FUND DESCRIPTIONS

CHINCH The General Fund revenues that are not required to be processed through another than. Nearly that of General Fund revenues is not other interaction to the interaction of the contribu- teremestic. Interact sample, and other invenues. SIT.097.251 SU3.249.709 CHINCH TOTAL GENERAL FUND SPECIAL REVENUE FUNDS Special revenues funds are used to account for the proceeds from specific revenue sources (other than seperated) fund incrical algorithms (the invenues). SIT.097.251 SU3.249.709 CHINCH FUNDS SPECIAL REVENUE FUNDS Special revenues funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific projects and inductional signific funds. (the inventional section is provide on idear calific and inductional with disability. (the invention is section in the fundings sources on the county trust highway system and selected non- county radis, including planning, designing, maintenance, and construction and to account for state funds provide on a simulation section is provide on idear calific and indication of algorithm funding planning, designing maintenance, and construction and to account for state funds provide on a simulation section is provide all services related to aging of living with a disability. S4.178.123 S4.178.123 Comput Uberry Fund This fund is for the special levy that charges residents that live in non-library (Trus Non-Resident - TNR) communities to borowing privileges at any of the soleten public libraries in the County is seed at specifie on all state trust highways within the County. To account for than the special levy that charges resident is an interaction. S5.300.600 S5.300.600 Community Development Fund To account for funds to coopera			
Temporation temp 11 the targest single courty fund. It is the primary operating fund of the courty. It is not provide for the required to be provide or form the required to be provide form temp. The form temporation for the requires the temp revenues interact revenues. Interact revenues interact revenues interact revenues. Interact revenues interact revenues interact revenues interact revenues. Interact revenues interact revenues interact revenues interact revenues. Interact revenues interact revenues interact revenues. Interact revenues interaction interaction revenues and revenues interact revenues interact revenues interaction interaction revenues interact revenues interaction interaction revenues interactinterevenue interaction revenues interevenue interaction		Expenditure	
SPECIAL REVENUE FUNDS Special Revenue funds are used to account for the proceeds from specific revenue sources (other than specific purposes. HS - Aging and Disability Derotics that are legally restricted to expenditures for specific purposes. HS - Aging and Disability Derotics that are legally restricted to expenditures for specific purposes. HS - Aging and Disability Derotics conselling. purposention, early function case management, didability. Derotic conselling. purposention, early functivation, hearly function case management, didability. Construction Fund S4.034.993 \$0 Tanaportition fund meeded to provide all services on the county trunk highway system and selected nor-county reads, including: planning, designing, maintenance, and construction and properts as geneficient and the special basis for performing maintenance and repair on direp projets as geneficient counts basis for performing maintenance and repair on direp projets as geneficient basis for performing maintenance and repair on direp. \$1,178,129 \$4,178,129 County Ubrary Fund This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sisteen public libraries in algocaria for direct from a provide to other governmental units on negrotific regarizations that aid low: To account for funds to operate a one-stop operator location for the integration of employment, training, ducation from the integration of employment, training, and support services to succeed in the library fund geneficient services for job seekers, workers and employes. \$2,14,401 \$0 C	The General Fund is the largest single county fund. It is the primary operating fund of the county. It accounts for all revenues that are not required to be processed through another fund. Nearly half of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental	<u>Budget</u>	<u>Levy</u>
Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. HIS - Aging and Disability Resource Center (ADRC) Contract Fund Second for special revenue (lederal/table) (major meads to provide older adults and individuals with disabilities age 18 and above, and their families, services with information, refermil, assistance, long4em care financial and fundional eligibility. Iong4em care options counseling, short-term cases management, addenty and classbility benefits counseling, prevention, early intervention, health promotion, out-exclumate links, advocase, and emergency refermals and services related to aging or lving with a disability. \$4,034,993 \$0 To account for funds needed to provide all services on the county trusk highway system and selected non-county reads, including: planning, designing, maintenance, and construction and to account for state funds provided to a selected areas of the County. \$18,141,980 \$3,559,339 Control Library Fund To account for the special levenue to basicet areas of the County. \$4,178,129 \$4,178,	TOTAL GENERAL FUND	<u>\$217,697,254</u>	<u>\$93,249,703</u>
To account for special review (federal/state) funds needed to provide older adults and individuals with disabilities, consering, services with information, referral, assistance, long-tem, cate fancial and functional eligibility, long-term care options courseling, short-term case management, elidery and disability benefits courseling, prevention, early intervention, health promotion, outrach/markeling, advocacy, and emergency referrals and services related to aging or living with a disability. \$4,034,993 \$0 Transportation Fund To account for funds needed to provide all services on the county trunk highway system and selected non-county reads, including: planning, designing, maintenance, and coarbinution and to account for state funds provide to so betected areas of the County. \$18,141,980 \$3,559,339 Count Library Fund This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in alicounts are and the account for fades funds to privide to other governmental units or nonprofit organizations that aid lows to moderate-income and other disabardinged persons. \$5,396,650 \$0 Community Development Fund To account for funds to operate a one-stop operator location for the integration of employment, training, 2214,401 \$0 To account for funds to operate a one-stop operator location for the integration of employment, training, 2214,401 \$0 To account for funds to operate a one-stop operator location for the legistation and the account person. \$2,056,459 \$112,500 Workorce Inno	Special revenue funds are used to account for the proceeds from specific revenue sources (other than		
To account for funds needed to provide all services on the county trunk highway system and selected non- county roads, including: planning, designing, maintenance, and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. \$18,141,980 \$3,559,339 Comp Ubray Fund To account for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent counties. \$4,178,129 \$4,178,129 Computy Development Fund To account for federal funds to provide to other governmental units or nonprofit organizations that aid low- to moderate-income and other disadvantaged persons. \$5,396,650 \$0 American Job Center Fund To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers. \$214,401 \$0 Water J. Tarmann Parkland Acquisition Fund Co account for funds to outper staff and contracted services that assist job seekers to access employment, education, training, and support staff and contracted services that assist job seekers to access employment, education, training, and support staff and contracted services in the also market and to match employers with the skilled workers they need to compte in the global economy. \$2,056,459 \$112,500 Special Purpose Grant Fund (ARPA Fund) \$2,056,459 \$112,500 In March of 2021, the federal government approved legislation authorizing and funding the American elocation in \$55,810110 and allows for program costs to be specint or biggisted b	To account for special revenue (federal/state) funds needed to provide older adults and individuals with disabilities age 18 and above, and their families, services with information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals and services related to aging or living with a	\$4,034,993	\$0
This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent countles. \$4,178,129 \$4,178,129 Community Development Fund To account for federal funds to provide to other governmental units or nonprofit organizations that aid low: to moderale-income and other disadvantaged persons. \$5,396,650 \$00 American Job Center Fund To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers. \$214,401 \$00 Walter J. Tarman Parkland Acquisition Fund To account for funds to operate a one-stop operator location for the labor market and to match employment, training, education and Opportunity Act Fund \$400,000 \$00 To account for funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. \$2,056,459 \$112,500 Special Purpose Grant Fund (ARPA Fund) In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscel Recovery Funds (SLTFRF) program. Walkesha County's CSLFRF allocating is about any thread state and to calcula by December'31, 2024 and completed by December 71, 20	To account for funds needed to provide all services on the county trunk highway system and selected non- county roads, including: planning, designing, maintenance, and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal, and local funds	\$18,141,980	\$3,559,339
Community Development Fund To account for federal funds to provide to other governmental units or nonprofit organizations that aid low- to moderate-income and other disadvantaged persons.\$5,396,650\$0American Job Center FundTo account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers.\$214,401\$0Water J. Tarmann Parkland Acquisition Fund To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.\$200,000\$0Workforce Innovation and Opportunity Act Fund To account for federal funds to support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.\$2,056,459\$112,500Special Purpose Grant Fund (ARPA Fund)S2,056,459\$112,500In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 blillion 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, 2024 and completed by December 31, 2025. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for sessential workers; investing in water, sever, and broadband infrastructure; and supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in	This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as	\$4.178.129	\$4.178.129
American Job Center Fund \$214,401 \$0 To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers. \$214,401 \$0 Watter J. Tarmann Parkland Acquisition Fund \$400,000 \$0 To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan. \$400,000 \$0 Workforce Innovation and Opportunity Act Fund \$2,056,459 \$112,500 To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. \$2,056,459 \$112,500 Special Purpose Grant Fund (ARPA Fund) \$2,056,459 \$112,500 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 and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF and Local Fiscal Recovery funds (CSLFRF) program. Waukesha County's CSLFRF and Local give economic impacts from the public health emergency: providing peneral county government services and infrastructure by offsetting revenue loss due to the pandemic. \$2,535,million and allows for program costs to be spent or oblig	To account for federal funds to provide to other governmental units or nonprofit organizations that aid low		02
education and economic development services for job seekers, workers and employers.\$214,401\$0Watter J. Tarmann Parkland Acquisition Fund To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.\$400,000\$0Workforce Innovation and Opportunity Act Fund To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.\$2,056,459\$112,500Special Purpose Grant Fund (ARPA Fund)In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 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.\$5,382,011\$0Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure lev		43,390,030	φ 0
To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.\$400,000\$0Workforce Innovation and Opportunity Act Fund To account for federal funds to support staff and contracted services that assist job seekers to access employers with the skilled workers they need to compete in the global economy.\$2,056,459\$112,500Special Purpose Grant Fund (ARPA Fund)In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF 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.\$5.382,011\$0The Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF, (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.\$5.382,011\$0		\$214,401	\$0
To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. Special Purpose Grant Fund (ARPA Fund) In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic. The Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets. <u>\$5,382,011</u> <u>\$0</u>	To account for funds provided to acquire parkland and natural areas as identified in the Waukesha	\$400,000	\$0
In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic. The Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.	To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match	\$2,056,459	\$112,500
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.	Special Purpose Grant Fund (ARPA Fund)		
to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets. \$5,382,011 \$0	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		
SPECIAL REVENUE FUND TOTALS \$39,804,623 \$7,849,968	to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental	<u>\$5,382,011</u>	<u>\$0</u>
	SPECIAL REVENUE FUND TOTALS	<u>\$39,804,623</u>	<u>\$7,849,968</u>

FUND DESCRIPTIONS

	2024 Expenditure	<u>2024</u> <u>Tax</u>
	<u>Budget</u>	Levy
COMPONENT UNIT		
Bridges Library System Funds To account for funds provided to maintain a member library system.	\$2,970,608	<u>\$0</u>
	<u></u>	<u></u>
INTERNAL SERVICE FUNDS		
Internal Service funds account for the financing of goods or services provided by one department or		
agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
End User Technology Fund		
To finance the common technology infrastructure for county users. The fund is managed on a total cost		
of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments. To account for the costs associated with the		
operation and maintenance of the county's central imaging, microfilming, records management services,	¢10 760 626	¢1 E10 1E0
and mail room services. Costs are billed to user departments based on a time and material cost basis.	\$10,760,626	\$1,513,153
Vehicle/Equipment Replacement Fund To account for the costs associated with the financing of vehicle/equipment replacements when the		
individual item's cost equals or exceeds \$7,500, and has a useful life of two or more years. Costs are		
billed to user departments based on the depreciable life of the asset.	\$3,903,438	\$0
Central Fleet Maintenance Fund		
To account for the costs associated with the maintenance, repairs, and centralized fueling of all county-		
owned motorized equipment. Costs are billed to user departments based on work orders, time, and material costs.	\$4,588,286	\$0
	•••••••	
Risk Management Fund To account for the costs associated with loss control, the investigation and payment of employee claims,		
claims administration, and the transfer of risk to third parties through purchased insurance coverage.		
Costs are allocated to other county departments mostly on a claims experience/exposure basis, except for special insurance coverage, which are charged based on actual costs. This fund also accounts for		
funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The county, together		
with certain other units of government within the state of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions, and vehicle liability coverage for counties or cities		
in Wisconsin.	\$3,645,992	\$0
Collection Management Fund		
Collection Management Fund To account for the costs associated with county-wide delinquent account collection activity. Costs are		
allocated to other county departments based on costs of services provided.	\$1,111,503	\$0
Health and Dental Insurance Fund		
The Health Insurance Fund is an interest-bearing internal service fund established to provide for and effectively manage the health and dental benefits for county employees, elected officials, retirees, and		
dependents. The fund also accounts for a wellness program and on-site clinic.	<u>\$26,596,480</u>	<u>\$0</u>
INTERNAL SERVICE FUND TOTALS	<u>\$50,606,325</u>	<u>\$1,513,153</u>

FUND DESCRIPTIONS

ENTERPRISE FUNDS Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.	2024 Expenditure Budget	2024 Tax Levy
Radio Service Fund To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	\$1,986,427	\$0
Golf Courses Fund To account for operations and maintenance of the two county golf courses.	\$2,428,905	\$0
Ice Arenas Fund To account for operations and maintenance of the two county ice arenas.	\$1,336,345	\$0
Department of Public Works - Airport Operations Fund To account for department of Public Works Airport operations and development of the county airport.	\$1,532,876	\$0
Materials Recycling Facility Fund To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the county program.	<u>\$3,244,059</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$10,528,612</u>	<u>\$0</u>
DEBT SERVICE FUNDS		
Debt service funds are used to account for the accumulation of resources for the payment of general long- term debt principal, interest, and services costs (excludes debt services budgeted in internal service and enterprise funds). For further detailed information, see Debt Service Section.		
TOTAL DEBT SERVICE FUNDS	<u>\$16,839,088</u>	<u>\$15,428,213</u>
CAPITAL PROJECTS FUNDS All capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities.		
TOTAL CAPITAL PROJECTS FUNDS	<u>\$52,920,900</u>	<u>\$999,258</u>
TOTAL ALL FUNDS	\$391,367,410	\$119,040,295