\$7,580,773	\$246,012	3.4%
Total Revenue Sources	\$14,161,762	\$14,120,038	\$14,531,794	\$15,041,704	\$921,666	6.5%
Expenditures						
Personnel Costs	\$8,856,073	\$9,573,546	\$9,443,151	\$10,017,846	\$444,300	4.6%
Operating Expenses (b)	\$2,149,428	\$2,492,583	\$2,572,898	\$2,709,740	\$217,157	8.7%
Interdept. Charges	\$1,759,819	\$1,834,423	\$1,840,401	\$1,989,118	\$154,695	8.4%
Fixed Assets (b)	\$163,546	\$219,486	\$449,827	\$325,000	\$105,514	48.1%
Total Expenditures	\$12,928,866	\$14,120,038	\$14,306,277	\$15,041,704	\$921,666	6.5%
Rev. Over (Under) Exp.	\$1,232,896	\$0	\$225,517	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	83.66	84.71	84.71	85.71	1.00
Extra Help	44.52	39.70	39.70	36.49	(3.21)
Overtime	1.43	1.34	1.34	1.20	(0.14)
Total FTEs	129.61	125.75	125.75	123.40	(2.35)

(a) General fund balance is appropriated for:

	2022 Actual	2023 Budget	2023 Est.	2024 Budget	Change
Land Information System	\$10,000	\$0	\$0	\$132,600	\$132,600
3-Year Maintenance and Projects Plan	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Planetarium Maintenance	\$25,000	\$3,000	\$3,000	\$34,000	\$31,000
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Brown's Fen wetland maintenance and tree replacements	\$0	\$0	\$0	\$16,500	\$16,500
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Purchase Order/Carryovers (i)	\$279,654	\$0	\$291,607	\$0	\$0
Total Fund Balance Appropriation	\$389,654	\$78,000	\$369,607	\$258,100	\$180,100

i.) Fund balance pertaining to carryovers/purchase orders are for items not completed in their respective prior years. The 2023 estimate of \$291,607 is largely due to \$135,500 for the Nagawicka Lake Boat Launch Renovation project, \$49,000 for the Minooka Park Restroom addition project, \$28,500 for a conceptual master plan for the Expo Center, \$12,900 for a scissor lift replacement at the Expo Center, \$13,600 in Minooka Beach House security shutters, \$10,600 for contracted household hazardous waste costs, and small variances for several three-year plan projects.

(b) 2023 estimates for expenditures exceed the adopted budget due to 2022 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Total Parks and Land Use General: Positions					
Total Positions by Program	2022	2023		2024	Change From 2023 Adopted Budget
	Actual	Adopted Budget	2023 Estimate	Budget	
Parks Programs	60.70	58.26	58.26	55.42	-2.84
Regular Positions	28.86	28.86	28.86	28.86	0.00
Extra Help/Overtime	31.84	29.40	29.40	26.56	-2.84
General County Grounds Maintenance	7.25	7.27	7.27	7.28	0.01
Regular Positions	2.50	2.50	2.50	2.50	0.00
Extra Help/Overtime	4.75	4.77	4.77	4.78	0.01
Retzer Nature Center	8.29	7.41	7.41	7.48	0.07
Regular Positions	4.50	5.75	5.75	5.75	0.00
Extra Help/Overtime	3.79	1.66	1.66	1.73	0.07
Exposition Center	7.89	7.66	7.66	7.66	0.00
Regular Positions	4.20	4.20	4.20	4.20	0.00
Extra Help/Overtime	3.69	3.46	3.46	3.46	0.00
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	8.10	1.00
Regular Positions	7.10	7.10	7.10	8.10	1.00
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	1.60	1.60	1.60	1.57	-0.03
Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help/Overtime	0.60	0.60	0.60	0.57	-0.03
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	5.84	5.84	5.30	-0.54
Regular Positions	5.00	4.80	4.80	4.80	0.00
Extra Help/Overtime	1.15	1.04	1.04	0.50	-0.54
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	8.37	8.35	8.35	8.33	-0.02
Regular Positions	8.25	8.25	8.25	8.25	0.00
Extra Help/Overtime	0.12	0.10	0.10	0.08	-0.02
Total Parks and Land Use General: Positions	129.61	125.75	125.75	123.40	-2.35
Regular Positions	83.66	84.71	84.71	85.71	1.00
Extra Help	44.52	39.70	39.70	36.49	-3.21
Overtime	1.43	1.34	1.34	1.20	-0.14

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget	%
					\$	%
Total Parks General Fund						
Revenues	\$6,523,098	\$6,707,277	\$6,827,426	\$7,202,831	\$495,554	7.4%
Appr. Fund Balance	\$389,654	\$78,000	\$369,607	\$258,100	\$180,100	230.9%
County Tax Levy	\$7,249,010	\$7,334,761	\$7,334,761	\$7,580,773	\$246,012	3.4%
Expenditures	\$12,928,866	\$14,120,038	\$14,306,277	\$15,041,704	\$921,666	6.5%
Rev. Over (Under) Exp.	\$1,232,896	\$0	\$225,517	\$0	-	N/A
Position Summary (FTE)						
Regular Positions	83.66	84.71	84.71	85.71	1.00	
Extra Help	44.52	39.70	39.70	36.49	(3.21)	
Overtime	1.43	1.34	1.34	1.20	(0.14)	
Total	129.61	125.75	125.75	123.40	(2.35)	
Parks Programs						
Staffing (FTE)	60.70	58.26	58.26	55.42	-2.84	-4.9%
Revenues	\$2,304,989	\$2,381,522	\$2,578,540	\$2,822,618	\$441,096	18.5%
Appr. Fund Balance	\$197,075	\$43,000	\$278,995	\$90,500	\$47,500	110.5%
County Tax Levy	\$3,341,437	\$3,289,712	\$3,289,712	\$3,316,981	\$27,269	0.8%
Expenditures	\$5,196,642	\$5,714,234	\$5,912,987	\$6,230,099	\$515,865	9.0%
Rev. Over (Under) Exp.	\$646,859	\$0	\$234,260	\$0	-	N/A
General County Grounds Maintenance						
Staffing (FTE)	7.25	7.27	7.27	7.28	0.01	0.1%
Revenues	\$8,689	\$48,640	\$48,640	\$32,680	(\$15,960)	-32.8%
Appr. Fund Balance	\$740	\$0	\$100	\$0	\$0	N/A
County Tax Levy	\$659,195	\$647,845	\$647,845	\$740,255	\$92,410	14.3%
Expenditures	\$654,077	\$696,485	\$708,364	\$772,935	\$76,450	11.0%
Rev. Over (Under) Exp.	\$14,547	\$0	(\$11,779)	\$0	-	N/A
Retzer Nature Center						
Staffing (FTE)	8.29	7.41	7.41	7.48	0.07	0.9%
Revenues	\$182,720	\$149,000	\$149,211	\$148,700	(\$300)	-0.2%
Appr. Fund Balance	\$7,584	\$0	\$1,039	\$0	\$0	N/A
County Tax Levy	\$533,918	\$582,041	\$582,041	\$624,868	\$42,827	7.4%
Expenditures	\$628,243	\$731,041	\$725,262	\$773,568	\$42,527	5.8%
Rev. Over (Under) Exp.	\$95,979	\$0	\$7,029	\$0	-	N/A
Exposition Center						
Staffing (FTE)	7.89	7.66	7.66	7.66	0.00	0.0%
Revenues	\$608,702	\$549,700	\$549,700	\$567,700	\$18,000	3.3%
Appr. Fund Balance	\$11,149	\$10,000	\$53,889	\$10,000	\$0	0.0%
County Tax Levy	\$224,606	\$243,996	\$243,996	\$264,363	\$20,367	8.3%
Expenditures	\$828,291	\$803,696	\$842,806	\$842,063	\$38,367	4.8%
Rev. Over (Under) Exp.	\$16,166	\$0	\$4,779	\$0	-	N/A
Planning & Zoning						
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00	0.0%
Revenues	\$183,328	\$160,450	\$158,100	\$168,550	\$8,100	5.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$767,482	\$795,488	\$795,488	\$830,710	\$35,222	4.4%
Expenditures	\$910,726	\$955,938	\$944,215	\$999,260	\$43,322	4.5%
Rev. Over (Under) Exp.	\$40,084	\$0	\$9,373	\$0	-	N/A
Environmental Health						
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00	0.0%
Revenues	\$110,560	\$108,365	\$111,853	\$112,353	\$3,988	3.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$385,969	\$403,103	\$403,103	\$437,803	\$34,700	8.6%
Expenditures	\$511,973	\$511,468	\$525,261	\$550,156	\$38,688	7.6%
Rev. Over (Under) Exp.	(\$15,444)	\$0	(\$10,305)	\$0	-	N/A

PARKS-GENERAL FUND: PROGRAM UNITS (Cont.)

Financial Summary	2022 Actual	2023 Adopted Budget	2023 Estimate (b)	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
Licensing						
Staffing (FTE)	7.10	7.10	7.10	8.10	1.00	14.1%
Revenues	\$973,296	\$925,200	\$1,000,450	\$1,079,530	\$154,330	16.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$183,164)	(\$185,037)	(\$185,037)	(\$165,205)	\$19,832	N/A
Expenditures	\$679,485	\$740,163	\$753,059	\$914,325	\$174,162	23.5%
Rev. Over (Under) Exp.	\$110,647	\$0	\$62,354	\$0	-	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00	0.0%
Revenues	\$415,526	\$417,000	\$416,500	\$426,500	\$9,500	2.3%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$74,916	\$105,094	\$105,094	\$101,942	(\$3,152)	-3.0%
Expenditures	\$452,284	\$522,094	\$504,384	\$528,442	\$6,348	1.2%
Rev. Over (Under) Exp.	\$38,158	\$0	\$17,210	\$0	-	N/A
Humane Animal						
Staffing (FTE)	1.60	1.60	1.60	1.57	-0.03	-1.9%
Revenues	\$47,175	\$50,000	\$50,000	\$50,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$91,836	\$99,460	\$99,460	\$103,029	\$3,569	3.6%
Expenditures	\$129,701	\$149,460	\$148,777	\$153,029	\$3,569	2.4%
Rev. Over (Under) Exp.	\$9,310	\$0	\$683	\$0	-	N/A
Hazardous Material						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	0.0%
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.0%
County Tax Levy	\$156,755	\$161,564	\$161,564	\$169,420	\$7,856	4.9%
Expenditures	\$155,323	\$186,564	\$186,580	\$194,420	\$7,856	4.2%
Rev. Over (Under) Exp.	\$26,432	\$0	(\$16)	\$0	-	N/A
Land & Water Conservation						
Staffing (FTE)	6.15	5.84	5.84	5.30	-0.54	-9.2%
Revenues	\$448,127	\$571,500	\$589,932	\$572,500	\$1,000	0.2%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$247,263	\$259,487	\$259,487	\$278,221	\$18,734	7.2%
Expenditures	\$697,437	\$830,987	\$827,425	\$850,721	\$19,734	2.4%
Rev. Over (Under) Exp.	(\$2,047)	\$0	\$21,994	\$0	-	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00	0.0%
Revenues	\$377,773	\$429,000	\$429,000	\$429,000	\$0	0.0%
Appr. Fund Balance	\$118,425	\$0	\$10,584	\$0	\$0	N/A
County Tax Levy/(Credit)	\$61,093	(\$16,224)	(\$16,224)	(\$18,017)	(\$1,793)	N/A
Expenditures	\$331,312	\$412,776	\$420,293	\$410,983	(\$1,793)	-0.4%
Rev. Over (Under) Exp.	\$225,979	\$0	\$3,067	\$0	-	N/A
Land Information Systems						
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00	0.0%
Revenues	\$758,570	\$819,100	\$647,700	\$692,700	(\$126,400)	-15.4%
Appr. Fund Balance	\$25,318	\$0	\$0	\$132,600	\$132,600	N/A
County Tax Levy/(Credit)	\$34,160	\$56,415	\$56,415	\$52,874	(\$3,541)	-6.3%
Expenditures	\$848,975	\$875,515	\$872,864	\$878,174	\$2,659	0.3%
Rev. Over (Under) Exp.	(\$30,927)	\$0	(\$168,749)	\$0	-	N/A
Administrative Services						
Staffing (FTE)	8.37	8.35	8.35	8.33	-0.02	-0.2%
Revenues	\$103,643	\$97,800	\$97,800	\$100,000	\$2,200	2.2%
Appr. Fund Balance	\$4,363	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$853,544	\$891,817	\$891,817	\$843,529	(\$48,288)	-5.4%
Expenditures	\$904,397	\$989,617	\$934,000	\$943,529	(\$46,088)	-4.7%
Rev. Over (Under) Exp.	\$57,153	\$0	\$55,617	\$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.

	2020 Actual	2021 Actual(a)	2022 Actual	2020-2022 Average	2023 Target
Park System Volunteer Hours	7,100	13,588	7,537	9,453	8,000

(a)The variance in 2021 was mainly related to one-time projects led by Americorps, higher numbers of Eagle Scout/Girl Scout Silver Award Projects, and Citizen Science Wetland Monitoring projects not repeated in 2022.

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 2023.

	2020	2021	2022
Credit Card/Cash Ratio(a)	63%/37%	68%/32%	74%/26%

(a) Ratio figures are restated in the 2024 budget to include park facilities, golf courses, 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	2020	2021	2022
Average Score	4.75	4.69	4.34
Percent Score	95%	94%	87%

Parks Programs (Continued)

	2022 Actual	2023 Budget	2023 Estimate(a)	2024 Budget	Budget Change
Staffing (FTE)	60.70	58.26	58.26	55.42	(2.84)
General Government	\$74,779	\$68,000	\$68,000	\$155,000	\$87,000
Fine/Licenses	\$1,070	\$2,000	\$1,000	\$1,000	(\$1,000)
Charges for Services	\$2,046,222	\$2,119,022	\$2,317,040	\$2,432,710	\$313,688
Interdepartmental	\$48,000	\$47,500	\$47,500	\$48,000	\$500
Other Revenue	\$134,918	\$145,000	\$145,000	\$185,908	\$40,908
Appr. Fund Balance	\$197,075	\$43,000	\$278,995	\$90,500	\$47,500
County Tax Levy (Credit)	\$3,341,437	\$3,289,712	\$3,289,712	\$3,316,981	\$27,269
Total Revenues	\$5,843,501	\$5,714,234	\$6,147,247	\$6,230,099	\$515,865
Personnel Costs	\$3,239,796	\$3,605,439	\$3,549,861	\$3,758,682	\$153,243
Operating Expenses (a)	\$803,654	\$909,715	\$940,237	\$1,061,009	\$151,294
Interdept. Charges (a)	\$989,646	\$979,594	\$985,962	\$1,085,408	\$105,814
Fixed Assets (a)	\$163,546	\$219,486	\$436,927	\$325,000	\$105,514
Total Expenditures	\$5,196,642	\$5,714,234	\$5,912,987	\$6,230,099	\$515,865
Rev. Over (Under) Exp.	\$646,859	\$0	\$234,260	\$0	\$0

(a) 2023 estimates for expenditures exceed the adopted budget due to 2022 carryover and/or purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

The 2024 general government revenues are increased by \$87,000 to \$155,000 and include \$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. In addition, \$35,000 in Wisconsin DNR grant funds are budgeted to perform maintenance on School Section Lake. The 2024 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 \$1,000 from the 2023 budget to reflect three-year average revenue.

Charges for services revenues are increased by about \$313,700 to \$2,432,700, mostly related to the following: an increase in annual stickers sales of \$245,800 based upon prior year trends, as well as a proposed increase in annual stickers of \$5 (seniors/disabled veterans increase \$1-2 based on package selection). Additionally, reservation fees increase \$44,700 to \$198,700 and campground fees increase \$28,100 to \$225,600 and boat launch revenues are increased \$13,400 to \$223,900 to reflect a 10% rate increase, per a planned approach to increase fees every 5 years in an effort to keep up with increasing costs and service demands. These increases are partially offset by a decrease in daily entrance fees of \$8,400. The budget proposes increasing the daily entrance fee \$1 to \$7 but reduces this budget due to a decline in patrons purchasing daily entrances in lieu of annual memberships. Concessions revenues also decrease by \$10,000 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 \$48,000, an increase of \$500 from the 2023 budget.

Other revenues increase by \$40,900 to \$185,900. This increase is mainly due to a \$35,000 increase to \$85,000 in donations revenues for Retzer boardwalk and discovery trail improvements and a STEM learning lab at Retzer Nature Center in the three-year maintenance plan.

General Fund balance of \$90,500 is allocated for 2024, of which \$34,000 is allocated for Planetarium/Retzer maintenance projects, which is an increase of \$31,000. These funds are collected from Retzer patrons and retained for maintenance projects. The budget also includes \$16,500 transferred from the Parkland Conservation Fund for the purpose of Brown's Fen wetland maintenance and tree replacements from the Tarmann Fund. In addition, the General Fund balance allocated to 3-year maintenance plan projects remains at the 2023 budgeted level of \$40,000.

Personnel costs are increased by \$153,200 or 4.3%. Increases include the cost to continue of existing staff mostly due to a \$116,900 increase in salary related costs. Temporary extra help increases \$4,100 to nearly \$814,000 mainly to help maintain market competitiveness. This is partly offset by a reduction of 2.71 FTE (5,600 hours), largely related to seasonal aquatics staff. The budget also includes the reduction of unemployment compensation by \$9,000 to \$25,000 based on a review of prior year activity and management practices to attempt to retain more seasonal employees for longer durations throughout the year, based on need.

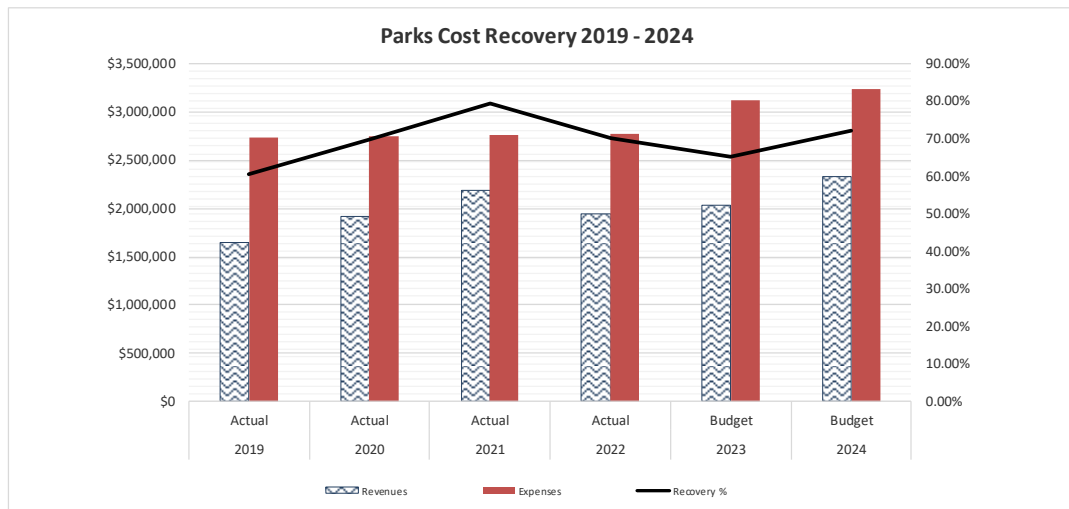
Parks Programs (Continued)

Operating expenses increase \$151,300 to \$1,061,000. The increase includes: \$51,900 in utility costs or 13.5% to better reflect prior year costs and anticipated price increases, \$26,500 in contracted service costs mainly related to \$20,000 associated with implementation costs associated with a new parks point of sale/reservation system, anticipated to go -live near the end of 2024, \$23,000 to \$93,000 in finance charges reflecting increased credit card processing activity, \$16,300 in landscaping and park cleaning supplies largely due to wetland maintenance and tree plantings. \$15,400 increase in software costs (due to \$10,000 for new asset management software and \$6,000 for point-of-sale system), and \$50,300 in maintenance projects; largely related to roof replacement projects at Muskego and Fox Brook parks. This increase is partially offset by a decrease in recreation services of nearly \$11,000 due to reductions in the lifeguard program, and reductions in various equipment accounts of nearly \$21,000 based on prior year spending.

Interdepartmental charges increase \$105,800 mainly due to a \$45,300 increase in vehicle fuel, maintenance, and replacement costs, largely to account for increases in the prices of new vehicles and costs to service and maintain existing vehicles in the fleet. In addition, risk management insurance charges increase \$23,600 based on prior year activity, and postage costs are increased \$30,000.

Fixed assets increase nearly \$105,500 to \$325,000 related to planned projects in the 3-year maintenance plan, largely related to \$87,000 for the three Wisconsin DNR grant projects (School Section Lake, turkey stamp and urban forestry) mentioned previously, \$70,000 for security camera installation at the Expo Center, \$50,000 for a STEM Learning Lab at Retzer Nature Center, \$25,000 for Discovery Train improvements (pending donation), facility concrete repairs of \$20,000 and several other smaller maintenance projects in Park facilities.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Daily Entrance Permits	87,906	74,900	58,330	58,854	74,900	68,000	67,000	(7,900)
Annual Memberships	29,476	22,800	26,639	39,486	29,207	36,000	36,000	6,793
Family Camping	7,091	5,100	6,216	5,064	4,720	3,520	4,473	(247)
Group Camping	1,305	1,170	1,097	1,082	740	712	880	140
Reserved Picnics/Pavilion/Lodge Rental	1,162	900	900	997	736	808	1,049	313
Annual Boat Launch Stickers	1,056	850	1,178	1,485	1,164	1,200	1,200	36
Daily Boat Launch	10,660	12,000	11,911	7,123	11,774	10,500	10,500	(1,274)



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 69.94% of expenditures. The 2024 budget includes a cost recovery rate of 72.03%.

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	2024 Plan	2025 Plan	2026 Plan
All Facilites	Mechanical Maintenance		\$7,458	\$12,462
All Facilites	Striping and Culvert maintenance	\$35,000	\$35,000	\$35,000
All Facilites	Concrete Repairs & Replacement	\$20,000	\$20,000	
All Facilites	Bridge Inspections			
All Facilites	Site & Grounds	\$52,000		
Expo	Arena (Door, Facility & Mechanical Repair and Maintenance)		\$62,000	\$24,500
Expo	Forum (Door, Mechanical , HVAC repairs/replacement and Annual Maintenance)		\$5,000	\$18,500
Expo	Site & Grounds (Service Gates & Fence Replacement)	\$75,000	\$8,000	\$20,000
Fox Brook	Mechanical & Appliance			
Fox Brook	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$42,000	\$10,000	\$15,000
Fox Brook	Site & Grounds			
Fox Brook	Plumbing & HVAC	\$4,662	\$2,419	\$6,938
Fox River	Mechanical, Electrical & Appliance			
Fox River	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$2,500	\$6,000	
Fox River	Site & Grounds			
Fox River	Plumbing & HVAC	\$3,400	\$3,060	\$11,500
Grounds	Mechanical, Electrical & Appliance			
Grounds	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Menomonee	Mechanical & Appliance		\$7,000	
Menomonee	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$2,500
Menomonee	Site & Grounds	\$20,000		
Menomonee	Plumbing & HVAC	\$10,500	\$21,517	\$3,468
Minooka	Plumbing & HVAC	\$6,000	\$2,814	\$2,630
Minooka	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$25,000
Mukwonago	Mechanical & Appliance			
Mukwonago	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Mukwonago	Site & Grounds	\$35,000		
Mukwonago	Plumbing & HVAC	\$9,602	\$15,167	\$3,547
Muskego	Mechanical & Appliance			
Muskego	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$35,000		
Muskego	Site & Grounds			
Muskego	Plumbing & HVAC	\$10,986	\$8,305	

3-Year Maintenance and Major Projects Plan (Continued)

Location	Project	2024 Plan	2025 Plan	2026 Plan
Naga-Waukee	Mechanical & Appliance			
Naga-Waukee	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)		\$45,000	\$15,000
Naga-Waukee	Site & Grounds	\$8,000	\$9,000	\$70,000
Naga-Waukee	Plumbing & HVAC		\$10,003	\$35,855
Nashotah	Mechanical & Appliance			
Nashotah	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)		\$12,500	
Nashotah	Site & Grounds	\$10,000		
Nashotah	Plumbing & HVAC	\$1,500	\$5,300	
Retzer	Mechanical & Appliance			
Retzer	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)(a)	\$76,750		
Retzer	Site & Grounds (a)	\$30,000		
Retzer	Plumbing & HVAC		\$31,357	
	PLAN TOTAL	\$487,900	\$326,900	\$301,900

(a) Planetarium/Retzer maintenance of \$34,000 is fund balance designated for this purpose.

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	2026	\$1,989,900	0%	TBD	A
202208	Golf Course Infrastructure Plan	2026	\$3,040,000	35%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$6,147,320	N/A	\$0	A
202410	Pavement Management Plan (2028-2032)	2032	\$6,750,000	N/A	\$0	A
202103	UW-Waukesha Site Improvements	2026	\$365,000	0%	TBD	A
202408	Fox Bend Wetland Restoration	2026	\$122,000	0%	TBD	A
202409	Ice Arena Facility Improvement Plan	2028	\$2,394,400	0%	TBD	A

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	2022 Actual	2023 Target	2023 Estimate	2024 Target
Reported Slips and Falls	0	0	2	0

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	7.25	7.27	7.27	7.28	0.01
General Government	\$8,689	\$48,640	\$48,640	\$32,680	(\$15,960)
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	\$740	\$0	\$100	\$0	\$0
County Tax Levy (Credit)	\$659,195	\$647,845	\$647,845	\$740,255	\$92,410
Total Revenues	\$668,624	\$696,485	\$696,585	\$772,935	\$76,450
Personnel Costs	\$326,753	\$353,782	\$365,861	\$398,834	\$45,052
Operating Expenses	\$120,432	\$120,259	\$120,059	\$138,562	\$18,303
Interdept. Charges	\$206,892	\$222,444	\$222,444	\$235,539	\$13,095
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$654,077	\$696,485	\$708,364	\$772,935	\$76,450
Rev. Over (Under) Exp.	\$14,547	\$0	(\$11,779)	\$0	\$0

Program Highlights

General Government revenues decrease \$16,000 to \$32,700 due to the temporary inclusion of American Rescue Plan Act (ARPA) funds to assist county departments with fuel price volatility in 2023.

Personnel costs increase nearly \$45,100 to \$398,800 and include the cost to continue current staff levels, a 0.01 FTE increase in extra help to help maintain competitive wages.

Operating costs increase \$18,300 or 15%. The budget increases repair/maintenance costs by \$6,000 for three new exterior doors and frames doors at the county grounds service center, \$7,000 to \$42,000 in additional waste disposal costs at county facilities to better reflect prior year actuals, and \$4,300 in additional supply costs, mainly for new picnic tables, and \$5,200 in additional utility expenses based on historical trends. These costs are partially offset by \$2,700 in unplanned repair and maintenance costs to reflect prior year trends and a \$1,400 reduction in signage costs.

Interdepartmental charges increase approximately \$13,100 mainly due to an anticipated \$9,000 increase in vehicle maintenance and replacement charges and \$5,000 increase in vehicle replacement charges. This is partially offset by a \$2,300 decrease in fuel costs.

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
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	-

Retzer Nature Center

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	2021 Actual	2023 Target	2023 Estimate	2024 Target
Program Satisfaction	93%	80%	80%	80%
Score Results	4.66	4.50	4.50	4.50

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	8.29	7.41	7.41	7.48	0.07
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$132,900	\$103,000	\$103,000	\$117,200	\$14,200
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$49,820	\$46,000	\$46,211	\$31,500	(\$14,500)
Appr. Fund Balance	\$7,584	\$0	\$1,039	\$0	\$0
County Tax Levy (Credit)	\$533,918	\$582,041	\$582,041	\$624,868	\$42,827
Total Revenues	\$724,222	\$731,041	\$732,291	\$773,568	\$42,527
Personnel Costs	\$435,131	\$522,081	\$518,797	\$553,004	\$30,923
Operating Expenses	\$88,984	\$85,550	\$83,055	\$89,592	\$4,042
Interdept. Charges	\$104,128	\$123,410	\$123,410	\$130,972	\$7,562
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$628,243	\$731,041	\$725,262	\$773,568	\$42,527
Rev. Over (Under) Exp.	\$95,979	\$0	\$7,029	\$0	\$0

Program Highlights

Charges for services revenues are budgeted at \$117,200, an increase of \$14,200 from the 2023 budget related to increases of \$8,000 to \$38,000 in workshop fees based on historical volume, and \$3,700 to \$18,700 in room rental fees, reflecting a 10% rate increase. The budget also includes \$27,500 for school programming, budgeted to increase \$2,500 or 10% from 2023 based on proposed rate increases. Other revenues are budgeted at \$31,500, a \$14,500 decrease from the 2023 budget, mainly due to a \$15,000 reduction in one-time donation revenues from the Friends of Retzer Nature Center in 2023. Merchandise sales are budgeted at \$10,000, unchanged from the 2023 budget, largely related to Retzer gift shop sales.

Personnel costs are budgeted to increase by \$30,900 to nearly \$553,000, largely due to increased salary costs of \$26,900 reflecting the cost to continue of existing positions, as well a 0.02 FTE increase in overtime costs of \$2,800, and 0.05 FTE increase in extra help of \$4,500. Operating expenses increase nearly \$4,000 to \$89,600 mainly due to a \$3,250 increase in program services instructor fees for a new bird course. Interdepartmental charges increase by almost \$7,600 mainly due to increases in vehicle repair, replacement, and fuel costs of \$4,900, a \$1,500 increase in risk management insurance costs, and \$1,300 in end user technology fees.

Exposition Center

Program Description

Provides facilities for recreational, educational, and entertainment events to citizens, businesses, and government groups.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	7.89	7.66	7.66	7.66	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$608,702	\$549,700	\$549,700	\$567,700	\$18,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$11,149	\$10,000	\$53,889	\$10,000	\$0
County Tax Levy (Credit)	\$224,606	\$243,996	\$243,996	\$264,363	\$20,367
Total Revenues	\$844,457	\$803,696	\$847,585	\$842,063	\$38,367
Personnel Costs	\$531,270	\$523,711	\$520,932	\$546,185	\$22,474
Operating Expenses	\$218,869	\$204,796	\$233,785	\$212,859	\$8,063
Interdept. Charges	\$78,152	\$75,189	\$75,189	\$83,019	\$7,830
Fixed Assets	\$0	\$0	\$12,900	\$0	\$0
Total Expenditures	\$828,291	\$803,696	\$842,806	\$842,063	\$38,367
Rev. Over (Under) Exp.	\$16,166	\$0	\$4,779	\$0	\$0

Program Highlights

Charges for services revenue are increased \$18,000 from 2023 budgeted levels to \$567,700. Fees will be adjusted as necessary to maintain a competitive market position. General Fund balance appropriations of \$10,000 are included in 2023 to fund expenditures for a table and chair replacement program.

Personnel costs increase \$22,500, mainly due to the cost to continue existing staff levels. Temporary extra help costs increase \$9,200 to help maintain market competitiveness. Operating expenses increase approximately \$8,100 mainly due to increases of \$5,500 in repair and maintenance expenses to reflect prior year activity and the age of the facility, and a \$2,400 increase in utility expenses based on prior year experience and an anticipated 2% rate increase. Interdepartmental charges increase by about \$7,800 related to a \$5,800 increase in risk management insurance charges, and 2,100 increase in vehicle maintenance and replacement charges.

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Banquet/Wedding	7	6	6	6	0
Consumer Sales	39	38	33	35	(3)
Entertainment/Sport	11	10	10	10	0
Fundraiser	2	0	4	2	2
Grounds Events	13	6	4	6	0
Hobby Shows	3	4	4	4	0
Meetings	35	30	40	35	5
Religious	3	3	3	3	0
Seminar	0	2	3	2	0
Trade Show	4	2	4	4	2
4 H	43	30	43	40	10
County Sponsored	60	55	60	58	3

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 Customer Satisfaction

Objective #1:

Improve the customer experience on the Planning and Zoning Division webpages by identifying most requested items, then improving organization to make those resources easier to locate through better wayfinding by December 31, 2023.

Customer Service Pillar: High standards of service excellence

Objective #1:

Update value stream map of the Site Plan/Plan of Operation (SPPO) application and review process to clarify roles for town staff to increase process efficiency and update applicable standard operating procedures and codes by November 1, 2024.

Customer Service Pillar: Best professionals serving the public in best way

Objective #1:

To assist with onboarding, develop a staff training manual for core functions of the Planning and Zoning Division that would provide an overview and context of key program areas, utilizing a template to serve as a model for other divisions by December 2025.

Planning & Zoning (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$112,505	\$101,300	\$108,000	\$110,300	\$9,000
Charges for Services	\$65,825	\$56,250	\$47,250	\$55,250	(\$1,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,998	\$2,900	\$2,850	\$3,000	\$100
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$767,482	\$795,488	\$795,488	\$830,710	\$35,222
Total Revenues	\$950,810	\$955,938	\$953,588	\$999,260	\$43,322
Personnel Costs	\$851,007	\$880,499	\$871,936	\$923,395	\$42,896
Operating Expenses	\$11,676	\$18,510	\$15,350	\$18,404	(\$106)
Interdept. Charges	\$48,043	\$56,929	\$56,929	\$57,461	\$532
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$910,726	\$955,938	\$944,215	\$999,260	\$43,322
Rev. Over (Under) Exp.	\$40,084	\$0	\$9,373	\$0	\$0

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, increase by \$9,000 to \$110,300 based on current and anticipated activity levels as well as proposed fee increases ranging from \$5-\$50. Charges for services revenues decrease \$1,000 related to a reduction in municipal service charges, which are reimbursements for direct staff time to provide planning assistance to municipalities, based on prior year activity. These revenues also include \$45,300 in subdivision review revenues. Other revenue is budgeted at \$3,000 and is largely related to the sale of maps.

Personnel costs increase \$42,900 or 4.9% to \$923,400 mainly due to the cost to continue for existing staffing levels.

Operating expenses are to remain near 2023 budgeted levels, decreasing slightly by \$100.

Interdepartmental charges increase nearly \$500, mainly due to slight increases in computer maintenance and replacement charges.

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of Conditional Use reviews	17	15	18	16	1
# of Zoning Violations pursued	71	100	80	90	(10)
Site Plan reviews	30	27	25	20	(7)

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of Zoning Permits	368	435	400	400	(35)
# of Board of Adjustment cases	40	25	33	36	11
# of Certified Survey Maps (CSMs) reviewed	44	32	35	35	3
# of Subdiv. Plat Reviews	32	38	30	30	(8)

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.

	2022 Actual	2023 Target(a)	2023 Estimate	2024 Target(a)
Systems inventoried	388	402	388	388
% sampled (a)	98%	97%	98%	97%
% with coliform bacteria	7.5%	3%	5%	5%
% with nitrates	0.3%	<1%	<1%	<1%

(a) Some samples regularly being taken to private labs. This is an option for any of the facilities.

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.

	2022 Actual	2023 Target	2023 Estimate	2024 Target
Maintenance notices sent (a)	5,793	7,000	7,000	7,000
Reminder notices sent	1,487	-	1,800	1,800
Citations Issued	213	-	200	200
Maintenance events reported (b)	24,793	-	24,000	24,000
% Maintenance Compliance	96%	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)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00
General Government	\$17,365	\$17,365	\$17,365	\$17,365	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$92,544	\$91,000	\$94,488	\$94,988	\$3,988
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$651	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$385,969	\$403,103	\$403,103	\$437,803	\$34,700
Total Revenues	\$496,529	\$511,468	\$514,956	\$550,156	\$38,688
Personnel Costs	\$435,402	\$425,652	\$432,645	\$455,306	\$29,654
Operating Expenses	\$31,105	\$35,190	\$41,990	\$42,611	\$7,421
Interdept. Charges	\$45,466	\$50,626	\$50,626	\$52,239	\$1,613
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$511,973	\$511,468	\$525,261	\$550,156	\$38,688
Rev. Over (Under) Exp.	(\$15,444)	\$0	(\$10,305)	\$0	\$0

Program Highlights

General government revenues remain at the 2023 budgeted levels of \$17,400, and consists of the State's Radon grant to cover staff time and other costs related to providing radon education services to area residents.

Charges for services increase \$4,000 to nearly \$95,000, due to an increase of \$4,000 to \$79,000 in water samples examined in accordance with the Safe Drinking Water Act. The budget also includes \$15,000 in radon kit sales revenue, and \$1,000 in fees related to the lead program.

Personnel costs increase \$29,700 or 5.8% to \$455,300 and funds the cost to continue existing staff levels, as well as the reclassification of 1.00 FTE administrative specialist to a senior administrative specialist.

Operating expenses increase by approximately \$7,400 mainly due to an increase in software charges of \$6,500 to \$14,500 related to an upgrade of existing software meant to report and track the status of private onsite wastewater treatment systems (POWTS) within the county.

Interdepartmental charges increase nearly \$1,600 mainly due to increases of \$1,000 in computer maintenance and replacement charges, and \$800 in risk management insurance 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, reduce 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 or pre-licensing (new or change in ownership) inspection of each licensed establishment during the license year for 100% inspection frequency.

	2022 Actual (a)	2023 Target	2023 Estimate	2024 Target
# of Licenses Issued	2,180	1,700	2,175	2,175
# of Routine Inspections at Licensed Establishments	1,539	320	1,700	1,800
# of Pre-licensing Inspections	213	2,100	150	150
Inspection Frequency	80%		85%	90%
Total of all Inspections (all types) Conducted (b)	2,810	330	2,850	2,900
Ave. # of Inspections per FTE Field Inspector	419	100	407	392
Total # of Facilities (Licensed + non-licensed schools)	2,236		2,230	2,230
Ave. # of Facilities per Inspector(d)	334	361	319	301

- (a) 2022 Actual data reflects the number of permits issued and inspections conducted for the July 1, 2022 – June 30, 2023 license year. 2023 estimate = 2023-2024 license year and 2024 target = 2024-2025 license year
- (b) Inspection types include: routine, re-inspections & re-inspection 2, pre-license, pre-license follow-up, complaint investigations, DPI school, and “specialty” types that amount to 143 or 5% of the total inspections conducted.
- (c) Schools that provide their own food service (not contracted) but participate in the National School Breakfast or Lunch program are not required to obtain a license, but still must be inspected. In these cases, they are charged an inspection fee and are accounted for as non-licensed facilities. Those schools that do have a contracted food service provider are accounted for as licensed facilities.
- (d)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. Waukesha County specific data shows that pre-Covid having an average of 270-280 facilities per inspector resulted in a “max workload to meet 100% inspection frequency” of 370-390 total inspections where 270 - 280 were routine and pre-licensing inspections and 18% of routine inspections resulted in needing a re-inspection.

Licensing (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	7.10	7.10	7.10	8.10	1.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$969,511	\$921,200	\$996,000	\$1,075,080	\$153,880
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$3,785	\$3,500	\$3,950	\$3,950	\$450
Other Revenue	\$0	\$500	\$500	\$500	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$183,164)	(\$185,037)	(\$185,037)	(\$165,205)	\$19,832
Total Revenues	\$790,132	\$740,163	\$815,413	\$914,325	\$174,162
Personnel Costs	\$610,140	\$657,481	\$672,777	\$828,986	\$171,505
Operating Expenses	\$28,652	\$35,178	\$32,778	\$35,063	(\$115)
Interdept. Charges	\$40,693	\$47,504	\$47,504	\$50,276	\$2,772
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$679,485	\$740,163	\$753,059	\$914,325	\$174,162
Rev. Over (Under) Exp.	\$110,647	\$0	\$62,354	\$0	\$0

(a) Tax Levy (Credit) reflects revenues over expenses, which are used to offset expenses within other Environmental Health program areas.

Program Highlights

License revenues increase \$153,900 to \$1,075,100, primarily due to an increase in restaurant license/inspection revenues of \$64,200 to \$685,000 as a result of prior year trends and an increase of up to 3% in 2024. Additionally, retail food license revenues increase \$28,200 to \$227,600 based on prior year actuals as well as a 3% rate increase. The budget also includes lodging fee revenues of \$24,000; an increase of \$3,000, and hotel and pool licensing revenues of \$88,500; an increase of \$8,500. Also, the 2024 budget includes a new revenue source pertaining to re-inspection fees of \$50,000. Re-inspections are conducted after routine inspections to verify compliance of violations/conditions meeting certain criteria that could not be corrected at the time of the routine inspections. Prior to 2024, licensing staff did not charge establishments for re-inspections and only charged for 2nd re-inspections. Re-inspections divert staff from conducting routine inspections and create challenges in meeting agent agreements of one routine inspection per establishment per year.

Interdepartmental revenues increase slightly by \$450 to nearly \$4,000 and consist of licensing fees charged to parks concession facilities.

Personnel costs increase \$171,500 mainly due to the creation of 1.00 FTE environmental health supervisor. This position is added due to growth in the licensing program, and existing challenges to meet the supervisory and support needs of this program. The supervisor will retain some inspection responsibility, to assist with increased workload in this program area, in addition to supervisory responsibility. Additional personnel cost increases mainly reflect the cost to continue of remaining staff. Operating expenses decrease slightly by \$100 to \$35,100. Interdepartmental charges increase nearly \$2,800 largely due to increases in computer maintenance and replacement charges of \$1,300, risk management insurance charges of \$800, and communications charges of \$700.

Licensing (Continued)

Activity Data

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of Inspections/Consultations Performed					
Restaurants	1,607	1,470	1,500	1,500	30
Retail Foods	684	630	650	650	20
DPI School / General (Jail, Senior Dining)	103	100	100	100	0
Lodging	78	70	70	70	0
Public Pool, Camp & Rec/ED Camp	334	260	300	300	40
	2022 Actual	630 Budget	2023 Estimate	2024 Budget	Budget Change
# of Establishment Licenses Issued					
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	112	80	115	115	35
Prepackaged	40	41	40	40	(1)
Full Service	1,077	1,015	1,075	1,075	60
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	121	130	120	120	(10)
Full Service	404	370	405	405	35
Micromarket	70	64	70	70	6
Lodging					
Hotel/Motel	44	40	43	43	3
Bed and Breakfast	5	4	5	5	1
Tourist Rooming House	34	26	34	34	8
Recreation					
Public Pools	257	235	258	258	23
Campground / Rec Ed. Camps	16	15	16	16	1

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.

Performance Measure: Inform property owners of drinking water quality concerns.

	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of unsafe bacteria samples (a)	118	185	120	120
Number of owner and staff-collected samples (b)	739	1,300	900	900
% 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.

	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of systems inspected	476	400	400	400
% systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	225	165	165	165

Septic/Well/Lab Programs (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$345,400	\$341,000	\$341,000	\$351,000	\$10,000
Charges for Services	\$70,126	\$75,000	\$75,000	\$75,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$1,000	\$500	\$500	(\$500)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$74,916	\$105,094	\$105,094	\$101,942	(\$3,152)
Total Revenues	\$490,442	\$522,094	\$521,594	\$528,442	\$6,348
Personnel Costs	\$369,355	\$421,760	\$404,050	\$425,272	\$3,512
Operating Expenses	\$36,163	\$46,087	\$46,087	\$46,664	\$577
Interdept. Charges	\$46,766	\$54,247	\$54,247	\$56,506	\$2,259
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$452,284	\$522,094	\$504,384	\$528,442	\$6,348
Rev. Over (Under) Exp.	\$38,158	\$0	\$17,210	\$0	\$0

Program Highlights

License revenue consists of septic permit revenues and are increased \$10,000 to \$351,000, largely reflecting a 3% rate increase. Charges for services revenues remain at \$75,000 and include \$40,000 in water sample fees and \$35,000 for preliminary site assessment fees.

Personnel costs increase \$3,500 mainly due to the cost to continue of existing positions, reflecting adjustments due to staff turnover in 2023. Operating expenses increase approximately \$600, mainly due to a \$500 increase in mileage reimbursement costs based on prior year activity and current year estimates. Interdepartmental charges increase by about \$2,300 related to \$1,400 in higher computer maintenance and replacement charges and \$1,600 in higher risk management insurance charges, partly offset by a reduction of \$700 in communications charges.

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of Septic Permits Issued					
Conventional	209	210	180	180	(30)
Mound	205	170	180	180	10
Holding Tank	18	20	20	20	0
At Grade	2	10	10	10	0
Pressure Distribution	5	2	2	2	0

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.

	2022 Actual	2023 Target	2023 Estimate	2024 Target
Number of reported animal bites	675	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	2022 Actual	2023 Target	2023 Estimate	2024 Target
# Reports animal abuse/neglect	183	200	200	200
% Followed up within 48 hours	90%	90%	90%	90%

Humane Animal (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.60	1.60	1.60	1.57	(0.03)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$47,163	\$50,000	\$50,000	\$50,000	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
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)	\$91,836	\$99,460	\$99,460	\$103,029	\$3,569
Total Revenues	\$139,011	\$149,460	\$149,460	\$153,029	\$3,569
Personnel Costs	\$105,850	\$118,036	\$117,893	\$120,998	\$2,962
Operating Expenses	\$5,312	\$9,503	\$8,953	\$8,835	(\$668)
Interdept. Charges	\$18,539	\$21,921	\$21,931	\$23,196	\$1,275
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$129,701	\$149,460	\$148,777	\$153,029	\$3,569
Rev. Over (Under) Exp.	\$9,310	\$0	\$683	\$0	\$0

Program Highlights

Fines/licensing revenues consist of dog license surcharge revenues of \$50,000, unchanged from the 2023 budget.

Personnel costs increase nearly \$3,000 or 2.5% to \$121,000 to reflect the cost to continue of existing positions, offset by a slight 0.03 FTE reduction in temporary extra help.

Operating expenses decrease nearly \$700 mainly due to decreases in mileage reimbursement based on historical trends. Interdepartmental charges increase by nearly \$1,300 due to increases in risk management insurance charges of \$700 and \$600 in computer maintenance and replacement charges.

Hazardous Material

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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	97%	100%	100%	100%

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.90	0.90	0.90	0.90	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	\$25,000	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$156,755	\$161,564	\$161,564	\$169,420	\$7,856
Total Revenues	\$181,755	\$186,564	\$186,564	\$194,420	\$7,856
Personnel Costs	\$119,922	\$124,561	\$124,552	\$131,033	\$6,472
Operating Expenses	\$25,205	\$50,437	\$50,462	\$50,856	\$419
Interdept. Charges	\$10,196	\$11,566	\$11,566	\$12,531	\$965
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$155,323	\$186,564	\$186,580	\$194,420	\$7,856

Rev. Over (Under) Exp.	\$26,432	\$0	(\$16)	\$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 \$6,500 related to the cost to continue existing staff levels. Operating expenses increase slightly by \$400 to \$50,900 and are mainly for costs associated with providing environmental site assessments (e.g., phase 1 site assessments).

Hazardous Material (Continued)

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	34	30	28	40	10
Number of Petroleum Storage Tanks					0
Monitor for Compliance—Above Ground	53	52	55	57	5
Monitor for Compliance—Under Ground	6	6	4	2	(4)

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:	2022 Actual	2023 Target	2023 Estimate	2024 Target
For storm water permit sites >= 1 acre Benchmark = 20 working days	7	10	8	10
For storm water permit sites < 1 acre Benchmark = 10 working days	3	5	2	5

Land & Water Conservation (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	6.15	5.84	5.84	5.30	(0.54)
General Government	\$233,032	\$300,000	\$318,432	\$301,000	\$1,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$204,019	\$213,500	\$213,500	\$213,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$11,076	\$58,000	\$58,000	\$58,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$247,263	\$259,487	\$259,487	\$278,221	\$18,734
Total Revenues	\$695,390	\$830,987	\$849,419	\$850,721	\$19,734
Personnel Costs	\$558,766	\$585,934	\$560,759	\$579,502	(\$6,432)
Operating Expenses	\$81,237	\$180,469	\$202,082	\$201,747	\$21,278
Interdept. Charges	\$57,434	\$64,584	\$64,584	\$69,472	\$4,888
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$697,437	\$830,987	\$827,425	\$850,721	\$19,734
Rev. Over (Under) Exp.	(\$2,047)	\$0	\$21,994	\$0	\$0

Program Highlights

General government revenues are budgeted to increase \$1,000 to \$301,000 due to an anticipated increase in Aquatic Invasive Species (AIS) pass-thru grant funding to \$18,000. This program, in collaboration with lake organizations and Washington County, helps control the spread of invasive species in county lakes and streams. The budget also 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. 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 remain at the 2023 budgeted levels of \$213,500. Storm water permit revenue is budgeted at \$92,500 based on a review of prior year actuals and include a 10% increase in stormwater fees in a planned effort to modify fees every few years to manage costs and service demands. Storm water education program fees are budgeted at the 2023 level of \$70,000, 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 2023 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 decrease approximately \$6,400 or 1% to \$579,500. The 2024 budget reduces extra help costs by 0.54 FTE (1,100 hours) or \$13,100 related to the Aquatic Invasive Species program and available supporting revenues. This is partially offset by the cost to continue of remaining staff.

Operating expenses increase nearly \$21,300, largely due to adjustments in the Aquatic Invasive Species program of \$21,000 reflecting shared costs with Washington County for 50% of an AIS coordinator, fully funded in the 2024 budget. Interdepartmental charges increase approximately \$4,900 mostly related to increases in risk management insurance charges of \$2,300, computer maintenance and replacement cost increases of \$1,200, and vehicle replacement charges of \$1,162.

Land & Water Conservation (Continued)

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Number of Educational Presentations/Events	134	70	70	70	0
Number of Storm water Permits issued	106	80	80	80	0
Number of Construction Site Inspections	989	600	700	700	100
Number of Farm Compliance Inspections	6	8	8	8	0

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 \$68 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
County HHW disposal costs per participating household	\$28.71	\$30.00	\$30.00	\$30.00

Hazardous Waste and County Facilities Recycling (Continued)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$47,130	\$69,000	\$69,000	\$69,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$20,180	\$50,000	\$50,000	\$50,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$310,463	\$310,000	\$310,000	\$310,000	\$0
Appr. Fund Balance	\$118,425	\$0	\$10,584	\$0	\$0
County Tax Levy (Credit) (a)	\$61,093	(\$16,224)	(\$16,224)	(\$18,017)	(\$1,793)
Total Revenues	\$557,291	\$412,776	\$423,360	\$410,983	(\$1,793)
Personnel Costs	\$24,009	\$29,931	\$26,864	\$28,845	(\$1,086)
Operating Expenses	\$305,263	\$379,994	\$390,578	\$379,978	(\$16)
Interdept. Charges	\$2,040	\$2,851	\$2,851	\$2,160	(\$691)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$331,312	\$412,776	\$420,293	\$410,983	(\$1,793)

Rev. Over (Under) Exp.	\$225,979	\$0	\$3,067	\$0	\$0
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(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 HHW program collection costs.

Charges for services revenue remain at the 2023 budgeted levels of \$50,000 related to 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.

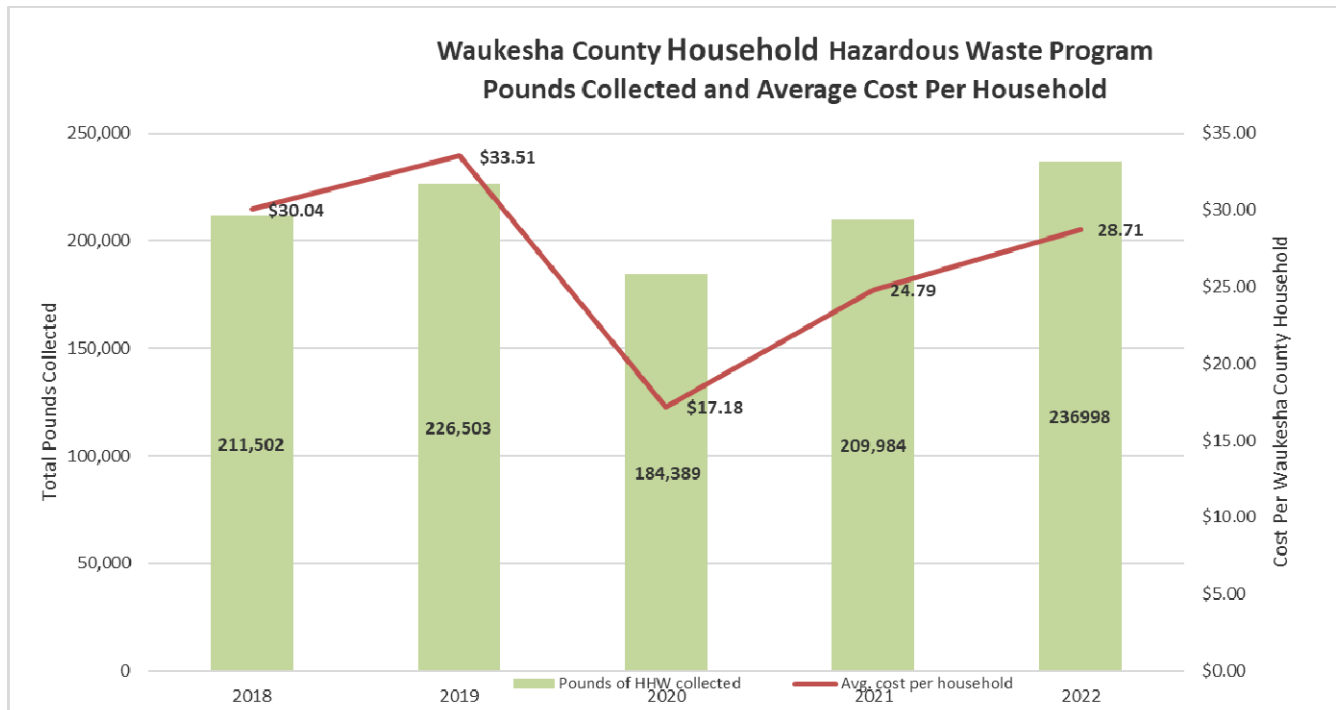
Other revenue remains at \$310,000 and includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

Personnel costs decrease nearly \$1,100, mainly due to changes in employee plan selection of health insurance and partially offset by 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.

Activity Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Households served at Hazardous Waste Collection	4,154	5,500	5,500	5,500	0
Pounds of Hazardous Waste collected	236,998	215,000	215,000	215,000	0
Pounds of HHW per household	57	39	39	39	0
Number of Households using product exchange	0	0	0	0	0
Tons of office paper/containers recycled at County facilities/parks	235	225	240	225	0

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

Create a scalable municipal hub for all 37 Waukesha County municipalities to report new and incorrect addresses, as well as educate municipal addressing authorities on proper address assignment and support quality standards prescribed for successful Next Generation 911 implementation, by 2025.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$61,000	\$71,000	\$71,000	\$71,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$484,670	\$532,600	\$360,000	\$400,000	(\$132,600)
Interdepartmental	\$15,500	\$20,500	\$20,500	\$25,500	\$5,000
Other Revenue	\$197,400	\$195,000	\$196,200	\$196,200	\$1,200
Appr. Fund Balance	\$25,318	\$0	\$0	\$132,600	\$132,600
County Tax Levy (Credit)	\$34,160	\$56,415	\$56,415	\$52,874	(\$3,541)
Total Revenues	\$818,048	\$875,515	\$704,115	\$878,174	\$2,659
Personnel Costs	\$469,156	\$485,226	\$484,789	\$478,508	(\$6,718)
Operating Expenses	\$333,882	\$341,176	\$338,962	\$349,415	\$8,239
Interdept. Charges	\$45,937	\$49,113	\$49,113	\$50,251	\$1,138
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$848,975	\$875,515	\$872,864	\$878,174	\$2,659
Rev. Over (Under) Exp.	(\$30,927)	\$0	(\$168,749)	\$0	\$0

Program Highlights

General governmental revenues remain at \$71,000 related to State of Wisconsin state strategic initiative grant funds expected to be used for LiDAR (light detection and ranging – to examine the surface of the earth) upgrades. Charges for services revenues decrease \$132,600 to \$400,000 and consists of document recording fee revenues and reflects the estimated number of recorded documents. Interdepartmental revenues increase \$5,000 to \$25,500, 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 increase \$1,200 related to publication sales of mapping data, and \$195,000 of landfill fee revenues, unchanged from the 2023 budget. Fund balance appropriations increase \$132,600 related to prior year LIS revenues retained for LIS services as a result of the decline in document recording fee revenues.

Personnel costs decrease \$6,700 to fund the cost to continue for existing staffing levels, reflecting staff turnover, particularly the LIS supervisor. Operating expenses increase \$8,200 to \$349,200, mostly to reflect increases in server reconfigurations and upgrades of nearly \$8,000. 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 about \$1,100 largely due to an increase of \$1,000 in computer maintenance/replacement and copier replacement 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:	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
PLU Annual Department customer service average rating	4.60	4.41	4.65	4.65	4.65

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	8.37	8.35	8.35	8.33	(0.02)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,563	\$0	\$0	\$0	\$0
Interdepartmental	\$102,080	\$97,800	\$97,800	\$100,000	\$2,200
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$4,363	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$853,544	\$891,817	\$891,817	\$843,529	(\$48,288)
Total Revenues	\$961,550	\$989,617	\$989,617	\$943,529	(\$46,088)
Personnel Costs	\$779,516	\$839,453	\$791,435	\$789,296	(\$50,157)
Operating Expenses	\$58,994	\$75,719	\$68,520	\$74,145	(\$1,574)
Interdept. Charges	\$65,887	\$74,445	\$74,045	\$80,088	\$5,643
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$904,397	\$989,617	\$934,000	\$943,529	(\$46,088)
Rev. Over (Under) Exp.	\$57,153	\$0	\$55,617	\$0	\$0

Program Highlights

Interdepartmental revenues increase nearly \$2,200 to \$100,000 mostly due to a \$2,200 increase in staff time for management assistance to the Material Recovery Facility (MRF), and golf course operations.

Personnel costs decrease approximately \$50,100 to \$789,300 mainly due to the cost to continue of existing staff, offset by turnover of long-time staff, including 0.25 FTE workforce development director. In addition, overtime costs are reduced slightly 0.02 FTE based on prior year trends. Operating expenses decrease \$1,600 mainly due to small reductions in several supply and equipment accounts. Interdepartmental charges increase \$5,600 mainly due to an increase of \$3,700 in insurance costs, \$1,400 increase in copier replacement charges (previously budgeted in environmental health) and \$1,400 in computer ownership costs, partially offset by a reduction of \$700 in communications charges.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government (a) (b)	\$5,757,184	\$6,596,021	\$6,573,899	\$4,958,650	(\$1,637,371)	-24.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,975	\$63,900	\$63,900	\$98,000	\$34,100	53.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$981,626	\$300,000	\$320,000	\$340,000	\$40,000	13.3%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$6,742,785	\$6,959,921	\$6,957,799	\$5,396,650	(\$1,563,271)	-22.5%
Expenditures						
Personnel Costs	\$351,892	\$406,465	\$399,226	\$483,771	\$77,306	19.0%
Operating Expenses (a)	\$5,711,307	\$6,461,565	\$6,456,682	\$4,825,105	(\$1,636,460)	-25.3%
Interdept. Charges	\$90,809	\$91,891	\$91,891	\$87,774	(\$4,117)	-4.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$6,154,008	\$6,959,921	\$6,947,799	\$5,396,650	(\$1,563,271)	-22.5%
Rev. Over (Under) Exp.	\$588,777	\$0	\$10,000	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.09	4.09	4.09	4.35	0.26
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	4.13	4.13	4.13	4.39	0.26

(a) The 2023 estimate includes the 2022 carryover of encumbered funds totaled \$1.53 million, and ordinance 177-98 carried over approved and available expenditure appropriations of \$201,200 for the CDBG program, \$3,454,500 for the HOME program, \$1,204,200 for the HOME-American Rescue Plan Act (ARPA) program, \$900,500 for the Emergency Rental Assistance grant program, and \$225,600 for CDBG-CV (coronavirus) grant program operating expenditures.

(b) The 2024 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.20	2.25	2.25	2.60	0.35
General Government (a)	\$1,513,758	\$1,461,566	\$1,424,017	\$1,424,017	(\$37,549)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$12,900	\$12,900	\$37,000	\$24,100
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$201,061	\$100,000	\$120,000	\$40,000	(\$60,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,714,819	\$1,574,466	\$1,556,917	\$1,501,017	(\$73,449)
Personnel Costs	\$201,366	\$207,859	\$209,686	\$273,798	\$65,939
Operating Expenses (a)	\$1,567,299	\$1,309,519	\$1,290,143	\$1,169,589	(\$139,930)
Interdept. Charges	\$53,804	\$57,088	\$57,088	\$57,630	\$542
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,822,469	\$1,574,466	\$1,556,917	\$1,501,017	(\$73,449)
Rev. Over (Under) Exp.	(\$107,650)	\$0	\$0	\$0	\$0

(a) 2023 estimate represents amounts including the 2022 carryover of encumbrances totaling \$756,000 and a 2022 ordinance carryover of \$201,200 through a separate ordinance. The 2023 budget was modified to account for reductions in grant funding based on actual HUD allocations below the adopted budget of \$37,549, adjusting the budget by enrolled ordinance #177-99.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at \$1,424,000, a decrease of approximately \$37,500 from the 2023 budget.

Charges for services of \$37,000, an increase of \$24,100, are from fees for servicing CDBG housing loans. These fees may come from payments from subgrantees or as draws from federal grant funds.

Other revenues decrease \$60,000 to \$40,000, due to a decrease in program income of \$20,000 to \$40,000, repaid by the City of Waukesha, Housing Development, and Housing Rehabilitation programs. The decrease is tied to the City of Waukesha which is anticipated to retain more programmatic responsibility, resulting in a decrease of available program income. Additionally, revolving loan income decreases \$40,000 to \$0, as all remaining loans are anticipated to reach their maturity by the end of 2023.

Personnel costs increase nearly \$65,900 related to the shift of 0.10 FTE of the community development manager to the CDBG program area from the emergency rental assistance grant program (CDBG-OTHER). The budget also reflects the shift of 0.10 FTE fiscal specialist from the HOME program (0.04 FTE) and emergency rental assistance program (0.06 FTE). In addition, the budget also reflects an increase of 0.15 FTE programs and projects analyst or \$20,000, related to an action to make the 0.74 FTE a full-time 1.00 FTE sunset position. The remaining 0.11 FTE increase is reflected in the HOME program area.

Overall, operating expenses decrease \$139,900, mainly due to a \$78,300 decrease in subgrantee grants to communities and a \$60,000 decrease in program income and revolving loan funded projects.

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 by December 2024.

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

Objective #2: Address Consolidated Plan Compliance

To address key funding targets contained in the current consolidated plan.

The allocation will target funding and performance to key criteria determined by the US Department of Housing and Urban Development.

Performance Measure	Funding Target % of			
	annual Allocation	2021 Actual	2022 Actual	2023 Target
Low and Moderate Income (LMI) Persons Expenditure Benefit(a)	70%	58.16%	96.17%	80%
Public Services Expenditures Cap(b)	15%	14.07%	14.73%	15%
Timeliness Ratio of grant fund balances(c)	<1.50	1.27	1.44	1.50

(a) Measure reports the percentage of CDBG expenditures benefiting low and moderate-income persons. Minimum HUD program requirement is 70%. The 2021 actual is lower related to a multi-year certification period which increases the 2022 actual.

(b) Measure reports the percentage of CDBG expenditures spent on public services. Current HUD statutory minimum is 15%.

(c) HUD evaluates timeliness based on the adjusted ratio of grant fund balances, which include program income, and revolving funds. Current HUD maximum timeliness standard is 1.50.

On an annual basis, the CDBG board will allocate funds to various community objectives, 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).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.70	1.67	1.67	1.79	0.12
General Government (a)	\$800,304	\$2,884,455	\$2,882,710	\$3,534,633	\$650,178
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,975	\$51,000	\$51,000	\$61,000	\$10,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$780,565	\$200,000	\$200,000	\$300,000	\$100,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,584,844	\$3,135,455	\$3,133,710	\$3,895,633	\$760,178
Personnel Costs	\$111,789	\$173,814	\$164,368	\$209,973	\$36,159
Operating Expenses (a)	\$739,625	\$2,926,838	\$2,924,539	\$3,655,516	\$728,678
Interdept. Charges	\$37,005	\$34,803	\$34,803	\$30,144	(\$4,659)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$888,419	\$3,135,455	\$3,123,710	\$3,895,633	\$760,178

Rev. Over (Under) Exp.	\$696,425	\$0	\$10,000	\$0	\$0
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(a) 2023 estimate includes the 2022 carryover of encumbrances totaling \$777,500 and a 2022 ordinance carryover of \$3,454,500 through a separate ordinance. The 2023 budget was modified to account for a decrease in grant funding of \$2,000 and increase of program income received above budget in prior years of \$637,900 above the adopted budget via enrolled ordinances #177-99 and 177-98.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$3,534,600, an increase of \$650,200 from the 2023 budget. The budget includes \$1,632,400 in annual HOME allocated funds, a decrease of \$2,000, and \$1,902,200 of HOME-American Rescue Plan Act funding, an increase of \$652,200 to create affordable housing and services to assist individuals at risk or experiencing homelessness. The 2024 budget allocates the remaining subgrantee portion of HOME-ARPA funds, to allow greater flexibility to program staff in managing the program until its grant end date in 2030.

Charges for services are budgeted to increase \$10,000 to \$61,000 and reflect fees for servicing HOME housing loans. Similar to the CDBG program, these fees may come from payments from subgrantees or as draws from federal grant funds.

Other revenues include program income of \$300,000, an increase of \$100,000 from the 2023 budget. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs.

Personnel costs increase nearly \$36,200 due to the cost to continue existing staffing levels, as well as the addition of 0.11 FTE of a programs and projects analyst or \$18,200, related to a proposed action to make the 0.74 FTE a full-time 1.00 FTE sunset position. The additional new cost of 0.15 FTE is included in the CDBG program area. The budget also includes a shift of 0.05 FTE community development manager from the emergency rental assistance program (Other Grant Programs), and also transfers out 0.04 FTE fiscal specialist to the CDBG program area.

Operating expenses increase \$728,700 to \$3.66 million mainly due to the allocation of the remaining subgrantee portion of HOME-ARPA funds of \$1.82 million, an increase of \$613,200, to allow greater flexibility to program staff in managing the program until its grant end date in 2030, as well as a \$100,000 increase in program income funded projects, corresponding to the increase noted under other revenues.

Interdepartmental charges decrease about \$4,700 related to a reduction in management service charges on the HOME-ARPA grant of \$5,000, partially offset by increases in risk management charges of nearly \$200.

HOME Investment Partnership Program (Cont.)

Major Departmental Strategic Plan Objectives

Quality Pillar: Ensuring Affordable Housing Options

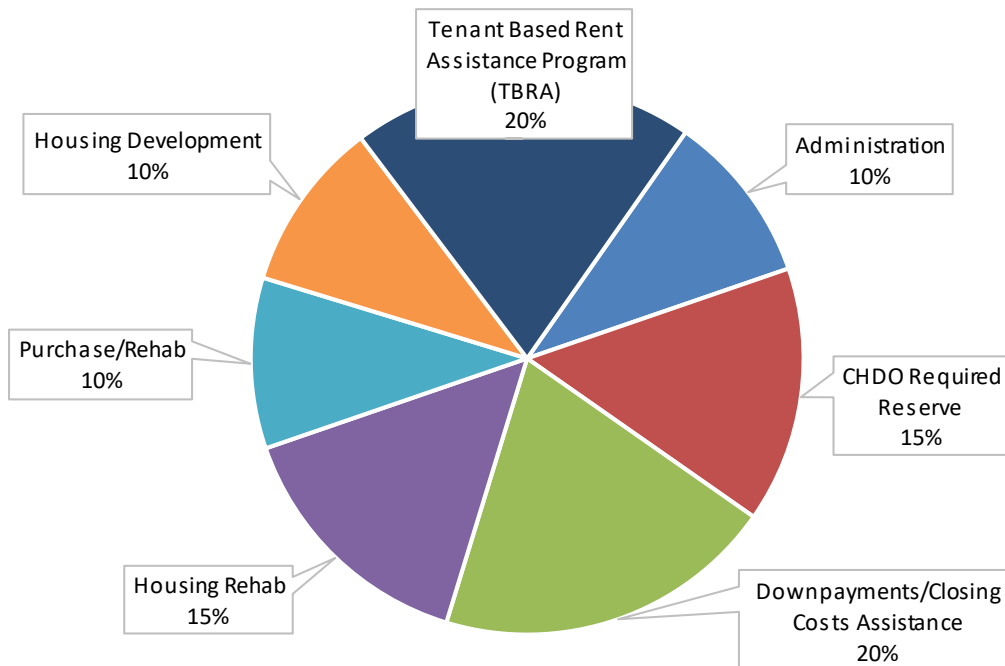
Objective #1: Ensure Waukesha County residents have affordable housing located near high opportunity areas of job growth.

Update the standard operating procedure document and workflow for housing development projects by December 31, 2023, to improve internal and external communications and close projects within six months of the application date. Housing development projects in 2024 and 2025 will close within six months from the date of application.

Performance Measure:

	Year 2024 Goal		Year 2025 Goal	
	# of Applications Received-Target	Closed within 6 Months	# of Applications Received-Target	Closed within 6 Months
Housing development projects in 2024 and 2025 will close within six months from the date of application.	2	2	3	3

2023 Actual Allocation of HOME Program Funding Award at \$1,632,417



* 2023 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.23	0.21	0.21	0.00	(0.21)
General Government (a)	\$3,443,122	\$2,250,000	\$2,267,172	\$0	(\$2,250,000)
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	\$3,443,122	\$2,250,000	\$2,267,172	\$0	(\$2,250,000)
Personnel Costs	\$38,737	\$24,792	\$25,172	\$0	(\$24,792)
Operating Expenses (a)	\$3,404,383	\$2,225,208	\$2,242,000	\$0	(\$2,225,208)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,443,120	\$2,250,000	\$2,267,172	\$0	(\$2,250,000)
Rev. Over (Under) Exp.	\$2	\$0	\$0	\$0	\$0

(a) 2023 Estimate includes estimated spending related to Emergency Rental Assistance grant funding of \$900,500 and \$225,600 for CDBG-CV (coronavirus) grant program operating expenditures carried over from 2022 through enrolled ordinance 177-98.

Program Highlights

Federal revenues from the US Department of Treasury decrease \$2,250,000 to \$0 related to all remaining rental assistance appropriations already appropriated in the 2023 budget, expected to be completed in 2024.

Personnel costs decrease \$24,800 or 0.21 FTE related to the transfer of the community development manager and fiscal specialist to the CDBG and HOME program areas to better reflect time in monitoring and reviewing the emergency rental assistance grant program.

Operating expenses in 2024 decrease \$2,225,200, due to reductions in Emergency Rental Assistance funding to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as a result of grant completion.

Community Development Fund Grant Descriptions

Grant Title	Funding Source	Funding Administration	Grant End Date	2022 Actual Spend	2023 Budget	2023 Estimated Award	2024 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,461,566	\$1,461,566	\$1,424,017	\$1,424,017
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,634,455	\$1,634,455	\$1,632,417	\$1,632,417
Emergency Rental Assistance #2	US Dept. of Treasury	US Dept. of Treasury	Sept. 30, 2025	\$1,599,507	\$2,250,000	\$2,267,172	\$0
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$91,661	\$1,250,000	\$1,250,000	\$1,902,216

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. This grant is expected to be closed out in early 2024, and all available expenditure authority is appropriated in the 2023 budget.

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. All subgrantee expenditures are proposed to be included in the 2024 budget.

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 was 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 were transferred to the Workforce & Economic Development Fund.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,901,089	\$1,947,934	\$1,843,690	\$1,793,959	(\$153,975)	-7.9%
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	\$150,000	\$150,000	\$150,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$122,500	\$122,500	\$112,500	(\$10,000)	-8.2%
Total Revenue Sources	\$1,901,089	\$2,220,434	\$2,116,190	\$2,056,459	(\$163,975)	-7.4%
Expenditures						
Personnel Costs	\$109,712	\$120,929	\$104,100	\$111,038	(\$9,891)	-8.2%
Operating Expenses	\$1,791,300	\$2,099,430	\$2,012,015	\$1,945,198	(\$154,232)	-7.3%
Interdept. Charges	\$75	\$75	\$75	\$223	\$148	197.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,901,087	\$2,220,434	\$2,116,190	\$2,056,459	(\$163,975)	-7.4%
Rev. Over (Under) Exp.	\$2	\$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 \$1,794,000, a decrease of \$154,000 related to the strong local economy, and to better reflect prior year and anticipated spending levels across all WIOA programs. The annual funding of \$81,225 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 reflect a slight decrease based on estimated reduction in program need. Planned economic development activities are continued at 2023 budgeted levels, and are funded with \$112,500 of tax levy (a \$10,000 decrease from 2023) and \$150,000 of General Fund balance.

Workforce & Economic Development (Cont.)

Personnel costs decrease approximately \$9,900 or 8.2%. Operating expenses decrease about \$343,200 due to a decrease in workforce grants mentioned previously, which include \$1,404,800 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)	2024 Budget
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$1,947,934	\$1,566,959
Waukesha County Economic Development(a)	County General Fund Balance	\$150,000	\$150,000
	County Tax Levy	\$100,000	\$100,000
Milwaukee 7 Regional Econ Dev Campaign(a)	County Tax Levy	\$12,500	\$12,500
Tourism Initiative(a)	County Tax Levy	\$10,000	\$0

GROW Fund Revolving Loan (b)	Funding Source	2023 Budget	2024 Budget
American Rescue Plan Act (ARPA)	US Dept. of Treasury	\$3,000,000	\$4,500,000
Prior-Year Professional Baseball Park District Taxes	Assigned Fund Balance	\$1,500,000	\$0

(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 end support to Waukesha Area Convention and Visitors Bureau activity in the 2024 budget.

GROW Fund Revolving Loan: The 2024 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.

Grant Title	Funding Source	Funding Administration	FY 21-22 Actual Award	FY 22-23 Estimated Award	FY 22-23 Actual Award	FY 23-24 Estimated Award
WIOA Administration	US Dept. of Labor	WI Dept. of Workforce Development	\$138,063	\$124,247	\$102,926	\$99,880
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$388,319	\$349,487	\$288,668	\$294,000
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$405,240	\$364,716	\$295,860	\$362,000
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$449,006	\$404,106	\$341,837	\$343,063
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$47,140	\$37,786	\$37,786	\$45,381
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$93,250	\$90,250	\$83,750	\$90,250
Worker Advancement Initiative	US Dept. of Treasury	WI Dept. of Workforce Development	\$1,080,466	\$0	\$0	\$0
Quest	US Dept. of Labor	WI Dept. of Workforce Development	\$0	\$283,737	\$283,737	\$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.

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 (Q3 PY22-23)										
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	69%	83%	72%	79.5%	\$7,470	\$8,791	61%	45.5%	71%	64.7%
Dislocated Worker	77%	86%	74%	92%	\$10,890	\$11,806	65%	70%	65%	80%
Youth	78%	96.9%	78%	96.6%	\$5,130	\$3,729	59%	57.1%	59%	63%

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.

Special Purpose Grant Fund– 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 474-479.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$0	\$3,000,000	\$3,000,000	\$4,500,000	\$1,500,000	50.0%
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	\$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	\$1,500,000	\$1,500,000	\$0	(\$1,500,000)	-100.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$4,500,000	\$4,500,000	\$4,500,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$4,500,000	\$4,500,000	\$4,500,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$0	\$4,500,000	\$4,500,000	\$4,500,000	\$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

Program Highlights

The 2024 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 \$4.5 million of ARPA funds .

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 required a proposed contract with the Waukesha Center for Growth approved by the County Board in December 2022. The contract contains 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	2022 Actual	2023	2023 Estimate	2024 Budget	Change From 2023 Adopted 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	\$22,638	\$0	\$0	\$0	\$0	N/A
Apr. 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	\$422,638	\$400,000	\$400,000	\$400,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$62,500	\$5,000	\$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	\$5,000	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$422,638	\$0	\$395,000	\$0	\$0	N/A

Summary of Tarmann Fund Funding Sources 2020 – 2024

Revenue Source	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 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.

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:	2022 Actual	2023 Target	2023 Estimate	2024 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$52,964	\$16,128	\$16,128	\$11,008	(\$5,120)	-31.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,437,390	\$2,212,000	\$2,242,000	\$2,323,980	\$111,980	5.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$37,522	\$12,000	\$24,000	\$50,500	\$38,500	320.8%
Appr. Fund Balance	\$190	\$0	\$205	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,528,066	\$2,240,128	\$2,282,333	\$2,385,488	\$145,360	6.5%
Expenditures						
Personnel Costs	\$857,549	\$885,533	\$843,087	\$946,014	\$60,481	6.8%
Operating Expenses	\$687,227	\$795,722	\$799,427	\$836,995	\$41,273	5.2%
Interdept. Charges	\$640,059	\$613,440	\$614,010	\$645,896	\$32,456	5.3%
Fixed Assets (Memo) (c)	\$26,772	\$43,500	\$43,500	\$211,000	\$167,500	385.1%
Total Expenditures	\$2,184,835	\$2,294,695	\$2,256,524	\$2,428,905	\$134,210	5.8%
Operating Income/(Loss)	\$343,231	(\$54,567)	\$25,809	(\$43,417)	\$11,150	N/A
Cash Flow From Operations (b)	\$425,409	\$97,685	\$177,856	\$191,803	\$94,118	96.3%

Position Summary (FTE)

Regular Positions	3.90	3.90	3.90	3.90	0.00
Extra Help	12.60	12.63	12.63	12.63	0.00
Overtime	0.44	0.44	0.44	0.44	0.00
Total FTEs	16.94	16.97	16.97	16.97	0.00

- (a) Interest income is budgeted in and accounted for by management only in the Naga-Waukee 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 excellence

Objective #1: 80% customer satisfaction rating for golf experience and events (a).

Performance measure: 80% of participants reported good or very good rating for Golf experience and events.

(a) Department management will look to seek survey responses from patrons purchasing tee times in 2024.

Objective #2: Beginning with the 2024 golf season; market, plan, and host one new small business outing of 12-32 players each month at both county golf courses for local companies searching 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.

Performance Measure	2022 Actual	2023 Target	2023 Estimate	2024 Target
Naga-Waukee Golf Course	N/A	N/A	N/A	5
Moor Downs Golf Course	N/A	N/A	N/A	5

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	12.28	12.29	12.29	12.28	(0.01)
General Government	\$48,439	\$12,800	\$12,800	\$8,600	(\$4,200)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,884,520	\$1,799,000	\$1,799,000	\$1,856,605	\$57,605
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,722	\$9,000	\$21,000	\$48,000	\$39,000
Appr. Fund Balance	\$190	\$0	\$190	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,968,871	\$1,820,800	\$1,832,990	\$1,913,205	\$92,405
Personnel Costs	\$660,636	\$669,654	\$642,285	\$717,056	\$47,402
Operating Expenses (excl. Depr. Exp)	\$456,740	\$481,830	\$485,520	\$429,220	(\$52,610)
Depreciation Expense	\$69,373	\$137,219	\$137,219	\$213,589	\$76,370
Interdept. Charges	\$519,662	\$490,943	\$491,513	\$523,074	\$32,131
Fixed Assets (Memo) (a)	\$26,772	\$22,000	\$22,000	\$171,500	\$149,500
Total Expenditures	\$1,706,411	\$1,779,646	\$1,756,537	\$1,882,939	\$103,293
Operating Income/(Loss)	\$262,460	\$41,154	\$76,453	\$30,266	(\$10,888)
Cash Flow From Operations (b)	\$331,643	\$178,373	\$213,482	\$243,855	\$65,482

(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.

Naga-Waukee Golf Course (Continued)

Program Highlights

Overall revenues are increased \$92,400 from the 2023 budget to \$1,913,200, to better reflect prior and current year activity, as well as slight rate adjustments of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. This includes \$8,600 in temporary general government American Rescue Plan Act (ARPA) funds to offset fluctuating fuel costs, a decrease of \$4,200. The budget also includes \$32,000 of trade in value for 20 used golf carts.

Personnel costs increase by nearly \$47,400 or 7.1%, largely due to an increase in temporary extra help of \$21,600, related to anticipated rate increases in order to maintain market competitiveness. In addition, salary related costs increase \$19,400 to reflect the cost to continue of existing permanent staff.

Operating expenses decrease by \$52,600 mainly related to a reduction of \$65,000 in small equipment due to the purchase of new golf carts being moved and classified as fixed assets, partly offset by an increase of \$7,300 for small tools and golf course supplies, and \$5,000 for concession supplies. Scheduled depreciation increases nearly \$76,400 based on prior year and future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by nearly \$32,100 due to a \$33,100 increase in vehicle replacement charges. Additionally, administrative overhead charges increase \$2,600 and department management charges increase \$2,500. This increase is partly offset by a decrease of \$6,000 in workers compensation charges based on prior year experience in the golf system, as well as a decrease of \$1,800 in anticipated vehicle repair and maintenance expenses.

Scheduled fixed asset purchases of \$171,500, includes \$128,000 for 20 new golf carts at a cost of \$6,400 per cart, and \$17,000 for a barrier rail on hole 11, \$11,000 for the renovation of the outdoor cart storage area, \$10,000 to replace two warm bay heaters, and \$5,500 to purchase a new steam cleaner.

Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
9 Hole Rounds	64,677	67,100	67,100	67,100	0
Golf Car Rentals	30,472	30,000	30,000	30,500	500
9 Hole Play	16,609	16,700	16,700	16,700	0
18 Hole Play	24,034	25,200	25,200	25,200	0

Naga-Waukee Golf Course Revenue				
	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Green Fees	\$1,006,363	\$980,000	\$980,000	\$1,004,850
Golf Cars	\$417,431	\$405,000	\$405,000	\$421,225
Food	\$263,579	\$225,000	\$225,000	\$233,450
Merchandise	\$107,454	\$110,000	\$110,000	\$111,650
Misc. Revenue	\$173,854	\$100,800	\$112,990	\$142,030
Total Revenue	\$1,968,681	\$1,820,800	\$1,832,990	\$1,913,205

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.66	4.68	4.68	4.69	0.01
General Government	\$4,525	\$3,328	\$3,328	\$2,408	(\$920)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$552,870	\$413,000	\$443,000	\$467,375	\$54,375
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,800	\$3,000	\$3,000	\$2,500	(\$500)
Appr. Fund Balance	\$0	\$0	\$15	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$559,195	\$419,328	\$449,343	\$472,283	\$52,955
Personnel Costs	\$195,885	\$215,879	\$200,802	\$228,958	\$13,079
Operating Expenses (excl. Depr. Exp)	\$148,119	\$161,640	\$161,655	\$172,555	\$10,915
Depreciation Expense	\$12,995	\$15,033	\$15,033	\$21,631	\$6,598
Interdept. Charges	\$120,397	\$122,497	\$122,497	\$122,822	\$325
Fixed Assets (Memo) (a)	\$0	\$21,500	\$21,500	\$39,500	\$18,000
Total Expenditures	\$477,396	\$515,049	\$499,987	\$545,966	\$30,917
Operating Income/(Loss)	\$81,799	(\$95,721)	(\$50,644)	(\$73,683)	\$22,038
Cash Flow From Operations (b)	\$94,794	(\$80,688)	(\$35,626)	(\$52,052)	\$28,636

(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 \$53,000 to about \$472,300, largely related to higher greens fees of \$29,300 to better reflect prior and current year activity and slight rate adjustments of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Revenue increases also include golf car rentals \$16,800 based on prior and current year activity, and concessions and pro shop revenues of \$8,300. This is partially offset by a decrease of \$900 in temporary general government American Rescue Plan Act (ARPA) funds to offset fluctuating fuel costs.

Personnel costs increase about \$13,100 to \$229,000 largely due to increasing extra help \$7,800 or 6%, mainly reflecting increased hourly rates to help maintain market competitiveness partially offset by turnover savings as well as a 0.01 FTE increase (about 21 hours) in temporary extra help.

Operating expenses increase by \$10,900 to nearly \$172,600, largely due to a \$7,000 increase for increased pro shop and concession merchandise based on customer utilization, a \$2,500 increase in credit card processing fees based on customer utilization.

Scheduled Depreciation is increased by \$6,600 based on prior year and future year fixed asset acquisitions.

Interdepartmental charges have increased about \$300 largely due to a \$500 increase in administrative overhead and management services charges, \$400 increase in vehicle repair and maintenance, and \$300 in risk management charges. This is partly offset by a \$1,000 decrease in vehicle replacement charges.

Scheduled fixed asset acquisitions purchases of \$39,500 include: \$21,000 for a paved cart staging area, \$10,000 for a pond aerator for weed/algae control, and \$8,500 for natural barrier rails and plant material east of the hole 2 green.

Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
9 Hole Rounds	26,858	25,000	26,500	26,500	1,500
Golf Car Rental	16,399	14,500	15,500	16,000	1,500

Moor Downs Golf Course Revenue*				
	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Green Fees	\$321,401	\$260,000	\$280,000	\$289,275
Golf Cars	\$151,952	\$105,000	\$115,000	\$121,800
Concessions	\$42,325	\$30,000	\$30,000	\$34,000
Merchandise	\$35,374	\$18,000	\$18,000	\$22,300
Misc. Revenues	\$8,142	\$6,328	\$6,343	\$4,908
Total Revenue	\$559,194	\$419,328	\$449,343	\$472,283

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	2022	2023	2023	2024	Change From 2023	
	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	\$1,210,132	\$1,132,590	\$1,203,657	\$1,194,440	\$61,850	5.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$10,478	\$5,000	\$8,009	\$7,000	\$2,000	40.0%
Appr. Fund Balance	\$4,365	\$0	\$5,805	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,224,975	\$1,137,590	\$1,217,471	\$1,201,440	\$63,850	5.6%
Expenditures						
Personnel Costs	\$565,940	\$580,245	\$569,252	\$608,311	\$28,066	4.8%
Operating Expenses (b)	\$578,767	\$576,263	\$587,146	\$613,035	\$36,772	6.4%
Interdept. Charges	\$109,374	\$117,873	\$119,036	\$114,999	(\$2,874)	-2.4%
Fixed Assets (Memo) (c)	\$0	\$36,425	\$36,425	\$80,416	\$43,991	120.8%
Interdept. Debt-Prin (d)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,254,081	\$1,274,381	\$1,275,434	\$1,336,345	\$61,964	4.9%
Operating Income/(Loss) (b)	(\$29,106)	(\$136,791)	(\$57,963)	(\$134,905)	\$1,886	N/A
Cash Flow From Operations (a)	\$103,669	\$2,032	\$75,193	\$13,573	\$11,541	568.0%

Position Summary (FTE)

Regular Positions	4.16	4.16	4.16	4.16	0.00
Extra Help	4.24	4.16	4.16	3.88	(0.28)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.40	8.32	8.32	8.04	(0.28)

- (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 177-70 the General Fund principal repayment for Eble Park and Naga-Wauke Ice Arenas' loan amounts have been deferred until use levels and revenue recovery declines which would prompt a discussion to preserve or sell the Naga-Wauke Ice Arena. The potential sale of the property would be used to repay the general fund loan. Any additional equity from a potential sale could be distributed to the ice arena fund balance. The loan from the Golf Fund is waived as the funds loaned were for the construction of an additional golf course, no longer being pursued. Capital project funding will be proposed as necessary using funds from the Waukesha County Parkland Management and Land Acquisition Funds (Tarmann Fund) placing a priority on the maintenance of existing high use facilities versus the expansion of park system land holdings.

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.

Performance Measure:	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
Ice Arena customer service average rating	93%	91%	80%	90%	80%

Objective #2: Provide affordable ice skating opportunities through cost-effective management

Percentage of in-season contracted ice based upon a 34-week season schedule (September – April). Hours are based on 72 hours of available in-season ice per week. In-Season hours are weekdays from 3 p.m. to 11 p.m. and weekends from 7 a.m. to 11 p.m.

Performance Measure:	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
Naga-Waukee: In-Season Hours Utilized	60%	50%	60%	60%	65%
Eble: In-Season Hours Utilized	58%	53%	60%	60%	65%

Percentage of off-season (summer) contracted ice time based upon a 16-week season (less in-season as identified above). Hours are based on 76 hours of available of-season ice per week. Off-Season hours are weekdays from 8 a.m. to 3 p.m. & 5 p.m. to 10 p.m. and weekends from 8 a.m. to 4 p.m.

Performance Measure:	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
Naga-Waukee: Off-Season Hours Utilized	30%	40%	40%	40%	40%
Eble: Off-Season Hours Utilized	14%	42%	40%	40%	40%

CURRENT CONTRACT ICE COMPARISON: IN-SEASON	2021	2022	2023	2024	2024 % Increase
Eble	\$275.00	\$275.00	\$284.00	\$285.00	0.35%
Naga-waukee	\$275.00	\$275.00	\$284.00	\$285.00	0.35%

CURRENT CONTRACT ICE COMPARISON: OFF-SEASON	2021	2022	2023	2024	2024 % Increase
Eble	\$240.00	\$240.00	\$242.00	N/A	0.00%
Naga-waukee	\$240.00	\$240.00	\$242.00	N/A	0.00%
Waukesha Summer	\$205.00	\$205.00	\$210.00	\$225.00	7.14%

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.20	4.16	4.16	4.02	(0.14)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$588,877	\$561,945	\$586,088	\$581,500	\$19,555
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,881	\$5,000	\$6,159	\$5,000	\$0
Appr. Fund Balance	\$879	\$0	\$1,599	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$595,637	\$566,945	\$593,846	\$586,500	\$19,555
Personnel Costs	\$296,025	\$309,530	\$302,549	\$322,484	\$12,954
Operating Expenses (excl. Depr. Exp)	\$240,329	\$236,425	\$236,342	\$250,540	\$14,115
Depreciation Expense (a)	\$87,362	\$88,433	\$88,433	\$94,024	\$5,591
Interdept. Charges	\$54,675	\$55,062	\$55,745	\$57,030	\$1,968
Fixed Assets (Memo) (b)	\$0	\$21,425	\$21,425	\$0	(\$21,425)
Total Expenditures	\$678,391	\$689,450	\$683,069	\$724,078	\$34,628
Operating Income/(Loss) (a)	(\$82,754)	(\$122,505)	(\$89,223)	(\$137,578)	(\$15,073)
Cash Flow From Operations (c)	\$3,729	(\$34,072)	(\$2,389)	(\$43,554)	(\$9,482)

- (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 \$19,600 to \$586,500, largely due to an increase of \$5,100 in contracted ice rentals based on average anticipated rate increases of 3.27%, and a \$6,000 increase in concession sales. Ice arena fees, including Public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase nearly \$13,000 to \$322,500 and fund the cost to continue existing staffing levels, with a reduction of 0.14 FTE temporary extra help, offset with increasing rates to maintain market competitiveness.

Operating expenses, excluding budgeted depreciation, is budgeted to increase about \$14,100 to \$250,500, largely due to an increase of \$7,000 in planned maintenance projects related to light fixture replacements, in addition to a \$4,000 increase in merchandise for resale-concession costs. Depreciation is scheduled to increase by \$5,600 to nearly \$94,000 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase nearly \$2,000 mainly due to an increase in calculated liability and risk management charges of \$800 based on previous claims experience, and \$800 in increased administrative overhead charges.

Fixed assets decrease \$21,400 related to costs associated with a new rink pump budgeted in 2023 and not repeated in 2024.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 vs. 2023 Budget Change
Contract Ice Hours (a)	1,316	1,600	1,600	1,600	0
Public Skating Attendance (b)	13,594	13,500	13,500	13,600	100
No. of Skate Rentals	6,269	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.

Naga-Waukee Ice Arena Revenue

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 vs. 2023 Budget Change
Public Skating	\$111,402	\$94,545	\$105,027	\$100,000	\$5,455
Learn to Skate Program	\$25,962	\$24,000	\$30,680	\$25,000	\$1,000
WCHL - Hockey League	\$82,826	\$82,500	\$82,500	\$82,500	\$0
Contracted Ice	\$321,775	\$324,900	\$324,900	\$330,000	\$5,100
Concession	\$41,529	\$34,000	\$40,981	\$40,000	\$6,000
Investment Income	\$4,931	\$4,000	\$4,000	\$4,000	\$0
Merch/Bds/Misc	\$6,333	\$3,000	\$4,159	\$5,000	\$2,000
Total	\$594,758	\$566,945	\$592,247	\$586,500	\$19,555

Eble Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.20	4.16	4.16	4.02	(0.14)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$621,255	\$570,645	\$617,569	\$612,940	\$42,295
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,597	\$0	\$1,850	\$2,000	\$2,000
Appr. Fund Balance	\$3,486	\$0	\$4,206	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$629,338	\$570,645	\$623,625	\$614,940	\$44,295
Personnel Costs	\$269,915	\$270,715	\$266,703	\$285,827	\$15,112
Operating Expenses (excl. Depr. Exp)	\$201,298	\$201,015	\$211,843	\$214,017	\$13,002
Depreciation Expense (a)	\$49,778	\$50,390	\$50,528	\$54,454	\$4,064
Interdept. Charges	\$54,699	\$62,811	\$63,291	\$57,969	(\$4,842)
Fixed Assets (Memo) (b)	\$0	\$15,000	\$15,000	\$80,416	\$65,416
Total Expenditures	\$575,690	\$584,931	\$592,365	\$612,267	\$27,336
Operating Income/(Loss) (a)	\$53,648	(\$14,286)	\$31,260	\$2,673	\$16,959
Cash Flow From Operations (c.)	\$99,940	\$36,104	\$77,582	\$57,127	\$21,023

(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 \$44,300 to \$614,900, mainly due to an increase in public skating revenues of contracted ice time of \$25,800 related to increased rates, an \$11,000 increase in concession sales based on prior year experience, and a \$4,300 increase in public skating revenues based on adjusted rates between \$1-\$3 based on select package. Ice arena fees, including Public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase approximately \$15,100 to \$285,800, and fund the cost to continue existing staffing levels, with a reduction of 0.14 FTE temporary extra help, offset with increasing rates to maintain market competitiveness.

Eble Ice Arena (continued)

Operating expenses are being increased by approximately \$13,000 to \$214,000 due to a \$5,000 increase in merchandise for resale-concession costs based on increased activity, and a \$4,000 increase equipment repair and maintenance costs, reflecting prior year experience. The budget also includes an increase of \$3,000 in recreation services and supplies for contracted programming services based on prior year and anticipated activity. Budgeted depreciation expense 4,100 to about \$54,500 based on prior year and future fixed asset acquisitions.

Interdepartmental charges decrease almost \$4,800 mainly due to a \$5,800 decrease in vehicle replacement charges, better reflecting adjusted costs and timelines associated with Zamboni replacement, and a \$1,100 decrease in communications charges, partly offset by an increase of \$1,400 in liability and risk management charges based on claims experience, and \$800 in administrative overhead charges.

Fixed assets of \$80,400 include \$42,800 for replacement water heaters, \$23,600 for main entryway renovations, and \$14,000 for a reverse osmosis system for water purification.

Activity	2022	2023	2023	2024	2024 vs. 2023
	Actual	Budget	Estimate	Budget	Budget Change
Contract Ice Hours (a)	1,402	1,600	1,600	1,600	0
Public Skating Attendance (b)	12,839	13,595	13,595	13,595	0
No. of Skate Rentals	4,254	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					
	2022	2023	2023	2024	2024 vs. 2023
	Actual	Budget	Estimate	Budget	Budget Change
Public Skating	\$113,903	\$114,045	\$131,330	\$118,340	\$4,295
Learn to Skate Program	\$23,752	\$24,000	\$28,745	\$26,200	\$2,200
WCHL – Hockey League	\$82,500	\$82,500	\$82,400	\$82,500	\$0
Contracted Ice	\$348,850	\$314,100	\$314,100	\$339,900	\$25,800
Concession	\$50,027	\$34,000	\$58,994	\$45,000	\$11,000
Merch/Bds/Misc	\$6,820	\$2,000	\$3,850	\$3,000	\$1,000
Total	\$625,852	\$570,645	\$619,419	\$614,940	\$44,295

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 processed 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. The 2023 budget reinstated dividend payments under a new calculation that shifts from projections to actual program revenues.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$972,857	\$972,855	\$971,247	\$971,247	(\$1,608)	-0.2%
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	\$1,996,101	\$2,236,500	\$506,296	\$100,000	(\$2,136,500)	-95.5%
Appr. Fund Balance (a)	\$278,933	\$433,225	\$433,225	\$2,172,812	\$1,739,587	401.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,247,891	\$3,642,580	\$1,910,768	\$3,244,059	(\$398,521)	-10.9%
Expenditures						
Personnel Costs	\$365,939	\$402,147	\$343,080	\$412,354	\$10,207	2.5%
Operating Expenses (b)	\$1,918,742	\$3,060,856	\$2,614,401	\$2,697,670	(\$363,186)	-11.9%
Depreciation Expense	\$655,741	\$678,242	\$0	\$0	(\$678,242)	-100.0%
Interdept. Charges	\$131,804	\$130,856	\$129,596	\$134,035	\$3,179	2.4%
Fixed Assets (Memo) (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,072,226	\$4,272,101	\$3,087,077	\$3,244,059	(\$1,028,042)	-24.1%
Operating Income/(Loss)	\$175,665	(\$629,521)	(\$1,176,309)	\$0	\$629,521	N/A
Cash Flow From Operations (d)	\$552,473	(\$384,504)	(\$1,609,534)	(\$2,172,812)	(\$1,788,308)	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	

(a) MRF Appropriated fund balance is used for:

	2022 Actual	2023 Budget	2023 Est.	2024 Budget
MRF Equipment Repair/Replacement (1)	\$55,000	\$124,500	\$124,500	\$0
Recycling Program Disbursement - Community Dividend (2)	\$0	\$308,725	\$308,725	\$230,551
Support MRF Operations due to Fire Emergency	\$0	\$0	\$0	\$1,942,261
Purchase Order/Carryover from 2021 to 2022	\$223,933	\$0	\$0	\$0
Total Fund Balance Appropriation	\$278,933	\$433,225	\$433,225	\$2,172,812

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 2023 Estimates includes 2022 budget appropriation carryovers and open encumbrances, which modified the 2023 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.

Program Highlights

On May 31, 2023, a structural fire occurred at the Joint MRF facility. The damage to the equipment was considered significant. Due to the fire, contractual cost and revenue sharing models were terminated with the Joint MRF's third party processor. As a result, the 2024 budget was developed based upon estimated costs realized in this new environment. The county is currently working with the City of Milwaukee to determine the most optimal long-term strategy to process its' combined tonnage and receive the best return on investment.

General government revenue, which consists of the State Recycling Grant, are budgeted to decrease slightly by \$1,600 or less than 1% to \$971,247, based on the availability of state recycling grant funding for participating entities.

Other revenues decrease nearly \$2,136,500, largely due to a decrease of \$1,674,000 in recycling revenue. This is driven by the Joint MRF structural fire in May 2023. As a result, the County does not have revenue sharing agreements with temporary vendors processing county recycling materials. In addition, total equipment replacement fund (ERF) revenues decrease \$352,500 and education fees decrease \$60,000, due to the anticipation that no recyclable materials will be processed at the Joint MRF in 2024. Further, reimbursement revenues of \$50,000 from the City of Milwaukee for consulting and equipment inspection costs are removed in the 2024 budget. Revenues of \$100,000 remain due to \$50,000 in investment income and \$50,000 in community compost reimbursements based on program activity.

Appropriated Recycling Fund balance includes \$1.94 million of MRF fund balance to support ongoing recycling operations. \$230,551 of fund balance is budgeted to issue dividend payments to municipal recycling program partners. As part of the revised intergovernmental agreement in 2022, the County reinstated dividend payments to its municipal recycling program partners beginning in 2023. The agreement calls for issuing dividend when there is positive prior year activity, with the MRF Fund's working capital being above financial thresholds to maintain liquidity and financial health, and the recycling program's audited financial statements showing 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 \$230,551 amount is based on the 2022 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. Due to the structural fire at the Joint MRF facility, there are no planned uses of fund balance for equipment replacements per the scheduled plan.

Personnel costs increase approximately \$10,200 or 2.5%, mainly due to the cost to continue existing staff levels and benefits changes.

Operating expenses decrease \$363,200 to nearly \$2,697,700. Due to the Joint MRF fire in May 2023, several cost drivers were impacted as they pertain to the 2024 budget. Scheduled equipment replacements decrease \$476,760 to \$0 to reflect the damage to the joint MRF facility. Waste disposal charges are also reduced \$328,000 to \$0, as third-party processors are not specifically breaking out waste disposal charges, opting to instead reduce revenue sharing and impact other cost drivers (i.e., processing). Consulting services for equipment inspections and audits are reduced from \$110,000 to \$0 as these costs were to monitor equipment at the Joint MRF. Budgeted payments to communities decrease \$78,174 to \$230,511, based on the dividend program to share revenues and costs with participating communities, mentioned previously. Material transportation charges increase \$471,200 to \$518,200. The increase is due to additional hauling costs incurred by municipal haulers, delivering recyclable materials to alternate processing facilities, resulting in longer drive

times than the Joint MRF in the City of Milwaukee. While municipalities have individual contracts with contracted haulers, the county's intergovernmental agreements with the community partners outlines that additional, temporary hauling costs incurred from delivering materials to alternate processing facilities other than the Joint MRF are Waukesha County expenses. Processing costs increase \$162,440 as a result of anticipated short-term agreements with third party processors, and subsequent increases in billing rates related to CPI, to absorb Waukesha County tonnage.

Interdepartmental charges are increased nearly \$3,200 to \$134,000 mainly due to a \$1,900 increase in administrative overhead costs, \$900 increase in general liability insurance charges, and \$400 increase in computer and technology maintenance charges.

Activity Data	2022 Actual	2023 Budget	2023 Est.	2024 Budget	Budget Change
Tons processed at County compost facility	3,671	4,000	3,000	4,000	0
Tons of office paper and containers recycled – County	233	225	250	250	25
Number of participants in education presentation/events	7,523	6,000	3,000	4,000	(2,000)

Waukesha County Recycling Program Partners

1	City of Brookfield	10	Town of Oconomowoc	19	Village of Merton
2	City of Delafield	11	Village of Big Bend	20	Village of Nashotah
3	City of New Berlin	12	Village of Chenequa	21	Village of Oconomowoc Lake
4	City of Oconomowoc	13	Village of Dousman	22	Village of Pewaukee
5	City of Pewaukee	14	Village of Eagle	23	Village of Summit
6	City of Waukesha	15	Village of Elm Grove	24	Village of Wales
7	Town of Brookfield	16	Village of Hartland	25	Village of Waukesha
8	Town of Delafield	17	Village of Lac La Belle	26	Village of Vernon
9	Town of Merton	18	Village of Lisbon		

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

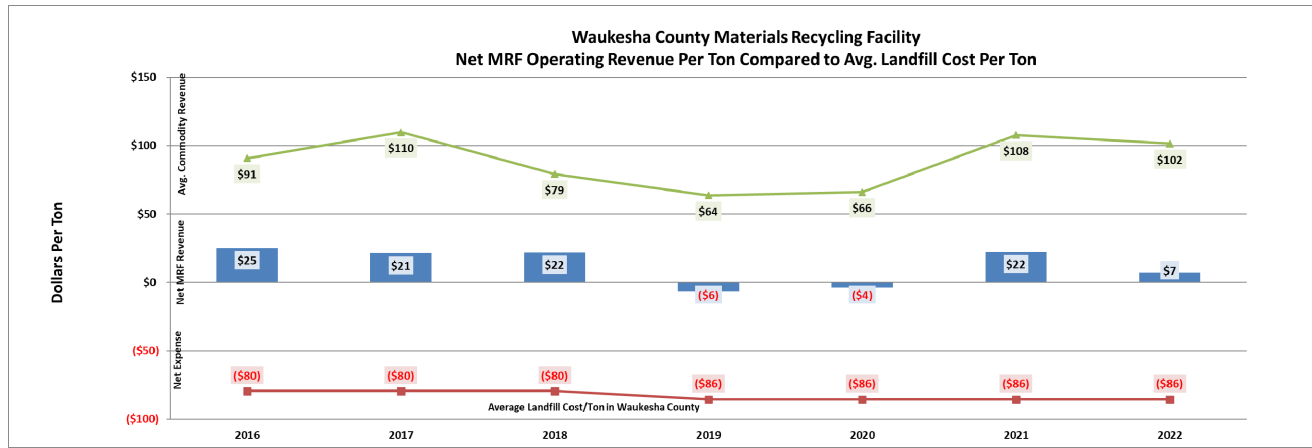
Quality Pillar: High standards of service excellence

Objective: Increase the quality of recycled material

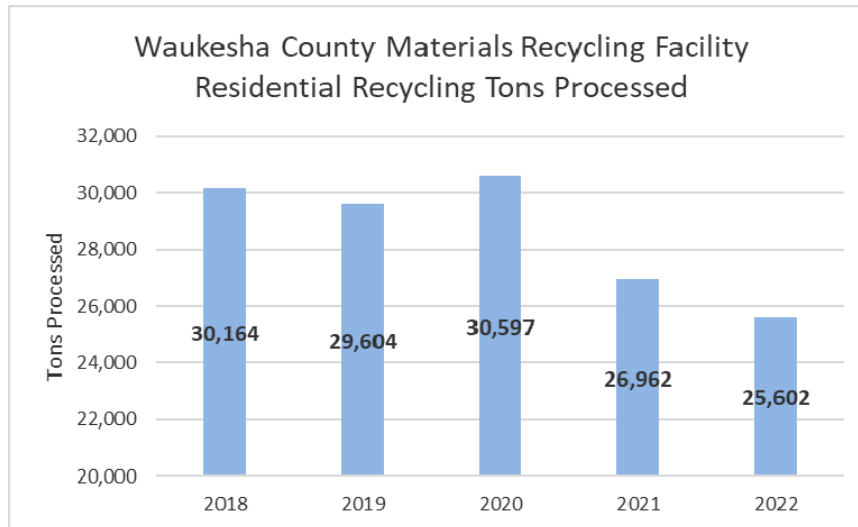
Increase the quality of recycled material delivered to the Joint MRF to be 85% recoverable by December 31, 2023.

2022 Benchmark	2023	2024	2025	2026
82%	82%	85%	85%	85%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (\$7 in 2022). 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). Recyclable commodity markets averaged \$102 in 2022, however increased processing costs and residue disposal resulted in a lower net revenue. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2022 landfill disposal charge held to an average of \$86/ton. The six year net average operating gain is \$10.38 per ton and when added to average landfill costs there is a \$93.88 per ton advantage to recycling.



Tonnage for 2018 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). 2022's tonnage decrease continued due to the lighter weight of recyclable materials, as well as reductions in consumer spending, reducing demand for recycled materials.



Public Works

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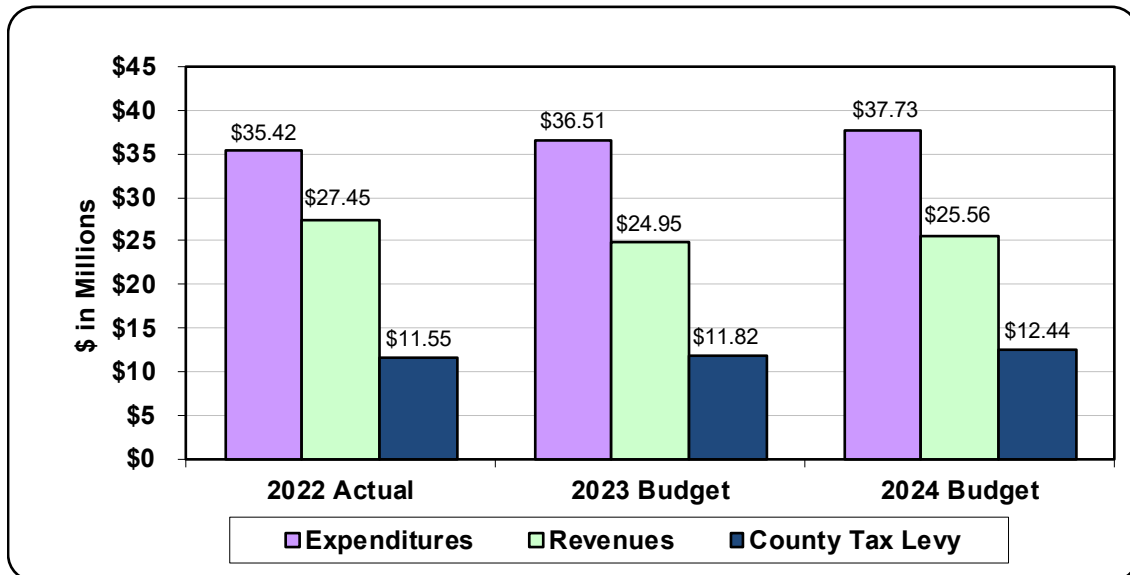
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PUBLIC WORKS

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 2024 expenditure budget for this functional area totals \$37,733,500, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$1,223,100 or 3.4% from the 2023 Adopted Budget. Budgeted revenues (including \$580,700 of fund balance appropriations) total \$25,558,600, an increase of \$611,300 or 2.5% from the previous year's budget. The tax levy necessary to fund this functional area totals \$12,437,600, an increase of \$622,300 or 5.3% from the 2023 Adopted Budget.

**** PUBLIC WORKS ****
Functional Area Summary by Agency

	2022	2023	2023	2024	Change from 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
* TOTAL PUBLIC WORKS *						
Revenues (a)	\$27,448,328	\$24,947,305	\$25,871,997	\$25,558,598	\$611,293	2.5%
County Tax Levy (b)(c)	\$11,550,197	\$11,815,363	\$11,815,363	\$12,437,628	\$622,265	5.3%
Expenditure (d)	\$35,422,146	\$36,510,406	\$36,721,609	\$37,733,516	\$1,223,110	3.4%
Rev. Over (Under) Exp.	\$2,463,934	\$0	\$276,703	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,112,445	\$252,262	\$689,048	\$262,710	\$10,448	4.1%

BREAKDOWN BY AGENCY

PUBLIC WORKS						
Revenues (a)	\$27,448,328	\$24,947,305	\$25,871,997	\$25,558,598	\$611,293	2.5%
County Tax Levy (b)(c)	\$11,550,197	\$11,815,363	\$11,815,363	\$12,437,628	\$622,265	5.3%
Expenditure (d)	\$35,422,146	\$36,510,406	\$36,721,609	\$37,733,516	\$1,223,110	3.4%
Rev. Over (Under) Exp.	\$2,463,934	\$0	\$276,703	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,112,445	\$252,262	\$689,048	\$262,710	\$10,448	4.1%

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

Fund	Description of Use	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Phase-in Higher Utility Costs	\$0	\$160,000	\$160,000	\$160,000
General	Purchase order & carryovers from prior year	\$336,701	\$0	\$413,466	\$0
	Subtotal General Fund Balance Appropriation	\$436,701	\$260,000	\$673,466	\$260,000
Transportation	One time purchase of highway maintenance equipment*	\$49,979	\$0	\$40,507	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Carryovers, encumbrances, and ordinances	\$120,064	\$0	\$226,502	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$220,043	\$50,000	\$317,009	\$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	\$840	\$0	\$511	\$0
Airport	Snow removal cost	\$310,500	\$0	\$276,000	\$0
Airport	Long-term Asset Evaluation Study	\$50,000	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$530,922	\$169,582	\$446,093	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,288,749	\$580,665	\$1,537,651	\$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.

**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 \$4,890,700 in the 2024 Budget, \$3,641,200 in the 2023 Budget, \$3,624,040 in the 2023 Estimate, and \$3,222,855 in 2022. Airport expenditures exclude \$50,000 in the 2024 Budget, \$200,000 in the 2023 Budget, \$160,000 in the 2023 Estimate and \$269,527 in 2022.

PUBLIC WORKS

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For Public Works, the total cost impact is \$138,900, with \$52,600 in the General Fund, \$69,600 in the Transportation Fund, \$14,500 in Central Fleet, and \$2,100 in Airport.
- State **General Transportation Aids (GTA)** budgeted in the Transportation Fund are budgeted to increase by \$142,100 to \$5.13 million.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$136,700 in 2024. Salt rates increase by \$6.42 or 9.0%, from \$71.33 to \$77.75 per ton based on the state's salt contract for the 2023-24 winter season. This includes a \$94,400 increase in the cost of salt used for county highways, based on an estimated 14,700 tons (same as the 2023 budgeted level). 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 increases \$3,900, assuming 600 tons (same as 2023 budgeted level). Salt sold to municipalities for use on their local roads increases \$38,500 and assumes 6,000 tons (same as 2023 budgeted level). Revenues from salt sales to municipalities include a \$14 per ton handling fee, which is an increase of \$2 from the 2023 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 \$167,900 to \$6.94 million. This includes \$276,000 of anticipated higher state Routine Maintenance Agreement (RMA) reimbursements, which is partially offset by \$108,100 of lower reimbursements for Performance-Based Maintenance (PbM) program work due to the removal of this revenue from the budget as fewer projects are 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 \$64,200 which is the cost-to-continue of 28.00 regular FTE positions, and is 1.00 FTE fewer than the 2023 budget due to unfunding a patrol worker as state work and related revenues are not anticipated to keep up with the cost to continue. Another 1.73 FTE of temporary seasonal help and 1.04 FTE of overtime is budgeted in 2024, unchanged from the 2023 budget.
- **The 2024 Transit Services** program expenses are budgeted to increase by \$16,600, primarily due to a shift of 0.10 FTE Patrol Worker to Transit Services for snow removal and an increase in park and ride snow clearing expenses. Total transit costs are estimated at about \$3.69 million, but the total budget for Waukesha County is only about \$987,000 because the contracted transit administrator, 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 remains at the 2023 budget level of \$852,700.
- **The 2024 Transit Budget** recognizes the elimination of the Gold Line due to the Milwaukee County Transit System (MCTS) planning to implement a Bus Rapid Transit (BRT) service. Waukesha County worked with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Road. Additionally, the 2024 budget eliminates the Paratransit route with a grandfathered service provision through December 31, 2024, to allow the last remaining riders transition to alternative providers. Funding is reserved for potential use for FlexRide, a new ride share program being tested in 2022 and 2023 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. Additionally, the budget for Route 901/904/905 has been reduced given lower service levels implemented earlier in 2023.
- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.29/gallon, or 7.7%, to \$3.50/gallon from the 2023 budget. 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 changes. For 2024, the budget assumes that internal departments will cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.64/gallon (\$2.85/gallon with markup), with \$327,400 of ARPA funding covering the remainder up to the total estimated fuel price of \$3.50/gallon (\$3.71/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting \$392,900 for fuel costs, a \$61,100 decrease from 2023, which is partially offset by ARPA funds of \$172,000.
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$120,000 or 4.5% due to an increase in internal maintenance rates and cost of parts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$151,500 or 4.5%, from \$3.34 million to about \$3.49 million, which is due to increases in new vehicle/equipment prices.

PUBLIC WORKS

Functional Area Budget Highlights

- **Energy and utility budget costs for county facilities** are budgeted to increase in 2023 by \$309,600 from the 2023 budgeted level of \$2,238,100 to \$2,547,700. The budget for electricity increases by \$254,200 or 19.0%, natural gas increases by \$13,700 or 3.2%, and water increases by \$41,800 or 8.9%. The average effective rates for all three utilities, electric, water, and natural gas, have all seen increases in recent years and are budgeted to see continued increases in 2024.
- The **Building Improvement Plan (BIP)** totals \$995,000 in the 2024 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$45,000 for improvements at the Mental Health Center (MHC). Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2023 budget.
- Overall expenditures in the **Housekeeping Services** program decrease about \$84,000 or 6.9% in the 2024 budget. Personnel costs decrease \$59,900 due to the unfunding of 1.00 FTE Building Service Worker and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of 4.10 FTE. Operating expenses include contracted housekeeping services, which are budgeted to decrease by \$24,400 which is a 3.4% decrease from current levels due to less work being done at the Juvenile Center and the fuller implementation of the Centralized Garbage program across county buildings. The current housekeeping contract is in effect through mid-year 2024 and goes out for request for proposal (RFP) in 2023.
- The 2024 **Airport** budget includes funding to bring snow removal in-house, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. The 2024 projected costs are approximately \$400,000 based on preliminary estimates. This number is below the 2023 adopted budget for the snow removal contract of \$430,000. The budget for in-house snow removal includes \$189,000 in personnel costs for an additional 2.00 FTE Park Maintenance Workers, \$126,000 for operating expenses for fuel, de-icer, and radio equipment, and \$85,000 for interdepartmental charges relating to repair, maintenance, and other vehicle replacement charges.
- Revenues in the **Airport Operations Fund** budget increase \$67,500 and include revenues from increases built into land leases and rental contracts.

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

PUBLIC WORKS

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
PUBLIC WORKS	General	39.90	39.90	39.90	38.90	(1.00)
PUBLIC WORKS	Transportation	75.10	74.10	74.10	73.10	(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	5.00	2.00
TOTAL REGULAR POSITIONS		132.00	131.00	131.00	131.00	0.00
TOTAL EXTRA HELP		6.04	6.51	6.51	6.51	0.00
TOTAL OVERTIME		4.10	4.08	4.08	4.13	0.05
TOTAL BUDGETED POSITIONS		142.14	141.59	141.59	141.64	0.05

2024 BUDGET ACTIONS

Public Works - General

Unfund: 1.00 FTE Building Service Worker
 Create: 1.00 FTE Financial Analyst (underfilled as a Senior Fiscal Specialist)
 Unfund: 1.00 FTE Senior Fiscal Specialist

Public Works - Transportation

Unfund: 1.00 FTE State Highway Operations Patrol Worker

Public Works - Central Fleet Maintenance

Fund: 1.00 FTE Shop Supervisor
 Unfund: 1.00 FTE Lead Mechanic

2023 CURRENT YEAR ACTIONS

Public Works - Airport Operations

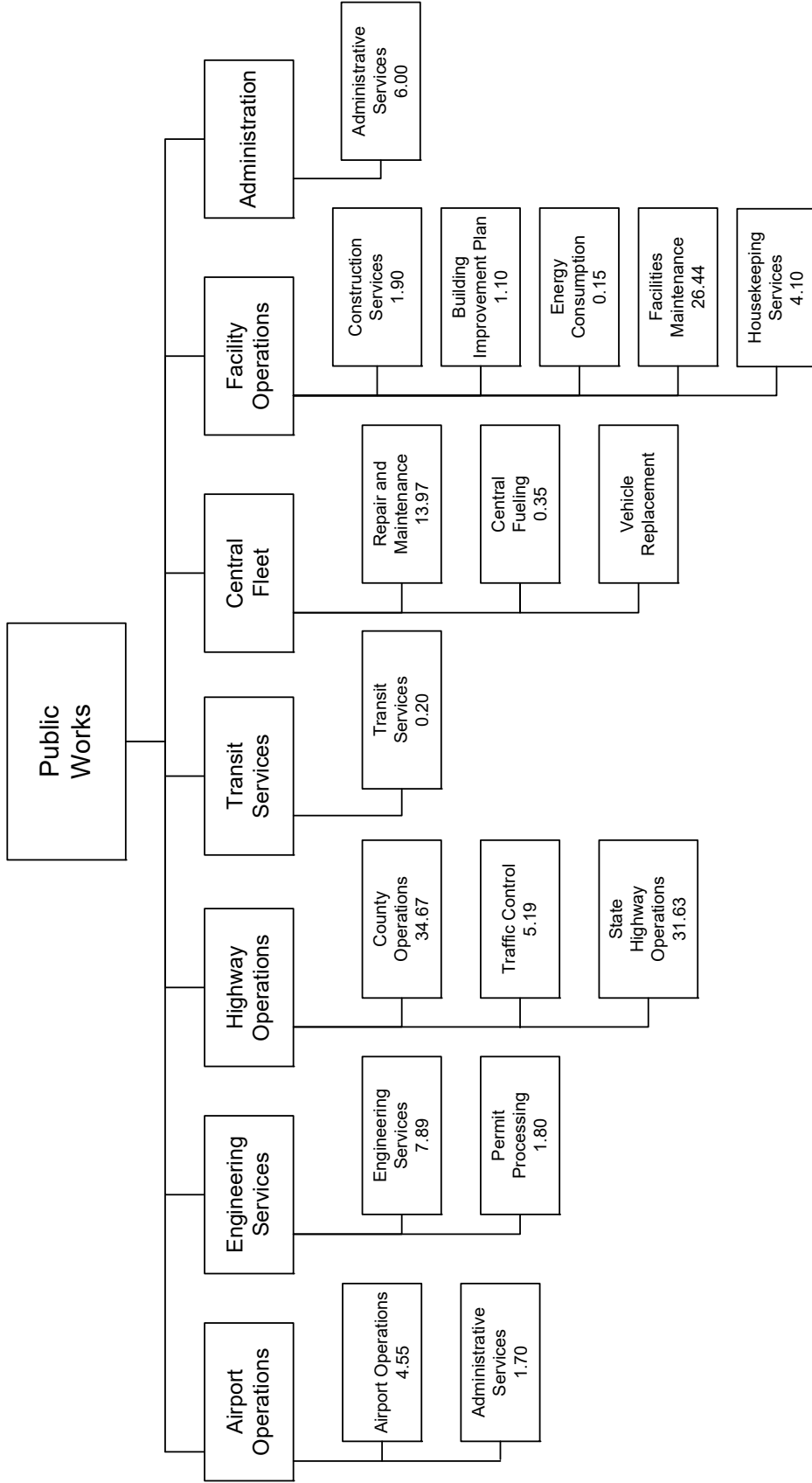
Create: 2.00 FTE Park Maintenance Worker
 Fund: 0.05 FTE Overtime

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Public Works

PUBLIC WORKS

FUNCTION / PROGRAM CHART



141.64 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	2022 Actual	2023		2024 Budget	Change From 2023 Adopted Budget	
		Adopted Budget	2023 Estimate (b)		\$	%
Public Works-General Fund						
Revenues (b)(d)	\$1,265,086	\$769,022	\$1,177,722	\$688,647	(\$80,375)	-10.5%
County Tax Levy	\$8,230,488	\$8,330,654	\$8,330,654	\$8,878,289	\$547,635	6.6%
Expenditures (b)	\$9,030,811	\$9,099,676	\$9,607,356	\$9,566,936	\$467,260	5.1%
Rev. Over (Under) Exp.	\$464,763	\$0	(\$98,980)	\$0	\$0	N/A
Transportation Fund						
Revenues (b)(d)	\$15,725,572	\$14,136,527	\$14,630,462	\$14,582,641	\$446,114	3.2%
County Tax Levy	\$3,319,709	\$3,484,709	\$3,484,709	\$3,559,339	\$74,630	2.1%
Expenditures (b)	\$17,046,110	\$17,621,236	\$17,739,488	\$18,141,980	\$520,744	3.0%
Rev. Over (Under) Exp.	\$1,999,171	\$0	\$375,683	\$0	\$0	N/A
Central Fleet						
Revenues (d)	\$4,473,275	\$4,643,005	\$4,255,435	\$4,664,549	\$21,544	0.5%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,219,248	\$4,552,942	\$4,086,395	\$4,588,286	\$35,344	0.8%
Operating Inc./Loss (c)	\$254,027	\$90,063	\$169,040	\$76,263	(\$13,800)	-15.3%
Vehicle Replacement						
Revenues	\$4,199,852	\$3,763,382	\$4,057,177	\$4,089,885	\$326,503	8.7%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,342,823	\$3,601,183	\$3,601,183	\$3,903,438	\$302,255	8.4%
Operating Inc./Loss (c)	\$857,029	\$162,199	\$455,994	\$186,447	\$24,248	14.9%
Airport						
Revenues (b)(d)	\$1,784,543	\$1,465,369	\$1,751,201	\$1,532,876	\$67,507	4.6%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$1,783,154	\$1,465,369	\$1,687,187	\$1,532,876	\$67,507	4.6%
Operating Inc./Loss (c)	\$1,389	\$0	\$64,014	\$0	\$0	N/A
American Rescue Plan Act						
Revenues (b)(d)	\$0	\$170,000	\$0	\$0	(\$170,000)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$0	\$170,000	\$0	\$0	(\$170,000)	-100.0%
Operating Inc./Loss (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)(d)	\$27,448,328	\$24,947,305	\$25,871,997	\$25,558,598	\$611,293	2.5%
County Tax Levy (a)	\$11,550,197	\$11,815,363	\$11,815,363	\$12,437,628	\$622,265	5.3%
Expenditures (b)	\$35,422,146	\$36,510,406	\$36,721,609	\$37,733,516	\$1,223,110	3.4%
Rev. Over (Under) Exp.	\$2,463,934	\$0	\$276,703	\$0	\$0	N/A
Operating Inc./Loss (c)	\$1,112,445	\$252,262	\$689,048	\$262,710	\$10,448	4.1%
Position Summary (FTE)						
Regular Positions	132.00	131.00	131.00	131.00	0.00	
Extra Help	6.04	6.51	6.51	6.51	0.00	
Overtime	4.10	4.08	4.08	4.13	0.05	
Total	142.14	141.59	141.59	141.64	0.05	

- (a) Tax levy amount is not determined by expenditures less revenues.
- (b) The 2023 Estimate includes 2022 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Utilities	\$0	\$160,000	\$160,000	\$160,000
General	Carryovers, encumbrances, and ordinances	\$336,701	\$0	\$413,466	\$0
	Subtotal General Fund Balance Appropriation	\$436,701	\$260,000	\$673,466	\$260,000
Transportation	One time purchase of highway maintenance equipment*	\$49,979	\$0	\$40,507	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Carryovers, encumbrances, and ordinances	\$120,064	\$0	\$226,502	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$220,043	\$50,000	\$317,009	\$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 and encumbrances	\$840	\$0	\$511	\$0
Airport	Snow removal cost	\$310,500	\$0	\$276,000	\$0
Airport	Long-term Asset Evaluation Study	\$50,000	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$530,922	\$169,582	\$446,093	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,288,749	\$580,665	\$1,537,651	\$580,665

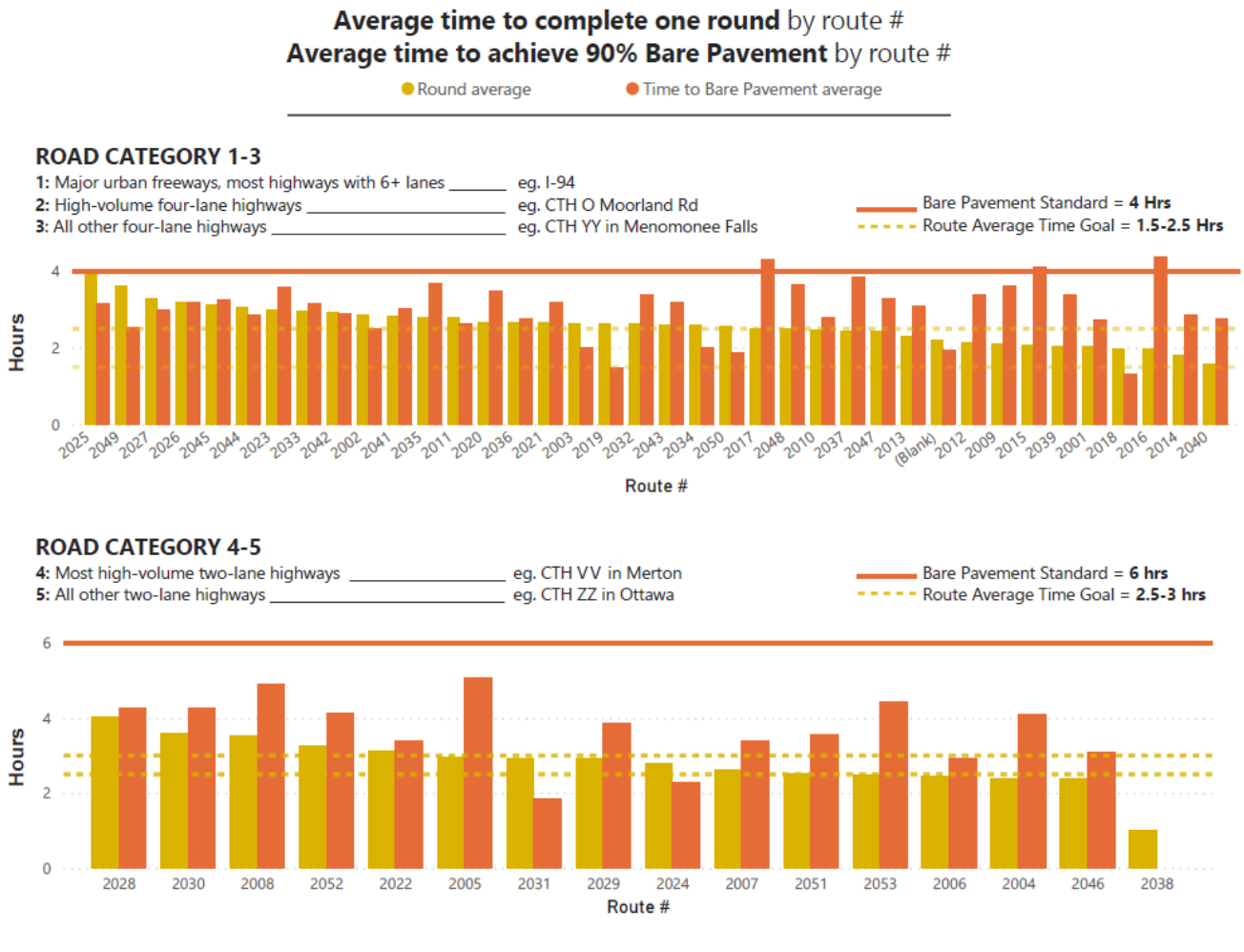
* Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance program (PbM).

** General Fund Balance is appropriated for the Transportation Fund budget.

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.”

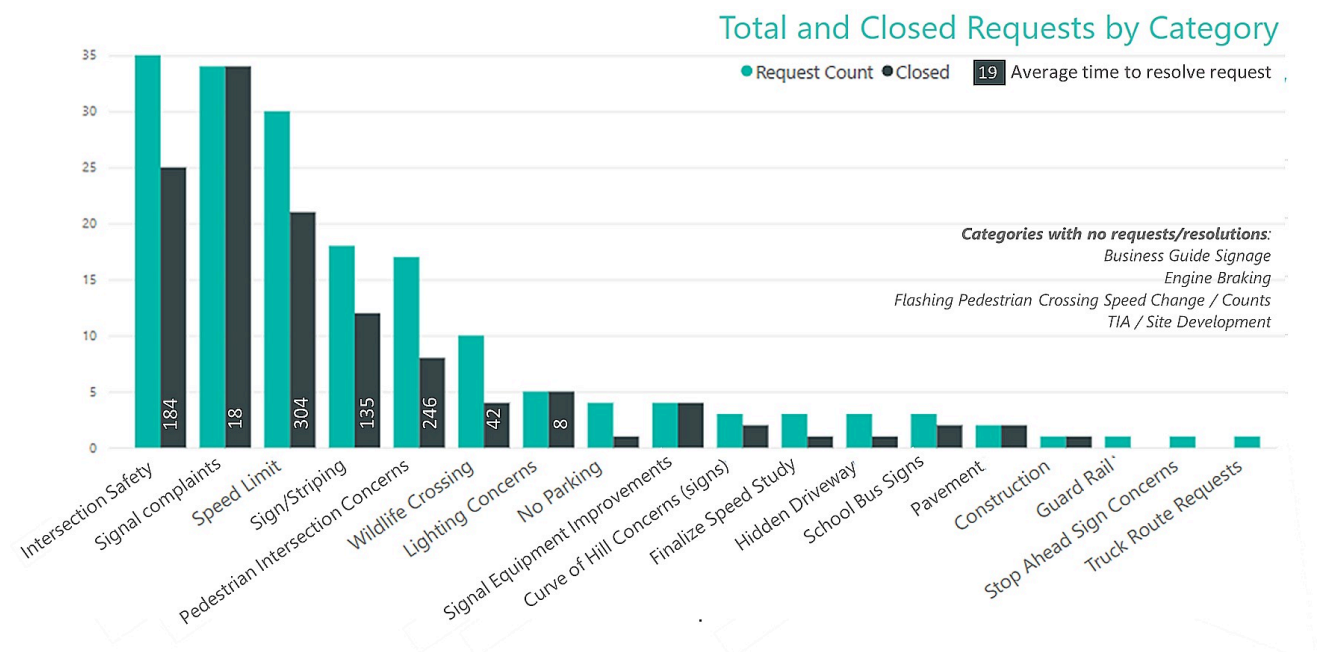
2019 Actual	2020 Actual	2021 Actual	2022 Actual	Target
79%	74%	79%	89%	80%

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.

2022 Actual	2023 Estimate	2024 Target
4.57	4.70	4.65

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	2022	2023	2023	2024	Change From 2023	
	Actual (a)	Adopted Budget	Estimate (a)(b)	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$381,933	\$14,096	\$14,096	\$12,752	(\$1,344)	-9.5%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$30,115	\$31,565	\$31,849	\$30,210	(\$1,355)	-4.3%
Interdepartmental	\$416,123	\$463,261	\$458,261	\$385,585	(\$77,676)	-16.8%
Other Revenue	\$214	\$100	\$50	\$100	\$0	0.0%
Appr. Fund Balance (a)(b)	\$436,701	\$260,000	\$673,466	\$260,000	\$0	0.0%
County Tax Levy (Credit)	\$8,230,488	\$8,330,654	\$8,330,654	\$8,878,289	\$547,635	6.6%
Total Revenue Sources	\$9,495,574	\$9,099,676	\$9,508,376	\$9,566,936	\$467,260	5.1%
Expenditures						
Personnel Costs	\$3,582,106	\$3,668,648	\$3,680,332	\$3,858,561	\$189,913	5.2%
Operating Expenses (a)(b)	\$4,503,703	\$4,597,188	\$4,995,344	\$4,781,543	\$184,355	4.0%
Interdept. Charges	\$511,858	\$458,840	\$460,040	\$476,832	\$17,992	3.9%
Fixed Assets (a)(b)	\$433,144	\$375,000	\$471,640	\$450,000	\$75,000	20.0%
Total Expenditures	\$9,030,811	\$9,099,676	\$9,607,356	\$9,566,936	\$467,260	5.1%
Rev. Over (Under) Exp.	\$464,763	\$0	(\$98,980)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	39.90	39.90	39.90	38.90	(1.00)
Extra Help	0.40	0.40	0.40	0.40	0.00
Overtime	0.41	0.39	0.39	0.39	0.00
Total FTEs	40.71	40.69	40.69	39.69	(1.00)

(a) The 2023 estimate includes 2022 carryovers of \$413,466 mostly related to Building Improvement Plan projects, which includes open encumbrances that modified the budget after it was adopted. In addition, it is anticipated that the department will be over-budget on utilities due to increases in utility rates.

(b) General Fund Balance is appropriated for:

Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
Phase-in Higher Utility Costs	\$0	\$160,000	\$160,000	\$160,000
Purchase order & carryovers from prior year	\$336,701	\$0	\$413,466	\$0
Total Fund Balance Appropriation	\$436,701	\$260,000	\$673,466	\$260,000

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.90	1.90	1.90	1.90	0.00
General Government	\$2,017	\$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	\$1,331	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$241,668	\$248,529	\$248,529	\$261,212	\$12,683
Total Revenues	\$245,016	\$248,529	\$248,529	\$261,212	\$12,683
Personnel Costs	\$219,848	\$227,704	\$227,783	\$240,387	\$12,683
Operating Expenses	\$1,331	\$20,000	\$20,000	\$20,000	\$0
Interdept. Charges	\$805	\$825	\$825	\$825	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$221,984	\$248,529	\$248,608	\$261,212	\$12,683
Rev. Over (Under) Exp.	\$23,032	\$0	(\$79)	\$0	\$0

Program Highlights

Net personnel costs are increasing by about \$12,700 primarily related to costs to continue for the regular staff of 1.90 FTE and the implementation of the county's compensation study recommendations. 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 2023	Est. Operating Impact
201503	Demolish Former HHS Building	(a)	\$3,620,000	100%	Decrease
201705	Courthouse Project Step 2 - Renovate 1959 Courthouse	2026	\$113,800,000	15%	TBD (b)
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	2024	\$1,158,000	20%	Decrease (c)
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
202415	UWW Dual Duct Air Handler Replacement	2029	\$226,000	0%	Decrease
202416	Northview Huber Roofing Upgrade	2029	\$1,019,000	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 was approved and completed in 2023.
- (b) 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.
- (c) 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.10	1.10	1.10	1.10	0.00
General Government	\$721	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$70,000	\$112,000	\$112,000	\$45,000	(\$67,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$389,797	\$100,000	\$481,418	\$100,000	\$0
County Tax Levy (Credit)	\$978,645	\$982,815	\$982,815	\$990,499	\$7,684
Total Revenues	\$1,439,163	\$1,194,815	\$1,576,233	\$1,135,499	(\$59,316)
Personnel Costs	\$128,174	\$132,815	\$133,145	\$140,499	\$7,684
Operating Expenses	\$521,333	\$687,000	\$962,083	\$545,000	(\$142,000)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$433,144	\$375,000	\$471,640	\$450,000	\$75,000
Total Expenditures	\$1,082,651	\$1,194,815	\$1,566,868	\$1,135,499	(\$59,316)
Rev. Over (Under) Exp.	\$356,512	\$0	\$9,365	\$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 2023 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 \$7,700 primarily related to the costs to continue for the regular staff of 1.10 FTE and implementing the county’s compensation study recommendations. 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 2023 Adopted Budget. Additional expenditures for Mental Health Center (MHC) projects total \$45,000, an increase of \$3,000 from 2023. 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. There are no planned project expenditures for the Employee Health and Wellness Clinic in 2024, which is a reduction of \$70,000 from 2023 budget.

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 Building

Building	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028
Administration Center	\$ 250,000	\$ 240,000	\$ 135,000	\$ 125,000	\$ 25,000
Communications Center	\$ -	\$ -	\$ -	\$ -	\$ -
County Jail	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Courthouse	\$ -	\$ -	\$ -	\$ -	\$ -
Health Human Services	\$ 30,000	\$ 30,000	\$ 30,000	\$ 80,000	\$ -
Highway Operations	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Juvenile Center	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Law Enforcement Center	\$ 23,000	\$ 23,000	\$ 43,000	\$ 43,000	\$ 43,000
Mental Health Center	\$ 45,000	\$ 20,000	\$ -	\$ 40,000	\$ 20,000
Northview	\$ -	\$ -	\$ -	\$ 35,000	\$ 50,000
Other/All Buildings	\$ 615,000	\$ 575,000	\$ 670,000	\$ 580,000	\$ 765,000
UWW	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Wellness Clinic	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Grand Total	\$ 995,000	\$ 970,000	\$ 950,000	\$ 950,000	\$ 950,000
Use of Fund Balance (c)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

Building Improvement Plan by Type of Project

Type of Project	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028
Asbestos	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Carpet / Tile / Seal	\$65,000	\$55,000	\$70,000	\$55,000	\$55,000
Doors & Windows	\$40,000	\$15,000	\$15,000	\$15,000	\$15,000
Courthouse (a)	\$0	\$0	\$35,000	\$20,000	\$20,000
FLOORING	\$20,000	\$20,000	\$0	\$55,000	\$15,000
Furniture	\$15,000	\$10,000	\$15,000	\$40,000	\$40,000
HVAC	\$365,000	\$395,000	\$320,000	\$340,000	\$480,000
HVAC Controls	\$127,000	\$127,000	\$127,000	\$127,000	\$127,000
Maintenance Only	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Northview (a)	\$25,000	\$25,000	\$40,000	\$20,000	\$20,000
Other/All Buildings (b)	\$163,000	\$163,000	\$158,000	\$123,000	\$23,000
Remodel	\$0	\$0	\$0	\$0	\$0
Roof	\$30,000	\$30,000	\$30,000	\$20,000	\$20,000
Safety/Security	\$25,000	\$20,000	\$25,000	\$25,000	\$25,000
Seal/ Tuckpoint	\$30,000	\$20,000	\$25,000	\$20,000	\$20,000
Grand Total	\$995,000	\$970,000	\$950,000	\$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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.15	0.15	0.15	0.15	0.00
General Government	\$278,612	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$30,115	\$31,565	\$31,849	\$30,210	(\$1,355)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$160,000	\$160,000	\$160,000	\$0
County Tax Levy (Credit)	\$1,994,314	\$2,071,375	\$2,071,375	\$2,383,609	\$312,234
Total Revenues	\$2,303,041	\$2,262,940	\$2,263,224	\$2,573,819	\$310,879
Personnel Costs	\$24,013	\$24,810	\$24,779	\$26,119	\$1,309
Operating Expenses	\$2,303,197	\$2,238,130	\$2,384,864	\$2,547,700	\$309,570
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,327,210	\$2,262,940	\$2,409,643	\$2,573,819	\$310,879
Rev. Over (Under) Exp.	(\$24,169)	\$0	(\$146,419)	\$0	\$0

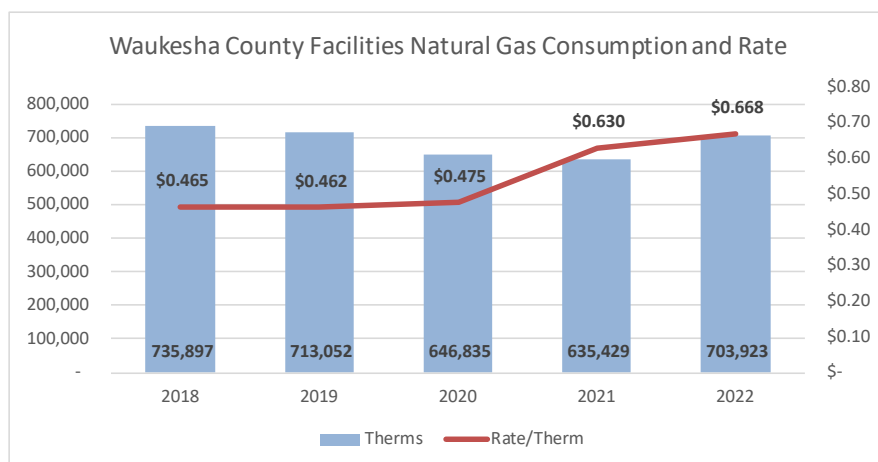
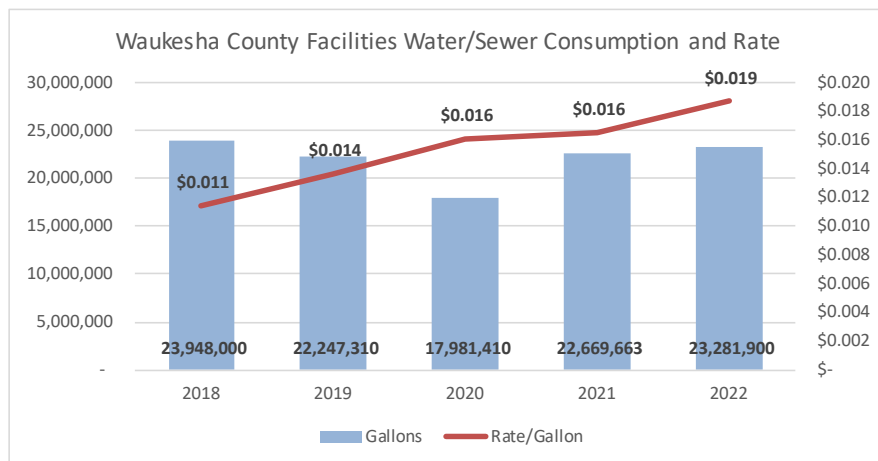
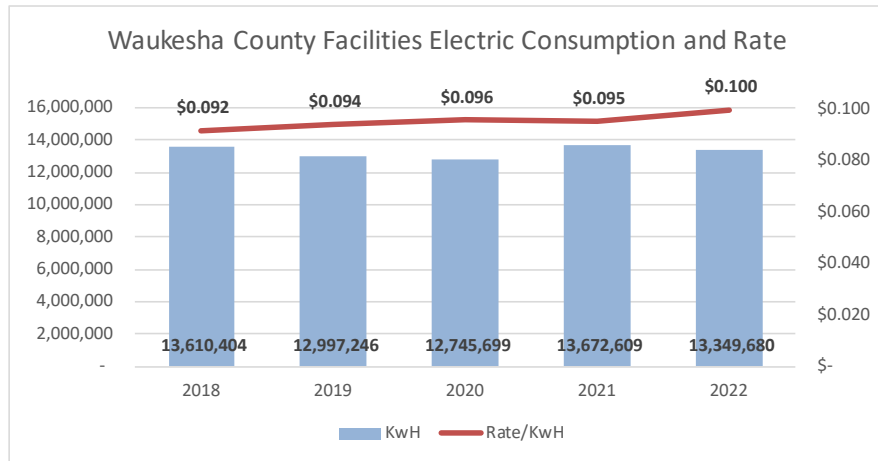
Program Highlights

Charges for services revenues include \$30,200 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 \$1,300 primarily related to costs to continue for the regular staff of 0.15 FTE. Operating expenses increase \$309,600 to \$2,547,700 due to rising utility rates in all three categories. The electric utility budget increases by \$254,200 reflecting a 19% increase in expenses. Natural gas expenses increase by \$13,700, or 3.2%, to \$442,200. Water/sewer expenses increase \$51,100 to \$41,800, reflecting a 8.9% projected increase in costs. Water consumption estimates increase by 200,000 gallons to 22,700,000. 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	2020 Actual	2021 Actual	2022 Actual	2024 Budget
Electricity (Kilowatt-Hrs)	12,745,699	13,672,609	13,349,680	13,500,000
Natural Gas (Therms)	646,835	635,429	703,923	680,210
Water/Sewer (Gallons)	17,981,410	22,722,463	23,281,900	22,700,000

Energy Consumption (cont.)



The Waukesha County Department of Public Works strives to reduce utility consumption through facility improvements (e.g., installing energy efficient lighting, modern HVAC controls). Total consumption is also affected by weather (e.g., hotter summers result in more air conditioning usage, colder winters result in more natural gas consumption) and population levels (e.g., fluctuations in jail population driving water consumption). Recently, the various utility rates have increases. This includes electricity, which is driven by rate increases approved by the Wisconsin Public Service Commission, based on supply chain disruptions and the cost of fuel and transport. DPW secured lower pricing for a majority of its natural gas supply in a three-year contract beginning in 2022, but a variable component pushed the average cost higher, in part due to international conflicts affecting the global supply. Water/sewer rates have been increasing the last several years as the Waukesha Water Utility phases in the costs of providing water from Lake Michigan.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	26.44	26.44	26.44	26.44	0.00
General Government	\$10,184	\$4,096	\$4,096	\$2,752	(\$1,344)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$339,123	\$344,761	\$339,761	\$334,085	(\$10,676)
Other Revenue	\$43	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$43,487	\$0	\$29,109	\$0	\$0
County Tax Levy (Credit)	\$3,195,329	\$3,128,762	\$3,128,762	\$3,382,018	\$253,256
Total Revenues	\$3,588,166	\$3,477,619	\$3,501,728	\$3,718,855	\$241,236
Personnel Costs	\$2,226,480	\$2,245,626	\$2,273,671	\$2,428,654	\$183,028
Operating Expenses	\$896,405	\$822,919	\$840,944	\$865,829	\$42,910
Interdept. Charges	\$486,319	\$409,074	\$409,074	\$424,372	\$15,298
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,609,204	\$3,477,619	\$3,523,689	\$3,718,855	\$241,236
Rev. Over (Under) Exp.	(\$21,038)	\$0	(\$21,961)	\$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 \$183,000 primarily related to costs to continue and the implementation of the county’s compensation study recommendations. This is partially 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 \$42,900 in 2024 due to increases in mechanical/electrical equipment repair and work order software cost increases. These increases are partially offset by a reduction of \$2,900 in contracted costs. Interdepartmental charges increase \$15,300 mainly due to increases in property and liability insurance and EUTF charges.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.12	5.10	5.10	4.10	(1.00)
General Government	\$78,861	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$7,000	\$6,500	\$6,500	\$6,500	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$2,086	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,187,985	\$1,213,641	\$1,213,641	\$1,129,613	(\$84,028)
Total Revenues	\$1,275,932	\$1,220,141	\$1,220,141	\$1,136,113	(\$84,028)
Personnel Costs	\$403,606	\$413,523	\$409,964	\$353,657	(\$59,866)
Operating Expenses	\$752,934	\$797,789	\$757,828	\$773,365	(\$24,424)
Interdept. Charges	\$4,554	\$8,829	\$8,829	\$9,091	\$262
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,161,094	\$1,220,141	\$1,176,621	\$1,136,113	(\$84,028)
Rev. Over (Under) Exp.	\$114,838	\$0	\$43,520	\$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.

The 2024 personnel budget decreases \$59,900 due to unfunding one Building Service Worker position due to retirement, bringing the FTE positions in this program to 4.10 FTE. 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). The current housekeeping contract is in effect until mid-year 2024. This is the final extension year of the contract. Housekeeping operating expenses presume a 4% increase on current costs for the new 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	6.00	6.00	6.00	6.00	0.00
General Government	\$11,538	\$10,000	\$10,000	\$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	\$171	\$100	\$50	\$100	\$0
Appr. Fund Balance	\$0	\$0	\$2,939	\$0	\$0
County Tax Levy (Credit)	\$632,547	\$685,532	\$685,532	\$731,338	\$45,806
Total Revenues	\$644,256	\$695,632	\$698,521	\$741,438	\$45,806
Personnel Costs	\$579,985	\$624,170	\$610,990	\$669,245	\$45,075
Operating Expenses	\$28,503	\$31,350	\$29,625	\$29,649	(\$1,701)
Interdept. Charges	\$20,180	\$40,112	\$41,312	\$42,544	\$2,432
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$628,668	\$695,632	\$681,927	\$741,438	\$45,806
Rev. Over (Under) Exp.	\$15,588	\$0	\$16,594	\$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 \$45,100 due to cost to continue of current staff, increased benefit costs due to plan selection changes, and the implementation of the county's compensation study recommendations. Operating expenses decrease by about \$1,700 due to small budget adjustments for telephone charges and computer software licenses. Interdepartmental charges which include computer replacement charges and copier replacement charges increase by \$2,400.

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. Engineering, Traffic Control and Permit processing programs are also included in this fund.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$13,386,274	\$12,013,871	\$12,365,971	\$12,339,880	\$326,009	2.7%
Fine/Licenses	\$220,065	\$147,000	\$188,000	\$180,500	\$33,500	22.8%
Charges for Services	\$648,691	\$654,980	\$526,000	\$710,500	\$55,520	8.5%
Interdepartmental	\$794,271	\$776,904	\$768,710	\$816,431	\$39,527	5.1%
Other Revenue	\$456,228	\$493,772	\$464,772	\$485,330	(\$8,442)	-1.7%
Appr. Fund Balance (a)	\$220,043	\$50,000	\$317,009	\$50,000	\$0	0.0%
County Tax Levy (Credit)	\$3,319,709	\$3,484,709	\$3,484,709	\$3,559,339	\$74,630	2.1%
Total Revenue Sources	\$19,045,281	\$17,621,236	\$18,115,171	\$18,141,980	\$520,744	3.0%
Expenditures						
Personnel Costs	\$7,267,977	\$7,453,296	\$7,327,732	\$7,693,386	\$240,090	3.2%
Operating Expenses (a)	\$4,042,719	\$4,290,335	\$4,516,837	\$4,491,490	\$201,155	4.7%
Interdept. Charges	\$5,649,507	\$5,877,605	\$5,854,412	\$5,957,104	\$79,499	1.4%
Fixed Assets (a)	\$85,907	\$0	\$40,507	\$0	\$0	N/A
Total Expenditures	\$17,046,110	\$17,621,236	\$17,739,488	\$18,141,980	\$520,744	3.0%
Rev. Over (Under) Exp.	\$1,999,171	\$0	\$375,683	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	75.10	74.10	74.10	73.10	(1.00)
Extra Help	4.27	4.74	4.74	4.74	0.00
Overtime	3.54	3.54	3.54	3.54	0.00
Total FTEs	82.91	82.38	82.38	81.38	(1.00)

(a) Includes General Fund balance appropriation of:

Description	2022 Act.	2023 Budget	2023 Estimate	2024 Budget
One time purchase of highway maintenance equipment*	\$49,979	\$0	\$40,507	\$0
Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Carryovers, encumbrances, and ordinances	\$120,064	\$0	\$226,502	\$0
Total Fund Balance Appropriation	\$220,043	\$50,000	\$317,009	\$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).

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	34.29	34.77	34.77	34.67	(0.10)
General Government	\$4,412,145	\$4,203,800	\$4,317,506	\$4,333,506	\$129,706
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$648,691	\$654,980	\$526,000	\$710,500	\$55,520
Interdepartmental	\$794,271	\$776,904	\$768,710	\$816,431	\$39,527
Other Revenue	\$40,635	\$41,000	\$36,000	\$41,000	\$0
Appr. Fund Balance	\$49,979	\$0	\$46,545	\$0	\$0
County Tax Levy (Credit)	\$1,770,633	\$2,040,376	\$2,040,376	\$1,973,628	(\$66,748)
Total Revenues	\$7,716,354	\$7,717,060	\$7,735,137	\$7,875,065	\$158,005
Personnel Costs	\$2,337,118	\$2,974,856	\$2,883,493	\$3,004,986	\$30,130
Operating Expenses	\$1,846,307	\$2,186,802	\$2,179,536	\$2,343,186	\$156,384
Interdept. Charges	\$2,156,188	\$2,555,402	\$2,392,785	\$2,526,893	(\$28,509)
Fixed Assets	\$85,907	\$0	\$40,507	\$0	\$0
Total Expenditures	\$6,425,520	\$7,717,060	\$7,496,321	\$7,875,065	\$158,005
Rev. Over (Under) Exp.	\$1,290,834	\$0	\$238,816	\$0	\$0

Program Highlights

The 2024 budget assumes General Transportation Aids (GTA) revenue budgeted for the Transportation Fund increases \$142,100 to \$5,126,900 based on current year allocation. Within the Transportation Fund, \$4,061,500 of GTA is allocated to the County Operations program, an increase of \$113,700, with the remainder being allocated to the Traffic Control and Engineering programs.

This is partially offset by a projected decrease in fuel price and related relief provided by America Rescue Plan Act (ARPA) of \$84,000.

Charges for services represent revenues received from municipalities for the purchase of salt and for pavement marking services. The 2024 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 \$14.00 per ton in 2024 from \$12.00 per ton in 2023. The price of salt has increased 9.0% from \$71.33/ton in the 2023 budget to \$77.75 in 2024 (\$91.75 with external customer markup). Revenues from municipal salt sales increase \$50,500 due to the increase in salt prices and handling markup. Charges to municipalities for pavement marking services increases by \$5,000 in 2024 to cover material cost increase.

County Operations (Continued)

Interdepartmental revenues, totaling around \$816,400, increase about \$39,500. These revenues include the reimbursement from the state for salt and equipment storage and radio cost reimbursements of \$424,100, as well as administrative cost recovery in the amount of \$285,700, together these amounts increase \$35,700. Interdepartmental revenues also include about \$106,700 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.

Personnel costs increase by \$30,100 in 2024 mainly due to compensation study adjustments. This is partially offset by an increase in the estimated vacancy and turnover estimates and benefit selection costs and a shift of 0.10 FTE of a county patrol worker to the transit budget to account for mowing and maintenance performed at park and rides. Funding continues for 1.04 FTE of overtime, and extra help for seasonal patrol workers remains at 1.73 FTE. The 2024 budget funds 24.90 FTE patrol workers and 2.00 crew leaders to maintain the County Highway System.

Operating expenses increase \$156,400 to about \$2,343,200 primarily due to increase of the salt contract pricing. The price per ton for salt increases 9.0% to \$77.75 per ton in 2024, from \$71.33 in 2023, which is based on the confirmed 2023/2024 winter contracted price. Salt is the largest expense in this appropriation unit, budgeted at \$1,656,100. The county continues to budget for 14,700 tons of salt usage on county highways which total \$1,142,800 an increase of \$94,400. The county also budgets \$46,700 for 600 tons of salt usage (same as 2023 budgeted level) for Parks and Land Use and 6,000 tons (same as the 2023 budgeted level) for sale to local municipalities in the amount of \$466,500.

Operating expenses include roadway materials such as cold/hot patch, crackfiller, gravel, sand, cement, guardrail, and culvert pipe remain at the 2023 budgeted amount of \$145,500; utility expenses for the main shop and four substations, budgeted to increase \$18,100 or 14% to \$154,800; plow blade replacement expenditures of \$63,000; contracted snow removal for park and rides and rental of equipment remain at the 2023 budgeted level of \$43,000; and landfill/waste disposal costs of \$39,000 remain at the 2023 budget level.

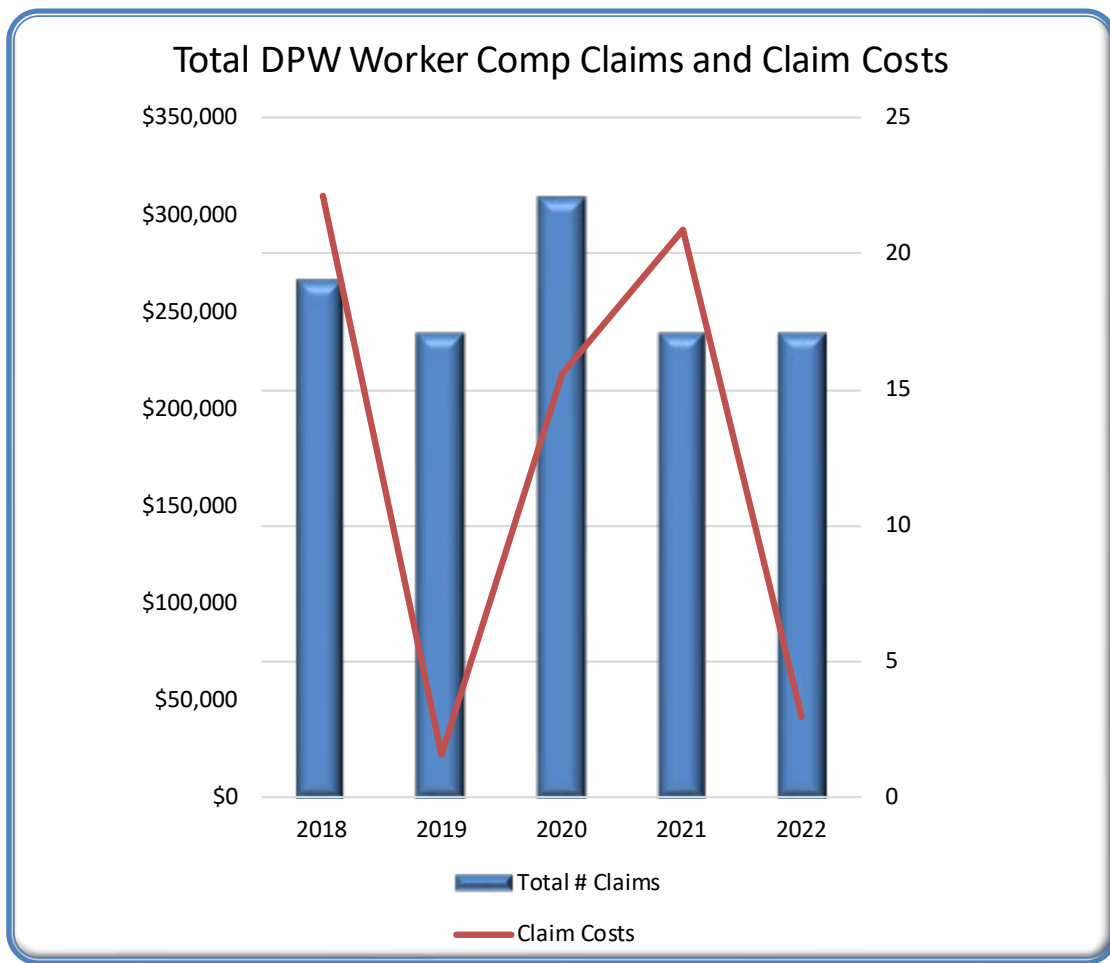
Interdepartmental charges include charges for End User Technology (EUTF); insurance costs, including worker's compensation, radio services, vehicle costs, and telephone costs. The largest expenditure in this appropriation unit is for vehicle costs. Vehicle costs include vehicle repairs, vehicle replacements, and fuel costs, and are budgeted to decrease \$34,000 due to lower estimated fuel prices and an increase of \$70,900 in estimated State equipment reimbursements, shifting expenses from the County. Fuel costs decrease \$61,100 from the 2023 budget due to expense shifts to the state highway budget and lower estimated fuel prices. Vehicle repair charges increase \$14,700. Vehicle replacement charges increase \$12,400. 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 \$36,900 to \$4,532,600. Based on anticipated state revenues to support state road maintenance, \$2,485,300 of the total \$4,532,600 of vehicle expenses are supported by the State Maintenance budget.

There are no fixed asset purchases planned in the 2024 budget.

County Operations (Continued)

Activity	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Centerline miles of road maintained – County (a)	407	407	408	408	408	-
Centerline miles of road striped – Non County/Non-State	228	228	300	200	300	-
Center line striping cost per mile	\$935	\$1,115	\$1,200	\$1,237	\$1,350	\$150
Mowing—1 linear mile cost per mile	\$335	\$304	\$400	\$381	\$410	\$10
Avg Annual maint 1 lane mile	\$7,120	\$6,828	\$8,201	\$7,640	\$8,300	\$99
Salt Annual Tons Used on County Roads	9,295	12,866	14,700	10,628	14,700	-

(a) Changes in county centerline miles mainly due to jurisdictional transfers related to highway capital projects.



	2020 Actual	2021 Actual	2022 Actual
% of DPW Worker Comp Costs related to Highway Operations	91.60%	85.13%	98.45%

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	33.64	32.63	32.63	31.63	(1.00)
General Government	\$7,935,745	\$6,773,095	\$6,983,089	\$6,940,998	\$167,903
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	\$7,935,745	\$6,773,095	\$6,983,089	\$6,940,998	\$167,903
Personnel Costs	\$3,510,947	\$2,955,168	\$2,901,588	\$3,019,384	\$64,216
Operating Expenses	\$969,663	\$550,050	\$674,200	\$550,050	\$0
Interdept. Charges	\$3,446,032	\$3,267,877	\$3,407,301	\$3,371,564	\$103,687
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,926,642	\$6,773,095	\$6,983,089	\$6,940,998	\$167,903
Rev. Over (Under) Exp.	\$9,103	\$0	\$0	\$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 2024 general government revenue budget is based on the State’s approved 2023 Routine Maintenance Agreement (RMA) and anticipated funding for Discretionary Maintenance Agreement and Traffic Maintenance Agreement projects. Revenues earned for this maintenance increase \$167,900 or 4.1%. This is offset by the discontinuing of the State Performance-Based Maintenance (PbM) projects, where the county submits quotes for state-specified projects, due to fewer awarded projects (none in 2023). This is a decrease of \$108,100. The county will continue to account for PbM projects as they are awarded on an actual basis.

Personnel costs increase \$64,200. The costs are driven by the actual labor revenues generated from state work. This program supports 28.00 FTE positions in 2023, unfunding 1.00 FTE Patrol Worker position from 2023 budget levels. Total positions in this budget for 2023 are two superintendents and 26 patrol workers. Overtime is budgeted at 2.31 FTE or about 4,800 hours. Extra help budgeted at 1.32 FTE.

Operating expenses remain at \$550,100 in the 2024 budget. Operating expenses are material costs for maintenance on State highways.

Interdepartmental charges increase \$103,700 due to increases in equipment, miscellaneous and administrative reimbursements. Estimated equipment reimbursement from the state for vehicle-related expenses including vehicle replacement, vehicle repair and maintenance, and fuel costs are budgeted to increase \$70,900 to \$2,485,300 based on recent trends in equipment cost reimbursements.

Activity	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Centerline miles of road maintained	207	207	207	207	207	0
Centerline miles of road striped	108	80	120	120	120	0
Lane miles maintained	1,111	1,111	1,111	1,111	1,111	0

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.10	0.10	0.10	0.20	0.10
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	\$152,405	\$117,772	\$117,772	\$134,330	\$16,558
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$867,700	\$852,700	\$852,700	\$852,700	\$0
Total Revenues	\$1,020,105	\$970,472	\$970,472	\$987,030	\$16,558
Personnel Costs	\$13,481	\$14,139	\$14,227	\$25,551	\$11,412
Operating Expenses	\$608,167	\$956,333	\$857,770	\$961,479	\$5,146
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$621,648	\$970,472	\$871,997	\$987,030	\$16,558
Rev. Over (Under) Exp.	\$398,457	\$0	\$98,475	\$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 \$16,600 in 2024.

The budgeted state reimbursement rate for 2024 is 56.5%, a decrease from 57.0% in 2023. This projected decrease is above the historical average as a result of pandemic related funds for transit use in recent years. Fuel surcharges are estimated at \$50,000 in the 2023 and 2024 budgets. 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.

Personnel costs increase \$11,400 due to the shift of 0.10 FTE of a county patrol worker position to the transit budget for Park & Ride maintenance. A portion (0.10 FTE) of the Business Manager’s position continues to be allocated to this program. Operating expenses increase in 2024 by \$5,100 due to an increase in Park & Ride snow clearing expenses and contracted Transit administration partially offset by a reduction in transportation service costs.

Transit Services (Continued)

Projected decreases in ridership and farebox revenue is offset by transit federal relief funds allotted to the County in response to the Covid-19 pandemic. The 2024 budget assumes the use of \$551,600 of federal relief funds (managed by Waukesha Metro to reduce net bills paid by the county and not included in the county budget directly). Fare rates for transit remain steady in 2024. The current 901/904/905 service contract was awarded in 2023 and expires on May 31, 2028. Reductions to 901 service have eliminated the requirements to provide Paratransit service for this route. Due to declining ridership and an increase in duplicate service areas with the extension of Route 1, this service will end on October 31, 2023. A grandfathered service provision has been proposed by Waukesha County through December 31, 2024 to allow the last remaining riders transition to alternative providers.

On June 4, 2023 Milwaukee County Transit Services (MCTS) implemented a Bus Rapid Transit (BRT) service which eliminated the current Gold Line. Waukesha County has contracted with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Rd, and this new Route 1 (listed as BRT Connect below) also began service on June 4, 2023.

In the 2024 budget, funding is reserved for potential use for FlexRide, a new ride share program being tested in 2022 and 2023 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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2023-2024 Change
1	Waukesha Metro to Brookfield Square	111,291	98,743	62,861	49,891	48,878	21,250	51,000		(21,250)
Gold Line	Brookfield Square Extension	220,155	205,398	77,872	94,430	105,502	45,000	97,776		(45,000)
New Route 1	Bluemound Rd (Goerkes Corners -124th)						92,750	54,104	100,544	7,794
79	Menomonee Falls to Downtown Milwaukee	31,069	26,613	5,862	490	21				0
FlexRide	Milwaukee to Menomonee Falls/Butler						10,000	10,000	10,000	0
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	91,174	78,261	25,335	14,010	18,195	30,972	17,823	18,714	(12,258)
Subtotal		453,689	409,015	171,930	158,821	172,596	199,972	230,703	129,258	(70,714)
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	3,480	2,831	1,486	769	531	1,440	681	650	(790)
Total with Paratransit		457,169	411,846	173,416	159,590	173,127	201,412	231,384	129,908	(71,504)

Investment per ride

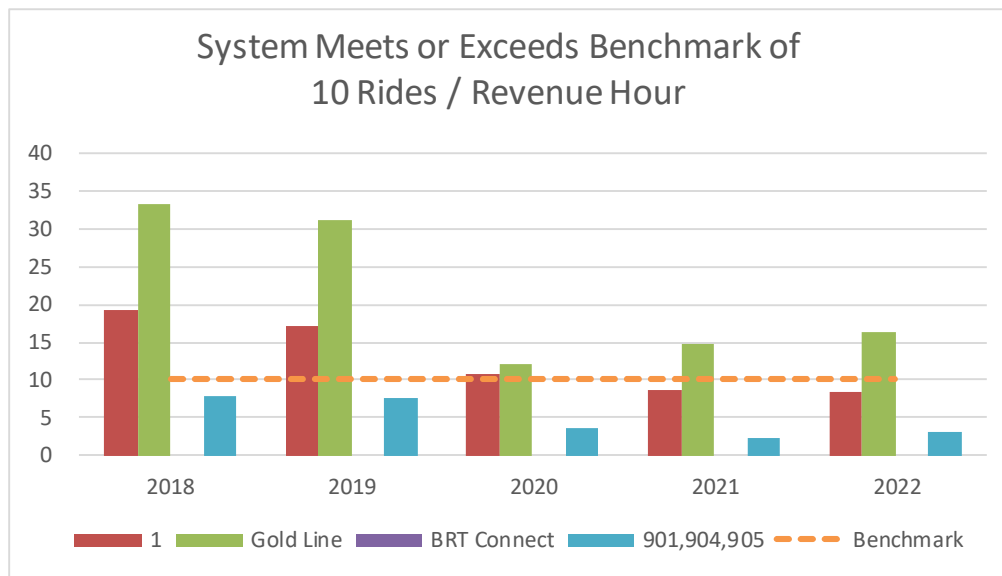
Investment per ride determined by total Cost of the Route less fare box revenues divided by the total ridership.

Route	Route Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2023-2024 Change
1	Waukesha Metro to Brookfield Square	\$0.92	\$1.07	\$1.72	\$2.22	\$2.33	\$2.35	\$0.98	\$0.00	(\$2.35)
Gold Line	Brookfield Square Extension	\$2.41	\$2.82	\$9.37	\$8.21	\$6.85	\$7.19	\$2.81	\$0.00	(\$7.19)
New Route 1	Bluemound Rd (Goerkes Corners -124th)						\$7.99	\$13.69	\$15.37	\$7.38
79	Menomonee Falls to Downtown Milwaukee	\$8.66	\$13.09	\$13.46	\$145.35	\$200.33	\$0.00	\$0.00		
FlexRide	Milwaukee to Menomonee Falls/Butler						\$43.83	\$43.83	\$43.83	\$0.00
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	\$16.68	\$18.88	\$45.72	\$82.91	\$70.98	\$49.04	\$70.58	\$65.18	\$16.13
Subtotal Average		\$5.34	\$6.14	\$12.07	\$13.34	\$12.35	\$15.36	\$11.97	\$24.78	\$9.42
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	\$36.33	\$44.33	\$50.41	\$52.41	\$61.69	\$66.54	\$61.34	\$89.84	\$28.50
Avg with Paratransit		\$11.72	\$14.39	\$12.40	\$13.53	\$12.50	\$15.72	\$12.12	\$25.11	\$0.00

Rides per Revenue Hour

Route	Route Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2023-2024 Change
1	Waukesha Metro to Brookfield Square	19.21	17.05	10.81	8.58	8.43	8.86	21.26	0.00	(8.86)
Gold Line	Brookfield Square Extension	33.45	31.13	12.20	14.75	16.45	16.57	36.01	0.00	(16.57)
New Route 1	Bluemound Rd (Goerkes Corners -124th)						11.69	6.82	7.27	(4.42)
79	Menomonee Falls to Downtown Milwaukee/Milwaukee to M. Falls/Butler	14.87	12.73	12.50	1.40	1.05	0.00	0.00	0.00	
FlexRide							2.00	2.00	2.00	0.00
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	7.83	7.60	3.64	2.38	2.98	4.00	2.93	3.12	(0.88)
Subtotal Average		17.38	16.51	8.76	8.60	9.41	7.75	9.56	5.21	(2.54)
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	2.39	1.96	1.72	1.62	1.68	1.60	1.96	1.56	(0.04)
Avg with Paratransit		16.58	15.71	8.46	8.43	9.28	7.55	9.46	5.15	(2.40)

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.



*BRT Connect is effective June 2023, replacing Route 1 and no data is available prior to 2023 actuals.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	7.89	7.89	7.89	7.89	0.00
General Government	\$542,605	\$543,500	\$557,688	\$557,688	\$14,188
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$212,032	\$225,000	\$225,000	\$225,000	\$0
Appr. Fund Balance (a)	\$100,074	\$50,000	\$134,510	\$50,000	\$0
County Tax Levy (Credit)	\$288,579	\$305,129	\$305,129	\$348,634	\$43,505
Total Revenues	\$1,143,290	\$1,123,629	\$1,222,327	\$1,181,322	\$57,693
Personnel Costs	\$751,936	\$901,450	\$882,066	\$954,852	\$53,402
Operating Expenses (a)	\$114,604	\$168,084	\$247,965	\$167,900	(\$184)
Interdept. Charges	\$47,062	\$54,095	\$54,095	\$58,570	\$4,475
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$913,602	\$1,123,629	\$1,184,126	\$1,181,322	\$57,693
Rev. Over (Under) Exp.	\$229,688	\$0	\$38,201	\$0	\$0

(a) Current-year expenditures exceed the adopted budget due to prior-year appropriations carried over from 2022.

Program Highlights

General government revenues consist of General Transportation Aids (GTA), which are projected to increase by \$14,200 or 2.6%. This program includes approximately \$557,700 of the \$5.13 million of total estimated GTA revenue in the 2024 budget. Remaining GTA revenues are budgeted in the County Highway Maintenance and Traffic Control programs.

The 2024 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 2023 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 2024. The purpose of the program is to enhance or modify existing signal equipment, modify turn lanes, and improve pedestrian crossings.

Personnel costs increase \$53,400 due to cost to continue for existing staff and benefit selection changes. 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 \$200 mainly due to decreases in telephone expenses. Other operating expenses in this program include consulting services, annual training, and survey supplies.

Interdepartmental charges, which include costs of computer and phone services, increase \$4,500.

Activity

Performance Measures	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Budget
Bridge Conditions						
<i>Sufficiency Index: Benchmark</i>	80.0	80.0	80.0	80.0	80.0	80.0
Sufficiency Index: Actuals	85.3	86.1	86.1	85.5	86.4	85.5
Number of Bridges	64	66	66	66	66	67
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	70.0	70.0
PCI: Actuals						
Asphalt—primary (arterial highways)	69.0	69.0	69.0	67.0	69.0	69.0
Asphalt—secondary (major collector highways)	67.0	67.0	67.0	67.0	67.0	67.0
Asphalt—tertiary (minor collector highways)	63.0	63.0	63.0	60.0	63.0	63.0
Concrete	64.0	64.0	64.0	66.0	64.0	64.0

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	2023 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	\$5,510,000	\$4,900,000	\$610,000	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	2024	20%	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	2023	100%	Reduced
201610	CTH O, CTH I to CTH ES	\$20,938,000	\$3,707,200	\$17,230,800	2023	75%	\$0
201611	CTH C, Hasslinger Drive Intersection	\$1,025,000	\$621,000	\$404,000	2021	100%	\$0
201613	CTH D, Moraine Hills Drive Intersection	\$639,000	\$387,800	\$251,200	2023	100%	\$0
201801	CTH F, N.B. Bridge at Green Road	\$942,000	\$194,000	\$748,000	2023	95%	Reduced
201802	CTH V V, W.B. Bridge at Menomonee River	\$1,502,000	\$313,200	\$1,188,800	2025	5%	Reduced
201803	CTH O, CTH ES to CTH D	\$12,078,000	\$5,510,600	\$6,567,400	2025	5%	\$0
201805	CTH T, Northview Rd to I-94	\$2,999,200	\$1,057,200	\$1,942,000	2024	30%	Reduced
202001	CTH SS, Meadowbrook Creek Structure	\$842,000	\$842,000	\$0	2026	0%	Reduced
202009	CTH B, Morgan Rd Intersection	\$636,000	\$250,000	\$386,000	2023	100%	\$0
202012	CTH X, West High Drive Intersection	\$900,000	\$270,000	\$630,000	2023	90%	\$0
202013	CTH O, CTH D to STH 59	\$22,826,000	\$8,514,200	\$14,311,800	2026	5%	Reduced
202102	CTH O, CTH HH to Grange Ave	\$15,961,800	\$2,977,400	\$12,984,400	2026	5%	\$10,400
202106	CTH VV, CTH YY Intersection	\$1,935,000	\$226,000	\$1,709,000	2023	90%	Minor Incr
202201	CTH I, Calhoun Creek Bridge	\$644,000	\$170,000	\$474,000	2027	5%	Reduced
202202	CTH EF, Bark River Bridge	\$483,000	\$123,800	\$359,200	2025	30%	Reduced
202203	CTH I, Mukwonago River Bridge	\$660,000	\$173,000	\$487,000	2027	5%	Reduced
202301	CTH Y, CTH L to CTH HH	\$5,183,000	\$1,036,600	\$4,146,400	2026	0%	\$0
202302	CTH J, CTH FT Intersection	\$1,781,700	\$272,700	\$1,509,000	2025	10%	Reduced
202303	CTH ES, Sunnyslope Road Intersection	\$1,825,000	\$407,500	\$1,417,500	2027	0%	Minor Incr
202304	CTH F, CTH K Intersection	\$1,795,000	\$269,500	\$1,525,500	2027	0%	Minor Incr
202305	CTH T, CTH JJ Intersection	\$1,776,000	\$245,100	\$1,530,900	2026	0%	Minor Incr
202306	Construction Partnerships	\$250,000	\$250,000	\$0	Ongoing	N/A	\$0
202401	CTH F - Busse Road Intersection	\$1,790,000	\$201,500	\$1,588,500	2029	N/A	Reduced
202402	CTH D - Sunny Slope Road Intersection	\$1,800,000	\$225,000	\$1,575,000	2029	N/A	Reduced
202403	Signal Controller Replacement	\$759,000	\$151,800	\$607,200	2025	5%	Reduced
202404	CTH ES, STH 164 to CTH U	\$3,455,000	\$691,000	\$2,764,000	2028	N/A	\$0
202407	CTH D - CTH E Intersection	\$422,500	\$422,500	\$0	2028	N/A	\$0

(a) Consists of program projects with continuing annual appropriations. Project costs listed above consist of the amount budgeted for 2024.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.19	5.19	5.19	5.19	0.00
General Government	\$495,779	\$493,476	\$507,688	\$507,688	\$14,212
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$51,156	\$110,000	\$86,000	\$85,000	(\$25,000)
Appr. Fund Balance	\$69,990	\$0	\$135,954	\$0	\$0
County Tax Levy (Credit)	\$329,590	\$258,719	\$258,719	\$362,419	\$103,700
Total Revenues	\$946,515	\$862,195	\$988,361	\$955,107	\$92,912
Personnel Costs	\$489,554	\$432,898	\$470,518	\$486,155	\$53,257
Operating Expenses	\$503,978	\$429,066	\$557,366	\$468,875	\$39,809
Interdept. Charges	\$225	\$231	\$231	\$77	(\$154)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$993,757	\$862,195	\$1,028,115	\$955,107	\$92,912
Rev. Over (Under) Exp.	(\$47,242)	\$0	(\$39,754)	\$0	\$0

Program Highlights

General government revenue consists of General Transportation Aids (GTA), which increases \$14,200. This program includes approximately \$507,700 of the \$5.13 million of total estimated GTA revenue in the 2024 budget. County Highway Maintenance and Engineering Services include the remaining GTA revenues.

Other revenues include insurance reimbursements for damage to traffic signals and signs due to accidents. The revenue is based on prior-year actuals. Other Revenue decreases \$25,000 due to one time revenue of in the 2023 budget for a traffic sign printer cooperation with the City of Waukesha.

Net personnel costs increase \$53,300 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 increase \$39,800 in the 2024 budget. Traffic signal electricity costs increase \$15,000 to \$170,000; pavement marking materials increase \$25,000 to \$150,000. Traffic Signal repair and maintenance expenses remain flat at \$90,000.

Activity	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Traffic Signals	116	116	116	117	117	1
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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.80	1.80	1.80	1.80	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$220,065	\$147,000	\$188,000	\$180,500	\$33,500
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)	\$63,207	\$27,785	\$27,785	\$21,958	(\$5,827)
Total Revenues	\$283,272	\$174,785	\$215,785	\$202,458	\$27,673
Personnel Costs	\$164,941	\$174,785	\$175,840	\$202,458	\$27,673
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$164,941	\$174,785	\$175,840	\$202,458	\$27,673
Rev. Over (Under) Exp.	\$118,331	\$0	\$39,945	\$0	\$0

Program Highlights

Permit fees typically increase every two years. Due to increases in personnel, the 2024 budget includes an off- cycle rate increase. All permit fees are listed on the next page. Revenues for driveway access permits and utility permits are budgeted to increase slightly by \$33,500 in 2024 due to recent averages and increase in rates.

Personnel costs increase \$27,700 due to cost to continue for current staff, promotion of Engineering Technician position underfill to Senior Engineering Technician, and benefit plan selection changes.

Activity	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Driveway & Miscellaneous Permits Processed	87	104	80	80	80	0
Utility Permits Processed	375	385	375	375	375	0

Permit Processing (Continued)

Utility Permits		2023		2024	
Type	Unit	Application	Inspect	Application	Inspect
Excavate in Pavement	First 200'	\$105	\$265	\$110	\$275
	Add'l 1,000'		\$265		\$275
Excavate/Plow in ROW	First 200'	\$105	\$265	\$110	\$275
	Add'l mile		\$265		\$275
New Poles	Per Permit	\$105	\$265	\$110	\$275
Re-application		\$105		\$110	
Re-inspection	Each		\$100		\$105

Access Permits		2023		2024	
Type	Unit	Application	Permit Fee	Application	Permit
Private Driveway with no culvert or owner installed culvert - Single Family, Farm	Each driveway		\$600		\$620
New private driveway with owner supplied culvert and installed by Waukesha County	Each driveway		\$2,100		\$2,160
Commercial/Industrial/Institutional/Subdivision	Each driveway	\$550	\$900	\$560	\$950
Traffic Impact Study Review (Required for commercial/industrial/institutional > 50,000 SF or for subdivisions > 100 units)	Each TIA		\$1,200		\$1,250
Commercial/Industrial/Institutional/Subdivision (Roadway reconstruction needed)	Each driveway	\$550	\$4,000	\$560	\$4,190
Traffic Signal Installation	Per signal		\$2,000		\$2,100
Re-application		\$110		\$110	
Re-inspection	Each		\$100		\$105
<i>Miscellaneous work in R/W:</i>					
Sidewalk / Path / Retaining Wall / Driveways: pave, repave, replace culvert by owner			\$165		\$170
Existing Culvert removed & replaced with owner supplied culvert and installed by county with gravel only			\$2,165		\$2,250
Temporary driveway			\$220		\$225
Sign in right of way - county install owner supplied sign	Per Sign		\$200		\$210
Revocable Occupancy permit			\$460		\$480

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$9,272	\$3,200	\$1,360	\$2,151	(\$1,049)	-32.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$143,533	\$78,269	\$88,000	\$106,293	\$28,024	35.8%
Interdepartmental (a)	\$4,176,456	\$4,435,153	\$4,039,992	\$4,429,722	(\$5,431)	-0.1%
Other Revenue	\$42,931	\$25,300	\$25,000	\$25,300	\$0	0.0%
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	\$4,473,275	\$4,643,005	\$4,255,435	\$4,664,549	\$21,544	0.5%
Expenditures						
Personnel Costs	\$1,203,249	\$1,281,714	\$1,316,910	\$1,374,453	\$92,739	7.2%
Operating Expenses (b)	\$2,941,161	\$3,162,910	\$2,661,108	\$3,097,871	(\$65,039)	-2.1%
Interdept. Charges	\$74,838	\$108,318	\$108,377	\$115,962	\$7,644	7.1%
Fixed Assets (Memo) (b)(c)	\$44,697	\$0	\$0	\$0	\$0	N/A
Total Expenditures (c)	\$4,219,248	\$4,552,942	\$4,086,395	\$4,588,286	\$35,344	0.8%
Operating Income/(Loss) (c)	\$254,027	\$90,063	\$169,040	\$76,263	(\$13,800)	-15.3%

Position Summary (FTE)

Regular Positions	14.00	14.00	14.00	14.00	0.00
Extra Help	0.17	0.17	0.17	0.17	0.00
Overtime	0.15	0.15	0.15	0.15	0.00
Total FTEs	14.32	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	2022 Actual	2023 Budget	2023 Estimate	2024 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	13.97	13.97	13.97	13.97	0.00
General Government	\$8,616	\$3,200	\$1,360	\$2,151	(\$1,049)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$113,599	\$42,269	\$40,000	\$58,063	\$15,794
Interdepartmental (a)	\$2,673,473	\$2,706,339	\$2,644,413	\$2,826,338	\$119,999
Other Revenue	\$30,004	\$13,300	\$18,000	\$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	\$2,926,775	\$2,866,191	\$2,804,856	\$3,000,935	\$134,744
Personnel Costs	\$1,174,924	\$1,252,087	\$1,287,216	\$1,343,077	\$90,990
Operating Expenses	\$1,458,918	\$1,429,474	\$1,407,382	\$1,497,452	\$67,978
Interdept. Charges	\$74,838	\$105,892	\$105,951	\$113,479	\$7,587
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,708,680	\$2,787,453	\$2,800,549	\$2,954,008	\$166,555
Operating Income/(Loss)	\$218,095	\$78,738	\$4,307	\$46,927	(\$31,811)

(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 \$2,200 in the 2024 budget is American Rescue Plan Act (ARPA) funds to help phase-in higher fuel costs.

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 \$15,800 due to an increase in external customer rates and larger repair requests. Interdepartmental charge revenues increase \$120,000 or 4.4% due to increased internal maintenance trends, increasing cost of parts and an annual 2% labor rate increase. 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 \$91,000 due to cost to continue of current staff, benefit selection changes, and the implementation of the county's compensation study recommendations. This increase also includes the unfunding of a Lead Mechanic and funding of a Shop Supervisor position for 2024. The overtime budget is steady at 0.15 FTE (about 312 hours) in 2024 and is based on recent use of overtime. Extra help FTE of 0.17 continues in the 2024 budget to reflect seasonal use of temporary staff.

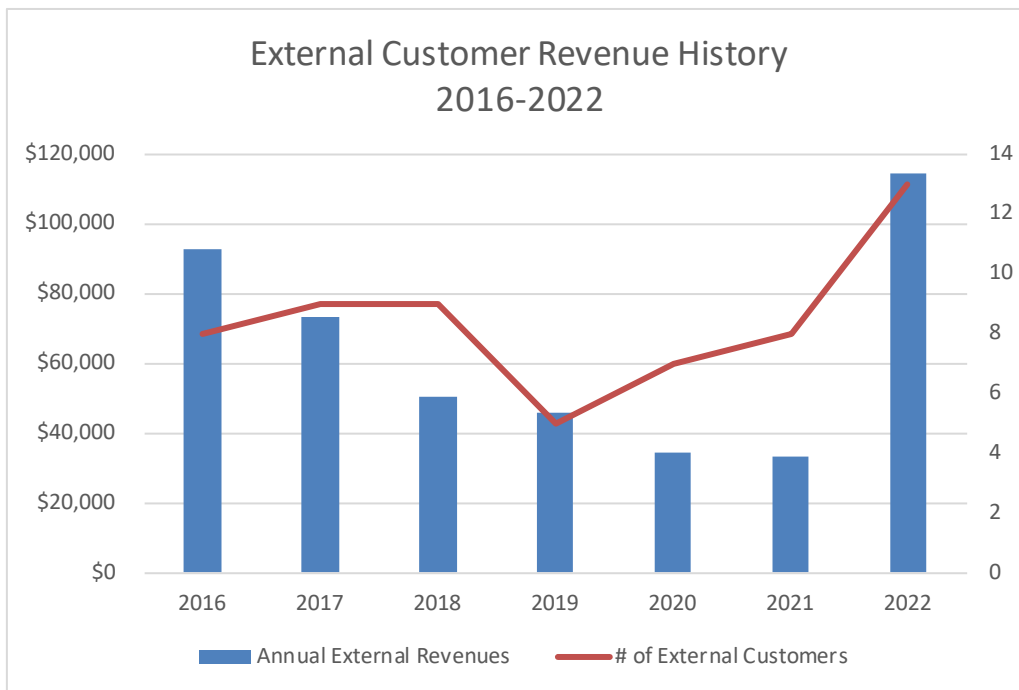
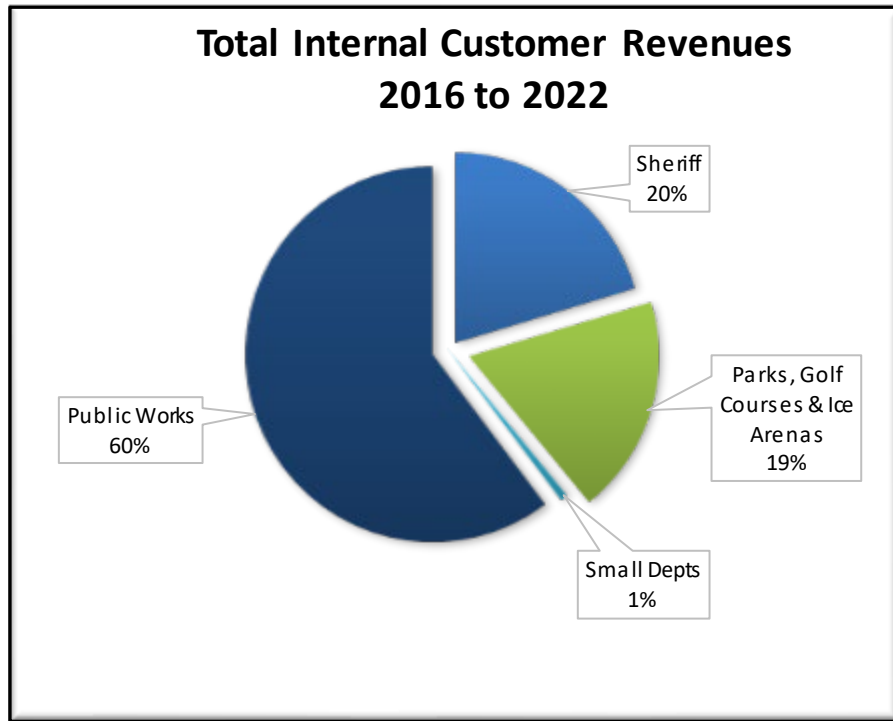
Operating expenses are increasing about \$68,000 mostly related to estimated increases in cost of parts and commercial repairs, annual work order software renewals, and utility costs for the fleet shop. The major items in the operating expenses appropriation unit include \$903,400 for the costs of parts, \$258,800 for commercial repair services, \$111,500 of depreciation expenses, \$55,000 of support/licensing costs for Fleet Focus software, 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 \$7,600 from the 2023 budget. The increase is mainly due to increased insurance costs, increased end user technology fees, and higher estimated cost of fuel for Central Fleet owned vehicles in 2024. 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 2024.

In an effort to keep the internal annual rate increases at or below 2%, the 2024 Central Fleet Rates are as follows:

Rate Type	2023	2024	% Change
External Heavy Labor Rate	\$114.06	\$118.63	4.0%
External Light Labor Rate	\$95.34	\$99.15	4.0%
External Service Labor Rate	\$103.78	\$107.93	4.0%
Internal Heavy Labor Rate	\$105.68	\$107.80	2.0%
Internal Light Labor Rate	\$89.31	\$91.10	2.0%
Internal Service Labor Rate	\$96.95	\$98.89	2.0%
Parts Markup	16.0%	16.0%	0.0%
Commercial Markup	16.0%	16.0%	0.0%

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Total Work Orders	4,040	4,350	4,200	4,250	(100)
Internal Customer Work Orders	3,907	4,200	4,065	4,115	(85)
External Customer Work Orders	133	150	135	135	(15)
Total Internal. Cust. Rep./Maint. Rev.	\$2,633,473	\$2,666,339	\$2,644,413	\$2,786,338	119,999
Total External Cust. Rep./Maint. Rev	\$113,599	\$42,269	\$40,000	\$58,063	15,794
Total External Customers	13	13	13	13	0



Central Fueling

Program Description

This program provides a county-wide fuel dispensing system for all county vehicles and equipment and some external customers.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$656	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$29,934	\$36,000	\$48,000	\$48,230	\$12,230
Interdepartmental (a)	\$1,502,983	\$1,728,814	\$1,395,579	\$1,603,384	(\$125,430)
Other Revenue	\$12,927	\$12,000	\$7,000	\$12,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,546,500	\$1,776,814	\$1,450,579	\$1,663,614	(\$113,200)
Personnel Costs	\$28,325	\$29,627	\$29,694	\$31,376	\$1,749
Operating Expenses	\$1,482,243	\$1,733,436	\$1,253,726	\$1,600,419	(\$133,017)
Interdept. Charges	\$0	\$2,426	\$2,426	\$2,483	\$57
Fixed Assets	\$44,697	\$0	\$0	\$0	\$0
Total Expenditures	\$1,510,568	\$1,765,489	\$1,285,846	\$1,634,278	(\$131,211)
Operating Income/(Loss)	\$35,932	\$11,325	\$164,733	\$29,336	\$18,011

(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 decreases by \$125,400 to \$1,603,384 due to an estimated 7.7% decrease in fuel cost trends for 2024. External customer revenues are projected to increase \$12,200 to reflect increased cost of fuel sold and one additional external customer. Other revenues include fuel tax rebates which stay flat in 2024.

Personnel costs increase \$1,700 due to cost to continue of current staff. Operating expenses decrease \$133,000 due to cost trends of fuel and a reduction in cost of goods sold. Estimated average price per gallon decreases to \$3.50 from the 2023 budgeted level of \$3.79. Interdepartmental Charges remain steady at \$2,500. 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, the county began budgeting temporary usage of American Rescue Plan Act (ARPA) funding in 2022, 2023 and 2024 to help smooth the impact of the price increases. For 2023, the fuel budget assumed 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. For 2024, the budget assumes that internal departments will again cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.64/gallon (\$2.85/gallon with markup), with ARPA funding covering the remainder up to the total 2024 estimated fuel price of \$3.71/gallon.

Central Fleet Fund**Public Works****Program/
Capital Projects**

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Fuel Sites Maintained	16	16	16	16	0
Gallons Sold	416,962	441,204	419,128	445,179	3,975
External Fuel Customers	3	3	4	4	1

Current and Planned Capital Projects

Project #	Project Name	Expected Year of Completion	Total Project Cost	Est % Completed at end of 2023	Est. Operating Impact
201415	Fuel Tank Replacement and Infrastructure	2028	\$2,850,000	60%	\$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	2022	2023	2023	2024	Change From 2023	
	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 (a)	\$3,613,964	\$3,338,382	\$3,338,382	\$3,489,885	\$151,503	4.5%
Other Revenue (b)	\$585,888	\$425,000	\$718,795	\$600,000	\$175,000	41.2%
Appr. Fund Balance (c) (d)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,199,852	\$3,763,382	\$4,057,177	\$4,089,885	\$326,503	8.7%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,302,823	\$3,561,183	\$3,561,183	\$3,863,438	\$302,255	8.5%
Interdept. Charges	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0.0%
Fixed Assets (Memo) (d)	\$3,222,855	\$3,641,200	\$3,624,040	\$4,890,700	\$1,249,500	34.3%
Total Expenditures (d)	\$3,342,823	\$3,601,183	\$3,601,183	\$3,903,438	\$302,255	8.4%
Operating Income/(Loss) (d)	\$857,029	\$162,199	\$455,994	\$186,447	\$24,248	14.9%

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 2022-24 are funded through a transfer of the bond proceeds from the Capital Project Fund to account for \$1.8 million, \$2.5 million, and \$3.8 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 2023 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 increase \$151,500, due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). As new vehicles are purchased, the replacement charges “reset” to the new, higher price.

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 increases \$175,000 in 2024 due to increases of auction proceeds and scheduled number of outgoing units.

Operating expenditures increase by \$302,300, 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 2024, which is an annual charge from Central Fleet Maintenance for administrative work related to VRP acquisitions and auctions.

Fixed asset memo items represent the estimated cost of vehicle and equipment acquisitions and are budgeted at \$4,890,700 in 2024. 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, increase to \$2.5 million in 2023 and to \$3.8 million in 2024 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 2024, see the Capital Projects and Debt Service sections in this budget document.

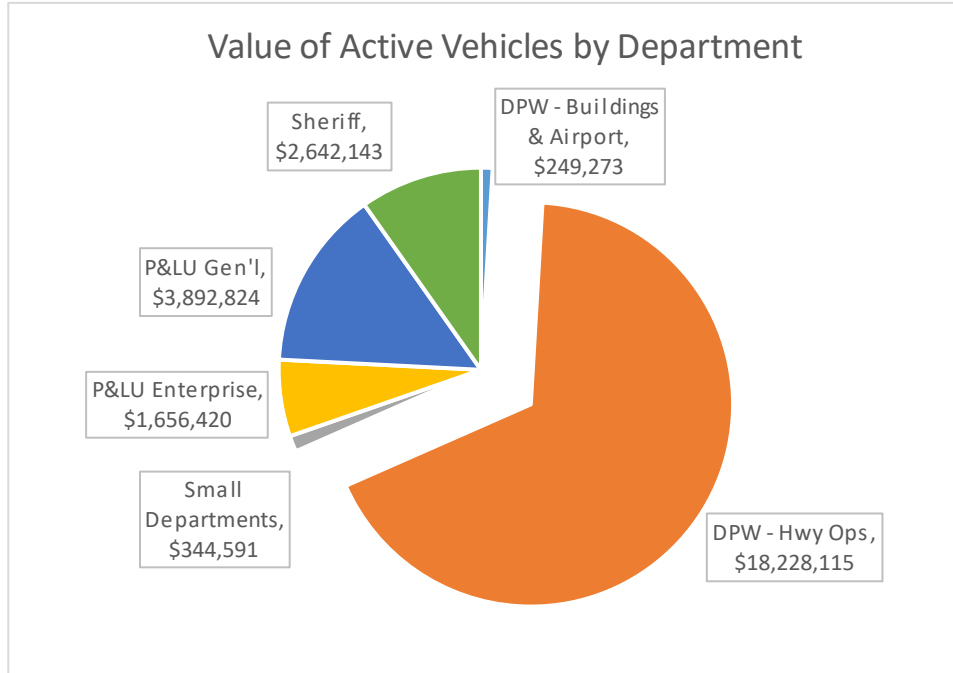
**Vehicle Replacement
Fund**

Public Works

Program

**Waukesha County
2024 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	4	\$42,700	\$170,800	\$40,000
Sheriff's Department	SUV	2	\$37,600	\$75,200	\$10,000
Sheriff's Department	Van, full size transport	1	\$38,400	\$38,400	\$10,000
Sheriff's Department	Van, mini	1	\$44,900	\$44,900	\$10,000
Subtotal Sheriff's Dept		8		\$329,300	\$70,000
Public Works Hwys	SUV	2	\$28,400	\$56,800	\$20,000
Public Works Hwys	Truck, Patrol, Vbox	4	\$282,200	\$1,128,800	\$160,000
Public Works Hwys	Truck, Patrol, no Vbox	2	\$307,200	\$614,400	\$80,000
Public Works Hwys	Loader, Rubber Tired	1	\$231,100	\$231,100	\$0
Public Works Hwys	Excavator, Rubber Tired	1	\$299,900	\$299,900	\$20,000
Public Works Hwys	Grader	1	\$210,000	\$210,000	\$15,000
Public Works Hwys	Centerliner	1	\$665,000	\$665,000	\$42,000
Public Works Hwys	Skid Steer, Loader	1	\$91,000	\$91,000	\$0
Public Works Hwys	Planer, Skid Steer	1	\$17,800	\$17,800	\$2,000
Public Works Hwys	Trailer	1	\$36,600	\$36,600	\$4,000
Subtotal DPW Hwys		15		\$3,351,400	\$343,000
Parks & Land Use Gen'l Fund	Utility Veh, Hvy Dty, Spray Unit	1	\$81,700	\$81,700	\$8,000
Parks & Land Use Gen'l Fund	Utility Veh, 4x4, cab, dump box	1	\$29,800	\$29,800	\$5,000
Parks & Land Use Gen'l Fund	Utility Veh, 4x4, dump box	1	\$22,700	\$22,700	\$5,000
Parks & Land Use Gen'l Fund	Utility Vehicle	3	\$17,500	\$52,500	\$15,000
Parks & Land Use Gen'l Fund	Stump Cutter, Trailer	1	\$65,300	\$65,300	\$15,000
Parks & Land Use Gen'l Fund	Pickup, Ext Cab, 4x4, Ranger	1	\$36,400	\$36,400	\$10,000
Parks & Land Use Gen'l Fund	Pickup, 3/4 T, 4x4, plow	3	\$54,700	\$164,100	\$30,000
Parks & Land Use Gen'l Fund	Tractor, Loader, forks	1	\$77,800	\$77,800	\$15,000
Parks & Land Use Gen'l Fund	Mower, Flail	1	\$13,200	\$13,200	\$2,000
Parks & Land Use Gen'l Fund	Utility Veh, dump box	2	\$10,800	\$21,600	\$6,000
Parks & Land Use Gen'l Fund	Mower, Zero Turn	1	\$18,300	\$18,300	\$5,000
Parks & Land Use Gen'l Fund	Mower, Outfront, Rotary, Cab, Broom	1	\$56,200	\$56,200	\$8,000
Parks & Land Use Gen'l Fund	Mower	1	\$15,400	\$15,400	\$4,000
Parks & Land Use Gen'l Fund	Floor Scrubber, Ride on	1	\$20,000	\$20,000	\$4,000
Parks & Land Use Gen'l Fund	Trailer, 20 T	1	\$38,500	\$38,500	\$0
Parks & Land Use Gen'l Fund	Trailer, 5 T	4	\$9,350	\$37,400	\$0
Subtotal P&LU Gen'l Fund		24		\$750,900	\$132,000
Parks & Land Use Enterprise Fund	Mower, Greens, Triplex	1	\$105,500	\$105,500	\$15,000
Parks & Land Use Enterprise Fund	Mower, Greens, Triplex	1	\$94,700	\$94,700	\$15,000
Parks & Land Use Enterprise Fund	Mower, Greens	1	\$79,300	\$79,300	\$10,000
Parks & Land Use Enterprise Fund	Mower, Triplex, Trim	1	\$54,700	\$54,700	\$0
Parks & Land Use Enterprise Fund	Tractor, 4x4	1	\$65,800	\$65,800	\$10,000
Parks & Land Use Enterprise Fund	Utility Vehicle	1	\$59,100	\$59,100	\$5,000
Subtotal P&LU Enterprise		6		\$459,100	\$55,000
Grand Total		53		\$4,890,700	\$600,000



Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Active Vehicles in Plan	353	353	353	364	11
Vehicles Replaced	50	48	48	53	5

**Vehicle Replacement
Fund**

Public Works

Program

**WAUKESHA COUNTY
FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

<u>Agency</u>	<u>2023 Budget</u>		<u>2024</u>		<u>2025</u>		<u>2026</u>		<u>2027</u>		<u>2028</u>	
	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>
Airport	0	\$0	0	\$0	1	\$42,800	0	\$0	0	\$0	0	\$0
Public Works Hwy Ops	11	\$1,957,000	15	\$3,351,400	27	\$3,921,060	19	\$2,748,400	19	\$3,334,020	15	\$2,114,000
Public Works Bldg Ops	1	\$38,000	0	\$0	0	\$0	0	\$0	3	\$148,100	3	\$147,400
Sheriff (a)	7	\$263,800	8	\$329,300	18	\$694,500	4	\$144,700	4	\$191,500	6	\$196,500
Parks & Land Use Gen'	18	\$817,400	24	\$750,900	16	\$912,815	13	\$530,900	5	\$306,455	13	\$634,400
Golf Courses	5	\$246,800	6	\$459,100	8	\$236,200	5	\$232,000	5	\$221,600	6	\$343,500
Ice Arenas	1	\$109,400	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Medical Examiner	2	\$103,600	0	\$0	0	\$0	0	\$0	2	\$91,000	0	\$0
Human Services	2	\$67,200	0	\$0	0	\$0	0	\$0	0	\$0	3	\$109,280
Records Mgmt	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Emergency Mgmt	0	\$0	0	\$0	1	\$50,700	0	\$0	0	\$0	1	\$54,200
Radio Services	1	\$38,000	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
	48	\$3,641,200	53	\$4,890,700	71	\$5,858,075	41	\$3,656,000	38	\$4,292,675	47	\$3,599,280

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$375	\$2,176	\$2,176	\$1,462	(\$714)	-32.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,217,039	\$1,268,611	\$1,275,710	\$1,334,694	\$66,083	5.2%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$36,207	\$25,000	\$27,222	\$27,138	\$2,138	8.6%
Appr. Fund Balance (a)	\$530,922	\$169,582	\$446,093	\$169,582	\$0	0.0%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,784,543	\$1,465,369	\$1,751,201	\$1,532,876	\$67,507	4.6%
Expenditures						
Personnel Costs	\$351,875	\$391,255	\$447,255	\$592,647	\$201,392	51.5%
Operating Expenses (a)(b)	\$1,273,961	\$908,957	\$1,030,875	\$671,322	(\$237,635)	-26.1%
Interdept. Charges	\$157,318	\$165,157	\$209,057	\$268,907	\$103,750	62.8%
Fixed Assets (Memo) (c)	\$269,527	\$200,000	\$160,000	\$50,000	(\$150,000)	-75.0%
Total Expenditures	\$1,783,154	\$1,465,369	\$1,687,187	\$1,532,876	\$67,507	4.6%
Operating Income/(Loss)	\$1,389	\$0	\$64,014	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.00	3.00	3.00	5.00	2.00
Extra Help	1.20	1.20	1.20	1.20	0.00
Overtime	0.00	0.00	0.00	0.05	0.05
Total FTEs	4.20	4.20	4.20	6.25	2.05

(a) Airport Fund balance is used as follows:

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Carryovers and encumbrances	\$840	\$0	\$511	\$0
Snow removal cost	\$310,500	\$0	\$276,000	\$0
Long-term Asset Evaluation Study	\$50,000	\$0	\$0	\$0
Total Fund Balance Appropriation	\$530,922	\$169,582	\$446,093	\$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 oversight of infrastructure for the Waukesha County Airport. Administrative staff provide service to Airport 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, and 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 \$66,100 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, the FBO lease for ramp space, tie down fees and revenue on fuel sales. The increase is mostly due to contractual rate increases in existing lease agreements and new lease agreements. Fund balance is used to partially offset depreciation.

Personnel costs increase \$201,400 which is the cost to continue of 4.20 FTE and an increase of 2.00 FTE of Park Maintenance Workers and an increase in overtime of 0.05 FTE staff, which together totals to \$188,700 of the increase, to bring snow removal operations in-house. There is also a slight increase in personnel costs due to the implementation of the county's compensation study recommendations. Operating expenses decrease by \$237,600, mainly due to the shift away from contracted snow removal services (\$430,000), offset by an increase in runway de-icer, planned building maintenance, and rising utility costs. Depreciation increases \$24,000 due to anticipated completion of parking lot and roof projects in 2023.

Interdepartmental charges increase \$103,800 in 2024 mainly due to increases in vehicle and equipment costs of \$82,500, radio services charges of \$8,000, and insurance increases of \$6,500. Interdepartmental charges include insurance charges, grounds and building maintenance charges, and vehicle replacement, repair, and fuel costs.

Fixed assets are budgeted at \$50,000 in 2024 to allow for the potential purchase of snow removal equipment.

	2021	2022	2023	2023	2024	Budget
Activity Data	Actual	Actual	Budget	Estimate	Budget	Change
Total Airport Buildings	12	12	12	12	12	0
Square Yards of Pavement (a)	467,949	467,949	475,450	482,066	482,066	6,616
Acres of grass to be mowed	331	331	325	323	323	-2

(a) The 2023 budget assumes completion of the Airport Parking Lot Rehabilitation and Expansion (capital project #202109).

**Airport
Operations Fund**

Public Works

Program

Activity Data	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Fuel Purchases (gallons)							
Jet A (a)	1,085,788	1,540,500	1,776,413	1,400,000	1,470,000	1,400,000	0
100LL	67,803	101,006	134,488	100,000	115,000	100,000	0
Total	1,153,591	1,642,204	1,910,901	1,500,000	1,585,000	1,500,000	0

(a) Jet A (Jet fuel) is used by both turboprop and jet aircraft. The primary customers for Jet A are business aircraft.

PCI - Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
Runways	91.0	91.0	91.0	91.0	91.0	90.0
Taxiways	70.0	75.0	75.0	75.0	75.0	74.0
Aprons	65.0	64.0	70.0	70.0	70.0	70.0
Landside Pavements	65.0	65.0	63.0	75.0	75.0	75.0

Marketing Performance Measures	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Estimate	2024 Target
Customer Satisfaction Survey (biennial)						
-Management Effectiveness	90%	93%	93%	95%	93%	95%
-Communication Effectiveness	77%	89%	89%	90%	90%	90%
T-Hangar Occupancy Rate *	95%	100%	82%	100%	95%	100%
Total Cumulative # of Hangars	61	61	61	62	62	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
202110	Airport Ramp Rehabilitation	2023	\$149,000	\$0	\$7,450	\$7,450
202109	Parking Lot Expansion	2023	\$82,500	\$0	\$5,000	\$5,000
202101	Airport Terminal and Tower Roof Replacement	2023	\$376,000	\$0	\$13,375	\$13,375
200804	Master Plan Update	2024	\$65,000	\$0	\$6,500	\$6,500
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.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$0	\$170,000	\$0	\$0	(\$170,000)	-100.0%
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	\$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	\$170,000	\$0	\$0	(\$170,000)	-100.0%
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	\$170,000	\$0	\$0	(\$170,000)	-100.0%
Total Expenditures	\$0	\$170,000	\$0	\$0	(\$170,000)	-100.0%
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	

The 2024 budget no longer includes ARPA funding for the Department of Public Works, all projects are scheduled to be completed in 2023. The 2023 budget included \$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 included \$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.

General Administration

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GENERAL ADMINISTRATION

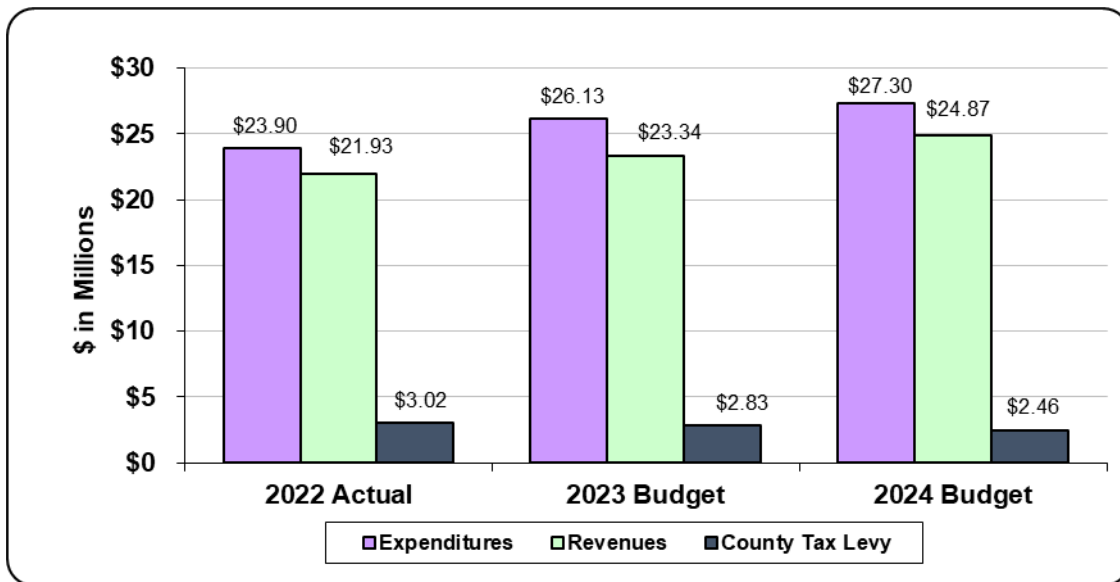
Functional Area Budget Highlights

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 2024 expenditures budget for this functional area totals \$27,302,400, after excluding internal service fund capitalization fixed asset expenses. This represents an increase of about \$1,177,200 or 4.5% from the 2023 Adopted Budget. Budgeted revenues in 2024 include \$1,467,700 of fund balance appropriations and total \$24,870,100, an increase of \$1,530,700 or 6.6% from the 2023 Adopted Budget. The tax levy necessary to fund this functional area totals \$2,462,700, a decrease of \$362,400, or 12.8% from the 2023 Adopted Budget.

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

	2023				Change from 2023	
	2022 Actual	Adopted Budget	2023 Estimate	2024 Budget	Adopted Budget \$	%
* TOTAL GENERAL ADMINISTRATION *						
Revenues (a)	\$21,934,896	\$23,339,440	\$25,871,953	\$24,870,139	\$1,530,699	6.6%
County Tax Levy (c)	\$3,024,359	\$2,825,036	\$2,825,036	\$2,462,660	(\$362,376)	-12.8%
Expenditure (b)	\$23,898,394	\$26,125,174	\$25,756,821	\$27,302,374	\$1,177,200	4.5%
Rev. Over (Under) Exp.	(\$104,450)	\$0	\$2,695,592	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
BREAKDOWN BY AGENCY						
COUNTY EXECUTIVE						
Revenues	\$8,191	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$636,865	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Expenditure	\$583,845	\$682,638	\$651,151	\$730,440	\$47,802	7.0%
Rev. Over (Under) Exp.	\$61,211	\$0	\$31,487	\$0	\$0	N/A
COUNTY BOARD						
Revenues (a)	\$15,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$986,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Expenditure	\$751,872	\$1,007,907	\$955,717	\$1,009,958	\$2,051	0.2%
Rev. Over (Under) Exp.	\$249,825	\$0	\$52,190	\$0	\$0	N/A
COUNTY CLERK						
Revenues (a)	\$491,506	\$325,905	\$295,246	\$609,970	\$284,065	87.2%
County Tax Levy	\$334,810	\$353,113	\$353,113	\$390,462	\$37,349	10.6%
Expenditure	\$782,588	\$679,018	\$662,159	\$1,000,432	\$321,414	47.3%
Rev. Over (Under) Exp.	\$43,728	\$0	(\$13,800)	\$0	\$0	N/A
COUNTY TREASURER						
Revenues (a)	\$4,767,862	\$5,614,012	\$8,066,367	\$6,689,402	\$1,075,390	19.2%
County Tax Levy (c)	(\$4,894,850)	(\$4,858,556)	(\$4,858,556)	(\$5,890,597)	(\$1,032,041)	N/A
Expenditure	\$691,596	\$755,456	\$751,458	\$798,805	\$43,349	5.7%
Rev. Over (Under) Exp.	(\$818,584)	\$0	\$2,456,353	\$0	\$0	N/A
DEPARTMENT OF ADMINISTRATION						
Revenues (a)	\$16,072,218	\$16,788,923	\$16,881,206	\$16,960,167	\$171,244	1.0%
County Tax Levy	\$5,030,404	\$4,717,493	\$4,717,493	\$5,172,808	\$455,315	9.7%
Expenditure (b)	\$19,721,776	\$21,467,114	\$21,317,769	\$22,102,550	\$635,436	3.0%
Rev. Over (Under) Exp.	\$215,535	\$0	\$36,354	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
CORPORATION COUNSEL						
Revenues (a)	\$580,119	\$610,600	\$629,134	\$610,600	\$0	0.0%
County Tax Levy	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Expenditure	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
County Executive	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
County Board	Purchase orders and carryovers from prior years	\$15,000	\$0	\$0	\$0
County Clerk	Election costs and purchase order from prior year	\$127,565	\$25,000	\$25,000	\$310,915
County Treasurer	Offset revenue decreases	\$120,000	\$120,000	\$120,000	\$120,000
Dept of Administration	Office furniture, depreciation, liability insurance	\$1,122,024	\$1,043,766	\$1,083,254	\$1,036,831
Corporation Counsel	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,384,589	\$1,188,766	\$1,228,254	\$1,467,746

(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.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For general administration, the total cost impact totals \$110,600, with \$63,600 for the Department of Administration, \$6,000 for the County Executive office, \$2,100 for the County Board office, \$9,300 for the County Clerk office, \$8,000 for the Treasurer office, and \$21,700 for Corporation Counsel legal services.
- 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 2024 budgeted tax levy credit decreases by \$1,032,000 to \$5,890,600. Also, general government revenue decreases by \$500,000 due to American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program funds being discontinued in this program. ARPA funding was budgeted in 2022 and 2023 to potentially offset lower investment income resulting from lower interest rates instituted at the onset of the pandemic. No ARPA funds were allocated to this program during those years because lower investment income did not result in an overall unfavorable impact to the General Fund. In addition, penalties and interest on delinquent taxes decreases \$50,000 to \$1,660,000. Investment income increases by \$1,600,000 to \$4,497,700 due to increasing interest rates.
- The **County Clerk's Office** fund balance is increased \$285,900 for the 2024 budget. This is a one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. Operating expenses are budgeted to increase \$307,500, which is larger than normal for even-numbered election years (when there are two more regular election days than in odd-numbered years). This includes an increase in the number of ballots from 2022 (the last even-numbered election year) by about 235,200 due to anticipated higher turnout in a presentational election year and the need to mail separate batches of mail-in ballots for the Presidential Preference Spring Election. This election requires mail-in ballots to be sent out 47 days prior to the primary compared to state's full complete ballot that needs to be mailed 21 days prior to the primary. In addition, the price per ballot has increased from \$0.11 in 2022 to \$0.21. Ballots account for an increase of approximately \$152,000 from 2022. There is also \$20,000 budgeted for system technical support. In addition, there are one-time expenses of \$82,000, including \$61,000 for the replacement of jump drives for municipal election machines, \$15,000 for bins to keep election records longer, and \$6,000 for training after an election system upgrade in 2023.
- The **County Board's** expenditures increase \$2,100 or 0.2% to \$1,010,000. Personnel costs increase \$3,200 due to the cost to continue and the implementation of compensation study recommendations. Operating expenses decrease \$3,200 due to lower office and travel expenses. Interdepartmental charges increase \$2,100 due to increased EUTF charges.
- The **Department of Administration (DOA) General Fund** expenditures increase \$562,000. Personnel costs increase \$601,100 due to the cost to continue, implementation of compensation study recommendations, the transfer of 1.00 FTE sunset Senior Financial Analyst responsible for grant administration of American Rescue Plan Act (ARPA) funding from the DOA-Special Purpose Grant Fund to the DOA General Fund, as well as the creation of 1.00 FTE sunset Senior Human Resources Analyst to assist with the implementation of the new enterprise resource planning (ERP) system. Both sunset positions are funded with ARPA. General Government revenues, which includes ARPA, increases \$266,600.
- The **DOA-End User Technology Fund (EUTF)** 2024 budget expenditures increase \$425,800, or 4.1%. Personnel costs increase by \$235,100 and include the cost to continue as well as the reclassification of 2.00 FTE Senior Information Technology Professionals to 2.00 FTE Principal Information Technology Professionals and reclassification of 1.00 FTE Information Technology Analyst to a Senior Information Technology Professional. Operating expenses increase \$189,400 due to additional hardware, security enhancements, and depreciation expenses. Non-levy revenues in DOA-EUTF increase \$283,000. Part of this increase is due to the integration of the DOA- ARPA fund into DOA- EUTF, which is about \$164,400, including the contract management module, licensing costs for the county's website redesign, and security enhancements. Interdepartmental revenues also increase by \$156,900 due to a 3% rate increase charged to departments for on-going costs of technology adjusted for the removal of ARPA funded positions that are not continuing in the 2024 budget.
- The **DOA-Risk Management Fund** budget expenditures increase 5.9% or \$204,200 to \$3.65 million. This is primarily due to operating expenses increasing due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and increased cybercrime incidents in the United States, which impacts municipal insurance costs. Fund balance of \$267,700 is applied to help offset the impact to department charges and is intended to be phased out over the next several years.
- The **DOA-Collections Fund** expenditures increase 8.7% or \$89,100 to \$1,111,500. This is primarily due to the creation of 1.00 FTE Senior Collections Specialist position. Interdepartmental revenues increase \$40,200 due to increased collections for internal clients. Other revenue increases \$36,500 primarily due to increases in collection commission for accounts where the fee is paid by the debtor.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

- The **DOA-American Job Center Fund** budget expenditures decrease \$92,900 to \$214,400. Expenditure reductions include \$100,300 of lower operating expenses associated with the reduction of \$52,500 expenditure authority for the purchase of third-party temp extra help for the discontinuation of reception within West Bend and a \$32,000 reduction in computer support charges to staff and provide technology support for the Waukesha and West Bend workforce development centers.
- The **DOA-American Rescue Plan Act (ARPA) Fund** is removed from the 2024 budget and has been integrated into the Department of Administration General Fund and the DOA- End User Technology Fund.
- The **Corporation Counsel – General Legal Services** budget expenditures increases \$127,100, mostly related to the creation of a 1.00 FTE Paralegal position split 50/50 with Child Support, personnel cost to continue for 13.08 FTE, and implementation of compensation study recommendations.

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
COUNTY EXECUTIVE	General	4.65	4.65	4.65	4.65	0.00
COUNTY BOARD	General	3.50	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	43.65	43.20	43.20	45.70	2.50
	Special Purpose Grant Fund (ARPA)	1.00	1.00	1.00	-	(1.00)
	End User Technology	47.05	52.00	52.00	52.00	0.00
	Risk Management	2.90	2.90	2.90	2.90	0.00
	Collections	7.40	7.40	7.40	8.40	1.00
	American Job Center	1.00	1.00	1.00	1.00	0.00
	Subtotal Dept. of Admin.	103.00	107.50	107.50	110.00	2.50
CORPORATION COUNSEL	General	11.85	11.85	11.85	12.30	0.45
TOTAL REGULAR POSITIONS		133.00	137.50	137.50	140.45	2.95
TOTAL EXTRA HELP		5.30	4.78	4.78	4.08	(0.70)
TOTAL OVERTIME		0.03	0.03	0.03	0.04	0.01
TOTAL BUDGETED POSITIONS		138.33	142.31	142.31	144.57	2.26

2024 BUDGET ACTIONS

Department of Administration - General Fund

Fund: 0.50 FTE Financial Analyst
 Create: 1.00 FTE Senior Human Resources Analyst
 Create: 1.00 FTE Fiscal Specialist
 Abolish: 1.00 FTE Fiscal Assistant
 Transfer: 1.00 FTE Senior Financial Analyst from DOA-ARPA Fund
 Decrease: 0.52 FTE Extra Help

Department of Administration - End User Technology Fund

Reclass: 2.00 FTE Senior IT Professional from Information Technology Analyst
 Reclass: 4.00 FTE Principal IT Professional from Senior IT Professional
 Decrease: 0.46 FTE Extra Help

Department of Administration - Collection Fund

Create: 1.00 FTE Senior Collections Specialist

Department of Administration - American Rescue Plan Act

Transfer: 1.00 FTE Senior Financial Analyst to DOA-General Fund

Corporation Counsel - General Fund

Transfer Out: 0.05 FTE Financial Analyst to District Attorney
 Create: 0.50 FTE Paralegal
 Increase: 0.28 FTE Extra Help
 Increase: 0.01 FTE Overtime

2023 CURRENT YEAR ACTIONS

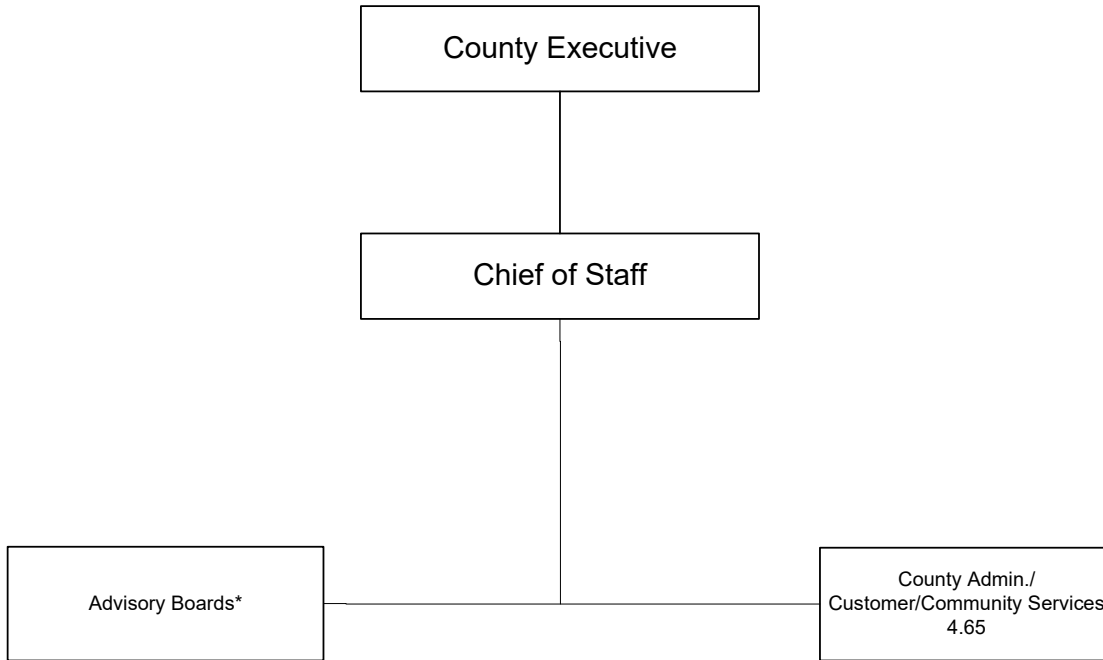
None

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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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$8,191	\$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)	\$636,865	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Total Revenue Sources	\$645,056	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Expenditures						
Personnel Costs	\$541,317	\$621,125	\$589,927	\$663,875	\$42,750	6.9%
Operating Expenses	\$18,543	\$37,808	\$37,594	\$42,296	\$4,488	11.9%
Interdept. Charges	\$23,985	\$23,705	\$23,630	\$24,269	\$564	2.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$583,845	\$682,638	\$651,151	\$730,440	\$47,802	7.0%
Rev. Over (Under) Exp.	\$61,211	\$0	\$31,487	\$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

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:	2022 Actual	2023 Estimate	2024 Target
Countywide Customer Satisfaction Rating	4.57	4.70	4.65
County Executive’s Office Customer Satisfaction Rating	4.61	4.60	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:	2022 Actual	2023 Actual	2024 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	2021 Actual	2022 Actual	2023 Actual
\$ County Equalized Value (includes TID)	\$66.7 billion	\$75.4 billion	\$84.96 billion
\$ Amount of New Construction (a)	\$983.4 million	\$1.17 billion	\$1.35 billion
% of Change (b)	1.57%	1.75%	1.79%

(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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.65	4.65	4.65	4.65	0.00
General Government	\$8,191	\$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)	\$624,988	\$671,018	\$671,018	\$718,820	\$47,802
Total Revenues	\$633,179	\$671,018	\$671,018	\$718,820	\$47,802
Personnel Costs	\$535,256	\$615,125	\$583,927	\$657,875	\$42,750
Operating Expenses	\$15,738	\$32,188	\$31,974	\$36,676	\$4,488
Interdept. Charges	\$23,985	\$23,705	\$23,630	\$24,269	\$564
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$574,979	\$671,018	\$639,531	\$718,820	\$47,802
Rev. Over (Under) Exp.	\$58,200	\$0	\$31,487	\$0	\$0

Program Highlights

Personnel costs increase \$42,800 due to costs to continue staff and employee benefit selection changes. Operating expenses increase nearly \$4,500 due to an increase in staff development costs. Interdepartmental charges increase by nearly \$600 largely due to an increase in EUTF charges.

Activity Data

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Dept. Heads Report directly to County Exec (a)	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.	557	600	664	650

(a) 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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)	\$11,877	\$11,620	\$11,620	\$11,620	\$0
Total Revenues	\$11,877	\$11,620	\$11,620	\$11,620	\$0
Personnel Costs	\$6,061	\$6,000	\$6,000	\$6,000	\$0
Operating Expenses	\$2,805	\$5,620	\$5,620	\$5,620	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$8,866	\$11,620	\$11,620	\$11,620	\$0
Rev. Over (Under) Exp.	\$3,011	\$0	\$0	\$0	\$0

Program Highlights

Overall, expenditures for the advisory boards are budgeted to remain at the 2023 budget amounts.

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 expenditure es 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

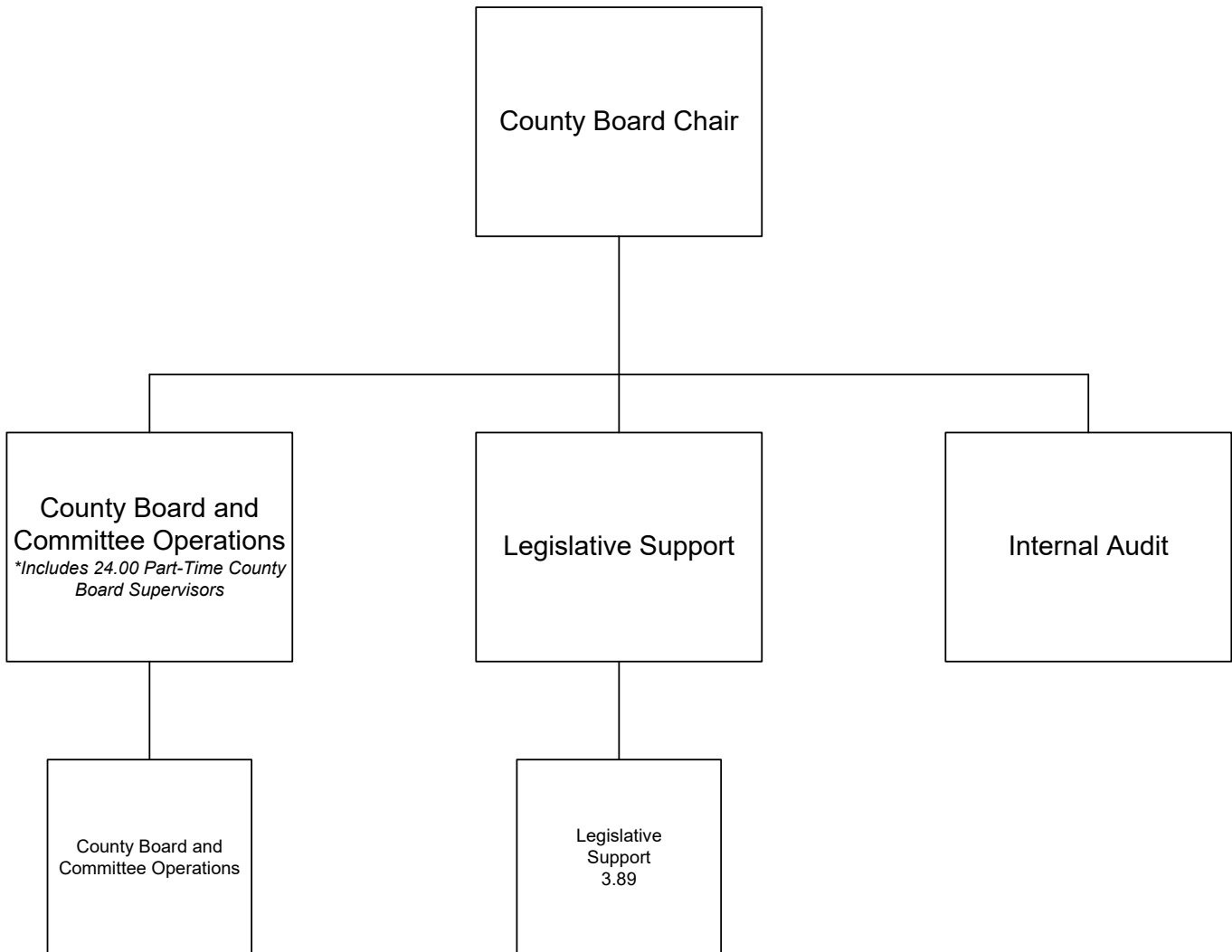
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees, The Housing Authority, Lake Management Districts, trustees to library boards, Traffic Safety Commission, 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	2022	2023	2023	2024	Change From 2023	
	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	\$15,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$986,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Total Revenue Sources	\$1,001,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Expenditures						
Personnel Costs	\$582,490	\$665,909	\$636,821	\$669,082	\$3,173	0.5%
Operating Expenses	\$139,133	\$277,545	\$254,443	\$274,328	(\$3,217)	-1.2%
Interdept. Charges	\$30,249	\$64,453	\$64,453	\$66,548	\$2,095	3.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$751,872	\$1,007,907	\$955,717	\$1,009,958	\$2,051	0.2%
Rev. Over (Under) Exp.	\$249,825	\$0	\$52,190	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.50	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	3.89	3.89	3.89	3.89	0.00

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:	2021 Actual	2022 Actual	2023 Actual	2024 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 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	2021 Actual	2022 Actual	2023 Actual
\$ Amount of Net New Construction*	\$983.4 million	\$1.17 billion	\$1.35 billion
% of Change	1.57%	1.75%	1.79%

**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	2022 Actual	2023 Actual	2023 Estimate	2024 Budget
County Board Customer Satisfaction Rating	4.95	4.68	4.80	4.65

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	3.89	3.89	3.89	3.89	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	\$15,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$649,674	\$662,531	\$662,531	\$674,317	\$11,786
Total Revenues	\$664,674	\$662,531	\$662,531	\$674,317	\$11,786
Personnel Costs	\$339,007	\$403,781	\$375,265	\$415,130	\$11,349
Operating Expenses	\$87,674	\$199,150	\$192,443	\$197,678	(\$1,472)
Interdept. Charges	\$30,043	\$59,600	\$63,953	\$61,509	\$1,909
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$456,724	\$662,531	\$631,661	\$674,317	\$11,786
Rev. Over (Under) Exp.	\$207,950	\$0	\$30,870	\$0	\$0

Program Highlights

Personnel costs increase \$11,300 due to the cost to continue for existing staff.

Operating costs decrease by \$1,500 from office supplies and office equipment/furniture to better align with actuals.

Interdepartmental costs increase by \$1,900 to fund copier replacement costs and computer maintenance costs.

Activity-Workload Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Audits of department activities	2	4	4	4	0
Follow-up of internal audit and external auditor's recommendations	1	1	1	1	0

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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)	\$337,023	\$345,376	\$345,376	\$335,641	(\$9,735)
Total Revenues	\$337,023	\$345,376	\$345,376	\$335,641	(\$9,735)
Personnel Costs	\$243,483	\$262,128	\$261,556	\$253,952	(\$8,176)
Operating Expenses	\$51,459	\$78,395	\$62,000	\$76,650	(\$1,745)
Interdept. Charges	\$206	\$4,853	\$500	\$5,039	\$186
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$295,148	\$345,376	\$324,056	\$335,641	(\$9,735)
Rev. Over (Under) Exp.	\$41,875	\$0	\$21,320	\$0	\$0

Program Highlights

Personnel costs decrease by \$8,200 to align Wisconsin Retirement System contributions with actual expenses. Operating costs decrease by \$1,700 from mileage reimbursement and travel to better align with trend of less County Board members seeking mileage reimbursement to attend committee meetings. Interdepartmental costs increase \$200 to cover licensing costs.

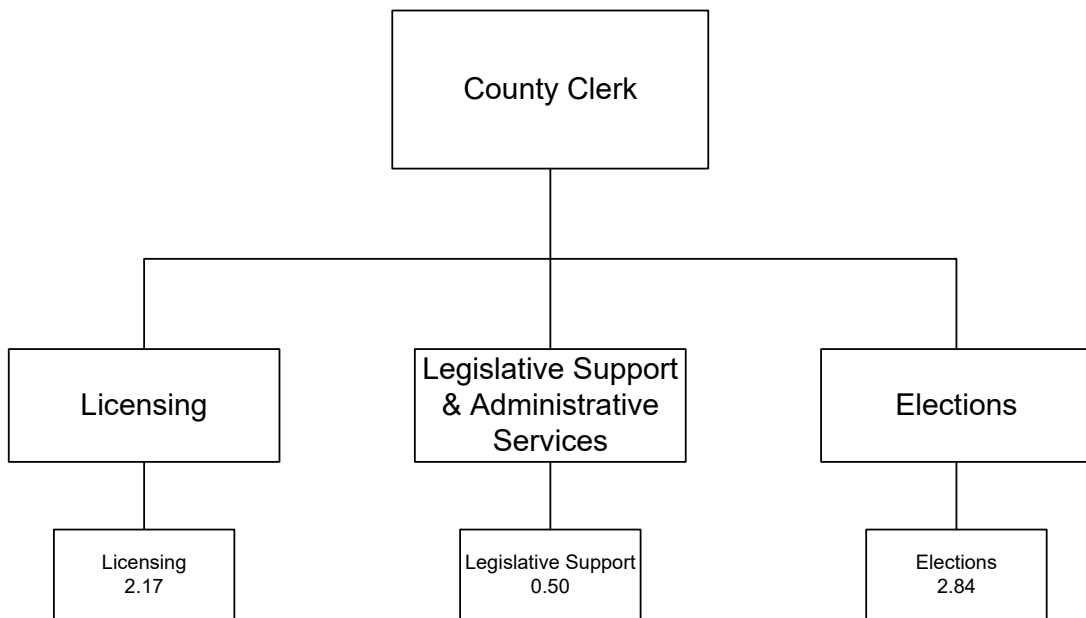
Activity-Workload Data	174th Board Year	175th Board Year	176th Board Year	177th Board Year
Ordinances, Resolutions & Appointments considered	151	143	168	152

Activity-Workload Data (Number of meetings, per Board Year)	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Executive Committee	11	14	12	13
Finance Committee	20	19	21	20
Health and Human Services Committee	7	11	9	9
Human Resources Committee	10	10	10	6
Judiciary and Law Enforcement Committee	9	9	9	10
Land Use, Parks and Environment Committee	11	13	11	11
Public Works Committee	11	12	11	12

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 in the state. 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$82,748	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$169,103	\$185,935	\$184,013	\$185,935	\$0	0.0%
Charges for Services	\$111,960	\$114,120	\$86,233	\$113,120	(\$1,000)	-0.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$130	\$850	\$0	\$0	(\$850)	-100.0%
Appr. Fund Balance (b)	\$127,565	\$25,000	\$25,000	\$310,915	\$285,915	1143.7%
County Tax Levy (Credit)	\$334,810	\$353,113	\$353,113	\$390,462	\$37,349	10.6%
Total Revenue Sources	\$826,316	\$679,018	\$648,359	\$1,000,432	\$321,414	47.3%
Expenditures						
Personnel Costs	\$419,458	\$450,454	\$430,059	\$463,888	\$13,434	3.0%
Operating Expenses (a)	\$318,183	\$191,166	\$195,327	\$498,675	\$307,509	160.9%
Interdept. Charges	\$44,947	\$37,398	\$36,773	\$37,869	\$471	1.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$782,588	\$679,018	\$662,159	\$1,000,432	\$321,414	47.3%
Rev. Over (Under) Exp.	\$43,728	\$0	(\$13,800)	\$0	\$0	N/A

Position Summary (FTE)

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

- (a) The 2023 estimate for expenditures exceeds the adopted budget mostly due to 5 special elections and the higher cost of ballots in 2023. An ordinance or funds transfer may be requested before the end of the year.
- (b) The 2024 budget includes one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. The 2023 budget includes one-time general fund balance appropriation of \$25,000 related to phasing in the higher costs of ballots.

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 contacts with constituents both internally and externally. Goals will be established for every team member in the office to take advantage of at least one of the Training opportunities offered by the County's Human Resources office.

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 constituents. In 2022 services were added to support the Spanish speaking population by hiring a bilingual team member and by providing reference documents on the 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 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 division 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 both in-state 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.17	2.17	2.17	2.17	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$169,103	\$185,935	\$184,013	\$185,935	\$0
Charges for Services	\$18,125	\$19,120	\$17,620	\$17,120	(\$2,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$130	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,620	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$20,811)	(\$9,182)	(\$9,182)	\$7,473	\$16,655
Total Revenues	\$172,167	\$195,873	\$192,451	\$210,528	\$14,655
Personnel Costs	\$163,863	\$158,684	\$156,889	\$171,771	\$13,087
Operating Expenses	\$16,946	\$18,393	\$12,927	\$19,425	\$1,032
Interdept. Charges	\$21,779	\$18,796	\$18,796	\$19,332	\$536
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$202,588	\$195,873	\$188,612	\$210,528	\$14,655
Rev. Over (Under) Exp.	(\$30,421)	\$0	\$3,839	\$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 remain at the same level as 2023 of \$135,850 for 2,090 marriage licenses. Passport application fees are budgeted to remain at the same level as 2023 with 1,575 passport applications at \$47,400. Marriage waiver fees are budgeted to decrease by \$2,000.

Personnel costs are budgeted to increase \$13,100 mostly related to costs to continue. Operating expenses increase by \$1,000 to \$19,400 mostly related to an increase in office supplies. Interdepartmental charges increase by \$500 mainly related to End User Technology Charges.

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

	2020 Actual*	2021 Actual*	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Marriage Licenses	1,672	1,791	2,087	2,090	2,190	2,090	0
Marriage Licenses Fee-County Poertion	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Passports Applications	435	547	858	1,354	1,100	1,354	0
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	398	518	856	1,050	1,050	1,050	0
Passport Photos Fee	\$11.99	\$14.29	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00

* 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.

	2022 Actual	2023 Budget	2023 Estimate (a)	2024 Budget	Budget Change
Staffing (FTE)	2.84	2.84	2.84	2.84	0.00
General Government	\$82,748	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$92,560	\$95,000	\$68,613	\$95,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$121,945	\$25,000	\$25,000	\$310,915	\$285,915
County Tax Levy (Credit)	\$306,627	\$314,597	\$314,597	\$336,735	\$22,138
Total Revenues	\$603,880	\$434,597	\$408,210	\$742,650	\$308,053
Personnel Costs	\$215,470	\$248,286	\$233,315	\$249,527	\$1,241
Operating Expenses (a)	\$300,442	\$170,873	\$180,925	\$477,750	\$306,877
Interdept. Charges	\$20,767	\$15,438	\$14,813	\$15,373	(\$65)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$536,679	\$434,597	\$429,053	\$742,650	\$308,053
Rev. Over (Under) Exp.	\$67,201	\$0	(\$20,843)	\$0	\$0

(a) The 2023 estimate for expenditures exceed the adopted budget mostly due to the higher cost of election ballots in 2023.

(b) Reflects additional fund balance in 2023 to phase in higher costs of ballots and in 2022 and 2024 for higher election costs in even numbered years.

Program Highlights

Charges for services revenue is budgeted to remain at \$95,000 for municipal election service charges. Fund balance is budgeted at \$310,900 to help offset the higher election costs.

Personnel costs are budgeted to increase \$1,200 mostly related to employee benefit selections.

Operating expenses are budgeted to increase \$306,900, which is larger than normal for even-numbered election years (when there are two more regular election days than in odd-numbered years). This includes an increase in the number of ballots from 2022 (the last even-numbered election year) by about 235,200 due to anticipated higher turnout in a presential election year and the need to mail separate batches of mail-in ballots for the Presidential Preference Spring Election. This election requires mail-in ballots to be sent out 47 days prior to the primary compared to state’s full complete ballot that needs to be mailed 21 days prior to the primary. In addition, the cost per ballot in 2023 and 2024 is nearly doubled from 2022 (the last comparable even year). Ballots account for an increase of approximately \$152,000 from 2022. There is also \$20,000 budgeted for system technical support. In addition, there are one-time expenses of \$82,000, including \$61,000 for the replacement of jump drives for municipal election machines, \$15,000 for bins to keep election records longer, and \$6,000 for training after an election system upgrade in 2023.

Activity

	2020	2021	2022*	2023*	2024
Number of Waukesha County Registered Voters as certified in January	260,311	296,544	276,697	297,000	285,000
Number of Regular Elections	4	2	4	2	4
Number of Special Elections	2	1	0	5	0
Total	6	3	4	7	4

* 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 are 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.50	0.50	0.50	0.50	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,275	\$0	\$0	\$1,000	\$1,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$850	\$0	\$0	(\$850)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$48,994	\$47,698	\$47,698	\$46,254	(\$1,444)
Total Revenues	\$50,269	\$48,548	\$47,698	\$47,254	(\$1,294)
Personnel Costs	\$40,125	\$43,484	\$39,855	\$42,590	(\$894)
Operating Expenses	\$795	\$1,900	\$1,475	\$1,500	(\$400)
Interdept. Charges	\$2,401	\$3,164	\$3,164	\$3,164	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$43,321	\$48,548	\$44,494	\$47,254	(\$1,294)
Rev. Over (Under) Exp.	\$6,948	\$0	\$3,204	\$0	\$0

Program Highlights

Charges for services revenue increases \$1,000 for copy and duplicating fees. Other revenue from the hardcopy sales of the Directory of Public Officials is budgeted to decrease \$850 as it will no longer be printed. It will continue to be available on the County’s website.

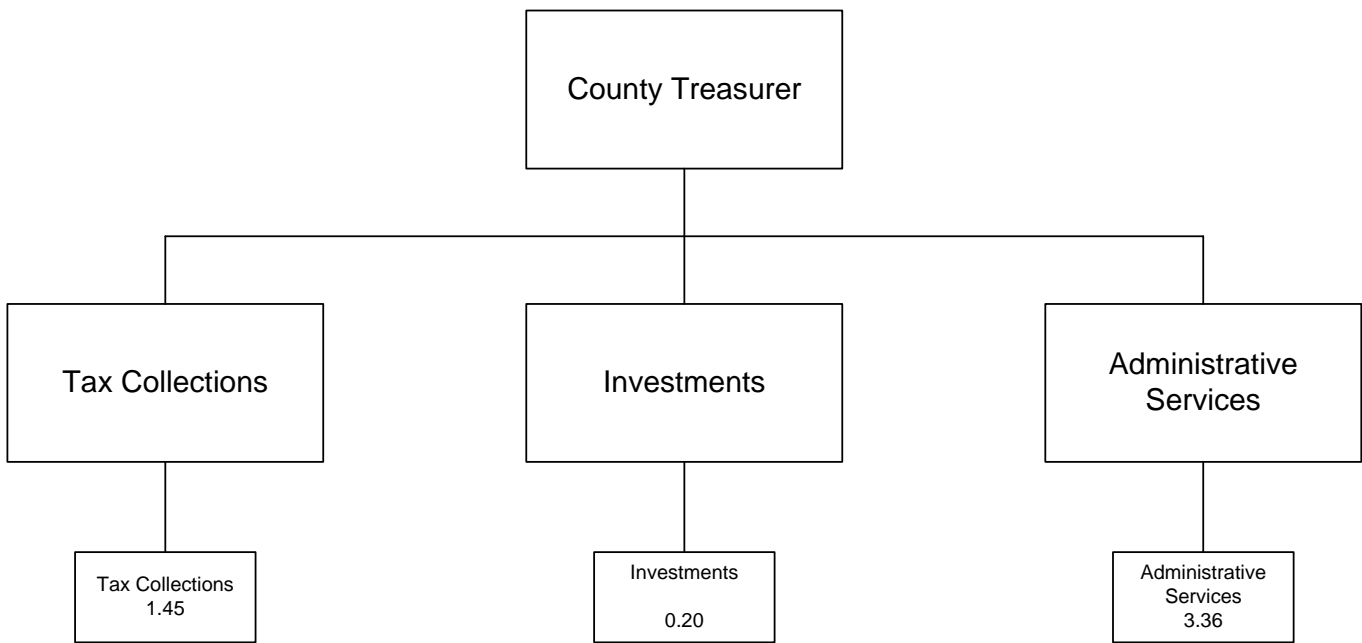
Personnel costs are budgeted to decrease \$900 mostly related to employee selection of benefits. Operating expenses outside printing costs decrease \$400 to \$0 related to the Directory of Public Officials, mentioned above.

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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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$500,000	\$0	\$0	(\$500,000)	-100.0%
Fine/Licenses	\$271,668	\$164,566	\$164,566	\$189,956	\$25,390	15.4%
Charges for Services	\$143,086	\$145,500	\$154,261	\$145,500	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a) (c)	\$4,233,108	\$4,683,946	\$7,627,540	\$6,233,946	\$1,550,000	33.1%
Appr. Fund Balance (d)	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy (Credit) (b)	(\$4,894,850)	(\$4,858,556)	(\$4,858,556)	(\$5,890,597)	(\$1,032,041)	N/A
Total Revenue Sources	(\$126,988)	\$755,456	\$3,207,811	\$798,805	\$43,349	5.7%
Expenditures						
Personnel Costs	\$433,383	\$464,482	\$463,345	\$495,594	\$31,112	6.7%
Operating Expenses	\$119,623	\$160,210	\$157,349	\$168,690	\$8,480	5.3%
Interdept. Charges	\$138,590	\$130,764	\$130,764	\$134,521	\$3,757	2.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$691,596	\$755,456	\$751,458	\$798,805	\$43,349	5.7%
Rev. Over (Under) Exp.	(\$818,584)	\$0	\$2,456,353	\$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 2022 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 2023 revenues are projected to outperform the 2023 adopted budget as a result of higher investment income offset by lower interest and penalty collected on delinquent property taxes.

(d) Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Phase-in lower interest and penalty on delinquent taxes	\$120,000	\$120,000	\$120,000	\$120,000
Total Fund Balance Appropriation:	\$120,000	\$120,000	\$120,000	\$120,000

Major Departmental Strategic Plan Objectives

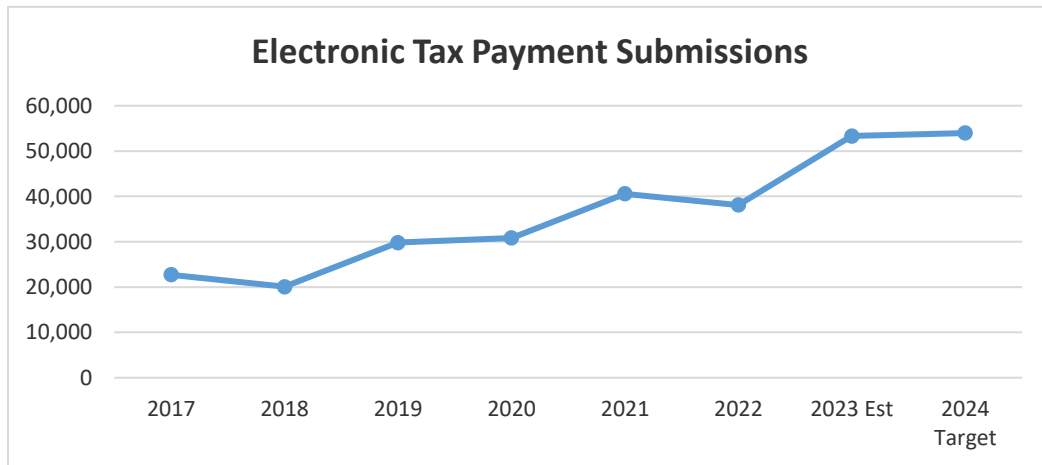
Quality Pillar: High standards of service excellence

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 2022 and 2023 tax payments, a 2024 target (estimate) is shown below:

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
# Tax payments received electronically	38,105	44,000	53,300	54,000
Projected estimated cost savings	7,303	7,920	9,594	9,720



Tax Collection

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 sixteen 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.45	1.45	1.45	1.45	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$271,668	\$164,566	\$164,566	\$189,956	\$25,390
Charges for Services	\$141,410	\$144,000	\$152,761	\$144,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,659,679	\$1,785,000	\$1,526,240	\$1,735,000	(\$50,000)
Appr. Fund Balance	\$120,000	\$120,000	\$120,000	\$120,000	\$0
County Tax Levy (Credit) (a)	(\$1,983,901)	(\$1,933,731)	(\$1,933,731)	(\$1,893,442)	\$40,289
Total Revenues	\$208,856	\$279,835	\$29,836	\$295,514	\$15,679
Personnel Costs	\$113,605	\$122,048	\$121,785	\$131,680	\$9,632
Operating Expenses	\$73,426	\$98,000	\$89,144	\$102,500	\$4,500
Interdept. Charges	\$61,352	\$59,787	\$59,787	\$61,334	\$1,547
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$248,383	\$279,835	\$270,716	\$295,514	\$15,679
Rev. Over (Under) Exp.	(\$39,527)	\$0	(\$240,880)	\$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 \$25,400 to \$190,000. This relates to a \$25,400 increase in agricultural use conversion penalties.

Other revenue is budgeted to decrease \$50,000 to \$1,735,000. This relates to a \$50,000 decrease to \$1,660,000 in interest and penalty on delinquent taxes to be closer to actual revenues received.

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 \$9,600 primarily related to costs to continue the 1.45 FTE.

Operating expenses are budgeted to increase by \$4,500, which includes an increase of \$5,000 in postage and \$2,000 in outside printing, offset by a decrease of \$2,500 in reimbursement for personal property tax.

Interdepartmental charges are budgeted to increase by \$1,500, which includes an increase of \$1,100 DOA-Business Office charges, an increase of \$500 for postage, \$200 for computer maintenance, \$100 for administrative overhead, and \$60 for Microsoft licensing, offset by a decrease of \$400 for telephone fixed.

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

	2018	2019	2020	2021	2022	2023 Est.
Interest	\$1,069,712	\$934,473	\$918,872	\$1,081,201	\$917,225	\$899,978
Penalty	\$529,332	\$464,292	\$459,469	\$527,522	\$458,675	\$449,849
TOTAL	\$1,599,044	\$1,398,765	\$1,378,341	\$1,608,723	\$1,375,900	\$1,349,827

Activity

The Treasurer's office collected first installment taxes for sixteen municipalities in the 2022-2023 tax years. The dollars collected increased by \$7.1 million to \$206 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	2017-18	2018-19	2019-2020	2020-2021	2021-2022	2022-2023
City of Delafield	\$16,359,735	\$15,838,433	\$16,669,029	\$17,898,935	\$17,842,112	\$17,685,655
Town of Brookfield	\$12,385,383	\$12,994,155	\$13,868,953	\$12,899,933	\$13,702,997	\$12,995,781
Town of Delafield	\$0	\$0	\$15,589,170	\$16,346,718	\$16,613,445	\$16,871,479
Town of Lisbon	\$0	\$0	\$0	\$0	\$15,971,998	\$16,884,040
Village of Dousman	\$2,880,241	\$2,880,808	\$3,008,760	\$3,177,528	\$3,081,631	\$3,365,704
Village of Elm Grove	\$0	\$0	\$0	\$0	\$18,953,722	\$18,673,321
Village of Lac La Belle	\$1,542,249	\$1,483,172	\$1,476,409	\$1,596,335	\$1,640,038	\$1,835,599
Village of Lannon	\$1,552,422	\$1,515,347	\$1,622,468	\$1,630,044	\$2,034,387	\$2,634,112
Village of Menomonee Falls	\$67,393,553	\$66,106,014	\$64,698,167	\$68,236,820	\$68,057,077	\$71,387,754
Village of Merton	\$5,060,346	\$4,832,939	\$4,959,055	\$5,191,687	\$4,856,317	\$5,054,182
Village of Nashotah	\$2,118,636	\$2,052,978	\$2,072,757	\$2,159,055	\$2,156,118	\$2,276,416
Village of North Prairie	\$0	\$0	\$0	\$0	\$0	\$2,890,958
Village of Oconomowoc Lake	\$4,499,730	\$3,939,989	\$4,102,400	\$4,291,662	\$4,602,676	\$5,104,346
Village of Pewaukee	\$12,757,647	\$12,154,302	\$12,980,778	\$13,474,437	\$13,170,313	\$12,973,357
Village of Wales	\$5,051,693	\$5,077,237	\$5,013,801	\$5,107,867	\$5,399,480	\$4,980,684
Village of Waukesha	\$10,164,105	\$9,609,622	\$10,827,874	\$11,317,057	\$10,792,792	\$10,409,638
Total	\$141,765,740	\$138,484,996	\$156,889,621	\$163,328,078	\$198,875,103	\$206,023,027

Investments

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.20	0.20	0.20	0.20	0.00
General Government	\$0	\$500,000	\$0	\$0	(\$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	\$2,572,013	\$2,897,646	\$6,100,000	\$4,497,646	\$1,600,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$3,304,009)	(\$3,305,171)	(\$3,305,171)	(\$4,398,438)	(\$1,093,267)
Total Revenues	(\$731,996)	\$92,475	\$2,794,829	\$99,208	\$6,733
Personnel Costs	\$21,118	\$21,593	\$21,600	\$22,317	\$724
Operating Expenses	\$22,503	\$24,500	\$24,500	\$28,500	\$4,000
Interdept. Charges	\$45,274	\$46,382	\$46,382	\$48,391	\$2,009
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$88,895	\$92,475	\$92,482	\$99,208	\$6,733
Rev. Over (Under) Exp.	(\$820,891)	\$0	\$2,702,347	\$0	\$0

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

Program Highlights

General government revenue decreases by \$500,000 due to American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program funds being discontinued in this program. ARPA funding was budgeted here in 2022 and 2023 to potentially offset lower investment income resulting from lower interest rates instituted at the onset of the pandemic. No ARPA funds were allocated to this program during those years because lower investment income did not result in an overall unfavorable impact to the General Fund.

Other revenue is budgeted to increase by \$1,600,000 consisting of an increase in investment income due to increasing interest rates.

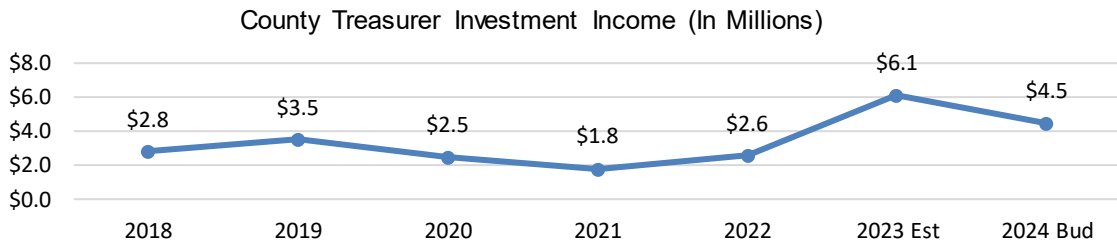
Personnel costs are budgeted to increase by \$700 primarily related to costs to continue the 0.20 FTE.

Operating Expenses are budgeted to increase by \$4,000 due to an increase in finance charges.

Interdepartmental charges are budgeted to increase \$2,000 related to an increase for the DOA-Business Office charges.

Activity

Investment income in 2022 was at \$2.6 million. Interest rates increased throughout 2022 and are expected to increase or stay relatively high throughout 2023 & 2024.



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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$1,676	\$1,500	\$1,500	\$1,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,416	\$1,300	\$1,300	\$1,300	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$393,060	\$380,346	\$380,346	\$401,283	\$20,937
Total Revenues	\$396,152	\$383,146	\$383,146	\$404,083	\$20,937
Personnel Costs	\$298,660	\$320,841	\$319,960	\$341,597	\$20,756
Operating Expenses	\$23,694	\$37,710	\$43,705	\$37,690	(\$20)
Interdept. Charges	\$31,964	\$24,595	\$24,595	\$24,796	\$201
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$354,318	\$383,146	\$388,260	\$404,083	\$20,937
Rev. Over (Under) Exp.	\$41,834	\$0	(\$5,114)	\$0	\$0

Program Highlights

Personnel costs increase by \$20,800, primarily related to costs to continue the 3.36 FTE.

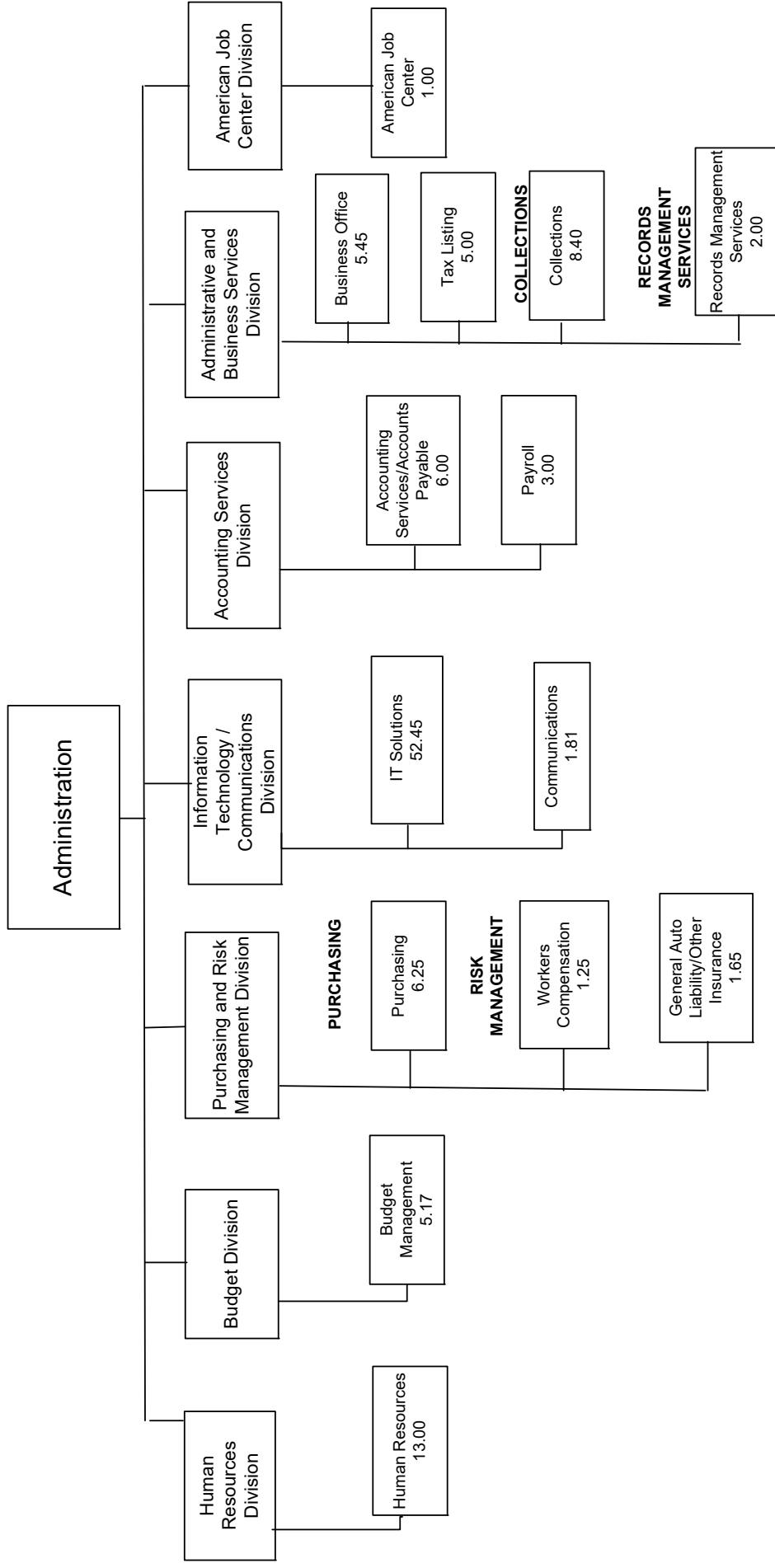
Operating expenses are budgeted to decrease slightly by \$20 related to decreases in advertising & legal notices of \$2,000, managed print services of \$500, and software maintenance charges of \$100, offset by an increase of \$2,600 for the check scanning equipment costs.

Interdepartmental charges are budgeted to increase by \$200 related to increases in telephone fixed of \$400, computer maintenance – information systems of \$400, computer replacement of \$40, and office supplies of \$20, offset by decreases in postage of \$500 and records storage and retrieval of \$80.

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



112.43 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
General Fund (a)						
Revenues	\$2,388,351	\$2,469,755	\$2,471,351	\$2,710,373	\$240,618	9.7%
County Tax Levy	\$3,356,846	\$3,338,250	\$3,338,250	\$3,659,655	\$321,405	9.6%
Expenditures	\$5,563,991	\$5,808,005	\$5,774,747	\$6,370,028	\$562,023	9.7%
Rev. Over (Under) Exp.	\$181,206	\$0	\$34,854	\$0	\$0	N/A
End User Technology Fund (a)						
Revenues	\$8,775,519	\$8,994,929	\$8,976,159	\$9,277,898	\$282,969	3.1%
County Tax Levy	\$1,673,558	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910	9.7%
Expenditures	\$9,604,386	\$10,334,870	\$10,055,706	\$10,760,626	\$425,756	4.1%
Operating Inc./Loss (b)	\$844,691	\$39,302	\$299,696	\$30,425	(\$8,877)	-22.6%
Risk Management						
Revenues	\$3,495,227	\$3,441,755	\$3,414,946	\$3,645,992	\$204,237	5.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,280,548	\$3,441,755	\$3,441,701	\$3,645,992	\$204,237	5.9%
Operating Inc./Loss	\$214,679	\$0	(\$26,755)	\$0	\$0	N/A
Collections						
Revenues	\$1,014,922	\$1,022,445	\$979,902	\$1,111,503	\$89,058	8.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$908,982	\$1,022,445	\$1,008,267	\$1,111,503	\$89,058	8.7%
Operating Inc./Loss	\$105,940	\$0	(\$28,365)	\$0	\$0	N/A
American Job Center						
Revenues	\$301,024	\$307,309	\$242,686	\$214,401	(\$92,908)	-30.2%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$266,695	\$307,309	\$241,186	\$214,401	(\$92,908)	-30.2%
Rev. Over (Under) Exp.	\$34,329	\$0	\$1,500	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$97,174	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$16,072,218	\$16,788,923	\$16,881,206	\$16,960,167	\$171,244	1.0%
County Tax Levy	\$5,030,404	\$4,717,493	\$4,717,493	\$5,172,808	\$455,315	9.7%
Expenditures	\$19,721,776	\$21,467,114	\$21,317,769	\$22,102,550	\$635,436	3.0%
Rev. Over (Under) Exp.	\$215,535	\$0	\$36,354	\$0	\$0	N/A
Operating Inc./Loss (b)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
Position Summary (FTE) (c)						
Regular Positions	103.00	107.50	107.50	110.00	2.50	
Extra Help	4.00	3.40	3.40	2.42	(0.98)	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	107.01	110.91	110.91	112.43	1.52	

- (a) County tax levy in total for DOA is increasing by \$455,300. Tax levy budgeted in the General Fund and the End User Technology Fund budgets beginning with the 2023 budget, and restated in 2022 actuals to reflect the transition of the Solutions budget from DOA General Fund to EUTF.
- (b) 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.
- (c) The 2024 position changes for the General Fund include the creation of 1.00 FTE senior human resources analyst funded with American Rescue Plan Act revenue to assist with the implementation of the enterprise resource planning system and full funding of 1.00 FTE financial analyst position which was shared with Emergency Preparedness as they are in need of a full time position resulting in 0.50 FTE increase. The 2024 budget also includes the creation of 1.00 FTE senior collections specialist position in the Collections Fund to address account workload.

Current Capital Projects

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '23	Estimated Operating Impact	A = Annual T = One-Time
202215	ERP System Implementation (a)(b)(c)(d)	Y	2026	\$4,750,000	5%	\$390,000	A
202412	Election System Equipment Replacement	Y	2029	\$2,156,000	0%	TBD	

- (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	2022 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
Revenues						
General Government	\$834,404	\$814,385	\$814,385	\$1,080,968	\$266,583	32.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$222,454	\$229,402	\$229,327	\$239,120	\$9,718	4.2%
Interdepartmental	\$1,145,419	\$1,193,968	\$1,203,982	\$1,262,585	\$68,617	5.7%
Other Revenue	\$108,074	\$122,000	\$112,500	\$117,000	(\$5,000)	-4.1%
Appr. Fund Balance (a)	\$78,000	\$110,000	\$111,157	\$10,700	(\$99,300)	-90.3%
County Tax Levy (Credit) (b)(c)	\$3,356,846	\$3,338,250	\$3,338,250	\$3,659,655	\$321,405	9.6%
Total Revenue Sources	\$5,745,197	\$5,808,005	\$5,809,601	\$6,370,028	\$562,023	9.7%
Expenditures (b)(c)						
Personnel Costs	\$4,374,412	\$4,485,647	\$4,483,854	\$5,086,761	\$601,114	13.4%
Operating Expenses (a)	\$899,757	\$1,101,172	\$1,072,762	\$1,050,995	(\$50,177)	-4.6%
Interdept. Charges	\$289,822	\$221,186	\$218,131	\$225,372	\$4,186	1.9%
Fixed Assets	\$0	\$0	\$0	\$6,900	\$6,900	N/A
Total Expenditures	\$5,563,991	\$5,808,005	\$5,774,747	\$6,370,028	\$562,023	9.7%
Rev. Over (Under) Exp.	\$181,206	\$0	\$34,854	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions (b)	43.65	43.20	43.20	45.70	2.50
Extra Help (c)	0.69	0.69	0.69	0.17	(0.52)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	44.34	43.89	43.89	45.87	1.98

(a) Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Diversity program	\$28,000	\$10,000	\$10,000	\$0
Carryovers and Open Purchase Orders	\$0	\$0	\$1,157	\$0
Replacement scanner in Records Division	\$0	\$0	\$0	\$10,700
Prior year cafeteria vending commission café subsidy	\$10,000	\$0	\$0	\$0
Purchasing procurement system acquisition	\$40,000	\$0	\$0	\$0
Compensation Study	\$0	\$100,000	\$100,000	\$0
Total Fund Balance Appropriation:	\$78,000	\$110,000	\$111,157	\$10,700

(b) The 2024 Department of Administration General Fund budget includes the transfer of 1.00 FTE Senior Financial Analyst position from the American Rescue Plan Act (ARPA) to Accounting Services funded with ARPA funding, creation of 1.00 FTE Senior Human Resources Analyst funded with ARPA funding, and fully funding a Financial Analyst which was previously shared with Emergency Preparedness resulting in a 0.50 FTE increase.

(c) Extra Help decreases by 0.52 FTE which is the reduction of Extra Help in the budget division.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: 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.

Provide opportunities for staff to participate in the County-wide Standards of Service Excellence Program (SOSE) and to recognize staff for exemplifying the SOSE standards.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Customer Satisfaction Rating	4.70	4.80	4.80
Departmental Participation in SOSE	6	6	6

Objective 2: Review, update, and reissue all DOA policies by year-end 2025. Continue an “evergreen” program where 25% of DOA policies are reviewed annually. Continuous review will improve customer service and ensure policies remain relevant through incorporation of legislation/regulation, operational changes, and business practices, while eliminating redundant, conflicting, or obsolete content.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Number of Policies	108	100	100
Number of policies with issue/revision dates within last 4 years	58%	75%	90%

Objective 3: Replace the Enterprise Resource Planning (ERP) system (e.g. countywide financial and human capital enterprise-wide systems) to decrease operational complexity, increase efficiency, and improve access to effectively manage resources, improve customer service and enhance the employee experience. The goal is to implement all modules in a fully integrated ERP system by December 31, 2026, to improve customer satisfaction and experience by creating efficiencies and eliminating manual human resources and accounting practices throughout the County.

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.

Quality Pillar: High standards of service excellence

Objective 4: Improve countywide employee awareness and knowledge of county policy/process and training. Specifically, improving access and training geared toward DOA content (HR, Financial, Risk and Technology) as well as countywide initiatives, business processes and legal requirements through intranet indexing of policies and training content by year end 2025. Establish management university training for all county supervisory employees, and explore making this training mandatory, starting with calendar year 2025.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing scores on customer satisfaction survey	4.70	4.80	4.80
Stable to increasing score on employee survey question “I understand how my work contributes to overall success of county strategic priorities.”	4.61	4.70	4.75

Objective 5: Maintain employee benefit offerings that are comprehensive, meaningful, and provide value as part of the total compensation package for employees. Promote the health and well-being of the County workforce by offering programs that meet employee needs and decrease the inflationary pressures on benefit costs. Examples

include offering health benefits such as the onsite clinic, discounted pharmacy services and care management programming, and financial/wellbeing programs.

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
2018	7.9%	5.0%
2019	7.0%	0.0%
2020	7.0%	5.0%
2021	7.0%	13.0%
2022	6.5%	2.2%
2023	5.0%	2.5%

Health Center Utilization		
Year	Total Visits	Unique Patients
2018	5,305	1,795
2019	5,664	1,870
2020	5,642	1,424*
2021	6,302	1,409
2022	7,077	1,266

3. Implement programs in areas of stress management, disease management and financial education.

	2020 Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Estimate
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA		Benchmark year 91	122	225	150

Objective 6: LEAN – Continuous Improvement

Continue Waukesha Continuous Improvement (CI) initiative to encourage new staff to pursue improvement activities and 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. Provide programming that supports other County initiatives such as Strategic Planning. Further encourage and develop existing LEAN trained employees to conduct projects or other LEAN-CI activities such as PDSA, 5S, Kaizen Value Stream Mapping or other endeavors that lead to more regular incremental improvements. Develop a new training plan that continues white, yellow, and green belt training and incorporates other annual training to build, support and sustain engagement amongst leaders and employees in Continuous Improvement.

2022 LEAN-CI Initiative Accomplishments:

1. Yellow Belt class – 6 graduates
2. White Belt class - 21 attended
3. “Understanding Causes and Implementing Quick Solutions” class
4. “Intro to Lean – Continuous Improvement” class
5. Contest to determine how many improvement ideas were generated from #3 and #4
6. 1 TTL meeting
7. Hosted April 2022 Lean – WCTC Continuous Improvement Roundtable group at Highway Operations
8. Started planning for 2023 Value Stream Mapping workshop to support Strategic Planning efforts

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

Objective 7: Maintain compensation systems and a workplace culture that attracts and retains quality, high performing employees and establishes Waukesha County as an employer of choice.

Performance Measures:

1. Implement recommendations from the 2023 comprehensive salary and benefits study 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.

	2019 Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Estimate
Regrettable Turnover *	4.78%	4.89%	7.60%	12.0%	7.72%	7.0%
Regrettable Turnover FTE	66	68	106	169	110	100

*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.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.40	4.95	4.95	5.45	0.50
General Government	\$831,973	\$813,745	\$813,745	\$792,798	(\$20,947)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$629,435	\$676,652	\$676,652	\$713,562	\$36,910
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$706,234)	(\$845,590)	(\$845,590)	(\$790,477)	\$55,113
Total Revenues	\$755,174	\$644,807	\$644,807	\$715,883	\$71,076
Personnel Costs	\$708,865	\$592,135	\$661,300	\$662,737	\$70,602
Operating Expenses	\$15,534	\$23,558	\$16,238	\$23,779	\$221
Interdept. Charges	\$20,183	\$29,114	\$28,613	\$29,367	\$253
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$744,582	\$644,807	\$706,151	\$715,883	\$71,076
Rev. Over (Under) Exp.	\$10,592	\$0	(\$61,344)	\$0	\$0

Program Highlights

General government revenues decrease by \$20,900 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 2024, the department expects to receive a decrease in child support indirects by \$24,400 based on the indirect cost report and a decrease of the One Stop Operator indirect of \$4,500 as this revenue is being phased out mid-year 2024. This decrease in revenue is partially offset by \$8,000 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 \$36,900 primarily due to an increase of \$25,000 in indirects for the Health and Dental Fund and \$11,900 in cost to continue increases for other departmental indirects budgeted in the General Fund Budget.

Personnel costs increase by \$70,600. This includes the funding of 0.50 FTE financial analyst for an additional \$38,300. From 2020-2023, the Department of Administration has had a shared position with Emergency Preparedness. Due to growing financial and analytical needs, Emergency Preparedness is fully funding a financial and analytical position within their operation, so the Department is fully funding the position within budget resources. Other personnel cost increases reflect cost to continue for existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses remain near the 2023 budgeted level. The operating expense budget includes \$10,500 for office supplies, equipment and maintenance and \$10,000 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges increase by \$300 mainly for end user technology costs.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	3.00	3.00	3.00	3.00	0.00
General Government	\$136	\$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	\$135	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$481	\$0	\$0
County Tax Levy (Credit)	\$421,981	\$508,698	\$508,698	\$537,233	\$28,535
Total Revenues	\$422,252	\$508,698	\$509,179	\$537,233	\$28,535
Personnel Costs	\$202,161	\$289,391	\$327,534	\$329,720	\$40,329
Operating Expenses	\$181,427	\$205,560	\$184,168	\$193,495	(\$12,065)
Interdept. Charges	\$13,176	\$13,747	\$13,847	\$14,018	\$271
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$396,764	\$508,698	\$525,549	\$537,233	\$28,535
Rev. Over (Under) Exp.	\$25,488	\$0	(\$16,370)	\$0	\$0

Program Highlights

Personnel costs increase by \$40,300. The Payroll Division experienced turnover which has contributed to higher cost to continue due to benefit selections. The increase in personnel also reflects the implementation of the 2023 compensation study.

Operating expenses decrease by \$12,100. The 2024 budget includes \$188,900 to fund a hosted human resources information system which is a decrease from the 2023 budget amount by \$13,600 due to actual contract costs. Operating expenses include \$800 for office and printing supplies largely for tax form purchases and \$2,300 in travel and training expenses for existing staff. Interdepartmental charges increase by \$300 mainly for end user technology costs.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Paychecks Processed	41,458	44,250	44,200	44,250	0
W2s Processed	2,126	2,200	2,200	2,300	100

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	6.00	1.00
General Government	\$1,343	\$0	\$0	\$147,863	\$147,863
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$69,317	\$71,075	\$71,075	\$73,983	\$2,908
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$66	\$0	\$0
County Tax Levy (Credit)	\$655,277	\$670,282	\$670,282	\$748,386	\$78,104
Total Revenues	\$725,937	\$741,357	\$741,423	\$970,232	\$228,875
Personnel Costs	\$543,223	\$559,259	\$594,451	\$760,736	\$201,477
Operating Expenses	\$159,007	\$159,657	\$163,978	\$186,864	\$27,207
Interdept. Charges	\$20,587	\$22,441	\$22,613	\$22,632	\$191
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$722,817	\$741,357	\$781,042	\$970,232	\$228,875
Rev. Over (Under) Exp.	\$3,120	\$0	(\$39,619)	\$0	\$0

Program Highlights

General Government revenue increases by \$147,900 to transition American Rescue Plan Act (ARPA) funding from the DOA ARPA fund to the Accounting Division. The 2024 ARPA money funds a senior fiscal specialist for \$135,400, training for the training for the transferred position for \$2,500, and an economic and labor data subscription for \$10,000. Interdepartmental revenue increases by \$2,900 due to an increase in financial service charges to the Treasurer’s Office.

Personnel costs increase a total of \$201,500 due to cost to continue for existing staff, the allocation of \$135,400 to support a senior financial analyst position from the ARPA Fund to the Accounting Division, and reflects the implementation of the 2023 compensation study.

Operating expenditures increase \$27,200. This increase includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development, \$2,500 for staff development costs for the 1.00 FTE position transferred into the Accounting Division, \$53,100 of funding for the 2024 Waukesha County audit, and \$101,800 for computer software license costs related to the county’s financial system and other accounting software support.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Budget Entries Audited	957	750	900	900	150
Journal Entries Audited	3,331	3,200	3,200	3,200	0
Invoices (Direct Buys) Audited	42,691	41,500	42,000	42,000	500
P-card Lines Entered/Audited	13,620	13,500	13,500	13,500	0

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$221,168	\$229,202	\$229,227	\$239,020	\$9,818
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)	\$235,633	\$223,448	\$223,448	\$251,566	\$28,118
Total Revenues	\$456,801	\$452,650	\$452,675	\$490,586	\$37,936
Personnel Costs	\$416,572	\$409,061	\$401,197	\$435,507	\$26,446
Operating Expenses	\$25,793	\$20,860	\$31,206	\$32,176	\$11,316
Interdept. Charges	\$13,743	\$22,729	\$22,629	\$22,903	\$174
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$456,108	\$452,650	\$455,032	\$490,586	\$37,936

Rev. Over (Under) Exp.	\$693	\$0	(\$2,357)	\$0	\$0
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Program Highlights

Charges for Services revenue includes tax billing revenue to municipalities which is increasing by \$9,800 due to a 4% billing rate per parcel increase from \$1.77 to \$1.84 resulting in an additional \$7,500. 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 \$2,300 in revenue.

Personnel costs increase by \$26,400 due to cost to continue for existing staff and reflects the implementation of the 2023 compensation study. Operating expenses increase by \$11,300 due to a \$11,000 increase in contracted services for tax bill printing expenses. The contract with the current print vendor expired in 2023 so the price increase reflects a newly negotiated contract.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing	169,933	169,000	169,900	169,900	900
Number of property listings updated	127,456	100,000	106,000	130,000	30,000
Number of property transfers processed	10,077	10,500	7,500	10,000	(500)
# Tax Billing Customers	34	34	34	34	0
# Property Tax Bills Printed	107,907	108,100	107,900	107,900	(200)
# Online County Tax Payments (a)	5,772	7,500	6,000	6,000	(1,500)
\$ Online County Tax Payments (a)	\$24,798,739	\$30,000,000	\$28,000,000	\$28,000,000	(2,000,000)
# Municipalities participating with county's online payment program (b)	11	11	10	10	(1)

- (a) Reflects payments to county for property tax. Total 2022 online transactions, including county, municipal partners, Collections and the Register of Deeds account for 22,511 transactions totaling \$52,820,543.
- (b) The 10 municipalities that participate with the County's on-line payment program do not include the 16 municipalities that contract with the treasurer's 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.69	5.69	5.69	5.17	(0.52)
General Government	\$952	\$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)	\$685,970	\$696,231	\$696,231	\$687,145	(\$9,086)
Total Revenues	\$686,922	\$696,231	\$696,231	\$687,145	(\$9,086)
Personnel Costs	\$605,619	\$639,812	\$545,038	\$630,516	(\$9,296)
Operating Expenses	\$23,873	\$30,392	\$23,129	\$30,392	\$0
Interdept. Charges	\$20,593	\$26,027	\$26,027	\$26,237	\$210
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$650,085	\$696,231	\$594,194	\$687,145	(\$9,086)
Rev. Over (Under) Exp.	\$36,837	\$0	\$102,037	\$0	\$0

Program Highlights

Personnel costs decrease by \$9,300 for cost to continue of staff following turnover in two positions and the reduction of 0.52 FTE extra help for the Budget Intern.

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

Interdepartmental charges increase by \$200 mainly due to end user technology expense increases for this program.

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	12.00	12.00	12.00	13.00	1.00
General Government	\$0	\$0	\$0	\$139,941	\$139,941
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,176	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$17,836	\$22,000	\$17,500	\$22,000	\$0
Appr. Fund Balance	\$38,000	\$110,000	\$110,610	\$0	(\$110,000)
County Tax Levy (Credit)	\$1,479,460	\$1,515,798	\$1,515,798	\$1,608,651	\$92,853
Total Revenues	\$1,536,472	\$1,647,798	\$1,643,908	\$1,770,592	\$122,794
Personnel Costs	\$1,232,624	\$1,296,805	\$1,290,666	\$1,522,552	\$225,747
Operating Expenses	\$150,035	\$291,836	\$289,341	\$188,086	(\$103,750)
Interdept. Charges	\$73,789	\$59,157	\$56,757	\$59,954	\$797
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,456,448	\$1,647,798	\$1,636,764	\$1,770,592	\$122,794
Rev. Over (Under) Exp.	\$80,024	\$0	\$7,144	\$0	\$0

Program Highlights

General Government revenue of \$139,900 is American Rescue Plan Act (ARPA) funding for 1.00 FTE senior human resources analyst to assist with the enterprise resource planning (ERP) implementation. General Fund Balance of \$110,000 is removed from the 2024 budget due to the removal of \$100,000 for the one-time compensation study and the budgeting of \$5,500 in diversity training within the 2024 levy target.

Personnel costs increase by \$225,700 mostly due to the addition of 1.00 FTE senior human resources analyst to assist with the implementation of the ERP system at an estimated cost of \$139,900. The remaining increase is cost to continue of 12.00 FTE existing staff and implementation of the 2023 compensation study. Operating expenses include the removal of \$100,000 for the compensation study which was budgeted in the 2023 operating budget. Operating expenses continue the \$22,000 café subsidy supported through vending revenue. Interdepartmental charges increase by \$800 mainly due to end user technology cost increases across programs.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of Seasonal, Temporary Employees Hired	263	250	250	250	-
# of Regular Full-Time Employees Hired	304	225	254	240	15
Promotions/Demotions/Transfers	113	90	108	100	10
Peak # of Employees on Payroll	1,659	1,800	1,750	1,750	(50)
# of Employee/Family Medical Leaves	304	300	300	300	-

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).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	6.25	6.25	6.25	6.25	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$110	\$200	\$100	\$100	(\$100)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$90,103	\$100,000	\$95,000	\$95,000	(\$5,000)
Appr. Fund Balance	\$40,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$476,602	\$529,993	\$529,993	\$565,855	\$35,862
Total Revenues	\$606,815	\$630,193	\$625,093	\$660,955	\$30,762
Personnel Costs	\$532,781	\$556,775	\$524,971	\$588,261	\$31,486
Operating Expenses	\$38,041	\$44,659	\$39,636	\$43,537	(\$1,122)
Interdept. Charges	\$33,900	\$28,759	\$28,583	\$29,157	\$398
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$604,722	\$630,193	\$593,190	\$660,955	\$30,762
Rev. Over (Under) Exp.	\$2,093	\$0	\$31,903	\$0	\$0

Program Highlights

Other revenue is comprised of procurement card and salvage revenues decrease by \$5,000 due to recent revenues received.

Personnel costs increase by \$31,500 for cost to continue of existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses decrease by \$1,100 primarily due to the on-going cost of new e-procurement system being less than original budget amount when implemented in 2022. The 2024 budget includes \$31,500 in software support costs.

Interdepartmental charges increase by \$400 mainly due to end user technology cost increases for this program.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Requisitions Processed	149	200	200	200	-
Purchase Orders / Blanket Contracts Issued	421	525	525	525	-
Bids/Requests for Proposals (RFPs) Issued	113	110	110	110	-
Procard Transactions	\$6,806,000	\$7,700,000	\$7,000,000	\$7,000,000	(\$700,000)

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.00	2.00	2.00	2.00	0.00
General Government	\$0	\$640	\$640	\$366	(\$274)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$446,667	\$446,241	\$456,255	\$475,040	\$28,799
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$10,700	\$10,700
County Tax Levy (Credit)	\$108,157	\$39,390	\$39,390	\$51,296	\$11,906
Total Revenues	\$554,824	\$486,271	\$496,285	\$537,402	\$51,131
Personnel Costs	\$132,568	\$142,409	\$138,697	\$156,732	\$14,323
Operating Expenses	\$306,047	\$324,650	\$325,066	\$352,666	\$28,016
Interdept. Charges	\$93,851	\$19,212	\$19,062	\$21,104	\$1,892
Fixed Assets	\$0	\$0	\$0	\$6,900	\$6,900
Total Expenditures	\$532,466	\$486,271	\$482,825	\$537,402	\$51,131
Rev. Over (Under) Exp.	\$22,358	\$0	\$13,460	\$0	\$0

Program Highlights

General Government revenue is American Rescue Plan Act funds to help smooth the increase in vehicle fuel for 2023 and 2024. Interdepartmental revenues increase by \$28,800. This includes a \$31,200 increase in postage revenue to \$357,000 based on anticipated usage and postage rate increases imposed by the post office. Countywide physical record storage revenue is decreasing by \$2,400 based on a reduction in the number of boxes stored. General Fund Balance of \$10,700 is budgeted for a scanner and a service agreement to provide the Division with the equipment necessary to address scanning needs from the District Attorney.

Personnel costs increase by \$14,300 for cost to continue for existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses increase by \$28,000 primarily due to \$24,200 increase for postage and mail contract service costs due to frequent and significant price increases proposed by the post office. Total postage expenses for 2024 are budgeted at \$329,000. Operating expenses also include maintenance agreements costs for the newly purchased scanner.

Interdepartmental charges increase by \$1,900 mainly due to \$700 in vehicle maintenance expenses and \$700 increase for various insurance costs.

Records Management Services (cont.)

Activity – Records Management

	2022	2023	2023	2024	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Storage Boxes Received (a)	336	400	300	300	(100)
Storage Boxes Destroyed (a)	872	800	800	800	-
Boxes/Journals Offsite	8,180	7,916	7,680	7,180	(736)
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

	2022	2023	2023	2024	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Incoming Mail (Bins)	1,761	1,700	1,700	1,700	-
Outgoing Mail (Pieces)	439,449	440,000	440,000	440,000	-

American Rescue Plan Act – 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 474-479.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
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	\$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	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Expenditures						
Personnel Costs	\$88,563	\$133,630	\$129,221	\$0	(\$133,630)	-100.0%
Operating Expenses (a)	\$8,611	\$249,100	\$516,941	\$0	(\$249,100)	-100.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$170,000	\$150,000	\$0	(\$170,000)	-100.0%
Total Expenditures	\$97,174	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	1.00	1.00	0.00	(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 FTEs	1.00	1.00	1.00	0.00	(1.00)

(a) The 2023 estimate is greater than the 2023 budget primarily due to the carryover of \$315,000 from 2022 to 2023 related to countywide website redesign project.

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

Program Highlights

The 2023 Department of Administration ARPA budget includes:

- Funding for 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.
- \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.
- \$3,100 for staff development costs for the 1.00 FTE position.
- \$406,000 for 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.

The 2023 estimate also includes carryover of \$315,000 from 2022 to 2023 related to the County website development.

For the 2024 budget, the expenses will continue to be supported with ARPA funding are being transferred into the following DOA Division budgets:

- Accounting Services/Accounts Payable: Budget will include \$147,900 in ARPA funding for 1.00 FTE senior financial analyst position, professional development for the staff and economic/labor data subscription.
- End User Technology: Budget will include \$164,400 in ARPA. The budget includes \$34,000 for contract management software, \$89,900 for virus protection software, \$8,000 for on-going maintenance costs for the core switch, and \$32,500 for website licensing costs.

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:

	2022 Actual	2023 Estimate	2024 Estimate
Annual Budget Allocation	\$6,012,930	\$39,461,696	\$25,559,771
Number of approved Projects/Initiatives	30		

Fund Purpose

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

The technology services, applications, and infrastructure are 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	2022 Actual	2023	2023	2024 Budget	Change From 2023 Adopted Budget	
		Adopted Budget	Estimate		\$	%
Revenues						
General Government	\$330,217	\$283,000	\$283,000	\$414,396	\$131,396	46.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$17,162	\$0	\$12,472	\$0	\$0	N/A
Interdepartmental	\$7,697,674	\$8,085,428	\$8,022,945	\$8,236,922	\$151,494	1.9%
Other Revenue	\$20,503	\$13,133	\$13,261	\$13,212	\$79	0.6%
Appr. Fund Balance (a)	\$709,963	\$613,368	\$644,481	\$613,368	\$0	0.0%
County Tax Levy (d)	\$1,673,558	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910	9.7%
Total Revenue Sources	\$10,449,077	\$10,374,172	\$10,355,402	\$10,791,051	\$416,879	4.0%
Expenditures						
Personnel Costs	\$5,874,271	\$6,675,378	\$6,479,224	\$6,910,527	\$235,149	3.5%
Operating Expenses (a)	\$3,386,914	\$3,621,990	\$3,538,404	\$3,811,398	\$189,408	5.2%
Interdept. Charges	\$343,201	\$37,502	\$38,078	\$38,701	\$1,199	3.2%
Fixed Assets (memo) (b)	\$424,763	\$726,008	\$713,198	\$715,168	(\$10,840)	-1.5%
Total Expenditures (b)	\$9,604,386	\$10,334,870	\$10,055,706	\$10,760,626	\$425,756	4.1%
Rev. Over (Under) Exp. (b) (c)	\$844,691	\$39,302	\$299,696	\$30,425	(\$8,877)	-22.6%

Position Summary (FTE)

Regular Positions	47.05	52.00	52.00	52.00	0.00
Extra Help	2.71	2.71	2.71	2.25	(0.46)
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	49.77	54.72	54.72	54.26	(0.46)

(a) Fund balance appropriation	2022	2023 Budget	2023 Estimate	2024 Budget
Open Carryovers / Open Purchase Orders	\$69,860	\$0	\$31,113	\$0
Appropriated Fund balance from End User Technology Fund	\$165,103	\$138,368	\$138,368	\$138,368
Appropriated Fund balance from General Fund	\$475,000	\$475,000	\$475,000	\$475,000
Total Fund Balance Appropriation:	\$709,963	\$613,368	\$644,481	\$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 2023/2024 budget includes the transfer of the General Fund Solutions program to the End User Technology Fund. The transfer includes the allocation of levy from the General Fund to EUTF.

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Create a digital front door by identifying opportunities to improve current and implement new software platforms to allow internal and external customers secure and efficient access with the county so that they may receive desired information and conduct business when it is convenient.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing scores on customer satisfaction survey	4.70	4.80	4.80
Increasing number of online visits	4,923,195	5,000,000	5,250,000

Quality Pillar: High standards of service excellence

Objective 2: Enhance the county’s IT security posture that integrates people, processes, and technology to protect data and systems against cyber and security threats and minimize the risk of data breaches.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Achieve industry benchmark phish-prone % score	7.3% actual, 6.1% benchmark	8.0% actual, 6.1% benchmark	7.0% actual, 6.1% benchmark

Objective 3: Implement a comprehensive process and application modernization program that leverages emerging technologies and best practices to improve operational efficiency and quality, while reducing costs and increasing agility.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing score on employee survey question “I understand how my work and assigned goals directly contribute to the overall success of the county meeting strategic priorities?”	4.6	4.6	4.65

Objective 4: Improve data driven decision making using data analytics, through countywide tools and applications.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Number of data decision systems with data visualization dashboards	30	33	36

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

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	48.21	53.21	53.21	52.45	(0.76)
General Government	\$330,217	\$283,000	\$283,000	\$414,396	\$131,396
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$17,162	\$0	\$12,472	\$0	\$0
Interdepartmental (a) (b)	\$7,160,145	\$7,604,687	\$7,540,064	\$7,761,621	\$156,934
Other Revenue	\$17,369	\$10,000	\$10,000	\$10,000	\$0
Appr. Fund Balance (c) (e)	\$709,963	\$613,368	\$644,481	\$613,368	\$0
County Tax Levy (Credit)	\$1,560,077	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910
Total Revenues	\$9,794,933	\$9,890,298	\$9,869,260	\$10,312,538	\$422,240
Personnel Costs	\$5,707,084	\$6,516,681	\$6,351,822	\$6,713,574	\$196,893
Operating Expenses	\$3,087,573	\$3,331,446	\$3,261,883	\$3,565,280	\$233,834
Interdept. Charges	\$309,413	\$2,869	\$3,487	\$3,259	\$390
Fixed Assets (memo) (d)	\$424,763	\$726,008	\$713,198	\$715,168	(\$10,840)
Total Expenditures (d)	\$9,104,070	\$9,850,996	\$9,617,192	\$10,282,113	\$431,117
Rev. Over (Under) Exp. (d) (e)	\$690,863	\$39,302	\$252,068	\$30,425	(\$8,877)

- (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 increase by 3% in 2024.
- (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) 2022 appropriated fund balance includes \$165,103 of budgeted End User Technology Fund Balance, \$475,000 of General Fund Balance, and carryover of \$69,860 for 2021 open purchase orders. 2023 budgeted appropriated fund balance includes \$138,368 of End User Technology Fund Balance, and \$475,000 of General Fund Balance. 2023 Estimate includes \$31,113 in 2022 open purchase orders carried over to 2023 in addition to the budgeted fund levels noted. 2024 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

General government revenue for 2024 includes \$164,400 of American Rescue Plan Act (ARPA) Funds to support various Information Technology initiatives including the expansion of a contract management module that is currently being implemented by Health and Human Services at a cost of \$34,000; on-going licensing costs for the County website redesign for \$32,500; and \$97,900 for security enhancements. The General government revenue 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 2024 to support rising technology costs associated with security needs.

Charges for service revenue continues to be budgeted at \$0 as EUTF is no longer anticipating revenues from county office space rental or for public safety module expenses billed to participating municipalities as that revenue is budgeted in the Emergency Preparedness budget.

Interdepartmental revenues increase \$156,900. The includes a 3% rate increase charged to departments for on-going costs of technology adjusted for the removal of ARPA funded positions that are not continuing in the 2024 budget. Budgeted fund balance includes \$475,000 of General Fund balance and \$138,400 of End User Technology Fund balance.

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

Personnel costs increase \$196,900. Personnel costs include the reclassification of 2.00 FTE senior information technology professionals to 2.00 FTE principal information technology professionals for a cost of \$2,300, the reclassification of 1.00 FTE information technology analyst to a senior information technology professional for a cost \$20,600. These increases are partially offset by the transfer of 0.15 FTE Chief Information Officer and 0.15 FTE Information Technology Operations Manager to the Communications program for a cost reduction of \$62,000. The remaining increase is cost to continue for staff and the implementation of the 2023 compensation study.

Operating expenses in 2024 increased by a total of \$233,800. These increases are due to an additional \$34,000 in hardware expenses due to equipment replacement cycles and due to the Division budgeting an extra \$13,500 for the replacement of monitors that were part of the EUTF replacement fund. Moving forward departments will be expected to replace monitors out of their operating budget. The Division also experienced an increase in services of \$119,000 which includes an additional \$55,000 for the service desk to pay for two contracted staff members to provide onsite support and an additional \$90,000 in ARPA security enhancements. These increases are partially offset by a decrease in software of \$50,700 primarily due to removal of data access governance software as the County is going to rely on Microsoft tools for the identification of sensitive documents. EUTF is anticipating an increase in depreciation of \$25,000 for anticipated fixed asset expenditures.

Fixed asset expenditure authority changes to anticipate copier replacement. 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 276 PC's (including laptops), 65 flat panel displays and 35 peripherals (printers, scanners, etc.) in 2024. 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 panel displays are on a five-year replacement cycle and replaced when device fails after the five years.

<u>Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Units Purchased <u>Incr./Decr.</u>
PC	339	261	822	351	276	228	276	(48)
Flat panels	75	60	64	65	65	65	65	0
Peripherals	35	35	35	35	35	35	35	0
VDI*				19	8	11	0	11

*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>2022 Actual</u>	<u>2022 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>	<u>Budget Change</u>
Total Number of Units in Plan	96	96	97	98	2
Units Purchased Annually	16	16	22	22	6

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.56	1.51	1.51	1.81	0.30
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$537,529	\$480,741	\$482,881	\$475,301	(\$5,440)
Other Revenue	\$3,134	\$3,133	\$3,261	\$3,212	\$79
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$540,663	\$483,874	\$486,142	\$478,513	(\$5,361)
Personnel Costs	\$167,187	\$158,697	\$127,402	\$196,953	\$38,256
Operating Expenses	\$299,341	\$290,544	\$276,521	\$246,118	(\$44,426)
Interdept. Charges	\$33,788	\$34,633	\$34,591	\$35,442	\$809
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$500,316	\$483,874	\$438,514	\$478,513	(\$5,361)
Rev. Over (Under) Exp.	\$40,347	\$0	\$47,628	\$0	\$0

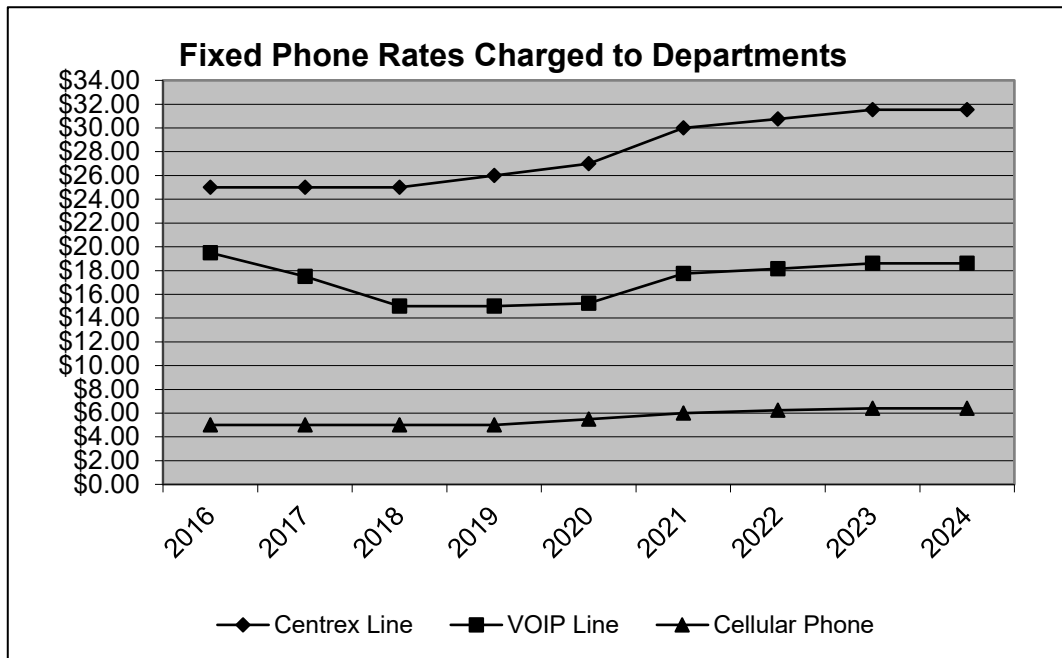
Program Highlights

Interdepartmental revenues decreased by \$5,400. The Division is anticipating the discontinuation of telephone lines related to ARPA positions that are sunsetting at the end of 2023 and continued line consolidation.

Personnel costs increased by \$38,300. The increase is due to the allocation 0.15 FTE of the Chief Information Officer and 0.15 FTE of the Information Technology Operations Manager to this program. Personnel changes also include a position reclassification from Information Technology Technician to Information Technology Analyst. The cost to continue in this program reflects staff turnover due to a retirement and a change in benefit selections offsetting the transfer in of 0.30 FTE staff, as well as the implementation of the 2023 compensation study recommendations.

Operating expenses decreased by \$44,400 largely due to the removal of the depreciation expenses for the phone system which was implemented in 2013. The phone system continues to be operational but is fully depreciated.

Performance Measure



Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of VOIP Lines	1,586	1,586	1,558	1,552	(34)
# of Centrex Telephone Lines	211	203	204	204	1
# of Non-Centrex Telephone Lines	58	65	68	68	3
# of Cellular Phones*	574	641	611	610	(31)

* 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 204 Centrex (land lines) and 68 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government	\$8,101	\$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 (a)	\$2,633,397	\$2,785,355	\$2,785,377	\$3,002,343	\$216,988	7.8%
Other Revenue (b)	\$577,481	\$390,900	\$364,069	\$375,900	(\$15,000)	-3.8%
Appr. Fund Balance (c)	\$276,248	\$265,500	\$265,500	\$267,749	\$2,249	0.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources (a) (b) (c)	\$3,495,227	\$3,441,755	\$3,414,946	\$3,645,992	\$204,237	5.9%
Expenditures						
Personnel Costs	\$353,218	\$363,841	\$366,570	\$385,196	\$21,355	5.9%
Operating Expenses	\$2,816,706	\$2,982,111	\$2,979,678	\$3,154,693	\$172,582	5.8%
Interdept. Charges	\$110,624	\$95,803	\$95,453	\$106,103	\$10,300	10.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,280,548	\$3,441,755	\$3,441,701	\$3,645,992	\$204,237	5.9%
Rev. Over (Under) Exp.	\$214,679	\$0	(\$26,755)	\$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 2022-2024 to help phase in increased insurance and claims reserves costs over several budgets.

Fund Balance Appropriation	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Open purchase orders/carryovers	\$10,748	\$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	\$52,249
Worker's Compensation Program	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$276,248	\$265,500	\$265,500	\$267,749

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:	2022 Actual	2023 Target	2023 Actual	2024 Target
Workers' Compensation Experience Modification Factor	0.76	1.00	0.76	1.00

Objective 2: Conduct comprehensive analysis of financial health of the Risk Management program and implement strategic program changes to ensure long term funding stability.

Performance Measure:	2022 Actual	2023 Target	2023 Actual	2024 Target
Total dollar amount of fund balance used to subsidize department insurance rates is cut in half by the end of 5 years (2028)	\$265,500	\$265,500	\$265,500	\$267,749

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.65	1.65	1.65	1.65	0.00
General Government	\$4,207	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,345,578	\$1,487,042	\$1,487,064	\$1,693,273	\$206,231
Other Revenue (b)	\$399,541	\$327,800	\$300,663	\$312,800	(\$15,000)
Appr. Fund Balance (c)	\$276,248	\$265,500	\$265,500	\$267,187	\$1,687
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a) (b)	\$2,025,574	\$2,080,342	\$2,053,227	\$2,273,260	\$192,918
Personnel Costs	\$205,940	\$212,114	\$214,214	\$224,599	\$12,485
Operating Expenses	\$1,613,994	\$1,773,355	\$1,771,572	\$1,943,488	\$170,133
Interdept. Charges	\$109,694	\$94,873	\$94,523	\$105,173	\$10,300
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,929,628	\$2,080,342	\$2,080,309	\$2,273,260	\$192,918
Rev. Over (Under) Exp.	\$95,946	\$0	(\$27,082)	\$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 2022-2024 to help phase in increased insurance and claims reserves costs over several budgets.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 13.9% or \$206,200 to reflect increased liability and property insurance costs. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 7.2%. Other revenues decrease \$15,000 due to decrease in insurance dividends. Fund balance of \$267,200 is applied to help offset impact of increased insurance costs on department insurance charges and to reflect the implementation of the 2023 compensation study in this program.

Personnel costs increase \$12,500 for cost to continue of existing staff and the implementation of the county's compensation study recommendations. Operating expenses increase \$170,100 primarily due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and increased cybercrime incidents as a whole in the United States, which impacts municipal insurance costs. Interdepartmental charges increase \$10,300 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.25	1.25	1.25	1.25	0.00
General Government	\$3,894	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,287,819	\$1,298,313	\$1,298,313	\$1,309,070	\$10,757
Other Revenue	\$177,940	\$63,100	\$63,406	\$63,100	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$562	\$562
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$1,469,653	\$1,361,413	\$1,361,719	\$1,372,732	\$11,319
Personnel Costs	\$147,278	\$151,727	\$152,356	\$160,597	\$8,870
Operating Expenses	\$1,202,712	\$1,208,756	\$1,208,106	\$1,211,205	\$2,449
Interdept. Charges	\$930	\$930	\$930	\$930	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,350,920	\$1,361,413	\$1,361,392	\$1,372,732	\$11,319
Rev. Over (Under) Exp.	\$118,733	\$0	\$327	\$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 \$10,800, as program operating expenses remain stable. Other revenues related to investment income remain stable. Fund balance of \$600 reflects the implementation of the 2023 compensation study in this program.

Personnel costs increase \$8,900 for cost to continue of existing staff and the implementation of the county's compensation study recommendations. Operating expenses increase \$2,400 to reflect estimated insurance costs.

Activity – Risk Management Fund Overall

	2019	2020	2021	2022	2023
<u>Output Indicators</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
Safety Inspections/Surveys	16	17	27	19	20
Safety Meetings	55	60	55	32	40
Training In-services	28	18	16	17	20
Contracts & Ins Certificates Reviewed	677	665	640	607	600
<u>Efficiency Indicators:</u>					
Total Purchased Insurance Premium	\$951,937	\$1,041,955	\$1,157,591	\$1,304,805	\$1,437,254.00
Cost of Insurance Per \$1,000 of County Expenditures*	\$3.69	\$3.90	\$4.05	\$4.38	\$4.62
Total Risk Management Expenditures	\$2,943,279	\$3,092,281	\$3,165,113	\$3,280,546	\$3,441,755
Cost of Risk Per \$1,000 of County Expenditures*	\$11.40	\$11.58	\$11.07	\$11.01	\$11.06
County Expenditures (*excluding capital projects & debt service)	\$258,246,901	\$267,042,366	\$285,799,676	\$297,981,946	\$311,086,512

Activity – Liability & Property Insurance Program

	2019	2020	2021	2022	2023
<u>Output Indicators (valued as of 1/1/2023):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of General/Auto Liability Claims	68	78	75	48	65
Paid & Reserve	\$459,519	\$498,286	\$105,577	\$140,420	N/A
Average Cost Per Claim	\$6,758	\$6,388	\$1,408	\$2,925	N/A
# of Property/Auto Physical Claims	64	48	71	58	60
Paid & Reserve Net of Subrogation	\$146,049	\$239,497	\$492,768	\$225,307	N/A
Average Cost Per Claim	\$2,282	\$4,990	\$6,940	\$3,885	N/A
Subrogation Collections	\$42,275	\$28,475	\$21,732	\$24,220	N/A

Activity – Workers' Compensation Program

	2019	2020	2021	2022	2023
<u>Output Indicators (valued as of 1/1/2023):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of Worker's Compensation Claims	109	108	108	88	105
Paid & Reserve Net of Subrogation	\$996,592	\$763,470	\$595,883	\$849,179	N/A
Average Cost Per Claim	\$9,143	\$7,069	\$5,517	\$9,650	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	2022	2023	2023	2024	Change From 2023	
	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	\$268,826	\$288,960	\$276,900	\$300,000	\$11,040	3.8%
Interdepartmental	\$511,603	\$519,761	\$454,783	\$560,000	\$40,239	7.7%
Other Revenue	\$207,827	\$188,688	\$203,945	\$225,204	\$36,516	19.4%
Appr. Fund Balance (a)	\$26,666	\$25,036	\$44,274	\$26,299	\$1,263	5.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,014,922	\$1,022,445	\$979,902	\$1,111,503	\$89,058	8.7%
Expenditures						
Personnel Costs	\$649,805	\$732,207	\$694,375	\$851,482	\$119,275	16.3%
Operating Expenses (a)	\$93,103	\$108,804	\$147,459	\$79,832	(\$28,972)	-26.6%
Interdept. Charges	\$166,074	\$181,434	\$166,433	\$180,189	(\$1,245)	-0.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$908,982	\$1,022,445	\$1,008,267	\$1,111,503	\$89,058	8.7%
Rev. Over (Under) Exp.	\$105,940	\$0	(\$28,365)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	7.40	7.40	7.40	8.40	1.00
Extra Help	0.60	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.00	7.40	7.40	8.40	1.00

(a) Fund balance appropriation	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Depreciation expense	\$2,759	\$1,380	\$1,380	\$0
Open Purchase Orders/Carryovers	\$251	\$0	\$19,238	\$0
To maintain Collections internal cost to departments	\$23,656	\$23,656	\$23,656	\$26,299
Total Fund Balance Appropriation:	\$26,666	\$25,036	\$44,274	\$26,299

Program Highlights

Charges for service revenue increases by \$11,000 and interdepartmental revenues increase by \$40,200 due to collections experience between internal and external clients. These revenue increases reflect anticipated collection levels for 6.00 FTE collections staff which is an increase of 1.00 FTE senior collections specialist staff. This position is requested to provide additional collections capacity to address the increasing number of clients and accounts that staff are expected to work. The position is requested at the senior collections specialist level but is budgeted at the underfill level of the collections specialist to allow for growth in the position.

Other revenues increase by \$36,500 due to increases in collection commission for accounts where the fee is paid by the debtor. This increase is partially offset by a \$10,200 decrease in interest income on

Collections

Administration

Program/Objective

judgements. Collections appropriated fund balance increases by \$1,300 to \$26,300 to keep the internal client fee structure lower than the cost to provide the collections service.

Personnel costs increase by \$119,300 which reflects the increase of 1.00 FTE senior collections specialist at an anticipated cost of \$93,600 to provide the Division with additional full time collections staff to address current accounts. The remaining increase is cost to continue for the remaining collections staff and the implementation of the 2023 compensation study.

Operating expenses decrease by \$29,000. The 2024 operating expense budget removes \$24,000 for credit card fees as that expense is going to be passed on to the individuals choosing to pay with a credit card through a service fee. The operating budget also includes \$45,700 for hosting and licensing fees for the collections computer system, and \$10,000 to assist with locating debtor contact information.

Interdepartmental charges decrease by \$1,200 primarily due to \$3,000 decrease in postage expenses. The Division has been working to implement alternative communication methods to reduce reliance on the US Postal Service due to increasing costs associated with mail service and the systems ability to utilize other preferred communication options. This decrease is partially offset by \$1,600 increase in administrative overhead costs.

Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
\$ Coll. for Wauk. Cty. Customers	\$1,432,701	\$1,506,996	\$1,500,000	\$1,620,500
\$ Coll. & Shared with State	\$1,387,146	\$1,214,000	\$1,300,000	\$1,359,000
<u>\$ Coll. for Municipal Customers</u>	<u>\$1,504,283</u>	<u>\$1,039,500</u>	<u>\$1,400,000</u>	<u>\$1,074,700</u>
Total \$ Collected	\$4,324,130	\$3,760,496	\$4,200,000	\$4,054,200
Total \$ Retained by County	\$2,451,446	\$2,335,476	\$2,535,000	\$2,697,897
Accts Referred to Collection Div.	18,362	18,000	18,000	18,000
\$ Referred to Collection Division	\$13,383,645	\$11,000,000	\$11,500,000	\$11,500,000
# of External Governmental Customers	84	84	89	89

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Enhancement

Continue enhancements to the collections system to provide enhanced customer service and efficient features such as integrated credit card processing and electronic communication functionality.

Performance Measures:

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

Performance Measures:	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Est.	2024 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	3.88	4.04	3.53	4.54	4.76	3.80	3.80
Waukesha County Recovery % (b)	27.7%	27.7%	32%	34%	36%	25%	25%
Waukesha County Average Liquidation % (c)	26.40%	32.72%	32.86%	41%	32.31%	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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$78,906	\$81,000	\$80,759	\$45,586	(\$35,414)	-43.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$183,898	\$196,447	\$142,585	\$50,100	(\$146,347)	-74.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,073	\$0	\$1,500	\$0	\$0	N/A
Appr. Fund Balance	\$31,147	\$29,862	\$17,842	\$118,715	\$88,853	297.5%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$301,024	\$307,309	\$242,686	\$214,401	(\$92,908)	-30.2%
Expenditures						
Personnel Costs	\$142,234	\$148,618	\$148,284	\$155,983	\$7,365	5.0%
Operating Expenses	\$124,461	\$158,691	\$92,902	\$58,418	(\$100,273)	-63.2%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$266,695	\$307,309	\$241,186	\$214,401	(\$92,908)	-30.2%
Rev. Over (Under) Exp.	\$34,329	\$0	\$1,500	\$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 \$45,600 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 \$35,400 decrease in budgeted OSO revenue is due the contract ending on June 30th, 2024. The County does not intend to pursue this contract for another multi-year award cycle. 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 \$146,300 to \$50,100. This revenue reduction is primarily due to reductions in the service levels provided at the West Bend Job Center. The West Bend Job Center is no longer a full-service job center effective July 2023. This change eliminates the need to provide reception and center coordination resulting in a reduction in revenue charged to the center partners. The American Job Center fund balance of \$118,700 is budgeted in 2024 to maintain short term funding for the Workforce Coordinator to facilitate a smooth transition to the future state of the job centers in the WOW region as the needs of the partners and job center customers has shifted to a more virtual environment.

American Job

Center Fund

Administration

Objective/Program

Personnel costs include the cost to continue for 1.00 FTE workforce development coordinator. Operating expenses decrease by \$100,300. This includes the reduction of \$52,500 expenditure authority for the purchase of third-party temp extra help for the discontinuation of reception within West Bend and a \$32,000 reduction in computer support charges to staff and provide technology support for the Waukesha and West Bend workforce development centers. The 2024 budget also includes the reduction of expenditure authority for training and consulting services by \$4,000 to \$0 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

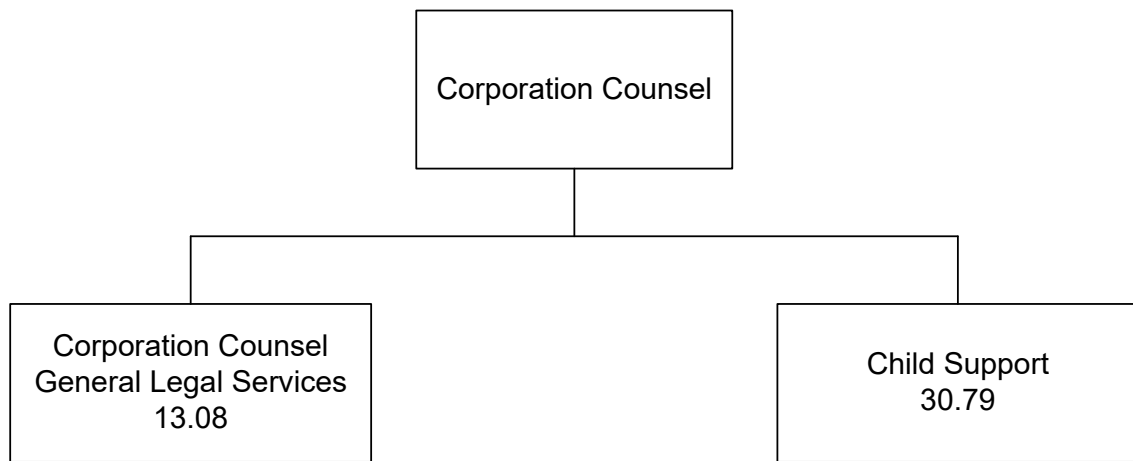
The American Job Center system serves employers and citizens by providing employment, training, education, and economic development services through virtual means and at physical locations. Organizations and customers who interact with the American Job Center system express a 90% satisfaction rating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

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Organization Satisfaction Survey results from partners receiving services from Waukesha County Department of Administration (5-Point Scale)	3.9	4.5	4.0	4.0

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



43.87 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 children; to establish care for vulnerable individuals including those experiencing mental disorders, crises, or developmental disabilities; to cooperate in providing stability and permanency for families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce 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.

Corporation Counsel – General Fund Summary

Financial Summary	2022 Actual	2023		2024 Budget	Change From 2023	
		Adopted Budget	2023 Estimate		Adopted Budget	%
Corporation Counsel						
Revenues	\$580,119	\$610,600	\$629,134	\$610,600	\$0	0.0%
County Tax Levy	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Expenditures	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$0	\$0	N/A
Child Support						
Revenues (a)	\$2,490,565	\$2,561,012	\$2,421,557	\$2,807,935	\$246,923	9.6%
County Tax Levy	\$409,814	\$412,866	\$412,866	\$362,444	(\$50,422)	-12.2%
Expenditures	\$2,871,176	\$2,973,878	\$2,834,335	\$3,170,379	\$196,501	6.6%
Rev. Over (Under) Exp.	\$29,203	\$0	\$88	\$0	\$0	N/A
Total All Funds						
Revenues	\$3,070,684	\$3,171,612	\$3,050,691	\$3,418,535	\$246,923	7.8%
County Tax Levy	\$1,340,247	\$1,335,307	\$1,335,307	\$1,412,033	\$76,726	5.7%
Expenditures	\$4,237,893	\$4,506,919	\$4,252,902	\$4,830,568	\$323,649	7.2%
Rev. Over (Under) Exp.	\$173,038	\$0	\$133,096	\$0	\$0	N/A
Position Summary (Combined FTE)						
Regular Positions	41.00	41.00	41.00	42.85	1.85	
Extra Help	0.47	0.72	0.72	1.00	0.28	
Overtime	0.05	0.01	0.01	0.02	0.01	
Total	41.52	41.73	41.73	43.87	2.14	

(a) Child Support revenues include State General Purpose Revenue (GPR) of \$329,370 in 2022 actual, \$311,669 in 2023 adopted budget, and \$468,031 in 2024 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$379	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,680	\$50	\$50	\$50	\$0	0.0%
Interdepartmental	\$578,060	\$610,550	\$629,084	\$610,550	\$0	0.0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Total Revenue Sources	\$1,510,552	\$1,533,041	\$1,551,575	\$1,660,189	\$127,148	8.3%
Expenditures						
Personnel Costs	\$1,241,551	\$1,364,352	\$1,277,296	\$1,465,661	\$101,309	7.4%
Operating Expenses	\$42,314	\$105,967	\$79,499	\$129,268	\$23,301	22.0%
Interdept. Charges	\$82,852	\$62,722	\$61,772	\$65,260	\$2,538	4.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	11.85	11.85	11.85	12.30	0.45
Extra Help	0.40	0.48	0.48	0.76	0.28
Overtime	0.01	0.01	0.01	0.02	0.01
Total FTEs	12.26	12.34	12.34	13.08	0.74

Program Highlights

Total revenue in the Corporation Counsel office increases by \$127,100 or 8.3%, to \$1,660,200 in the 2024 budget. Based on prior year trends, and future anticipated requests for services, interdepartmental revenue will remain the same for legal services provided to HHS. County tax levy increases by \$127,100, or 13.8%, to \$1,049,600 in 2024.

Personnel costs increase by \$101,300, or 7.4%, to \$1,465,700 for 13.08 FTEs due to the creation of 0.50 FTE Paralegal and the increase in extra help of 0.28 FTE. Within personnel expenses, salary increases account for \$37,700 of the overall increase and health insurance cost increase by \$20,300 due to changes in employee benefit selections and insurance rate increases. Personnel costs also increase due to the implementation of the county's compensation study recommendations.

Operating expenses increase by \$23,300, or 22.0%, to \$129,300, driven principally by increased expenditures for collective bargaining expenses of \$5,500, increases in Arbitration of \$5,000, and an increase in books, publications, and subscription costs of \$4,000.

Interdepartmental charges increase by \$2,500, or 4.0%, to \$65,300, mainly due to an increase 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:	2022 Actual	2023 Target	2023 Estimate	2024 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	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	78	60	60	55	60	0
Lawsuits Monitored	35	55	35	55	50	15
Contracts Reviewed	301	261	275	330	300	25
Resolutions/Ordinances Reviewed	145	120	115	120	130	15
Public Records Requests	78	116	75	90	85	10

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	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	914	850	900	955	900	0
Guardianships/Protective Placements:						
- Adults	432	417	425	385	420	(5)
- Juveniles	28	35	30	30	30	0
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	347	291	400	215	275	(125)
- Termination of Parental Rights (TPR)	17	15	20	12	15	(5)

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Non- Departmental

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Non-Departmental

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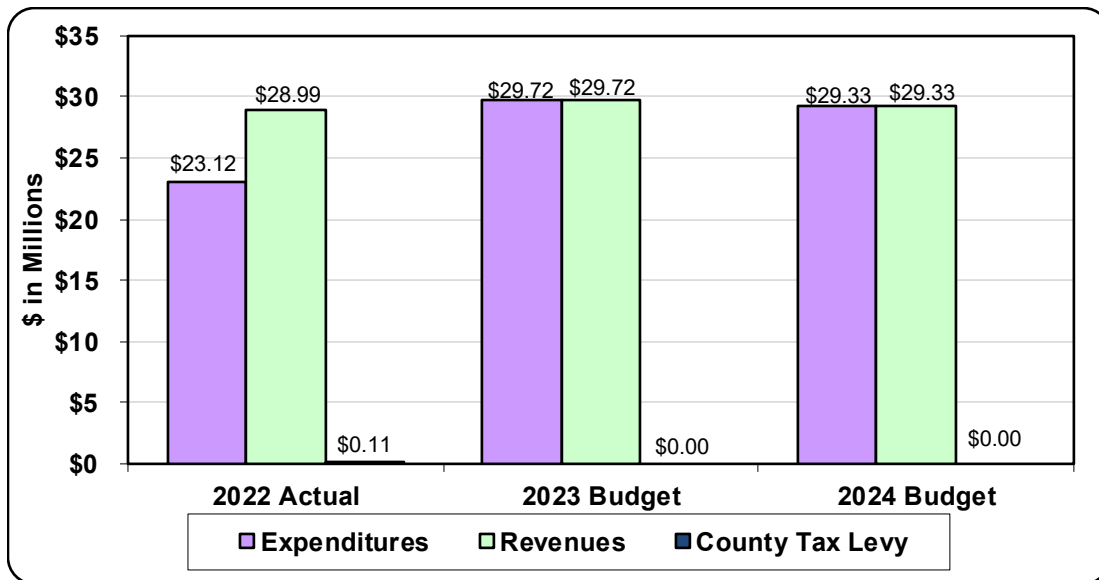
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NON-DEPARTMENTAL

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 2024 Budget include the following:

- The **Tax Levy** necessary to fund this functional area remains at the 2023 budgeted amount of \$0.
- **Non-Departmental – General Fund:** Expenditures increase by \$26,500 in 2024, which includes a \$30,000 increase for employment advertising with funds budgeted to improve marketing initiatives (e.g., recruitment videos), \$15,000 for charter school consulting (with offsetting general government revenue), a \$10,000 increase for employee deferred compensation/financial education consulting services (funded with revenues shared by the deferred compensation plan administrator), and \$10,000 of higher credit card processing fee expenses. Offsetting these increases is the removal of \$40,000 decrease for refunded/rescinded tax payments that are now accounted for using balance sheet accounts per changes to the Wisconsin Department of Revenue (DOR) reporting requirements.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$411,700, or 1.5%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures decrease \$344,000, or 1.4%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to decrease by about \$1.1 million, or 5.4%, from \$20.3 million to \$19.2 million related to favorable claim experience in prior and the current year. This is offset by \$356,100 of higher health plan administration expenses related to additional expenses for administering a newer prescription management program. The 2024 budget also includes \$350,000 for a care management service for complex diagnoses that improves outcomes while reducing cost of care.
 - **Wellness Initiative Program:** Operating expenses decrease \$172,300 consisting of \$100,000 of removed expenses for the one-time 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings in 2023 and \$97,300 of lower expenses associated with a change to the administration of employee health risk assessments, which will be provided by the Employee Health and Wellness Center in 2024.
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$104,600 to \$1.56 million, including operating expenses increasing by \$154,300, largely for contracted clinic staffing costs associated with the conducting of employee health risk assessments, as well as replacement of a medical office assistant with a licensed practical nurse and the inclusion of a physical therapist assistant due to higher usage of physical therapy services.
- **Contingency Fund** remains at the 2023 budget level of \$1.2 million, funded with appropriated General Fund balance.

****NON-DEPARTMENTAL****
Functional Area Summary by Agency

	2022	2023	2023	2024	Change from 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
TOTAL NON-DEPARTMENTAL						
Revenues (a) (b)	\$28,986,707	\$29,715,040	\$25,156,671	\$29,329,791	(\$385,249)	-1.3%
County Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$23,122,655	\$29,715,040	\$24,845,454	\$29,329,791	(\$385,249)	-1.3%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$0	\$0	N/A
Oper Income/(Loss)	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
GENERAL NON-DEPARTMENTAL						
Revenues (a)	\$4,491,210	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
County Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Expenditure	\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$0	\$0	N/A
HEALTH AND DENTAL INSURANCE						
Revenues (a)	\$24,495,497	\$27,008,200	\$23,326,474	\$26,596,480	(\$411,720)	-1.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$21,517,385	\$27,008,200	\$23,108,593	\$26,596,480	(\$411,720)	-1.5%
Oper Income/(Loss)	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A
CONTINGENCY						
Revenues (a) (b)	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

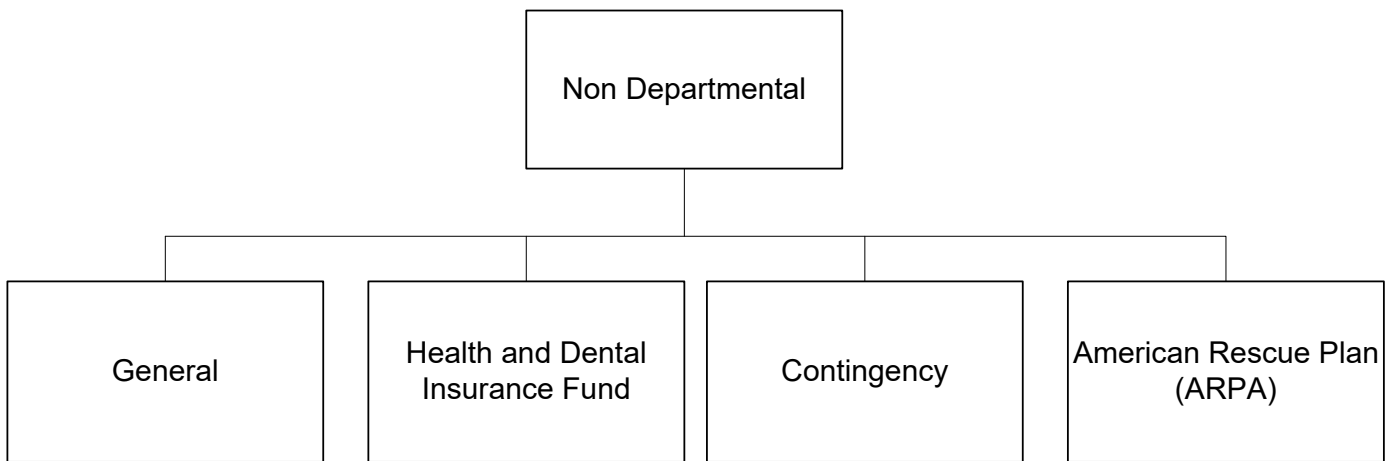
(a) The revenue budget for 2024 includes fund balance appropriations totaling \$3,504,400 which includes \$476,900 in the General Fund, \$1,090,300 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2023 includes fund balance appropriations totaling \$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.

(b) Contingency fund use in 2022 actuals and the 2023 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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (f)	Budget	Adopted Budget \$	%
Revenues						
General Government (a)(e)	\$2,732,774	\$813,930	\$1,120,130	\$827,589	\$13,659	1.7%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$84,385	\$64,413	\$71,570	\$68,845	\$4,432	6.9%
Other Revenue	\$1,001,796	\$150,000	\$150,000	\$160,000	\$10,000	6.7%
Appr. Fund Balance (d)	\$672,255	\$478,497	\$488,497	\$476,877	(\$1,620)	-0.3%
County Tax Levy (Credit)	\$113,100	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,604,310	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
Expenditures						
Personnel Costs (d)(e)	\$258,265	\$448,000	\$645,643	\$442,192	(\$5,808)	-1.3%
Operating Expenses (d)	\$1,245,516	\$957,440	\$989,840	\$983,410	\$25,970	2.7%
Interdept. Charges	\$101,489	\$101,400	\$101,378	\$107,709	\$6,309	6.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$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 2024 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. General government revenues also includes state per pupil aid to cover the cost of administering an independent school charter.
- (b) 2022 actual fines and licenses revenues exclude jail assessment fees of about \$457,000 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 2024 budget includes \$160,000 for retirement payouts from reserves for this purpose, \$186,900 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 2023, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.
- (e) General government revenues exceed the 2023 adopted budget largely due to \$291,200 of American Rescue Plan Act (ARPA) funding for the 2023 impact of the compensation study on county-wide personnel (with an equivalent amount in personnel costs).

2024 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.

Charter School: Budget for consulting services associated with the overseeing and administering the reauthorized charter contract with Lake Country Classical Academy, Inc, as provided through enrolled ordinance 178-7. These costs are offset by state per pupil aid.

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.

Employment Advertising: Funding for recruitment efforts to fill position vacancies. The 2024 budget increases \$30,000 related to recruitment video and marketing initiatives to promote Waukesha County employment.

Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuos	2022	2023	2023	2024	Budget	%
		Actual	Budget	Estimate	Budget	Change	Change
Operating	SEWRPC Allocation	\$684,455	\$675,440	\$675,440	\$676,410	\$970	0.1%
Operating	Economic Development (e)	\$250,000	\$0	\$0	\$0	\$0	N/A
Operating	Milwaukee 7 Regional Econ Dev Campaign (e)	\$12,500	\$0	\$0	\$0	\$0	N/A
Operating	Waukesha County Tourism Initiative (e)	\$10,000	\$0	\$0	\$0	\$0	N/A
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Charter School (b)	\$0	\$0	\$15,000	\$15,000	\$15,000	N/A
Operating	Loss Control/ADA (a)	\$260	\$35,000	\$35,000	\$35,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$34,251	\$160,000	\$160,000	\$160,000	\$0	0.0%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$179,097	\$168,000	\$144,806	\$166,192	(\$1,808)	-1.1%
Operating	Section 125 Plan Administration Costs	\$4,927	\$8,000	\$5,400	\$8,000	\$0	0.0%
Personnel	Unemployment	\$11,601	\$80,000	\$49,637	\$76,000	(\$4,000)	-5.0%
Personnel	Severance/Retention (a)	\$33,312	\$40,000	\$0	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (c)	\$40,188	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Operating	Consulting (a)	\$24,938	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$44,942	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Operating	Employment Advertising	\$5,900	\$15,000	\$15,000	\$45,000	\$30,000	200.0%
Operating	Property Tax/Special Assessments (f)	\$84,217	\$40,000	\$40,000	\$0	(\$40,000)	-100.0%
Operating	Printing inc. Adopted Budget Books	\$2,161	\$4,000	\$4,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$101,489	\$101,400	\$101,378	\$107,709	\$6,309	6.2%
Multiple	Other Expenses	\$21,632	\$30,000	\$30,000	\$30,000	\$0	0.0%
Short-Term/Temporary/Periodic							
Operating	Strategic Planning (a)	\$29,400	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	2023 Compensation Study Impact (b)	\$0	\$0	\$291,200	\$0	\$0	N/A
Total Expenditures		\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Revenue:							
Gen Gov't	State Shared Revenues	\$585,000	\$775,000	\$775,000	\$775,000	\$0	0.0%
Gen Gov't	Other General Government Revenues (b)	\$2,147,774	\$38,930	\$345,130	\$52,589	\$13,659	35.1%
Interdept'l	Interdepartmental Charge Revenue*	\$84,385	\$64,413	\$71,570	\$68,845	\$4,432	6.9%
Other	Other Revenue (c)(d)	\$1,001,796	\$150,000	\$150,000	\$160,000	\$10,000	6.7%
Fund Bal	Fund Balance Appropriation (a)	\$672,255	\$478,497	\$488,497	\$476,877	(\$1,620)	-0.3%
Tax Levy	Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Total Revenues		\$4,604,310	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
Revenues Over/(Under) Expenditures		\$2,999,040	\$0	\$93,336	\$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 **2024 Budget** includes \$160,000 for retirement payouts from reserves for this purpose, \$186,900 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, and \$30,000 for the Wisconsin River Rail Transit System. 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.
- (b) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration (\$38,900 in the 2023 budget and \$37,600 in the 2024 budget). These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs. General government revenues also include state per pupil aid to cover the cost of administering an independent school charter (\$15,000 in the 2024 budget). For the 2023 estimate, other general government revenue includes \$291,200 in American Rescue Plan Act funding to cover the estimated partial-year costs of implementing the county's compensation study.
- (c) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services of \$40,000 in the 2024 budget, an increase of \$10,000 from 2023. No county tax levy is used to fund this expenditure.
- (d) Other revenues include procurement card rebates estimated at \$45,000 in the 2024 budget (\$45,000 in the 2023 budget) and miscellaneous recoveries of \$75,000 in the 2024 budget (\$75,000 in the 2023 budget).
- (e) Economic development activities were shifted to the Workforce and Economic Development Fund in Parks and Land Use in the 2023 budget.
- (f) Each year, the Wisconsin Department of Revenue (DOR) notifies counties that they have to pay back their share of refunded/rescinded taxes in prior years due to property assessment appeals. Due to a change in DOR reporting requirements, refunded/rescinded tax payments are removed in the 2024 budget and accounted for using balance sheet accounts.

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	2022	2023	2023	2024	Change From 2023	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
Revenues						
General Government	\$241,830	\$41,200	\$19,700	\$22,200	(\$19,000)	-46.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,931,776	\$3,919,000	\$3,393,000	\$3,829,000	(\$90,000)	-2.3%
Interdepartmental	\$17,960,019	\$21,306,000	\$18,287,188	\$21,352,000	\$46,000	0.2%
Other Revenue (a)	\$729,712	\$303,000	\$187,586	\$303,000	\$0	0.0%
Appr. Fund Balance (b)	\$1,632,160	\$1,439,000	\$1,439,000	\$1,090,280	(\$348,720)	-24.2%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$24,495,497	\$27,008,200	\$23,326,474	\$26,596,480	(\$411,720)	-1.5%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$21,464,551	\$26,901,300	\$22,980,562	\$26,514,300	(\$387,000)	-1.4%
Interdept. Charges	\$52,834	\$106,900	\$128,031	\$82,180	(\$24,720)	-23.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$21,517,385	\$27,008,200	\$23,108,593	\$26,596,480	(\$411,720)	-1.5%
Rev. Over (Under) Exp.	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A

- (a) Other revenues for 2022 actuals include \$466,700 of prescription drug rebates and \$256,100 of stop/loss reimbursements.
- (b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2024 budget includes \$187,500 to fund the Wellness Initiative program and \$897,800 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 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.

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:

	2022 Actual	2023 Budget	2023 Estimate	2024 Estimate
Choice Plus Plan				
Average Plan % Premium Increase	2.2%	2.5%	2.5%	2.5%
Average Monthly Plan Cost: Single	\$891	\$913	\$913	\$936
Family	\$2,405	\$2,465	\$2,465	\$2,527
HDHP Plan				
Average Plan % Premium Increase	2.2%	2.5%	2.5%	2.5%
Average Full Monthly Plan Cost:				
Single*	\$766	\$783	\$783	\$800
Family*	\$2,003	\$2,048	\$2,048	\$2,094

*County contribution to employee health savings accounts is included in monthly figures (added to premium).

Performance Measure:	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Medical Inflation Rate**	5.5% - 7.5%	5.0% - 7.0%	5.0% - 7.0%	6.0%

**Milliman's (County Health Insurance Actuary) expected annual trend assumptions are 6.0% for both medical claims and prescription drug benefits in 2024.

Activity	2022 Actual (a)	2023 Budget (b)	2023 Estimate (c)	2024 Budget (b)	Budget Chng
<u># of Health Ins. Contracts</u>					
POS Single	68	65	58	61	(4)
Family	91	102	85	84	(18)
Subtotal	159	167	143	145	(22)
HDHP Single	374	369	385	406	37
Family	580	715	590	700	(15)
Subtotal	954	1,084	975	1,106	22
Total	1,113	1,251	1,118	1,251	0

(a) Enrollment as of 12/31/2022.

(b) The 2023 and 2024 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 2023.

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 2024 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% 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).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$223,519	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,291,665	\$3,820,000	\$3,280,000	\$3,730,000	(\$90,000)
Interdepartmental	\$17,480,727	\$20,775,000	\$17,794,188	\$20,821,000	\$46,000
Other Revenue	\$708,720	\$300,000	\$186,786	\$300,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$21,704,631	\$24,895,000	\$21,260,974	\$24,851,000	(\$44,000)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$19,050,885	\$24,566,700	\$20,870,758	\$24,197,700	(\$369,000)
Interdept. Charges	\$28,941	\$28,300	\$51,631	\$53,300	\$25,000
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$19,079,826	\$24,595,000	\$20,922,389	\$24,251,000	(\$344,000)
Rev. Over (Under) Exp.	\$2,624,805	\$300,000	\$338,585	\$600,000	\$300,000

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2024 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to decrease \$90,000 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 \$46,000. Charges for services decrease and interdepartmental charges increase due to more employees being enrolled in the HSA plan (versus the POS plan), which has a lower employee share of premium costs. The premiums for both the county and employee share for both plans are budgeted to increase 2.5%.

Other revenues consist of prescription drug rebates which remain at the 2023 budgeted amount of \$300,000. Revenues exceed expenditures by \$600,000 to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center, an increase of \$300,000 from 2023.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to decrease by about \$1.1 million, or 5.4%, from \$20.3 million to \$19.2 million related to favorable claim experience in prior and the current year. This is offset by \$356,100 of higher health plan administration expenses related to additional expenses for administering a newer prescription management program which is offset by decreasing claims expenses. Operating expenses include \$5,400 for the administration of a pilot project for county employees to opt into shifting their coverage to their spouse's health insurance. The 2024 budget also includes \$350,000 for a care management service for complex diagnoses that improves outcomes while reducing cost of care.

Interdepartmental charges increase \$25,000 for higher administrative overhead charges to the Department of Administration.

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 2024 budget, the cost-share for the county and city will change slightly to 64%/36%, (compared to 63%/37% for 2023). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$16,608	\$41,200	\$19,700	\$22,200	(\$19,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$49,616	\$40,000	\$44,000	\$40,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,380,360	\$1,079,200	\$1,079,200	\$902,780	(\$176,420)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,446,584	\$1,160,400	\$1,142,900	\$964,980	(\$195,420)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,188,880	\$1,385,400	\$1,342,589	\$1,539,700	\$154,300
Interdept. Charges	\$22,155	\$75,000	\$73,900	\$25,280	(\$49,720)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,211,035	\$1,460,400	\$1,416,489	\$1,564,980	\$104,580
Rev. Over (Under) Exp.	\$235,549	(\$300,000)	(\$273,589)	(\$600,000)	(\$300,000)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and decrease \$19,000 due to the removal of \$50,000 budgeted for floor replacement in 2023 (with the expense split per the cost-share agreement between the county and the city) offset by \$20,000 of general building maintenance expenses. Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan remains at the 2023 budgeted amount of \$40,000. Appropriated Health Insurance Fund Balance is budgeted to cover remaining program expenditures and decreases \$176,400. \$600,000 of higher expenses than revenues from higher employee premiums to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center.

Operating expenses increase by \$154,300 largely due to an increase in contracted clinic staffing costs associated with the inclusion of an additional Medical Office Assistant to conduct employee health risk assessments. Additionally, changes to contracted clinic staff include the replacement of a medical office assistant with a licensed practical nurse and the inclusion of a physical therapist assistant due to higher usage of physical therapy services. Interdepartmental charges decrease by \$49,700, mostly due to the removal 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$1,703	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$523,222	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$17,002	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$541,927	\$0	\$0	\$0	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$562,666	\$0	\$0	\$0	\$0
Interdept. Charges	\$686	\$0	\$0	\$0	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$563,352	\$0	\$0	\$0	\$0
Rev. Over (Under) Exp.	(\$21,425)	\$0	\$0	\$0	\$0

(a) Other revenues consist of prescription drug rebates.

Program Highlights

At the end of 2022, the Retired Employee Health Insurance program was no longer offered through the Waukesha County Health Insurance Fund. This programmatic decision is a result of declining enrollments and volatile claims experience. 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.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of POS Retiree Health Ins. Contracts					
Pre-Medicare					
Single	19	0	0	0	0
Family	10	0	0	0	0
Total	29	0	0	0	0

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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$67,273	\$59,000	\$69,000	\$59,000	\$0
Interdepartmental	\$479,292	\$531,000	\$493,000	\$531,000	\$0
Other Revenue	\$3,816	\$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	\$550,381	\$593,000	\$562,800	\$593,000	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$465,046	\$591,400	\$487,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$500	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$465,046	\$593,000	\$487,900	\$593,000	\$0
Rev. Over (Under) Exp.	\$85,335	\$0	\$74,900	\$0	\$0

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) of the lower cost self-funded plan is in interdepartmental revenues and remain at the 2023-budgeted level. Premium rates for the self-funded plan are not changing for the 2024 budget.

Operating expenses consist mostly of dental claims costs of \$533,000, which remains at the 2023-budgeted level.

Activity	2022 Actual (a)	2023 Budget	2023 Est. (b)	2024 Budget	Budget Change
Self-Funded					
Single	229	270	264	270	0
Family	369	450	383	450	0
Subtotal	598	720	647	720	0
Fully-Insured*					
Single	135	154	134	154	0
Family	330	364	334	364	0
Subtotal	465	518	468	518	0
Total	1,063	1,238	1,115	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 12/31/2022.
- (b) Enrollment as of August 2023.

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. 30% 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.

	2022 Actual	2023 Budget	2023 Estimate	2024 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	\$174	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$251,800	\$359,800	\$359,800	\$187,500	(\$172,300)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$251,974	\$359,800	\$359,800	\$187,500	(\$172,300)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$197,074	\$357,800	\$279,815	\$185,500	(\$172,300)
Interdept. Charges	\$1,052	\$2,000	\$2,000	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$198,126	\$359,800	\$281,815	\$187,500	(\$172,300)
Rev. Over (Under) Exp.	\$53,848	\$0	\$77,985	\$0	\$0

Program Highlights

Appropriated Health Insurance Fund balance is budgeted to cover program expenditures. Operating expenses decrease \$172,300 consisting of \$100,000 of removed expenses for the one-time 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings in 2023 and \$97,300 of lower expenses associated with a change to the administration of employee health risk assessments, which will be provided by the Employee Health and Wellness Center in 2024. The budget includes \$25,000 of additional expenses for new equipment for employee wellness rooms funded with lapsed employee flexible spending account funds. 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	2022	2023	2023	2024	Change From 2023	
	Actual (a)	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	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$20,000	\$1,200,000	\$200,000	\$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 2022, the Waukesha County Finance Committee approved contingency fund use of \$70,000 for the County Clerk department related to higher election ballot expenses. \$20,000 of these funds were actually utilized in 2022.

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.

2021-2026 American Rescue Plan Act (ARPA) Funding

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
JUSTICE AND PUBLIC SAFETY							
114	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	\$503,957	\$574,921	\$0	\$0	\$1,078,878
107,110	STAFFING THE SIXTH CRIMINAL COURT	DISTRICT ATTORNEY	\$0	\$0	\$302,517	\$0	\$302,517
130	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	\$550,249	\$521,397	\$0	\$0	\$1,071,646
146-150, 154	PUBLIC SAFETY COMPENSATION AND CAPACITY BUILDING	SHERIFF	\$843,314	\$900,000	\$720,000	\$0	\$2,463,314
156	REPLACEMENT OF UNSUPPORTED TASERS	SHERIFF	\$0	\$800,000	\$0	\$0	\$800,000
156	RESPIRATOR FIT-TESTING MACHINE REPLACEMENT	SHERIFF	\$0	\$15,000	\$0	\$0	\$15,000
156	MOBILE DEVICE FORENSIC SOFTWARE	SHERIFF	\$0	\$140,000	\$0	\$0	\$140,000
498-500	COURTHOUSE PROJECT	CAPTIAL PROJECTS	\$0	\$20,000,000	\$16,000,000	\$0	\$36,000,000
N/A	MEDICAL EXAMINERS OFFICE RENOVATION	CAPTIAL PROJECTS	\$0	\$2,500,000	\$0	\$0	\$2,500,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
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HEALTH AND HUMAN SERVICES

N/A	PANDEMIC RESPONSE	HEALTH & HUMAN SERVICES	\$1,555,501	\$0	\$0	\$0	\$1,555,501
520-521	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH & HUMAN SERVICES	\$389,433	\$844,857	\$305,000	\$0	\$1,539,290
210-213	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH & HUMAN SERVICES	\$113,283	\$172,000	\$87,245	\$0	\$372,528
N/A	MENTAL HEALTH CENTER (MHC) REDESIGN PROJECT	HEALTH & HUMAN SERVICES	\$0	\$1,587,000	\$0	\$0	\$1,587,000
N/A	CRIMINAL JUSTICE COLLABORATING COUNCIL PRETRIAL SUPERVISION BACKLOG	HEALTH & HUMAN SERVICES	\$19,378	\$67,000	\$0	\$0	\$86,378
225-226	CRISIS LAW ENFORCEMENT COLLABORATION	HEALTH & HUMAN SERVICES	\$39,840	\$346,499	\$352,654	\$377,000	\$1,115,993
225-226	EVIDENCE BASED HUMAN SERVICES PROGRAMMING	HEALTH & HUMAN SERVICES	\$17,617	\$888,694	\$130,244	\$0	\$1,036,555
225-226	HUMAN SERVICES AWARD PROGRAMS	HEALTH & HUMAN SERVICES	\$0	\$115,426	\$399,113	\$0	\$514,539
214-215	VETERANS' SERVICES	HEALTH & HUMAN SERVICES	\$0	\$100,436	\$102,650	\$0	\$203,086
N/A	SYSTEM IMPLEMENTATION TO CONNECT HEALTH AND SOCIAL SERVICE PROVIDERS	HEALTH & HUMAN SERVICES	\$0	\$35,000	\$0	\$0	\$35,000

PARKS AND LAND USE

518	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	\$0	\$1,000,000	\$900,000	\$0	\$1,900,000
311-312	ECONOMIC IMPACT PROGRAMS	PARKS AND LAND USE	\$0	\$3,000,000	\$4,500,000	\$0	\$7,500,000
N/A	CLEAN WATER PROJECTS	PARKS AND LAND USE	\$0	\$835,000	\$0	\$0	\$835,000

PUBLIC WORKS

N/A	CTH O, CTH I to CTH ES	PUBLIC WORKS	\$0	\$478,800	\$0	\$0	\$478,800
N/A	ROAD & CATCH BASIN SWEEPER TRUCK	PUBLIC WORKS	\$0	\$398,465	\$0	\$0	\$398,465
N/A	BRINE TANKER TRUCK	PUBLIC WORKS	\$129,899	\$0	\$0	\$0	\$129,899
380	CATCH BASIN REBUILD	PUBLIC WORKS	\$0	\$200,000	\$0	\$0	\$200,000
380	RECYCLED WATER FOR BRINE	PUBLIC WORKS	\$0	\$120,000	\$0	\$0	\$120,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
ADMINISTRATION							
426	GRANT PROJECT POSITIONS	ADMINISTRATION	\$135,392	\$146,730	\$417,576	\$884,688	\$1,584,386
Multiple Depts	PUBLIC SECTOR WORKER RETENTION (a)	ADMINISTRATION	\$697,151	\$1,009,266	\$1,277,688	\$0	\$2,984,105
438	WEBSITE, CLOUD, AND CYBER SECURITY INFRASTRUCTURE	ADMINISTRATION	\$0	\$721,000	\$164,396	\$0	\$885,396
522	ERP REPLACEMENT	ADMINISTRATION	\$0	\$2,850,000	\$1,285,000	\$0	\$4,135,000
Multiple Depts	COMMODITY INFLATION - Fuel	ADMINISTRATION	\$299,347	\$488,468	\$327,440	\$0	\$1,115,255
N/A	COMMODITY INFLATION - Utilities	ADMINISTRATION	\$278,612	\$0	\$0	\$0	\$278,612
N/A	COMMODITY INFLATION - Vehicle Parts	ADMINISTRATION	\$230,370	\$0	\$0	\$0	\$230,370
N/A	INDIRECT COST (b)	ADMINISTRATION	\$1,546,792	\$722,231	\$918,765	\$130,422	\$3,318,210
TOTAL OBLIGATED ARPA FUNDING (2021-2026)			\$7,350,135	\$41,578,190	\$28,190,288	\$1,392,110	\$78,510,723
Total Current and Planned ARPA Funding Appropriations			\$5,106,192	\$40,137,893	\$27,313,232	\$1,261,688	\$73,819,005

(a) Contains expenses anticipated to be incurred and reimbursed for unanticipated off cycle salary adjustments but not appropriated. ARPA appropriated to address the 2023 compensation study implementation includes \$291,200 in 2023 and \$1,319,397 in 2024.

(b) Expenses anticipated to be incurred and reimbursed but not appropriated.

Program/Functional Area Highlights

Waukesha County is using American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to fund projects which are directly eligible according to the allowable uses of this funding. The projects were selected based on prioritizing the long-term objectives of the County including:

- Addressing short-term pandemic related operational impact (e.g. temporary inflation, or phasing in permanent inflation)
- 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/Staffing the Sixth Criminal Court

Waukesha County is addressing the criminal case backlog by adding a sixth criminal court. Grant funds will be used to fund positions and operating costs associated with the criminal court. The court was initially intended to be temporary with positions sunseting by December 31, 2023, but Circuit Courts management is continuing the court within existing base budget resources. All ARPA funding and positions created for this project terminate at the end of December 2023, with the exception of \$302,517 for three positions in the District Attorney's Office that will sunset on December 31, 2024.

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.

American Rescue Plan Act (ARPA)

Respirator Fit-Testing Machine Replacement

This project replaces the equipment to ensure appropriate respirator fit for masks on impacted sheriff department employees.

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.

Medical Examiner's Office Renovation

This project is to renovate the Medical Examiner's Office to improve space utilization, technology, and to be more in line with industry standards.

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 14-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.

Crisis Law Enforcement Collaboration

This project expands the current pilot project to hire three additional clinical therapists (total of four in the program, three are funded with ARPA) 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.

Evidence Based Human Services Programming

This project develops a continuous quality review process for critical incidents to 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. The initial programmatic areas of emphasis include programming for child welfare and overdose related fatalities.

Human Services Award Program

This project provides award programs in the following two areas, child welfare and community health. The child welfare program awards help 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. The Waukesha County Community Health Improvement Plan (CHIP) identifies the top community health issues and develops a community health improvement plan for how to address them utilizing awards for community agencies to have an 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 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

Rehabilitate County Trunk Highway (CTH) O (Moorland Road), from CTH I (Beloit Road) to CTH ES (National Avenue)

These funds are used to cover an increase in the net share of county costs for this capital project (#201610) to rehabilitate a 1.4-mile segment of Moorland Road in the City of New Berlin.

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 four additional 6,250 gallon tanks of storage for a total of 55,000 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

Grant Project Positions

The Department of Administration budget includes 1.00 FTE senior financial analyst position and 1.00 FTE senior HR analyst to provide addition support and backfill responsibilities for current staff during the ERP implementation. In addition, the Department of Health and Human Services includes 1.00 FTE senior financial analyst to back fill staff responsibilities to provide dedicated personnel to focus on Health and Human Services financial, grant reporting, and timekeeping needs in the ERP project. The sunset positions will be absorbed into the departments through expected attrition due to anticipated retirements.

American Rescue Plan Act (ARPA)

Public Sector Retention

This project helps phase in funding to address wage inflation and employee retention challenges caused by inflation in the current labor market. This project includes unanticipated off-cycle salary increases required to retain staff. In addition, the project provides 2023-2024 funding to phase in the implementation of changes to the County's total compensation as recommended through the County's 2023 Compensation Study.

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, Utility, Vehicle Part Inflation

This project provides temporary funding to offset potentially volatile commodity 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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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. The county began borrowing for vehicle replacement in the 2022 budget. Also beginning in 2022, 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Based on</u>	<u>Impact of</u>		
				<u>Prior Years</u>	<u>2024 Issue</u>	<u>2024 Budget</u>	<u>Budget Change</u>
Principal	\$13,129,000	\$13,784,000	\$13,784,000	\$14,345,000	\$0	\$14,345,000	\$561,000
Interest Expense	\$1,747,061	\$2,251,115	\$1,958,737	\$1,928,088	\$416,000	\$2,344,088	\$92,973
Cost of Issuance	\$86,260	\$100,000	\$104,250	\$0	\$150,000	\$150,000	\$50,000
TOTAL DEBT	\$14,962,321	\$16,135,115	\$15,846,987	\$16,273,088	\$566,000	\$16,839,088	\$703,973
Fund Balance	\$441,400	\$1,010,875 (a)	\$722,747	\$994,875 (b)	\$416,000	\$1,410,875	\$400,000
TAX LEVY	\$14,520,921	\$15,124,240	\$15,124,240	\$15,278,213	\$150,000	\$15,428,213	\$303,973

(a) 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.

(b) The 2024 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 \$850,000.

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.

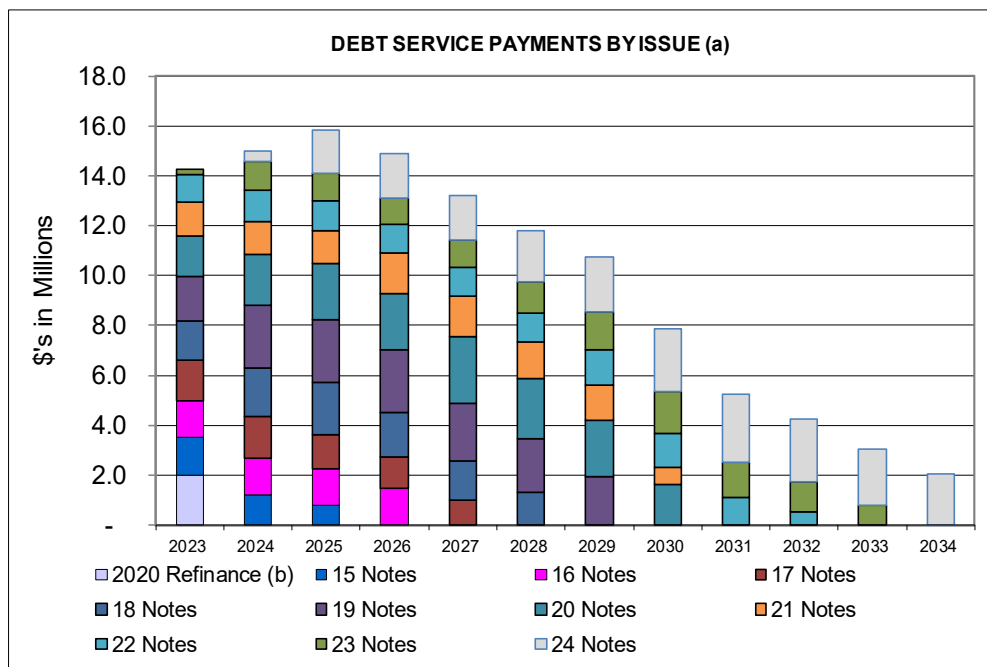
Beginning in 2022, the county started using debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan (VRP) Fund. Borrowing for vehicle replacement makes up \$3.8 million of the \$20.8 million bond issue planned for 2024, an increase of \$1.3 million. Departmental 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 2025. Borrowing for the capital plan increases \$7.0 million, from \$10.0 million in 2023 to \$17.0 million in 2024, largely for higher construction costs for the courthouse renovation project (#201705).

In 2024, debt service expenditures are projected to increase by \$704,000, and includes an increase in principal payments by \$561,000, largely due to the phasing in of newer VRP debt, which increases \$400,000 in 2024. Interest payable in 2024 for this bond issue is estimated at \$416,000 (including \$76,000 related to vehicle replacement). Overall budgeted interest expenses increase \$93,000, mostly due to the inclusion of debt for vehicle replacement and an increase in borrowing (mentioned above), partially offset by a lower assumed interest rate (4.0% in 2024 versus 4.5% budgeted in 2023).

Bond issuance costs include the cost of bond counsel, the county’s financial advisor, and rating agency reviews, and are budgeted to increase \$50,000 related to the larger bond issue in 2024.

Debt Service is funded primarily with property tax levy, which is budgeted to increase by \$304,000 to \$15,428,200. Remaining revenues consist of fund balance of \$1,410,900, including Debt Service Fund balance of \$460,900, General Fund balance of \$100,000, and departmental contributions toward vehicle replacement principal payments of \$850,000.

General Fund Balance is reserved for the planned future use and phase-out in the Debt Service budget as follows: \$100,000 in 2024, and \$100,000 in 2025.



- (a) Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart.
- (b) 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 2024-2028 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. Most projected expenditures for governmental operations assume a 3.0% annual growth rate after 2024.

(Millions)	2022	2023	2024	2025	2026	2027	2028
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$238.2	\$260.6	\$276.5	\$280.1	\$288.3	\$296.7	\$305.7
Debt Ser.(b)(c)	\$15.0	\$15.4	\$16.0	\$16.6	\$17.3	\$18.0	\$18.6
Ratio (%) of Debt to Oper	6.3%	5.9%	5.8%	5.9%	6.0%	6.1%	6.1%

(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
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$12,500,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$10,150,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$10,200,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$14,500,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$13,000,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$8,100,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$5,100,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$4,310,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$2,000,000
2014 GOPN	2014	2024	\$10,000,000	1.74%	\$800,000
TOTAL DEBT 12/31/23					\$80,660,000
2024 ISSUE					\$20,800,000
TOTAL DEBT (b)					<u>\$101,460,000</u>

(a) GOPN=General Obligation Promissory Note

(b) The 2024 budget will reduce the outstanding debt with the budgeted principal payment of \$14,345,000 to \$87,115,000 before the 2024 issue.

Outstanding Debt Limit

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

	2022 Budget Year	2023 Budget Year	2024 Budget Year
Equalized Value (d)	\$66,686,337,700	\$75,406,493,900	\$84,956,236,000
Debt Limit (5% x equalized value)	\$3,334,316,885	\$3,770,324,695	\$4,247,811,800
Outstanding Debt (e)	\$95,073,000	\$94,444,000	\$101,460,000
Available Debt Limit	\$3,239,243,885	\$3,675,880,695	\$4,146,351,800
Percent of Debt Limit Available	97.1%	97.5%	97.6%

(c) Total county equalized value including tax incremental districts for budget year purposes.

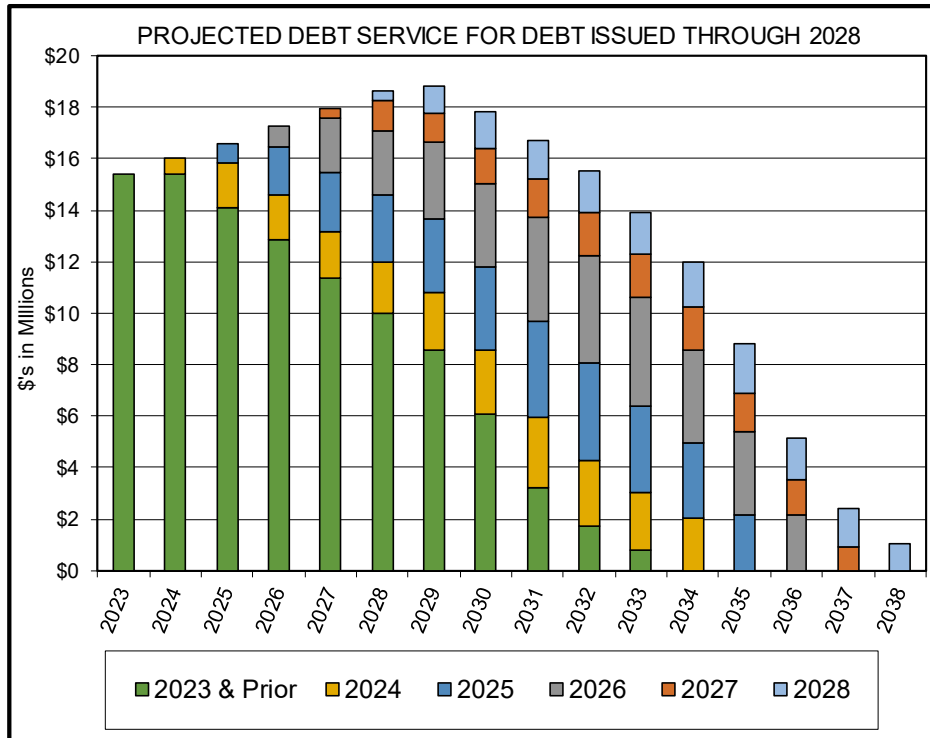
(d) Includes anticipated 2024 debt issue of \$20.8 million.

SCHEDULE OF CURRENT AND PLANNED DEBT SERVICE REQUIREMENTS

	2014 GOPN	2015 GOPN	2016 GOPN	2017 GOPN	2018 GOPN	2019 GOPN	2020 GOPN	2021 GOPN	2022 GOPN	2023 GOPN	2024 GOPN	Total
<u>2024</u>												
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	\$449,363	\$416,000	\$2,344,088
2024 Budget Total	\$809,000	\$1,228,000	\$1,467,250	\$1,686,800	\$1,917,500	\$2,510,125	\$2,050,250	\$1,338,000	\$1,526,800	\$1,739,363	\$416,000	\$16,689,088
<u>2025</u>												
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	1,530,000	14,685,000
Interest		8,000	43,950	58,450	163,500	242,625	226,500	118,500	320,400	407,200	801,400	2,390,525
<u>2026</u>												
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	1,540,000	13,740,000
Interest			14,800	33,800	109,500	173,625	193,000	105,000	274,000	364,800	740,000	2,008,525
<u>2027</u>												
Principal				1,000,000	1,500,000	2,200,000	2,500,000	1,500,000	1,160,000	1,160,000	1,640,000	12,660,000
Interest				10,750	61,500	115,750	147,000	87,750	227,600	320,400	676,400	1,647,150
<u>2028</u>												
Principal					1,300,000	2,100,000	2,300,000	1,600,000	1,260,000	1,360,000	1,940,000	11,860,000
Interest					19,500	68,750	99,000	64,500	179,200	270,000	604,800	1,305,750
<u>2029</u>												
Principal						1,900,000	2,200,000	1,400,000	1,350,000	1,660,000	2,240,000	10,750,000
Interest						22,563	54,000	42,000	127,000	209,600	521,200	976,363
<u>2030</u>												
Principal							1,600,000	1,400,000	1,300,000	1,610,000	2,640,000	8,550,000
Interest							16,000	21,000	74,000	144,200	423,600	678,800
<u>2031</u>												
Principal								700,000	1,100,000	1,300,000	2,870,000	5,970,000
Interest								5,250	31,500	86,000	313,400	436,150
<u>2032</u>												
Principal									500,000	1,200,000	2,300,000	4,000,000
Interest									7,500	42,000	210,000	259,500
<u>2033</u>												
Principal										800,000	2,100,000	2,900,000
Interest										12,000	122,000	134,000
<u>2034</u>												
Principal											2,000,000	2,000,000
Interest											40,000	40,000
Total Principal	\$800,000	\$2,000,000	\$4,310,000	\$5,100,000	\$8,100,000	\$13,000,000	\$14,500,000	\$10,200,000	\$10,150,000	\$12,500,000	\$20,800,000	\$101,460,000
Total Interest	\$9,000	\$36,000	\$131,000	\$189,800	\$571,500	\$933,438	\$985,750	\$582,000	\$1,608,000	\$2,305,563	\$4,868,800	\$12,220,851
Total Payment	\$809,000	\$2,036,000	\$4,441,000	\$5,289,800	\$8,671,500	\$13,933,438	\$15,485,750	\$10,782,000	\$11,758,000	\$14,805,563	\$25,668,800	\$113,680,851

*Interest assumption (true interest cost – TIC) for the 2024 issue is estimated at 4.0%

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.)



	2024 Budget	2025 5 - Year Plan	2026 5 - Year Plan	2027 5 - Year Plan (c)	2028 5 - Year Plan (c)
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Capital Plan					
Capital Plan Project Costs (c)	\$49,120,900	\$33,425,500	\$44,461,200	\$14,512,215	\$15,602,215
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$3,790,800	\$3,610,400	\$7,182,900	\$1,236,100	\$1,292,100
Tax levy/Current Funds (b)	\$27,736,100	\$6,033,100	\$10,394,300	\$1,902,115	\$1,902,115
Investment Income	\$594,000	\$782,000	\$884,000	\$374,000	\$408,000
Borrowed Funds	\$17,000,000	\$23,000,000	\$26,000,000	\$11,000,000	\$12,000,000
Total Capital Plan Funding	\$49,120,900	\$33,425,500	\$44,461,200	\$14,512,215	\$15,602,215
Vehicle/Equipment Replacement					
Replacement Costs	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000
Replacement Borrowing	\$3,800,000	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	4.00%	4.00%	4.00%	4.00%	4.00%
Planned Bond Issue	\$20,800,000	\$27,200,000	\$29,000,000	\$14,000,000	\$14,500,000

(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 \$10.2 million and \$11.5 million of known project costs in 2027 and 2028. The estimates in this table are increased about \$4 million each year, anticipating more project needs will be known as those years approach.

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Capital Projects

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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

	2022 Budget	2023 Budget	2024 Budget	Change from 2023
Expenditures	\$26,716,000	\$43,103,000	\$49,120,900	\$6,017,900
Revenues-Project Specific	\$1,882,300	\$8,316,100	\$2,084,300	(\$6,231,800)
Enterprise Fund Balance (a)	\$1,423,000	\$1,008,500	\$693,000	(\$315,500)
Internal Service Fund Balance (a)	\$0	\$0	\$615,000	\$615,000
Restricted Special Rev Fund Bal (a)	\$0	\$0	\$398,500	\$398,500
Net Expenditures	\$23,410,700	\$33,778,400	\$45,330,100	\$11,551,700
Other Financing Sources:				
Investment Earnings	\$120,000	\$280,000	\$594,000	\$314,000
Debt Issue Proceeds	\$9,500,000	\$10,000,000	\$17,000,000	\$7,000,000
Cash Balances from				
Governmental Fund Balance (b)	\$4,762,917	\$1,323,884	\$4,730,138	\$3,406,254
Other Fund Balance	\$0	\$0	\$0	\$0
Revenues-General (c)	\$7,735,668	\$20,672,401	\$22,006,704	\$1,334,303
Tax Levy	\$1,292,115	\$1,502,115	\$999,258	(\$502,857)
Total Cash Balances	\$13,790,700	\$23,498,400	\$27,736,100	\$4,237,700
Est. Use of Cash Balances as % Of Net Expenditures	59%	70%	61%	
VEHICLE REPLACEMENT PLAN FUNDED THROUGH BORROWING				
Expenditures	\$1,800,000	\$2,500,000	\$3,800,000	\$1,300,000
Debt Issue Proceeds	\$1,800,000	\$2,500,000	\$3,800,000	\$1,300,000
TOTAL EXPENDITURES AND BORROWING (CAPITAL IMPROVEMENT PLAN + VEHICLE REPLACEMENT)				
Expenditures	\$28,516,000	\$45,603,000	\$52,920,900	\$7,317,900
Debt Issue Proceeds	\$11,300,000	\$12,500,000	\$20,800,000	\$8,300,000

- (a) 2024 budgeted use of enterprise fund balance is from the Golf Course Fund for Golf Course Infrastructure Improvements (#202208). Internal service fund balance is from the End User Technology Fund for ERP System Replacement (#202215). Restricted special revenue fund balance is from the Parkland Management and Land Acquisition (Tarmann) Fund for Ice Arena Facility Improvements (#202409).
- (b) 2024 budgeted use of governmental fund balance of \$4,730,138 includes General Fund balance of \$4,000,000 allocated to the Courthouse Project Step 2 (#201705) and \$85,000 allocated to the Golf Course Infrastructure project (#202208), Jail Assessment Fee Fund balance of \$400,000 budgeted for the Jail Security Audio Upgrade project (#202206), and Capital Project Fund balance of \$245,138.
- (c) General revenues include \$200,000 of existing state Shared Revenues, \$1,996,239 of state Supplemental Shared Revenues, \$625,000 of state aid for the personal property tax exemption of computers, \$695,465 of state personal property aid for the tax exemption of machinery, tools, and patterns not used for manufacturing, and \$18,490,000 of federal American Rescue Plan Act funds.

Capital Projects

2024 Capital Projects

Summary

	2022 Budget	2023 Budget	2024 Budget	23-24 Budget Change
EXPENDITURES				
Justice and Public Safety	\$16,000,000	\$20,450,000	\$35,780,000	\$15,330,000
Health and Human Services	\$0	\$649,000	\$305,000	(\$344,000)
Parks, Env, Edu & Land Use	\$2,375,300	\$5,414,300	\$2,995,200	(\$2,419,100)
Public Works	\$8,340,700	\$13,939,700	\$8,140,700	(\$5,799,000)
County Wide Technology Projects	\$0	\$2,650,000	\$1,900,000	(\$750,000)
Vehicle Replacement	\$1,800,000	\$2,500,000	\$3,800,000	\$1,300,000
Total Gross Capital Expenditures	\$28,516,000	\$45,603,000	\$52,920,900	\$7,317,900

REVENUES-Project Specific

Local Municipal Share - County Highway	\$194,000	\$1,100,000		(\$1,100,000)
Donations/Contributions/Reimbursements	\$585,000	\$0		\$0
County Highway Improvement Program (CHIP)	\$330,000	\$430,000	\$350,000	(\$80,000)
CHIP-Discretionary	\$260,000	\$812,000	\$260,000	(\$552,000)
Surface Transportation Program (STP) & Other Fed Hwy Funding	\$0	\$1,059,200	\$905,600	(\$153,600)
State Supplemental Local Road Improvement Program (LRIP)	\$0	\$2,552,000		(\$2,552,000)
Federal, State, & Municipal Funding for PLU Projects	\$226,300	\$2,162,900	\$568,700	(\$1,594,200)
Community Development Block Grant Funding	\$87,000	\$0		\$0
Landfill Siting Revenues	\$200,000	\$200,000		(\$200,000)
Subtotal: Revenues-Project Specific	\$1,882,300	\$8,316,100	\$2,084,300	(\$6,231,800)

REVENUES-General

Existing State Shared Revenue/Utility Payment	\$390,000	\$200,000	\$200,000	\$0
Supplemental Shared Revenue			\$1,996,239	\$1,996,239
State Aid for Computer Equipment Property Tax Exemption	\$600,000	\$625,000	\$625,000	\$0
State Aid for Tax Exempt Machinery, Tools, & Patterns (Non-Mfg)	\$745,668	\$713,401	\$695,465	(\$17,936)
American Rescue Plan Act	\$6,000,000	\$19,134,000	\$18,490,000	(\$644,000)
Subtotal: Revenues-General	\$7,735,668	\$20,672,401	\$22,006,704	\$1,334,303

FUND BALANCE APPROPRIATIONS:

Airport Fund Balance	\$561,000	\$108,500		(\$108,500)
Golf Course Fund Balance	\$862,000	\$900,000	\$693,000	(\$207,000)
End User Technology Fund Balance			\$615,000	\$615,000
Parkland Mgmt and Land Acquisition (Tarmann) Fund Balance.	\$0	\$0	\$398,500	\$398,500
Subtotal: Enterprise Fund Balance	\$1,423,000	\$1,008,500	\$1,706,500	\$698,000

General Fund Balance	\$2,000,000	\$0	\$4,085,000	\$4,085,000
Gen Fund - Assigned: Jail Assessment Revenue Reserves	\$0	\$50,000	\$400,000	\$350,000
Capital Project Funds Assigned	\$2,762,917	\$1,273,884	\$245,138	(\$1,028,746)
Subtotal: Cash Balances from Governmental Fund Balance	\$4,762,917	\$1,323,884	\$4,730,138	\$3,406,254
Total Fund Balance Uses For Capital Projects	\$6,185,917	\$2,332,384	\$6,436,638	\$4,104,254

Investment Earnings	\$120,000	\$280,000	\$594,000	\$314,000
Debt Proceeds - For Capital Improvement Plan	\$9,500,000	\$10,000,000	\$17,000,000	\$7,000,000
Debt Proceeds - For Vehicle Replacement Plan	\$1,800,000	\$2,500,000	\$3,800,000	\$1,300,000

Tax Levy	\$1,292,115	\$1,502,115	\$999,258	(\$502,857)
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Pg #	PROJECT TITLE	Project Number	2024 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - BUILDINGS

498	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$35,350,000		(a)(b)	\$35,350,000
501	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$10,000			\$10,000
502	COMMUNICATIONS CENTER UPS UPGRADE	202310	\$20,000			\$20,000

PUBLIC WORKS - HIGHWAYS

503	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$43,300			\$43,300
504	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$988,000	\$802,400	(c)	\$185,600
505	CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$900,200			\$900,200
506	CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$127,000			\$127,000
507	CTH EF, BARK RIVER BRIDGE	202202	\$29,800			\$29,800
508	CTH Y - CTH L to CTH HH REHABILITATION	202301	\$76,600			\$76,600
509	CTH J - CTH FT INTERSECTION	202302	\$106,400			\$106,400
510	CTH T - CTH JJ INTERSECTION	202305	\$30,400			\$30,400
511	SIGNAL CONTROLLER REPLACEMENT	202403	\$129,000	\$103,200	(d)	\$25,800
512	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
513	REPAVING PROGRAM 2023-2027	201906	\$5,510,000	\$610,000	(e)	\$4,900,000

- (a) Projects are funded in whole or in part with federal American Rescue Plan Act revenues allocated to the capital plan. See footnote (n) near the bottom of this project listing.
- (b) General Fund balance of \$4,000,000 is applied to offset project costs. See footnote (o) on next page.
- (c) Federal Surface Transport Program (STP) funding.
- (d) Federal Carbon Reduction Program funding.
- (e) Includes state County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000.

Capital Projects

2024 Capital Projects

Project Listing

Pg #	PROJECT TITLE	Project Number	2024 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

514	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$778,000	\$693,000	(f)	\$85,000
515	LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$250,000	\$200,000	(g)	\$50,000
516	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$6,000	\$6,000	(h)	\$0
517	ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$596,200	\$596,200	(i)	\$0
518	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,365,000	\$165,000	(a)(j)	\$1,200,000

SHERIFF - IT

519	JAIL SECURITY AUDIO UPGRADE	202206	\$400,000	\$400,000	(k)	\$0
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HEALTH AND HUMAN SERVICES - IT

520	HHS TECHNOLOGY ENHANCEMENTS	202014	\$305,000		(a)	\$305,000
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COUNTYWIDE - IT

522	ERP SYSTEM IMPLEMENTATION	202215	\$1,900,000	\$615,000	(a)(l)	\$1,285,000
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VEHICLE REPLACEMENT

(m)	VEHICLE REPLACEMENT	N/A	\$3,800,000			\$3,800,000
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TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$52,920,900	\$4,190,800		\$48,730,100
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ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$625,000
EXISTING STATE SHARED REVENUE/UTILITY PAYMENT	\$200,000
SUPPLEMENTAL SHARED REVENUE	\$1,996,239
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$695,465
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (n)	\$18,490,000
GENERAL FUND BALANCE (o)	\$4,085,000
CAPITAL PROJECT FUND BALANCE	\$245,138
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$17,000,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$3,800,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$594,000
TOTAL FROM OTHER FUNDING SOURCES	\$47,730,842

TAX LEVY	\$999,258
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- (f) Golf Course Fund Balance of \$693,000. An additional \$85,000 of General Fund balance is allocated to partially offset project costs. See footnote (o) below.
- (g) Funding from the Federal Congestion Mitigation and Air Quality (CMAQ) program, State of Wisconsin Department of Natural Resources (DNR) Stewardship grant, and municipal local share.
- (h) Funding from the state DNR Waterfowl Stamp Program, Southeast Wisconsin Fox River Commission Grant, and state Department of Agriculture, Trade, and Consumer Protection Soil and Water Resource Management Grant.
- (i) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$398,500 and Energy Efficiency and Conservation Block Grant funding of \$197,700.
- (j) Funding of \$165,000 is from the federal Transportation Alternative Program and the state DNR Stewardship Program.
- (k) Jail Assessment Fund balance
- (l) End User Technology Fund Balance of \$615,000.
- (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.
- (o) General Fund balance, including \$4,000,000 allocated to the Courthouse Project Step 2 – Renovate 1959 Courthouse and \$85,000 allocated to the Golf Course Infrastructure project.

GENERAL SUMMARY

Capital project expenditures in 2024 increase about \$7.3 million from the 2023 Adopted Budget to \$52.9 million. Changes are identified by functional areas below.

Justice and Public Safety

Projects in this functional area total \$35.8 million, which is an increase of \$15.3 million from the prior-year budget. The 2024 budget includes funding of \$35.4 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 \$400,000 to implement the jail security audio upgrade, \$20,000 for the design phase of the Communications Center UPS (Uninterruptible Power Supply) upgrade, and \$10,000 for the design phase to replace the Communication Center roof.

Health and Human Services

Projects in this functional area total \$305,000, which is a decrease of \$344,000 from the prior-year budget, and includes Health and Human Services technology enhancements that focus on transitioning client forms to a paperless environment.

Parks, Environment, Education and Land Use

Projects in this functional area total about \$3.0 million, a decrease of \$2.4 million from the 2023 budget. Maintenance of existing facilities includes \$1.4 million for the parks pavement management plan. The budget includes \$778,000 to continue golf course improvements at the Naga-Waukees War Memorial and Moor Downs golf courses. The improvements will include irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path maintenance, a new clubhouse and irrigation well, clubhouse roof replacement, pedestrian bridge upgrades, clubhouse restroom renovations, patio pavement maintenance, and installation of a protective netting barrier between Moor Downs and the Waukesha Employee Health and Wellness Center. Similarly infrastructure improvements of \$596,200 are budgeted as part of a multi-year effort to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukees and Eble ice arenas.

The design phase for the Lake Country Trail – Phase V is budgeted at \$250,000, which will construct (in 2026) a 2.25-mile trail that combines an off-road trail facility with on-road accommodations to link the Lake Country Trail at Roosevelt Park in the City of Oconomowoc with the proposed Jefferson County Interurban Trail at the Waukesha/Jefferson County line. The 2024 budget also includes \$6,000 for the design phase for the Fox Bend Wetland Restoration project, which will restore approximately 20 acres of this undeveloped county park in the Village of Vernon to its natural condition, resulting in higher quality wetlands, better flood plain storage, and increased beneficial native wildlife and vegetation at the site through control of invasive vegetation and new plantings.

Public Works

Project expenditures in the public works functional area total \$8.1 million, a decrease of about \$5.8 million from the 2023 budget. County dollars leverage an additional \$2.3 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:

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).

Highways

The 2024 capital budget for roadways continues priorities established in three categories to provide a balanced plan. Projects and funding priorities are identified below.

Repaving

A funding level of \$5.5 million is budgeted for the annual County Trunk Highway (CTH) Repaving Program. In addition, the budget includes \$900,200 for the rehabilitation of CTH T (Grandview Boulevard), from Northview Road to I-94, in the city of Waukesha. The design/land acquisition phases are budgeted at \$988,000 for CTH O (Moorland) Road, from CTH D (Cleveland Avenue) to STH 59 (Greenfield Avenue) in the city of New Berlin (construction in 2026); \$76,600 for CTH Y (Racine Avenue), from CTH L (Janesville Road) to CTH HH (College

Avenue), in the cities of New Berlin and Muskego (construction in 2026); and \$43,400 for CTH O, from CTH ES (National Avenue) to CTH D, in the city of New Berlin (construction in 2025).

Bridges/Culverts

The Culvert Replacement Program continues with an annual budget of \$200,000. The budget includes \$127,000 for the design phase to replace the CTH SS (Prospect Avenue), Meadowbrook Creek Structure in the village of Pewaukee (construction in 2026) and \$29,800 for the land acquisition phase to overlay the CTH EF (Dorn Road), Bark River Bridge in the town of Merton (construction in 2025).

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 budget includes \$106,400 for the land acquisition phase for the CTH J (Pewaukee Road)/CTH FT (Northview Road) intersection in the city of Waukesha (construction in 2025) and \$30,400 for the design phase for the CTH T (Grandview Boulevard)/CTH JJ (Bluemound Road) intersection in the city and village of Pewaukee. The budget also includes \$129,000 for the design phase of a project to replace aging and out-of-date traffic signal equipment with modern technology to improve traffic flow at intersections throughout the county (replacements in 2025).

Countywide Technology

The 2024 capital budget includes \$1.9 million for the final year of funding to implement an enterprise resource planning (ERP) system, which is expected to include functionality for human resources/payroll, time and attendance, and financial management. Implementation is expected to be completed in 2026.

Vehicle Replacement

The county borrows for some 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 \$3.8 million, an increase of \$1.3 million from 2023.

Project Revenue Funding

Revenues and various fund balance appropriations for project funding decrease by about \$479,000 to \$31.1 million for the 2024 Budget.

Project specific revenues decrease by \$6,231,800 to \$2,084,300. For highway projects, this budget includes \$802,400 to cover a portion of the land acquisition costs for the CTH O (Moorland Road), CTH D (Cleveland Avenue) to STH 59 (Greenfield Avenue), rehabilitation project. Another \$103,200 is budgeted to offset most of the design costs for the traffic signal controller replacement project. The budget also includes state County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000 to help fund the County Highway Repaving Program.

For Parks and Land Use projects, the budget includes \$200,000 of federal Congestion Mitigation and Air Quality (CMAQ) funds for the design phase of the Lake Country Trail Phase V project, \$197,700 in Energy Efficiency and Conservation Block grant funding for the Ice Arena Facility Improvement Plan project, \$165,000 of federal Transportation Alternative Program (TAP) grant funding in the Pavement Management Plan project to help fund the design phase of an effort to rehabilitate a portion of the New Berlin trail, and \$6,000 of various state and outside funding sources for the Fox Bend Wetland Restoration project.

Current Funding Sources

The budget includes \$625,000 in state aid for tax-exempt computer property, \$200,000 of existing state Shared Revenues, and \$1,996,239 of Supplemental Shared Revenue. State personal property aid for the tax exemption of machinery, tools, and patterns (not used in manufacturing) is budgeted at \$695,465.

Use of fund balances in 2024 totals about \$6.4 million, which is an increase of \$4.1 million from the 2023 budget. **Golf Course Fund balance** is budgeted at \$693,000 to fund the golf course improvements at Naga-Waukee War Memorial and Moor Downs golf courses. **End User Technology Fund balance** of \$615,000 is budgeted for the Enterprise Resource Planning (ERP) System Implementation project. **Parkland Management and Land Acquisition (Tarmann) Fund balance** of \$398,500 is budgeted for the Ice Arena Facility Improvement Plan project. **Jail Assessment Fund balance** is budgeted at \$400,000 for the jail security audio upgrade. **General Fund balance** of \$4,085,000 is budgeted, including \$4.0 million to help fund the courthouse renovation project and \$85,000 for the Golf Course Infrastructure project. **Capital Project Fund balance** of about \$245,100 million is budgeted in 2024.

The 2024 budget includes \$18.5 million of American Rescue Plan Act (ARPA) funding, a decrease of \$644,000, which is used for several projects. ARPA funds of \$16 million are 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 \$1.3 million, the Parks and Land Use Repaving Program of \$900,000, and HHS Technology Enhancements of \$305,000.

Borrowed funds are budgeted at \$20.8 million, which is \$8.3 million higher than in 2023. This includes \$17.0 million budgeted for capital projects, an increase of \$7.0 million from 2023, and \$3.8 million budgeted for vehicle replacements, an increase of \$1.3 million from 2023. Investment income is budgeted at \$594,000, which is \$314,000 higher than in 2023. Property tax levy funding decreases \$502,900 to \$999,300. Tax levy, the use of governmental fund balance, and other revenues generates the county's "down payment" at 61% 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.

Public Works - Highways

Annual operating costs for additional lane miles are estimated at approximately \$8,300 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 2022. 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 2022 was 86.1.

Health and Human Services

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.

Countywide Information Technology

Ongoing annual maintenance costs for the new Enterprise Resource Planning (ERP) system are estimated to be approximately \$600,000 to \$800,000. These new costs are expected to be partially offset by savings from discontinuing use of the current systems (e.g., HRIS, time and attendance, financial management), and from elimination of other third-party contracts (e.g., vendor for Affordable Care Act reporting), which total approximately \$410,000 in annual costs, and other operating efficiencies.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 1, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2021	2022	2023	2024	2025	2026	Total Project
Project Phase	Budget & Concept Design	Design & Construction	Construction	Construction	Construction	Construction	
Expenditure Budget	\$1,200,000	\$16,000,000	\$20,400,000	\$35,350,000	\$20,350,000	\$20,500,000	\$113,800,000
Revenue Budget	\$0	\$6,000,000	\$14,000,000	\$20,000,000	\$0	\$0	\$40,000,000
Net Cost After Revenues Applied	\$1,200,000	\$10,000,000	\$6,400,000	\$15,350,000	\$20,350,000	\$20,500,000	\$73,800,000
COST DOCUMENTATION				REVENUE			
Architect	\$4,634,000			American Rescue Plan Act (ARPA)			
Construction Management	\$4,634,000			Coronavirus State and Local Fiscal Recovery Funds			\$36,000,000
Construction	\$96,790,000			General Fund Balance			\$4,000,000
Contingency	\$7,742,000						
Total Project Cost	\$113,800,000			Total Revenue			\$40,000,000
EXPENDITURE BUDGET	\$113,800,000			REVENUE BUDGET			\$40,000,000

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 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:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 1, 2023	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 was updated in the 2023-2027 Capital Plan 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.

Based on initial 2023 construction bid results, the project costs were increased \$15,000,000. Project costs are higher due to the complexity and multi-year phasing of construction, rising costs of materials, consumer demand and limitation of supply, inflation, overseas conflicts, and shipping delays. This increase is covered through three funding sources: \$6,000,000 in additional funds from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, \$5,000,000 from additional planned debt issuance (accounted for in the capital budget summary table on the first page within the “net costs after revenues applied”), and \$4,000,000 from General Fund balance use.

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 the county taxpayers. 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.

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

1. The currently-approved project scope.
2. The project was bid with alternates to reduce scope/cost by deferring third floor completion to a future capital project and eliminating the southern vertical prisoner transport corridor (discussed in more detail below). These alternatives were included because of the possibility that total project costs could exceed budget. Bid alternatives did not produce significant cost reductions, in part due to the economic conditions and the complexity of the project/specifications. Rebidding the project, with clarified alternatives may have resulted in more defined alternative cost reductions. These alternatives include:
 - a. Deferring most or all of the third-floor 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. If the bid had been re-issued, the cost savings were estimated at \$3 million to \$5 million. However, delaying this phase of the project would likely have increased the total project costs due to inflation and remobilization of construction efforts
 - b. 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. If the bid had been re-issued, the cost savings were estimated at less than \$1 million.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 1, 2023	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. Approved with a scope update in the 2023-2027 capital plan. Approved with a cost and revenue update through enrolled ordinance 178-8 in April 2023.

Project Title:	Communications Center Roof Replacement	Project #:	202209
Department:	Public Works - Buildings	Project Type:	Roof Replacement
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 1, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase		Design	Construction			Project
Expenditure Budget	\$0	\$10,000	\$243,000	\$0	\$0	\$253,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$0	\$10,000	\$243,000	\$0	\$0	\$253,000
COST DOCUMENTATION			REVENUE			
Architect (Budget & Concept Design)		\$10,000				
Construction		\$225,000				
Contingency		\$18,000				
Total Project Cost		\$253,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$253,000	REVENUE BUDGET			\$0

Project Scope & Description

This project is to replace 11,800 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the Communications Center building.

Location

1621 Woodburn Road, Waukesha, WI 53188

Analysis of Need

The Communications Center was constructed in 2003 and has the original roofing system. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. The roof is currently 20 years old and has been patched and deteriorated due to sun exposure.

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 2022-2026 capital plan. Approved with a cost update in the 2023-2027 capital plan.

Project Title:	Communications Center UPS Upgrade	Project #:	202310
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY			
Year	2024	2025	Total
Project Phase	Design	Construction	Project
Expenditure Budget	\$20,000	\$200,000	\$220,000
Revenue Budget	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$200,000	\$220,000
COST DOCUMENTATION		REVENUE	
Design		\$20,000	
Construction		\$185,000	
Contingency		\$15,000	
Total Project Cost		\$220,000	Total Revenue \$0
EXPENDITURE BUDGET		\$220,000	REVENUE BUDGET \$0

Project Scope & Description

This project will upgrade the existing Uninterruptible Power Supply or UPS at the Communications Center.

Location

1621 Woodburn Road, Waukesha WI 53086

Analysis of Need

The communications center was constructed in 2003 and has the original UPS system. UPS systems have a useful life of 10 to 15 years. The critical components of the system, cap and fans, were replaced in 2017 to extend the life of the system another 7 years. The system will be 22 years old at the time of replacement. The UPS system is critical for the 911 dispatch center in the event of a power outage to maintain power without interruption.

Alternatives

Delay the project and continue to repair and replace parts until the system breaks down. Delaying replacement will have potential impact on the critical operations of the 911 call center as it will shut down the call center in the event of a power glitch or failure.

Ongoing Operating Costs

Replacing the UPS system will not impact the ongoing preventive maintenance measures.

Previous Action

Approved as a new project in the 2023-2027 capital plan.

Project Title:	CTH O, CTH ES to CTH D Rehabilitation	Project #:	201803
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 1, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2021	2022	2023	2024	2025	Total
Project Phase	Design	Design	Land Acq	Des/Land	Construction	Project
Expenditure Budget	\$112,200	\$208,300	\$641,400	\$43,300	\$5,135,800	\$6,141,000
Revenue Budget	\$0	\$0	\$630,400	\$0	\$0	\$630,400
Net Cost After Revenues Applied	\$112,200	\$208,300	\$11,000	\$43,300	\$5,135,800	\$5,510,600
COST DOCUMENTATION			REVENUE			
Design	\$680,000					
WisDOT Design Review	\$15,000					\$477,800
Land Acquisition	\$788,000					\$630,400
Construction	\$9,200,000					\$5,459,200
Construction Management	\$920,000					
Contingency	\$460,000					
State Review	\$15,000					
Total Project Cost	\$12,078,000					\$6,567,400
EXPENDITURE BUDGET	\$6,141,000					REVENUE BUDGET
						\$630,400

Project Scope & Description:

This 1.2-mile long project involves the rehabilitation/reconstruction 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 other businesses and residences adjacent to Moorland Road will need to be maintained during construction. Therefore, traffic control will be a major challenge for this project. This project will use federal funds to partially offset the cost of design, land acquisition, and construction. The department applied for and was awarded \$6,567,400 in federal STP funds for this project. Project costs have been updated to increase \$2,766,600 for actual and anticipated design costs and higher construction costs based on recent bid results, which reflect inflation and rising materials costs.

Location: City of New Berlin

Analysis of Need:

The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration, and several slabs have failed requiring significant investment in maintenance. The roadway was first built in 1978 and was rehabilitated in 2006. That rehabilitation will be at the end of its useful life by 2025, 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. The corridor serves as a major access road 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 2018-2022 capital plan; approved as planned in the 2019-2023 plan. Delayed with a change of scope and a cost update in the 2020-2024 capital plan. This project initially extended from CTH ES to STH 59 as a single project but was split into two projects (see #202013, CTH O, CTH D to STH 59) in the 2020-2024 capital plan. Accelerated with cost and revenue updates in the 2021-2025 capital plan. Approved with a cost update in the 2022-2026 capital plan. Approved with a cost update and delayed in the 2023-2027 capital plan.

Project Title:	CTH O, CTH D to STH 59 Rehabilitation	Project #:	202013
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 1, 2023	Map / Image:	Click Here

Year	2022	2023	2024	2026	Total
Project Phase	Design	Design	Des/Land	Construction	Project
Expenditure Budget	\$206,000	\$0	\$988,000	\$9,122,600	\$10,316,600
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$802,400</u>	<u>\$1,000,000</u>	<u>\$1,802,400</u>
Net Cost After Revenues Applied	\$206,000	\$0	\$185,600	\$8,122,600	\$8,514,200
COST DOCUMENTATION			REVENUE		
Design	\$940,000			Federal Surface Transportation Program (STP) - Design	\$727,000
WisDOT Design Review	\$15,000			STP Funding - Land	\$802,400
Land Acquisition	\$1,003,000			STP Funding - Construction	\$11,782,400
Construction	\$18,100,000			City of New Berlin	\$1,000,000
Construction Management	\$1,800,000				
Contingency	\$900,000				
State Oversight	<u>\$68,000</u>				
Total Project Cost	\$22,826,000			Total Revenue	\$14,311,800
EXPENDITURE BUDGET	\$10,316,600			REVENUE BUDGET	\$1,802,400

Project Scope & Description

This 1.5-mile long project involves the rehabilitation/reconstruction 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. This project will use federal funds to partially offset the cost of design and construction. The department was awarded \$1,529,400 in STP funds for the design and real estate phases of the project. The remainder of the funding for construction has been awarded in the 2022-23 STP cycle in the amount of \$11,782,400, an increase of \$882,400 from what was previously assumed. Construction costs are estimated to increase \$7,114,200 based on inflation, material costs and fuel cost increases, state review costs and the recent bidding climate.

The City of New Berlin is anticipated to provide \$900,000 of additional revenue, totaling \$1,000,000, for non-participating improvements and design requests on city side streets intersecting CTH O.

Location: City of New Berlin

Analysis of Need: The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration. The roadway was first built in 1978 and was rehabilitated in 2006, but that rehabilitation is nearing the end of its useful life, 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 highway system with nearly 40,000 vehicles per day. The corridor serves as a major access road 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: Originally, the rehabilitation for this stretch of highway was included in capital project #201803, but is being split out into this separate project. Approved as a new project in the 2020-2024 capital plan. Accelerated in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Accelerated through ordinance 176-104 in 2022. Approved with a cost and revenue update in 2023-2027 capital plan.

Project Title:	CTH T, Northview Road to I-94 Rehabilitation	Project #:	201805
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Construction	Road Name:	Grandview Boulevard
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 1, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2021	2022	2023	2024	Total
Project Phase	Design	Design/Land	Construction	Construction	Project
Expenditure Budget	\$47,900	\$109,000	\$0	\$900,200	\$1,057,100
Revenue Budget	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$47,900	\$109,000	\$0	\$900,200	\$1,057,100
COST DOCUMENTATION			REVENUE		
Design		\$229,000	Federal Surface Transportation		
WisDOT Design Review		\$16,200	Program (STP) Funding - Design	\$196,200	
Land Acquisition		\$109,000	STP Funding - Construction	\$1,745,900	
Construction		\$2,300,000			
Construction Management		\$230,000			
Contingency		\$115,000			
Total Project Cost		\$2,999,200	Total Revenue	\$1,942,100	
EXPENDITURE BUDGET		\$1,057,100	REVENUE BUDGET		\$0

Project Scope & Description

This 0.9-mile long project involves the rehabilitation/reconstruction of CTH T to improve the condition of the roadway. Improvements will include milling of and replacing the existing asphaltic pavement, base repairs to the underlying concrete pavement, minor reconfiguration of intersections to improve safety, replacing/upgrading of older traffic signals, and storm water improvements. Traffic volumes along CTH T are approximately 24,000 vehicles per day. Therefore, traffic control will be a major challenge for this project. Federal funds will be used to offset the cost of design and construction for this project. The Department was awarded \$1,942,100 in federal STP funds for this project. Costs were increased \$368,200 due to inflation, material scarcity, current bidding climate and labor costs.

Location

City of Waukesha

Analysis of Need

The asphalt pavement along this portion of Grandview Boulevard (CTH T) has deteriorated to the point where it now has a pavement condition index (PCI) of 32 at which rehabilitation should be considered. The roadway was rehabilitated and widened in 1997, but that rehabilitation is now at the end of its useful life. The existing pavement structure consists of an asphalt overlay of an older concrete pavement. There are significant transverse and longitudinal cracks, some curb failure, and the existing traffic signals, especially at the Woodburn Road intersection, that are requiring more maintenance attention. The 2012 traffic volumes on CTH T were 24,000 vehicles per day.

Alternatives

Reconstruct the pavement. The distresses shown in the pavement surface indicate that the underlying concrete pavement is still in a reasonable condition, therefore rehabilitation is a good option. Reconstructing the pavement would at least double the cost of this project.

Ongoing Operating Costs

Initial maintenance costs may be reduced following construction.

Previous Action

Approved as a new project in the 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 cost update and revenue update in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Approved with a delay in the 2023-2027 capital plan.

Project Title:	CTH SS, Meadowbrook Creek Structure	Project #:	202001
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Prospect Avenue
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 1, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2024	2025	2026			Total	
Project Phase	Design	Land	Construction			Project	
Expenditure Budget	\$127,000	\$174,000	\$541,000	\$0	\$0	\$842,000	
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0	
Net Cost After Revenues Applied	\$127,000	\$174,000	\$541,000	\$0	\$0	\$842,000	
COST DOCUMENTATION				REVENUE			
Design		\$127,000					
WisDOT Design Review		\$0					
Land Acquisition		\$174,000					
Construction		\$436,000					
Construction Management		\$87,000					
Contingency		\$18,000					
Total Project Cost		\$842,000		Total Revenue			\$0
EXPENDITURE BUDGET		\$842,000		REVENUE BUDGET			\$0

Project Scope & Description

This project is a replacement of the CTH SS drainage structure over Meadowbrook Creek (a tributary of Pewaukee Lake). A box culvert or concrete arch are likely structure types, though various structure types will be considered. The roadway will remain a two-lane section over the structure. The roadway has a functional classification as a minor arterial, and 10-foot shoulders are anticipated. Shoulder widening may require removal of an adjacent retaining wall. Other site constraints include close proximity to two restaurants, Waukesha County's Lake Country Trail, and a Pewaukee Lake access. To minimize impacts to businesses, various roadway typical sections will be considered (rural, urban). Right of way acquisition to the ultimate width of 60/66 feet is required. Additional fee acquisition or easements beyond the ultimate width are anticipated. Design costs have been increased \$20,000 to provide for study of alternative typical sections during preliminary design, and costs for land acquisition have been increased \$20,000 to reflect rising consultant costs and appreciating land values.

Locations

Village of Pewaukee

Analysis of Need

The existing structure is a single-span structural steel plate arch with a span of approximately 10 feet. The steel structure is in poor condition with significant deterioration in the lower portion of the culvert barrel. Roadway railings/guardrail at the structure are in poor condition. The age of the existing structure is unknown. The structure has concrete headwalls that are in fair condition. The downstream headwall is continuous with a concrete retaining wall. The culvert structure has a span of 10 feet and is not classified as a bridge per Federal Highway Administration (FHWA) standards, and therefore is not eligible for federal bridge aid. The roadway functional class is minor arterial. Traffic volume on CTH SS in 2018 was 3,400 vehicles per day.

Alternatives

Rehabilitate the existing structure, which does not address all structural and geometric deficiencies.

Ongoing Operating Costs

Maintenance costs will be reduced in the early years after construction beyond 2026.

Previous Action

Approved as new project in 2020-2024 capital plan. Approved as planned in the 2021-2025, 2022-2026, and 2023-2027 capital plans.

Project Title:	CTH EF, Bark River Bridge	Project #:	202202
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Hartling Road
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler
Date:	September 15, 2023	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	\$29,800	\$72,000	\$0	\$123,800
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$16,000	\$29,800	\$72,000	\$0	\$123,800
COST DOCUMENTATION			REVENUE			
Prelim Design		\$6,000				
Design		\$75,000				
WisDOT Design Review		\$15,000				
Land Acquisition		\$28,000				
Construction		\$297,000				
Construction Management		\$45,000				
Contingency		\$17,000				
Total Project Cost		\$483,000				\$359,200
EXPENDITURE BUDGET		\$123,800	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 received approval for Local Bridge Program funding in 2022 (BIL funded), which is increased \$10,200. Project costs are increased \$30,000 due to an increase in actual design cost and anticipated land acquisition cost (rising consultant acquisition costs and appreciating land values). The state municipal agreement with WisDOT was updated at start of design in 2023 to reflect final design cost.

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.

Previous Action:

Approved as a new project in the 2022-2026 capital plan. Approved accelerated with a cost and revenue update in the 2023-2027 capital plan.

Project Title:	CTH Y – CTH L to CTH HH	Project #:	202301
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Racine Avenue
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026			Total
Project Phase	Design	Land Acq	Const			Project
Expenditure Budget	\$76,600	\$300,000	\$900,000	\$0	\$0	\$1,276,600
Revenue Budget	\$0	\$240,000	\$0	\$0	\$0	\$240,000
Net Costs After Revenues Applied	\$76,600	\$60,000	\$900,000	\$0	\$0	\$1,036,600
COST DOCUMENTATION			REVENUE			
Design		\$348,000		STP and BIL		\$3,906,400
WisDOT Design Review		\$35,000				
Land Acquisition		\$300,000		STP Land Acquisiton		\$240,000
Construction		\$3,900,000				
Construction Management		\$400,000				
Contingency		\$200,000				
Total Project Cost		\$5,183,000		Total Revenue		\$4,146,400
EXPENDITURE BUDGET		\$1,276,600		REVENUE BUDGET		\$240,000

Project Scope & Description: This 2.1-mile-long project involves the pavement replacement and rehabilitation of CTH Y (Racine Avenue) to bring it up to current standards. Improvements may include replacing the existing asphalt pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to CTH Y (Racine Avenue) will need to be maintained during construction. The roadway will be open to local traffic during construction. This project will use federal funds to partially offset the cost of design, land acquisition, and construction. The Department received a combined total of \$4,146,400 in federal Surface Transportation Program (STP) funds and Bipartisan Infrastructure Law (BIL) funds. Project costs were increased \$393,000 due to anticipated inflation, material costs and competitive bidding climate. The approved federal aid from BIL funds for this project was also increased \$314,400 in 2023 to cover 80% of the anticipated cost increases.

Locations: City of New Berlin and City of Muskego.

Analysis of Need: CTH Y (Racine Avenue) is a heavily traveled North-South facility. The highway serves industrial parks in the city of Muskego, residential development in both Muskego and New Berlin and isolated commercial uses along the corridor. It provides a north-south connection to the City of Waukesha, City of New Berlin, City of Muskego and Interstate 43.

The pavement along this stretch of roadway is deteriorating and in poor condition. The county's 2020 pavement inspection reports the Pavement Condition Index (PCI) of the section of CTH Y from CTH L (Janesville Road) to CTH HH (College Avenue) varies from 26 to 46. The existing pavement has reached the end of its service life and is in need of resurfacing/rehabilitation. The pavement deficiencies include transverse and longitudinal cracking, alligator cracking, rutting and minor settlement/heaving. There is edge raveling and failure in the rural sections

Drainage in the urban section, between CTH L and Hillendale Dr, is not functioning due to paved over flow lines, non existent gutter sections and damaged curb sections.

Alternatives: Do Nothing, which does not address the pavement condition or intersections.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Approved as a new project in the 2023-2027 capital plan.

Project Title:	CTH J – CTH FT Intersection	Project #:	202302
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Pewaukee Road
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025			Total
Project Phase	Design	Design/Land	Const			Project
Expenditure Budget	\$20,000	\$106,400	\$146,300	\$0	\$0	\$272,700
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$106,400	\$146,300	\$0	\$0	\$272,700
COST DOCUMENTATION			REVENUE			
Design		\$248,700		Federal Highway Safety Improvement Program (HSIP) Funding Design		\$237,300
WisDOT Design Review		\$15,000		Federal Highway Safety Improvement Program (HSIP) Funding Construction		\$1,271,700
Land Acquisition		\$100,000				
Construction		\$1,230,000				
Construction Management		\$125,000				
Contingency		\$63,000				
Total Project Cost		\$1,781,700		Total Revenue		\$1,509,000
EXPENDITURE BUDGET		\$272,700		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. Costs were increased \$581,700 based on inflation and increasing materials costs, partially offset by higher HSIP funding of \$519,000.

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: Approved as a new project in the 2023-2027 capital plan.

Project Title:	CTH T – CTH JJ Intersection	Project #:	202305
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Main Street
Budget Action:	Accelerate C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2023	Map / Image:	Click Here

Year	2024	2025	2026	Total
Project Phase	Design	Land	Construction	Project
Expenditure Budget	\$30,400	\$75,000	\$139,700	\$245,100
Revenue Budget	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$30,400	\$75,000	\$139,700	\$245,100
COST DOCUMENTATION			REVENUE	
Design		\$284,000	Federal Highway Safety Improvement	
WisDOT design Review		\$20,000		
Land Acquisition		\$75,000	Program (HSIP) Funding (Anticipated)	
Construction	\$1,200,000		Design	\$273,600
Construction Management	\$130,000		Construction	\$1,257,300
Contingency	\$67,000			
Total Project Cost		\$1,776,000	Total Revenue	\$1,530,900
EXPENDITURE BUDGET		\$245,100	REVENUE BUDGET	\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH T (N Grandview Boulevard) and CTH JJ (Bluemound Road). Changes to the existing CTH T and CTH JJ intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH T left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians, corner islands, and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County will apply for Highway Safety Improvement Program (HSIP) funding for this proposed project. Project costs were increased \$511,000 for design, inflation and rising material costs. The project is being accelerated to take advantage of currently available HSIP funding in this program cycle, which is increase \$437,400 to partially offset the cost increase.

Location: City and Village of Pewaukee

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH T and CTH JJ had the second highest crash rate with respect to its volume. Thirty-seven (37) crashes have occurred over a 5-year period with southbound vehicles turning left onto CTH JJ accounting for twelve (12) of them. The existing lane alignment of CTH T restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives: The do nothing alternative does not address an identified high crash rate intersection.

Ongoing Operating Costs: It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action: Approved as a new project in the 2023-2027 capital plan.

Project Title:	Signal Controller Replacement	Project #:	202403
Department:	Public Works - Highways	Project Type:	Equipment Replacement
Phase:	Formation	Road Name:	Various
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 5, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design	Construction				Project
Expenditure Budget	\$129,000	\$630,000	\$0	\$0	\$0	\$759,000
Revenue Budget	<u>\$103,200</u>	<u>\$504,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$607,200</u>
Net Costs After Revenues Applied	\$25,800	\$126,000	\$0	\$0	\$0	\$151,800
COST DOCUMENTATION			REVENUE			
Design		\$119,000	Federal Carbon Reduction Program			
WisDOT Design review		\$10,000	(CRP) Anticipated			
Construction		\$463,020	Design			\$103,200
Construction management		\$75,900	Construction			\$504,000
Contingency		\$91,080				
Total Project Cost		\$759,000	Total Revenue			\$607,200
EXPENDITURE BUDGET		\$759,000	REVENUE BUDGET			\$607,200

Project Scope & Description

The purpose of this project is to replace obsolete and inefficient traffic signal controllers throughout Waukesha County. The county maintains 115 signals on highway intersections. Our signal equipment is older technology with some being more than 30 years old. Improvements include:

- New traffic signal controllers
- Updated signal timing programs

Waukesha County will apply for a Congestion Mitigation and Air Quality (CMAQ) grant for this proposed project. This grant covers 80% of eligible costs.

Location

Throughout Waukesha County

Analysis of Need

The older controllers make the signals less efficient and are not able to implement modern improvements like flashing-yellow-arrows or adaptive control, and upcoming technologies, such as connected vehicles, that can reduce the amount of time a vehicle spends idling at an intersection. New controllers provide better coordination along corridors with multiple traffic signals, so drivers see more green lights and spend less time stopped at red lights. New controllers are also more efficient and use less electricity. Poorly timed traffic signals increase carbon emissions and pollution. Studies show a typical car generates 1 lb of carbon dioxide (CO2) emissions for every 3 minutes of idling. Well-timed signals can have a significant impact on reduction of carbon emissions. This will reduce overall carbon emissions by increasing the efficiency of the highways. The county's traffic signal controller vendor no longer sells the brand that is used at the majority of intersections.

Alternatives

The do nothing alternative leaves the county using aging and unsupported equipment.

Ongoing Operating Costs

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed. The energy-efficient equipment is expected to reduce electrical consumption.

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:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 4, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total Project
Project Phase						
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.

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.
- Approved with a cost update in the 2023-2027 capital plan.

Project Title:	Repaving Program 2023-2027	Project #:	201906
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Program Project	Road Name:	Various
Budget Action:	Accelerate	Manager:	Allison Bussler, DPW Director
Date:	August 25, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						
Expenditure Budget	\$4,300,000	\$5,510,000	\$3,990,000	\$3,800,000	\$4,700,000	\$22,300,000
Revenue Budget	\$1,242,000	\$610,000	\$610,000	\$610,000	\$610,000	\$3,682,000
Net Cost After Revenues Applied	\$3,058,000	\$4,900,000	\$3,380,000	\$3,190,000	\$4,090,000	\$18,618,000
COST DOCUMENTATION			REVENUE			
			Local Road Improvement Program:			
			County Highway Improvement Program (CHIP)			
			CHIP-D (Discretionary)			
	Paver Study	Hwy Paving & Shouldering	Total	CHIP	CHIP-D	Total
2023	\$50,000	\$4,250,000	\$4,300,000	2023 \$430,000	\$812,000	\$1,242,000
2024	\$50,000	\$5,460,000	\$5,510,000	2024 \$350,000	\$260,000	\$610,000
2025	\$50,000	\$3,940,000	\$3,990,000	2025 \$350,000	\$260,000	\$610,000
2026	\$50,000	\$3,750,000	\$3,800,000	2026 \$350,000	\$260,000	\$610,000
2027	\$50,000	\$4,650,000	\$4,700,000	2027 \$350,000	\$260,000	\$610,000
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. Project costs are accelerated to help balance overall capital plan resources, including an increase of \$1,210,000 for 2024, offset by decreases of \$510,000 and \$700,000 in 2025 and 2026.

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 a pavement consultant, TransMAP, to drive and capture the entire county system once every three years and to rate pavement conditions each year allowing better management of 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. Approved accelerated and with a revenue update in the 2023-2027 capital plan.

Project Title:	Golf Course Infrastructure Plan	Project #:	202208
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	
Budget Action:	C - Scope C - \$ Update C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	December 11, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2022	2023	2023	2024	2025	2026	Total
Project Phase	Design/Const.	Construction	Ordinance	Construction	Construction	Construction	Project
Expenditure Budget	\$862,000	\$900,000	\$155,000	\$778,000	\$250,000	\$250,000	\$3,195,000
Revenue Budget	<u>\$862,000</u>	<u>\$900,000</u>	<u>\$155,000</u>	<u>\$778,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$3,195,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION				REVENUE			
Design / Engineering	\$6,000						
Construction	\$2,869,000						\$3,110,000
Contingency	\$320,000						\$85,000
Total Project Cost	\$3,195,000						\$3,195,000
EXPENDITURE BUDGET	\$3,195,000						REVENUE BUDGET
							\$3,195,000

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-Waukeee War Memorial Golf Course and Moor Downs Golf Course. Major maintenance projects at the courses include golf course irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path renovation, completion of a new clubhouse well and an irrigation well, replacement of the clubhouse roof, pedestrian bridge upgrades, renovation of the clubhouse restrooms and patio pavement, and installation of a protective netting barrier between Moor Downs and the Waukesha Employee Health & Wellness Center. After completion of a master irrigation system upgrade plan in 2022, project cost estimates have been updated and the system upgrades will begin in 2023, with the balance of the irrigation system upgrades being spread over a four-year period from 2023-2026. Project costs are updated through an ordinance to increase project expenditures and use of Golf Course Fund balance by \$155,000 in the 2023 budget to cover higher-than-expected equipment and labor costs caused by high levels of large rock impeding irrigation pipe installation, and failure of the irrigation well pump and pipe casing that requires sooner-than-anticipated replacement.

This project is mostly 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. General Fund balance of \$85,000 is budgeted as part of a 50/50 cost share for the cost of the protective netting barrier at Moor Downs, in recognition that general county operations also benefit from the installation.

Location: Naga-Waukeee War Memorial Golf Course - Town of Delafield, City of Delafield; and Moor Downs Golf Course – City of Waukesha.

Analysis of Need: Implementation of the upgrades is necessary to address aging infrastructure and to maintain efficient operation of the Naga-Waukeee War Memorial Golf Course and the Moore Downs 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-Waukeee and Moor Downs Golf Courses. Upgraded infrastructure will result in efficiencies and cost savings pertaining to usage of water and electricity, and fewer 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 2022-2026 Capital Plan. Approved with a cost and revenue update in the 2023-2027 capital plan. Approved with a cost and revenue update during 2023 through enrolled ordinance 178-55.

Project Title:	Lake Country Trail – Phase V – Connection to Jefferson County	Project #:	202312
Department:	Parks & Land Use	Project Type:	Trail System
Phase:	Preliminary Design	Sponsor:	
Budget Action:	Accelerate C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	July 5, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2024	2025	2026	2027	Total
Project Phase	Design	Design	Construction		Project
Expenditure Budget	\$250,000	\$0	\$1,739,900	\$0	\$1,989,900
Revenue Budget	<u>\$200,000</u>	<u>\$0</u>	<u>\$1,715,900</u>	<u>\$0</u>	<u>\$1,915,900</u>
Net Costs After Revenues Applied	\$50,000	\$0	\$24,000	\$0	\$74,000
COST DOCUMENTATION			REVENUE		
Design/Engineering		\$250,000	State of WI Stewardship Grant		\$250,000
Construction		\$1,559,000	Federal CMAQ Funding		\$1,591,900
Contingency		\$180,900	C Ocon Share of Design/Construction		\$74,000
Total Project Cost		\$1,989,900	Total Revenue		\$1,915,900
EXPENDITURE BUDGET		\$1,989,900	REVENUE BUDGET		\$1,915,900

Project Scope & Description

The Lake Country Trail is an existing 15-mile non-motorized multi-use trail that was planned in 1992-1993, with construction beginning in 1994. The trail extends along a We Energies-owned utility corridor, from the Landsberg Center trailhead in the City of Waukesha to Roosevelt Park in the City of Oconomowoc. It was originally constructed as a crushed stone trail and then paved, with paving of the final phase completed in 2012. Phase V of the Lake Country Trail has been proposed in Waukesha County's Park and Open Space Plan under a different name – the Oconomowoc to Watertown Trail. This is a 2.25-mile trail that would combine an off-road trail facility with on-road accommodations to link the current terminus of the Lake Country Trail at Roosevelt Park with the Jefferson County Interurban Trail at the Waukesha/Jefferson County line. From the County line Jefferson County will extend the trail approximately 12 miles west to the City of Watertown. The project is proposed for acceleration so that the construction schedule can match the schedule for completion of the last segment of the Interurban Trail, which will allow for the opening of the Oconomowoc to Watertown Trail three years earlier than previously planned. A ten-stall trailhead is proposed at the intersection of West Second Street and the We Energies utility corridor. Project components for this segment of the trail will include a pedestrian bridge over the Oconomowoc River and a boardwalk through wetlands along West Second Street. The County has been awarded \$1,591,900 in funding from the Federal Congestion Mitigation and Air Quality Improvement Program, and will apply for an additional \$250,000 from the State of Wisconsin DNR Stewardship Program. The City of Oconomowoc has pledged to contribute half of the remaining costs or \$74,000 toward the project. Total net county costs decrease \$51,500 due to additional CMAQ funding.

Location

The majority of the proposed project is located in the City of Oconomowoc, with a small segment passing through a portion of the Town of Oconomowoc. The project will connect the existing terminus of the Lake Country Trail in Roosevelt Park to the Waukesha County line, where it will connect to the proposed Jefferson County Interurban Trail. The proposed trail route will follow on-street for one mile north along South Franklin Street to West Second Street, then west along West Second Street to the We Energies utility easement. The western-most approximately 1.25 miles of the trail will be an off-road paved trail that follows the utility corridor to the Waukesha County/Jefferson County border.

Analysis of Need

The Trail will provide a combination of safe off-road and on-road trail accommodations through the City of Oconomowoc, to connect the existing Lake Country Trail to the Jefferson County Interurban Trail, which ultimately extends all the way to the City of Watertown. This section of trail is a key component of a larger regional trail network.

Alternatives

- A. Do nothing and have a short gap remain in the regional trail network. Trail users will need to navigate around existing barriers to make the connection from the Lake Country Trail to the Interurban Trail.
- B. Construct at a later date.

Ongoing Operating Costs

The project will require maintenance along the Lake Country Trail. The maintenance will include removal of debris and trash and mowing of the trail shoulders. Current staff from Naga-Waukee Park will maintain the trail. The Adopt-a-Trail program can be extended to this portion of the trail as well.

Previous Action: Approved as a new project in the 2023-2027 capital plan.

Project Title:	Fox Bend Wetland Restoration Project	Project #:	202408
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	August 27, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase						Project
Expenditure Budget	\$6,000	\$106,400	\$10,000	\$0	\$0	\$122,400
Revenue Budget	<u>\$6,000</u>	<u>\$106,400</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$122,400</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION		REVENUE				
Design fees		\$6,000	DNR Waterfowl Stamp Program Grant			\$92,400
Construction costs		\$106,400	SE Wisconsin Fox River Commission			\$10,000
Site maintenance		\$10,000	DATCP Soil and Water Resource Management			\$20,000
Total Project Cost		\$122,400	Total Revenue			\$122,400
EXPENDITURE BUDGET		\$122,400	REVENUE BUDGET			\$122,400

Project Scope & Description

Fox Bend Park is currently an undeveloped park, but plans include managing the site for natural habitat and ecological restoration. This project proposes to convert ~20 acres of degraded marginal-quality agricultural land dominated by invasive reed canary grass and woody invasive species to a mosaic of high-quality native wetland and transitional habitats. The parcels included in this proposal are owned and managed by Waukesha County.

The project is a planned collaboration with a number of organizations to restore the ~ 20 acres to their natural, historic condition of the floodplain area along the Fox River. Since this portion of the property is very difficult to lease for agricultural use, this project will provide a multitude of benefits including the following: 1) restore higher quality wetlands for waterfowl and other wildlife, 2) potentially increase floodplain storage through the wetland scrapes, and 3) increase beneficial native wildlife and vegetation at the site through the control of invasive vegetation and new plantings.

The project will include County design and site preparation for the control of invasive vegetation in 2024 (no external costs). Contractor construction will occur in 2025 with additional vegetation control, drain tile disruption, grading, seeding/planting, and general site restoration. Contractor vegetative maintenance will continue into 2026 for the main wetland restoration area. County staff will then take over site monitoring and vegetative maintenance for the construction site starting in 2027.

Project funding includes a WDNR Waterfowl Stamp Program Grant (\$92,400) intended to help manage, preserve and restore wetland habitat. Waukesha County will also apply for funding from the Southeastern Wisconsin Fox River Commission (\$10,000), intended to improve water resource conditions in the Fox River basin, and a Soil and Water Resource Management Grant (\$20,000) from the Wisconsin Department of Agriculture, Trade and Consumer Protection intended to fund conservation practices.

Location

The Fox Bend Park property includes over six hundred acres of contiguous lands along the Fox River, and it is located in the Village of Vernon. The site includes ~50 acres of leased agricultural land, while the remaining ~175 acres is managed as natural habitat by Waukesha County Parks. The ~ 20 acres proposed for this project are on the north side of the property, adjacent to the Fox River. The property fronts CTH L on the south side.

Analysis of Need

The project will restore higher quality wetlands for waterfowl and other wildlife, potentially increase floodplain storage, and increase beneficial native wildlife and vegetation. This project will improve and expand hunting opportunities for Waukesha County residents and visitors by adding an additional 20 acres of huntable lands within the park system.

Alternatives

- 1) Maintain existing site conditions, which will encourage continual invasive growth and habitat degradation on the site. 100% alternate revenue-based funding for the beneficial improvements will be missed.
- 2) Repair the existing drain tile and attempt to bring the land back into agricultural production. This would require County funds to repair and maintain the broken tile, and success would be a challenge due to the low elevation and close proximity of the land to the floodplain. Additionally, this option would not provide any additional habitat for beneficial wildlife.

Ongoing Operating Costs

Ongoing maintenance by County staff will include infrequent mowing and prescribed burning to prevent re-establishment of invasive

Previous Action: None

Project Title:	Ice Arena Facility Improvement Plan	Project #:	202409
Department:	Parks & Land Use	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	July 5, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design/Const			Design/ Construct	Design/ Construct	Project
Expenditure Budget	\$596,200	\$0	\$0	\$506,100	\$1,292,100	\$2,394,400
Revenue Budget	<u>\$596,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$506,100</u>	<u>\$1,292,100</u>	<u>\$2,394,400</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Engineering	\$197,700					
Construction	\$1,957,700			Tarmann Land Acquisition Fund		\$2,196,700
Contingency	\$239,000			Energy Efficiency & Conservation Block Grant		\$197,700
Total Project Cost	\$2,394,400			Total Revenue		\$2,394,400
EXPENDITURE BUDGET	\$2,394,400			REVENUE BUDGET		\$2,394,400

Project Scope & Description: Per Enrolled Ordinance 177-70 relating to the acceptance of the ice arena operational plan, the County Board approved that capital project funding will be allocated from the Parkland Management and Land Acquisition Fund (Tarmann Fund), placing a high priority on the maintenance of Ice Arenas as existing high-use recreational facilities, versus expansion of park system land holdings.

2024 (Naga-Waukee): Replace the Ballasted Roofing System that was installed in 1996 with a 20-year life expectancy.

2027(Naga-Waukee):

1. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
2. Replace compressors: originally installed in 1996 with a 25-year life expectancy, with a scheduled replacement in 2021.
3. Replace mechanical control and instrumentation system: originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.

2028 (Eble):

1. Replace the refrigeration skid system that was installed in 1988 and scheduled to be replaced in 2027. The current system uses R-22 refrigerant that has been banned by the U.S. EPA; therefore, a new system will need to be installed for long-term sustainability.
2. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
3. Replace mechanical control and instrumentation system, originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.

Location: Eble and Naga-Waukee Ice Arenas.

Analysis of Need: In 2021 the Park System contracted with Apex Facility Solutions to conduct a detailed facility condition assessment for both Eble and Naga-Waukee Ice Arenas, to aid in the planning and prioritization for facility maintenance including preventative maintenance, fixed assets, and facility improvements. The capital projects focus on critically essential equipment replacements that cannot be funded through operating budgets.

Alternatives: Wait for the mechanical systems to fail before replacing. A mechanical systems failure in 2021 at Eble Ice Arena required a temporary closure of the facility and cost the County over \$80,000 in lost revenue.

Ongoing Operating Costs: Ongoing maintenance will continue to be performed by the staff at Eble and Naga-Waukee Ice Arenas. Upgraded equipment and mechanical systems will result in efficiencies and cost savings pertaining to the usage of electricity, and fewer labor hours for maintenance and repairs. Costs will continue to be offset by ice arena revenue.

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:	August 26, 2023	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						Project
Expenditure Budget	\$1,347,300	\$1,365,000	\$1,200,000	\$1,822,000	\$1,200,000	\$6,934,300
Revenue Budget	<u>\$1,347,300</u>	<u>\$1,065,000</u>	<u>\$0</u>	<u>\$622,000</u>	<u>\$0</u>	<u>\$3,034,300</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*	Other State/ Fed Funding	Landfill
2023	\$1,347,000		2023	\$1,000,000	\$147,300	\$200,000
2024	\$1,365,000		2024	\$900,000	\$165,000	\$0
2025	\$1,200,000		2025	\$0	\$0	\$0
2026	\$1,822,000		2026	\$0	\$622,000	\$0
2027	<u>\$1,200,000</u>		2027	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Project Cost	<u>\$6,934,000</u>		Total Revenue	\$1,900,000	\$934,300	\$200,000
EXPENDITURE BUDGET	\$6,934,000		REVENUE BUDGET			\$3,034,300

*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 2024 will be the completion of the Forum parking lot pavement improvements at the Expo Center, reconstruction of the Menomonee Park entrance off of Townline Road, and completion of paving upgrades at Minooka 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. This project is updated to include \$787,000 for the rehabilitation of pavement along 1.0 miles of the New Berlin Trail. This includes design-related costs of \$165,000 in 2024 and construction costs of \$622,000 in 2026. Department management plans to apply to the Wisconsin Department of Transportation for \$629,600 of federal Transportation Alternative Program (TAP) funding and to the Wisconsin Department of Natural Resources for \$157,400 of Stewardship Program funding to cover the costs of this pavement rehabilitation.

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, 43 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 and 2023-2027 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:	July 19, 2023		

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	\$0	\$50,000	\$400,000	\$0	\$0	\$450,000
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. Approved as planned in the 2023-2027 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:	Michael McAdams, IT
Date:	August 26, 2023	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:	Michael McAdams, IT
Date:	August 26, 2023	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). Approved as planned in the 2023-2027 capital plan.

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:	C - \$ Update C - Rev Update	Manager:	Lance Spranger, IT Manager
Date:	September 21, 2023		

CAPITAL BUDGET SUMMARY				
Year	2022	2023	2024	Total
Project Phase	Software Selection/ Design	Implementation	Implementation	Project
Expenditure Budget	\$200,000	\$2,650,000	\$1,900,000	\$4,750,000
Revenue Budget	<u>\$200,000</u>	<u>\$2,650,000</u>	<u>\$1,900,000</u>	<u>\$4,750,000</u>
Net County Cost	\$0	\$0	\$0	\$0
COST DOCUMENTATION		REVENUE		
Consulting	\$450,000	American Rescue Plan Act Funding		\$4,135,000
Software	\$615,000	EUTF Fund Balance		\$615,000
Vendor Implementation	\$3,070,000			
Contingency	\$615,000			
Total Project Cost	\$4,750,000	Total Revenue		\$4,750,000
EXPENDITURE BUDGET	\$4,750,000			

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.

Project costs are increased \$800,000 based on updated estimates. Project funding includes 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. Project funding is updated to cover potential contingency expenses with End User Technology Fund (EUTF) balance instead of ARPA revenues to avoid committing grant funds toward expenses that may not be needed and would be ineligible for other uses after December 31, 2024.

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 are estimated to be approximately \$600,000 to \$800,000. These new costs are expected to be partially offset by savings from discontinuing use of the current systems (e.g., HRIS, time and attendance, financial management), and from elimination of other third-party contracts (e.g., vendor for Affordable Care Act reporting), which total approximately \$410,000 in annual costs, 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. Approved as planned in the 2023-2027 capital plan.

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 \$78.9 million or 53.1% of the plan. This includes \$76.2 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, and refined architectural estimates were completed in 2023. Construction begins in 2023 and is expected to continue into 2026, with a total estimated to cost of \$113.8 million (including earlier phases).

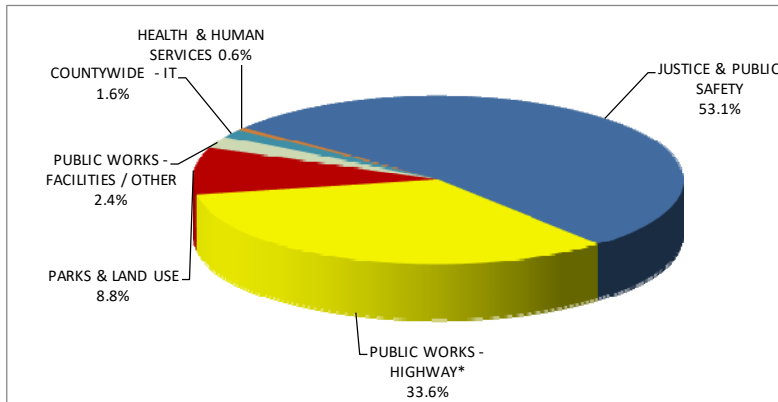
Public Works–Highway projects are about 33.6% of the plan at \$49.9 million. However, many of the projects are managed by the Wisconsin Department of Transportation, who account for a majority of project costs using federal funds (typically paying 80% to 90% of most costs), and bill the county for its 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 \$44.8 million of federal funds, highway projects make up about 48.9% (about \$94.7 million in total) of the five-year capital plan.**

The Parks and Land Use functional area includes \$13.1 million or about 8.8% of the plan, of which \$8.9 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 \$3.5 million or about 2.4% 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 \$1.15 million as part of a \$2.85 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028). The plan also includes roof replacement at the Highway Operations/Central Fleet building at \$1.7 million and the Juvenile Center at \$658,000.

Countywide-IT totals \$2.4 million, which includes \$1.9 million for the final funding component in 2024 toward a fully integrated Enterprise Resources Planning System (ERP), with implementation expected to be complete in 2026, and \$539,000 as part of initial funding in 2028 to replace election voting equipment (replacement complete in 2029, totaling \$2.2 million).

Health and Human Services projects total \$870,000. The projects include \$305,000 for Health and Human Services technology enhancements and \$565,000 to replace the roof at the Mental Health Center.



FUNCTIONAL AREA	TOTAL 2024-2028	% OF TOTAL
JUSTICE & PUBLIC SAFETY	\$78,881,000	53.1%
PUBLIC WORKS - HIGHWAY*	\$49,897,800	33.6%
PARKS & LAND USE	\$13,086,700	8.8%
PUBLIC WORKS - FACILITIES / OTHER	\$3,517,000	2.4%
COUNTYWIDE - IT	\$2,439,000	1.6%
HEALTH AND HUMAN SERVICES	\$870,000	0.6%
TOTAL PLAN EXPENDITURES	\$148,691,500	100.0%

*Factoring in total transportation costs, including approximately \$44.8 million of federal funds, highway projects make about 48.9% of the five-year capital plan.

WAUKESHA COUNTY 2024-2028 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2024 BUDGET	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$35,380,000	\$20,813,000	\$20,700,000	\$925,000	\$663,000	\$78,481,000
System Projects	<u>\$400,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>
Subtotal	\$35,780,000	\$20,813,000	\$20,700,000	\$925,000	\$663,000	\$78,881,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$0	\$0	\$0	\$25,000	\$540,000	\$565,000
System Projects	<u>\$305,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$305,000</u>
Subtotal	\$305,000	\$0	\$0	\$25,000	\$540,000	\$870,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects (a)	\$2,995,200	\$1,581,400	\$4,161,900	\$1,706,100	\$2,642,100	\$13,086,700
PUBLIC WORKS						
Priority Corridor Expansion	\$0	\$0	\$3,744,000	\$0	\$0	\$3,744,000
Intersections and Bridges	\$622,600	\$1,505,300	\$1,340,700	\$730,200	\$677,500	\$4,876,300
Pavement and Rehabilitation	<u>\$7,518,100</u>	<u>\$9,425,800</u>	<u>\$13,883,600</u>	<u>\$4,850,000</u>	<u>\$5,600,000</u>	<u>\$41,277,500</u>
Subtotal Highways	\$8,140,700	\$10,931,100	\$18,968,300	\$5,580,200	\$6,277,500	\$49,897,800
Facilities	\$0	\$100,000	\$631,000	\$1,410,000	\$226,000	\$2,367,000
Airport	\$0	\$0	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$550,000</u>	<u>\$600,000</u>	<u>\$1,150,000</u>
Subtotal Public Works	\$8,140,700	\$11,031,100	\$19,599,300	\$7,540,200	\$7,103,500	\$53,414,800
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$1,900,000	\$0	\$0	\$0	\$539,000	\$2,439,000
TOTAL GROSS EXPENDITURES	\$49,120,900	\$33,425,500	\$44,461,200	\$10,196,300	\$11,487,600	\$148,691,500
Less Proj. Specific Rev./Proprietary Fund Bal.	<u>(\$3,790,800)</u>	<u>(\$3,610,400)</u>	<u>(\$7,182,900)</u>	<u>(\$1,236,100)</u>	<u>(\$1,292,100)</u>	<u>(\$17,112,300)</u>
NET EXPENDITURES	\$45,330,100	\$29,815,100	\$37,278,300	\$8,960,200	\$10,195,500	\$131,579,200
Cash Balances Excluding Property Tax Levy	<u>(\$26,736,842)</u>	<u>(\$5,101,985)</u>	<u>(\$9,363,185)</u>	<u>(\$771,000)</u>	<u>(\$771,000)</u>	<u>(\$42,744,012)</u>
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$18,593,258	\$24,713,115	\$27,915,115	\$8,189,200	\$9,424,500	\$88,835,188

- (a) Category includes \$365,000 for concrete sidewalk, stairway, and parking lot improvements for the University of Wisconsin-Milwaukee at Waukesha campus.
- (b) Category includes \$10,000 for design phase to replace dual duct air handling units for the University of Wisconsin-Milwaukee at Waukesha campus.

The 2024-2028 Capital Plan identifies 445 projects at an estimated total cost of \$148.7 million over the five-year period. Projects in the first year of the plan represent the 2024 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 \$78.9 million. This includes \$76.2 million in the 2024-2028 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 \$113.8 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, County Jail, and Northview Huber facility totaling \$966,000; the jail security audio upgrade of \$400,000; and the Communications Center UPS (Uninterruptible Power Supply) upgrade of \$220,000.

HEALTH AND HUMAN SERVICES

Projects in this functional area total \$870,000, which includes \$305,000 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 \$565,000 for the Mental Health Center roof replacement.

PARKS AND LAND USE

Projects in this functional area total \$13.1 million and includes \$6.9 million for maintenance improvements on park roadways and paved surfaces around county facilities. The plan also includes \$2.4 million to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukee and Eble ice arenas. Another \$2.0 million is

planned for the Lake Country Trail – Phase V, a 2.25-mile trail that will combine an off-road trail facility with on-road accommodations to link the Lake Country Trail at Roosevelt Park in the City of Oconomowoc with the proposed Jefferson County Interurban Trail at the Waukesha/Jefferson County line. Design is expected to begin in 2024 with construction in 2026. The 2024-2028 capital plan also includes \$1.3 million for golf course improvements at the Naga-Waukee War Memorial and Moor Downs golf courses. The improvements will include irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path maintenance, a new clubhouse and irrigation well, clubhouse roof replacement, pedestrian bridge upgrades, clubhouse restroom renovations, patio pavement maintenance, and installation of a protective netting barrier between Moor Downs and the Waukesha Employee Health and Wellness Center.

The plan also includes \$365,000 for the second phase of a multi-year improvement project scheduled to begin with design in 2025 to reconstruct (in 2026) an asphalt parking and several sections of concrete walkways at the University of Wisconsin-Milwaukee at Waukesha campus. The proposed parking lot is the last remaining parking lot identified that was not addressed as part of the projects in the 2020-2024 capital plan. New to the capital plan, the Fox Bend Wetland Restoration project includes \$122,400 to restore approximately 20 acres of this undeveloped county park in the Village of Vernon to its natural condition, resulting in higher quality wetlands, better flood plain storage, and increased beneficial native wildlife and vegetation at the site through control of invasive vegetation and new plantings.

PUBLIC WORKS

Public Works projects for highways and facility/other projects are estimated to total \$53.4 million. This includes road projects totaling \$49.9 million. New and expanded road capacity construction is identified in priority corridors, and the plan includes \$3.7 million 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. Construction costs are estimated to total \$14.4 million, with federal aid covering \$10.6 million, and the city of New Berlin and a developer contributing \$1.1 million, with the county cost share of \$2.7 million (construction is planned in 2026).

Road projects include \$41.3 million for major maintenance and roadway rehabilitation, \$2.4 million for bridge improvements, and \$2.5 million for several spot safety improvements, primarily for intersection and signal work.

The plan also includes \$1.15 million as part of a \$2.85 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028), \$1.7 million to replace the roof at the Highway Operations/Central Fleet building, and \$658,000 to replace the roof at the Juvenile Center.

COUNTYWIDE TECHNOLOGY

The capital plan includes \$1.9 million to implement an enterprise resource planning (ERP) system, which is expected to include functionality for human resources/payroll, time and attendance, and financial management. Final funding is budgeted in 2024, with implementation expected to be finalized in 2026. The plan also includes \$539,000 as part of a \$2.2 million Election System Upgrade project to replace voting equipment with all 37 municipalities (initial funding in 2028, replacement complete in 2029).

PROJECT TITLE	NO.	CURRENT APPROPRIATION	2024 CO EXEC	2025 CO EXEC	2026 CO EXEC	2027 CO EXEC	2028 CO EXEC	TOTAL FIVE-YEAR PLAN
PUBLIC WORKS - CENTRAL FLEET								
FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$1,700,000	\$0	\$0	\$0	\$550,000	\$600,000	\$1,150,000
PUBLIC WORKS - FACILITIES								
COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$37,600,000	\$35,350,000	\$20,350,000	\$20,500,000	\$0	\$0	\$76,200,000
COMMUNICATION CTR ROOF REPLACEMENT	202209	\$0	\$10,000	\$243,000	\$0	\$0	\$0	\$253,000
HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$0	\$0	\$100,000	\$621,000	\$978,000	\$0	\$1,699,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$0	\$0	\$20,000	\$200,000	\$875,000	\$0	\$1,095,000
JUVENILE CENTER ROOF REPLACEMENT	202309	\$0	\$0	\$0	\$10,000	\$432,000	\$216,000	\$658,000
COMMUNICATIONS CENTER UPS UPGRADE	202310	\$0	\$20,000	\$200,000	\$0	\$0	\$0	\$220,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	\$0	\$0	\$0	\$0	\$25,000	\$540,000	\$565,000
COUNTY JAIL ROOF REPLACEMENT	202314	\$0	\$0	\$0	\$0	\$50,000	\$648,000	\$698,000
UJWW DUAL DUCT AIRHANDLER REPLACEMENT	202415	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
NORTHVIEW HUBER ROOFING UPGRADE	202416	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
PUBLIC WORKS - HIGHWAYS								
CTH O, CTH ES TO CTH D REHABILITATION	201803	\$961,900	\$43,300	\$5,135,800	\$0	\$0	\$0	\$5,179,100
CTH O, CTH D TO STH 59 REHABILITATION	202013	\$206,000	\$988,000	\$0	\$9,122,600	\$0	\$0	\$10,110,600
CTH O, CTH HH TO GRANGE AVE	202102	\$737,200	\$0	\$0	\$3,744,000	\$0	\$0	\$3,744,000
CTH VV, WESTBOUND BRIDGE OVER MEMOMONEE RIVER	201802	\$203,000	\$0	\$110,200	\$0	\$0	\$0	\$110,200
CTH T, NORTHVIEW ROAD TO I-94 REHABILITATION	201805	\$156,900	\$900,200	\$0	\$0	\$0	\$0	\$900,200
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$0	\$127,000	\$174,000	\$541,000	\$0	\$0	\$842,000
CTH I, CALHOUN CREEK BRIDGE	202201	\$6,000	\$0	\$21,000	\$45,000	\$98,000	\$0	\$164,000
CTH EF, BARK RIVER BRIDGE	202202	\$22,000	\$29,800	\$72,000	\$0	\$0	\$0	\$101,800
CTH I, MUKWONAGO RIVER BRIDGE	202203	\$6,000	\$0	\$21,000	\$45,000	\$101,000	\$0	\$167,000
CTH Y - CTH L to CTH HH REHABILITATION	202301	\$0	\$76,600	\$300,000	\$900,000	\$0	\$0	\$1,276,600
CTH J - CTH FT INTERSECTION	202302	\$20,000	\$106,400	\$146,300	\$0	\$0	\$0	\$252,700
CTH ES - SUNNYSLOPE ROAD INTERSECTION	202303	\$0	\$0	\$26,000	\$250,000	\$131,500	\$0	\$407,500
CTH F - CTH K INTERSECTION	202304	\$0	\$0	\$29,800	\$100,000	\$139,700	\$0	\$269,500
CTH T - CTH JJ INTERSECTION	202305	\$0	\$30,400	\$75,000	\$139,700	\$0	\$0	\$245,100
CTH M REHABILITATION, CTH F TO CTH SR	202011	\$52,000	\$0	\$0	\$0	\$0	\$0	\$0
CTH F - BUSSE ROAD INTERSECTION	202401	\$0	\$0	\$0	\$0	\$30,000	\$25,000	\$55,000
CTH D - SUNNY SLOPE ROAD INTERSECTION	202402	\$0	\$0	\$0	\$0	\$30,000	\$50,000	\$80,000
SIGNAL CONTROLLER REPLACEMENT	202403	\$0	\$129,000	\$630,000	\$0	\$0	\$0	\$759,000
CTH ES, STH 164 TO CTH U	202404	\$0	\$0	\$0	\$61,000	\$150,000	\$600,000	\$811,000
CTH D - CTH E INTERSECTION	202407	\$0	\$0	\$0	\$20,000	\$0	\$402,500	\$422,500
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$800,000
CULVERT REPLACEMENT PROGRAM 2028-2032	202414	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000
REPAVING PROGRAM 2023-2027	201906	\$4,300,000	\$5,510,000	\$3,990,000	\$3,800,000	\$4,700,000	\$0	\$18,000,000
REPAVING PROGRAM 2028-2032	202413	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000

Capital Projects

2024-2028 Capital Plan

Project Listing

PROJECT TITLE	NO.	CURRENT APPROPRIATION	2024 CO EXEC	2025 CO EXEC	2026 CO EXEC	2027 CO EXEC	2028 CO EXEC	TOTAL FIVE- YEAR PLAN
PARKS AND LAND USE								
UWW SITE INFRASTRUCTURE IMPROVEMENTS - PHASE II	202103	\$0	\$0	\$25,000	\$340,000	\$0	\$0	\$365,000
GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$1,762,000	\$778,000	\$250,000	\$250,000	\$0	\$0	\$1,278,000
LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$0	\$250,000	\$0	\$1,739,900	\$0	\$0	\$1,989,900
FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$0	\$6,000	\$106,400	\$10,000	\$0	\$0	\$122,400
ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$0	\$596,200	\$0	\$0	\$506,100	\$1,292,100	\$2,394,400
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,347,300	\$1,365,000	\$1,200,000	\$1,822,000	\$1,200,000	\$0	\$5,587,000
PAVEMENT MANAGEMENT PLAN 2028 - 2032	202410	\$0	\$0	\$0	\$0	\$0	\$1,350,000	\$1,350,000
IT - SHERIFF								
JAIL SECURITY AUDIO UPGRADE	202206	\$50,000	\$400,000	\$0	\$0	\$0	\$0	\$400,000
IT - HEALTH & HUMAN SERVICES								
HHS TECHNOLOGY ENHANCEMENT	202014	\$1,148,000	\$305,000	\$0	\$0	\$0	\$0	\$305,000
IT - COUNTY CLERK								
ELECTION SYSTEM REPLACEMENT	202412	\$0	\$0	\$0	\$0	\$0	\$539,000	\$539,000
IT - COUNTYWIDE								
ERP SYSTEM IMPLEMENTATIONS	202215	\$2,850,000	\$1,900,000	\$0	\$0	\$0	\$0	\$1,900,000
GROSS EXPENDITURES			\$49,120,900	\$33,425,500	\$44,461,200	\$10,196,300	\$11,487,600	\$148,691,500
REVENUES:								
Golf Fund Balance - #202208 Golf Course Infrastructure Improvements			\$693,000	\$250,000	\$250,000			\$1,193,000
Park Mgmt & Land Acq (Tarmann) Fund Bal - #202409 - Ice Arena Facility Imprvmt Plan			\$398,500			\$506,100	\$1,292,100	\$2,196,700
End User Technology Fund Balance - #202215 ERP System Implementation			\$615,000					\$615,000
CHIP D Revenue - #201906 CTH Repaving Program			\$260,000	\$260,000	\$260,000	\$260,000		\$1,040,000
CHIP Revenue - #201906 CTH Repaving Program			\$350,000	\$350,000	\$350,000	\$350,000		\$1,400,000
Local Muni Funding and Developer Contribution - #202102 CTH O, CTH HH to Grange					\$1,075,000			\$1,075,000
Local Muni Funding - #202013 CTH O, CTH D to STH 59 Rehabilitation					\$1,000,000			\$1,000,000
STP Funding for Land - #202013 CTH O, CTH D to STH 59 Rehabilitation			\$802,400					\$802,400
STP Funding for Land - #202301 CTH Y - CTH L to CTH HH				\$240,000				\$240,000
State Supplement Local Road Improvement Program Funding (LRIP-S)				\$1,900,000	\$1,900,000			\$3,800,000
Carbon Reduction Program - #202403 Signal Controller Replacement			\$103,200	\$504,000				\$607,200
STP Funding for Land - #202404 CTH ES, 164 to CTH U						\$120,000		\$120,000
Multiple Sources of Funding - #202312 - Lake Country Trail - Phase V			\$200,000		\$1,715,900			\$1,915,900
Multiple Sources of Funding - #202408 - Fox Bend Wetland Restoration Project			\$6,000	\$106,400	\$10,000			\$122,400
Multiple Sources of Funding - #201908 PLU Pavement Mgmt - Rehab New Berlin Trail			\$165,000		\$622,000			\$787,000
Energy Efficiency Block Grant - #202409 - Ice Arena Facility Improvement Plan			\$197,700					\$197,700
Shared Revenue - Supplemental Aid			\$1,996,239	\$771,000	\$771,000	\$771,000	\$771,000	\$5,080,239
State Shared Revenue/Utility Payment			\$200,000	\$200,000	\$200,000			\$600,000
State Personal Property Replacement - Computer Aid			\$625,000	\$625,000	\$625,000			\$1,875,000
State Personal Property Aid			\$695,465	\$695,465	\$695,465			\$2,086,395
Federal American Rescue Plan Act - #201705 Courthouse Project - Step 2			\$16,000,000					\$16,000,000
Federal American Rescue Plan Act - #201908 Pavement Management Plan			\$900,000					\$900,000
Federal American Rescue Plan Act - #202215 ERP System Implementation			\$1,285,000					\$1,285,000
Federal American Rescue Plan Act - #202014 HHS Technology Enhancement			\$305,000					\$305,000
General Fund Balance Jail Assessment - #202206 Jail Security Audio Upgrade			\$400,000					\$400,000
General Fund Balance #201705 Courthouse Project Step 2			\$4,000,000					\$4,000,000
General Fund Balance - #202208 Golf Course Infrastructure Improvements			\$85,000					\$85,000
General Fund Balance				\$1,500,000	\$1,500,000			\$3,000,000
Capital Project Fund Balance			\$245,138	\$1,310,520	\$5,571,720			\$7,127,378
Subtotal			\$30,527,642	\$8,712,385	\$16,546,085	\$2,007,100	\$2,063,100	\$59,856,312
EXPENDITURES BEFORE TAX LEVY, DEBT, BORROWING & INTEREST (a)			\$18,593,258	\$24,713,115	\$27,915,115	\$8,189,200	\$9,424,500	\$88,835,188

Stats./Trends

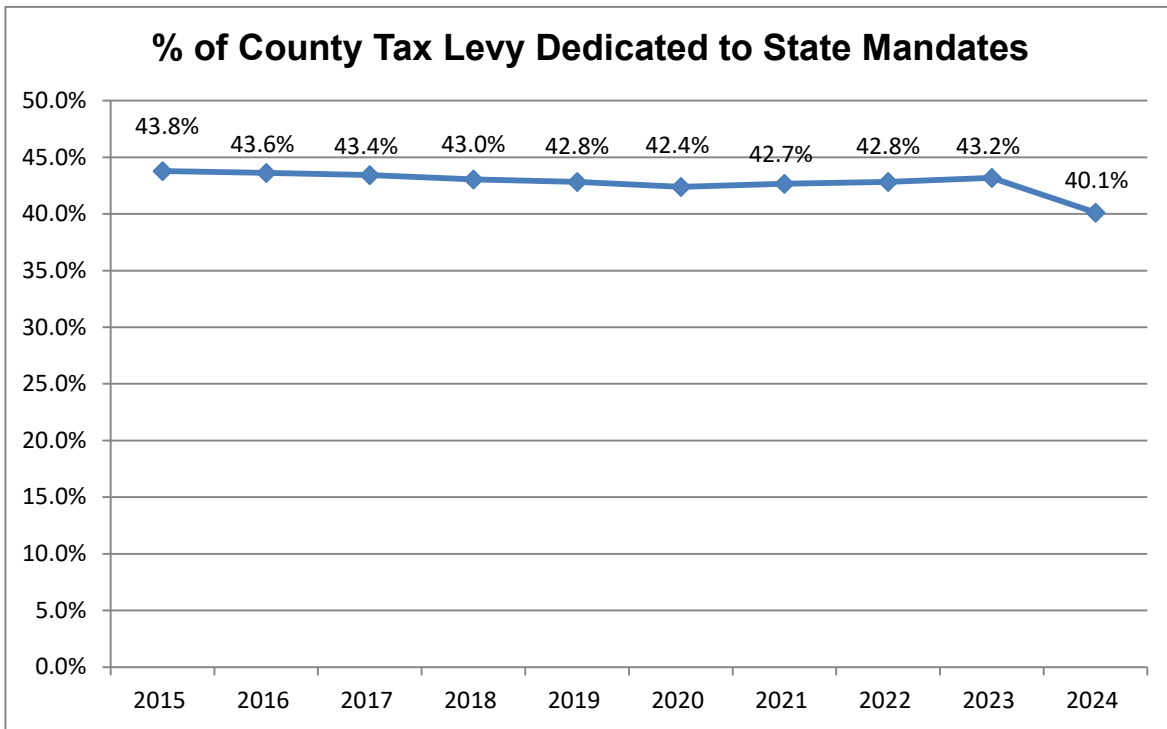
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Table 1
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			(Value in Millions)		
County Tax Levy Budget:	\$106.2	\$107.8	\$109.5	\$112.3	\$114.9
Estimated Major State Mandated Net Expenditures:	\$51.2	\$52.0	\$53.2	\$54.7	\$55.9
(a) State Discretionary Revenue Offsets:	(\$6.2)	(\$6.0)	(\$6.3)	(\$6.2)	(\$9.8)
County Tax Levy for Major State Mandates:	\$45.0	\$46.0	\$46.9	\$48.5	\$46.1
% of County Tax Levy for Major State Mandates:	42.4%	42.7%	42.8%	43.2%	40.1%

(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
2012	390,914	\$59,605	226,847	5.7%	63,118	11,663	43
2013	391,478	\$59,599	229,258	5.5%	62,656	11,517	43
2014	392,761	\$61,567	231,233	4.4%	62,130	11,734	43
2015	393,927	\$64,723	230,731	3.7%	61,836	11,608	43
2016	396,449	\$66,756	233,770	3.4%	61,860	11,435	43
2017	398,236	\$68,412	242,000	2.9%	61,885	11,280	43
2018	401,446	\$71,073	243,987	2.6%	61,723	11,280	43
2019	405,991	\$73,569	246,050	2.8%	60,980	11,005	43
2020	406,978	\$76,931	232,788	5.6%	60,471	10,494	43 (7)
2021	410,769	\$84,113	237,872	3.2%*	61,222	9,676	44
2022	411,538	\$87,582	243,186	2.5%	61,115	11,324	44

SOURCES

- (1) Wisconsin Department of Administration
- (2) Bureau of Economic Analysis-US Department of Commerce. Prior-Year Data Revised as of 11/16/23.
- (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

- (8) Prior year numbers revised by the US Dept of Commerce
- ** Data not published yet

**Table 3
WAUKESHA COUNTY POPULATION**

According to the 2023 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 411,538.

	2020 CENSUS	2022	2023	'22 - '23 CHANGE	'22 - '23 % CHANGE
CITIES					
Brookfield	41,464	41,430	41,121	(309)	-0.75%
Delafield	7,185	7,172	7,141	(31)	-0.43%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,343	25,496	153	0.60%
New Berlin	40,451	40,426	40,135	(291)	-0.72%
Oconomowoc	18,203	18,485	19,126	641	3.47%
Pewaukee	15,914	16,127	16,140	13	0.08%
Waukesha	71,158	71,146	71,094	(52)	-0.07%
CITIES TOTAL	219,407	220,129	220,253	124	0.06%
TOWNS					
Brookfield	6,477	6,480	6,439	(41)	-0.63%
Delafield	8,095	8,148	8,096	(52)	-0.64%
Eagle	3,478	3,521	3,512	(9)	-0.26%
Genesee	7,171	7,187	7,167	(20)	-0.28%
Merton	8,277	8,308	8,267	(41)	-0.49%
Mukwonago	7,781	7,807	7,763	(44)	-0.56%
Oconomowoc	8,836	8,861	8,831	(30)	-0.34%
Ottawa	3,646	3,659	3,637	(22)	-0.60%
TOTAL TOWNS	53,761	53,971	53,712	(259)	-0.48%
VILLAGES					
Big Bend	1,483	1,491	1,479	(12)	-0.80%
Butler	1,787	1,780	1,766	(14)	-0.79%
Chenequa	526	530	527	(3)	-0.57%
Dousman	2,419	2,426	2,452	26	1.07%
Eagle	2,071	2,123	2,133	10	0.47%
Elm Grove	6,513	6,676	6,516	(160)	-2.40%
Hartland	9,501	9,946	10,084	138	1.39%
Lac la Belle	279	283	279	(4)	-1.41%
Lannon	1,355	1,810	2,087	277	15.30%
Lisbon**	10,477	10,735	10,733	(2)	-0.02%
Menomonee Falls	38,527	39,213	39,565	352	0.90%
Merton	3,441	3,482	3,518	36	1.03%
Mukwonago	8,040	8,157	8,163	6	0.07%
Nashotah	1,321	1,319	1,306	(13)	-0.99%
North Prairie	2,202	2,208	2,192	(16)	-0.72%
Oconomowoc Lake	566	572	567	(5)	-0.87%
Pewaukee	8,238	8,215	8,159	(56)	-0.68%
Summit	4,784	5,061	5,202	141	2.79%
Sussex	11,487	11,750	12,022	272	2.31%
Vernon	7,474	7,486	7,441	(45)	-0.60%
Wales	2,862	2,917	2,911	(6)	-0.21%
Waukesha	8,457	8,489	8,471	(18)	-0.21%
TOTAL VILLAGES	133,810	136,669	137,573	904	0.66%
TOTAL: COUNTY	406,978	410,769	411,538	769	0.19%

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

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Administration.

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 9, 2023 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$84,956,236,000. This represents a increase of \$9,549,742,100 or 12.66% from 2022. A table listing 2022 and 2023 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2022 EQUAL PROP. VALUE	2023 EQUAL PROP. VALUE	'22 - '23 CHANGE	%
				CHANGE
CITIES:				
Brookfield	\$9,027,968,300	\$9,943,967,300	\$915,999,000	10.15%
Delafield	\$1,937,919,800	\$2,307,810,400	\$369,890,600	19.09%
* Milwaukee	\$15,240,100	\$16,081,000	\$840,900	5.52%
Muskego	\$4,193,373,200	\$4,788,855,500	\$595,482,300	14.20%
New Berlin	\$7,105,119,400	\$7,871,954,300	\$766,834,900	10.79%
Oconomowoc	\$3,160,762,900	\$3,745,228,800	\$584,465,900	18.49%
Pewaukee	\$4,137,683,700	\$4,856,403,000	\$718,719,300	17.37%
Waukesha	\$8,702,131,200	\$9,487,929,500	\$785,798,300	9.03%
SUBTOTAL	\$38,280,198,600	\$43,018,229,800	\$4,738,031,200	12.38%
TOWNS:				
Brookfield	\$1,579,707,100	\$1,618,867,500	\$39,160,400	2.48%
Delafield	\$2,187,285,800	\$2,429,161,100	\$241,875,300	11.06%
Eagle	\$691,624,100	\$803,590,500	\$111,966,400	16.19%
Genesee	\$1,458,726,500	\$1,450,843,200	(\$7,883,300)	-0.54%
Merton	\$2,275,605,700	\$2,680,122,200	\$404,516,500	17.78%
Mukwonago	\$1,260,019,100	\$1,408,313,700	\$148,294,600	11.77%
Oconomowoc	\$2,268,621,400	\$2,741,544,400	\$472,923,000	20.85%
Ottawa	\$805,674,900	\$793,889,200	(\$11,785,700)	-1.46%
SUBTOTAL	\$12,527,264,600	\$13,926,331,800	\$1,399,067,200	11.17%
VILLAGES:				
Big Bend	\$233,145,100	\$246,944,600	\$13,799,500	5.92%
Butler	\$308,207,100	\$342,945,300	\$34,738,200	11.27%
Chenequa	\$602,142,500	\$682,173,500	\$80,031,000	13.29%
Dousman	\$267,100,600	\$300,115,000	\$33,014,400	12.36%
Eagle	\$266,536,300	\$310,325,400	\$43,789,100	16.43%
Elm Grove	\$1,481,021,900	\$1,611,607,000	\$130,585,100	8.82%
Hartland	\$1,744,361,100	\$1,995,168,100	\$250,807,000	14.38%
Lac la Belle	\$149,755,200	\$172,683,300	\$22,928,100	15.31%
Lannon	\$235,171,800	\$294,020,300	\$58,848,500	25.02%
** Lisbon	\$1,781,962,100	\$2,010,232,000	\$228,269,900	12.81%
Menomonee Falls	\$6,939,272,100	\$7,795,110,600	\$855,838,500	12.33%
Merton	\$608,292,700	\$717,836,600	\$109,543,900	18.01%
Mukwonago	\$1,158,525,200	\$1,335,589,200	\$177,064,000	15.28%
Nashotah	\$247,324,200	\$308,695,000	\$61,370,800	24.81%
North Prairie	\$318,421,800	\$363,326,000	\$44,904,200	14.10%
Oconomowoc Lake	\$488,352,900	\$535,525,400	\$47,172,500	9.66%
Pewaukee	\$1,177,242,600	\$1,361,836,700	\$184,594,100	15.68%
Summit	\$1,458,868,700	\$1,818,609,600	\$359,740,900	24.66%
Sussex	\$1,921,321,200	\$2,259,570,900	\$338,249,700	17.61%
Vernon	\$1,275,990,100	\$1,331,536,500	\$55,546,400	4.35%
Wales	\$507,646,500	\$629,229,300	\$121,582,800	23.95%
Waukesha	\$1,428,369,000	\$1,588,594,100	\$160,225,100	11.22%
SUBTOTAL	\$24,599,030,700	\$28,011,674,400	\$3,412,643,700	13.87%
TOTAL	\$75,406,493,900	\$84,956,236,000	\$9,549,742,100	12.66%

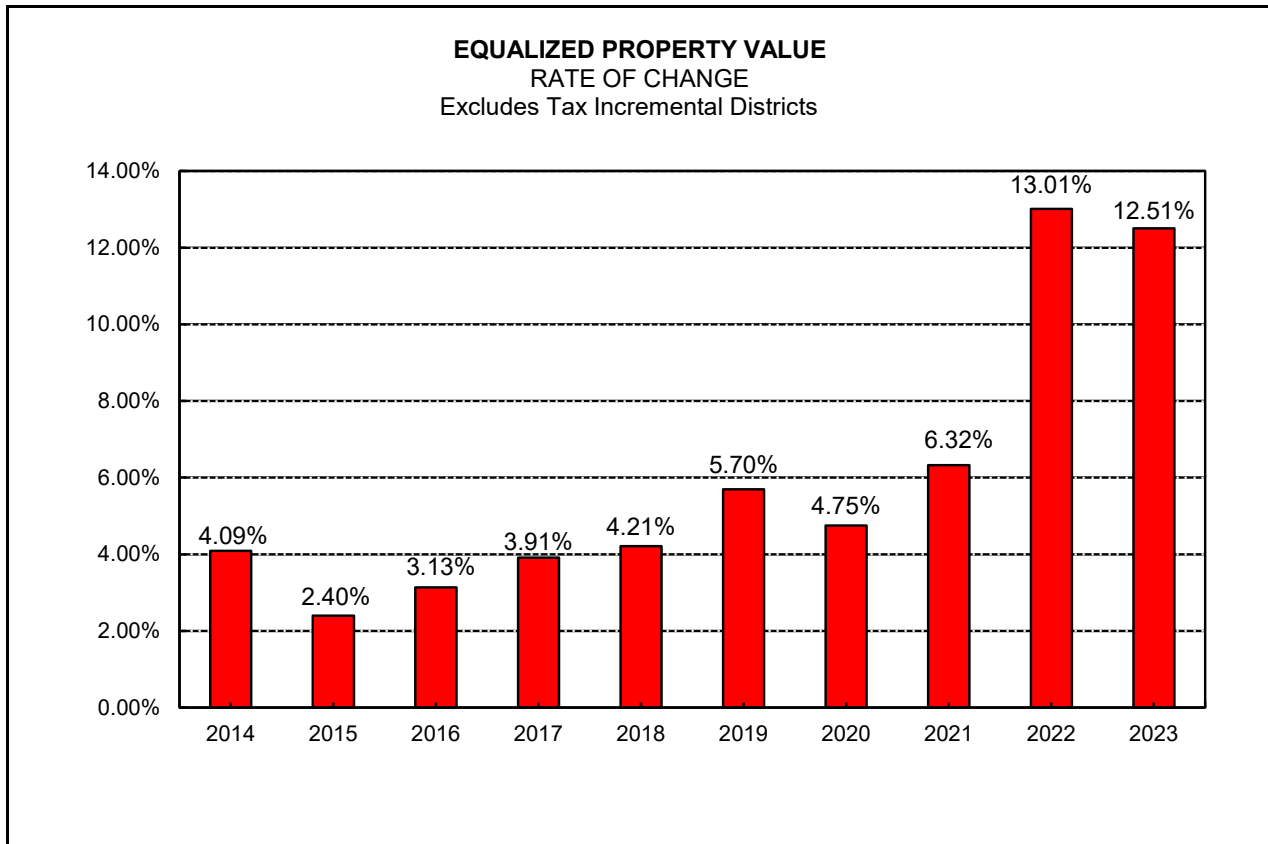
* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Revenue.

Table 5
EQUALIZED PROPERTY VALUE
Excludes Tax Incremental Districts

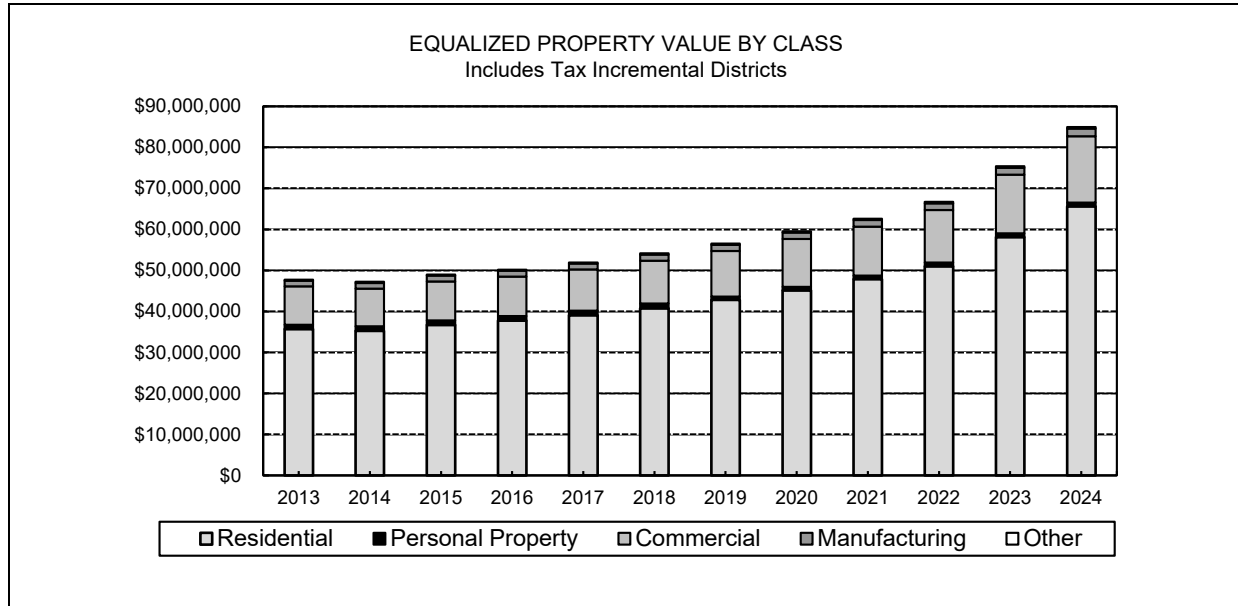
Equalized property value is a broad measure of the county's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning 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 exceed the previous peak value of \$52,055,313,050 in 2008.



<u>Valuation</u> <u>Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change</u> <u>In Valuation</u>	<u>Rate of</u> <u>Change</u>
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%
2023	\$82,638,928,700	\$9,185,997,200	12.51%

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 2024 is \$85.96 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 2024 budget increased by nearly 12.9% 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 2024. Residential property value is 77.2% of the total property value base.



-----(\$000's)-----

Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other	Total Value
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
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933	\$84,956,236
% of Total	77.2%	1.1%	19.0%	2.2%	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 (%)	
	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%	
	2023	\$1.53	(\$0.15)	-8.9%	
Adopted	2024	2023	\$1.39	(\$0.14)	-9.2%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	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%	
	2023	\$112,298,983	\$2,795,860	2.6%	
Adopted	2024	2023	\$114,862,166	\$2,563,183	2.3%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	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%	
	2023	\$73,452,931,500	\$8,455,161,100	13.0%	
Adopted	2024	2023	\$82,638,928,700	\$9,185,997,200	12.5%

- 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 (%)	
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%	
2023	2022	\$0.2156	(\$0.0135)	-5.9%	
Adopted	2024	2023	\$0.2016	(\$0.0140)	-6.5%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR BRIDGES LIB.	TAX LEVY CHANGE (\$)	TAX LEVY CHANGE (%)	
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%	
2023	2022	\$3,999,607	\$292,901	7.9%	
Adopted	2024	2023	\$4,178,129	\$178,522	4.5%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$)	EQUALIZED VALUE CHANGE (%)	
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%	
2023	2022	\$18,555,002,500	\$2,375,317,300	14.7%	
Adopted	2024	2023	\$20,729,686,000	\$2,174,683,500	11.7%

*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 Village of Lisbon and Village of Sussex, resulting in the Village of Lisbon becoming a non-library community.

Table 9
COMPARATIVE COUNTIES PROPERTY RATES
FOR 2023 ADOPTED BUDGET

Waukesha County's property tax rate is ranked 71st of 72 counties for 2023 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	
	2022 Rank	2023 Budget (a)		2022 Rank	2023 Budget (a)
Taylor	1	7.89	Shawano	35	4.34
Florence	22	7.60	Rock	27	4.33
Clark	2	7.53	* Winnebago	42	4.23
Pepin	11	7.03	Marathon	44	4.19
Richland	3	6.84	<u>Dodge</u>	39	4.17
Marquette	4	6.59	Forest	37	4.17
Price	5	6.44	Oconto	41	4.17
Lafayette	13	6.23	Douglas	45	4.00
Kewaunee	8	6.20	Columbia	46	3.92
Juneau	15	6.15	Barron	43	3.88
Trempealeau	20	6.09	<u>Milwaukee</u>	47	3.84
Crawford	12	6.08	Bayfield	54	3.81
Waushara	14	6.02	Sauk	55	3.76
Green Lake	9	6.01	<u>Kenosha</u>	48	3.70
Ashland	6	6.00	Eau Claire	53	3.69
Iowa	18	5.98	<u>Jefferson</u>	50	3.66
Jackson	23	5.89	Marinette	51	3.56
Dunn	17	5.80	Grant	59	3.54
Waupaca	19	5.76	Polk	49	3.50
Rusk	10	5.69	Burnett	52	3.36
Langlade	21	5.66	Washburn	56	3.33
Adams	16	5.63	Brown	57	3.32
Menominee	7	5.47	Outagamie	60	3.23
Fond du Lac	24	5.21	Door	58	3.11
Monroe	36	5.13	Sawyer	63	3.09
Buffalo	25	5.08	St Croix	65	3.08
Wood	28	4.95	* Racine	62	3.06
Lincoln	26	4.89	<u>Walworth</u>	61	2.98
Portage	33	4.88	La Crosse	64	2.90
Iron	29	4.79	Chippewa	66	2.72
Vernon	30	4.61	Dane	67	2.68
Green	32	4.51	Oneida	68	2.03
Pierce	31	4.50	Vilas	69	1.88
* Manitowoc	34	4.48	<u>Washington</u>	70	1.88
Sheboygan	40	4.37	* <u>Waukesha</u>	71	1.58
Calumet	38	4.34	Ozaukee	72	1.44

(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 2022 AND 2023 BUDGETS

Waukesha County's property tax per person is ranked 70th of 72 counties for 2023 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	2022 Rank	2023 Rank	2022 Tax Levy Per Person	2023 Tax Levy Per Person	County	2022 Rank	2023 Rank	2022 Tax Levy Per Person	2023 Tax Levy Per Person
Florence	2	1	\$998.65	\$1,369.78	Sauk	41	37	\$480.69	\$519.02
Door	1	2	\$1,030.36	\$1,012.02	Green	38	38	\$490.36	\$506.11
Iron	3	3	\$925.46	\$936.98	Portage	44	39	\$466.39	\$505.89
Green Lake	5	4	\$902.94	\$930.22	Columbia	37	40	\$494.54	\$491.03
Adams	6	5	\$899.33	\$922.16	Fond du Lac	43	41	\$471.47	\$488.47
Marquette	4	6	\$916.66	\$915.14	Pierce	40	42	\$484.89	\$488.32
Waushara	7	7	\$799.71	\$858.38	Oneida	39	43	\$485.62	\$480.31
Price	10	8	\$769.53	\$808.51	Barron	42	44	\$478.95	\$464.58
Pepin	15	9	\$640.41	\$774.18	Monroe	57	45	\$391.41	\$462.38
Bayfield	12	10	\$742.20	\$773.95	St Croix	52	46	\$404.94	\$453.93
Sawyer	11	11	\$764.97	\$773.89	<u>Kenosha</u>	47	47	\$434.78	\$444.86
Vilas	8	12	\$790.43	\$749.83	Sheboygan	46	48	\$438.61	\$444.83
Burnett	9	13	\$787.24	\$733.72	Wood	54	49	\$404.49	\$434.56
Iowa	17	14	\$636.08	\$702.48	Calumet	49	50	\$421.94	\$431.57
Juneau	19	15	\$602.90	\$683.78	Shawano	48	51	\$423.21	\$431.09
Washburn	13	16	\$693.69	\$680.72	Rock	45	52	\$455.08	\$427.34
Forest	14	17	\$664.02	\$676.03	Marinette	50	53	\$411.49	\$423.69
Taylor	21	18	\$590.65	\$669.81	Douglas	53	54	\$404.89	\$420.49
Menominee	16	19	\$638.83	\$663.36	<u>Jefferson</u>	56	55	\$392.57	\$414.16
Kewaunee	18	20	\$616.54	\$658.54	* Winnebago	51	56	\$411.26	\$411.80
Langlade	25	21	\$565.98	\$611.42	<u>Dodge</u>	55	57	\$397.63	\$405.41
Rusk	20	22	\$594.68	\$607.68	* Manitowoc	60	58	\$380.77	\$398.56
Richland	23	23	\$578.57	\$604.90	Marathon	58	59	\$384.71	\$393.94
Clark	29	24	\$538.05	\$592.39	Vernon	61	60	\$380.30	\$391.47
Crawford	27	25	\$555.44	\$583.55	Dane	62	61	\$379.50	\$385.04
<u>Walworth</u>	22	26	\$583.20	\$581.54	Eau Claire	59	62	\$381.47	\$384.27
Waupaca	26	27	\$555.50	\$566.36	Outagamie	64	63	\$340.72	\$342.04
Ashland	24	28	\$567.47	\$562.26	Brown	63	64	\$345.25	\$338.65
Trempealeau	34	29	\$517.56	\$559.27	<u>Milwaukee</u>	65	65	\$327.55	\$333.97
Oconto	28	30	\$541.02	\$553.68	* Racine	67	66	\$306.48	\$313.11
Lafayette	36	31	\$513.05	\$547.45	Chippewa	66	67	\$313.52	\$312.17
Jackson	30	32	\$529.10	\$546.63	La Crosse	68	68	\$305.78	\$306.59
Buffalo	35	33	\$516.82	\$541.05	Grant	71	69	\$254.48	\$285.14
Dunn	31	34	\$528.72	\$535.64	* <u>Waukesha</u>	69	70	\$275.65	\$283.11
Lincoln	33	35	\$521.25	\$531.57	<u>Washington</u>	70	71	\$272.48	\$272.46
Polk	32	36	\$527.65	\$530.44	Ozaukee	72	72	\$232.84	\$240.55

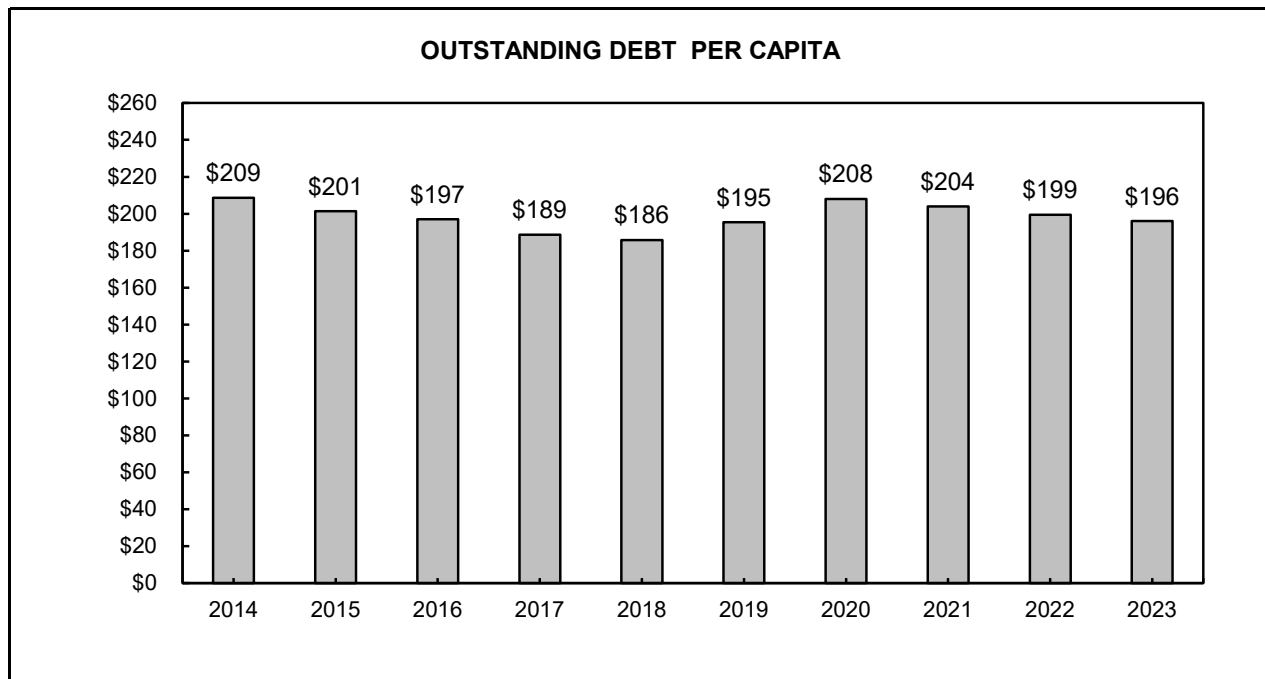
Source: Compiled with data from the Wisconsin Department of Revenue.

**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 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.



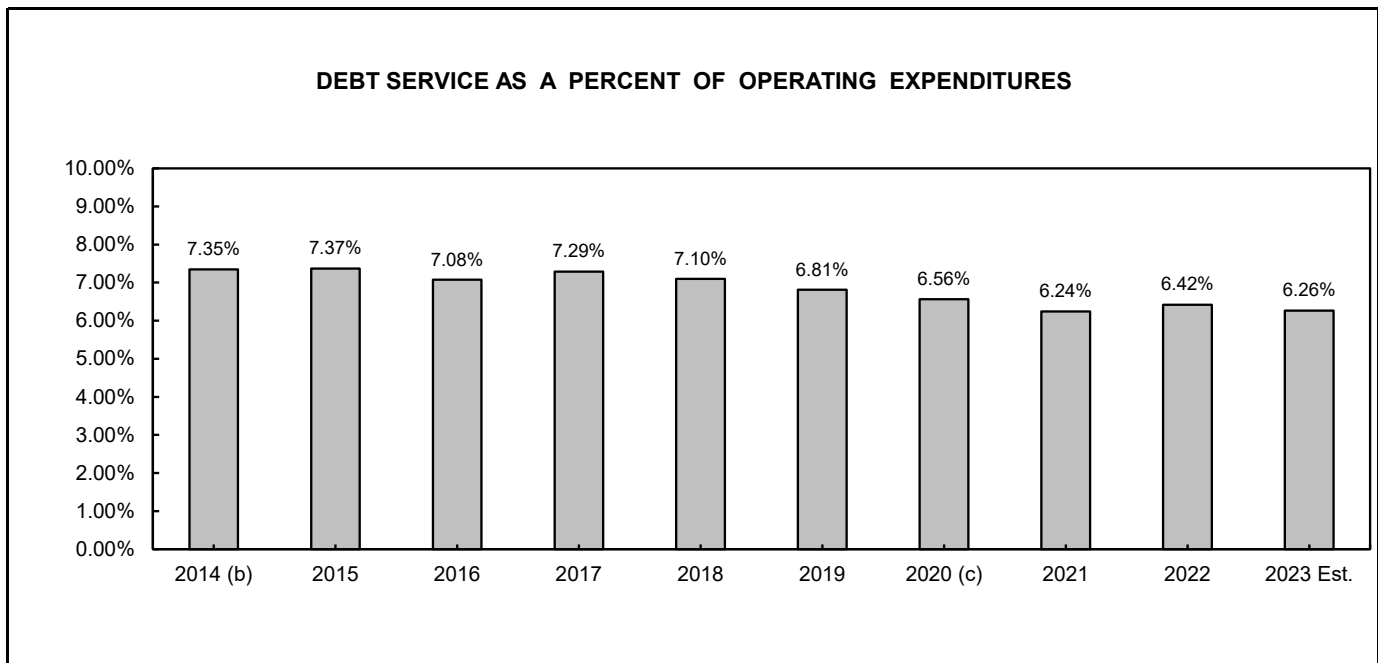
<u>Year</u>	<u>Current Year Borrowing</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Debt Per Capita</u>
2014 *	\$10,000,000	\$81,970,000	392,761	\$209
2015	\$10,000,000	\$79,335,000	393,927	\$201
2016	\$11,500,000	\$78,130,000	396,449	\$197
2017	\$10,000,000	\$75,125,000	398,236	\$189
2018	\$12,500,000	\$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
2023	\$12,500,000	\$80,660,000	411,538	\$196

* 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 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.

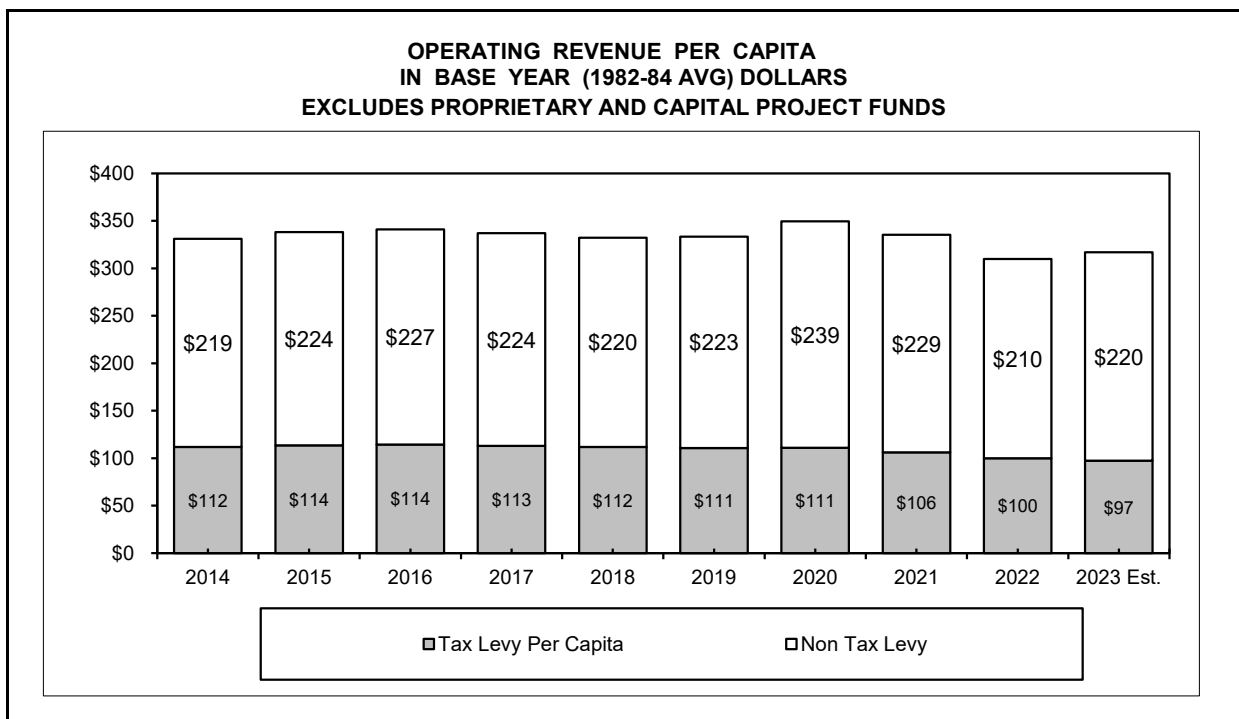


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures (a)</u>	<u>Percent</u>
2014 (b)	\$14,117,312	\$192,183,796	7.35%
2015	\$14,435,805	\$195,929,802	7.37%
2016	\$14,353,616	\$202,866,417	7.08%
2017	\$14,731,180	\$202,117,736	7.29%
2018	\$14,628,840	\$205,984,302	7.10%
2019	\$14,491,429	\$212,744,837	6.81%
2020 (c)	\$14,520,724	\$221,269,769	6.56%
2021	\$14,642,311	\$234,565,331	6.24%
2022	\$14,962,321	\$233,065,610	6.42%
2023 Est.	\$15,846,987	\$252,952,367	6.26%

- (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 \$4.3 million of the 2007 issue.
- (c) Excludes debt service to refinance \$10.5 million of the 2011, 2012, and 2013 issue.

**Table 13
OPERATING REVENUES PER CAPITA**

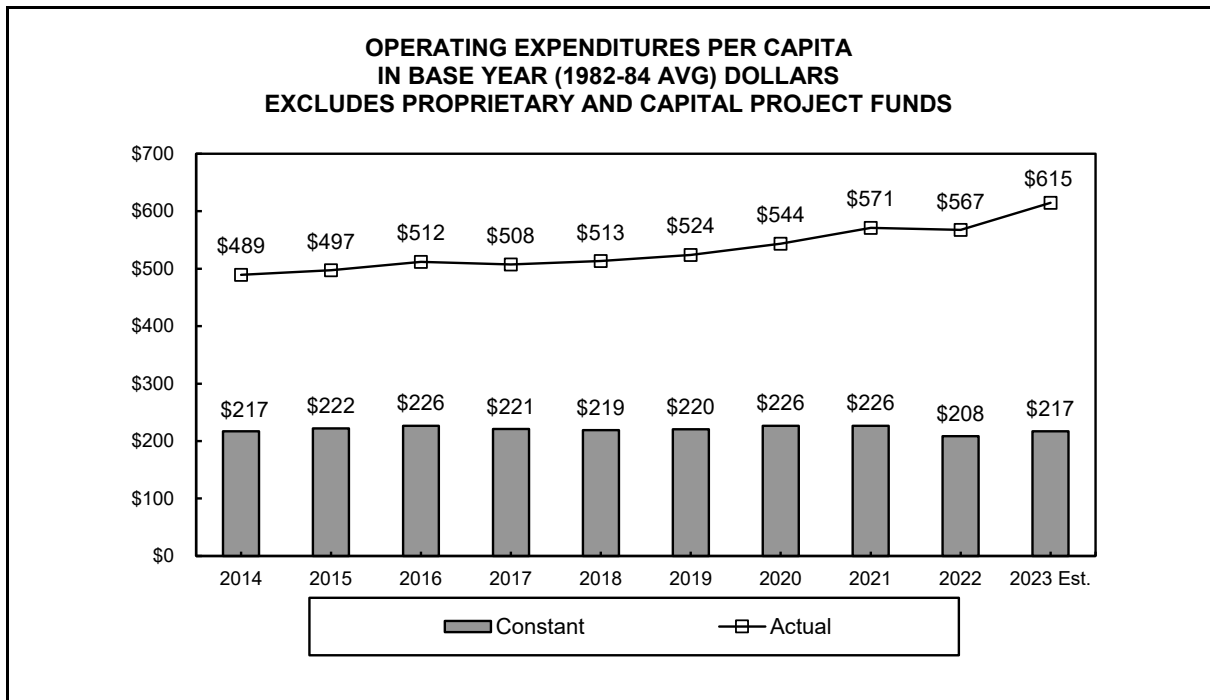
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include General Fund, special revenue and Debt Service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits, 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 through 2022 actuals, as well as the 2023 estimate are partly driven by federal funding related to the COVID-19 pandemic (partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes.



<u>Year</u>	<u>Oper. Revenues With Tax Levy</u>	<u>W.C. Property Tax Levy</u>	<u>Consumer Price Index</u>	<u>Revenues Base Year</u>	<u>Population</u>	<u>Per Capita</u>
2012	\$192,216,535	\$98,516,081	219.1	\$87,730,048	390,914	\$224
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	\$234,756,413	\$111,924,004	272.4	\$86,180,452	410,769	\$210
2023 Est.	\$256,135,139	\$113,417,232	283.3	\$90,412,231	411,538	\$220

**Table 14
OPERATING EXPENDITURES PER CAPITA**

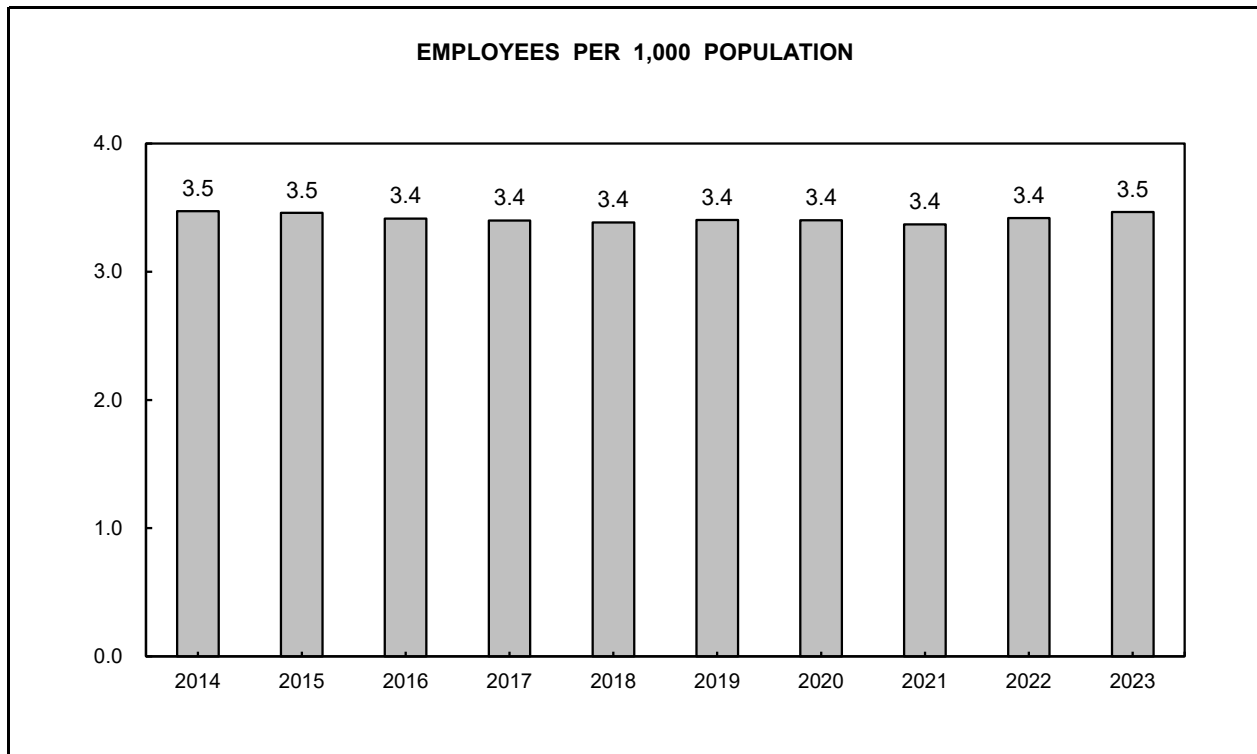
Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include General Fund, special revenue and Debt Service funds (excludes proprietary and Capital Project funds). Expenditures exclude interdepartmental charges 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 through 2022 actuals, as well as the 2023 estimate are partly driven by federal funding related to the COVID-19 pandemic (partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes).



Year	Expenditures	Consumer Price		Population	Per Capita	
		Index	Base Year		Actual	Base Year
2012	\$188,709,358	219.1	\$86,129,328	390,914	\$483	\$220
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	\$233,065,610	272.4	\$85,559,748	410,769	\$567	\$208
2023 Est.	\$252,952,367	283.3	\$89,288,756	411,538	\$615	\$217

**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. The 2014 adopted budget increased regular positions by 7.50 FTE mostly in Health and Human Services. The 2015 adopted budget reduced regular staff levels by 0.92 FTE of which 6.92 were in Health and Human Services, mostly related to the reduction of federally-funded positions that assisted with the implementation of the Affordable Care Act offset with increases in Medical Examiner and Public Works. The 2016 adopted budget reduced positions by 9.35 FTE mostly due to reductions in Health and Human Services, Park 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 increased 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 included 10.50 FTE that were approved mid-year 2021 for the addressing the criminal courts backlog. These positions will sunset in 2023. The 2023 adopted budget increased positions by 21.70 FTE. This includes 29.50 FTE that were created mid-year 2022 of which 26.00 FTE were in the Health and Human Service Department, mostly for expansion of youth mental health services and to bring a contracted mental health operation in-house. In addition, 23.85 positions were created in the 2023 adopted budget of which 16.80 FTE were in the Health and Human Services. They were offset by abolishment of 16.00 FTE of which 15.50 FTE were in Human Services and the unfunding of 15.50 FTE mostly in the Sheriff Department.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
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
2023	1,426	411,538	3.5

* 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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Personnel Costs	\$132,555,134	\$136,687,836	\$140,550,360	\$148,082,642	\$155,238,052
Total Net Oper Expenditures (w/o Capital Projects & Interdepartmental Charges)	\$252,195,765	\$252,856,881	\$264,407,808	\$285,126,501	\$291,597,733
Percent of Net Operating Budget	52.6%	54.1%	53.2%	51.9%	53.2%

BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Salaries and wages (a)	\$97,137,703	\$99,203,848	\$101,421,139	\$107,477,977	\$113,858,987
Employee Benefits (b)	<u>\$35,417,431</u>	<u>\$37,483,988</u>	<u>\$39,129,221</u>	<u>\$40,604,665</u>	<u>\$41,379,065</u>
Total Personnel Costs	\$132,555,134	\$136,687,836	\$140,550,360	\$148,082,642	\$155,238,052
Benefits as % of Total Salaries	36.5%	37.8%	38.6%	37.8%	36.3%

(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
(2020 - 2024)

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Gross Expenditures					
Operating	\$292,485,503	\$294,850,970	\$308,888,843	\$331,344,450	\$338,446,510
Capital	<u>\$27,794,700</u>	<u>\$19,201,900</u>	<u>\$28,516,000</u>	<u>\$45,603,000</u>	<u>\$52,920,900</u>
TOTAL GROSS EXPENDITURES	\$320,280,203	\$314,052,870	\$337,404,843	\$376,947,450	\$391,367,410
Less: Interdepartmental Charges	<u>\$40,289,738</u>	<u>\$41,994,089</u>	<u>\$44,481,035</u>	<u>\$46,217,949</u>	<u>\$46,848,777</u>
TOTAL NET EXPENDITURES	\$279,990,465	\$272,058,781	\$292,923,808	\$330,729,501	\$344,518,633
Operating % of Net Expenditures	90.1%	92.9%	90.3%	86.2%	84.6%
Capital % of Net Expenditures	9.9%	7.1%	9.7%	13.8%	15.4%
General County Tax Levy *					
Operating	\$104,846,556	\$106,297,468	\$108,211,008	\$110,796,868	\$113,862,908
Capital	<u>\$1,355,927</u>	<u>\$1,515,927</u>	<u>\$1,292,115</u>	<u>\$1,502,115</u>	<u>\$999,258</u>
TOTAL COUNTY GENERAL TAX LEVY	\$106,202,483	\$107,813,395	\$109,503,123	\$112,298,983	\$114,862,166
Operating Levy % of General County Levy	98.7%	98.6%	98.8%	98.7%	99.1%
Capital Levy % of General County Levy**	1.3%	1.4%	1.2%	1.3%	0.9%
General County Tax Levy % of Total Net Expenditures	37.9%	39.6%	37.4%	34.0%	33.3%

* 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	2022	2023	2023	2023	2024	CHANGE FROM 2023	
	ACTUAL (a)	ADOPTED BUDGET	MODIFIED BUDGET	ACTUAL YTD (a)(b)		BUDGET	ADOPTED BUDGET
						\$	%
EXPENDITURES							
PERSONNEL COSTS	\$ 135,986,354	\$ 148,082,642	\$ 148,245,754	\$ 88,975,349	\$ 155,238,052	\$ 7,155,410	4.83%
OPERATING EXPENSES	\$ 116,107,049	\$ 140,197,477	\$ 151,896,722	\$ 83,344,524	\$ 139,084,710	\$ (1,112,767)	-0.79%
INTERDEPT. CHARGES	\$ 24,290,770	\$ 24,854,235	\$ 24,889,091	\$ 20,885,164	\$ 25,514,882	\$ 660,647	2.66%
FIXED ASSET & IMPROVEMENTS	\$ 819,871	\$ 2,074,981	\$ 3,206,992	\$ 1,678,539	\$ 1,769,778	\$ (305,203)	-14.71%
DEBT SERVICE	\$ 14,962,321	\$ 16,135,115	\$ 16,135,115	\$ 14,853,302	\$ 16,839,088	\$ 703,973	4.36%
TOTAL EXPENDITURES	\$ 292,166,365	\$ 331,344,450	\$ 344,373,674	\$ 209,736,878	\$ 338,446,510	\$ 7,102,060	2.14%
REVENUES							
GEN'L GOVT. REVENUES	\$ 85,141,427	\$ 93,534,026	\$ 103,255,107	\$ 45,677,917	\$ 95,685,550	\$ 2,151,524	2.30%
FINES & LICENSES	\$ 3,576,325	\$ 3,460,356	\$ 3,467,331	\$ 2,919,452	\$ 3,709,971	\$ 249,615	7.21%
CHARGES FOR SERVICES	\$ 39,662,491	\$ 42,767,936	\$ 42,897,205	\$ 26,824,763	\$ 43,646,280	\$ 878,344	2.05%
INTERDEPART. REVENUES	\$ 42,270,524	\$ 46,217,949	\$ 46,217,949	\$ 33,327,570	\$ 46,848,777	\$ 630,828	1.36%
OTHER REVENUES	\$ 20,188,092	\$ 19,701,469	\$ 20,372,874	\$ 22,328,871	\$ 18,635,532	\$ (1,065,937)	-5.41%
TOTAL REVENUES	\$ 190,838,859	\$ 205,681,736	\$ 216,210,466	\$ 131,078,573	\$ 208,526,110	\$ 2,844,374	1.38%
RETAINED EARNINGS	\$ (6,599,369)	\$ 180,231	\$ 180,231		\$ (453,844)	\$ (634,075)	-351.81%
TRANSFERS/FUND BALANCE USED	\$ (3,990,839)	\$ 10,686,008	\$ 13,186,502		\$ 12,333,207	\$ 1,647,199	15.41%
TAX LEVY	\$ 111,917,714	\$ 114,796,475	\$ 114,796,475	NA	\$ 118,041,037	\$ 3,244,562	2.83%

CAPITAL BUDGET	2022	2023	2023	2023	2024	CHANGE FROM 2023	
	ACTUAL	ADOPTED BUDGET	MODIFIED BUDGET	ACTUAL YTD (a)		BUDGET	ADOPTED BUDGET
						\$	%
EXPENDITURES	\$ 16,137,027	\$ 45,603,000	\$ 74,316,948	\$ 51,912,876	\$ 52,920,900	\$ 7,317,900	16.05%
REVENUES	\$ 14,346,885	\$ 41,768,501	\$ 52,379,869	\$ 16,631,916	\$ 45,485,004	\$ 3,716,503	8.90%
TRANSFERS/FUND BALANCE USED	\$ 498,027	\$ 2,332,384	\$ 20,434,964		\$ 6,436,638	\$ 4,104,254	175.97%
TAX LEVY	\$ 1,292,115	\$ 1,502,115	\$ 1,502,115	NA	\$ 999,258	\$ (502,857)	-33.48%

(a) Certain non-budgeted revenues are excluded from 2022 actuals and year-to-date 2023 actuals in this summary.

(b) 2023 actual year to date figures include financial and encumbrance activity through eight months.

BUDGETED POSITIONS 2022-2024 - SUMMARY BY DEPARTMENT

BY DEPARTMENT	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	Incr/(Decr) From 2023 Adopt Budget
Administration (Includes End User Operations & Tech.)	103.00	107.50	107.50	110.00	2.50
Bridges Library System	8.00	7.00	7.00	7.00	0.00
Circuit Court Services	84.50	84.50	84.50	81.00	(3.50)
Corporation Counsel	41.00	41.00	41.00	42.85	1.85
County Board	3.50	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	40.50	41.00	41.00	36.53	(4.47)
Emergency Preparedness	65.50	65.50	65.50	66.00	0.50
Health & Human Services	441.71	440.46	440.46	441.67	1.21
Medical Examiner	14.50	16.00	16.00	16.00	0.00
Parks & Land Use	101.00	102.05	102.05	103.31	1.26
Public Works	132.00	131.00	131.00	131.00	0.00
Register Of Deeds	16.00	16.00	16.00	16.00	0.00
Sheriff	363.34	353.50	353.50	352.50	(1.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.00	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,431.20	1,425.66	1,425.66	1,424.01	(1.65)
Total Extra-Help Positions (FTE)	111.44	98.40	110.90	86.98	(11.42)
Total Overtime Positions (FTE)	27.67	27.75	40.25	28.45	0.70
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,570.31</u>	<u>1,551.81</u>	<u>1,576.81</u>	<u>1,539.44</u>	<u>(12.37)</u>

SIGNIFICANT CHANGES FOR 2024:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 12.37, including temporary extra help and overtime.
- There is a net decrease of 1.65 FTE budgeted regular positions
- Temporary extra help decreases by 11.42 FTE (about 23,753 hours), and budgeted overtime increases 0.70 FTE (about 1,456 hours).

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2024 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2024 Budget Position Reclassified and/or Department Transfer				
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Information Technology Technician	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Information Technology Analyst	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Principal IT Professional	1.00
Administration	General	IT Public Safety Sys., BAS, Sol., Proj Mgmt & Ops	Senior IT Professional	(1.00)
Health & Human Services	General	Clinical Services- (MH OP Clinical & MH Center	Health and Human Services Coordinator	1.00
Health & Human Services	General	Clinical Services- (MH OP Clinical & MH Center	Senior Clinical Psychologist	(1.00)
Health & Human Services	ADRC Contract	ADRC Contract	Public Communications Coordinator	1.00
Health & Human Services	ADRC Contract	ADRC Contract	Senior ADRC Specialist	(1.00)
Bridges Library System	State Aid, Fed. & Misc	Bridges Library System	Public Communications Coordinator	1.00
Bridges Library System	State Aid, Fed. & Misc	Bridges Library System	Librarian	(1.00)
Parks & Land Use	General	Environmental Health	Senior Administrative Specialist	1.00
Parks & Land Use	General	Environmental Health	Administrative Specialist	(1.00)
Sheriff	General	Administrative Services	Senior Fiscal Specialist	1.00
Sheriff	General	Administrative Services	Fiscal Specialist	(1.00)
Subtotal 2024 Budget Positions Reclassified and/or Department Transfer				-
2024 Budget Position Created				
Administration	General	Business Office	Fiscal Specialist	1.00
Administration	Collections	Collections	Senior Collections Specialist	1.00
Administration	General	Human Resources	Senior HR Analyst	1.00
District Attorney	General	Prosecution	Senior Administrative Specialist	1.00
District Attorney	General	Prosecution	Special Prosecutor	1.00
District Attorney	General	Victim Witness	Victim Witness Specialist	1.00
Corporation Counsel	General	Child Support	Child Support Specialist	1.00
Corporation Counsel	General	General Legal Services/Child Support	Paralegal	1.00
Emergency Preparedness	General/Radio	Communication Center/General Radio Operations	Programs & Projects Analyst	1.00
Health & Human Services	General	Administrative Services	Senior Financial Analyst	1.00
Health & Human Services	General	Administrative Services	Principal Financial Analyst	1.00
Health & Human Services	General	Economic Support	Economic Support Specialist	1.00
Health & Human Services	General	ADRC - Community Services and APS	Human Services Support Specialist	1.00
Health & Human Services	General	ADRC - Community Services	Volunteer Program Specialist	1.00
Health & Human Services	General	Children & family - Child Protected Services	Social Worker	1.00
Health & Human Services	General	Clinical Services -Mental Health Outpatient - Intensive	Senior Mental Health Counselor	1.00
Health & Human Services	General	Public Health	Community Health Educator	1.00
Health & Human Services	General	Public Health	Programs & Projects Analyst	1.00
Parks & Land Use	Community Development	CDBG & Home	Programs & Projects Analyst	1.00
Parks & Land Use	General	Environmental Health	Environmental Health Supervisor	1.00
Public Works	General	Administrative Services	Financial Analyst	1.00
Subtotal 2024 Budget Positions Created				21.00
2024 Budget Positions Abolished				
Administration	General	Business Services	Fiscal Assistant	(1.00)
Health & Human Services	General	Children & family - Child Protected Services	Senior Mental Health Counselor	(1.00)
Health & Human Services	General	ADRC - Community Services	Human Services Support Specialist	(0.75)
Health & Human Services	General	ADRC - Community Services	Volunteer Program Specialist	(0.75)
Health & Human Services	General	Public Health	Community Health Educator	(0.50)
Health & Human Services	General	Clinical Services -Mental Health Center	Registered Nurse	(0.60)
Health & Human Services	General	Clinical Services -Mental Health Center	Registered Nurse	(0.50)
Parks & Land Use	Community Development	CDBG & Home	Programs & Projects Analyst	(0.74)
Public Works	General	Housekeeping	Building Service Worker	(1.00)
Public Works	General	Administrative Services	Senior Fiscal Specialist	(1.00)
Subtotal 2024 Budget Positions Abolished				(7.84)
2024 Budget Position Unfunded (But Not Abolished)				
Health & Human Services	General	Clinical Services -Mental Health Outpatient - Clinical	Psychometric Technician	(0.50)
Health & Human Services	General	Administrative Services	Fiscal Specialist	(1.00)
Health & Human Services	General	ADRC - Community Services	Senior Dining Manager	(0.60)
Health & Human Services	General	Public Health	Public Health Nurse	(0.80)
Health & Human Services	General	Public Health	Public Health Nurse	(1.00)
Public Works	Transportation	State Highway	Patrol Worker	(1.00)
Public Works	Central Fleet	Repair & Maintenance	Lead Mechanic	(1.00)
Circuit Court Services	General	Administrative Services	Fiscal Specialist	(0.50)
Circuit Court Services	General	Administrative Services	Fiscal Specialist	(0.50)
Subtotal 2024 Budget Positions Unfunded (But Not Abolished)				(6.90)

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2024 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2024 Refunded Positions				
Circuit Court Services	General	Administrative Services	Fiscal Specialist	1.00
Public Works	Central Fleet	Repair & Maintenance	Shop Supervisor	1.00
Subtotal of 2024 Positions Refunds				2.00
2024 Positions Sunset				
District Attorney	ARPA	American Rescue Plan (ARPA)	Special Prosecutor	(1.00)
District Attorney	ARPA	American Rescue Plan (ARPA)	Special Prosecutor	(1.00)
District Attorney	ARPA	American Rescue Plan (ARPA)	Special Prosecutor	(1.00)
District Attorney	ARPA	American Rescue Plan (ARPA)	Administrative Assistant	(0.50)
District Attorney	ARPA	American Rescue Plan (ARPA)	Administrative Assistant	(0.50)
District Attorney	ARPA	American Rescue Plan (ARPA)	Senior Administrative Assistant	(1.00)
District Attorney	ARPA	American Rescue Plan (ARPA)	Victim Witness Specialist	(1.00)
District Attorney	ARPA	American Rescue Plan (ARPA)	Victim Witness Specialist	(1.00)
Circuit Court Services	ARPA	American Rescue Plan (ARPA)	Administrative Specialist	(1.00)
Circuit Court Services	ARPA	American Rescue Plan (ARPA)	Court Commissioner	(0.50)
Circuit Court Services	ARPA	American Rescue Plan (ARPA)	Court Commissioner	(0.50)
Circuit Court Services	ARPA	American Rescue Plan (ARPA)	Fiscal Specialist	(0.50)
Circuit Court Services	ARPA	American Rescue Plan (ARPA)	Senior Administrative Specialist	(1.00)
Sheriff	General	Court Security	Deputy	(1.00)
Sheriff	ARPA	General Patrol	Deputy	(1.00)
Subtotal Sunset Position Changes				(12.50)
2024 Budget Position Decreased/Increased				
Corporation Counsel	General	General Legal Services	Financial Analyst	(0.15)
District Attorney	General	Administrative Services	Financial Analyst	0.15
Health & Human Services	General	Clinical Services -Mental Health Center	Registered Nurse	(0.16)
Health & Human Services	General	Clinical Services -Mental Health Center	Weekend Registered Nurse	0.37
Subtotal 2024 Budget Positions Increased				0.21
2023 Current Year Create				
Health & Human Services	General	Clinical Services -Mental Health Outpatient Intensive	Human Services Supervisor	1.00
Public Works	Airport	Airport Operations	Park Maintenance Worker	1.00
Public Works	Airport	Airport Operations	Park Maintenance Worker	1.00
District Attorney	General	Prosecution	Senior Administrative Specialist	0.50
Sheriff	General	General Patrol	Deputy	1.00
Subtotal of 2023 Create Positions				4.50
2023 Current Year Abolished Positions				
Health & Human Services	General	Adolescent & Family - Youth Intensive Services	Clinical Therapist	(1.00)
Health & Human Services	General	Clinical Services -Mental Health Outpatient - Clinical	Senior Substance Abuse Counselor	(1.00)
Subtotal of 2023 Abolished Positions				(2.00)
2023 Current Year Unfunded Positions				
District Attorney	General	Prosecution	Fiscal Specialist	(1.00)
District Attorney	General	Prosecution	Administrative Assistant	(0.12)
Subtotal of 2023 Positions Unfunds				(1.12)
2023 Current Year Refunded Positions				
Health & Human Services	General	Clinical Services -Mental Health Outpatient - Clinical	Clinical Therapist	1.00
Subtotal of 2023 Positions Increased				1.00
Total 2024 Net Change in Authorized Positions				(1.65)

**REGULAR FULL-TIME / PART - TIME
BUDGETED POSITIONS SUMMARY 2022-2024
(INCLUDES EXTRA HELP AND OVERTIME)**

DEPARTMENTS BY FUND & FUNCTIONAL AREA	FUND	2022 Actual	Change from 2022	2023 Budget	Change from 2023	2024 Budget
Emergency Preparedness	General	60.00	-	60.00	0.30	60.30
Emergency Preparedness	Radio Services	5.50	-	5.50	0.20	5.70
District Attorney	General	33.50	0.50	34.00	2.53	36.53
District Attorney	American Rescue Plan Act	7.00	-	7.00	(7.00)	0.00
Circuit Court Services	General	81.00	-	81.00	-	81.00
Circuit Court Services	American Rescue Plan Act	3.50	-	3.50	(3.50)	0.00
Medical Examiner	General	14.50	1.50	16.00	-	16.00
Sheriff	General	363.34	(9.84)	353.50	(1.00)	352.50
Justice and Public Safety		568.34	(7.84)	560.50	(8.47)	552.03
Corporation Counsel	Child Support - General Fund	29.15	-	29.15	1.40	30.55
Health & Human Services	General Fund	400.59	0.15	400.74	0.21	400.95
Health & Human Services	Aging & Disab. Res. Center Contract Fund	34.62	0.10	34.72	1.00	35.72
Health & Human Services	American Rescue Plan Act	6.50	(1.50)	5.00	-	5.00
Health and Human Services		470.86	(1.25)	469.61	2.61	472.22
Register Of Deeds	General	16.00	-	16.00	-	16.00
UW-Extension	General	2.00	-	2.00	-	2.00
Fed. Library	State Aids & Misc. Fund	7.25	(1.00)	6.25	-	6.25
Fed. Library	CAFÉ Shared Automation Fund	0.75	-	0.75	-	0.75
Parks & Land Use	General	83.66	1.05	84.71	1.00	85.71
Parks & Land Use	Golf Course	3.90	-	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)	4.09	-	4.09	0.26	4.35
Parks & Land Use	Workforce Innovation Opportunity Act	0.76	-	0.76	-	0.76
Parks, Env., Educ., and Land Use		127.00	0.05	127.05	1.26	128.31
Public Works	General	39.90	-	39.90	(1.00)	38.90
Public Works	Transportation	75.10	(1.00)	74.10	(1.00)	73.10
Public Works	Central Fleet Maintenance	14.00	-	14.00	-	14.00
Public Works	Airport	3.00	-	3.00	2.00	5.00
Public Works		132.00	(1.00)	131.00	-	131.00
County Executive	General	4.65	-	4.65	-	4.65
County Board	General	3.50	-	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	43.65	(0.45)	43.20	2.50	45.70
Dept. Of Administration	Risk Management	2.90	-	2.90	-	2.90
Dept. Of Administration	Collections	7.40	-	7.40	1.00	8.40
Dept. Of Administration	End User Technology Fund	47.05	4.95	52.00	-	52.00
Dept. Of Administration	American Job Center	1.00	-	1.00	-	1.00
Dept. Of Administration	American Rescue Plan Act	1.00	-	1.00	(1.00)	0.00
Corporation Counsel	General	11.85	-	11.85	0.45	12.30
General Administration		133.00	4.50	137.50	2.95	140.45
Total Regular (F.T. / P.T) Positions (FTE)		1431.20	(5.54)	1425.66	(1.65)	1424.01
Total Extra Help Positions (FTE)		111.44	(13.04)	98.40	(11.42)	86.98
Total Overtime Positions (FTE)		27.67	0.08	27.75	0.69	28.45
TOTAL POSITION EQUIVALENTS COUNTY-WIDE		1,570.31	(18.50)	1,551.81	(12.37)	1,539.44

For additional detail see the Budgeted Position Detail Summary for each Department

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Business Office					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Administrative Assistant	0.45	-	-	-	-
Business & Collections Services Manager	0.85	0.85	0.85	0.85	-
Director of Administration	0.85	0.85	0.85	0.85	-
Financial Analyst	0.50	0.50	0.50	1.00	0.50
Fiscal Assistant	1.00	1.00	1.00	-	(1.00)
Fiscal Specialist	-	-	-	1.00	1.00
Principal Financial Analyst	-	0.75	0.75	0.75	-
Principal Financial Project Analyst	0.75	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.40	4.95	4.95	5.45	0.50
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	2.00	-
Principal Financial Project Analyst	1.00	-	-	-	-
Senior Financial Analyst	1.25	0.25	0.25	0.25	-
* Senior Financial Analyst	-	-	-	1.00	1.00
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	6.00	1.00
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	-	-	-	-
Principal financial Analyst	-	1.00	1.00	1.00	-
Senior Financial Analyst	-	3.00	3.00	3.00	-
Senior Financial Budget Analyst	3.00	-	-	-	-
Extra Help - Budget Intern	0.69	0.69	0.69	0.17	(0.52)
Overtime	-	-	-	-	-
Subtotal	5.69	5.69	5.69	5.17	(0.52)

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund (cont.)	22 Year End	23 Budget	23 Estimate	24 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 Benefits Assistant	-	-	-	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	-
* Senior Human Resources Analyst	-	-	-	1.00	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	12.00	12.00	12.00	13.00	1.00
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	-
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL ADMINISTRATION - General Fund	44.09	43.89	43.89	45.87	1.98
Regular Positions	43.40	43.20	43.20	45.70	2.50
Extra Help	0.69	0.69	0.69	0.17	(0.52)
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Fund:	0.50 FTE	Financial Analyst position previously shared with the Emergency Preparedness Department.
Transfer:	1.00 FTE	Senior Financial Analyst from DOA-American Rescue Plan Act program to DOA-General Fund Accounting Services/Accounts Payable. This is a sunset position so the position will be terminated or reduced if funding is reduced or terminated.
Create:	1.00 FTE	Senior Human Resources Analyst position fully funded with American Rescue Plan Act funding. This is a sunset position so the position will be terminated or reduced if funding is reduced or terminated.
Create:	1.00 FTE	Fiscal Specialist position in the Business Services Division.
Abolish:	1.00 FTE	Fiscal Assistant position in the Business Services Division.
Decrease:	0.52 FTE	Extra Help in Budget Management
Retitled		Human Resources Assistant to Human Resources Benefits Assistant

2023 CURRENT YEAR ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Administration – General Fund (Cont.)

2023 BUDGET ACTIONS:

	3.00 FTE	Administrative Specialists from Adm Services to Human Resources
	2.00 FTE	Administrative Specialists from Adm Svcs to Purchasing
Transfer In/	1.00 FTE	Administrative Specialists from Adm Svcs to Business Svcs
Restate:	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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Special Purpose Grant Fund (ARPA)	22 Year End	23 Budget	23 Estimate	24 Budget	Change
American Rescue Plane Act - Administration					
* Senior Financial Analyst (a)	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.					
(a) The 2021 Estimate reflects a partial year FTE.					
TOTAL ADMINISTRATION - Special Purpose Grant Fund (ARPA)	1.00	1.00	1.00	-	(1.00)
Regular Positions	1.00	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Transfer: 1.00 FTE Senior Financial Analyst from DOA-ARPA program to DOA-General Fund Accounting Services/Accounts Payable

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - End User Technology Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
IT Public Safety Systems, Business Application Support, Solutions, Project Management, and Operations					
Business Applications Support Administrator	1.00	1.00	1.00	-	(1.00)
Business Applications Support Manager	-	-	-	1.00	1.00
Business Services Administrator	1.00	1.00	1.00	-	(1.00)
Chief Information Officer	-	-	-	0.85	0.85
Financial Analyst	0.50	0.50	0.50	0.50	-
Information Technology Analyst	3.00	3.00	3.00	2.00	(1.00)
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 Operations Manager	-	-	-	0.85	0.85
Information Technology Solutions Manager	-	-	-	1.00	1.00
Information Technology Technician	-	4.00	4.00	4.00	-
Principal Information Technology Professional	16.00	16.00	16.00	18.00	2.00
Project Management Office Manager	-	-	-	1.00	1.00
Public Safety Systems Administrator	1.00	1.00	1.00	-	(1.00)
Public Safety Systems Manager	-	-	-	1.00	1.00
Records Management Analyst	1.00	1.00	1.00	1.00	-
Senior Information Technology Professional	19.00	20.00	20.00	19.00	(1.00)
Solutions Administrator	1.00	1.00	1.00	-	(1.00)
Extra Help	2.71	2.71	2.71	2.25	(0.46)
Overtime	-	-	-	-	-
Subtotal	48.21	53.21	53.21	52.45	(0.76)
Communications					
Administrative Assistant	0.05	-	-	-	-
Chief Information Officer	-	-	-	0.15	0.15
Financial Analyst	0.50	0.50	0.50	0.50	-
Information Technology Analyst	-	-	-	1.00	1.00
Information Technology Operations Manager	-	-	-	0.15	0.15
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	1.51	1.51	1.81	0.30
TOTAL ADMINISTRATION - End User Technology Fund					
	49.77	54.72	54.72	54.26	(0.46)
Regular Positions	47.05	52.00	52.00	52.00	-
Extra Help	2.71	2.71	2.71	2.25	(0.46)
Overtime	0.01	0.01	0.01	0.01	-

2024 BUDGET ACTIONS:

Retitled	Business Application Support Administrator to Business Application Support Manager
Retitled	Business Services Administrator to Project Management Office Manager
Retitled	Information Technology Manager to Chief Information Officer
Transfer: 0.15 FTE	Chief Information Officer from IT Operations to the Communications Program
Reclass: 1.00 FTE	Information Technology Analyst to a Senior IT Professional in IT Operations
Retitled	Information Technology Infrastructure Administrator to Information Technology Operations Manager

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Transfer:	0.15 FTE	Information Technology Operations Manager from the IT Operations to the Communications Program.
Retitled		Solutions Administrator to Information Technology Solutions Manager
Reclass:	1.00 FTE	Senior IT Professional in Public Safety Systems to Principal IT Professional.
Reclass:	1.00 FTE	Senior IT Professional in Solutions to Principal IT Professional
Retitled		Public Safety Systems Administrator to Public Safety Systems Manager
Reduce	0.46 FTE	Extra Help
Reclass	1.00 FTE	Senior IT Professional from Information Technology Analyst (underfilled as Information Technology Technician in 2023) in the Communications program.

2023 CURRENT YEAR ACTIONS:

None:

2023 BUDGET ACTIONS:

	0.50 FTE	Financial Analyst from DOA General Fund Business Services
Transfer In:	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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Risk Management Fund	22 Year End	23 Budget	23 Estimate	24 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	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Collections Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Collections					
Business & Collections Services Manager	0.15	0.15	0.15	0.15	-
Collections Specialist	3.00	3.00	3.00	4.00	1.00
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	0.25	-
Principal Financial Project Analyst	0.25	-	-	-	-
Senior Collections Specialist	2.00	2.00	2.00	2.00	-
Extra Help	0.60	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.00	7.40	7.40	8.40	1.00
TOTAL ADMINISTRATION - Collections Fund	8.00	7.40	7.40	8.40	1.00
Regular Positions	7.40	7.40	7.40	8.40	1.00
Extra Help	0.60	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Create: 1.00 FTE Senior Collections Specialist to address account activity.
Position is budgeted as an underfill.

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

Reduce: (0.60 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - American Job Center	22 Year End	23 Budget	23 Estimate	24 Budget	Change
American Job Center					
* Workforce Development Center Coordinator	1.00	1.00	1.00	-	(1.00)
* Workforce System Coordinator	-	-	-	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	-	-	-	-	-

2024 BUDGET ACTIONS:

Title Change: Workforce Development Center Coordinator to Workforce System Coordinator

2023 CURRENT YEAR ACTIONS:

None

2022 BUDGET ACTIONS:

None

TOTAL ADMINISTRATION - All Funds	107.01	110.91	110.91	112.43	1.52
Regular Positions	103.00	107.50	107.50	110.00	2.50
Extra Help	4.00	3.40	3.40	2.42	(0.98)
Overtime	0.01	0.01	0.01	0.01	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

BRIDGES LIBRARY SYSTEM	22 Year End	23 Budget	23 Estimate	24 Budget	Change
STATE AID, FEDERAL AND MISC. FUND					
Payments to Member Libraries/Systems					
* Departmental Executive Assistant	0.13	0.13	0.13	0.13	-
* Director of Bridges Library System	0.30	0.30	0.30	0.30	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.43	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	0.06	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	1.28	1.28	1.28	1.28	-
Automation Technology					
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	1.00	-	-	-	-
* Library Automation Coordinator	0.08	0.08	0.08	0.08	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.13	0.13	0.13	0.13	-
Education and Outreach					
* Administrative Specialist	-	-	-	-	-
* Departmental Executive Assistant	0.21	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	1.98	(1.00)
* Public Communications Coordinator	-	-	-	1.00	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.24	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					
	8.00	7.00	7.00	7.00	-
Regular Positions	8.00	7.00	7.00	7.00	-
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.

2024 BUDGET ACTIONS:

Reclassify: 1.00 FTE Librarian to Public Communications Coordinator

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

Unfund: (1.00 FTE) Librarian

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES	22 Year End	23 Budget	23 Estimate	24 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	-
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	1.73	0.98
Overtime	-	-	-	-	-
Subtotal	15.75	15.75	15.75	16.73	0.98
Criminal and Traffic Division					
Administrative Specialist	4.00	5.00	5.00	6.00	1.00
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	14.00	15.00	15.00	14.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	0.06	0.06	0.06	0.07	0.01
Subtotal	20.06	22.06	22.06	22.07	0.01
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	5.00	5.00	5.00	-
Extra Help	1.00	1.00	1.00	-	(1.00)
Overtime	0.04	0.04	0.04	0.03	(0.01)
Subtotal	14.04	12.04	12.04	11.03	(1.01)
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	-	-	-	-	-
Overtime	0.07	0.07	0.07	0.06	(0.01)
Subtotal	13.07	13.07	13.07	13.06	(0.01)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES (cont.)	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Juvenile/Probate Division					
Administrative Specialist	4.00	4.00	4.00	3.00	(1.00)
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	6.00	1.00
Extra Help	1.00	1.00	1.00	-	(1.00)
Overtime	0.04	0.04	0.04	0.04	-
Subtotal	12.04	12.04	12.04	11.04	(1.00)
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	0.75	0.50
Overtime	-	-	-	-	-
Subtotal	5.25	5.25	5.25	5.75	0.50
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					
	84.21	84.21	84.21	83.68	(0.53)
Regular Positions	81.00	81.00	81.00	81.00	-
Extra Help	3.00	3.00	3.00	2.48	(0.52)
Overtime*	0.21	0.21	0.21	0.20	(0.01)

*Variances may occur into total changes due to rounding to the nearest thousandth.

2024 Budget Actions:

Administrative Division

Increase 0.98 FTE 0.89 Extra Help Law Intern, 0.09 Extra Help Civilian Bailiff

Criminal Division

Transfer (1.00) FTE Senior Administrative Specialist to Juvenile/Probate

Transfer 1.00 FTE Administrative Specialist from Juvenile/Probate

Create 1.00 FTE Extra Help Lead Worker

Family Division

Decrease (1.00) FTE Extra Help Semi-Skilled for Imaging

Juvenile/Probate Division

Transfer (1.00) FTE Administrative Specialist to Criminal

Transfer 1.00 FTE Senior Administrative Specialist from Criminal

Decrease (1.00) FTE Extra Help Semi-Skilled for Imaging

Family Court Services

Increase 0.50 FTE Extra Help Semi-Skilled for Imaging

2023 Current Year Actions:

None

2023 Budget Actions:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES - Special Purpose Grant Fund (ARPA)	22 Year End	23 Budget	23 Estimate (a)	24 Budget	Change
American Rescue Plan Act - Circuit Court Services					
* Administrative Specialist (a)	1.00	1.00	1.00	-	(1.00)
* Court Commissioner (a)	1.00	1.00	1.00	-	(1.00)
* Fiscal Specialist (a)	0.50	0.50	0.50	-	(0.50)
* Senior Administrative Specialist (a)	1.00	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.50	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	3.50	3.50	3.50	-	(3.50)
Regular Positions	3.50	3.50	3.50	-	(3.50)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

- Sunset: 1.00 FTE Administrative Specialist
- Sunset: 1.00 FTE Court Commissioner
- Sunset: 0.50 FTE Fiscal Specialist
- Sunset: 1.00 FTE Senior Administrative Specialist

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

TOTAL CIRCUIT COURT SERVICES - All Funds	88.30	87.71	87.71	82.50	(5.21)
Regular Positions	85.09	84.50	84.50	82.50	(2.00)
Extra Help	3.00	3.00	3.00	-	(3.00)
Overtime	0.21	0.21	0.21	0	(0.21)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - General Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
General Legal Services					
Administrative Assistant	0.50	0.50	0.50	0.50	-
Attorney	1.00	1.00	1.00	2.00	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	0.10	(0.05)
Office Services Coordinator	0.50	0.50	0.50	0.50	-
Paralegal	-	-	-	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	2.00	(1.00)
Extra Help	0.40	0.48	0.48	0.76	0.28
Overtime	0.01	0.01	0.01	0.02	0.01
Subtotal	12.26	12.34	12.34	13.08	0.74
TOTAL CORPORATION COUNSEL - General Fund					
	12.26	12.34	12.34	13.08	0.74
Regular Positions	11.85	11.85	11.85	12.30	0.45
Extra Help	0.40	0.48	0.48	0.76	0.28
Overtime	0.01	0.01	0.01	0.02	0.01

2024 BUDGET ACTIONS:

Create	0.50 FTE	Paralegal
Decrease	(0.05 FTE)	Financial Analyst shared with DA
Increase	0.28 FTE	Extra Help
Increase	0.01 FTE	Overtime

2023 CURRENT YEAR ACTIONS:

Reclassify	1.00 FTE	Sr. Attorney underfilled with Attorney
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2023 BUDGET ACTIONS:

Increase	0.08 FTE	Extra Help
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Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - Child Support	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Child Support					
Administrative Assistant	1.50	1.50	1.50	1.50	-
Administrative Specialist	7.00	6.00	6.00	6.00	-
* Attorney	2.00	1.00	1.00	1.00	-
Child Support Specialist	6.00	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	0.75	(0.10)
Fiscal Specialist	2.00	2.00	2.00	2.00	-
Office Services Coordinator	1.50	1.50	1.50	1.50	-
Paralegal	-	-	-	0.50	0.50
Principal Assistant Corporation Counsel	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	3.00	3.00	3.00	-
Senior Attorney	1.00	2.00	2.00	2.00	-
Senior Child Support Specialist	1.00	1.00	1.00	2.00	1.00
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.07	0.24	0.24	0.24	-
Overtime	0.04	-	-	-	-
Subtotal	29.26	29.39	29.39	30.79	1.40
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TOTAL CORPORATION COUNSEL - Child Support	29.26	29.39	29.39	30.79	1.40
<hr/>					
Regular Positions	29.15	29.15	29.15	30.55	1.40
Extra Help	0.07	0.24	0.24	0.24	-
Overtime	0.04	0.00	0.00	0.00	-

* 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%.

2024 BUDGET ACTIONS:

Create	1.00 FTE	Child Support Specialist
Reclassify	1.00 FTE	Child Support Specialist to a Senior Child Support Specialist
Create	0.50 FTE	Paralegal
Transfer	(0.10 FTE)	Financial Analyst shared with DA

2023 CURRENT YEAR ACTIONS:

None

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

TOTAL CORPORATION COUNSEL - ALL FUNDS	41.52	41.73	41.73	43.87	2.14
Regular Positions	41.00	41.00	41.00	42.85	1.85
Extra Help	0.47	0.72	0.72	1.00	0.28
Overtime	0.05	0.01	0.01	0.02	0.01

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY BOARD	22 Year End	23 Budget	23 Estimate	24 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	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL COUNTY BOARD*					
	3.89	3.89	3.89	3.89	-
Regular Positions	3.50	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.

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY CLERK	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Elections					
Administrative Specialist	0.03	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	0.70	-
Extra Help	0.51	0.51	0.51	0.51	-
Overtime	-	-	-	-	-
Subtotal	2.84	2.84	2.84	2.84	-
Legislative Support & Administrative Services					
Administrative Specialist	0.10	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	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	0.87	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	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.17	2.17	2.17	2.17	-
TOTAL COUNTY CLERK					
	5.51	5.51	5.51	5.51	-
Regular Positions	5.00	5.00	5.00	5.00	-
Extra Help	0.51	0.51	0.51	0.51	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY EXECUTIVE	22 Year End	23 Budget	23 Estimate	24 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	-
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Regular Positions	4.65	4.65	4.65	4.65	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY TREASURER	22 Year End	23 Budget	23 Estimate	24 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	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Prosecution / Administrative Services					
Administrative Assistant	3.00	3.00	3.00	3.00	-
* Administrative Assistant	-	0.50	0.50	0.38	(0.12)
Administrative Specialist	4.00	4.00	4.00	4.00	-
Financial Analyst	-	-	-	0.15	0.15
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	-	-	-	1.00	1.00
Senior Administrative Specialist	9.00	9.00	9.00	9.50	0.50
* Special Prosecutor	-	-	-	1.00	1.00
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	0.56	0.31
Overtime	-	-	-	-	-
Subtotal	22.00	22.75	22.75	24.59	1.84
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	-	-	-	1.00	1.00
Victim/Witness Specialist	4.50	4.50	4.50	4.50	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	0.01	0.01
Subtotal	7.50	6.50	7.50	8.51	2.01
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	10.50	11.50	12.51	2.01

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	33.25	34.25	37.10	3.85
Regular Positions	33.50	33.00	34.00	36.53	3.53
Extra Help	-	0.25	0.25	0.56	0.31
Overtime	-	-	-	0.01	0.01

2024 BUDGET ACTIONS:

Transfer:	0.15 FTE	Financial Analyst position shared with Corporation Counsel/Child Support.
Increase	0.01 FTE	Overtime increases.
Create:	1.00 FTE	Special Prosecutor (Sunset).
Create:	1.00 FTE	Senior Administrative Specialist (Sunset).
Create:	1.00 FTE	Victim Witness Specialist (Sunset).
Decrease:	0.12 FTE	SMART Prosecution Administrative Assistant.

2023 CURRENT YEAR ACTIONS:

Unfund:	1.00 FTE	Fiscal Specialist in the Prosecution Division as authorized in ordinance 177-74
Create:	0.50 FTE	Sr. Administrative Specialist as authorized in ordinance 177-74
Increase	0.31 FTE	Temporary Extra Help.

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY - Special Purpose Grant Fund (ARPA)	22 Year End	23 Budget	23 Estimate (a)	24 Budget	Change
American Rescue Plan Act - District Attorney					
* Special Prosecutor (a)	3.00	3.00	3.00	-	(3.00)
* Administrative Assistant (a)	1.00	1.00	1.00	-	(1.00)
* Senior Administrative Assistant (a)	1.00	1.00	1.00	-	(1.00)
* Victim Witness Specialist (a)	2.00	2.00	2.00	-	(2.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.00	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	7.00	7.00	7.00	-	(7.00)
Regular Positions	7.00	7.00	7.00	-	(7.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

- Sunset: (3.00 FTE) Special Prosecutor
- Sunset: (1.00 FTE) Administrative Assistant
- Sunset: (1.00 FTE) Senior Administrative Assistant
- Sunset: (2.00 FTE) Victim Witness Specialist

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

TOTAL DISTRICT ATTORNEY - All Funds	41.67	41.25	41.25	37.00	(4.25)
Regular Positions	41.67	41.00	41.00	37.00	(4.00)
Extra Help	-	0.25	0.25	-	(0.25)
Overtime	-	-	-	-	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - General Fund	22 Year End	23 Budget	23 Estimate	24 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	0.70	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	-
Programs & Projects Analyst	-	-	-	0.60	0.60
Telecommunicator	47.00	47.00	47.00	47.00	-
Extra Help	-	-	-	-	-
Overtime	4.69	4.63	4.63	4.63	-
Subtotal	61.69	61.63	61.63	61.93	0.30
Disaster Management					
Emergency Management Coordinator	0.50	0.50	0.50	0.50	-
Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
* Programs & Projects Analyst	0.75	0.75	0.75	0.75	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.25	2.25	2.25	2.25	-
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	64.69	64.63	64.63	64.93	0.30
Regular Positions	60.00	60.00	60.00	60.30	0.30
Extra Help	-	-	-	-	-
Overtime	4.69	4.63	4.63	4.63	-

2024 BUDGET ACTIONS:

Unfunded: 0.30 FTE Financial Analyst
 Create: 0.60 FTE Programs and Projects Analyst

2023 CURRENT YEAR ACTIONS:

No change

2023 BUDGET ACTIONS:

Decrease: 0.06 FTE Overtime in Communication Center

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - Radio Services Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
General Radio Operations					
Director of Emergency Preparedness	0.30	0.30	0.30	0.30	-
Financial Analyst	0.20	0.20	0.20	-	(0.20)
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	-	-	0.40	0.40
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	-
Extra Help	-	-	-	-	-
Overtime	0.02	0.04	0.04	0.04	-
Subtotal	5.52	5.54	5.54	5.74	0.20
TOTAL EMERGENCY PREPAREDNESS - Radio Services Fund	5.52	5.54	5.54	5.74	0.20
Regular Positions	5.50	5.50	5.50	5.70	0.20
Extra Help	-	-	-	-	-
Overtime	0.02	0.04	0.04	0.04	-

2024 BUDGET ACTIONS:

Unfunded: 0.20 FTE Financial Analyst
 Created: 0.40 FTE Programs and Projects Analyst

2023 CURRENT YEAR ACTIONS:

No change

2023 BUDGET ACTIONS:

Increase: .02 FTE Overtime

TOTAL EMERGENCY PREPAREDNESS - All Funds	70.21	70.17	70.17	70.67	0.50
Regular Positions	65.50	65.50	65.50	66.00	0.50
Extra Help	-	-	-	-	-
Overtime	4.71	4.67	4.67	4.67	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services - General Fund

	22 Year End	23 Budget	23 Estimate	24 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	10.00	10.00	10.00	9.25	(0.75)
* Administrative Specialist	2.00	2.00	2.00	2.00	-
Centralized Records Supervisor	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	7.00	7.00	7.00	-
* Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	5.00	6.00	6.00	5.00	(1.00)
Health Information Management Supervisor	-	1.00	1.00	1.00	-
Medical Coder	2.00	2.00	2.00	2.00	-
Principal Financial Analyst	-	-	-	1.00	1.00
Programs & Projects Analyst	5.00	7.00	7.00	7.00	-
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Splst	1.00	-	-	-	-
Registered Nurse	-	0.50	0.50	1.00	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	3.00	3.00	3.00	4.00	1.00
Senior Fiscal Specialist	1.00	2.00	2.00	2.00	-
Support Staff Supervisor	3.00	3.00	3.00	2.75	(0.25)
Extra Help	4.00	2.11	2.11	2.05	(0.06)
Overtime	0.44	0.60	0.60	0.15	(0.45)
Total	70.44	71.21	71.21	70.20	(1.01)

Economic Services Administration and Support

Economic Support Coordinator	1.00	1.00	1.00	1.00	-
Economic Support Specialist	35.00	35.00	35.00	36.00	1.00
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	1.80	1.80	2.10	0.30
Overtime	0.75	0.61	0.61	1.50	0.89
Total	43.04	43.41	43.41	45.60	2.19

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - General Fund - Administrative Services

Division	113.48	114.62	114.62	115.80	1.18
Regular Positions	107.00	109.50	109.50	110.00	0.50
Extra Help	5.29	3.91	3.91	4.15	0.24
Overtime	1.19	1.21	1.21	1.65	0.44

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services (Cont.)

2024 BUDGET ACTIONS:

Administrative Services

Create:	1.00 FTE	Senior Financial Analyst
Create:	1.00 FTE	Principal Financial Analyst
Transfer In:	0.50 FTE	Registered Nurse from Clinical Services – Mental Health Center
Transfer Out:	(1.00 FTE)	Administrative Assistant to ADRC-Contract Fund
Transfer Out:	(0.25 FTE)	Support Staff Supervisor to ADRC-General Fund Community Services
Transfer Out:	(0.75 FTE)	Administrative Specialist to ADRC-General Fund Community Services
Unfund:	(1.00 FTE)	Fiscal Specialist
Decrease:	(0.06 FTE)	Extra Help
Decrease:	(0.45 FTE)	Overtime

Economic Support

Create:	1.00 FTE	Economic Support Specialist
Increase:	0.30 FTE	Extra Help
Increase:	0.89 FTE	Overtime

2023 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Child and Family Services Division -
General Fund**

	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Children and Family Division: Child Protective Services					
Health & Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Manager	1.00	1.00	1.00	1.00	-
Human Services Supervisor	6.00	6.00	6.00	6.00	-
Human Services Support Specialist	1.50	0.50	0.50	0.50	-
Mental Health Counselor	1.00	1.00	1.00	-	(1.00)
Social Worker	31.50	31.50	31.50	31.50	-
* Social Worker	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	43.00	42.00	42.00	41.00	(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	2.00	2.00	2.00	-
Human Services Support Specialist	1.00	1.00	1.00	1.00	-
Social Worker	10.00	10.00	10.00	10.00	-
* Social Worker	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	15.00	16.00	16.00	16.00	-

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Child and Family Services - General Fund

	58.00	58.00	58.00	57.00	(1.00)
Regular Positions	58.00	58.00	58.00	57.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Create: 1.00 FTE Social Worker
Abolish: 1.00 FTE Mental Health Counselor (underfill of Senior Mental Health Counselor)

2023 CURRENT YEAR ACTIONS:

Transfer: 1.00 FTE Social Worker to Juvenile Detention Services

2023 BUDGET ACTIONS:

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Adolescent and Family Services Division -
General Fund**

	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Adolescent and Family Services					
Health & Human Services Coord	-	1.00	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	1.00	1.00	1.00	1.00	-
Social Worker	21.00	21.00	21.00	20.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	26.00	27.00	27.00	26.00	(1.00)
Detention Services (Formally Juvenile Center)					
Juvenile Center Worker	-	-	-	-	-
Human Services Supervisor	3.00	2.00	2.00	2.00	-
Juvenile Center Coordinator	-	-	-	-	-
Juvenile Center Supervisor	-	-	-	-	-
Social Worker	6.00	6.00	6.00	8.00	2.00
Extra Help	-	-	-	-	-
Overtime	0.66	0.90	0.90	0.90	-
Subtotal	9.66	8.90	8.90	10.90	2.00
Youth Intensive Services					
Clinical Therapist	4.00	4.00	3.00	3.00	(1.00)
Health and Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	1.00	1.00	1.00	1.00	-
Human Services Supervisor	2.00	2.00	2.00	2.00	-
Senior Mental Health Counselor	6.00	12.00	12.00	12.00	-
Social Worker	6.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	20.00	20.00	19.00	19.00	(1.00)

**TOTAL H&HS - Adolescent and Family Services -
General Fund**

	55.66	55.90	54.90	55.90	-
Regular Positions	55.00	55.00	54.00	55.00	-
Extra Help	-	-	-	-	-
Overtime	0.66	0.90	0.90	0.90	-

2024 BUDGET ACTIONS:

Adolescent and Family Services:

Transfer Out: (1.00 FTE) Social Worker to Detention Services

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Adolescent and Family Services Division (Cont.)

Detention Services:

Transfer In: 1.00 FTE Social Worker from Adolescent and Family Services

Youth Intensive Services:

None

2023 CURRENT YEAR ACTIONS:

Abolish: (1.00 FTE) Clinical Therapist (Youth Intensive Services)

Transfer In: 1.00 FTE Social Worker from Child and Family Services (Detention Services)

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)

H&HS - Clinical Services - General Fund	22 Year End	23 Budget	23 Estimate	24 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	24.00	25.00	25.00	24.00	(1.00)
* Clinical Therapist	2.75	3.00	3.00	3.00	-
Health and Human Services Coordinator	2.00	2.00	2.00	2.60	0.60
Human Services Supervisor	5.00	4.00	4.00	4.00	-
* Human Services Support Specialist	1.00	1.00	1.00	1.00	-
** Licensed Practical Nurse	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	1.00	-
Psychiatrist	1.00	1.00	1.00	1.00	-
Psychometric Technician	0.25	0.50	0.50	-	(0.50)
** Registered Nurse	-	1.00	1.00	1.00	-
Senior Clinical Psychologist	1.80	1.80	1.80	1.30	(0.50)
*** Senior Mental Health Counselor	-	-	-	2.00	2.00
Senior Substance Use Counselor	1.00	1.00	1.00	-	(1.00)
* Social Worker (Sunset)	1.00	1.00	1.00	1.00	-
Extra Help	4.18	2.88	2.88	1.96	(0.92)
Overtime	0.66	0.63	0.63	0.53	(0.10)
Subtotal	51.84	52.01	52.01	50.59	(1.42)
Mental Health Outpatient-Intensive					
Clinical Therapist	8.50	8.50	8.50	7.50	(1.00)
* Clinical Therapist	2.00	2.00	2.00	1.00	(1.00)
Human Services Supervisor	2.00	2.30	3.30	3.00	0.70
Human Services Support Specialist	4.00	4.00	4.00	4.00	-
Mental Health Counselor	4.00	4.00	4.00	4.00	-
Psychometric Technician	0.05	-	-	-	-
Registered Nurse	3.60	3.80	3.80	3.80	-
Senior Clinical Psychologist	0.20	0.20	0.20	0.20	-
Senior Mental Health Counselor	8.00	8.00	8.00	10.00	2.00
* Senior Mental Health Counselor	1.00	1.00	1.00	2.00	1.00
Extra Help	0.10	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	33.45	33.80	34.80	35.50	1.70

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Clinical Services - General Fund (cont.)	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Regional Crisis Stabilization Facility					
Human Services Supervisor	-	0.70	0.70	1.00	0.30
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	0.70	0.70	1.00	0.30
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	2.00	2.00	2.00	-
Food Service Specialist	1.00	1.00	1.00	1.00	-
Health & Human Services Coordinator	-	-	-	0.40	0.40
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	1.00	-
Occupational Therapy Supervisor	1.00	1.00	1.00	1.00	-
Psychiatric Nurse Practitioner	1.00	1.00	1.00	1.00	-
Psychiatric Technician	15.00	8.50	8.50	8.50	-
Psychiatrist	-	-	-	-	-
Psychometric Technician	0.20	-	-	-	-
Registered Nurse (RN)	13.76	11.26	11.26	9.50	(1.76)
Registered Nurse Supervisor	2.00	2.00	2.00	2.00	-
Senior Clinical Psychologist	0.50	0.50	0.50	-	(0.50)
Weekend Registered Nurse	2.11	2.11	2.11	2.48	0.37
Extra Help	6.00	2.99	2.99	2.80	(0.19)
Overtime	2.10	1.66	1.66	2.33	0.67
Subtotal	53.47	39.82	39.82	38.81	(1.01)

*Sunset positions, position will be terminated or reduced if funding is terminated or reduced.

**Licensed Practical Nurse position underfilled as a Registered Nurse.

***Clinical Therapists underfilled as Senior Mental Health Counselors.

TOTAL H&HS - Clinical Services - General Fund	138.76	126.33	127.33	125.90	(0.43)
Regular Positions	125.72	118.17	119.17	118.28	0.11
Extra Help	10.28	5.87	5.87	4.76	(1.11)
Overtime	2.76	2.29	2.29	2.86	0.57

2024 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

- Reclassify: 0.60 FTE Health and Human Services Coordinator from Senior Clin Psychologist (the other 0.40 FTE is in the Mental Health Center)
- Reclassify: (0.50 FTE) Senior Clinical Psychologist to Health and Human Services Coordinator (the other 0.50 FTE is in the Mental Health Center)
- Unfund: (0.50 FTE) Psychometric Technician
- Underfill: 2.00 FTE Clinical Therapists as Senior Mental Health Counselors
- Decrease: (0.92 FTE) Extra Help
- Decrease: (0.10 FTE) Overtime

Mental Health Outpatient - Intensive

- Transfer Out: (0.30 FTE) Human Services Supervisor to Regional Crisis Stabilization Facility
- Underfill: 1.00 FTE Clinical Therapist to Senior Mental Health Counselor
- Underfill: 1.00 FTE Clinical Therapist to Senior Mental Health Counselor (sunset)
- Create: 1.00 FTE Senior Mental Health Counselor

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Health and Human Services – Clinical Services (Cont.)

Regional Crisis Stabilization Facility

Transfer In: 0.30 FTE Human Services Supervisor from Mental Health Outpatient - Clinical

Mental Health Center

Reclassify: 0.40 FTE Health and Human Services Coordinator from Senior Clinical Psychologist (the other 0.60 FTE is in MH Outpatient Clinical)
Reclassify: (0.50 FTE) Senior Clinical Psychologist to Health and Human Services Coordinator (the other 0.50 FTE is in the Mental Health Outpatient Clinical)
Increase: 0.37 FTE Weekend Registered Nurse
Abolish: (0.60 FTE) Registered Nurse
Abolish: (0.50 FTE) Registered Nurse
Transfer Out: (0.50 FTE) Registered Nurse to Administrative Services
Decrease: (0.16 FTE) Registered Nurse
Decrease: (0.19 FTE) Extra Help
Increase: 0.67 FTE Overtime

2023 CURRENT YEAR ACTIONS:

Mental Health Outpatient - Clinical

Refund: 1.00 FTE Clinical Therapist
Abolish: (1.00 FTE) Senior Substance Use Counselor

MH Outpatient Intensive

Create: 1.00 FTE Human Services Supervisor (0.30 FTE in Reg.Crisis Stabilization Facility)

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

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - CJCC - General Fund	22 Year End	23 Budget	23 Estimate	24 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	-
<hr/>					
Regular Positions	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Public Health - General Fund	22 Year End	23 Budget	23 Estimate	24 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	0.10	(0.06)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.16	2.16	2.10	(0.06)
Family and Community Health Section					
* Community Health Educator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	-	-	0.09	0.09
Public Health Nurse	5.00	3.80	3.80	2.86	(0.94)
Public Health Supervisor	1.00	1.00	1.00	1.00	-
Public Health Technician	-	-	-	-	-
Extra Help	0.19	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.19	5.80	5.80	4.95	(0.85)
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	0.84	0.84	0.90	0.06
Extra Help	1.06	1.36	1.36	1.36	-
Overtime	-	-	-	-	-
Subtotal	4.06	4.20	4.20	4.26	0.06
Communicable Disease and Preparedness					
Community Health Educator	-	3.50	3.50	4.00	0.50
Epidemiologist	-	1.00	1.00	1.00	-
Health and Human Services Preparedness Coord.	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	-	-	0.91	0.91
Public Communications Coordinator	-	1.00	1.00	1.00	-
Public Health Nurse	7.60	5.60	5.60	4.74	(0.86)
Public Health Supervisor	1.00	2.00	2.00	2.00	-
Extra Help	7.29	3.00	3.00	1.66	(1.34)
Overtime	-	-	-	-	-
Subtotal	16.89	17.10	17.10	16.31	(0.79)
* Sunset position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Public Health - General Fund	30.14	29.26	29.26	27.62	(1.64)
Regular Positions	21.60	24.90	24.90	24.60	(0.30)
Extra Help	8.54	4.36	4.36	3.02	(1.34)
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Public Health Administration

Transfer Out: (0.06 FTE) WIC Program Supervisor to Women, Infants, Children Nutrition

Family and Community Health Section

Create: 0.09 FTE Programs and Projects Analyst (1.00 FTE across division)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – Public Health (Cont.)

Unfund: (1.80 FTE) Public Health Nurse
Transfer Out: (0.14 FTE) Public Health Nurse to Communicable Disease and Preparedness

Women, Infants, Children Nutrition Program

Transfer In: 0.06 FTE WIC Program Supervisor from Public Health Administration

Communicable Disease and Preparedness

Create: 1.00 FTE Community Health Educator
Create: 0.91 FTE Programs and Projects Analyst
Abolish: (0.50 FTE) Community Health Educator (Part Time)
Transfer In: 0.14 FTE Public Health Nurse from Family and Community Health
Decrease: (1.34 FTE) Extra Help

2023 CURRENT YEAR ACTIONS:

None:

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

Women, Infants, Children Nutrition Program

Increase: 0.18 FTE Extra Help
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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Veterans' Services - General Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Veterans' Information Assistance					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	1.00	-	-	-	-
* Administrative Specialist	-	1.00	1.00	1.00	-
Assistant Veterans' Service Officer	-	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	-	-	-	-
Veterans' Service Officer	1.00	1.00	1.00	1.00	-
Veteran Service's Specialist	1.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	6.00	6.00	6.00	-

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Veterans' Services - General Fund	5.00	6.00	6.00	6.00	-
Regular Positions	5.00	6.00	6.00	6.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

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)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - ADRC - General Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Adult Protective Services					
Health and Human Services Coordinator	-	0.40	0.40	0.40	-
Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	-	-	-	0.10	0.10
Senior ADRC Specialist	-	1.00	1.00	1.00	-
Social Worker	8.00	8.00	8.00	8.00	-
Extra Help	0.25	0.49	0.49	0.25	(0.24)
Overtime	-	-	-	-	-
Subtotal	9.25	10.89	10.89	10.75	(0.14)
Community Services					
Administrative Specialist	2.00	2.00	2.00	2.75	0.75
ADRC Manager	1.00	1.00	1.00	1.00	-
Community Health Educator	1.00	1.00	1.00	1.00	-
Health and Human Services Coordinator	-	0.50	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	0.90	0.15
* 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	2.88	2.88	2.88	2.88	-
* Senior Dining Manager	4.39	4.39	4.39	3.79	(0.60)
Support Staff Supervisor	-	-	-	0.25	0.25
Volunteer Program Specialist	1.75	1.75	1.75	2.00	0.25
* Extra Help	3.11	2.87	2.87	1.83	(1.04)
Overtime	-	-	-	-	-
Subtotal	20.38	20.64	20.64	20.40	(0.24)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - ADRC - General Fund	29.63	31.53	31.53	31.15	(0.38)
Regular Positions	26.27	28.17	28.17	29.07	0.90
Extra Help	3.36	3.36	3.36	2.08	(1.28)
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Adult Protective Services

Create: 0.10 FTE Human Services Support Specialist (Full Time)
 Decrease: (0.24 FTE) Extra Help

Community Services

Create: 1.00 FTE Volunteer Program Specialist (Full Time)
 Create: 0.90 FTE Human Services Support Specialist (Full Time)
 Abolish: (0.75 FTE) Volunteer Program Specialist (Part Time)
 Abolish: (0.75 FTE) Human Services Support Specialist (Part Time)
 Unfund: (0.60 FTE) Senior Dining Manager
 Transfer In: 0.25 FTE Support Staff Supervisor from Administrative Services
 Transfer In: 0.75 FTE Administrative Specialist from Administrative Services
 Decrease: (1.04 FTE) Extra Help

2023 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Aging and Disability Resource Center					
* Administrative Assistant	-	-	-	1.00	1.00
(1) * ADRC Specialist	4.50	6.50	6.50	5.00	(1.50)
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	0.10	-
* Human Services Supervisor	3.00	3.00	3.00	3.00	-
* Public Communications Coordinator	-	-	-	1.00	1.00
(1) * Senior ADRC Specialist	23.12	21.12	21.12	21.62	0.50
Extra Help	0.80	0.75	0.75	0.13	(0.62)
Overtime	-	-	-	-	-
Subtotal	35.42	35.47	35.47	35.85	0.38
* 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	35.42	35.47	35.47	35.85	0.38
Regular Positions	34.62	34.72	34.72	35.72	1.00
Extra Help	0.80	0.75	0.75	0.13	(0.62)
Overtime	-	-	-	-	-

(1) Approved ADRC Specialist underfills for the Senior ADRC Specialist Positions.

2024 BUDGET ACTIONS:

Reclassify: (1.00 FTE) Senior ADRC Specialist to Public Communications Coordinator
Change: 1.00 FTE Senior ADRC Specialist to ADRC Specialist (to underfill)
Change: 2.50 FTE ADRC Specialists to Senior ADRC Specialists (from underfill)
Transfer In: 1.00 FTE Administrative Assistant from Administrative Services
Decrease: (0.62 FTE) Extra Help

2023 CURRENT YEAR ACTIONS:

None:

2023 BUDGET ACTIONS:

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

Waukesha County Budgeted Positions

Full-time Equivalent (FTE)

H&HS - Special Purpose Grant Fund (ARPA)	22 Year End	23 Budget	23 Estimate	24 Budget	Change
American Rescue Plan Act - Health and Human Services - Administrative Services					
Extra Help	0.75	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.75	-	-	-	-
American Rescue Plan Act - Health and Human Services - Adolescent and Family					
* Social Worker	1.00	1.00	1.00	1.00	-
Extra Help	1.00	1.00	1.00	0.32	(0.68)
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	1.32	(0.68)
American Rescue Plan Act - Health and Human Services - Clinical Services					
Clinical Therapist	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.00	3.00	3.00	3.00	-
American Rescue Plan Act - Health and Human Services - Public Health					
Community Health Educator	0.50	-	-	-	-
Epidemiologist	1.00	-	-	-	-
* Programs & Projects Analyst	-	1.00	1.00	1.00	-
Public Health Supervisor	1.00	-	-	-	-
Extra Help	-	2.50	2.50	-	(2.50)
Overtime	-	-	-	-	-
Subtotal	2.50	3.50	3.50	1.00	(2.50)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Special Purpose Grant Fund (ARPA)	8.25	8.50	8.50	5.32	(3.18)
Regular Positions	6.50	5.00	5.00	5.00	-
Extra Help	1.75	3.50	3.50	0.32	(3.18)
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

American Rescue Plan Act – Health and Human Services – Adolescent and Family

Reduce (0.68 FTE) Extra Help

American Rescue Plan Act – Health and Human Services – Public Health

Reduce (2.50 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – American Rescue Plan Act (Cont.)

2023 CURRENT YEAR ACTIONS

None

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

TOTAL HHS - All Funds	476.34	466.61	466.61	461.54	(5.07)
Regular Positions	441.71	440.46	440.46	441.67	1.21
Extra Help	30.02	21.75	21.75	14.46	(7.29)
Overtime	4.61	4.40	4.40	5.41	1.01

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

MEDICAL EXAMINER	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Medical Examiner Services					
Administrative Assistant	1.50	2.00	2.00	2.00	-
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	1.00	-
Medical Examiner (Pathologist)	1.00	1.00	1.00	1.00	-
* Associate Medical Examiner (a)	1.00	1.00	1.00	1.00	-
Extra Help	0.72	0.73	0.73	0.99	0.26
Overtime	0.46	0.57	0.57	0.41	(0.16)
Subtotal	15.68	17.30	17.30	17.40	0.10

* 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	15.68	17.30	17.30	17.40	0.10
Regular Positions	14.50	16.00	16.00	16.00	-
Extra Help	0.72	0.73	0.73	0.99	0.26
Overtime	0.46	0.57	0.57	0.41	(0.16)

2024 BUDGET ACTIONS:

Increase: 0.26 FTE Extra Help

Decrease: 0.16 FTE Overtime

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS AND LAND USE - General Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Parks Programs					
Administrative Specialist	2.00	1.00	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	1.00	-
Senior Landscape Architect	3.00	3.00	3.00	3.00	-
Extra Help	31.04	28.60	28.60	25.89	(2.71)
Overtime	0.80	0.80	0.80	0.67	(0.13)
Subtotal	60.70	58.26	58.26	55.42	(2.84)
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	4.41	4.43	4.43	4.44	0.01
Overtime	0.34	0.34	0.34	0.34	-
Subtotal	7.25	7.27	7.27	7.28	0.01
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	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	1.25	1.25	1.25	-
Extra Help	3.72	1.66	1.66	1.71	0.05
Overtime	0.07	-	-	0.02	0.02
Subtotal	8.29	7.41	7.41	7.48	0.07
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	3.62	3.39	3.39	3.39	-
Overtime	0.07	0.07	0.07	0.07	-
Subtotal	7.89	7.66	7.66	7.66	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	22 Year End	23 Budget	23 Estimate	24 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	1.00	(1.00)
Environmental Health Manager	1.00	1.00	1.00	1.00	-
Environmental Health Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	-	-	-	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	-
Environmental Health Supervisor	-	-	-	1.00	1.00
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	8.10	1.00
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	0.58	0.58	0.58	0.56	(0.02)
Overtime	0.02	0.02	0.02	0.01	(0.01)
Subtotal	1.60	1.60	1.60	1.57	(0.03)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	22 Year End	23 Budget	23 Estimate	24 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	1.20	1.20	1.20	-
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	1.04	1.04	0.50	(0.54)
Overtime	-	-	-	-	-
Subtotal	6.15	5.84	5.84	5.30	(0.54)
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	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	1.00	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	0.12	0.10	0.10	0.08	(0.02)
Subtotal	8.37	8.35	8.35	8.33	(0.02)
TOTAL PARKS & LAND USE - General Fund					
	129.61	125.75	125.75	123.40	(2.35)
Regular Positions	83.66	84.71	84.71	85.71	1.00
Extra Help	44.52	39.70	39.70	36.49	(3.21)
Overtime	1.43	1.34	1.34	1.20	(0.14)

2024 BUDGET ACTIONS:

Parks Programs

Reduce: (2.71 FTE) Extra Help
 Reduce: (0.13 FTE) Overtime

General County Maintenance Center

Increase: 0.01 FTE Extra Help

Retzer Nature Center

Increase: 0.05 FTE Extra Help
 Increase: 0.02 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)

Environmental Health

Reclassify: 1.00 FTE Administrative Specialist to Sr. Administrative Specialist

Licensing

Create: 1.00 FTE Environmental Health Supervisor

Humane Animal

Decrease: (0.02 FTE) Extra Help

Decrease: (0.01 FTE) Overtime

Land & Water Conservation

Decrease: (0.54 FTE) Extra Help

Administrative Services

Decrease: (0.02 FTE) Overtime

2023 CURRENT YEAR ACTIONS:

None

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

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Community Development Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Parks and Land Use - CDBG					
* Administrative Specialist	0.26	0.26	0.26	0.26	-
* Community Development Manager	0.45	0.50	0.50	0.60	0.10
* Fiscal Specialist	0.71	0.71	0.71	0.81	0.10
* Programs & Projects Analyst	0.75	0.75	0.75	0.90	0.15
Extra Help	-	-	-	-	-
Overtime	0.03	0.03	0.03	0.03	-
Subtotal	2.20	2.25	2.25	2.60	0.35
Parks and Land Use - HOME Grant Programs					
* Administrative Specialist	0.09	0.09	0.09	0.09	-
* Community Development Manager	0.38	0.35	0.35	0.40	0.05
* Fiscal Specialist	0.23	0.23	0.23	0.19	(0.04)
* Programs & Projects Analyst	0.99	0.99	0.99	1.10	0.11
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	1.70	1.67	1.67	1.79	0.12
Parks and Land Use - Other Grant Programs					
* Community Development Manager	0.17	0.15	0.15	-	(0.15)
* Fiscal Specialist	0.06	0.06	0.06	-	(0.06)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.23	0.21	0.21	-	(0.21)

* Sunset Position, position will be terminated or reduced if funding is eliminated or reduced.

TOTAL PARKS & LAND USE - Community Development Fund	4.13	4.13	4.13	4.39	0.26
Regular Positions	4.09	4.09	4.09	4.35	0.26
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.04	0.04	0.04	0.04	-

2024 BUDGET ACTIONS:

- Transfer: 0.15 FTE Community Development Manager from Other Grant Programs to CDBG and HOME
- Transfer: 0.10 FTE Fiscal Specialist from Other Grant Programs and HOME to CDBG
- Abolish: (0.74 FTE) Programs and Projects Analyst
- Create: 1.00 FTE Programs and Projects Analyst

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

- Transfer: 0.05 FTE Community Development Manager from CDBG to HOME and Other Grant Programs

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Workforce Innovation Opportunity Act	22 Year End	23 Budget	23 Estimate	24 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	-	-	-	-	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Golf Courses	22 Year End	23 Budget	23 Estimate	24 Budget	Change
NAGA-WAUKEE GOLF COURSE					
Golf Course Clubhouse Supervisor	1.00	1.00	1.00	1.00	-
Golf Course Superintendent	1.00	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	8.60	8.61	8.61	8.60	(0.01)
Overtime	0.33	0.33	0.33	0.33	-
Subtotal	12.28	12.29	12.29	12.28	(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	4.00	4.02	4.02	4.03	0.01
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	4.66	4.68	4.68	4.69	0.01
TOTAL PARKS & LAND USE - Golf Courses					
	16.94	16.97	16.97	16.97	-
Regular Positions	3.90	3.90	3.90	3.90	-
Extra Help	12.60	12.63	12.63	12.63	-
Overtime	0.44	0.44	0.44	0.44	-

2024 BUDGET ACTIONS:

Naga-Waukee Golf Course

Decrease: (0.01 FTE) Extra Help

Moor Downs Golf Course

Increase: 0.01 FTE Extra Help

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

Naga-Waukee Golf Course

Increase: 0.01 FTE Extra Help

Moor Downs Golf Course

Increase: 0.02 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Ice Arenas	22 Year End	23 Budget	23 Estimate	24 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	2.08	2.08	1.94	(0.14)
Overtime	-	-	-	-	-
Subtotal	4.20	4.16	4.16	4.02	(0.14)
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	2.12	2.08	2.08	1.94	(0.14)
Overtime	-	-	-	-	-
Subtotal	4.20	4.16	4.16	4.02	(0.14)
TOTAL PARKS & LAND USE - Ice Arenas					
	8.40	8.32	8.32	8.04	(0.28)
Regular Positions	4.16	4.16	4.16	4.16	-
Extra Help	4.24	4.16	4.16	3.88	(0.28)
Overtime	-	-	-	-	-

2024 BUDGET ACTIONS:

Naga-Waukeee Ice Arena

Decrease: (0.14 FTE) Extra Help

Eble Park Ice Arena

Decrease: (0.14 FTE) Extra Help

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

Naga-Waukeee Ice Arena

Decrease: (0.04 FTE) Extra Help

Eble Park Ice Arena

Decrease: (0.04 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Material Recycling Facility Fund	22 Year End	23 Budget	23 Estimate	24 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	-
TOTAL PARKS & LAND USE - Material Recycling Facility Fund					
	4.43	4.43	4.43	4.43	-
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	-

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

TOTAL PARKS AND LAND USE - All Funds	164.26	160.35	160.35	157.98	(2.37)
Regular Positions	100.99	102.04	102.04	103.30	1.26
Extra Help	61.36	56.49	56.49	53.00	(3.49)
Overtime	1.91	1.82	1.82	1.68	(0.14)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund	22 Year End	23 Budget	23 Estimate	24 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	4.00	4.00	4.00	3.00	(1.00)
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	-	-	-	-
Subtotal	5.12	5.10	5.10	4.10	(1.00)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund (cont.)	22 Year End	23 Budget	23 Estimate	24 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	0.10	0.10	0.10	0.10	-
Subtotal	6.00	6.00	6.00	6.00	-
<hr/>					
TOTAL PUBLIC WORKS - General Fund	40.71	40.69	40.69	39.69	(1.00)
Regular Positions	39.90	39.90	39.90	38.90	(1.00)
Extra Help	0.40	0.40	0.40	0.40	-
Overtime	0.41	0.39	0.39	0.39	-

2024 BUDGET ACTIONS:

Unfund 1.00 FTE Building Service Worker

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Transportation Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
County Operations					
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	25.00	25.00	25.00	24.90	(0.10)
Extra Help	1.25	1.73	1.73	1.73	-
Overtime	1.04	1.04	1.04	1.04	-
Subtotal	34.29	34.77	34.77	34.67	(0.10)
State Highway Operations					
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	28.00	27.00	27.00	26.00	(1.00)
Extra Help	1.33	1.32	1.32	1.32	-
Overtime	2.31	2.31	2.31	2.31	-
Subtotal	33.64	32.63	32.63	31.63	(1.00)
Transit Services					
Business Manager	0.10	0.10	0.10	0.10	-
Patrol Worker	-	-	-	0.10	0.10
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.10	0.10	0.10	0.20	0.10
Engineering Services					
* Civil Engineer	1.00	2.00	2.00	2.00	-
Engineering Services Manager	1.00	1.00	1.00	1.00	-
** Engineering Technician	-	0.20	0.20	-	(0.20)
* Senior Civil Engineer	4.00	3.00	3.00	3.00	-
** Senior Engineering Technician	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	-	(0.80)
** Senior Engineering Technician	1.80	1.00	1.00	1.80	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 was underfilled as Engineering Technician prior to 2024 budget.					
TOTAL PUBLIC WORKS - Transportation Fund	82.91	82.38	82.38	81.38	(1.00)
Regular Positions	75.10	74.10	74.10	73.10	(1.00)
Extra Help	4.27	4.74	4.74	4.74	-
Overtime	3.54	3.54	3.54	3.54	-

2024 BUDGET ACTIONS:

- Unfund: 1.00 FTE State Highway Operations Patrol Worker
- Unfund: 1.00 FTE Engineering Technician (underfill)
- Transfer: 0.10 FTE Patrol Worker from County Highway Maintenance to Transit

2023 CURRENT YEAR ACTIONS

None

2023 BUDGET ACTIONS

- Unfund: 1.00 FTE State Highway Operations Patrol Worker
- Increase: 0.47 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Central Fleet Fund	22 Year End	23 Budget	23 Estimate	24 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	2.00	(1.00)
Mechanic	7.00	7.00	7.00	7.00	-
Shop Supervisor	-	-	-	1.00	1.00
Stock Clerk	1.00	1.00	1.00	1.00	-
Extra Help	0.17	0.17	0.17	0.17	-
Overtime	0.15	0.15	0.15	0.15	-
Subtotal	13.97	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					
	14.32	14.32	14.32	14.32	-
Regular Positions	14.00	14.00	14.00	14.00	-
Extra Help	0.17	0.17	0.17	0.17	-
Overtime	0.15	0.15	0.15	0.15	-

2024 BUDGET ACTIONS:

Fund: 1.00 FTE Shop Supervisor
 Unfund: 1.00 FTE Lead Mechanic

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Airport Fund	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Airport Operations					
Airport Manager	0.30	0.30	0.30	0.30	-
Park Maintenance Worker	-	-	-	2.00	2.00
Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Extra Help	1.20	1.20	1.20	1.20	-
Overtime	-	-	-	0.05	0.05
Subtotal	2.50	2.50	2.50	4.55	2.05
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					
	4.20	4.20	4.20	6.25	2.05
Regular Positions	3.00	3.00	3.00	5.00	2.00
Extra Help	1.20	1.20	1.20	1.20	-
Overtime	0.00	0.00	0.00	0.05	0.05

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

Create: 2.00 FTE Park Maintenance Worker
Fund 0.05 FTE Overtime

2023 BUDGET ACTIONS:

Increase: 1.20 FTE Extra Help

TOTAL PUBLIC WORKS - ALL FUNDS					
	142.14	141.59	141.59	141.64	0.05
Regular Positions	132.00	131.00	131.00	131.00	-
Extra Help	6.04	6.51	6.51	6.51	-
Overtime	4.10	4.08	4.08	4.13	0.05

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

REGISTER OF DEEDS	22 Year End	23 Budget	23 Estimate	24 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	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
Land Records					
Administrative Assistant	-	-	-	-	-
Administrative Specialist	5.00	5.00	5.00	5.00	-
Senior Administrative Specialist	0.50	0.50	0.50	0.50	-
Extra Help	-	-	-	-	-
Overtime	0.16	0.09	0.09	0.03	(0.06)
Subtotal	5.66	5.59	5.59	5.53	(0.06)
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	0.01	0.01	-	(0.01)
Subtotal	2.52	2.51	2.51	2.50	(0.01)
Vital Records					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
TOTAL REGISTER OF DEEDS					
	16.18	16.10	16.10	16.03	(0.07)
Regular Positions	16.00	16.00	16.00	16.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.18	0.10	0.10	0.03	(0.07)

2024 BUDGET ACTIONS:

Land Records:

Decrease: (0.06 FTE) Overtime

Recording:

Decrease: (0.01 FTE) Overtime

2023 CURRENT YEAR ACTIONS:

2023 BUDGET ACTIONS:

Land Records:

Decrease: (0.07 FTE) Overtime

Recording:

Decrease: (0.01 FTE) Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF	22 Year End	23 Budget	23 Estimate	24 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	0.22	0.22	0.22	0.22	-
Subtotal	10.22	10.22	10.22	10.22	-
Court Security					
Deputy	17.86	17.86	17.86	17.86	-
* Deputy	1.00	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	0.39	0.39	0.39	0.39	-
Subtotal	23.04	23.04	23.04	22.04	(1.00)
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	19.00	19.00	19.00	-
* 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	0.51	0.51	0.51	0.51	-
Subtotal	29.51	28.51	28.51	28.51	-
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	0.71	0.69	0.69	0.68	(0.01)
Subtotal	10.57	10.55	10.55	10.54	(0.01)
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	69.14	69.14	69.14	69.14	-
* Deputy (a)	30.84	32.00	32.00	32.00	-
Lieutenant	8.00	8.00	8.00	8.00	-
* Lieutenant	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	5.52	5.52	5.52	5.52	-
Subtotal	123.00	124.16	124.16	124.16	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF (cont.)	22 Year End	23 Budget	23 Estimate	24 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	101.00	101.00	101.00	101.00	-
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	3.78	3.78	3.79	0.01
Subtotal	132.12	132.78	132.78	132.79	0.01
Inmate Security and Services-Huber Facility					
Corrections Captain (Correctional Facilities Manager)	1.00	1.00	1.00	1.00	-
Correctional Officer	25.00	18.00	18.00	18.00	-
Corrections Lieutenant (Corrections Supervisor)	3.00	2.00	2.00	2.00	-
Fiscal Assistant	2.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.84	0.65	0.65	0.65	-
Subtotal	31.84	21.65	21.65	21.65	-
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	1.00	(1.00)
Senior Fiscal Specialist	-	-	-	1.00	1.00
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	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	19.11	19.11	19.11	19.11	-
SHERIFF (cont.)					
TOTAL SHERIFF	379.41	370.02	370.02	369.02	(1.00)
Regular Positions	363.34	353.50	353.50	352.50	(1.00)
Extra Help	4.65	4.65	4.65	4.65	-
Overtime**	11.42	11.87	11.87	11.87	-

* 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 Actual reflects a partial year FTE.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

2024 BUDGET ACTIONS:

Sunset:	(1.00 FTE)	Sunset Deputy Sheriff – Court Security
Sunset:	(1.00 FTE)	Sunset Deputy Sheriff – General Patrol – Town of Merton Contract
Reclassify:	1.00 FTE	Fiscal Specialist to Senior Fiscal Specialist

2023 CURRENT YEAR ACTIONS:

Create:	1.00 FTE	Sunset Deputy Sheriff – General Patrol – Town of Delafield Contract
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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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

UW - EXTENSION	22 Year End	23 Budget	23 Estimate	24 Budget	Change
Strengthening County Citizens, Families & Communities					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	2.00	-
Faculty*	4.00	4.80	4.80	4.80	-
<hr/>					
TOTAL UW - EXTENSION	2.00	2.00	2.00	2.00	-
<hr/>					
Regular Positions	2.00	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*	4.00	4.80	4.80	4.80	-

*State 136 Contract UW Extension positions that are funded by 60 percent state funding and 40 percent local share funding.

2024 BUDGET ACTIONS:

None

2023 CURRENT YEAR ACTIONS:

None

2023 BUDGET ACTIONS:

None

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.

AMORTIZATION

The gradual elimination of a liability.

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.

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.

GLOSSARY OF SIGNIFICANT TERMS

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.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

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.

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.

GLOSSARY OF SIGNIFICANT TERMS

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 to the organizations.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

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.

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.

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.

GLOSSARY OF SIGNIFICANT TERMS

DEFEASANCE

The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

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.

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.

GLOSSARY OF SIGNIFICANT TERMS

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.

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.

GLOSSARY OF SIGNIFICANT TERMS

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.

OVERLAPPING DEBT

The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

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.

STATEMENT OF PURPOSE

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

GLOSSARY OF SIGNIFICANT TERMS

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	ES Economic Support	POWTS Private On-site Waste Treatment Systems
ACA Affordable Care Act	ESBA Eating Smart Being Active	PSAP Public Safety Answering Point
ADA Americans with Disabilities Act	ESRI Environmental Systems Research Institute	REI Recycling Efficiency Initiative
ADRC Aging and Disability Resource Center	EUTF End User Technology Fund	RFP Request for Proposal
ADT Average Daily Traffic	FCS Family Court Services	RMA Routine Maintenance Agreement
AFCSPP Alzheimer's Family Caregiver Support Program	FDA U.S. Food and Drug Administration	ROI Return on Investment
AODA Alcohol and Other Drug Abuse	FEMA Federal Emergency Management Agency	SAMHSA Substance Abuse Mental Health Services Association
APS Adult Protective Services	FICA Federal Insurance Contributions Act	SBA Small Business Administration
ATC Alcohol Treatment Court	FMIS Financial Management Information System	SDWA Safe Drinking Water Act
B-3 Birth to three program	FSET Food Share Employment and Training	SED Seriously Emotionally Disturbed
BC Benefit/cost	FSP Family Support Program	SEFSA Schedule of Expenditure of Federal and State Awards
BCA Basic County Allocation	FTE Full Time Equivalent	SEWRPC Southeastern Wisconsin Regional Planning Commission
BJA Bureau of Justice Assistance	FY Fiscal Year	SMSA Standard Metropolitan Statistical Area
CAD Computer Aided Dispatch	GAAP Generally Accepted Accounting Principles	SPD State Public Defender
CAFR Comprehensive Annual Financial Report	GAB Government Accountability Board	SRO School Resource officer
CAFÉ Computer Access for Everyone	GAL Guardian ad Litem	SSI Supplemental Security Income
CBD Central Business District	GASB Government Accounting Standards Board	STD Sexually Transmitted Disease
CCAP Circuit Court Automation Program	GED General Education Development	STEM Science, Technology, Engineering, and Mathematics
CCOP Children's Community Option Program	GFOA Government Finance Officers Association	STP Surface Transportation Program (Federal)
CCS Comprehensive Community Services	GPR General Purpose Revenue	SVRIS Statewide Vital Records Information System
CDBG Community Development Block Grant	GTA General Transportation Aids	SVRS Statewide Voter Registration System
CDC Centers for Disease Control	HDM Home Delivered Meals	TAD Treatment Alternatives and Diversion Grant
CEMP Comprehensive Emergency Management Plan	HHS Health and Human Services	TDD Telecommunication Device for the Deaf
CHDO Community Housing Development Organizations	HHW Household Hazardous Waste	TE Transportation Enhancement
CHDS Community Health and Disease Surveillance Program	HIPAA Health Insurance Portability and Accountability Act	TID Tax Incremental Financing District
CHIP County Highway Improvement Program	HITECH Health Information Technology for Economic and Clinical Health Act	TNR True Non-Resident
CHIPS Children in Need of Protection or Services	HIV Human Immunodeficiency Virus	TPA third-party administrator
CHIPP Community Health Improvement Plan	HOME Home Investment Partnerships Grant	TPR Termination of Parental Rights
CJCC Criminal Justice Collaborating Council	HSA Health Savings Account	TSSU Treatment and Support Services Unit
CLTS Children's Long Term Support Waiver Services	HSEP High School Equivalency Diploma	UPS Uninterruptible Power Supply
COC Clerk of Courts	HSHIP Highway Safety Improvement Program	USDA United States Department of Agriculture
CPI Consumer Price Index	HVAC Heating, Ventilation, and Air Conditioning	UW-EXT University of Wisconsin Extension
CPI-U Consumer Price Index -Urban	HUD Housing and Urban Development	UWW University of Wisconsin-Waukesha
CPS Child Protective Services	ICD International Classification of Diseases	VA Veterans Administration
CRS Community Recovery Services	ICF/IID Intermediate Care Facilities for Individuals with Intellectual Disabilities	VAWA Violence Against Women Act
CSMs Certified Survey Maps	IDP Intoxicated Driver Program	VDI Visual Desktop Infrastructure
CSP Community Support Program	IM Income Maintenance	VOIP Voice Over Internet Protocol
CTH County Trunk Highway	IPAWS Integrated Public Alert and Warning System	VOCA Victims of Crime Act
CWS Child Welfare Services	IT Information Technology	WCC Waukesha Communications Center
CY Calendar Year	JABG Juvenile Accountability Block Grant	WCEDC Waukesha County Economic Development Corporation
DARE Drug Abuse Resistance Education	KIDS Kids Information Data System	WCNC Waukesha County Nutrition Coalition
DATCP State Department of Trade and Consumer Protection	LEPC Local Emergency Planning Committee	WCS Wisconsin Correctional Service
DCF Department of Children and Families	LIHEAP Low Income Home Energy Assistance Program	WCTC Waukesha County Technical College
DHS Department of Health and Human Services	LIS Land Information System	WIOA Workforce Innovation Opportunity Act
DNR State Department of Natural Resources	LSS Lutheran Social Services	WIC Women, Infant and Child
DOA Department of Administration	MA Medical Assistance	WICAMS Wisconsin Credentialing and Asset Management System
DOC State Department of Corrections	MCH Maternal and Child Health	WisDOT Wisconsin Department of Transportation
DOT Department of Transportation	MCO Manage Care Organization	WisACWIS Wisconsin Statewide Automated Child Welfare Information System
DPI Department of Public Instruction	MDC Mobile Data Computers	WIMCR Wisconsin Medicaid Cost Report
DRC Day Report Center	MHC Mental Health Center	WITS Wisconsin Incident Tracking System
EBDM Evidence Based Decision Making	ML Moraine Lakes Consortium	WMMIC Wisconsin Municipal Mutual Insurance Company
ECM Enterprise Content Management	MOU Memorandum of Understanding	WNEP Wisconsin Education Nutrition Program
EECBG Energy Efficiency and Conservation Block Grant	MRF Materials Recycling Fund	WOW-Board Waukesha-Ozaukee-Washington Workforce Development Board
EFNEP Expanded Food and Nutrition Education Program	MSL Medical Support Liability	WPS Wisconsin Physicians Services
EMMA Electronic Municipal Market Access	NAMI National Alliance on Mental Illness	WRS Wisconsin Retirement System
EMR Emergency Medical Records	NAPA National Fire Protection Association	WWBIC WI Women's Business Initiative Center
EMS Emergency Medical Services	NIMS National Incident Management System	YE Year End
EPA Federal Environmental Protection Agency	NOS Not Otherwise Specified	
EPCRA Emergency Planning and Community Right-to-Know Act	NSIP Nutrition Services Incentive Program	
EPL Emerald Park Landfill	OAR Operating After Revocation	
	OWI Operating While Intoxicated	
	PCI Pavement Condition Index	
	PH Public Health	
	PNCC Prenatal Care Coordination Program	
	POS Point of Service	

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Andrew Thelke, Director
Waukesha County Department of Administration

Department of Administration – Budget Division:

William P. Duckwitz, Budget Manager

Clara L. Daniels, Senior Financial Analyst

Alex J. Klosterman, Senior Financial Analyst

Tyler D. Livesey, Financial Analyst

Willem M. Weigel, Financial Analyst

WAUKESHA COUNTY

Department Heads

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