

FUND DESCRIPTIONS

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

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

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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.		
Radio Service Fund		
To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	\$1,886,836	\$0
Golf Courses Fund		
To account for operations and maintenance of the two county golf courses.	\$2,294,695	\$0
Ice Arenas Fund		
To account for operations and maintenance of the two county ice arenas.	\$1,274,381	\$0
Department of Public Works - Airport Operations Fund		
To account for department of Public Works Airport operations and development of the county airport.	\$1,465,369	\$0
Materials Recycling Facility Fund		
To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the county program.	<u>\$4,272,101</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$11,193,382</u>	<u>\$0</u>
 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>\$16,135,115</u>	<u>\$15,124,240</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>\$45,603,000</u>	<u>\$1,502,115</u>
 TOTAL ALL FUNDS	 <u><u>\$376,947,450</u></u>	 <u><u>\$116,298,590</u></u>