

Parks, Environment, Education, & Land Use

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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

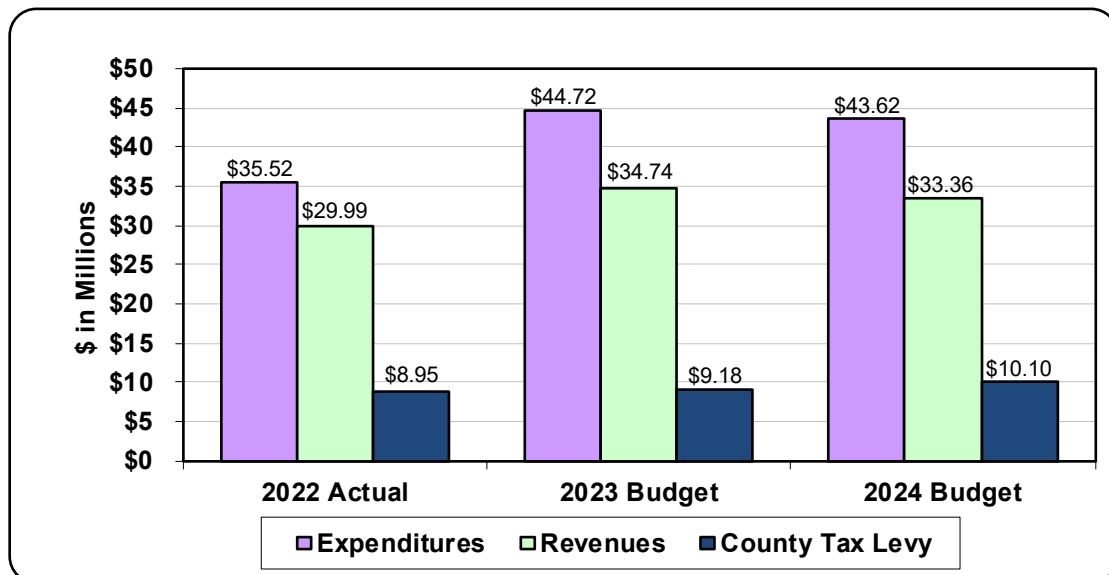
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

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-Waukeee Golf Course)
Increase: 0.01 FTE Extra Help (Moor Downs Golf Course)

Parks - Ice

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

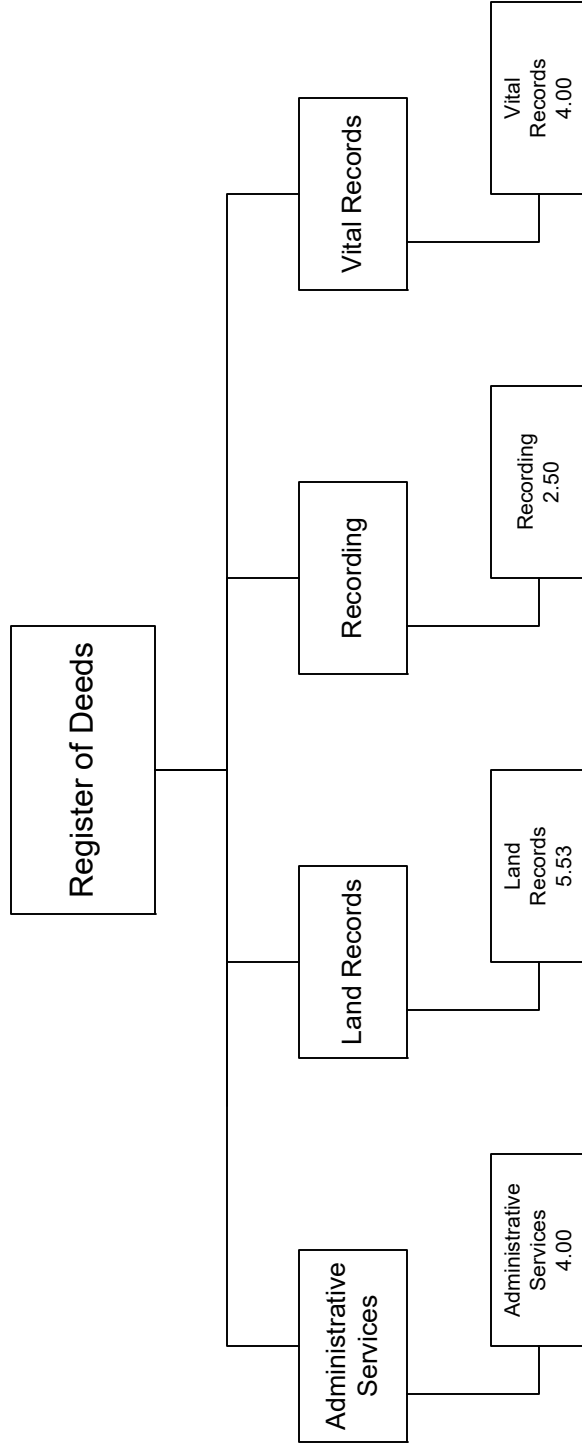
2023 CURRENT YEAR ACTIONS

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)

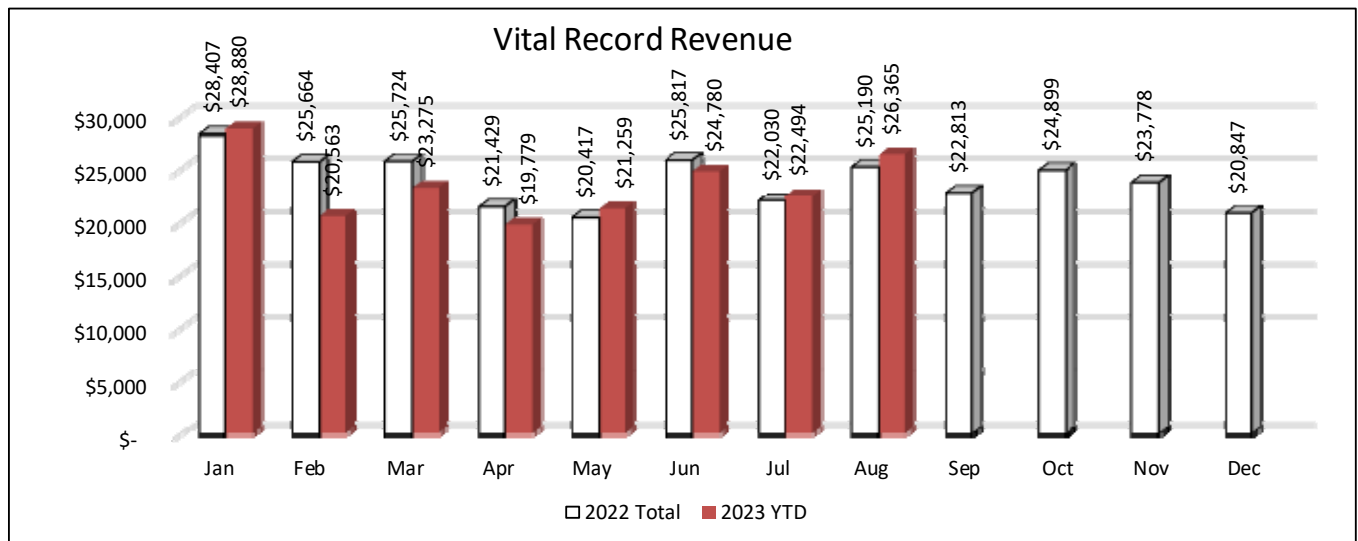
Increase in use of online services has, as predicted, resulted in a reduction of walk-in counter requests.

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

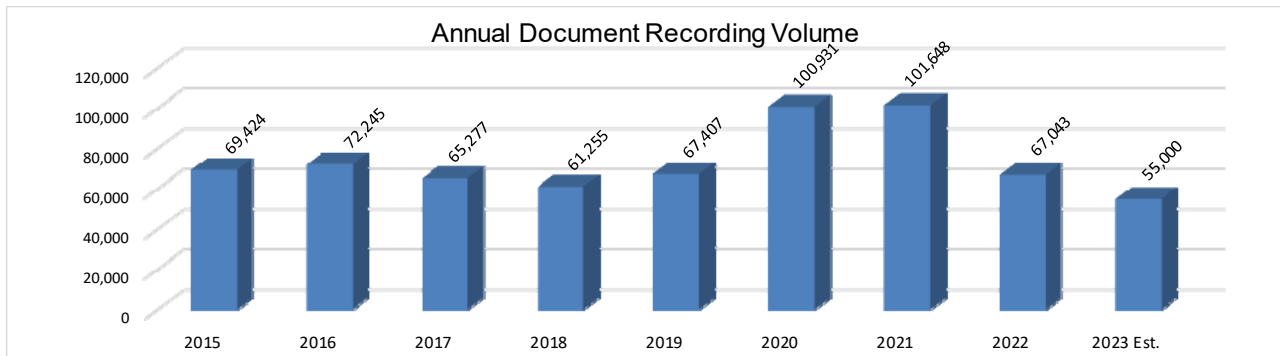
(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

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.

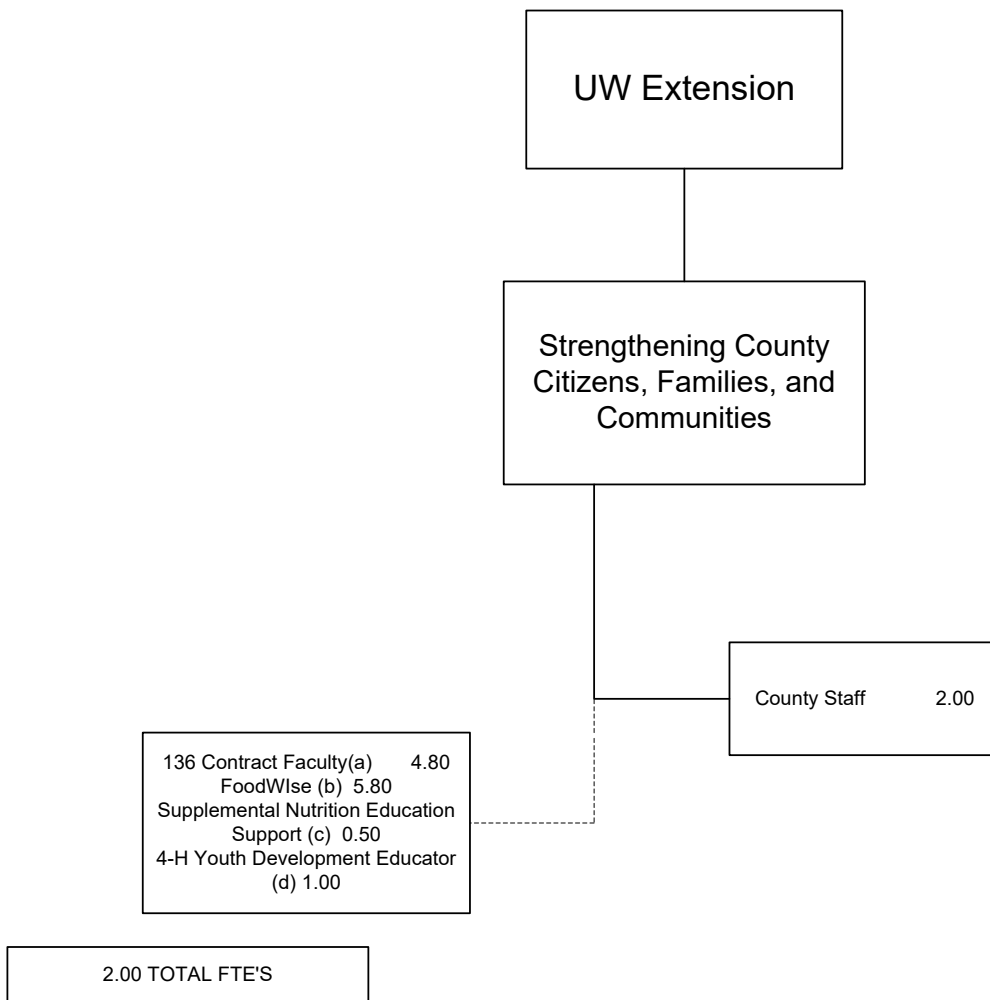
Personnel costs increase by \$21,000, representing costs to continue for 4.00 FTE. Operating expenses increase by \$550, due primarily due to an increase to outside printing charges for vital record security paper. Interdepartmental charges decrease by \$500, primarily due to a decrease in postage charges,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

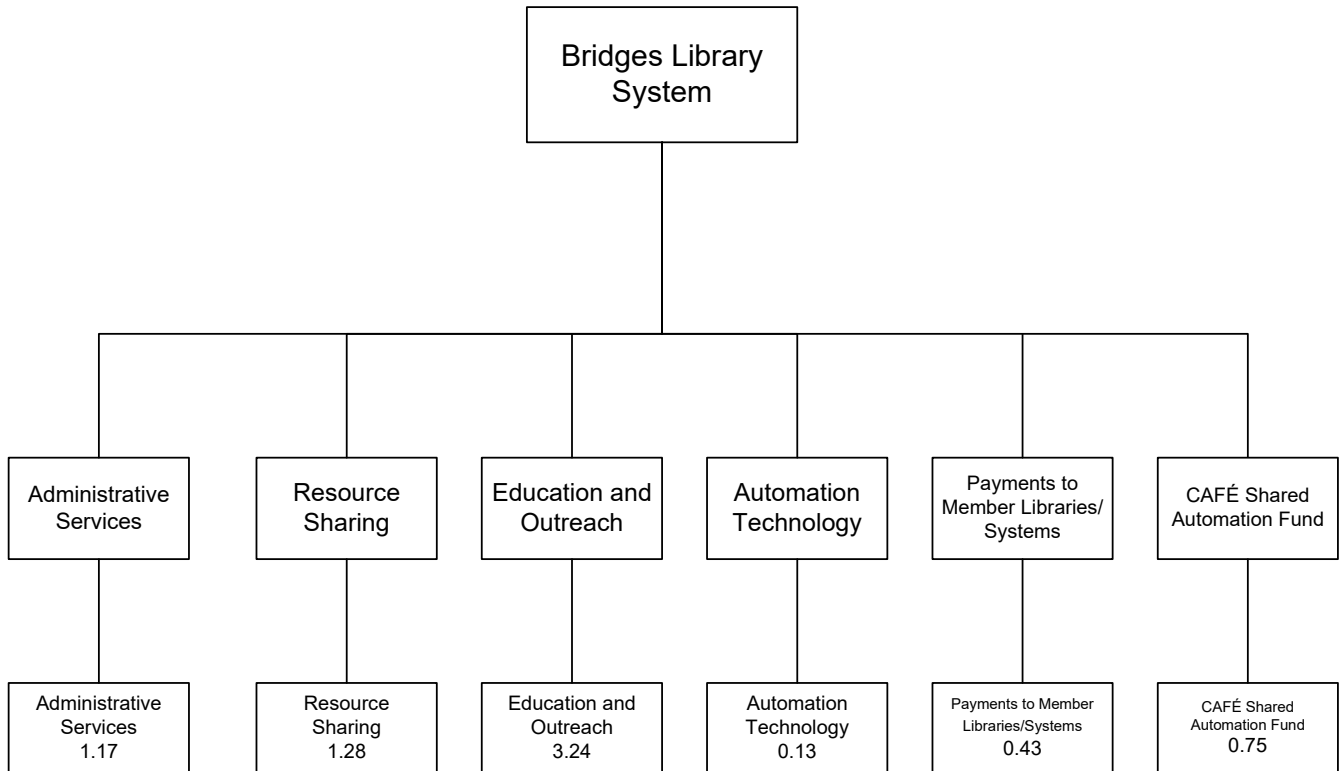
- (a) For the 2022 budget, this consists of \$419,596 of FoodWise funding (including SNAP-Ed funding of \$266,607 and EFNEP funding of \$152,989). For the 2023 budget, this consists of \$441,542 of FoodWise funding (including SNAP-Ed funding of \$272,445 and EFNEP funding of \$169,097). For the 2024 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

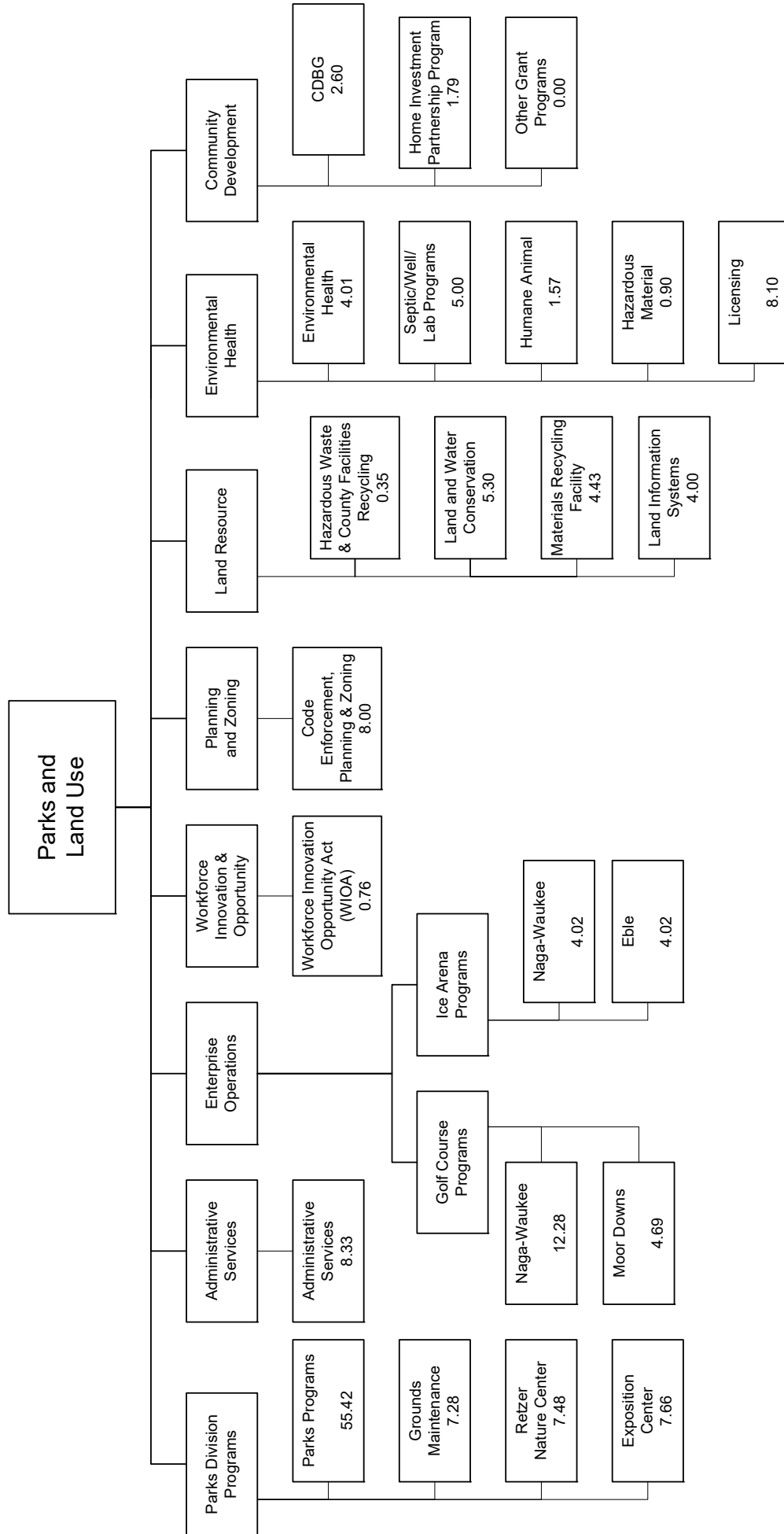
Charges for service revenues from member libraries increase \$17,300 or 3.5%, mostly as a result of cost to continue increases and new charges associated with the implementation of the mobile library app. Other revenues consist of investment income and are increased based on 2022 actuals and 2023 estimates. 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	2023				Change From 2023 Adopted Budget
	2022 Actual	Adopted Budget	2023 Estimate	2024 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.

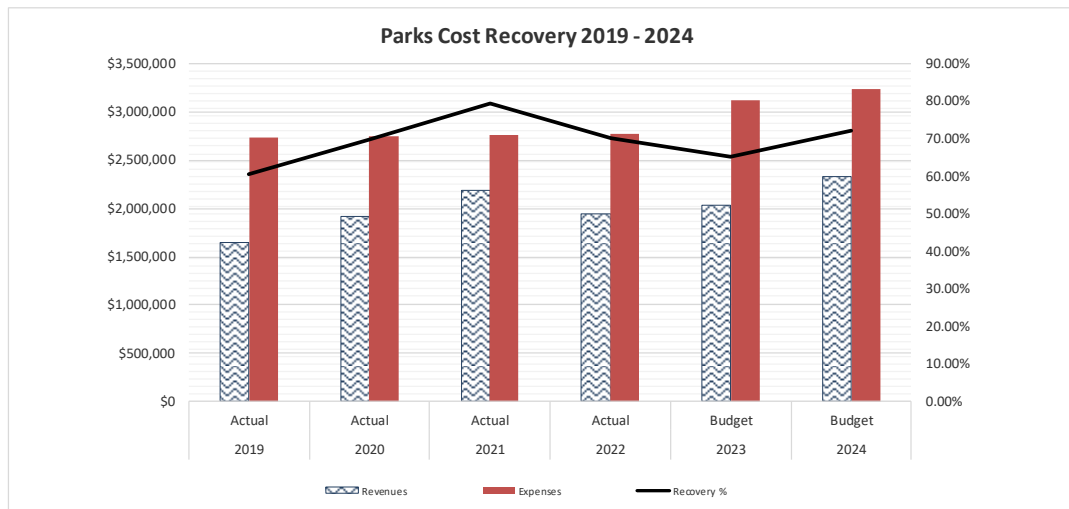
Parks Programs (Continued)

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

# of Inspections/Consultations Performed	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
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

# of Establishment Licenses Issued	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
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.

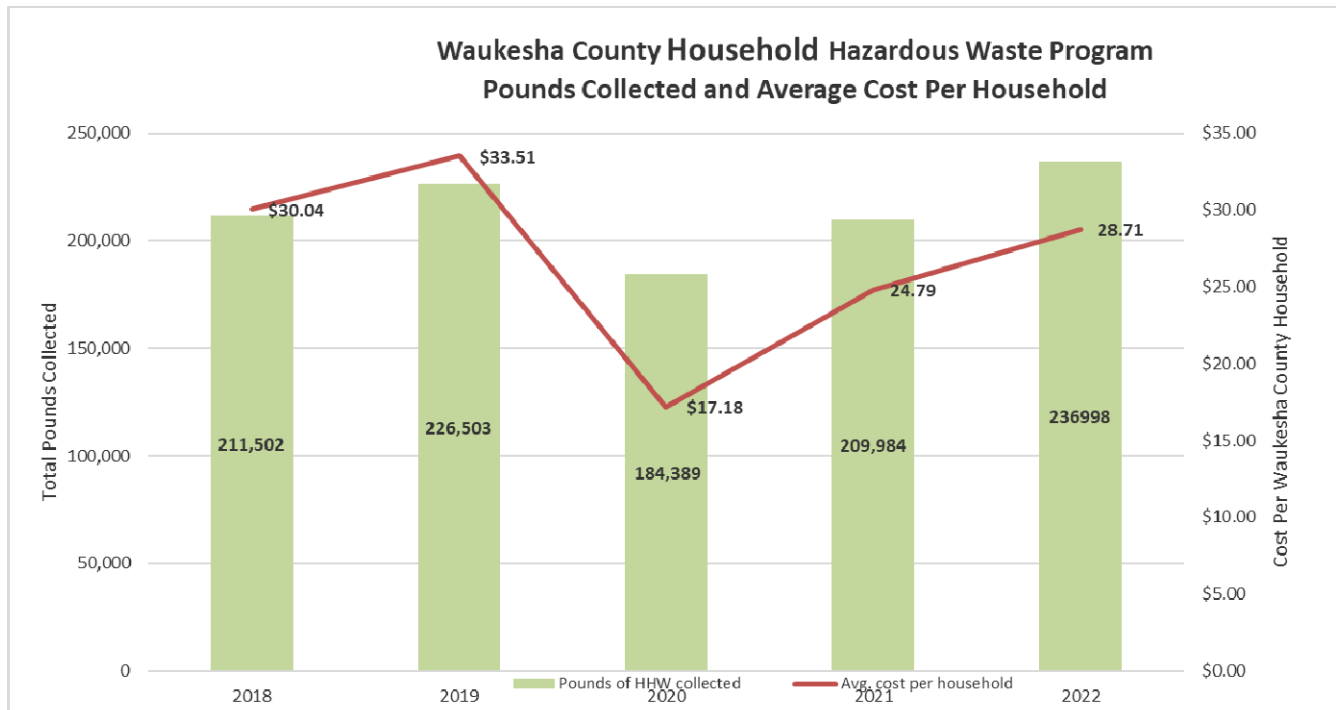
Other revenue remains at \$310,000 and includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

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

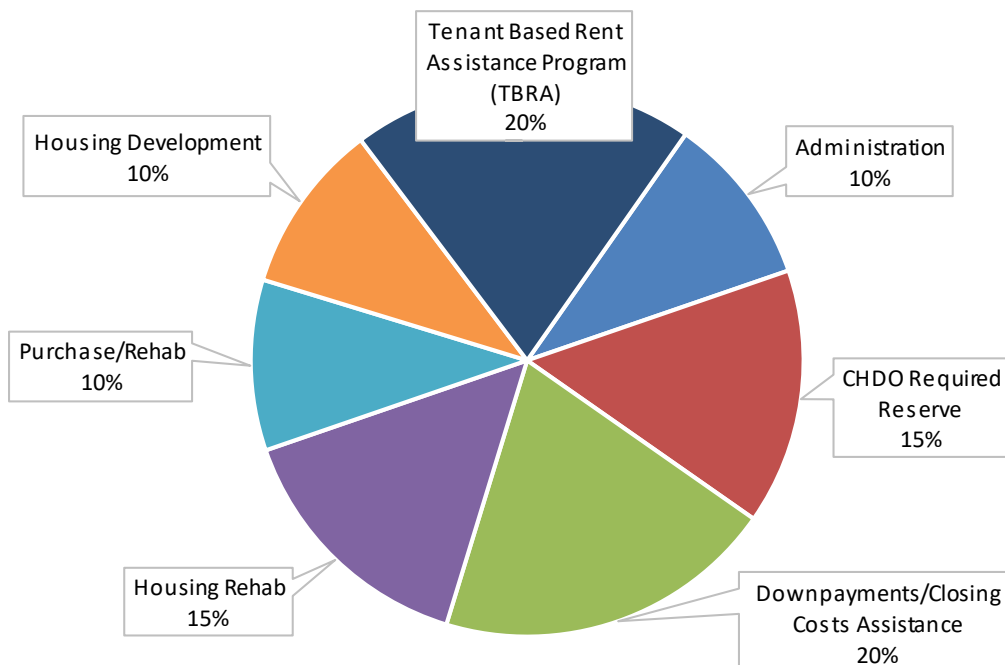
Objective #1: Ensure Waukesha County residents have affordable housing located near high opportunity areas of job growth.

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	2024	Change From 2023	
		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	\$22,638	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$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.

	2022 Actual	2023 Target	2023 Estimate	2024 Target
Performance Measure				
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 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 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

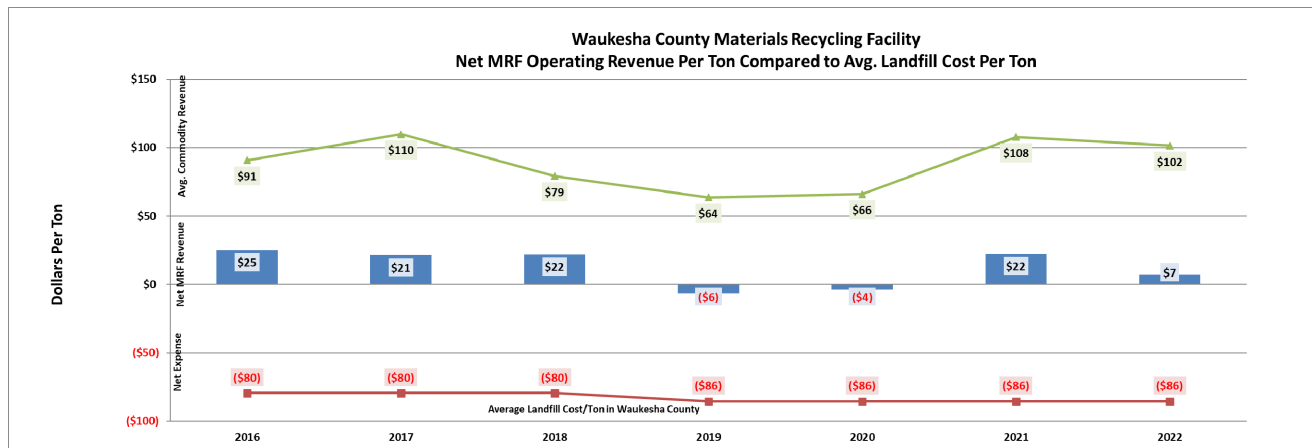
Quality Pillar: High standards of service excellence

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.

