

## 2024 EXPENDITURE HIGHLIGHTS

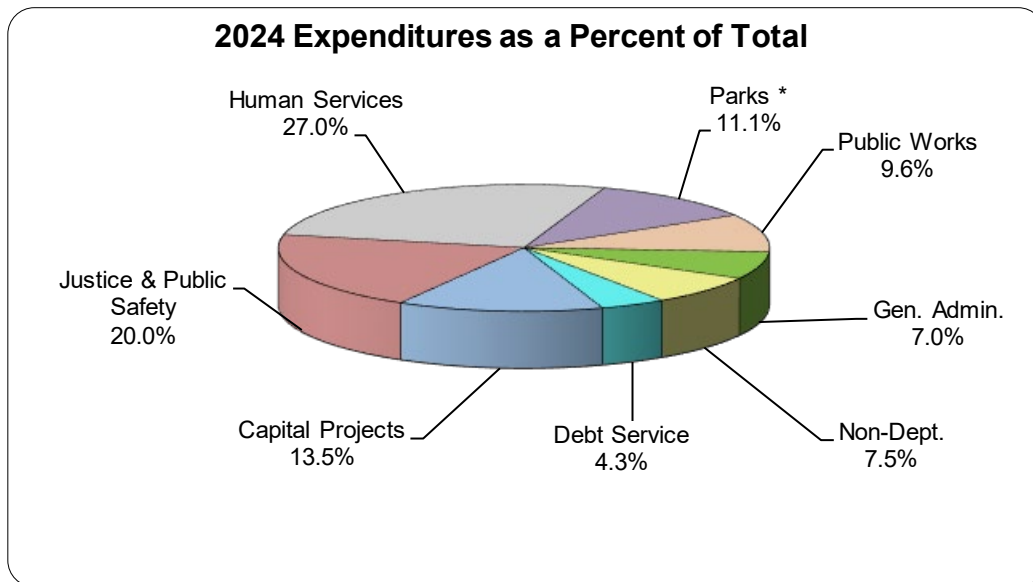
### **Expenditure Budget:**

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%
<b>Total Expenditures</b>	<b>\$391,367,410</b>	<b>100.0%</b>

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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

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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.

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### 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

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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.

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- **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

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- **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.

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## 2024 EXPENDITURE HIGHLIGHTS

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- 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



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## 2024 EXPENDITURE HIGHLIGHTS

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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.