

2027 EXECUTIVE BUDGET



This budget reflects our commitment to sustainable growth, fiscal responsibility, and the well-being of all residents.

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Waukesha County Executive

Thomas Farley
(Interim 2026)

Waukesha County Board of Supervisors

(Terms Expire April 2028)

Chairperson
[James A. Heinrich](#)
(9th District)

First Vice-Chairperson
[Keith Hammitt](#)
(23rd District)

Second Vice-Chairperson
[Jacob LaFontain](#)
(7th District)

1st District Steve Styza	6th District Jeremy Walz	14th District Jack Nissen	20th District Thomas J. Schellinger
2nd District Wayne Euclide	8th District Johnny Koremenos	15th District Robert L. Kolb	21st District Joseph T. O'Brien
3rd District John G. Gscheidmeier	10th District Terry Thieme	16th District Michael A. Crowley	22nd District Michael Gryczka
4th District Jim Batzko	11th District Christine M. Howard	17th District Brian Meier	24th District Deb Schroeder
5th District Timothy Dondlinger	12th District Peter M. Wolff	18th District Larry Nelson	25th District Darlene M. Johnson
	13th District John D. Leisemann	19th District Darryl J. Enriquez	

About the Cover:

Lake Keesus is a 235-acre lake located in Merton, Waukesha County. It has a maximum depth of 42 feet. Visitors have access to the lake from a public boat landing. Fish include Panfish, Largemouth Bass, Northern Pike, and Walleye. The sunset featured on this cover is a tribute to the late County Executive Paul Farrow, whose love of sunsets reflected his appreciation for the beauty of Waukesha County. We are grateful for his dedicated public service and lasting commitment to the community he served.

Cover Photo by:

Hillary Mintz, Press Secretary/PIO to the County Executive

Introduction

Thomas P. Farley

County Executive



Waukesha County

Office of the County Executive

To: Honorable County Board Members**From:** Thomas P. Farley, County Executive**Date:** September 22, 2026**Dear Honorable County Board Supervisors:**

The 2027 Executive Budget continues to meet the needs of our residents and local businesses while adhering to our conservative financial principles and the state's strict levy limits. This budget continues its long-standing tradition of aligning its resources with the services that constituents traditionally rank highest. This includes allocating over \$3.0 million of new levy to the justice and public safety budgets to maintain existing service levels, which is more than the total new, non-debt service related levy of \$2.0 million. This was accomplished through major reprioritizations of funds, as you will see multiple departments with tax levy decreases.

It's worth noting that, outside of the priority areas in the justice and public safety departments, residents value other services we provide. Things such as protecting at-risk and vulnerable youth, directing individuals facing mental health crises toward treatment that saves costs in the long-run, and providing facilities for quality outdoor recreation. It was my goal to minimize the impact of shifting levy from these departments while preserving the high-standard of programming we have long been proud to provide.

This was largely made possible by recommitting our efforts toward cost recovery. The county carries out many programs on behalf of the state and federal government, and with aid payments rarely keeping up with inflation, it's imperative that the county maximize its cost recovery for the federal share of these mandated services where it can. The 2027 budget includes \$3.9 million of additional federal revenue toward the administrative and indirect costs associated with major Health and Human Services (HHS) programs. This is a major benefit to the county for 2027, helping mitigate the need for cuts, but these benefits will eventually level out as they become baked into the county's baseline budget. The budget is balanced and provides a solid plan for 2027, but challenges remain and service reductions and continued prioritization will be needed in future years. I encourage your thoughtful consideration of both this budget's proposals and long-term solutions.

COUNTY EXPENDITURES AND REVENUES

Proposed expenditures in the budget total \$402.0 million, an increase of \$10.5 million from the prior year. Operating budget expenditures increase \$17.0 million or 4.9%. Capital project expenditures decrease \$6.5 million for a total capital budget of \$39.5 million and includes facility infrastructure replacement, repaving for county highways, and upgrades to public safety systems, discussed in more detail later.

The proposed 2027 general property tax levy totals \$120.8 million, an increase of 2.69% or \$3,165,409. The increase includes a factor for tax increment district closures, prior-year unused levy capacity, debt service on infrastructure investments, and a net new construction growth rate of 1.46%, at essentially the same level as last year. The growth in levy is against an equalized property tax base of \$99.8 billion, which experienced a 7.5% increase. The general county tax rate decreases \$0.06 per \$1,000 of property value, from \$1.27 to \$1.21.

The budget continues careful management of personnel. This includes a net increase in funded regular positions of 4.15 FTE, some of which are identified below for targeted improvements to operations and services. The personnel budget also adopts a new strategy to reduce the variation in actual costs among departments by centralizing

retirement and separation payouts in Non-Departmental, which frees up about \$1.0 million in savings for operational budgets.

The 2027 budget includes changes in key revenue sources.

- As noted previously, the budget includes a major increase in federal reimbursements for its share of administrative and indirect costs. Last year's budget included a \$1.5 million increase in Wisconsin Medicaid Cost Reporting (WIMCR) after the county negotiated a more comprehensive cost recovery plan with state officials. The county employs a conservative approach to budgeting revenue, and after another year of actual results, this budget confidently applies this methodology to its Income Maintenance and Children with Long-Term Support Needs (CLTS) programs in Health and Human Services (HHS), along with WIMCR. All told, the 2027 budget includes a \$3.9 million increase in federal indirect cost recovery on these programs. These funds are budgeted in multiple HHS programs, the Department of Administration (where the countywide portion of these funds are traditionally accounted for), and in capital projects (where it's easier to manage reductions in case these revenues decline). These additional revenues are one reason that the county was able to reprioritize levy of \$1,000,000 in HHS and \$385,000 in Administration, largely to support justice and public safety programs.
- The CLTS program also includes a \$1.2 million increase in direct service coordination revenue as part of an ongoing effort to prevent the need for a wait list for families seeking these services. The CLTS program serves families with children with developmental disabilities, severe emotional disturbances, and physical disabilities to help them remain in their home or community.
- The county is budgeting additional revenues to support its Emergency Behavioral Health Division, including an additional \$861,300 in client fee revenue at the inpatient Psychiatric Hospital, partly due to efforts to enroll clients in Medicaid coverage. Net revenues at the Crisis Resource Center, which is a 24-hour facility that seeks to stabilize individuals demonstrating symptoms of mental illness and avoid the need for inpatient hospitalization, increases \$850,400 due to the county working with state officials to increase the Medicaid fee-for-service rate from \$140 to \$520 per client day. Of the \$520 daily rate, \$366 is recorded as charges for services and \$154 supports WIMCR reimbursement revenue beginning in 2027.
- The county's long-standing practice of supporting our parks with fees from those who enjoy these quality-of-life amenities (making up 82% of funding), reduces tax levy reliance and is one of the factors that makes Waukesha County a fiscally conservative leader. Park-related fees increase \$157,600 and include plans to make the popular Retzer Nature Center a fee-based park along with all the other major parks. This measure is needed in part because the budget reprioritizes \$200,000 of levy in this department, largely toward justice and public safety programs. Similarly, the budget also reprioritizes \$215,000 of annual landfill siting fee revenue that was being set aside for major parks maintenance projects in the capital plan and will instead use it to offset cost to continue needs in the department's budget. The 2026 budget included \$260,000 transferred to the operating budget, and it's anticipated that the county won't be able to rely on similarly large shifts after 2027, based on actual revenues received.
- After the state provided the county an additional \$3.5 million in Shared Revenue in 2024 as part of a statewide effort to provide relief to local governments, increases have been more incremental, covering a fraction of the county's cost to continue. For 2027, the increase will be 2.1% or \$91,200. A separate provision of Shared Revenue, which provides counties revenues to offset the property tax exemption of utilities, increases \$181,500 in 2027.

The Justice and Public Safety program areas remain a priority, receiving over \$3.0 million in additional tax levy support.

- The Sheriff's Department receives an additional \$2,125,000 in tax levy, an increase of 5.8% to help cover the department's cost to continue and avoid any cuts to its Deputy Sheriff staffing. The additional resources also helped plug a \$362,000 hole created by a Federal Communications Commission rule, based on the Martha Wright-Reed Act, that eliminated all inmate telephone funding for the county.
- This budget also includes \$422,000 to implement a new body camera program for the Sheriff's General Patrol staff. This includes the cost of the technology as well as two senior administrative specialists (one new and one reclassified from an existing position) to support operations. Making new investments is not always easy under the state's restrictive levy limit rules, which is why this program is using \$212,000 of General Fund balance to phase it in. The other two pieces to this funding strategy include \$110,000 in anticipated municipal patrol contract revenue for their share of these costs and \$100,000 in asset forfeiture revenues (which are received in prior years when law enforcement seizes assets related to criminal activity and appropriates for use in future years as fund balance).
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 34 municipalities, includes an increase of \$506,000 or 6.7% in tax levy, which helps preserve telecommunicator staffing levels and fund technology costs.

- The District Attorney's Office receives an increase in tax levy of \$74,500 or 3.0%. This additional levy helps support the department's cost to continue and fund the reclassification of a Support Staff Supervisor to an Office Services Coordinator and an Office Services Coordinator to a District Attorney's Office Coordinator, reflecting current job assignments.
- Circuit Court Services receives an additional \$193,500 in tax levy or 3.2%, which helps fund cost to continue and the re-funding of a previously authorized Social Worker position in the Family Courts Division to address a higher and more intensive caseload. The department is also budgeting an increase in Child Support-related revenue of \$195,800 through a more comprehensive strategy of claiming associated costs. Also, after many years where counties pick up most of the cost to operate courts, but the state retains most of the fine and fee revenue, the state has enacted 2025 Act 179, which increases fee levels and allows counties to retain a greater share. The 2027 budget includes about \$109,600 in additional revenues related to this legislative change, though the law doesn't go into effect until November 1, 2026, so the impact is still uncertain.
- The Medical Examiner's Office receives an increase in tax levy of \$139,000 or 8.7%, along with continuing \$114,000 of Opioid Settlement funds. The additional resources support the department's cost to continue, as well as helping fill a net decrease in contracted medical examiner services revenue of \$87,900 as the result of the Washington County contract ending, partially offset by the new Ozaukee County contract. This budget also includes a \$40,000 decrease in fund balance as the county phases the cost of a third pathologist position created during 2025 to help ensure sustainable caseloads.

SERVICE LEVEL ADJUSTMENTS

The 2027 budget includes changes in service levels in several areas.

- HHS includes three additional sunset positions in the Economic Support Services program — 1.0 FTE Programs and Projects Analyst and 2.0 FTE Economic Support Specialists — which were created during 2026 to support FoodShare Quality Control initiatives. Legislative changes enacted through the federal One Big Beautiful Bill Act establish significant penalties for states that have error rates in excess of 6%, and Wisconsin has provided \$352,300 in SNAP Quality Assurance Review funding as part of a statewide effort to keep the error rate low.
- HHS is also adding a 1.0 FTE Veterans' Support Specialist to allow quicker response times to veterans and eligible family members when they request assistance navigating available benefits and services.
- For 2027, the Criminal Justice Collaborating Council budget within HHS includes a \$174,300 decrease as part of an initiative to consolidate the OWI and Drug Treatment courts. The consolidation right-sizes the program to reflect caseload levels and allows its partners in the District Attorney's Office and Circuit Courts to more efficiently focus resources on one court instead of two.
- The Youth Justice Program in HHS includes a \$900,000 increase for foster care and residential care center services, to meet growing alternate care placement needs, both for higher caseload volume and level of care required.
- The Department of Public Works base budget for the Building Improvement Plan (BIP) decreases \$175,000, from \$850,000 to \$675,000 in order to reprioritize budget resources toward routine maintenance expenses in the Facility Maintenance program, which have been increasing in recent years.
- Tax levy for the county's Transit Services program decreases \$34,400 due to due to continued service cuts in the number of rides offered for Route 1, primarily for less utilized trips and holidays, as well as through reductions in county funding to the FlexRide program. Over the last several years, the county has eliminated all commuter routes serving the Mukwonago and Lake Country communities due to low ridership. The only remaining county-funded services are Route 1, which transports individuals from Goerke's Corners to Froedtert Hospital in Wauwatosa, and Flex Ride, a ridesharing program connecting employers in the northeastern portion of the county with employees from Milwaukee County. Federal funding contributes a significant portion of transit costs, but this prioritization of transit resources has saved the county \$214,000 over the last several years.

INVESTING IN INFRASTRUCTURE

The 2027 capital budget, with total expenditures of \$39.5 million, decreases \$6.5 million from the 2026 budget largely because funding for the courthouse renovation project ended in 2026. With that major project nearing completion, with physical construction expected to wrap up next year, the county is focusing on its next priorities, including work on county highways, facility improvements, and long-range planning for major county assets. The budget includes \$1.5 million in funding to complete roof replacement at the Highway Operations/Central Fleet building and \$875,000 for window replacements at the Law Enforcement Center. Residents and businesses expect an efficient, well-maintained highway system, and this budget includes \$5.7 million to rehabilitate 1.5 miles of the busy corridor on CTH O (Moorland Road) between CTH D (Cleveland Avenue) and State Highway 59 (Greenfield Avenue) in the City of New Berlin. Other road projects include, \$1.6 million to replace traffic signals along CTH NN (W. Veterans Way) at CTH EE (School Road) and Fairwinds Boulevard in the Village of Mukwonago, \$2.6 million for the design stage of the first phase of a major project to improve and widen CTH K (Lisbon Road) between CTH JK (Lyndale Road) and Brookfield Road across multiple municipalities, and \$6.9 million to continue the county's repaving program. The Parks system includes

multiple projects to address infrastructure needs at its facilities, including \$506,100 for its ice arenas, \$731,500 for the Expo Center, \$779,000 for its golf courses, and \$1.3 million for pavement management of park roads and county parking lots. The budget prioritizes funding for public safety by including \$1.8 million to replace phones at the Communication Center for dispatch and \$5.4 million to begin an upgrade to its digital radio system that supports the Sheriff's department, as well as local fire departments, police, and EMS.

PROJECT FUNDING AND DEBT MANAGEMENT

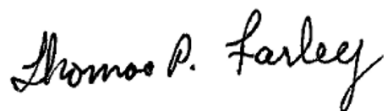
The county values strategic, long-range capital planning, budgeting and debt management policies and practices. Down payment support for the capital budget decreases \$4.0 million to correspond with a decrease in capital spending. General Fund and Capital Project Fund balance usage, largely needed for the temporarily higher spending during the courthouse renovation project, decreases \$5.2 million. This is offset by an increase of \$1.25 million in cost recovery on federally funded programs, shifted in from the operating budget, as mentioned previously. This additional revenue allows the county to continue its policy of maintaining a total down payment of at least 20% of net capital costs, which helps limit borrowing and keeps taxes low, for at least one more year. However, limited revenue growth and rising service costs may make it more difficult to sustain this policy in future years.

Borrowed funds are budgeted at \$22.0 million, a decrease of \$5.2 million from the 2026 budget. This includes \$18.0 million in borrowing for the capital plan, a decrease of \$6.2 million from the 2026 budget, and \$4.0 million in borrowing for major vehicle replacements, an increase of \$1.0 million. The County's 2027 debt service expenses are budgeted at \$21.5 million, which is well within the County's key benchmark ratio of debt service expenditures to the total governmental operating expenditures of less than 10%. Maintaining debt service on borrowing at a lower level in the range of 6.0% to 7.0% assures the County will be able to maintain its infrastructure without diminishing funding needed for direct services for future generations.

ACKNOWLEDGMENTS

I would like to thank the Waukesha County staff who helped prepare the 2027 County Executive's Budget and the County Board Supervisors who sat beside me in countless meetings in preparation of this budget. As you, the County Board, begin your budget review process, I ask that you support the presented budget that will continue our commitment to the taxpayers of Waukesha County to deliver high quality services and a balanced budget.

Sincerely,



THOMAS P. FARLEY
Waukesha County Executive

Quick Reference Guide

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

CHECK IT OUT!	What does the County Executive have to say about the 2027 Budget?	9
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Reader's Guide

Introduction

The budget document contains information about many aspects of Waukesha County Government. To make this budget book easier to use and read, this **Reader's Guide** and the **Quick Reference Guide** have been developed. The **Budget Message** should assist the reader with understanding many of the key issues within the Waukesha County Budget.

Document Organization

The county's budget book is divided into the following sections: Introduction, Summary, Strategic Planning and Budget Policies, Operational (divided into functional areas), Debt Service, Capital Projects, and a Statistics and Trends section.

The **Introduction** includes county demographics, the County Executive's Budget message, the Transmittal letter (in the Adopted Budget Book), county organizational charts, and the Community Profile.

The **Summary** provides a synopsis of the operating and capital budgets; tax levy; budget assumptions; budget summaries, highlighting major expenditures and revenues; criteria for new positions; a summary of budgeted positions; fund balance projections (in the Adopted Budget Book); fund descriptions; and functional area and appropriation unit revenue and expenditure summaries.

The **Strategic Planning and Budget Policies** section includes the County's Strategic Planning Mission Statement Vision Statement, Standards of Service Excellence and County-wide Pillars; County Planning Process; Financial Management Policies; Capital and Operating Budget Process; Budget Amendment Process and Financial Structure of the county.

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

Justice and Public Safety	Court system, correctional operations, and public safety.
Health & Human Services	Services to improve quality of life and self-sufficiency.
Parks, Envir, Educ & Land Use	Recreational, educational, environmental, and land use activities.
Public Works	Road planning, design and maintenance, county-wide fleet maintenance, airport, transit, and facilities maintenance.
General Administration	County governmental functions and administrative support.
Non-Departmental	County-wide items not within the direct control of a specific department, an internal service fund for health and dental insurance, and the Contingency Fund.
Debt Service	Principal and interest payments on long-term general obligation debt.
Capital Projects	Major acquisition and construction of infrastructure or technology improvements with long-term financing requirements.

The **Statistics/Trends** section includes general county trend data such as population and equalized value; five to ten-year data trends of expenditures, revenues, and debt service, and comparative property tax rates.

Each department is introduced by a page that details the functional/program structure of that department through an organization chart. If the department is budgeted across multiple funds, it will present the financial and staffing levels by each fund. Subsequent summary pages will identify in which fund a particular unit is budgeted. Fund types are defined in the Glossary of Significant Terms and explained in the Financial Structure through Fund Description pages of the Strategic Planning and Budget Policies section.

Reader's Guide

Department Budget Sections

Department operating budgets are intended to highlight the budget and policy issues of each department presented in the following format:

Department Statement of Purpose and Dept/Fund Summary — This section includes the department's statement of purpose, summary of the department's revenues, tax levy, and expenditures. The department's revenues, expenditures, and tax levy are required by fund for the prior-year actual, for the current-year adopted budget, the current-year estimate, and for the ensuing year budget request. This section includes the absolute dollar and percentage change by appropriation unit from the current-year adopted budget to the ensuing-year budget request. Also included, is a budgeted position summary of all full-time and part-time budgeted positions for a department, and the use of overtime and temporary extra help, which are stated in full-time equivalents (FTEs) based on 2,080 hours per year.

Multi-fund departments will also complete a summary page summarizing information for all funds. For each separate fund, a **Fund Purpose** statement is displayed.

Major Departmental Strategic Plan Objectives are indicated — This section identifies key budget initiatives organized under County-Wide Pillars. The five pillars are (1) Customer Service, (2) Quality, (3) Team, (4) Health and Safety, and (5) Finance.

Departmental Objectives (goals) — Focus on areas that utilize significant budget resources.

Performance Measures — Metrics that demonstrate level of achievement over multiple years.

Current and Planned Capital Projects — This section provides a listing of open and planned capital projects that impact the department's operation. It includes project number, name, expected completion year, total project cost, and estimated percent completed at year-end. The estimated operating impact is also identified with a cross-reference to the project summary information.

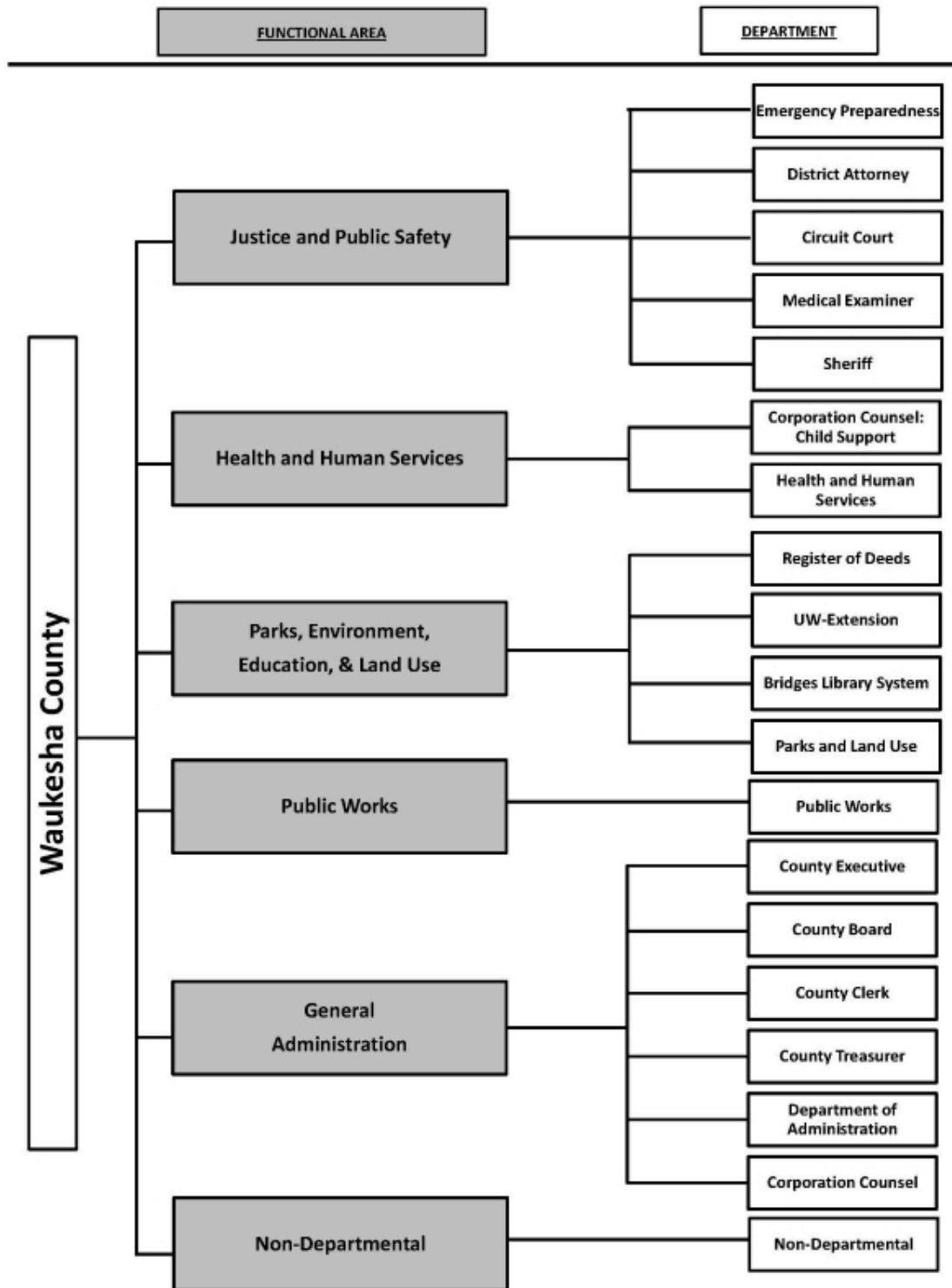
Budgeted Positions Summary — This section summarizes personnel information (detailed listings of funded positions are included in the Statistics and Trend section). This section also includes changes in the number of positions for the adopted budget to ensuing-year requests with an explanation of the changes.

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

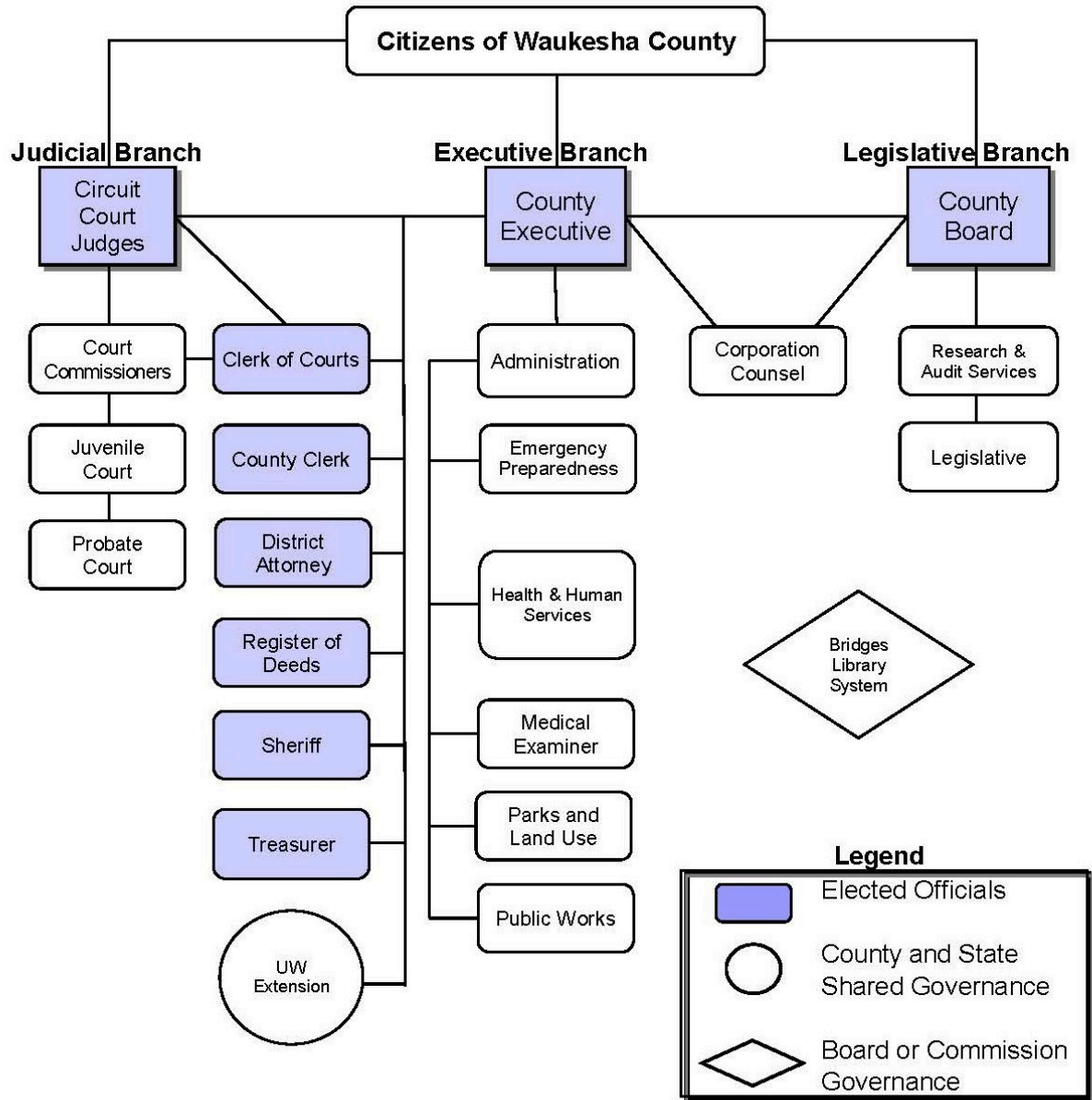
1. **Personnel Costs** - Costs of all salary and non-salary compensation incurred in accordance with county policy. This includes wages, temporary extra help, and overtime compensation paid to county employees. This also includes compensation for sick leave, holiday, vacation, education leaves, and uniform allowances. Major employee benefits include the Wisconsin Retirement System pension, Social Security contributions, and health, dental, life, and long-term disability insurance.
2. **Operating Expenses** - Costs of all utilities, materials, supplies, travel, training, contract services, and other expenses necessary for the operation of a department. This also includes costs of all services purchased from outside vendors.
3. **Interdepartmental Charges** - Costs of all labor, materials, supplies, or services purchased by one county department from another county department (mainly provided by internal service funds).
4. **Fixed Assets/Improvements** - Costs of all equipment items (more than \$5,000) purchased by departments. This category includes capital outlay, small office equipment items, large automotive equipment items, and major grounds and building maintenance projects. However, it excludes capital projects as defined by the county code.

Programs — In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies prior-year actual, current-year adopted budget, current-year estimate, ensuing-year budget request, and the change in budgeted dollars from current to ensuing year by program. Program budget highlights include major expenditure and revenue changes, along with budget year program changes, initiatives and key department budget issues specific to the ensuing budget year, new positions, and significant position changes.

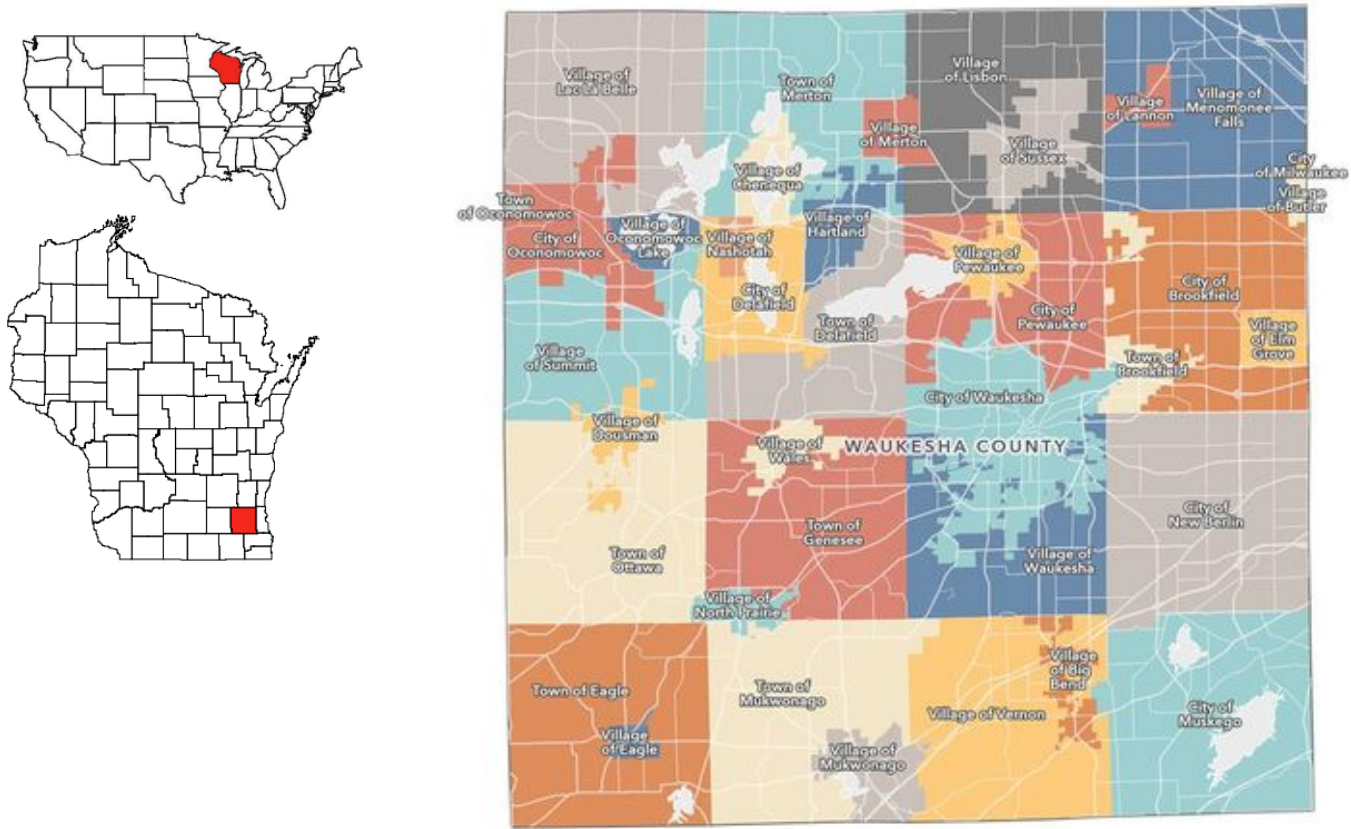
WAUKESHA COUNTY DEPARTMENTS BY FUNCTIONAL AREA CHART



Waukesha County Organizational Chart



Waukesha County - Community Profile



EQUALIZED PROPERTY VALUES	
Including TID	\$102,884,496,600
Excluding TID	\$99,780,860,200

COUNTY POPULATION *	
As of 1/1/2026	420,491
2020 Census	406,978
*WI Department of Administration (2026, US. Census Bureau (2020)	

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings. In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously. In April of 1991, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

Waukesha County is located in Southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA) and is the third most populous county in the State. The County has the highest median household income, second highest per capita income, and the third highest equalized property tax base in the State. The County covers 576 square miles and consists of 8 cities, 22 villages, and 8 towns. The County Board is represented by 25 County Board Supervisors.

Waukesha County - Community Profile

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	5,000
GE Healthcare	5,000
Froedtert	4,958
Kohl's Department Stores	4,000
Roundy's (Kroger)	3,387
Advocate Aurora Healthcare*	2,800
Milwaukee Electric Tool/Empire Level	2,800
Wal-Mart Corporation	2,300
Generac	2,057
Quad Graphics Inc.	1,850
Eaton Cooper Power Systems	1,800
School District of Waukesha	1,600
BMO Harris Bank	1,581
Target Corporation	1,415
Waukesha County	1,405
Elmbrook School District	1,243
Spring City/Pieper Electric	1,200
Subtotal	44,396

*Sources: Data Axle Reference Solutions, written and telephone survey, Wisconsin Manufacturers Register, and the Wisconsin Department of Workforce Development. This does not purport to be a comprehensive list and is based on available data obtained through a survey of individual employers, as well as the sources identified above.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2025 NAICS (1)
Retail Trade, Transportation, Utilities	51,125
Education and Health	45,424
Manufacturing	41,856
Professional and Business Services	34,600
Leisure and Hospitality	22,863
Construction	20,419
Financial Activities	14,815
Other Services (2)	8,776
Public Administration	6,388
Information	2,318
Total	248,584

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2025 EQUALIZED VALUE	2024 RANK
Wimmer Brothers	\$434,961,900	1
Mandel	\$251,133,434	7
Fiduciary Real Estate Development	\$226,881,300	4
The Corners of Brookfield*	\$225,551,400	2
ProHealth Care	\$194,163,700	5
Aurora	\$193,646,084	3
Individual	\$192,654,055	8
Wangard Partners	\$182,134,800	N/A
Brookfield Square*	\$174,630,700	6
Target	\$162,856,800	9
Subtotal	\$2,238,614,173	
% Total 2025 Equalized Value**	2.3%	

*Includes adjacent and nearby properties owned by multiple entities
**2025 total equalized value including TID of \$95,725,979,100
Source: Waukesha County Tax System & Wisconsin Department of Revenue
See Waukesha County Annual Comprehensive Financial Report for more detailed information

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2025	776	\$480,242
2024	1,110	\$774,453
2023	847	\$443,154
2022	1,011	\$504,281
2021	1,124	\$599,050

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT		
PER CAPITA INCOME, 2024 (1)		
Waukesha County		\$94,831
State of Wisconsin		\$67,755
United States		\$73,204
JOBS, 2024 (2)		
		247,788
UNEMPLOYMENT RATE, 2024 (3)		
		2.6%

(1) Bureau of Economic Analysis - US Department of Commerce
(2) Wisconsin Department of Workforce Development
(3) Bureau of Labor Statistics - US Department of Labor

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
2022	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
2023	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
2024	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693
2025	\$74,670,714	\$0	\$18,445,505	\$2,182,669	\$427,091
2026	\$80,225,915	\$0	\$19,855,097	\$2,344,729	\$458,756
% of Total	78.0%	0.0%	19.3%	2.3%	0.4%

See STATS/TRENDS Section for more detailed information
* Includes Tax Incremental District Value

Waukesha County - Community Profile

DEMOGRAPHICS

ELEMENTARY AND SECONDARY EDUCATION

School Districts

Arrowhead Union High; Elmbrook; Hamilton;
Hartland-Lakeside; Kettle Moraine; Lake Country;
Menomonee Falls; Merton Community; Mukwonago;
Muskego-Norway; New Berlin; Norris; North Lake;
Oconomowoc Area;
Pewaukee; Richmond; Stone Bank; Swallow;
Waukesha

Educational Attainment: Percent High School Graduate or Higher*

Waukesha County: 97.2%
Wisconsin: 93.6%

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

SCHOOL ENROLLMENT*

2025-2026 Academic Year

Public: 59,313
Private: 11,151
Home schooling: 1,779**

*Source: Wisconsin Department of Public Instruction

**May exclude enrollment counts from districts that have few home-schooled students, due to privacy law.

POST-SECONDARY EDUCATION

Colleges and Universities

Carroll University, City of Waukesha
Ottawa University-Milwaukee, City of Brookfield

Technical and Vocational Schools

Waukesha County Technical College,
Village of Pewaukee campus
Sky Plaza (Pewaukee) campus
City of Waukesha campus

TRANSPORTATION

Roads

408 miles Waukesha County roads
207 miles State Highway roads (In County)

Public Transit

Waukesha Metro Transit Contract Administrator
Wisconsin Coach Lines
Milwaukee County Transit System (MCTS)

Specialized transportation (Ride line) service
provided by the Waukesha County, Department of
Aging and Disability Resource Center

UTILITIES

Electric Power

WE Energies
City of Oconomowoc Electric & Gas

Telephone

AT&T/Direct TV
CenturyLink
Spectrum

Natural Gas

WE Energies
Wisconsin Gas Company

Solid Waste

Private Collection and Hauling Services
General use landfills within the County
Community recycling programs

The County oversees a privately operated Material Recycling Facility in partnership with the City of Milwaukee, with 26 Waukesha County municipalities participating.

Water

14 publicly owned water utilities
Numerous small-private water utilities
Water drawn from groundwater aquifers

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

Waukesha County Communications Center consolidates police, fire, and emergency dispatch for the Sheriff's Department and 33 municipalities

*Source: State of Wisconsin, Department of Justice

*For additional statistics, refer to the Stats./Trends section of the budget document.

GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morill

Executive Director

Summary

2027 BUDGET ASSUMPTIONS

Certain broad assumptions are determined during the first two quarters of 2026 to update the 2025 projections and to establish a basic foundation for building the county's budget, as the first year in the five-year budget projections. These general assumptions provide a framework to county staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available during the summer months (June-August).

The following general assumptions were used in guiding the County's 2027 Budget development:

- Inflation levels began increasing early in 2021, and the Consumer Price Index (CPI, All Urban Consumers - Midwest) continued to rise at high single-digit percent rates on a year-over-year basis through 2022. There were many factors that led to increasing prices, including a rebound in consumer demand following pandemic precautions, supply chain disruptions, rising fuel costs, and low unemployment resulting a tight labor market. The Federal Reserve increased interest rates multiple times between March of 2022 through July 2023 to mitigate inflation, and CPI growth stabilized around 3% for many goods and services. Prices started to rise more noticeably in early spring of 2026 and have been between 3.5% and 5.0% higher than last year, potentially due to the impact of tariffs and international conflict.
- Due to the higher CPI trends coming later in the spring after budget assumptions were set, and due to the uncertainty about the outcome of the tariffs/conflict, the initial budget assumptions remained at 3% growth in operating costs. However, CPI is a broad average of consumer spending, and many county cost drivers vary from these trends. Also, because even 3.0% growth is more than levy growth allowable through net new construction (discussed below), departments still have to prioritize spending and manage risk on a broader department-wide basis to balance their budgets.
- State law limits tax levy growth to the percentage increase in property value due to net new construction, in addition to adjustments for debt service, closed tax increment financing districts, and carry over of unused tax levy authority. The initial assumption for net new construction growth was 1.4% based on prior-year averages. The actual net new construction factor isn't known until mid-August, which came in at 1.46%.
- After years of significant utility rate increases, which saw approximately \$1.0 million in additional budgeted costs since 2022, rates for electricity and natural gas were assumed to have caught up with the actuals and were left flat for the 2027 budget. Water/sewer rates went up by 7.2% due to the continued phase-in of prices from the City of Waukesha for the cost of providing Lake Michigan water. Overall utility costs decrease by \$200,000 due to ending operations at the Northview facility that used to house the former Huber work release program and other functions.
- After several years of stable, low fuel prices, costs began to increase significantly during 2022 mostly due to increased consumer/business demand since pandemic restrictions were eased, lower refining capacity that restricts supply of finished petroleum products, and other events (e.g., natural disasters, international conflict). The county provided American Rescue Plan Act funding/General Fund balance to support higher costs until they could decrease and stabilize. Fuel prices declined since then, but began to rise again sharply during 2026, largely due to international conflict. The budget assumes an average increase in the price of fuel from \$3.11/gallon (\$3.32 with \$0.21/gallon markup) in 2026 to \$4.00/gallon (\$4.21 with markup) in 2027. To phase-in the cost increase, large fuel-consuming departments cover a 5% increase from the previous unsubsidized amount price up to \$3.27 (with markup), with General Fund balance covering the rest of the cost up to \$4.21/gallon.

- Assumptions continued to include steady modest increases in across-the-board salary adjustments along with health insurance premium charges that were projected to increase 6% to keep up with medical inflation. With updated actuarial analysis and higher claims experience, the 2027 budget assumes an increase in its high-deductible health plan and its traditional PPO plan of 7.7% and 9.7%, respectively.
- Last year's budget included a \$1.5 million increase in Wisconsin Medicaid Cost Reporting (WIMCR) after the county negotiated a more comprehensive cost recovery plan with state officials. The county employs a conservative approach to budgeting revenue, and after another year of actual results, this budget confidently applies this methodology to its Income Maintenance and Children with Long-Term Support Needs (CLTS) programs in Health and Human Services (HHS), along with WIMCR. All told, the 2027 budget includes a \$3.9 million increase in federal indirect cost recovery on these programs.
- After many years where counties pick up most of the cost to operate courts, but the state retains most of the fine and fee revenue, the state has enacted 2025 Act 179, which increases fee levels and allows counties to retain a greater share. The 2027 budget includes about \$109,600 in additional revenues related to this legislative change, though the law doesn't go into effect until November 1, 2026, so the impact is still uncertain.
- General Transportation Aid revenue is assumed to decrease by \$109,300, from about \$5.0 million to \$4.9 million based on the current-year award amount. The state's formula distributes these funds partially based on each county's share of total road related spending, which means that even overall increases in the state funding program can result in decreases for Waukesha County.

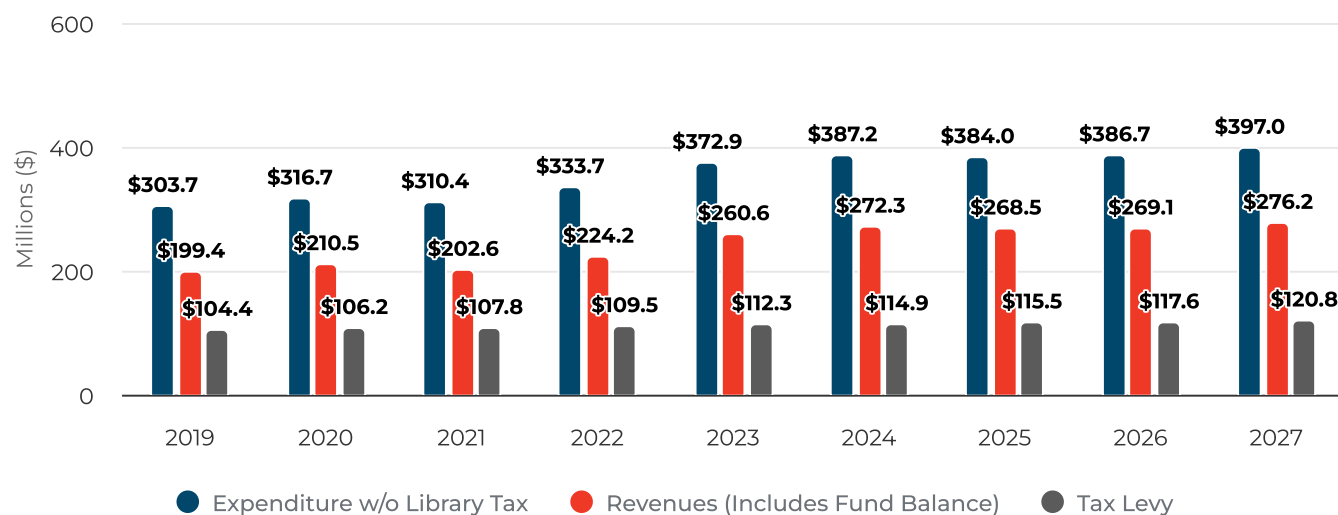
2027 General County Tax Levy Summary

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

The 2027 proposed budget includes a general county tax levy of \$120,773,162, which is an increase of 2.69% or \$3,165,409.

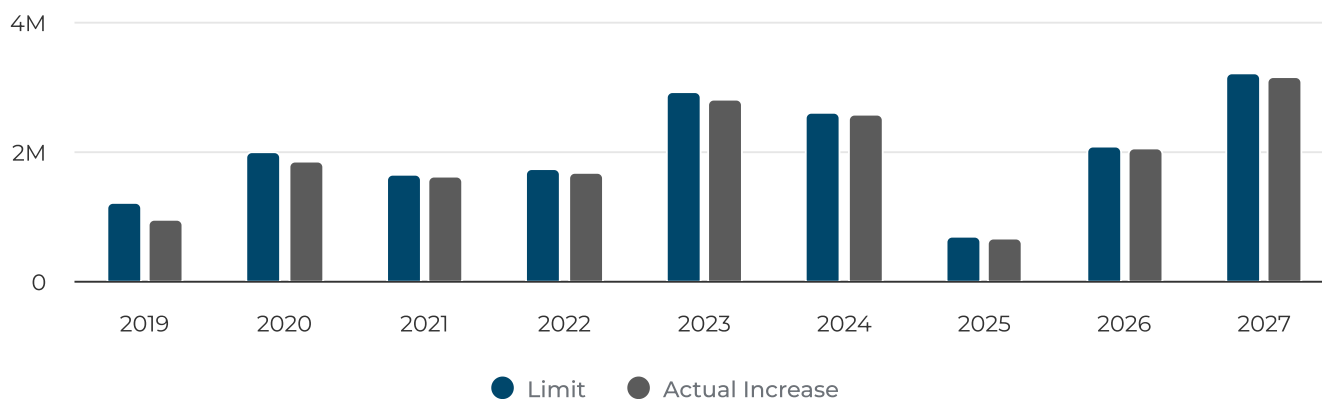
Trends in expenditures follow available revenue associated with state program changes and/or capital project needs using bond funding.

Total Expenditures, Revenue, Tax Levy (Excludes Bridges Library System Tax)



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

Tax Levy Increase vs Levy Limit



*Allowable levy growth was reduced by state statute reflecting the exemption of personal property for 2019 and 2025 budget purposes. For 2019, machinery, tools, and patterns (not used in manufacturing) were exempted, and for 2025, all remaining personal property was exempted. Both reductions in allowable levy were offset with state aid payments, including \$744,000 in 2019 and \$1.2 million in 2025.

2027 BUDGET SUMMARY

	2026 Adopted Budget	2027 Adopted Budget	\$ Change	% Change
OPERATING BUDGETS				
Gross Expenditures	\$345,503,017.00	\$362,501,408.00	\$ 16,998,391.00	% 4.92
MEMO: Less Interdept. Charges (a)	49,016,620.00	51,800,289.00	2,783,669.00	5.68
MEMO: Net Expenditures (a)	\$296,486,397.00	\$310,701,119.00	\$ 14,214,722.00	% 4.79
Less: Revenues (Excl. Retained Earnings)	209,558,543.00	220,073,824.00	10,515,281.00	5.02
Less: Net Appropriated Fund Balance	14,537,169.00	17,608,669.00	3,071,500.00	21.13
TAX LEVY-OPERATING BUDGETS	\$121,407,305.00	\$124,818,915.00	\$ 3,411,610.00	% 2.81
CAPITAL PROJECTS BUDGET				
Expenditures	\$ 45,966,400.00	\$ 39,452,100.00	\$ (6,514,300.00)	% (14.17)
Less: Revenues	36,474,830.00	33,656,473.00	(2,818,357.00)	(7.73)
Less: Appropriated Fund Balance	8,534,105.00	4,850,030.00	(3,684,075.00)	(43.17)
TAX LEVY-CAPITAL PROJECTS BUDGET	\$ 957,465.00	\$ 945,597.00	\$ (11,868.00)	% (1.24)
COUNTY TOTALS				
Expenditures	391,469,417.00	401,953,508.00	10,484,091.00	2.68
Less: Revenues	246,033,373.00	253,730,297.00	7,696,924.00	3.13
Less: Appropriated Fund Balance	23,071,274.00	22,458,699.00	(612,575.00)	(2.66)
County Tax Levy (Excl Library) (b)	\$117,607,753.00	\$120,773,162.00	\$ 3,165,409.00	% 2.69
Bridges Library System Tax Levy (c)	4,757,017.00	4,991,350.00	234,333.00	4.93
Total County Tax Levy (b)	\$122,364,770.00	\$125,764,512.00	\$ 3,399,742.00	% 2.78

(a) 2027 operating budget net expenditures are \$310,701,119 and total County net expenditures are \$350,153,219 after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.

(b) The tax levy (for 2027 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section). State statute limits general property tax levy increases to the growth in net new construction (1.46% for 2027), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity.

(c) Special County Library tax applied to those Waukesha County communities without a library.

2027 Budget Tax Levy Breakdown (General County and Bridges Library System)

	2026 Adopted Budget	2027 Budget	\$ Change	% Change
General County				
Tax Levy	\$ 117,607,753	\$ 120,773,162	\$ 3,165,409	2.69%
Tax Rate	\$ 1.2668	\$ 1.2104	\$ (0.0564)	-4.45%
Equalized Value	\$ 92,839,031,800	\$ 99,780,860,200	\$ 6,941,828,400	7.48%
Bridges Library System				
Tax Levy	\$ 4,757,017	\$ 4,991,350	\$ 234,333	4.93%
Tax Rate	\$ 0.2012	\$ 0.1946	\$ (0.0067)	-3.31%
Equalized Value	\$ 23,639,273,300	\$ 25,653,605,100	\$ 2,014,331,800	8.52%

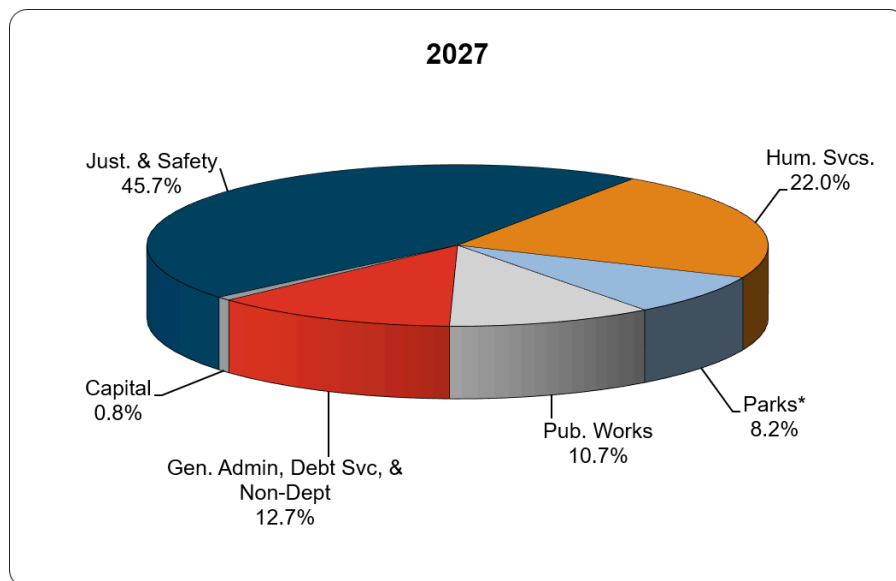
2027 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

	2026 TAX LEVY	2027 EXPENDITURES	2027 REVENUES	2027 FUND BALANCE	2027 RETAINED EARNINGS	2027 TAX LEVY	Tax Levy \$ Change
JUSTICE AND PUBLIC SAFETY							
EMERGENCY PREPAREDNESS							
General	\$ 7,590,608	\$ 9,239,716	\$ 1,093,708	\$ 49,400	\$ —	\$ 8,096,608	\$ 506,000
Radio Services	—	2,207,655	1,563,265	947,062	(302,672)	—	—
DISTRICT ATTORNEY	2,466,790	3,624,096	898,260	184,550	—	2,541,286	74,496
CIRCUIT COURT SERVICES	5,956,286	12,185,083	6,035,285	—	—	6,149,798	193,512
MEDICAL EXAMINER	1,600,213	3,521,139	1,343,574	438,352	—	1,739,213	139,000
SHERIFF	36,795,499	58,784,534	17,485,867	2,378,168	—	38,920,499	2,125,000
Total JUSTICE AND PUBLIC SAFETY	\$ 54,409,396	\$ 89,562,223	\$ 28,419,959	\$ 3,997,532	\$ (302,672)	\$ 57,447,404	\$ 3,038,008
HEALTH AND HUMAN SERVICES							
CORPORATION COUNSEL							
Child Support (General Fund)	\$ 408,820	\$ 3,637,971	\$ 3,197,298	\$ —	\$ —	\$ 440,673	\$ 31,853
HEALTH & HUMAN SERVICES							
General	28,183,717	98,512,819	69,519,592	1,809,510	—	27,183,717	(1,000,000)
Aging And Disability Resource Center Contract (ADRC)	—	4,446,995	4,446,995	—	—	—	—
Total HEALTH AND HUMAN SERVICES	\$ 28,592,537	\$ 106,597,785	\$ 77,163,885	\$ 1,809,510	\$ —	\$ 27,624,390	\$ (968,147)
PARKS, ENVIR, EDUC., & LAND USE							
REGISTER OF DEEDS	\$ (2,162,629)	\$ 1,688,871	\$ 3,851,500	\$ —	\$ —	\$ (2,162,629)	\$ —
UW-MADISON EXTENSION WAUKESHA COUNTY	396,744	547,173	140,429	\$ —	\$ —	406,744	10,000
BRIDGE LIBRARY SYSTEM							
County	4,757,017	4,991,350	—	—	—	4,991,350	234,333
State Aids	—	2,815,532	2,689,312	126,220	—	—	—
Café Shared Automation	—	585,686	561,874	23,812	—	—	—
PARKS & LAND USE							
General	7,270,773	16,383,741	9,074,648	238,320	—	7,070,773	(200,000)
Community Development	—	3,202,050	3,202,050	—	—	—	—
Workforce and Economic Development	12,500	2,992,548	2,825,748	154,300	—	12,500	—
Parkland Management and Land Acquisition	—	400,000	—	400,000	—	—	—
Golf Courses	—	2,864,358	2,914,900	—	(50,542)	—	—
Ice Arenas	—	1,604,537	1,474,495	—	130,042	—	—
Material Recycling Facility	—	2,862,216	2,878,622	—	(16,406)	—	—
Total PARKS, ENVIR, EDUC., & LAND USE	\$ 10,274,405	\$ 40,938,062	\$ 29,613,578	\$ 942,652	\$ 63,094	\$ 10,318,738	\$ 44,333
PUBLIC WORKS							
DEPARTMENT OF PUBLIC WORKS							
General	\$ 9,173,289	\$ 10,242,171	\$ 577,882	\$ 201,000	—	\$ 9,463,289	\$ 290,000
Transportation	3,917,339	19,280,890	14,811,439	502,112	—	3,967,339	50,000
Central Fleet Maintenance	—	5,136,986	5,115,485	101,083	(79,582)	—	—
Vehicle/Equipment Replacement	—	3,900,427	4,487,671	—	(587,244)	—	—
Airport	—	1,641,243	1,496,661	144,582	—	—	—
Total PUBLIC WORKS	\$ 13,090,628	\$ 40,201,717	\$ 26,489,138	\$ 948,777	\$ (666,826)	\$ 13,430,628	\$ 340,000
GENERAL ADMINISTRATION							
COUNTY EXECUTIVE	\$ 795,440	\$ 815,440	\$ —	\$ —	\$ —	\$ 815,440	\$ 20,000
COUNTY BOARD	1,006,958	1,016,958	—	—	—	1,016,958	10,000
COUNTY CLERK	465,478	852,478	297,000	80,000	—	475,478	10,000
TREASURER	(7,158,597)	857,367	7,826,112	120,000	—	(7,088,745)	69,852
ADMINISTRATION							
General	1,702,228	7,843,463	6,413,450	177,760	—	1,252,253	(449,975)
Risk Management	—	4,046,428	3,757,864	288,564	—	—	—
Collections	—	1,351,635	1,351,635	—	—	—	—
Information Technology	1,567,391	11,984,169	9,454,425	864,066	33,312	1,632,366	64,975
CORPORATION COUNSEL							
General	1,158,213	1,906,410	630,050	40,000	—	1,236,360	78,147
Total GENERAL ADMINISTRATION	\$ (462,889)	\$ 30,674,348	\$ 29,730,536	\$ 1,570,390	\$ 33,312	\$ (659,890)	\$ (197,001)

(continued from above)↑

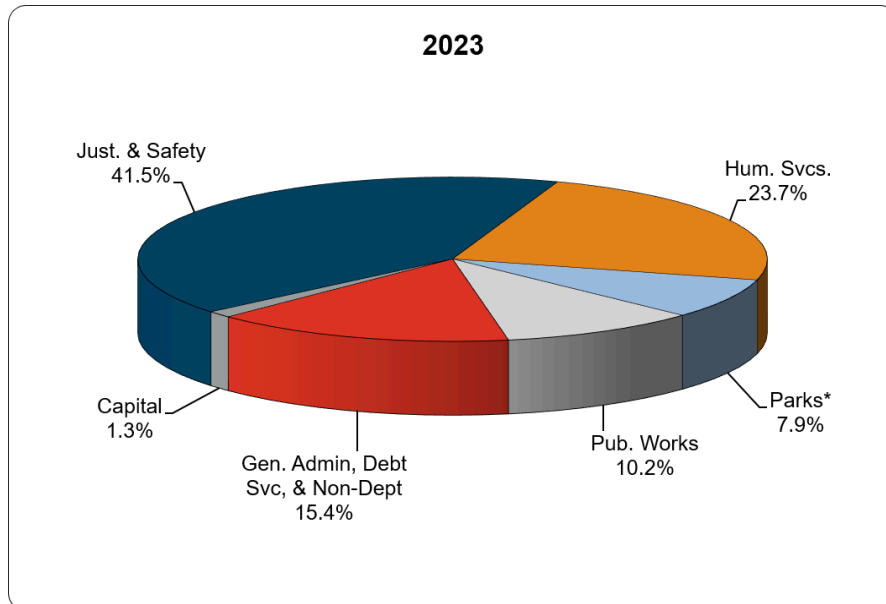
	2026 TAX LEVY	2027 EXPENDITURES	2027 REVENUES	2027 FUND BALANCE	2027 RETAINED EARNINGS	2027 TAX LEVY	Tax Levy \$ Change
NON-DEPARTMENTAL							
GENERAL	\$ —	\$ 4,371,627	\$ 1,024,472	\$ 3,347,155	\$ —	\$ —	\$ —
HEALTH & DENTAL INSURANCE	—	28,646,348	28,505,348	141,000	—	—	—
Total NON-DEPARTMENTAL	\$ —	\$ 33,017,975	\$ 29,529,820	\$ 3,488,155	\$ —	\$ —	\$ —
TOTAL DEBT SERVICE	\$ 15,503,228	\$ 21,509,298	\$ —	\$ 4,851,653	\$ —	\$ 16,657,645	\$ 1,154,417
Total OPERATING	\$ 121,407,305	\$ 362,501,408	\$ 220,946,916	\$ 17,608,669	\$ (873,092)	\$ 124,818,915	\$ 3,411,610
Total CAPITAL PROJECTS	\$ 957,465	\$ 39,452,100	\$ 33,656,473	\$ 4,850,030	\$ —	\$ 945,597	\$ (11,868)
Total OPERATING & CAPITAL PROJECTS	\$ 122,364,770	\$ 401,953,508	\$ 254,603,389	\$ 22,458,699	\$ (873,092)	\$ 125,764,512	\$ 3,399,742

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

- **Justice & Public Safety and Health and Human Services:** These two functional areas continue to receive the largest share, using about two-thirds of the county's tax levy.
- **Justice & Public Safety:** The share of levy increases due to it being a priority area with less revenue flexibility and higher cost drivers, particularly the jail.



Beginning in 2025, General Administration and Non-Departmental in the aggregate budget for more revenue than expenses due to the recognition of investment income and state personal property aid in these programs, which produces a negatively tax levy. This levy credit frees up resources for other governmental fund operations. For the purposes of this chart General Administration/Non-Departmental is grouped with Debt Service. Use of tax levy by General Administration/NonDepartmental is -0.5% in 2027 and 2.4% in 2023, while Debt Service uses 13.2% in 2027 and 13.0% in 2023.

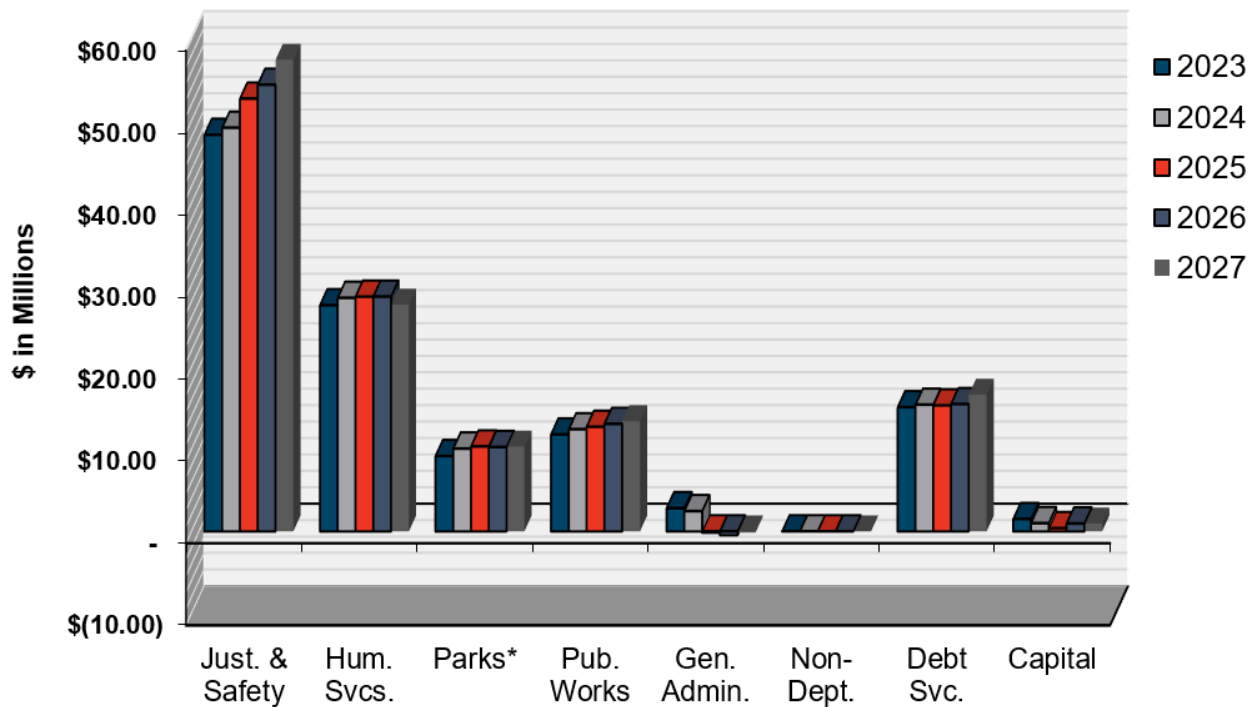
* Includes Parks, Environment, Education, and Land Use

2026 - 2027 TAX LEVY BY FUNCTION

(Combines all Funds)

FUNCTIONAL AREA	2026 Adopted Budget	FY2027 Budget	\$ Budget Change	% Budget Change
Justice & Public Safety	\$ 54,409,396	\$ 57,447,404	\$ 3,038,008	% 6
Health & Human Services	28,592,537	27,624,390	(968,147)	(3)
Parks, Env, Educ. & Land Use	10,274,405	10,318,738	44,333	—
Public Works	13,090,628	13,430,628	340,000	3
General Administration	(462,889)	(659,890)	(197,001)	43
Non-Departmental	—	—	—	—
Debt Service	15,503,228	16,657,645	1,154,417	7
Capital Projects	957,465	945,597	(11,868)	(1)
TOTAL TAX LEVY	\$ 122,364,770	\$ 125,764,512	\$ 3,399,742	% 3

2023-2027 Budgeted Tax Levy by Functional Area



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

**Includes Parks, Environment, Education and Land Use*

2025 - 2027 EXPENDITURE SUMMARY

	2025 Actual	2026 Adopted Budget	2026 Estimate (a)	2027 Budget	Incr/(Decr) from 2026 Adopted Budget
APPROPRIATION UNIT					
Personnel Costs	\$ 156,879,352	\$ 165,810,721	\$ 164,598,985	\$ 175,891,774	\$ 10,081,053
Operating Expenses	119,479,473	132,457,551	133,498,633	135,544,068	3,086,517
Interdepartmental Charges	25,300,252	26,589,266	26,416,825	27,792,667	1,203,401
Fixed Assets & Improvements (b)	1,906,919	1,702,514	2,445,725	1,763,601	61,087
Debt Service	17,156,775	18,942,965	18,942,965	21,509,298	2,566,333
Capital Projects (c)	43,577,583	45,966,400	51,994,411	39,452,100	(6,514,300)
Total Expenditures	\$ 364,300,354	\$ 391,469,417	\$ 397,897,544	\$ 401,953,508	\$ 10,484,091
FUNCTIONAL AREA					
Justice & Public Safety	\$ 81,728,732	\$ 85,533,230	\$ 86,240,441	\$ 89,562,223	\$ 4,028,993
Health & Human Services	95,468,932	101,375,966	99,966,818	106,597,785	5,221,819
Parks, Env., Educ. & Land Use	36,434,842	39,548,008	40,984,129	40,938,062	1,390,054
Public Works	35,721,324	38,849,511	39,168,808	40,201,717	1,352,206
General Administration	26,905,321	29,461,000	28,723,610	30,674,348	1,213,348
Non-Departmental	27,306,845	31,792,337	31,876,362	33,017,975	1,225,638
Debt Service	17,156,775	18,942,965	18,942,965	21,509,298	2,566,333
Capital Projects (c)	43,577,583	45,966,400	51,994,411	39,452,100	(6,514,300)
Total Expenditures	\$ 364,300,354	\$ 391,469,417	\$ 397,897,544	\$ 401,953,508	\$ 10,484,091

(a) Estimated expenditures exceed budget due in part to prior year appropriations carried forward and expended in current year other budget modifications approved by County Board through an ordinance or fund transfer.

(b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset to conform with generally accepted accounting standards. Fixed Asset purchases will be funded through operating revenues or fund balance within those departments.

(c) Capital projects includes \$35,452,100 in total expenditures for the Capital Improvement Plan and \$4,000,000 total expenditures for the Vehicle Replacement Plan.

2027 EXPENDITURE HIGHLIGHTS

Expenditure Budget:

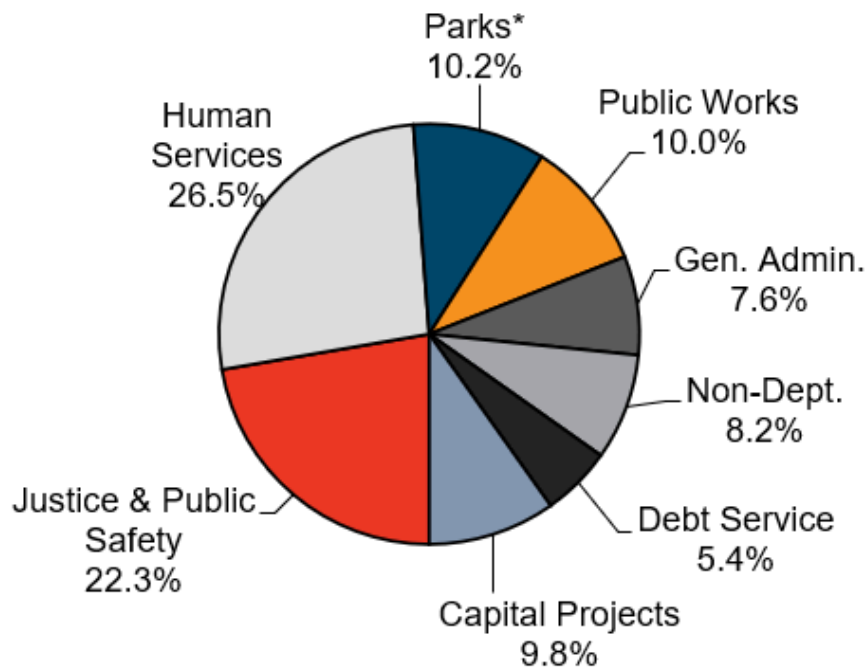
The 2027 total expenditure budget is \$401,953,500, an increase of \$10,484,100 or 2.7% from the 2026 adopted budget. The 2027 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$362,501,400 and capital project spending of \$39,452,100. The total operating budget increases by \$16,998,400, or 4.9% from the 2026 adopted operating budget while capital project expenditures decrease by \$6,514,300 or 14.2% from the 2026 adopted budget.

The net total operating expenditure budget is \$310,701,100 after excluding \$51,800,300 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$14,214,700 or 4.8%.

The budget includes personnel costs totaling \$175,891,800 or 51.6% of the total operating expenditure budget (excluding debt service). Personnel costs are budgeted to increase by \$10,081,100 or 6.1% from the 2026 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$4,289,900 or 2.7% to \$163,336,700 in the 2027 budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,763,600, an increase of \$61,100 from the 2026 budget. Debt service payments are budgeted at \$21,509,300, which is an increase of \$2,566,300 from the 2026 budget. This is about 6.7% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).

2027 EXPENDITURES AS A PERCENT OF TOTAL



**Includes Parks, Environment, Education and Land Use*

2027 EXPENDITURES AS A PERCENT OF TOTAL

	FY2027 Budget	% of Total Expenditure Budget
FUNCTIONAL AREA		
Justice & Public Safety	\$ 89,562,223	% 22
Health & Human Services	106,597,785	27
Parks, Env., Educ. & Land Use	40,938,062	10
Public Works	40,201,717	10
General Administration	30,674,348	8
Non-Departmental	33,017,975	8
Debt Service	21,509,298	5
Capital Projects	39,452,100	10
TOTAL EXPENDITURES	\$ 401,953,508	% 100

2027 EXPENDITURE HIGHLIGHTS

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

The 2027 Budget expenditure level increases \$10,484,100 to \$401.95 million. The 2027 capital budget decreases \$6,514,300 or 14.2% to \$39.45 million. The operating budget increases by \$16,998,400 or 4.9% to \$362.5 million. This includes personnel costs of \$175.89 million, which increase \$10,081,100 or 6.1% reflecting the cost to continue staff and an increase of 4.15 FTE regular full-time and part-time positions, an increase of 2.09 FTE extra help positions, partially offset by a reduction of 0.72 FTE of overtime. Operating expenses increase \$3.09 million. Major operating changes include an increase of \$1.08 million in the Health and Human Services Youth Justice program area for higher foster care costs, residential care, contracted secure-detention services, and Wisconsin juvenile corrections placements to meet anticipated Level 5 placement needs, higher placement levels, and expected state daily rates. In the Criminal Justice Collaborating Council (CJCC) program area the 2027 budget includes a \$174,300 reduction in OWI Treatment Court case-management costs following program consolidation. Other major changes include an increase of \$1,751,900 in the active employee health insurance program mostly due to estimated claims costs for the county's self-insured health plans and plan administration costs, \$270,200 in the Department of Administration (DOA), primarily from higher software maintenance and subscriptions, which include the final phase-in of Workday support, the Contract Management Module, and Financial Publishing tools, and \$182,800 in the Risk Management fund due to estimated insurance costs, increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and the impact of natural disasters and inflation on property insurance market.

The 2026 Budget expenditure level increases \$727,800 to \$389.20 million. The 2026 capital budget increases \$2,221,000 or 5.1% to \$45.97 million. The operating budget decreases by \$1,493,200 or 0.4% to \$343.2 million. This includes personnel costs of \$165.57 million, which increase \$6,276,100 or 3.9% reflecting the cost to continue staff and an increase of 4.80 FTE extra help positions, partially offset by a net reduction of 8.73 FTE regular full-time and part-time positions. Operating expenses decrease \$10.15 million, due in large part to the elimination of pass-through expenditures and revenues to cover claims paid to service providers by the Health and Human Services Children with Long-Term Needs – Third-Party Administrator. Both general government revenue and operating expenses, budgeted at \$14.0 million in 2025, are eliminated in the 2026 budget because the state is no longer requiring the county to report these expenses or manage the provider audits associated with this funding. Other major changes to Health and Human Services include an increase of an increase of \$495,100 related to the state's mandate not to have a wait list for Children with Long-Term Support (CLTS) services and an increase in the number of CLTS contracted staff necessary to support the increase in CLTS clients served, \$404,400 in residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs, and \$529,000 in higher child group home expenses. Other major changes include an increase of \$865,400 in the active employee health insurance program mostly due to estimated claims costs for the county's self-insured health plans and plan administration costs, \$373,000 in the risk management fund due to estimated insurance costs, increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and the impact of natural disasters and inflation on property insurance market, and an increase of \$202,000 in the County Clerk's office due to a significant increase in the price per ballot from \$0.28 to \$0.31 and a higher number of elections in even-numbered years.

The 2025 Budget expenditure level decreases \$2.90 million to \$388.47 million. The 2025 capital budget decreases \$9.18 million or 17.3%. The operating budget increases by \$6.3 million or 1.9%. This includes personnel costs, which increase \$4.1 million or 2.6%, reflecting the cost to continue staff, partially offset by a net reduction of 11.3 regular full- and part-time positions. Operating expenses increase \$1.49 million or 1.1%. Major changes include an increase of \$2.19 million with the Sheriff's Department due to increases for medical services costs within the jail and the implementation and administration of the electronic monitoring program. In Health and Human Services, there is an increase of \$1.77 million in the Youth CCS program. Contracted services with the Administration division increased \$720,700 mainly due to the outsourcing of additional program billing and increased Netsmart licensing costs. There is also a \$4.0 million increase in pass-through expenses for the Children with Long-Term Support (CLTS) needs third-party administrator program due to higher enrollment levels, a \$443,100 increase for the CLTS program contract expenses, and an increase

of \$691,900 to the Regional Crisis Stabilization Facility (due to an increase in assumed average daily census and a change in methodology for reporting vendor costs) from the 2024 budget. These are offset by a decrease of \$552,300 in contracted services related to CCS and CRS programs, and a decrease of \$854,500 of expenses for adults and children at the state mental health institutes. Expenses in the Parks & Land Use Community Development Fund decrease \$2,103,700 as a result of the remaining subgrantee portion of HOME-ARPA funds having been allocated in the 2024 budget and a decrease in HOME entitlement and program income funded projects. The last of two one-time \$4.5 million contributions toward the revolving loan GROW fund, which promotes economic development, is not repeated in 2025.

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

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

Future Projections and Trends:

External factors will continue to play a key role in significantly impacting future trends and projections, including how federal and state funding priorities may likely affect local funding policies and services carried out by local governments provided in different ways. Also, the volatility of fuel, energy, and commodity prices, and increasing medical and health insurance costs are likely to have future budget impacts. In addition, internal factors include high costs of jail inmates, Emergency Preparedness 9-1-1 dispatch communications, and future debt service payments as a result of infrastructure projects, including the project to expand and modernize the courthouse and funding of major highway projects. Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2027 funding changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- The 2027 **expenditure budget** for this functional area totals \$89,562,200, an increase of \$4,029,000 or 4.7% from the 2026 budget.
- **Emergency Preparedness – General Fund:** Expenditures increase \$507,400 (5.8%), which includes \$416,400 of personnel costs due to cost-to-continue and the reclassification of 1.00 FTE Programs and Projects Analyst to a Deputy Emergency Management Coordinator. Operating expenses increase \$33,900 and includes an increase for training software, radio console support expenses, and other maintenance costs.
- **Emergency Preparedness – Radio Services:** Personnel expenses increase by \$43,000 due to the cost to continue. Operating expenses decrease by \$39,600, primarily due to \$45,900 decrease in network monitoring and system reporting software maintenance costs, offset by utility increases. Fixed asset memo items include \$50,000 for unanticipated equipment replacement.
- **District Attorney:** Expenditures increase \$122,800, largely due to personnel expenses increasing by \$140,600 and include position transfers, reclassifications, and 1.26 FTE of law interns moved from operating expenses to personnel. The law interns were previously budgeted under operating expenses and operating expenses decrease to account for this move to personnel.
- **Circuit Court Services:** Expenditures increase \$537,300 or 4.6%, including a \$497,700 increase in personnel costs for cost-to-continue and the re-funding of 1.00 FTE Social Worker position in the Family Court division.
- **Medical Examiner:** Expenditures increase by \$32,000. Personnel expenses increase \$128,300 or 4%, due to the cost to continue. Operating expenses decrease \$76,500 (18%), and include a \$45,700 reduction in medical services and supplies. Interdepartmental charges decrease by \$19,800, or 10%, mainly due to a reduction in administrative overhead costs.
- **Sheriff:** Expenditures increase \$2.8 million, or 5.0%, to \$58.8 million. Personnel increases \$2,194,900 or 5.2% to \$44.6 million, primarily due to cost to continue. The budget includes the current year increase of 1.00 FTE Deputy Sheriff (Village of Vernon) that has a sunset provision and is funded through the municipality. In addition, there are 2.0 FTE Senior Administrative Specialists (one newly created and one reclassified from an existing Administrative Specialist) to assist with implementing new body cameras. Body cameras are added in the 2027 budget and have an approximate cost of \$422,000, which is funded with \$212,000 of General Fund balance, \$100,000 of prior year seized fund revenues (assigned General Fund balance), and \$110,000 of municipal contract charges. An expanded Electronic Monitoring program began in June 2024 when the Sheriff's Department ended Huber facility operations. This expense is budgeted at \$550,000 in 2027. Inmate medical services increase \$213,800 to \$4,128,000, based on an estimated 5.0% contract increase. Budgeted fuel costs increase \$151,700 due to a higher assumed price per gallon of gas in 2027 compared to 2026. The Sheriff's budget includes non-corrections equipment of \$334,400 for the equipment replacement plan. This plan is funded with \$147,200 of prior year seized fund revenues (assigned General Fund balance) and \$186,800 of General Fund balance. The jail equipment replacement plan decreases by \$17,300 in 2027 to \$170,000, funded mostly with prior-year jail assessment fees (assigned General Fund balance).

Health and Human Services

- The 2027 **expenditure budget** for this functional area totals \$106,597,800, an increase of \$5,221,800 or 5.2% from the 2026 budget.
- **Administrative Services:** Personnel costs increase \$551,200 to \$7.35 million, reflecting the cost to continue of existing positions; staffing changes associated with the Community Impact & Engagement Program; position transfers; reclassifications; and changes in extra-help and overtime staffing. Operating expenses increase \$87,400 to \$1.97 million. The primary driver is \$239,000 in additional opioid settlement funding for the Community Impact & Engagement Program, partially offset by lower contracted and consulting services costs following the decision not to purchase and integrate new software with the electronic health record.
- **Economic Support Services:** Personnel costs increase \$518,000 to \$4.66 million to continue 46.00 regular FTE and add 3.00 sunset FTE — one Programs & Projects Analyst and two Economic Support Specialists — to support FoodShare Quality Control initiatives.
- **Veterans' Services:** Personnel costs increase by \$78,900 to \$453,700, reflecting the addition of 1.00 FTE Veterans' Service Specialist and cost to continue of 4.00 FTE staff.
- **Criminal Justice Collaborating Council (CJCC):** Operating expenses decrease by \$184,300 to \$1.64 million, driven primarily by a \$174,300 reduction in OWI Treatment Court case-management costs following program consolidation with the Drug Treatment Court and an \$85,000 decrease in Day Report Center contracted services. These reductions are partially offset by increased diversion program costs and a one-time Public Safety Assessment (PSA) validation study.
- **Public Health:** Appropriated fund balance decreases by \$77,400 to \$139,500, related to Waukesha County Opioid Settlement funds, due to the transfer of the Public Communication Coordinator and the Heroin/Overdose Fatality Review Task Force to Administrative Services for the Community Impact and Engagement Program. Personnel costs increase by \$57,600 to \$3.35 million, reflecting the cost to continue 26.83 regular FTE. Staffing changes include the transfer of 1.00 FTE Public Communications Coordinator to Administrative Services and a 0.91 FTE reduction in extra-help staffing, for a net decrease of 1.91 FTE.
- **Child Protective Services:** Personnel costs increase by \$191,100 to \$5.31 million to cover costs to continue of 44.50 regular FTE, offset partially by a 0.51 FTE reduction in overtime supporting co-response staffing. Operating expenses decrease by \$275,000 to \$4.01 million, due to fewer projected alternative-care placement days. Reductions include \$296,400 in group home placements, \$116,300 in foster care, and \$113,700 in contracted in-home safety supports and supervised visitation. These savings are partially offset by a \$257,000 increase in residential care center placements, reflecting a trend toward higher placement needs.
- **Youth Justice:** Operating expenses increase by \$1.08 million to \$4.75 million, driven by higher foster care costs (\$578,800), residential care (\$321,300), contracted secure-detention services (\$177,800), and Wisconsin juvenile corrections placements (\$127,800). The increase reflects anticipated Level 5 placement needs, higher placement levels, and expected state daily rates.
- **Children with Special Needs Unit, Including the Birth to Three Program:** Personnel costs increase by \$124,000 to \$1.85 million to continue 17.00 regular FTE. Operating expenses decrease by \$103,000 to \$7.69 million, due to lower contracted services, as well as an \$83,100 decrease in Birth to Three contracted services. The reduction reflects the Children with Longterm Support Needs (CLTS) Division assuming responsibility for all dual Birth to Three/CLTS cases, reducing contracted-provider staffing needs.
- **Youth Intensive Services:** Personnel costs increase by \$217,600 to \$2.55 million for the cost-to-continue for 20.00 regular FTE and to add 1.00 FTE Clinical Therapist. Operating expenses increase \$113,600 to \$2.61 million, primarily by a \$100,000 increase for a contracted Comprehensive Community Services (CCS) Senior Mental Health Counselor to reduce program wait times.
- **Outpatient Clinic:** Personnel costs increase by \$395,200 to \$4.93 million. Operating expenses decrease by \$294,400 to \$2.74 million, primarily due to \$360,700 in lower contracted services costs and \$97,100 in lower prescription medication costs. Fixed asset charges increase by \$280,000 to \$328,700 for a one-time office furniture and equipment purchase in Behavioral Health Administration.

- **Mental Health Outpatient–Intensive:** Personnel costs increase by \$284,500 to \$4.03 million to maintain 34.50 regular FTE and add 0.47 extra-help FTE. Operating expenses increase \$475,000 to \$5.05 million, primarily for additional contracted Comprehensive Community Services (CCS) client support services. Interdepartmental charges decrease by \$104,700 to \$195,100, primarily due to a \$134,900 reduction in building maintenance charges.
- **Psychiatric Hospital:** Personnel costs are budgeted to increase by \$137,100 to \$4.89 million, to maintain 31.90 regular FTE positions. Changes include transferring in 0.20 FTE for a Human Services Supervisor and 1.00 FTE for an Administrative Specialist, unfunding 1.00 FTE for a registered nurse, and reducing extra-help staffing by 0.34 FTE to 6.94 FTE. Operating expenses increase by \$219,900 to \$4.03 million, primarily due to a \$170,200 increase in contracted inpatient care. Interdepartmental charges decrease by \$170,700 to \$819,100, primarily due to a \$110,200 reduction in computer maintenance charges.
- **Crisis Resource Center:** Operating expenses increase by \$455,600 to \$2.06 million, almost entirely due to higher contracted service costs needed to meet full staffing requirements.
- **Crisis Services:** Personnel costs increase \$217,300 to \$3.27 million, reflecting a net increase of 0.40 regular FTE to 22.10 FTE, including the transfer of a 0.40 FTE Human Services Supervisor from the Crisis Resource Center.
- **ADRC General Fund—Adult Protective Services:** Personnel costs are budgeted to increase by approximately \$81,100 to \$1.32 million to maintain 10.50 FTE, partially offset by a 0.12 FTE reduction in extra-help staffing.
- **Corporation Counsel—Child Support:** Personnel costs are budgeted to increase by \$282,700, reflecting the cost to continue existing staff, the reallocation of 0.35 FTE of a Senior Administrative Specialist from General Legal, an increase of 0.12 FTE in temporary extra-help staffing, and changes in employee benefit plan selections.

Parks, Environment, Education, and Land Use

- The 2027 **expenditure budget** for this functional area totals \$40,938,100, an increase of \$1,390,100 or 3.5% from the 2026 budget.
- **Register of Deeds:** Personnel costs increase \$91,200 reflecting costs to continue for 15.00 FTE positions.
- **Extension Waukesha County:** Personnel costs increase \$14,000 for cost to continue and benefit changes. Operating expenses decrease \$8,400, primarily from lower promotional supplies and staff development costs.
- **Bridges Library System – State Aids Fund:** An increase in state aid allowed the system to continue support for electronic materials as well as grants and services to member libraries. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan, including \$100,000 for the OverDrive Advantage Program. Member libraries will increase their contribution to the program from \$226,900 to \$233,800 and the system will maintain their contribution of \$150,000 from state aid revenues for a total cost of \$483,800. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties.
- **Parks and Land Use – General Fund:** Expenditures increase \$490,700. Personal expenses increase \$412,000 or 3.8% and includes the cost to continue of 84.76 FTE staff, the refunding of 1.00 FTE Environmental Health Sanitarian, the unfunding of 1.00 FTE Administrative Assistant (offset by an increase in 0.50 FTE extra help), a 0.25 FTE increase of a Park Naturalist at Retzer Nature Center, and the transfer out of 0.10 FTE Parks System Manager to the Golf Fund and 0.10 FTE Workforce Development Board Director to the Workforce Development Fund. Operating expenses increase \$80,200, which includes a \$121,700 increase in maintenance costs due to more items in the 3-year maintenance plan being classified as operating expenses, \$30,300 increase in donation funded park maintenance and conservation efforts, and \$25,300 increase in utility costs mostly attributable to a \$22,000 increase in water and sewer charges. These are partially offset by a \$56,300 decrease in Land Information Services ortho-photography projects, the removal of the \$80,000 one-time future use study for the Expo Center which is offset by \$47,500 of contracted security services (mentioned above), and \$28,200 decrease in supplies to better reflect recent actuals. Fixed assets decrease \$110,100 for projects that mainly fall within the 3-Year Maintenance and Major Projects Plan (discussed below) due to many of these being classified as operating expenses in the 2027 budget.
- **Parks and Land Use – General Fund 3-Year Maintenance and Major Projects Plan:** Expenditures increase \$4,500 to \$369,400, including park entry camera replacements (\$87,500), pavement striping (\$35,000), and hazardous tree removal (\$20,000).

- **Parks and Land Use – Community Development Fund:** Expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to increase from 2026 budgeted levels for the Community Development Block Grant (CDBG) program by about \$57,000 to \$1,500,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease \$14,600 to \$1,422,100, including \$1,326,100 in annual HOME allocated funds, a decrease of \$14,600. The budget also includes \$96,000 in HOME-American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant until its grant end date in 2030, which is unchanged from the 2026 budget.
- **Parks and Land Use – Parkland Management and Land Acquisition Fund:** Expense and revenue budgets continue to be maintained at the 2026 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund:** Expenditures increase \$172,900 to \$2,864,400, including \$66,000 for personnel costs related to the cost to continue for the 4.90 FTE staff and the addition of 0.10 FTE Parks System Supervisor as well as an increase in temporary extra help of 1.04 FTE and overtime of 0.03 FTE. Operating expense increase \$79,800 due to an increase of \$20,000 in non-fixed asset land improvements, largely for brush removal; \$20,000 in contracted tree removal services; \$17,800 increase in building maintenance expenses at Moor Downs related to updated clubhouse carpets, ventilation, fireplace repairs, and garage door replacements; and \$12,000 for landscaping supplies to assist with ongoing course maintenance based on increased activity. This is partially offset by a reduction of \$19,000 in various golf course related supplies based on prior year trends. Golf fixed assets memo items increase \$215,300 to \$435,500. The 2027 budgeted fixed assets includes \$187,500 for 25 new golf carts at a cost of approximately \$7,500 per cart; \$70,000 for a reel grinder; \$60,000 for cart path additions; \$40,000 for a bed knife grinder for sharpening blades on course lawn mowers; \$22,000 for clubhouse siding at Naga-Waukeez golf course; \$20,000 for improved drainage on multiple holes; \$15,000 for patio furniture and improvements; \$12,000 for a new buffalo blower to clear debris from fairways, greens and cart paths; and \$9,000 for a new clubhouse pump.
- **Parks and Land Use – Ice Arena Fund:** Expenditures increase \$35,100 to \$1,604,500, mostly due to the cost to continue staff as well as an increase of 0.37 FTE extra help. Fixed assets are budgeted to increase \$89,800 to \$206,300. This includes \$86,000 for infrared heaters above bleachers, \$37,300 for improved ventilation in the refrigeration room at Eble Ice Arena, \$36,500 in security system upgrades, \$24,500 for a new rink pump, \$11,000 for a snow pit pump, and \$11,000 for a subfloor pump.
- **Parks and Land Use – Material Recovery Facility Fund:** Operating expenses increase \$54,800 to about \$2.25 million. Processing costs increase \$12,600 to \$2.14 million as a result of a contractual 3% per ton increase to \$84.60 (based on CPI) for 25,500 tons. Additionally, transportation charges are increased \$42,000 for the hauling and removal of county materials.

Public Works

- The 2027 **expenditure budget** for this functional area totals \$40,201,700, an increase of \$1,352,200 or 3.5% from the 2026 budget.
- **Road Salt:** Expenditures increase \$45,000 in 2027. Salt rates increase by \$2.46 or 2.8%, from \$84.90 to \$87.36 per ton based on the state's salt contract for the 2026-27 winter season. The budget includes \$148,500 of General Fund balance for salt usage above 10,000 tons used on County roads (11,700 tons budgeted in total). Solar salt, which is used to provide cleaner brine and reduce staff time cleaning the brine tanks, remain flat at \$66,800 for 500 tons at \$133.65 per ton. Salt for Parks and Land Use for county facilities and parks roads increases \$1,500, assuming 600 tons (same as 2026 budgeted level). Salt sold to municipalities for use on their local roads increases \$14,800 and assumes 6,000 tons (same as 2026 budgeted level).
- **State Highway Maintenance Operations:** Personnel expenses increase \$174,800, which includes the cost to continue for 29.00 regular FTE positions. Temporary seasonal help (2.32 FTE) and overtime (2.86 FTE) remain unchanged from the 2026 budget.
- **County Highway Maintenance:** Personnel expenses decrease \$58,100 due to an additional \$200,000 in vacancy and turnover savings being budgeted by the department in 2027, partially offset by cost-to-continue for 31.90 regular FTE positions. Temporary seasonal help decreases by 0.48 FTE to 1.25 FTE, and overtime remains at 1.04 FTE, unchanged from the 2026 budget.

- **Transit Services:** Program expenditures decrease \$47,000, primarily due to continued Route 1 service reductions and a decrease in county funding to the FlexRide program. Total transit costs are estimated at about \$1.56 million, but the total budget for Waukesha County is only about \$732,200, due to offsetting revenues.
- **Central Fleet Vehicle Fuel:** Assumes an increase in fuel prices of \$0.89/gallon, or 28.6%, to \$4.00/gallon from the 2026 budget due to increased volatility in the price of fuel in the current year. The budget assumes that some internal governmental fund departments will cover about 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$3.06/gallon (\$3.27/gallon with markup), with General Fund balance covering the remainder up to the total estimated fuel price of \$4.00/gallon (\$4.21/gallon with markup).
- **Energy and Utilities for County Facilities:** Budgeted to decrease in 2027 by \$199,700 from the 2026 budgeted level of \$3,004,600 to \$2,804,900, primarily from lower anticipated usage as a result of the phase-down of costs associated with Northview and UW-Waukesha facilities. The budget for electricity decreases by \$103,100 or 5.5%, natural gas decreases by \$66,000 or 15.6%, and water/sewer decreases by \$30,700 or 4.4%, less than the other utilities due to the phase-down being partially offset with continued City Waukesha water rate increases as part of the phase-in of higher costs related to obtaining Lake Michigan water. The average effective rates for all three utilities, electric, water, and natural gas, have all seen increases in recent budgets but electricity and natural gas rates are budgeted to remain flat in 2027 due to the budget keeping pace with actual rates.
- **Building Improvement Plan (BIP):** Totals \$727,000 in the 2027 budget. The base BIP budget decreases by \$175,000 from the 2026 budget level to \$675,000, to reprioritize funds and help cover increasing routine building maintenance expenses in the Facility Maintenance program. In addition to the base BIP, the plan includes \$52,000 for improvements at the Mental Health Center (MHC), which is offset by interdepartmental charges from Health and Human Services to recover a portion of these costs through daily rate increases.
- **Airport:** Continues to fund in-house snow removal. Expenditure increases related to this are primarily related to cost-to-continue as well as equipment and maintenance costs.

General Administration

- The 2027 **expenditure budget** for this functional area totals \$30,674,300, an increase of \$1,213,300 or 4.1% from the 2026 budget.
- **County Clerk:** Operating expenses are budgeted to decrease \$224,500 primarily due to a lower number of anticipated elections in 2027, an odd-numbered year, compared with even-numbered years.
- **Department of Administration (DOA) – General Fund:** Expenditures increase \$741,500, including a \$455,200 increase in personnel costs for cost-to-continue, position transfers, selected reclassifications, staffing changes to support operational need, and the addition of 1.00 FTE Principal Financial Analyst position. Operating expenses increase \$270,200, primarily from higher software maintenance and subscriptions, which include the final phase-in of Workday support, the Contract Management Module, and Financial Publishing tools, as well as \$100,000 to support accounting centralization and automation initiatives. Planned initiatives include AI-driven accounts payable tools and a centralized online payment platform.
- **DOA – Information Technology Fund:** Expenditures increase \$495,300. Personnel costs increase \$247,200 for cost-to-continue, partially offset by the unfunding of a 1.00 FTE Senior Information Technology Professional position (\$142,900) and reducing 0.83 FTE of intern support (\$40,000). Operating expenses increase \$246,700, of which \$155,000 is attributable to scheduled technology and equipment replacements, while the remaining increase is due to higher software maintenance and subscription renewals. Fixed asset expenses increase \$74,300 in 2027 for planned copier replacements.
- **DOA – Risk Management Fund:** Expenditures decrease 2% or \$81,200 to \$4.05 million, primarily due to a \$309,000 reduction in projected near-term workers' compensation claims expense that had been included in the 2026 budget. This decrease is partially offset by a \$182,800 increase in liability and property insurance operating expenses. The increase includes \$113,600 in higher projected self-insured claims costs and \$48,600 in increased purchased liability and property insurance premiums.
- **DOA – Collections Fund:** Expenditures increase 3% or \$41,500 to \$1,351,600. Personnel costs increase by \$21,800 which includes cost to continue, the reclassification of 1.00 FTE Fiscal Specialist to Senior Fiscal Specialist, and the transfer of 0.25 FTE Principal Financial Analyst from the General Fund.

- **Corporation Counsel – General Legal Services:** Expenditures increase \$118,100 or 7%, mostly related to the personnel cost to continue for 12.85 FTE. Personnel costs increase by \$75,300, which includes the cost to continue, and the transfer of a 0.35 FTE Senior Administrative Specialist to the Child Support program. Operating expenses increase \$40,000 for a one-time project to support the review and conversion of the county code to an online application.

Non-Departmental

- The 2027 **expenditure budget** for this functional area totals \$33,018,000, an increase of \$1,225,600 or 3.9% from the 2026 adopted budget.
- **Non-Departmental – General Fund:** Expenditures decrease by \$526,310 in 2027, which includes the removal of \$2,000,000 for the one-time Branch Campus Redevelopment Grant (BCRG) from the Wisconsin Economic Development Corporation which is partially offset by an increase of \$1,500,000 to cover all separation payouts, some of which were partially budgeted by large departments in past budgets.
- **Health and Dental Insurance Fund:** Total expenditures increase \$1,751,900, or 6.5%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Operating expenditures increase \$1,975,600, or 8.2%, reflecting recent claims experience for the county's self-insured health plans, which are budgeted to increase by about \$2.1 million or 11.7% from \$18.2 million to \$20.9 million reflecting recent claims experience. Plan administration and programming costs decrease \$198,400. These fund claims processing and patient advocacy programs aimed at reducing long-term chronic health issue costs.
 - **Wellness Initiative Program:** Operating expenses decrease \$155,000 mostly related to the removal of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings. This campaign was entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county.
 - **Waukesha Employee Health and Wellness Center:** Operating expenses decrease by \$77,400 largely due to a \$127,700 decrease for contracted clinical staff due to the elimination of a part-time health coach and a licensed practical nurse, based on utilization needs and being able to reallocate responsibilities among other clinic staff. This is partially offset by an increase of \$49,700 for consulting services, including recognizing the city's gross cost (offset with revenues) and \$35,000 for an RFP and contract negotiations for clinic operations management.
 - **Contingency Fund** remains at the 2026 budget level of \$1.2 million, funded with appropriated General Fund balance.

Debt Service

The Debt Service expenditure budget for general governmental purposes is \$21,509,300, an increase of \$2,566,300 or 13.5% from the 2026 Adopted Budget. To fund the 2027 Capital Project budget, \$22.0 million is planned to be borrowed, which is a decrease of \$5,200,000 from the 2026 adopted budget level. This includes \$18.0 million of borrowing for the Capital Plan, and \$4.0 million for major vehicle replacements in 2027. After retiring approximately \$16.83 million of principal in 2027, the county's total debt outstanding is expected to be approximately \$119.0 million at year-end 2027, well below the allowable levels set by state statutes.

Capital Projects

The 2027 Capital Project expenditure budget of \$39,452,100 decreases \$6,514,300 from the 2026 adopted budget. The 2027 Capital budget identifies funding for existing and new projects at a net county cost of \$23.3 million (after direct project revenues of \$9,064,700 and proprietary, internal service, and restricted balance appropriations of \$3,066,600 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 20% of net capital expenditures, which is at the County's policy target of 20%. An additional \$4.0 million is budgeted to continue borrowing for major vehicle replacements in 2027.

2025 - 2027 REVENUE SUMMARY

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	Incr/(Decr) from 2026 Adopted Budget
SOURCE					
General Government Revenues (a)	\$ 87,094,806	\$ 92,201,415	\$ 99,821,683	\$ 96,736,004	\$ 4,534,589
Fines and Licenses	3,806,579	4,011,895	3,952,463	4,177,419	165,524
Charges for Service (a)(b)	53,536,854	53,713,007	54,731,179	57,791,490	4,078,483
Interdepartmental Revenues	45,298,838	49,016,620	47,230,801	51,800,289	2,783,669
Other Revenue (a)(b)	25,318,880	14,971,469	16,206,540	16,210,924	1,239,455
Investment Income-Unrestricted	6,871,024	5,887,247	5,990,000	5,887,263	16
Debt Borrowing	29,200,000	27,200,000	27,200,000	22,000,000	(5,200,000)
Appropriated Fund Balance	(3,674,027)	23,071,274	20,410,161	22,458,699	(612,575)
Retained Earnings (b)	(3,113,515)	(968,280)	(10,053)	(873,092)	95,188
Tax Levy	119,960,915	122,364,770	122,364,770	125,764,512	3,399,742
Total Revenues	\$ 364,300,354	\$ 391,469,417	\$ 397,897,544	\$ 401,953,508	\$ 10,484,091

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	Incr/(Decr) from 2026 Adopted Budget
FUNCTIONAL AREA					
Justice & Public Safety	\$ 26,480,277	\$ 27,803,518	\$ 27,651,979	\$ 28,419,959	\$ 616,441
Health & Human Services	73,657,425	71,044,899	77,452,342	77,163,885	6,118,986
Parks, Env., Educ. & Land Use	33,423,983	28,239,589	30,653,172	29,613,578	1,373,989
Public Works	25,315,318	25,631,099	25,482,415	26,489,138	858,039
General Administration	28,648,856	28,008,694	28,345,052	29,730,536	1,721,842
Non-Departmental	26,930,454	29,799,024	28,765,125	29,529,820	(269,204)
Debt Borrowing	29,200,000	27,200,000	27,200,000	22,000,000	(5,200,000)
Capital Projects	7,470,668	9,274,830	9,582,581	11,656,473	2,381,643
Appropriated Fund Balance	(3,674,027)	23,071,274	20,410,161	22,458,699	(612,575)
Retained Earnings (b)	(3,113,515)	(968,280)	(10,053)	(873,092)	95,188
Tax Levy	119,960,915	122,364,770	122,364,770	125,764,512	3,399,742
Total Revenues	\$ 364,300,354	\$ 391,469,417	\$ 397,897,544	\$ 401,953,508	\$ 10,484,091

(a) Budgeted revenues in 2026 restated to different categories for comparative purposes to the 2027 budget.

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

2027 REVENUE HIGHLIGHTS

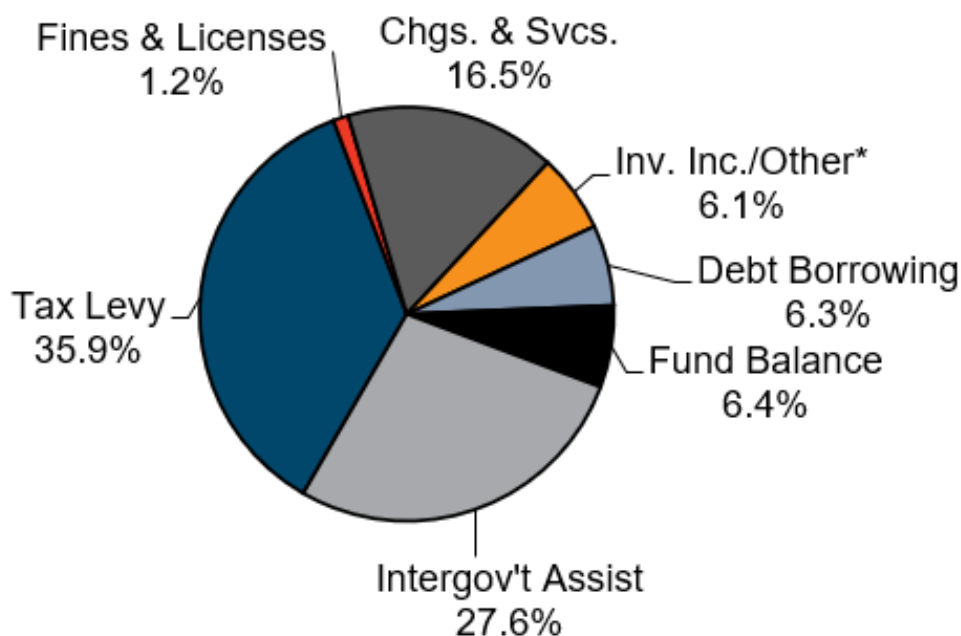
Revenue Budget:

The 2027 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$253,730,297 an increase of \$7,696,924 or 3.1% from the 2026 Adopted Budget. The revenue budget includes \$51,800,289 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2027 budgeted revenues consist of departmental operating revenues at \$220,073,824 and capital project revenues at \$33,656,473 including \$22,000,000 from planned borrowing. Overall, the operating revenues increases by \$10,515,281 or 5.0% from the prior-year budget, while capital project revenues decrease by \$2,818,357 or 7.7%.

The graph below reflects the ratio of revenue sources budgeted for 2027 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.9% and 27.6% of intergovernmental assistance as the major revenue components.

2027 REVENUES AS A PERCENT OF TOTAL (Excludes Interdepartmental)



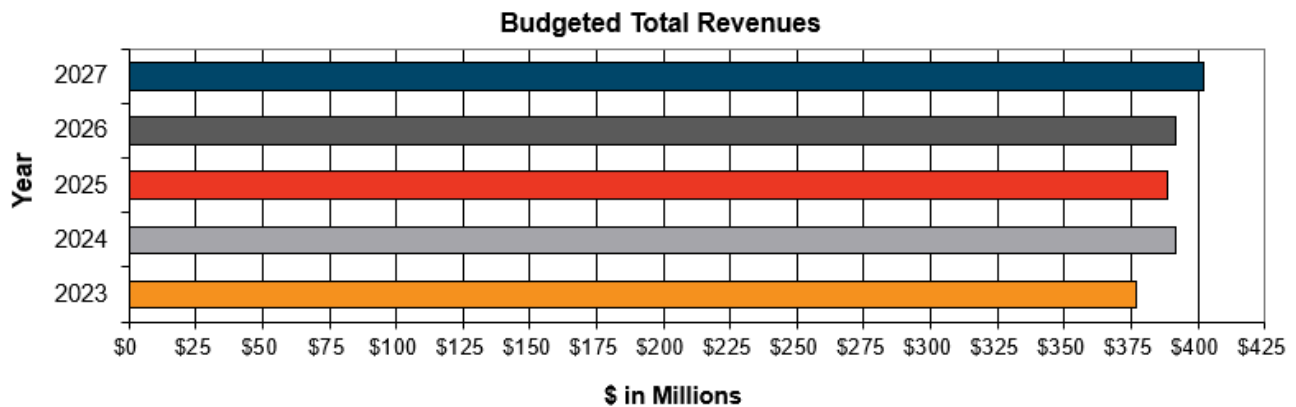
**Excludes Retained Earnings*

Revenue Projection Methodology

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

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

Projection and Trends: External factors that may affect estimated future revenue trends include changes in economic growth levels, a change in the interest rate trend affecting county investments, and a change in moderate inflation trends. Also, other impacts which could affect future revenue trends include federal and state budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases, which help cover the rising costs of services and the ability to collect on client accounts. The graph below shows the total budgeted revenue trends from all sources for 2023-2027. Total revenues, including tax levy and appropriated fund balance, are budgeted to increase \$10.5 million or 2.7% to \$402.0 million.



2027 REVENUE HIGHLIGHTS

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

The 2027 revenue budget increases \$10,484,100 or 2.7% to \$402.0 million, including an increase in intergovernmental contracts and grant revenue of \$4.5 million or 4.9% largely due to \$1.21 million of higher CLTS service coordination revenue, \$353,300 in new FoodShare Quality Control funding, and \$227,200 in additional Child Care funding in the Health & Human Services functional area. Project specific intergovernmental revenues for capital projects increase by \$2.5 million. Charges for services also increase approximately \$4.1 million or 7.6% primarily due to an increase of \$2.2 million in Health & Human Services related to a \$1.1 million increase driven by an estimated 3,800 Medicaid-eligible client days and a ForwardHealth billing policy change that increases the crisis stabilization Medicaid fee-for-service rate from \$140 to \$366 per client day, \$861,300 due to revenue-cycle process improvements that increase average reimbursement per patient day at the Psychiatric Hospital, a \$721,500 increase in Comprehensive Community Services (CCS) client fee revenue from expanded services and higher billable units, which is partially offset by a reduction of \$460,400 based on a two-year trend in actual revenues at the outpatient clinic. There is an increase \$626,000 in Parks & Land Use due to \$215,000 of higher landfill siting revenues, an increase of \$207,100 in Expo Fees driven by an increase in large events booked at the facility, and an increase of \$157,600 in parks fees. There is also a \$551,300 increase in the Sheriff's department related to municipal patrol and school resource contract revenues and a \$290,000 increase in the Health and Dental fund for the employee share of health insurance premium increases. Interdepartmental revenues increase \$2.8 million, mostly due to a \$1.6 million increase in the county share of health insurance premiums and contributions to employee health savings accounts. Other revenue increases \$1.2 million mostly due to a \$1.97 million in cost recovery on Medicaid programs in the Health & Human Services functional area. Fund balance appropriations decrease \$612,600, and county general tax levy (excluding the special library tax) increase \$3,165,409 or 2.69% to \$120,773,162 from the 2026 Adopted Budget.

The 2026 revenue budget increases \$2,998,900 or 0.8% to \$391.5 million, including a decrease in intergovernmental contracts and grant revenue of \$6,832,100 or 6.9% largely due to the removal of the \$14.0 million pass-through revenue associated with HHS–Children with Long-Term Needs – Third Party Administrator due to a change in the state requirement to record these transactions on the county books, resulting in the removal of this pass-through from the budget. Project specific intergovernmental revenues for Capital Projects increase by \$2.1 million. The Non-Departmental budget also includes \$2.0 million for the Branch Campus Redevelopment Grant (BCRG) from the Wisconsin Economic Development Corporation for costs related to the redevelopment of the former University of Wisconsin – Milwaukee at Waukesha campus property. Additionally, Circuit Court intergovernmental revenues increase \$573,500 due to additional state funding in the state budget. Charges for services revenues increase by \$3.0 million, or 6.0%, including \$1.2 million in Health and Human Services due to an increase in client fees for patient care at the Psychiatric Hospital of \$467,700 and in the Mental Health Outpatient – Intensive program of \$458,300. Charges in Parks, Land Use, and Education increase by about \$1.0 million due to park system fees and utilization of county owned golf courses and ice arenas. Justice and Public Safety charges increase \$716,700 due to increases in municipal patrol and school resource officer contract revenues. Interdepartmental revenues increase approximately \$1.5 million, or 3.2%, primarily due to \$900,000 increase in the Non-Departmental Health and Dental Insurance Fund related to higher premium costs for health insurance. End User Technology Fund (EUTF) charges for computer maintenance and replacement increase \$218,200, and risk management charges increase \$113,000. The Vehicle Replacement Fund (VRP) increases charges by \$174,300 for new county vehicles/equipment. Changes in other revenues, which increase \$1.3 million, are due to \$1.5 million for increased Wisconsin Medicaid Cost Reporting (WIMCR) and \$276,000 in investment income. Fund balance appropriations increase \$3.5 million, and county general tax levy (excluding the special library tax) increase \$2,070,352 or 1.79% to \$117,607,753 from the 2025 Adopted Budget.

The 2025 revenue budget decreases \$2.9 million or 0.7% to \$388.5 million, including a decrease in intergovernmental contracts and grant revenue of \$20,247,600 or 16.9% largely due to the decrease of \$26.7 million in American Rescue Plan Act (ARPA) funds, mentioned below. Within the Health and Human Services department, there is an increase in Children's Long Term Support (CLTS)-third party administrator revenues of \$4.0 million and case management and

other revenue reimbursements related to the CLTS program of \$401,300 as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served. In the Circuit Courts, IV-D (Child Support) related reimbursements from the State of Wisconsin increase by \$220,000 due to a changed methodology used by the Courts for expenses claimed. Project specific intergovernmental revenues for capital projects increase by \$2.8 million in the 2025 budget. Charges for services revenues increase by \$2.2 million, or 5.1%, to approximately \$45.9 million primarily due to client fees in Health and Human Services increasing by \$2.29 million. Charges in Parks, Land Use, and Education increase by \$510,000 due to park system fees and utilization of county owned golf courses and ice arenas. Justice and Public Safety charges decrease \$721,700 due to the removal of \$1.2 million in federal prisoner inmate revenues, which are partially offset by a \$494,500 increase in municipal patrol contract revenues. Interdepartmental revenues increase \$656,600 to \$47,505,000 primarily related to \$253,700 in the Department of Administration – General Fund for Human Resources staff time charges to the Non-Departmental Health and Dental Fund and mailing charges and increases in postage charges. End User Technology Fund (EUTF) charges for computer maintenance and replacement increase \$250,800, and risk management charges increase \$89,800. The Health and Dental Fund increases the county's share of employee health and dental premiums and contributions to health savings accounts by \$251,000, mainly due to insurance plans shifting from Choice Plus to the High Deductible Health Plan. The Vehicle Replacement Fund (VRP) increases charges by \$129,000 for new county vehicles/equipment. There is an increase of \$96,500 for interdepartmental revenues within the Public Works General Fund, primarily due to charges within the Building Improvement Plan and Facility Maintenance. In the Transportation Fund, there is a \$432,300 decrease due to shifting budget of state equipment and storage reimbursement to general government revenues. Changes in other revenues are due to \$1.8 million for the Material Recycling Fund for contracted recycling services, \$1.1 million in investment income, and \$761,800 in Health and Human Services due to client insurance claims in the Regional Crisis Stabilization Facility and Wisconsin Medical Assistance Cost Reporting (WIMCR) reimbursements. Fund balance appropriations increase \$769,300, and county general tax levy (excluding the special library tax) increase \$675,235 or 0.59% to \$115,537,401 from the 2024 Adopted Budget.

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

The 2023 revenue budget increases \$39.5 million or 11.7% to \$376.9 million, including an increase in intergovernmental contracts and grant revenue of \$34.0 million or 38.5%, largely due to federal American Rescue Plan Act (ARPA) –

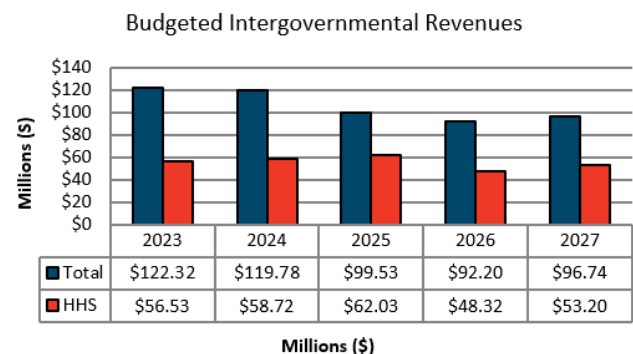
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$29.3 million (an increase of \$20.8 million). This also includes an additional \$1.7 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator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

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2026 to the 2027 Revenue Budget, by source, follows.

Intergovernmental Contracts & Grants:

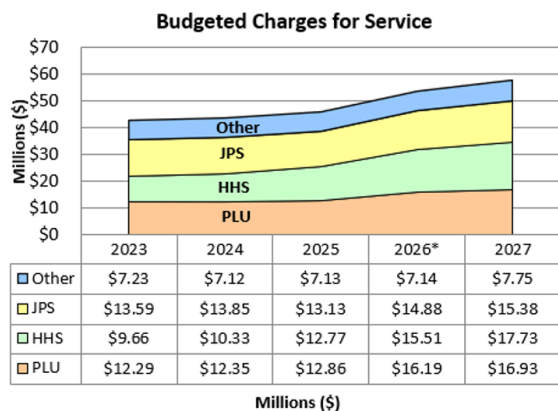
Combined, total 2026 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted increase of \$4.5 million or 4.9% from the 2026 Adopted Budget.

- **State shared revenue** increases \$272,700 based on the approved state allocation for 2027. The state budget approved a 2.1% for \$91,200 increase for base and supplemental Shared Revenue. A separate provision of Shared Revenue, which provides counties revenues to offset the property tax exemption of utilities, increases \$181,500 in 2027.
- **Health and Human Services Functional Area** intergovernmental revenue increases by approximately \$2.5 million to \$50.8 million as follows:
 - **Children with Special Needs Unit, Including the Birth to Three Program** includes a \$1.21 million increase driven primarily by higher projected CLTS service coordination revenue.
 - **Economic Support Services includes** increases of \$592,000 including \$352,300 in new FoodShare Quality Control funding and \$227,200 in additional Child Care funding.
 - **Corporation Counsel - Child Support** increases \$261,000, primarily due to a \$207,200 increase in Net Federal Financial Participation (FFP) reimbursements.
- **Department of Administration - General Fund** intergovernmental revenue increases \$471,500 primarily driven by a \$867,200 increase in indirect cost recovery from Health & Human Services grant programs. These programs allow for full or partial reimbursement of administrative costs. This is partially offset by the reclassification of \$486,000 of Wisconsin Medicaid cost recovery revenues (indirect cost recovery on Medicaid funded Health & Human Services programs) from general government revenue to other revenue.
- **Parks & Land Use - Workforce Fund and Economic Development Fund** intergovernmental revenue increase \$274,500 due to budgeted increases in Adult, Dislocated Worker, and Youth workforce programming funds.



- **Capital Project** intergovernmental revenues increase \$2.5 million to \$10.5 million, primarily due to higher project specific revenues associated with a \$2.7 million increase in Emergency Preparedness from municipal contributions for the Radio System Upgrade project, \$1,250,000 in the Department of Administration for cost recovery on federally funded programs in the operating budget, and \$940,400 for various transportation related projects which are offset by a \$2.4 million decrease in Parks and Land Use due to several projects being removed from the capital plan in the 2027 budget.
- **Non-Departmental- General Fund** revenue decreases nearly \$2.0 million for the one-time Branch Campus Redevelopment Grant (BCRG) from the Wisconsin Economic Development Corporation for costs related to the redevelopment of the former University of Wisconsin – Milwaukee at Waukesha campus property in the 2026 budget.

Fines and Licenses: Fine and license revenues increase \$165,500 or 4.1% to \$4,177,400 in 2027. **Parks & Land Use - General Fund** license revenues increase \$125,800 mostly due to restaurant and retail food licensing rate increases. For **Circuit Court Services**, state fine revenue increases \$21,600, directly related to 2025 Wisconsin Act 179 that increases fees and the share counties receive. For the **Medical Examiner's Office**, cremation permit revenues increase \$17,300.



Charges for Services*: User fees are budgeted to increase \$4.1 million or 7.6% to approximately \$57.8 million. User fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user-based charging method to continue service operations without relying solely on property taxes. Major user fees include document recording and real estate transfers; public admission for recreation, regulation enforcement, and education within the Parks, Environment, Education and Land Use (PLU) functional area; client treatment, inpatient and outpatient residential services fees in the Health and Human Services (HHS) area; and inmate board, contracted Sheriff patrols, and judicial and public safety related fees (JPS).

- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$2.2 million to \$17.7 million. This is primarily due to a \$1.1 million increase driven by an estimated 3,800 Medicaid-eligible client days and a ForwardHealth billing policy change that increases the crisis stabilization Medicaid fee-for-service rate from \$140 to \$366 per client day in the Crisis Resource Center and another \$154 per day will fund indirect cost recovery in other revenue beginning in 2027, an \$861,300 increase due to revenue-cycle process improvements that increase average reimbursement per patient day at the Psychiatric Hospital, a \$721,500 increase in Comprehensive Community Services (CCS) client fee revenue from expanded services and higher billable units in the mental health outpatient - intensive program. These are partially offset by a reduction of \$460,400 based on a two-year trend in actual revenues at the outpatient clinic.
- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues increase \$739,500 to \$16.9 million. **Parks and Land Use-General Fund** revenues increase \$602,500 due to \$215,000 of higher landfill siting revenues, an increase of \$207,100 in Expo Fees driven by an increase in large events booked at the facility, and an increase of \$157,600 in parks fees partly due to including Retzer Nature Center as one of the fee-based parks. **Golf Course Fund** service fees increase \$149,500 related to higher green fees and higher golf cart rental revenues and partially due to a rate adjustment of approximately 4%.
- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by \$504,200 to \$15.4 million, including an increase in **Sheriff** charges of \$551,300, mainly due to municipal patrol and school resource officer revenues.

Interdepartmental Revenues: 2027 interdepartmental revenues increase approximately \$2.8 million, or 5.7%, to \$51.8 million. Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by \$1,584,700 or 7.0% to \$24.2 million mainly due to an increase in premium rates due to claims experience and medical inflation.

- **DOA – Information Technology Fund** charges increase \$424,700 or 4.9% reflecting the cost of IT support and services provided to county departments.
- **DOA-Risk Management** charges increase by \$123,700 generated through department insurance charges. This increase reflects higher liability and property insurance charges by \$203,700, partially offset by an \$80,100 reduction in workers' compensation charges based on lower projected future claims costs and current claims experience.
- **Public Works-Central Fleet Fund** departmental charges increase \$363,600 in fuel purchase costs due to increased volatility in the price of fuel in the current year and \$119,800 for the repair and maintenance program.
- **Public Works-Vehicle Replacement Fund** departmental charges increase \$106,500. Departments are charged replacement fees based on the cost of the vehicles they currently operate (rather than paying toward an estimated future price) and increase based on the volume of new acquisitions.

Other Revenues:

Other revenues (before excluding retained earnings) from various sources increase \$1.2 million or 5.9% to a total of \$22.1 million.

- **Treasurer** investment income remains at \$5.9 million in the 2027 budget, reflecting anticipated interest rate conditions.
- **Health and Human Services** other revenues increase \$1.4 million primarily related to about \$1.97 million of increased revenue from Wisconsin Medicaid Cost Reporting (WIMCR) across multiple programs, which is a cost recovery for prior-year HHS services. This is partially offset by the elimination of \$492,800 in crisis stabilization revenue in the Crisis Resource Center, previously billed through Medicaid HMOs as an In Lieu of Services and Settings service under the updated ForwardHealth billing policy.
- **Sheriff** other revenues decrease by \$348,200, primarily related to the elimination of \$362,000 in jail communication revenue related to the final FCC ruling limiting charges by correctional facilities on all phone calls made by inmates.
- **Administration - General Fund** increases \$485,500 for prior year Medicaid cost recovery on Health & Human Services programs (WIMCR), which is mostly a transfer from general government revenues to other revenues.

Debt Financing:

The 2027 Budget includes borrowing of \$22.0 million to finance a major portion of 2027 capital projects and vehicle replacements, a decrease of \$5.2 million from the 2026 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2026 Tax Levy (for 2027 Budget purposes), the budget includes fund balance appropriations of approximately \$22.46 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, a decrease of \$612,600 from the previous year. This includes \$17.61 million for the operating budgets and \$4.85 million for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	Source of Fund Balance							Total
	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	
Administration - General Fund	\$177,760							\$177,760
Admin - Collections Fund								\$0
Admin - Information Tech. Fund	\$725,000		\$139,066					\$864,066
Admin - Risk Mgmt Fund	\$208,564		\$80,000					\$288,564
Bridges Library System Funds							\$150,032	\$150,032
Capital Projects Budget	\$100,000	\$1,237,600	\$50,000	\$1,779,000	\$1,683,430			\$4,850,030
Circuit Court Services								\$0
Contingency Fund	\$1,200,000							\$1,200,000
Corporation Counsel	\$40,000							\$40,000
County Clerk Dept.	\$80,000							\$80,000
Debt Service Fund			\$2,160,000			\$2,691,653		\$4,851,653
District Attorney	\$8,150	\$176,400						\$184,550
Emergency Preparedness	\$35,000	\$14,400		\$947,062				\$996,462
Human Services Dept.	\$530,662	\$1,278,848						\$1,809,510
Medical Examiner	\$324,000	\$114,352						\$438,352
Non-Departmental	\$2,147,155		\$141,000					\$2,288,155
Parks and Land Use Dept.	\$373,320	\$419,300						\$792,620
Public Works Dept	\$703,112		\$101,083	\$144,582				\$948,777
Sheriff Dept.	\$2,072,766	\$305,402						\$2,378,168
Treasurer	\$120,000							\$120,000
UW Extension Dept.								\$0
Total by Fund Type	\$8,845,489	\$3,546,302	\$2,671,149	\$2,870,644	\$1,683,430	\$2,691,653	\$150,032	\$22,458,699

Tax Levy: The overall 2026 tax levy (for 2027 Budget purposes) is \$125,764,512, which represents an increase of \$3,399,742 or 2.8% from the 2026 Adopted Budget. The total tax levy consists of general county purpose levy of \$120,773,162, a \$3,165,409 or 2.69% increase from the 2026 Adopted Budget, and the special Bridges Library System tax levy of \$4,991,350, an increase of \$234,333 or 4.9% from the 2026 Adopted Budget, which are assessed to municipalities without libraries.

DECISION-MAKING CRITERIA FOR NEW POSITIONS

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

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

BUDGETED POSITIONS 2025 - 2027

SUMMARY BY FUNCTIONAL AREA

BUDGETED POSITIONS ONLY

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
FUNCTIONAL AREAS				
Functional Areas				
Justice and Public Safety	543.65	546.15	549.15	3.00
Health and Human Services	471.26	463.04	464.34	1.30
Parks, Env., Educ., and Land Use	129.80	128.30	128.20	(0.10)
Public Works	129.00	129.00	129.00	—
General Administration	138.96	138.45	138.40	(0.05)
Non-Departmental	—	—	—	—
Total Regular Positions Countywide	1,412.67	1,404.94	1,409.09	4.15
Extra Help	84.70	90.49	92.58	2.09
Overtime	27.63	27.79	27.07	(0.72)
Total Positions Equivalents Countywide	1,525.00	1,523.22	1,528.74	5.52

Significant Changes for 2027

- Budgeted Full-Time Equivalents (FTEs) increases by a net of 5.52 FTE, including temporary extra help and overtime.
 - There is a net increase of 4.15 FTE budgeted regular positions including 2027 and 2025-2026 current year changes.
 - 2027 changes include the creation of 16.20 FTE positions. This is offset by the abolishment of 11.25 FTE, the net unfunding of 1.00 FTE, a decrease of 4.00 FTE sunset positions, and an increase of 0.20 FTE part-time position hours.
 - Temporary extra help increases a net of 2.09 FTE or about 4,347 hours.
 - Budgeted overtime decreases a net of 0.72 FTE or about 1,498 hours.
- For more detail, see the Stats/Trends Section for the Regular Full-Time/Part-Time Budget Position Summary, the Summary of Net Change in Funded Regular Full-Time/Part-Time Positions and Budget Position Detail Summary for individual departments.

Current-Year Changes in 2026

- 4.00 FTE are created:
 - Created 1.00 FTE by enrolled ordinance (180-59).
 - Created 3.00 FTE by enrolled ordinance (181-30).

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2027 Budget

	GENERAL FUND	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
REVENUES								
JUSTICE & PUBLIC SAFETY	\$ 26,856,694	\$ —	\$ —	\$ 1,563,265	\$ —	\$ —	\$ 3,572,500	\$ 31,992,459
HEALTH & HUMAN SERVICES	72,716,890	4,446,995	—	—	—	—	—	77,163,885
PARKS, ENV., EDUC., LAND USE	13,066,577	6,027,798	3,251,186	7,268,017	—	—	46,600	29,660,178
PUBLIC WORKS	577,882	14,811,439	—	1,496,661	9,603,156	—	5,445,600	31,934,738
GENERAL ADMINISTRATION	15,166,612	—	—	—	14,563,924	—	1,250,000	30,980,536
NON DEPARTMENTAL	1,024,472	—	—	—	28,505,348	—	23,341,773	52,871,593
FUND BALANCE APPROPRIATION	9,064,215	1,056,412	150,032	1,091,644	1,394,713	4,851,653	4,850,030	22,458,699
RETAINED EARNINGS	—	—	—	(239,578)	(633,514)	—	—	(873,092)
TAX LEVY	97,557,715	8,971,189	—	—	1,632,366	16,657,645	945,597	125,764,512
TOTAL REVENUES	\$ 236,031,057	\$ 35,313,833	\$ 3,401,218	\$ 11,180,009	\$ 55,065,993	\$ 21,509,298	\$ 39,452,100	\$ 401,953,508
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	\$ 87,354,568	\$ —	\$ —	\$ 2,207,655	\$ —	\$ —	\$ 8,223,000	\$ 97,785,223
HEALTH & HUMAN SERVICES	102,150,790	4,446,995	—	—	—	—	—	106,597,785
PARKS, ENV., EDUC., LAND USE	18,619,785	11,585,948	3,401,218	7,331,111	—	—	3,338,200	44,276,262
PUBLIC WORKS	10,242,171	19,280,890	—	1,641,243	9,037,413	—	27,515,900	67,717,617
GENERAL ADMINISTRATION	13,292,116	—	—	—	17,382,232	—	175,000	30,849,348
NON DEPARTMENTAL (a)	4,371,627	—	—	—	28,646,348	—	200,000	33,217,975
DEBT SERVICE	—	—	—	—	—	21,509,298	—	21,509,298
TOTAL EXPENDITURES	\$ 236,031,057	\$ 35,313,833	\$ 3,401,218	\$ 11,180,009	\$ 55,065,993	\$ 21,509,298	\$ 39,452,100	\$ 401,953,508

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2027 BUDGET

	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
REVENUES								
INTERGOVT. CONTRACTS/GRANTS	\$ 59,728,753	\$ 23,076,746	\$ 2,114,245	\$ 971,612	\$ 360,175	\$ —	\$ 10,484,473	\$ 96,736,004
FINES & LICENSES	3,972,419	205,000	—	—	—	—	—	4,177,419
CHARGES FOR SERVICES	42,782,182	953,033	1,117,941	8,342,086	4,596,248	—	—	57,791,490
INTERDEPARTMENTAL REVENUES	4,885,684	395,453	3,000	587,585	45,928,567	—	—	51,800,289
OTHER REVENUES	18,040,089	656,000	16,000	426,660	1,787,438	—	23,172,000	44,098,187
FUND BALANCE APPROPRIATION	9,064,215	1,056,412	150,032	1,091,644	1,394,713	4,851,653	4,850,030	22,458,699
RETAINED EARNINGS	—	—	—	(239,578)	(633,514)	—	—	(873,092)
TAX LEVY	97,557,715	8,971,189	—	—	1,632,366	16,657,645	945,597	125,764,512
TOTAL REVENUES	\$ 236,031,057	\$ 35,313,833	\$ 3,401,218	\$ 11,180,009	\$ 55,065,993	\$ 21,509,298	\$ 39,452,100	\$ 401,953,508
EXPENDITURES								
PERSONNEL COSTS	\$ 147,053,240	\$ 13,320,951	\$ 977,150	\$ 3,811,942	\$ 10,728,491	\$ —	\$ —	\$ 175,891,774
OPERATING EXPENSES	68,750,083	15,165,941	2,253,028	5,904,041	43,470,975	—	200,000	135,744,068
INTERDEPARTMENTAL CHARGES	18,826,633	6,464,441	171,040	1,464,026	866,527	—	—	27,792,667
FIXED ASSETS & IMPROVEMENTS	1,401,101	362,500	—	—	—	—	39,252,100	41,015,701
DEBT SERVICE	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 21,509,298	\$ —	\$ 21,509,298
TOTAL EXPENDITURES	\$ 236,031,057	\$ 35,313,833	\$ 3,401,218	\$ 11,180,009	\$ 55,065,993	\$ 21,509,298	\$ 39,452,100	\$ 401,953,508

(a) Includes Contingency Fund.

Strategic Planning & Budget Policies

STRATEGIC PLANNING OVERVIEW

Waukesha County has been using strategic planning tools for well over twenty years. County departments hold stakeholder focus groups, conduct environmental scans and work with departmental strategic planning coordinators to perform major updates to their plans on a three-year basis and provide annual updates as needed.

Through strategic planning, the County has established links between our Standards of Service Excellence, business functions and measurable program outcomes across all departments resulting in continuously improving service delivery. To help guide our strategic planning process and identify priorities, the County established a cross-departmental Strategic Planning Executive Committee, holds meetings and trainings with planning coordinators, and has worked with outside consultants to provide expert guidance to ensure that each new generation of our strategic plans are better than the last.

The County continued its contract with the Studer Group, a nationally recognized and respected firm, to refresh and expand strategic planning investments. The 2026-28 strategic planning process kicked off during the summer of 2025 with teams from across the county participating in facilitator training. An environmental scan, highlighting key data and trends, was completed that fall, and plans were finalized during 2026.

The County continues to be a leader in the state by strategically providing high quality services at the lowest possible cost by sharing services, creating public/private partnerships, focusing on collaborative efforts whenever possible, and making investments in key technologies to improve how the County does business.

Mission Statement:

"The mission of Waukesha County government is to promote the health, safety and quality of life of citizens while fostering an economically vibrant community. We are committed to delivering effective, high quality programs and services in a courteous and fiscally prudent manner."

Vision Statement:

"Waukesha County...leading the way with quality and value."

Standards of Service Excellence:

Teamwork & Collaboration, Innovation, Efficiency & Cost Savings,
Communication, Ethics & Diversity, Well-being

County-Wide Pillars:

The areas in which our strategic plans are focused, supporting the county's mission and vision and providing direction for goals and objectives:

1. **Customer Service:** High customer satisfaction
2. **Quality:** High standards of service excellence
3. **Team:** Best professionals serving the public in the best way
4. **Health and Safety:** Ensure the well-being of citizens
5. **Finance:** Protect taxpayer's investment

In addition to statutory requirements and conformance with recognized financial standards, Waukesha County's commitment to strategic budgeting requires decisions to be made in conformance with the County's budget philosophy:

- Balance spending with people's ability to pay
- Incorporate citizen and stakeholder involvement
- Establish links to strategic planning
- Base decisions on measurable objectives
- Maintain best budgeting practices (for stable future budgets)
- Protect the County's Aaa/AAA bond ratings

Departmental budgets are tied to the Strategic Plan in the following manner:

- Budget initiatives are organized under County-Wide Pillars
- Objectives focus on areas that utilize significant budget resources
- Performance measures demonstrate level of achievement, including some over multiple years

WAUKESHA COUNTY PLANNING PROCESSES

PLANNING FOR THE FUTURE

To plan for the future, the County Waukesha County continues to engage in a strategic planning process, which focuses on long-term planning and the desire to be a mission-driven organization continuously improving its services and operations. The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed, which incorporates key assumptions, significant strategic budget initiatives, and budget drivers.

The County has processes to identify and plan for recurring operational needs for the following: Building and Grounds Maintenance, Vehicle and Equipment Replacements, and Technology and Transportation infrastructures.

BUDGET BOOK REFERENCE

The County's Strategic Plan is referenced throughout the budget document as part of each department's strategic plan objectives. These objectives are directly linked to Waukesha County's Mission Statement. The County's capital operational equipment replacement facilities, grounds and parks maintenance plans are part of the operating budget document. The specific page references for these plans are included in the table of contents.

The specific plans and processes used in the development and management of the County budget are listed in the summary chart below.

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Strategic Planning	Long range (3 to 10 years) with objectives established for the budget year.	The County Executive's Office coordinates department plans with review by the Strategic Planning Executive Committee.	Allows for the reallocation of resources to pre-determined strategic goals and objectives.
Capital Projects Plan	Five-year plan that includes project listing by plan year.	The County Executive submits plan for County Board approval by resolution with possible County Board amendments. Executive	Provides a predictable funding level from year to year to allow for the planning of debt service requirements, operating costs of new facilities, and infrastructure improvements. (Capital Projects and Operational Impacts)
Operating Budget Financial Forecast	Operating five-year forecast to facilitate long-term financial planning.	DOA Budget Division staff work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget fiscal sustainability, planning and direction for future action plans of resource allocation, linked to the County's strategic planning goals.
Technology Projects Review Process	Multi-year (3 years) technology review process.	Departments submit projects for review by Technology Review & Steering Committees. Criteria are established to set priorities and make recommendations for funding.	Provides a thorough technology review, considers best practices, and cost/benefit criteria. Ranks projects to meet budget priorities over the three-year planning cycle.

PLAN	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Information Technology Fund (Internal service fund)	Multi-year plan to replace computers and network infrastructure. Provides for IT support, maintenance, help desk support, web administration, and records management.	The DOA Information Systems (Computers) and Records Management (Copiers) maintains computer support, inventories, and approves IT equipment replacements and computer support based on criteria reflective of the cost drivers and return on investment.	Allows for the funding of IT equipment replacements, maintenance, service utilization, help desk support, network infrastructure, and web administration annually. Replacement decisions consider changing software technology, economic issues, maintenance costs, and downtime. This is based on IT utilization of IT resources.
Building Maintenance	Five-year plan by facility and maintenance activity or project.	The Public Works Department prioritizes department requests for projects along with known required maintenance.Executive	Provides a stable annual level of expenditures to ensure continued maintenance of county facilities. (Public Works Section, BuildingFive-YearBuilding Improvement Plan)
Parks Maintenance	Three-year plan to address County grounds, park facilities, parking lots, roadways, and paths.	The Parks and Land Use Department schedule identifies ground maintenance for park facilities projects according to priorities and funding level.	Provides for a stable annual level of expenditures to ensure the continued maintenance of county grounds. (Parks, Environment, Education and Land Use Section, Three-Year Maintenance Plan)
Vehicle/Equip. Replacement (Internal service fund)	Multi-year plan to replace most vehicles and contractor type equipment.	A Vehicle Replacement Advisory Committee reviews and approves replacement criteria.	Allows funding of the replacement of vehicles or major equipment items annually at an established base level. This ensures that the condition of the fleet is at an optimal level, which reduces fleet maintenance and costs of service. (Public Works Section, Vehicle & Equipment Replacement Plan)
Sheriff's Jail Equipment Replacement	Five-year plan to replace most jail equipment costing less than \$100,000.	The Sheriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for funding necessary jail equipment replacements efficiently.
Sheriff's Non-Jail Equipment Replacement	Five-year plan to replace investigative, patrol, public safety, and tactical equipment costing less than \$100,000.	The Sheriff's Department submits and updates the replacement plan annually as part of the operating budget.	Allows for finding necessary non-jail equipment replacements efficiently.
Highway Improvements Program - Culvert Replacement - Repaving Plan - Bridge Replacement	Internal ten-year plan to maintain and improve the County trunk highway system that integrates with the five-year Capital Plan.	Public Works staff develops an internal highway improvement program based on Southeastern Wisconsin Regional Planning Commission (SEWRPC)'s Highway Jurisdictional Plan with priorities and criteria. - Replace 1-2 culverts annually. - Resurface approx. 15 to 20 mi. of CTH using pavement mgmt. system with pavement index goal of >70%.	Long term planning for highway infrastructure needs, which mitigates future on-going maintenance costs, addresses highway safety issues, and extends the life of highways and bridges. Therefore, delays the need for their reconstruction.

WAUKESHA COUNTY FIVE-YEAR FINANCIAL FORECAST

The county uses long-range financial planning to project the cost to continue of existing programs by using assumptions about economic conditions, potential strategic objectives, and financial challenges to estimate revenues and expenditures over a five-year period. The five-year forecast also provides dynamic information for the planning process and assists in providing direction for future actions and planning of resource allocations in a way that links to the county's strategic planning goals.

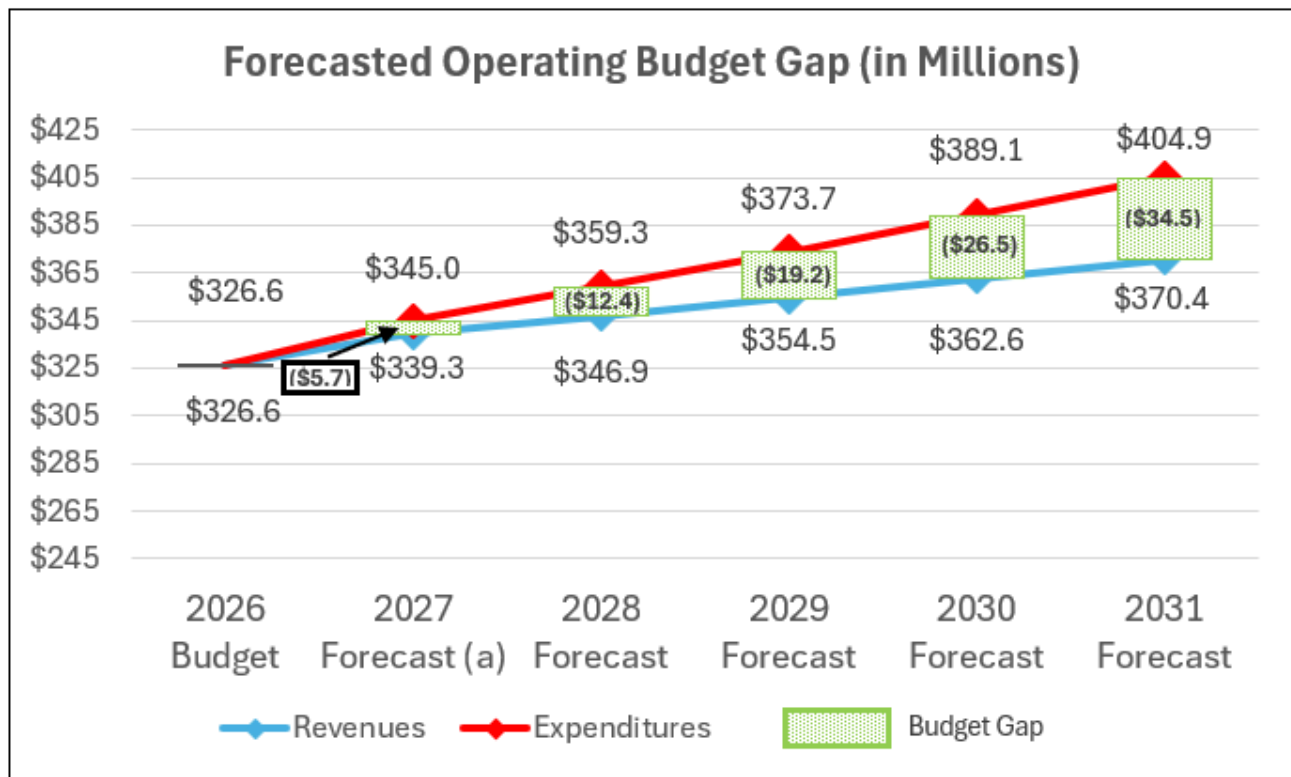
The five-year financial forecast is developed annually in the early stages of budget development. It includes a review of the prior fiscal year-end results and considers the impacts of various county planning processes. The Budget Division of the Department of Administration works with staff in other departments to determine key financial assumptions to project impacts to future expenditures and major revenue sources.

The purpose of utilizing a financial forecast is to identify and determine the extent of actions necessary to close the gap between revenues and expenditures to ensure long-term fiscal sustainability and to prepare for impacts identified in future years. Below is a summary of Waukesha County's financial outlook as it appeared in the current year's five-year forecast prior to budget development.

Operating Budget Five-Year Financial Forecast Summary 2027-2031

Operating Budget (in Millions)			
Year	Revenues	Expenditures	Gap
2026 Budget	\$326.6	\$326.6	\$0.0
2027 Forecast (a)	\$339.3	\$345.0	(\$5.7)
2028 Forecast	\$346.9	\$359.3	(\$12.4)
2029 Forecast	\$354.5	\$373.7	(\$19.2)
2030 Forecast	\$362.6	\$389.1	(\$26.5)
2031 Forecast	\$370.4	\$404.9	(\$34.5)

The forecast applies to all budgeted county funds, except for Capital Projects and Debt Service. Generally, the cost-to-continue existing services is expected to grow at a faster pace than revenues, producing a gap that grows over time. Most personnel costs were projected to increase 5%-6%, reflecting modest increases in across-the-board salary adjustments to remain competitive in the labor market and the cost of health insurance. Most operating expenses and interdepartmental charges were projected to increase 3%. The outlook for inflation remains uncertain, but where appropriate, higher growth factors were applied to cost drivers that exceed general assumptions (e.g., the cost of property/liability insurance). Most revenues were projected to grow at 2%-3%. This assumes reasonable increases to user fees, partially offset by restrictions set by state statute on certain charges. This also assumes relatively minimal growth in state/federal funding for mandated services based on historical experience. General tax levy (excluding the library system tax on non-library communities for their use of the system), was assumed to grow 1.4% annually. General levy growth is mostly restricted by state statute to the growth in new construction values, less demolition, which has consistently been less than 2%, and is a major factor affecting the forecasted gap. Additional information on initial assumptions used in the forecast can be found on the 2027 Budget Assumptions page, at the beginning of the Summary section.



(a) The 2027 operating budget is balanced at \$341.0 million, reflecting the elimination of the gap through expenditure reductions and revenue increases.

FINANCIAL MANAGEMENT POLICIES

Waukesha County's long- and short-term financial policies are derived from various sources including state of Wisconsin statutes, Generally Accepted Accounting Principles (GAAP), and county policies adopted by ordinance and codified in the Waukesha County Administrative Policies and Procedures Manual.

Below is a description of the county's current fiscal management policies for revenues, operating expenditures, capital improvements, debt, investments, reserves, and the basis of budgeting and accounting methods. **The county budget is balanced as county budgeted expenditures and revenues are equal (including the use of fund balances).**

Revenue Policy

1. The county relies on property tax as its sole source of local tax revenues to fund state and local programs and services. Property taxes account for about 31% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 36% of revenue. Other tax options allowable by statute to counties include a 0.5% county sales tax and a local motor vehicle registration fee. Waukesha County has not implemented these other tax options.
2. The county attempts to maintain a diversified and stable revenue stream. The county continues its efforts for greater reliance on true user fee service charges to help offset reductions or minimal growth in federal/state funding and to reduce reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The county's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to cover increasing costs of providing those services.
3. The county maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy. There is minimal risk of market losses because of the strict adherence to investment and liquidity guidelines.
4. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.
5. Revenue forecasts (estimates) need to document the methods employed and the underlying assumptions that the revenue projections are based on.

Balanced Budget

A balanced budget is a budget in which revenues and expenditures are equal. Waukesha County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses, fees, or fines), property taxes, and funds available for appropriation in fund balances as identified in the prior year Annual Comprehensive Financial Report.

Property Tax Levy Increase Limits

Section 66.0602 of Wisconsin Statutes imposes a limit on property tax levies for counties. The statutes allow a county to increase its total property tax levy by the percentage change in growth in equalized value due to net new construction between the previous year and the current-year plus an increment for terminated tax incremental districts. The limit includes exemptions for the Bridges Library System tax levy, debt services obligations (including related refinancings and refundings), and a provision to allow for adjustments for consolidated (shared) services as well as services transferred from one unit of government to another. In addition, unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward if authorized by a vote of the County Board.

Operating Expenditure Budget

1. State statutes require budgetary control at the total expenditure level by agency or department. However, the county's policy requires more stringent controls. The operating budget control is established for a department's fund budget by appropriation unit category or class of accounts (i.e. personnel costs, operating expenses, interdepartmental charges, and fixed assets) for governmental funds, with the exception of the Parkland Management and Land Acquisition Fund, which has bottom line expenditure control, and the Special Purpose Grant Fund, which has bottom-line expenditure control at the project level. For proprietary, capital projects, and debt service funds, total expenditure levels are the control limit.
2. The fixed asset capitalization level is at \$5,000 to be consistent with federal and state fixed asset capitalization levels and to efficiently administer the asset inventory tracking requirements imposed by Governmental Accounting Standards Board (GASB) pronouncement #34.
3. The County Executive establishes specific departmental operating budget tax levy target guidelines to limit county spending and taxes in budgets presented to the County Board by October 1st of each year.
 - Departments having enterprise, internal service, and certain non-tax levy supported special revenue funds are expected to generate operating revenues sufficient to offset costs. Internal service fund operations receive no direct tax levy (although departments that are charged may be levy funded) and are limited to billing rate service charge increases at or near inflationary costs (with any proposed rate increases based on cost justification). One exception is the Information Technology Fund, which absorbed the IT Solutions program that is supported with tax levy and transferred in from the Department of Administration – General Fund in the 2023 budget. Another exception is the Workforce and Economic Development Fund, which had tax levy-supported economic development expenses transferred in from the General Fund in the 2023 budget.
 - Departments may receive funding over levy target amounts or cost to continue funding if these requests are based on need or specific cost/benefit, or return on investment justifications.
4. The Public Works Department includes a highway pavement replacement program in the Capital Projects budget. The estimated 15- to 20-year replacement cycle is implemented based on a pavement ratings system to address safety concerns and highways with the greatest need of upgrade.
5. A five-year Vehicle/Equipment Replacement Plan is updated annually to specify the replacement cycle for county vehicles and equipment that meet the required criteria. Adopted by the County Board, the plan reduces year-to-year fluctuations in departments' fixed asset budgets and helps to ensure that the county's vehicles and equipment are replaced before age or usage cause excessive maintenance costs and expensive equipment downtime. A Vehicle/Equipment Replacement Fund was created to implement this plan. Replacement vehicles and equipment are purchased from this fund, and user departments pay for the asset through an annual charge similar to a lease. The county began borrowing for replacement of a portion of vehicles/equipment during 2022, with departmental contributions to the Vehicle/Equipment Replacement Plan funding the subsequent principal payments. (See the Public Works section, Vehicle/Equipment Replacement Fund).
6. The Information Technology Fund has evolved from a similar fund established in the 1996 Budget to provide funding for computer technology maintenance and equipment replacements on a regular schedule. A long-term plan is intended to manage overall costs and the year-to-year variation in budgeting requirements by basing computer and infrastructure replacement and repair decisions on changing technology and just-in-time replacement, maintenance, and other economic issues.
7. The Health and Dental Insurance Fund is budgeted in the Non-Departmental functional area as an Internal Service Fund to make the self-insured insurance costs more transparent in the budget. The fund is used to account for all claims and costs filed against and paid by the county's self-funded insurance, the premiums paid for these plans, and costs associated with the wellness program and an onsite clinic.
8. The Parks and Land Use department is responsible for the county's Grounds Maintenance and Parks Pavement Management Program. The department has established a three-year Parks maintenance program, which includes continued maintenance of county grounds and park facilities as a priority area within the department's operating budget. The five-year Capital Improvement Plan includes an ongoing Parks Pavement Management Plan project, which funds the pavement rehabilitation on park roads and parking lots and parking lots at other county facilities.

9. The Public Works Department maintains a five-year Building Improvement Plan. The five-year Building Improvement Plan identifies and prioritizes future building improvement projects, including mechanical infrastructure replacements required for proper maintenance of county facilities. The first year of these plans is included in the operating budget, and individual projects are usually less than \$100,000. Therefore, the capital budget and related financing is not used to fund these projects.
10. The 2011 budget included the first long-term plan for the Sheriff's jail equipment replacements, funded with prior-year jail assessment fee revenues and some base budget equipment funding. The 2016 budget included the first non-jail equipment plan, funded with seized funds and General Fund balance.

Capital Improvement Plan

1. The county prepares and adopts a five-year capital improvement plan, which provides comprehensive planning, budget stability, and analysis of the long-range capital needs of the county. The plan describes details of each capital project, estimates the project cost and priorities, identifies funding, provides a cost/benefit or return on investment analysis justification, considers alternatives, and estimates the impacts to the operating budget.
2. A capital project is defined as an active or proposed non-recurring expenditure in one or more specified plan years, of an amount in excess of \$100,000 (including non County funding sources) for a permanent fixed asset (building, land, or technology improvements or equipment installation), which has or extends the useful life of an existing fixed asset, usually in excess of seven years.
3. The Capital Plan maintains emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to crisis situations. New projects should be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code Sec 7-16 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. This project methodology further identifies documentation and justification requirements to support the project from the first year included in the plan to project completion. Information systems technology projects are required to follow an established technology review process that includes a business case analysis.
4. Operational impacts of capital projects indicate the annual on-going and one-time costs or savings associated with implementing the capital improvement program. The additional on-going impacts are included in the departments' operating budget requests. This includes providing for additional personnel, operating costs, needed fixed assets, or any new/additional revenues to be achieved. Cost savings are also identified in the department's budget if base budget costs can be reduced or cost increases are offset or avoided. Major operating impacts (excluding Debt Service) in the budget are identified in each department's operating budget, and explained in further detail in the Capital Projects section. Debt Service impacts are also identified in further detail in the Debt Service section.

Debt Policy

1. Capital projects are in-part financed through the issuance of general obligation promissory notes. Beginning in 2022, the county began issuing debt for replacement of some vehicle/equipment replacements, with departmental contributions to the Vehicle/Equipment Replacement Plan funding the subsequent principal payments (interest funded with either tax levy or fund balance in the Debt Service Fund). The county's goal is to borrow less than 80% of the net capital project expenditures (excluding vehicle/equipment replacement). A long-range goal to managing overall debt service is to use annual cash balances from tax levy and governmental fund balance to fund capital projects at a minimum of 20 percent of net capital expenditures. This "down payment," reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget. This also allows the county to manage the debt service to operating budget expenditures ratio at less than 10% (excluding principal on debt issued for vehicle/equipment replacement that is funded through departmental contributions).

The five-year Debt Service Plan is based on net capital expenditures planned in the county's five-year Capital Plan. See Debt Service Activity data for current trends.

2. The county structures its debt borrowing issues with a moderate term of nine to ten years to maintain stable annual debt service payments and to avoid major fluctuations between years.
Promissory notes are amortized with larger payments in final years to integrate new debt with existing debt in order to achieve operating budget stability. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. (See Debt Service for the Ratio page and Projected Debt Service illustration page.)

3. By state statute, the County's debt obligations cannot exceed 5% of the equalized value of all property in the county, including tax increment financing districts. The county has over 97% availability of its statutory debt limit with the planned 2027 debt issue.

Reserve Policy

1. The county will maintain unassigned fund balances to provide necessary working capital (for at least eight weeks) to avoid cash flow interruptions and short-term borrowing to fund daily operations. These fund balance working capitals amounts are used to generate interest income and to assist in maintaining the county's Aaa/AAA bond ratings.
 - The unassigned fund balance to general and special revenue fund expenditures ratio is maintained at a minimum of 11%. The current target is 15%.
 - An explanation of the county's fund balance projections for each year-ending December 31 is provided in the summary section of the adopted budget document and is published as part of the state-mandated budget public notice issued in September or October of the preceding year.
2. There will be no shifting from fund balance reserves to offset continuous on-going operations, except to phase-in new major service costs, building project (one-time) improvements and equipment replacement plans, or to address the phase-out of a significant loss of revenue. To the extent possible, reserves will be used to make investments to provide operating efficiencies over the long term.
3. The county's Contingency Fund provides for emergencies or other expenditures, which could not have been planned for or anticipated during the budget review process. Contingency Fund transfers are authorized by the Finance Committee (fund transfer) and/or the County Board (by ordinance) as allowed by state law, if the need is of sufficient urgency, and it is not a circumvention of the budget process.
4. When committed, assigned, and unassigned fund balances are available for use, it is the county's policy to use committed fund balances first, followed by assigned amounts and then unassigned amounts. Additionally, all spendable, unrestricted revenue amounts in the special revenue funds, Debt Service, and Capital Project Funds are assigned to be used for the purpose for which the fund was established (See "Fund Balance" entry in glossary near end of the book for definitions of the five fund balance classifications).

Investments

The county has adopted an investment policy with the primary objectives of preservation of capital in the overall portfolio, in order to protect investment principal, to maintain liquidity, and to maximize returns on investment. Investments are primarily limited to U.S. Treasury obligations, government agency securities, taxable municipal (G.O.) bonds, Aa- or Aaa-rated corporate bonds, Aaa-rated money market funds, and the state of Wisconsin Investment Pool.

Significant management effort is directed toward managing the average and maximum life and duration of securities in the portfolio to ensure that liquidity needs are met. The county's Annual Comprehensive Financial Report complies with Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate, custodial, and credit risk.

Accounting Policy and Basis of Budgeting

1. The official books and records of the county will be maintained in conformance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB).
2. The accounting records of the county are maintained on the modified accrual basis of accounting for the General Fund, special revenue funds, Debt Service Funds, Capital Project Funds, and component units. Enterprise funds, internal service funds, and fiduciary funds are maintained with the full accrual basis of accounting. In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. In addition, the county publishes entity-wide statements prepared on the full accrual basis. Under the full accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when liabilities are incurred or economic asset used without regard to receipt or disbursement of cash. The county's fiscal year is on a calendar-year basis from January 1 to December 31. An expanded explanation of the county's accounting policies is contained in the Notes to Combined Financial Statements in the Annual Comprehensive Financial Report (ACFR).
3. Budgetary control is maintained by a formal appropriation and encumbrance system. The annual budget approved by the County Board is by department appropriation unit in each fund (with the exception of proprietary funds and the Tarmann Land Acquisition special revenue fund, which are controlled by total expenditure budgets, and capital projects and the Special Purpose Grant special revenue fund, which are controlled by project). An appropriation unit is a group of accounts within a department. Types of appropriation units include personnel costs, operating expenses, interdepartmental charges, fixed assets and improvements (capital outlay), and debt service. The appropriation unit within each department and within fund maintains budgetary control. Purchase orders or payment vouchers, which result in an overrun of the appropriation unit, are not released or paid until additional appropriations are made available in accordance with county policy.
4. An appropriation system of internal control will be maintained to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.
5. The county budget is adopted as required by state statutes and prepared on substantially the same basis as the financial statements. The basis of budgeting is in accordance with Generally Accepted Accounting Principles (GAAP) and maintained on modified accrual for all funds other than proprietary funds, which are budgeted on a full accrual basis. Budgetary expenditures include encumbrances, and budgetary revenues include all property taxes levied for the fiscal year and unrestricted fund balance appropriations. In addition, proprietary fund budgets do not budget for compensated absences and non-operating gains or losses on disposal of fixed assets. Fixed asset purchases and debt principal repayments in proprietary funds are shown as memo items for budget disclosure purposes to comply with state law. For certain funds with significant outside (i.e. non-county) capital investment, the county budgets only for the portion of depreciation expense proportionate to the county's contribution. The county does not budget for Jail Assessment fee revenues in the year they are received, but applies these fee payments on a delayed basis to fund jail capital projects and related debt service, jail equipment replacements, and inmate medical costs. Fiduciary funds are not included in the budget. The ACFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.
6. County policy, which is in accordance with state and federal requirements, provides for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit is designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of Management and Budget Circular A-133. The independent auditors' report on the general purpose financial statements, individual fund statements, and schedules are included in the financial section of the ACFR. The auditors' report that is related specifically to the single audit is included in a separately issued single audit report.
7. Full disclosure for bond representation is provided in the county's official statement. In order to comply with SEC Rule 15c2-12, the county uses the Electronic Municipal Market Access (EMMA) continuing disclosure service, which has been designated by the Securities and Exchange Commission as the single repository for municipal bond continuing disclosure. The information is available at <https://emma.msrb.org/>.

CAPITAL AND OPERATING BUDGET PROCESS

Operating Budget Process	KEY DATES											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Review prior year results/identify potential budget issues.												
Analyze impact of State budget on County funding/programs.												
Develop budget assumptions and Internal Service rates for the ensuing year.												
Department budget targets developed and issued.												
Department budget development.												
Co. Executive seeks public opinion on budget.												
Departments submit budget and new position requests.												
Department Heads present budget requests to Co. Executive.												
Executive budget prepared.												
Co. Executive message and budget presented to Co. Board.												
Publication of County Board Public Notice.												
Finance Committee holds public hearing on Proposed Budget.												
Committees review of Co. Executive Proposed Budget.												
Finance Committee reviews amendments and makes recommendation to Board.												
Co. Board votes for adoption/amendment of budget.												
Co. Executive vetoes (if necessary)- Co. Board action.												
Budget Monitoring.												
Capital Budget Process	KEY DATES											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
All open projects reviewed; completed projects closed.												
Project list developed and submitted to departments.												
Review of open and planned projects.												
Preliminary consideration of new project requests.												
Technical reviews of projects.												
Departments present project plans to Co. Executive.												
Co. Executive seeks public opinion on budget.												
Executive review and decision making.												
Executive's capital budget and five-year plan developed.												
Executive presents five-year plan to Co. Board.												
Committees review of five-year capital plan.												
Finance Committee holds public hearing on proposed budget.												
Board adopts/amends capital plan.												
Capital budget is adopted with operating budget.												

CAPITAL AND OPERATING BUDGET PROCESS

The annual budget process, under a County Executive form of government, is comprised of the development of both an operating budget and a capital budget with a five-year capital plan. Both processes involve department budget submittals to the County Executive for review and approval. The resulting Executive's Budget is then presented to the County Board and reviewed by County Board Committees as assigned by the County Board Chairperson and as designated in County Code. Standing Committees review the budget and recommend amendments to the County Board. The Executive Committee reviews, prioritizes, and makes recommendations relative to the five-year capital plan for County Board consideration. The County Board considers Committee and individual supervisor amendments and adopts a budget. The County Executive may exercise a line item veto of provisions contained within the County Board adopted budget. The County Board reviews all vetoes and takes action to override or sustain vetoes.

The chronological sequence of events followed by the Capital and Operating Budget Processes is as follows:

	<u>Capital Budget and Five-Year Plan</u>	<u>Operating Budget</u>
JAN-MAR	All open projects reviewed; Completed projects closed; List of current projects developed and submitted to departments	Review prior year results/identify potential budget concerns and issues to develop solutions; Formulate budget strategies, planning, and update forecast; Analyze impact of State Budget on County funding and programs
APR-JUNE	Review of open and planned projects; Preliminary consideration of new project requests; Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office	Develop budget assumptions for ensuing year; Budget procedures instructions, Internal Service Rates updated and distributed to departments; Budget training provided to County Board of Supervisors, department heads, and fiscal staff; Departmental budget targets issued; Departments submit new position requests
JULY-SEP	County Executive seeks public opinion; Departments present project plans to County Executive; Executive review and decision-making; Executive's capital budget and five-year capital plan developed and finalized	County Executive seeks public opinion; Departments submit budget requests; DOA-Budget Division staff review and analyze budget requests; Department administrators present budget requests to County Executive; DOA-Employment Services Division, Budget Office, and Executive's Office review and recommend new/abolish positions; DOA Budget staff make recommendations to Executive; Executive makes budget decisions
SEP-OCT	Executive presents five-year capital plan to County Board; County Board Chairperson designates distribution; Appropriate Board Committees review and recommend amendments; Executive Committee reviews and considers committee recommendations; Executive Committee presents resolution to adopt capital plan; County Board acts on proposed amendments and adopts capital plan	Executive budget prepared; County Executive message and budget document presented to County Board; Publication of Public Notice; Finance Committee holds Public Hearing on Executive's proposed budget; Standing Committee budget reviews; Finance Committee budget reviews and consideration of Committee amendments; Human Resources Committee reviews and presents ordinance recommending new positions to County Board
NOV	Capital budget appropriations are made in conjunction with the adoption of the operating budget	County Board agendas ordinance to adopt budget for second week of November; Finance Committee presents ordinances to adopt budget, distributes and recommends budget amendments; Standing Committees/Supervisor propose additional budget amendments; County Board acts on amendments and adopts budget; County Executive reviews budget and may line item veto; County Board review/takes action on vetoes

Budget Amendment Process

The Waukesha County budget process operates pursuant to Section 65.90(5)(a) and (b), Wisconsin Statutes. Any expenditure change which deviates from the original purpose or amount approved in the adopted budget constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Budget changes made under this statutory provision, except for Finance Committee transfers described in #1 and #2 below, require the County to publish a class 1 notice within 10 days after a change is made. Failure to give notice precludes changes in the proposed budget.

To amend the budget an ordinance is prepared by the requesting department, reviewed by the Department of Administration and the County Executive. If the County Executive approves the ordinance, it is forwarded to the County Board for action. All such ordinances amending the County Adopted Budget require a two-thirds majority vote of the entire membership (17 votes of County Board).

State law also permits county boards to delegate specific budgetary fund transfer authority powers to its finance committee. In Waukesha County, the County Board, in accordance with State Statutes, has empowered the Finance Committee to authorize the following fund transfers:

1. To transfer funds between budgeted items of an individual office, agency or department, if such budgeted items have been separately appropriated.
2. To supplement the appropriation for a particular office, department, or activity by transfers from the contingency fund. Committee transfers shall not exceed the amount set up in the contingency fund and may not exceed 10% of the funds originally appropriated for an individual office, department, or activity. Transfers in excess of 10% must follow the budget amendment process.

If a transfer of funds is determined to be necessary and the above two criteria are met, then the requesting department prepares the transfer request and submits it to the DOA-Budget Division for review and a recommendation to the County Executive. If the County Executive approves the request, it is forwarded to the Finance Committee for action.

FINANCIAL STRUCTURE

Summary

Waukesha County (the County) was incorporated in January 1846, and operates in accordance with provisions set forth in Chapter 59 of the Wisconsin State Statutes. The county is governed by a County Board. In April 1991, the county elected its first County Executive to coordinate and direct all administrative and management functions of county government, which are not vested in other elected officials. The Executive has the authority to propose and veto legislation, and formulate the county budget and veto in whole or in part the budget adopted by the County Board. A two-thirds vote (17 members) of the Board is required to override each veto.

The county provides many functions and services to citizens, including but not limited to law enforcement; justice administration; health and human services; parks, education and cultural activities; planning, zoning; land use; environmental including water quality; recycling; and general administrative services. Other activities the county provides are public works services including highway operations, mass transit, airport, fleet and facilities maintenance. In addition, golf courses, ice arenas, a convention and meeting facility, and grounds are available for citizen use.

Fund Accounting

Similar to most government entities, the county organizes its finances on the basis of funds and account groups. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue, and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent and by which spending activities are controlled. In 2002, the County implemented the new financial reporting mode required by Governmental Accounting Standards Board (GASB) Statement 34. In addition to traditional fund reporting, a statement of activities and statement of net assets are prepared on an entity-wide basis.

Fund Types

Funds are normally classified according to the accounting conventions which apply to them. The County presents financial statements in its Annual Comprehensive Financial Report (ACFR), grouped into four broad fund categories comprised of eight fund types as indicated below. Note, however, the county does not budget for fiduciary fund types **(For more detailed information, see Fund Balance Projections and Fund Descriptions within the Summary.)**

"GOVERNMENTAL FUNDS" are governed by standards developed specifically for government activities.

General Fund — The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds — Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds — Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest, and related costs, but excludes debt serviced by proprietary funds.

Capital Projects Funds — Capital projects funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust fund).

Component Units — A component unit are used to account for operations that are legally separate organization from the governing body but where the elected officials of the primary government are financially accountable for the organization. The Bridges Library System (State Aid, Federal, Miscellaneous and CAFÉ Funds) is used to account for funds provided to maintain a member library system covering Waukesha and Jefferson counties.

"PROPRIETARY FUNDS" are governed by the same accounting standards which apply to private business.

Enterprise Funds — Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds — Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county or to other governments on a cost reimbursement basis.

"FIDUCIARY FUNDS" are agency funds. **Note the County does not budget for these funds.**

Agency Funds — Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

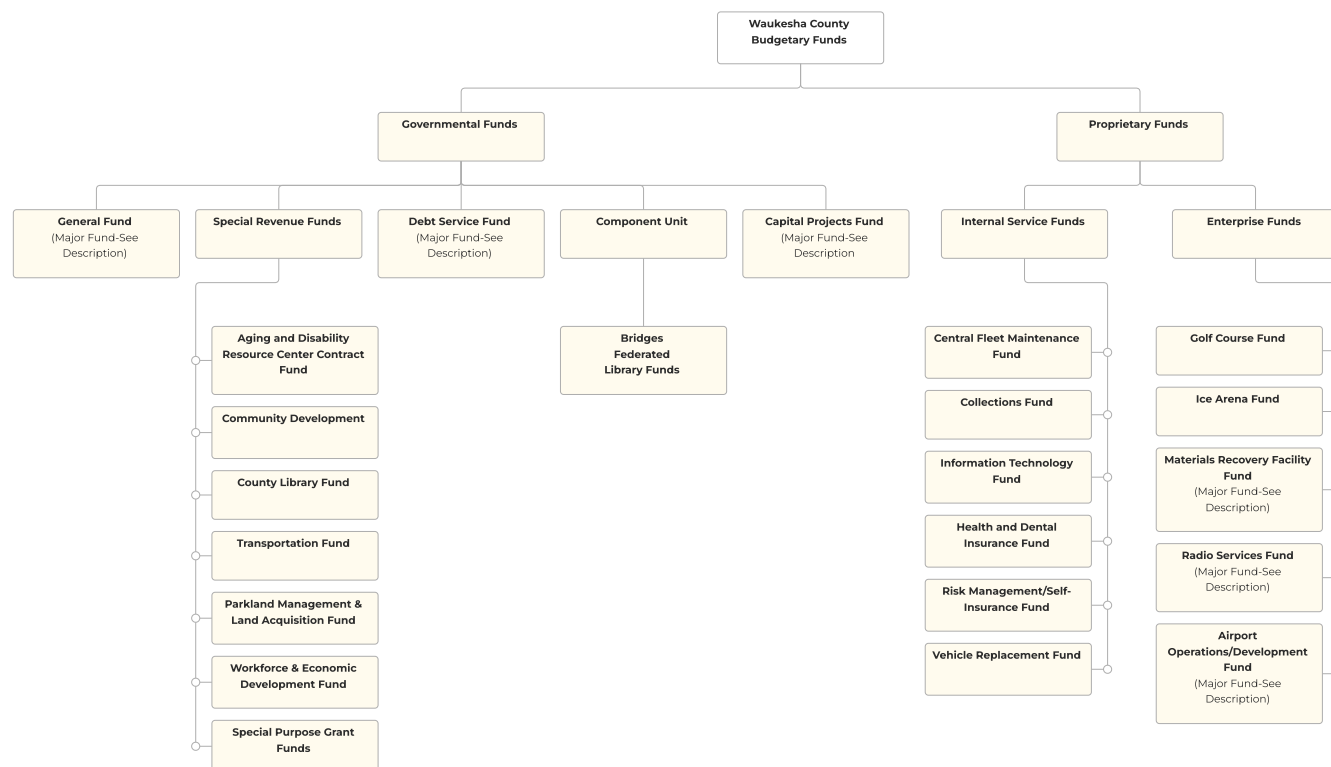
"MAJOR FUNDS" — The County also presents financial statements in its Comprehensive Annual Financial Report (CAFR), grouped by Major and Non-Major fund. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the county believes is particularly important to financial statement users may be reported as a major fund.

The county has seven major funds; General, Special Purpose Grant, Capital Projects, Debt Service, Airport, Radio Services, and Materials Recovery Facility. The county's financial structure and definition of major funds are included in the Budgetary Fund Structure organizational chart on the following page.

For more details regarding Basis of Accounting, refer to the County's Year-End Annual Comprehensive Financial Report (ACFR) Notes to Combined Financial Statements on the County's website at <https://www.waukeshacounty.gov/administration/accounting-and-business-services/>

Waukesha County Budgetary Funds



GENERAL FUND — The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

SPECIAL PURPOSE FUND — To account for and report financial resources related to the American Rescue Plan Act and other special purpose grants.

DEBT SERVICE FUND — The debt service fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and service costs.

CAPITAL PROJECTS FUND — To account for financial resources used for the acquisition or construction of major capital facilities.

MATERIALS RECOVERY FACILITY FUND — To serve as the "responsible unit" for 25 Waukesha County municipalities, the county promotes waste reduction, recycling, composting, and resource recovery. The county contracts with a waste management firm to process recyclable materials.

RADIO SERVICES FUND — To account for the operation and maintenance of the County radio system, located in Waukesha, Wisconsin.

AIRPORT OPERATIONS/DEVELOPMENT FUND — A proprietary fund that accounts for the operation and maintenance of the County airport facilities and runways, located in Waukesha, Wisconsin.

FUND DESCRIPTIONS

GENERAL FUND

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

2027 Expenditure Budget

2027 Tax Levy

\$236,031,057

\$97,557,715

SPECIAL REVENUE FUNDS

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.

Aging and Disability Resource Center (ADRC) Contract Fund

To account for special revenue (federal/state) funds needed to provide older adults and individuals with disabilities age 18 and above, and their families, services with information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals and services related to aging or living with a disability.

\$4,446,995

\$0

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.

\$3,202,050

\$0

County Library Fund

This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent counties.

\$4,991,350

\$4,991,350

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.

\$19,280,890

\$3,967,339

Parkland Management & Land 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 & Economic Development Fund

To account for federal funds supporting the operation of a one-stop operator location, including staff and contracted services that integrate employment, training, education, and economic development services; assist job seekers and workers in accessing employment, education, training, and support services; and connect employers with the skilled workforce needed to compete in the global economy.

\$2,992,548

\$12,500

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.

\$0

\$0

SPECIAL REVENUE FUND TOTALS

\$35,313,833

\$8,971,189

	<u>2027 Expenditure Budget</u>	<u>2027 Tax Levy</u>
<u>COMPONENT UNIT</u>		
Bridges Library System Funds		
To account for funds provided to maintain a member library system.	<u>\$3,401,218</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.		
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.	\$5,136,986	\$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.	\$1,351,635	\$0
Information 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.	\$11,984,169	\$1,632,366
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.	\$28,646,348	\$0
Risk Management/Self-Insurance 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.	\$4,046,428	\$0
Vehicle 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.	<u>\$3,900,427</u>	<u>\$0</u>
INTERNAL SERVICE FUND TOTALS	<u>\$55,065,993</u>	<u>\$1,632,366</u>

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.

2027 Expenditure Budget**2027 Tax Levy****Golf Course Fund**

To account for operations and maintenance of the two county golf courses.

\$2,864,358

\$0

Ice Arena Fund

To account for operations and maintenance of the two county ice arenas.

\$1,604,537

\$0

Materials Recycling Facility Fund

To serve as the "responsible unit" for 25 Waukesha County municipalities, the county promotes waste reduction, recycling, composting, and resource recovery. The county contracts with a waste management firm to process recyclable materials.

\$2,862,216

\$0

Radio Service Fund

To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.

\$2,207,655

\$0

Airport Operations/Development Fund

To account for department of Public Works Airport operations and development of the county airport.

\$1,641,243\$0**ENTERPRISE FUND TOTALS****\$11,180,009****\$0****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**\$21,509,298****\$16,657,645****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**\$39,452,100****\$945,597****TOTAL ALL FUNDS****\$401,953,508****\$125,764,512**

Justice and Public Safety

Justice and Public Safety

Functional Area Budget Highlights

The budgets within this functional area provide local law enforcement, corrections, support to state and county court operations and legal services, as well as emergency response and emergency communications. The **Department of Emergency Preparedness** includes the **Communication Center** operations, which provide emergency dispatch services for county departments including the Sheriff's Department and 34 municipalities that agreed to join in the collaborative service venture. **Emergency Management** coordinates all the disaster-related planning, training of local officials, response activities and recovery efforts. **Radio Service** operations maintain the county's radio communication infrastructure. The **District Attorney** staff prosecutes state and local violations of law and provides services to crime victims through the **Victim/Witness** program. For administration and budgetary purposes, the Register in Probate, Juvenile Court, Court Commissioner, and Family Court Services budgets are merged with the Clerk of Courts' operating budget under an umbrella agency known as **Circuit Court Services**. The Clerk of Courts Office provides administrative support for the state and local court system within Waukesha County, including civil, family, and criminal and traffic courts. The Juvenile/Probate Court and Court Commissioner functions assist court operations in their specific areas and operate Family Court Services. The **Medical Examiner's Office** investigates deaths in Waukesha County as mandated by Wisconsin state statutes to ensure the safety, health, and general welfare of the community and provides contracted autopsy services to Ozaukee and Kenosha (limited to pediatric autopsies) counties. The **Sheriff's Department** provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court-supported operations through interdepartmental agreements. The department also operates the county jail for prisoners awaiting trial and those serving jail terms of less than one year and an electronic monitoring program. Not included in this functional area are Justice and Public Safety related capital projects (see Capital Projects Section) and technology replacements in the Information Technology Fund in the General Administration Functional Area.

Functional Area Financial Summary by Agency

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
EMERGENCY PREPAREDNESS						
Revenue	\$ 2,694,919	\$ 2,708,386	\$ 2,733,967	\$ 2,656,973	\$ (51,413)	% (2)
Fund Balance	1,707,358	925,134	1,828,409	996,462	71,328	8
County Tax Levy / (Credit)	7,410,608	7,590,608	7,590,608	8,096,608	506,000	7
Expenditures (a)	11,293,220	10,931,152	11,492,775	11,447,371	516,219	5
Rev. Over (Under) Exp. (b)	\$ 519,665	\$ 292,976	\$ 660,209	\$ 302,672	\$ 9,696	% 3
DISTRICT ATTORNEY						
Revenue	\$ 921,805	\$ 858,392	\$ 901,255	\$ 898,260	\$ 39,868	% 5
Fund Balance	168,150	176,150	188,290	184,550	8,400	5
County Tax Levy / (Credit)	2,396,790	2,466,790	2,466,790	2,541,286	74,496	3
Expenditures	3,349,563	3,501,332	3,493,598	3,624,096	122,764	4
Rev. Over (Under) Exp.	\$ 137,182	\$ —	\$ 62,737	\$ —	\$ —	% —
CIRCUIT COURT SERVICES						
Revenue	\$ 5,533,897	\$ 5,691,517	\$ 5,796,517	\$ 6,035,285	\$ 343,768	% 6
Fund Balance	—	—	—	—	—	—
County Tax Levy / (Credit)	6,149,798	5,956,286	5,956,286	6,149,798	193,512	3
Expenditures	10,957,981	11,647,803	11,539,377	12,185,083	537,280	5
Rev. Over (Under) Exp.	\$ 725,714	\$ —	\$ 213,426	\$ —	\$ —	% —
MEDICAL EXAMINER						
Revenue	\$ 1,333,074	\$ 1,392,553	\$ 1,264,663	\$ 1,343,574	\$ (48,979)	% (4)
Fund Balance	313,602	496,352	496,352	438,352	(58,000)	(12)
County Tax Levy / (Credit)	1,483,213	1,600,213	1,600,213	1,739,213	139,000	9
Expenditures	2,883,625	3,489,118	3,385,203	3,521,139	32,021	1
Rev. Over (Under) Exp.	\$ 246,264	\$ —	\$ (23,975)	\$ —	\$ —	% —
SHERIFF						
Revenue	\$ 15,996,582	\$ 17,152,670	\$ 16,955,577	\$ 17,485,867	\$ 333,197	% 2
Fund Balance	2,442,684	2,015,656	2,142,105	2,378,168	362,512	18
County Tax Levy / (Credit)	35,274,449	36,795,499	36,795,499	38,920,499	2,125,000	6
Expenditures	53,244,343	55,963,825	56,329,488	58,784,534	2,820,709	5
Rev. Over (Under) Exp.	\$ 469,372	\$ —	\$ (436,307)	\$ —	\$ —	% —
TOTAL JUSTICE AND PUBLIC SAFETY FUNCTIONAL AREA						
Revenue	\$ 26,480,277	\$ 27,803,518	\$ 27,651,979	\$ 28,419,959	\$ 616,441	% 2
Fund Balance	4,631,794	3,613,292	4,655,156	3,997,532	384,240	11
County Tax Levy / (Credit)	52,714,858	54,409,396	54,409,396	57,447,404	3,038,008	6
Expenditures (a)	81,728,732	85,533,230	86,240,441	89,562,223	4,028,993	5
Rev. Over (Under) Exp. (b)	\$ 2,098,197	\$ 292,976	\$ 476,090	\$ 302,672	\$ 9,696	% 3

(a) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service principal payments and proprietary fund retained earnings.

(b) Operating income amounts generated from enterprise fund operations are retained in fund balance and do not result in a reduction of Tax Levy funding for other operations.

Significant program and funding changes to the 2027 Budget include the following:

- Emergency Preparedness – General Fund:** Includes \$597,600 of supplemental state Shared Revenue, unchanged from the 2026 budget. There is a \$200 increase in municipal charges for services to cover the costs to continue for computer-aided dispatch (CAD) and related systems operations and support charges. Fund balance usage increases \$1,000 in 2027 to \$49,400 for unplanned emergency equipment replacement and PulsePoint software. Total expenditures increase \$507,400 or 5.8%. Personnel costs increase \$416,400 due to cost to continue and includes the reclassification of 1.00 FTE Programs and Projects Analyst to 1.00 FTE Deputy Emergency Management Coordinator. There is a \$33,900 increase in operating expenses due to software and contracted services increases, which includes \$23,400 of training and skill software, \$13,500 for increased radio console support expenses, and other maintenance costs.
- Emergency Preparedness – Radio Services:** Radio Services Fund balance increases by about \$70,300 to \$947,100, mainly due to the phase in of the loss of cell tower lease revenue. There is a decrease of \$62,500 in cell tower lease revenues due to fewer contracts in 2027. Personnel expenses increase by \$43,000 due to the cost to continue of 5.30 FTE regular positions and 0.03 FTE of overtime, unchanged from the 2026 budget. Operating expenses decrease by \$39,600, primarily due to a \$45,900 decrease in network monitoring and system reporting software maintenance costs, offset by utility increases. Fixed asset memo items include \$50,000 for unanticipated equipment replacement.
- District Attorney:** Expenditures increase \$122,800 mostly due to personnel expenses. Personnel expenses increase by \$140,600 and include the transfer of a 0.50 FTE Senior Administrative Specialist from the Victim Witness program to the Prosecution program, which was previously budgeted as a Victim Witness Specialist in 2026, the reclassification of an Office Services Coordinator to a District Attorney's Office Coordinator, the reclassification of a Support Staff Supervisor to an Office Services Coordinator, and an increase in temporary extra help of 1.26 FTE for law interns. The law interns were previously budgeted under operating expenses and paid through their university, but starting in 2027 will be paid directly through the district attorney's office, and the associated operating expense account decreases and the amount moved to personnel. In revenues, tax levy increases by \$74,500. The state Victim Witness reimbursement rate is budgeted at 54% in 2027 and increases revenues by \$17,700. The District Attorney's office was allocated \$176,400 in opioid settlement revenues due to the department's involvement with drug-overdose related cases, as well as providing resource for families and victims effected by the opioid epidemic.
- Circuit Court Services:** Expenditures increase \$537,300 or 4.6%. Personnel costs increase \$497,700 or 6.5% for cost to continue and the re-funding of 1.00 FTE Social Worker position in the Family Court division. General government revenues increase by \$206,700, primarily due to IV-D (Child Support related) revenues from the State of Wisconsin for expenses within the Family Division increasing \$190,600 and within the Court Commissioners by \$5,200. The 2027 Budget includes increases of \$85,000 for statutory fees, bail forfeiture, and service payments; \$30,000 of collections from delinquent fees; and \$21,600 of increases of state fine revenue directly related to 2025 Wisconsin Act 179 that increases fees and the share that county (versus the state) retains, which takes effect November 1, 2026.
- Medical Examiner's Office:** Non-levy revenues decrease \$107,000, partly due to charges for service revenue decreasing \$66,100 with the conclusion of the Washington County autopsy services contract at the end of 2025. This is partially offset by a new autopsy services contract with Ozaukee County that began in 2026 and continues into 2027. Fund balance decreases by \$58,000, which includes \$40,000 of funding to phase in a 1.00 FTE Associate Medical Examiner that was created in 2025 and a decrease of \$18,000, which was for a one-time purchase of new communication radios in 2026. Cremation permit revenues increase \$17,300 in the 2027 budget. Tax levy increases by \$139,000. Operating expenses are budgeted to decrease \$76,500 or 18%. These decreases include \$45,700 worth of medical services and supplies.
- Sheriff:** Expenditures increase \$2.8 million, or 5.0%, to \$58.8 million. Personnel increases \$2,194,900 or 5.2% to \$44.6 million, primarily due to cost to continue. The budget includes the current year increase of 1.00 FTE Deputy Sheriff (Village of Vernon) that has a sunset provision and is funded through the municipality. In addition, there

are 2.00 FTE Senior Administrative Specialists (one newly created and one reclassified from an existing Administrative Specialist) to assist with implementing new body cameras (discussed below). **Tax levy** allocated to this department increases \$2,125,000 or 5.8%.

- The Sheriff's revenue budget includes **State Shared Revenues** of \$2,642,300, an increase of \$77,100 from the 2026 budget.
- **Fund balance** increases by \$362,500 to \$2,378,200 and includes the phase-in of costs for non-elected sworn officer retention efforts (\$385,000), the implementation of an electronic monitoring program (\$535,900), the new body camera program (\$212,000), jail assessment fees for the jail equipment replacement plan and a portion of jail medical contract expenses (\$250,000), General Fund balance to offset inmate medical costs (\$35,000), the non-corrections equipment replacement program (\$186,800), seized funds for non-corrections replacement program expenses (\$147,200) and for body cameras (\$100,000), variations in the jail medical contract (\$60,000), offsetting higher fuel charges (\$111,900), offsetting higher risk management charges (\$39,100), and the annual bulletproof vest replacement program (\$10,000). Opioid funds of \$305,400 are included in fund balance to offset the costs of the Medications for Opioid Use Disorder (MOUD) program.
- **Body cameras** are added into the 2027 budget and have an approximate cost of \$422,000, which is funded with \$212,000 of General Fund balance, \$100,000 of prior year seized fund revenues (assigned General Fund balance), and \$110,000 of municipal contract charges.
- An expanded **Electronic Monitoring** program began in June 2024 when the Sheriff's Department ended Huber facility operations. This expense is budgeted at \$550,000 in 2027.
- **Inmate Medical** services are budgeted to increase by \$213,800 to \$4,128,000, which assumes about a 5.0% contract increase to account for higher inflation.
- **Fuel** increases by \$151,700 due to a higher assumed price per gallon of gas in 2027 compared to 2026. This increase is partially offset with the additional use of General Fund balance mentioned above.
- **Municipal Charges for Police Services** increase \$675,500 or 7.7% to \$9.41 million mainly due to the addition of 1.00 FTE Deputy Sheriff, mentioned above, and the increase in municipal patrol contract and school resource officer contract revenue for the cost to continue. The implementation of body cameras also assumes about \$110,000 of revenues for the municipal share of the associated costs.
- **Jail Prisoner Board Revenues** increase \$72,800 to \$731,700. The 2027 budget increases as a result of adding in Department of Homeland Security holds into the budget, which is a part of the department's participation in the 287(g) program. The department is budgeting for 16 inmates per day from the Wisconsin Department of Corrections, which is the same assumption in the 2026 budget. Revenues related to Electronic Monitoring decrease by \$41,200 due to a reduction in the budgeted number of inmates.
- The Sheriff's budget includes **non-corrections equipment** of \$334,400 for the equipment replacement plan. This plan is funded with \$147,200 of prior year seized fund revenues (assigned General Fund balance) and \$186,800 of General Fund balance. The **jail equipment replacement plan** decreases by \$17,300 in 2027 to \$170,000, funded mostly with prior-year jail assessment fees (assigned General Fund balance).
- The **Criminal Justice Collaborating Council (CJCC--see Health and Human Services Functional Area Section):** With participation from the Sheriff, District Attorney and Courts management personnel, the CJCC continues to carry out targeted programs, projects and special studies to recommend and implement comprehensive changes aimed at reducing jail inmate recidivism, controlling jail inmate population growth, and reducing the number of jail days inmates serve to help control variable jail costs.

Budgeted Positions - Summary by Agency and Fund

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Emergency Preparedness				
General Fund	58.30	57.70	57.70	—
Radio Services Fund	5.70	5.30	5.30	—
Total Regular Positions	64.00	63.00	63.00	—
District Attorney				
General Fund	32.15	32.65	32.65	—
Total Regular Positions	32.15	32.65	32.65	—
Circuit Court Services				
General Fund	81.00	81.00	82.00	1.00
Total Regular Positions	81.00	81.00	82.00	1.00
Medical Examiner				
General Fund	16.00	17.00	17.00	—
Total Regular Positions	16.00	17.00	17.00	—
Sheriff				
General Fund	350.50	352.50	354.50	2.00
Total Regular Positions	350.50	352.50	354.50	2.00
TOTAL REGULAR POSITIONS	543.65	546.15	549.15	3.00
TOTAL EXTRA HELP	8.86	8.56	9.56	1.00
TOTAL OVERTIME	17.43	17.60	17.49	(0.11)
TOTAL BUDGETED POSITIONS	569.94	572.31	576.20	3.89

2027 BUDGET ACTIONS**Emergency Preparedness - General Fund**

Reclassify: 1.00 FTE Programs & Projects Analyst to Deputy Emergency Management Coordinator

District Attorney

Reclassify: 1.00 FTE Office Services Coordinator to District Attorney Office Coordinator

Create: 0.50 FTE Senior Administrative Specialist

Reclassify: 1.00 FTE Support Staff Supervisor to Office Services Coordinator

Abolish: (0.50 FTE) Victim Witness Specialist

Retitle: 1.00 FTE Victim Witness Counselor to Victim Witness Case Manager

Increase: 1.26 FTE Extra Help

Circuit Court Services

Refund: 1.00 FTE Social Worker
Increase: 0.01 FTE Extra Help
Decrease: (0.06 FTE) Overtime

Medical Examiner

Decrease: (0.07 FTE) Overtime

Sheriff

Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist
Create: 1.00 FTE Senior Administrative Specialist
Decrease: (0.27 FTE) Extra Help

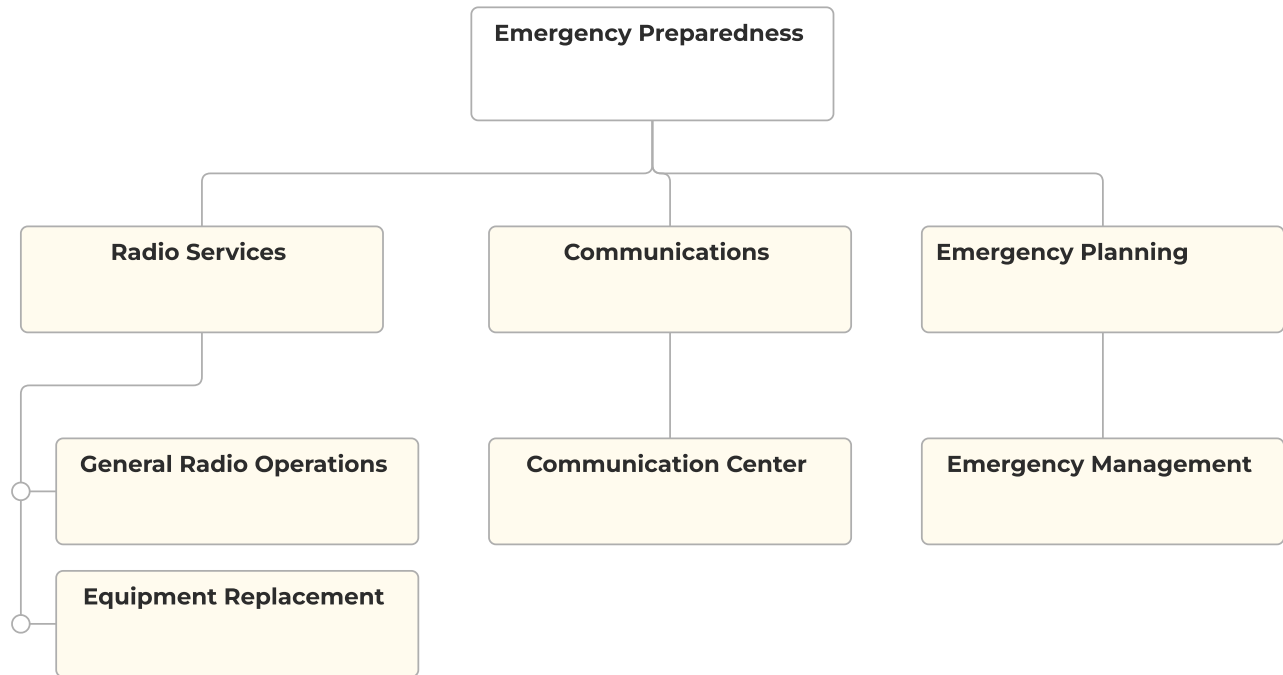
2026 CURRENT YEAR ACTIONS**Sheriff**

Create: 1.00 FTE Deputy (Sunset)

Emergency Preparedness

Emergency Preparedness

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Emergency Preparedness

Statement of Purpose:

It is the mission of the Department of Emergency Preparedness to ensure that county and local governments have emergency response plans in place with information-sharing capabilities to quickly respond to all types of disasters, personal safety, and security situations. The essence of the mission is to provide a comprehensive emergency management system with public safety telecommunications and information technologies to ensure that emergency service personnel can provide the highest level of response in a timely and efficient manner.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Fund						
Revenues	\$ 1,062,388	\$ 1,093,315	\$ 1,091,906	\$ 1,093,708	\$ 393	% —
Fund Balance Appropriation	916,279	48,360	945,054	49,400	1,040	2
County Tax Levy	7,410,608	7,590,608	7,590,608	8,096,608	506,000	7
Expenditures	8,596,205	8,732,283	9,301,141	9,239,716	507,433	6
Rev. Over (Under) Exp.	\$ 793,070	\$ —	\$ 326,427	\$ —	\$ —	% —
Radio Services Fund						
Revenues	\$ 1,632,531	\$ 1,615,071	\$ 1,642,061	\$ 1,563,265	\$ (51,806)	% (3)
Fund Balance Appropriation	791,079	876,774	883,355	947,062	70,288	8
County Tax Levy	—	—	—	—	—	—
Expenditures	2,697,015	2,198,869	2,191,634	2,207,655	8,786	—
Rev. Over (Under) Exp.	\$ (273,405)	\$ 292,976	\$ 333,782	\$ 302,672	\$ 9,696	% 3
Total All Funds						
Revenue	\$ 2,694,919	\$ 2,708,386	\$ 2,733,967	\$ 2,656,973	\$ (51,413)	% (2)
Fund Balance Appropriation	1,707,358	925,134	1,828,409	996,462	71,328	8
County Tax Levy	7,410,608	7,590,608	7,590,608	8,096,608	506,000	7
Expenditures	11,293,220	10,931,152	11,492,775	11,447,371	516,219	5
Rev. Over (Under) Exp.	\$ 519,665	\$ 292,976	\$ 660,209	\$ 302,672	\$ 9,696	% 3

Emergency Preparedness Positions (All Funds)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
General Fund				
Regular Positions	58.30	57.70	57.70	—
Extra Help	—	—	—	—
Overtime	4.63	4.09	4.09	—
Total General Fund	62.93	61.79	61.79	—
Radio Services Fund				
Regular Positions	5.70	5.30	5.30	—
Extra Help	—	—	—	—
Overtime	0.06	0.03	0.03	—
Total Radio Services Fund	5.76	5.33	5.33	—
All Emergency Preparedness Funds				
Regular Positions	64.00	63.00	63.00	—
Extra Help	—	—	—	—
Overtime	4.69	4.12	4.12	—
Total Emergency Preparedness Funds	68.69	67.12	67.12	—

General Fund

Emergency Preparedness

Dept/Fund Summary

Fund Purpose

To provide reliable and efficient emergency call-taking and dispatching services, training, and administrative support for municipal and county police, fire, emergency medical service, and public works agencies throughout the County. Effectively and efficiently process information to assist citizens and responding agencies. Support the operation of an emergency communication center serving as the critical link between customers in need and resources to help. The Waukesha County Communication Center operates in 34 municipalities that includes cities, villages, and towns, as well as county-wide for the Sheriff's Department. Develop and implement a comprehensive and integrated emergency management program designed to mitigate, prepare for, respond to, and recover from the effects of natural and technological hazards which impact the health, safety, and general welfare of all Waukesha County residents; and to implement and administer the planning and reporting requirements for hazardous substances used by business, industry, and government (Emergency Planning and Community Right-to-Know Act [EPCRA]). The department is also responsible for business continuity planning, training, and related exercises for County departments.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 842,891	\$ 854,343	\$ 850,272	\$ 850,391	\$ (3,952)	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	213,187	231,184	231,634	231,415	231	—
Interdepartmental	25	—	—	—	—	—
Other Revenue	6,285	7,788	10,000	11,902	4,114	53
Appr. Fund Balance (a)	916,279	48,360	945,054	49,400	1,040	2
County Tax Levy (Credit)	7,410,608	7,590,608	7,590,608	8,096,608	506,000	7
Total Revenue Sources	\$ 9,389,275	\$ 8,732,283	\$ 9,627,568	\$ 9,239,716	\$ 507,433	% 6
Expenditures						
Personnel Costs	\$ 6,479,957	\$ 6,727,817	\$ 6,608,803	\$ 7,144,233	\$ 416,416	% 6
Operating Expenses	1,454,258	1,427,338	1,792,928	1,461,194	33,856	2
Interdept. Charges	560,131	577,128	576,537	634,289	57,161	10
Fixed Assets	101,859	—	322,873	—	—	—
Total Expenditures	\$ 8,596,205	\$ 8,732,283	\$ 9,301,141	\$ 9,239,716	\$ 507,433	% 6
Rev. Over (Under) Exp.	\$ 793,070	\$ —	\$ 326,427	\$ —	\$ —	% —

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Communication Center				
Regular Positions	55.30	54.70	54.70	—
Extra Help	—	—	—	—
Overtime	4.63	4.09	4.09	—
Total Communication Center	59.93	58.79	58.79	—
Emergency Management				
Regular Positions	3.00	3.00	3.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Emergency Management	3.00	3.00	3.00	—
Program Summary (FTE)				
Regular Positions	58.30	57.70	57.70	—
Extra Help	—	—	—	—
Overtime	4.63	4.09	4.09	—
Total FTEs	62.93	61.79	61.79	—

(a) Fund balance appropriation includes:

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change
Unanticipated Emerg. Equipment Replacement needs	\$35,000	\$35,000	\$35,000	\$35,000	\$0
Purchase Orders and Carryovers from the prior year	\$1,303	\$0	\$34,728	\$0	\$0
Fund Balance for upfront NG911 Grant	\$430,967	\$0	\$764,346	\$0	\$0
Fund Balance for upfront NG911 Grant - Round 2	\$29,856	\$0	\$15,842	\$0	\$0
Opioid Settlement - Pulsepoint	\$0	\$13,360	\$13,360	\$14,400	\$1,040
CAD Systems Upgrade	\$419,153	\$0	\$81,778	\$0	\$0
Total Fund Balance Appropriation	\$916,279	\$48,360	\$945,054	\$49,400	\$1,040

Major Departmental Strategic Plan Objectives

Communication Center Operations

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

Objective 1: Meet NENA-STA-020.1-2020

Meet and exceed the National Emergency Number Association (NENA) Standard 020.1-2020, which states that 90% of emergency calls be answered within 15 seconds and 99% within 40 seconds to improve response time and dispatch calls in a timely manner.

The percentage of emergency calls that will be answered within 15 seconds and 40 seconds to meet the NENA standards:

Performance Measures:	2025 Actual	2026 Target	2026 YTD	2027 Target
Answer call within 15 seconds	99.87%	90%	100%	95%
Answer call within 40 seconds	100%	99%	100%	99%

Objective 2: Meet APCO Call Processing Standards

Meet or exceed the APCO American Standard 1.113.2-2024 for call processing for fire and medical calls for service.

These numbers are based on 100% of all Pre-Alert Fire event types (as determined by fire department partners).

Call Entry to Dispatch: The APCO standard states that 90% of calls shall be dispatched within 90 seconds. WCC telecommunicators utilizing enhanced dispatching tools and workflows, US Digital Design Alerting System, and Pre-Alert implementation, are currently meeting expectations in this standard.

Performance Measures:	2025 Actual	2026 Target	2026 YTD	2027 Target
Fire Calls Dispatch (90 seconds)	92%	90%	90%	90%
EMS Calls Dispatch (90 seconds)	96%	90%	93%	90%

Finance Pillar: Retention of EmployeesObjective 3: Apply operational efficiencies to Improve Hiring and Retention**Highlights/Initiatives:**

- WCC is focused on maintaining a positive culture, focusing on hiring for “fit,” then training for skill. Hiring requisitions have resulted in numerous lateral applicants as word of WCC’s improved culture has carried to other agencies.
- WCC has made significant improvement to its training process, including the introduction of dual-training phones and radio after classroom. Anecdotally, this change has improved the total training time and retention of new hire telecommunicators. Training data will continue to be monitored as the department works to establish new benchmark hours for phones and radio training.
- Shift differential for hard-to-fill hours remains in place, but was reduced significantly for 2026 as staffing has improved. The increased pay was initially added to aid in the retention of telecommunicators assigned to third shift after training is completed.
- The WCC Leadership Team revisited the center's values with input from the staff. The mission was also updated to reflect the current focus of the center's work. These efforts have contributed to the change in culture.

Position Summary	2023	2024	2025	2026 YTD
Total Budgeted Positions (a)	48	47	46	46
Deployable Dispatchers (Beginning of Year)(b)	26	32	36	39
Total Number Hired	15	8	8	3
Total Employment Separations	10	7	7	2
Annual Position Gain/(Loss)	5	1	1	1

(a) Total budgeted positions does not include authorized overfills.

(b) Deployable Dispatchers amount does not include staff still in training.

Emergency Management

Objective 1: Emergency Management Activities and Participation

Conduct activities in all five nationally recognized phases of Emergency Management including mitigation, prevention, preparedness, response, and recovery.

The chart indicates participation in activities related to disaster response exercises, emergency response training, public education, and review of county-wide emergency operations plans.

Performance Measures:	2025 Actual	2026 Target	2026 Estimate	2027 Target
Participate in 1 regional or statewide exercise	1	1	1	1
Complete 1 county led HSEEP(a) exercise	1	1	1	1
Complete 32 hours of training per staff (96 total)	96	96	96	96
Complete 6 outreach initiatives via various methods	6	6	6	6
Participate in one statewide or regional WebEOC(b) drill	1	1	1	1
Update the Comprehensive Emergency Management Plan	1	1	1	1
Attend regularly scheduled SE EM Region meetings	100%	100%	100%	100%
Update the Integrated Preparedness Plan	1	1	1	1

(a) Homeland Security Exercise and Evaluation Program

(b) WebEOC is an incident management software platform used by state and county emergency management offices.

Objective 2: Hazardous Material Preparedness

Carry out the functions and duties of the Federal Emergency Planning and Community Right-to-Know Act (EPCRA) and Wisconsin Statute sections 323.60 through 323.72 pertaining to hazardous material preparedness, response, and recovery.

Performance Measures:	2025 Actual	2026 Target	2026 Estimate	2027 Target
Off-site Plans created or updated(a)	25%	25%	25%	25%
Update Comprehensive Emergency Response Plan	1	1	1	1
Complete 3 EPCRA outreach initiatives via various methods	3	3	3	3
Attend quarterly LEPC meetings	4	4	4	4
Chemical releases reported to LEPC(b)	100%	100%	100%	100%

(a) Off-site Plans are hazardous chemical emergency plans developed or updated every four years for any facility, private or public, that has an amount greater than 500 pounds or the designated threshold planning quantity (whichever is lower) of an EPA identified extremely hazardous substance. Plans are developed in cooperation with regulated facilities and the LEPC. They are shared with Wisconsin Emergency Management, the countywide hazmat team, and local police and fire departments.

(b) Emergency Management receives hazardous chemical spill reports from a variety of sources such as the WDNR, US Coast Guard, local response agencies, and industrial facilities. These reports are reviewed, compiled, and shared with the LEPC to support stakeholders' compliance with EPCRA Section 304.

General Fund

Emergency Preparedness

Communication Center Operations

Program Description

To provide reliable and efficient emergency call-taking and dispatching services, training, and administrative support for municipal and county police, fire, emergency medical service, and public works agencies throughout the County. Effectively and efficiently process information to assist citizens and responding agencies. Support the operation of an emergency communication center serving as the critical link between customers in need and resources to help. The Waukesha County Communication Center operates in 34 municipalities that includes cities, villages, and towns, as well as county-wide for the Sheriff's Department.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$597,556	\$597,556	\$597,556	\$597,556	\$0
Charges for Service	\$213,187	\$231,184	\$231,634	\$231,415	\$231
Fund Balance	\$916,279	\$48,360	\$945,054	\$49,400	\$1,040
Property Taxes	\$7,065,897	\$7,243,089	\$7,243,089	\$7,716,543	\$473,454
Total Revenues	\$8,792,919	\$8,120,189	\$9,017,333	\$8,594,914	\$474,725

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$6,141,250	\$6,368,003	\$6,283,563	\$6,775,947	\$407,944
Operating Expenses	\$1,284,795	\$1,254,261	\$1,623,571	\$1,287,421	\$33,160
Interdepartmental Charges	\$486,059	\$497,925	\$498,155	\$531,546	\$33,621
Fixed Assets	\$101,859	\$0	\$322,873	\$0	\$0
Total Expenditures	\$8,013,963	\$8,120,189	\$8,728,162	\$8,594,914	\$474,725

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '26	Estimated Operating Impact	A=Annual T=One-Time
202614	Desk and Radio Console Replacement	2026	\$3,000,000	100%	TBD	A
202613	Phone Replacement	2027	\$1,800,000	0%	TBD	A

Program Highlights

General government revenue consists of state shared revenues from the "Supplemental County and Municipal Aid Program," and remains steady at \$597,600 in 2027. Charges for services increase by \$200, reflecting an increase in costs to continue for computer aided dispatch (CAD) and related systems operations and support charges, a portion of which is distributed to partner municipalities as an annual fee.

Fund balance of \$49,400 is budgeted for continued use of unplanned emergency equipment replacement items of \$35,000 and \$14,400 related to opioid settlement funding for Pulsepoint software, which is used for co-locating overdose response kits.

Personnel costs are budgeted to increase by \$407,900 due to cost to continue. Operating expenses increase by \$33,200 primarily due to software and contracted services increases, which includes \$23,400 of training and skill software, \$13,500 of increased radio console support expenses, and other maintenance costs. Interdepartmental charges increase \$33,600, primarily due to increases in End User Technology Fund (EUTF) charges.

The Waukesha Communication Center (WCC) implemented an AI-assisted non-emergency call handling solution, Aurelian, in January. Aurelian can collect information for a call taker, provide information directly to the caller, or deflect incoming calls by routing the caller to a more appropriate destination. This solution is designed to reduce the administrative workload currently handled by telecommunicators, allowing staff to focus on 911 calls and other high-priority calls for service. This solution was implemented with grant funding. Since its introduction, 52.1% of incoming non-emergency and administrative calls have been automated. WCC closely monitors the system's call handling compliance to ensure high performance.

Based on prior County Board action (2004-2026), General Fund Balance of \$5,700,000 has been assigned through the budgetary processes for funding future equipment and software replacement at the dispatch center (except for desktop computers already in the replacement plan). The Waukesha County Department of Administration will reserve an additional \$350,000 of General Fund Balance each year as part of a five-year plan through 2030 for this purpose.

Below is a listing of dispatch center equipment replacement projects budgeted with reserved funds through the 2017-2026 Budgets.

- In 2017, \$48,000 was budgeted for a paging system upgrade and dispatch chair replacement
- In 2018, \$48,000 was budgeted for communications center equipment and replacements.
- In 2019, \$48,000 was budgeted for workstation and dispatch chair replacements, and educational/training equipment.
- In 2020, \$100,000 was budgeted for workstation replacements/upgrades to sit/stand motors and controls.
- In 2021, \$90,000 was budgeted for equipment in order to move forward with NextGeneration 9-1-1 capabilities and interconnection with statewide Emergency Services IP Network. The project is reimbursed at 60% and requires a 40% match of local funds.
- In 2022, there was no budgeted dispatch center equipment replacement.
- In 2023, \$45,000 has been budgeted to replace workstation monitors, dispatch chairs, and local match dollars as grant funding is sought to support replacement of the existing recording solution.
- In 2024, there is no budgeted dispatch center equipment replacement.
- In 2025, \$419,000 had planned to be used to update the CAD system within the Communications Center, but a grant covered 90% of the costs, with a 10% county match.
- In 2026, \$2,000,000 was planned to partially fund the Desk and Radio Console Replacement Project (#202614), but a combination of higher grant revenues and lower expenses means that approximately \$740,000 will remain reserved for other Communication Center capital projects.

Participating Members

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

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

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

County: Sheriff's Department

- a. The Town of Mukwonago paid to join the Waukesha County Communications Center in 2002. In 2021, WCC took over responsibility for fire and emergency medical service call processing and dispatching.
- b. The Village of Mukwonago paid to join the Waukesha County Communications Center in 2002. In 2021, WCC took over responsibility for fire and emergency medical service call processing and dispatching.

The City of Muskego, the City of Waukesha, and the Village of Elm Grove remain stand alone Public Safety Answering Points.

General Fund

Emergency Preparedness

Emergency Management

Program Description

Emergency Management coordinates disaster response, general preparedness, homeland security, response and recovery training activities, Waukesha County business continuity planning, and implementing the planning and reporting requirements of the Emergency Planning and Community Right-To-Know Act (EPCRA). The office continues to pursue federal and state funding to better equip and train first responders, increase critical infrastructure security, and enhance citizen preparedness. The office is the single point of contact for National Incident Management System (NIMS) compliance and continues to coordinate and participate in disaster exercises throughout the county. The division maintains the Comprehensive Emergency Management Plan (CEMP), as adopted by the County Board in 2013, ensuring the contents, protocols, and responsibilities assigned remain consistent and current with county policy and capabilities. The County maintains a county-wide Pre-Disaster Hazard Mitigation Plan in conjunction with the municipalities within the county. The division is active in implementation of the Wisconsin Credentialing and Asset Management System (WICAMS) program for emergency response personnel accountability. The division funds access to the Konexus mass notification system, which provides emergency and non-emergency notification services to county staff. The system also provides an alert and warning mechanism to community members for life-threatening emergencies. The county-wide hazmat team is also contracted with these funds.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$245,335	\$256,787	\$252,716	\$252,835	-\$3,952
Interdepartmental Revenues	\$25	\$0	\$0	\$0	\$0
Other Revenue	\$6,285	\$7,788	\$10,000	\$11,902	\$4,114
Property Taxes	\$344,711	\$347,519	\$347,519	\$380,065	\$32,546
Total Revenues	\$596,356	\$612,094	\$610,235	\$644,802	\$32,708

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$338,707	\$359,814	\$325,240	\$368,286	\$8,472
Operating Expenses	\$169,463	\$173,077	\$169,357	\$173,773	\$696
Interdepartmental Charges	\$74,072	\$79,203	\$78,382	\$102,743	\$23,540
Total Expenditures	\$582,242	\$612,094	\$572,979	\$644,802	\$32,708

Program Highlights

Emergency Management is estimated to receive general government revenues from the Emergency Management Performance Grant (EMPG), Emergency Planning and Community Right-to-Know Act (EPCRA) Planning Grant, and the Computer and Hazmat Response Equipment Grant (CHREG). The EPCRA and Hazmat Response Equipment grants are funded through regulatory administrative fees taken in by the State of Wisconsin and are expected to remain flat in 2027, while the Computer and Hazmat Response Equipment Grant budgeted amount decreases. Other revenue is budgeted at \$11,902 for pass through revenues given to the City of Waukesha for contracted hazmat services.

Personnel costs increase by \$8,500 due to costs to continue and the reclassification of 1.00 FTE Programs and Projects Analyst to a 1.00 FTE Deputy Emergency Management Coordinator, which are offset by changes in employee benefit plans. Operating expenses increased by \$700 to right size based on prior year actuals. Interdepartmental charges increase by \$23,500 due to an increase in vehicle replacement and radio replacement charges.

Radio Services Fund

Emergency Preparedness

Dept/Fund Summary

Fund Purpose

An enterprise fund is used to account for operations that are financed and operated like private businesses, where the costs of providing services are financed or recovered primarily through user charges to Waukesha County departments and outside agencies. The Radio Services Fund includes three major program areas: General Radio Operations provides conventional radio services and equipment repair and maintenance; Trunked Radio infrastructure operations; and an equipment replacement accumulation fund for County agencies' radio equipment replacements. Program descriptions and activities are outlined on the following program pages. The Radio Services Fund fully transitioned to the digital radio system environment in 2018, which met new FCC standards and phased out outdated analog technology to provide better service and reliability to county operations and community partners.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	1,064,701	1,041,810	1,003,171	975,680	(66,130)	(6)
Interdepartmental (b)	552,760	573,261	593,483	587,585	14,324	3
Other Revenue	15,070	—	45,407	—	—	—
Appr. Fund Balance (a)	791,079	876,774	883,355	947,062	70,288	8
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 2,423,610	\$ 2,491,845	\$ 2,525,416	\$ 2,510,327	\$ 18,482	% 1
Expenditures						
Personnel Costs	\$ 746,420	\$ 758,630	\$ 756,067	\$ 801,632	\$ 43,002	% 6
Operating Expenses	1,792,290	1,277,429	1,267,879	1,237,869	(39,560)	(3)
Interdept. Charges	158,305	162,810	167,688	168,154	5,344	3
Fixed Assets (Memo) (c)	601,850	160,250	207,834	50,000	(110,250)	(69)
Total Expenditures	\$ 2,697,015	\$ 2,198,869	\$ 2,191,634	\$ 2,207,655	\$ 8,786	% —
Operating Income/(Loss)(b)	\$ (273,405)	\$ 292,976	\$ 333,782	\$ 302,672	\$ 9,696	% 3

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	5.70	5.30	5.30	—
Extra Help	—	—	—	—
Overtime	0.06	0.03	0.03	—
Total FTEs	5.76	5.33	5.33	—

(a) Fund balance appropriation includes:

Program	Item (a)	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change
General Radio	General Radio Operations Depreciation	\$65,690	\$65,690	\$66,940	\$68,190	\$2,500
General Radio	Phase In of Motorola Support Charges	\$65,100	\$56,540	\$59,693	\$61,875	\$5,335
General Radio	Phase In of Loss of Cell Tower Lease Revenue	\$0	\$0	\$0	\$62,452	\$62,452
Equipment Rplcmnt	Equipment Replacement Depreciation	\$536,105	\$671,356	\$671,356	\$671,356	\$0
General Radio	Reduction of Revenues from MKE Core Payment	\$83,189	\$83,188	\$83,188	\$83,188	\$0
Equipment Rplcmnt	Fund Balance for upfront Build Strong Grant	\$6,500	\$0	\$0	\$0	\$0
General Radio	Phase in of PPA position	\$30,091	\$0	\$0	\$0	\$0
All	Carryovers	\$4,404	\$0	\$2,177	\$0	\$0
Total		\$791,079	\$876,774	\$883,355	\$947,062	\$70,288

(b) Amounts charged back to departments provides a sinking fund to build up Radio Services Fund balance reserves planned for over a ten-year replacement period. This allows for funds to be available for necessary and timely replacements.

(c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request.

Major Departmental Strategic Plan Objectives

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

Objective 1: Radio System Performance (a).

Maximize uptime, performance, and reliability of countywide trunked radio communications.

Performance Measure:	2025 Actual	2026 Target	2026 Estimate	2027 Target
Percent of time the system is available overall (reliability)	100.00%	100.00%	100.00%	100.00%
Percent of time the system has unimpaired coverage (performance)	98.8%	98.5%	98.8%	98.5%

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

Objective 2: Radio Programming

Provide rapid, accurate programming and configuration of custom user radio talk group/channel templates and options.

- Radio Services is responsible for programming all radios on the Waukesha County trunked system.
- Users work with Radio Services to develop a custom programming template reflecting each agency's needs.
- Since 2009, radios have been converted to "Advanced System Key" to enhance security and prevent tampering.
- Digital system augments security by adding military-grade authentication to prevent hacking from illegal radios.
- Programming tasks may include configuration of Phase II (TDMA) in user radios.

Trunked subscriber reprogramming: Agencies using the trunked radio system enjoy tremendous flexibility in their ability to select, deploy, and use talk groups (channels) countywide for daily operations and emergency interoperability.

Agency:	2025 Actual	2026 Target	2026 Estimate	2027 Target
County	396	400	460 (a)	500 (a)
In-County Municipal	1,021	1,200	948 (a)	1,200 (a)
Out-of-County	22	60	50	100 (a)
Total	1,439	1,660	1,458 (a)	1,800 (a)

(a) 2026 and 2027 totals may be affected by Phase II (TDMA) upgrades and WiPSN participation.

Radio Services Fund

Emergency Preparedness

General Radio Operations

Program Description

Provides radio design and engineering consultation services, purchasing, installation, operation, and servicing of traditional radios and base stations, including new Communication Center radio consoles and related equipment (dispatch operations). Operations include maintenance and repair services of two-way radio communication (remaining UHF, VHF, and RF), user equipment repair and maintenance, and dispatch consoles. This program area services transmitters, microwave, and public safety aircards within the county and municipalities in surrounding counties at reasonable fee charges. In addition, this program area works with the private sector and Corporation Counsel to negotiate tower site leases with wireless cellular phone service providers.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$
Revenues					
General Government	\$ —	\$ —	\$ —	\$ —	\$ —
Fine/Licenses	—	—	—	—	—
Charges for Services	1,064,701	1,041,810	1,003,171	975,680	(66,130)
Interdepartmental	268,325	280,285	300,507	284,913	4,628
Other Revenue	70	—	—	—	—
Appr. Fund Balance	248,473	205,418	209,822	275,706	70,288
County Tax Levy (Credit)	—	—	—	—	—
Total Revenue	\$ 1,581,569	\$ 1,527,513	\$ 1,513,500	\$ 1,536,299	\$ 8,786
Expenditures					
Personnel Costs	\$ 746,420	\$ 758,630	\$ 756,067	\$ 801,632	\$ 43,002
Operating Expenses	554,199	606,073	596,523	566,513	(39,560)
Interdept. Charges	158,305	162,810	167,688	168,154	5,344
Fixed Assets (a)	—	25,000	25,000	25,000	—
Total Expenditures	\$ 1,458,924	\$ 1,527,513	\$ 1,520,278	\$ 1,536,299	\$ 8,786
Operating Income/(Loss)	\$ 122,645	\$ —	\$ (6,778)	\$ —	\$ —

(a) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2026 and 2027 budgets include \$25,000 for unanticipated equipment replacements.

Program Highlights

Charges for services decrease by \$66,100 mainly due to a decrease of \$62,500 in cell tower lease revenues due to fewer contracts in 2027 and \$7,300 in lower municipal support charges.

Interdepartmental revenues increase \$4,600 due to increased trunked radio charges to departments for usage. Fund balance increases by \$70,300 mostly due to the loss of cell tower lease revenues (mentioned above), which will require a phase-out in future years.

Personnel costs increase by \$43,000 due to the cost to continue for 5.30 regular FTE. Operating expenses decrease by \$39,600, primarily due to \$45,900 decrease in network monitoring and system reporting software maintenance costs, offset by utility increases. Interdepartmental charges increase by \$5,300 due to Information Technology charges and administrative overhead. Fixed assets are budgeted at \$25,000 for unanticipated equipment replacements.

Radio Services Fund

Emergency Preparedness

Equipment Replacement

Program Description

Provides for the accumulation of funding to afford the replacement of equipment after the useful life is exhausted. Equipment included in this funding accumulation is trunked radio replacements for county departments' radio (portable/mobile/sirens) units, including Sheriff ancillary items such as cases, speakers, and microphones.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental (a)	284,435	292,976	292,976	302,672	9,696	3
Other Revenue	15,000	—	45,407	—	—	—
Appr. Fund Balance (b)	542,606	671,356	673,533	671,356	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 842,041	\$ 964,332	\$ 1,011,916	\$ 974,028	\$ 9,696	% 1
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	1,238,092	671,356	671,356	671,356	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets (Memo) (a)(c)	601,850	135,250	182,834	25,000	(110,250)	(82)
Total Expenditures	\$ 1,238,092	\$ 671,356	\$ 671,356	\$ 671,356	\$ —	% —
Operating Income/(Loss)(a)(c)	\$ (396,051)	\$ 292,976	\$ 340,560	\$ 302,672	\$ 9,696	% 3

(a) Amounts charged back as lease charges to departments provides a sinking fund to build up Radio Services Fund Balance reserves planned for over a ten-year replacement period. This allows for funds to be available for necessary and timely replacements.

(b) Radio Services Fund balance is appropriated to offset the depreciation on the Trunked Radio System.

(c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2026 and 2027 budgets include unplanned equipment replacement of \$25,000.

Program Highlights

Revenues continue the accumulation of funds for county departments to be used as a user equipment replacement fund. Interdepartmental revenues from equipment fund replacement charges increase by \$9,700 due to the costs associated with the replacement of inventories that have reached the end of useful life.

Operating expenses remain stable in relation to depreciation. Depreciation and fixed assets are budgeted at \$25,000 for unanticipated radio replacement. These costs are fully offset by the appropriation of Radio Services Fund balance.

Activity - Radio Replacement Charges

Department	2026 # of Radios (a)	2027 # of Radios (a)	2026 Budget	2027 Budget	\$ Change
Public Works	115	130	\$55,144	\$57,901	\$2,757
Parks & Land Use	83	85	\$38,911	\$42,576	\$3,665
Sheriff	305	280	\$161,549	\$155,996	(\$5,553)
Public Works - Central Fleet	7	4	\$2,691	\$1,712	(\$979)
Medical Examiner	6	10	\$4,051	\$6,799	\$2,748
Emerg. Prep - Emergency Management	3	10	\$1,939	\$7,419	\$5,480
Emerg. Prep - Radio Services	9	6	\$5,773	\$6,062	\$289
Emerg. Prep - Communication Center	29	26	\$13,505	\$14,180	\$675
Health & Human Services	11	10	\$6,516	\$6,842	\$326
Airport	9	10	\$2,716	\$3,185	\$469
Misc	-	-	\$181	\$0	(\$181)
Total (b)	577	571	\$292,976	\$302,672	\$9,696

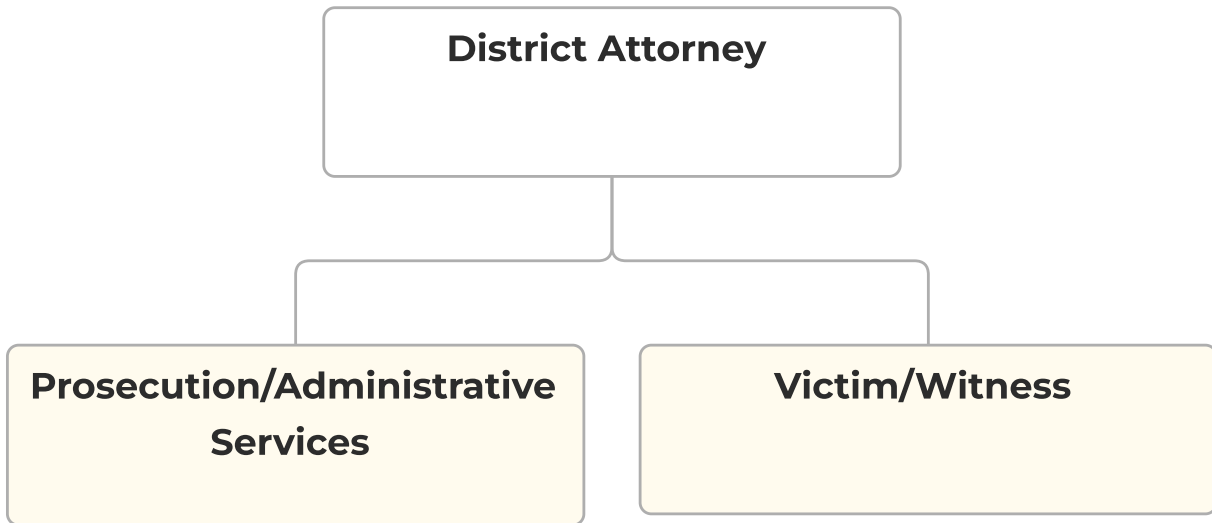
(a) Radio replacement charges are based on a % of the retail replacement cost for each radio. Annual charges vary from \$288-\$630 per radio, based on model and features.

(b) Total replacement charges do not include \$2,800 in charges to Waukesha County Technical College.

District Attorney

District Attorney

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

General Fund

District Attorney

Dept/Fund Summary

Statement of Purpose

The office of the District Attorney is created under Chapter 978 of the Wisconsin Statutes. This Department represents the people of the State of Wisconsin and County of Waukesha in the courts. The District Attorney and staff prosecute state criminal matters; forfeiture actions; State and County traffic code and ordinance violations; Department of Natural Resource violations; and juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various conferences, programs, and outreach efforts in the community regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

The mission of the Waukesha Victim Witness Assistance Program is to inform, support and assist crime victims and witnesses by providing a range of services that promote justice, safety, and recovery from crime. Waukesha Victim Witness (VW) offers advocacy, information, referral, and support to citizens and law enforcement officers who have been victims of or witnesses to crime. VW professionals uphold victims' rights as mandated by the Wisconsin Constitution and the Wisconsin Statutes and facilitate access to and participation in the justice system process. VW staff members provide resources and referrals that help victims to maintain their safety and recover from the harmful impact and trauma of crime. Our goal is to provide victim-centered direct services to help individuals navigate the aftermath of crime and the criminal justice process with dignity, respect and sensitivity.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 556,731	\$ 521,548	\$ 561,202	\$ 539,293	\$ 17,745	% 3
Fine/Licenses	—	—	—	—	—	—
Charges for Services	133,649	122,252	122,000	122,252	—	—
Interdepartmental	208,681	196,498	195,209	215,750	19,252	10
Other Revenue	22,743	18,094	22,844	20,965	2,871	16
Appr. Fund Balance (a)	168,150	176,150	188,290	184,550	8,400	5
County Tax Levy (Credit)	2,396,790	2,466,790	2,466,790	2,541,286	74,496	3
Total Revenue Sources	\$ 3,486,744	\$ 3,501,332	\$ 3,556,335	\$ 3,624,096	\$ 122,764	% 4
Expenditures						
Personnel Costs	\$ 2,641,121	\$ 2,861,995	\$ 2,879,793	\$ 3,002,547	\$ 140,552	% 5
Operating Expenses	375,670	353,205	328,713	320,471	(32,734)	(9)
Interdept. Charges	332,773	286,132	285,092	301,078	14,946	5
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 3,349,564	\$ 3,501,332	\$ 3,493,598	\$ 3,624,096	\$ 122,764	% 4
Rev. Over (Under) Exp.	\$ 137,180	\$ —	\$ 62,737	\$ —	\$ —	% —

(a) Fund balance appropriation includes:

Description (a)	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Opioid settlement funding allocation	\$160,000	\$168,000	\$168,000	\$176,400
Prior Year Donations for Courthouse Facility Dog	\$8,150	\$8,150	\$8,150	\$8,150
Purchase Ord. and Carryovers from prior year	\$0	\$0	\$12,140	\$0
Total Fund Balance Appropriation:	\$168,150	\$176,150	\$188,290	\$184,550

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Prosecution/Administrative Services				
Regular Positions	21.65	21.65	22.15	0.50
Extra Help	—	—	1.26	1.26
Overtime	—	—	—	—
Total Prosecution/Administrative Services	21.65	21.65	23.41	1.76
Victim/Witness				
Regular Positions	10.50	11.00	10.50	(0.50)
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Victim/Witness	10.50	11.00	10.50	(0.50)
Position Summary (FTE)				
Regular Positions	32.15	32.65	32.65	—
Extra Help	—	—	1.26	1.26
Overtime	—	—	—	—
Total FTEs	32.15	32.65	33.91	1.26

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective 1: Timely Notification

Provide timely notification to citizen and officer witnesses of court cancellations, thereby decreasing frustration with the criminal justice system and sparing the County the expense of paying for witness fees, mileage, and officers' time for canceled court events.

Performance Measure: Number of citizens and officers notified of cancellations and resulting cost savings.

	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Officer cancellations	4,809	5,047	4,200	4,500
Civilian cancellations	2,944	3,193	2,500	3,000
Total cancellations (a)	7,753	8,240	6,700	7,500
Estimated cost avoidance	\$426,415	\$453,200	\$368,500	\$412,500

(a) The Victim/Witness Program does not have control over the number of court cases that need to be rescheduled or the number of cancellation contacts that need to be made.

Health and Safety Pillar: Ensure the Well-Being of Citizens

Objective 2: Bail Forfeitures

The District Attorney's Office receives as revenue 20% of the most recent year's interest on bail forfeitures – in 2025, the County collected \$39,824 in interest and \$71,422 in principle, a total of \$111,246 in revenue to the County related to bail forfeitures.

The District Attorney's Office does not control the amount of principal or interest collected by the County for these bail forfeitures and does not set the amount of revenue allotted to our office for these efforts. Revenue allocated to the DA's Office for bail forfeiture interest has decreased from \$49,100 in 2013 to \$7,965 for 2027.

Finance Pillar: Protect Taxpayer's Investments

Objective 3: Case Resolution

According to costs identified in the 2025 Annual Jury Program Report, we estimate the average cost of a criminal trial in 2025 to be \$1,880 just for juror costs. If all criminal cases charged in Waukesha County in 2025 went to trial, the jury costs would have been in excess of 12 million dollars.

The DA's Office strives to achieve case resolutions that maintain community safety and perpetrator accountability, assure fair outcomes, while being mindful of the high cost and risk of jury trials. The DA's Office carefully weighs the interests of victims in the community, justice, public safety, and fiscal constraints when deciding whether to take a case to trial.

Performance Measure: Number of adult criminal cases resolved without jury trials.

	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Adult criminal cases resolved with plea agreements or other methods (a)	6,350	6,488	6,513	6,500

(a) The District Attorney's Office does not have control over the number of cases that may be referred for charges during the year, or ultimately whether a defendant accepts a plea agreement.

Health and Safety Pillar: Ensure the Well-Being of Citizens
Quality Pillar: High Standards of Service Excellence
Finance Pillar: Protect Taxpayer’s Investments

Objective 4: Restitution Procedures

Prioritize the determination and collection of restitution to assist victims to stabilize their lives and recover from the harmful impact of crime. Among many efforts to prioritize restitution, the Victim Assistance Program created a new Restitution Specialist position, partially funded by a Victims of Crime Act grant. The position started in 2017.

Up-Front Collection of Restitution

The DA’s Office collects restitution owed to crime victims prior to resolution as a condition of a plea agreement in order to reduce the hardship individuals experience due to the crime and to help restore financial well-being in a timely fashion, rather than after disposition of a case or during extended supervision. If restitution is not collected prior to resolution, it is often not fully collected or recouped at all.

Amount of restitution collected independently by the District Attorney’s Office, and disbursed directly to victims:

	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Restitution Collected	\$750,222	\$1,033,630	\$685,000	\$750,000

Assistance with Court-Ordered Restitution

Victim Assistance helps victims by explaining restitution and the court process, collecting information on victims’ losses, and accompanying victims to hearings. Due to the work of the Restitution Specialist, stipulations to restitution are being agreed upon much more frequently. This results in fewer restitution hearings held, saving significant time and money for the County. When hearings are held, it is frequently only the insurance company that needs to attend, which saves the victim from finding childcare, transportation, time off work, and the intimidation of coming to Court. It also shortens the length of those hearings.

Number of restitution hearings held:

	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Restitution Hearings Held	115	148	95	85

The District Attorney’s Office has had the additional responsibility of disbursing restitution to victims on non-probation cases for more than 25 years.

General Fund

District Attorney

Prosecution/Administrative Services

Program Description

The District Attorney's Office is a constitutional office representing the people of the State of Wisconsin and the County of Waukesha in the criminal and civil courts. This area assists law enforcement with investigations and follows through with prosecutions and convictions for all criminal matters within the jurisdictional boundaries of Waukesha County.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$63,000	\$0	\$0	\$0	\$0
Charges for Service	\$133,649	\$122,252	\$122,000	\$122,252	\$0
Interdepartmental Revenues	\$208,681	\$196,498	\$195,209	\$215,750	\$19,252
Other Revenue	\$18,082	\$13,000	\$17,250	\$13,000	\$0
Fund Balance	\$0	\$0	\$2,945	\$0	\$0
Property Taxes	\$2,034,578	\$2,076,728	\$2,076,728	\$2,190,227	\$113,499
Total Revenues	\$2,457,990	\$2,408,478	\$2,414,132	\$2,541,229	\$132,751

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,720,974	\$1,836,594	\$1,914,747	\$1,987,302	\$150,708
Operating Expenses	\$363,349	\$322,968	\$310,998	\$290,173	-\$32,795
Interdepartmental Charges	\$296,839	\$248,916	\$247,716	\$263,754	\$14,838
Total Expenditures	\$2,381,162	\$2,408,478	\$2,473,461	\$2,541,229	\$132,751

Program Highlights

General government revenues reflect the ending of funding for a Violence Against Women Act (VAWA) STOP grant in 2025.

Charges for services remain the same as 2026, based on historical revenues and anticipated receipts.

Interdepartmental revenue increased by \$19,300, or 9.8%. This is due to a change in personnel for HHS – Criminal Justice Collaborating Council (CJCC) which funds a Pre-trial Diversion Coordinator grant position and an increase in drug prosecutor services provided to the Sheriff's department.

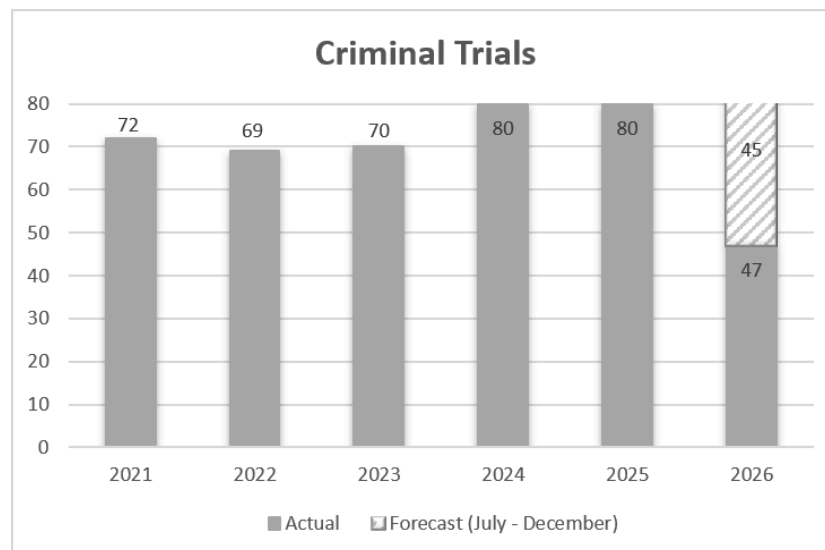
Personnel costs increased by \$150,700, or 8.2%, due to a cost to continue, benefit increases and a number of personnel changes including merit adjustments and retirements. Personnel costs also reflect the transfer in of a 0.50 FTE Senior Administrative Specialist from the Victim Witness program, the reclassification of an Office Services Coordinator to a District Attorney's Office Coordinator, the reclassification of a Support Staff Supervisor to an Office Services Coordinator, and an increase in temporary extra help of 1.26 FTE for law interns (see below).

Operating expenses decreased by \$32,800, or 10.1%. This is primarily related to moving funds from the paralegal account up to personnel. Starting in August 2026, law interns are being paid directly by the office rather than a pass-through to the university.

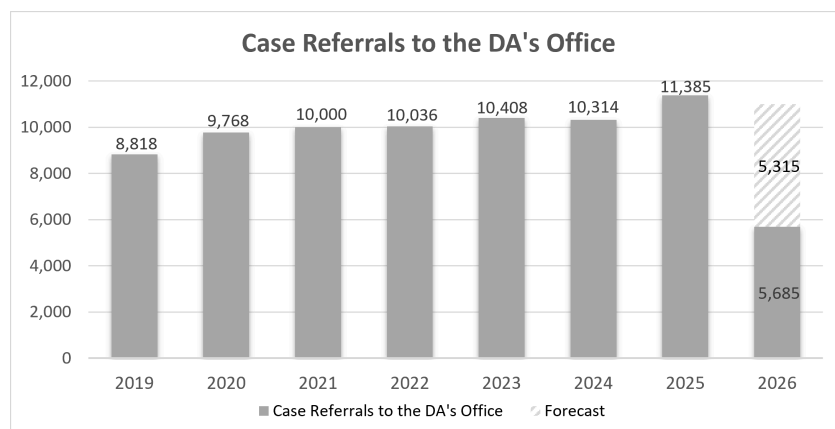
Interdepartmental charges increased by \$14,800, or 6%, primarily due to an increase for drug prosecution case assistance provided by a detective from the Sheriff's department.

Activities

There were 80 criminal trials handled by prosecutors in 2024 and 80 in 2025. There have been 47 criminal trials as of May 2026. Since 2021, there has been a significant increase in case referrals, specifically serious cases. For example, there were only 41 criminal trials in 2019. That number was more representative of the trend prior to 2021.

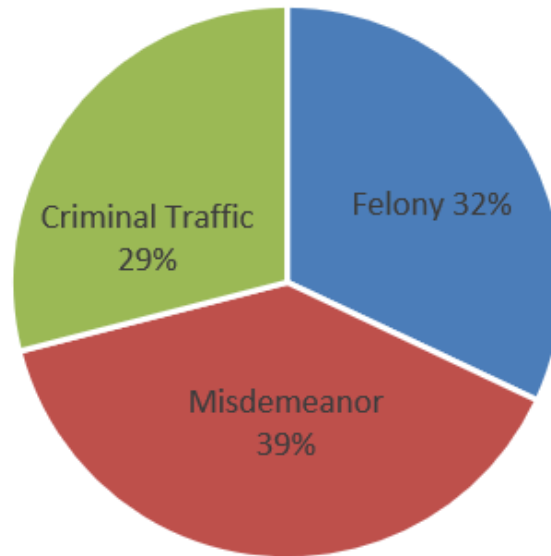


Referrals for all case types have increased over the last few years, from 8,818 new referrals in 2019 to 11,385 in 2025. 2026 is continuing the trend of increasing case referrals.



In 2025, a third of the criminal cases filed by our office were felonies. Felony cases are more complex; require more investigation, review and resources; and are substantially more time-consuming than misdemeanors and traffic cases.

Severity of Filed Cases in 2025



In late 2024, the District Attorney's Office worked with 26+ police agencies to introduce the use of Axon Justice for their submission of referrals and evidence. This was a huge undertaking which resulted in increased consistency and quality of case management. Evidence is much more accessible and searchable. One of the biggest benefits is we are able to provide discovery to defense attorneys more quickly, which will result in fewer case adjournments and delays. This has improved our ability to help our courts maintain a timely calendar with increased efficiency but still requires a great deal of DA staff members' time due to the increase in electronic discovery. Since the institution of Axon Justice, we have over 14,681 cases stored in Axon with over 611,788 items of digital evidence including, but not limited to, photos, body camera, squad camera, surveillance video, audio, and video recordings.

General Fund

District Attorney

Victim/Witness

Program Description

The Wisconsin Constitution and Chapter 950 of the Wisconsin Statutes mandate the rights of victims and witnesses of criminal offenses. The Victim/Witness Assistance Program ensures the provision of those rights through advocacy, information, referral, and trauma-sensitive supportive services. Victims and witnesses are kept informed of case progress to final disposition. Victims and witnesses receive assistance with participation in the justice system, accompaniment to court, and assistance with victim impact statements and informing the court of their wishes. Victim/Witness Specialists and Counselors assist with obtaining witness fees, restitution, crime victim compensation and other resources to help individuals restore financial well-being and recover from the harmful impact and trauma of crime. Victims may also receive assistance with safety planning and temporary restraining orders.

A Bilingual and Sensitive Crimes Specialist is funded through the VOCA grant to provide victim assistance services and advocacy. The VOCA program also funds part of the cost of the Restitution Specialist, who assists victims to document their losses and reduce the likelihood of contested requests. This program has historically been 100% reimbursable by federal funds passed through the state, and the VOCA grant has been used to fund positions, services, and staff development opportunities for victim assistance since 1995. In 2025 and 2026, \$100,800 in funds were awarded per year, a decrease of \$248,200 from the 2024 budget.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$493,732	\$521,548	\$561,202	\$539,293	\$17,745
Other Revenue	\$4,661	\$5,094	\$5,594	\$7,965	\$2,871
Fund Balance	\$168,150	\$176,150	\$185,345	\$184,550	\$8,400
Property Taxes	\$362,212	\$390,062	\$390,062	\$351,059	-\$39,003
Total Revenues	\$1,028,755	\$1,092,854	\$1,142,203	\$1,082,867	-\$9,987

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$920,147	\$1,025,401	\$965,046	\$1,015,245	-\$10,156
Operating Expenses	\$12,320	\$30,237	\$17,715	\$30,298	\$61
Interdepartmental Charges	\$35,934	\$37,216	\$37,376	\$37,324	\$108
Total Expenditures	\$968,401	\$1,092,854	\$1,020,137	\$1,082,867	-\$9,987

Program Highlights

General government revenue increased by \$17,700, or 3.4%, due to higher reimbursement rates anticipated from the state. The Victim Witness reimbursement revenue is budgeted at 54% of budgeted expenditures for 2027. This reimbursement is sum-certain statewide funding that varies depending upon request levels submitted by Victim/Witness Assistance programs throughout the State, and on funding available to the State from offender surcharges and other sources.

Bail forfeiture interest increased by \$2,800. Fund balance of \$184,600 includes \$176,400 in opioid settlement funding awarded to the Victim Witness program, as well as \$8,150 for facility dog donations.

Personnel costs for the cost to continue 10.50 FTE decreased by \$10,200, or 1.0%, due to transferring out a 0.50 FTE senior administrative specialist to Prosecution, which was previously budgeted as a Victim Witness Specialist. Operating costs increased \$60 due to an increase in bank fees. Interdepartmental expenses increased \$100, or 0.3%, to \$37,300.

Activities

Victim Assistance provided more than 33,784 informational contacts to crime victims and witnesses on charged cases alone during 2025. This included at least 15,267 phone contacts and more than 2,200 in-person meetings and instances of court accompaniment. This number does not include individuals who called the office or came in for assistance related to crimes that were not charged, assistance with restraining orders, or contacts with victims for incidents that later developed into charges. It also does not include multiple phone calls and visits by the same individual, or calls on behalf of victims to social workers, law enforcement, or other agencies.



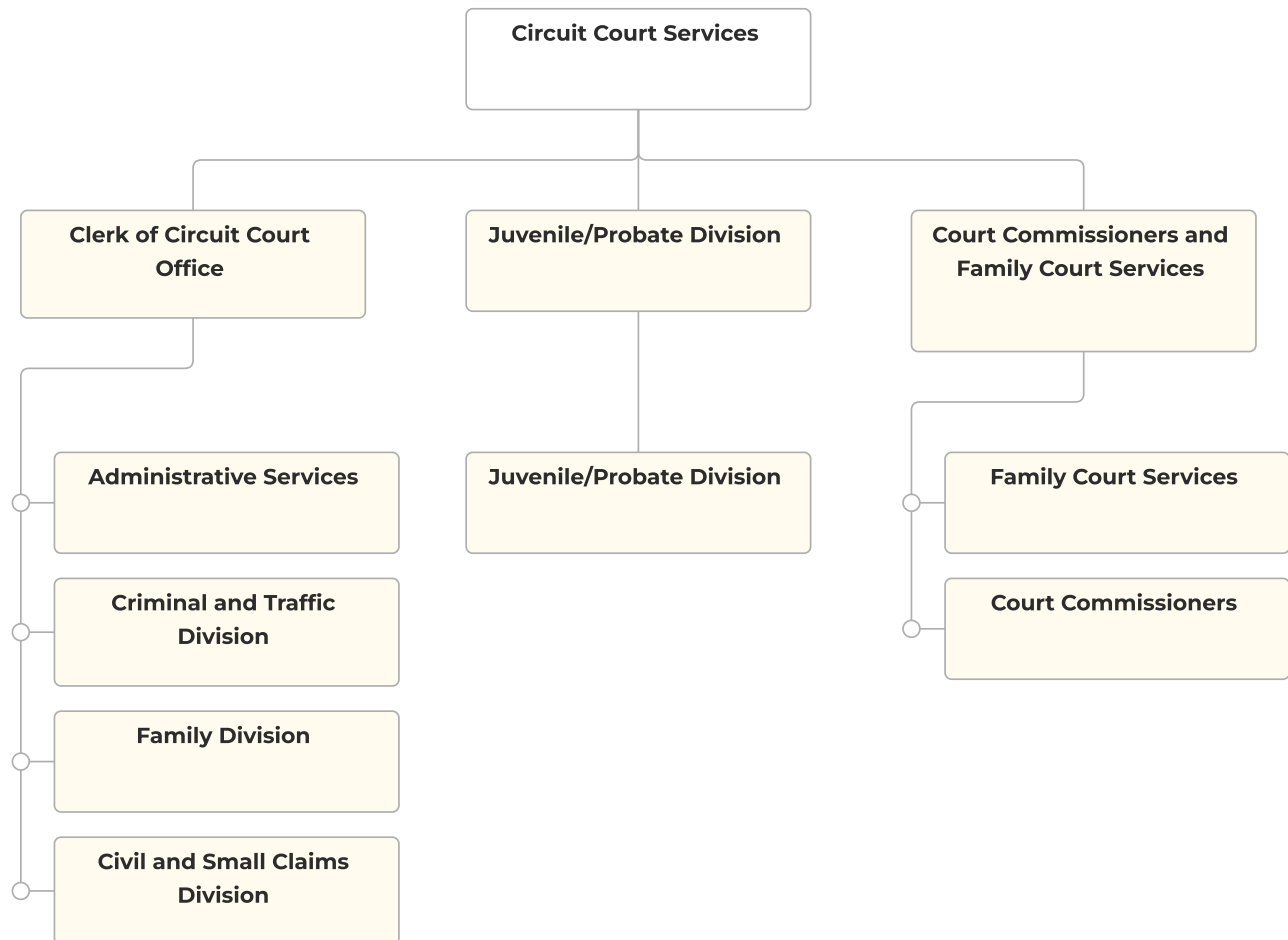
Since December of 2020, Pepper the Victim Assistance Dog has helped more than 350 victims. Services have included accompanying children and adults to court while they testified and provided victim impact statements, meeting with victims during trial preparation with prosecutors, and escorting victims to tour the courtroom. Pepper sits with victims of child abuse and sexual assault when they must view their interview videos before trial.

Victim Assistance has raised more than \$38,500 to date to achieve this amazing program at no cost to the County. Funds have been used to purchase Pepper and obtain custom training, gear and equipment, food, medical expenses, and grooming costs. Victim Assistance also designed custom Pepper activity books to help explain court procedures, and small stuffed versions of Pepper for children to keep as a memento and comfort item.

Circuit Court Services

Circuit Court Services

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

General Fund

Circuit Court Services

Dept/Fund Summary

Statement of Purpose

The Circuit Court Services General Fund coordinates and manages the legal, business, public service and communications, and financial operations of the Waukesha County Circuit Courts. This includes the offices of the Clerk of Circuit Court, Juvenile/Probate Division, Court Commissioner, and Family Court Services. The circuit courts are responsible for hearing and adjudicating all state, county, and some municipal actions related to traffic, criminal, family, civil, juvenile, and probate law. State Circuit Court Judges and County Court Commissioners hear and dispose of cases. The collective goal of the Circuit Court Services is to support the operation of the courts and provide superior justice related services to all case participants and the general public. The business services and responsibilities of the courts are defined by state statute, circuit court rules county policies include:

Court case management and event tracking	Court records management
Court calendar management and scheduling	Judicial and courtroom support and assistance
Case related financial management and accounting	Jury management
Operating and capital budget management	Technology, security, and facility coordination

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 3,008,767	\$ 3,179,667	\$ 3,179,667	\$ 3,386,335	\$ 206,668	% 7
Fine/Licenses	528,201	500,250	500,250	521,850	21,600	4
Charges for Services	1,452,085	1,498,600	1,603,600	1,583,600	85,000	6
Interdepartmental	—	—	—	—	—	—
Other Revenue	544,844	513,000	513,000	543,500	30,500	6
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	6,149,798	5,956,286	5,956,286	6,149,798	193,512	3
Total Revenue Sources	\$ 11,683,695	\$ 11,647,803	\$ 11,752,803	\$ 12,185,083	\$ 537,280	% 5
Expenditures						
Personnel Costs	\$ 7,406,962	\$ 7,686,608	\$ 7,721,948	\$ 8,184,322	\$ 497,714	% 6
Operating Expenses	1,676,539	1,936,132	1,911,366	2,001,779	65,647	3
Interdept. Charges	1,874,479	2,025,063	1,906,063	1,998,982	(26,081)	(1)
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 10,957,980	\$ 11,647,803	\$ 11,539,377	\$ 12,185,083	\$ 537,280	% 5
Rev. Over (Under) Exp.	\$ 725,715	\$ —	\$ 213,426	\$ —	\$ —	% —

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Administrative Services Division				
Regular Positions	15.00	15.00	15.00	—
Extra Help	3.22	3.21	3.22	0.01
Overtime	—	—	—	—
Total Administrative Services Division	18.22	18.21	18.22	0.01
Criminal and Traffic Division				
Regular Positions	22.00	22.00	21.66	(0.34)
Extra Help	—	—	—	—
Overtime	0.07	0.07	0.07	—
Total Criminal and Traffic Division	22.07	22.07	21.73	(0.34)
Family Division				
Regular Positions	11.00	11.00	13.71	2.71
Extra Help	—	—	—	—
Overtime	0.11	0.04	0.03	(0.01)
Total Family Division	11.11	11.04	13.74	2.70
Civil and Small Claim Division				
Regular Positions	13.00	13.00	10.63	(2.37)
Extra Help	—	—	—	—
Overtime	0.14	0.06	0.03	(0.03)
Total Civil and Small Claim Division	13.14	13.06	10.66	(2.40)
Juvenile/Probate Division				
Regular Positions	11.00	11.00	11.00	—
Extra Help	—	—	—	—
Overtime	0.04	0.04	0.02	(0.02)
Total Juvenile/Probate Division	11.04	11.04	11.02	(0.02)
Family Court Services				
Regular Positions	5.00	5.00	6.00	1.00
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Family Court Services	5.00	5.00	6.00	1.00
Court Commissioner Office				
Regular Positions	4.00	4.00	4.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Court Commissioner Office	4.00	4.00	4.00	—
Position Summary (FTE)				
Regular Positions	81.00	81.00	82.00	1.00

(continued from above)↑

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Extra Help	3.22	3.21	3.22	0.01
Overtime	0.36	0.21	0.15	(0.06)
Total FTEs	84.58	84.42	85.37	0.95

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer Investment

Objective 1: Assess Performance of Internal and External Account Collection Options

Establish a collaborative effort to improve delinquent collection processes and cost recovery total with the Department of Administration-Collections (DOA-C) team. Develop comparative review of current delinquent collection arrangement with options for change. These are two of the strategies utilized to position Clerk of Courts (COC) to maximize both collection efficiency and recovery.

Courts incorporate a broad range of payment management practices and payment enforcement procedures to minimize the use of county funds to cover financial obligations for court-appointed Guardian Ad Litem (GAL) services in various Family Division case filings.

Court-ordered deposits, payment plan monitoring, payment hearings, and delinquent collection actions are utilized to reduce county-funded GAL costs.

Performance Measure:	2023 Actual	2024 Actual	2025 Actual	2026 YE Projection	2027 Budget
Family GAL Fees Paid by the County at Case Disposition	\$240,828	\$222,199	\$220,929	\$223,130	\$223,130
County GAL Fees Recovered Post Case Disposition	\$161,776	\$182,459	\$189,817	\$192,500	\$192,500
Recovery thru COC	22%	27%	20%	22%	22%
Recovery thru DOA-A	78%	73%	80%	78%	78%
Net Funds Advanced by County	\$79,052	\$39,740	\$31,112	\$30,630	\$30,630

Customer Service Pillar: High Customer Satisfaction

Objective 2: Solicit Input on Operations and Improvement from Customers and Business Partners

Enhance the Circuit Court's website to provide a more robust experience for visitors by providing the information they are seeking through self-service tools and web applications while simultaneously reducing staff time dedicated to customer related activities and increasing access to Circuit Courts. Increase the number of online juror exit surveys. Modify the online voluntary juror exit survey to improve the program based on feedback.

Number of online juror exit surveys and website satisfaction surveys received:

Performance Measure:	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 YE Target
Jury In-Person and Online Surveys Received	1,074	1,081	1,203	981	1,150	1,000
Summons and Brochure Were Clear and Easy to Understand						
Strongly Agree / Agree	95%	98%	99%	98%	99%	99%
Strongly Disagree / Disagree	1%	1%	0%	0%	1%	1%
*Your Overall Experience was better than Expected?						
Strongly Agree / Agree	83%	84%	86%	88%	89%	90%
Strongly Disagree / Disagree	1%	1%	1%	1%	1%	1%

Activity

Administration Division	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 YE Est.
Gross Annual Department Receipts	\$19,721,883	\$17,018,568	\$16,836,977	\$17,125,283	\$19,721,466
Total Receipt Transactions	52,443	52,055	55,742	60,449	62,930
E-payment Receipt Transactions	17,309	17,456	18,141	19,527	20,782
Gross E-payments Receipts <i>(included above)</i>	\$2,477,099	\$2,649,433	\$3,058,599	\$3,433,340	\$3,634,562
Total Disbursement Transactions	3,073	3,147	3,071	2,876	3,242
Net Sales by Credit Card	\$2,221,651	\$2,074,426	\$2,289,543	\$2,536,554	\$2,460,773
YE Funds Held in Trust <i>(invested)/Ct. Order</i>	\$2,980,640	\$0	\$0	\$0	\$1
Value of equipment provided by CCAP**	\$489,214	\$439,601	\$524,755	\$556,392	\$565,000

Jury Program	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 YE Est.
Total # of Jury Trials Started	100	104	103	100	105
Total Jury Days	227	198	202	174	199
Total Questionnaires Returned	14,020	10,655	9,740	10,665	11,000
Total Questionnaires Returned Online***	9,720	7,344	6,786	7,344	10,800
% of Questionnaires Returned Online	69%	69%	70%	69%	98%

Criminal & Traffic Division	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Felony Cases	1,934	2,129	2,020	1,866	1,857	1,995	1,980	2,062	1,840	1,970
Misdemeanor Cases	2,394	2,679	2,614	2,535	2,410	2,516	2,422	2,489	2,950	2,450
Criminal Traffic Cases	1,282	1,390	1,434	1,394	1,669	1,871	1,897	1,901	2,220	2,100
Traffic Cases	6,713	6,961	6,167	6,173	6,138	6,241	6,886	7,031	7,120	7,160
Forfeiture Cases	565	627	944	913	874	904	777	819	810	800
TOTAL CASES	12,888	13,786	13,179	12,881	12,948	13,527	13,962	14,302	14,940	14,480
	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
C/T Jury Trials Started	60		70		73		79		95	
C/T Jury Days	154		147		143		141		155	

Family Division	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Divorce/Legal Separation Cases	959	1,041	1,073	987	998	997	947	926	930	940
Paternity Cases	244	270	239	273	244	227	183	208	180	170
Other Family Cases	267	265	259	263	291	273	335	337	300	290
TOTAL CASES	1,470	1,576	1,571	1,523	1,533	1,497	1,465	1,471	1,410	1,400
Post-Judgment Family Actions		2,064		1,853		1,541		1,682		1,650
Post-Judgment Paternity Actions		1,571		1,464		1,435		1,379		1,400
TOTAL	3,635		3,317		2,976		3,061		3,050	

* A significant impact on case management was caused by the COVID-19 pandemic and the various orders/bans issued at the federal, state, and county levels including the suspension of "non-essential" hearings.

** The vast majority of computer hardware utilized by Circuit Court Services is provided by the State and includes workstations, printers, scanners, software and technology services.

*** Paper copies of questionnaires are no longer mailed, the website is now included in the jury notice.

Civil Division	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Large Claim Foreclosures	223	214	185	202	217	229	198	207	250	225
Large Claim-All Other	1,595	1,638	1,823	1,805	1,912	1,923	2,226	2,140	2,300	2,200
Small Claim Contested	527	541	552	594	677	643	570	637	575	600
Small Claim Uncontested	3,089	3,089	3,767	3,767	4,051	4,051	3,643	3,643	3,450	3,450
TOTAL CASES	5,434	5,482	6,327	6,368	6,857	6,846	6,637	6,627	6,575	6,475
	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
Civil Jury Trials Started	15		13		8		6		10	
Civil Jury Days	48		28		33		15		34	

Family Court Services	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
Mediation Cases Opened	504		452		384		408		415	
Custody/Visitation Studies Opened	102		97		109		105		70	

Juvenile / Probate Division	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Delinquency/Juvenile Protection (JIPS)	165	146	127	172	103	152	91	124	50	54
Child in Need of Protection (CHIPS)	50	51	32	49	34	31	43	40	32	56
Termination of Parental Rights	46	47	41	38	32	35	34	39	14	16
Other Juvenile	243	234	244	240	284	266	233	224	180	174
Juvenile Ordinance Violations	116	116	151	154	114	114	114	114	108	108
Adult Commitments	540	541	469	470	467	463	453	461	492	476
Formal Estate Actions	57	20	43	23	57	44	70	46	42	32
Informal Estate Actions	593	449	536	463	510	586	498	580	470	382
Trusts	27	19	27	19	21	16	26	31	20	10
Guardianships	236	136	201	178	201	174	195	182	156	116
Adult Adoptions	18	19	19	19	18	17	30	33	22	28
Other Probate	137	100	122	127	128	126	142	121	144	98
TOTAL CASES	2,228	1,878	2,012	1,952	1,969	2,024	1,929	1,995	1,730	1,550
	2022 Actual		2023 Actual		2024 Actual		2025 Actual		2026 YE Est.	
Juvenile/Probate Jury Trials	2		1		3		2		0	
Juvenile/Probate Jury Days	2		3		7		5		0	

General Fund

Circuit Court Services

Administrative Services Division

Program Description

Direct the fiscal, budgetary, and general operation of the Criminal/Traffic, Family, and Civil Divisions of the Clerk of Circuit Courts Office, the Business Center, the Jury Program, the Civilian Bailiff Program, and the County Court Reporter Program. Coordinate the fiscal and budgetary operations for the Juvenile/Probate Division, Court Commissioner, and Family Court Services offices. Manage the receipt and disbursement of all court-ordered financial obligations and trust funds. Coordinate information technology services, computer network support, and CCAP hardware and software maintenance for all court units. Coordinate facility planning and capital project management for court-wide operations. Provide strategic planning and project management assistance for all court divisions.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$1,916,849	\$2,190,767	\$2,190,767	\$2,201,834	\$11,067
Charges for Service	\$278,054	\$280,000	\$290,000	\$280,000	\$0
Other Revenue	\$141,629	\$103,000	\$103,000	\$103,500	\$500
Property Taxes	\$104,257	-\$370,566	-\$370,566	-\$418,443	-\$47,877
Total Revenues	\$2,440,790	\$2,203,201	\$2,213,201	\$2,166,891	-\$36,310

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,589,063	\$1,730,107	\$1,762,150	\$1,835,745	\$105,638
Operating Expenses	\$78,176	\$143,685	\$133,035	\$149,584	\$5,899
Interdepartmental Charges	\$395,331	\$329,409	\$330,409	\$181,562	-\$147,847
Total Expenditures	\$2,062,570	\$2,203,201	\$2,225,594	\$2,166,891	-\$36,310

Program Highlights

General government revenues increase \$11,100 due to additional state funding of circuit court interpreter payments.

Other revenue consists of interest earnings on the Clerk of Courts business account of \$100,000 and donations by jury participants who donate their pay for jury service of \$3,500, an increase of \$500.

Personnel costs increase \$105,600 to \$1,835,700 due to cost to continue of 15.00 FTE.

Operating expenses increase by \$5,900 to \$149,600. This includes a decrease of \$10,000 in bank fees as those are recorded in CCAP as a reduction to revenue, an increase of \$11,500 in Audio/Visual service contracts, an increase of \$2,200 in Jury incidentals and an \$1,800 increase in telephone lines.

Interdepartmental charges decrease by \$147,800, including decreases of \$145,600 in End User Technology Fund (EUTF) charges which are now allocated between the divisions, and \$2,900 related to Risk Management allocations for insurance. Postage increases \$1,000.

General Fund

Circuit Court Services

Criminal & Traffic Division

Program Description

Direct and coordinate customer services, office and courtroom support, and record management services for all criminal and traffic related case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all felony, misdemeanor, criminal traffic, and traffic and ordinance cases filed with this division. Prepare all necessary court orders and dispositional judgments, and create financial assessments for fines, forfeitures, restitution, costs, and bail as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$485,821	\$465,000	\$465,000	\$486,600	\$21,600
Charges for Service	\$492,335	\$506,600	\$581,600	\$546,600	\$40,000
Other Revenue	\$105,877	\$105,000	\$105,000	\$135,000	\$30,000
Property Taxes	\$2,211,800	\$2,359,644	\$2,359,644	\$2,428,808	\$69,164
Total Revenues	\$3,295,832	\$3,436,244	\$3,511,244	\$3,597,008	\$160,764

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,687,829	\$1,735,680	\$1,685,378	\$1,799,246	\$63,566
Operating Expenses	\$820,741	\$752,471	\$840,471	\$842,470	\$89,999
Interdepartmental Charges	\$807,723	\$948,093	\$838,093	\$955,292	\$7,199
Total Expenditures	\$3,316,293	\$3,436,244	\$3,363,942	\$3,597,008	\$160,764

Program Highlights

Criminal/Traffic division revenues derived from state and county civil forfeitures and from various criminal fines and statutory costs and fees increase \$21,600 due to the increased court fees derived from the court fee bill, 2025 Wisconsin Act 179, which takes effect November 1, 2026. Charges for services includes bail forfeitures, professional service cost recoveries, administrative fees and court fees and increases \$40,000 due to an increase in actual wage assignment fees and 2025 Wisconsin Act 179. Other revenues derived from delinquent cost recovery increases \$30,000 based on the expected amount of increases from 2025 Wisconsin Act 179 that will become delinquent and be received through collection activities.

Personnel costs increase \$63,600 to \$1,799,200 for the cost to continue of 21.66 regular FTE. A portion (0.34 FTE) of one Senior Administrative Specialist was allocated to Family Division based on the current commissioner court schedule. Operating expenses increase \$90,000 to \$842,500. Court appointed attorney increases \$90,000 and transcription services increase \$10,000 based on prior years actuals. Witness fees increase \$2,000 due to higher set rates in the fee bill. \$12,000 in interpretation fees have been reallocated to the Family Division. Interdepartmental charges increase by \$7,200. EUTF costs are \$50,000 and re-allocated from the Administrative Services Division and bailiff services provided by the Sheriff's Department increase \$10,000. Charges for transportation of individuals in custody decreases \$60,000.

General Fund

Circuit Court Services

Family Division

Program Description

Direct and coordinate customer services, office and court support, and record management services for all family-related case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all divorce, paternity, custody/visitation, and support enforcement cases filed with this division. Prepare all necessary court orders and dispositional judgments, create and receipt required case filing fees and financial assessments for service costs and fees as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$840,388	\$715,081	\$715,081	\$905,496	\$190,415
Charges for Service	\$43,464	\$49,500	\$49,500	\$49,500	\$0
Other Revenue	\$152,283	\$150,000	\$150,000	\$150,000	\$0
Property Taxes	\$581,103	\$616,592	\$616,592	\$800,259	\$183,667
Total Revenues	\$1,617,238	\$1,531,173	\$1,531,173	\$1,905,255	\$374,082

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$974,164	\$920,148	\$1,160,981	\$1,215,291	\$295,143
Operating Expenses	\$279,422	\$263,625	\$276,875	\$276,875	\$13,250
Interdepartmental Charges	\$294,432	\$347,400	\$367,400	\$413,089	\$65,689
Total Expenditures	\$1,548,018	\$1,531,173	\$1,805,256	\$1,905,255	\$374,082

Program Highlights

General government revenues increase \$190,400 to \$905,500 driven by \$32,900 for state reimbursement of IV-D (Child support-related) expenses due to a reallocation of 20% of one judge's time from Juvenile to Family division and allocating EUTF expenses to each division, resulting in higher reimbursement.

Charges for services remain unchanged at \$49,500 and include family court fees and recoveries of costs from court appointed counsel. Other revenue remains unchanged at \$150,000 and includes cost recovery from court appointed counsel.

Personnel costs increase by \$295,100 to \$1,215,300, due to the cost to continue for 13.71 regular FTE. This is an increase of 2.71 FTE which is a reallocation from other divisions to more accurately reflect the court schedules and supervisory role.

Operating expenses increase \$13,300 due to a reallocation of \$12,000 interpretation expenses from the Criminal to Family division and an increase of \$1,300 in office supplies. Interdepartmental charges increase by \$65,700 primarily due to a \$35,000 increase in bailiff services and a \$30,100 increase in EUTF charges now allocated to the divisions.

General Fund

Circuit Court Services

Civil Division

Program Description

Direct and coordinate customer services, office and court support, and record management services for all Civil Division case matters handled by circuit court judges and judicial court commissioners. Initiate and maintain the official court record for all large claim and small claim cases, temporary restraining orders involving domestic or child abuse, and harassment cases filed with this division. Prepare all necessary court orders and disposition judgments. Establish payment requirements, receipt, and disburse all payments for case filings and case fees as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$220	\$250	\$250	\$250	\$0
Charges for Service	\$138,634	\$155,000	\$155,000	\$155,000	\$0
Property Taxes	\$1,164,609	\$1,211,394	\$1,211,394	\$1,126,503	-\$84,891
Total Revenues	\$1,303,463	\$1,366,644	\$1,366,644	\$1,281,753	-\$84,891

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$929,818	\$1,015,006	\$848,301	\$898,852	-\$116,154
Operating Expenses	\$57,223	\$76,000	\$76,300	\$76,400	\$400
Interdepartmental Charges	\$245,800	\$275,638	\$275,638	\$306,501	\$30,863
Total Expenditures	\$1,232,840	\$1,366,644	\$1,200,239	\$1,281,753	-\$84,891

Program Highlights

Fines/licenses for occupational driver's licenses remain unchanged from 2026 Budget at \$250.

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

Personnel costs decrease \$116,200 to \$898,900 for cost to continue of 10.63 regular FTE, which includes a transfer of 2.37 FTE to other divisions to more accurately reflect the court schedules and supervisory role.

Operating expenses increase by \$400 in managed print services.

Interdepartmental charges increase by \$30,900, due to an increase of \$21,700 in EUTF charges now allocated to divisions and \$10,000 in Sheriff's deputy charges for court security and a decrease in records storage of \$1,200.

General Fund

Circuit Court Services

Juvenile & Probate Division

Program Description

Direct and coordinate customer services, office and courtroom support, and record management services for all Juvenile and Probate related case matters filed with this division and heard by circuit court judges and judicial court commissioners. Coordinate activities with Corporation Counsel and county Health and Human Service personnel. Prepare all necessary court orders and dispositional judgments, and create financial assessments for fines, forfeitures, restitution, costs, and bail as ordered by the court. Schedule and coordinate court calendars for divisional court officials. Transmit the appropriate court case data to local, county, and state agencies as required and necessary.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$167,484	\$137,619	\$137,619	\$137,619	\$0
Charges for Service	\$268,507	\$246,000	\$266,000	\$256,000	\$10,000
Other Revenue	\$145,056	\$155,000	\$155,000	\$155,000	\$0
Property Taxes	\$1,140,705	\$1,176,829	\$1,176,829	\$1,158,968	-\$17,861
Total Revenues	\$1,721,752	\$1,715,448	\$1,735,448	\$1,707,587	-\$7,861

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$891,126	\$923,380	\$907,954	\$964,071	\$40,691
Operating Expenses	\$426,659	\$674,666	\$559,000	\$629,600	-\$45,066
Interdepartmental Charges	\$117,983	\$117,402	\$87,402	\$113,916	-\$3,486
Total Expenditures	\$1,435,768	\$1,715,448	\$1,554,356	\$1,707,587	-\$7,861

Program Highlights

General government revenues remain unchanged at \$137,600 for state reimbursement of guardian ad litem expenses.

Charges for services, which include recoveries of costs from court appointed counsel, copy fees and recording fees increases \$10,000 due to higher Probate recording fees.

Other revenue remains unchanged at \$155,000 for court ordered recoveries.

Personnel costs increase by \$40,700 to \$964,100, for the cost to continue of 11.00 regular FTE.

Operating expenses decrease by \$45,100 to \$629,600 due to lower court appointed attorney fees.

Interdepartmental charges decrease \$3,500 driven by a decrease of \$25,000 in Sheriff's deputy charges for transportation and court security offset by an increase of \$21,300 in EUTF charges now allocated to divisions.

General Fund

Circuit Court Services

Family Court Services

Program Description

The Family Court Services office provides services to the Circuit Court under sec. 767.405 of the state statutes. Upon judicial order, this office investigates family situations and advocates for the best interest of children whose parents are involved in divorce and paternity actions. Divisional staff provide evaluation and mediation services to assist case parties and the court in resolving child custody and physical placement disputes.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$42,160	\$35,000	\$35,000	\$35,000	\$0
Charges for Service	\$231,091	\$261,500	\$261,500	\$296,500	\$35,000
Property Taxes	\$270,704	\$311,986	\$311,986	\$393,972	\$81,986
Total Revenues	\$543,955	\$608,486	\$608,486	\$725,472	\$116,986

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$575,547	\$589,369	\$602,185	\$692,968	\$103,599
Operating Expenses	\$8,380	\$14,735	\$14,735	\$15,900	\$1,165
Interdepartmental Charges	\$10,472	\$4,382	\$4,382	\$16,604	\$12,222
Total Expenditures	\$594,398	\$608,486	\$621,302	\$725,472	\$116,986

Program Highlights

Fines/licenses for marriage and counseling fees remain unchanged from 2026 budget at \$35,000.

Charges for services increase \$35,000 to \$296,500 for mediation, custody studies and family case filing fees due to increased fees derived from the court fee bill, 2025 Wisconsin Act 179, which takes effect November 1, 2026.

Personnel costs increase by \$103,600 to \$693,000 for cost to continue of the existing 5.00 FTE plus 1.00 FTE additional Social Worker that was previously unfunded.

Operating expenses increase \$1,200 for employee expenses, including training and supplies related to the additional position.

Interdepartmental charges increase \$12,200 to \$16,600 as EUTF charges are now allocated to the divisions.

Family Court Services (FCS) County Fee Schedule

Program services provided per ss. 767.405 and fees established by the County Board per ss. 814.615.

Mediation Services

	2025	2026	2027
Session 1	No Charge per State Statute		
Subsequent Sessions	\$200 for Mediation Services	\$200 for Mediation Services	\$285 for Mediation Services

Custody and Visitation Study

Studies performed to provide recommendation to the Court on child custody issues, visitation schedules, and child related special needs or concerns.

	2025	2026	2027
Study Fees	\$2,000	\$2,200	\$2,200

General Fund

Circuit Court Services

Court Commissioners

Program Description

Court Commissioners are authorized and directed by the Chief Judge, and by Circuit Court Judges to handle case proceedings and hold a variety of hearings to facilitate the judicial process through the exercise of quasi-judicial authority in matters authorized by statute. Court Commissioners are involved in and hear matters arising in all divisions of the Circuit Court system including criminal, traffic, family, paternity, civil, small claims, probate, and juvenile cases.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$84,045	\$136,200	\$136,200	\$141,386	\$5,186
Property Taxes	\$676,620	\$650,407	\$650,407	\$659,731	\$9,324
Total Revenues	\$760,665	\$786,607	\$786,607	\$801,117	\$14,510

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$759,416	\$772,918	\$754,999	\$778,149	\$5,231
Operating Expenses	\$5,939	\$10,950	\$10,950	\$10,950	\$0
Interdepartmental Charges	\$2,739	\$2,739	\$2,739	\$12,018	\$9,279
Total Expenditures	\$768,094	\$786,607	\$768,688	\$801,117	\$14,510

Program Highlights

General government revenues increase \$5,200 to \$141,400 for state reimbursement of IV-D (Child support-related) expenses.

Personnel costs increase by \$5,200 to \$778,100 for the cost to continue of 4.00 FTE as turnover has resulted in lower salaries.

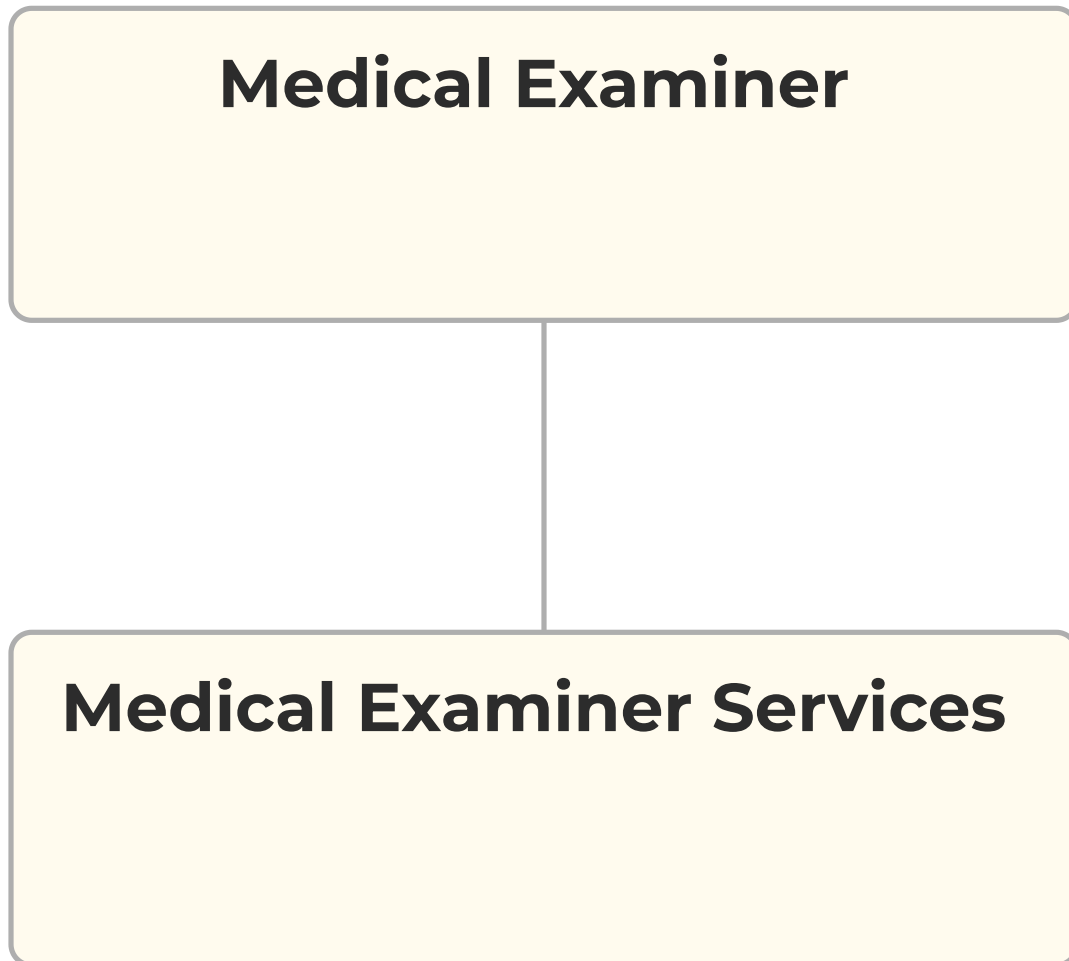
Operating expenses remain flat at \$11,000.

Interdepartmental charges increase \$9,300 as EUTF charges are now allocated to divisions.

Medical Examiner

Medical Examiner

FUNCTION / PROGRAM CHART



General Fund

Medical Examiner

Dept/Fund Summary

Statement of Purpose

The Waukesha County Medical Examiner's office investigates deaths in Waukesha County as mandated by Wisconsin State Statute 979 to ensure the safety, health, and welfare of the community. The office provides investigation, documentation, and medical evaluation of reportable cases.

The Medical Examiner's office conducts independent medicolegal death investigations of referred cases under state statute. Investigations involve assessing the circumstances surrounding the death at the scene and may include collecting a variety of reports from external sources, autopsy or external examination of the decedent, and laboratory and toxicology testing.

Cremation permits are also required under state statute and involve examination of the decedent and inquiry into the cause of death.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	838,167	871,618	840,647	888,770	17,152	2
Charges for Services	494,907	520,935	424,016	454,804	(66,131)	(13)
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	313,602	496,352	496,352	438,352	(58,000)	(12)
County Tax Levy (Credit)	1,483,213	1,600,213	1,600,213	1,739,213	139,000	9
Total Revenue Sources	\$ 3,129,889	\$ 3,489,118	\$ 3,361,228	\$ 3,521,139	\$ 32,021	% 1
Expenditures						
Personnel Costs	\$ 2,393,669	\$ 2,869,218	\$ 2,821,914	\$ 2,997,478	\$ 128,260	% 4
Operating Expenses	319,556	420,967	380,834	344,490	(76,477)	(18)
Interdept. Charges	170,400	198,933	182,455	179,171	(19,762)	(10)
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 2,883,625	\$ 3,489,118	\$ 3,385,203	\$ 3,521,139	\$ 32,021	% 1
Rev. Over (Under) Exp.	\$ 246,264	\$ —	\$ (23,975)	\$ —	\$ —	% —

Description (a)	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Phase in of Deputy Medical Examiner Supervisor	\$20,000	\$10,000	\$10,000	\$10,000
Fuel Subsidy	\$1,250	\$0	\$0	\$0
Carry overs	\$0	\$0	\$0	\$0
Opioid Settlement funding	\$114,352	\$114,352	\$114,352	\$114,352
Potential Staffing Change Impact	\$0	\$110,000	\$110,000	\$110,000
New Associate Medical Examiner	\$178,000	\$244,000	\$244,000	\$204,000
One -Time Radio Replacement Contribution	\$0	\$18,000	\$18,000	\$0
Total Fund Balance Appropriation:	\$313,602	\$496,352	\$496,352	\$438,352

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Medical Examiner				
Regular Positions	16.00	17.00	17.00	—
Extra Help	0.99	0.70	0.70	—
Overtime	0.50	0.44	0.37	(0.07)
Total FTEs	17.49	18.14	18.07	(0.07)

Major Departmental Strategic Plan Objectives

Customer Service Pillar: Team

Objective 1: Employee Wellness

Strengthen employee communication and satisfaction by implementing wellbeing, team building, safety and training initiatives by December 31, 2028.

Performance Measure: 75% employee participation in the Employee Engagement Survey with an overall score of at least 4.6.

	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Employee Engagement Survey Scores	4.52	4.54	4.56	4.6
Survey Participation	55%	50%	65%	75%

Quality Pillar: Digital Case Status Board

Objective 2:

To improve efficiency, reduce redundancy and strengthen internal communication, the WCMEO will develop and implement a digital current case-status board to provide a single, real-time view of day-to-day case work operations with data leveraged from our case management system by December 31, 2027.

Performance Measure: Transition to a fully functioning digital case-status dashboard.

Program Highlights

Fines and licenses revenue is budgeted to increase \$17,200 to \$888,800, or 2%, which consists of cremation permit fees. The per fee cost will increase \$12 to \$323, equivalent to a 3.9% increase, partially offset by 50 fewer cremation permits in 2027.

Charges for services revenue are budgeted to decrease by \$66,100, to \$454,800 due to the end of the Washington County autopsy services contract at the end of 2025. This is partially offset by a new autopsy services contract with Ozaukee County that began in 2026 and continues into 2027. Fund balance is budgeted to decrease by \$58,000, which includes a \$40,000 decrease in funding to phase in a 1.00 FTE Associate Medical Examiner that was created in 2025 and \$18,000 for the purchase of new communication radios. The 2026 budget continues to include \$114,400 of prior-year Opioid Settlement fund balance to cover related costs.

Personnel costs increase \$128,300 or 4%, due to the cost to continue of 17.00 regular FTE staff. Overtime costs decreased by \$6,400 to more accurately reflect average overtime wages. Operating expenses are budgeted to decrease \$76,500 or 18%. These decreases include \$45,700 of medical services and supplies. Additionally, due to budget constraints, efforts will be made to reduce costs for medical services, medical supplies and medical waste. Interdepartmental charges are budgeted to decrease by \$19,800, or 10%, mainly due to a reduction in administrative overhead costs.

Major Medical Examiner Fees

Below are the major fees the Medical Examiner's office charges for services rendered:

Medical Examiner Major Fees	2024	2025	2026	2027	% Change '26-'27
Cremation Permit Fee (each)	\$293	\$302	\$311	\$323	3.9%
Transport Fee (each)	\$226	\$233	\$240	\$249	3.8%
Death Certificate Signing Fee (each)	\$94	\$97	\$100	\$104	4.0%
Disinterment Permit Fee (each)	\$65	\$65	\$65	\$65	0.0%
Body Storage in the Morgue (per day after 1st day)	\$50	\$50	\$50	\$50	0.0%

Activity - Workload Data

Activity - Workload Data	2022 Act	2023 Act	2024 Act	2025 Act	2026 Budget	2026 Estimate	2027 Budget
Total Cases Investigated	1,620	1,469	1,607	1,691	1,596	1,774	1,700
Total Examinations	779	749	722	627	635	570	606
Autopsies-Waukesha Co.	297	270	260	269	266	204	274
External Exams-Waukesha Co.	274	259	282	284	279	310	275
Partner Autopsies	113	120	90	72	90	56	57
Partner Exams (a)	95	100	90	2	0	0	0
Cremation Permits Issued (b)	2,643	2,557	2,665	2,822	2,800	2,702	2,750

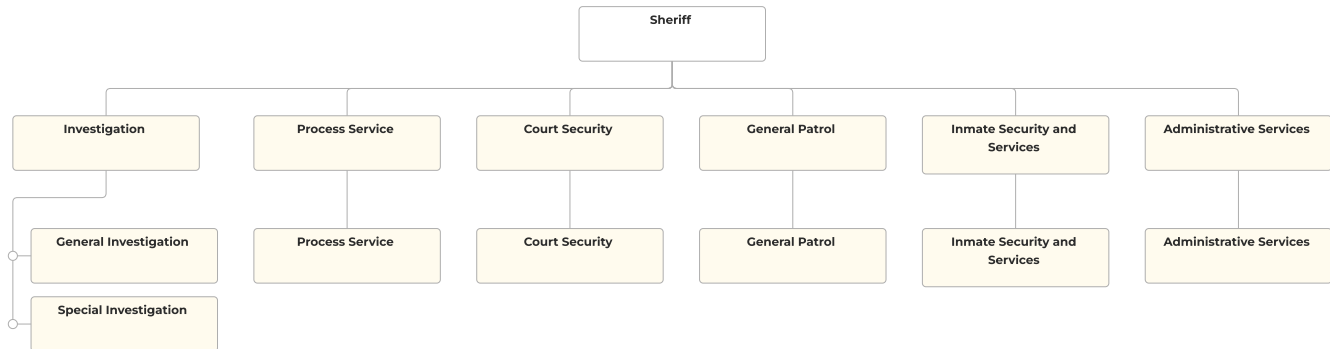
(a) Not all of these exam are done at the Waukesha facility. Beginning 2025, exams decreased due to contract change.

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

Sheriff

Sheriff

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

General Fund

Sheriff

Dept/Fund Summary

Statement of Purpose

In partnership with the communities we serve, the men and women of the Waukesha County Sheriff's Department are committed to maintaining the integrity of our communities through the delivery of responsible, efficient, and innovative law enforcement service.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 2,859,601	\$ 3,052,379	\$ 3,076,714	\$ 3,201,772	\$ 149,393	% 5
Fine/Licenses	761	4,500	3,250	3,250	(1,250)	(28)
Charges for Services	10,832,463	11,460,994	11,634,957	12,012,245	551,251	5
Interdepartmental (a)	1,602,501	1,860,000	1,704,717	1,842,000	(18,000)	(1)
Other Revenue	701,256	774,797	535,939	426,600	(348,197)	(45)
Appr. Fund Balance (b)	2,442,684	2,015,656	2,142,105	2,378,168	362,512	18
County Tax Levy (Credit)	35,274,449	36,795,499	36,795,499	38,920,499	2,125,000	6
Total Revenue Sources	\$ 53,713,715	\$ 55,963,825	\$ 55,893,181	\$ 58,784,534	\$ 2,820,709	% 5
Expenditures						
Personnel Costs	\$ 40,431,282	\$ 42,355,688	\$ 42,838,607	\$ 44,550,549	\$ 2,194,861	% 5
Operating Expenses	7,531,576	7,900,430	7,715,853	8,256,486	356,056	5
Interdept. Charges	4,603,075	4,879,207	4,899,466	5,197,099	317,892	7
Fixed Assets	678,411	828,500	875,562	780,400	(48,100)	(6)
Total Expenditures	\$ 53,244,344	\$ 55,963,825	\$ 56,329,488	\$ 58,784,534	\$ 2,820,709	% 5
Rev. Over (Under) Exp.	\$ 469,371	\$ —	\$ (436,307)	\$ —	\$ —	% —

(a) Revenues from interdepartmental charges to other departments (mainly Courts and Health and Human Services) are funded by various funding sources including tax levy.

(b) Fund balance appropriation includes:

Description (b)	2025 Budget	2026 Budget	2026 Estimate	2027 Budget	Change
Carryovers, encumbrances, and ordinances	\$0	\$0	\$126,449	\$0	\$0
Federal drug seizure funds (reserved fund balance) for vehicle leases for the metro drug unit, non-corrections equipment replacement, drug buy money, and other department purchases	\$165,328	\$157,418	\$157,418	\$147,150	(\$10,268)
Annual bulletproof vests replacement program	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Jail assessment fee revenues received in prior years used to fund the jail equipment replacement program (\$150,000), and inmate medical (\$100,000 in 2027).	\$213,000	\$241,000	\$241,000	\$250,000	\$9,000
General Fund Balance used to fund the non-corrections equipment replacement program (\$186,808) and for inmate medical costs (\$35,000 in 2027).	\$232,108	\$242,315	\$242,315	\$221,808	(\$20,507)
Potential variations in the jail medical contract	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Jail MOUD - Opioid Settlement Funds	\$251,495	\$259,040	\$259,040	\$305,402	\$46,362
Electronic Monitoring Program	\$535,883	\$535,883	\$535,883	\$535,883	\$0
Phase-In wage increase for non elected, sworn staff	\$540,000	\$450,000	\$450,000	\$385,000	(\$65,000)
Risk Assessment Charges	\$0	\$60,000	\$60,000	\$39,050	(\$20,950)
Fuel	\$59,508	\$0	\$0	\$111,875	\$111,875
Body Camera Program (\$100,000 seized fund balance, \$212,000 general fund balance for 2027)	\$0	\$0	\$0	\$312,000	\$312,000
Total Fund Balance Appropriation:	\$2,067,322	\$2,015,656	\$2,142,105	\$2,378,168	\$362,512

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Process/Warrant Service				
Regular Positions	10.00	10.00	10.00	—
Extra Help	—	—	—	—
Overtime	0.22	0.22	0.23	0.01
Total Process/Warrant Service	10.22	10.22	10.23	0.01
Court Security				
Regular Positions	18.86	18.86	18.86	—
Extra Help	2.79	2.79	2.51	(0.28)
Overtime	0.39	0.39	0.40	0.01
Total Court Security	22.04	22.04	21.77	(0.27)
General Investigations				
Regular Positions	28.00	27.00	27.00	—
Extra Help	—	—	—	—
Overtime	0.51	0.51	0.51	—
Total General Investigations	28.51	27.51	27.51	—

(continued from above)↑

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Special Investigations				
Regular Positions	9.00	9.00	9.00	—
Extra Help	0.86	0.86	0.87	0.01
Overtime	0.70	0.70	0.71	0.01
Total Special Investigations	<u>10.56</u>	<u>10.56</u>	<u>10.58</u>	<u>0.02</u>
General Patrol				
Regular Positions	116.64	119.64	120.64	1.00
Extra Help	—	—	—	—
Overtime	5.52	2.52	2.51	(0.01)
Total General Patrol	<u>122.16</u>	<u>122.16</u>	<u>123.15</u>	<u>0.99</u>
Inmate Security and Services - Jail				
Regular Positions	150.00	150.00	150.00	—
Extra Help	—	—	—	—
Overtime	4.43	8.38	8.38	—
Total Inmate Security and Services - Jail	<u>154.43</u>	<u>158.38</u>	<u>158.38</u>	<u>—</u>
Administrative Services				
Regular Positions	18.00	18.00	19.00	1.00
Extra Help	1.00	1.00	1.00	—
Overtime	0.11	0.11	0.11	—
Total Administrative Services	<u>19.11</u>	<u>19.11</u>	<u>20.11</u>	<u>1.00</u>
Position Summary (FTE)				
Regular Positions	350.50	352.50	354.50	2.00
Extra Help	4.65	4.65	4.38	(0.27)
Overtime	11.88	12.83	12.85	0.02
Total FTEs	<u>367.03</u>	<u>369.98</u>	<u>371.73</u>	<u>1.75</u>

Major Departmental Strategic Plan Objectives

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

Objective 1: Crime Prevention

Improve and preserve the security, safety, and integrity of Waukesha County communities through ongoing prevention of crime to reduce or hold down the number of violent crimes. One indicator used by almost all law enforcement agencies is the State of Wisconsin Crime Index reports. This is a report based on agency-prepared data of offenses in their jurisdictions. The assumption is that the lower the index, the safer the jurisdiction. This must always be weighed in terms of resources available for all law enforcement functions. Also, while the reporting categories are standardized, the interpretation of the standards can differ among jurisdictions.

Performance Measure: Number of reported (State Index I) crimes per 100,000 population within each of the following categories.

	2025 Actuals (a)	2026 Target	2026 Estimate	2026 Target
Violent Crime	36	65	50	65
Burglary/Larceny	233	350	300	350

(a) The 2025 actual rate is from the Crime in Wisconsin publication from the Wisconsin Office of Justice Assistance. The information provided is preliminary information as the final report has not yet been released.

Performance Measure: Comparative County Sheriff Departments – Offense Rates Per 100,000 Residents (2024 statistics)

	Brown	Dane	Racine	Eau Claire	Kenosha	Waukesha
Violent Crimes	33	49	36	125	75	36
Property Crimes	521	320	95	1313	362	233

Objective 2: Student Resource Officer

Improve and preserve the security, safety, and integrity of Waukesha County communities at large by providing law enforcement activities at schools. By placing a school resource officer (SRO) in the school, the department's goal is to reduce the number of negative law enforcement contacts with students through the use of a physical presence as a deterrent as well as a student resource.

Performance Measure: Waukesha County provides deputies to school districts located in the areas where they provide primary patrol coverage. The performance measure is the number of law enforcement contacts by the SROs with school students.

	2025-2026 School Year	2026 Target	2026 Estimate	2027 Target
SRO Student Contacts (a)	575	600	600	600

(a) Contacts include citations, accident reports, and incident reports.

Objective 3: Internet Safety

Promote the safety of children from on-line perpetrators through the enforcement of child pornography laws. Engage in proactive and reactive investigations to develop child abuse and child exploitation cases for prosecution.

Performance Measure: The performance measure is the amount of time dedicated to case development and the number of people arrested from enforcement efforts.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Hours dedicated to case development on Internet Crimes Against Children (ICAC)	498	850	600	600
Number of individuals arrested due to enforcement efforts	9	6	7	10

Objective 4: Illegal Drug Enforcement

Work with federal, state, and local law enforcement agencies to reduce illegal drug distribution and demand for illegal drugs. Work with the District Attorney's Office to prosecute individuals for drug related crimes.

Performance Measure: Amount of time dedicated to case development and the number of people arrested from enforcement efforts.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Buy money spent on case development	\$289	\$30,000	\$5,000	\$30,000
# of Defendants	56	75	100	100
# of Felony Charges	126	200	75	125
Controlled Substances Seized/Purchased				
Heroin/Fentanyl	3,827 grams	10,000 grams	35,000 grams	25,000 grams
Methamphetamine	2,092 grams	2,750 grams	40,000 grams	20,000 grams
Cocaine	12,014 grams	3,000 grams	15,000 grams	20,000 grams
Marijuana	151,574 grams	25,000 grams	15,000 grams	20,000 grams

Objective 5: Inmate and Staff Safety

Maintain a safe and secure facility for staff and inmates. Physical safety of both staff and inmates in the Corrections Division is of prime importance. One indicator of physical safety is assaultive behavior, both among inmates and by inmates on staff. Like any other outcome, it must always be weighed in terms of resources available for all law enforcement functions.

Performance Measures: Assaults on inmates and corrections staff.

	2025 Actual	2026 Projection	2026 Estimate	2027 Projection
Assaults between inmates	29	40	32	35
Assaults on corrections staff	14	25	8	10

Current and Planned Capital Projects

(Refer to Capital Project section for additional project information.)

Project #	Project Name	Expected Completion Year	Total Project Costs	Est. % Complete by End of 2026	Estimated Operating Impact	A = Annual T = One-Time
202206	Jail Security Audio Upgrade	2026	\$2,254,000	100%	Minimal	T
202536	Jail Expansion Study	2026	\$250,000	25%	TBD	A

Non-Corrections Equipment Replacement Plan

The 2027 Sheriff's department budget includes funding for the purchase of equipment in program areas of the department other than the Jail. This program is partially funded with \$147,150 of reserved General Fund balance generated from prior year seized funds revenue and \$186,808 of General Fund balance. Below is a summary of the items that the department is planning on purchasing with the funding.

Category	2027	2028	2029	2030	2031
Drone Equipment	\$ 12,918	\$ 4,018	\$ 2,718	\$ 2,718	\$ 2,718
Investigative Equipment	\$ 21,400	\$ 41,560	\$ 41,210	\$ 90,260	\$ 34,160
Patrol Equipment	\$ 193,940	\$ 261,505	\$ 269,455	\$ 335,655	\$ 157,960
Medical Equipment	\$ 22,150	\$ 19,840	\$ 18,400	\$ 18,400	\$ 18,400
Public Safety Equipment	\$ 9,000	\$ 5,500	\$ 750	\$ 750	-
Tactical Equipment	\$ 75,000	\$ 47,800	\$ 29,350	\$ 63,560	\$ 24,850
Total	\$ 334,408	\$ 380,223	\$ 361,883	\$ 511,343	\$ 238,088

Jail Equipment Replacement Plan

The 2027 Sheriff's Department Budget includes funding for an equipment replacement plan for the Waukesha County Jail. This program is partially funded with \$150,000 of General Fund balance generated from prior years' jail assessment fee revenues. Below is a summary of the items that the department is planning on purchasing with the 2027 funding.

Category	2027	2028	2029
Office Equipment	\$ 8,500	\$ 24,000	\$ 16,000
Medical Equipment	\$ 7,800	\$ 15,500	\$ 5,500
Inmate Area Equipment	\$ 3,900	\$ 40,000	\$ 40,000
Laundry Equipment	\$ 34,000	\$ 34,200	\$ 34,000
Maintenance Items	\$ 28,800	\$ 14,500	\$ 45,000
Kitchen Equipment	\$ 37,500	\$ 43,000	\$ 28,000
Security Equipment	\$ 49,500	\$ 36,000	\$ 33,700
Total	\$ 170,000	\$ 207,200	\$ 202,200

Use of Seized Funds

Under both state and federal statutes, property that has been obtained as a result of a criminal enterprise may be seized by the arresting law enforcement agency and then, after due process, be forfeited to that agency. The department seizes property primarily through its Metro Drug Unit during narcotics arrests. Funds obtained through seizure by ordinance must either be budgeted for expenditure in the budget year following receipt of the funds, or by separate ordinance in the current year. All expenditures must enhance, not supplant, law enforcement efforts.

The expenditures are budgeted in the programs as follows:

Program	Amount	Description
General Patrol	\$ 100,000	Body cameras
Equipment Replacement Plan	\$ 147,150	Non-jail equipment enhancements
Total	\$ 247,150	

General Fund

Sheriff

Process/Warrant Service

Program Description

Serve civil process. Collect service fees, conduct Sheriff sales, and maintain funds in trust as required. Serve criminal process (warrants). Enter and cancel warrants on county and state warrant systems.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$0	\$7,635	\$7,635	\$8,112	\$477
Charges for Service	\$166,539	\$185,000	\$185,000	\$185,000	\$0
Fund Balance	\$3,700	\$0	\$0	\$9,000	\$9,000
Property Taxes	\$1,045,785	\$1,088,189	\$1,088,189	\$1,125,668	\$37,479
Total Revenues	\$1,216,024	\$1,280,824	\$1,280,824	\$1,327,780	\$46,956

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$720,657	\$982,033	\$997,481	\$1,022,778	\$40,745
Operating Expenses	\$59,323	\$19,118	\$19,118	\$19,511	\$393
Interdepartmental Charges	\$264,730	\$279,673	\$279,673	\$285,491	\$5,818
Total Expenditures	\$1,044,710	\$1,280,824	\$1,296,272	\$1,327,780	\$46,956

Program Highlights

General government revenue in this program is collected as a reimbursement from the State of Wisconsin for deputy training. An increase has been budgeted for 2027 due to an increase in the minimum reimbursement amount per deputy allotted by the State. The phase-in of the non-elected sworn officer pay increase that affects this and other programs in this budget is continued through the use of General Fund balance, which is budgeted centrally in the General Patrol program.

Charges for services revenue remain the same at \$185,000 process and warrant service. County tax levy is increasing by \$37,500 due to personnel and interdepartmental cost increases (noted below).

Personnel expenses increase \$40,700 to \$1,022,800 due to cost to continue for 10.22 FTE. The department is budgeting \$31,500 for 470 hours of overtime. Operating expenses increase slightly by about \$400 to \$19,500. Interdepartmental charges increase \$5,800 due to increased costs associated with computer replacement, maintenance, and software licensing.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Warrants Entered	3,694	3,300	3,600	3,600	300
Warrants Disposed	3,436	3,500	3,800	3,500	-

General Fund

Sheriff

Court Security

Program Description

Provide bailiffs to court on request. Ensure security of prisoners under department jurisdiction at court appearances and maintain order and safety for all persons in court. Monitor courts electronically, when possible, to identify and respond to hazardous situations. Provide security for the administrative complex (Administrative Building, Courthouse, and Justice Center). Provide security for the administrative complex during non-business hours including personnel and expenditures related to controlled access screening.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$7,485	\$0	\$0	\$0	\$0
Interdepartmental Revenues	\$955,083	\$1,080,000	\$1,027,672	\$1,110,000	\$30,000
Property Taxes	\$1,688,251	\$1,655,351	\$1,655,351	\$1,795,156	\$139,805
Total Revenues	\$2,650,819	\$2,735,351	\$2,683,023	\$2,905,156	\$169,805

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,953,077	\$2,735,351	\$2,763,439	\$2,905,156	\$169,805
Operating Expenses	\$2,505	\$0	\$0	\$0	\$0
Total Expenditures	\$2,955,583	\$2,735,351	\$2,763,439	\$2,905,156	\$169,805

Program Highlights

Interdepartmental revenue is increasing \$30,000 to \$1,110,000 due to anticipated security needs by Circuit Court Services, partially offset by a decrease in prisoner transport revenue.

Personnel costs increase by \$169,800 to \$2.9 million due to cost to continue for existing staff. This includes \$97,300 for 2.51 FTE temporary extra help to provide court and administration center security screeners and \$57,400 in overtime. Operating and interdepartmental expenses related to court security are budgeted in the Process/Warrant Services program for ease of department administration.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Bailiff Hours	14,642	16,019	15,200	15,774	(245)
Average Bailiff Cost per Hour	\$ 65.57	\$ 67.17	\$ 67.17	\$ 70.37	\$ 3.20

General Fund

Sheriff

General Investigations

Program Description

Provide investigative follow-up to reported crimes incidents and assist other departments as requested. Provide specialized investigative services including, but not limited to, arson, accident reconstruction, computer crimes, polygraph, and child abuse.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$38,755	\$53,640	\$43,640	\$44,180	-\$9,460
Charges for Service	\$13,615	\$319,870	\$320,584	\$331,718	\$11,848
Interdepartmental Revenues	\$162,869	\$170,000	\$166,563	\$172,000	\$2,000
Other Revenue	\$31,691	\$32,800	\$37,550	\$38,800	\$6,000
Fund Balance	\$42,574	\$11,100	\$11,100	\$21,400	\$10,300
Property Taxes	\$3,930,809	\$4,019,162	\$4,019,162	\$4,191,705	\$172,543
Total Revenues	\$4,220,313	\$4,606,572	\$4,598,599	\$4,799,803	\$193,231

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,745,512	\$3,825,497	\$3,953,201	\$3,991,989	\$166,492
Operating Expenses	\$148,018	\$124,246	\$135,580	\$157,246	\$33,000
Interdepartmental Charges	\$578,098	\$613,329	\$613,329	\$650,568	\$37,239
Fixed Assets	\$0	\$43,500	\$43,500	\$0	-\$43,500
Total Expenditures	\$4,471,628	\$4,606,572	\$4,745,610	\$4,799,803	\$193,231

Program Highlights

General government revenue amounting to \$44,200 consists of the state of Wisconsin's reimbursement program for officer training budgeted at \$9,200, and \$35,000 to reimburse departmental overtime spent on specific types of cases. Charges for service revenue primarily covers the cost of 2.00 FTE Detective positions from the City of Pewaukee contract. Interdepartmental revenues are received from the District Attorney's Office for the allocation of one detective to their office to assist in drug prosecution case activity. Other revenue of \$38,800 is funding received through restitution payments and donated funds.

Fund balance of \$21,400 is budgeted to fund the equipment replacement plan. County tax levy for this program area increases by 172,500.

Personnel costs of \$3.99 million increase by \$166,500 due to the cost to continue for existing staff, which includes \$82,000 for 1,055 hours of overtime. Operating expenditures increase by \$33,000 to \$157,200, mainly due to increases in projected purchases for small equipment and other equipment related to the equipment replacement plan. Interdepartmental charges increase by \$37,200 mainly due to increases in computer replacement and maintenance charges, worker's compensation risk management charges, fuel, and vehicle replacement charges. This increase is partially offset by a small decrease to radio charges. There are no fixed assets budgeted in this area for 2027 due to normal periodic replacement of equipment.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Investigations Assigned	720	850	800	800	(50)
Len Bias Homicide Cases (a)	3	8	5	5	(3)

(a) Len Bias case: A case that is developed to prosecute the individual responsible for the sale of drugs that resulted in an overdose death.

General Fund

Sheriff

Special Investigations

Program Description

Provide specialized investigative services including narcotics, gambling, gaming, and vice as lead agency for the Metro Drug Enforcement Unit.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$270,079	\$303,715	\$313,155	\$366,175	\$62,460
Fines and Licenses	\$761	\$4,000	\$3,000	\$3,000	-\$1,000
Charges for Service	\$0	\$133,579	\$133,579	\$138,922	\$5,343
Other Revenue	\$1,499	\$11,000	\$0	\$0	-\$11,000
Fund Balance	\$4,377	\$2,000	\$4,600	\$0	-\$2,000
Property Taxes	\$1,567,540	\$1,625,007	\$1,625,007	\$1,608,515	-\$16,492
Total Revenues	\$1,844,255	\$2,079,301	\$2,079,341	\$2,116,612	\$37,311

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,526,238	\$1,583,781	\$1,612,528	\$1,619,095	\$35,314
Operating Expenses	\$117,463	\$177,030	\$133,614	\$166,256	-\$10,774
Interdepartmental Charges	\$326,777	\$318,490	\$318,490	\$331,261	\$12,771
Fixed Assets	\$35,712	\$0	\$0	\$0	\$0
Total Expenditures	\$2,006,189	\$2,079,301	\$2,064,632	\$2,116,612	\$37,311

Program Highlights

General government revenues of \$366,200 consist of \$89,500 in Federal Byrne Grant funding, \$194,000 in High Intensity Drug Trafficking revenue (HIDTA), \$79,600 in other Drug Task Force revenue related to grant reimbursement, and \$2,700 of state of Wisconsin training revenue. Fine and license revenue consists of marijuana ordinance violation revenue. Charges for services revenue covers the cost of 1.00 FTE acting detective position for the City of Pewaukee contract. County tax levy for this program area decreases by \$16,500.

Personnel costs of \$1.62 million increase by \$35,300 due to cost to continue for existing staff. Personnel costs include \$57,500 for 0.92 FTE temporary extra help to provide clerical assistance to the staff working in the division and \$114,400 in total overtime.

Operating expenses of \$166,300 decreases by \$10,800 mainly due to a decrease in special investigation supplies. Interdepartmental charges increase by \$12,800 to \$331,300 mainly due to projected increases in risk management charges, computer replacement and maintenance charges, software licensing, vehicle maintenance, fuel, and legal charges to pay for a drug prosecutor.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Cases Investigated	100	100	100	100	-
Felony Counts Referred	126	175	75	125	(50)

General Fund

Sheriff

General Patrol

Program Description

Provide primary police patrol services to unincorporated areas of the county as well as to part-time municipal police agencies. Respond to calls for service within Waukesha County. Provide transport of prisoners as required by the courts. Assist other county police agencies as required under mutual aid provisions. Provide primary patrol services to contract municipalities including: City of Pewaukee, Town of Delafield, Village of Lisbon, Village of Waukesha, Village of Merton, Village of Sussex and Village of Vernon. Provide school resource officer assistance in three school districts to schools including: Arrowhead, Sussex Hamilton, Kettle Moraine high school, and Kettle Moraine middle school. Provide drug abuse educational programs to Waukesha County schools on a contractual basis. Instruction is done by Drug Abuse Resistance Education (D.A.R.E) certified officers on a part-time basis of approximately 150 hours in a school year. The Waukesha County Sheriff's Department is accredited through the Wisconsin Law Enforcement Accreditation Group.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$2,504,693	\$2,649,629	\$2,674,524	\$2,743,185	\$93,556
Fines and Licenses	\$0	\$500	\$250	\$250	-\$250
Charges for Service	\$8,305,979	\$8,315,960	\$8,629,431	\$8,972,123	\$656,163
Interdepartmental Revenues	\$484,549	\$610,000	\$510,482	\$560,000	-\$50,000
Other Revenue	\$134,167	\$204,486	\$190,461	\$222,900	\$18,414
Fund Balance	\$1,149,282	\$858,133	\$913,507	\$1,156,983	\$298,850
Property Taxes	\$7,467,846	\$7,620,716	\$7,620,716	\$7,827,017	\$206,301
Total Revenues	\$20,046,516	\$20,259,424	\$20,539,371	\$21,482,458	\$1,223,034

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$14,937,722	\$16,273,160	\$16,165,487	\$16,967,067	\$693,907
Operating Expenses	\$782,954	\$814,596	\$859,597	\$1,111,499	\$296,903
Interdepartmental Charges	\$2,264,366	\$2,465,768	\$2,486,027	\$2,688,492	\$222,724
Fixed Assets	\$617,964	\$705,900	\$752,962	\$715,400	\$9,500
Total Expenditures	\$18,603,006	\$20,259,424	\$20,264,073	\$21,482,458	\$1,223,034

Program Highlights

General government revenue of \$2,743,200 includes \$35,000 for the State Highway Safety grant, \$28,300 in reimbursement from the state for training, and \$32,900 for snowmobile and boat patrol reimbursement. This also includes \$2,642,300 in Shared Revenue, which is an increase of \$77,100.

Charges for services revenue increases by \$656,200 to \$8.97 million. The department is budgeting a total of \$843,500 in School Resource Officer (SRO) revenue from the Arrowhead, Sussex Hamilton, and Kettle Moraine school districts. The DARE program revenue is budgeted at \$14,000 for full cost recovery of service to the schools contracting for service in the 2026-2027 school year. The department is also budgeting an increase of \$464,800 for municipal patrol contract and overtime revenue. Total contract revenue is budgeted at \$8,546,500.

Interdepartmental revenue is decreasing by \$50,000 due to the Circuit Court Services' estimate for conveyance and transportation costs that are charged by the department.

Fund balance of \$1,157,000 includes the equipment replacement plan, \$385,000 for a phase in of an across-the-board wage increase for union represented sworn officers which occurred in 2023, \$39,050 to mitigate the increased costs of risk charges, \$312,000 as a majority of the funding for the new body worn camera implementation (\$212,000 of General Fund balance and \$100,000 of Seized Funds), and \$10,000 in General Fund balance for the annual purchase of replacement bulletproof vests. County tax levy for this program area increases by \$206,300.

Personnel costs increase by \$693,900 for the cost to continue for existing staff. The department is budgeting \$364,300 in overtime to pay for 5,220 hours equivalent to 2.50 FTE which is the same as the 2026 budget.

Operating expenditures are increasing \$296,900 primarily due to an increase for the implementation of body worn cameras. This increase is partially offset by decreases in small equipment and ammunition supplies.

Interdepartmental charges increase by \$222,700 mainly due to increases in fuel, workers' compensation, and vehicle replacement charges. These increases are partially offset by decreases in radio service charges.

The department is budgeting \$715,400 in fixed assets, which is primarily for vehicle replacement and equipment replacement of \$683,900.

General Fund

Sheriff

Inmate Security/Services - Jail

Program Description

Maintain staffing level to ensure that security and order are maintained at all times. Participate with other agencies in providing educational and counseling services for inmates. Provide for humane treatment of inmates according to recognized national standards, including but not limited to nutrition, medical services, mental health services, clothing, and recreation programs. Monitor electronic homebound detention inmates. Safeguard inmate funds and property, provide canteen services, monitor inmate visitation, and provide mail distribution. The Waukesha County Jail has maintained its accreditation from the National Commission on Correctional Health Care since 1983.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$37,650	\$36,800	\$36,800	\$39,100	\$2,300
Charges for Service	\$2,336,919	\$2,492,285	\$2,353,966	\$2,371,482	-\$120,803
Other Revenue	\$488,294	\$514,211	\$292,045	\$152,400	-\$361,811
Fund Balance	\$1,235,251	\$1,139,923	\$1,208,398	\$1,186,285	\$46,362
Property Taxes	\$17,166,805	\$18,288,047	\$18,288,047	\$19,672,228	\$1,384,181
Total Revenues	\$21,264,919	\$22,471,266	\$22,179,256	\$23,421,495	\$950,229

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$14,279,603	\$14,855,301	\$15,206,004	\$15,758,017	\$902,716
Operating Expenses	\$6,316,295	\$6,650,680	\$6,460,429	\$6,689,608	\$38,928
Interdepartmental Charges	\$863,311	\$886,185	\$886,185	\$908,870	\$22,685
Fixed Assets	\$24,735	\$79,100	\$79,100	\$65,000	-\$14,100
Total Expenditures	\$21,483,944	\$22,471,266	\$22,631,718	\$23,421,495	\$950,229

Program Highlights

General government revenue of \$39,100 is from the State of Wisconsin to assist with funding law enforcement training. General government revenue increases \$2,300 due to an increase in the reimbursement amount per officer allotted by the State.

Charges for services revenue decreases by \$120,800 to \$2,371,500 primarily due to a reduction in the collections for electronic monitoring revenue. The charge for the 2027 budget for employed inmates in the EM program is \$26.00 per day, which is an increase from the 2026 budgeted level. The county budgets for and retains approximately \$24.76 of the \$26.00 a day due to sales taxes remitted to the state. The charge for the 2027 budget for unemployed inmates is \$12.70 per day. The county retains approximately \$12.09 of the \$12.70 per day due to sales taxes remitted to the state. The department is anticipating collecting the day rate from 68 total inmates. The department will still budget for 16 inmates per day for the Wisconsin Department of Corrections, which is the same level as the 2026 budget. The department is budgeting for approximately 500 municipal inmate days, which is the same as the 2026 adopted budget and results in revenues of \$16,200.

Other revenue is decreasing by \$361,800 due to a decrease in jail communication revenue related to the final FCC ruling limiting charges by correctional facilities on all phone calls made by inmates. Fund balance of \$1,186,300 includes Jail Assessment Fee Fund balance of \$150,000 for the jail equipment replacement plan and \$100,000 for inmate medical expenses. It also includes General Fund balance of \$35,000 for inmate medical expenses, \$60,000 for potential variations in the jail medical contract, \$535,900 for the cost of the Electronic Monitoring Program contract, and \$305,400 of Opioid Settlement funds to provide nursing services to administer medications for opioid use disorder (MOUD) to inmates. County tax levy for this program area increases by \$1.38 million due mainly to revenue reductions noted above as well as the cost to continue for existing staff.

Personnel costs of \$15.76 million increases by \$902,700 due to the cost to continue for existing staff. The department is budgeting \$887,600 for overtime for 17,435 overtime hours equivalent to 8.38 FTEs. The department continues to have staffing flexibility by being allowed to overfill four correctional officer positions with vacancy and turnover cost savings due to continued high position turnover.

Operating expenditures increase by \$38,900. Inmate medical services are budgeted in total at \$3.62 million. Administration of the electronic monitoring program is budgeted at \$550,000, a decrease based on the actual number of inmates in the program. The increase in medical expenses is partially offset by the decreased budget of commissary item purchases by inmates in the jail. The department is budgeting \$1,012,900 for inmate food, which decreases slightly from the 2026 budget due to the overall decrease in number of inmates in the jail.

Interdepartmental charges are increasing by \$22,700 mainly due to increases in information technology costs and risk management charges. The department is also budgeting \$65,000 in the fixed asset appropriation unit for replacement of jail equipment. In total, the department is budgeting \$170,000 for equipment replacement based on the needs of the jail.

General Fund

Sheriff

Administrative Services

Program Description

Provides long and short-term strategic plans by identifying changing socioeconomic conditions and criminal activity patterns. Provide response to disaster situations. Provide recruitment, in-service, and specialized training to meet guidelines mandated by the state as well as ensuring efficient and effective service delivery to the community. Develop and administer department budget. Generate, maintain and provide prompt access to department records. Actively promote crime prevention programs, with special emphasis on the needs of neighborhoods and senior citizens.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$940	\$960	\$960	\$1,020	\$60
Charges for Service	\$9,411	\$14,300	\$12,397	\$13,000	-\$1,300
Other Revenue	\$45,605	\$12,300	\$15,883	\$12,500	\$200
Fund Balance	\$7,500	\$4,500	\$4,500	\$4,500	\$0
Property Taxes	\$2,407,413	\$2,499,027	\$2,499,027	\$2,700,210	\$201,183
Total Revenues	\$2,470,868	\$2,531,087	\$2,532,767	\$2,731,230	\$200,143

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,268,472	\$2,100,565	\$2,140,467	\$2,286,447	\$185,882
Operating Expenses	\$105,018	\$114,760	\$107,515	\$112,366	-\$2,394
Interdepartmental Charges	\$305,793	\$315,762	\$315,762	\$332,417	\$16,655
Total Expenditures	\$2,679,284	\$2,531,087	\$2,563,744	\$2,731,230	\$200,143

Program Highlights

Charges for services revenue is decreasing by \$1,300 due to reallocation of revenue to the appropriate program. Other revenue is projected to increase by \$500 for recoveries and miscellaneous revenue. General Government revenue is increasing marginally due to reimbursement from the State of Wisconsin for training. Tax levy for this program is increasing by \$201,200 due to the personnel changes as well as an increase in interdepartmental charges.

Personnel costs increase by \$185,900 due the cost to continue for existing staff of 18.00 FTE and the addition of a Senior Administrative Specialist in the records division for a total of 19.00 FTE in the 2027 budget. Temporary extra help is budgeted at \$31,000 for 1.00 FTE staff for department shuttle drivers. The department is budgeting \$9,800 for approximately 234 hours of administrative overtime.

Operating expenses are decreasing by \$2,400 to \$112,400 and include office supplies, equipment, maintenance costs, training costs, subscriptions and memberships, and service costs. Interdepartmental charges increase \$16,700 to \$332,400 due to increases in workers compensation, fuel, vehicle maintenance and IT charges.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Accident Reports	2,112	2,000	2,000	2,000	-
Incident Reports	4,616	4,300	4,200	4,200	(100)

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Main Jail					
Jail Bookings	7,070	7,400	6,950	7,100	(300)
Federal Inmate Days	4,583	-	2,117	1,095	1,095
Other Inmate Days	143,174	155,125	138,883	148,555	(6,570)
Average Daily Population	416	425	400	415	(10)
Billable Probation/Parole Days	5,474	5,625	6,250	6,250	625
Billable Extended Supervision Sanct.	4,799	5,840	5,200	5,840	-
Meals Served	474,868	497,175	459,900	472,675	(24,500)

Electronic Monitoring					
Average Electronic Homebound	114	92	110	110	18

Fee Schedule

Corrections Fees	2026	2027	Change
1Federal Inmates (per day)	\$ 88.00	\$ 88.00	\$ -
2DOC Extended Supervision Sanctions (per day)	\$ 51.46	\$ 51.46	\$ -
3DOC Extended Supervision Sanctions (per day for working Huber inmates)	\$ 27.46	\$ 27.46	\$ -
4Probation and Parole Holds (per day)	(a)	(a)	
5Huber/Electronic Monitoring Charge (per day)	\$ 24.00	\$ 26.00	\$ 2.00
6Municipal Holds (per day)	\$ 32.86	\$ 31.60	\$ (1.26)
7Booking Fee (unemployed)	\$ 35.00	\$ 35.00	\$ -
8Booking Fee (employed) (b)	\$ 11.00	\$ 11.00	\$ -
9Huber Transfer Fee	\$ 50.00		\$ (50.00)
10Disciplinary fee if EM inmates are brought back to the Main Jail	\$ 50.00	\$ 50.00	\$ -
11Medical Co-pay	\$ 25.00	\$ 15.00	\$ (10.00)
12ID tag replacement	\$ 5.00	\$ 5.00	\$ -
13Parking Pass	\$ 15.00		\$ (15.00)
14Electronic Monitoring Set Up Fee	\$ 50.00	\$ 50.00	\$ -
15Medtox Drug Test (if positive result)	\$ 5.00	\$ 5.00	\$ -
16Medtox Drug Challenge Test	\$ 40.00	\$ 40.00	\$ -
17Walkaway Fee	\$ 100.00	\$ 100.00	\$ -
Administration Fees			
1Accident Report	\$ 1.80	\$ 1.80	\$ -
2Bartenders License	\$ 12.50	\$ 12.50	\$ -
3Fingerprinting	\$ -	\$ -	\$ -
4Mugshot	\$ 1.00	\$ 1.00	\$ -
5Concealed and Carry ID Card	\$ 10.00	\$ 10.00	\$ -
6Copy Fee	\$ 0.25	\$ 0.25	\$ -
7CD Copy	\$ 10.00	\$ 10.00	\$ -
8Microfilm Copy	\$ 0.55	\$ 0.55	\$ -
9Background Check	\$ 5.00	\$ 5.00	\$ -
10PBT Test Fee	\$ 5.00	\$ 5.00	\$ -
11Vehicle Storage Fee	\$ 20.00	\$ 20.00	\$ -
12Sheriff Sale Fees--Post and Hold Sale	\$ 150.00	\$ 150.00	\$ -
14Writ of Execution Fee	\$ 75.00	\$ 75.00	\$ -
15Service for Non-Sufficient Funds Subpoena/Temporary Restraining Order/Summons and Complaint/Warrant	\$ 30.00	\$ 35.00	\$ 5.00
16Fee	\$ 60.00	\$ 60.00	\$ -
17Notary Fee	\$ 1.00	\$ 1.00	\$ -
18Witness Fee	\$ 16.00	\$ 16.00	\$ -
19Blood Test Fee (dependant on hospital bill to department)	\$ 35.00	\$ 35.00	\$ -
20Parking Citation	\$ 25.00	\$ 25.00	\$ -
21Vehicle Lockout	\$ 50.00	\$ 50.00	\$ -

(a) The reimbursement level is established by the state of Wisconsin depending on the number of eligible days and the amount of money allocated by the state to fund this.

(b) The employed booking fee is less than the unemployed booking fee because employed inmates are paying the Huber day charge and cannot be charged in excess of the booking fee in one day per Wisconsin State Statute 303.08(4).

Health & Human Services

Health and Human Services

Functional Area Budget Highlights

The budgets within this functional area provide programs for at-risk children and their families, at-risk adults, the elderly, veterans, unemployed, and individuals who are mentally ill, physically or developmentally disabled, or chemically dependent. **Child Support**, under the Corporation Counsel's office, provides activities to obtain and enforce child support orders, establish paternity and certify tax refund interception on delinquent accounts. **Department of Health and Human Services (HHS) Child and Youth Family Services and Child and Youth Coordinated Services** programs include prevention, intervention, protection, counseling, and an array of residential and community programs for children, juveniles, adults and at-risk citizens. **Outpatient Behavioral Health** provides behavioral medicine, treatment, and support services to citizens of Waukesha County who are experiencing symptoms of mental health and substance-use disorders as well as intensive community-based psychosocial rehabilitation services to individuals with severe and persistent mental health conditions. **Emergency Behavioral Health** consists of an inpatient psychiatric hospital certified to provide both substance use and mental health treatment, a community-based residential facility that provides 24-hour care to reduce or eliminate an individual's symptoms of mental illness to avert the need for inpatient hospitalization, and crisis services that provides both in-person and telephonic crisis assessments, aiding residents in developing safety plans and connecting them to necessary treatments. **Economic Support** includes determining eligibility for Medical Assistance, Badger Care, Foodshare, and childcare payments. **Public Health** services are also provided in this area including assessments, consultation, education, preparedness and referral services to promote health and prevent disease. The **Criminal Justice Collaborating Council (CJCC)** works to enhance public safety and promote the effective and efficient administration of the criminal justice system through community collaboration by ensuring offender accountability and providing rehabilitation services, while recognizing the rights and needs of the victims. The CJCC provides various programs for individuals with alcohol and other drug abuse, chemical dependency, mental health, or other disabilities to reduce recidivism and maintain independent living within the county. **Veterans' Services** provides assistance to county veterans in applying for available federal, state and county levy benefits. The **Aging and Disability Resource Center (ADRC) division - General Fund** programs include purchased specialized transportation, adult day care programs, and a variety of contracted community supportive services to allow older adults to remain in their homes. In addition, the Adult Protective Services program provides intervention for vulnerable adults to ensure their safety and well-being and protects them from exploitation and harm. Also, senior dining and home-delivered meals are provided that assist older individuals to live independently. The **ADRC Contract** fund provides information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and resource referrals for older adults and to individuals with disabilities age 18 and above, and their families.

Not included in this functional area are the Health and Human Services related capital projects (see Capital Projects) and purchases of vehicles and major equipment replacements (see Vehicle/Equipment Replacement Fund in public works functional area, and Information Technology Fund in general administration functional area).

Functional Area Financial Summary by Agency

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
CORPORATION COUNSEL - CHILD SUPPORT						
Revenue	\$ 2,892,648	\$ 2,936,060	\$ 2,959,957	\$ 3,197,298	\$ 261,238	% 9
Fund Balance	—	—	600	—	—	—
County Tax Levy / (Credit)	402,132	408,820	408,820	440,673	31,853	8
Expenditures	3,240,498	3,344,880	3,345,480	3,637,971	293,091	9
Rev. Over (Under) Exp.	\$ 54,282	\$ —	\$ 23,897	\$ —	\$ —	% —
HEALTH & HUMAN SERVICES						
Revenue	\$ 70,764,777	\$ 68,108,839	\$ 74,492,385	\$ 73,966,587	\$ 5,857,748	% 9
Fund Balance	1,744,755	1,738,530	1,692,628	1,809,510	70,980	4
County Tax Levy / (Credit)	28,183,717	28,183,717	28,183,717	27,183,717	(1,000,000)	(4)
Expenditures	92,228,434	98,031,086	96,621,338	102,959,814	4,928,728	5
Rev. Over (Under) Exp.	\$ 8,464,815	\$ —	\$ 7,747,392	\$ —	\$ —	% —
TOTAL HEALTH & HUMAN SERVICES FUNCTIONAL AREA						
Revenue	\$ 73,657,425	\$ 71,044,899	\$ 77,452,342	\$ 77,163,885	\$ 6,118,986	% 9
Fund Balance	1,744,755	1,738,530	1,693,228	1,809,510	70,980	4
County Tax Levy / (Credit)	28,585,849	28,592,537	28,592,537	27,624,390	(968,147)	(3)
Expenditures	95,468,932	101,375,966	99,966,818	106,597,785	5,221,819	5
Rev. Over (Under) Exp.	\$ 8,519,097	\$ —	\$ 7,771,289	\$ —	\$ —	% —

Significant program and funding changes to the 2027 Budget include the following:

- Community Aids Revenue:** HHS Community Aids revenue increases by \$203,700, from \$13,268,600 to \$13,472,300 in 2027. This increase is primarily due to a \$190,000 increase in pass-through revenue for subsidized guardianship. Community Aids is the department's primary source of discretionary intergovernmental revenue.
- Administrative Services:** General government revenues are budgeted to increase by \$540,100 to \$9.07 million, driven primarily by a \$355,000 increase in indirect cost recovery revenue from Income Maintenance funding. A new Community Impact & Engagement Program centralizes HHS communications, outreach, partnerships, volunteer engagement, and opioid settlement initiatives. The program is supported by \$183,200 in grant funding, a \$477,900 opioid settlement funding, and \$322,000 in levy funding (most funding and expenses transferred in from other programs).
 Appropriated fund balance is budgeted to increase by \$307,900 to \$497,900, primarily reflecting increased opioid settlement funding for addiction awareness and centralized opioid strategy efforts.
 Personnel costs are budgeted to increase by \$551,200 to \$7.35 million, reflecting the cost to continue existing positions; staffing changes associated with the Community Impact & Engagement Program; position transfers; reclassifications; and changes in extra-help and overtime staffing. Operating expenses increase by \$87,400 to \$1.97 million. The primary driver is \$239,000 in additional opioid settlement funding for the Community Impact & Engagement Program, partially offset by lower contracted and consulting services costs following the decision not to purchase and integrate new software with the electronic health record.
- Economic Support Services:** General government revenues increase by \$592,000 to \$4.95 million, led by \$352,300 in new FoodShare Quality Control funding and \$227,200 in additional Child Care funding.
 Personnel costs increase by \$518,000 to \$4.66 million to continue 46.00 regular FTE and add 3.00 sunset FTE—one Programs & Projects Analyst and two Economic Support Specialists—to support FoodShare Quality Control initiatives.
- Veterans' Services:** Personnel costs increase by \$78,900 to \$453,700, reflecting the addition of 1.00 FTE Veterans' Service Specialist and the cost to continue 4.00 FTE staff.
- Criminal Justice Collaborating Council (CJCC):** Appropriated fund balance decreases by \$103,200 to \$310,000, primarily due to consolidation of the OWI Treatment Court and Drug Treatment Court into the Hybrid Treatment Court. In 2026, a \$175,000 for a one-time continuation for separate court costs was funded with opioid settlement dollars. Opioid settlement funding of \$310,000 in the 2027 budget supports diversion case management, a one-time Public Safety Assessment (PSA) validation study, treatment court staff training, and interpreter services.
 Operating expenses decrease by \$184,300 to \$1.64 million, driven primarily by a \$174,300 reduction in OWI Treatment Court case-management costs following program consolidation and an \$85,000 decrease in Day Report Center contracted services. These reductions are partially offset by increased diversion program costs and the one-time PSA validation study.
- Public Health:** Other revenues increase by \$77,200 due to higher Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements for prior-year service costs. Appropriated fund balance decreases by \$77,400, mostly due to \$139,500 due to the transfer of the Public Communication Coordinator and the Heroin/Overdose Fatality Review Task Force contract facilitator to Administrative Services.
 Personnel costs increase by \$57,600 to \$3.35 million, reflecting the cost to continue 26.83 regular FTE. Staffing changes include the transfer of 1.00 FTE Public Communications Coordinator to Administrative Services and a 0.91 FTE reduction in extra-help staffing, for a net decrease of 1.91 FTE.
- Child Protective Services:** Appropriated fund balance decreases by \$175,200 because one-time 2026 funding for a temporary Level 5 treatment foster home care that is not needed in 2027.
 Personnel costs increase by \$191,100 to \$5.31 million to continue 44.50 regular FTE. This increase is partially offset by a 0.51 FTE reduction in overtime supporting co-response staffing. Operating expenses decrease by \$275,000 to \$4.01 million, primarily due to fewer projected days of alternative care placement. Reductions include \$296,400 in group home placements, \$116,300 in foster care, and \$113,700 in contracted in-home safety supports and supervised visitation. These savings are partially offset by a \$257,000 increase in residential care center placements, reflecting a trend toward higher placement needs.
- Youth Justice:** General government revenues increase by \$126,700 to \$4.58 million, primarily due to an \$86,700 increase in Youth Aids funding and a \$60,000 transfer of Coordinated Services Teams grant funding from the Children with Special Needs program.
 Operating expenses increase by \$1.08 million to \$4.75 million, driven by higher foster care costs (\$578,800), residential care center placements (\$321,300), contracted secure-detention services (\$177,800), and Wisconsin

juvenile corrections placements (\$127,800). The increase reflects anticipated Level 5 placement needs, higher placement levels, and expected state daily rates.

- **Children with Special Needs Unit, Including the Birth to Three Program:** This program area budgets additional resources to support the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. General government revenues increase by \$1.21 million to \$11.03 million, driven primarily by higher projected CLTS service coordination revenue.

Personnel costs increase by approximately \$124,000 to \$1.85 million to continue 17.00 regular FTE. Operating expenses decrease by \$103,000 to \$7.69 million, primarily due to lower contracted services as staffing has stabilized with less vacancy and turnover, as well as an \$83,100 decrease in Birth to Three contracted services. The reduction reflects the CLTS Division assuming responsibility for all dual Birth to Three/CLTS cases, reducing contracted-provider staffing needs.

- **Youth Intensive Services:** Other revenues increase by \$824,400 to \$2.29 million, primarily due to higher WIMCR reimbursements related to prior-year service and staffing costs.

Personnel costs increase by \$217,600 to \$2.55 million to maintain 20.00 regular FTE and add 1.00 FTE Clinical Therapist. Operating expenses increase by \$113,600 to \$2.61 million, driven primarily by \$100,000 for a contracted Comprehensive Community Services (CCS) Senior Mental Health Counselor to help reduce program wait times.

- **Outpatient Clinic:** General government revenues decrease by \$359,400 to \$1.28 million, primarily because several opioid-related grants and one-time supplemental funding concluding in 2026. Reductions include \$222,000 in Injection Prevention grant funding, \$144,600 in Injection Treatment grant funding, and \$100,000 in Opioid Vital Strategies grant funding. The decrease is partially offset by a \$64,900 increase in Residential Opioid Use Disorder Room and Board grant funding. Charges for services decrease by \$460,400 to \$2.07 million, based on a two-year trend in actual revenues. Other revenues increase by \$97,500 due to higher WIMCR reimbursements for prior-year services.

Personnel costs increase by \$395,200 to \$4.93 million. Regular staffing remains level at 30.10 FTE, with position changes and lower extra-help staffing. Operating expenses decrease by \$294,400 to \$2.74 million, primarily due to \$360,700 in lower contracted and consulting services costs and \$97,100 in lower prescription medication costs. Fixed asset charges increase by \$280,000 to \$328,700 for one-time office furniture and equipment purchases in the Behavioral Health Administration.

- **Mental Health Outpatient-Intensive:** Charges for services increase by \$641,600 to \$4.27 million, primarily due to a \$721,500 increase in Comprehensive Community Services (CCS) client fee revenue from expanded services and higher billable units. Other revenues increase by \$654,200 to \$3.16 million due to higher WIMCR reimbursements for prior-year service and staffing costs.

Personnel costs increase by \$284,500 to \$4.03 million to maintain 34.50 regular FTE and add 0.47 extra-help FTE. Operating expenses increase by \$475,000 to \$5.05 million, primarily for additional contracted CCS client support services. Interdepartmental charges decrease by \$104,700 to \$195,100, primarily due to a \$134,900 reduction in building maintenance charges.

- **Psychiatric Hospital:** Charges for services increase by \$805,400 to \$5.09 million, driven by revenue-cycle process improvements that increase average reimbursement per patient day (\$861,300) and higher State Institute stay revenue (\$134,000). These increases are partially offset by a \$190,000 reduction in municipal service fees.

Personnel costs are budgeted to increase by \$137,100 to \$4.89 million, maintain 31.90 regular FTE positions. Changes include transferring in 0.20 FTE for a Human Services Supervisor and 1.00 FTE for an Administrative Specialist, unfunding 1.00 FTE for a registered nurse, and reducing extra-help staffing by 0.34 FTE to 6.94 FTE. Operating expenses increase by \$219,900 to \$4.03 million, primarily due to a \$170,200 increase in contracted inpatient care. Interdepartmental charges decrease by \$170,700 to \$819,100, primarily due to a \$110,200 reduction in computer maintenance charges.

- **Crisis Resource Center:** Charges for services increase by \$1.07 million to \$1.39 million, driven by an estimated 3,800 Medicaid-eligible client days and a ForwardHealth billing policy change that increases the crisis stabilization Medicaid fee-for-service rate from \$140 to \$520 per client day. Of the \$520 daily rate, \$366 is recorded as charges for services and \$154 supports WIMCR reimbursement revenue beginning in 2027.

Other revenues decrease by \$218,200 to \$400,000, primarily because \$492,800 in crisis stabilization revenue, previously billed through Medicaid HMOs as an In Lieu of Services and Settings service, is eliminated under the updated ForwardHealth billing policy. These services are now billed directly as Medicaid fee-for-service revenue. The decrease is partially offset by a \$274,600 increase in WIMCR reimbursements associated with prior-year service and staffing costs.

Operating expenses increase by \$455,600 to \$2.06 million, almost entirely due to higher contracted service costs needed to meet full staffing requirements.

- **Crisis Services:** Charges for services increase by \$182,800 to \$599,600, driven by a \$94,600 increase in Medicaid client fee revenue resulting from higher mobile crisis service utilization and an \$88,200 increase in municipal service fee revenue for county-provided crisis clinical therapists.

Personnel costs increase by \$217,300 to \$3.27 million, reflecting a net increase of 0.40 regular FTE to 22.10 FTE, including the transfer of a 0.40 FTE Human Services Supervisor from the Crisis Resource Center.

- **Aging & Disability Resource Center (ADRC) General Fund—Community Services:** General government revenues are budgeted to increase by \$156,100 to \$5.66 million, primarily due to a \$195,000 increase in funding for congregate meals. Total congregate meal funding increases by \$223,100, with the remaining \$28,100 reported in the Administrative Services program to support administrative staff.
- **ADRC General Fund—Adult Protective Services:** Personnel costs are budgeted to increase by approximately \$81,100 to \$1.32 million to maintain 10.50 FTE, partially offset by a 0.12 FTE reduction in extra-help staffing.
- **ADRC Contract Fund:** General government revenue is budgeted to increase by approximately \$76,000 to \$4.45 million, primarily due to higher ADRC grant funding, including an estimated \$40,400 base allocation increase and \$166,800 in federal match. These increases are partially offset by a \$126,600 revenue shift for grant-claimed staff costs budgeted in Administrative Services.
- **Corporation Counsel—Child Support:** General government revenues are budgeted to increase by \$261,200, primarily due to a \$207,200 increase in Net Federal Financial Participation reimbursement for eligible expenditures and a \$24,500 increase in cooperative agreement reimbursements.

Personnel costs are budgeted to increase by \$282,700, reflecting the cost to continue existing staff; the reallocation of 0.35 FTE of a Senior Administrative Specialist from General Legal, an increase of 0.12 FTE in temporary extra-help staffing, and changes in employee benefit plan selections.

Budgeted Positions - Summary by Agency and Fund

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Corporation Counsel				
Child Support	30.55	30.55	30.90	0.35
Total Regular Positions	30.55	30.55	30.90	0.35
HHS - General Fund				
Administrative Services	69.00	68.00	69.55	1.55
Adult Protective Services	10.50	10.50	10.50	—
Child Protective Services	39.50	44.50	44.50	—
Children with Special Needs Unit	17.00	17.00	17.00	—
Community Services	18.57	15.69	14.89	(0.80)
Criminal Justice Collaborating Council	1.00	1.00	1.00	—
Crisis Resource Center	1.00	1.20	0.60	(0.60)
Crisis Services	21.50	21.70	22.10	0.40
Economic Services Administration and Support	42.00	43.00	46.00	3.00
Mental Health Outpatient - Intensive	34.70	34.50	34.50	—
Outpatient Clinic	31.15	30.10	30.10	—
Psychiatric Hospital	35.47	31.70	31.90	0.20
Public Health	25.60	25.60	24.60	(1.00)
Veterans' Services	5.00	4.00	5.00	1.00
Youth Intensive Services	19.00	20.00	21.00	1.00
Youth Justice	34.00	28.00	26.00	(2.00)
Total HHS - General Fund Regular Positions	404.99	396.49	399.24	2.75
ADRC Contract Fund	35.72	36.00	34.20	(1.80)
Special Purpose Grant Fund	—	—	—	—
Total HHS Regular Positions	440.71	432.49	433.44	0.95
TOTAL REGULAR POSITIONS	471.26	463.04	464.34	1.30
TOTAL EXTRA HELP	15.60	19.23	19.02	(0.21)
TOTAL OVERTIME	4.42	3.92	3.30	(0.62)
TOTAL BUDGETED POSITIONS	491.28	486.19	486.66	0.47

2027 BUDGET ACTIONS**Corporation Counsel - Child Support**

Transfer In: 0.35 FTE Senior Administrative Specialist from General Legal Services
Increase: 0.12 FTE Extra Help

Health & Human Services - General Fund

Decrease: (0.66 FTE) Extra Help
Decrease: (0.62 FTE) Overtime

Administrative/Economic Support Services

Abolish: (2.00 FTE) Administrative Assistants
 Reclassify: 1.00 FTE Administrative Assistant to Administrative Specialist
 Create: 1.00 FTE Administrative Specialist
 Transfer Out: (1.00 FTE) Administrative Specialist to Psychiatric Hospital
 Transfer Out: (0.20 FTE) Administrative Specialist to ADRC - Contract Fund
 Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist
 Transfer Out: (1.00 FTE) Fiscal Assistant to DOA - General Fund
 Transfer Out: (0.25 FTE) Health Information Management Supervisor to DOA - General Fund
 Create: 1.00 FTE Principal Financial Analyst
 Sunset: (1.00 FTE) Principal Financial Analyst (Sunset)
 Abolish: (1.00 FTE) Programs & Projects Analyst
 Create: 1.00 FTE Programs & Projects Analyst (Sunset)
 Transfer In: 1.00 FTE Public Communications Coordinator from Public Health
 Transfer In: 1.00 FTE Public Communications Coordinator (Sunset) from ADRC - Contract Fund
 Create: 1.00 FTE Senior Financial Analyst
 Transfer In: 2.00 FTE Volunteer Program Specialist from ADRC - General Fund

Child & Youth Family Services

Abolish: (2.00 FTE) Senior Care Managers

Child & Youth Coordinated Services

Create: 1.00 FTE Clinical Therapist

Outpatient Behavioral Health

Create: 1.00 FTE Health & Human Services Coordinator
 Sunset: (1.00 FTE) Human Services Support Specialist
 Refund: 1.00 FTE Registered Nurse
 Sunset: (1.00 FTE) Social Worker

Emergency Behavioral Health

Unfund: (1.00 FTE) Registered Nurse

Public Health

Transfer Out: (1.00 FTE) Public Communications Coordinator to Administrative Services

Veterans' Services

Create: 1.00 FTE Veterans' Services Specialist

Aging and Disability Resource Center (ADRC) - General Fund

Create: 1.00 FTE Programs & Projects Analyst
 Increase: 0.20 FTE Senior Dining Manager
 Transfer Out: (2.00 FTE) Volunteer Program Specialist to Administrative Services

Aging and Disability Resource Center (ADRC) - Contract Fund

Transfer In: 0.20 FTE Administrative Specialist from Administrative Services
 Transfer Out: (1.00 FTE) Public Communications Coordinator (Sunset) to Administrative Services
 Sunset: (1.00 FTE) Senior Care Manager
 Increase: 0.33 FTE Extra Help

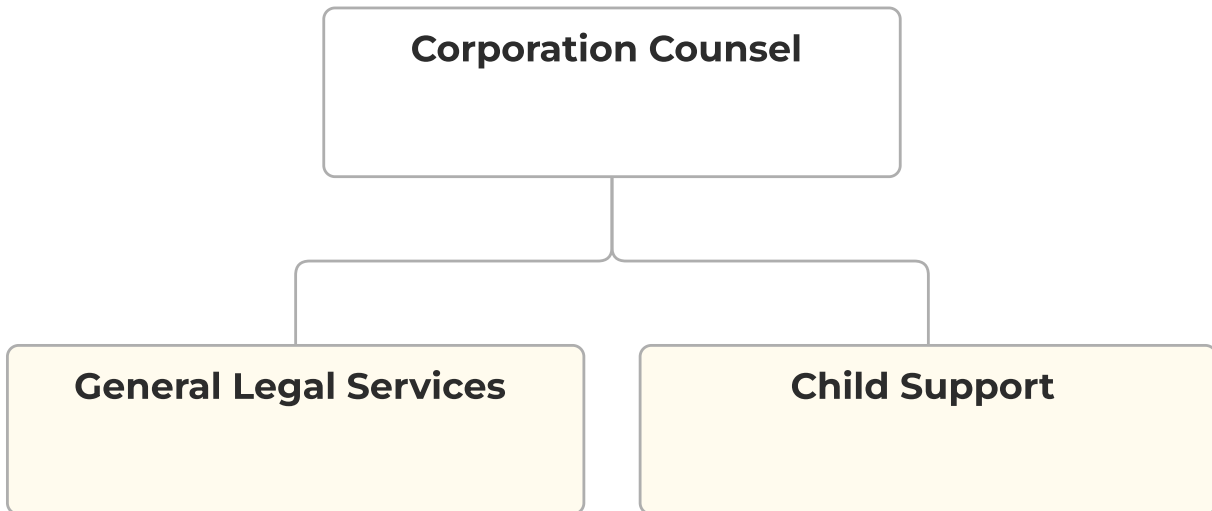
2026 CURRENT YEAR ACTIONS**Administrative/Economic Support Services**

Create: 2.00 FTE Economic Support Specialist (Sunset)
 Create: 1.00 FTE Programs & Projects Analyst (Sunset)

Corporation Counsel

CORPORATION COUNSEL

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Corporation Counsel

Statement of Purpose:

It is the mission of the Corporation Counsel Office to improve the quality of life for all residents of Waukesha County by facilitating effective policy making and administrative decision making of the County Board and County Executive; to provide for the establishment and enforcement of financial support for children; to establish care for vulnerable individuals including those experiencing mental disorders, crises, or developmental disabilities; to cooperate in providing stability and permanency for families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce ordinances; to give sound legal advice to all county departments, boards and commissions to assist them in effectively carrying out their functions; and to respond to the legal needs of county employees whose function is to provide various governmental services to the public.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Corporation Counsel - General Legal Services						
Revenues	\$ 662,563	\$ 630,050	\$ 630,050	\$ 630,050	\$ —	% —
Fund Balance Appropriation	—	—	—	40,000	40,000	100
County Tax Levy	1,084,901	1,158,213	1,158,213	1,236,360	78,147	7
Expenditures	1,615,216	1,788,263	1,780,445	1,906,410	118,147	7
Rev. Over (Under) Exp.	\$ 132,248	\$ —	\$ 7,818	\$ —	\$ —	% —
Corporation Counsel - Child Support						
Revenues	\$ 2,892,648	\$ 2,936,060	\$ 2,959,957	\$ 3,197,298	\$ 261,238	% 9
Fund Balance Appropriation	—	—	600	—	—	—
County Tax Levy	402,132	408,820	408,820	440,673	31,853	8
Expenditures	3,240,498	3,344,880	3,345,480	3,637,971	293,091	9
Rev. Over (Under) Exp	\$ 54,282	\$ —	\$ 23,897	\$ —	\$ —	% —
Total All Programs						
Revenue	\$ 3,555,211	\$ 3,566,110	\$ 3,590,007	\$ 3,827,348	\$ 261,238	% 7
Fund Balance Appropriation	—	—	600	40,000	40,000	100
County Tax Levy	1,487,033	1,567,033	1,567,033	1,677,033	110,000	7
Expenditures	4,855,714	5,133,143	5,125,925	5,544,381	411,238	8
Rev. Over (Under) Exp.	\$ 186,530	\$ —	\$ 31,715	\$ —	\$ —	% —

This section includes the Child Support program. For more information on the General Legal Services program, see the General Administration functional area.

Corporation Counsel Positions (All Programs)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Corporation Counsel - General Legal Services				
Regular Positions	12.30	12.30	11.95	(0.35)
Extra Help	0.47	0.53	0.52	(0.01)
Overtime	0.02	0.01	0.01	—
Total Corporation Counsel - General Legal Services	12.79	12.84	12.48	(0.36)
Corporation Counsel - Child Support				
Regular Positions	30.55	30.55	30.90	0.35
Extra Help	0.30	0.24	0.36	0.12
Overtime	—	—	—	—
Total Corporation Counsel - Child Support	30.85	30.79	31.26	0.47
All Corporation Counsel Programs				
Regular Positions	42.85	42.85	42.85	—
Extra Help	0.77	0.77	0.88	0.11
Overtime	0.02	0.01	0.01	—
Total Corporation Counsel Programs	43.64	43.63	43.74	0.11

General Fund

Corporation Counsel

Child Support

Statement of Purpose

The Child Support Division (CSD) of the Office of Corporation Counsel administers the Child Support Enforcement program pursuant to Title IV-D of the federal Social Security Act and Wisconsin Statutes under contract with the Wisconsin Department of Children and Families. The CSD is supported by state, federal, and county funding. Services include activities to establish paternity, obtain court orders for child support and health insurance, enforce or modify existing child support orders, and collect delinquent child support arrears.

Program Description

Under the umbrella of the Office of Corporation Counsel, the CSD provides financial, legal, case management, and clerical services for child support cases. Legal and case management activities include establishing paternity, establishing court-ordered obligations for child support and health insurance, locating absent parents, investigating delinquent child support cases, modifying support obligations as required by law, and enforcing support obligations through a variety of administrative and judicial processes for Wisconsin and interstate cases. Financial and clerical support activities include entering court order information into the Kids Information Data System (KIDS), generating and sending wage assignments to employers, conducting case audits, updating demographic information, adjusting accounts, researching suspended payments, resolving issues with the Wisconsin Support Collections Trust Fund, and answering customer service inquiries. Revenues are primarily generated from federally funded administrative cost reimbursements and performance-based incentive funding distributed through the state contract, and program income such as customer reimbursement of genetic test fees, client fees, copy fees, vital statistics fees, and payment of non-IV-D service fees.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 2,848,611	\$ 2,893,725	\$ 2,916,217	\$ 3,154,963	\$ 261,238	% 9
Fine/Licenses	—	—	—	—	—	—
Charges for Services	43,379	42,335	43,360	42,335	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	659	—	380	—	—	—
Appr. Fund Balance	—	—	600	—	—	—
County Tax Levy (Credit)	402,132	408,820	408,820	440,673	31,853	8
Total Revenue Sources	\$ 3,294,781	\$ 3,344,880	\$ 3,369,377	\$ 3,637,971	\$ 293,091	% 9
Expenditures						
Personnel Costs	\$ 2,863,123	\$ 2,935,145	\$ 2,956,699	\$ 3,217,844	\$ 282,699	% 10
Operating Expenses	173,976	202,396	182,856	202,299	(97)	—
Interdept. Charges	203,400	207,339	205,925	217,828	10,489	5
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 3,240,499	\$ 3,344,880	\$ 3,345,480	\$ 3,637,971	\$ 293,091	% 9
Rev. Over (Under) Exp.	\$ 54,282	\$ —	\$ 23,897	\$ —	\$ —	% —

Program Highlights

Child Support Division (CSD) general government revenues increase by \$261,200, or 9%. This increase is primarily due to a \$207,200 increase in Net Federal Financial Participation (FFP) reimbursement for qualifying expenses and a \$24,500 increase in reimbursement revenues from Cooperative Agreements.

Charges for services revenues are budgeted at the same level as 2026. CSD charges fees for services provided in non-IV-D cases, such as processing income withholding orders.

County tax levy increases by \$31,900, or 8%, from the 2026 budget, for a total of \$440,700.

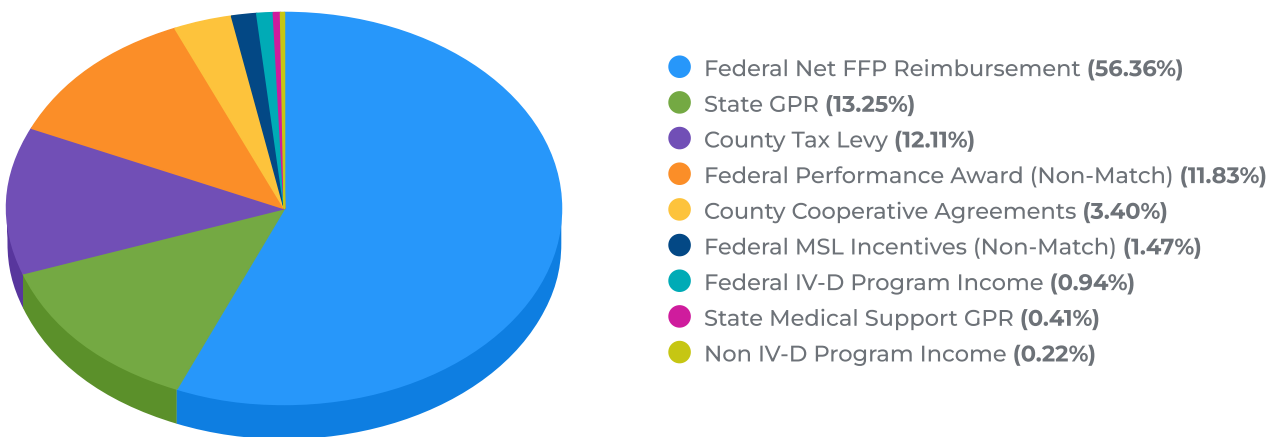
Personnel costs increase by \$282,700, or 10%, which includes the cost to continue existing staff, the reallocation of 0.35 FTE of a senior administrative specialist from General Legal to this program, an increase in temporary extra help by 0.12 FTE, and changes in benefit plan selection.

Temporary extra help increases from \$9,400 to \$16,500 due to a 0.12 FTE increase, bringing total temporary extra help to 0.36 FTE.

Operating expenses decrease by \$100 due to a decrease in software license costs.

Interdepartmental charges increase by \$10,500, or 5%, to \$217,800, due to increases in computer replacement charges of \$4,100, or 45%, and postage of \$4,300, or 14%. These increases are partially offset by a \$2,800, or 35%, decrease in copier replacement charges.

Waukesha County Child Support Program 2027 Revenue Budget of \$3.64 Million



The pie chart above represents total estimated revenue in the 2027 Child Support Division budget, which is primarily funded by the federal and state governments through the Wisconsin Department of Children and Families. Included are Federal Net Federal Financial Participation (FFP) Reimbursements of \$2,050,300, State General Purpose Revenue (GPR) of \$482,100, a Federal Performance award of \$430,300, Federal Medical Support Liability (MSL) Incentives of \$53,600, and State Medical Support General Purpose Revenue (GPR) of \$15,000. The County Cooperative Agreements with Clerk of Circuit Court, Court Commissioner, and the Sheriff's Department produce approximately \$123,600. Non-IV-D service fees are \$8,000. Program income of \$34,300 includes customer payments for copy fees and non-IV-D services, and customer reimbursements of vital statistics and genetic test fees. The 2027 budget includes tax levy of \$440,673.

Quality Pillar: High Standards of Service Excellence

Objective 1: Bring Economic Stability to Children and Families in Waukesha County

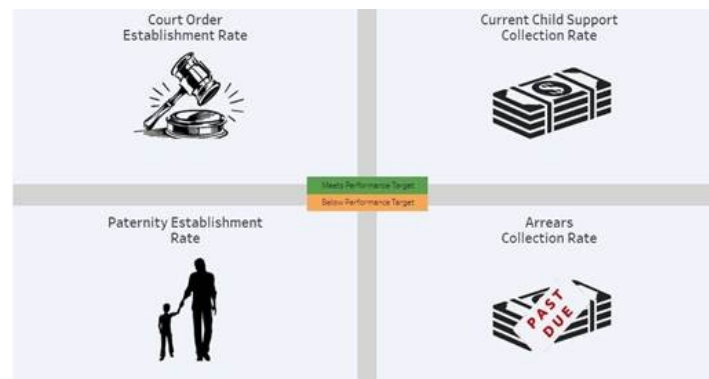
Bring increased economic stability to families in need by collecting consistent monthly child support in a cost-effective manner.

Performance Status: In FFY 2025, the CSD collected a total of \$31,447,211 for the IV-D cases it services, specifically \$26,617,207 of current child support payments and \$4,830,004 in past due arrears.

Federal Performance Measures for Child Support Programs

Performance Status: In recent federal fiscal years, the CSD earned 100% of all performance incentive funding available. It again expects to do so in FFY 2026 and FFY 2027. In FFY 2027, the preliminary allocation for performance incentive funding for Waukesha County is \$430,331.

The federal Office of Child Support Enforcement (OCSE) measures the performance of each state's child support program by several measures. The 4 most prominent federal performance measurements are:



#1 – Court Order Establishment. The percentage of child support cases with court orders.

#2 – Current Support Collection Rate. The percentage of support collected in the period it was due.

#3 – Paternity Establishment Rate. The percentage of children who had paternity established in the current FFY compared to the number of children who needed paternity established at the end of the previous FFY. As a result, this percentage may exceed 100%.

#4 – Arrears Collection Rate. The percentage of cases with past due payments that received a collection in the current FFY.

The chart below depicts these 4 federal performance measures, the targeted federal performance levels and the performance by the Waukesha County CSD for recent years. Federal performance incentive payments are earned by the State of Wisconsin and then distributed to the county child support agencies.

Federal Fiscal Year End	Performance 1 - Court Order Rate	Performance 2 - Paternity Est. Rate	Performance 3 - Current Support Collection Rate	Performance 4 - Arrears Collection Rate
Goal	80%	90%	80%	80%
2021	93%	106%	82%	81%
2022	94%	106%	82%	82%
2023	94%	103%	83%	81%
2024	94%	107%	83%	81%
2025	94%	106%	84%	80%
As of 07/01/2026	93%	101%	82%	81%
Estimated 2027	94%	104%	85%	82%

Wisconsin Formula for Funding Based Upon Performance Incentives

The State of Wisconsin currently pays incentive funds to counties based on a weighted allocation methodology that utilizes three criteria, which are similar to the federal performance measures: (a) current child support collections performance (20% weight of the funding), (b) past due support or arrears collection performance (15% of the funding), and (c) the size of a county's IV-D caseload as compared to the statewide IV-D caseload (65% of the funding). This payment allocation methodology provides greater stability funding, while continuing to reward performance that meets or exceeds federal performance standards.

Federal Fiscal Year-End	Number of IV-D Cases
2022	9,131
2023	9,198
2024	9,624
2025	9,663
As of 06/2026	9,645

The IV-D caseload count for the Waukesha County CSD has been steadily increasing each federal fiscal year, thus earning additional funds under this weighted measure. However, while aiming to increase the caseload size as it relates to this one revenue component, the CSD also needs to balance other key operational and budgetary factors, such as total caseload for the agency, caseload per worker, performance on other measures, and overall personnel and operating expenses.

The total caseload for the CSD is the sum of IV-D cases and Non-IV-D cases. The CSD, per contract with the state, must provide limited services to Non-IV-D cases and maintain data in the KIDS statewide system. For FFY25, the Waukesha County CSD total caseload was 14,249 total cases (9,663 IV-D cases as shown above plus 4,586 Non-IV-D cases).

Other Revenue: Publication of Fee Schedule

The Waukesha County CSD may charge fees for certain activities performed on cases in the Non-IV-D category, meaning those cases not receiving IV-D services through the child support program. These fees appear in the budget as "Non-IV-D Program Income" and total approximately \$8,000 annually.

The CSD may charge the following fees:

On Non-IV-D Cases: To process income withholding orders to employers (including those for unemployment compensation)	\$50.00 per Employer
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Instead of incurring the income withholding fee, a Non-IV-D participant may apply at no cost for IV-D services. The application can be found at: <https://dcf.wisconsin.gov/cs/apply>

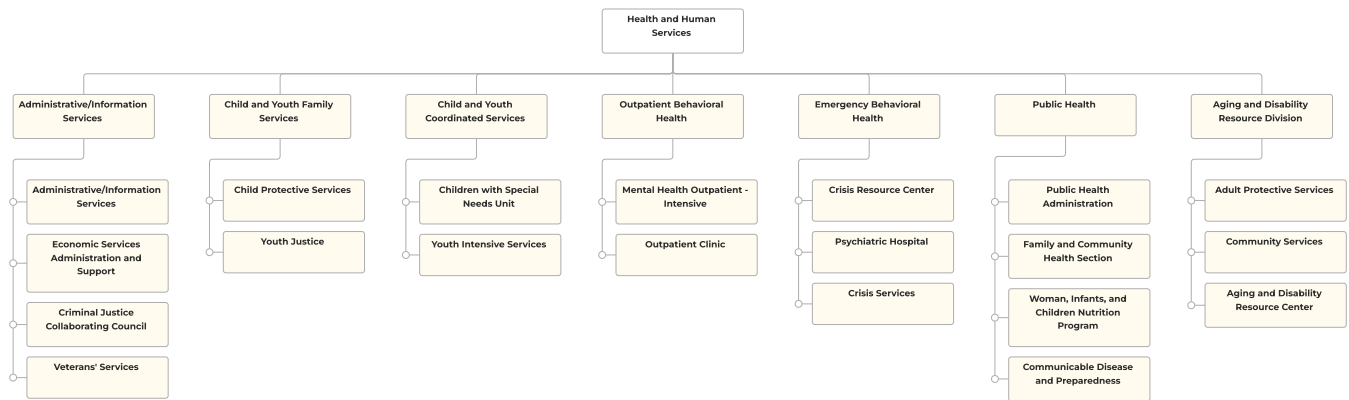
On All Cases: Copies of payment records requested in the CSD Office	\$5.00 per Year
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Instead of coming into the CSD Office to pay for these records, parents can use Child Support On-line Services (CSOS), at no cost, to view or print the payment information and balances on their case. Parents may also use CSOS to update their address or phone number directly into the KIDS system. CSOS is a secure system maintained by the State Bureau of Child Support. CSOS can be found at <https://dcf.wisconsin.gov/cs/apply>.

Health & Human Services

HEALTH AND HUMAN SERVICES

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Health and Human Services

Statement of Purpose:

Health and Human Services has seven budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support, Criminal Justice Collaborating Council (CJCC) and Veterans' Services), Child and Youth Family Services, Child and Youth Coordinated Services, Outpatient Behavioral Health, Emergency Behavioral Health, Public Health, and Aging and Disability Resources Center (ADRC).

The Aging and Disability Resource Center (ADRC) Contract Fund is a Special Revenue Fund operation providing the public with information related to aging or living with a disability.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Fund						
Revenues	\$ 66,661,524	\$ 63,737,853	\$ 70,168,222	\$ 69,519,592	\$ 5,781,739	% 9
Fund Balance Appropriation	1,628,673	1,738,530	1,692,628	1,809,510	70,980	4
County Tax Levy	28,183,717	28,183,717	28,183,717	27,183,717	(1,000,000)	(4)
Expenditures	88,009,793	93,660,100	92,297,175	98,512,819	4,852,719	5
Rev. Over (Under) Exp.	\$ 8,464,121	\$ —	\$ 7,747,392	\$ —	\$ —	% —
ADRC Contract Fund						
Revenues	\$ 4,062,880	\$ 4,370,986	\$ 4,324,163	\$ 4,446,995	\$ 76,009	% 2
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	4,062,186	4,370,986	4,324,163	4,446,995	76,009	2
Rev. Over (Under) Exp.	\$ 694	\$ —	\$ —	\$ —	\$ —	% —
Special Purpose Grant Fund						
Revenues	\$ 40,373	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	116,082	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	156,455	—	—	—	—	—
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Total All Funds						
Revenue	\$ 70,764,777	\$ 68,108,839	\$ 74,492,385	\$ 73,966,587	\$ 5,857,748	% 9
Fund Balance Appropriation	1,744,755	1,738,530	1,692,628	1,809,510	70,980	4
County Tax Levy	28,183,717	28,183,717	28,183,717	27,183,717	(1,000,000)	(4)
Expenditures	92,228,434	98,031,086	96,621,338	102,959,814	4,928,728	5
Rev. Over (Under) Exp.	\$ 8,464,815	\$ —	\$ 7,747,392	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	440.71	432.49	433.44	0.95
Extra Help	15.30	18.99	18.66	(0.33)
Overtime	4.42	3.92	3.30	(0.62)
Total FTEs	460.43	455.40	455.40	—

Health and Human Services Financial Summary (All Programs)

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Administrative Services						
Revenues	\$ 8,003,730	\$ 8,562,765	\$ 8,180,465	\$ 9,127,795	\$ 565,030	% 7
Fund Balance Appropriation	556,890	189,964	221,613	497,899	307,935	162
County Tax Levy	1,951,069	2,446,290	2,446,290	2,366,239	(80,051)	(3)
Expenditures	10,565,832	11,199,019	10,678,177	11,991,933	792,914	7
Rev. Over (Under) Exp.	\$ (54,143)	\$ —	\$ 170,191	\$ —	\$ —	% —
Economic Services Administration and Support						
Revenues	\$ 4,982,155	\$ 4,388,414	\$ 5,219,812	\$ 4,965,409	\$ 576,995	% 13
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	114,823	(17,231)	(17,231)	—	17,231	(100)
Expenditures	4,275,298	4,371,183	4,665,374	4,965,409	594,226	14
Rev. Over (Under) Exp.	\$ 821,680	\$ —	\$ 537,207	\$ —	\$ —	% —
Veterans' Services						
Revenues	\$ 17,875	\$ 19,768	\$ 19,800	\$ 19,800	\$ 32	% —
Fund Balance Appropriation	4,602	3,000	3,000	11,000	8,000	267
County Tax Levy	492,785	407,358	407,358	492,311	84,953	21
Expenditures	483,026	430,126	439,459	523,111	92,985	22
Rev. Over (Under) Exp.	\$ 32,236	\$ —	\$ (9,301)	\$ —	\$ —	% —
Criminal Justice Collaborating Council (CJCC)						
Revenues	\$ 544,774	\$ 538,127	\$ 559,618	\$ 516,530	\$ (21,597)	% (4)
Fund Balance Appropriation	216,757	413,219	429,394	310,000	(103,219)	(25)
County Tax Levy	1,206,785	1,161,663	1,161,663	1,084,737	(76,926)	(7)
Expenditures	1,944,365	2,113,009	2,285,230	1,911,267	(201,742)	(10)
Rev. Over (Under) Exp.	\$ 23,951	\$ —	\$ (134,555)	\$ —	\$ —	% —
Public Health						
Revenues	\$ 1,386,962	\$ 1,357,631	\$ 1,495,548	\$ 1,475,778	\$ 118,147	% 9
Fund Balance Appropriation	162,348	216,984	228,251	139,549	(77,435)	(36)
County Tax Levy	2,112,906	2,218,258	2,218,258	2,162,515	(55,743)	(3)
Expenditures	3,652,128	3,792,873	3,980,777	3,777,842	(15,031)	—
Rev. Over (Under) Exp.	\$ 10,088	\$ —	\$ (38,720)	\$ —	\$ —	% —
Child Protective Services						
Revenues	\$ 3,775,938	\$ 3,835,714	\$ 3,940,157	\$ 3,709,349	\$ (126,365)	% (3)
Fund Balance Appropriation	—	175,200	175,200	—	(175,200)	(100)
County Tax Levy	4,734,846	5,873,628	5,873,628	6,195,799	322,171	5
Expenditures	8,552,022	9,884,542	9,796,200	9,905,148	20,606	—
Rev. Over (Under) Exp.	\$ (41,238)	\$ —	\$ 192,785	\$ —	\$ —	% —
Youth Justice						
Revenues	\$ 4,398,085	\$ 4,761,576	\$ 4,635,073	\$ 4,844,258	\$ 82,682	% 2
Fund Balance Appropriation	218,050	115,076	115,076	179,000	63,924	56
County Tax Levy	2,890,721	2,087,565	2,087,565	2,990,560	902,995	43
Expenditures	6,843,762	6,964,217	7,454,244	8,013,818	1,049,601	15
Rev. Over (Under) Exp.	\$ 663,094	\$ —	\$ (616,530)	\$ —	\$ —	% —
Children with Special Needs Unit						
Revenues	\$ 10,280,510	\$ 10,261,579	\$ 14,562,223	\$ 11,552,732	\$ 1,291,153	% 13
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	(471,380)	(404,861)	(404,861)	(1,548,922)	(1,144,061)	283
Expenditures	8,622,384	9,856,718	9,194,860	10,003,810	147,092	1
Rev. Over (Under) Exp.	\$ 1,186,746	\$ —	\$ 4,962,502	\$ —	\$ —	% —

(continued from above)↑

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Youth Intensive Services						
Revenues	\$ 5,869,998	\$ 4,779,711	\$ 5,517,184	\$ 5,607,945	\$ 828,234	% 17
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	366,406	177,391	177,391	(301,626)	(479,017)	(270)
Expenditures	4,456,989	4,957,102	4,573,881	5,306,319	349,217	7
Rev. Over (Under) Exp.	\$ 1,779,415	\$ —	\$ 1,120,694	\$ —	\$ —	% —
Outpatient Clinic						
Revenues	\$ 4,001,619	\$ 4,571,505	\$ 3,685,743	\$ 3,849,297	\$ (722,208)	% (16)
Fund Balance Appropriation	68,405	380,053	275,053	491,400	111,347	29
County Tax Levy	5,079,194	3,153,989	3,153,989	4,208,791	1,054,802	33
Expenditures	8,157,561	8,105,547	7,262,895	8,549,488	443,941	5
Rev. Over (Under) Exp.	\$ 991,657	\$ —	\$ (148,110)	\$ —	\$ —	% —
Mental Health Outpatient - Intensive						
Revenues	\$ 7,412,614	\$ 6,822,446	\$ 7,666,716	\$ 8,118,236	\$ 1,295,790	% 19
Fund Balance Appropriation	5,626	—	—	—	—	—
County Tax Levy	2,044,863	1,802,838	1,802,838	1,161,739	(641,099)	(36)
Expenditures	8,858,612	8,625,284	8,581,457	9,279,975	654,691	8
Rev. Over (Under) Exp.	\$ 604,491	\$ —	\$ 888,097	\$ —	\$ —	% —
Psychiatric Hospital						
Revenues	5,931,585	4,283,936	4,284,909	5,089,347	805,411	19
Fund Balance Appropriation	235,205	116,379	116,379	52,000	(64,379)	(55)
County Tax Levy	3,935,047	5,221,462	5,221,462	4,601,915	(619,547)	(12)
Expenditures	8,714,122	9,621,777	9,429,905	9,743,262	121,485	1
Rev. Over (Under) Exp.	\$ 1,387,715	\$ —	\$ 192,845	\$ —	\$ —	% —
Crisis Resource Center						
Revenues	\$ 1,467,738	\$ 943,919	\$ 1,660,613	\$ 1,794,286	\$ 850,367	% 90
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	—	1,077,661	1,077,661	557,689	(519,972)	(48)
Expenditures	1,876,881	2,021,580	2,387,773	2,351,975	330,395	16
Rev. Over (Under) Exp.	\$ (409,143)	\$ —	\$ 350,501	\$ —	\$ —	% —
Crisis Services						
Revenues	\$ 1,790,907	\$ 2,168,352	\$ 2,252,640	\$ 2,314,006	\$ 145,654	% 7
Fund Balance Appropriation	152,128	119,993	120,000	120,000	7	—
County Tax Levy	1,495,408	1,079,089	1,079,089	1,289,725	210,636	20
Expenditures	2,473,351	3,367,434	3,229,222	3,723,731	356,297	11
Rev. Over (Under) Exp.	\$ 965,092	\$ —	\$ 222,507	\$ —	\$ —	% —
Community Services						
Revenues	\$ 6,251,995	\$ 5,868,990	\$ 5,942,834	\$ 5,989,937	\$ 120,947	% 2
Fund Balance Appropriation	8,662	8,662	8,662	8,662	—	—
County Tax Levy	1,375,024	974,894	974,894	885,140	(89,754)	(9)
Expenditures	7,134,776	6,852,546	6,911,116	6,883,739	31,193	—
Rev. Over (Under) Exp.	\$ 500,905	\$ —	\$ 15,274	\$ —	\$ —	% —
Adult Protective Services						
Revenues	\$ 545,040	\$ 573,420	\$ 544,887	\$ 544,887	\$ (28,533)	% (5)
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	855,220	923,723	923,723	1,037,105	113,382	12
Expenditures	1,398,685	1,497,143	1,426,605	1,581,992	84,849	6
Rev. Over (Under) Exp.	\$ 1,575	\$ —	\$ 42,005	\$ —	\$ —	% —
Aging and Disability Resource Center Contract Fund						
Revenues	\$ 4,062,880	\$ 4,370,986	\$ 4,324,163	\$ 4,446,995	\$ 76,009	% 2
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	4,062,186	4,370,986	4,324,163	4,446,995	76,009	2
Rev. Over (Under) Exp.	\$ 694	\$ —	\$ —	\$ —	\$ —	% —
Special Purpose Grant Fund						

(continued from above)↑

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues	\$ 40,373	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	156,455	—	—	—	—	—
Rev. Over (Under) Exp.	\$ (116,082)	\$ —	\$ —	\$ —	\$ —	% —
Total All Programs						
Revenues	\$ 70,764,777	\$ 68,108,839	\$ 74,492,385	\$ 73,966,587	\$ 5,857,748	% 9
Fund Balance Appropriation	1,744,755	1,738,530	1,692,628	1,809,510	70,980	4
County Tax Levy	28,183,717	28,183,717	28,183,717	27,183,717	(1,000,000)	(4)
Expenditures	92,228,434	98,031,086	96,621,338	102,959,814	4,928,728	5
Rev. Over (Under) Exp.	\$ 8,464,815	\$ —	\$ 7,747,392	\$ —	\$ —	% —

Health and Human Services Positions (All Programs)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Administrative Services				
Regular Positions	69.00	68.00	69.55	1.55
Extra Help	0.80	0.92	1.35	0.43
Overtime	—	0.40	0.64	0.24
Total Administrative Services	69.80	69.32	71.54	2.22
Economic Services Administration and Support				
Regular Positions	42.00	43.00	46.00	3.00
Extra Help	1.70	1.37	1.36	(0.01)
Overtime	0.60	0.43	0.38	(0.05)
Total Economic Services Administration and Support	44.30	44.80	47.74	2.94
Veterans' Services				
Regular Positions	5.00	4.00	5.00	1.00
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Veterans' Services	5.00	4.00	5.00	1.00
Criminal Justice Collaborating Council (CJCC)				
Regular Positions	1.00	1.00	1.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Criminal Justice Collaborating Council (CJCC)	1.00	1.00	1.00	—
Public Health				
Regular Positions	25.60	25.60	24.60	(1.00)
Extra Help	2.84	3.14	2.23	(0.91)
Overtime	—	—	—	—
Total Public Health	28.44	28.74	26.83	(1.91)
Child Protective Services				
Regular Positions	39.50	44.50	44.50	—
Extra Help	—	—	—	—
Overtime	—	1.44	0.93	(0.51)
Total Child Protective Services	39.50	45.94	45.43	(0.51)
Youth Justice				
Regular Positions	34.00	28.00	26.00	(2.00)
Extra Help	—	—	—	—

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Overtime	1.28	—	—	—
Total Youth Justice	35.28	28.00	26.00	(2.00)
Children with Special Needs Unit				
Regular Positions	17.00	17.00	17.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Children with Special Needs Unit	17.00	17.00	17.00	—
Youth Intensive Services				
Regular Positions	19.00	20.00	21.00	1.00
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Youth Intensive Services	19.00	20.00	21.00	1.00
Outpatient Clinic				
Regular Positions	31.15	30.10	30.10	—
Extra Help	2.37	2.74	1.97	(0.77)
Overtime	0.03	0.01	0.01	—
Total Outpatient Clinic	33.55	32.85	32.08	(0.77)
Mental Health Outpatient - Intensive				
Regular Positions	34.70	34.50	34.50	—
Extra Help	0.68	—	0.47	0.47
Overtime	—	—	—	—
Total Mental Health Outpatient - Intensive	35.38	34.50	34.97	0.47
Psychiatric Hospital				
Regular Positions	35.47	31.70	31.90	0.20
Extra Help	2.87	7.28	6.94	(0.34)
Overtime	1.78	0.88	0.88	—
Total Psychiatric Hospital	40.12	39.86	39.72	(0.14)
Crisis Resource Center				
Regular Positions	1.00	1.20	0.60	(0.60)
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Crisis Resource Center	1.00	1.20	0.60	(0.60)
Crisis Services				
Regular Positions	21.50	21.70	22.10	0.40
Extra Help	1.33	1.30	1.56	0.26
Overtime	0.73	0.76	0.46	(0.30)
Total Crisis Services	23.56	23.76	24.12	0.36
Community Services				
Regular Positions	18.57	15.69	14.89	(0.80)

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Extra Help	2.08	0.87	1.20	0.33
Overtime	—	—	—	—
Total Community Services	20.65	16.56	16.09	(0.47)
Adult Protective Services				
Regular Positions	10.50	10.50	10.50	—
Extra Help	0.50	0.49	0.37	(0.12)
Overtime	—	—	—	—
Total Adult Protective Services	11.00	10.99	10.87	(0.12)
Aging and Disability Resource Center Contract Fund				
Regular Positions	35.72	36.00	34.20	(1.80)
Extra Help	0.13	0.88	1.21	0.33
Overtime	—	—	—	—
Total Aging and Disability Resource Center Contract Fund	35.85	36.88	35.41	(1.47)
Special Purpose Grant Fund				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Special Purpose Grant Fund	—	—	—	—
Total All H&HS Programs				
Regular Positions	440.71	432.49	433.44	0.95
Extra Help	15.30	18.99	18.66	(0.33)
Overtime	4.42	3.92	3.30	(0.62)
Total Total All H&HS Programs	460.43	455.40	455.40	—

General Fund

Health and Human Services

Dept/Fund Summary

Fund Purpose

Health and Human Services has seven budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support, Criminal Justice Collaborating Council (CJCC) and Veterans' Services), Public Health, Child and Youth Family Services, Child and Youth Coordinated Services, Outpatient Behavioral Health, Emergency Behavioral Health, and Aging and Disability Resource Center (ADRC) (including Community Services and Adult Protective Services).

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 41,949,923	\$ 41,055,561	\$ 45,955,110	\$ 43,171,223	\$ 2,115,662	% 5
Fine/Licenses	323,480	285,000	285,000	285,000	—	—
Charges for Services	15,392,816	15,470,315	15,921,155	17,686,904	2,216,589	14
Interdepartmental	—	—	—	—	—	—
Other Revenue	8,995,306	6,926,977	8,006,957	8,376,465	1,449,488	21
Appr. Fund Balance (a)	1,628,673	1,738,530	1,692,628	1,809,510	70,980	4
County Tax Levy (Credit)	28,183,717	28,183,717	28,183,717	27,183,717	(1,000,000)	(4)
Total Revenue Sources	\$ 96,473,915	\$ 93,660,100	\$ 100,044,567	\$ 98,512,819	\$ 4,852,719	% 5
Expenditures						
Personnel Costs	\$ 43,917,305	\$ 46,062,725	\$ 44,988,497	\$ 48,826,522	\$ 2,763,797	% 6
Operating Expenses	37,791,357	40,834,577	40,641,540	42,519,124	1,684,547	4
Interdept. Charges	6,272,987	6,649,416	6,553,756	6,838,520	189,104	3
Fixed Assets	28,145	113,382	113,382	328,653	215,271	190
Total Expenditures	\$ 88,009,794	\$ 93,660,100	\$ 92,297,175	\$ 98,512,819	\$ 4,852,719	% 5
Rev. Over (Under) Exp.	\$ 8,464,121	\$ —	\$ 7,747,392	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	404.99	396.49	399.24	2.75
Extra Help	15.17	18.11	17.45	(0.66)
Overtime	4.42	3.92	3.30	(0.62)
Total FTEs	424.58	418.52	419.99	1.47

(a) Fund balance appropriation	HHS Programs	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Opioid Settlement Funding	Department Wide	\$572,767	\$1,106,596	\$1,040,569	\$1,278,848
One-time Furniture and Office Equipment Purchases	Outpatient Clinic	\$0	\$48,653	\$48,653	\$280,000
Initiatives for Juvenile Correction Placement Services	Youth Justice	\$218,050	\$115,076	\$115,076	\$179,000
One-time Building Projects and Equipment Purchases	Psychiatric Hospital	\$89,300	\$116,379	\$116,379	\$52,000
Use of Donation Funds for Flags & Grave Markers	Veterans' Services	\$4,602	\$3,000	\$3,000	\$11,000
One-time Equipment Purchases for Senior Dining	Community Services	\$8,662	\$8,662	\$8,662	\$8,662
Initiatives for Treatment Foster Care Home High Cost Placement	Child Protective Services	\$0	\$175,200	\$175,200	\$0
Professional Services CQI, One-time Equipment Purchases	Administrative Services	\$169,247	\$164,964	\$185,089	\$0
Open purchase orders/carryovers	Department Wide	\$566,045	\$0	\$0	\$0
Total Fund Balance Appropriation:		\$1,628,673	\$1,738,530	\$1,692,628	\$1,809,510

Opioid Settlement

Health & Human Services

Countywide Summary

Background

The Opioid Settlement agreements are resolutions to lawsuits brought by state and local governments against major opioid manufacturers, distributors, pharmacy chains, and related entities. The lawsuits alleged that these companies contributed to the opioid epidemic through misleading marketing, inadequate controls, or failures to identify and stop suspicious opioid distribution. Settlement funding began during 2022 and is expected through 2038. Waukesha County's share of the settlement is estimated at over \$27 million. Through 2025, the county received \$10.3 million in funding (including investment income earned on funds) and used \$2.2 million, leaving a balance of \$8.1 million.

The [settlement agreement](#) (Exhibit #, pages 120-134) guides permissible uses of these funds. They are generally intended to directly address and reduce the harms caused by the opioid crisis through evidence-based prevention, treatment, and recovery programs.

Review and Recommendation Process

Health and Human Services is designated as the reviewing entity for new funding requests. The department will evaluate proposals—including those from partner agencies—and make recommendations for incorporation into the County Executive's proposed budget. The County Board then considers these proposals during their budget review process. The following are criteria used to decide whether to approve uses of Opioid Settlement funding:

- Funding must meet the criteria outlined in Appendix E of the settlement agreement.
- Funding requests must not exceed the available funds received by Waukesha County at the time of the request.
- Funding will be prioritized for items supporting the county's 13-point response plan, which includes: outreach, diversion, Substance Use Action Coalition/Community Health Improvement Plan initiatives, treatment, leveraging data, use of medication-assisted treatment (MAT/MOUD), media (social media, marketing, community education), Naloxone training, Overdose Fatality Review (OFR), partnerships, prevention, policy advocacy, and testing strips.
- Funding may be used to offset the current tax levy. A focused effort will be made to appropriately phase revenues in and out to avoid creating long-term budget imbalances using these limited, one-time funds.
- Indirect costs may be incorporated into the budget to support oversight and administration of programming.
- One-time or start-up funding requests will be prioritized over ongoing requests to extend funding and avoid future budget shortfalls.
- Priorities established by community partners—including the Substance Use Action Coalition, Substance Use and Mental Health Advisory Committee, Criminal Justice Collaborating Counsel, and Overdose Fatality Review—will be used to evaluate with current requests for alignment with community needs.

Budgeted Uses for 2027

Opioid Settlement funding is proposed for multiple programs across departments. Below is a schedule summarizing all uses, which details which program each item is in for further reference.

Department	Program	Project	2026 Budget	2027 Budget	Budget \$ Change
Health & Human Services	Administrative Services	Dedicated Opioid Funding Point Person	\$ -	\$ 110,515	\$ 110,515
		Public Communications Coordinator ^(a)	\$ 40,000	\$ 128,384	\$ 88,384
		Addiction Awareness & Prevention ^(b)	\$ 70,500	\$ 216,000	\$ 145,500
		Grants to Community Organizations	\$ -	\$ 20,000	\$ 20,000
		Data Analytics Software	\$ -	\$ 23,000	\$ 23,000
		Subtotal	\$ 110,500	\$ 497,899	\$ 387,399
	Criminal Justice Collaboration Council	Pre-Trial Diversion Case Management	\$ 204,357	\$ 202,000	\$ (2,357)
		Treatment Court Training	\$ 21,000	\$ 21,000	\$ -
		Validation Study for PSA Pretrial Risk Tool	\$ -	\$ 75,000	\$ 75,000
		Treatment Court Interpreters	\$ 12,000	\$ 12,000	\$ -
		Temporary Continuation of OWI Treatment Court	\$ 175,862	\$ -	\$ (175,862)
		Subtotal	\$ 413,219	\$ 310,000	\$ (103,219)
	Public Health	Overdose Fatality Review Position	\$ 115,484	\$ 122,549	\$ 7,065
		Data Analytics Software	\$ 16,000	\$ 17,000	\$ 1,000
		Subtotal	\$ 131,484	\$ 139,549	\$ 8,065
	Outpatient Clinic	Youth Residential Substance Abuse Treatment	\$ 100,000	\$ 100,000	\$ -
		Treatment & Prevention	\$ 7,000	\$ 92,000	\$ 85,000
		Training & Support Tools	\$ 39,400	\$ 19,400	\$ (20,000)
		Vital Strategies Match	\$ 100,000	\$ -	\$ (100,000)
		Benefits Navigator	\$ 85,000	\$ -	\$ (85,000)
		Subtotal	\$ 331,400	\$ 211,400	\$ (120,000)
	Crisis Services	Opioid Crisis Response Staff	\$ 119,993	\$ 120,000	\$ 7
	Subtotal Health and Human Services		\$ 1,106,596	\$ 1,278,848	\$ 172,252
Sheriff	Jail	Medications for Opioid Use Disorder	\$ 259,040	\$ 305,402	\$ 46,362
District Attorney	Victim/Witness	Advocacy/Treatment for Victims	\$ 168,000	\$ 176,400	\$ 8,400
Medical Examiner	Medical Examiner	Opioid Overdose Fatality Cases	\$ 114,352	\$ 114,352	\$ -
Emergency Preparedness	Communication Center	Overdose Aid Kit Location Software	\$ 13,360	\$ 14,400	\$ 1,040
Administration	Business Office	Administrative Costs	\$ -	\$ 100,000	\$ 100,000
Total			\$ 1,661,348	\$ 1,989,402	\$ 328,054

a. This position was previously budgeted in the Public Health program. For comparability purposes to the 2027 budget, the 2026 budget is restated to include the costs in the Administrative Services program.

b. The facilitator contract position was previously budgeted in the Public Health program at \$45,500. For comparability purposes to the 2027 budget, the 2026 budget is restated to include the costs in the Administrative Services program.

Program Highlights

HHS – Administrative Services

Opioid settlement funding in this area comprises a portion of the new Community Impact and Engagement program, which centralizes communications, outreach, partnerships, volunteer engagement, and opioid settlement initiatives. Funding includes the creation of a new 1.0 FTE sunset programs and projects analyst to serve as the dedicated point person for carrying out opioid settlement funded and other grant initiatives, as well as funding an existing 1.0 FTE public communications coordinator to carry out messaging for opioid initiatives.

Addiction and awareness prevention of \$216,000 includes \$75,000 for a contracted facilitator to convene stakeholders to build a framework within healthcare systems to improve or create access for peer support in dealing with opioid addiction. There's also \$50,000 for a contracted position to facilitate the work of the Substance Use Action Coalition, Overdose Fatality Review (OFR) group, and community health improvement planning. There is \$48,000 allocated to support prevention and early intervention in schools. Marketing and awareness efforts include \$20,000. Remaining amounts include \$10,000 to map out barriers to accessing and prescribing MOUD/MAT and \$13,000 to support healing and recovery.

The budget sets aside \$20,000 to provide a small number of grants to community organizations and businesses to develop and pilot opioid abuse prevention strategies. There is \$23,000 budgeted for analytical and project management software.

HHS – Criminal Justice Collaborating Council

The budget includes \$202,000 to fund the Pre-Trial Diversion program that targets low- to moderate-risk defendants, who frequently have opioid use disorders. The budget further supports recovery through \$21,000 budgeted to train court staff on treatment court practices. A one-time use of \$75,000 is budgeted to evaluate the effectiveness of the Pre-Trial Screening (PSA) tool that can be used to determine participation in the Pre-Trial Diversion program. Another \$12,000 continues to be budgeted to support interpreter costs for treatment courts. The 2026 budget included one-time funding to continue the OWI treatment court before it could be consolidated with the Drug Treatment Court in 2027.

HHS – Public Health

The budget includes \$122,500 to continue supporting a 1.0 FTE social worker position to assist in the review of overdose fatalities and \$17,000 for data analysis software.

HHS – Outpatient Clinic

The budget continues \$100,000 to support youth substance abuse treatment; \$92,000 to fund mobile prevention, treatment for uninsured clients, and overdose response kits; and \$19,400 to purchase a subscription to a prescription drug database and to provide training to medical providers to assess risk of opioid addiction when prescribing medications.

HHS – Crisis Services

The budget includes \$120,000 to continue supporting a portion of the crisis clinician staff time, who respond to incidents involving individuals with opioid abuse issues.

Sheriff – Inmate Security/Services - Jail

The budget includes \$305,400 to provide nursing services to administer medications for opioid use disorder (MOUD) to inmates.

District Attorney – Victim/Witness

The budget includes \$176,400 to offset costs for staff that advocate for victims that are often connected to crimes and individuals involved with opioid and other substance abuse addiction.

Medical Examiner

The budget includes \$114,400 to offset the staffing and operating costs of examining opioid-related cases, which supply data for overdose fatality review and response strategies.

Emergency Preparedness – Communication Center

The budget includes \$14,400 to continue supporting the purchase of PulsePoint software, which is used to provide the location of life-saving equipment, including overdose aid kits, to first responders.

Administration – Business Office

The budget includes \$100,000 from prior-year investment income earned on Opioid Settlement funds for recovery of administrative costs related to accounting for and implementing this funding.

General Fund

Health & Human Services

Administrative Services

HHS Strategic Plan

County Pillars with HHS 2026-2028 Strategic Plan Objectives



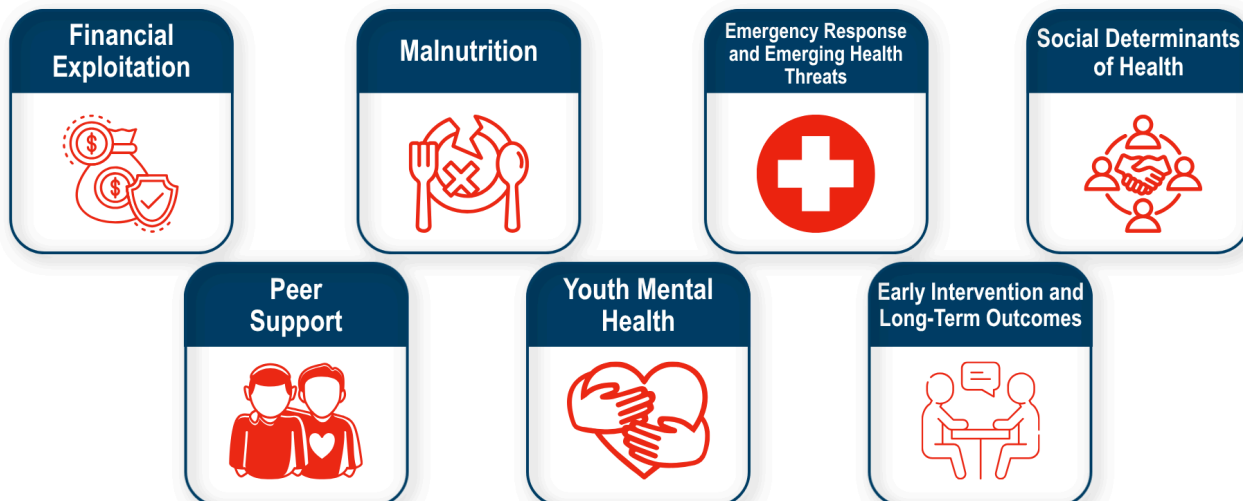
STRATEGIC OBJECTIVES AT A GLANCE

1 Objective 1: Strategic Framework  Pillars: Quality and Finance Focus: High Standards of Service Excellence and Protect Taxpayers' Investment Objective: Achieve unified commitment and organizational alignment by instilling a comprehensive understanding of the refreshed strategic framework. Performance Measure: Complete framework and establish literacy by providing a minimum of four annual educational opportunities on the strategic framework and its connection to the work we do and the decisions we make.	2 Objective 2: Mental Health and Substance Use  Pillars: Customer Service and Health & Safety Focus: High Customer Satisfaction and Ensure the Well Being of Citizens Objective: Develop a coordinated strategy which addresses mental health and substance use needs to expand recovery and reduce multi-generational impact. Performance Measure: Complete framework and ensure each division implements at least one department-level mental health initiative annually that aligns with the established framework.	3 Objective 3: Resource Management  Pillar: Team Focus: Best Professionals Servicing the Public in the Best Way Objective: Optimize the workforce to advance the priorities of the department. Performance Measure: Achieve an annual rate of 5% or less regrettable turnover.	4 Objective 4: Technology and AI  Pillar: Quality Focus: High Standards of Service Excellence Objective: Drive technological innovation to enhance stakeholder engagement, increase efficiency, and ensure data driven decision making. Performance Measure: Provide at least four annual learning opportunities related to AI, Data Governance and technology.
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★ STRATEGIC PLAN FOCUS AREAS ★

HEALTH AND HUMAN SERVICES BOARD COMMUNITY NEEDS IDENTIFIED EMERGING AND CURRENT THEMES

Each Health and Human Services Advisory Committee presents annually to the Health and Human Services Board on identified community health needs.



Program Description

Administrative Services provides the overall leadership and direction for the Health and Human Services (HHS) Department while coordinating operational, compliance, and fiscal support services across the organization. Major functions and responsibilities include processing client and provider payments; administering contracts for vendor-purchased services; negotiating contracts with commercial insurance carriers; monitoring and analyzing legislative initiatives; and managing billing and service coding for Medicare, Medical Assistance, commercial insurance carriers, and other responsible parties. The division also processes HHS-specific accounts payable, supports the County-wide payroll system for HHS, and serves as the department's liaison to the Department of Administration – Human Resources.

The Administrative Services – Compliance and Health Information program oversees compliance with the Health Insurance Portability and Accountability Act (HIPAA) Privacy and Security Rules and the Health Information Technology for Economic and Clinical Health (HITECH) Act. The Community Impact & Engagement program oversees the HHS strategy for aligning community engagement, communication, partnerships and other key initiatives to build trust, strengthen accountability, and create measurable impact for residents and communities we serve. Additional responsibilities include corporate compliance oversight, client medical records management, and centralized administrative support.

In addition, the division coordinates the department's annual budget process, monitors budget performance and variances, and provides financial reporting and business data analytics. Department-specific data collection, analysis, and reporting to state, federal, and other external entities are also coordinated and supported through this division.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$7,940,580	\$8,527,565	\$8,118,565	\$9,067,683	\$540,118
Charges for Service	\$5,342	\$5,000	\$5,000	\$3,212	-\$1,788
Other Revenue	\$57,808	\$30,200	\$56,900	\$56,900	\$26,700
Fund Balance	\$556,890	\$189,964	\$221,613	\$497,899	\$307,935
Property Taxes	\$1,951,069	\$2,446,290	\$2,446,290	\$2,366,239	-\$80,051
Total Revenues	\$10,511,689	\$11,199,019	\$10,848,368	\$11,991,933	\$792,914

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$6,309,401	\$6,794,899	\$6,651,183	\$7,346,117	\$551,218
Operating Expenses	\$2,035,422	\$1,877,809	\$1,746,856	\$1,965,224	\$87,415
Interdepartmental Charges	\$2,192,863	\$2,526,311	\$2,280,138	\$2,680,592	\$154,281
Fixed Assets	\$28,145	\$0	\$0	\$0	\$0
Total Expenditures	\$10,565,832	\$11,199,019	\$10,678,177	\$11,991,933	\$792,914

Program Highlights

General government revenues are budgeted to increase by \$540,100 to \$9,067,700. This increase is primarily due to a \$355,000 increase in indirect cost recovery revenue from Income Maintenance funding. Additional increases include \$183,200 related to grant-funded personnel costs transferred in from other programs with the creation of the Community Impact & Engagement program, \$102,300 for the cost to continue of existing grant-funded (Aging and Disability Resource Center, Congregate Meal Program, and Home Delivered Meals) personnel, and \$6,900 in Basic County Allocation funding. These increases are partially offset by decreases of \$64,400 resulting from the transfer of indirect revenue to Public Health, ADRC — Community Services, and the Outpatient Clinic to their respective program budgets, \$42,400 related to indirect revenue from Outpatient Clinic grants that are no longer funded, and \$500 for the eSACWIS pass through funding.

The Community Impact and Engagement program coordinates Health and Human Services (HHS) efforts to strengthen relationships with residents, community partners, and stakeholders through communications, outreach, partnerships, volunteer engagement, and opioid settlement initiatives. The program provides a unified approach to community engagement that promotes consistent communication, collaboration, and awareness of HHS programs and services.

Charges for services are budgeted to decrease by \$1,800. These revenues consist of records copy services and are based on prior-year activity. Other revenues are budgeted to increase by \$26,700 to \$56,900 due to increased representative payee service fee revenue. Appropriated fund balance is budgeted to increase by \$307,900 to \$497,900. This includes an increase of \$477,900 in Waukesha County Opioid Settlement funding for addiction awareness, primarily due to the centralization of opioid strategy funding within the Community Impact & Engagement program. This increase is partially offset by a \$195,400 decrease in the general fund balance, primarily due to a 1.00 FTE Principal Financial Analyst no longer being funded through fund balance.

Personnel costs are budgeted to increase by \$551,200 to \$7,346,100. This reflects the cost to continue for 69.55 regular FTE, a net increase of 1.55 FTE. Staffing changes include the creation of 1.00 FTE sunset Programs & Projects Analyst, a 1.00 FTE Administrative Specialist, a 1.00 FTE Senior Financial Analyst; the transfer in of 2.00 FTE Volunteer Program Specialists and a 1.00 FTE Public Communications Coordinator from the Aging and Disability Resource Center division and a 1.00 FTE Public Communications Coordinator from the Public Health division. These increases are offset by the unfunding of 1.00 FTE Fiscal Assistant; the abolishment of 2.00 FTE Administrative Assistants and 1.00 FTE Programs & Projects Analyst; and the transfer out of a 1.00 FTE Administrative Specialist to the Emergency Behavioral Health division, a 0.25 FTE Health Information Management Supervisor to the County Department of Administration, and a 0.20 FTE Administrative Specialist to the Aging and Disability Resource Center division. Personnel costs also include the reclassification of 1.00 FTE Administrative Assistant to an Administrative Specialist and 1.00 FTE Administrative Specialist to a Senior Administrative Specialist. The budget also includes an increase of 0.43 FTE in extra help and a decrease of 0.24 FTE in overtime.

Operating expenses are budgeted to increase by \$87,400 to \$1,965,200. This increase is primarily due to the creation of the Community Impact & Engagement program, which is supported by \$239,000 in new Waukesha County Opioid Settlement funding. This amount excludes \$20,000 of existing marketing expenditures included in the program, which were previously included under the Health Services Administrative Services program. Additional increases include \$29,100 for books, publications, and subscriptions related to first responder psychological services and recruitment posting efforts, \$14,000 for promotional and public relations related to the transfer of volunteer recognition activities from the Aging & Disability Resource Center, \$4,800 for printing, \$3,500 for software user licensing, \$2,600 for audio/visual equipment, \$1,600 each for software maintenance and bank fees, \$1,500 for financial fees, \$1,100 for mileage reimbursement, and \$800 for transportation services. These increases are partially offset by decreases of \$173,200 in contracted and consulting services, primarily due to the decision not to purchase and integrate a new software with the electronic health record, \$7,400 for cellular and landline phone services, \$7,100 for postage, \$6,200 for travel, \$5,000 for advertising, \$4,200 in background checks, \$3,100 for computer equipment, and \$2,500 each for office supplies and office equipment and furniture.

Interdepartmental charges are budgeted to increase by \$154,300 to \$2,680,600. This increase is primarily due to a \$117,000 increase in End User Technology Fees (EUTF). Additional increases include \$23,100 for administrative overhead, \$15,300 for legal services, \$8,000 for insurance charges, \$1,700 for copier replacement, and \$1,300 for cellular phone and telephone charges. These increases are partially offset by decreases of \$7,000 for vehicle replacement, \$2,600 for records storage and retrieval, \$2,400 for workers' compensation, and \$1,500 for central fleet vehicle repair and maintenance.

Program Activities

Program Activity	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Amount of:						
Collection Activity						
Charges sent to Waukesha County - DOA Collections Unit to be collected on	\$1,912,444	\$3,874,317	\$2,000,000	\$2,500,000	\$2,500,000	\$500,000
Revenue received from Waukesha County - DOA Collections Unit from delinquent client account balances	\$447,038	\$666,001	\$601,275	\$751,251	\$748,428	\$147,153
Wisconsin Medicaid Cost Reporting (WIMCR)						
Settlement funding received from prior year services	\$5,679,864	\$6,542,040	\$5,342,867	\$6,897,495	\$7,285,410	\$1,942,543

Program Activity - Volunteer Services	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Volunteers	460	520	420	440	(80)
Hours	29,468	33,000	28,000	31,000	(2,000)
Valuation of in-kind cost	\$999,872	\$1,122,000	\$970,760	\$1,074,770	-\$47,230

General Fund**Health & Human Services****Administrative Services - Economic Support Services****Program Description**

Waukesha County is a member of the Moraine Lakes (ML) Consortium that includes the following counties: Fond du Lac, Ozaukee, Walworth, and Washington. Fond du Lac County is the lead agency with fiscal responsibility for the ML Consortium. Waukesha County administers a variety of Economic Support (ES) programs including Medical Assistance, FoodShare (Food Stamps), Child Care, and a fraud elimination program. Additionally, Economic Support has a responsibility to work with the FoodShare Employment and Training (FSET) agency to ensure participants are meeting the work requirements associated with the FSET program.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$4,958,389	\$4,358,414	\$5,189,812	\$4,950,409	\$591,995
Other Revenue	\$23,766	\$30,000	\$30,000	\$15,000	-\$15,000
Property Taxes	\$114,823	-\$17,231	-\$17,231	\$0	\$17,231
Total Revenues	\$5,096,978	\$4,371,183	\$5,202,581	\$4,965,409	\$594,226

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$4,038,681	\$4,145,725	\$4,270,011	\$4,663,746	\$518,021
Operating Expenses	\$19,764	\$18,736	\$26,211	\$27,911	\$9,175
Interdepartmental Charges	\$216,853	\$206,722	\$369,152	\$273,752	\$67,030
Total Expenditures	\$4,275,298	\$4,371,183	\$4,665,374	\$4,965,409	\$594,226

Program Highlights

General government revenues are budgeted to increase by \$592,000 to \$4,950,400. This increase is primarily due to the addition of FoodShare Quality Control funding of \$352,300. Additional increases include \$227,200 in Child Care funding and \$12,500 in Income Maintenance funding related to higher program expenses and indirect costs eligible for partial reimbursement.

Other revenues are budgeted to decrease by \$15,000 due to lower recovery of overpayment collections resulting from changes in allowable state recovery methods.

Personnel costs are budgeted to increase by \$518,000 to \$4,663,700. This reflects the cost to continue for 46.00 regular FTE, a net increase of 3.00 FTE. Staffing changes include the creation of 1.00 FTE sunset Programs & Projects Analyst and 2.00 FTE sunset Economic Support Specialists—to support FoodShare Quality Control initiatives. The budget also includes a decrease of 0.05 FTE in overtime.

Operating expenses are budgeted to increase by \$9,200 to \$27,900. Major increases include \$2,200 in employee-related costs due to the creation of the 3.00 FTE positions, \$2,100 for office equipment, \$1,500 for software maintenance & user licensing and telephone & cell service, \$1,000 in books, publications & subscriptions, \$850 for lab services, \$750 for computer equipment, and \$500 for small equipment.

Interdepartmental charges are budgeted to increase by \$67,000 to \$273,800. This increase is primarily due to \$56,800 in End User Technology Fees (EUTF), \$6,000 in telephone charges, and \$5,700 in software licensing. These increases are partially offset by decreases of \$1,400 in workers' compensation and \$400 in copier replacement charges.

Program Activities

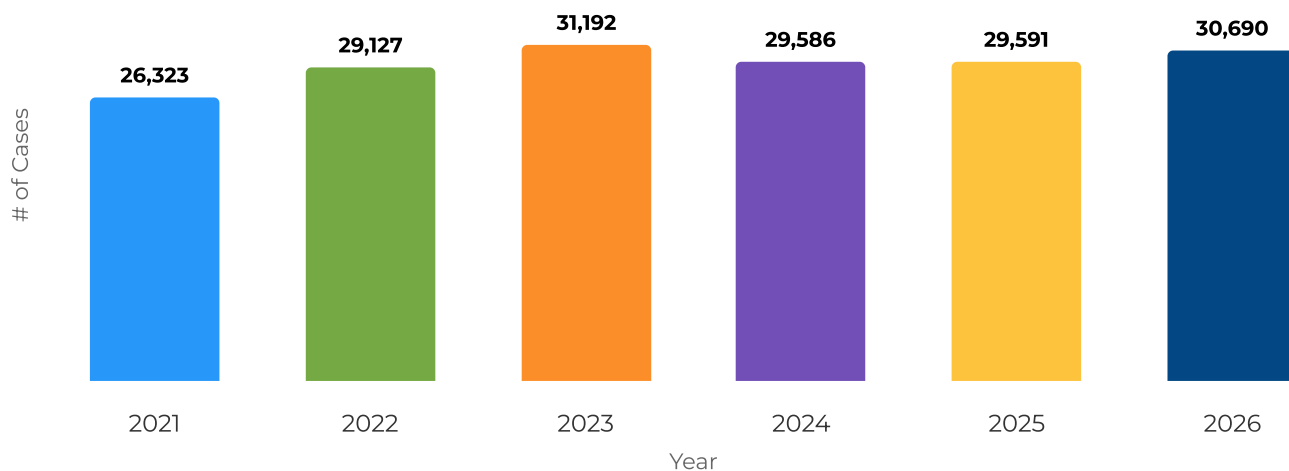
Program Activity - Economic Support	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Caseload Data					
Medical Assistance cases (a)	21,717	27,000	21,398	23,000	(4,000)
Food Share Cases (a)	9,566	9,500	9,162	9,400	(100)
W-2 Child Care Average Monthly Cases (a)	693	700	701	700	-
Call Center Data					
Average minutes to answer a call (b)	7.00	10.00	13.00	10.00	-
Application processing timeliness (c)	99.0%	95.0%	99.0%	95.0%	0%

(a) WEBI Income Maintenance Management Report-Active Program Combination Dashboard (duplication of case numbers may occur between programs)

(b) Income Maintenance Management Report-Operations Dashboard

(c) Income Maintenance Management Report-Operations Dashboard

Total Waukesha County Unduplicated Economic Support Caseloads



This shows unduplicated caseload totals, unlike the Program Activities chart, in which a case may appear in multiple areas when an individual receives more than one benefit. The increase in caseload beginning January 1, 2023, is directly attributable to the resumption of eligibility standard enforcement that was temporarily suspended by the federal government during the pandemic. This change resulted in increased casework and greater number of individuals seeking assistance.

General Fund**Health & Human Services****Administrative Services - Veterans' Services****Program Description**

The Waukesha County Division of Veterans' Services advocates for and assists Waukesha County veterans of the U.S. Armed Services, their dependents, and survivors. The Division ensures that clients obtain all available and appropriate benefits for which they are entitled. The Division staff is committed to acting in a courteous, effective, and fiscally responsible manner to maintain its reputation as one of the top veterans' service divisions in the State by providing maximum service to its clientele. Referrals are made to Federal, State, and local agencies for benefits from other programs. Information related to veterans' issues is collected, updated, made available on the internet, and disseminated where and when appropriate. In addition, the County Executive, with the approval of the County Board, appoints three Veterans' Commissioners. The Commission meets as needed to authorize and provide financial assistance to needy veterans.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$17,875	\$18,768	\$18,800	\$18,800	\$32
Other Revenue	\$0	\$1,000	\$1,000	\$1,000	\$0
Fund Balance	\$4,602	\$3,000	\$3,000	\$11,000	\$8,000
Property Taxes	\$492,785	\$407,358	\$407,358	\$492,311	\$84,953
Total Revenues	\$515,262	\$430,126	\$430,158	\$523,111	\$92,985

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$412,912	\$374,822	\$379,298	\$453,673	\$78,851
Operating Expenses	\$41,000	\$30,959	\$35,843	\$39,074	\$8,115
Interdepartmental Charges	\$29,115	\$24,345	\$24,318	\$30,364	\$6,019
Total Expenditures	\$483,026	\$430,126	\$439,459	\$523,111	\$92,985

Program Highlights

General government revenue remains flat at \$18,800.

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

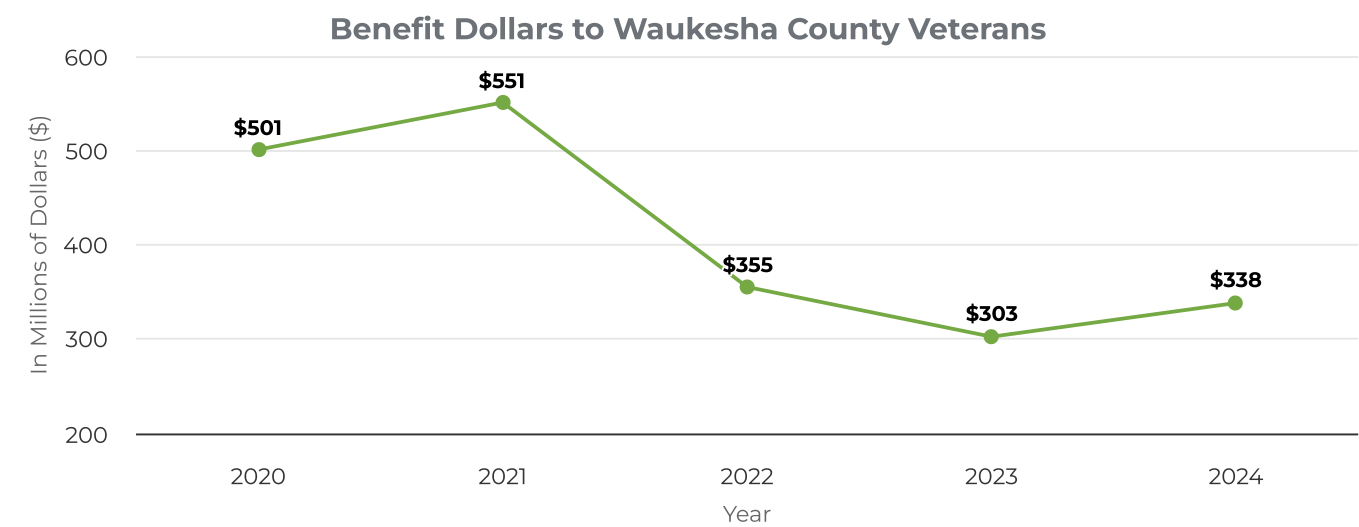
Fund balance appropriation is budgeted to increase by \$8,000 to \$11,000. This represents the budgeted use of the Veterans' Services restricted donation fund balance during 2027.

Personnel costs are budgeted to increase by \$78,900 to \$453,700. This reflects the cost to continue of the existing 4.00 regular FTE and the creation of 1.00 FTE Veteran's Service Specialist position.

Operating expenses are budgeted to increase by \$8,100 to \$39,100. Flags and grave markers increase by \$8,000 due to the depletion of the excess inventory in 2026. Prior-year donation revenue offsets these costs and future budgets can be adjusted based on spending needs. Veteran Emergency Services increases by \$1,000 to meet ongoing needs. These increases are partially offset by a net decrease of \$1,400 for mileage, travel and training based on trend.

Interdepartmental charges are budgeted to increase by \$6,000 to \$30,400. This increase is primarily due to increases in computer maintenance charges of \$3,600, computer replacement charges of \$1,000, and copier replacement charges of \$1,000.

Program Activities



This figure reflects the value of all Federal and State benefits awarded to Waukesha County veterans. Based on the 2024 data, this equates to \$680 of benefits returned for each tax levy dollar expended. Note: 2025 data will not be available until September 2026 per the National Center for Veterans Analysis and Statistics.

Program Activity - Veterans Services Office	2023 Actual	2024 Actual	2025 Actual	2026 (as of 6/1/2026)
Number of:				
Incoming Calls	5,426	3,810	4,021	1,713
Incoming Emails	762	350	284	124
Walk-Ins	2,491	1,986	1,744	834
Wait Times (First Call Back from Office)*				9-14 days
Compensation Claims	1,050	989	1,325	508
Pension Claims	217	161	120	64
Document submissions	2,648	3,071	3,155	1,553
Appeals (Hight -Level Review)	9	22	60	26

* Started Tracking in 2026

The creation of the 1.0 regular FTE Veteran's Service Specialist position will assist with reducing the wait times for county veterans in 2027.

General Fund

Health & Human Services

Criminal Justice Collaborating Council (CJCC)

Program Description

The Waukesha County Criminal Justice Collaborating Council (CJCC), established in 2002, is composed of 18 local elected officials and department heads representing all sectors of the criminal justice system. The CJCC is guided by five strategic priorities: fostering greater collaboration among justice system stakeholders; enhancing understanding of local crime trends and justice system challenges; establishing clear objectives and priorities for the local justice system; promoting the cost-effective allocation of justice system resources; and implementing evidence-based justice system programming and practices.

To support these priorities, the CJCC administers a comprehensive continuum of programs and services, including pretrial screening to inform release and bail determinations; pretrial supervision as an alternative to pretrial detention; diversion services through pre-charge and post-charge deferred prosecution agreements; a hybrid treatment court serving justice-involved individuals with substance use disorders, including individuals convicted of third and fourth offense operating while intoxicated (OWI) offenses; a day reporting program as an alternative to post-sentencing incarceration; court-ordered community service opportunities; and adult basic education programming for individuals incarcerated at the Waukesha County Jail.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$484,666	\$487,254	\$506,203	\$506,608	\$19,354
Charges for Service	\$60,107	\$50,873	\$53,415	\$9,922	-\$40,951
Fund Balance	\$216,757	\$413,219	\$429,394	\$310,000	-\$103,219
Property Taxes	\$1,206,785	\$1,161,663	\$1,161,663	\$1,084,737	-\$76,926
Total Revenues	\$1,968,316	\$2,113,009	\$2,150,675	\$1,911,267	-\$201,742

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$161,627	\$167,515	\$165,368	\$172,048	\$4,533
Operating Expenses	\$1,668,865	\$1,825,440	\$1,999,808	\$1,641,158	-\$184,282
Interdepartmental Charges	\$113,873	\$120,054	\$120,054	\$98,061	-\$21,993
Total Expenditures	\$1,944,365	\$2,113,009	\$2,285,230	\$1,911,267	-\$201,742

Program Highlights

General government revenues are budgeted to increase by \$19,400 for a total of \$506,600. This is primarily due to an increase of \$18,000 in Wisconsin Department of Justice funding for the Pretrial Pilot grant. Continuing grant funding includes the Treatment Alternatives and Diversion (TAD) grant of \$149,700 for the Hybrid Treatment Court program; requested state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$27,000; and DOC funding of \$193,000 for the Hybrid Treatment Court program.

Charges for services are budgeted to decrease by \$41,000 to \$9,900. The upcoming change of combining the OWI and Drug Treatment courts into the Hybrid Treatment Court will reduce fees collected. Fees will continue to be collected for the Day Report Center program. Participants are charged a mandatory flat fee based upon length of stay in the program.

Appropriated fund balance will decrease by \$103,200 to \$310,000 mainly related to combining the OWI Treatment Court and Drug Treatment Court into the Hybrid Treatment Court (a one-time contingency of separate court costs of \$175,000 were funded with Opioid Settlement dollars in 2026). Opioid settlement funds are used for Opioid Diversion case management services. The budget includes \$202,000 for the Diversion program, \$75,000 for a Public Safety Assessment (PSA) pretrial risk tool validation study, \$21,000 for Treatment Court staff training, and \$12,000 for Treatment Court interpreter services.

Personnel costs increase by \$4,500 to \$172,000, reflecting the cost to continue of a 1.00 regular FTE.

Operating expenses are budgeted to decrease by \$184,300 to \$1,641,200. This is primarily related to a decrease in OWI Treatment Court expenses of \$174,300 for case management after merging with the Drug Treatment Court under the new Hybrid Treatment Court. There is a planned validation study of the Public Safety Assessment (PSA) pretrial risk tool in 2027 with an estimated increased expense of \$75,000, which is expected to be a one-time expense and funded with Opioid Settlement dollars. Diversion program expenses, funded with Opioid Settlement dollars, increase \$9,500 in 2027. There is a decrease in contracted services expenses in the Day Report Center program of \$85,000.

Interdepartmental charges are budgeted to decrease by \$22,000 to \$98,100, primarily due to the reduction in personnel costs of \$13,000 related to the Diversion Coordinator in the District Attorney's Office and a reduction of \$9,000 in Computer Maintenance & Replacement expenses.

Program Activities

The following table shows the number of clients served and jail days diverted by CJCC programs.

Program Activity – CJCC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Clients					
Pretrial Screening	2,808	2,800	2,778	2,800	-
Pretrial Supervision	339	375	393	375	-
Pretrial Intoxicated Driver Intervention	232	300	252	250	(50)
Day Report Center	131	175	110	100	(75)
OWI Treatment Court (d)	43	50	37	40	(10)
Drug Treatment Court (d)	39	35	30	30	(5)
Community Service Options	236	275	282	275	-
Jail ABE/GED	106	150	150	150	-
Total Number of Clients (a)	3,934	4,160	4,032	4,020	(140)
Jail Days Diverted					
Day Report Center (b)	3,742	4,250	3,168	3,250	(1,000)
OWI Treatment Court (b)	4,515	3,775	3,332	3,500	(275)
Total Jail Days Diverted (c)	8,257	8,025	6,500	6,750	(1,275)

(a) Not an unduplicated total, as clients can participate in multiple programs.

(b) Totals reflect potential good time earned by inmates.

(c) Totals reflect difference between pretrial offer and actual sentence.

(d) In 2027, the OWI and Drug Treatment Courts will be combined into one hybrid treatment court.

General Fund

Health & Human Services

Public Health

Program Description

The Public Health Division serves as Waukesha County's chief health strategist and designated public health authority, leading countywide efforts to protect and improve community health. The Division champions innovative programs and partnerships to foster optimal health and well-being for our community. This is accomplished through comprehensive, systems-level initiatives that engage partners, strengthen community capacity, and proactively address current and emerging public health challenges. As a state-certified Level III health department, the Division fulfills its responsibilities under Wisconsin public health statutes and administrative code while aligning its work with the Essential Public Health Services and Foundational Public Health Services framework.

The Division provides services through four integrated program areas: Community Health, Strategy, Preparedness, and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). Collectively, these programs protect and improve the health of Waukesha County residents by preventing and controlling communicable diseases through surveillance, investigation, education, and response; delivering clinical and community-based services such as immunizations, travel health, tuberculosis treatment, lead poisoning prevention, maternal and child health, and adult health services; advancing community health through strategic planning, partnerships, epidemiology, data analysis, quality improvement, and performance management; strengthening readiness for public health emergencies through planning, training, disease monitoring, and coordinated response; and supporting the health and nutrition of income-eligible pregnant and postpartum women, infants, and young children through the federally funded WIC program.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$1,195,066	\$1,187,828	\$1,248,527	\$1,228,782	\$40,954
Charges for Service	\$72,032	\$132,032	\$131,996	\$131,996	-\$36
Other Revenue	\$119,865	\$37,771	\$115,025	\$115,000	\$77,229
Fund Balance	\$162,348	\$216,984	\$228,251	\$139,549	-\$77,435
Property Taxes	\$2,112,906	\$2,218,258	\$2,218,258	\$2,162,515	-\$55,743
Total Revenues	\$3,662,216	\$3,792,873	\$3,942,057	\$3,777,842	-\$15,031

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,200,388	\$3,287,458	\$3,455,411	\$3,345,075	\$57,617
Operating Expenses	\$254,196	\$303,766	\$323,701	\$255,468	-\$48,298
Interdepartmental Charges	\$197,543	\$201,649	\$201,665	\$177,299	-\$24,350
Total Expenditures	\$3,652,128	\$3,792,873	\$3,980,777	\$3,777,842	-\$15,031

Program Highlights

General government revenues are budgeted to increase by \$41,000 to \$1,228,800. The increase is partially due to a transfer of \$14,800 in indirect cost grant revenue from the HHS Administration program to Public Health Administration program. Additional grant funding increases include \$35,000 for the Public Health Infrastructure grant, \$31,700 for the Bio-Terrorism Preparedness grant, and \$26,600 for the Citi Readiness grant. These increases are partially offset by decreases of \$23,700 to the Immunization grant, \$23,000 to the Women Infants and Children (WIC) grant, \$14,500 to the Maternal and Child Health grant, and \$6,600 to the WIC Peer Counseling grant.

Charges for services are budgeted to remain flat at \$132,000.

Other revenues are budgeted to increase by \$77,200 to reflect higher Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements for prior-year service costs.

Appropriated fund balance is budgeted to decrease by \$77,400 to \$139,500. The appropriation includes Waukesha County Opioid Settlement funding to support the cost to continue of 1.00 FTE dedicated to overdose fatality review activities of \$122,500 and \$17,000 for data analysis software.

Personnel costs are budgeted to increase by \$57,600 to \$3,345,000. This reflects the cost to continue for 26.83 regular FTE staff, and a net decrease of 1.91 FTE. The staffing changes include the transfer out of 1.00 FTE Public Communications Coordinator to the Administrative Services cost center and a reduction of 0.91 FTE in extra help.

Operating expenses are budgeted to decrease by \$48,300 to \$255,500. Contracted services decrease by \$52,400 due to the transfer of \$45,500 opioid-funded contracted services to the Administration Services cost center and a \$9,900 reduction in Community Health Improvement Process (CHIP) consulting services. This decrease is partially offset by a \$3,000 increase for a contracted intern supporting the Maternal Child Health grant. Additional decreases include \$7,200 for training and registration, \$6,200 for membership dues, \$3,100 for office supplies, \$2,500 for software user licensing, \$2,400 for promotion and public relations supplies, and \$1,500 for equipment maintenance due to reduced grant funding. These decreases are partially offset by increases of \$9,900 in client incentives supporting CHIP participation, \$5,200 for software maintenance, \$3,900 for cell phone service, \$3,100 for travel & mileage, \$2,800 for books, publications and subscriptions, and \$2,000 for medical supplies.

Interdepartmental charges are budgeted to decrease by \$24,400 to \$177,300. These decreases include \$19,400 in End-User Technology Fees (EUTF), \$2,300 in general/vehicle liability insurance, \$1,400 in workers' compensation, \$1,300 in telephone charges, and \$800 in records storage. These decreases are partially offset by increases of \$500 for copier replacement charges and \$300 in postage.

Program Activities

Program Activity - Administration	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Inbound Telephone calls for information/triage	3,109	4,000	3,291	4,000	0
In-person Clients	944	1,300	930	1,200	(100)
Program Activity - Public Health Strategy	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Partnerships/Initiatives to advance towards Public Health 3.0	146	110	184	250	140
Social Media Interactions (Likes, Share, Comments + Clicks)	4,989	10,000	10,000	10,000	0
Public Health Articles/Publications	76	60	104	120	60
Comprehensive Public Health Education and Outreach Events	138	175	171	250	75
Overdose fatality cases reviewed	10	10	10	10	0
Number of next of kin interviews & outreach	14	10	14	20	10
Number of bereavement outreach	31	60	35	50	(10)

Program Activity - Family and Community Health	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Lead Poisoning Prevention					
Children tested for lead poisoning	242	250	293	350	100
Lead poisoned children that were case managed	116	200	131	175	(25)
Child Health Program					
Children at-risk	14	30	14	30	0
Home Visit to Children	96	100	136	150	50
Healthy Pregnancy Program					
Pregnant Women Case Managed	12	30	13	25	(5)
Home Visits to pregnant women	35	80	37	50	(30)
Chronic Disease Program					
Chronic disease screenings	260	350	309	350	0
Program Activity - WIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Mothers, infants/children served per year in the WIC Program (a)	2,658	2,750	2,750	2,750	0
Total non-certification follow-ups completed	4,073	3,200	4,000	4,000	800
Total certification appointments completed	2,162	2,475	2,300	2,300	(175)
Pregnant and breastfeeding women receiving breastfeeding education support services	451	525	500	500	(25)
Internal and external referrals completed to assist families with unmet needs	857	1,300	1,300	1,300	0
Program Activity - Strategy and Preparedness	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Communicable Disease Investigations					
Communicable Disease referrals received	4,901	7,000	6,239	7,000	0
Cases Identified	3,373	3,500	3,504	3,600	100
Category 1 Disease Investigations	387	550	494	550	0
Outbreak Investigated	100	150	130	150	0
Tuberculosis Control					
Directly Observed Therapy (DOT) visits	643	1,000	666	750	(250)
TB skin tests	86	200	120	125	(75)
Immunization Program					
Total Vaccines Administered	828	1,500	900	1,000	(500)
Children Immunized	105	150	125	150	0
Adults Immunized	214	400	250	260	(140)
Travel Clinic clients	156	225	170	190	(35)

General Fund**Health & Human Services****Child & Youth Family Services - Child Protective Services****Program Description**

The Child & Youth Family Services Division delivers a broad spectrum of direct and collaborative services to support families and their children, with a particular focus on Child Protective Services initiated through community, law enforcement, and mandated reports on allegations of child abuse, neglect, or parenting challenges. The primary aim of intervention is to ensure child safety by enhancing parental protective capacities and improving family functioning, with many services focused on preserving family through targeted in-home supports. When it becomes unfeasible to maintain a child's safety within the home, the court orders out-of-home placement. Relative and like-kin placements are sought whenever possible, with foster homes, treatment foster homes, group homes, residential care centers, and supervised independent living settings as options based on need. Efforts are made to safely reunify families as soon as risks to safety can be controlled, or to establish an alternative permanency plan such as guardianship or adoption.

Other services offered to strengthen families in this area include the After Hours program, foster care licensing and training, kinship care, childcare provider certification, and crisis respite day care. Furthermore, Child Protective Services actively provides and procures services with a focus on prevention and early intervention to aid families and preempt their entry into the child welfare system. This multifaceted strategy safeguards child safety and fortifies family support and stability.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$3,618,219	\$3,547,499	\$3,739,499	\$3,500,431	-\$47,068
Charges for Service	\$141,311	\$283,215	\$195,658	\$203,918	-\$79,297
Other Revenue	\$16,407	\$5,000	\$5,000	\$5,000	\$0
Fund Balance	\$0	\$175,200	\$175,200	\$0	-\$175,200
Property Taxes	\$4,734,846	\$5,873,628	\$5,873,628	\$6,195,799	\$322,171
Total Revenues	\$8,510,784	\$9,884,542	\$9,988,985	\$9,905,148	\$20,606

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$4,110,112	\$5,119,831	\$5,114,778	\$5,310,902	\$191,071
Operating Expenses	\$3,937,935	\$4,286,064	\$4,202,775	\$4,011,029	-\$275,035
Interdepartmental Charges	\$503,975	\$478,647	\$478,647	\$583,217	\$104,570
Total Expenditures	\$8,552,022	\$9,884,542	\$9,796,200	\$9,905,148	\$20,606

Program Highlights

General government revenues are budgeted to decrease by \$47,100 to \$3,500,400. This decrease is primarily due to reductions of \$50,000 in Kinship Care funding, \$14,000 in IV-E legal revenue based on the five-year average, \$4,700 in Kinship Care Assessment funding and \$3,800 in Targeted Safety Supports (TANF) funding. These decreases are partially offset by increases of \$11,000 in the Child Care Certification grant, \$10,000 in Subsidized Guardianship funding and \$5,000 in Basic County Allocation funding.

Charges for services revenue are budgeted to decrease by \$79,300 to \$203,900 based on projected billable out-of-home care services and collections trends.

Other revenues remain flat at \$5,000 for donations to the foster care program.

Appropriated fund balance is budgeted to decrease by \$175,200. The 2026 budget included one-time funding to support higher costs associated with treatment foster home level 5 care in Child Protective Services. As no level 5 care is anticipated for Child Protective Services in 2027, no fund balance appropriation is budgeted for this purpose.

Personnel costs are budgeted to increase by \$191,100 to \$5,310,900. This reflects the cost to continue for 44.50 regular FTE staff. The budget also includes a decrease of 0.51 FTE in overtime to support co-response staffing.

Operating expenses are budgeted to decrease by \$275,000 to \$4,011,000. Decreases are largely due to fewer days of care for alternative care placement and include \$296,400 in group home placements, \$116,300 in foster care, \$113,700 in contracted services related to the reduction of contracted in-home safety supports and supervised visitation, \$50,000 in kinship care, \$9,400 in mileage reimbursements and \$6,500 in respite care and laboratory services. These decreases are offset by increases of \$257,000 for residential care center placements due to a trending higher level of placements needed, \$30,000 for targeted safety support services, \$11,000 for child care certification, \$10,000 for subsidized guardianship, and \$9,300 for software licensing, supplies, training & registration, travel and phone expenses.

Interdepartmental charges are budgeted to increase by \$104,600 to \$583,200. This increase is primarily due to higher End User Technology Fees (EUTF), computer replacement charges and Microsoft licensing fees totaling \$81,400 for additional contract staff. An additional increase of \$23,200 is budgeted for legal charges related to child in need of protection and services (CHIPS) and termination of parental rights (TPR) cases.

Program Activities

Program Activity - Out of Home Placement	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Foster Care					
Children	62	56	49	50	(6)
Days of Care	10,520	14,800	12,200	12,700	(2,100)
Expenditures	\$ 875,694	\$ 710,000	\$ 644,508	\$ 593,740	(116,260)
Group Home					
Children	3	3	2	2	(1)
Days of Care	686	1,095	120	365	(730)
Expenditures	\$ 385,960	\$ 438,000	\$ 161,681	\$ 141,620	\$ (244,340)
Residential Care Center					
Children	1	2	2	2	-
Days of Care	185	561	589	700	139
Expenditures	\$ 210,461	\$ 400,000	\$ 660,768	\$ 657,000	\$ 257,000

Program Activity - Ongoing CPS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Families Served	167	170	170	180	10
New Cases					
Out of Home	16	20	14	16	(4)
Other Court Ordered	14	8	12	12	4
Prevention	92	102	90	100	(2)
Total New Cases	122	130	116	128	(2)

Program Activity - Initial CPS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Reports Received	2,177	2,150	2,175	2,200	50
Families Served	362	385	370	375	(10)

Program Activity - Foster Care	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Voluntary Kinship Children	209	220	220	225	5
Licensed Relatives Homes	22	35	30	35	-
Licensed Foster Homes	36	45	40	45	-
Subsidized Guardianship Children	33	30	35	40	10

General Fund

Health & Human Services

Child & Youth Family Services - Youth Justice

Program Description

The Child & Youth Family Services Division offers a robust array of services designed to support youth and families through both direct and collaborative efforts. Youth Justice Services, initiated commonly through referrals from law enforcement, schools, and families, prioritize community safety by building youth skills and enhancing their decision-making abilities. Many services provided are court-ordered, focusing on maintaining moderate and high-risk delinquent young and juveniles needing protection within their homes and communities. This approach aims to decrease repeated offenses and foster positive developmental outcomes for young individuals. In cases where in-home interventions, such as individual, family, or group counseling, community service, home detention, electronic monitoring, and intensive supervision prove ineffective, court-ordered out-of-home placements become necessary. These can involve short-term placements in shelter care and secure detention or longer-term placements like foster homes, treatment foster homes, group homes, residential care centers, and supervised independent living. For those posing a significant risk to community safety, juvenile corrections—the most restrictive court-ordered placement—may be ordered. Additionally, services such as Positive Youth Initiatives, Permanency Services, and Independent Living are implemented to further strengthen youth and families.

The Juvenile Detention Services area covers the cost of the 24-hour care to youth adjudicated delinquent or to youth who have committed status offenses and are determined to need secure or non-secure detention (shelter care). Temporary physical custody decisions are made by Juvenile Court Intake or After-Hours staff. The juvenile court makes final determinations regarding non-secure and secure detention. Male and female secure detention services are provided under contract with out-of-county secure juvenile detention facilities. Male and female shelter care (non-secure detention) services are provided through a contract with a licensed in-county facility. This area also covers the cost of court-ordered Juvenile Corrections.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$4,258,167	\$4,454,560	\$4,459,494	\$4,581,228	\$126,668
Charges for Service	\$139,225	\$307,016	\$175,579	\$263,030	-\$43,986
Other Revenue	\$694	\$0	\$0	\$0	\$0
Fund Balance	\$218,050	\$115,076	\$115,076	\$179,000	\$63,924
Property Taxes	\$2,890,721	\$2,087,565	\$2,087,565	\$2,990,560	\$902,995
Total Revenues	\$7,506,856	\$6,964,217	\$6,837,714	\$8,013,818	\$1,049,601

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,279,579	\$3,087,650	\$2,487,303	\$3,020,724	-\$66,926
Operating Expenses	\$3,289,369	\$3,669,313	\$4,717,387	\$4,747,768	\$1,078,455
Interdepartmental Charges	\$274,815	\$207,254	\$249,554	\$245,326	\$38,072
Total Expenditures	\$6,843,762	\$6,964,217	\$7,454,244	\$8,013,818	\$1,049,601

Program Highlights

General government revenues are budgeted to increase by \$126,700 to \$4,581,200. This increase is primarily due to additional Youth Aids funding of \$86,700, Coordinated Services Teams (CST) grant funding transferred in from the Children with Special Needs program of \$60,000, Community Intervention Program funding of \$3,200, and Basic County Allocation of \$1,800. These increases are partially offset by a \$25,000 decrease in the Youth Justice Innovation Grant.

Charges for services revenue are budgeted to decrease by \$44,000 to \$263,000 based on historical collection trends for payment of shelter care, secure detention and supervision fees.

Appropriated fund balance is budgeted to increase by \$63,900 to \$179,000. This appropriation is intended to offset the potential cost of a juvenile placement in a correctional setting for a half year, as well as the possibility of additional costs associated with youth from other counties who commit offenses and are sentenced in Waukesha County. Historically, placement levels have been low. The fund balance is budgeted as a contingency should these costs be incurred.

Personnel costs are budgeted to decrease by \$66,900 to \$3,020,700. This reflects the cost to continue for 26.00 regular FTE staff, a net decrease of 2.00 FTE. The staffing changes include the abolishment of 2.0 FTE Senior Care Manager positions.

Operating expenses are budgeted to increase \$1,078,500 to \$4,747,800. This increase is primarily due to higher foster care expenses of \$578,800 partly due to budgeting for a new level 5 placement and more days of care, residential care center placements of \$321,300 because of higher placement levels needed along with trending of more placements, contracted services of \$177,800 for male and female secure detention placements, \$127,800 for Wisconsin juvenile corrections placements due to an anticipated increase in the state's daily rate and \$4,500 for cellphone lines and services. These increases are partially offset by decreases of \$73,600 in group home placements, \$25,000 related to the end of the Youth Justice Innovation grant, \$17,000 for mileage and travel, and \$16,100 for software licensing, laboratory services and supplies.

Interdepartmental charges are budgeted to increase by approximately \$38,100 to \$245,300. This increase is primarily due to a \$41,200 increase in legal charges for juvenile in need of protection service (JIPS) cases, a \$16,500 increase for End User Technology Fees (EUTF), and a \$1,700 increase for Microsoft licensing fees. These increases are partially offset by a \$20,500 decrease in vehicle liability insurance and \$2,000 decrease in transportation charges.

Program Activities

Program Activity - Juvenile Court Intake	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Number of:				
Referrals Received	455	460	460	450
Recommended for Diversion	282	325	325	325

Program Activity - Youth Justice Ongoing	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Number of:				
Youth Served	176	200	190	200
In-Home	157	161	173	182
Out-Of-Home	19	15	17	18
Prevention	0	24	30	40

Program Activity - Youth Justice	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Number of: Youth Served				
Permanency Worker*	19	25	25	30
Independent Living**	33	35	35	40

*Permanency Worker = Collaborative role focused on achieving sustainable youth and family outcomes through family engagement, strategic out-of-home care consultation, and comprehensive discharge and aftercare planning.

**Independent Living = Supportive role that serves youth transitioning to adulthood by teaching essential life skills related to job stability, financial management, housing, career planning, education, and fostering positive community connections.

Program Activity - Alternate Care	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Foster Care					
Youth	9	2	8	10	8
Days of Care	582	556	1,460	1,825	1,269
Expenditures	\$ 38,805	\$ 40,000	\$ 570,048	\$ 618,761	578,761
Group Homes					
Youth	3	2	2	2	-
Days of Care	661	744	730	730	(14)
Expenditures	\$ 264,996	\$ 291,000	\$ 246,992	\$ 217,358	(73,642)
Residential Care Centers					
Youth	4	2	6	5	3
Days of Care	696	733	801	1,095	362
Expenditures	\$ 468,175	\$ 529,000	\$ 850,630	\$ 850,325	321,325
State Correctional					
Days of Care of juveniles in State correctional institutions	151	365	180	365	-
State charges for correctional institution placement	\$ 190,200	\$ 230,153	\$ 143,981	\$ 357,998	\$ (232,667)
Secure Residential Center for Children and Youth					
Days of Care	0	0	214	183	-
Expenditures	\$ -	\$ -	\$ 256,800	\$ 219,000	\$ (232,667)
Contracted Secure Detention					
Youth	20	8	10	4	(4)
Days of Care	617	824	690	775	(49)
Expenditures	\$ 301,965	\$ 255,000	\$ 521,670	\$ 481,250	226,250
Contracted Shelter Detention					
Youth	16	4	6	8	4
Days of Care	923	1,030	500	700	(330)
Expenditures	\$ 1,358,532	\$ 1,618,283	\$ 1,483,968	\$ 1,483,968	(134,315)

Program Activity- Juvenile Detention Services	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Contracted Shelter Care					
Days of Care	923	1,030	500	700	(330)
Average daily population	2.54	2.81	1.37	1.92	(0.89)
Contracted Secure Detention					
Days of Care - Male	617	824	690	775	(49)
Average daily population- Male	1.68	2.26	1.89	2.12	(0.14)
Alternative to Corrections (Juvenile Detention)					
Days of Care - Male	279	0	400	545	545
Average daily population- Male	2.00	0	1.00	1.05	1.05
Total Days of Care - Shelter and Secure	1,819	1,854	1,590	2,020	166

General Fund

Health & Human Services

Child & Youth Coordinated Services - Children with Special Needs

Program Description

Children with Special Needs encompasses programming related to Children's Long-Term Support (CLTS), Children's Community Options Program (CCOP) and Birth to Three.

CLTS is a federal/state Medicaid Home and Community-Based Service waiver program that funds community supports and services for children who have substantial limitations in their daily activities and need support to remain in their home or community. Eligible children include those with developmental disabilities, severe emotional disturbances, and physical disabilities. Funding can be used to support a range of different services based on the needs of the child and his or her family. To determine eligibility for CLTS there is an intake and comprehensive assessment. CLTS also performs intake and assessment for youth Comprehensive Community Services (CCS) within the Child and Youth Coordinated Services Division as the programs utilize the same assessment tool.

CCOP provides fully funded state dollars to parents of children with disabilities to purchase goods or services that address the youth's identified needs that are not allowable under CLTS Waiver funding, such as recreational services. This funding is also used to meet the CLTS waiver program required Maintenance of Effort (MOE).

Birth to Three is a federally mandated early intervention program that supports families of children with developmental delays or disabilities under the age of three. Birth to Three conducts an assessment to determine if children are eligible for the program. Once found eligible, supports and services are provided by a team of professionals with the goal of enhancing the child's development by partnering with the family to increase their knowledge, skills, and abilities to support their child. The Birth to Three program is a public/private partnership with a contracted agency.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$9,755,457	\$9,819,579	\$14,038,223	\$11,028,732	\$1,209,153
Charges for Service	\$348,125	\$258,000	\$340,000	\$340,000	\$82,000
Other Revenue	\$176,928	\$184,000	\$184,000	\$184,000	\$0
Property Taxes	-\$471,380	-\$404,861	-\$404,861	-\$1,548,922	-\$1,144,061
Total Revenues	\$9,809,130	\$9,856,718	\$14,157,362	\$10,003,810	\$147,092

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,594,077	\$1,729,447	\$1,609,313	\$1,853,491	\$124,044
Operating Expenses	\$6,756,427	\$7,794,001	\$7,252,277	\$7,691,026	-\$102,975
Interdepartmental Charges	\$271,879	\$333,270	\$333,270	\$459,293	\$126,023
Total Expenditures	\$8,622,384	\$9,856,718	\$9,194,860	\$10,003,810	\$147,092

Program Highlights

General government revenues are budgeted to increase by \$1,209,200 to \$11,028,700, mainly due to a \$1,231,700 increase in projected CLTS service coordination revenue. This increase is partially offset by a \$22,200 decrease in the Birth to Three state allocation based on the current-year funding amount.

Charges for services revenues are budgeted to increase by \$82,000 to \$340,000 based on trend. This revenue is related to parental payment billing for the CLTS Waiver program and has an offsetting operating expense, as these funds are remitted to the State of Wisconsin.

Other revenues remain flat at \$184,000. These revenues include reimbursement through the Third Party Administrator for the purchase of products and services and eligible foster care expenses for CLTS clients, with an offsetting operating expense.

Personnel costs increase by about \$124,000 to \$1,853,500. This reflects the cost to continue for 17.00 regular FTE.

Operating expenses are budgeted to decrease by \$103,000 to \$7,691,000. This includes decreases of \$87,000 in contracted services as staffing has stabilized with less vacancy and turnover and \$83,100 in Birth to Three contracted services related to the CLTS division assuming responsibility for all dual Birth to Three/CLTS cases, reducing the staffing needs for the contracted provider, \$14,000 for Birth to Three targeted case management services previously provided by a contracted vendor and \$6,800 in computer equipment because there are no additional contract staff included in the 2027 budget. These decreases are offset by increases of \$82,000 for parental payment remittances to the State of Wisconsin, with offsetting charges for services revenue (mentioned above). Additional increases include \$3,000 for small office equipment, \$2,400 for cell phone expenses, and \$900 for office supplies based on trend.

Interdepartmental charges increase by \$126,000 to \$459,300 due to increased end user technology fees (EUTF), computer replacement charges, and Microsoft licensing fees for additional contract staff added in 2026.

Program Activities

Program Activity - CLTS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Children's Long Term Support Waiver	2,159	2,300	2,310	2,350	50
Children's Community Options Program	501	600	800	800	200
Children's Intake	531	450	560	575	125
Service Coordination Rate	\$27.15	\$29.25	\$30.20	\$34.00	\$4.75

Note: The number of families receiving CCOP funds has increased due to a change in how funds are utilized, so more families receive funding but it is capped at a lower amount per family.

Program Activity - Birth to Three	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Children Referred	673	700	670	700	-
Children Assessed	411	435	385	435	-
Children Served	484	535	475	535	-

Note: The number of children referred, assessed and served for B-3 is based on current trends.

General Fund

Health & Human Services

Child & Youth Coordinated Services - Youth Intensive Services

Program Description

The Intensive Youth Services program area provides Comprehensive Community Services (CCS) for youth. CCS is a WI-DHS certified program that provides individuals across their lifespan with psychosocial mental health and/or substance use treatment services. To determine eligibility for youth CCS there is an intake and comprehensive functional assessment. Children and adolescents enrolled in CCS are served through the Child and Youth Coordinated Services Division. Adults enrolled in CCS are served through the Clinical Services Division.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$60,000	\$60,000	\$60,000	\$0	-\$60,000
Charges for Service	\$3,519,706	\$3,252,814	\$3,165,892	\$3,316,653	\$63,839
Other Revenue	\$2,290,292	\$1,466,897	\$2,291,292	\$2,291,292	\$824,395
Property Taxes	\$366,406	\$177,391	\$177,391	-\$301,626	-\$479,017
Total Revenues	\$6,236,404	\$4,957,102	\$5,694,575	\$5,306,319	\$349,217

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,254,085	\$2,333,681	\$2,276,960	\$2,551,286	\$217,605
Operating Expenses	\$2,106,032	\$2,499,293	\$2,172,793	\$2,612,847	\$113,554
Interdepartmental Charges	\$96,872	\$124,128	\$124,128	\$142,186	\$18,058
Total Expenditures	\$4,456,989	\$4,957,102	\$4,573,881	\$5,306,319	\$349,217

Program Highlights

General government revenues are budgeted to decrease by \$60,000 due to the transfer of the Coordinated Services Team (CST) state allocation to the Youth Justice program area. Charges for services are budgeted to increase by \$63,800 to \$3,316,700. This increase reflects higher Medicaid billing revenue for youth Comprehensive Community Services (CCS) services based on trend and the addition of 1.00 FTE Clinical Therapist. Other revenues are budgeted to increase by \$824,400 to \$2,291,300 due to increased Wisconsin Medicaid Cost Reporting (WiMCR) reimbursements for prior-year service and staffing costs.

Personnel costs are budgeted to increase \$217,600 to \$2,551,300. This reflects the cost to continue for 20.00 regular FTE and the creation of 1.00 FTE Clinical Therapist. Operating expenses are budgeted to increase by \$113,600 to \$2,612,800. This is mainly due to an increase of \$100,000 for a contracted CCS Senior Mental Health Counselor to minimize wait times to get into the program. Additional increases include \$4,200 for computer equipment, \$1,700 for cell phone expenses, and \$4,800 for mileage, travel and training expenses, \$4,000, for transportation costs based on trend, and \$800 for license fees. These increases are partially offset by a \$2,500 decrease in client incentive funds. Most of these expenses have offsetting revenue. Interdepartmental charges are budgeted to increase by \$18,100 to \$142,200 due to increased End User Technology Fees (EUTF), computer replacement, Microsoft license fees and telephone costs associated with the 21.00 FTE and 1 contracted position.

Program Activities

Program Activity - Youth CCS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services - Youth	175	170	167	200	30
Service Contacts					
Comprehensive Community Services - Youth	21,991	21,000	23,041	24,000	3,000

General Fund

Health & Human Services

Outpatient Behavioral Health - Outpatient Clinic

Program Description

The Outpatient Behavioral Health Division provides behavioral medicine, treatment, and support services to citizens of Waukesha County who are experiencing symptoms of mental health and/or substance use disorders. The service delivery system is consistent with State Statute Chapter 51 requirements and applicable state and federal regulations. The array of outpatient behavioral health services delivers a continuum of care, including diagnostic services, medication management, individual and group therapy, case management, independent living training, peer support, residential rehabilitation, and referral to emergency behavioral health services.

The Mental Health Outpatient Clinic is certified by the Wisconsin Department of Health Services and provides mental health services to children, adolescents, and adults. Services are individualized to maximize each client's independence, recovery, self-management of symptoms, and to prevent relapse. The staff includes the professional services of psychiatrists, advanced practice nurse practitioners, psychologists, clinical therapists, nurses, and peer support specialists. Services are available to individuals with insurance and those that are uninsured and may need support accessing patient assistance programs, low-cost medication plans, or grant funding. Additional assistance may be provided to those who are uninsured to enroll in an insurance program.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$1,596,868	\$1,637,152	\$1,435,526	\$1,277,771	-\$359,381
Fines and Licenses	\$323,480	\$285,000	\$285,000	\$285,000	\$0
Charges for Service	\$1,534,092	\$2,526,816	\$1,745,154	\$2,066,463	-\$460,353
Other Revenue	\$547,180	\$122,537	\$220,063	\$220,063	\$97,526
Fund Balance	\$68,405	\$380,053	\$275,053	\$491,400	\$111,347
Property Taxes	\$5,079,194	\$3,153,989	\$3,153,989	\$4,208,791	\$1,054,802
Total Revenues	\$9,149,218	\$8,105,547	\$7,114,785	\$8,549,488	\$443,941

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$5,195,490	\$4,532,191	\$4,175,733	\$4,927,367	\$395,176
Operating Expenses	\$2,442,448	\$3,034,548	\$2,547,739	\$2,780,153	-\$254,395
Interdepartmental Charges	\$519,623	\$490,155	\$490,770	\$513,315	\$23,160
Fixed Assets	\$0	\$48,653	\$48,653	\$328,653	\$280,000
Total Expenditures	\$8,157,561	\$8,105,547	\$7,262,895	\$8,549,488	\$443,941

Program Highlights

General government revenues are budgeted to decrease by \$359,400 to \$1,277,800 due to changes in grant funding. The decrease in revenue is primarily related to the decrease in grant funding for the Injection Prevention grant by \$222,000, Injection Treatment by \$144,600, and the Opioid Vital Strategies grant by \$100,000 that all are concluding in 2026. The State Opioid Response grant received a one-time supplemental grant funding of \$92,000 for 2026 that will not carry over to 2027. This is partly offset by an increase in the Residential Opioid Use Disorder Room & Board grant by \$64,900. Funding that will continue in the 2027 budget is the Community Mental Health grant of \$603,700, the Substance Use Block grant of \$421,500, the Urban/Rural Women's Substance Use Services grant of \$217,400, Mental Health Block grant of \$109,500, the Diverse Populations Section 46.975 grant of \$90,900, the Basic County Allocation of \$88,600, and the Urban Youth Prevention grant of \$49,400.

Fines and license revenues remain unchanged at \$285,000.

Charges for services are budgeted to decrease by \$460,400 to \$2,066,500. The decrease is based on a two-year trend of actuals.

Other revenue is budgeted to increase by \$97,500 to \$220,100 to reflect higher Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements for prior-year service costs.

Appropriated fund balance is budgeted to increase by \$71,300 to \$451,400. This increase is primarily due to a one-time appropriation of \$280,000 for office furniture and equipment in the Behavioral Health Administration program. This increase is partially offset by a \$160,000 decrease in Waukesha County Opioid Settlement funding to \$171,400. This decrease is primarily due to the conclusion of \$100,000 in Vital Strategies grant matching funds in 2026, \$85,000 for Benefits Navigator contracted service, and \$30,000 for one-time trainings. Opioid settlement funding for 2027 includes \$100,000 for youth substance abuse treatment, \$45,000 for outpatient treatment for uninsured clients, \$10,000 for medical provider training, and the cost to continue for prescription drug database software of \$9,400, and overdose response kits of \$7,000.

Personnel costs are budgeted to increase by \$395,200 to \$4,927,400. This reflects the costs to continue of 30.10 regular FTE remains consistent with the 2026 budget. The budget includes the creation of 1.00 FTE Health & Human Services Coordinator, and the refunding of a 1.00 FTE registered nurse (unfunded in a previous year), offset by the abolishment of a 1.00 FTE Human Services Support Specialist and a 1.00 FTE Social Worker. Extra help decreases 0.77 FTE.

Operating expenses are budgeted to decrease by \$294,400 to \$2,740,200. These decreases include \$360,700 for contracted and consulting services, \$97,100 for prescription medications, \$18,500 for transportation services, \$12,400 for mileage reimbursement, \$7,300 for travel costs, \$6,700 for advertising, \$6,500 for laboratory supplies, \$2,100 for emergency medical supplies and drugs, and \$1,100 for education and therapy supplies. These decreases are partially offset by increases of \$166,700 for psychiatric services, \$32,300 for janitorial services, \$6,500 for office supplies, \$5,200 for training and registration, \$4,300 for membership dues, \$2,900 for chemicals, and \$2,300 for books, publications, and subscriptions.

Interdepartmental charges are budgeted to increase by \$23,200 to \$513,300. The increase is primarily due to a \$141,400 increase in building maintenance charges, a \$6,100 increase in collection services, a \$4,700 increase in general and vehicle liability insurance, a \$2,100 increase in gasoline charges, and a \$1,700 increase in housekeeping services. These increases are partially offset by a \$92,200 decrease in computer maintenance charges, a \$14,800 decrease in workers' compensation charges, a \$9,200 decrease in telephone charges, a \$9,100 decrease in Microsoft licensing charges, and a \$4,000 decrease in computer replacement charges.

Fixed assets charges increased by \$280,000 to \$328,700. This is the increase for office furniture and equipment in the Behavioral Health Administration program.

Program Activities

Program Activity - Mental Health Outpatient	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
MH Outpatient Clinical					
Outpatient – MH - Unduplicated count	2,779	3,000	2,900	3,000	-
Outpatient – SU - Unduplicated count	928	1,100	1,000	1,100	-
Service Contacts					
Mental Health / Therapy	9,788	9,500	9,500	9,600	100
Medication Management	14,593	13,200	15,000	15,000	1,800
Substance Use Treatment	13,828	18,000	14,000	14,500	(3,500)
Residential Services					
Substance Use Residential: Days of Care	631	650	900	765	115

Program Activity - Benefit Navigator	2025 Actual	2026 Budget *	2026 Estimate	2027 Budget	Budget Change
Number of Individuals Served	303	-	310	310	310
Gross Charges billed based on new or renewal of insurance coverage	\$756,000.00	\$ -	\$759,500.00	\$744,000.00	\$744,000.00

* Insufficient data was available to project a budget (Program started early February of 2025)

The Benefits Navigator assists clients understand, access, and coordinate health insurance coverage do to being uninsured or loss of coverage.

General Fund

Health & Human Services

Outpatient Behavioral Health - Mental Health Outpatient-Intensive

Program Description

The Mental Health Outpatient-Intensive program (located at the Mental Health Center) is composed of the Community Support Program (CSP) and the Treatment and Support Services Unit (TSSU). CSP is a Wisconsin Department of Health Services (WI-DHS) certified program providing intensive community-based psychosocial rehabilitation services to individuals with severe and persistent mental health conditions. TSSU provides an array of community-based mental health services to residents of Waukesha County. Services include Targeted Case Management, Community Recovery Services (CRS) benefits for eligible clients, and Comprehensive Community Services (CCS) for adults. CCS is a WI-DHS certified program that provides individuals across their lifespan with psychosocial mental health and/or substance use treatment services. Children and Adolescents enrolled in CCS will be served through the Child and Youth-Coordinated Services Division. Residential care for adults in group homes, adult family homes, and institutional settings is provided through contracts with multiple specialized programs throughout Wisconsin.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$692,352	\$692,352	\$692,352	\$692,352	\$0
Charges for Service	\$4,000,316	\$3,626,091	\$4,014,883	\$4,267,707	\$641,616
Other Revenue	\$2,719,946	\$2,504,003	\$2,959,481	\$3,158,177	\$654,174
Fund Balance	\$5,626	\$0	\$0	\$0	\$0
Property Taxes	\$2,044,863	\$1,802,838	\$1,802,838	\$1,161,739	-\$641,099
Total Revenues	\$9,463,103	\$8,625,284	\$9,469,554	\$9,279,975	\$654,691

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,551,013	\$3,747,773	\$3,850,341	\$4,032,277	\$284,504
Operating Expenses	\$4,978,256	\$4,577,620	\$4,431,225	\$5,052,579	\$474,959
Interdepartmental Charges	\$329,343	\$299,891	\$299,891	\$195,119	-\$104,772
Total Expenditures	\$8,858,612	\$8,625,284	\$8,581,457	\$9,279,975	\$654,691

Program Highlights

General government revenues remain flat at \$692,400. This funding includes \$88,600 for the Community Support Program (CSP) and \$603,700 for the Community Mental Health grant.

Charges for services are budgeted to increase by approximately \$641,600 to \$4,267,700. This increase is primarily due to a \$721,500 increase in Comprehensive Community Services (CCS) client fee revenue based on higher billable units and increased utilization of contracted service providers. Additional increases include \$72,600 in Community Recovery Services (CRS) client fee revenue due to billing improvements. These increases are partially offset by a \$136,700 decrease in Community Support Program (CSP) program client fee revenue and \$15,800 in Targeted Case Management (TCM) client fee revenue based on actual trends.

Other revenue is budgeted to increase by \$654,200 to \$3,158,200, due to higher Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements for prior-year service and staffing costs.

Personnel costs are budgeted to increase by \$284,500 to \$4,032,300. This reflects the cost to continue for 34.50 regular FTE and an increase in extra help of 0.47 FTE.

Operating expenses are budgeted to increase by \$475,000 to \$5,052,600. This increase is primarily due to \$499,900 in additional contracted services for client support within the Comprehensive Community Services (CCS) program and a \$20,000 increase in mileage reimbursement for the CSP and CCS programs due to increased countywide travel for client services. These increases are partially offset by a \$29,700 decrease in residential client support services, a \$10,000 decrease in janitorial services, a \$3,000 decrease in office supplies, a \$2,300 decrease in membership dues, and a \$1,000 decrease in training and registration.

Interdepartmental charges are budgeted to decrease by \$104,700 to \$195,100. This decrease is primarily due to reductions of \$134,900 in building maintenance charges and \$1,800 in housekeeping. This decrease is partially offset by a \$29,700 increase in computer maintenance and replacement charges, \$3,000 in Microsoft licensing charges, and \$1,600 in computer replacement.

Program Activities

Program Activity - BH Outpatient Intensive	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services	162	155	182	205	50
Targeted Case Management	66	75	57	60	(15)
Community Support Program	139	150	135	135	(15)
Total Number of Clients	367	380	374	400	20
Residential Days of Care					
Comprehensive Community Services	4,794	2,559	1,460	1,460	(1,099)
Community Recovery Services	5,494	5,892	5,373	5,840	(52)
Mental Health Residential	22,152	21,781	20,704	20,661	(1,120)
Total Days of Care	32,440	30,232	27,537	27,961	(2,271)
Service Contacts					
Comprehensive Community Services	32,500	24,000	34,150	38,150	14,150
Targeted Case Management	5,410	4,000	4,855	4,500	500
Community Support Program	24,523	25,000	24,800	24,600	(400)
Total Service Contacts	62,433	53,000	63,805	67,250	14,250

General Fund

Health & Human Services

Emergency Behavioral Health - Psychiatric Hospital

Program Description

The Mental Health Center psychiatric hospital is a state certified facility that delivers mental health and co-occurring substance-use treatment. This acute care program provides intensive treatment to address imminent safety concerns or severe decompensation in functioning that are a result of mental illness, drug dependence, or developmental disability. Equipped with 16 beds, the facility operates 24/7 to serve adults aged 18 and older. The program provides a comprehensive array of services, including psychiatric evaluation, individualized treatment planning, medication management, psychotherapy, occupational therapy, psychosocial support, and discharge planning. Patients are admitted either voluntarily or involuntarily through the Chapter 51 emergency detention process, with medical screenings conducted prior to hospitalization to ensure appropriate care. Services are designed to address the unique needs of each patient, fostering a secure and supportive environment for recovery.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$50,907	\$0	\$0	\$0	\$0
Charges for Service	\$4,826,575	\$4,283,936	\$4,284,909	\$5,089,347	\$805,411
Other Revenue	\$1,054,103	\$0	\$0	\$0	\$0
Fund Balance	\$235,205	\$116,379	\$116,379	\$52,000	-\$64,379
Property Taxes	\$3,935,047	\$5,221,462	\$5,221,462	\$4,601,915	-\$619,547
Total Revenues	\$10,101,837	\$9,621,777	\$9,622,750	\$9,743,262	\$121,485

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$4,633,978	\$4,754,108	\$4,698,124	\$4,891,164	\$137,056
Operating Expenses	\$3,178,873	\$3,813,123	\$3,732,358	\$4,033,008	\$219,885
Interdepartmental Charges	\$901,271	\$989,817	\$934,694	\$819,090	-\$170,727
Fixed Assets	\$0	\$64,729	\$64,729	\$0	-\$64,729
Total Expenditures	\$8,714,122	\$9,621,777	\$9,429,905	\$9,743,262	\$121,485

Program Highlights

Charges for services increase by \$805,400 to \$5,089,300 related to an increase in the average reimbursement per patient day of care related to the implementation of revenue cycle process improvements of \$861,300 and \$134,000 for State Institute stays. These increases are partially offset by the reduction of municipal service fees of \$190,000. The Psychiatric Hospital patient days of care are expected to be 4,200 based on an average daily census of 11.5.

Appropriated fund balance decreases by \$64,400 to \$52,000 for building improvements. Approved projects include: \$26,000 to replace doors and windows, \$15,000 for HVAC maintenance, \$6,000 for blind replacements and \$5,000 for ceiling tile replacements.

Personnel costs are budgeted to increase by \$137,100 to \$4,891,200. This amount includes funding to maintain 31.90 regular FTE positions assigned to the program. Position changes include the transfer of 0.20 FTE for a Human Services Supervisor from the Crisis Resource Center program; the transfer of 1.00 for an Administrative Specialist from

Administrative Services; and the unfunding of 1.00 FTE Registered Nurse. Overtime staffing remains unchanged at 0.88 FTE, while extra-help staffing decreased 0.34 FTE to 6.94 FTE.

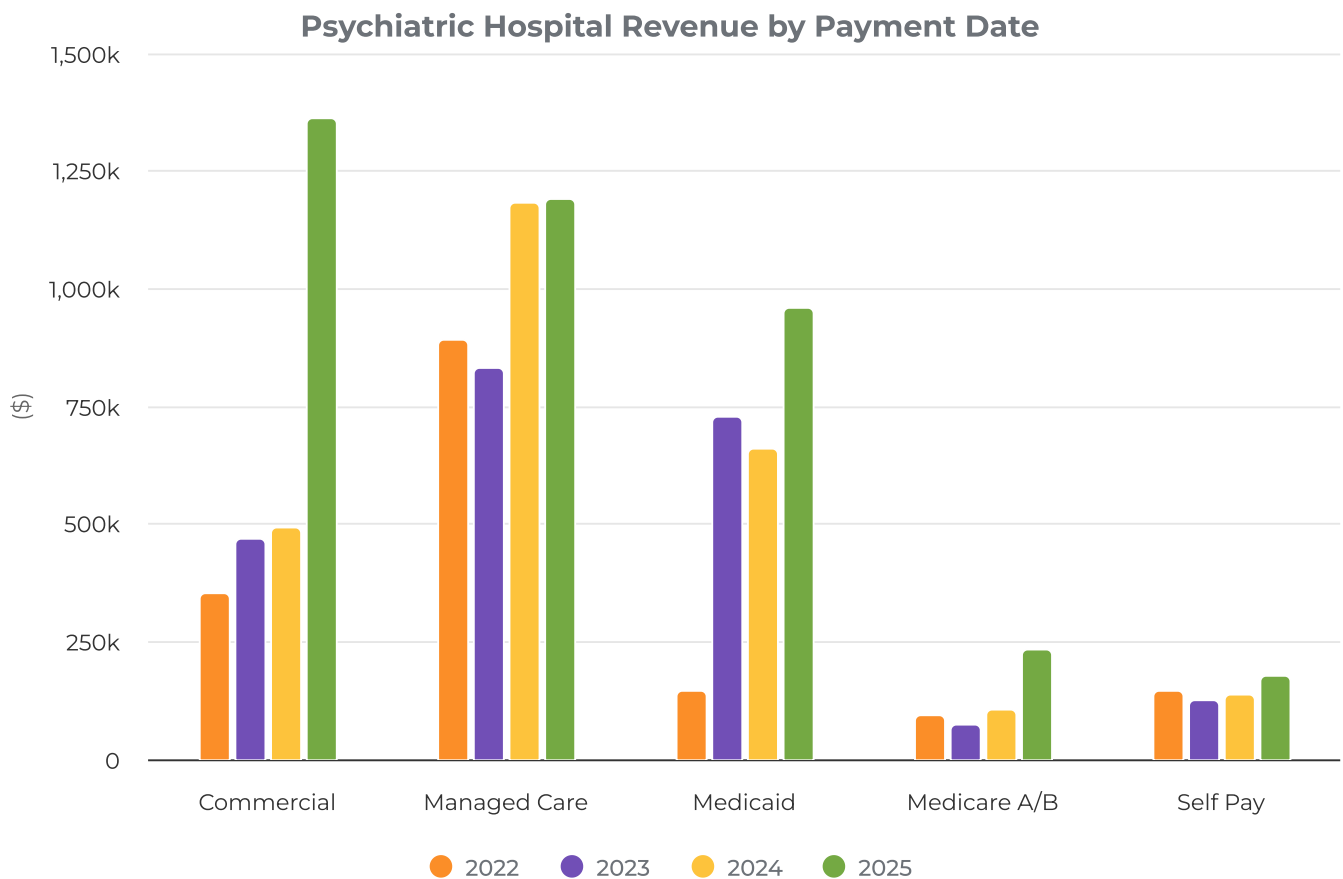
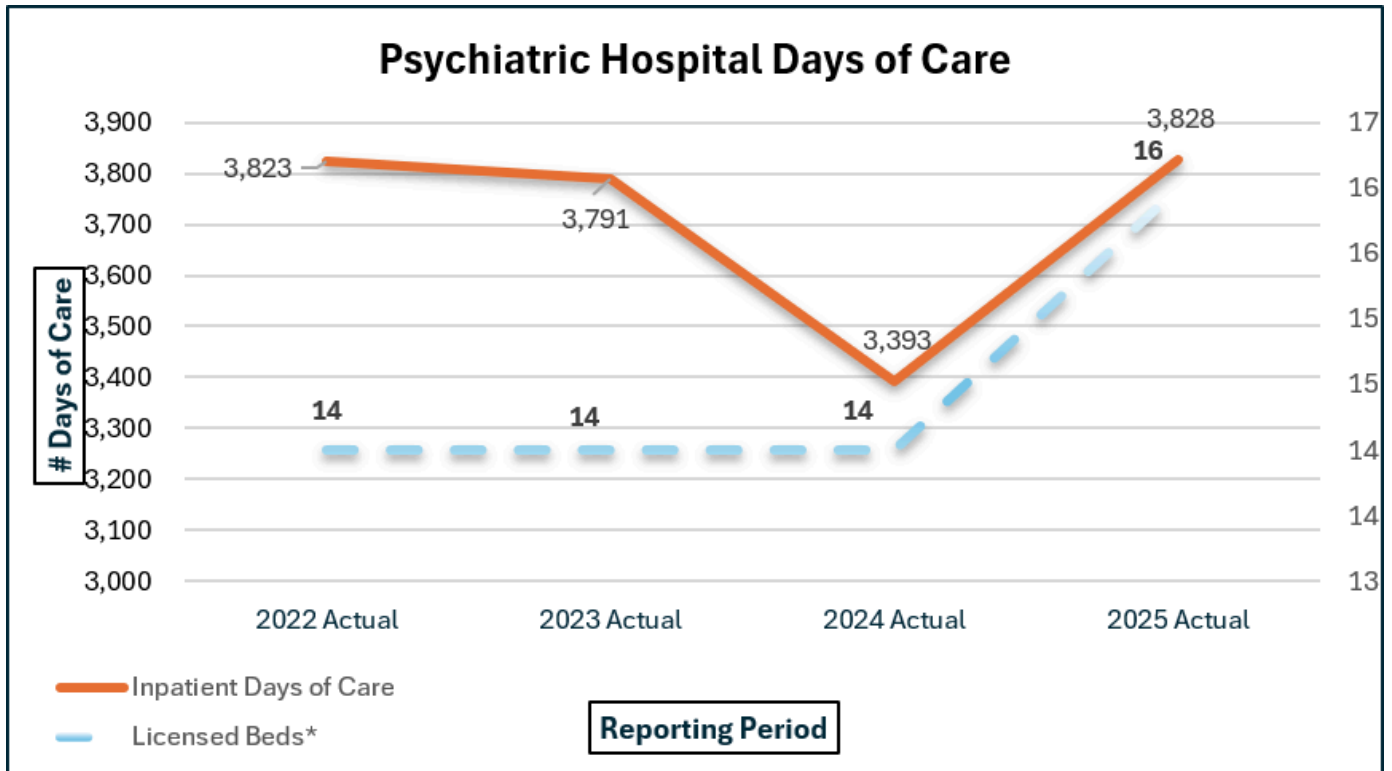
Operating expenditures are budgeted to increase by approximately \$219,900 to \$4,033,000. The increase is primarily due to a \$170,200 increase in contracted inpatient care, a \$60,800 increase in psychiatric services, a \$16,000 increase in transportation services, a \$7,100 increase in training and registration, a \$4,400 increase in food service, and a \$3,300 increase in housekeeping services. These increases are partially offset by decreases of \$21,400 in contracted consulting services, \$8,600 in medical services, and \$8,300 in chemical supplies.

Interdepartmental charges are budgeted to decrease by \$170,700 to \$819,100. The decrease is primarily due to a \$110,200 reduction in computer maintenance charges. Other decreases include \$52,600 in transportation charges, \$26,000 in workers' compensation charges, \$10,800 in software licensing, \$6,400 in general and vehicle liability insurance, \$4,800 in computer replacement charges, and \$4,500 in telephone charges. These decreases are partially offset by increases of \$28,100 in collection services, \$10,400 in malpractice insurance, and \$6,200 in building maintenance.

Fixed Assets decrease by \$64,700 to \$0 related to one-time furniture and office equipment replacement at the Psychiatric Hospital in 2026.

Program Activities

Program Activity - Emergency Behavioral Health	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Psychiatric Hospital					
Days of Care	3,393	4,380	3,936	4,198	(182)
Average Length of Stay (Days)	8.0	8.3	8	8.2	(0.1)
Average Daily Census	9.3	12.0	10.8	11.5	(0.5)
Admissions	487	525	536	546	21
Discharges	477	525	500	546	21
State Institutes					
Days of Care (children)	145	275	253	275	-
Days of Care (adults)	873	1,100	915	1,050	(50)



General Fund

Health & Human Services

Emergency Behavioral Health - Crisis Resource Center

Program Description

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

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$769,696	\$0	\$0	\$0	\$0
Charges for Service	\$296,642	\$325,739	\$1,397,683	\$1,394,286	\$1,068,547
Other Revenue	\$401,400	\$618,180	\$262,930	\$400,000	-\$218,180
Property Taxes	\$0	\$1,077,661	\$1,077,661	\$557,689	-\$519,972
Total Revenues	\$1,467,738	\$2,021,580	\$2,738,274	\$2,351,975	\$330,395

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$130,607	\$176,319	\$173,484	\$100,738	-\$75,581
Operating Expenses	\$1,582,983	\$1,606,030	\$1,975,058	\$2,061,583	\$455,553
Interdepartmental Charges	\$163,291	\$239,231	\$239,231	\$189,654	-\$49,577
Total Expenditures	\$1,876,881	\$2,021,580	\$2,387,773	\$2,351,975	\$330,395

Program Highlights

Charges for services are budgeted to increase by approximately \$1,068,500 to \$1,394,300. This increase is primarily due to an estimated 3,800 client days provided to Medicaid-eligible clients, as well as a change in Forward Health crisis stabilization billing policy that increases the per diem fee for service rate from \$140 to \$520 per day. Revenue from these services is billed directly by Health and Human Services. Of this \$520 per diem, \$366 goes toward daily billable revenues in charges for service, and the remaining \$154 goes toward Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements in other revenue (see below) beginning in 2027.

Other revenue is budgeted to decrease by \$218,200 to \$400,000. This decrease is primarily due to the elimination of \$492,800 in crisis stabilization revenue previously billable as a In Lieu of Services and Settings service by Medicaid Health Maintenance Organizations (HMOs) following the updated Forward Health billing policy. These services changed to a Medicaid fee for service charge. This decrease is partially offset by an increase of \$274,600 in Wisconsin Medicaid Cost Reporting (WIMCR) reimbursements for prior-year service and staffing costs.

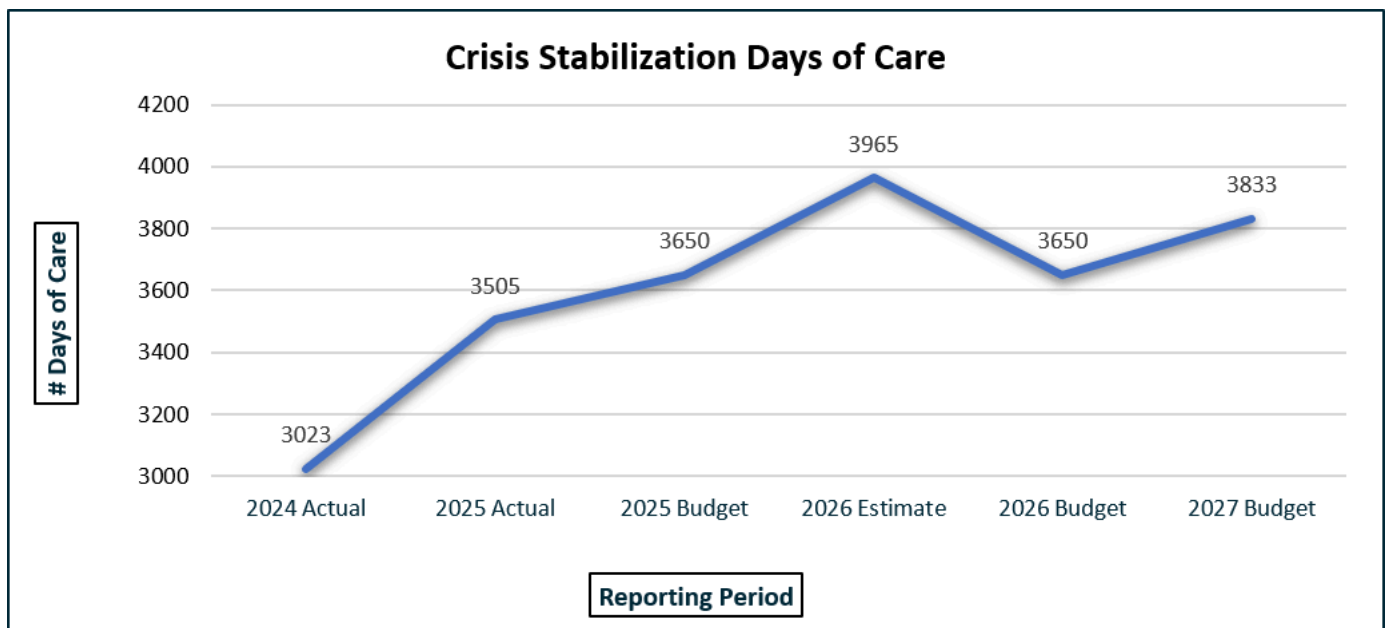
Personnel costs are budgeted to decrease by \$75,600 to \$100,700, which reflects the cost to continue of 0.60 regular FTE, a net decrease of 0.60 FTE. The staffing changes include the reallocation of 0.60 FTE Human Services Supervisor to the Psychiatric Hospital program (0.20 FTE) and Crisis Services program (0.40 FTE).

Operating expenses are budgeted to increase by approximately \$455,600 to \$2,061,600. This is primarily due to an increase of \$450,900 in contracted services related to meeting full staffing requirements by the contracted vendor. Additional increases include \$2,200 for computer equipment, \$1,600 for food service, and \$1,100 for hygiene, kitchen, office, and miscellaneous supplies. These increases will be partially offset by a decrease of \$1,000 for janitorial services.

Interdepartmental charges are budgeted to decrease by \$49,600 to \$189,700. These decreases include \$41,100 in End User Technology Fees (EUTF), \$10,200 in collection services, and \$3,900 in software licensing. These decreases are partially offset by increases of \$3,000 in building maintenance and \$2,600 in malpractice insurance.

Program Activities

Program Activity - Regional Crisis Stabilization Facility	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Days of Care	3,505	3,650	3,906	3,833	183
Average Length of Stay (Days)	15.0	12.0	14.0	14.0	2.0
Average Daily Census	9.60	10.00	10.70	10.50	0.50
Admissions	215	225	278	275	50
Average Occupancy	69%	71%	76%	75%	4%



General Fund

Health & Human Services

Emergency Behavioral Health — Crisis Services

Program Description

The Crisis Services Program, located at the Mental Health Center, offers both in-person and telephonic crisis assessments, aiding residents in developing safety plans and connecting them to necessary treatments. Waukesha County Crisis Services plays a crucial role in the overarching framework of emergency behavioral health services. A key feature of this program is the crisis team members active coordination with community partners, including law enforcement, emergency medical services (EMS), emergency departments, and other first responders. In addition, clinicians are integrated within several law enforcement agencies and the 911.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$101,421	\$186,835	\$277,745	\$111,955	-\$74,880
Charges for Service	\$447,353	\$416,858	\$410,236	\$599,620	\$182,762
Other Revenue	\$1,242,133	\$1,564,659	\$1,564,659	\$1,602,431	\$37,772
Fund Balance	\$152,128	\$119,993	\$120,000	\$120,000	\$7
Property Taxes	\$1,495,408	\$1,079,089	\$1,079,089	\$1,289,725	\$210,636
Total Revenues	\$3,438,443	\$3,367,434	\$3,451,729	\$3,723,731	\$356,297

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,113,678	\$3,049,966	\$2,914,361	\$3,267,242	\$217,276
Operating Expenses	\$244,307	\$240,089	\$237,252	\$309,445	\$69,356
Interdepartmental Charges	\$115,366	\$77,379	\$77,609	\$147,044	\$69,665
Total Expenditures	\$2,473,351	\$3,367,434	\$3,229,222	\$3,723,731	\$356,297

Program Highlights

General government revenue is budgeted to decrease by \$74,900 to \$112,000, reflecting an end to the DOJ Statewide Crisis Intervention Program.

Charges for services are budgeted to increase by approximately \$182,800 to \$599,600. This is primarily due to an anticipated increase of \$94,600 in Medicaid client fee revenue resulting from higher mobile crisis service utilization and an increase of \$88,200 in municipal service fee revenue for county-provided crisis clinical therapists.

Other revenue is budgeted to increase by \$37,800 to \$1,602,400 based on the anticipated Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for reimbursement of prior year costs of services and staff.

Appropriated Fund balance remains unchanged at \$120,000 for Waukesha County Opioid Settlement funding for crisis response personnel to respond to opioid-related crises.

Personnel costs are budgeted to increase by \$217,300 to \$3,267,200. This reflects the increase of 0.40 FTE to 22.10 regular FTE. The increase includes the transfer of 0.40 FTE for a Human Services Supervisor from the Crisis Resource Center. Extra help increases by 0.26 FTE and overtime decreases by 0.30 FTE.

Operating expenditures are budgeted to increase by \$69,400 to \$309,400. The increase is primarily due to a \$63,800 increase in Youth Crisis Stabilization services, \$5,000 in mileage reimbursement, and \$4,300 in office supplies. These increases are partially offset by decreases of \$3,000 in travel costs and \$1,300 in outside printing.

Interdepartmental charges are budgeted to increase by \$69,700 to \$147,000. The increase is primarily due to a \$41,100 increase in End User Technology Fees (EUTF), \$10,700 increase in vehicle replacement charges, a \$4,500 increase in telephone charges, a \$4,000 increase in Microsoft licensing charges, a \$2,900 increase in workers' compensation

charges, a \$2,100 increase in gasoline-fuel charges, a \$2,000 increase in vehicle repair and maintenance charges, and a \$1,700 increase in copier replacement charges.

Program Activities

Program Activity - Emergency Behavioral Health	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
Crisis Intervention					
In Person Response	2,092	2,075	2,304	2,400	325
Crisis Inbound Calls/Collateral Contacts	6,564	7,500	6,446	6,550	(950)

General Fund

Health & Human Services

ADRC - Community Services

Program Description

The Community Services program provides a range of home and community-based services and opportunities. These activities empower adults 60 years and older, adults with disabilities, and their caregivers to make informed choices and remain as independent as possible in their home and communities of choice. The Community Services program is funded through a variety of grants, donations, and tax levy that support direct services to clients and administrative operations.

Core services include home delivered and congregate meals, personal care, light housekeeping, respite care, specialized transportation, caregiver support, home chore services, friendly visit calls, health promotion and early intervention. Services require assessments to ensure individuals meet eligibility criteria. Volunteer engagement provides support to these programs.

Services provided under the federal Older Americans Act (Title III-B Supportive Services, Title III C-1 Congregate Nutrition, Title III C-2 Home Delivered Meals, Title III-D Preventive Health and Title III-E National Family Caregiver Support) serve those age 60 and over with an emphasis placed on reaching the frail, isolated, homebound and disadvantaged older population, as well as their caregivers. Older Americans Act services are not means-tested and mandate a request for donations towards services; therefore, no standardized fees are charged for services. Most services in the Community Services program are provided through contracted community providers.

Family Care Payments to the State is included in the ADRC Community Services budget, with \$2,504,600 included in both general government revenue and operating expenses. This program reflects the required (mandated) payment back to the state as part of the local maintenance of effort base for the State Family Care initiative, which began July of 2008 for Waukesha County.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$5,907,210	\$5,506,260	\$5,626,227	\$5,662,335	\$156,075
Other Revenue	\$344,784	\$362,730	\$316,607	\$327,602	-\$35,128
Fund Balance	\$8,662	\$8,662	\$8,662	\$8,662	\$0
Property Taxes	\$1,375,024	\$974,894	\$974,894	\$885,140	-\$89,754
Total Revenues	\$7,635,681	\$6,852,546	\$6,926,390	\$6,883,739	\$31,193

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,784,530	\$1,526,201	\$1,593,703	\$1,574,392	\$48,191
Operating Expenses	\$5,160,960	\$5,154,021	\$5,145,017	\$5,195,862	\$41,841
Interdepartmental Charges	\$189,286	\$172,324	\$172,396	\$113,485	-\$58,839
Total Expenditures	\$7,134,776	\$6,852,546	\$6,911,116	\$6,883,739	\$31,193

Program Highlights

General government revenues are budgeted to increase by \$156,100 to \$5,662,300 due to changes in grant funding. This increase includes \$223,100 in Title IIIC-1 Congregate Meal Program of which \$195,000 is in Community Services and \$28,100 of the grant is reported in Administrative Services cost center for administrative support staff, \$21,400 in Title IIIB Supportive Services primarily due to the transfer of indirect revenue from the Administrative Services cost center, \$10,000 in Elder Abuse Services, and \$8,500 for Title IIID Preventive Health. These increases are partially offset by decreases of \$45,700 in Nutrition Services Incentive Program, \$12,900 in Title IIIE Family Caregiver, \$10,900 in Specialized Transportation Assistance, \$5,200 in Alzheimers Family Support, and \$4,000 in Title IIIC-2 Home Delivered Meals. The Family Care Payment to the State of Wisconsin of \$2,504,600, partially funded through the State Community Aids – Basic County Allocation (BCA) received from the State Department of Health Services, remains unchanged.

Other revenue is budgeted to decrease by \$35,100 to \$327,600 due to a decrease in client donations, primarily in the Home Delivered Meals program.

Fund balance remains unchanged at \$8,700 for one-time equipment purchases in 2027 for the Senior Dining and Home Delivered Meals program.

Personnel costs are budgeted to increase by \$48,200 to \$1,574,400. This reflects the cost to continue for 14.87 regular FTE, a net decrease of 0.82 FTE. The staffing changes include the transfer of 2.00 FTE Volunteer Program Specialists to the Administrative Services cost center, the creation of 1.00 FTE Programs and Projects Analyst, offset by the abolishment of 1.00 FTE Senior Care Manager in the Aging and Disability Resource Center contract fund, an increase of 0.18 FT for a part-time Senior Dining Manager, and increase of 0.33 FTE in extra help.

Operating expenses are budgeted to increase \$41,800 to \$5,195,900. This is mostly due to an increase of \$74,200 in food service related to supply costs and restaurant model per meal cost. Other increases include \$63,500 in transportation services for Rideline, \$23,400 in specialized transportation software maintenance and subscription, \$21,300 in personal care, \$17,600 in household care, \$1,400 in home maintenance and repair services, \$1,000 in client support services, and \$650 in bank fees. These increases are offset by decreases of \$109,500 in contracted/consulting services related to vehicle modifications, \$45,000 in respite personal care, and \$2,500 in background checks. Interdepartmental charges are budgeted to decrease by about \$58,800 to \$113,500. These decreases include \$47,300 for computer maintenance, \$14,200 for general/vehicle liability insurance, \$7,100 for workers' compensation, \$3,600 for licensing, \$1,700 for records storage and retrieval, \$1,600 for computer replacement, and \$500 for copier replacement. These decreases are partially offset by increases of \$4,800 for postage, and \$2,100 for fixed telephone charges.

Program Activities

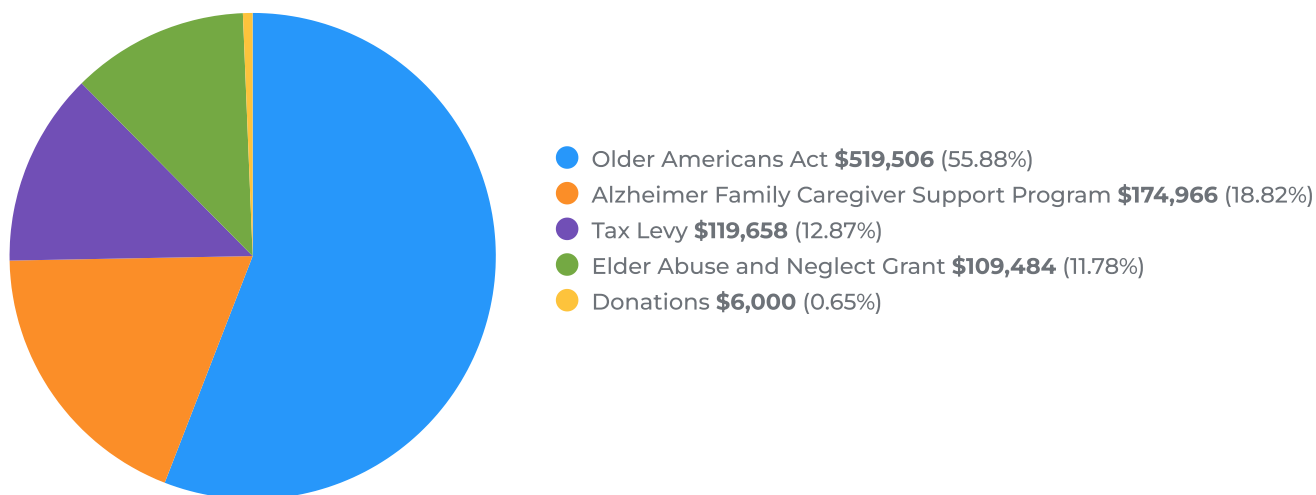
Program Activity - Specialized Transportation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
<i>Rideline</i>					
One-Way Trips	9,689	9,461	8,000	8,500	(961)
Net Average Cost Per One-Way Trip	\$ 47.18	\$ 52.26	\$ 63.55	\$ 62.80	\$ 10.54
Expenditures	\$ 457,155	\$ 494,398	\$ 508,426	\$ 533,789	\$ 39,391
<i>Shared-fare Taxi</i>					
One-Way Trips	33,337	31,872	34,000	35,000	3,128
Net Average Cost Per One-Way Trip	\$ 12.53	\$ 12.23	\$ 13.70	\$ 13.08	\$ 0.85
Expenditures	\$ 417,837	\$ 389,750	\$ 465,900	\$ 457,816	\$ 68,066
<i>Volunteer-based Rides</i>					
One-Way Trips	6,026	7,000	6,250	6,500	(500)
Net Average Cost Per One-Way Trip	\$ 5.13	\$ 7.46	\$ 7.68	\$ 7.38	\$ (0.08)
Expenditures	\$ 30,903	\$ 52,228	\$ 48,000	\$ 48,000	\$ (4,228)
TOTAL One-Way Trips	49,052	48,333	48,250	50,000	1,667

Program Activity -Meal Services	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Home Delivered Meals					
Meals Served	90,053	97,481	69,615	69,615	(27,866)
Program Participants	704	850	580	580	(270)
Gross Cost Per Meal	\$ 12.81	\$ 12.66	\$ 16.08	\$ 17.37	\$ 4.71
Average Client Donation Per Meal	\$ 2.21	\$ 2.16	\$ 2.27	\$ 2.27	\$ 0.11
Net Cost Per Meal	\$ 10.60	\$ 10.50	\$ 13.81	\$ 15.10	\$ 4.60
Expenditures	\$ 1,153,726	\$ 1,234,328	\$ 1,119,277	\$ 1,209,022	\$ (25,306)
Congregate/Senior Dining Meals					
Meals Served	24,110	23,671	24,519	28,651	\$ 4,980
Program Participants	996	1,025	1,150	1,300	\$ 275
Gross Cost Per Meal	\$ 22.03	\$ 21.86	\$ 24.99	\$ 26.53	\$ 4.67
Average Client Donation Per Meal	\$ 2.67	\$ 2.63	\$ 2.65	\$ 2.68	\$ 0.05
Net Cost Per Meal	\$ 19.36	\$ 19.23	\$ 22.34	\$ 23.85	\$ 4.62
Expenditures	\$ 531,188	\$ 517,419	\$ 612,654	\$ 760,131	\$ 242,712

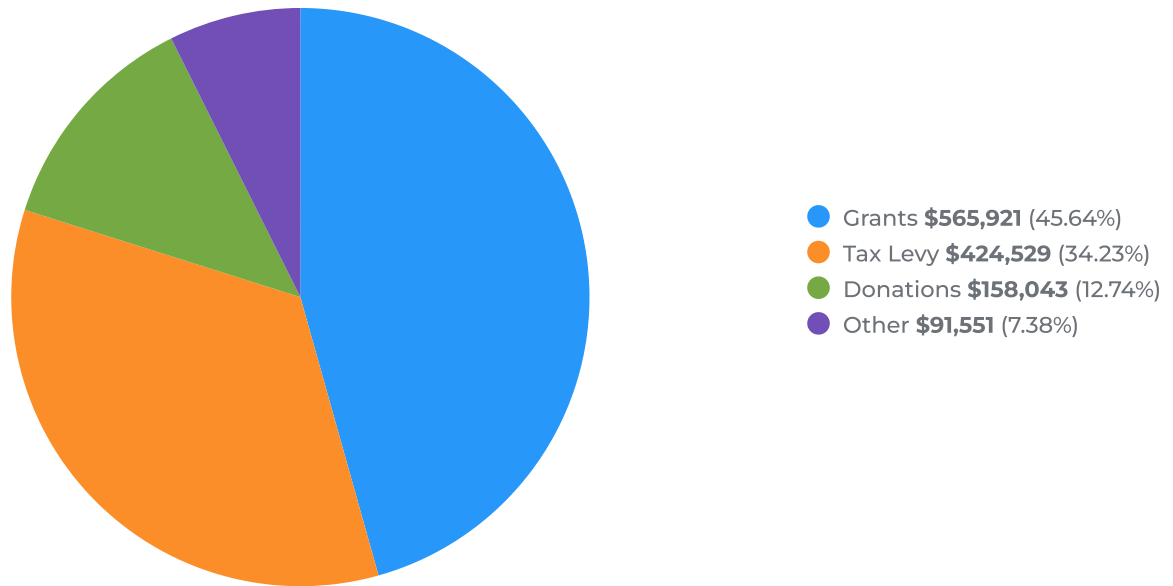
Home delivered meals number of meals served is budgeted to decrease due to prioritizing meals for people with high risk scores of malnutrition and food insecurity. The expenditures increase due to food costs along with kitchen supplies and remain relatively flat from the 2026 Budget.

Congregate dining number of meals served is budgeted to increase due to the addition of the restaurant model and pop-up congregate dining events. The expenditures increase due to food costs for the congregate sites.

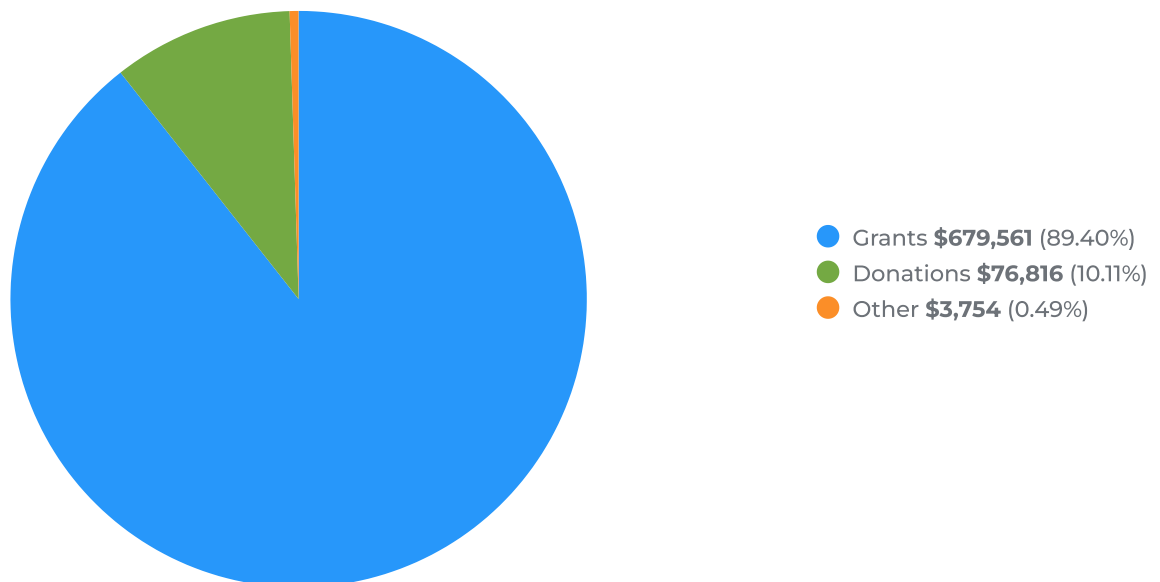
2027 Supportive Services by Revenue Source



2027 Home Delivered Meals by Revenue Source



2027 Congregate Dining by Revenue Source



General Fund

Health & Human Services

ADRC - Adult Protective Services

Program Description

The Adult Protective Services (APS) unit of the Aging and Disability Resource Center provides mandated services defined in Wis Stat. Ch 46.90 and 55 to adults and elder adults (ages 60 and older) at risk of abuse and neglect in the community. Primary responsibilities include responding to reports of abuse, neglect, and financial exploitation and linking clients with protective services that mitigate further risk of abuse and neglect while promoting their right to self-determination. APS social workers investigate a client's competence and ability to remain independent in the community. For clients assessed to be incompetent and in need of court-ordered protection and services, a legal petition is initiated for guardianship and protective placement matters. APS staff work with clients to determine the need for protective services and/or placement in the least restrictive setting. A variety of court services are conducted, including nominating proposed guardians, witness testimony, and providing comprehensive evaluation reports for court personnel determining recommendations on least restrictive interventions. APS conducts the court-ordered annual review of all cases protectively placed by Waukesha County. In partnership with staff who specialize in Aging Services (See ADRC – Community Services), APS also provides community outreach aimed at high-risk individuals identified through collaboration with law enforcement and medical professionals to proactively address consumer needs with the goal of preventing emergency protective placements.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$543,049	\$571,495	\$544,137	\$544,137	-\$27,358
Charges for Service	\$1,991	\$1,925	\$750	\$750	-\$1,175
Property Taxes	\$855,220	\$923,723	\$923,723	\$1,037,105	\$113,382
Total Revenues	\$1,400,260	\$1,497,143	\$1,468,610	\$1,581,992	\$84,849

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,147,146	\$1,235,139	\$1,173,126	\$1,316,280	\$81,141
Operating Expenses	\$94,519	\$103,765	\$95,240	\$94,989	-\$8,776
Interdepartmental Charges	\$157,020	\$158,239	\$158,239	\$170,723	\$12,484
Total Expenditures	\$1,398,685	\$1,497,143	\$1,426,605	\$1,581,992	\$84,849

Program Highlights

General government revenues are budgeted to decrease by \$27,400 to \$544,100 due to a reduction in the State Adult Protective Services Basic County Allocation (BCA) that funds Adults-at-Risk activities and Adult Protective Services (APS).

Charges for services are budgeted to decrease by \$1,200 to \$750 based on current collections trends.

Personnel costs are budgeted to increase by approximately \$81,100 to \$1,316,300. This reflects the cost to continue of 10.50 FTE and a decrease of 0.12 FTE in extra help.

Operating expenses are budgeted to decrease approximately \$8,800 to \$95,000, primarily due to a \$15,000 reduction in client support services based on trend. This decrease is partially offset by a \$6,000 increase in contracted/consulting services for corporate guardianship.

Interdepartmental charges are budgeted to increase \$12,500 to \$170,700, mainly due to increases of \$7,400 in computer maintenance, \$2,200 in computer replacement, \$1,400 in legal charges, \$1,000 in software licensing, and \$500 in fixed telephone charges.

Program Activities

Program Activity - Adult Protective Services	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Number of:					
New Adult At-Risk Investigations (a)	250	210	194	185	-25
Initial Court Evaluation (b)	64	125	68	66	-59
WATTS Court Ordered Annual Assessment Reviews (c)	237	280	246	240	-40
Emergency Protective Placements (EPP)	43	48	34	41	-7
Youth Transition Guardianships (d)	7	5	8	8	3
Outreach (e)	100	280	120	120	160
Reports of Abuse & Neglect	1,419	-	1,400	1,450	-

(a) 2027 budget decrease by 25 from 2026 budget based on actual number of investigations in 2025 and 2026. Increased Outreach and Case Management efforts have reduced the number of new investigations.

(b) Initial court evaluation includes guardianships, private petitions and general court work. Reduced 2027 budget to reflect downward trend.

(c) Annual court assessment to determine least restrictive placement. Reduced 2027 budget to reflect downward trend.

(d) Youth Transition Guardianships based on 2026 projected actuals for the continued education to parents and youth on alternate decision-making options, as well as collaboration with Corp Counsel on redirecting consumers to private attorneys.

(e) Increased referrals from law enforcement, EMS, and financial institutions for proactive outreach to at-risk clients.

Aging & Disability Resource Center Contract Fund**Health and Human Services****Dept/Fund Summary****Fund Purpose**

The Aging and Disability Resource Center (ADRC) provides reliable and objective information and assistance, options counseling, assessment of financial and functional eligibility for Wisconsin's publicly funded long-term care program, enrollment counseling for Wisconsin's various long-term care programs, elder and disability benefit counseling, dementia care support, and transitional services for youth with disabilities. This special revenue fund also supports community outreach to ensure awareness of the services offered. Funding to support the programs of the ADRC is provided by the State of Wisconsin Department of Health Services, Bureau on Aging and Long-Term Care Resources and the U.S. Department of Health and Human Services.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 4,062,880	\$ 4,370,986	\$ 4,324,163	\$ 4,446,995	\$ 76,009	% 2
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 4,062,880	\$ 4,370,986	\$ 4,324,163	\$ 4,446,995	\$ 76,009	% 2
Expenditures						
Personnel Costs	\$ 3,356,790	\$ 3,935,163	\$ 3,889,362	\$ 3,943,639	\$ 8,476	% —
Operating Expenses	279,221	255,094	254,072	261,300	6,206	2
Interdept. Charges	426,175	180,729	180,729	242,056	61,327	34
Fixed Assets (Memo) (b)	—	—	—	—	—	—
Total Expenditures	\$ 4,062,186	\$ 4,370,986	\$ 4,324,163	\$ 4,446,995	\$ 76,009	% 2
Rev. Over (Under) Exp.	\$ 694	\$ —	\$ —	\$ —	\$ —	% —

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	35.72	36.00	34.20	(1.80)
Extra Help	0.13	0.88	1.21	0.33
Overtime	—	—	—	—
Total FTEs	35.85	36.88	35.41	(1.47)

Program Highlights

General government revenue for the Aging and Disability Resource Center Contract fund is budgeted to increase by about \$76,000 to \$4,447,000 mainly due to the ADRC grant, which includes an estimated increase of \$40,400 in the base allocation and a federal match of \$166,800. These increases are partially offset by a \$126,600 shift of revenue related to the staff cost claimed under the grant but budgeted in the Administrative Services cost center. Additional offsets include decreases of \$5,000 for the State Pharmaceutical Assistance Program (SPAP) grant, \$4,600 for Medicare Improvements for Patients grant, and \$5,100 in allocated base revenue from the State Pharmaceutical Assistance Program.

Personnel costs are budgeted to increase by approximately \$8,500 to \$3,943,600. This reflects the cost to continue for 34.20 regular FTE, a net decrease of 1.80 FTE. This decrease includes the transfer of 1.00 FTE Public Communication Coordinator to the Administrative Services cost center, the abolishment of 1.00 FTE Senior Care Manager to support the creation of a 1.00 FTE Programs and Projects Analyst in the Community Services cost center, the transfer in of 0.20 FTE Administrative Specialist from Administrative Services cost center, and an increase of 0.33 FTE in extra help.

Operating expenses are budgeted to increase by about \$6,200 to \$261,300 mainly due to increases of \$19,900 for outside printing related to the ADRC resource guide publication, \$3,000 for postage, \$2,500 for office supplies, \$1,500 for interpretation services and \$700 for cellphone service. These increases are offset by decreases of \$11,100 for promotional supplies, \$9,300 for mileage reimbursement, and \$1,000 for small office equipment.

Interdepartmental charges are budgeted to increase by \$61,300 to \$242,100 mainly due to increases of \$35,000 for computer maintenance, \$14,000 for general/vehicle liability insurance, \$8,300 for computer replacement, \$4,600 for workers' compensation, \$4,300 for software licensing, and \$800 for postage. These increases are offset by decreases of \$5,000 for fixed telephone charges and \$1,100 for copier replacement.

Program Activities

A new data reporting system, Peer Place, was implemented by the state in 2025. The new system tracks the number of hours spent by activity type instead of the number of contacts. The program activity chart was updated from previous years to show these new metrics. In reviewing the changes from 2025 Actuals to 2026 Estimates, the 2026 Estimates best reflect the work of the ADRC.

Program Activity	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Budget Change
<i>Number of Consumers</i>					
Resource Center consumers served (unduplicated):	7,290	11,000	8,598	8,650	(2,350)
EBS consumers served (unduplicated):	816	1,100	825	830	(270)
DBS consumers served (unduplicated):	465	650	400	470	(180)
<i>Total Consumers Served</i>	8,571	12,750	9,823	9,950	(2,800)
<i>Hours spent on consumers based activities</i>					
Information and Assistance	6,774	15,000	6,790	6,800	(8,200)
Options Counseling	4,572	10,650	6,230	6,250	(4,400)
Functional Screen	3,557	7,200	5,052	5,065	(2,135)
Medicaid Application Assistance	1,284	2,700	1,177	1,179	(1,521)
Enrollment Counseling	2,261	4,700	2,642	2,647	(2,053)
Disenroll Couns-Leaving Program	271	600	276	276	(324)
Disenroll Couns-Transf/Re-enroll	604	800	692	693	(107)
Short Term Service Coordination	9	55	25	25	(30)
Other ADRC Spec tasks	726	1,910	922	924	(986)
<i>Total Hours</i>	20,058	43,615	23,806	23,859	(19,756)

Special Purpose Grant Fund

Health and Human Services

Dept/Fund Summary

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.

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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	40,373	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	116,082	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 156,455	\$ —	\$ —	\$ —	\$ —	% —
Expenditures						
Personnel Costs	\$ 27,521	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	128,934	—	—	—	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 156,455	\$ —	\$ —	\$ —	\$ —	% —
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —

(a) Expenditures exceeding revenues in 2025 is funded by accumulated prior-year excess revenues, resulting in projects that are balanced over their full life cycle.

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	—	—	—	—

Program Highlights

The 2025 through 2027 budgets allocate no ARPA funding as program costs were required to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Revenue and expenditure actuals in 2025 consisted of prior-year appropriations carried over into 2025.

Parks, Environment, Education & Land Use

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. **Extension Waukesha County** 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 and Economic Development 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 Information Technology Fund in the General Administration Functional Area).

Functional Area Financial Summary by Agency

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
REGISTER OF DEEDS						
Revenue	\$ 4,147,138	\$ 3,752,861	\$ 3,957,767	\$ 3,851,500	\$ 98,639	% 3
Fund Balance	309	—	160	—	—	—
County Tax Levy / (Credit) (b)	(2,112,629)	(2,162,629)	(2,162,629)	(2,162,629)	—	—
Expenditures	1,509,063	1,590,232	1,588,953	1,688,871	98,639	6
Rev. Over (Under) Exp. (b)	\$ 525,755	\$ —	\$ 206,345	\$ —	\$ —	% —
EXTENSION WAUKESHA COUNTY						
Revenue	\$ 183,233	\$ 142,574	\$ 140,912	\$ 140,429	\$ (2,145)	% (2)
Fund Balance	—	—	—	—	—	—
County Tax Levy / (Credit)	386,744	396,744	396,744	406,744	10,000	3
Expenditures	513,303	539,318	517,231	547,173	7,855	1
Rev. Over (Under) Exp.	\$ 56,674	\$ —	\$ 20,425	\$ —	\$ —	% —
LIBRARY						
Revenue	\$ 2,987,576	\$ 3,163,732	\$ 3,214,088	\$ 3,251,186	\$ 87,454	% 3
Fund Balance	321,500	132,500	132,500	150,032	17,532	13
County Tax Levy / (Credit)	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Expenditures	7,498,166	8,047,122	8,021,350	8,392,568	345,446	4
Rev. Over (Under) Exp. (c)	\$ 234,424	\$ 6,127	\$ 82,255	\$ —	\$ (6,127)	% (100)
PARKS AND LAND USE						
Revenue	\$ 26,106,036	\$ 21,180,422	\$ 23,340,405	\$ 22,370,463	\$ 1,190,041	% 6
Fund Balance	2,242,633	926,190	1,609,243	792,620	(133,570)	(14)
County Tax Levy / (Credit)	7,643,273	7,283,273	7,283,273	7,083,273	(200,000)	(3)
Expenditures	26,914,310	29,371,336	30,856,595	30,309,450	938,114	3
Rev. Over (Under) Exp.	7,265,069	—	1,101,629	—	—	—

(continued from above)↑

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Oper Income / (Loss) (a)	\$ 1,812,564	\$ 18,549	\$ 274,697	\$ (63,094)	\$ (81,643)	% (440)
TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE FUNCTIONAL AREA						
Revenue	\$ 33,423,983	\$ 28,239,589	\$ 30,653,172	\$ 29,613,578	\$ 1,373,989	% 5
Fund Balance	2,564,442	1,058,690	1,741,903	942,652	(116,038)	(11)
County Tax Levy / (Credit)	10,340,902	10,274,405	10,274,405	10,318,738	44,333	—
Expenditures	36,434,842	39,548,008	40,984,129	40,938,062	1,390,054	4
Rev. Over (Under) Exp.	8,081,922	6,127	1,410,654	—	(6,127)	(100)
Oper Income / (Loss) (a)	\$ 1,812,564	\$ 18,549	\$ 274,697	\$ (63,094)	\$ (81,643)	% (440)

(a) 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.

(b) Revenues in excess of expenditures is used to reduce tax levy funding for other general government operations.

(c) Parks and Land Use 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. Revenues in excess of expenditures consist mainly of member library payments for CAFÉ system and software/equipment replacement fund.

Significant program and funding changes to the 2027 Budget include the following:

- **Register of Deeds** budget includes no change to the total tax levy credit of \$2.16 million. The budgeted charges for services increase \$98,600 due to continued growth in recording fee revenue (\$36,100) and real estate transfer fees (\$54,800), along with a modest increase in real estate copy revenue (\$15,000). These gains are partially offset by a \$5,000 decrease in vital records revenue due to an anticipated slight decline in volume following the final Real ID compliance deadline. Personnel costs are budgeted to increase by \$91,200, reflecting costs to continue for 15.00 FTE positions.
- **Extension Waukesha County** personnel expenses increase by \$14,000 due to the cost to continue the existing 2.00 FTE staff and changes in employee benefit elections. Operating expenditures are budgeted to decrease by \$8,400 due to a decrease of \$4,900 for promotional, public relations, and miscellaneous supplies and \$3,100 for staff development costs. Interdepartmental revenues decrease \$4,000 due to the closure of the youth garden in October 2025 with the anticipated sale of the Northview property. County tax levy increases \$10,000.
- **The Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$234,300 or 4.9% to \$4,991,400 in 2027. The increase in library tax levy is primarily due to higher municipal library expenditures against which the percentage share of non-library community circulation is applied, as specified in County Code 11-4, to compensate 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 by \$13,100 from 2026 budgeted levels. This is a result of an increase in state aid to library systems. Bridges Library System will receive \$2,108,200 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$81,000 over the amount received in 2026, with \$68,900 of this revenue allocated to the CAFE fund to help cover expenditures for CAFE costs. Fund balance appropriations increase by \$17,700, to \$126,200. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan, including \$100,000 for the OverDrive Advantage Program to provide electronic content. Member libraries will increase their contribution to the program from \$226,900 to \$233,800 and the system will maintain their contribution of \$150,000 from state aid revenues for a total cost of \$483,800. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties.
- **Bridges Library System CAFÉ Fund** charges for service revenues from member libraries decrease 40,500 or 8% to \$493,000 as part of a strategic goal to provide cost relief to member libraries. To accomplish this goal, \$68,900 in Bridges Library System state aids revenue has been incorporated into the CAFE fund to cover costs such as the catalog discovery layer and the Integrated Library System (ILS) hosting fee. \$23,800 in CAFÉ reserve fund revenues are included in this budget to cover the cost of the mobile app. Operating expenses are budgeted to increase by approximately \$17,900 due to standard software licensing increases.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$824,300 or 10.0% to \$9.07 million. This includes an additional \$215,000 of landfill siting revenues recognized in the General Fund, a \$207,100 increase in Expo Fees driven by an increase in large events booked at the facility (dinosaur exhibit, Greek Fest, etc.) and increase in anticipated pass-through fees that support contracted security services for events, and a \$157,600 increase in parks fees including plans to make Retzer Nature Center a fee-based park and a new combined park and lake access pass. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$125,800 mostly due to restaurant and retail food licensing rate increases.

Total expenditures increase \$490,700, including \$412,000 or 3.8% of increased personnel costs. This is driven by the cost to continue 84.76 FTE staff, including the refund of 1.00 FTE Environmental Health Sanitarian, the unfund of 1.00 FTE Administrative Assistant (offset by an increase in 0.50 FTE extra help), a 0.25 FTE increase of a Park Naturalist at Retzer Nature Center, and the transfer out of 0.10 FTE Parks System Manager to the Golf Fund and

0.10 FTE Workforce Development Board Director to the Workforce Development Fund. Operating expenses increase \$80,200, which includes a \$121,700 increase in maintenance costs due to more items in the 3-year maintenance plan being classified as operating expenses, a \$30,300 increase in donation-funded park maintenance and conservation efforts, and a \$25,300 increase in utility costs mostly attributable to a \$22,000 increase in water and sewer charges. These are partially offset by a \$56,300 decrease in Land Information Services ortho-photography projects, the removal of the \$80,000 one-time future use study for the Expo Center which is offset by \$47,500 of contracted security services (mentioned above), and a \$28,200 decrease in supplies to better reflect recent actuals. Fixed assets decrease \$111,100 for projects that mainly fall within the 3-Year Maintenance and Major Projects Plan (discussed below) due to many of these being classified as operating expenses in the 2027 budget.

- The **Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** increases \$4,500 to \$369,400. The 2027 budget includes several large projects, including: \$87,500 for entry camera replacements throughout the park system, \$35,000 for pavement striping, and \$20,000 for hazardous tree removal.
- **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 increase from 2026 budgeted levels for the Community Development Block Grant (CDBG) program by about \$57,000 to \$1,500,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease \$14,600 to \$1,422,100, including \$1,326,100 in annual HOME allocated funds, a decrease of \$14,600. The budget also includes \$96,000 in HOME-American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant until its grant end date in 2030, which is unchanged from the 2026 budget.
- **Parks and Land Use – Workforce and Economic Development Fund** revenues are budgeted at \$2,755,700, an increase of \$274,500 or about 11% mainly due to budgeted increases in Adult, Dislocated Worker, and Youth workforce programming funds of about \$245,300. The budget also includes \$800,000 for a new Healthcare Employment, Access, and Rural Transformation (HEART) grant program to support initiatives focused on recruiting and retaining healthcare workers, expanding training, strengthening partnerships, and connecting workers to family-sustaining careers and \$200,000 for a new Artificial Intelligence Upskill Accelerator Pilot program to support industry-led partnerships and equip workers with in-demand artificial intelligence skills while helping businesses improve productivity and competitiveness. These increases are largely offset by a reduction of \$1 million related to the 2026 Workers Advancement Initiative to provide training and support for workers looking to grow in in-demand careers.
- **Parks and Land Use – Parkland Management and Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2026 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 (revenues minus expenditures, excluding depreciation expenses) of \$251,000 in 2027. Revenues increase \$151,800 to \$2,914,900, mainly related to higher green fees and higher golf cart rental revenues and partially due to a rate adjustment of approximately 4%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Expenditures increase \$172,900 to \$2,864,400, including \$66,000 for personnel costs related to the cost to continue for the 4.90 FTE staff and the addition of 0.10 FTE Parks System Supervisor as well as an increase in temporary extra help of 1.04 FTE and overtime of 0.03 FTE. Operating expense increase \$79,800 due to an increase of \$20,000 in non-fixed asset land improvements, largely for brush removal; \$20,000 in contracted tree removal services; \$17,800 increase in building maintenance expenses at Moor Downs related to updated clubhouse carpets, ventilation, fireplace repairs, and garage door replacements; and \$12,000 for landscaping supplies to assist with ongoing course maintenance based on increased activity. This is partially offset by a reduction of \$19,000 in various golf course related supplies based on prior year trends. Golf fixed assets memo items increase \$215,300 to \$435,500. The 2027

budgeted fixed assets includes \$187,500 for 25 new golf carts at a cost of approximately \$7,500 per cart; \$70,000 for a reel grinder; \$60,000 for cart path additions; \$40,000 for a bed knife grinder for sharpening blades on course lawn mowers; \$22,000 for clubhouse siding at Naga-Waukeee golf course; \$20,000 for improved drainage on multiple holes; \$15,000 for patio furniture and improvements; \$12,000 for a new buffalo blower to clear debris from fairways, greens and cart paths; and \$9,000 for a new clubhouse pump.

- Parks and Land Use – Ice Arena Fund** estimates a cash flow (revenues minus expenditures, excluding depreciation expenses) of \$20,800 in 2027. Revenues increase \$65,400 to \$1,474,500, mainly reflecting a \$40,200 increase in contracted ice revenues. Concessions revenues are also budgeted to increase \$17,100. Expenditures increase \$35,100 to \$1,604,500, mostly due to the cost to continue staff as well as an increase of 0.37 FTE extra help. Fixed assets are budgeted to increase \$89,800 to \$206,300. This includes \$86,000 for infrared heaters above bleachers, \$37,300 for improved ventilation in the refrigeration room at Eble Ice Arena, \$36,500 in security system upgrades, \$24,500 for a new rink pump, \$11,000 for a snow pit pump, and \$11,000 for a subfloor pump.
- The Parks and Land Use – Material Recovery Facility (MRF) Fund** general government revenues, which consist of the State Recycling Grant, are budgeted to decrease slightly by \$1,100 to \$971,600, based on the availability of state recycling grant funding for participating entities. Non-grant revenues decrease slightly by \$6,500 to \$1,907,000, due to a decrease in recycling revenues of \$26,250 to \$1,663,750. This is reflective of the contractual revenue sharing agreement the County has with Waste Management, whereby the county receives \$80 per ton (80% revenue share) for approximately 22,750 tons, net of removed and disposed residual tonnage. Additionally, revenues decrease \$5,200 due to an anticipated decrease in education fees paid to the county (\$3/ton), which seeks to improve material revenue and reduce cost by removing non-recyclables from the collection and processing systems. This is largely offset by an increase of \$25,000 in investment income proceeds based on prior year actuals. Operating expenses increase \$54,800 to about \$2.25 million. Processing costs increase \$12,600 to \$2.14 million as a result of a contractual 3% per ton increase to \$84.60 (based on CPI) for 25,500 tons. Additionally, transportation charges are increased \$42,000 for the hauling and removal of county materials. These charges were mistakenly removed in the 2026 budget as a result of the elimination of third party transportation charges no longer being incurred as part of the Waste Management contract.

Budgeted Positions - Summary by Agency and Fund

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Register of Deeds				
General Fund	16.00	15.00	15.00	—
Total Regular Positions	16.00	15.00	15.00	—
Extension Waukesha County*				
General Fund	2.00	2.00	2.00	—
Total Regular Positions	2.00	2.00	2.00	—
Bridges Library System				
State Aids Fund	6.25	6.25	6.25	—
CAFÉ Shared Automation Fund	0.75	0.75	0.75	—
Total Regular Positions	7.00	7.00	7.00	—
Parks & Land Use				
General Fund	85.71	84.71	84.76	0.05
Community Development Fund	4.35	4.35	4.00	(0.35)
Workforce Fund	1.25	1.75	1.85	0.10
Golf Courses Fund	4.90	4.90	5.00	0.10
Ice Arenas Fund	4.16	4.16	4.16	—
Materials Recycling Fund	4.43	4.43	4.43	—
Total Regular Positions	104.80	104.30	104.20	(0.10)
TOTAL REGULAR POSITIONS	129.80	128.30	128.20	(0.10)
TOTAL EXTRA HELP	52.22	52.22	54.44	2.22
TOTAL OVERTIME	1.67	1.62	1.62	—
TOTAL BUDGETED POSITIONS	183.69	182.14	184.26	2.12

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

2027 BUDGET ACTIONS**Parks - General Fund**

Transfer Out:	(0.10 FTE)	Parks System Manager to the Golf Course Fund
Create:	1.00 FTE	Park Naturalist
Abolish:	(0.75 FTE)	Park Naturalist
Refund:	1.00 FTE	Environmental Health Sanitarian
Unfund:	(1.00 FTE)	Administrative Assistant
Transfer Out:	(0.10 FTE)	Workforce Development Board Director to Workforce Development Fund
Increase:	0.81 FTE	Extra Help
Decrease:	(0.03 FTE)	Overtime

Parks - Community Development Fund

Transfer Out:	(0.35 FTE)	Administrative Specialist to Department of Administration
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Parks - Workforce Fund

Transfer In: 0.10 FTE Community Development Board Director from Parks General Fund

Parks - Golf Course Fund

Transfer In: 0.10 FTE Parks System Manager from Parks General Fund

Increase: 1.04 FTE Extra Help

Increase: 0.03 FTE Overtime

Parks - Ice Arena Fund

Increase: 0.37 FTE Extra Help

2026 CURRENT YEAR ACTIONS

None

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



General Fund

Register of Deeds

Dept/Fund Summary

Statement of Purpose

The purpose of the Register of Deeds office is to provide the citizens of Waukesha County with a depository for safekeeping and public inspection of recorded legal documents pertaining to Land Records and Vital Records. Land Records is functionally divided into Recording, responsible for examining newly submitted records for recordability, and Land Records, responsible for indexing and making those records available to the public. 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. All of these areas currently provide in-office customer service, as well as mail-in and online options for recording and requesting copies of documents.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	4,147,132	3,752,861	3,957,767	3,851,500	98,639	3
Interdepartmental	—	—	—	—	—	—
Other Revenue	6	—	—	—	—	—
Appr. Fund Balance (a)	309	—	160	—	—	—
County Tax Levy (Credit)	(2,112,629)	(2,162,629)	(2,162,629)	(2,162,629)	—	—
Total Revenue Sources	\$ 2,034,818	\$ 1,590,232	\$ 1,795,298	\$ 1,688,871	\$ 98,639	% 6
Expenditures						
Personnel Costs	\$ 1,331,414	\$ 1,355,586	\$ 1,365,855	\$ 1,446,785	\$ 91,199	% 7
Operating Expenses	77,117	133,212	121,664	133,513	301	—
Interdept. Charges	100,532	101,434	101,434	108,573	7,139	7
Fixed Assets (Memo) (b)	—	—	—	—	—	—
Total Expenditures	\$ 1,509,063	\$ 1,590,232	\$ 1,588,953	\$ 1,688,871	\$ 98,639	% 6
Rev. Over (Under) Exp.	\$ 525,755	\$ —	\$ 206,345	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	16.00	15.00	15.00	—
Extra Help	—	—	—	—
Overtime	0.05	0.02	0.02	—
Total FTEs	16.05	15.02	15.02	—

Program Highlights

Charges for services are budgeted to increase by \$98,600, led by continued growth in recording fee revenue (\$36,100) and real estate transfer fees (\$54,800), along with a modest increase in real estate copy revenue (\$15,000). These gains are partially offset by a \$5,000 decrease in Vital Records revenue due to an anticipated slight decline in volume following the final Real ID compliance deadline.

Personnel costs are budgeted to increase by \$91,200, reflecting costs to continue for 15.00 FTE positions.

Operating expenses are budgeted to increase by \$300. The increase reflects one-time funding for conference room chair replacement and replacement of failing point-of-sale receipt printers and recording barcode printers, largely offset by the removal of prior-year one-time costs for land records imaging software and a microfilm scanner, as well as the cessation of outside microfilming services.

Interdepartmental charges are budgeted to increase by \$7,100, primarily due to higher computer maintenance and replacement costs and increased fixed telephone charges.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Property Transaction Processing

Promote Land Records and other local businesses by minimizing risk and turn-around time involved in property transactions processed by the Register of Deeds (ROD).

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	2025 Actual	2026 Target	2026 Estimate	2027 Target
Mean recording interval	4.5	4.5	4.2	4.0

Customer Service Pillar: High customer satisfaction

Objective 2: Service Delivery

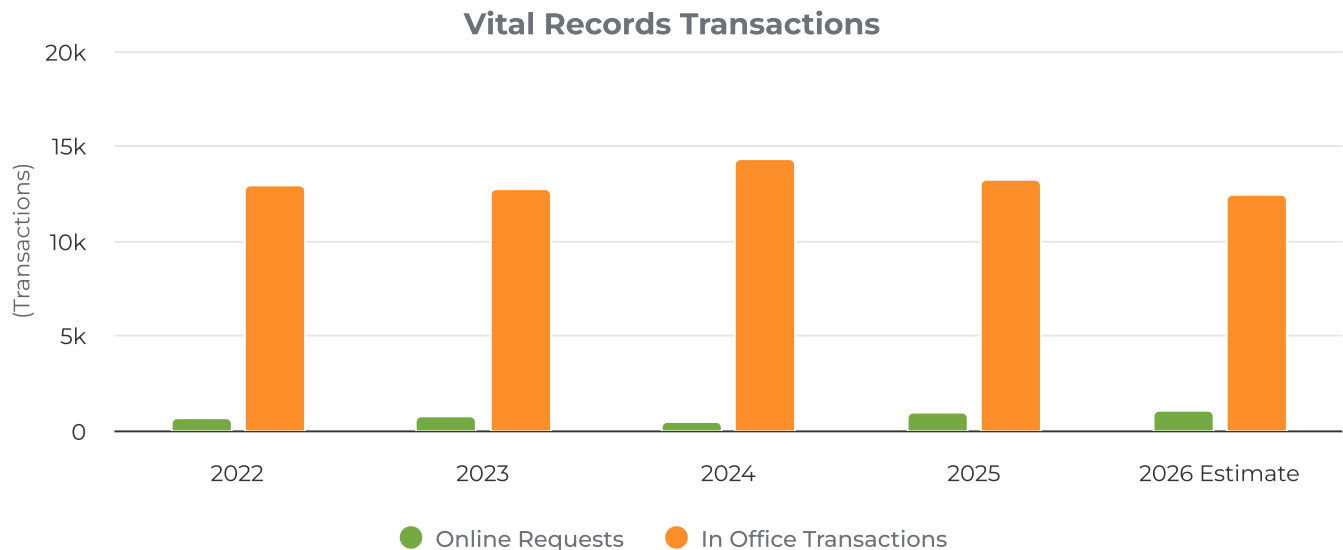
Provide desired services to clients efficiently. (Administrative Services) In Q2 of 2024, the Waukesha County ROD implemented a Recording Notification System (RNS) that allows county constituents to sign up via email for notification of any transfer documents recorded against their property. While state law requires the ROD to record any submitted Land Records document that is in recordable format, the RNS is the county's best tool to keep homeowners apprised of any recording activity affecting their property.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
Total transactions via internet	7,876	5,750	8,370	8,500
Walk-in document requests	1,659	1,100	1,925	1,500
Phone-in document requests	3,201	2,750	3,430	2,750
Mail-in document requests	626	600	573	500
New RNS subscribers	958	1,500	934	1,000
New RNS properties	1,019	1,700	1,030	1,200
New RNS notifications sent	401	550	590	600

Objective 3: Vital Records Requests

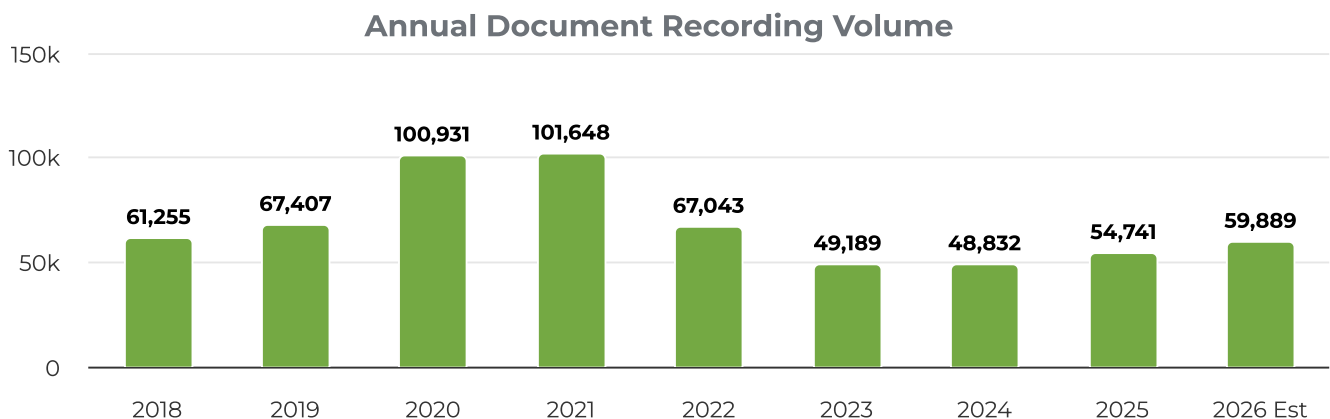
Provide constituents with an irrefutable, reasonably accessible record of births, marriages, and deaths within the State of Wisconsin. The majority of interaction with constituents taking place in the Register of Deeds Office occurs at the Vital Records counter. (Vital Records)

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.



Functional Area: Land Records

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.



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.

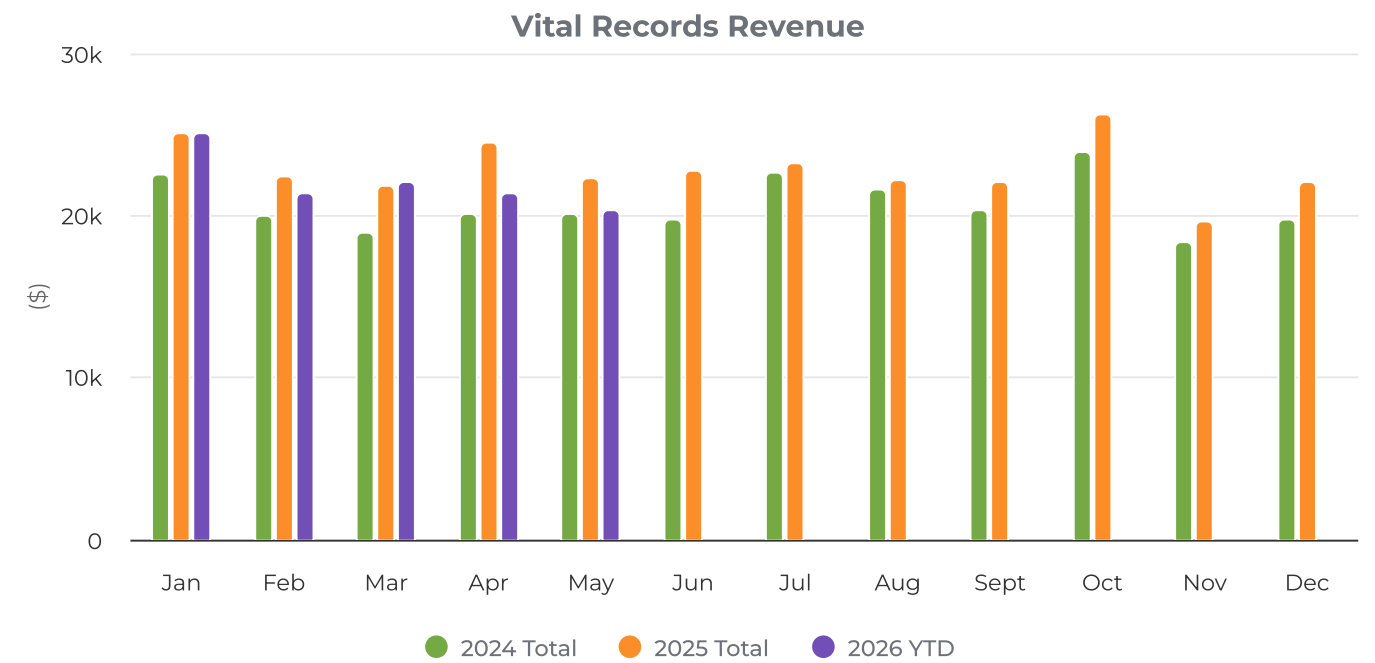
Functional Area: Recording

Recording examines all legal documents to assure conformity to state statutes and advises the public on regulations concerning statutory recording 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, and real estate transfers. In addition, recording staff prepares the recorded documents for imaging and scanning, and returns those documents to the customer.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Subdivision plats, Certified Survey Maps, Condo Plats Examined and Cashiered	192	180	190	190	10

Functional Area: Vital Records

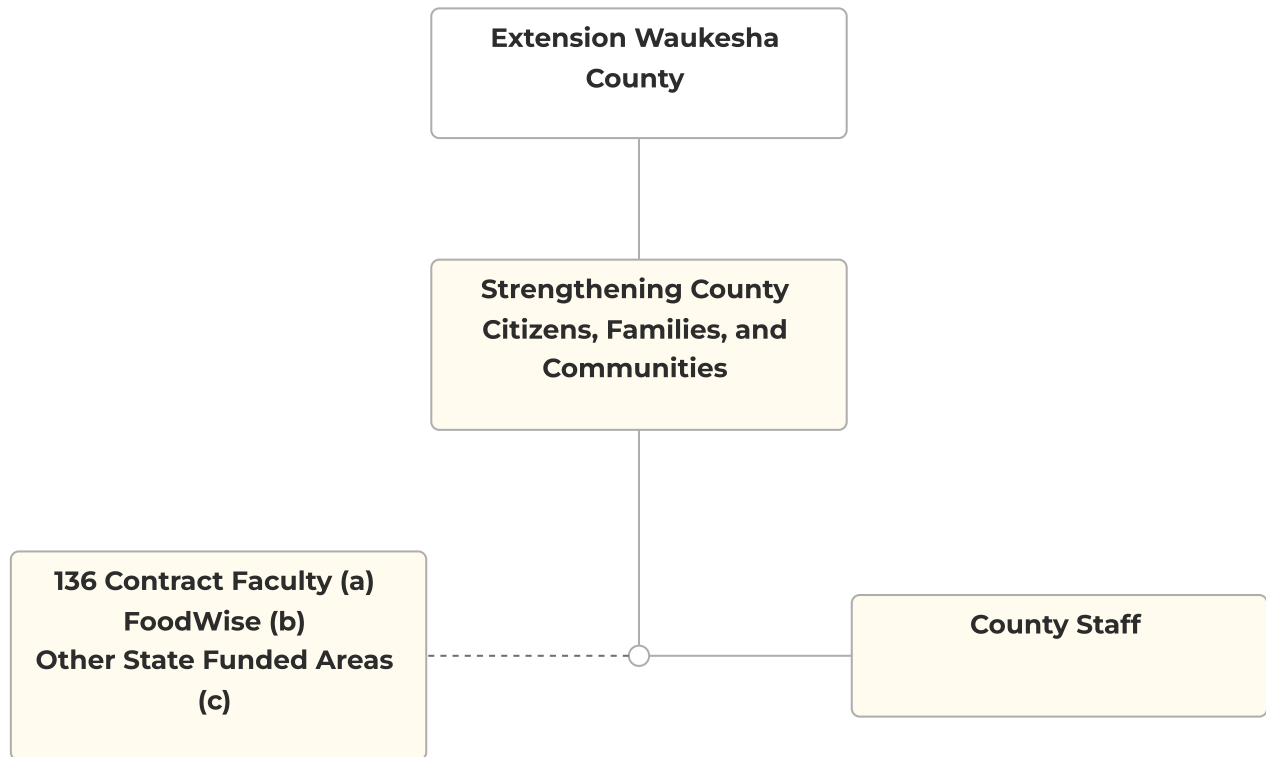
Vital Records is responsible for the accurate filing of marriage and death certificates with the State Vital Records Office and issuing certified copies of Birth, Marriage, Death, and Divorce certificates. The Vital Records program provides both phone and walk-in reception services for the entire office.



Extension Waukesha County

EXTENSION WAUKESHA COUNTY

FUNCTION / PROGRAM CHART



(a) State 136 Contract Extension Waukesha County 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 Extension Waukesha County's Area Extension Director (Department Head) is funded 100% with state funding.

General Fund

Extension Waukesha County

Dept/Fund Summary

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 urban, suburban, and rural areas.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 8,387	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	139,283	103,975	106,973	104,485	510	—
Interdepartmental	4,000	4,000	—	—	(4,000)	(100)
Other Revenue	31,563	34,599	33,939	35,944	1,345	4
Appr. Fund Balance (a)	—	—	—	—	—	—
County Tax Levy (Credit)	386,744	396,744	396,744	406,744	10,000	3
Total Revenue Sources	\$ 569,977	\$ 539,318	\$ 537,656	\$ 547,173	\$ 7,855	% 1
Expenditures						
Personnel Costs	\$ 151,897	\$ 174,183	\$ 185,924	\$ 188,195	\$ 14,012	% 8
Operating Expenses	316,361	319,932	286,404	311,504	(8,428)	(3)
Interdept. Charges	45,045	45,203	44,903	47,474	2,271	5
Fixed Assets (Memo) (b)	—	—	—	—	—	—
Total Expenditures	\$ 513,303	\$ 539,318	\$ 517,231	\$ 547,173	\$ 7,855	% 1
Rev. Over (Under) Exp.	\$ 56,674	\$ —	\$ 20,425	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	2.00	2.00	2.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	2.00	2.00	2.00	—

Additional Human Resources	2025 Actual	2026 Adopted Budget	2027 Budget	Budget Change
State 136 Contract (a)	4.8	4.8	4.8	0.0
FoodWise (b)	4.8	3.0	3.0	0.0
Other State Funded Areas	1.5	1.5	1.0	-0.5
Total (Non-County)	11.1	9.3	8.8	-0.5

(a) UW-Madison Division of Extension 136 Contract educators are funded through approximately 40% local revenues, including tax levy, grants, and other program service revenues, while the State provides the remaining approximately 60%. The cost of the local share is recognized as an operating expenditure.

(b) The FoodWise program is federally funded and administered by the State through the UW-Madison Division of Extension. Its operating expenses, personnel costs, and grant funding are not included in the County budget. The program provides services to Waukesha County residents and is administered through the County's Extension Office.

(c) The Extension Waukesha County's Area Extension Director (Department Head) is funded entirely by the State. The 0.5 FTE reduction reflects the expiration of a fully grant-funded position in August 2026.

Program Description

Extension Waukesha County's educational programs apply the research and resources from UW-Madison 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. We 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 promote community and economic development. Extension Waukesha County 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

Revenues from charges for services increase by \$500 overall compared to 2026. Program fees from existing programs increase by \$5,900, and new service fee revenues from Extension's Certified Public Manager program adds \$4,000. These increases are offset by a decrease of \$3,850 in program fees due to the transition of the StrongBodies program to the Health & Human Services department's Aging & Disability Resource Center (ADRC), a \$3,000 decrease due to the completion of the Farmers' Market Promotion Program, and a \$2,550 decrease due to the completion of a project for the Wisconsin River Rail Transit Commission.

Interdepartmental revenues decrease by \$4,000 to \$0 due to the closure of the youth garden in October 2025 with the anticipated sale of the Northview property.

Other Revenues increase by \$1,300 to \$35,900, primarily due to a reclassification of credit card charges from charges for services to other revenue, as well as modest increases in Health & Well-Being and 4-H & Youth Development program donations.

Personnel expenses increase by \$14,000 due to cost to continue supporting the existing 2.00 FTE staff and changes in employee benefit elections.

Operating expenses decrease by \$8,400 overall. This net change reflects an initial decrease of \$12,700 in operating expenses, partially offset by a \$4,200 (2%) in the 136 contract with the state. The overall decrease is driven by:

- \$4,900 reduction in promotional, public relations, and miscellaneous supplies;
- \$3,100 reduction in staff development costs, primarily related to mileage reimbursement and travel; and
- \$1,500 reduction in purchased services, including a \$2,100 decrease in program services and \$2,100 decrease in recreation services for 4-H Summer Camp to better align the budget with actual costs incurred.

The \$4,200 increase reflects the cost to continue supporting existing UW educators. The state continues to assume approximately 60% of 136 contract costs (4.80 FTE), while the county assumes approximately 40% through 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 by \$2,300, primarily due to higher computer replacement costs and maintenance fees.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Increase the knowledge level of green industry workforce employees by identifying emerging industry needs and delivering educational workshops that address these needs.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
# of participants in green industry educational workshops	1,101	1,300	1,050	1,050
% of participants reporting increased knowledge of green industry topics	84%	83%	83%	85%
% of participants reporting increased awareness of practices to protect the environment	77%	80%	80%	85%

Objective 2: Increase the capacity of local governments and community-based organizations (CBO) to lead effective organizational development efforts by providing education, facilitation, and technical assistance that strengthens governance, collaboration, and implementation of community priorities.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
# of organizations or municipalities taking part in organizational development workshops, consultations, or facilitated processes	10	10	12	10
# of total participants taking part in organizational development activities	744	220	350	300
% of participants reporting adoption of or improvement in at least one organizational practice	-*	80%	85%	80%

* First measured in 2026.

Objective 3: Increase the knowledge, skills, and applied practices of Waukesha County community organizations and local government leaders by delivering trainings and workshops on key community development topics that support effective leadership, organizational effectiveness, and collaborative decision-making.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
# of organizations or municipalities taking part in trainings or workshops	15	10	12	12
# of participants served through trainings and workshops	136	150	165	500
% of participants reporting increased capacity	90%	70%	80%	70%
% of participants reporting application of new practices	89%	70%	75%	70%

Objective 4: Strengthen 4-H Positive Youth Development programs by expanding access to high quality, research-based educational experiences that build leadership, youth voice, life skills, and civic responsibility through programming and intentional youth-adult partnerships.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
# of youth participating in leadership, civic engagement, and skill-building 4-H programs	730	750	722	750
# of trained volunteers supporting program implementation and youth-adult partnership practices	115	126	152	160
# of community organizations and/or businesses collaborating with 4-H	35	30	32	35
# of community members participating in the 4-H Kids Zone at the Waukesha County Fair	3,042	3,100	3,100	3,150

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

Objective 5: Improve the nutritional health of low-income participants in the Waukesha County FoodWise EFNEP Nutrition Education program.

Performance Measure	2025 Actual (SNAP-Ed + EFNEP)	2026 Target (EFNEP Only)	2026 Estimate (EFNEP Only)	2027 Target (EFNEP Only)
# of FoodWise program contacts	9,438*	4,200	4,200	4,300
# of participants served by FoodWise programs	2,011*	750	750	775
% of older youth & adult participants who reported an increase in daily fruit & vegetable consumption	40%	42%	50%	52%
% of low-income participants who showed improvement in one or more nutrition practices	81%	90%	85%	85%
% of participants who reported an increase in physical activity	62%	65%	70%	70%

* This figure reflects participants in both Expanded Food and Nutrition Education Program (EFNEP) and Supplemental Nutrition Assistance Program-Education (SNAP-Ed) programs. Federal funding for SNAP-Ed was eliminated in 2025, the 2026 and 2027 targets for these performance measures have been adjusted accordingly.

Grant Funding

Grant/Project Title	Funding Administration	2025 Actual Award	2026 Budgeted Award	2026 Estimated Award	2027 Budgeted Award
Subtotal State/Nonprofits/ Other Administered Grants (a)	SNAP/EFNEP	\$403,095	\$184,722	\$184,028	\$188,354
ProHealth Tower Hill Education Outreach Project (b)	ProHealth Care	\$25,000	\$25,000	\$25,000	\$25,000
Department of Public Instruction, Pre-College Grant (c)	State of Wisconsin - DPI	\$25,500	\$25,500	\$50,460	\$50,460
CAPER (Consolidated Annual Performance Evaluation Report) (CDBG) (d)*	CDBG	\$5,000	\$5,000	\$5,000	\$5,000
Farmers Market Promotion Program (e)	USDA	\$249,887	\$249,887	\$249,887	\$0
Nia: Pathways and Purpose for the Future (f)	CYFAR	\$40,881	\$40,881	\$65,388	\$0
Co-Creating Educational Resources for Hmoob Farmers (g)	UW-Madison Extension Innovation Grant	\$39,950	\$39,950	\$39,950	\$0
Engaging Waukesha Youth in Farm to School Education (h)*	Greater Milwaukee Foundation	\$5,300	\$0	\$0	\$0
StrongBodies Expansion in Waukesha County (i)	UW-Madison ARPA	\$7,954	\$0	\$0	\$0
The Village of Rochester Strategic Plan (j)*	The Village of Rochester of Wisconsin	\$7,600	\$0	\$0	\$0
Economic Impact Study of the Southern Wisconsin Railway System (k)*	Wisconsin River Rail Transit Commission	\$5,600	\$26,967	\$21,097	\$0
Total Extension Waukesha County's Grants/Funding		\$815,767	\$597,907	\$640,810	\$268,814

Most of these state-administered grants/funding do not flow through the County's budget because they have been awarded to other agencies to administration; however, they still **provide benefits to Waukesha County residents**.

(a) For 2025, this includes \$403,095 in FoodWise funding, consisting of \$215,936 Supplemental Nutrition Assistance Program-Education (SNAP-Ed) funding and \$187,159 in Expanded Food and Nutrition Education Program (EFNEP) funding. For the 2026 and 2027 budgets, this consists entirely of EFNEP funding.

(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 identified trends in the Waukesha County Community Development Block Grant program to help inform priority projects and decision-making. In addition, the report supported performance outcome reporting through the Consolidated Annual Performance and Evaluation Report (CAPER), as required by the U.S. Department of Housing and Urban Development (HUD) to communicate local performance measures.

(e) The Farmers Market Promotion Program is a grant awarded by the United States Department of Agriculture (USDA) to sustain and expand Wisconsin farmers' markets through data collection, networks, and collaboration.

(f) 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.

(g) This Co-Creating Educational Resources for HMoob Farmers grant focuses on developing videos in partnership with HMoob growers to encourage the adoption of science-based production practices, particularly in weed management and season extension. These videos will be posted and promoted through HMoob social media channels.

(h) The Farm to School grant is awarded by the Greater Milwaukee Foundation to engage Waukesha youth in farm-to-school education. The program focused on improving student health indicators in the Waukesha School District, fostering long-term healthy eating behaviors among students and families, and increasing the use of local foods on school menus. It also promotes greater family and volunteer participation in school garden and nutrition activities while encouraging civic engagement in the Waukesha community.

(i) The StrongBodies expansion project focused on increasing the number of community sites offering StrongBodies sessions in Waukesha County and expanding the number of volunteers trained in the StrongBodies curriculum.

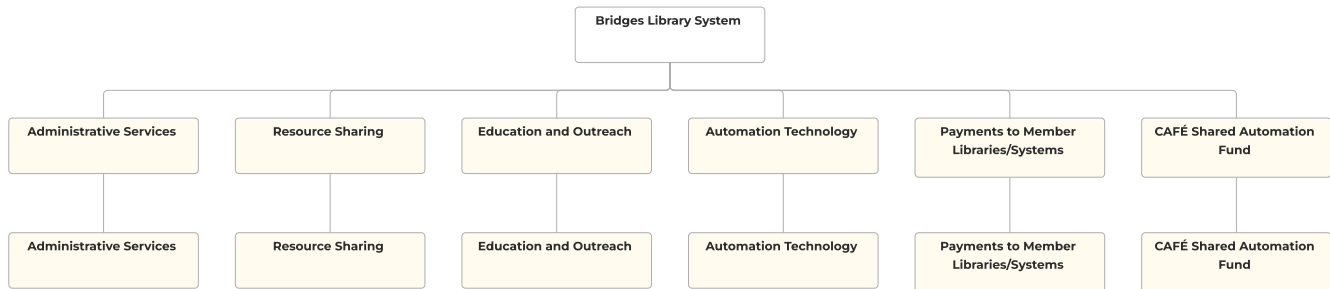
(j) Extension facilitated a strategic planning process with the Village of Rochester, resulting in a three-to-five -year strategic plan to help guide Rochester's future policy priorities and budget allocations. The final product was based on data collection, research, surveys, and output from planning workshops.

(k) Extension conducted an economic impact study with the Wisconsin River Rail Transit Commission to further demonstrate the local and collective value of the publicly owned Wisconsin Southern Railway System. The results examined how freight rail service affects Wisconsin industries and contributes to the economy, while also providing a better understanding of the impact that the loss of rail freight service could have on businesses that rely on it.

Bridges Library System

BRIDGES LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Bridges Library System

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 supporting local public libraries. An effective library system allows for innovation in the field, creating opportunities for libraries of all sizes and providing cost savings through economies of scale and collaborations — all to the benefit of the Waukesha and Jefferson County citizens. This budget looks to the strategic directives of the Library System's strategic plan.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
County Library Fund						
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Expenditures	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —
State Aids, Federal & Misc						
Revenues	\$ 2,428,196	\$ 2,621,292	\$ 2,661,648	\$ 2,689,312	\$ 68,020	% 3
Fund Balance Appropriation	321,500	108,500	108,500	126,220	17,720	16
County Tax Levy	—	—	—	—	—	—
Expenditures	2,567,499	2,729,792	2,705,717	2,815,532	85,740	3
Rev. Over (Under) Exp.	\$ 182,197	\$ —	\$ 64,431	\$ —	\$ —	% —
CAFÉ Shared Automation Fund						
Revenues	\$ 559,380	\$ 542,440	\$ 552,440	\$ 561,874	\$ 19,434	% 4
Fund Balance Appropriation	—	24,000	24,000	23,812	(188)	(1)
County Tax Levy	—	—	—	—	—	—
Expenditures	507,153	560,313	558,616	585,686	25,373	5
Rev. Over (Under) Exp.	\$ 52,227	\$ 6,127	\$ 17,824	\$ —	\$ (6,127)	% (100)
Total All Funds						
Revenues	\$ 2,987,576	\$ 3,163,732	\$ 3,214,088	\$ 3,251,186	\$ 87,454	% 3
Fund Balance Appropriation	321,500	132,500	132,500	150,032	17,532	13
County Tax Levy	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Expenditures	7,498,166	8,047,122	8,021,350	8,392,568	345,446	4
Rev. Over (Under) Exp.	\$ 234,424	\$ 6,127	\$ 82,255	\$ —	\$ (6,127)	% (100)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
County Library Fund				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total County Library Fund	—	—	—	—
State Aids, Federal & Misc				
Regular Positions	6.25	6.25	6.25	—
Extra Help	—	0.16	0.16	—
Overtime	—	—	—	—
Total State Aids, Federal & Misc	6.25	6.41	6.41	—
CAFE Shared Automation Fund				
Regular Positions	0.75	0.75	0.75	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total CAFE Shared Automation Fund	0.75	0.75	0.75	—
All Bridges Library System Funds				
Regular Positions	7.00	7.00	7.00	—
Extra Help	—	0.16	0.16	—
Overtime	—	—	—	—
Total Bridges Library System Funds	7.00	7.16	7.16	—

(a) Fund balance uses include:

Fund	Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
State Aid	Library Hearing Loop Installation	\$0	\$13,000	\$13,000	\$0
State Aid	Wisconsin Digital Library - Advantage Program	\$150,000	\$50,000	\$50,000	\$100,000
State Aid	Library Planning Grants	\$60,000	\$0	\$0	\$0
State Aid	Network Equipment	\$0	\$16,000	\$16,000	\$0
State Aid	System Strategic Planning	\$0	\$17,000	\$14,067	\$0
State Aid	Guided Accessibility Grants	\$0	\$0	\$0	\$8,000
State Aid	System-Wide Events	\$0	\$0	\$0	\$2,500
State Aid	Library Memory Project Strategic Planning	\$0	\$0	\$0	\$3,025
State Aid	Cataloging Intern	\$0	\$6,000	\$0	\$6,000
State Aid	LawDepot Database Pilot	\$0	\$6,500	\$6,500	\$6,695
CAFÉ	Various Café Technology Upgrades and Projects	\$0	\$24,000	\$11,906	\$23,812
Total Fund Balance Appropriation		\$210,000	\$132,500	\$111,473	\$150,032

Major Departmental Strategic Plan Objectives

Customer Service Pillar

Bridges Strategic Plan Directive IIC: Increase awareness of libraries through partnerships in local and regional organizations.

Performance Measure:

Support and evaluate program initiatives that extend beyond local library geography, such as new system-wide programming and a new strategic planning process to support the system-wide library memory projects, building external stakeholder connections.

Finance Pillar

Bridges Strategic Plan Directive IA: Seek funding opportunities from new and different sources

Provide cost relief to member libraries through the allocation of additional state aids revenues to the CAFE Fund to subsidize member library charges.

Performance Measure:

Track the percentage reduction of member library charges year over year, keeping within range of public library system state aid funding capabilities.

Quality Pillar

Bridges Strategic Plan Directive IC: Promote and support grant opportunities and training.

Performance Measure:

Support the high standards of service member libraries provide by offering grants to support access to electronic content, accessibility and innovation. Utilize grant forms that provide performance measurements for evaluation.

Team Pillar

Bridges Strategic Plan Directive VIA: Maximize performance of system staff

Performance Measure:

Provide funding and continuing education time for system staff to grow in their consulting fields and learn and participate at conferences to expand professional perspective across local, state, and national networks. Conduct share-out sessions to assess future investment.

County Fund

Bridges Library System

Dept/Fund Summary

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 Waukesha 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 so long as exemption standards are met. 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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Total Revenue Sources	\$ 4,423,514	\$ 4,757,017	\$ 4,757,017	\$ 4,991,350	\$ 234,333	% 5
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	4,423,514	4,757,017	4,757,017	4,991,350	234,333	5
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 4,423,514	\$ 4,757,017	\$ 4,757,017	\$ 4,991,350	\$ 234,333	% 5
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	—	—	—	—

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 2027 budget, the TNR residents borrowed 21.103% of the materials at libraries, and the ordinance calls for them to be taxed for 21.103% of the library operating costs as calculated by the ordinance. The result is an increase in the County Levy of \$238,481 or 5.1% to \$4,953,816. 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 Levy decreased \$4,148 or 10.0% to \$37,534 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 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 21.103% for the 2027 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2026 LIBRARY TAX LEVY FOR 2027 BUDGET PURPOSES					
Category		2025 for 2026 Budget Purposes	2026 for 2027 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$22,660,699	\$23,343,557	\$682,858	3.0%
Revenues (2 years prior)	-	\$23,090,816	\$23,911,166	\$820,350	3.6%
Overage or (lapse) - 2 years prior		-\$430,117	-\$567,609	-\$137,492	32.0%
Projected budget - year prior	+	\$22,950,666	\$24,042,303	\$1,091,637	4.8%
Calculated allowable expenditures		\$22,520,549	\$23,474,694	\$954,145	4.2%
Countywide TNR percent 2 years prior	X	20.938%	21.103%	N/A	0.8%
County levy (TNR % times allowable expenditures)		\$4,715,335	\$4,953,816	\$238,481	5.1%
Intercounty Funding	+	\$41,682	\$37,534	-\$4,148	-10.0%
Total		\$4,757,017	\$4,991,350	\$234,333	4.9%

In August 2008, the County Board adopted a 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 way 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. Libraries are challenged to offer both traditional and digital formats with tight local budget constraints. This change was recommended to reimburse libraries more fairly for service to residents living in municipalities without libraries. The 2025-2026 Act 150 Library Planning Committee evaluated new funding formula options and recommended a new Library Tax Levy Distribution formula with the major policy goal of making greater progress towards the fairness goal while still offering a stability component. This was accomplished by giving all libraries a stability adjustment based on 50% of the allowable cost rate increase, with any remaining surplus funds going to libraries below their unadjusted distribution goal discussed in more detail in subsequent pages. For the 2027 budget, verifiable electronic materials include Overdrive and Hoopla circulations. The digital usage of libraries has grown every year. The table below shows that usage of physical items decreased by only 0.6% in TNR areas compared to a decrease of 1.1% in Waukesha County overall resulting in an increase in the TNR proportionate use from 20.571% to 20.791%. The usage of digital items increased by 7.0% in TNR areas and by 8.3% in Waukesha County overall resulting in a decrease in the TNR proportionate use from 22.859% to 22.592%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in a 0.8% increase in the TNR proportionate use from 20.938% to 21.103%. That, along with an increase in allowable costs of \$954,145 or 4.2%, results in an overall increase in funding to county libraries of 5.1%.

Activity (a)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2025 - 2026 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	739,416	771,706	815,022	814,501	-0.6%
Total In-County Physical Circulation	3,832,592	3,952,459	3,962,001	3,917,524	-1.1%
Percent Non Library Community Borrowing of Total County Borrowing	19.293%	19.525%	20.571%	20.791%	1.1%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	150,027	158,656	173,034	185,130	7.0%
Total In-County Digital Circulation	674,704	715,549	756,977	819,437	8.3%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.236%	22.173%	22.859%	22.592%	-1.2%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	889,443	930,362	988,056	999,631	6.2%
Total In-County Physical & Digital Circulation	4,507,296	4,668,008	4,718,978	4,736,961	1.1%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	19.733%	19.931%	20.938%	21.103%	0.8%

(a) 2 yrs prior actual statistics used for budget development (e.g. 2025 actual statistics used for 2027 budget).

Adjacent County Funding	2025	2026	2027	2026-2027 \$ Change
Payments made by Waukesha County to adjacent county libraries	\$37,222	\$41,682	\$37,534	-\$4,148
Payments made to Waukesha County libraries by adjacent counties (a)	\$471,482	\$511,791	\$574,348	\$62,557
Net Waukesha County Position	\$434,260	\$470,109	\$536,814	\$66,239

Library Distribution Formula:

Step 1: Determine Initial Distribution — Increase the prior year distribution by the greater of 50% of the increase to allowable costs or up to the Act 150 minimum. This produces a library's preliminary distribution. If the sum of the preliminary distributions is greater than the library tax levy collected, this produces a revenue deficit and decreases each library's distribution proportionate to the preliminary distribution amount (subject to Act 150 Minimums). This adjusted preliminary distribution is the final step in the formula. If the sum of the preliminary distributions is less than the library tax levy, this produces a revenue surplus. This is allocated to libraries in **Step 4**.

Step 2: Determine Effort - Level of Outside Lending — Evaluate net lending efforts, including crossover borrowing, TNR circulations, and interlibrary loans. Libraries with positive net lending values are net lenders. Libraries with negative net lending values are net borrowers.

Step 3: Determine Unadjusted Distribution Goal — The unadjusted distribution goal is a library's Act 150 amount plus its proportion of excess revenue (library tax levy minus Act 150 amounts). Only libraries with positive net lending (determined in **Step 2**) receive an allocation of excess revenue. The allocation is based on the proportion of each library's positive circulation (excluding net borrowers), which is multiplied by the excess revenue available. This is then added to each library's Act 150 Minimum distribution to get the unadjusted distribution goal. Note: the unadjusted distribution goal is a component of the previous distribution formula (in place from 2009-2026) and is meant as a target for meeting the fairness goal (i.e. the more materials a library lends to other communities, the more funding it should get). Getting closer to this goal, while maintaining stability in funding for all libraries, will be a multi-year effort.

Step 4: Distributing Surplus Revenue for Final Distributions — The surplus revenue (calculated in **Step 1**) is allocated to libraries that have preliminary distributions that are less than its unadjusted distribution goal. If a library's preliminary distribution is above its unadjusted distribution goal, it does not receive a surplus allocation. Surplus revenue is distributed proportionately to a library's amount remaining to get to its unadjusted distribution goal. This is added to its preliminary distribution to calculate the final distribution.

2026-2027 Library Tax Levy Distribution

Library	2026 Distribution	2027 Distribution	26 vs 27 \$ Change	26 vs 27 % Change
Big Bend	\$37,116	\$41,114	\$3,998	10.77%
Brookfield	\$300,145	\$306,503	\$6,358	2.12%
Butler	\$30,825	\$35,674	\$4,849	15.73%
Delafield	\$507,397	\$574,952	\$67,555	13.31%
Eagle	\$23,854	\$24,359	\$505	2.12%
Elm Grove	\$49,341	\$50,386	\$1,045	2.12%
Harland	\$361,229	\$373,240	\$12,011	3.33%
Menomonee Falls	\$44,880	\$45,831	\$951	2.12%
Mukwonago	\$599,848	\$648,921	\$49,073	8.18%
Muskego	\$122,219	\$124,808	\$2,589	2.12%
New Berlin	\$22,252	\$28,620	\$6,368	28.62%
North Lake	\$118,016	\$122,735	\$4,719	4.00%
Oconomowoc	\$401,157	\$423,699	\$22,542	5.62%
Pewaukee	\$129,179	\$135,263	\$6,084	4.71%
Sussex	\$685,686	\$708,358	\$22,672	3.31%
Waukesha	\$1,282,191	\$1,309,353	\$27,162	2.12%
Subtotal Pmt to Waukesha Co. Libraries	\$4,715,335	\$4,953,816	\$238,481	5.06%
Intercounty Payments	\$41,682	\$37,534	-\$4,148	-9.95%
Total Library Tax Levy Distribution	\$4,757,017	\$4,991,350	\$234,333	4.93%

State Aids, Fed & Misc. Fund

Bridges Library System

Dept/Fund Summary

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 Bureau of Libraries (formerly the Division of Libraries and Technology) must approve the budget and program of service based on whether the Bureau 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 Bureau 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 4.0% in state aid is projected for 2027.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 1,954,863	\$ 2,032,199	\$ 2,042,199	\$ 2,045,344	\$ 13,145	% 1
Fine/Licenses	—	—	—	—	—	—
Charges for Services	421,307	570,093	570,449	624,968	54,875	10
Interdepartmental	—	3,000	3,000	3,000	—	—
Other Revenue	52,026	16,000	46,000	16,000	—	—
Appr. Fund Balance	321,500	108,500	108,500	126,220	17,720	16
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 2,749,696	\$ 2,729,792	\$ 2,770,148	\$ 2,815,532	\$ 85,740	% 3
Expenditures						
Personnel Costs	\$ 837,145	\$ 806,716	\$ 790,819	\$ 849,952	\$ 43,236	% 5
Operating Expenses	1,571,203	1,758,744	1,750,566	1,794,540	35,796	2
Interdept. Charges	159,150	164,332	164,332	171,040	6,708	4
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 2,567,498	\$ 2,729,792	\$ 2,705,717	\$ 2,815,532	\$ 85,740	% 3
Rev. Over (Under) Exp.	\$ 182,198	\$ —	\$ 64,431	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	6.25	6.25	6.25	—
Extra Help	—	0.16	0.16	—
Overtime	—	—	—	—
Total FTEs	6.25	6.41	6.41	—

Library State Aids Fund Balance Uses	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Library Hearing Loop Installation	\$0	\$13,000	\$13,000	\$0
Wisconsin Digital Library - Advantage Program	\$150,000	\$50,000	\$50,000	\$100,000
Library Planning Grants	\$60,000	\$0	\$0	\$0
Network Equipment	\$0	\$16,000	\$16,000	\$0
System Strategic Planning	\$0	\$17,000	\$14,067	\$0
Guided Accessibility Grants	\$0	\$0	\$0	\$8,000
System-Wide Events	\$0	\$0	\$0	\$2,500
Library Memory Project Strategic Planning	\$0	\$0	\$0	\$3,025
Cataloging Intern	\$0	\$6,000	\$0	\$6,000
LawDepot Database Pilot	\$0	\$6,500	\$6,500	\$6,695
Total Fund Balance Appropriation:	\$210,000	\$108,500	\$99,567	\$126,220

Program Highlights

General government revenues increase by \$13,145 or 1% from 2026 budgeted levels. This is a result of an increase in state aid to library systems and an inclusion of anticipated federally funded Library Services Technology Act (LSTA) grant funds from the Department of Public Instruction in 2027. Bridges Library System will receive a total of \$2,108,245 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, with the majority of the state aid revenue (\$2,039,344) remaining in this State Aids, Fed, & Misc Fund (Fund 210) and \$68,901 of state aid revenue built into the CAFE fund (Fund 215) to cover expenditures for CAFE costs.

Charges for services revenues increased by \$54,875 or 10%, mainly due to increased funding from Prairie Lakes Library System from \$223,500 to \$262,400 and member libraries increasing their contribution to the Advantage Program (electronic books and digital audiobooks) from \$226,900 to \$233,800 as well as other database and software with standard inflationary increases. The Prairie Lakes funds are pass-through amounts 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. Revenue from library systems participating in the SEWI Continuing Education consortium increases from \$19,400 to \$20,000.

Interdepartmental revenue remains the same as the 2026 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 \$16,000. Interest income was maintained at \$15,000 based on 2026 estimates.

State Library Aids fund balance appropriations increased by \$17,700, to \$126,200. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. The largest portion of these funds will be used to support the ever-increasing demand for electronic materials with \$100,000 designated to the Wisconsin Digital Library Advantage program. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties. The System's Library Memory Project is due for a strategic planning update, with \$3,000 set aside in 2027 to support that process. \$8,000 will be available as system grants to member libraries to support accessibility updates, and \$2,500 is available for system-wide events with member libraries. Additional projects include year two of the pilot project of a new legal forms database for \$6,700 and a \$6,000 internship opportunity that will support cataloging records cleanup for member library records (deferred from 2026).

Personnel costs increased by \$43,200 or 5% related to cost to continue for 6.41 FTE budgeted in this program and the inclusion of a temporary intern position for \$6,000 (funded by the fund balance).

Operating expenses increase by \$38,300 or 2%. An increase in state aid allowed the system to maintain core services such as contract increases to the materials delivery service, cover standard inflationary increases to critical software subscriptions including access to the Wisconsin Digital Library buying pool, as well as offer new opportunities to member libraries such as the library staff mentorship programs. With the growing demand for eContent, funds will continue to be dedicated to the OverDrive Advantage Program. Libraries will increase their contribution from \$226,900 to \$233,800 for this program. The system will maintain its contribution of \$150,000 from state aid revenues and provide an additional \$100,000 from the fund balance (an increase of \$50,000 from 2026) to support the Advantage collection and a Lucky Day pilot project Year 3 for a total cost of \$483,800, an increase of \$56,800. The system will maintain their eContent grant support to libraries at \$60,000. Innovation and improvement grants will be maintained at \$72,000, adult program grants will remain at \$12,000, and the guided accessibility grants will be added at \$8,000 in 2027. Other essential services included in this portion of the budget are the delivery service that moves materials daily among all 24 member libraries, marketing software subscriptions accessible to all member libraries, and access to the Wisconsin

Public Library Consortium Buying Pool, (the system's portion is \$178,724 and is required so that all residents of the system can access the Wisconsin Digital Collection).

Interdepartmental charges increase by \$6,700 or 4% primarily due to increased charges for administrative overhead and computer maintenance.

Program Descriptions

Grant Distributions to Other Libraries

The Bridges Library System has a contract with the Prairie Lakes Library System (Racine and Walworth Counties, formerly Lakeshores Library System) for reimbursement for TNR usage across county lines. This program budgets the pass-through revenues from Prairie Lakes and distributes them to Waukesha County member libraries. 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 for all Bridges Library System operations.

Resource Sharing

The Resource Sharing program of the Bridges Library System provides infrastructure support for 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.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Grant Distributions to Other Libraries						
Revenues	\$ 203,635	\$ 223,451	\$ 223,451	\$ 262,383	\$ 38,932	% 17
Fund Balance Appropriation	120,000	—	—	8,000	8,000	100
County Tax Levy	—	—	—	—	—	—
Expenditures	498,309	452,462	450,725	502,094	49,632	11
Rev. Over (Under) Exp.	\$ (174,674)	\$ (229,011)	\$ (227,274)	\$ (239,711)	\$ (10,700)	% 5
Bridges Administration						
Revenues	2,004,285	2,079,199	2,109,199	2,099,344	20,145	1
Fund Balance Appropriation	17,000	17,000	17,000	—	(17,000)	(100)
County Tax Levy	—	—	—	—	—	—
Expenditures	419,058	435,076	427,183	445,536	10,460	2
Rev. Over (Under) Exp.	\$ 1,602,227	\$ 1,661,123	\$ 1,699,016	\$ 1,653,808	\$ (7,315)	% —
Resource Sharing						
Revenues	\$ 139,769	\$ 259,469	\$ 259,469	\$ 273,311	\$ 13,842	% 5
Fund Balance Appropriation	150,000	62,500	62,500	112,695	50,195	80
County Tax Levy	—	—	—	—	—	—
Expenditures	947,577	1,105,221	1,096,495	1,145,335	40,114	4
Rev. Over (Under) Exp.	\$ (657,808)	\$ (783,252)	\$ (774,526)	\$ (759,329)	\$ 23,923	% (3)
Bridges Technology						
Revenues	\$ 42,240	\$ 16,850	\$ 16,850	\$ 16,688	\$ (162)	% (1)
Fund Balance Appropriation	34,500	16,000	16,000	—	(16,000)	(100)
County Tax Levy	—	—	—	—	—	—
Expenditures	110,316	139,938	139,550	119,831	(20,107)	(14)
Rev. Over (Under) Exp.	\$ (33,576)	\$ (107,088)	\$ (106,700)	\$ (103,143)	\$ 3,945	% (4)
Education and Outreach						
Revenues	\$ 38,268	\$ 42,323	\$ 52,679	\$ 37,586	\$ (4,737)	% (11)
Fund Balance Appropriation	—	13,000	13,000	5,525	(7,475)	(58)
County Tax Levy	—	—	—	—	—	—
Expenditures	592,240	597,095	591,764	602,736	5,641	1
Rev. Over (Under) Exp.	\$ (553,972)	\$ (541,772)	\$ (526,085)	\$ (559,625)	\$ (17,853)	% 3
Total All Programs						
Revenue	\$ 2,428,196	\$ 2,621,292	\$ 2,661,648	\$ 2,689,312	\$ 68,020	% 3
Fund Balance Appropriation	321,500	108,500	108,500	126,220	17,720	16
County Tax Levy	—	—	—	—	—	—
Expenditures	2,567,499	2,729,792	2,705,717	2,815,532	85,740	3
Rev. Over (Under) Exp.	\$ 182,197	\$ —	\$ 64,431	\$ —	\$ —	% —

CAFÉ Fund

Bridges Library System

Dept/Fund Summary

Fund Purpose

CAFÉ (Catalog Access for Everyone) is a shared integrated library system (ILS) that provides ready access to 2.3 million items. This system, and the corresponding CAFÉ Reserve Fund, 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 primarily by its member libraries through membership fees, with a smaller portion of revenue coming from state aids revenue. Membership 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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ 68,901	\$ 68,901	% 100
Fine/Licenses	—	—	—	—	—	—
Charges for Services	535,311	533,440	533,440	492,973	(40,467)	(8)
Interdepartmental	—	—	—	—	—	—
Other Revenue	24,069	9,000	19,000	—	(9,000)	(100)
Appr. Fund Balance	—	24,000	24,000	23,812	(188)	(1)
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 559,380	\$ 566,440	\$ 576,440	\$ 585,686	\$ 19,246	% 3
Expenditures						
Personnel Costs	\$ 111,738	\$ 119,752	\$ 119,448	\$ 127,198	\$ 7,446	% 6
Operating Expenses	395,415	440,561	439,168	458,488	17,927	4
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 507,153	\$ 560,313	\$ 558,616	\$ 585,686	\$ 25,373	% 5
Rev. Over (Under) Exp. (a)	\$ 52,227	\$ 6,127	\$ 17,824	\$ —	\$ (6,127)	% (100)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	0.75	0.75	0.75	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	0.75	0.75	0.75	—

(a) When total revenues (excl. fund balance) are in excess of expenditures, they'll be retained and assigned to 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.

Library CAFÉ Fund Balance Uses	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Various CAFÉ Technology Upgrades and Projects	\$0	\$24,000	\$11,906	\$23,812
Total	\$0	\$24,000	\$11,906	\$23,812

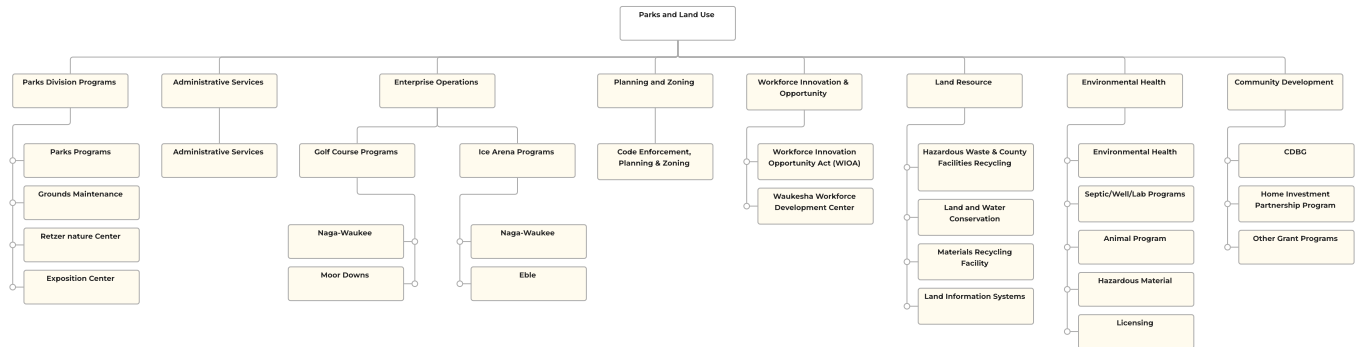
Program Highlights

Charges for service revenues from member libraries decrease 40,500 or 8% to \$493,000 as part of a strategic goal to provide cost relief to member libraries. To accomplish this goal, \$68,900 in Bridges Library System state aids revenue has been incorporated into Fund 215 to cover costs such as the catalog discovery layer and the Integrated Library System (ILS) hosting fee. \$23,800 in CAFÉ reserve fund revenues are included in this budget to cover the cost of the mobile app. Personnel costs increase \$7,400 or 6% 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. Overall operating expenses are budgeted to increase by \$17,900 (4%).

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Parks and Land Use

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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Fund						
Revenues	\$ 7,624,085	\$ 8,250,397	\$ 8,345,216	\$ 9,074,648	\$ 824,251	% 10
Fund Balance Appropriation	544,307	371,890	504,087	238,320	(133,570)	(36)
County Tax Levy	7,630,773	7,270,773	7,270,773	7,070,773	(200,000)	(3)
Expenditures	14,932,979	15,893,060	16,013,939	16,383,741	490,681	3
Rev. Over (Under) Exp.	\$ 866,186	\$ —	\$ 106,137	\$ —	\$ —	% —
Community Development						
Revenues	\$ 3,077,193	\$ 3,320,402	\$ 4,459,161	\$ 3,202,050	\$ (118,352)	% (4)
Fund Balance Appropriation	—	—	532,661	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	2,958,768	3,320,402	4,396,330	3,202,050	(118,352)	(4)
Rev. Over (Under) Exp.	\$ 118,425	\$ —	\$ 595,492	\$ —	\$ —	% —
Workforce & Economic Development Fund						
Revenues	\$ 1,901,376	\$ 2,551,287	\$ 3,307,563	\$ 2,825,748	\$ 274,461	% 11
Fund Balance Appropriation	300,736	154,300	154,300	154,300	—	—
County Tax Levy	12,500	12,500	12,500	12,500	—	—
Expenditures	2,181,441	2,718,087	3,474,363	2,992,548	274,461	10
Rev. Over (Under) Exp.	\$ 33,171	\$ —	\$ —	\$ —	\$ —	% —
Parkland Management & Land Acquisition Fund						
Revenues	\$ 5,847,286	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	400,000	400,000	400,000	400,000	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	—	400,000	—	400,000	—	—
Rev. Over (Under) Exp.	\$ 6,247,286	\$ —	\$ 400,000	\$ —	\$ —	% —
Golf Course Fund						
Revenues	\$ 3,131,674	\$ 2,763,076	\$ 2,874,900	\$ 2,914,900	\$ 151,824	% 5
Fund Balance Appropriation	4,554	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	2,346,916	2,691,452	2,592,131	2,864,358	172,906	6
Rev. Over (Under) Exp	\$ 789,312	\$ 71,624	\$ 282,769	\$ 50,542	\$ (21,082)	% (29)
Ice Arena Fund						
Revenues	\$ 1,573,999	\$ 1,409,077	\$ 1,475,282	\$ 1,474,495	\$ 65,418	% 5
Fund Balance Appropriation	1,876	—	18,195	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	1,468,713	1,569,474	1,567,876	1,604,537	35,063	2
Rev. Over (Under) Exp	\$ 107,162	\$ (160,397)	\$ (74,399)	\$ (130,042)	\$ 30,355	% (19)
Materials Recycling Facility Fund						
Revenues	\$ 2,950,424	\$ 2,886,183	\$ 2,878,283	\$ 2,878,622	\$ (7,561)	% —
Fund Balance Appropriation	991,160	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	3,025,492	2,778,861	2,811,956	2,862,216	83,355	3
Rev. Over (Under) Exp	\$ 916,092	\$ 107,322	\$ 66,327	\$ 16,406	\$ (90,916)	% (85)
Total All Funds						

(continued from above)↑

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues	\$ 26,106,036	\$ 21,180,422	\$ 23,340,405	\$ 22,370,463	\$ 1,190,041	% 6
Fund Balance Appropriation	2,242,633	926,190	1,609,243	792,620	(133,570)	(14)
County Tax Levy	7,643,273	7,283,273	7,283,273	7,083,273	(200,000)	(3)
Expenditures	26,914,310	29,371,336	30,856,595	30,309,450	938,114	3
Rev. Over (Under) Exp	\$ 9,077,632	\$ 18,549	\$ 1,376,326	\$ (63,094)	\$ (81,643)	% (440)

Parks & Land Use Positions (All Programs)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Parks Programs				
Regular Positions	28.86	28.86	28.76	(0.10)
Extra Help	24.79	25.40	25.48	0.08
Overtime	0.65	0.65	0.64	(0.01)
Total Parks Programs	54.30	54.91	54.88	(0.03)
General County Grounds Maintenance				
Regular Positions	2.50	2.50	2.50	—
Extra Help	4.44	4.44	4.44	—
Overtime	0.34	0.34	0.28	(0.06)
Total General County Grounds Maintenance	7.28	7.28	7.22	(0.06)
Retzer Nature Center				
Regular Positions	5.75	5.75	6.00	0.25
Extra Help	1.37	1.45	1.45	—
Overtime	0.02	0.02	0.04	0.02
Total Retzer Nature Center	7.14	7.22	7.49	0.27
Exposition Center				
Regular Positions	4.20	4.20	4.20	—
Extra Help	3.63	3.46	3.69	0.23
Overtime	0.03	0.03	0.05	0.02
Total Exposition Center	7.86	7.69	7.94	0.25
Planning and Zoning				
Regular Positions	8.00	7.00	7.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Planning and Zoning	8.00	7.00	7.00	—
Environmental Health				
Regular Positions	3.00	0.60	0.60	—
Extra Help	0.50	0.50	0.50	—
Overtime	0.01	0.01	0.01	—
Total Environmental Health	3.51	1.11	1.11	—
Licensing				
Regular Positions	8.10	9.50	10.50	1.00
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Licensing	8.10	9.50	10.50	1.00

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Septic/Well/Lab				
Regular Positions	6.00	7.00	7.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Septic/Well/Lab	6.00	7.00	7.00	—
Animal Program				
Regular Positions	1.00	1.00	1.00	—
Extra Help	—	—	—	—
Overtime	0.01	0.01	0.01	—
Total Animal Program	1.01	1.01	1.01	—
Hazardous Material				
Regular Positions	0.90	0.90	0.90	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Hazardous Material	0.90	0.90	0.90	—
Land & Water Conservation				
Regular Positions	4.80	4.80	4.80	—
Extra Help	0.50	0.50	0.50	—
Overtime	—	—	—	—
Total Land & Water Conservation	5.30	5.30	5.30	—
Hazardous Waste and County Facilities Recycling				
Regular Positions	0.35	0.35	0.35	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Hazardous Waste and County Facilities Recycling	0.35	0.35	0.35	—
Land Information Systems				
Regular Positions	4.00	4.00	4.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Land Information Systems	4.00	4.00	4.00	—
Administrative Services				
Regular Positions	8.25	8.25	7.15	(1.10)
Extra Help	—	—	0.50	0.50
Overtime	0.08	0.06	0.06	—
Total Administrative Services	8.33	8.31	7.71	(0.60)
Community Development Block Grant				
Regular Positions	2.57	2.57	2.21	(0.36)
Extra Help	—	—	—	—

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Overtime	0.03	0.04	0.04	—
Total Community Development Block Grant	2.60	2.61	2.25	(0.36)
Home Investment Partnership				
Regular Positions	1.78	1.78	1.79	0.01
Extra Help	—	—	—	—
Overtime	0.01	—	—	—
Total Home Investment Partnership	1.79	1.78	1.79	0.01
Other Grant Programs				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Other Grant Programs	—	—	—	—
Workforce & Economic Development				
Regular Positions	0.75	1.75	1.85	0.10
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Workforce & Economic Development	0.75	1.75	1.85	0.10
Waukesha Workforce Development Center				
Regular Positions	0.50	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Waukesha Workforce Development Center	0.50	—	—	—
Special Purpose Grant Fund - GROW Fund				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Special Purpose Grant Fund - GROW Fund	—	—	—	—
Parkland Management and Land Acquisition Fund				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Parkland Management and Land Acquisition Fund	—	—	—	—
Naga-Waukee Golf Course				
Regular Positions	3.55	3.35	3.42	0.07

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Extra Help	8.57	8.78	8.97	0.19
Overtime	0.33	0.33	0.36	0.03
Total Naga-Waukeee Golf Course	12.45	12.46	12.75	0.29
Moor Downs Golf Course				
Regular Positions	1.35	1.55	1.58	0.03
Extra Help	2.94	3.37	4.22	0.85
Overtime	0.11	0.11	0.11	—
Total Moor Downs Golf Course	4.40	5.03	5.91	0.88
Naga-Waukeee Ice Arena				
Regular Positions	2.08	2.08	2.08	—
Extra Help	1.95	2.02	2.24	0.22
Overtime	—	—	—	—
Total Naga-Waukeee Ice Arena	4.03	4.10	4.32	0.22
Eble Ice Arena				
Regular Positions	2.08	2.08	2.08	—
Extra Help	2.14	2.14	2.29	0.15
Overtime	—	—	—	—
Total Eble Ice Arena	4.22	4.22	4.37	0.15
Materials Recycling Fund				
Regular Positions	4.43	4.43	4.43	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Materials Recycling Fund	4.43	4.43	4.43	—
All Parks & Land Use Programs				
Regular Positions	104.80	104.30	104.20	(0.10)
Extra Help	50.83	52.06	54.28	2.22
Overtime	1.62	1.60	1.60	—
Total Parks & Land Use Programs	157.25	157.96	160.08	2.12

(a) The 2026 revenue budget includes fund balance appropriations totals of \$926,190: including \$371,890 for general fund operations; \$400,000 of Tarmann Fund balance; and \$154,300 of General Fund balance in the Workforce Innovation and Opportunity Act Fund. The 2027 revenue budget includes fund balance appropriations totals of \$812,620: including \$258,320 for general fund operations; \$400,000 of Tarmann Fund balance; and \$154,300 of General Fund balance in the Workforce Innovation and Opportunity Act Fund.

(b) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform to generally accepted financial accounting standards.

General Fund

Parks & Land Use

Dept/Fund Summary

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 Animal Program, restaurant and retail food licensing programs, and water and septic inspections/permit issuance.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 559,611	\$ 561,377	\$ 646,357	\$ 632,490	\$ 71,113	% 13
Fine/Licenses	1,684,201	1,783,040	1,780,079	1,908,812	125,772	7
Charges for Services	4,939,041	5,281,300	5,283,600	5,883,800	602,500	11
Interdepartmental	183,968	217,280	217,280	227,446	10,166	5
Other Revenue	257,264	407,400	417,900	422,100	14,700	4
Appr. Fund Balance (a)	544,307	371,890	504,087	238,320	(133,570)	(36)
County Tax Levy (Credit)	7,630,773	7,270,773	7,270,773	7,070,773	(200,000)	(3)
Total Revenue Sources	\$ 15,799,165	\$ 15,893,060	\$ 16,120,076	\$ 16,383,741	\$ 490,681	% 3
Expenditures						
Personnel Costs	\$ 10,382,326	\$ 10,745,113	\$ 10,668,092	\$ 11,157,104	\$ 411,991	% 4
Operating Expenses	2,451,399	2,928,544	3,090,006	3,008,768	80,224	3
Interdept. Charges	1,924,686	2,031,271	2,021,371	2,140,821	109,550	5
Fixed Assets (Memo) (b)	174,568	188,132	234,470	77,048	(111,084)	(59)
Total Expenditures	\$ 14,932,979	\$ 15,893,060	\$ 16,013,939	\$ 16,383,741	\$ 490,681	% 3
Rev. Over (Under) Exp.	\$ 866,186	\$ —	\$ 106,137	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	85.71	84.71	84.76	0.05
Extra Help	35.23	35.75	36.56	0.81
Overtime	1.14	1.12	1.09	(0.03)
Total FTEs	122.08	121.58	122.41	0.83

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change
Land Information System	\$132,600	\$132,600	\$132,600	\$112,600	(\$20,000)
3-Year Maintenance and Projects Plan	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Retzer/Planetarium Maintenance	\$37,254	\$15,000	\$15,000	\$15,000	\$0
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Parkland Conservation	\$0	\$69,290	\$69,290	\$0	(\$69,290)
Expo Center - Contracted Facility Analysis	\$0	\$80,000	\$80,000	\$0	(\$80,000)
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Temporary Fuel Volatility Support	\$19,000	\$0	\$0	\$35,720	\$35,720
Purchase Order/Carryovers (i)	\$170,850	\$0	\$132,197	\$0	\$0
Total Fund Balance Appropriation	\$434,704	\$371,890	\$504,087	\$238,320	(\$133,570)

i.) Fund balance pertaining to carryovers/purchase orders are for items not completed in their respective prior years. The 2026 estimate of \$132,197 is largely due to department three-year plan projects, including: \$26,600 for Expo Center electrical upgrades and repairs, \$15,700 for septic system replacement work at Naga-Waukeez Park, \$15,350 for contracted tree trimming work as part of designated Urban Forestry management, \$14,350 for New Berlin Trail maintenance, Land Information System Next Generation 911 project costs of \$15,000 (reimbursed with grant funds), and several smaller items.

(b) 2026 estimates for expenditures exceed the adopted budget due to 2025 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

General Fund

Parks & Land Use

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:

Maintain an 80% volunteer satisfaction rating.

	2023 Actual	2024 Actual	2025 Actual	2023-2025 Average	2026 Target
Park System Volunteer Hours	8,818	8,523	5,967	7,769	9,000
Satisfaction Rating	4.60	4.70	4.63	4.64	4.50
Percent Rating	92%	94%	94%	93%	90%

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	2022	2023	2024	2025
Average Score	4.34	4.22	4.24	4.22
Percent Score	87%	84%	85%	84%

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$83,030	\$92,377	\$92,377	\$72,500	-\$19,877
Charges for Service	\$2,767,587	\$3,155,150	\$2,946,400	\$3,337,377	\$182,227
Interdepartmental Revenues	\$41,000	\$56,000	\$56,000	\$61,000	\$5,000
Other Revenue	\$62,313	\$164,800	\$174,800	\$169,000	\$4,200
Fund Balance	\$310,891	\$124,290	\$227,064	\$55,000	-\$69,290
Property Taxes	\$3,255,336	\$2,882,413	\$2,882,413	\$2,910,076	\$27,663
Total Revenues	\$6,520,157	\$6,475,030	\$6,379,054	\$6,604,953	\$129,923

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,785,702	\$4,009,718	\$3,918,339	\$4,084,358	\$74,640
Operating Expenses	\$962,497	\$1,146,027	\$1,191,709	\$1,248,328	\$102,301
Interdepartmental Charges	\$1,050,430	\$1,131,153	\$1,118,653	\$1,195,219	\$64,066
Fixed Assets	\$174,568	\$188,132	\$234,470	\$77,048	-\$111,084
Total Expenditures	\$5,973,197	\$6,475,030	\$6,463,171	\$6,604,953	\$129,923

(a) 2026 estimates for expenditures exceed the adopted budget due to 2025 carryover and/or purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances

Program Highlights

The 2027 general government revenues decrease by nearly \$20,000 to \$72,500 mainly due to the removal of \$15,000 related to a grant from the National Fish and Wildlife foundation for contracted staff to perform invasive species control along high priority greenway properties in Mukwonago, as well as a reduction of \$6,500 to \$8,500 in Wild Turkey Stamp grant funds for prescribed burns and/or plant treatments. This is partly offset by an increase of \$1,000 in grants for muskie stocking to \$5,000 and a \$1,000 increase in grant funding for snowmobile trail maintenance to \$32,000. Remaining grant funds include \$25,000 in Wisconsin DNR urban forestry grant funds for priority forestry management projects, and \$2,000 in local assistance grant funds.

Charges for services revenues are increased by \$182,200 to about \$3,337,400, mostly related to an increase of \$190,800 in landfill siting fee revenues based on prior year landfill expansions and actual revenues received. This also represents a continued strategic shift in funding from the 2026 budget, as more department projects and maintenance initiatives are funded with landfill siting fees and remove county tax levy. The 2027 budget year also includes \$104,000 for a new, dual membership pass for lake access and park facilities at \$130 each, saving residents \$10 on the combined non-discounted annual passes if purchased separately. Additionally, campground fees increase \$20,750 to nearly \$243,000 based on prior and current year trends. These increases are partly offset by reductions in standalone annual park memberships of \$74,000 to \$1.37 million, as well as a reduction of \$22,000 to \$240,000 in annual and daily boat launch fee revenues, and a reduction of daily entrance fees of \$55,000 to \$470,000 based on a review of prior year activity and current year estimates.

Interdepartmental revenues include reimbursement of park staff time for management assistance to the golf course operations and are budgeted at \$61,000, an increase of \$5,000 from the 2026 budget.

Other revenues increase by \$4,200 to \$169,000 due to a \$15,000 increase in lease revenues related to a new lease with Tap Yard, for beer garden activities at Muskego Park. The budget also contains \$7,000 in new, special event revenues at multiple park facilities in 2027, and \$10,000 in interest income. This is partially offset by a \$31,800 decrease in donation revenues largely due to the removal of a one-time donation of \$33,500 for improvements to the Retzer Nature Center children's garden. New, one-time donations include a \$10,000 donation for Lake Country Trail signage from the Oconomowoc Rotary Club and \$5,000 from Tim O'Brien Homes for tree and shrub plantings.

General Fund balance of \$55,000 is allocated for 2027, of which \$15,000 is from prior year Parkland Management and Land Acquisition funds to fund conservation projects targeting tree trimming and pruning in areas identified in the 2025 Urban Forestry management plan. In addition, the General Fund balance allocated to 3-year maintenance plan projects remains at the 2026 budgeted level of \$40,000.

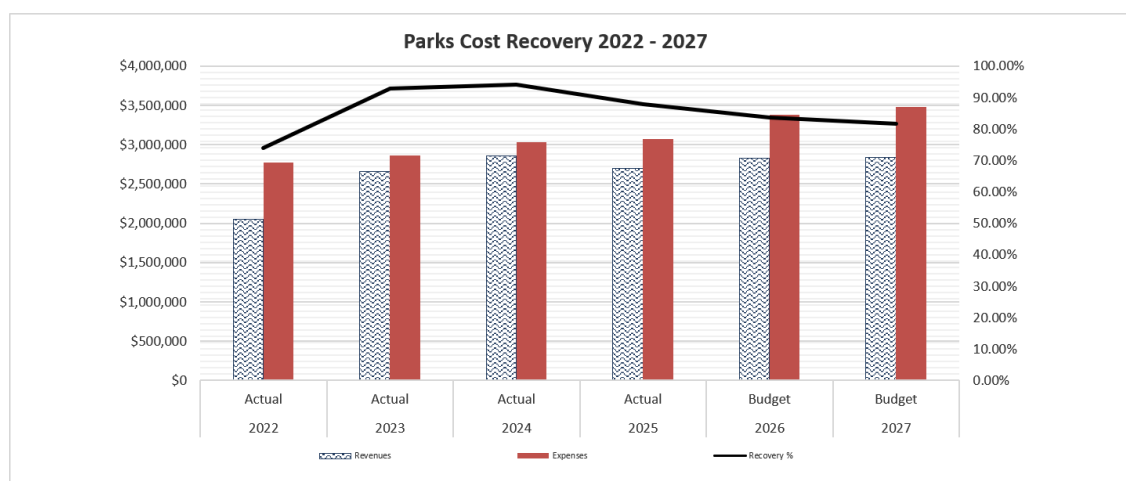
Personnel costs increase by \$74,600 or less than 2%. Increases include the cost to continue of existing staff mostly due to a \$33,100 increase in salary related costs. Increases include \$76,300 or 0.08 FTE (about 166 hours) in temporary extra help to \$916,100, reflecting a slight increase in seasonal hours, as well as increases in other seasonal employee rates to help maintain market competitiveness. Additionally, increases in the cost to continue of the remaining staff is largely offset by a 0.10 FTE transfer (about \$17,000) of Park System Manager expenses to the Golf Course Fund, to better align work performed.

Operating expenses increase \$102,300 to \$1,248,300. The increase includes: \$115,600 in increased three-year maintenance plan costs mainly due to a nearly \$71,700 in entrance camera replacements (replacing 21 cameras) throughout the park system as well as \$12,000 in door and \$10,000 in air conditioner replacements throughout the system, \$32,000 in donation funded maintenance and conservation projects throughout the system, \$10,300 for signage related to the Lake Country Trail and road signs noting prescribed burns in the area. These increases are partly offset by reductions of \$32,000 in landscaping costs based on prior spending and anticipated projects in the system, \$14,500 reduction in contracted services related to a reduction in contracted land management projects, and a \$6,000 reduction in equipment costs due to one-time projects for vehicle replacements not re-occurring in 2027.

Interdepartmental charges increase \$64,100 largely due to a \$30,000 or 33% increase in vehicle fuel costs related to anticipated price volatility, \$11,000 in vehicle repair and replacement charges related to increases in the prices of new vehicles, \$11,400 in risk management insurance charges largely due to an increase in liability charges based on an average of prior year claims, a \$6,800 increase in end user technology costs (including software licensing), and a \$5,100 increase in radio maintenance and replacement charges.

Fixed assets decrease \$111,100 to \$77,000 related to changes in planned projects in the 3-year maintenance from 2026. This includes the removal of \$43,500 for the first phase of the children's garden renovation at Retzer Nature Center (funded mainly with donations), \$30,000 for a forklift at the Expo Center to assist with the breakdown and setup of events, boardwalk expansion and donation projects of \$22,500, water fountain and restroom fixture replacements of \$25,600 at multiple parks, and \$15,500 in land improvements and natural play area improvements at Fox Brook and Fox River Parks. This is partially offset by an increase of \$24,000 in improvements at the Expo Center related to new exterior water fountains and a wheelchair lift, \$10,000 for trail restoration work at Muskego Park, and \$10,100 for parking pad improvements at Mukwonago park campsites as well as several smaller projects.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Daily Entrance Permits	52,624	75,000	57,100	72,000	(3,000)
Annual Memberships	38,481	43,000	42,500	47,300	4,300
Family Camping	6,731	4,300	6,800	7,000	2,700
Group Camping	939	780	890	1,030	250
Reserved Picnics/Pavilion/Lodge Rental	1,185	977	1,012	994	17
Annual Boat Launch Stickers	2,350	1,900	1,900	1,600	(300)
Daily Boat Launch	11,802	8,000	7,500	8,000	0



The preceding analysis excludes all capital and 3-year Maintenance Plan items from expenditures. 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 87.45% of expenditures. The 2027 budget includes a cost recovery rate of 81.6%.

3-Year Maintenance and 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.

Facility ID	Description	2027	2028	2029
All Facilities	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)			\$20,104
All Facilities	Striping - Pavement	\$35,000	\$35,000	\$35,000
All Facilities	Culvert Maintenance		\$10,000	
All Facilities	Site & Grounds	\$128,827	\$100,079	\$20,000
County Grounds	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$29,500	\$33,400	\$25,000
County Grounds	Site & Grounds	\$7,500		
Expo	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$34,000		\$44,850
Expo	Site & Grounds		\$15,000	
Fox Brook	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$5,000	\$42,088	\$85,700
Fox Brook	Site & Grounds			
Fox River	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$17,100	\$12,540	\$5,170
Fox River	Site & Grounds			
Menomonee	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$20,880	\$2,859	\$10,855
Menomonee	Site & Grounds		\$14,500	\$1,000
Minooka	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)		\$7,590	\$31,371
Minooka	Site & Grounds	\$10,000		
Mukwonago	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$20,145	\$4,703	\$4,150
Mukwonago	Site & Grounds	\$12,621		\$25,000
Muskego	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$14,527	\$22,350	\$1,200
Muskego	Site & Grounds	\$10,000	\$20,000	\$10,000
NagaWaukee	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$12,600	\$33,468	\$50,000
NagaWaukee	Site & Grounds		\$15,000	
Nashotah	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$6,600	\$825	
Nashotah	Site & Grounds	\$5,100		
Retzer	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)		\$27,500	\$17,370
Retzer	Site & Grounds			\$7,500
	PLAN TOTAL	\$369,400	\$396,900	\$394,270

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '26	Estimated Operating Impact	A=Annual T=One-Time
202312	Lake Country Trail Phase V – Connection to Jefferson County	2026	\$2,011,900	100%	TBD	A
202208	Golf Course Infrastructure Plan	2026	\$3,784,000	100%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$7,084,300	N/A	\$0	A
202410	Pavement Management Plan (2028-2032)	2032	\$7,875,000	N/A	\$0	A
202408	Fox Bend Wetland Restoration	2026	\$122,000	100%	TBD	A
202409	Ice Arena Facility Improvement Plan	2028	\$2,394,400	40%	TBD	A
202523	Expo Forum Building Improvements	2029	\$1,791,500	25%	TBD	A
202524	Park System Roof Replacements	2029	\$518,000	65%	TBD	A
202525	Retzer Nature Center Covered Shelter	2026	\$471,500	30%	TBD	A
202612	Expo Bldg Maint Security and Safety Improvements	2027	\$1,598,000	40%	TBD	A

General Fund

Parks & Land Use

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 with 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	2025 Actual	2026 Target	2026 Estimate	2027 Target
Reported Slips and Falls	0	0	5	0

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Other Revenue	\$1,361	\$0	\$0	\$0	\$0
Fund Balance	\$23,292	\$0	\$650	\$35,720	\$35,720
Property Taxes	\$765,291	\$795,848	\$795,848	\$792,214	-\$3,634
Total Revenues	\$789,944	\$795,848	\$796,498	\$827,934	\$32,086

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$415,161	\$424,438	\$450,448	\$453,994	\$29,556
Operating Expenses	\$124,404	\$129,629	\$130,279	\$127,213	-\$2,416
Interdepartmental Charges	\$214,451	\$241,781	\$243,781	\$246,727	\$4,946
Total Expenditures	\$754,016	\$795,848	\$824,508	\$827,934	\$32,086

Program Highlights

General Fund balance revenues increase \$35,720 to reflect the inclusion of temporary assistance to assist with fuel price volatility.

Personnel costs increase \$29,600 to \$454,000 and include the cost to continue current staff levels, as well as a slight 0.06 FTE (about 125 hours) reduction in overtime expenses.

Operating costs decrease \$2,400 largely due to decreases in various equipment costs of \$5,000 and various supplies of \$3,800, partially offset by an increase of \$4,000 in utilities expenses and \$2,700 in plumbing and security system maintenance related costs based on prior year costs.

Interdepartmental charges increase approximately \$4,900 mainly due to an increase in fuel charges of \$9,000 largely related to price volatility. This increase is partly offset by a \$2,350 reduction in vehicle replacement and maintenance expenses, and a decrease of \$3,000 in DPW-Highway costs for contracted work at park facilities (e.g., tree trimming/mowing) based on anticipated projects and demand.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 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	-

General Fund

Parks & Land Use

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	2025 Actual	2026 Target	2026 Estimate	2027 Target
Percent Score	94%	90%	90%	90%
Average Score	4.69	4.5	4.5	4.5

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$155,198	\$165,000	\$165,000	\$334,200	\$169,200
Other Revenue	\$24,967	\$24,000	\$24,500	\$34,500	\$10,500
Fund Balance	\$543	\$0	\$5,404	\$0	\$0
Property Taxes	\$653,555	\$653,831	\$653,831	\$535,767	-\$118,064
Total Revenues	\$834,262	\$842,831	\$848,735	\$904,467	\$61,636

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$551,085	\$603,925	\$574,265	\$667,414	\$63,489
Operating Expenses	\$82,774	\$121,851	\$126,555	\$113,752	-\$8,099
Interdepartmental Charges	\$122,746	\$117,055	\$117,555	\$123,301	\$6,246
Total Expenditures	\$756,605	\$842,831	\$818,375	\$904,467	\$61,636

Program Highlights

Charges for services revenues are budgeted at \$334,200, an increase of \$169,200 from the 2026 budget related to the policy decision to institute an entrance fee at Retzer Nature Center, for visitors not participating in a school paid program, resulting in an anticipated increase in related annual memberships of \$125,000 and daily entrance revenues of \$35,000. Additionally, the budget includes an increase in programming fees of \$10,600 related to changes in educator staffing levels and \$3,600 in facility rental revenues. These increases are slightly offset by a reduction in special event fees, mainly for the annual Apple Harvest Festival, by \$5,000 based on prior year actuals. School

programming revenue is anticipated to remain at the budgeted level of \$17,500. Additional Waukesha School District Agreement fees will be deferred and used for Retzer maintenance projects in the department's three-year maintenance plan. Other revenues are budgeted at \$34,500, a \$10,500 increase from the 2026 budget, mainly due to a \$10,000 increase in donation revenues from the Friends of Retzer Nature Center for the Apple Harvest Festival.

Personnel costs are budgeted to increase by \$63,500 to \$667,400, largely due to the cost to continue of existing positions, as well as an increase of 0.25 FTE in park naturalist positions, converting one of the part-time positions into a full-time position at a cost of about \$20,200. Additionally, overtime costs increase \$1,700 or 0.04 FTE. Operating expenses decrease \$8,100 to \$113,800 mainly due to a decrease of \$5,000 in various supply costs, a \$3,000 reduction in utility expenses based on prior year expenses, and a \$2,500 reduction in miscellaneous operating expenses. This is partly offset by an increase of \$3,000 for a preventative maintenance contract on the facility's geothermal system. Interdepartmental charges increase by \$6,200 mainly due to increases in vehicle fuel of \$2,000 due to price volatility, \$1,500 in vehicle repair and replacement costs, and a \$1,700 increase in computer maintenance and replacement costs.

General Fund

Parks & Land Use

Exposition Center

Program Description

Provides facilities for recreational, educational, and entertainment events to citizens, businesses, and government groups.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$740,323	\$692,950	\$900,000	\$900,000	\$207,050
Fund Balance	\$22,408	\$90,000	\$98,369	\$10,000	-\$80,000
Property Taxes	\$294,984	\$293,404	\$293,404	\$201,112	-\$92,292
Total Revenues	\$1,057,715	\$1,076,354	\$1,291,773	\$1,111,112	\$34,758

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$598,984	\$625,125	\$618,309	\$661,827	\$36,702
Operating Expenses	\$225,431	\$361,533	\$368,852	\$353,965	-\$7,568
Interdepartmental Charges	\$78,156	\$89,696	\$87,696	\$95,320	\$5,624
Total Expenditures	\$902,571	\$1,076,354	\$1,074,857	\$1,111,112	\$34,758

Program Highlights

Charges for services revenue are increased \$207,100 from 2026 budgeted levels to \$900,000. Overall facility fees are increased \$147,000 in the 2027 budget based on the inclusion of new events and programs being added. Event fees will be further adjusted as necessary to maintain a competitive market position. Additionally, \$80,000 in pass-through revenue is budgeted to offset any necessary contracted security costs for designated events, paid for by the renter. General Fund balance appropriations are reduced \$80,000 as a result of the one-time nature of a 2026 budget facility analysis and market and feasibility study to evaluate options for the redevelopment and modernization of the Expo Center property. The 2027 budget continues to include \$10,000 to fund expenditures for a table and chair replacement program.

Personnel costs increase \$36,700, mainly due to the cost to continue existing staff levels. Temporary extra help increases by 0.23 FTE (478 hours) or \$9,700 to assist with increased facility demand, as well as rate adjustments to maintain market competitiveness. Overtime costs increase by 0.02 FTE or \$2,200. Operating expenses decrease \$7,600 to \$354,000 mainly due to a \$32,500 reduction in contracted services related to the removal of the one-time feasibility study mentioned previously of \$80,000, offset by an increase in contracted security costs of \$50,000. Additionally, equipment costs are reduced slightly by \$2,000. These reductions are largely offset by an increase in utility costs of \$29,800 largely to reflect increased water and sewer usage of \$22,000 based on prior and current year usage and rate adjustments. Interdepartmental charges increase by \$5,600 related to an increase of \$2,200 in risk management charges, \$1,800 in vehicle fuel, maintenance, and replacement charges, and a \$1,700 increase in allocated computer technology fees.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Banquet/Wedding	4	3	4	3
Consumer Sales	39	38	35	35
Entertainment/Sport	11	16	14	15
Fundraiser	3	4	6	6
Other (storage)	3	2	2	2
Hobby Shows	9	8	14	15
Meetings	25	35	25	28
Rallies	4	4	4	4
Seminar	2	2	4	4
Trade Show	29	4	2	2
4-H	28	32	25	30
County Sponsored	24	50	16	20

General Fund

Parks & Land Use

Planning & Zoning

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 Shoreland Protection Ordinance, the Floodland Protection Ordinance, the Shoreland and Floodland Subdivision Control Ordinance and the 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 variances and conduct site plan and plan of operation reviews.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective #1:

Through a Value Stream Mapping Process, incorporate identified technology enhancements to improve the zoning permit workflow by including an online permit application point-of-sale system and a file upload platform for digital plan submittals, information and status sharing with applicants, linking records to the County Land Information System for public availability and automate records retention consistent with adopted County policy. The new digital permitting system will be completed by December 2026 and serve as the template for additional permit system upgrades.

Objective #2: Initiate key changes to Department public service computer systems to ensure information is always on, always accessible

Enhance digital permitting and licensing systems to enhance communication with customers and stakeholders regarding permit status, as well as receiving digital application submittals, connecting documents automatically to records retention system and ability to review final permit and license documents through the Land Information System.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$111,221	\$106,400	\$118,600	\$121,200	\$14,800
Charges for Service	\$75,735	\$65,700	\$67,700	\$71,050	\$5,350
Other Revenue	\$1,700	\$3,100	\$3,100	\$3,100	\$0
Property Taxes	\$806,187	\$688,438	\$688,438	\$721,939	\$33,501
Total Revenues	\$994,843	\$863,638	\$877,838	\$917,289	\$53,651

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$908,830	\$797,876	\$814,377	\$849,659	\$51,783
Operating Expenses	\$13,130	\$16,725	\$12,955	\$16,448	-\$277
Interdepartmental Charges	\$50,666	\$49,037	\$49,037	\$51,182	\$2,145
Total Expenditures	\$972,625	\$863,638	\$876,369	\$917,289	\$53,651

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, increase by \$14,800 to \$121,200 based on current and anticipated activity levels. Charges for services revenues increase slightly by \$5,400 related to a \$2,000 increase in municipal service charges, zoning services, and mapping sales. Reimbursements are for direct staff time to provide planning assistance to municipalities. These revenues also include \$48,000 in subdivision review revenues, an increase of \$3,400.

Personnel costs increase \$51,800 to \$849,700 reflecting the cost to continue of existing staff and changes to benefit elections.

Operating expenses decrease slightly by \$300 largely due to reductions in office and print supplies of \$1,000, offset by increases in staff training expenses of \$800.

Interdepartmental charges increase \$2,100, mainly due to increases of \$2,200 in computer maintenance and replacement charges.

	2025	2026	2026	2027
Activity Data	Actual	Budget	Estimate	Budget
# of Conditional Use reviews	15	18	17	18
# of Zoning Violations pursued	36	40	40	40
Site Plan reviews	25	25	25	25

	2025	2026	2026	2027	Budget
Activity Data	Actual	Budget	Estimate	Budget	Change
# of Zoning Permits	339	375	350	350	(25)
# of Board of Adjustment cases	26	15	22	17	2
# of Certified Survey Maps (CSMs) reviewed	34	32	30	32	0
# of Subdiv. Plat Reviews	27	30	30	30	0

General Fund

Parks & Land Use

Environmental Health

Program Description

Provide division management and through Memorandum of Understanding and in collaboration with the Waukesha County Division of Public Health, provide environmental health investigation, inspection, consultation, and facilitation services for the following: waterborne, and/or animal diseases and illness outbreaks; childhood lead poisoning; Southeast Wisconsin Radon Information Center (RIC); human health hazards; and environmental public health emergency response.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective #1: Initiate key changes to Department public service computer systems to ensure information is always on, always accessible

Enhance digital permitting and licensing systems to enhance communication with customers and stakeholders regarding permit status, as well as receiving digital application submittals, connecting documents automatically to records retention system and ability to review final permit and license documents through the Land Information System.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$15,802	\$14,000	\$17,400	\$14,000	\$0
Charges for Service	\$111,734	\$16,000	\$22,000	\$24,000	\$8,000
Other Revenue	\$865	\$0	\$0	\$0	\$0
Property Taxes	\$338,957	\$168,978	\$168,978	\$166,124	-\$2,854
Total Revenues	\$467,358	\$198,978	\$208,378	\$204,124	\$5,146

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$510,351	\$122,466	\$123,132	\$122,241	-\$225
Operating Expenses	\$45,882	\$47,983	\$50,385	\$50,639	\$2,656
Interdepartmental Charges	\$61,354	\$28,529	\$30,529	\$31,244	\$2,715
Total Expenditures	\$617,587	\$198,978	\$204,046	\$204,124	\$5,146

Program Highlights

General government revenues remain at the 2026 budgeted levels of \$14,000 based on available funding 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 \$8,000 to \$24,000 related to radon kit sales based on prior year actuals.

Personnel costs decrease \$200 to \$122,200 as anticipated vacancy and turnover savings offset budgeted increases related to the cost to continue of existing staff.

Operating expenses increase \$2,700 mainly due to an increase of \$6,000 for additional radon kits for resale, offset by a reduction in software support and maintenance costs related to the Ascent Permit Management Services used for the private on-site waste treatment systems (POWTS) maintenance program and HealthSpace program used for the Transient non-community well program to better align with previous year costs. Interdepartmental charges increase \$2,700 mainly due to a \$2,000 increase in postage costs based on prior year activity and increases in postage rates.

General Fund

Parks & Land Use

Licensing

Program Description

Carry out the provisions of the Agent Agreement with WI Department of Trade, Agriculture, and Consumer Protection. This includes licensing, plan review, and inspection of restaurants, retail food establishments, lodging, and recreational facilities for compliance with Wis. Stat. 97 and applicable Wis. Admin. Codes.

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.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
# of Inspections/Consultations Performed				
# of Licenses Issued	2,420	2,244	2,375	2,375
# of Routine Inspections at Licensed Establishments	1,823	1,700	1,800	2,000
# of Pre-licensing Inspections	217	200	200	200
Inspection Frequency (b)	84%	85%	85%	93%
Total of all Inspections (all types) Conducted	3,261	2,885	3,200	3,200
Ave. # of Inspections per FTE Field Inspector (c)	453	401	444	400
Total # of Facilities (Licensed + non-licensed schools)(d)	2,477	2,301	2,430	2,430
Ave. # of Facilities per Inspector(e)	344	319	337	304

(a) 2025 Actual data reflects the number of permits issued and inspections conducted for the July 1, 2025 – June 30, 2026 license year. 2026 estimate = 2026-2027 license year and 2027 target = 2027-2028 license year

(b) Inspection types include: routine, re-inspections & re-inspection 2, pre-license, pre-license follow-up, complaint investigations, DPI school, and “specialty” inspections.

(c) Accounting for FTE working during the license year / turnover.

(d) 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.

(e) 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.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$1,152,833	\$1,221,640	\$1,232,479	\$1,322,612	\$100,972
Interdepartmental Revenues	\$3,568	\$4,160	\$4,160	\$4,326	\$166
Other Revenue	\$300	\$0	\$0	\$0	\$0
Property Taxes	-\$188,224	-\$23,923	-\$23,923	\$41,737	\$65,660
Total Revenues	\$968,477	\$1,201,877	\$1,212,716	\$1,368,675	\$166,798

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$840,501	\$1,077,741	\$1,075,715	\$1,233,417	\$155,676
Operating Expenses	\$37,724	\$36,092	\$38,092	\$41,806	\$5,714
Interdepartmental Charges	\$60,205	\$88,044	\$88,044	\$93,452	\$5,408
Total Expenditures	\$938,431	\$1,201,877	\$1,201,851	\$1,368,675	\$166,798

Program Highlights

Licensing program fines and licenses revenues increase \$101,000 to \$1,322,600, primarily due to an increase in restaurant license/inspection revenues of \$69,900 to \$863,100 as a result of prior year trends and an increase in rates of up to 6% in 2027. Additionally, retail food license revenues increase \$25,100 to \$319,400 based on prior year trends as well as a 6% rate increase. The budget also includes an increase of \$12,400 to \$54,000 in lodging fee revenues, partly offset by a decrease of \$6,400 to \$86,100 in recreational camp and pool license revenues of \$86,100 based on current year estimates.

Personnel costs increase \$155,700 and reflect the refunding of 1.00 FTE environmental health sanitarian at a cost of \$93,500. Remaining personnel cost increases are attributable to the cost to continue of existing staff. Operating expenses are increased by \$5,700, largely representative of increases in staff development costs associated with the refunding of a 1.00 FTE environmental health sanitarian. Interdepartmental charges increase \$5,400 largely due to increases in computer maintenance and replacement charges of \$3,900 and risk management increases of \$1,500.

# of Establishment Licenses Issued	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	110	100	100	100	-
Prepackaged	51	50	55	55	5
Full Service	1,110	1,100	1,100	1,100	-
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	145	125	140	140	15
Full Service	505	425	500	500	75
Micromarket	71	65	70	70	5
Lodging					
Hotel/Motel	46	45	45	45	-
Bed and Breakfast	5	5	5	5	-
Tourist Rooming House	95	65	90	90	25
Recreation					
Public Pools	268	250	270	270	20
Campground / Rec Ed. Camps	14	14	14	14	-

General Fund

Parks & Land Use

Septic/Well/Lab

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. Conduct plan review, issue permits and perform inspections and evaluations of private on-site wastewater treatment systems (POWTS). Administer the Safe Drinking Water Act (SDWA) program and conduct bacteriological and/or chemical analysis of private well water samples.

Major Departmental Strategic Plan Objectives

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

Objective #1: Same Day Reporting of Unsafe Residential Well Water Sample Results

Same day reporting of bacteriologically unsafe residential well water sample analysis results to property owners. This objective pertains to non-public water supply samples.

Performance Measure:

Inform property owners of drinking water quality concerns the same day sample results are available.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Number of unsafe bacteria samples	127	100	110	100
Total number of samples submitted for analysis (a)	840	800	820	800
% Results reported same day	100%	100%	100%	100%

(a) This includes owner and staff collected samples.

Objective #2: Public Water Supply Safety

Annually sample transient, non-community 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.

These public water systems are connected to private wells that serve the public and 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.

	2025 Actual	2026 Target (a)	2026 Estimate	2027 Target
Systems inventoried	394	394	394	394
Sampled by County (a)	97%	97%	97%	97%
Coliform bacteria positive	4%	4%	4%	3%
Nitrates positive	<1%	<1%	<1%	<1%

(a) Some samples regularly being taken to private labs. This is an option for any of the facilities.

Objective #3: Private Onsite Wastewater Treatment System (POWTS) Maintenance Program

Operate a mandatory maintenance program as indicated in WI Statute 145.20(5) for the estimated 34,200 POWTS in Waukesha County. This requires all systems to be pumped and/or inspected every three years. Notices are sent to property owners reminding them of the requirement to pump and/or inspect their POWTS. Proper maintenance will help prevent premature failure of the private sewage system and protect both surface water and groundwater.

Performance Measure:

Receive verification that maintenance is conducted on 95% of the POWTS that received a maintenance notice.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Maintenance notices sent (a)	8,012	7,000	10,000	10,000
Citations Issued	132	175	110	110
Maintenance events reported (b)	29,818	24,000	25,000	24,000
Maintenance Compliance	97%	95%	95%	95%

(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.

Customer Service Pillar: High customer satisfactionObjective #1: Private Onsite Wastewater Treatment System Plan Review & Evaluation, Issuance of Permits and Inspections at Installation with consideration to timeline of construction/development projects.

Complete POWTS plan review within ten business days of receipt of application. This is less than the WI DSPS requirement of fifteen business days.

Performance Measures:

- 100% of POWTS plan reviews are completed within 10 business days of receipt. After the plan is approved a sanitary permit can be issued and a licensed plumber will install the system. Plumbers are requested to call for an inspection appointment by 9:30 am the day of the needed inspection.
- Inspect 100% of permitted private sewage system installations.
- Complete Preliminary Site Evaluations (PSE's) within 10 business days of receipt of application
- 100% of PSE's are completed within 10 business days of receipt of application

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Systems inspected	326	400	350	400
Systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	226	200	225	200
Plan Reviews conducted within 10 days	99%	100%	100%	100%
Preliminary Site Evaluations	674	600	660	600
PSE's conducted within 10 days	99%	100%	100%	100%

Objective #2: Provide public access to well and septic records through the Waukesha County Land Information System to improve records availability for residents and the real estate industry.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$356,316	\$380,000	\$365,000	\$390,000	\$10,000
Charges for Service	\$73,732	\$165,000	\$160,000	\$162,000	-\$3,000
Property Taxes	\$270,239	\$296,221	\$296,221	\$356,118	\$59,897
Total Revenues	\$700,287	\$841,221	\$821,221	\$908,118	\$66,897

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$482,032	\$728,682	\$745,440	\$790,013	\$61,331
Operating Expenses	\$50,192	\$47,117	\$45,467	\$48,794	\$1,677
Interdepartmental Charges	\$54,623	\$65,422	\$65,422	\$69,311	\$3,889
Total Expenditures	\$586,847	\$841,221	\$856,329	\$908,118	\$66,897

Program Highlights

License revenues consist of septic permit revenues and increase \$10,000 to \$390,000 based on prior year volume as well as expected rate increase of approximately 6%. Charges for services revenues decrease \$3,000 and include water sample fees, a decrease of \$5,000 to \$40,000, partly offset by an increase of \$2,000 to \$37,000 for preliminary site assessment fees. The budget also includes water samples examined in accordance with the Safe Drinking Water Act, budgeted to remain at 2026 budgeted levels of \$85,000.

Personnel costs increase \$61,300 attributable to the cost to continue of existing positions. Operating expenses increase \$1,700 to \$48,800 related to an increase of \$4,500 in laboratory supplies based on prior year trends, offset by reductions in contracted lab services of \$1,500. Interdepartmental charges increase \$3,900 related to a \$3,000 increase in computer maintenance and replacement charges.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
<u>Number of Septic Permits Issued</u>					
Conventional	153	145	150	150	5
Mound	189	195	140	150	(45)
Holding Tank	32	30	30	30	0
At Grade	5	8	8	8	0
Pressure Distribution	2	2	2	2	0

General Fund

Parks & Land Use

Animal Program

Program Description

Provide education, advice, and enforcement on reported animal bites. This includes overseeing quarantines, conducting rabies investigations, sending and arranging for the testing of animal specimens, and carrying out the Dangerous and Prohibited Dangerous Animals Provisions of the Waukesha County Code of Ordinances.

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.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Reported animal bites	828	750	800	750
Bite victims advised within 48 hours	99%	100%	100%	100%
Animals Declared Dangerous or Prohibited Dangerous	5	5	5	5

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	2025 Actual	2026 Target	2026 Estimate	2027 Target
Reports animal abuse/neglect	26	0	0	0
Followed up within 48 hours	90%	NA	NA	NA

*Effective February 24, 2025 the Countywide Humane Officer Program was discontinued and transitioned to law enforcement. During the transition phase, Animal Program staff are available for consultation to law enforcement.

Financial Pillar: Protect taxpayer investmentsObjective #1: Analyze Current Appeals Process

The department will implement an appeals fee structure for 2027.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$63,831	\$75,000	\$64,000	\$75,000	\$0
Other Revenue	\$0	\$1,500	\$1,500	\$1,500	\$0
Property Taxes	\$43,947	\$32,034	\$32,034	\$36,243	\$4,209
Total Revenues	\$107,778	\$108,534	\$97,534	\$112,743	\$4,209

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$95,445	\$96,402	\$96,115	\$100,896	\$4,494
Operating Expenses	\$2,661	\$4,846	\$4,041	\$4,085	-\$761
Interdepartmental Charges	\$20,340	\$7,286	\$7,286	\$7,762	\$476
Total Expenditures	\$118,446	\$108,534	\$107,442	\$112,743	\$4,209

Program Highlights

Fines/licensing revenues consist of dog license surcharge revenues of \$75,000 and remain at 2026 budgeted levels. The department will implement an appeals fee structure in 2027, estimated to be approximately \$300 per appeal.

Personnel costs increase \$4,500 to \$100,900 to reflect the cost to continue of existing staff. Operating expenses decrease \$800 largely due to decreases in mileage reimbursement based on historical trends. Interdepartmental charges increase by nearly \$500 mainly due to increases of \$300 in computer maintenance and replacement charges.

General Fund

Parks & Land Use

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	2025 Actual(a)	2026 Target	2026 Estimate	2027 Target
County petroleum storage tanks and chemical storage facilities that are code compliant	98%	100%	98%	100%

(a) Percentages are based on state audits of the county's 60 storage tanks and facilities. Material findings are addressed and corrected within the state required timeline of 14 days.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Property Taxes	\$168,190	\$172,062	\$172,062	\$181,007	\$8,945
Total Revenues	\$193,190	\$197,062	\$197,062	\$206,007	\$8,945

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$135,221	\$143,075	\$142,706	\$151,253	\$8,178
Operating Expenses	\$36,863	\$46,833	\$47,083	\$47,121	\$288
Interdepartmental Charges	\$10,955	\$7,154	\$7,154	\$7,633	\$479
Total Expenditures	\$183,039	\$197,062	\$196,943	\$206,007	\$8,945

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 \$8,200 related to the cost to continue existing staff levels. Operating expenses increase are nearly flat, with an increase of less than \$300. The budget also includes \$25,000 for brownfield redevelopment costs.

Interdepartmental charges decrease \$500 mostly due to increases in computer maintenance and replacement costs.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
<u>Env. Assessment Performed</u>					
In REM (foreclosure) Property Reviewed	22	30	29	30	0
<u>Number of Petroleum Storage Tanks (a)</u>					
Monitor for Compliance—Above Ground	56	60	57	58	(2)
Monitor for Compliance—Under Ground	1	0	1	0	0

(a) The single underground storage tank is scheduled to be replaced with two above ground storage tanks.

General Fund

Parks & Land Use

Land & Water Conservation

Program Description

Control soil erosion, stormwater 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 stormwater 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 ATP 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	2025 Actual	2026 Target	2026 Estimate	2027 Target
For storm water permit sites $\geq$ 1 acre Benchmark = 20 working days	5	10	9	10
For storm water permit sites < 1 acre Benchmark = 10 working days	4	5	3	5

(a) Percentages are based on state audits of the county's 60 storage tanks and facilities. Material findings are addressed and corrected within the state required timeline of 14 days.

Objective #2: Initiate key changes to Department public service computer systems to ensure information is always on, always accessible

Enhance digital permitting and licensing systems to enhance communication with customers and stakeholders regarding permit status, as well as receiving digital application submittals, connecting documents automatically to records retention system and ability to review final permit and license documents through the Land Information System.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$274,018	\$365,000	\$365,000	\$381,400	\$16,400
Charges for Service	\$195,595	\$216,500	\$216,500	\$227,500	\$11,000
Other Revenue	\$9,358	\$58,000	\$58,000	\$58,000	\$0
Property Taxes	\$296,765	\$298,349	\$298,349	\$289,223	-\$9,126
Total Revenues	\$775,737	\$937,849	\$937,849	\$956,123	\$18,274

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$623,251	\$663,720	\$649,606	\$679,221	\$15,501
Operating Expenses	\$155,716	\$202,854	\$202,854	\$201,871	-\$983
Interdepartmental Charges	\$67,887	\$71,275	\$71,375	\$75,031	\$3,756
Total Expenditures	\$846,854	\$937,849	\$923,835	\$956,123	\$18,274

Program Highlights

General government revenues are budgeted to increase by \$16,400 to \$381,400 due to an increase in the State Department of Agriculture, Trade, and Consumer Protection (DATCP) staffing funding in the state budget. This funding is used to help offset a portion of land and water conservation staffing costs. In addition, the budget includes non-point state pass-through 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 increase by \$11,000 to \$227,500 and include stormwater permit revenues of \$92,500. In addition, stormwater education program fees are budgeted to increase \$7,000 to \$82,000, 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. The 2027 budget also includes \$42,000 in lake organization contributions to the Aquatic Invasive Species Program (AIS), an increase of \$4,000, primarily to support intern positions. The budget also includes \$11,000 in mining service fees, unchanged from the 2026 budget.

Other revenue is budgeted at \$58,000, remaining at 2026 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 stormwater codes in case developers are unwilling to do so.

Personnel costs increase \$15,500 or 2.3% to \$679,200 reflecting the cost to continue of existing employees. Operating expenses decrease slightly by about \$1,000 to \$201,800, mainly due to decreases \$1,000 in staff mileage reimbursements and travel costs based on prior year trends. Interdepartmental charges increase \$3,800 mainly due to increases of \$2,500 in computer technology maintenance and replacement charges and an increase in risk management charges of \$500.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Educational Presentations/Events	73	70	70	70	0
Stormwater Permits issued	76	80	70	80	0
Construction Site Inspections	596	700	800	700	0
Farm Compliance Inspections	13	13	13	13	0

General Fund

Parks & Land Use

Hazardous Waste & 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 \$75 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
County HHW disposal costs per participating household	\$39	\$35	\$35	\$35

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$77,966	\$69,000	\$69,000	\$74,000	\$5,000
Charges for Service	\$185,886	\$205,500	\$186,500	\$199,000	-\$6,500
Other Revenue	\$156,400	\$156,000	\$156,000	\$156,000	\$0
Fund Balance	\$6,367	\$0	\$0	\$0	\$0
Property Taxes	-\$19,015	-\$14,229	-\$14,229	\$1,102	\$15,331
Total Revenues	\$407,604	\$416,271	\$397,271	\$430,102	\$13,831

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$28,454	\$30,012	\$30,720	\$32,556	\$2,544
Operating Expenses	\$330,881	\$385,167	\$382,667	\$396,186	\$11,019
Interdepartmental Charges	\$1,629	\$1,092	\$1,092	\$1,360	\$268
Total Expenditures	\$360,964	\$416,271	\$414,479	\$430,102	\$13,831

(a) Levy credit reflects revenues over expenses, which are used to offset expenses within other PLU department programs

Program Highlights

General government revenues increase \$5,000 to \$74,000 as a result of an increase in State of Wisconsin Clean Sweep grant funds of \$5,000 to \$19,000. Participating communities pay \$55,000 or approximately one-third of the County's HHW program collection costs.

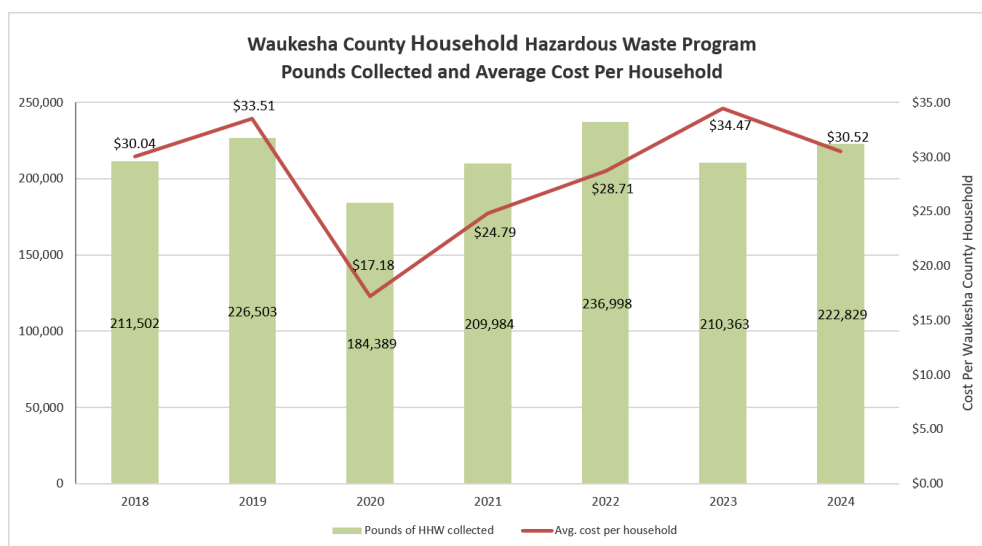
Charges for services revenue decrease slightly by \$6,500 to \$199,000 related to a reduction of \$21,500 related to payments from Walworth, Washington, and Jefferson Counties for use of the Waukesha collection site, leaving \$30,000 remaining in 2027. Through a memorandum of understanding, those county residents, by referral, are able to utilize Waukesha County collection sites and events. This is partly offset by an increase of \$15,000 to \$169,000 in landfill siting fees as part of a pilot project to utilize existing municipal recycling/drop-off site partnerships to divert residential food and water from landfills and evaluate long-term feasibility of expanded organics management opportunities.

Other revenue remains at \$156,000. 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 increase \$2,500, mainly due to the cost to continue of existing employees.

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 \$19,000 are used next, and then the county pays up to its maximum budgeted amount of \$173,000 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, Washington, and Jefferson Counties will be billed for residents that utilize pre-approved events and locations.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Households served at Hazardous Waste Collection	4,783	4,800	5,100	4,800	0
Pounds of Hazardous Waste collected	205,911	249,600	240,000	249,600	0
Pounds of HHW per household	43	52	47	52	0
Households using product exchange	33	10	35	10	0
Tons of office paper/containers recycled at County facilities/parks	583	500	500	500	0



*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.

General Fund

Parks & Land Use

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.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$89,875	\$21,000	\$102,580	\$90,590	\$69,590
Charges for Service	\$633,252	\$599,500	\$619,500	\$628,673	\$29,173
Interdepartmental Revenues	\$25,500	\$27,600	\$27,600	\$27,600	\$0
Fund Balance	\$155,806	\$132,600	\$147,600	\$112,600	-\$20,000
Property Taxes	\$61,403	\$90,927	\$90,927	\$0	-\$90,927
Total Revenues	\$965,836	\$871,627	\$988,207	\$859,463	-\$12,164

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$480,601	\$507,865	\$506,922	\$537,410	\$29,545
Operating Expenses	\$307,638	\$313,543	\$410,123	\$269,917	-\$43,626
Interdepartmental Charges	\$47,017	\$50,219	\$50,219	\$52,136	\$1,917
Total Expenditures	\$835,257	\$871,627	\$967,264	\$859,463	-\$12,164

Program Highlights

General governmental revenues increase \$69,600 to \$90,600 related to increases in State of Wisconsin Next Generation 911 support grant funds of \$54,600 to cover ongoing maintenance and data compliance according to state standards and increases in State of Wisconsin state strategic initiative grant funds of \$15,000 to \$36,000. Charges for services revenues increase \$29,200 to \$628,700 and consist of document recording fee revenues of \$424,000, an increase of \$20,000, and reflects the estimated number of recorded documents in 2027. Additionally, the budget includes \$204,200 of landfill fee revenues, an increase of \$9,200. Interdepartmental revenues remain at the 2026 budgeted level of \$27,600 as part of an inter-agency agreement between LIS staff and the department of Emergency Preparedness to provide street address maintenance services to assist in locating 911 calls and offset ESRI licensing costs charged to the department. Fund balance appropriations are reduced \$20,000 to \$112,600 as document recording fees begin to recover. The remaining fund balance portion is related to prior year LIS revenues retained for LIS services as a result of the decline in document recording fees.

Personnel costs increase \$29,500 to fund the cost to continue for existing staffing levels. Operating expenses decrease \$43,600 to \$269,900, mostly to reflect reductions of \$56,300 in contracted services for ortho-photography projects in 2026. This is partly offset by an increase of \$10,000 in computer equipment for drone replacement to assist with aerial mapping and 3D modeling projects. The budget continues to include \$123,500 in contracted Southeast Wisconsin Regional Planning Commission (SEWRPC) surveying costs, a slight increase of about \$1,000 from 2026 budgeted levels. Interdepartmental charges increase \$1,900 largely due to an increase of \$1,500 in computer maintenance/replacement charges.

General Fund

Parks & Land Use

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	2025 Actual	2026 Target	2026 Estimate	2027 Target
PLU Annual Department customer service average rating	4.28	4.65	4.65	4.65

Objective #2: Leverage Artificial Intelligence Chatbot Technology

Coordinate with the Department of Administration - Information Technology, to leverage artificial intelligence chatbot technology to increase client's and patron's convenience in getting answers to common informational inquiries.

Objective #3: Leverage Smarter Systems for Better Service by Utilizing Emerging Technologies and Trend Analysis

To improve operational efficiency and life cycle management of contracts and grants, develop the process workflow and transition to Workday system.

Finance Pillar: Protect Taxpayer's Investment

Objective #1: Advance the Department's Long-Term Financial Sustainability and Service

Coordination with the Department of Administration to research the potential of a secure Automated Clearing House (ACH) framework that enables the electronic payment of invoices and receipt of grants and other revenues to improve transaction efficiency.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$18,919	\$0	\$0	\$0	\$0
Interdepartmental Revenues	\$113,900	\$129,520	\$129,520	\$134,520	\$5,000
Property Taxes	\$883,158	\$936,420	\$936,420	\$838,111	-\$98,309
Total Revenues	\$1,015,977	\$1,065,940	\$1,065,940	\$972,631	-\$93,309

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$926,708	\$914,068	\$921,998	\$792,845	-\$121,223
Operating Expenses	\$75,605	\$68,344	\$78,944	\$88,643	\$20,299
Interdepartmental Charges	\$84,227	\$83,528	\$83,528	\$91,143	\$7,615
Total Expenditures	\$1,086,540	\$1,065,940	\$1,084,470	\$972,631	-\$93,309

Program Highlights

The 2027 Non-Departmental budget includes \$100,000 of General Fund balance for potential one-time costs related to the sale of Northview, excess right-of-way property along Janesville Road, and transition needs such as temporary Northview record storage. While significant costs are not expected, these funds may also support PLU, DOA, Corporation Counsel, and DPW efforts to close on the sale UW-Milwaukee at Waukesha property sale.

Interdepartmental revenues increase \$5,000 to \$134,500 mostly due to management support costs provided to department enterprise and special revenue funds.

Personnel costs decrease \$121,200 to \$792,800. These decreases include the unfunding of a 1.00 FTE vacant administrative assistant at a savings of \$79,200, partly offset by an increase in temporary extra help of \$22,990 or 0.50 FTE to assist with front desk customer service during the peak summer months. The remaining personnel cost decreases reflect staff turnover, partly offset by the cost to continue of remaining staff. Operating expenses are budgeted to increase by \$20,300 to \$88,600 related to increases of \$8,000 for a workflow management software tool and \$5,000 for additional SEWRPC streamgaging costs based on prior year trends. Additionally, managed print costs increase \$5,500 based on prior year trends. Interdepartmental charges increase by \$7,600 to \$91,100 due to an increase in risk management charges of \$4,700 as well as an increase in computer maintenance and replacement charges of \$3,100.

Community Development Fund

Parks & Land Use

Dept/Fund Summary

Fund 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 for 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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government (a) (b)	\$ 2,529,906	\$ 2,879,702	\$ 4,179,161	\$ 2,922,050	\$ 42,348	% 1
Fine/Licenses	—	—	—	—	—	—
Charges for Services	3,475	160,700	—	—	(160,700)	(100)
Interdepartmental	—	—	—	—	—	—
Other Revenue	543,812	280,000	280,000	280,000	—	—
Appr. Fund Balance	—	—	532,661	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 3,077,193	\$ 3,320,402	\$ 4,991,822	\$ 3,202,050	\$ (118,352)	% (4)
Expenditures						
Personnel Costs	\$ 497,951	\$ 524,098	\$ 480,736	\$ 494,274	\$ (29,824)	% (6)
Operating Expenses	2,375,275	2,707,986	3,827,276	2,617,298	(90,688)	(3)
Interdept. Charges	85,541	88,318	88,318	90,478	2,160	2
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 2,958,767	\$ 3,320,402	\$ 4,396,330	\$ 3,202,050	\$ (118,352)	% (4)
Rev. Over (Under) Exp.	\$ 118,426	\$ —	\$ 595,492	\$ —	\$ —	% —

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
CDBG				
Regular Positions	2.57	2.57	2.21	(0.36)
Extra Help	—	—	—	—
Overtime	0.03	0.04	0.04	—
Total CDBG	2.60	2.61	2.25	(0.36)
HOME				
Regular Positions	1.78	1.78	1.79	0.01
Extra Help	—	—	—	—
Overtime	0.01	—	—	—
Total Home	1.79	1.78	1.79	0.01
Total All Community Development Fund Programs				
Regular Positions	4.35	4.35	4.00	(0.35)
Extra Help	—	—	—	—
Overtime	0.04	0.04	0.04	—
Total All Community Development Fund Programs	4.39	4.39	4.04	(0.35)

(a) The 2026 estimate includes the 2025 carryover of encumbered funds totaled \$205,400, and enrolled ordinance 180-71 carried over approved and available expenditure appropriations of \$851,500 for the CDBG program, \$5.08 million for the HOME program, \$4.09 million for the HOME-American Rescue Plan Act (ARPA) program operating expenditures. This estimate also includes the carryover of \$282,700 of program income via enrolled ordinance 180-87 that lapsed to fund fund balance in 2025.

(b) The 2027 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 Fund Grant Descriptions

Grant Title	Funding Source	Funding Admin	Grant End Date	2025 Actual Spend (a)	2026 Budget (b)	2026 Estimated Award	2027 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,442,980	\$1,442,980	\$1,499,987	\$1,499,987
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,340,722	\$1,340,722	\$1,326,063	\$1,326,063
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$77,274	\$96,000	\$96,000	\$96,000

(a) Includes prior year grant award spending in total

(b) Reflects 2026 adopted budget amounts.

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.

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 remaining subgrantee expenditures were included in the 2024 budget, while ongoing administrative funds will be appropriated annually, until the anticipated program sunset in 2030.

Major Departmental Strategic Plan Objective

Objective 1: Initiate key changes to Department public service computer systems to ensure information is always on, always accessible.

Community Development will work with the Department of Administration - Information Technology to create a digital platform and central location for submittal of essential paperwork and formal documentation for Community Development Block Grant sub-grantees and HOME program clients and lenders by December 2027.

Community Development Fund

Parks & Land Use

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.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government (a)	\$ 1,056,679	\$ 1,442,980	\$ 2,496,805	\$ 1,499,987	\$ 57,007	% 4
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	39,800	—	—	(39,800)	(100)
Interdepartmental	—	—	—	—	—	—
Other Revenue (a)	159,576	80,000	80,000	80,000	—	—
Appr. Fund Balance	—	—	159,576	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,216,255	\$ 1,562,780	\$ 2,736,381	\$ 1,579,987	\$ 17,207	% 1
Expenditures						
Personnel Costs	\$ 269,067	\$ 301,952	\$ 266,188	\$ 253,035	\$ (48,917)	% (16)
Operating Expenses (a)	910,113	1,206,578	2,195,031	1,271,862	65,284	5
Interdept. Charges	1,131	54,250	54,250	55,090	840	2
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,180,311	\$ 1,562,780	\$ 2,515,469	\$ 1,579,987	\$ 17,207	% 1
Rev. Over (Under) Exp.	\$ 35,944	\$ —	\$ 220,912	\$ —	\$ —	% —

(a) 2026 estimate represents amounts including the 2025 carryover of encumbrances totaling \$202,300, a 2025 budget ordinance carryover of \$851,500 through enrolled ordinance 180-71, and a carryover of \$99,600 through enrolled ordinance 180-87.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at nearly \$1,500,000, an increase of approximately \$57,000 from the 2026 budget.

Charges for services are reduced \$39,800 to \$0. These fees are being reclassified as federal grant funds under General Government revenue. The funds reimburse the County for servicing CDBG housing loans and are primarily received through draws from federal grant funds, and not service fees from non-governmental subgrantees. Other revenues remain at the 2026 budgeted level of \$80,000.

Personnel costs decrease about \$48,900 to \$253,000 mainly due to the transfer of 0.26 FTE or \$19,400 of an administrative specialist position to the County Executive's office to better align work performed. Additionally, 0.10 FTE or \$16,700 of the community development manager is transferred to the HOME program to better align with program funding. Personnel costs are further impacted by staff turnover within the program and the cost to continue of remaining positions.

Operating expenses increase by \$65,300, mainly due to a \$65,900 increase in subgrantee awards to communities funded by CDBG grants and anticipated program income. Interdepartmental charges increase \$800 largely due to increases in technology maintenance and replacement costs.

Major Departmental Strategic Plan Objectives

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

Objective #1: Address Consolidated Plan Compliance

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	2025 Actual	2026 Target	2027 Target
Low and Moderate Income (LMI) Persons Expenditure Benefit(a)	70%	94.6%	90%	90%
Public Services Expenditures Cap(b)	15.0%	13.9%	15.0%	15.0%
Timeliness Ratio of grant fund balances(c)	<1.50	1.46	1.50	1.50

(a) Measure reports the percentage of CDBG expenditures benefiting low and moderate-income persons. Minimum HUD program requirement is 70%.

(b) Measure reports the percentage of CDBG expenditures spent on public services. Current HUD statutory maximum 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.

Community Development Fund

Parks & Land Use

HOME Investment Partnership

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).

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government (a)	\$ 1,250,090	\$ 1,436,722	\$ 1,682,356	\$ 1,422,063	\$ (14,659)	% (1)
Fine/Licenses	—	—	—	—	—	—
Charges for Services	3,475	120,900	—	—	(120,900)	(100)
Interdepartmental	—	—	—	—	—	—
Other Revenue (a)	384,235	200,000	200,000	200,000	—	—
Appr. Fund Balance	—	—	373,085	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,637,800	\$ 1,757,622	\$ 2,255,441	\$ 1,622,063	\$ (135,559)	% (8)
Expenditures						
Personnel Costs	\$ 214,708	\$ 222,146	\$ 214,548	\$ 241,239	\$ 19,093	% 9
Operating Expenses (a)	1,324,120	1,501,408	1,632,245	1,345,436	(155,972)	(10)
Interdept. Charges	16,394	34,068	34,068	35,388	1,320	4
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,555,222	\$ 1,757,622	\$ 1,880,861	\$ 1,622,063	\$ (135,559)	% (8)
Rev. Over (Under) Exp.	\$ 82,578	\$ —	\$ 374,580	\$ —	\$ —	% —

(a) 2026 estimate represents amounts including the 2025 carryover of encumbrances totaling \$3,100, a 2025 budget ordinance carryover of \$5.08 million for the HOME program and \$4.09 million for the HOME-ARPA program through enrolled ordinance 180-71, and a carryover of 186,100 through enrolled ordinance 180-87.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,422,100, a decrease of \$14,600 from the 2026 budget. The budget includes \$1,326,100 in annual HOME allocated funds, a decrease of \$14,600. The budget also includes \$96,000 in HOME-American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant until its grant end date in 2030, unchanged from the 2026 budget.

Charges for services are budgeted to decrease \$120,900 to \$0. These fees are being reclassified as federal grant funds under General Government revenue. The funds reimburse the County for servicing HOME housing loans, and are primarily received through draws from federal grant funds, and not service fees from non-governmental subgrantees.

Other revenues include program income and are budgeted to remain at the 2026 budgeted level of \$200,000. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs, which have declined in more recent years.

Personnel costs increase \$19,100 or 9% due to the transfer of 0.10 FTE community development director from the CDBG program, as well as the cost to continue existing staff, partly offset by the transfer of 0.09 FTE administrative specialist to the County Executive's office.

Operating expenses decrease \$183,600 to \$1.46 million mainly due to corresponding decreases in HOME entitlement and program income funded projects, largely corresponding to the decrease noted under general government and charges for services revenues.

Interdepartmental charges increase by about \$1,300, largely due to an increase in reallocation of administrative overhead costs of \$900 and increase in technology maintenance and replacement costs of \$400.

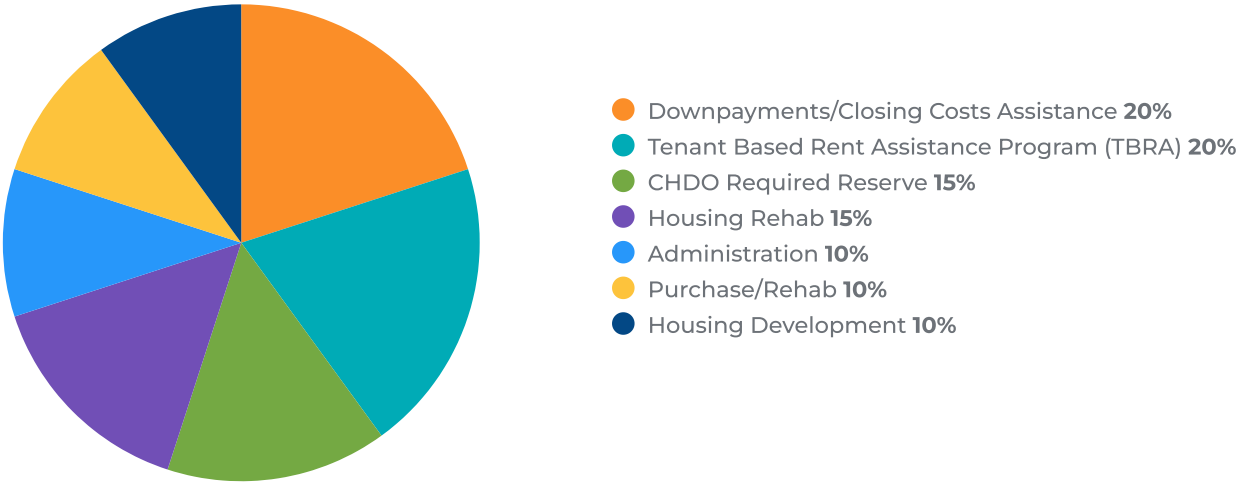
Quality Pillar: Ensuring Affordable Housing Options

Objective #1: Implement new Housing Development procedures document and workflow for housing development projects, to improve internal and external communications and close projects within six months of the application date. Housing development projects in 2026 and 2027 will close within six months from the date of application.

Performance Measure:

	Year 2027 Goal		Year 2028 Goal	
	# of Applications Received-Target	Closed within 6 Months	# of Applications Received-Target	Closed within 6 Months
Housing development projects in 2027 and 2028 will close within six months from the date of application.	3	3	2	2

'26 Allocation of HOME Prog. Funding of \$1,326,063



**2026 allocation based on the HOME Board Recommendation*

Community Development Fund

Parks & Land Use

Other Grants

Program Description

This program area contains grants and other resources not specified under the Community Development Block Grant program or HOME Investment Partnership Program.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government (a)	\$ 223,138	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue (a)	—	—	—	—	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 223,138	\$ —	\$ —	\$ —	\$ —	% —
Expenditures						
Personnel Costs	\$ 14,079	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses (a)	141,042	—	—	—	—	—
Interdept. Charges	68,016	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 223,137	\$ —	\$ —	\$ —	\$ —	% —
Rev. Over (Under) Exp.	\$ 1	\$ —	\$ —	\$ —	\$ —	% —

(a) 2025 Actuals include spending related to the Emergency Rental Assistance grant funding of \$126,300 and \$14,800 for CDBG-CV (coronavirus) grant program operating expenditures from purchase orders as well as those carried over from 2024 through enrolled ordinance 179-82.

Program Highlights

Federal revenues from the US Department of Treasury remain at \$0 related to all remaining rental assistance appropriations already appropriated in the 2023 adopted budget, with the program ending in 2025.

Workforce & Econ. Dev. Fund

Parks & Land Use

Dept/Fund Summary

Fund Purpose

In 2018, Waukesha County began serving as the fiscal agent for the Waukesha Ozaukee Washington Workforce Development Board (WOW WDB). The WOW WDB is comprised of 22 individuals representing 18 driving industries, organizations, technical colleges, and workforce development representatives from the WI – Department of Workforce Development. WOW WDB works in collaboration with local elected officials, economic development organizations, businesses, and the community to address macroeconomic issues in the three-county region and implement the Workforce Innovation and Opportunity Act (WIOA). WIOA is a federal program designed to assist job seekers access employment, training, and support services to succeed in the labor market and to support businesses in finding and developing the talent needed to be successful in the global economy.

The Fund also includes economic development initiatives consisting of 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, but were transferred to this Fund in the 2023 Budget and the Fund was renamed the Workforce and Economic Development Fund to better represent these additional components.

The Fund also includes the Waukesha Workforce Development Center Fund which is non-grant activity previously housed in the Department of Administration due to a restructuring of the One Stop Operator in the 2025 Budget.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 1,901,376	\$ 2,481,287	\$ 3,237,563	\$ 2,755,748	\$ 274,461	% 11
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	70,000	70,000	70,000	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	300,736	154,300	154,300	154,300	—	—
County Tax Levy (Credit)	12,500	12,500	12,500	12,500	—	—
Total Revenue Sources	\$ 2,214,612	\$ 2,718,087	\$ 3,474,363	\$ 2,992,548	\$ 274,461	% 10
Expenditures						
Personnel Costs	\$ 241,264	\$ 217,389	\$ 204,271	\$ 237,241	\$ 19,852	% 9
Operating Expenses	1,939,877	2,489,737	3,259,131	2,743,808	254,071	10
Interdept. Charges	300	10,961	10,961	11,499	538	5
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 2,181,441	\$ 2,718,087	\$ 3,474,363	\$ 2,992,548	\$ 274,461	% 10
Rev. Over (Under) Exp.	\$ 33,171	\$ —	\$ —	\$ —	\$ —	% —

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Workforce Development				
Regular Positions	0.75	1.75	1.85	0.10
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Workforce Development	<u>0.75</u>	<u>1.75</u>	<u>1.85</u>	<u>0.10</u>
Waukesha Workforce Development Center				
Regular Positions	0.50	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Waukesha American Job Center	<u>0.50</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Workforce Fund Programs				
Regular Positions	1.25	1.75	1.85	0.10
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Workforce Fund Programs	<u><u>1.25</u></u>	<u><u>1.75</u></u>	<u><u>1.85</u></u>	<u><u>0.10</u></u>

(a) The 2025 actuals include the Waukesha Workforce Development Center program that in previous years was under the American Job Center in the Department of Administration.

Workforce & Econ. Dev. Fund**Parks & Land Use****Workforce and Economic Development****Financial Summary**

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 1,873,170	\$ 2,481,287	\$ 3,237,563	\$ 2,755,748	\$ 274,461	% 11
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	150,000	150,000	150,000	150,000	—	—
County Tax Levy (Credit)	12,500	12,500	12,500	12,500	—	—
Total Revenue Sources	\$ 2,035,670	\$ 2,643,787	\$ 3,400,063	\$ 2,918,248	\$ 274,461	% 10
Expenditures						
Personnel Costs	\$ 119,804	\$ 217,389	\$ 204,271	\$ 237,241	\$ 19,852	% 9
Operating Expenses	1,880,448	2,415,437	3,184,831	2,669,508	254,071	11
Interdept. Charges	300	10,961	10,961	11,499	538	5
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 2,000,552	\$ 2,643,787	\$ 3,400,063	\$ 2,918,248	\$ 274,461	% 10
Rev. Over (Under) Exp.	\$ 35,118	\$ —	\$ —	\$ —	\$ —	% —

Program Highlights

Workforce Innovation Opportunity Act and workforce related grant revenue from the State of Wisconsin - Department of Workforce Development (DWD) is budgeted at \$2,755,700, an increase of \$274,500 or about 11% mainly due to budgeted increases in Adult, Dislocated Worker, and Youth workforce programming funds of about \$245,300. The budget also includes \$800,000 for a new Healthcare Employment, Access, and Rural Transformation (HEART) grant program to support initiatives focused on recruiting and retaining healthcare workers, expanding training, strengthening partnerships, and connecting workers to family-sustaining careers. Additionally, the budget includes \$200,000 for a new Artificial Intelligence Upskill Accelerator Pilot program to support industry-led partnerships and equip workers with in-demand artificial intelligence skills while helping businesses improve productivity and competitiveness. These increases are largely offset by a reduction of \$1 million related to the 2026 Workers Advancement Initiative to provide training and support for workers looking to grow in in-demand careers. Planned economic development activities remain at the 2026 budgeted level of \$162,500 for the County's contribution to the Milwaukee 7 Regional Economic Development effort and the Waukesha County Center for Growth and are funded with \$12,500 of tax levy and \$150,000 of General Fund balance.

Personnel costs increase nearly \$19,900, related to the transfer of 0.10 FTE of the Workforce Development Board Director's time transferred from the PLU-General Fund to better align with work performed, as well as the cost to continue of existing staff. Operating expenses increase \$254,100 mainly due to increases in contracted support costs related to the new funding for the WIOA grants as well as the HEART and AI-focused grant mentioned previously, largely offset by a reduction from the workers advancement initiative.

Workforce & Economic Development Expenditures	Funding Source	2026 Budget	2027 Budget
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$2,481,287	\$2,755,748
Waukesha County Economic Development	County General Fund Balance	\$150,000	\$150,000
	County Tax Levy	\$0	\$0
Milwaukee 7 Regional Econ Dev Campaign	County Tax Levy	\$12,500	\$12,500

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.

GROW Fund Revolving Loan: The 2024 budget appropriated \$4.5 million to expand the GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for economic development related to businesses located or looking to locate in Waukesha County to expand operations and create job as well as increase workforce housing stock to meet the projected employment growth in Waukesha County.

Grant Title	Funding Source	Funding Administration	FY25-26 Award	FY26-27 Award	Estimated FY27-28 Award
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$216,359	\$194,723	\$178,934
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$306,594	\$275,935	\$248,879
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$262,590	\$236,331	\$221,323
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$43,289	\$43,000	\$43,000
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$50,000	\$71,500	\$71,500
Skills to Build	US Dept. of Labor	Employ Milwaukee	\$153,851	\$0	\$0
Customer Centered Design	US Dept. of Labor	Fox Valley Workforce Development Board	\$450,000	\$0	\$0
Workforce Innovation Grant - (HEART)	US Dept. of HHS	WI Dept. of Workforce Development	\$0	\$0	\$800,000
AI Upskill Accelerator	US Economic Development Administration	UW System	\$0	\$0	\$200,000

Grant Descriptions:

WIOA Adult Program: This grant serves employers and eligible individuals and includes services such as career planning, training and education, on-the-job training, and supportive services.

WIOA Dislocated Worker Program: This grant serves employers and eligible individuals and includes services such as career planning, training and education, on-the-job training, and supportive services.

WIOA Youth Program: This grant serves employers and eligible individuals between the ages of 14 – 24 and includes services such as career planning, paid work experience, training and education, and supportive services to help youth enter the workforce.

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 released offenders who were under Department of Corrections supervision at participating facilities. The program provides assistance with obtaining and retaining employment after release.

Customer Centered Design: This grant provides training and technical assistance to workforce development staff and partner agencies. The grant will support professional development and projects to enhance customer focused processes with human-centered design principles.

Skills To Build: This is a regional grant in collaboration with Employ Milwaukee that provides training, on-the-job training, supportive services, and incumbent worker training to job seekers and businesses in advanced manufacturing to support jobs that will complete work on projects for the Bipartisan Infrastructure Law.

Workforce Innovation Grant: Healthcare Employment, Access, and Rural Transformation: The Healthcare Employment, Access, and Rural Transformation (HEART) Program supports innovative solutions to healthcare workforce challenges affecting the quality and availability of care in Wisconsin's rural communities. The program funds initiatives focused on recruiting and retaining healthcare workers, expanding training and technology assistance, strengthening partnerships, and connecting workers to family-sustaining careers.

AI Upskill Accelerator Pilot: The AI Upskill Accelerator Pilot Program supports industry-led partnerships that equip workers with in-demand artificial intelligence skills while helping businesses improve productivity and competitiveness. Through this initiative, WOW will conduct AI workforce needs assessments with regional employers and develop targeted AI upskilling opportunities for workers.

Performance Measures:

In Program Year 2024-2025, 157 WIOA participants were served through the Adult, Dislocated Worker, and Youth programs. This included working with 9 businesses to provide 54 participants Incumbent Worker Training and 8 businesses to provide 25 participants with On-the-Job Training. 180 Adult and Dislocated Workers were employed after participating in the program, earning an estimated total of \$6,700,000 in wages and returning an estimated \$1,400,000 in Federal tax revenue.

Workforce & Econ. Dev. Fund

Parks & Land Use

Waukesha Workforce Dev. Center

Program Description

The Waukesha American Job Center is a physical hub for workforce development partners that provides a one-stop-shop resource center for businesses and job seekers. While each partner maintains a lease for their space use, the partners collaborate on some shared expenses, including shared reception. An MOU governs the division of these costs based on square footage.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 28,206	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	70,000	70,000	70,000	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	150,736	4,300	4,300	4,300	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenues	\$ 178,942	\$ 74,300	\$ 74,300	\$ 74,300	\$ —	% —
Expenditures						
Personnel Costs	\$ 120,792	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	59,429	74,300	74,300	74,300	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 180,221	\$ 74,300	\$ 74,300	\$ 74,300	\$ —	% —
Rev. Over (Under) Exp.	\$ (1,279)	\$ —	\$ —	\$ —	\$ —	% —

Program Highlights

Charges to community partners of \$70,000 is used to fund \$50,000 in contracted services for a shared receptionist staff at the Waukesha American Job Center, and \$20,000 for promotional materials for upcoming events.

PkInd Mgmt. & Land Acq. Fund

Parks & Land Use

Dept/Fund Summary

Fund Purpose

The Parkland Management and Land Acquisition Fund 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. The County Board has also approved the use of this fund's reserves to maintain existing park system infrastructure through the capital plan and Parks operating budget.

Financial Summary

	2025 Actual (a)	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	586,338	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	5,260,948	—	—	—	—	—
Appr. Fund Balance	400,000	400,000	400,000	400,000	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 6,247,286	\$ 400,000	\$ 400,000	\$ 400,000	\$ —	% —
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	—	62,500	—	62,500	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	337,500	—	337,500	—	—
Total Expenditures	\$ —	\$ 400,000	\$ —	\$ 400,000	\$ —	% —
Rev. Over (Under) Exp.	\$ 6,247,286	\$ —	\$ 400,000	\$ —	\$ —	% —

(a) 2025 actuals include \$5,241,806 from the sale of the county-owned gravel pit authorized via Enrolled Ordinance 179-38.

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	—	—	—	—

Program Highlights

Fund balance is budgeted at \$400,000 and consists 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.

In recent years, the pace of land acquisition has slowed as the majority of land identified for major parks in the county's Park and Open Plan has already been acquired. Lands identified in the Park and Open Space Plan for greenways are often acquired through donation or dedication as part of the development project. This budget remains at \$400,000 to provide funding when identified parcels become available at fair market value. All county land purchases also require County Board approval through ordinance.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

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:	2025 Actual	2026 Target	2026 Estimate	2027 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%

Golf Course Fund

Parks & Land Use

Dept/Fund Summary

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

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	2,998,205	2,644,500	2,758,500	2,794,000	149,500	6
Interdepartmental	—	—	—	—	—	—
Other Revenue (a)	133,468	118,576	116,400	120,900	2,324	2
Appr. Fund Balance	4,554	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 3,136,227	\$ 2,763,076	\$ 2,874,900	\$ 2,914,900	\$ 151,824	% 5
Expenditures						
Personnel Costs	\$ 1,037,762	\$ 1,099,305	\$ 1,062,272	\$ 1,165,345	\$ 66,040	% 6
Operating Expenses	654,773	886,924	824,636	966,680	79,756	9
Interdept. Charges	654,381	705,223	705,223	732,333	27,110	4
Fixed Assets (Memo) (c)	198,456	220,235	248,799	435,500	215,265	98
Total Expenditures	\$ 2,346,916	\$ 2,691,452	\$ 2,592,131	\$ 2,864,358	\$ 172,906	% 6
Operating Income/(Loss) (c)	\$ 789,311	\$ 71,624	\$ 282,769	\$ 50,542	\$ (21,082)	% (29)
Total Cash Flow From Operations (b)	\$ 894,911	\$ 265,004	\$ 396,641	\$ 250,963	\$ (14,041)	% (5)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Naga-Waukee Golf Course				
Regular Positions	3.55	3.35	3.42	0.07
Extra Help	8.57	8.78	8.97	0.19
Overtime	0.33	0.33	0.36	0.03
Total Naga-Waukee Golf Course	12.45	12.46	12.75	0.29
Moor Downs Golf Course				
Regular Positions	1.35	1.55	1.58	0.03
Extra Help	2.94	3.37	4.22	0.85
Overtime	0.11	0.11	0.11	—
Total Moor Downs Golf Course	4.40	5.03	5.91	0.88

(continued from above)↑

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Total Golf Course Fund Programs				
Regular Positions	4.90	4.90	5.00	0.10
Extra Help	11.51	12.15	13.19	1.04
Overtime	0.44	0.44	0.47	0.03
Total Golf Course Fund Programs	16.85	17.49	18.66	1.17

(a) Interest income is budgeted in and accounted for by management only in the Naga-Waukee Golf Course program area.

(b) Cash flow from operations 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.

Performance Measure:

80% of participants reported that they Agree or Strongly Agree with the statement "I would recommend this golf course to others".

Customer Satisfaction Survey Results:

	2024	2025
Total Responses	261	460
Naga-Waukee Golf Course	90%	91%
Moor Downs Golf Course	88%	92%

Objective #2: Beginning with the 2027 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 at least 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.

Golf Course Fund

Parks & Land Use

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.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	2,307,631	2,029,500	2,101,500	2,124,000	94,500	5
Interdepartmental	—	—	—	—	—	—
Other Revenue	131,344	113,576	111,400	115,900	2,324	2
Appr. Fund Balance	2,447	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 2,441,422	\$ 2,143,076	\$ 2,212,900	\$ 2,239,900	\$ 96,824	% 5
Expenditures						
Personnel Costs	\$ 767,989	\$ 791,030	\$ 755,836	\$ 811,501	\$ 20,471	% 3
Operating Expenses	496,045	670,526	609,896	745,550	75,024	11
Interdept. Charges	533,656	573,320	573,406	596,475	23,155	4
Fixed Assets (a)	176,536	168,235	189,813	346,000	177,765	106
Total Expenditures	\$ 1,797,690	\$ 2,034,876	\$ 1,939,138	\$ 2,153,526	\$ 118,650	% 6
Operating Income/(Loss)	\$ 643,732	\$ 108,200	\$ 273,762	\$ 86,374	\$ (21,826)	% (20)
Cash Flow from Operations (b)	\$ 728,666	\$ 262,132	\$ 366,844	\$ 255,747	\$ (6,385)	% (2)

(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 \$96,800 from the 2026 budget to \$2,239,900, to better reflect prior and current year golf activity, as well as rate adjustments of approximately 4%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Additionally, the budget reflects a slight increase of \$2,300 to \$75,000 in investment income to better reflect prior year activity. The budget also includes nearly \$39,000 of trade in value for 20 used golf carts.

Personnel costs increase by \$20,500 or 2.6%, largely due to an increase in temporary extra help of nearly \$12,000, related to anticipated rate increases in order to maintain market competitiveness and a slight increase in staffing of 0.19 FTE (about 395 hours). Salary costs increase \$14,100, partly due to the transfer in of 0.07 FTE park system manager from the General Fund to better align duties, and overtime costs are increased \$5,000 or 0.03 FTE (62 hours) based on increased course activity and projects. Remaining personnel cost increases are mainly due to the cost to continue of existing staff.

Operating expenses increase by \$75,000 mainly related to an increase of \$20,000 in non-fixed asset land improvements (largely for brush removal), \$20,000 in contracted tree removal services, and a \$9,000 increase in landscape materials and sand for bunker and greens maintenance. Scheduled depreciation increases about \$17,000, to better reflect prior year and anticipated future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by \$23,200 partly due to a \$7,800 increase in anticipated vehicle repair, replacement, and fuel charges based on prior year activity and anticipated pricing. Additionally, administrative overhead charges increase \$4,100 and department management charges increase \$5,500.

Scheduled fixed asset purchases of \$346,000 includes \$150,000 for 20 new golf carts at a cost of approximately \$7,500 per cart, \$70,000 for a reel grinder and \$40,000 for a bed knife grinder for sharpening blades on course lawn mowers, \$35,000 for cart path additions, \$22,000 for clubhouse siding, \$20,000 for bunker improvements to improve drainage and reduce erosion on holes #2, 8, and 12, and \$9,000 for a new clubhouse pump.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
9 Hole Rounds	70,151	67,900	67,900	67,900	0
Golf Car Rentals	34,074	31,500	34,000	34,171	2,671
9 Hole Play	18,211	17,500	16,500	16,500	-1,000
18 Hole Play	25,970	25,200	25,456	25,456	256

Naga-Waukee Golf Course Revenue					
	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Green Fees	\$1,288,110	\$1,100,000	\$1,154,000	\$1,160,000	\$60,000
Golf Cars	\$524,688	\$450,000	\$480,000	\$475,000	\$25,000
Food	\$301,776	\$275,000	\$275,000	\$280,000	\$5,000
Merchandise	\$103,653	\$112,000	\$100,000	\$112,000	\$0
Misc. Revenue	\$220,749	\$206,076	\$204,120	\$212,900	\$6,824
Total Revenue	\$2,438,976	\$2,143,076	\$2,213,120	\$2,239,900	\$96,824

Golf Course Fund

Parks & Land Use

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.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	690,574	615,000	657,000	670,000	55,000	9
Interdepartmental	—	—	—	—	—	—
Other Revenue	2,124	5,000	5,000	5,000	—	—
Appr. Fund Balance	2,107	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 694,805	\$ 620,000	\$ 662,000	\$ 675,000	\$ 55,000	% 9
Expenditures						
Personnel Costs	\$ 269,773	\$ 308,275	\$ 306,436	\$ 353,844	\$ 45,569	% 15
Operating Expenses	158,728	216,398	214,740	221,130	4,732	2
Interdept. Charges	120,725	131,903	131,817	135,858	3,955	3
Fixed Assets (a)	21,920	52,000	58,986	89,500	37,500	72
Total Expenditures	\$ 549,226	\$ 656,576	\$ 652,993	\$ 710,832	\$ 54,256	% 8
Operating Income/(Loss)	\$ 145,579	\$ (36,576)	\$ 9,007	\$ (35,832)	\$ 744	% (2)
Total Cash Flow from Operations (b)	\$ 166,245	\$ 2,872	\$ 29,797	\$ (4,784)	\$ (7,656)	% (267)

(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 operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Overall, revenues increase \$55,000 to \$675,000, largely related to higher greens fees of \$35,000 to better reflect prior and current year activity and slight rate adjustments of approximately 4%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Revenue increases also include golf car rentals of \$20,000 based on prior and current year activity.

Personnel costs increase about \$45,600 or 15% to \$353,800. This increase is largely due to a \$38,600 increase or 0.85 FTE (about 1,768 hours) in temporary extra help. The increase is largely attributable to a greater need for staff to maintain the golf course based on increased activity and use. Additionally, 0.03 FTE park system manager is transferred from the general fund to better reflect job duties.

Operating expenses increase by \$4,700 to nearly \$221,100, largely due to a \$17,800 increase in building maintenance expenses related to updated clubhouse carpets, ventilation, fireplace repairs, and garage door replacements. The

budget also includes a \$5,000 increase in landscaping supplies to assist with ongoing course maintenance based on increased activity. This is partially offset by a reduction of \$19,000 in various golf course related supplies based on prior year trends.

Interdepartmental charges increase nearly \$4,000 or 3% largely due to an increase in vehicle repairs, replacement and fuel of \$1,700 based on anticipated use and pricing. Administrative overhead charges increase \$500 and management services fees increase \$900.

Scheduled fixed asset acquisitions purchases of \$89,500 include: \$37,500 for 5 new golf carts to add to the fleet (increasing the fleet from 26 to 31 carts); \$25,000 for cart path additions; \$12,000 for a new buffalo blower to clear debris from fairways, greens and cart paths; and \$15,000 for clubhouse patio furniture and improvements.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
9 Hole Rounds	27,782	28,500	28,500	28,500	0
Golf Car Rentals	18,325	17,000	17,700	17,700	700

Naga-Waukee Golf Course Revenue					
	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Green Fees	\$420,735	\$380,000	\$400,000	\$415,000	\$35,000
Golf Cars	\$195,383	\$165,000	\$187,000	\$185,000	\$20,000
Food	\$42,174	\$40,000	\$40,000	\$40,000	\$0
Merchandise	\$30,861	\$30,000	\$30,000	\$30,000	\$0
Misc. Revenue	\$3,545	\$5,000	\$5,000	\$5,000	\$0
Total Revenue	\$692,698	\$620,000	\$662,000	\$675,000	\$55,000

Ice Arenas Fund

Parks & Land Use

Dept/Fund Summary

Fund Purpose

Provide high-quality ice-skating facilities at competitive and affordable rates, fulfilling our customers' recreational and entertainment expectations.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	1,517,008	1,382,577	1,443,782	1,443,495	60,918	4
Interdepartmental	—	—	—	—	—	—
Other Revenue	56,991	26,500	31,500	31,000	4,500	17
Appr. Fund Balance	1,876	—	18,195	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,575,875	\$ 1,409,077	\$ 1,493,477	\$ 1,474,495	\$ 65,418	% 5
Expenditures						
Personnel Costs	\$ 657,801	\$ 688,632	\$ 677,688	\$ 725,326	\$ 36,694	% 5
Operating Expenses (b)	689,330	745,606	749,442	739,051	(6,555)	(1)
Interdept. Charges	121,583	135,236	140,746	140,160	4,924	4
Fixed Assets (Memo) (c)	19,920	116,426	116,426	206,300	89,874	77
Total Expenditures (c)	\$ 1,468,714	\$ 1,569,474	\$ 1,567,876	\$ 1,604,537	\$ 35,063	% 2
Operating Income/(Loss)(b)(c)	\$ 107,161	\$ (160,397)	\$ (74,399)	\$ (130,042)	\$ 30,355	% (19)
Total Cash Flow From Operations (a)	\$ 242,181	\$ 584	\$ 23,771	\$ 20,801	\$ 20,217	% 3,462

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Naga-Waukee Ice Arena				
Regular Positions	2.08	2.08	2.08	—
Extra Help	1.95	2.02	2.24	0.22
Overtime	—	—	—	—
Total Naga-Waukee Ice Arena	4.03	4.10	4.32	0.22
Eble Ice Arena				
Regular Positions	2.08	2.08	2.08	—
Extra Help	2.14	2.14	2.29	0.15
Overtime	—	—	—	—
Total Eble Ice Arena	4.22	4.22	4.37	0.15
Total Ice Arena Fund Programs				
Regular Positions	4.16	4.16	4.16	—
Extra Help	4.09	4.16	4.53	0.37
Overtime	—	—	—	—
Total Ice Arena Fund Programs	8.25	8.32	8.69	0.37

(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) exclude 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-Waukee 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-Waukee 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 excellence

Objective #1: Provide affordable ice-skating opportunities through cost-effective management.

Percentage of in-season contracted ice time 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	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Naga-Waukee: In-Season Hours Utilized	53%	51%	51%	53%	51%
Eble: In-Season Hours Utilized	53%	51%	76%	55%	55%

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 off-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	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Naga-Waukee: Off-Season Hours Utilized	41%	40%	40%	38%	40%
Eble: Off-Season Hours Utilized	48%	40%	16%	37%	40%

CURRENT CONTRACT ICE COMPARISON: IN-SEASON					
	2024	2025	2026	2027	Change %
Eble	\$285.00	\$285.00	\$285.00	\$300.00	5.26%
Naga-waukee	\$285.00	\$285.00	\$285.00	\$300.00	5.26%

CURRENT CONTRACT ICE COMPARISON: OFF-SEASON					
	2024	2025	2026	2027	Change %
Eble	N/A	N/A	N/A	N/A	N/A
Naga-waukee	N/A	N/A	N/A	N/A	N/A
Waukesha Summer	\$225.00	\$225.00	\$225.00	\$225.00	0.00%

Ice Arenas Fund

Parks & Land Use

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice-skating opportunities to the public.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	731,209	677,342	695,547	698,010	20,668	3
Interdepartmental	—	—	—	—	—	—
Other Revenue	39,405	24,500	29,500	29,500	5,000	20
Appr. Fund Balance	938	—	17,386	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 771,552	\$ 701,842	\$ 742,433	\$ 727,510	\$ 25,668	% 4
Expenditures						
Personnel Costs	\$ 345,950	\$ 361,209	\$ 355,430	\$ 380,972	\$ 19,763	% 5
Operating Expenses	372,552	418,002	408,426	410,702	(7,300)	(2)
Interdept. Charges	59,924	67,511	73,021	70,148	2,637	4
Fixed Assets (b)	—	64,426	64,426	67,500	3,074	5
Total Expenditures (b)	\$ 778,426	\$ 846,722	\$ 836,877	\$ 861,822	\$ 15,100	% 2
Operating Income/(Loss)(a)(b)	\$ (6,874)	\$ (144,880)	\$ (94,444)	\$ (134,312)	\$ 10,568	% (7)
Total Cash Flow From Operations (c)	\$ 74,744	\$ (42,349)	\$ (42,211)	\$ (45,284)	\$ (2,935)	% 7

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	2.08	2.08	2.08	—
Extra Help	1.95	2.02	2.24	0.22
Overtime	—	—	—	—
Total FTEs	4.03	4.10	4.32	0.22

(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 nearly \$26,000 to \$727,500, largely due to an increase of \$15,000 in hockey league revenues to better reflect prior year activity. In addition, concession sales increase nearly \$12,000 to better reflect prior year activity and current year estimates. Investment income is also increased \$5,000 to \$27,000 based on prior year returns and current year estimates. This is partly offset by a reduction of skating lesson fees of \$10,100, based on prior year activity and current estimates. Ice arena fees, including public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase \$19,800 to \$381,000 and fund the cost to continue existing staffing levels, with an increase of 0.22 FTE (457 hours) temporary extra help.

Operating expenses, excluding budgeted depreciation, are budgeted to increase about \$6,200 to \$321,700, largely due to a \$6,100 in utility costs based on a combination of rate increases and usage, 5,000 for a contracted updated of the facility improvement plan, \$3,000 in contracted recreational service charges related to hockey referees and ice skating lessons, \$7,000 in food for resale costs, and \$1,000 in miscellaneous supplies. This is largely offset by a reduction of \$17,800 in building maintenance costs related to planned projects in the facility improvement plan from 2026 projects including the replacement of the Zamboni room overhead door and multiple drinking fountains. The 2027 plan includes multiple exterior door replacements in 2027. Depreciation is scheduled to decrease by \$13,500 to nearly \$89,000 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase \$2,600 mainly due to an increase of \$500 in new department management service charges, a nearly \$900 increase in administrative overhead charges, and several smaller increases in other accounts.

Fixed assets of \$67,500 include the installation of a new rink pump and infrared heaters above the spectator bleachers.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Contract Ice Hours (a)	1,876	1,950	1,950	1,620	(330)
Public Skating Attendance (b)	7,391	13,144	10,500	13,144	0
Skate Rentals	3,244	4,500	4,000	4,200	(300)

(a) Contract Ice hours include hours related to Learn to Skate Programming in addition to ice time reservations

(b) Public Skating attendance includes open hockey attendance participants.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	2027 vs. 2026 Budget Change
Public Skating	\$113,045	\$108,547	\$108,547	\$112,210	\$3,663
Learn to Skate Program	\$23,506	\$35,100	\$30,000	\$25,000	(\$10,100)
WCHL - Hockey League	\$138,678	\$110,000	\$110,000	\$125,000	\$15,000
Contracted Ice	\$382,303	\$364,800	\$380,000	\$364,800	\$0
Concession	\$66,995	\$51,895	\$60,000	\$64,000	\$12,105
Investment Income	\$34,563	\$22,000	\$27,000	\$27,000	\$5,000
Merch/Bds/Misc	\$11,524	\$9,500	\$9,500	\$9,500	\$0
Total	\$770,614	\$701,842	\$725,047	\$727,510	\$25,668

Ice Arenas Fund

Parks & Land Use

Eble Ice Arena

Program Description

Provide quality and affordable ice-skating opportunities to the public.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	785,799	705,235	748,235	745,485	40,250	6
Interdepartmental	—	—	—	—	—	—
Other Revenue	17,586	2,000	2,000	1,500	(500)	(25)
Appr. Fund Balance	938	—	809	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 804,323	\$ 707,235	\$ 751,044	\$ 746,985	\$ 39,750	% 6
Expenditures						
Personnel Costs	\$ 311,851	\$ 327,423	\$ 322,258	\$ 344,354	\$ 16,931	% 5
Operating Expenses	316,777	327,604	341,016	328,349	745	—
Interdept. Charges	61,659	67,725	67,725	70,012	2,287	3
Fixed Assets (b)	19,920	52,000	52,000	138,800	86,800	167
Total Expenditures (b)	\$ 690,287	\$ 722,752	\$ 730,999	\$ 742,715	\$ 19,963	% 3
Operating Income/(Loss)(a)(b)	\$ 114,036	\$ (15,517)	\$ 20,045	\$ 4,270	\$ 19,787	% (128)
Total Cash Flow From Operations (c)	\$ 167,438	\$ 42,933	\$ 65,982	\$ 66,085	\$ 23,152	% 54

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	2.08	2.08	2.08	—
Extra Help	2.14	2.14	2.29	0.15
Overtime	—	—	—	—
Total FTEs	4.22	4.22	4.37	0.15

(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 about \$39,800 to \$747,000, mainly due to an increase in contracted ice time of about \$20,200, as well as a \$15,000 increase in hockey league revenues to better reflect prior year actual activity. Concession sales are also increased \$5,000 based on prior year experience. Ice arena fees, including public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase approximately \$16,900 to \$344,400 and fund the cost to continue existing staffing levels as well as a 0.15 FTE (about 312 hours) increase in temporary extra help.

Operating expenses are being decreased by approximately \$2,600 to \$266,500. This is largely due to a \$21,400 decrease in building and facility maintenance costs, largely due to a reduction in planned facility improvement upgrades from 2026 including rubber floor replacement water treatment equipment upgrades. This is largely offset by an increase of \$6,000 added for merchandise for resale-concession costs based on increased activity, \$3,000 in contracted recreational services associated with hockey league teams and increases related to ice skating lessons, \$3,000 is added for dasher board advertisements, and \$2,000 for equipment maintenance based on anticipated spending levels. Budgeted depreciation expenses increase \$3,400 to about \$61,800 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase almost \$2,300 mainly due to a \$500 increase in new department management service fees and a \$900 increase in administrative overhead costs. Additionally, risk management charges increase nearly \$500.

Fixed assets in 2027 include \$43,000 for new infrared heaters above spectator bleachers, \$37,300 for improved ventilation in the refrigeration room, \$36,500 in security system upgrades, \$11,000 in a new snow pit pump, and \$11,000 in a new sub floor pump.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Contract Ice Hours (a)	2,779	1,945	2,000	1,530	(415)
Public Skating Attendance (b)	6,348	12,370	11,000	13,400	1,030
Skate Rentals	2,634	4,500	4,000	4,200	(300)

(a) Contract Ice hours include hours related to Learn to Skate Programming in addition to ice time reservations

(b) Public Skating attendance includes open hockey attendance participants.

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Public Skating	\$124,554	\$116,085	\$123,085	\$116,085	\$0
Learn to Skate Program	\$24,887	\$27,000	\$27,000	\$27,000	\$0
WCHL - Hockey League	\$134,305	\$110,000	\$116,000	\$125,000	\$15,000
Contracted Ice	\$419,595	\$384,750	\$409,750	\$405,000	\$20,250
Concession	\$74,484	\$63,000	\$68,000	\$68,000	\$5,000
Merch/Bds/Misc	\$25,560	\$6,400	\$6,400	\$5,900	(\$500)
Total	\$803,385	\$707,235	\$750,235	\$746,985	\$39,750

Materials Recycling Fund

Parks & Land Use

Dept/Fund Summary

Fund Purpose

As the designated “responsible unit” for 25 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). The County oversees recycling processing, state recycling grants, 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 \$20 million in annual dividend payments to the 25 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. The 2026 budget implemented a new business model away from county-owned recycling facilities to overseeing service contracts with private vendors for processing recyclables. In May 2025, the County signed a new multi-year agreement with Waste Management of Wisconsin, Inc. to process Waukesha County Responsible Unit recyclable material.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 971,612	\$ 972,683	\$ 972,683	\$ 971,612	\$ (1,071)	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	1,616,465	1,690,000	1,690,000	1,663,750	(26,250)	(2)
Interdepartmental	—	—	—	—	—	—
Other Revenue	362,347	223,500	215,600	243,260	19,760	9
Appr. Fund Balance (a)	991,160	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 3,941,584	\$ 2,886,183	\$ 2,878,283	\$ 2,878,622	\$ (7,561)	% —
Expenditures						
Personnel Costs	\$ 412,622	\$ 441,439	\$ 439,614	\$ 466,327	\$ 24,888	% 6
Operating Expenses	2,479,082	2,196,186	2,231,106	2,250,954	54,768	2
Interdept. Charges	133,788	141,236	141,236	144,935	3,699	3
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 3,025,492	\$ 2,778,861	\$ 2,811,956	\$ 2,862,216	\$ 83,355	% 3
Operating Income/(Loss)	\$ 916,092	\$ 107,322	\$ 66,327	\$ 16,406	\$ (90,916)	% (85)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	4.43	4.43	4.43	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	4.43	4.43	4.43	—

(a) Appropriated Fund Balance is used for:

MRF Appropriated Fund Balance	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Open purchase orders/carryovers	\$66,137	\$0	\$0	\$0
Recycling Program Disbursement - Community Dividend (1)	\$0	\$0	\$0	\$0
Support MRF Operations due to Fire Emergency	\$925,023	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$991,160	\$0	\$0	\$0

1. 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.

Program Highlights

General government revenue, which consists of the State Recycling Grant, are budgeted to decrease slightly by \$1,100 to \$971,600, based on the availability of state recycling grant funding for participating entities.

Non-grant revenues decrease slightly by \$6,500 to \$1,907,000, due to a decrease in recycling revenues of \$26,250 to \$1,663,750. This is reflective of the contractual revenue sharing agreement the County has with Waste Management, whereby the county receives \$80 per ton (80% revenue share) for approximately 22,750 tons, net of removed and disposed residual tonnage. Additionally, revenues decrease \$5,200 due to an anticipated decrease in education fees paid to the county (\$3/ton), which seek to improve material revenue and reduce cost by removing non-recyclables from the collection and processing systems. This is largely offset by an increase of \$25,000 in investment income proceeds based on prior year actuals.

No fund balance is budgeted in the 2027 budget. As part of revised intergovernmental agreements in 2025, MRF reserve funds will principally be used to support ongoing recycling operations as necessary, in an effort to smooth out uncertain markets and anticipated cost increases over the life of the processing contract.

Personnel costs increase by about \$25,000 or 5.6%, mainly due to the cost to continue existing staff levels and benefits changes.

Operating expenses increase \$54,800 to about \$2,251,000. Processing costs increase \$12,600 to \$2.14 million as a result of a contractual 3% per ton increase to \$84.60 (based on CPI) for 25,500 tons. Additionally, transportation charges are increased \$42,000 for the hauling and removal of county materials. These charges were mistakenly removed in the 2026 budget as a result of the elimination of third party transportation charges no longer being incurred as part of the Waste Management contract.

Interdepartmental charges are increased nearly \$3,700 to \$144,900, largely due to a \$2,000 increase in PLU management service fees and \$1,900 increase in administrative overhead charges.

Activity Data	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Tons Processed at County Compost Facility	27	100	100	100	0
Tons of Office Paper and Containers Recycled – County	582	600	600	600	0
Number of Participants in Education Presentation/Events	2,549	3,000	3,000	3,000	0

*Due to Joint MRF Fire and material processed at several other facilities, this number is derived using a calculation and is considerate of historical averages.

Waukesha County Recycling Program Partners				
1	City of Brookfield	10	Village of Big Bend	19 Village of Nashotah
2	City of Delafield	11	Village of Chenequa	20 Village of Oconomowoc Lake
3	City of New Berlin	12	Village of Dousman	21 Village of Pewaukee
4	City of Oconomowoc	13	Village of Eagle	22 Village of Summit
5	City of Pewaukee	14	Village of Elm Grove	23 Village of Wales
6	City of Waukesha	15	Village of Hartland	24 Village of Waukesha
7	Town of Brookfield	16	Village of Lac La Belle	25 Village of Vernon
8	Town of Delafield	17	Village of Lisbon	
9	Town of Merton	18	Village of Merton	

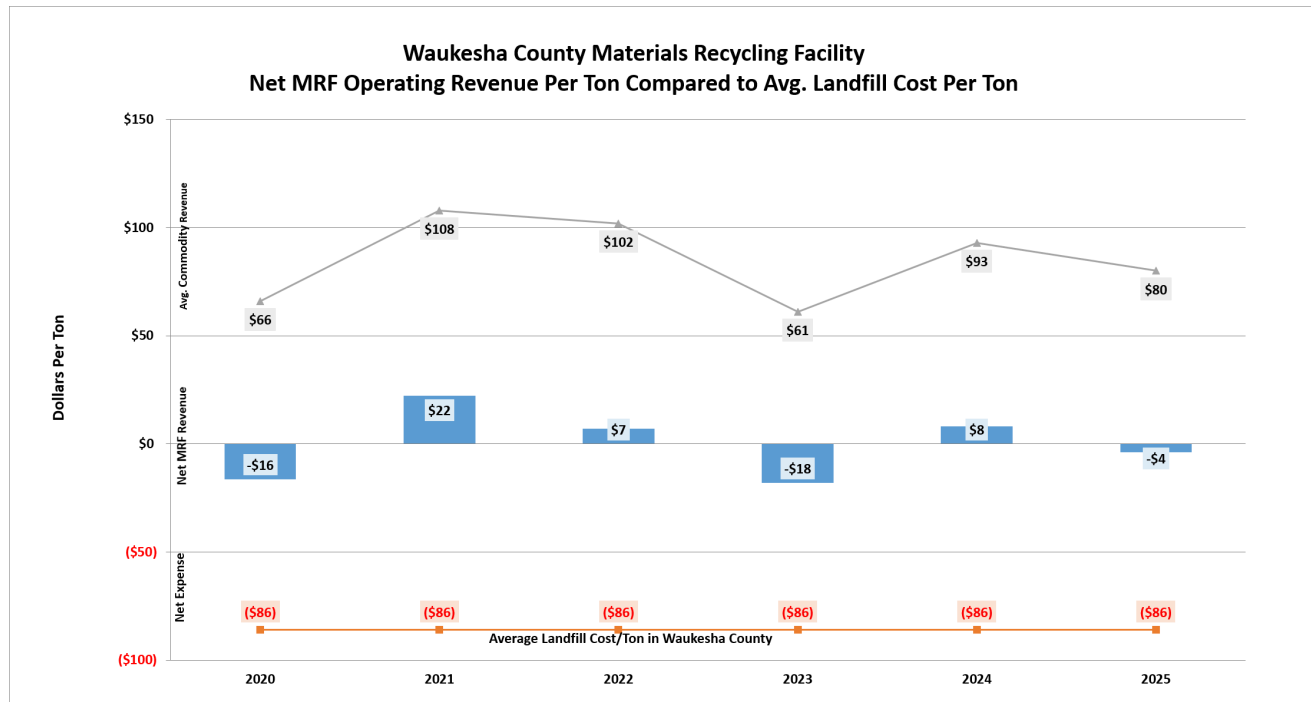
Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective: Enhance residential education and outreach and provide municipal partners with technical support through individual engagement by December 31, 2025.

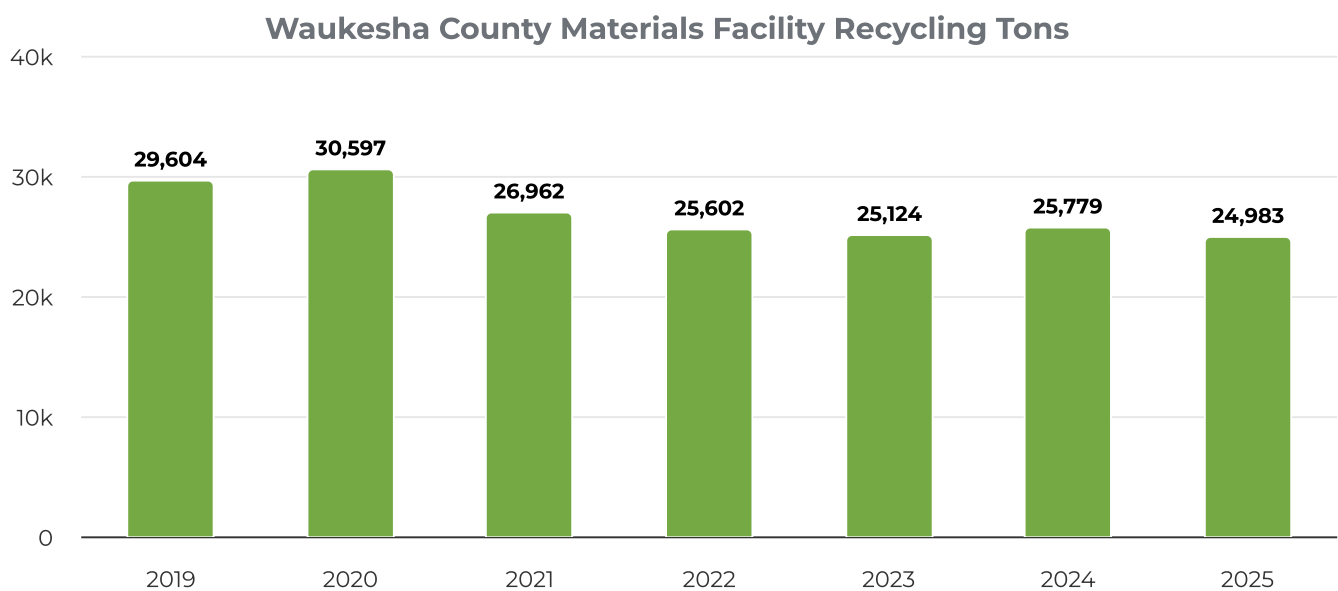
Performance Measure	2025 Benchmark	2026 Target	2026 Estimate	2027 Target
Completion %	33%	33%	33%	33%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (-\$4 in 2025) 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 \$80 per ton in 2025, resulting in a lower net revenue. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2025 landfill disposal charge held to an average of \$86/ton. The six year net average operating gain/(loss) is (\$0.16) per ton, but when added to average landfill costs there is still a \$85.84 per ton advantage to recycling. A composition analysis of recycled material delivered to the County’s new processor has not yet been completed; therefore, current composition data is unknown. An analysis will be completed in 2026.



*2023 data is limited to January-May. Following Joint MRF Fire material was redirected to several alternative processors.

Tonnage for 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. This trend continues through 2023. A slight increase in tonnage was observed in 2024, and remained comparable in 2025.



Public Works

Public Works

Functional Area Budget Highlights

The Public Works Functional Area includes all Public Works Department funds outlined below. The **Public Works** Department includes **General Fund** appropriations to provide architectural services, energy and utility costs, construction management and facilities maintenance, and housekeeping services. The **Transportation Fund** includes all maintenance and repair services for the County Trunk Highway System and provides appropriations for maintenance and repair of State Trunk Highways within the county, under contract with the state Department of Transportation (DOT), and engineering, permit processing, and traffic control for roadways. Also in the fund are contracted **transit service** activities including bus services and contracted program administration. A **Central Fleet Maintenance Internal Service Fund** provides for maintenance and repairs of county-owned motorized equipment, and assists equipment users in making vehicle maintenance, repair, and replacement decisions. The **Vehicle/Equipment Replacement Internal Service Fund** finances necessary and justified replacements of vehicles and major pieces of equipment. The **Airport Operations Enterprise Fund** of the Department of Public Works, through a Fixed Based Operator contract, maintains and operates a reliever airport serving general aviation and business travel needs.

Not included in this functional area are public works-related capital projects, (See the Capital Projects Section) and major IT equipment replacements (from the Information Technology Internal Service Fund, in the General Administration Functional Area Section).

Functional Area Financial Summary by Agency

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
PUBLIC WORKS						
Revenue	\$ 25,315,318	\$ 25,631,099	\$ 25,482,415	\$ 26,489,138	\$ 858,039	% 3
Fund Balance (a)	2,464,371	780,665	1,669,802	948,777	168,112	22
County Tax Levy / (Credit) (c)	12,740,628	13,090,628	13,090,628	13,430,628	340,000	3
Expenditures (a)(b)	35,721,324	38,849,511	39,168,808	40,201,717	1,352,206	3
Rev. Over (Under) Exp. (b)(c)	\$ 4,798,993	\$ 652,881	\$ 1,074,037	\$ 666,826	\$ 13,945	% 2

(a) The 2026 Estimate includes 2025 budget appropriation carryovers and open encumbrances.

(b) Total expenditures and net operating income excludes capitalized fixed asset purchases and debt service principal repayment of Proprietary Funds to conform to financial accounting standards. Fixed Asset purchases will be made out of operating revenues and are included in the department's fixed asset request.

(c) Tax levy amount is not determined by expenditures less revenues.

Significant program and funding changes to the 2027 Budget include the following:

- State **General Transportation Aids (GTA)** budgeted in the Transportation Fund are budgeted to decrease by \$109,300 to \$4.88 million.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$45,000 in 2027. Salt rates increase by \$2.46 or 2.8%, from \$84.90 to \$87.36 per ton based on the state's salt contract for the 2026-27 winter season. The overall change includes a \$28,800 increase in the cost of salt used for county highways, based on an estimated 11,700 tons, which is the same as 2026. Actual salt used varies significantly by year, depending upon weather severity and the 2027 budget includes General Fund balance to offset the cost of salt usage above 10,000 tons, which is in-line with recent-year averages. This totals \$148,500 of fund balance as a way to ease operating budget issues. Solar salt is continuing to be budgeted and remains flat at the 2026 budget level of \$66,800 for 500 tons at \$133.65 per ton. This salt will be used to provide cleaner brine and reduce staff time cleaning the brine tanks and instead prioritize other highway work. Salt for Parks and Land Use for county facilities and parks roads increases \$1,500, assuming 600 tons (same as 2026 budgeted level). Salt sold to municipalities for use on their local roads increases \$14,800 and assumes 6,000 tons (same as 2026 budgeted level). Revenues from salt sales to municipalities include a \$20 per ton handling fee, which is a \$1 increase per ton from the 2026 budget.
- **State Highway Maintenance operations revenue reimbursements** for work on state roads, as directed by the Wisconsin Department of Transportation, are budgeted to increase by \$317,300 to \$7.54 million. This includes \$159,200 of higher state Routine Maintenance Agreement (RMA) reimbursements for labor and \$133,900 higher reimbursement for equipment usage.
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$174,800, which includes a total of 29.00 regular FTE positions. Another 2.32 FTE of temporary seasonal help and 2.86 FTE of overtime is budgeted in 2027, flat from the 2026 budget.
- **County Highway Maintenance program** personnel expenses decrease by \$58,100. This is due to additional vacancy and turnover savings of \$200,000 being budgeted by the department in 2027 and is partially offset by the cost-to-continue of 31.90 regular FTE positions. Another 1.25 FTE of temporary seasonal help and 1.04 FTE of overtime is budgeted in 2027. Overtime is unchanged from the 2026 budget, but temporary seasonal help decreases by 0.48 FTE.
- The 2027 **Transit Services** program expenses are budgeted to decrease by \$47,000, primarily due to continued service cuts in the number of rides offered for Route 1 and reductions in county funding to the FlexRide program. Total transit costs are estimated at about \$1.56 million, but the total budget for Waukesha County is only about \$732,200 because the contracted transit administrator, Waukesha Metro, applies for offsetting federal/state revenues and collects farebox revenues directly, billing the county for the net expenditures. The temporary use of federal pandemic response funding (e.g., CARES Act) helps offset increasing route expenses and declining farebox revenues to help offset county tax levy needed for this program, which decreases by \$34,400 from the 2026 budget to \$653,300.
- The **Central Fleet Vehicle Fuel** budget assumes an increase in fuel prices of \$0.89/gallon, or 28.6%, to \$4.00/gallon from the 2026 budget due to increased volatility in the price of fuel in the current year, resulting in an \$384,200 increase in fuel purchase costs. Due to the significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding had been used to help smooth the impact of the price changes. Beginning in the 2025 budget, this was replaced with General Fund balance due to ARPA limitations beginning at the end of 2024. This is increased in 2027 due to the significant increase in budgeted price per gallon. The budget assumes that some internal governmental fund departments will cover about 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$3.06/gallon (\$3.27/gallon with markup), with General Fund balance covering the remainder up to the total estimated fuel price of \$4.00/gallon (\$4.21/gallon with markup).
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$119,800 or 4.0% due to an increase in internal maintenance rates and cost of parts.

- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$106,500 or 2.8%, from \$3.79 million to about \$3.90 million, which is due to increases in new vehicle/equipment prices.
- **Energy and utility budget costs for county facilities** are budgeted to decrease in 2027 by \$199,700 from the 2026 budgeted level of \$3,004,600 to \$2,804,900. This is primarily due to reducing anticipated usage as a result of the phase-down of costs associated with Northview and UW-Milwaukee at Waukesha facilities. The budget for electricity decreases by \$103,100 or 5.5%, natural gas decreases by \$66,000 or 15.6%, and water/sewer decreases by \$30,700 or 4.4% (less than the other utilities due to the phase-down being partially offset with continued City of Waukesha water rate increases as part of the phase-in of higher costs related to obtaining Lake Michigan water). The average effective rates for all three utilities, electric, water, and natural gas, have all seen increases in recent budgets, but electricity and natural gas rates are budgeted to remain flat in 2027 due to the budget keeping pace with actual rates. Total budgeted consumption for all three utilities are lower in 2027 to account for the phase-down mentioned above.
- The **Building Improvement Plan (BIP)** totals \$727,000 in the 2027 budget. The base BIP budget decreases by \$175,000 from the 2026 budget level to \$675,000 to reprioritize funds and help cover increasing routine building maintenance expenses in the **Facility Maintenance Program**. In addition to the base BIP, the plan includes \$52,000 for improvements at the Mental Health Center (MHC), which is offset by interdepartmental charges from Health and Human Services to recover a portion of these costs through daily rate increases. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2026 budget.
- The 2027 **Airport** budget continues to fund in-house snow removal, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. Cost increases related to this are predominantly for cost-to-continue as well as equipment and maintenance costs.
- Revenues in the **Airport Operations Fund** budget increase \$51,000 and include revenues from increases built into land leases and rental contracts.

Budgeted Positions - Summary by Agency and Fund

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Public Works				
General Fund	36.90	35.90	35.90	—
Transportation Fund	73.10	74.10	74.10	—
Central Fleet Fund	14.00	14.00	14.00	—
Airport Operations Fund	5.00	5.00	5.00	—
Total Regular Positions	129.00	129.00	129.00	—
TOTAL REGULAR POSITIONS	129.00	129.00	129.00	—
TOTAL EXTRA HELP	6.69	7.69	7.21	(0.48)
TOTAL OVERTIME	4.08	4.63	4.63	—
TOTAL BUDGETED POSITIONS	139.77	141.32	140.84	(0.48)

2027 Budget Actions**Public Works - Transportation Fund**

Reclassify: 1.00 FTE Patrol Worker to Sign & Signal Maintenance Worker
 Create: 1.00 FTE Civil Engineer
 Abolish: (1.00 FTE) Senior Engineering Technician
 Decrease: (0.48 FTE) Extra Help

Public Works - Central Fleet

Abolish: (1.00 FTE) Administrative Assistant
 Create: 1.00 FTE Stock Clerk

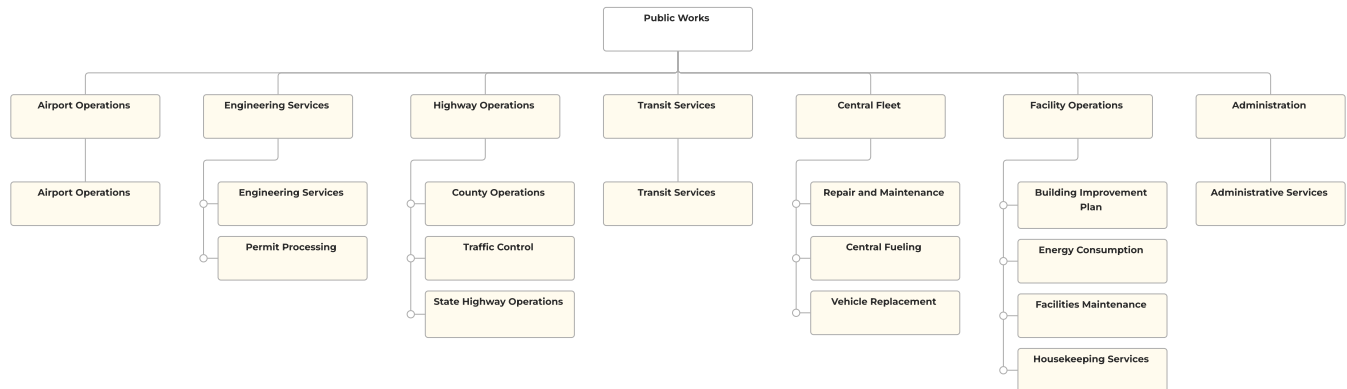
2026 Current Year Actions

None

Public Works

Public Works

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds**Public Works****Statement of Purpose:**

Provide the foundations of success for the citizens and businesses of Waukesha County by constructing and maintaining quality transportation and building infrastructure.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Fund						
Revenues	\$ 512,731	\$ 560,535	\$ 561,745	\$ 577,882	\$ 17,347	% 3
Fund Balance Appropriation	1,494,850	401,000	992,647	201,000	(200,000)	(50)
County Tax Levy	8,978,289	9,173,289	9,173,289	9,463,289	290,000	3
Expenditures	9,927,382	10,134,824	10,692,597	10,242,171	107,347	1
Rev. Over (Under) Exp.	\$ 1,058,488	\$ —	\$ 35,084	\$ —	\$ —	% —
Transportation Fund						
Revenues	\$ 14,768,906	\$ 14,612,918	\$ 14,647,533	\$ 14,811,439	\$ 198,521	% 1
Fund Balance Appropriation	633,125	109,000	391,127	502,112	393,112	361
County Tax Levy	3,762,339	3,917,339	3,917,339	3,967,339	50,000	1
Expenditures	16,680,301	18,639,257	18,467,330	19,280,890	641,633	3
Operating Inc. / (Loss)	\$ 2,484,069	\$ —	\$ 488,669	\$ —	\$ —	% —
Central Fleet Fund						
Revenues	\$ 4,067,743	\$ 4,613,294	\$ 4,407,561	\$ 5,115,485	\$ 502,191	% 11
Fund Balance Appropriation	137,858	101,083	101,083	101,083	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures (b)	4,213,087	4,666,262	4,619,435	5,136,986	470,724	10
Operating Inc. / (Loss) (b)	\$ (7,486)	\$ 48,115	\$ (110,791)	\$ 79,582	\$ 31,467	% 65
Vehicle Replacement Fund						
Revenues	\$ 4,502,293	\$ 4,398,670	\$ 4,398,670	\$ 4,487,671	\$ 89,001	% 2
Fund Balance Appropriation	—	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures (b)	3,362,552	3,793,904	3,793,904	3,900,427	106,523	3
Operating Inc. / (Loss) (b)	\$ 1,139,741	\$ 604,766	\$ 604,766	\$ 587,244	\$ (17,522)	% (3)
Airport Operations Fund						
Revenues	\$ 1,463,644	\$ 1,445,682	\$ 1,466,906	\$ 1,496,661	\$ 50,979	% 4
Fund Balance Appropriation	198,538	169,582	184,945	144,582	(25,000)	(15)
County Tax Levy	—	—	—	—	—	—
Expenditures (b)	1,538,002	1,615,264	1,595,542	1,641,243	25,979	2
Rev. Over (Under) Exp. (b)	\$ 124,180	\$ —	\$ 56,309	\$ —	\$ —	% —
Total All Funds						
Revenue	\$ 25,315,318	\$ 25,631,099	\$ 25,482,415	\$ 26,489,138	\$ 858,039	% 3
Fund Balance Appropriation	2,464,371	780,665	1,669,802	948,777	168,112	22
County Tax Levy (c)	12,740,628	13,090,628	13,090,628	13,430,628	340,000	3
Expenditures (b)	35,721,324	38,849,511	39,168,808	40,201,717	1,352,206	3
Rev. Over (Under) Exp. (b)(c)	\$ 4,798,993	\$ 652,881	\$ 1,074,037	\$ 666,826	\$ 13,945	% 2

(a) The 2026 Estimate includes 2025 budget appropriation carryovers and open encumbrances, including contingency fund transfers for jail elevator repairs, which modified the 2025 budget after it was adopted.

(b) Total expenditures and net operating income excludes capitalized fixed asset purchases and debt service principal repayment of Proprietary Funds to conform to financial accounting standards. Fixed Asset purchases will be made out of operating revenues and are included in the department's fixed asset request.

(c) Tax levy amount is not determined by expenditures less revenues.

Public Works Positions (All Funds)

Position Summary (FTE)

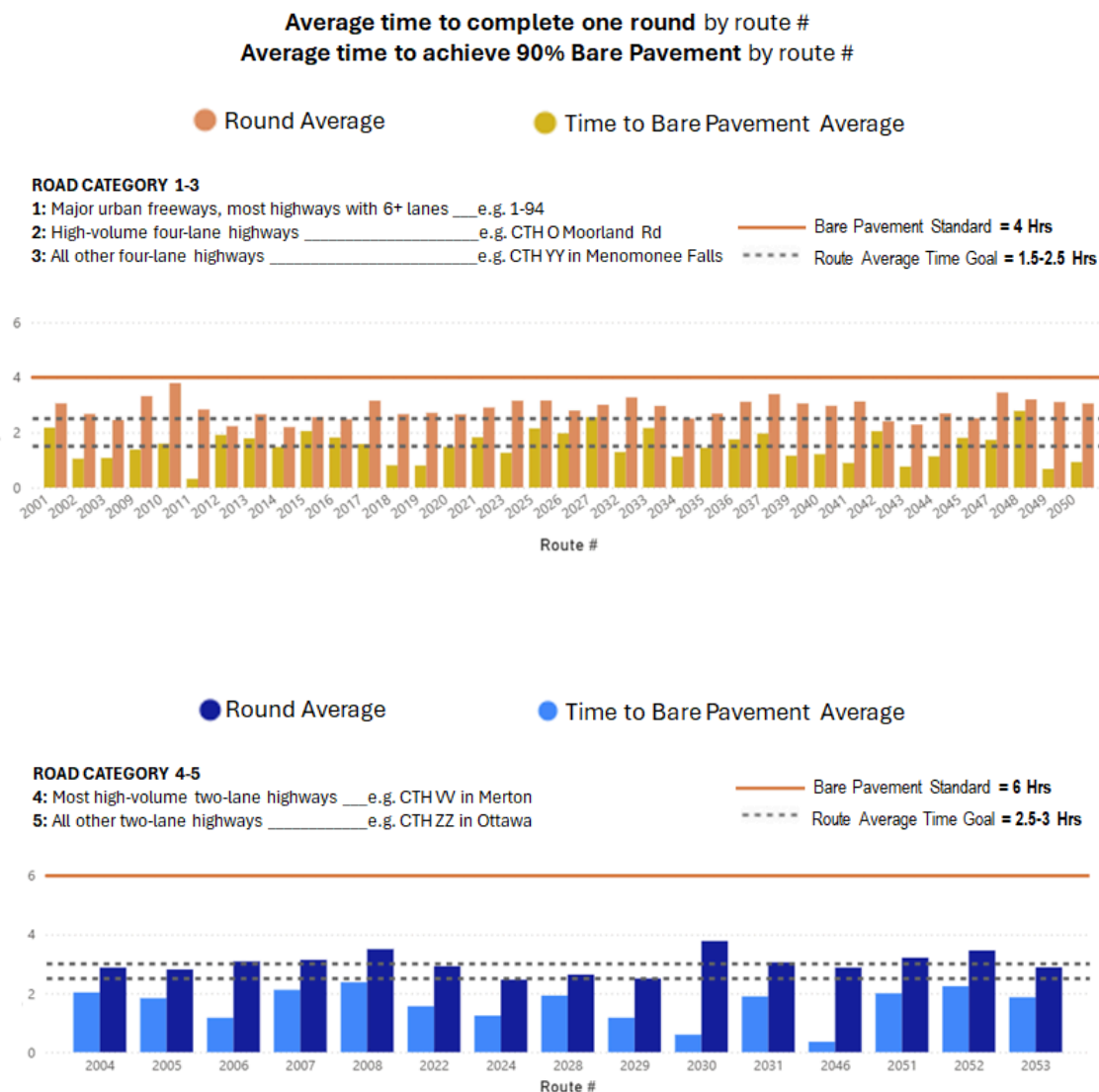
	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
General Fund				
Regular Positions	36.90	35.90	35.90	—
Extra Help	0.40	0.40	0.40	—
Overtime	0.34	0.34	0.34	—
Total General Fund	37.64	36.64	36.64	—
Transportation Fund				
Regular Positions	73.10	74.10	74.10	—
Extra Help	4.74	5.74	5.26	(0.48)
Overtime	3.54	4.09	4.09	—
Total Transportation Fund	81.38	83.93	83.45	(0.48)
Central Fleet Fund				
Regular Positions	14.00	14.00	14.00	—
Extra Help	0.35	0.35	0.35	—
Overtime	0.15	0.15	0.15	—
Total Central Fleet Fund	14.50	14.50	14.50	—
Airport Operations Fund				
Regular Positions	5.00	5.00	5.00	—
Extra Help	1.20	1.20	1.20	—
Overtime	0.05	0.05	0.05	—
Total Airport Operations Fund	6.25	6.25	6.25	—
All Public Works Funds				
Regular Positions	129.00	129.00	129.00	—
Extra Help	6.69	7.69	7.21	(0.48)
Overtime	4.08	4.63	4.63	—
Total Public Works Funds	139.77	141.32	140.84	(0.48)

Major Departmental Strategic Plan Objectives

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

Objective 1: Highway Snow and Ice Removal

Performance Measure: During a winter snow event, track round times by road category. A round is one trip around a plow route. After a winter snow event, achieve 90% bare pavement on County Trunk Highway System as defined by the Wisconsin Department of Transportation Highway Maintenance Manual.



Team Pillar: Best professionals serving the public in the best wayObjective 2: Perception of Waukesha County as an Employer.

Performance Measure: Achieve a rating of 80% or higher on the annual County Wide Strategic Planning Survey for statement "I would recommend Waukesha County as an employer."

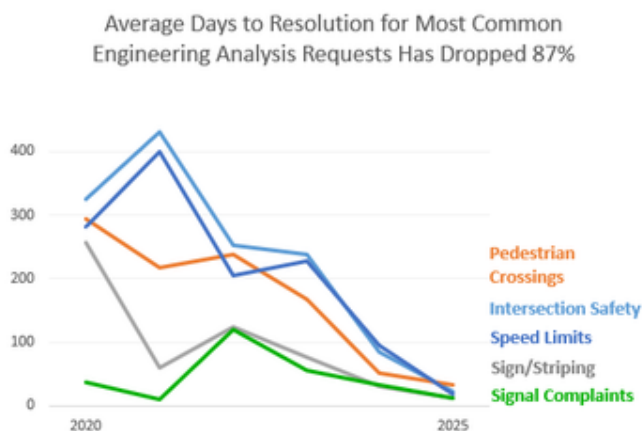
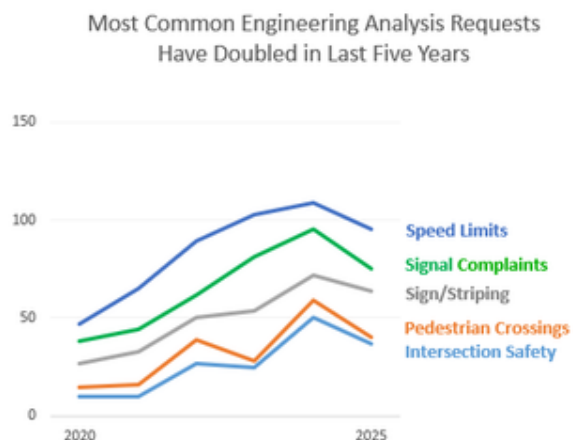
<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>Target</u>
89%	85%	78%	83%	80%

Quality Pillar: High standards of service excellenceObjective 3: Improve Coordination with Other Governments.

Collaborate communication efforts with other governmental jurisdictions for cross sharing of resources.

Customer Service Pillar: High customer satisfactionObjective 4: Track Engineering Analysis Timeframes

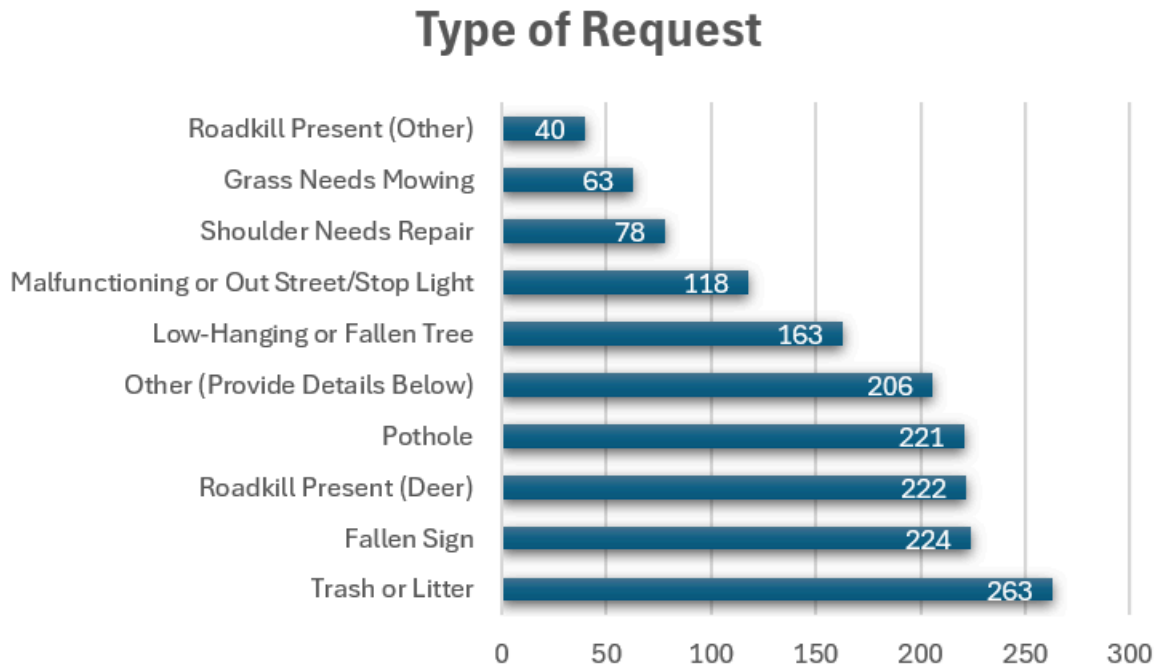
Improve efficiencies and customer service in traffic operations through improved processes; staffing structure; training; equipment levels; and internal communication between engineering, highway operations, and the public.

Objective 5: Improve Customer Service.

Performance Measure: To establish consistent customer service across Waukesha County departments, achieve a 4.6 out of 5.0 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication.

<u>2025 Actual</u>	<u>2026 Estimate</u>	<u>2027 Target</u>
4.9	3.5	4.6

Objective 6: Track Highway Maintenance Response. Utilizing the newly launched ESRI Citizen Reporter tool, begin collecting data on citizen highway maintenance requests to track response time and gain further insight into future project needs.



Finance Pillar: Protect Taxpayer Investment

Objective 7:

The 2027 non-departmental budget continues to include \$100,000 of General Fund balance for the marketing, soliciting offers and costs associated with the negotiation and closing of the UW-Milwaukee Waukesha Campus, the sale of Northview, and excess right-of way along Janesville Road. The continuation of the funding also covers potential one-time or short-term costs as operations transition to new locations before longer term arrangements are settled in future budgets.

PLU, DOA, Corporation Counsel, and DPW will work with the successful bidder of the UW Milwaukee campus in Waukesha County to satisfy the City of Waukesha's zoning requirements and close on the property. Additionally, the process of soliciting proposals for the sale of the Northview property and the sale of excess right-of way along Janesville Road will continue in 2027.

General Fund

Public Works

Dept/Fund Summary

Fund Purpose

Through planning, design, construction and maintenance, preserve and extend the useful life of the county's facilities. Provide a safe and efficient work environment within the county facilities. Provide managerial, fiscal, technical, and clerical support to the capital planning and implementation process in conjunction with an overall approach to addressing county infrastructure issues.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ 11,000	\$ 12,210	\$ 11,000	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	31,913	32,000	32,000	32,000	—	—
Interdepartmental	474,494	517,435	517,435	534,782	17,347	3
Other Revenue	6,325	100	100	100	—	—
Appr. Fund Balance (a)	1,494,850	401,000	992,647	201,000	(200,000)	(50)
County Tax Levy (Credit)	8,978,289	9,173,289	9,173,289	9,463,289	290,000	3
Total Revenue Sources	\$ 10,985,871	\$ 10,134,824	\$ 10,727,681	\$ 10,242,171	\$ 107,347	% 1
Expenditures						
Personnel Costs	\$ 3,930,282	\$ 4,000,472	\$ 4,024,836	\$ 4,227,720	\$ 227,248	% 6
Operating Expenses	4,649,801	5,397,358	5,418,929	5,301,091	(96,267)	(2)
Interdept. Charges	491,487	501,994	499,994	498,360	(3,634)	(1)
Fixed Assets	855,812	235,000	748,838	215,000	(20,000)	(9)
Total Expenditures	\$ 9,927,382	\$ 10,134,824	\$ 10,692,597	\$ 10,242,171	\$ 107,347	% 1
Rev. Over (Under) Exp.	\$ 1,058,489	\$ —	\$ 35,084	\$ —	\$ —	% —

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Est.	2027 Budget	Change
Building Improvement Plan Funding	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Offset costs until future of facilities is determined	\$301,000	\$301,000	\$301,000	\$101,000	(\$200,000)
Fuel price increase relief	\$1,600	\$0	\$0	\$0	\$0
Purchase Order & Carryovers from prior year	\$1,092,250	\$0	\$591,647	\$0	\$0
Total Fund Balance Appropriation	\$1,494,850	\$401,000	\$992,647	\$201,000	(\$200,000)

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Building Improvement Plan				
Regular Positions	3.00	3.00	3.00	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Building Improvement Plan	3.00	3.00	3.00	—
Energy Consumption				
Regular Positions	0.15	0.15	0.15	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Energy Consumption	0.15	0.15	0.15	—
Facilities Maintenance				
Regular Positions	25.75	25.75	25.75	—
Extra Help	0.40	0.40	0.40	—
Overtime	0.29	0.29	0.29	—
Total Facilities Maintenance	26.44	26.44	26.44	—
Housekeeping Services				
Regular Positions	2.10	1.10	1.10	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Housekeeping Services	2.10	1.10	1.10	—
Administrative Services				
Regular Positions	5.90	5.90	5.90	—
Extra Help	—	—	—	—
Overtime	0.05	0.05	0.05	—
Total Administrative Services	5.95	5.95	5.95	—
Position Summary (FTE)				
Regular Positions	36.90	35.90	35.90	—
Extra Help	0.40	0.40	0.40	—
Overtime	0.34	0.34	0.34	—
Total FTEs	37.64	36.64	36.64	—

General Fund

Public Works

Building Improvement Plan

Program Description

This program coordinates all building related capital projects in the five-year capital plan and maintenance projects in the Building Improvement Plan. Coordination consists of following county project control methodology to present, implement, design, construct and administer all new and renovated or remodeled capital projects. Measurements of successful projects are realized in both fiscal management and timely completion of each project. Through the Building Improvement plan, this division reviews building structure, mechanical systems and other needs on a regular basis to ensure they are still of good quality and functioning in the most effective manner. Plan for longterm maintenance, repair and replacement and develop a five-year funding plan. In addition, this division is responsible for management of properties the county acquires through land acquisitions, tax foreclosures, etc. management can include securing properties, demolition of sites, or sale of sites as well as preparation and execution of leased space within county office buildings.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Interdepartmental Revenues	\$89,250	\$51,650	\$51,650	\$52,000	\$350
Fund Balance	\$1,148,738	\$100,000	\$583,906	\$100,000	\$0
Property Taxes	\$1,169,672	\$1,195,021	\$1,195,021	\$1,044,775	-\$150,246
Total Revenues	\$2,407,660	\$1,346,671	\$1,830,577	\$1,196,775	-\$149,896

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$406,976	\$424,283	\$422,967	\$449,010	\$24,727
Operating Expenses	\$449,798	\$686,650	\$711,710	\$532,000	-\$154,650
Interdepartmental Charges	\$825	\$738	\$738	\$765	\$27
Fixed Assets	\$711,344	\$235,000	\$748,838	\$215,000	-\$20,000
Total Expenditures	\$1,568,943	\$1,346,671	\$1,884,253	\$1,196,775	-\$149,896

Note: *The 2026 Budget combined the Construction Services program into the Building Improvement Plan program. This is reflected in the chart above for all data (2025 Actuals, 2026 Budget, 2026 Estimate, and 2027 Budget).

Program Highlights

Interdepartmental revenues consist of charges to the Mental Health Center for building improvement projects at that facility. These revenues are based on planned projects. General Fund balance appropriations remain the same as in the 2026 budget. The use of General Fund balance has been reduced in previous years and is planned to be eventually phased out in future budgets.

Personnel costs are increasing by about \$24,700 due to cost to continue of current staff. The Five-Year Building Improvement Plan projects are budgeted across both operating expense appropriations (for non-capitalized items) or in the fixed asset appropriations (if items are capitalized and cost over \$5,000). In 2027 the base plan of \$850,000 reduces \$175,000 to \$675,000 as a result of moving expenses more aligned with routine building maintenance to the Facility Maintenance program. Additional expenditures for Mental Health Center (MHC) projects total about \$52,000. Because the MHC recovers a portion of program costs (including these projects in some cases) through outside funding, these costs are offset with an interdepartmental revenue charge from the MHC.

Projects in the plan are either identified by the Public Works staff as necessary improvements to buildings, are requested by other county employees as improvements to their work areas or have been identified by staff during a condition analysis.

Activity

Building Improvement by Type of Project & Building Improvement by Building

Type of Project	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031
Asbestos	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Blinds	\$6,000	\$6,000	\$6,000	\$5,000	\$5,000
Carpet / Tile / Seal	\$105,000	\$105,000	\$105,000	\$125,000	\$125,000
Ceiling Tile	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Doors & Windows	\$41,000	\$21,000	\$21,000	\$15,000	\$15,000
Electrical	\$20,000	\$20,000	\$0	\$0	\$0
Flooring	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000
Foundation	\$0	\$0	\$0	\$0	\$0
Furniture	\$45,000	\$45,000	\$45,000	\$40,000	\$40,000
HVAC	\$365,000	\$327,000	\$270,000	\$335,000	\$335,000
HVAC Controls	\$0	\$0	\$0	\$0	\$0
Interior Signage	\$0	\$0	\$0	\$0	\$0
Maintenance Only	\$0	\$54,000	\$145,000	\$60,000	\$60,000
Paint / Wall Cover	\$30,000	\$29,000	\$20,000	\$25,000	\$25,000
Plumbing	\$0	\$0	\$0	\$0	\$0
Remodel	\$0	\$0	\$0	\$0	\$0
Remodel/Restroom	\$0	\$0	\$0	\$0	\$0
Roof	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
Safety/Security	\$35,000	\$35,000	\$25,000	\$25,000	\$25,000
Seal/ Tuckpoint	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Grand Total	\$727,000	\$712,000	\$707,000	\$705,000	\$705,000

Building	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031
Administration Center	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000
Communications Center	\$0	\$0	\$0	\$0	\$0
County Jail	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Courthouse (a)	\$0	\$0	\$0	\$0	\$0
Health Human Services	\$105,000	\$25,000	\$25,000	\$30,000	\$30,000
Highway Operations	\$0	\$0	\$0	\$0	\$0
Juvenile Center	\$0	\$0	\$0	\$0	\$0
Law Enforcement Center	\$20,000	\$20,000	\$0	\$0	\$0
Mental Health Center	\$52,000	\$37,000	\$32,000	\$30,000	\$30,000
Nothview (a)	\$0	\$0	\$0	\$0	\$0
Other/All Buildings (b)	\$470,000	\$540,000	\$575,000	\$565,000	\$565,000
UWW	\$0	\$0	\$0	\$0	\$0
Wellness Clinic	\$15,000	\$15,000	\$0	\$0	\$0
Grand Total	\$ 727,000	\$ 712,000	\$ 707,000	\$ 705,000	\$ 705,000

(a) Maintenance Only mode includes the unrenovated portions of the Courthouse and the Northview facility until it is officially sold.

(b) Projects, as needed, in other buildings are groupings of maintenance projects that have been identified through experience as maintenance needs; yet, at the time of budget development it is unknown which building will require the specific maintenance. Items included here are flooring replacements, painting, window and door replacements, mechanical equipment repair/replacement, tuck pointing/sealing/caulking of the building envelope, and roof repairs as needed. When these projects are completed, the expenses are charged to the building where the work was completed.

(c) Designated for future use to replace interior treatments (e.g. carpeting, painting, roofing) and small projects (building systems, HVAC) to facilitate a stable maintenance plan.

Activity

Current and Planned Construction Services Capital Projects

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 2026	Est. Operating Impact
201705	Courthouse Project Step 2 - Renovate 1959 Courthouse	2026	\$113,800,000	75%	TBD (a)
202209	Communications Center Roof Replacement	2026	\$604,000	100%	Decrease
202210	Highway/Fleet Roof Replacement	2027	\$3,116,000	50%	Decrease
202211	Law Enforcement Center Window Replacement	2027	\$1,095,000	25%	Decrease
202309	Juvenile Center Roof Replacement	2028	\$1,215,000	0%	Decrease
202310	Communications Center UPS Upgrade	2025	\$220,000	100%	\$0
202313	Mental Health Center Roof Replacement	2028	\$565,000	0%	Decrease
202314	County Jail Roof Replacement	2028	\$1,508,000	0%	Decrease
202528	LEC Generator Replacement	2030	\$263,000	0%	Decrease
202530	Sussex Roof Upgrade	2028	\$204,400	0%	Decrease
202532	Admin Building Study	2026	\$150,000	25%	TBD
202536	Jail Expansion Study	2025	\$250,000	100%	TBD
202705	Health & Human Services HVAC Upgrade	2032	\$590,000	0%	Decrease
202706	Administration HVAC Upgrade	2032	\$900,000	0%	TBD
202707	North Prairie Substation Roof Upgrade	2032	\$766,000	0%	Decrease
202708	County Jail HVAC Upgrade	2032	\$1,155,000	0%	TBD
202712	County Jail/LEC Sanitary Pipe Replacement	2030	\$349,000	0%	Decrease
202714	Fleet Electric Controls Upgrade	2032	\$236,000	0%	\$0

a) Step 2 of the courthouse project (renovate 1959 courthouse) is expected to lower utility costs through the installation of energy efficient building systems. Contracted housekeeping services costs will likely be offset by savings as the Facilities Maintenance Division continues to transition from in-house cleaning staff to contracted cleaning staff. Regarding staffing, consolidating office space and moving operations within departments closer together is expected to result in greater operational efficiencies.

General Fund

Public Works

Energy Consumption

Program Description

Review of utility bills to monitor energy consumption. Identify possible equipment inefficiencies, so repairs can be performed to eliminate energy waste and identify specifications in new equipment to ensure future energy efficiencies.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$31,913	\$32,000	\$32,000	\$32,000	\$0
Fund Balance	\$301,000	\$301,000	\$301,000	\$101,000	-\$200,000
Property Taxes	\$2,550,488	\$2,700,048	\$2,700,048	\$2,701,724	\$1,676
Total Revenues	\$2,883,401	\$3,033,048	\$3,033,048	\$2,834,724	-\$198,324

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$27,099	\$28,415	\$28,145	\$29,836	\$1,421
Operating Expenses	\$2,273,608	\$3,004,633	\$2,672,881	\$2,804,888	-\$199,745
Total Expenditures	\$2,300,707	\$3,033,048	\$2,701,026	\$2,834,724	-\$198,324

Program Highlights

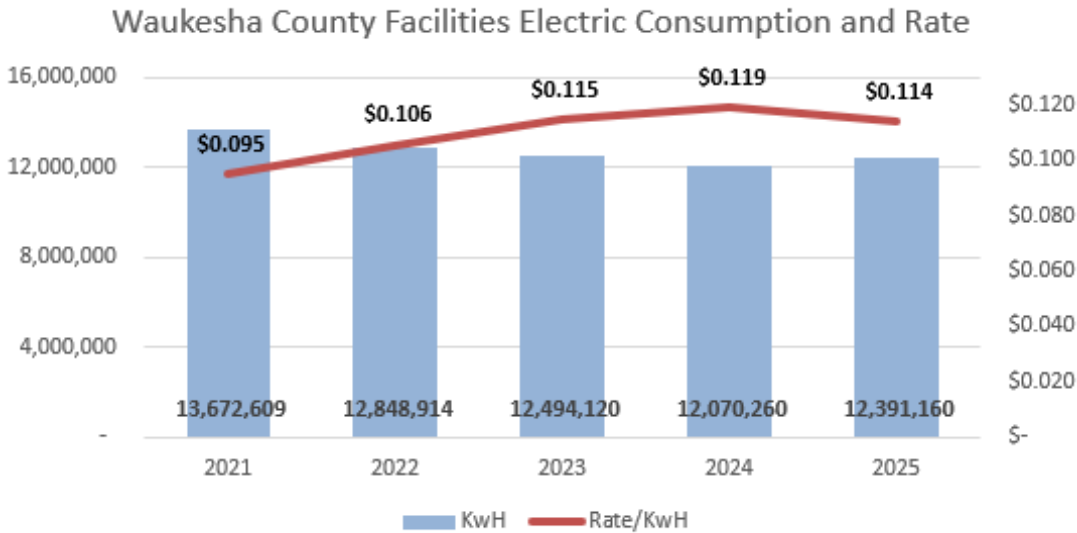
Charges for services revenues include \$32,000 for county office space rental to outside agencies such as the Farm Service Agency and the District Court Administrator. Fund balance is reduced \$200,000 to 101,000 to phase-in reductions of utility estimates based on the closing and selling of buildings.

Net personnel costs are increasing by about \$1,400 primarily related to costs to continue for the regular staff allocated to this program of 0.15 FTE. Operating expenses decrease \$199,800, or 5.5%, to \$2,804,900 due to anticipated reduction of consumption, partially offset by estimated water/sewer rate increases. The electric utility budget decreases by \$103,100 reflecting a decrease of 700,000 kWh. Average electrical utility rates are estimated to remain at the 2026 budgeted level of \$0.147/kilowatt-hour. Natural gas expenses decrease by \$66,000, or 15.6%, to \$356,400, due to a decrease in therms of 100,000. Natural gas rate is budgeted to stay at \$0.660/therm due to a contracted rate lock for most therms that runs through August 2027 (actual average rate varies due to variable component for some consumption). Water/sewer expenses decrease \$30,700, or 4.4%, to \$666,900, reflecting the projected 7% increase in rates and a reduction of 2,400,000 gallons in usage. Due to the volatile nature of the utility markets and changing weather conditions, energy costs can often be difficult to predict. The department continues to maintain and improve the buildings' infrastructure to provide for the most efficient heating and cooling systems. As systems are updated, utility usage is monitored, and budgets will be adjusted accordingly.

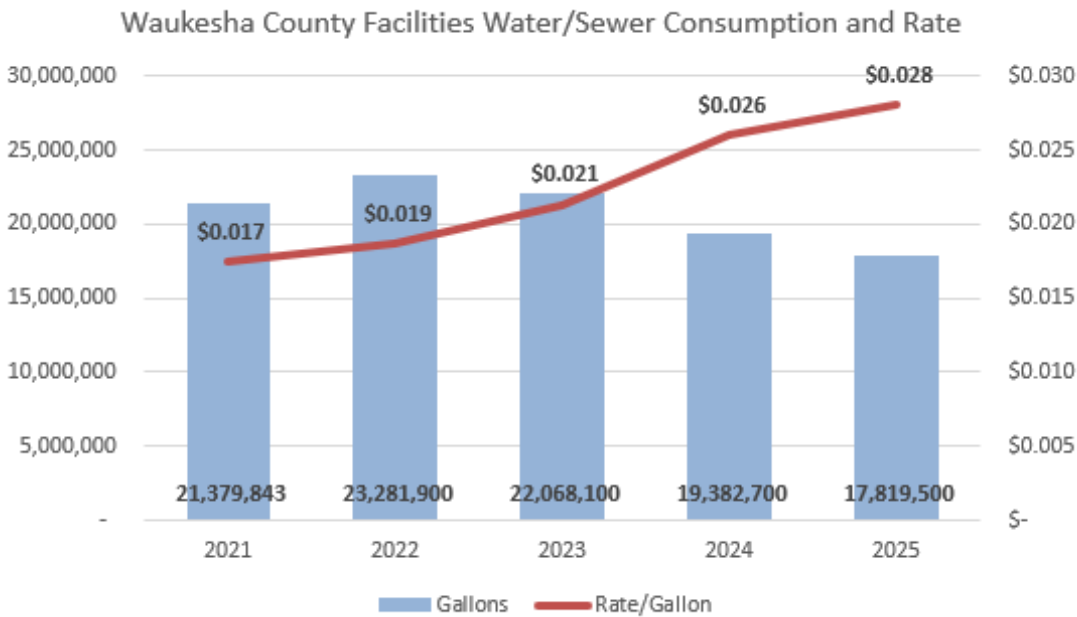
Activity

Activity-Utility Source	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Electricity (Kilowatt-Hrs)	12,566,598	13,500,000	12,391,160	12,800,000	12,411,800	12,100,000
Natural Gas (Therms)	635,450	680,210	607,124	640,000	601,000	540,000
Water/Sewer (Gallons)	22,068,100	22,700,000	17,819,500	22,200,000	19,982,000	19,800,000

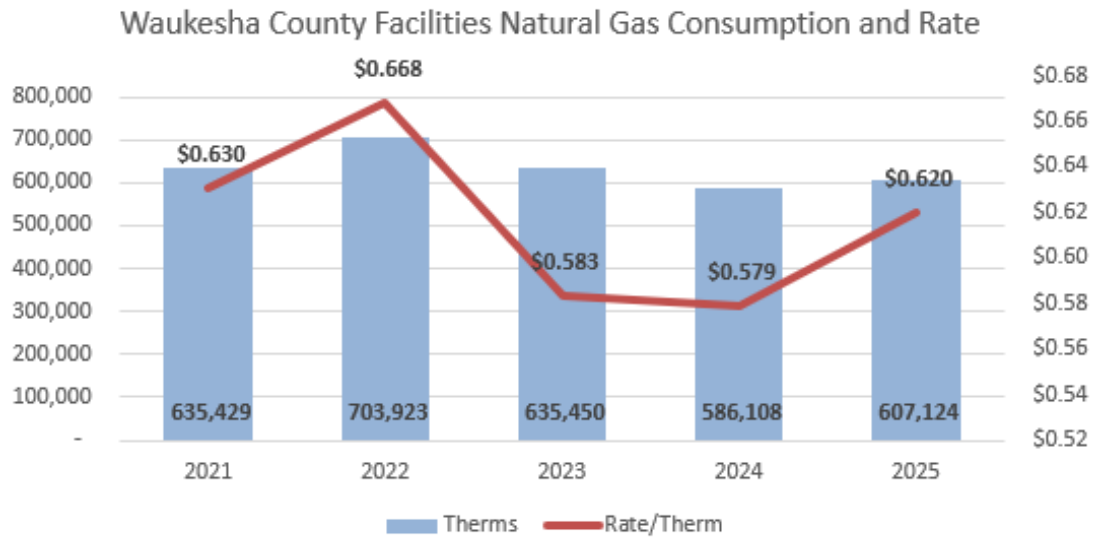
Electricity Data



Water/Sewer Data



Natural Gas Data



The Waukesha County Department of Public Works strives to reduce utility consumption through facility improvements (e.g., installing energy efficient lighting, modern HVAC controls). Total consumption is also affected by weather (e.g., hotter summers result in more air conditioning usage, colder winters result in more natural gas consumption) and population levels (e.g., fluctuations in jail population driving water consumption). Recently, the various utility rates have increased. This includes electricity, which is driven by rate increases approved by the Wisconsin Public Service Commission, based on supply chain disruptions and the cost of fuel and transport. DPW secured lower pricing for a majority of its natural gas supply through August 2027, but a variable component affects the average cost. Water/sewer rates have been increasing the last several years as the Waukesha Water Utility phases in the costs of providing water from Lake Michigan.

General Fund

Public Works

Facilities Maintenance

Program Description

The Facilities Maintenance Division provides a variety of services to customers. The primary function is to extend the useful life of the facilities by providing preventative maintenance and repair services for our building infrastructure and equipment. This includes maintaining interior aesthetics, painting, carpeting, etc. through internal work or through external contracts. This also includes the management of maintenance related capital projects.

The secondary function is to provide support services to the various county programs. Examples include room set ups, moving furniture, or any other request from a program manager that is necessitated by a program requirement and not a building requirement. This program area is the main contact with departmental customers for all building maintenance needs.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Interdepartmental Revenues	\$378,744	\$459,285	\$459,285	\$476,282	\$16,997
Other Revenue	\$6,325	\$0	\$0	\$0	\$0
Fund Balance	\$42,819	\$0	\$107,741	\$0	\$0
Property Taxes	\$3,497,701	\$3,518,874	\$3,518,874	\$3,874,221	\$355,347
Total Revenues	\$3,925,588	\$3,978,159	\$4,085,900	\$4,350,503	\$372,344

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,533,350	\$2,669,576	\$2,687,663	\$2,807,082	\$137,506
Operating Expenses	\$1,044,142	\$856,386	\$1,201,953	\$1,097,142	\$240,756
Interdepartmental Charges	\$443,609	\$452,197	\$452,197	\$446,279	-\$5,918
Fixed Assets	\$144,469	\$0	\$0	\$0	\$0
Total Expenditures	\$4,165,571	\$3,978,159	\$4,341,813	\$4,350,503	\$372,344

Program Highlights

Interdepartmental revenues in this program area are received from other county departments for maintenance services provided to their departments. These revenues are mainly from proprietary funds or certain other special revenue funds that receive outside revenue sources to pay for these related expenses.

Net personnel costs are increasing by about \$137,500 primarily related to costs to continue for 26.44 FTE of current staff.

Operating expenditures included in this program area are for materials and supplies required to maintain the exterior and interior county buildings. Also included are materials for the heating, cooling, plumbing and electrical systems in all the buildings. In addition, expenditures include the cost of contracts administered by the staff required for the operations of the building systems. Staff work closely with the Purchasing Division to determine the most effective and economical level of contracted service for the buildings. Maintenance contracts, budgeted in operating expenses include: elevator service, chiller and boiler maintenance, and sprinkler/fire alarm testing. The operating expense budget increases \$240,800 in 2027 mainly due to a shift of HVAC Controller Contracted expenses from the Building Improvement program to Facility Maintenance in addition to increases to plumbing/heating and security system maintenance costs.

Interdepartmental charges decrease \$5,900 due to lower vehicle replacement costs, liability insurance and Worker's Compensation charges partially offset by increases in computer replacement and maintenance costs.

General Fund

Public Works

Housekeeping Services

Program Description

The Housekeeping Division is responsible for maintaining a clean working environment for most of the countyowned buildings through contracted housekeeping services. Housekeeping services staff are responsible for the supervision, monitoring, and management of housekeeping service contracts for Administration Center, Courts Tower, Mental Health Center, Juvenile Detention Center, the Human Services Center, Communications Center, Law Enforcement Center including the County Jail, Highway Operations Center and four substations, and the Waukesha Employee Health and Wellness Center. Housekeeping supervisory staff are the primary point of contact for communication from other county personnel for all housekeeping concerns.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Interdepartmental Revenues	\$6,500	\$6,500	\$6,500	\$6,500	\$0
Fund Balance	\$1,822	\$0	\$0	\$0	\$0
Property Taxes	\$1,000,208	\$965,021	\$965,021	\$989,462	\$24,441
Total Revenues	\$1,008,530	\$971,521	\$971,521	\$995,962	\$24,441

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$216,089	\$130,717	\$129,185	\$138,079	\$7,362
Operating Expenses	\$862,933	\$830,746	\$814,932	\$847,220	\$16,474
Interdepartmental Charges	\$9,448	\$10,058	\$10,058	\$10,663	\$605
Total Expenditures	\$1,088,469	\$971,521	\$954,175	\$995,962	\$24,441

Program Highlights

Interdepartmental revenues consist of a cross-charge for supply costs to the Mental Health Center (MHC). Expenses for the actual housekeeping service are paid directly through the MHC budget. The MHC benefits from economies of scale when the housekeeping supplies are ordered centrally by the housekeeping staff.

The 2027 personnel budget increases \$7,400 due to cost to continue for 1.00 FTE of Housekeeping Supervisor to monitor the contracted cleaners. Operating expenditures include the contracted costs to clean many of the county buildings and the cost of cleaning supplies. Contracted cleaning services are used to clean all county buildings due to the phasing out of internal housekeeping staff positions. The Waukesha Employee Health and Wellness Center and Mental Health Center are cleaned by contract; however, the costs are not included in this budget (budgeted directly in those funds). The current housekeeping contract went into effect April 2024. The contract is a three-year agreement with the option for two one-year extensions. Interdepartmental charges include the cost of telephone service, copier replacement, and technology.

General Fund

Public Works

Administrative Services

Program Description

This area serves as the first and primary point of contact for the public and other government agencies. This division provides the overall administrative direction for the department, maintains financial and administrative records for the department, and provides central supervision for all organizational units. The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support to the department.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$0	\$11,000	\$12,210	\$11,000	\$0
Other Revenue	\$0	\$100	\$100	\$100	\$0
Fund Balance	\$471	\$0	\$0	\$0	\$0
Property Taxes	\$760,220	\$794,325	\$794,325	\$853,107	\$58,782
Total Revenues	\$760,691	\$805,425	\$806,635	\$864,207	\$58,782

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$746,769	\$747,481	\$756,876	\$803,713	\$56,232
Operating Expenses	\$19,319	\$18,943	\$17,453	\$19,841	\$898
Interdepartmental Charges	\$37,605	\$39,001	\$37,001	\$40,653	\$1,652
Total Expenditures	\$803,693	\$805,425	\$811,330	\$864,207	\$58,782

Program Highlights

General government revenues include administrative reimbursement for the Local Road Improvement Program (LRIP) budget at \$11,000. This revenue is received every other year; however, one-half of the revenue is budgeted every year to provide for a more stable revenue budget from year to year. Other revenues include the sale of plans to contractors that may bid on projects.

Net personnel costs increase \$56,200 due to cost to continue of current staff and benefit selection changes. Operating expenses increase \$900 due to increases in software licensing costs. Interdepartmental charges increase by \$1,700 due to information technology and computer replacement charges

Transportation Fund

Public Works

Dept/Fund Summary

Fund Purpose

Provide for transportation-related activities including roadways and transit services. Activities include the maintenance, repair, and operation of the County Trunk Highway System and providing the necessary labor, equipment and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation. Transit activities include bus services to selected areas of Waukesha County, primarily addressing the transit needs of employers and employees commuting between Waukesha County and its neighboring counties. Engineering, Traffic Control and Permit processing programs are also included in this fund.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 13,199,926	\$ 12,768,969	\$ 12,854,836	\$ 12,951,953	\$ 182,984	% 1
Fine/Licenses	157,918	202,750	203,000	205,000	2,250	1
Charges for Services	738,365	874,902	863,400	883,033	8,131	1
Interdepartmental	372,760	390,297	390,297	395,453	5,156	1
Other Revenue	299,937	376,000	336,000	376,000	—	—
Appr. Fund Balance (a)	633,125	109,000	391,127	502,112	393,112	361
County Tax Levy (Credit)	3,762,339	3,917,339	3,917,339	3,967,339	50,000	1
Total Revenue Sources	\$ 19,164,370	\$ 18,639,257	\$ 18,955,999	\$ 19,280,890	\$ 641,633	% 3
Expenditures						
Personnel Costs	\$ 7,595,887	\$ 8,486,433	\$ 8,397,886	\$ 8,645,797	\$ 159,364	% 2
Operating Expenses	3,705,839	4,436,623	4,139,993	4,489,685	53,062	1
Interdept. Charges	5,310,451	5,716,201	5,778,851	6,120,408	404,207	7
Fixed Assets	68,123	—	150,600	25,000	25,000	100
Total Expenditures	\$ 16,680,300	\$ 18,639,257	\$ 18,467,330	\$ 19,280,890	\$ 641,633	% 3
Rev. Over (Under) Exp.	\$ 2,484,070	\$ —	\$ 488,669	\$ —	\$ —	% —

(a) Appropriated Fund Balance Use:

	2025 Actual	2026 Budget	2026 Est.	2027 Budget	Change
One time purchase of highway maintenance equipment*	\$60,000	\$0	\$0	\$0	\$0
Intersection Improvement program	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Phase-in higher fuel prices	\$100,000	\$39,000	\$39,000	\$178,600	\$139,600
Phase-in increase of risk charges	\$0	\$20,000	\$20,000	\$100,000	\$80,000
County Road Salt	\$0	\$0	\$0	\$148,512	\$148,512
Equipment Replacement Program	\$0	\$0	\$0	\$25,000	\$25,000
Carryovers, encumbrances, and ordinances	\$423,125	\$0	\$282,127	\$0	\$0
Total Fund Balance Appropriation	\$633,125	\$109,000	\$391,127	\$502,112	\$393,112

*Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects through the Performance Based Maintenance program (PbM).

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
County Operations				
Regular Positions	31.90	31.90	31.90	—
Extra Help	1.73	1.73	1.25	(0.48)
Overtime	1.04	1.04	1.04	—
Total County Operations	34.67	34.67	34.19	(0.48)
State Highway Operations				
Regular Positions	28.00	29.00	29.00	—
Extra Help	1.32	2.32	2.32	—
Overtime	2.31	2.86	2.86	—
Total State Highway Operations	31.63	34.18	34.18	—
Transit Services				
Regular Positions	0.20	0.20	0.20	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Transit Services	0.20	0.20	0.20	—
Engineering Services				
Regular Positions	6.20	6.20	6.20	—
Extra Help	1.69	1.69	1.69	—
Overtime	—	—	—	—
Total Engineering Services	7.89	7.89	7.89	—
Traffic Control				
Regular Positions	5.00	5.00	5.00	—
Extra Help	—	—	—	—
Overtime	0.19	0.19	0.19	—
Total Traffic Control	5.19	5.19	5.19	—
Permit Processing				
Regular Positions	1.80	1.80	1.80	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Permit Processing	1.80	1.80	1.80	—
Position Summary (FTE)				
Regular Positions	73.10	74.10	74.10	—
Extra Help	4.74	5.74	5.26	(0.48)
Overtime	3.54	4.09	4.09	—
Total FTEs	81.38	83.93	83.45	(0.48)

Transportation Fund

Public Works

County Operations

Program Description

The Operations Division provides service directly to the public by keeping County trunk highways safe and well maintained. This includes plowing, salting, and sanding in the winter; repaving highway pavement and shoulders; mowing of roadsides and median strips; cutting back vegetation from the right of way; clearing culverts, drainage ditches, and catch basins; and concrete and asphalt repair. To perform these tasks, the division operates a fleet of vehicles and equipment at the highway operations center and at four substations located throughout the county. The Operations Division also provides services to other county departments and municipalities on a cost reimbursement basis.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$4,452,216	\$4,503,826	\$4,361,385	\$4,391,385	-\$112,441
Charges for Service	\$587,959	\$783,400	\$773,400	\$804,160	\$20,760
Interdepartmental Revenues	\$372,760	\$390,297	\$390,297	\$395,453	\$5,156
Other Revenue	\$11,105	\$41,000	\$41,000	\$41,000	\$0
Fund Balance	\$411,724	\$59,000	\$246,910	\$452,112	\$393,112
Property Taxes	\$2,127,519	\$2,421,876	\$2,411,876	\$2,432,560	\$10,684
Total Revenues	\$7,963,283	\$8,199,399	\$8,224,868	\$8,516,670	\$317,271

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$2,847,709	\$3,237,222	\$3,214,217	\$3,179,118	-\$58,104
Operating Expenses	\$2,035,432	\$2,372,196	\$2,070,922	\$2,463,750	\$91,554
Interdepartmental Charges	\$1,902,177	\$2,589,981	\$2,549,717	\$2,848,802	\$258,821
Fixed Assets	\$60,128	\$0	\$150,600	\$25,000	\$25,000
Total Expenditures	\$6,845,447	\$8,199,399	\$7,985,456	\$8,516,670	\$317,271

Program Highlights

The 2027 budget assumes General Transportation Aids (GTA) revenue budgeted for the Transportation Fund reduces \$109,300 in 2027 to \$4,883,000 to match the reduced aid amount received in 2026. Within the Transportation Fund, \$3,866,400 of GTA is allocated to the County Operations program, a decrease of \$87,400, with the remainder being allocated to the Traffic Control and Engineering programs.

Charges for services represent revenues received from municipalities for the purchase of salt and for pavement marking services. The 2027 budget anticipates 6,000 tons of salt being purchased by local municipalities. This tonnage is based on agreements between the county and the respective local jurisdictions. The storage and handling fee charged to municipalities increases from \$19.00 to \$20.00 per ton in 2027. The price of salt has increased 2.9% from \$84.90/ton in 2026 to \$87.36/ton in the 2027 budget (\$107.36 with external customer markup). Revenues from municipal salt sales increase \$20,800 to \$644,200 due to the increase in salt prices. Charges to municipalities for

pavement marking services remains at \$160,000 in 2027, factoring in an increase in rate per mile and a reduction in municipal painting requests.

Interdepartmental revenues, totaling around \$395,500, increase about \$5,200. Interdepartmental revenues include the state administrative cost recovery for state highway maintenance in the amount of \$298,000 which is a 3% increase from the 2026 budget. Interdepartmental revenues also include about \$97,400 for services provided to the Airport that includes mowing, brush control and small pavement work on the grounds; work provided to Parks and Land Use (PLU), such as changing light bulbs in parking lots and tree trimming; and sale of an estimated 600 tons of salt to PLU.

Other revenues represent insurance reimbursements for damage to highway guardrail property due to accidents and the sale of scrap metal. These stay flat in the 2027 budget.

Fund Balance increases from \$59,000 to \$452,100 in the 2027 budget. Of that total, \$178,600 is General Fund budgeted for the phase-in of higher fuel costs, which was budgeted at \$39,000 in 2026. \$100,000 is General Fund balance budgeted for phase-in of higher risk management cross charges compared to \$20,000 in 2026. General Fund balance budgeted for the first time in 2027 totals \$173,500 with \$148,500 budgeted for 1,700 tons of salt to implement a budget strategy by which the county budgets tax levy and other ongoing revenue against a baseline 10,000 tons (based on historical averages for actual uses) for county roads) and budget fund balance to cover expenses if actuals exceed average tons. Also, \$25,000 is budgeted for small equipment fixed asset replacements for items such as arrowboards.

Personnel costs decrease \$58,100 in 2027 for cost to continue for 34.67 total FTE. Salaries and benefit costs increase \$167,900 in 2027, offset by a \$200,000 increase in estimated vacancy and turnover savings and a \$30,200 reduction in budgeted extra help. Funding continues for 1.04 FTE of overtime. Extra help for seasonal patrol workers reduces from 1.73 FTE to 1.25 FTE, a reduction of 998 hours. The 2027 budget funds 24.90 FTE patrol workers and 2.00 FTE crew leaders to maintain the County Highway System.

Operating expenses increase \$91,600 to about \$2,463,800 due to increased salt and contracted costs. Salt for snow and ice removal is the largest expense in this appropriation unit, budgeted at \$1,665,500, an increase of \$45,000. The price per ton for road salt increases 2.9% from \$84.90 in 2026 to \$87.36 in 2027, which is based on the confirmed 2026/2027 winter contracted price. Road salt contracted prices have increased 22% since the 2022/2023 winter cost of \$71.33. The county budgets 11,700 tons for use on county roads, and for the purchase of 500 tons of solar salt at \$133.65 per ton for the production of brine. Solar salt is a much cleaner product, which is better for brine making and storing equipment, increasing brine quality and reducing wear and cleaning of equipment. The county also budgets \$52,400 (an increase of \$1,500) for 600 tons of salt usage (same as 2026 budgeted tonnage) for Parks and Land Use and 6,000 tons (same as the 2026 budgeted tonnage) for sale to local municipalities in the amount of \$524,200, an increase of \$14,800. Operating expenses include roadway materials such as cold/hot patch, crackfiller, gravel, sand, cement, guardrail, and culvert pipe, which remain at the 2026 budgeted amount of \$145,500; utility expenses for the main shop and four substations budgeted at \$160,300; plow blade replacement expenditures of \$103,000, which increases \$50,000 from the 2026 level due to cost increases and tariffs; and landfill/waste disposal costs of \$39,000 remain at the 2026 budget level. Contracted park & ride maintenance decreases by \$5,000 to \$70,000. Other contracted costs are budgeted to increase \$19,300 in 2027 due to increases in contractor rates for services like dead deer removal.

Interdepartmental charges increase by \$258,800 in 2027. These include charges for End User Technology (EUTF); insurance costs, including worker's compensation; radio services; vehicle costs; and telephone costs. The largest expenditure in this appropriation unit is for vehicle costs. Vehicle costs include vehicle repairs, vehicle replacements, and fuel costs, and are budgeted to increase \$112,200. Fuel costs increase \$103,500 from 2026 due to an increase in budgeted fuel prices, slightly offset by a reduction in budgeted gallons by 5,000. Vehicle repair charges increase \$98,200. Vehicle replacement charges reduce \$89,400 due to more vehicle replacement costs shifting to the State highway maintenance budget. Remaining vehicle costs are supported by the state of Wisconsin and are budgeted in the State Highway Maintenance portion of this budget. Total vehicle costs to support the department fleet (both County and State Highway Maintenance programs) are anticipated to increase about \$246,200 to \$4,918,800. Based on

anticipated state revenues to support state road maintenance, \$2,733,200 (56%) of the total \$4,918,800 of vehicle expenses are supported by the State Maintenance budget. Additionally, interdepartmental charges related to insurance increase by about \$155,600 (79%) from the 2026 budget. This is primarily due to an increase in vehicle collision insurance. Workers Compensation charges decrease \$15,600.

Fixed assets are budgeted at \$25,000 to provide for replacement of small equipment that is unplanned but cost to replace is over the \$5,000 fixed asset threshold, such as arrowboards or message boards.

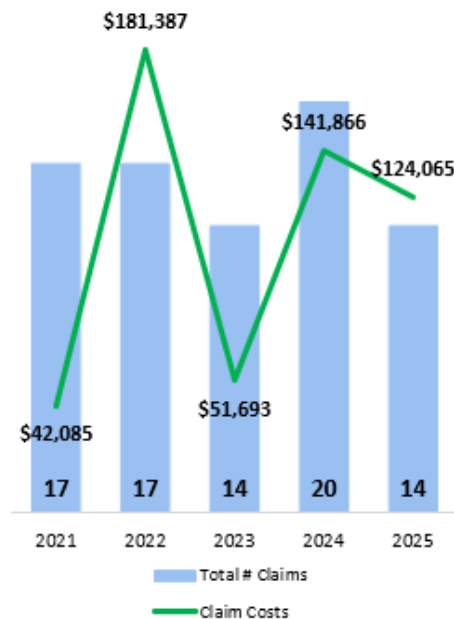
Activity

Activity	2024 Actual	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Centerline miles of road maintained – County (a)	408	408	408	408	408	0
Centerline miles of road striped – Non County/Non-State	251	191	230	245	230	0
Center line striping cost per mile	\$1,222	\$1,419	\$1,330	\$1,425	\$1,450	\$120
Mowing—1 linear mile cost per mile	\$393	\$418	\$450	\$424	\$450	\$0
Avg Annual maint 1 lane mile	\$7,427	\$7,275	\$8,713	\$8,486	\$9,051	\$337
Salt Annual Tons Used on County Roads	8,260	10,175	11,700	10,778	11,700	0

(a) Changes in county centerline miles mainly due to jurisdictional transfers related to highway capital projects.

Activity

Total DPW Worker Comp Claims and Claim Costs



	2023 Actual	2024 Actual	2025 Actual
% of DPW Worker Comp Costs Related to Highway Operations	39.09%	57.11%	96.80%

Transportation Fund

Public Works

State Highway Operations

Program Description

Provide the necessary labor, equipment, and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation (WisDOT). Maintenance tasks performed include plowing, salting and sanding in winter; highway pavement repair; pavement marking; and mowing and vegetation control in summer. Minor construction projects will also be performed by agreement with the state. A cost accounting system for the purposes of obtaining reimbursement for work performed is also maintained.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$7,691,107	\$7,226,687	\$7,476,855	\$7,543,972	\$317,285
Fund Balance	\$7,599	\$0	\$0	\$0	\$0
Total Revenues	\$7,698,706	\$7,226,687	\$7,476,855	\$7,543,972	\$317,285

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$3,347,059	\$3,494,640	\$3,486,922	\$3,669,473	\$174,833
Operating Expenses	\$801,249	\$671,900	\$893,729	\$671,900	\$0
Interdepartmental Charges	\$3,348,704	\$3,060,147	\$3,165,061	\$3,202,599	\$142,452
Total Expenditures	\$7,497,013	\$7,226,687	\$7,545,712	\$7,543,972	\$317,285

Program Highlights

The State Highway Maintenance program budget is a non-tax levy supported program. All expenses are approved and reimbursed by the Wisconsin Department of Transportation (WisDOT). The 2027 general government revenue budget is based on the State's approved 2026 Routine Maintenance Agreement (RMA) and anticipated funding for Discretionary Maintenance Agreement and Traffic Maintenance Agreement projects. Revenues earned for this maintenance increase \$317,300 in the 2027 budget to \$7,544,000.

Personnel costs increase \$174,800. The costs are driven by the actual labor revenues generated from state work. This program supports 29.00 FTE positions in 2027. Total positions in this budget are two superintendents and 27 patrol workers. Overtime is budgeted at 2.86 FTE or about 4,800 hours. Extra help budgeted at 2.32 FTE.

Operating expenses stay flat in 2027 at \$671,900. Operating expenses are material costs for maintenance on State highways and are reimbursed by the State.

Interdepartmental charges increase \$142,500. Estimated equipment reimbursement from the state for vehicle-related expenses including vehicle replacement, vehicle repair and maintenance, and fuel costs are budgeted to increase \$133,900 to \$2,733,200 based on recent trends in equipment cost reimbursements.

Activity

Activity	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Centerline miles of road maintained	207	207	207	207	207	0
Centerline miles of road striped	72	91	110	60	100	(10)
Lane miles maintained	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	0

Source: WisDOT Level of Service (LOS) Model calculation

(a) Changes in county centerline miles mainly due to jurisdictional transfers related to highway capital projects.

Transportation Fund

Public Works

Transit Services

Program Description

Through third-party contracts, this program provides bus service to address the mass transit needs of employers and employees commuting between Waukesha County and its neighboring counties.

Fixed bus route services extend eastbound into Milwaukee County connecting to Milwaukee County Transit routes carrying workers to jobs in the Milwaukee Central Business District. Non-traditional “reverse commuter” services also exist to respond to the labor needs in Waukesha County, bringing workers from Milwaukee County into areas in Waukesha County where job density is high, especially in existing and developing industrial parks.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$150,406	\$91,502	\$90,000	\$78,873	-\$12,629
Property Taxes	\$842,700	\$687,700	\$687,700	\$653,315	-\$34,385
Total Revenues	\$993,106	\$779,202	\$777,700	\$732,188	-\$47,014

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$17,352	\$29,840	\$29,742	\$31,544	\$1,704
Operating Expenses	\$239,310	\$749,362	\$455,400	\$700,644	-\$48,718
Total Expenditures	\$256,661	\$779,202	\$485,142	\$732,188	-\$47,014

Program Highlights

Waukesha Metro Transit administers the Waukesha County Transit program through a contract with the city of Waukesha. Funding from state and federal sources is received directly by and paid to vendors by Waukesha Metro. Other revenue is a reimbursement from Waukesha Metro for the costs remaining in the county budget that are eligible for state and federal funding. This revenue decreases \$12,600 in 2027 due to reduction in transit services, mainly the elimination of commuter services and reduced administration contract costs.

The budgeted state reimbursement rate for 2027 is 53.25%, a decrease from 55.5% budgeted in 2026. This projected decrease follows recent state reimbursement trends due to a decrease in federal funding. In recent years rates have been higher than historical averages as a result of pandemic-related funds for transit use. The actual reimbursement rate was 59.17% in 2024, was reduced to 55.91% in 2025, and has been reduced again to 54.27% in 2026.

Personnel costs increase \$1,700 due to cost to continue for 0.20 FTE. A portion (0.10 FTE) of the Business Manager's position continues to be allocated to this program as well as a portion (0.10 FTE) of a county Patrol Worker for maintenance to transit related park & ride at Goerke's Corners. Operating expenses decrease by \$48,700 due to service reductions for Route 1 and a reduction in funding for FlexRide. This results in a decrease of \$34,400 of tax levy in the transit program. These funds were shifted to the county highway operations program to assist in meeting the cost to continue for county highway maintenance and other programs in the Transportation Fund.

The 2027 budget assumes the use of \$28,300 of COVID-19 federal relief funds (managed by Waukesha Metro to reduce net bills paid by the county and not included in the county budget directly). This is a reduction of \$62,400 from the 2026 budget and a reduction of \$433,200 from the 2025 budget, reflecting the goal of reducing reliance on federal relief funds before they expire. Commuter service routes were eliminated in 2025 due to prolonged low ridership numbers and high cost to run the service. Route 901 was eliminated in June and routes 904/905 in September. Grandfathered funding for the 901 paratransit service ended on 12/31/2025.

In the 2027 budget, funding is reserved for potential use for FlexRide, a ride share program with grant funds procured by the Southeastern Wisconsin Regional Planning Commission and UW Milwaukee and funded partially by Waukesha County for the first time in 2024. This pilot program connects workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. The pilot program is continuing and Waukesha County funding reduces by \$86,000 in the 2027 budget. Service changes are unclear since FlexRide has funding from sources outside of the county.

Total Ridership

		2024	2025	2026	2026	2027	2026-2027
Route	Route Description	Actual	Actual	Budget	Estimate	Budget	Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	164,781	170,544	156,542	142,094	144,936	(11,606)
FlexRide	Milwaukee to Menomonee Falls/Butler	59,367	55,000	40,000	40,000	40,000	-
Subtotal		224,148	225,544	196,542	182,094	184,936	(11,606)

Investment per Ride

		2024	2025	2026	2026	2027	2026-2027
Route	Route Description	Actual	Actual	Budget	Estimate	Budget	Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	\$4.69	\$8.01	\$8.17	\$7.83	\$7.62	(\$0.56)
FlexRide	Milwaukee to Menomonee Falls/Butler	\$7.58	\$9.07	\$8.75	\$8.75	\$6.60	(\$2.15)
Subtotal Average		\$5.46	\$8.27	\$8.29	\$8.03	\$7.40	(\$0.89)

Rides per Revenue Hour

		2024	2025	2026	2026	2027	2026-2027
Route	Route Description	Actual	Actual	Budget	Estimate	Budget	Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	12.62	14.23	13.71	14.28	14.86	1.15
FlexRide	Milwaukee to Menomonee Falls/Butler	2.00	2.00	2.00	2.63	2.50	0.50
Subtotal Average		5.13	6.18	7.39	7.25	7.18	(0.21)

Transportation Fund

Public Works

Engineering Services

Program Description

The Engineering Services Division is the main point of contact for meeting the customers' technical needs and requests concerning major road projects. This division administers the design and construction of county trunk highways and bridges. The work involves planning of capital projects, selecting consultants for design work and construction management or providing "in-house" design services, administering contracts, acquiring right of way, advertising and awarding construction contracts, and administering the construction contracts and activities. In addition, the Engineering Services Division works with the Highway Operations Division in resurfacing of asphalt pavements, replacement of culverts, roadside ditching projects, and side bank cutting.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$565,137	\$544,228	\$533,298	\$533,298	-\$10,930
Other Revenue	\$265,417	\$250,000	\$250,000	\$250,000	\$0
Fund Balance	\$177,356	\$50,000	\$144,217	\$50,000	\$0
Property Taxes	\$375,603	\$408,924	\$418,924	\$420,495	\$11,571
Total Revenues	\$1,383,513	\$1,253,152	\$1,346,439	\$1,253,793	\$641

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$851,989	\$1,017,995	\$949,835	\$1,005,774	-\$12,221
Operating Expenses	\$172,989	\$169,314	\$261,391	\$179,256	\$9,942
Interdepartmental Charges	\$59,339	\$65,843	\$63,843	\$68,763	\$2,920
Fixed Assets	\$7,995	\$0	\$0	\$0	\$0
Total Expenditures	\$1,092,312	\$1,253,152	\$1,275,069	\$1,253,793	\$641

Program Highlights

General government revenue consists of General Transportation Aids (GTA), which reduce \$109,300 in 2027 to \$4,883,000 to match the reduced aid amount received in 2026. This program includes approximately \$533,300 (a decrease of \$10,900) of the \$4.88 million of total estimated GTA revenue in the 2027 budget. County Highway Maintenance and Traffic Control include the remaining GTA revenues.

The 2027 budget continues to include external revenues from the federal Highway Safety Improvement Program (HSIP) and the Surface Transportation Program (STP) for reimbursement of staff design for work on highway capital projects. These revenues are budgeted at the 2026 levels of \$250,000.

Revenues include \$50,000 of General Fund balance and \$50,000 of GTA to fund the intersection improvement program introduced in 2019. This program is budgeted at the same level of \$100,000 as it has been in previous years. The purpose of the program is to enhance or modify existing signal equipment, modify turn lanes, and improve pedestrian crossings.

Personnel costs decrease \$12,200 due to benefit selection changes, partially offset by cost to continue of current staff. Extra help funding continues for 0.69 FTE for three summer interns and 1.00 FTE for a co-op student. The co-op student program is run through a partnership with Marquette University and various University of Wisconsin schools.

Operating expenses increase \$9,900 due to costs for contracted consultant work. Other operating expenses in this program include annual software subscriptions, annual training, and survey supplies.

Interdepartmental charges, which include costs of computer and phone services, increase \$2,900 due to increased cell phone, computer replacement and Information System support charges.

Activity

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Bridge Conditions							
<i>Sufficiency Index: Benchmark</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>
Sufficiency Index: Actuals	86.1	86.4	86.3	86.0	86.0	87.8	87.0
Number of Bridges	66	66	66	67	67	67	67
Load Posted Bridges	0	0	0	0	0	0	0

Pavement Condition Index (PCI)

County Highway System

Year	2022	2023	2024	2025	2026	2027	2028	2029	2030
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
PCI: Benchmark	70	70	70	70	70	70	70	70	70
All Pavement PCI: Forecast	69	69	69	71	72	72	72	71	71

Current and Planned Capital Projects

Project #	Project Name	Total Project Cost	Total County Cost	Non-County Fed/State/ Other Revenues	Estimated Completion Year	2026 Est. % Compl. Yr End	Net Annual Est. Operating Impact
201901(a)	Culvert Replacement Program: 2023-2027	\$1,000,000	\$1,000,000	\$0	Ongoing	N/A	\$0
202414	Culvert Replacement Program: 2028-2032	\$1,000,000	\$1,000,000	\$0	Ongoing	N/A	\$0
201906(a)	Repaving Program 2023-2027	\$25,130,000	\$16,448,000	\$8,682,000	Ongoing	N/A	Reduced
202413	Repaving Program 2028-2032	\$33,800,000	\$25,050,000	\$8,750,000	Ongoing	N/A	Reduced
201302	CTH YY, Underwood Creek Structure	\$1,480,000	\$603,000	\$877,000	2025	100%	Reduced
201803	CTH O, CTH ES to CTH D	\$12,138,000	\$5,120,600	\$7,017,400	2025	95%	\$0
202001	CTH SS, Meadowbrook Creek Structure	\$535,000	\$535,000	\$0	2027	15%	Reduced
202013	CTH O, CTH D to STH 59	\$25,230,900	\$4,650,500	\$20,580,400	2027	30%	\$0
202102	CTH O, CTH HH to Grange Ave	\$19,582,800	\$5,861,200	\$13,721,600	2029	20%	\$10,400
202201	CTH I, Calhoun Creek Bridge	\$654,000	\$180,000	\$474,000	2027	10%	Reduced
202203	CTH I, Mukwonago River Bridge	\$666,000	\$182,000	\$484,000	2027	15%	Reduced
202301	CTH Y, CTH L to CTH HH	\$5,448,000	\$1,301,600	\$4,146,400	2028	15%	\$0
202302	CTH J, CTH FT Intersection	\$1,876,700	\$367,700	\$1,509,000	2027	15%	Reduced
202304	CTH F, CTH K Intersection	\$2,772,600	\$574,600	\$2,198,000	2028	25%	Minor Incr
202305	CTH T, CTH JJ Intersection	\$1,288,000	\$297,400	\$990,600	2028	15%	Minor Incr
202401	CTH F - Busse Road Intersection	\$1,010,000	\$145,700	\$864,300	2028	5%	Reduced
202403	Signal Controller Replacement	\$958,000	\$191,000	\$767,000	2027	15%	Reduced
202407	CTH D - CTH E Intersection	\$973,000	\$190,000	\$783,000	2031	5%	\$0
202501	CTH YY, Butler Ditch Tributary Structure	\$1,124,000	\$1,124,000	\$0	2031	0%	Reduced
202502	CTH S, STH 67 to STH 59	\$1,177,500	\$235,500	\$942,000	2030	0%	\$0
202504	CTH F, W. Moreland Blvd to IH 94	\$28,259,500	\$5,651,900	\$22,607,600	2033	0%	\$0
202505	CTH P, Ashippun River to N. County Line	\$7,943,000	\$1,588,000	\$6,355,000	2031	0%	\$0
202506	CTH ES, Atkinson ST to CTH NN	\$2,554,600	\$461,000	\$2,093,600	2030	0%	\$0
202509	CTH D, CTH X Intersection	\$2,278,000	\$282,000	\$1,996,000	2028	5%	Minor Incr
202513	CTH ES, CTH NN to Center Drive	\$4,189,000	\$837,800	\$3,351,200	2032	0%	\$0
202514	CTH K, CTH JK to Brookfield Road	\$158,235,000	\$32,487,000	\$125,748,000	2038	5%	\$74,700
202515	CTH BB, US 18 to CTH DR	\$2,570,500	\$2,570,500	\$0	2030	5%	\$0
202520	CTH KE - CTH E Intersection	\$1,855,000	\$1,008,000	\$847,000	2028	15%	Minor Incr
202521	CTH YY, CTH VV to WIS 175	\$8,040,000	\$6,086,000	\$1,954,000	2028	10%	\$0
202537	CTH VV, PEWAUKEE RD INTERSECTION					100%	
202601	TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	\$4,038,000	\$2,426,000	\$830,000	2030	5%	Reduced
202603	CTH Y - CTH HH ROUNDABOUT	\$4,363,000	\$873,000	\$3,490,000	2029	0%	Reduced
202604	CTH ES - EDGEWOOD AVENUE ROUNDABOUT	\$5,484,000	\$1,097,000	\$4,387,000	2030	0%	\$2,000
202605	CTH NN - TRAFFIC SIGNALS, CTH EE AND FAIRWINDS BLVD, MUKWONAGO HIGH SCHOOL	\$1,870,000	\$605,000	\$1,265,000	2028	15%	Reduced
202606	TRAFFIC SIGNAL OPTIMIZATION - COUNTYWIDE RETIMING PROJECT	\$1,025,000	\$205,000	\$820,000	2029	0%	Reduced
202609	CTH O - MOORLAND ROAD CORRIDOR SIGNAL INTERCONNECT INFRASTRUCTURE	\$2,446,700	\$488,700	\$1,958,000	2029	0%	Minor Incr
202611	CTH Z - JEFFERSON CTY LINE TO SCUPPERNONG CREEK	\$3,513,000	\$2,489,000	\$1,024,000	2029	0%	\$0
202702	CTH L - CROWBAR DR INTERSECTION	\$3,488,900	\$438,900	\$3,050,000	2031	0%	Minor Incr
202709	WAUKESHA COUNTY HWY SAFETY ACTION PLAN	\$1,000,000	\$200,000	\$800,000	2027	0%	\$0

(a) Consists of program projects with continuing annual appropriations.

Transportation Fund

Public Works

Traffic Control

Program Description

The Traffic Control program provides for the maintenance, engineering and placement of traffic signals, signs and pavement markings on the County Trunk Highway System.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$491,466	\$494,228	\$483,298	\$483,298	-\$10,930
Other Revenue	\$23,415	\$85,000	\$45,000	\$85,000	\$0
Fund Balance	\$36,446	\$0	\$0	\$0	\$0
Property Taxes	\$398,184	\$382,627	\$382,627	\$434,276	\$51,649
Total Revenues	\$949,511	\$961,855	\$910,925	\$1,002,574	\$40,719

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$339,204	\$487,774	\$498,622	\$528,195	\$40,421
Operating Expenses	\$456,860	\$473,851	\$458,551	\$474,135	\$284
Interdepartmental Charges	\$230	\$230	\$230	\$244	\$14
Total Expenditures	\$796,295	\$961,855	\$957,403	\$1,002,574	\$40,719

Program Highlights

General government revenue consists of General Transportation Aids (GTA), which reduce \$109,300 from 2026 budgeted levels, to \$4,883,000 to match the reduced aid amount received in 2026. This program includes approximately \$483,300 (a decrease of \$10,900) of the \$4.88 million of total estimated GTA revenue in the 2027 budget. County Highway Maintenance and Engineering Services include the remaining GTA revenues.

Other revenues include insurance reimbursements for damage to traffic signals and signs due to accidents. The revenue is based on average trends.

Net personnel costs increase \$40,400 mainly due to cost to continue for current staff. This program supports 5.00 FTE, with the 2027 budget reclassifying 1.0 FTE Patrol Worker to 1.00 FTE Signs & Signal Maintenance Worker to address increased on-call coverage needs. This budget also supports 0.19 FTE of overtime.

Operating expenses increase \$300 in the 2027 budget, due to a small increase in cell phone costs. Traffic Signal repair and maintenance expenses remain flat at \$90,000 and Sign maintenance expenses remain flat at \$34,300.

Activity

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Traffic Signals	124	124	126	127	128	2
Roundabout Intersections	8	8	8	8	8	0

Transportation Fund

Public Works

Permit Processing

Program Description

The Permit Processing program area is the main point of contact for meeting the customers' requests concerning driveway and utility permits. Staff works with utility companies, developers, and homeowners to review applications and answer questions about utility and access permits.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$157,918	\$202,750	\$203,000	\$205,000	\$2,250
Property Taxes	\$18,333	\$16,212	\$16,212	\$26,693	\$10,481
Total Revenues	\$176,251	\$218,962	\$219,212	\$231,693	\$12,731

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$192,574	\$218,962	\$218,548	\$231,693	\$12,731
Total Expenditures	\$192,574	\$218,962	\$218,548	\$231,693	\$12,731

Program Highlights

Permit fees increase about 5% and are itemized on the schedule on the following page. This follows the cycle of increasing fees every two years. The next permit fee increase is planned to occur in 2029. Revenues for oversize/overweight permits are budgeted to increase by about \$2,300 while driveway access permits and utility permits are budgeted to stay flat in 2027.

Personnel costs increase \$12,700 due to cost to continue for current staff.

Activity

Activity	2023 Actual	2024 Budget	2024 Estimate	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Driveway & Miscellaneous Permits Processed	124	80	75	100	95	80	95	85	5
Utility Permits Processed	349	375	360	301	315	350	315	350	0
Oversize/Overweight	N/A	N/A	N/A	192	262	170	250	250	80

Permit Fee Schedule

Utility Permits		2026		2027	
Type	Unit	Application	Inspect	Application	Inspect
Excavate in Pavement	First 200'	\$120	\$290	\$130	\$305
	Add'l 1,000'		\$290		\$305
Excavate/Plow in ROW	First 200'	\$120	\$290	\$130	\$305
	Add'l mile		\$290		\$305
New Poles	Per Permit	\$120	\$290	\$130	\$305
Re-application		\$120		\$130	
Re-inspection	Each		\$115		\$125

Access Permits		2026		2027	
Type	Unit	Application	Permit	Application	Permit
Private Driveway with no culvert or owner installed culvert - Single Family, Farm	Each driveway		\$650		\$685
Commercial/Industrial/Institutional/Subdivision	Each driveway	\$590	\$1,000	\$620	\$1,050
Traffic Impact Study Review (Required for commercial/industrial/institutional > 50,000 SF or for subdivisions > 100 units)	Each TIA		\$1,350		\$1,420
Commercial/Industrial/Institutional/Subdivision (Roadway reconstruction needed)	Each driveway	\$590	\$4,400	\$620	\$4,620
Traffic Signal Installation	Per signal		\$2,200		\$2,310
Re-application		\$120		\$130	
Re-inspection	Each		\$115		\$125
<i>Miscellaneous work in R/W:</i>					
Sidewalk / Path / Retaining Wall / Driveways: pave, repave, replace culvert by owner			\$180		\$190
Temporary driveway			\$240		\$255
Sign in right of way - county install owner supplied sign	Per Sign		\$225		\$240
Revocable Occupancy permit			\$500		\$525

Oversize/Overweight Permits		2026		2027	
Type	Unit	Application		Application	
Single Trip - submitted 3 business days prior to transport	each	\$75		\$80	
Single Trip - less than 3 business days prior to transport	each	\$125		\$135	
Multiple Trip - submitted 3 business days prior to transport	each	\$200		\$210	
Multiple Trip - less than 3 business days prior to transport	each	\$350		\$370	

*Permit costs are net of any processing fees that may apply to the payee, should the department begin to accept credit card payments.

Central Fleet Fund

Public Works

Dept/Fund Summary

Fund Purpose

An internal service fund set up to account for the maintenance and repair of all county-owned motorized equipment. The operation includes a county-wide fuel dispensing system; a stockroom to furnish parts and supplies for vehicle and equipment repair and maintenance; the operation of a service truck for maintaining equipment in the field; the maintenance of a database of vehicle repair costs, receiving, setup, and issuing of all new vehicles and equipment to county departments; and disposal of surplus vehicles and equipment for county departments. Other activities include assisting the Department of Administration – Purchasing Division in the development of equipment specifications and in the evaluation of bids; assisting user departments in making vehicle maintenance, repair, and replacement decisions; and exploring the use of new technologies (electronic diagnostics, alternative fuels, etc.) for improving the county's fleet capability.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	80,631	111,695	98,000	130,472	18,777	17
Interdepartmental (b)	3,952,048	4,471,299	4,278,261	4,954,713	483,414	11
Other Revenue	35,064	30,300	31,300	30,300	—	—
Appr. Fund Balance (a)	137,858	101,083	101,083	101,083	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 4,205,601	\$ 4,714,377	\$ 4,508,644	\$ 5,216,568	\$ 502,191	% 11
Expenditures						
Personnel Costs	\$ 1,370,716	\$ 1,546,913	\$ 1,507,773	\$ 1,619,247	\$ 72,334	% 5
Operating Expenses	2,718,225	2,964,184	2,956,497	3,342,489	378,305	13
Interdept. Charges	124,146	155,165	155,165	175,250	20,085	13
Fixed Assets (Memo) (a) (c)	36,775	—	—	—	—	—
Total Expenditures	\$ 4,213,087	\$ 4,666,262	\$ 4,619,435	\$ 5,136,986	\$ 470,724	% 10
Operating Income/(Loss) (a)(c)	\$ (7,486)	\$ 48,115	\$ (110,791)	\$ 79,582	\$ 31,467	% 65

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Open purchase orders/carryovers	\$36,775	\$0	\$0	\$0
Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Total Fund Balance Appropriation:	\$137,858	\$101,083	\$101,083	\$101,083

(b) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

(c) Total expenditures and net operating income exclude fixed asset purchases to conform with financial accounting standards. Fixed asset purchases will be made out of operating revenues and cash balances and are included in the department's fixed assets expenditure request.

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Repair & Maintenance				
Regular Positions	13.65	13.65	13.65	—
Extra Help	0.35	0.35	0.35	—
Overtime	0.15	0.15	0.15	—
Total Repair & Maintenance	<u>14.15</u>	<u>14.15</u>	<u>14.15</u>	<u>—</u>
Central Fueling				
Regular Positions	0.35	0.35	0.35	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Central Fueling	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>—</u>
Position Summary (FTE)				
Regular Positions	14.00	14.00	14.00	—
Extra Help	0.35	0.35	0.35	—
Overtime	0.15	0.15	0.15	—
Total FTEs	<u>14.50</u>	<u>14.50</u>	<u>14.50</u>	<u>—</u>

Central Fleet Fund

Public Works

Repair & Maintenance

Program Description

Provides for the maintenance and repair for all county-owned motorized equipment. This includes a stockroom, a service truck for on-site customer repairs, and the maintenance of a database of vehicle repair costs, receiving, setup, and new vehicle issuance. This division also provides repair and maintenance services to external customers.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	35,029	55,089	43,000	53,850	(1,239)	(2)
Interdepartmental (a)	2,854,708	3,053,314	2,943,020	3,173,129	119,815	4
Other Revenue	19,358	18,300	17,300	18,300	—	—
Appr. Fund Balance	137,858	101,083	101,083	101,083	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenues	\$ 3,046,953	\$ 3,227,786	\$ 3,104,403	\$ 3,346,362	\$ 118,576	% 4
Expenditures						
Personnel Costs	\$ 1,352,677	\$ 1,509,130	\$ 1,468,645	\$ 1,577,759	\$ 68,629	% 5
Operating Expenses	1,623,769	1,552,865	1,625,324	1,546,973	(5,892)	—
Interdept. Charges	124,146	155,165	155,165	175,250	20,085	13
Fixed Assets	36,775	—	—	—	—	—
Total Expenditures	\$ 3,100,592	\$ 3,217,160	\$ 3,249,134	\$ 3,299,982	\$ 82,822	% 3
Rev. Over (Under) Exp.	\$ (53,639)	\$ 10,626	\$ (144,731)	\$ 46,380	\$ 35,754	% 336

(a) Interdepartmental revenues are generated from charges to departments that receive revenues from various sources including tax levy funding.

Program Highlights

Central Fleet continues to provide repair and maintenance service to both internal departments and external customers. The division continues to charge a separate rate to external customers, while maintaining services to internal customers. Revenue projections are based on a multi-year average of services provided to customers. Charges for services revenues (external customers) decrease \$1,200 based on prior year averages. Interdepartmental charge revenues increase \$119,800 or 3.9% due to internal maintenance trends, cost of parts and annual labor rate increases. Other revenues include salvage revenues, oil recycling revenues, procurement card rebates, and miscellaneous reimbursements. Fund balance continues to be used to offset the facility depreciation.

Personnel costs increase \$68,600 due to cost to continue of current staff and the reclassification of an Administrative Assistant position to Stock Clerk partially offset by benefit selection changes. The overtime budget is steady at 0.15 FTE (about 312 hours) in 2027 and extra help is budgeted at 0.35 FTE (about 728 hours). Both are based on recent trends.

Operating expenses decrease by about \$5,900. Software expenses reduce \$43,000 due to the implementation of new work order software in 2026. This decrease is partially offset by increases in cost of goods sold for repair parts and commercial vehicle repairs and increases in depreciation charges. The major items in the operating expenses appropriation unit include \$954,400 for the costs of parts, \$293,500 for commercial repair services, \$117,300 of depreciation expenses, \$81,900 for utility expenses, and \$29,000 for small tools and shop supplies. Other expenditures in this appropriation unit include building maintenance costs, training expenses, utilities, and housekeeping costs.

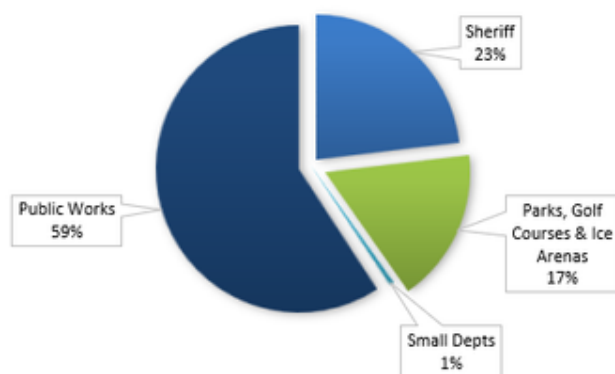
Interdepartmental charges increase \$20,100 from the 2026 budget, mainly due to increased liability and insurance charges. Additional expenses in this appropriation unit include general vehicle liability insurance, property insurance, end user technology-total cost of ownership charges (EUTF), telephone charges, radio charges, and indirect cost charges. There are no fixed asset purchases planned in 2027.

2027 labor rates increase 3% for internal customer rates and 5% for external customer rates.

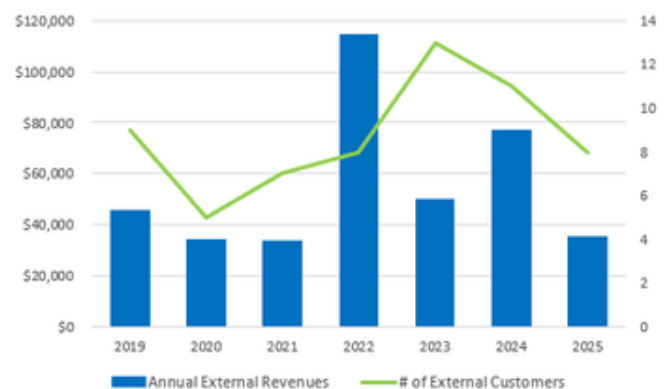
Rate Type	2025	2026	2027	% Change
External Heavy Labor Rate	\$122.19	\$128.30	\$134.72	5.0%
External Light Labor Rate	\$102.12	\$107.23	\$112.59	5.0%
External Service Labor Rate	\$118.72	\$124.66	\$130.89	5.0%
Internal Heavy Labor Rate	\$111.03	\$114.37	\$117.80	3.0%
Internal Light Labor Rate	\$93.83	\$96.65	\$99.55	3.0%
Internal Service Labor Rate	\$108.78	\$112.04	\$115.40	3.0%
Parts Markup	16.0%	16.0%	16.0%	0.0%
Commercial Markup	16.0%	16.0%	16.0%	0.0%

Activity	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Total Work Orders	4,025	3,850	4,150	4,000	4,100	(50)
Internal Customer Work Orders	3,985	3,817	4,050	3,950	4,050	0
External Customer Work Orders	91	33	75	50	50	(25)
Total Internal. Cust. Rep./Maint. Rev.	\$3,040,293	\$2,804,708	\$3,003,314	\$2,893,020	\$3,123,129	119,815
Total External Cust. Rep./Maint. Rev	\$77,158	\$35,029	\$55,089	\$43,000	\$53,850	(1,239)
Total External Customers	11	8	12	9	11	(1)

**Total Internal Customer Revenues
2019 to 2025**



**External Customer Revenue History
2019-2025**



Central Fleet Fund

Public Works

Central Fueling

Program Description

This program provides a county-wide fuel dispensing system for all county vehicles and equipment and some external customers.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	45,602	56,606	55,000	76,622	20,016	35
Interdepartmental (a)	1,097,340	1,417,985	1,335,241	1,781,584	363,599	26
Other Revenue	15,706	12,000	14,000	12,000	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,158,648	\$ 1,486,591	\$ 1,404,241	\$ 1,870,206	\$ 383,615	% 26
Expenditures						
Personnel Costs	\$ 18,038	\$ 37,783	\$ 39,128	\$ 41,488	\$ 3,705	% 10
Operating Expenses	1,094,456	1,411,319	1,331,173	1,795,516	384,197	27
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,112,494	\$ 1,449,102	\$ 1,370,301	\$ 1,837,004	\$ 387,902	% 27
Rev. Over (Under) Exp.	\$ 46,154	\$ 37,489	\$ 33,940	\$ 33,202	\$ (4,287)	% (11)

(a) Interdepartmental revenues are generated from charges to departments that receive revenues from various sources including tax levy funding.

Program Highlights

Revenues are made up of interdepartmental charges to internal customers and charges for services for sales to external customers. Interdepartmental revenue increases by \$363,600 to \$1,781,600 due to an estimated 28% increase in fuel cost trends for 2027. External customer revenues are projected to increase \$20,000 to reflect increased cost of fuel sold and a slight increase in gallons sold. Other revenues include fuel tax rebates which stay flat in 2027.

Personnel costs increase \$3,700 due to cost to continue for current staff. Operating expenses increase \$384,200 due to cost trends of fuel, slightly offset by a small reduction in budgeted gallons sold based on consumption trends. The estimated average price per gallon increases to \$4.00 from the 2026 budgeted level of \$3.11. Interdepartmental charges are largely the repair costs Central Fleet staff perform on fuel stations.

Due to significant increases and volatility in the price of fuel since 2021, the county began budgeting temporary usage of American Rescue Plan Act (ARPA) funding in 2022, 2023, and 2024 to help smooth the impact of the price increases. For 2025 and 2026 budgets, the fuel budget assumed that some internal departments with major fuel consumption would cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) with General Fund balance

covering the remainder up to the total budgeted fuel price. For 2027, the budget assumes that large internal county customers will again cover an increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$3.06/gallon (\$3.27/gallon with markup), with fund balance, in department's budgets, covering the remainder up to the total 2027 estimated fuel price of \$4.21/gallon.

Activity

Activity	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Fuel Sites Maintained	16	16	16	16	16	0
Gallons Sold	414,741	424,849	444,154	421,200	441,379	(2,775)
External Fuel Customers	5	5	5	5	5	0

Current and Planned Capital Projects

Project #	Project Name	Expected Year of Completion	Total Project Cost	Est % Completed at end of 2026	Est. Operating Impact
201415	Fuel Tank Replacement and Infrastructure	2030	\$3,450,000	80%	\$2,500

Vehicle Replacement Fund

Public Works

Dept/Fund Summary

Fund Purpose

The Vehicle/Equipment Replacement Fund is an interest-bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. The county adopted a Vehicle Replacement Plan for certain vehicles and contractor type equipment. With the exception of certain utility vehicles, the Vehicle Replacement Plan will only include those items with a replacement cost of \$7,500 or greater and a useful life of two or more years. Contractor equipment includes unlicensed off-road vehicles, construction equipment, large maintenance tools and equipment, and other rolling stock. The plan allows for the funding of replacements through contributions to the replacement fund by user departments with inflationary increases on replacements funded by proceeds from the sale of retired vehicles and by investment income applied to the fund. Year-to-year fluctuations within the departmental base budgets will be reduced as a result of the plan. Replacement decisions are based on usage, service, and cost issues. A regular replacement cycle will keep the condition of the fleet at an optimum level reducing fleet maintenance costs and excessive out of service situations. Beginning in 2022, the county began borrowing for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget -%
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental (a)	3,618,882	3,793,170	3,793,170	3,899,671	106,501	3
Other Revenue (b)	883,411	605,500	605,500	588,000	(17,500)	(3)
Appr. Fund Balance (c)(d)	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 4,502,293	\$ 4,398,670	\$ 4,398,670	\$ 4,487,671	\$ 89,001	% 2
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	3,312,552	3,743,904	3,743,904	3,850,427	106,523	3
Interdept. Charges	50,000	50,000	50,000	50,000	—	—
Fixed Assets (d)	4,290,636	3,923,700	6,674,434	4,874,800	951,100	24
Total Expenditures	\$ 3,362,552	\$ 3,793,904	\$ 3,793,904	\$ 3,900,427	\$ 106,523	% 3
Operating Income/(Loss) (d)	\$ 1,139,741	\$ 604,766	\$ 604,766	\$ 587,244	\$ (17,522)	% (3)

(a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

(b) Other revenues include revenues from vehicle and equipment sales. Investment income is accounted for but is not budgeted for in the fund and is used to offset increases in future vehicle replacement costs.

(c) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with operating revenues, and existing fund balance are included in the department's fixed asset request.

(d) A portion of fixed assets in 2024-26 are funded through a transfer of the bond proceeds from the Capital Project Fund to account for \$4.2 million, \$3.0 million, and \$4.0 million respectively, of vehicle purchases.

Program Description

The Vehicle/Equipment Replacement Fund is an interest-bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. Departments retain ownership of their vehicles and are cross charged for the future replacement costs.

Program Highlights

Interdepartmental revenues are based on the depreciation of each vehicle in the replacement plan. Depreciation is assessed at one half-year charge for the acquisition and disposition years of a vehicle. Full-year depreciation is assessed all other years. Depreciation increases are a result of increased valuation of vehicles in the plan and the first full-year depreciation charge on the 2026 vehicle purchases. Initially, depreciation is assessed on the budgeted value of the vehicle and then adjusted to account for actual acquisition costs. The actual acquisition cost tends to be lower than the budgeted cost, therefore lowering the overall depreciation charge. These revenues increase \$106,500, due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). As new vehicles are purchased, the replacement charges "reset" to the new, higher price.

Other revenues are the estimated value received from the sale of retired vehicles at auction. The budget can fluctuate based on the number of and value of vehicles going to auction each year. Auction revenue decreases \$17,500 in 2027 due to the estimated value of the outgoing units.

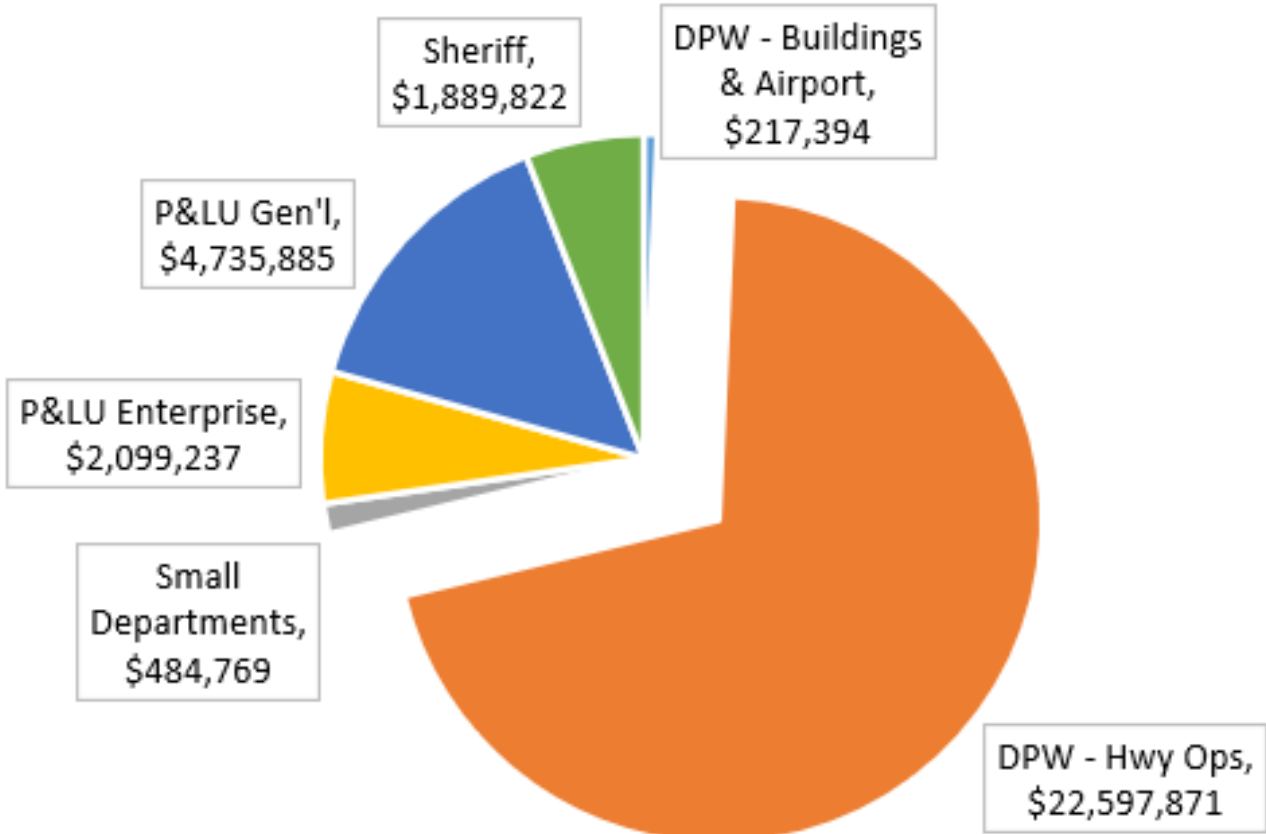
Operating expenditures increase by \$106,500, mostly related to depreciation costs for the vehicle replacement plan as a result of changes from new vehicles being added offset by vehicles being retired. Interdepartmental charges are \$50,000 in 2027, which is an annual charge from Central Fleet Maintenance for administrative work related to VRP acquisitions and auctions.

Fixed asset memo items represent the estimated cost of vehicle and equipment acquisitions and are budgeted at \$4,874,800 in 2027. The county began borrowing for major vehicle replacements in 2022, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. For 2027, borrowing for vehicle replacement is \$4.0 million, an increase from 2026 of \$1.0 million.

2027 Vehicle Replacement Plan

<u>Department</u>	<u>Description</u>	<u>Qty.</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Est. Salvage</u>
Sheriff's Department	Squad, Police Pursuit Package	3	\$54,700	\$164,100	\$45,000
Sheriff's Department	Squad, Police Pursuit Package, 4X4	1	\$57,500	\$57,500	\$15,000
Sheriff's Department	Van, Full Size	1	\$56,000	\$56,000	\$8,000
Sheriff's Department	Van, Transport	1	\$50,100	\$50,100	\$12,000
Subtotal Sheriff's Dept		6		\$327,700	\$80,000
Public Works Facilities	Van, Transit	1	\$55,000	\$55,000	\$12,000
Subtotal DPW Hwys		1		\$55,000	\$12,000
Public Works Hwys	Truck, Sweeper	1	\$490,000	\$490,000	\$40,000
Public Works Hwys	Truck, Patrol, Muni Body	6	\$313,700	\$1,882,200	\$228,000
Public Works Hwys	Tractor, Triple Flail	3	\$207,700	\$623,100	\$30,000
Public Works Hwys	Pickup, 1/4T, Crew Cab	1	\$34,700	\$34,700	\$7,500
Public Works Hwys	Loader, Rubber Tired	1	\$246,600	\$246,600	\$20,000
Public Works Hwys	Pavement Router	2	\$37,800	\$75,600	\$3,000
Public Works Hwys	Tractor, Zero Turn, Trailer	1	\$45,000	\$45,000	\$5,000
Public Works Hwys	Distributor, Tar w/ Loader	1	\$127,100	\$127,100	\$8,000
Public Works Hwys	Trailer	1	\$52,000	\$52,000	\$4,500
Public Works Hwys	Rotary Broom, Truck Mounted	1	\$13,100	\$13,100	\$1,500
Subtotal DPW Hwys		18		\$3,589,400	\$347,500
Parks & Land Use Gen'l Fund	Truck, 3/4 Ton, 4x4, Plow, Ext Cab, Lift Gate	1	\$70,800	\$70,800	\$15,000
Parks & Land Use Gen'l Fund	Tractor, Loader, Cab, 4x4	1	\$71,000	\$71,000	\$15,000
Parks & Land Use Gen'l Fund	Van, Towing	1	\$50,000	\$50,000	\$8,000
Parks & Land Use Gen'l Fund	Utility Vehicle	2	\$38,000	\$76,000	\$10,000
Parks & Land Use Gen'l Fund	Truck, 3/4 Ton, 4x4, Plow	1	\$63,200	\$63,200	\$15,000
Parks & Land Use Gen'l Fund	Seed Drill, Towed	1	\$35,000	\$35,000	\$3,000
Parks & Land Use Gen'l Fund	Pump, Fire	1	\$14,000	\$14,000	\$500
Parks & Land Use Gen'l Fund	Truck, 1T, Dump, 4X4	1	\$125,000	\$125,000	\$15,000
Parks & Land Use Gen'l Fund	Truck, Dump, 4x4	1	\$112,000	\$112,000	\$15,000
Subtotal P&LU Gen'l Fund		10		\$617,000	\$96,500
Parks & Land Use Enterprise Fund	Truck, 3/4 Ton, 4x4, Plow	1	\$63,200	\$63,200	\$15,000
Parks & Land Use Enterprise Fund	Aerifier	1	\$49,000	\$49,000	\$5,000
Subtotal P&LU Enterprise		2		\$112,200	\$20,000
Emergency Preparedness	SUV	1	\$57,500	\$57,500	\$8,000
Subtotal P&LU Enterprise		1		\$57,500	\$8,000
Medical Examiner	Transit Van	2	\$58,000	\$116,000	\$24,000
Subtotal P&LU Enterprise		2		\$116,000	\$24,000
Grand Total		40		\$4,874,800	\$588,000

Value of Active Vehicles by Department



Number of Active Vehicles

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Active Vehicles in Plan	407	407	408	408	1
Vehicles Replaced	53	40	40	40	0

Vehicle Replacement Plan

WAUKESHA COUNTY FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN												
Agency	2026 Budget		2027		2028		2029		2030		2031	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
Airport	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Public Works Hwy Ops	19	\$2,941,000	18	\$3,589,400	25	\$3,667,660	11	\$2,758,300	14	\$2,769,000	11	\$3,753,900
Public Works Bldg Ops	0	\$0	1	\$55,000	5	\$252,900	0	\$0	0	\$0	0	\$0
Sheriff (a)	7	\$314,500	6	\$327,700	9	\$316,300	12	\$627,500	10	\$594,200	1	\$55,000
Parks & Land Use Gen'l	11	\$496,100	10	\$617,000	13	\$634,400	16	\$728,500	14	\$793,500	16	\$1,155,900
Golf Courses	3	\$176,000	2	\$112,200	8	\$368,500	5	\$314,600	9	\$621,600	6	\$252,400
Ice Arenas	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Medical Examiner	0	\$0	2	\$116,000	0	\$0	2	\$128,800	0	\$0	0	\$0
Human Services	0	\$0	0	\$0	3	\$118,100	1	\$51,600	0	\$0	0	\$0
Records Mgmt	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Emergency Mgmt	0	\$0	1	\$57,500	1	\$54,200	0	\$0	0	\$0	0	\$0
Radio Services	0	\$0	0	\$0	0	\$0	1	\$57,500	0	\$0	0	\$0
	40	\$3,927,600	40	\$4,874,800	64	\$5,412,060	48	\$4,666,800	47	\$4,778,300	34	\$5,217,200

Airport Operations Fund

Public Works

Dept/Fund Summary

Fund Purpose

The mission of Waukesha County Airport (an enterprise fund) is to maximize the net economic and recreational benefit it provides to southeastern Wisconsin and the Great Lakes region. By leading the industry with quality facilities and services and operating in a fiscally prudent manner, the airport strives to meet the needs of all customers and users. Through short-and long-range planning, the staff initiates proactive and environmentally responsible projects, establishes systems to maintain existing structures, and designs future improvements. The airport provides a safe, convenient, and efficient operating environment for all members of the aviation community while cooperating with all levels of government.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	1,425,445	1,417,182	1,434,806	1,465,161	47,979	3
Interdepartmental	—	—	—	—	—	—
Other Revenue	38,200	28,500	32,100	31,500	3,000	11
Appr. Fund Balance (a)	198,538	169,582	184,945	144,582	(25,000)	(15)
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,662,183	\$ 1,615,264	\$ 1,651,851	\$ 1,641,243	\$ 25,979	% 2
Expenditures						
Personnel Costs	\$ 565,817	\$ 619,564	\$ 619,495	\$ 653,312	\$ 33,748	% 5
Operating Expenses (b)	694,072	697,206	679,553	709,487	12,281	2
Interdept. Charges	278,112	298,494	296,494	278,444	(20,050)	(7)
Fixed Assets (c)	28,378	60,000	25,000	25,000	(35,000)	(58)
Total Expenditures	\$ 1,538,001	\$ 1,615,264	\$ 1,595,542	\$ 1,641,243	\$ 25,979	% 2
Operating Income/(Loss)	\$ 124,182	\$ —	\$ 56,309	\$ —	\$ —	% —

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Open purchase orders/carryovers	\$28,956	\$0	\$15,363	\$0	\$0
Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$144,582	(\$25,000)
Total Fund Balance Appropriation:	\$198,538	\$169,582	\$184,945	\$144,582	(\$25,000)

(b) Budgeted depreciation expense is included in the operating expense appropriation unit, which only represents the county's portion of the capital investment and excludes State and Federal funds as contributed capital. As a result, the operation's income or loss shown here differs from the Annual Comprehensive Financial Report statements and includes these funds as contributed capital.

(c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with operating revenues, and existing fund balance are included in the department's fixed asset request.

Position Summary (FTE)

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Airport Operations				
Regular Positions	3.30	3.30	3.30	—
Extra Help	1.20	1.20	1.20	—
Overtime	0.05	0.05	0.05	—
Total Airport Operations	4.55	4.55	4.55	—
Administrative Services				
Regular Positions	1.70	1.70	1.70	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Administrative Services	1.70	1.70	1.70	—
Position Summary (FTE)				
Regular Positions	5.00	5.00	5.00	—
Extra Help	1.20	1.20	1.20	—
Overtime	0.05	0.05	0.05	—
Total FTEs	6.25	6.25	6.25	—

Program Description

The Airport Operations division provides all administrative services, grounds maintenance, and oversight of infrastructure for the Waukesha County Airport. Administrative staff provide service to Airport customers and are responsible for the monitoring of all leases and contracts and the enforcement of all provisions, maintaining compliance with all applicable Federal Aviation Regulations (FAR's), Orders and Advisory Circulars (AC's) as well as conditions of grant assurances.

Airport Operations maintains the airport grounds, infrastructure, and equipment as necessary to ensure a safe and secure airfield operation. The program tracks the condition of airport buildings and associated equipment through scheduling and monitoring of contracted maintenance services; is responsible for wildlife control, snow removal, airfield security, hazard mitigation, and emergency response; and monitors the contract for performing and providing aeronautical services and parking and ramp operations. This program includes the air traffic control tower facility and operations and fuel farm operations. The cost of the air traffic controllers is funded by the Federal Contract Tower Program.

Program Highlights

Charges for service revenues are budgeted to increase about \$48,000 and include revenues from land leases, hangar rental revenues, office space revenues from the Fixed Base Operator (FBO) for exclusively leased county facilities, the FBO lease for the Airport fuel farm, the FBO lease for ramp space, tie down fees and revenue on fuel sales. The increase is due to contractual rate increases in existing lease agreements which are calculated based on CPI. Fund balance is used to partially offset depreciation and is decreasing by \$25,000.

Personnel costs for the cost to continue of 5.00 FTE full time staff, 1.20 FTE of seasonal extra help, and 0.05 FTE of overtime increase \$33,700 in 2027.

Operating expenses increase by \$12,300 mainly due to increases in depreciation and utility/communication costs, partially offset by reductions in fuel and promotional/public relations expenses. Depreciation is estimated to increase \$17,000 due to the planned completion of capital projects in 2027. The fuel budget decreases by \$5,000 based on recent trends for fuel usage.

Interdepartmental charges decrease \$20,100 in 2027 mainly due to a reduction in vehicle expenses. The 2026 budget included a one-time deposit of vehicle replacement funds of \$40,000. The 2027 budget for vehicle maintenance increases \$22,000 to \$149,400 due to recent maintenance needs. Other expenses in this area include insurance costs of \$40,600; computer replacement, licensing and information systems charges of \$26,600; administration support charges of \$20,300; building maintenance of \$15,000; and costs for telephone and radio communications of \$10,700.

The 2027 fixed asset budget is \$25,000 to plan for grounds maintenance/snow removal equipment needs.

Activity Data	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Total Airport Buildings	12	12	12	12	12	0
Square Yards of Pavement (a)	482,066	482,066	490,510	490,510	490,510	0
Acres of grass to be mowed	323	323	322	322	322	0

(a) The 2027 budget includes anticipated changes due to the Runway Safety Area capital project. (#200310)

Activity Data	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Fuel Purchases (gallons)								
Jet A (a)	1,776,413	1,555,819	1,709,295	1,674,527	1,600,000	1,500,000	1,600,000	0
100LL	134,488	113,178	135,088	129,848	100,000	130,000	100,000	0
Total	1,910,901	1,668,997	1,844,383	1,804,375	1,700,000	1,630,000	1,700,000	0

(a) Jet A (Jet fuel) is used by both turboprop and jet aircraft. The primary customers for Jet A are business aircraft.

Pavement Condition Index

PCI - Actuals	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Target	2026 Estimate	2027 Target
Runways	91.0	90.0	90.0	90.0	90.0	90.0	90.0
Taxiways	75.0	77.0	77.0	75.0	80.0	77.0	80.0
Aprons	70.0	70.0	70.0	70.0	70.0	70.0	70.0
Landside Pavements	63.0	62.0	62.0	60.0	70.0	65.0	70.0

Marketing Performance Measures - T-Hangars	2023 Actual	2024 Actual	2025 Actual	2026 Target	2026 Estimate	2027 Target
Customer Satisfaction Survey (biennial)						
-Management Effectiveness	93%	95%	95%	95%	95%	95%
-Communication Effectiveness	89%	88%	88%	90%	90%	90%
T-Hangar Occupancy Rate *	82%	87%	92%	100%	98%	100%
Total Cumulative # of Hangars	61	64	67	65	72	80

* A study of the T-Hangar was completed in May 2014 to address the aging structure and plan future improvements to increase occupancy.

Airport Capital Projects

Current and Planned Capital Projects			Estimated Annual Operating Impact*			
Project #	Project Name	Estimated Completion Year	County Project Cost	(Revenue)/Expense	Estimated Depreciation/Other Operating Expense	Total (Rev)/Exp
200310	Runway 10/28 Safety Area	2027	\$1,215,000	\$2,000	\$31,840	\$33,840
200804	Master Plan Update	2027	\$65,000	\$0	\$0	\$0
201308	Taxiway C realignment and Lighting	2029	\$210,000	\$0	\$10,500	\$10,500
202534	Airport Maintenance and Snow Removal Building	2030	\$92,000	\$0	\$7,250	\$7,250

* See capital project forms for ongoing operating impacts

General Administration

GENERAL ADMINISTRATION

Functional Area Budget Highlights

The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation for the county.

The agencies headed by an elected official include the **County Executive, County Board, County Clerk, and County Treasurer.**

The **Department of Administration (DOA)** provides centralized internal operations of financial services, human resource services, purchasing, and information systems. It also includes the following internal service funds: **Risk Management, Collections, and Information Technology.** The Information Technology fund includes the county's information technology and communications functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all county elected officials, county departments, boards, commissions, and committees.

General Administration related operations and projects that are included in other functional areas are county-wide technology related capital projects (see Capital Projects Section) and purchases of major equipment replacements.

Functional Area Financial Summary by Agency

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
COUNTY EXECUTIVE						
Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance	—	—	—	—	—	—
County Tax Levy / (Credit)	760,440	795,440	795,440	815,440	20,000	3
Expenditures	729,443	795,440	740,972	815,440	20,000	3
Rev. Over (Under) Exp.	\$ 30,997	\$ —	\$ 54,468	\$ —	\$ —	% —
COUNTY BOARD						
Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance	4,973	—	20,894	—	—	—
County Tax Levy / (Credit)	1,006,958	1,006,958	1,006,958	1,016,958	10,000	1
Expenditures	857,477	1,006,958	922,903	1,016,958	10,000	1
Rev. Over (Under) Exp.	\$ 154,454	\$ —	\$ 104,949	\$ —	\$ —	% —
COUNTY CLERK						
Revenue	\$ 275,143	\$ 296,500	\$ 280,230	\$ 297,000	\$ 500	% —
Fund Balance	107,213	299,112	304,032	80,000	(219,112)	(73)
County Tax Levy / (Credit)	409,462	465,478	465,478	475,478	10,000	2
Expenditures	763,827	1,061,090	1,017,202	852,478	(208,612)	(20)
Rev. Over (Under) Exp.	\$ 27,991	\$ —	\$ 32,538	\$ —	\$ —	% —
COUNTY TREASURER						
Revenue	8,733,094	7,819,284	7,975,753	7,826,112	6,828	—
Fund Balance	120,000	120,000	120,000	120,000	—	—
County Tax Levy / (Credit) (b)	(6,900,597)	(7,158,597)	(7,158,597)	(7,088,745)	69,852	(1)
Expenditures	824,566	780,687	779,776	857,367	76,680	10
Rev. Over (Under) Exp.	\$ 1,127,931	\$ —	\$ 157,380	\$ —	\$ —	% —
DEPARTMENT OF ADMINISTRATION						
Revenue	\$ 18,978,056	\$ 19,262,860	\$ 19,459,019	\$ 20,977,374	\$ 1,714,514	% 9
Fund Balance	1,475,770	1,493,830	1,560,763	1,330,390	(163,440)	(11)
County Tax Levy / (Credit)	3,476,355	3,269,619	3,269,619	2,884,619	(385,000)	(12)
Expenditures (a)	22,114,792	24,028,562	23,482,312	25,225,695	1,197,133	5
Rev. Over (Under) Exp.	371,107	—	200,009	—	—	—
Oper Income / (Loss) (c)	\$ 1,444,280	\$ (2,253)	\$ 607,080	\$ (33,312)	\$ (31,059)	% 1,379

(continued from above)↑

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
CORPORATION COUNSEL - LEGAL						
Revenue	662,563	630,050	630,050	630,050	—	—
Fund Balance	—	—	—	40,000	40,000	100
County Tax Levy / (Credit)	1,084,901	1,158,213	1,158,213	1,236,360	78,147	7
Expenditures	1,615,216	1,788,263	1,780,445	1,906,410	118,147	7
Rev. Over (Under) Exp.	\$ 132,248	\$ —	\$ 7,818	\$ —	\$ —	% —
TOTAL GENERAL ADMINISTRATION FUNCTIONAL AREA						
Revenue	\$ 28,648,856	\$ 28,008,694	\$ 28,345,052	\$ 29,730,536	\$ 1,721,842	% 6
Fund Balance	1,707,956	1,912,942	2,005,689	1,570,390	(342,552)	(18)
County Tax Levy / (Credit) (b)	(162,481)	(462,889)	(462,889)	(659,890)	(197,001)	43
Expenditures (a)	26,905,321	29,461,000	28,723,610	30,674,348	1,213,348	4
Rev. Over (Under) Exp.	1,844,728	—	557,162	—	—	—
Oper Income / (Loss) (c)	\$ 1,444,280	\$ (2,253)	\$ 607,080	\$ (33,312)	\$ (31,059)	% 1,379

(a) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings. Therefore, expenditures less revenues do not equal Tax Levy.

(b) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.

(c) Operating income generated from proprietary fund operations is retained in proprietary fund balance and does not result in a reduction of Tax Levy funding for other operations.

Significant program and funding changes to the 2027 Budget include the following:

- County Clerk's Office:** budgeted use of fund balance decreased by \$219,100 to \$80,000 in 2027. This decrease reflects the lower number of anticipated elections in 2027, an odd-numbered year, compared with even-numbered years.
- County Treasurer's Office:** the budget includes a tax levy credit, which occurs when budgeted revenues exceed budgeted expenditures. This credit reduces the tax levy support required for other general governmental operations. For 2027, the budgeted tax levy credit decreases by \$69,900 to \$7,088,700. Penalties and interest on delinquent taxes decrease by \$50,000 to \$1,495,000. This reduction is offset by a \$50,000 increase in rebate revenue resulting from the outsourcing of the county's payment-processing services. Investment income remains essentially flat at \$5,887,300, reflecting anticipated interest rate conditions.
- Department of Administration (DOA) General Fund:** revenues, excluding fund balance and tax levy, increase by approximately \$1.07 million. This includes a \$471,500 increase in general government revenues, primarily driven by a \$867,200 increase in indirect cost recovery from Health & Human Services grant programs. These programs allow for full or partial reimbursement of administrative costs. In addition, Shared Revenue - Utility Aid increases by \$181,500. The budget also includes \$100,000 in fund balance from prior-year investment income on opioid settlement funds to cover administrative costs. Overall, the tax levy decreases by \$450,000. Expenditures increase by \$741,500. Personnel costs increase by \$455,200 or 7.7%, due to the cost to continue, position transfers, the addition of a 1.00 FTE Principal Financial Analyst position, selected reclassifications, position transfers, and other staffing changes to support operational needs. Operating expenses increase by \$270,200, primarily due to changes in the Accounting program. Software maintenance and subscriptions increase by \$287,000. These costs include the final phase-in of Workday support, the Contract Management Module, and Financial Publishing tools, as well as \$100,000 to support accounting centralization and automation initiatives. Planned initiatives include AI-driven accounts payable tools and a potential centralized online payment platform to reduce manual processing and paper check payments.
- DOA-Information Technology Fund:** interdepartmental revenues increase by \$424,700, primarily reflecting the cost of IT support and services provided to county departments. Expenditures increase by \$495,300 with personnel costs increasing by \$247,200, primarily due to cost to continue. These costs are partially offset by the unfunding of a 1.00 FTE Senior Information Technology Professional position, generating \$142,900 in savings, and a 0.83 FTE reduction in intern support, generating an additional \$40,000 in savings. Operating expenses increase by \$246,700, of which \$155,000 is attributable to the timing of scheduled technology equipment replacements. The remaining increase is primarily attributable to higher software maintenance and subscription renewal costs. Eliminating OnBase functions now supported through Workday generates approximately \$68,000 in savings. Fixed asset expenditure authority increases by \$74,300 for planned copier replacements in 2027.
- DOA-Risk Management Fund:** interdepartmental revenues increase by \$123,700 generated through department insurance charges. This increase reflects higher liability and property insurance charges by \$203,700, partially offset by an \$80,100 reduction in workers' compensation charges based on lower projected future claims costs and current claims experience. Use of fund balance in the Workers' Compensation program decreases by \$219,000 because exceptional short-term claims costs are no longer anticipated. Overall expenditures decrease by \$81,200, primarily due to a \$309,000 reduction in projected near-term workers' compensation claims expense that had been included in the 2026 budget. This decrease is partially offset by a \$182,800 increase in liability and property insurance operating expenses. The increase includes \$113,600 in higher projected self-insured claims costs and \$48,600 in increased purchased liability and property insurance premiums. Higher liability and property insurance costs reflect continued challenging insurance market conditions, including increased jury awards associated with social inflation, adverse law enforcement liability claim trends, and the effects of natural disasters and inflation on property insurance and reinsurance costs.

- **DOA-Collections Fund:** revenues increase by \$78,500, primarily due to increased collection activity resulting from operational efficiencies. This increase is partially offset by a \$37,000 decrease in fund balance use due to the elimination of the one-time, limited double fill of the Collections Supervisor position included in the 2026 budget following the incumbent's retirement.
- **Corporation Counsel – General Legal Services:** budget includes a one-time \$40,000 use of fund balance to support the review and conversion of the county code to a secure, feature-rich online application. Personnel costs increase by \$75,300 bringing total personnel costs to \$1,674,200 for 12.48 FTEs. The increase reflects the cost to continue, changes in benefit coverage, and the transfer of a 0.35 FTE Senior Administrative Specialist to Child Support program.

Budgeted Positions - Summary by Agency and Fund

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
County Executive				
General Fund	4.65	4.65	4.65	—
Total Regular Positions	4.65	4.65	4.65	—
County Board				
General Fund	3.50	3.50	3.50	—
Total Regular Positions	3.50	3.50	3.50	—
County Clerk				
General Fund	5.51	6.00	6.00	—
Total Regular Positions	5.51	6.00	6.00	—
County Treasurer				
General Fund	5.00	5.00	5.00	—
Total Regular Positions	5.00	5.00	5.00	—
Department of Administration				
General Fund	43.70	43.70	44.55	0.85
Information Technology Fund	52.00	51.00	50.00	(1.00)
Risk Management Fund	2.90	2.90	3.10	0.20
Collections Fund	9.40	9.40	9.65	0.25
Total Regular Positions	108.00	107.00	107.30	0.30
Corporation Counsel				
General Legal Services	12.30	12.30	11.95	(0.35)
Total Regular Positions	12.30	12.30	11.95	(0.35)
TOTAL REGULAR POSITIONS	138.96	138.45	138.40	(0.05)
TOTAL EXTRA HELP	2.72	2.79	2.35	(0.44)
TOTAL OVERTIME	0.03	0.02	0.03	0.01
TOTAL BUDGETED POSITIONS	141.71	141.26	140.78	(0.48)

2027 BUDGET ACTIONS**County Executive**

Transfer In: 0.35 FTE Administrative Specialist from Community Development Fund
 Transfer Out: (0.35 FTE) Office Services Coordinator to Department of Administration

County Clerk

Increase: 0.01 FTE Overtime

County Treasurer

Abolish: (1.00 FTE) Administrative Specialist
 Create: 1.00 FTE Senior Fiscal Specialist

Department of Administration - General Fund

Transfer In: 1.00 FTE Fiscal Assistant from HHS - Administrative Services
 Unfund: (1.00 FTE) Fiscal Assistant
 Transfer In: 0.35 FTE Office Services Coordinator from County Executive
 Create: 1.00 FTE Principal Financial Analyst
 Transfer Out: (0.25 FTE) Principal Financial Analyst to Collections Fund
 Reclassify: 1.00 FTE Senior Financial Analyst to Principal Financial Analyst
 Create: 0.70 FTE Administrative Specialist
 Abolish: (1.00 FTE) Administrative Specialist
 Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist
 Transfer Out: (0.20 FTE) Administrative Specialist to Risk Management Fund
 Transfer In: 0.25 FTE Health Information Management Supervisor from HHS - Administrative Services
 Increase: 0.40 FTE Extra Help

Department of Administration - Information Technology Fund

Reclassify: 1.00 FTE Senior Information Technology Professional to Principal Information Technology Professional
 Unfund: (1.00 FTE) Senior Information Technology Professional
 Decrease: (0.83 FTE) Extra Help

Department of Administration - Risk Management Fund

Transfer In: 0.20 FTE Administrative Specialist from DOA - General Fund

Department of Administration - Collections Fund

Reclassify: 1.00 FTE Collections Specialist to Senior Collections Specialist
 Transfer In: 0.25 FTE Principal Financial Analyst from DOA - General Fund

Corporation Counsel - General Fund

Transfer Out: (0.35 FTE) Senior Administrative Specialist to Child Support
 Decrease: (0.01 FTE) Extra Help

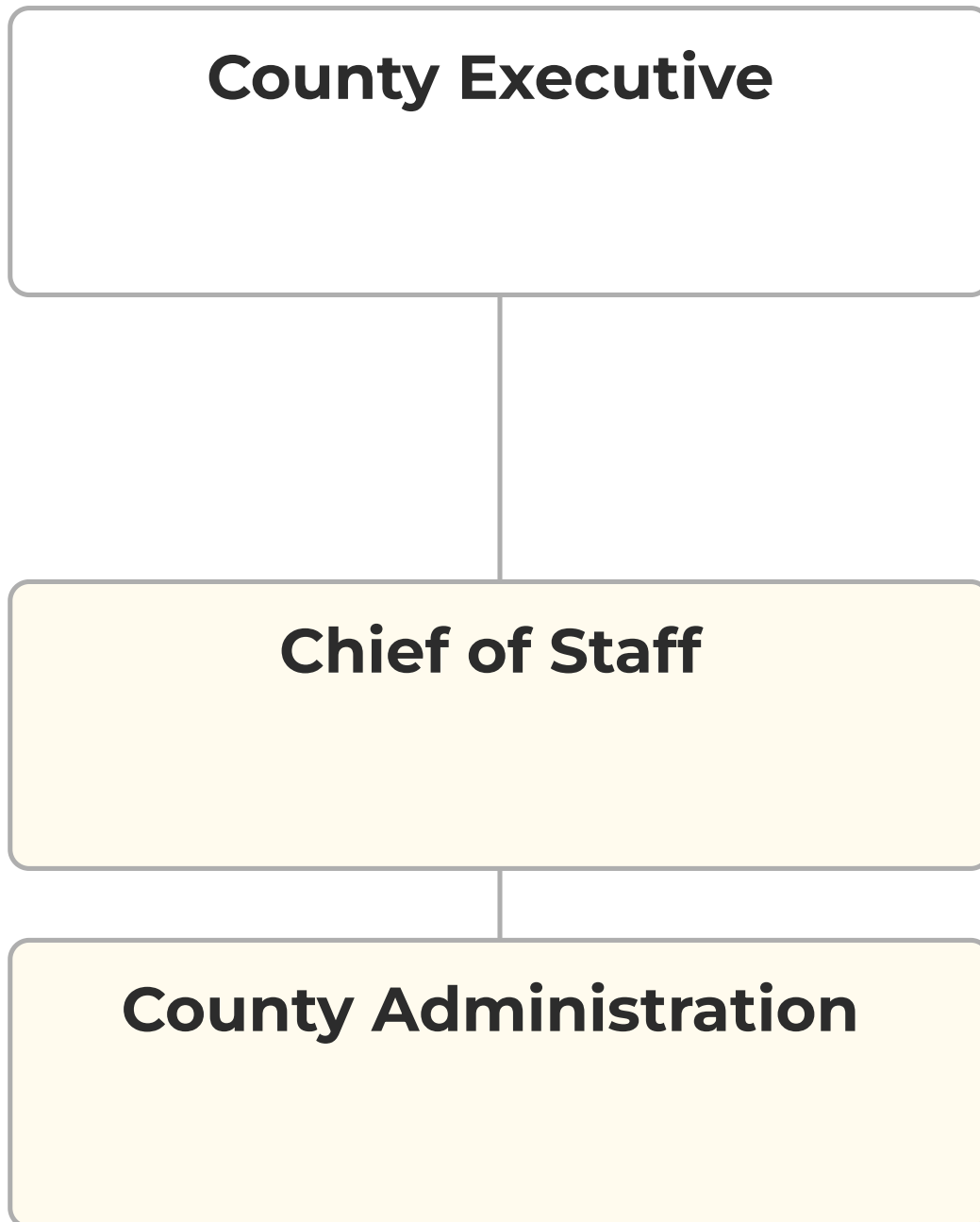
2026 CURRENT YEAR ACTIONS

None

County Executive

COUNTY EXECUTIVE'S OFFICE

FUNCTION / PROGRAM CHART



General Fund

County Executive

Dept/Fund Summary

Statement of Purpose

As chief executive officer of county government, the County Executive serves the citizens of Waukesha County by protecting and promoting their welfare, safety, health, and quality of life. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. County government policy is established in partnership with the County Board of Supervisors, boards and commissions, and the County Executive.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	—	—	—	—	—	—
County Tax Levy (Credit)	760,440	795,440	795,440	815,440	20,000	3
Total Revenue Sources	\$ 760,440	\$ 795,440	\$ 795,440	\$ 815,440	\$ 20,000	% 3
Expenditures						
Personnel Costs	\$ 691,517	\$ 723,155	\$ 687,234	\$ 742,306	\$ 19,151	% 3
Operating Expenses	11,652	45,815	27,268	45,254	(561)	(1)
Interdept. Charges	26,273	26,470	26,470	27,880	1,410	5
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 729,442	\$ 795,440	\$ 740,972	\$ 815,440	\$ 20,000	% 3
Rev. Over (Under) Exp.	\$ 30,998	\$ —	\$ 54,468	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	4.65	4.65	4.65	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	4.65	4.65	4.65	—

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure	2025 Actual	2026 Actual	2027 Target
County’s Bond Ratings	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 2: County-Wide Economic Development and Workforce Development

Protect taxpayer’s investments and create an environment that promotes county-wide economic development. The County Executive continues to make job growth, business growth and economic development top priorities.

New construction growth in the county’s equalized value.

Performance Measure	2024 Actual	2025 Actual	2026 Actual
\$ County Equalized Value (includes TID)	\$88.23 billion	\$95.73 billion	\$102.88 billion
\$ Amount of New Construction (a)	\$1.23 billion	\$1.29 billion	\$1.40 billion
% of Change (b)	1.45%	1.46%	1.46%

(a) Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.

(b) The percent change is calculated by dividing the amount of new construction by the previous year’s equalized value.

Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget, and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. The County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting county evaluation requirements. The County Executive also provides for public relations between county government and other entities including other governments, commercial, industrial, non-profit concerns, and county citizens. The County Executive has the authority to appoint department heads and all members of boards and commissions with County Board approval. The boards and commissions advise the County Executive and departments on policy issues.

Program Highlights

Personnel costs increase \$19,200 due to the cost to continue for 4.65 FTE staff. The 2027 budget also includes a transfer in of 0.35 FTE for an Administrative Specialist position from Community Development within the Parks Department and a transfer out of 0.35 FTE for an Office Services Coordinator to the Department of Administration.

Operating expenses decrease \$600 due to a decrease in printing and communication expenses. Interdepartmental expenses increase \$1,400 related to higher computer maintenance and replacement expenses.

Activities

Performance Measure	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Department Heads Report directly to County Exec (a)	8	8	8	8
No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number includes reviews of other department news releases and electronic media. (b)	81	75	85	85
No. of social media/videos created and shared across multiple channels and platforms.	640	650	675	675

(a) Includes Corporation Counsel and Extension Waukesha County

(b) The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters.

Provided below is a summary of the boards and commissions staffing level and meeting frequency for Board and Commissions with per diems and for other reimbursable expenditures included within the County Executive's budget.

Boards & Commissions Members (a)	County Board Members	Citizens	Average Meetings Per Month
Aging and Disability Resource Center Advisory Board	1	8	1
Airport Operations Commission	1	4	1
Board of Adjustment	0	5	1
Ethics Board	0	4	As needed
Health & Human Services Board	3	6	1
Park & Planning Commission	1	6	1
Wisconsin River Rail Transit Commission	0	2	1

(a) Board and Member count as of September 2026.

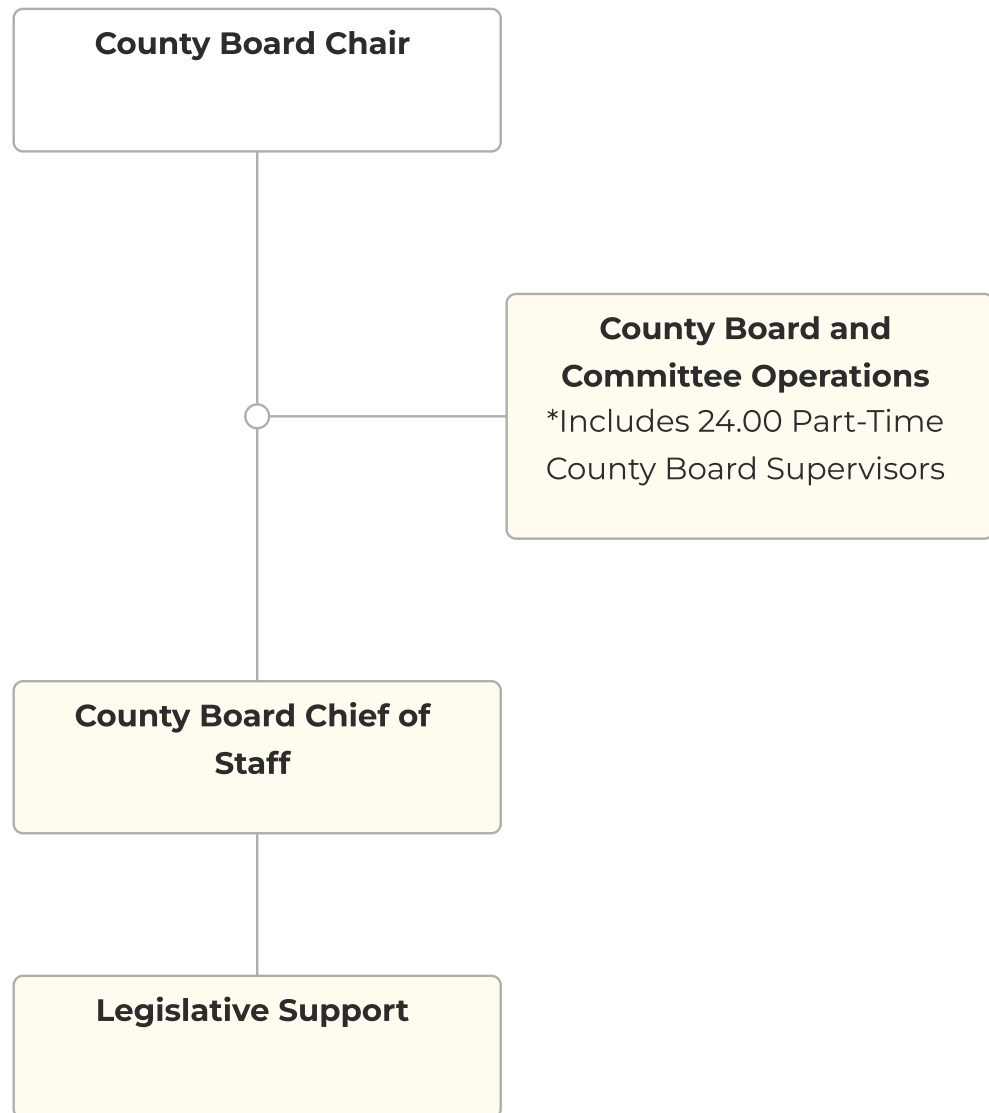
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees (SWRPC), The Housing Authority, Lake Management Districts, Trustees to library boards, Traffic Safety Commission, The Marsh Country Health Alliance Commission, The Sheriff Civil Service Commission (which is included in the DOA - Human Resource Budget), CDBG Board (included in the Parks and Land Use - CDBG budget), The Veteran Service Commission (included in the HHS - Veteran Services office budget), and Waukesha County representatives on the Bridges Library System Board (budgeted in the Bridges Library System Budget).

Also, employees are appointed to the following committees: Future Parkland Standing Committee, Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee, and Orchard Ridge Recycling & Disposal Facility Siting Committee.

County Board

COUNTY BOARD OFFICE

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

General Fund

County Board

Dept/Fund Summary

Statement of Purpose

The mission of the Waukesha County Board of Supervisors is to enact legislation to establish policy to promote the health, safety, and quality of life for the people of Waukesha County in a fiscally responsible manner.

The legislative body of the county is the board of supervisors, which consists of 25 members who are elected by districts to two-year terms in even-numbered years. From its members, the board elects a chairperson, first vice-chairperson, and second vice-chairperson as officers of the County Board. There are seven standing committees organized on functional lines. The Executive, Finance, and Human Resources Committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services (HHS); Land Use, Parks and Environment; and Public Works, are concerned with policy matters affecting public services.

The County Board Chair and staff evaluate and promote initiatives to better serve supervisors and the public and enhance and increase the development, efficiency, and cost-effectiveness of County and County Board operations. County board staff manages the day-to-day operations of the County Board Office, including but not limited to: preparing agendas and minutes for County Board meetings, responding to constituent issues, monitoring state and federal legislation, managing operational audits and policy development and research.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	4,973	—	20,894	—	—	—
County Tax Levy (Credit)	1,006,958	1,006,958	1,006,958	1,016,958	10,000	1
Total Revenue Sources	\$ 1,011,931	\$ 1,006,958	\$ 1,027,852	\$ 1,016,958	\$ 10,000	% 1
Expenditures						
Personnel Costs	\$ 660,066	\$ 695,387	\$ 665,739	\$ 702,560	\$ 7,173	% 1
Operating Expenses	129,294	241,695	187,288	241,817	122	—
Interdept. Charges	68,117	69,876	69,876	72,581	2,705	4
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 857,477	\$ 1,006,958	\$ 922,903	\$ 1,016,958	\$ 10,000	% 1
Rev. Over (Under) Exp.	\$ 154,454	\$ —	\$ 104,949	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	3.50	3.50	3.50	—
Extra Help	0.25	0.25	0.25	—
Overtime	—	—	—	—
Total FTEs	3.75	3.75	3.75	—

Program Highlights

Personnel costs increase \$7,200 due to the cost to continue for existing staff.

Operating expenses are budgeted at \$241,800. Membership dues remain budgeted at \$36,000 to pay for Wisconsin Counties Association and National Counties Association annual membership dues. Contracted auditing services remain budgeted at \$165,000. Other operating costs consist of mileage reimbursement, travel costs, training and registration, office supplies, and subscriptions that are all budgeted to remain flat.

Interdepartmental costs increase \$2,700 due to the cost-to-continue.

Activity-Workload Data	177th Board Year	178th Board Year	179th Board Year	180th Board Year
Calendar Years	2022-2023	2023-2024	2025-2026	2025-2026
Ordinances, Resolutions & Appointments considered	152	168	125	156

**Board years run from April to April*

Activity-Workload Data (Number of Committee Meetings)	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Executive Committee	12	12	11	11
Finance Committee	20	20	18	19
Health and Human Services Committee	8	11	8	8
Human Resources Committee	6	8	7	8
Judiciary and Law Enforcement Committee	10	8	9	9
Land Use, Parks and Environment Committee	11	11	11	11
Public Works Committee	13	12	12	12

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure	2025 Actual	2026 Actual	2027 Target
County’s Bond Ratings	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 2: County-Wide Economic Development and Workforce Development

Protect taxpayers' investments and create an environment that promotes county-wide economic development. The County Board Chairman is making concerted efforts to enhance regional economic and workforce development, including enabling communication across the region and building and training a strong and diverse workforce capable of serving growing industries.

New construction growth in the county’s equalized value.

Performance Measure	2024 Actual	2025 Actual	2026 Actual
\$ Amount of New Construction (a)	\$1.24 billion	\$1.29 billion	\$1.40 billion
% of Change (b)	1.45%	1.46%	1.46%

(a) Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.

(b) The percent change is calculated by dividing the amount of new construction by the previous year’s equalized value.

Customer Service Pillar: High Customer Satisfaction

Objective 3: Customer Service

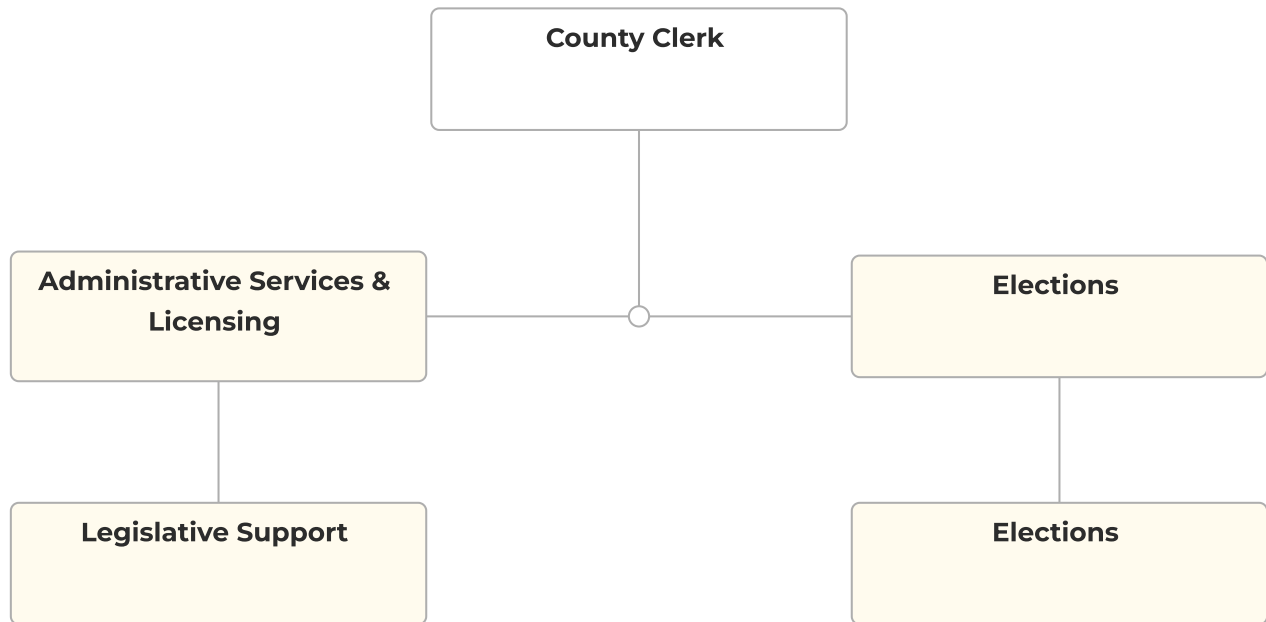
To establish consistent customer service across Waukesha County departments, achieve a 4.65 out of 5.0 annually for customer service satisfaction with respect to accessibility, accuracy, attitude, timeliness, and communication.

Activity-Workload Data	2025 Actual	2026 Budget	2027 Estimate	2027 Budget
County Board Customer Satisfaction Rating	4.96	4.77	4.75	4.65

County Clerk

COUNTY CLERK'S OFFICE

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

General Fund

County Clerk

Dept/Fund Summary

Statement of Purpose

Authorization for the County Clerk's Office is listed under Wisconsin Statute 59.23. The County Clerk's office performs a variety of tasks dictated both statutorily and by the Waukesha County Board. The County Clerk's Office is responsible for conducting county, state, and national elections to include: publishing of legal notices, filing of nomination papers, programming county-wide electronic voting machines, performing logic and accuracy testing of machinery and ballots, designing and preparing ballots for printing, distributing ballots, tabulating and releasing election results, and storing and maintaining election records, supplies, and ballots. The County Clerk's Office acts as an agent for the Department of State accepting applications for U.S. passports. The County Clerk's office also issues marriage licenses to Wisconsin residents as well as out of state applicants planning to get married in the state. Marriage licensing duties include obtaining confidential applicant information, filing necessary paperwork with the state, and collecting and paying of funds as necessary. Dog licenses are received and distributed to municipalities, as an agent of the state, to include the distribution of forms and the generation of reports. In addition, the County Clerk serves the County Board by recording and publishing the County Board proceedings, assuring compliance with open meeting and record laws, and maintaining files of legal papers and other documents. The County Clerk's Office provides numerous other auxiliary services to all constituencies internal and external to Waukesha County.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	148,142	184,500	160,000	184,500	—	—
Charges for Services	126,449	112,000	120,230	112,500	500	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	551	—	—	—	—	—
Appr. Fund Balance (a)	107,213	299,112	304,032	80,000	(219,112)	(73)
County Tax Levy (Credit)	409,462	465,478	465,478	475,478	10,000	2
Total Revenue Sources	\$ 791,817	\$ 1,061,090	\$ 1,049,740	\$ 852,478	\$ (208,612)	% (20)
Expenditures						
Personnel Costs	\$ 503,260	\$ 515,918	\$ 511,980	\$ 529,682	\$ 13,764	% 3
Operating Expenses	221,529	505,405	465,705	280,907	(224,498)	(44)
Interdept. Charges	39,038	39,767	39,517	41,889	2,122	5
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 763,827	\$ 1,061,090	\$ 1,017,202	\$ 852,478	\$ (208,612)	% (20)
Rev. Over (Under) Exp.	\$ 27,990	\$ —	\$ 32,538	\$ —	\$ —	% —

(a) The 2027 budget includes a one-time general fund balance appropriations associated with the increased costs of ballots. The 2026 budget includes one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. The 2025 budget includes a one-time general fund balance appropriations associated with the increased costs of ballots.

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Elections				
Regular Positions	2.84	3.33	3.33	—
Extra Help	—	—	—	—
Overtime	—	—	0.01	0.01
Total Elections	2.84	3.33	3.34	0.01
Administrative Services and Licensing				
Regular Positions	2.67	2.67	2.67	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Administrative Services and Licensing	2.67	2.67	2.67	—
Position Summary (FTE)				
Regular Positions	5.51	6.00	6.00	—
Extra Help	—	—	—	—
Overtime	—	—	0.01	0.01
Total FTEs	5.51	6.00	6.01	0.01

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Provide personal, professional, and prompt response to customers in a consistent manner.

To establish consistent customer service, achieve a 4.65 out of 5.0 annually for customer service satisfaction with respect to accessibility, accuracy, attitude, timeliness, and communication.

Activity-Workload Data	2025 Actual*	2026 Estimate	2027 Estimate	2027 Budget
County Clerk Customer Satisfaction Rating	N/A	4.65	4.65	4.65

*N/A indicates customer satisfaction survey data were not available for 2025. The County Clerk's Office will begin reporting customer satisfaction survey results beginning in 2026.

Finance Pillar:

Objective 2: Implement a balanced fiscal sustainability program that reduces controllable operating costs while increasing net departmental revenues, achieving measurable annual savings and new revenue through process improvement, procurement optimization, and expanded cost-recovery/service-based fees-while maintaining statutory compliance and service levels.

The County Clerk's office will review adopting a credit card convenience fee policy to offset payment processing costs, pursuing cooperative purchasing opportunities with municipalities and other counties, and strengthening inventory controls. Operationally, departments will also streamline and standardize office workflows to increase appointment capacity, improve turnaround times, and enhance customer service while maintaining accuracy, statutory compliance, and service quality.

General Fund

County Clerk

Administrative Services and Licensing

Program Description

The County Clerk's Office issues marriage licenses to both in-state and out-of-state couples marrying in Wisconsin, as provided in Wisconsin State Statutes. The Clerk's office administers the state's dog-licensing program by coordinating dog license tags for all 37 municipalities while maintaining records within the dog license fund. The office serves as an Acceptance Office for passport applications under the direction of the U.S. State Department responsible for overseeing the county's passport program, protecting the integrity of the application process, and providing a valuable service to our constituents. The County Clerk's office also provides notary services as needed for various customers. The County Clerk serves as the clerk for the County Board. The Clerk's office serves as the custodian archiver for all records of the County Board of Supervisors and other county-related records required by state statutes. It posts agendas and minutes on the county's website and publishes county ordinances with the authorized legal publication. The Clerk's office also responds to open records requests, assists in researching County Board proceedings, and chronicles any claims filed against the county. The County Clerk's office is responsible for registering all county-owned vehicles and maintaining title records for the same. Administrative Services include updating and posting the Directory of Public Officials, as well as compiling Annual Proceedings book for the Board of Supervisors. The County Clerk's office processes paperwork to title all county-owned vehicles, trailers and special equipment. The titles for these units are held in the County Clerk's office until they are replaced or go to auction. License plate renewals, recall notices and other vehicle ownership information is tracked through the Clerk's office. The office is responsible for preparing a fiscally responsible annual budget. It actively works with the county and County Board on areas of mutual interest such as business continuity, the county accounting system, and internal audit.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Fines and Licenses	\$148,142	\$184,500	\$160,000	\$184,500	\$0
Charges for Service	\$11,227	\$17,000	\$11,700	\$17,500	\$500
Other Revenue	\$551	\$0	\$0	\$0	\$0
Property Taxes	\$46,692	\$40,106	\$40,106	\$57,446	\$17,340
Total Revenues	\$206,613	\$241,606	\$211,806	\$259,446	\$17,840

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$193,613	\$198,313	\$212,901	\$213,921	\$15,608
Operating Expenses	\$10,156	\$21,825	\$12,325	\$22,881	\$1,056
Interdepartmental Charges	\$38,500	\$21,468	\$21,468	\$22,644	\$1,176
Total Expenditures	\$242,269	\$241,606	\$246,694	\$259,446	\$17,840

Program Highlights

Fines and licenses include marriage licenses, marriage waiver fees, and passport application fees. Marriage licenses are budgeted to remain at \$149,500, unchanged from the prior year, based on an anticipated 2,300 marriage licenses. Passport application fees are budgeted at \$35,000 for an estimated 1,000 passports.

Charges for services consist of passport photo fees, marriage waiver fees, and copying fees. Passport photo fees are budgeted to remain consistent with the prior year at \$13,500 for 900 passport photos. Marriage waiver fees are budgeted to increase \$500 to \$3,000.

Personnel costs are budgeted to increase \$15,600 mostly related to the cost to continue for existing staff. Operating expenses remain relatively flat at \$22,900. Interdepartmental charges increase by \$1,200 mainly related to higher computer maintenance and replacement expenses.

Activity – This chart shows the number and fees of issued licenses, applications, and passport photos by year.

Activity Data	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Marriage Licenses	2,105	2,214	2,110	2,300	2,183	2,300	0
Marriage Licenses Fee-County Portion	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Passports Applications	846	591	307	1,000	510	1,000	0
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	977	703	380	900	600	900	0
Passport Photos Fee	\$15	\$15	\$15	\$15	\$15	\$15	\$0

General Fund

County Clerk

Elections

Program Description

The County Clerk's Office is responsible for ensuring the safety, security, and integrity of the election process for the constituents in the county. The office programs electronic media; creates, proofs, orders and distributes ballots; and provides all necessary election supplies to 37 municipalities and 22 school districts. The county also generates and publishes state-required election notices and maintains and files all necessary reports for 8 Waukesha County "Relier" municipalities on the statewide WisVote System, ensuring they are in compliance with the requirements of federal law and state statutes. The County Clerk's office electronically receives unofficial election results on election night and posts results on the county's website. The County Clerk chairs the County Board of Canvass that certifies the official results for federal, county, state, and multi-jurisdictional judges.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$115,222	\$95,000	\$108,530	\$95,000	\$0
Fund Balance	\$107,213	\$299,112	\$304,032	\$80,000	-\$219,112
Property Taxes	\$362,770	\$425,372	\$425,372	\$418,032	-\$7,340
Total Revenues	\$585,205	\$819,484	\$837,934	\$593,032	-\$226,452

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$309,647	\$317,605	\$299,079	\$315,761	-\$1,844
Operating Expenses	\$211,373	\$483,580	\$453,380	\$258,026	-\$225,554
Interdepartmental Charges	\$538	\$18,299	\$18,049	\$19,245	\$946
Total Expenditures	\$521,557	\$819,484	\$770,508	\$593,032	-\$226,452

Program Highlights

Charges for services revenue is budgeted to remain at \$95,000 for municipal election service charges. Fund balance is budgeted in even-numbered years to help cover the cost of additional elections in those years, which is why both fund balance and operating costs decrease in 2027. The remaining fund balance is budgeted at \$80,000 to help offset the higher election ballot costs but is decreased from the previous odd election year.

Personnel costs are budgeted to decrease \$1,800 due to employee benefit selections. Operating expenses are budgeted to decrease \$225,600, which is typical for odd-numbered election years (when there are two fewer election days than in even-numbered years). Ballots account for approximately \$155,000 of the operating budget in 2027.

Interdepartmental charges increase by \$900 mainly related to computer maintenance and replacement expenses.

Activity

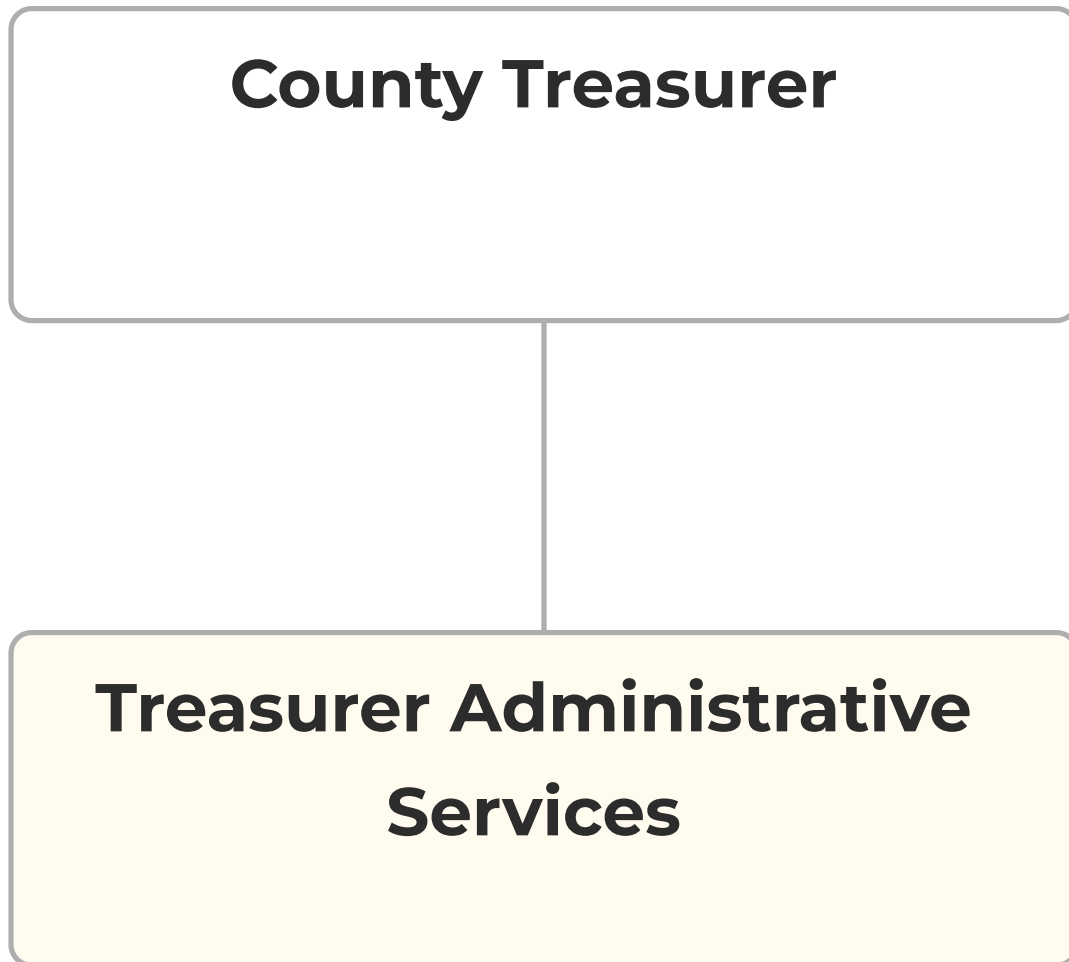
Year	2023	2024	2025	2026*	2027*
Waukesha County Registered Voters as certified in January	297,000	285,000	289,000	288,000	290,000
Regular Elections	2	4	2	4	2
Special Elections	5	0	0	1	0
Total Elections	7	4	2	5	2

* Estimates

County Treasurer

COUNTY TREASURER'S OFFICE

FUNCTION / PROGRAM CHART



General Fund

County Treasurer

Dept/Fund Summary

Statement of Purpose

The mission of the County Treasurer's office is to provide efficient, courteous service and maintain accurate records, while upholding the fiduciary and statutory responsibilities required of the office. The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the county; collects and receipts departmental monies for the County and disburses all checks and payments; and invests cash balances using the State's Local Government Investment Pool, Aaa/AAA money market funds, and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the county's adopted investment policies.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	125,709	180,237	180,237	180,237	—	—
Charges for Services	141,268	135,500	139,620	138,912	3,412	3
Interdepartmental	—	—	—	—	—	—
Other Revenue (a)	8,466,117	7,503,547	7,655,896	7,506,963	3,416	—
Appr. Fund Balance (c)	120,000	120,000	120,000	120,000	—	—
County Tax Levy (Credit) (b)	(6,900,597)	(7,158,597)	(7,158,597)	(7,088,745)	69,852	(1)
Total Revenue Sources	\$ 1,952,497	\$ 780,687	\$ 937,156	\$ 857,367	\$ 76,680	% 10
Expenditures						
Personnel Costs	\$ 524,980	\$ 549,295	\$ 550,621	\$ 591,879	\$ 42,584	% 8
Operating Expenses	171,316	172,400	177,533	208,200	35,800	21
Interdept. Charges	128,271	58,992	51,622	57,288	(1,704)	(3)
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 824,567	\$ 780,687	\$ 779,776	\$ 857,367	\$ 76,680	% 10
Rev. Over (Under) Exp.	\$ 1,127,930	\$ —	\$ 157,380	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	5.00	5.00	5.00	—
Extra Help	—	—	—	—
Overtime	0.01	0.01	0.01	—
Total FTEs	5.01	5.01	5.01	—

(a) For budget comparison purposes, the 2025 actual investment income revenues reported here do not agree to the Annual Comprehensive Financial Report, which includes year-end market to market values of investments as required by Generally Accepted Accounting Principles (GAAP).

(b) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.

(c) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Phase-in lower interest and penalty on delinquent taxes	\$120,000	\$120,000	\$120,000	\$120,000
Total Fund Balance Appropriation:	\$120,000	\$120,000	\$120,000	\$120,000

Program Highlights

Fines/licenses are budgeted to stay the same as the 2026 budget. Charges for services is budgeted to increase \$3,400 to \$138,900. This relates to an increase in tax processing fees charged to municipalities. Other revenue is budgeted to increase \$3,400 to \$7,507,000. This relates to the addition of \$50,000 of rebate revenues from the outsourcing of the county's payment processing, which is offset by a \$50,000 decrease in interest and penalties on delinquent taxes.

Fund balance remains at \$120,000 to offset the lower interest and penalties on delinquent taxes revenue while the revenue is being phased down over multiple years.

Personnel costs are budgeted to increase by \$31,700 primarily related to costs to continue the 5.01 FTE. Operating expenses are budgeted to increase by \$35,800, which includes increases to finance charges of \$32,000 and postage of \$5,000, offset by a decrease in outside printing of \$3,000. Interdepartmental charges are budgeted to decrease by \$1,700. This relates to a decrease in postage costs and is partially offset by increases to computer maintenance costs.

Major Departmental Strategic Plan Objectives

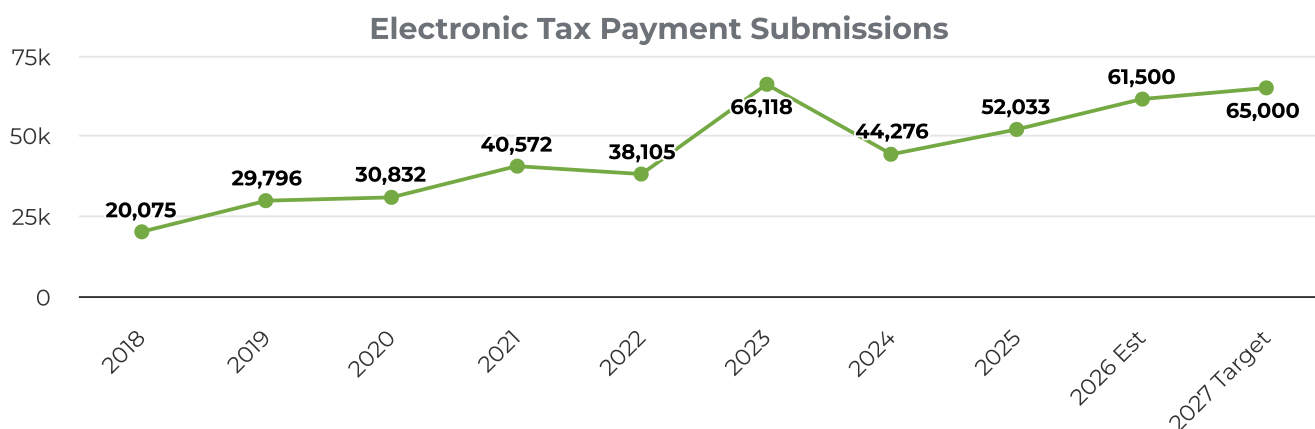
Quality Pillar: High standards of service excellence

Objective 1: Receive Tax Data Electronically

Alleviate manual entry and reduce costs by working cooperatively with financial institutions and mortgage companies to acquire payment data in a format for electronic import into our tax system.

An increasing number of payments submitted electronically will indicate improved efficiency, improved cash flow, and reduced costs. Based on analysis of electronic submission of tax payments in 2025 and 2026, a 2027 target (estimate) is shown below:

Performance Measure	2025 Actual	2026 Target	2026 Estimate	2027 Target
Tax payments received electronically	52,033	61,500	61,500	65,000
Projected estimated cost savings	\$13,008	\$15,375	\$15,375	\$16,250



Electronically submitted payments can fluctuate from year to year depending on when funds are received and when payments are processed. Electronic payments in 2023 were affected by timing differences at year-end. On December 31, 2022, the County received 8,415 electronically submitted payments, but those payments were not processed until January 3, 2023. By contrast, on December 29, 2023, the County received 8,821 electronically submitted payments, and those payments were processed the same day. This difference in timing created the 2023 anomaly.

Activity

Second installment taxes are collected for thirty-three of the thirty-seven municipalities. Interest and penalty revenue is collected by the County Treasurer from delinquent property taxpayers and, as necessary, the county forecloses and sells foreclosed properties according to Wisconsin Statutes.

	2021	2022	2023	2024	2025	2026 Est.
Interest	\$1,081,201	\$917,225	\$896,231	\$866,499	\$968,724	\$959,707
Penalty	\$527,522	\$458,675	\$447,913	\$442,289	\$494,215	\$489,189
TOTAL	\$1,608,723	\$1,375,900	\$1,344,144	\$1,308,788	\$1,462,939	\$1,448,896

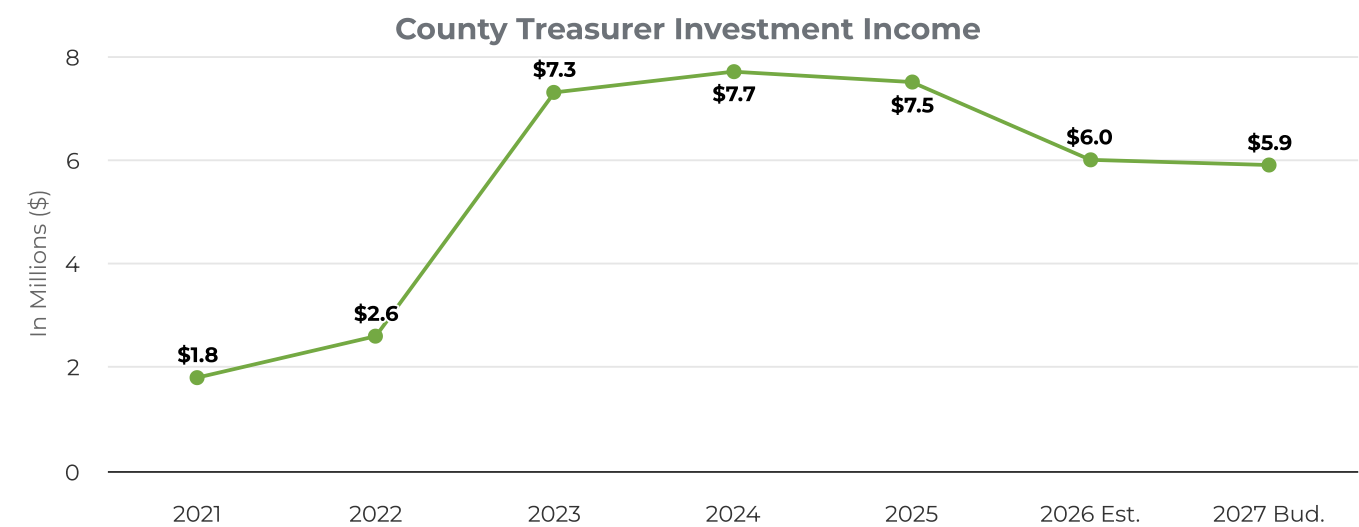
Activity

The Treasurer's office collected first installment taxes for sixteen municipalities in the 2025-2026 tax years. The dollars collected increased by \$10 million to \$226 million. A contractual agreement is established, and fees are charged to the municipality for this service. The fees assessed to municipalities offset direct costs associated with the process of collection, such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

Property Taxes Dollars Collected under Municipal Contracts						
Municipality	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
City of Delafield	\$17,898,935	\$17,842,112	\$17,685,655	\$19,430,287	\$20,348,297	\$20,898,160
Town of Brookfield	\$12,899,933	\$13,702,997	\$12,995,781	\$12,263,599	\$12,141,072	\$12,269,504
Town of Delafield	\$16,346,718	\$16,613,445	\$16,871,479	\$17,481,948	\$17,604,312	\$18,581,004
Village of Lisbon	\$0	\$15,971,998	\$16,884,040	\$16,817,089	\$18,188,991	\$19,422,988
Village of Dousman	\$3,177,528	\$3,081,631	\$3,365,704	\$3,686,063	\$3,898,724	\$3,992,281
Village of Elm Grove	\$0	\$18,953,722	\$18,673,321	\$17,864,944	\$19,050,522	\$20,164,264
Village of Lac La Belle	\$1,596,335	\$1,640,038	\$1,835,599	\$1,591,546	\$1,648,732	\$1,779,509
Village of Lannon	\$1,630,044	\$2,034,387	\$2,634,112	\$3,028,024	\$3,588,219	\$3,891,501
Village of Menomonee Falls	\$68,236,820	\$68,057,077	\$71,387,754	\$71,641,318	\$73,684,008	\$77,032,979
Village of Merton	\$5,191,687	\$4,856,317	\$5,054,182	\$5,779,287	\$5,922,214	\$6,091,451
Village of Nashotah	\$2,159,055	\$2,156,118	\$2,276,416	\$2,276,011	\$2,364,619	\$2,602,420
Village of North Prairie	\$0	\$0	\$2,890,958	\$2,960,599	\$3,038,195	\$3,128,373
Village of Oconomowoc Lake	\$4,291,662	\$4,602,676	\$5,104,346	\$4,327,413	\$4,636,501	\$4,855,382
Village of Pewaukee	\$13,474,437	\$13,170,313	\$12,973,357	\$13,084,129	\$14,395,821	\$14,898,811
Village of Wales	\$5,107,867	\$5,399,480	\$4,980,684	\$5,377,523	\$5,121,223	\$5,735,668
Village of Waukesha	\$11,317,057	\$10,792,792	\$10,409,638	\$10,451,944	\$10,869,134	\$11,148,934
Total	\$163,328,078	\$198,875,103	\$206,023,026	\$208,061,724	\$216,500,584	\$226,493,229

Activity

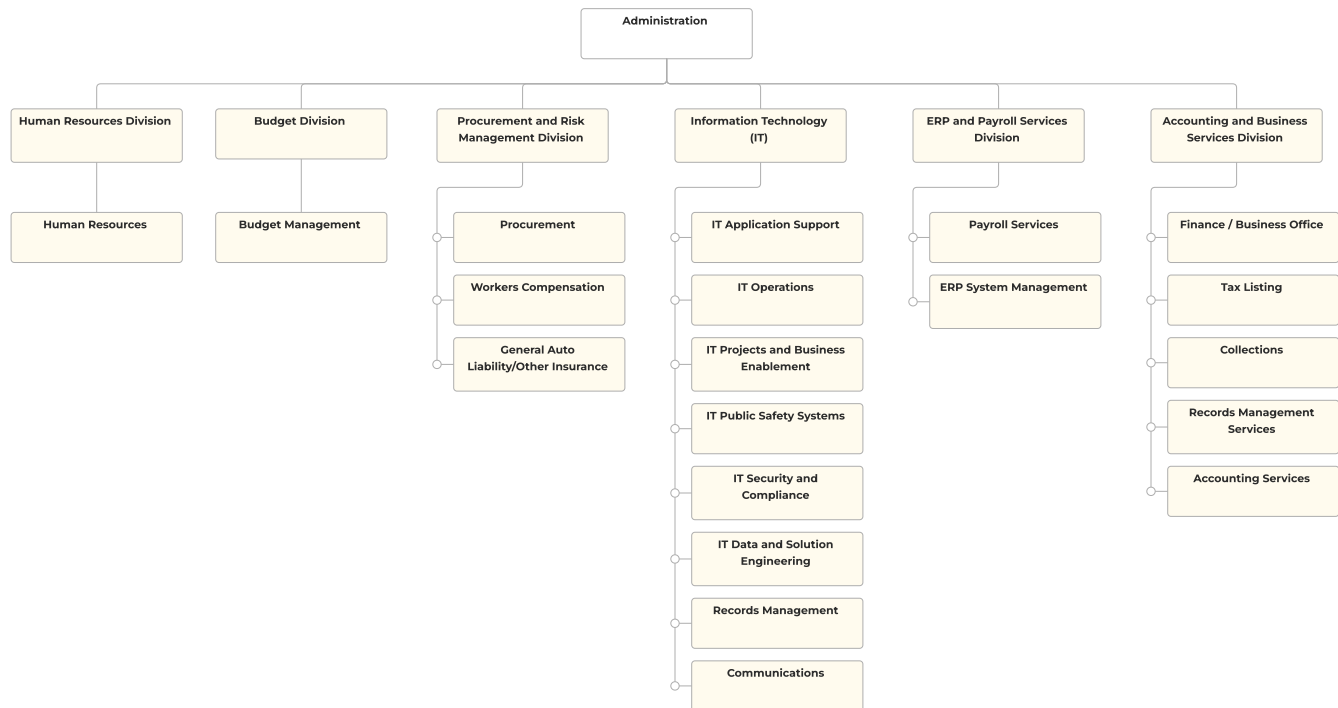
The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity, and to maximize the return on investment. Investment income in 2025 was at \$7.5 million. Interest rates stayed relatively the same throughout 2025 and are expected to stay relatively high throughout 2026 with potential rate cuts through 2027.



Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Administration

Dept/Fund Summary

Statement of Purpose

The mission of the Department of Administration (DOA) is to assist other county departments and provide county-wide standards and support systems for human resources, financial management, information technology, procurement and other internal support services. The department promotes and initiates enhancements and efficiencies of internal service operations, which enables better services to other county departments and ultimately the citizens of Waukesha County.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Fund						
Revenues	\$ 4,563,713	\$ 5,339,689	\$ 5,313,689	\$ 6,413,450	\$ 1,073,761	% 20
Fund Balance Appropriation	154,118	60,000	60,000	177,760	117,760	196
County Tax Levy	1,937,053	1,702,228	1,702,228	1,252,253	(449,975)	(26)
Expenditures	6,283,777	7,101,917	6,875,908	7,843,463	741,546	10
Rev. Over (Under) Exp.	\$ 371,107	\$ —	\$ 200,009	\$ —	\$ —	% —
Special Purpose Grant Fund						
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	41,529	—	—	—	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	41,529	—	—	—	—	—
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Information Technology Fund						
Revenues	\$ 8,823,077	\$ 9,015,811	\$ 9,112,061	\$ 9,454,425	\$ 438,614	% 5
Fund Balance Appropriation	1,004,354	903,426	961,808	864,066	(39,360)	(4)
County Tax Levy	1,539,302	1,567,391	1,567,391	1,632,366	64,975	4
Expenditures	10,906,774	11,488,881	11,426,575	11,984,169	495,288	4
Operating Inc. / (Loss) (b)	\$ 459,959	\$ (2,253)	\$ 214,685	\$ (33,312)	\$ (31,059)	% 1,379
Risk Management Fund						
Revenues	\$ 4,049,987	\$ 3,634,194	\$ 3,624,194	\$ 3,757,864	\$ 123,670	% 3
Fund Balance Appropriation	268,233	493,404	501,955	288,564	(204,840)	(42)
County Tax Levy	—	—	—	—	—	—
Expenditures	3,751,921	4,127,598	3,878,833	4,046,428	(81,170)	(2)
Operating Inc. / (Loss)	\$ 566,299	\$ —	\$ 247,316	\$ —	\$ —	% —
Collections Fund						
Revenues	\$ 1,541,278	\$ 1,273,166	\$ 1,409,075	\$ 1,351,635	\$ 78,469	% 6
Fund Balance Appropriation	7,536	37,000	37,000	—	(37,000)	(100)
County Tax Levy	—	—	—	—	—	—
Expenditures	1,130,792	1,310,166	1,300,996	1,351,635	41,469	3
Operating Inc. / (Loss)	\$ 418,022	\$ —	\$ 145,079	\$ —	\$ —	% —
Total All Funds (a)						
Revenue	\$ 18,978,056	\$ 19,262,860	\$ 19,459,019	\$ 20,977,374	\$ 1,714,514	% 9
Fund Balance Appropriation	1,475,770	1,493,830	1,560,763	1,330,390	(163,440)	(11)
County Tax Levy	3,476,355	3,269,619	3,269,619	2,884,619	(385,000)	(12)
Expenditures	22,114,793	24,028,562	23,482,312	25,225,695	1,197,133	5
Rev. Over (Under) Exp. (b)	371,107	—	200,009	—	—	—
Operating Inc./ (Loss)	\$ 1,444,280	\$ (2,253)	\$ 607,080	\$ (33,312)	\$ (31,059)	% 1,379

(a) The American Job Center Fund functions have transitioned to Parks and Land Use (PLU) in 2025, and the budget restated within PLU.

(b) The goal for the copier replacement program is to break even across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.

Administration Positions (All Programs)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
General Fund				
Regular Positions	43.70	43.70	44.55	0.85
Extra Help	—	0.18	0.58	0.40
Overtime	—	—	—	—
Total General Fund	43.70	43.88	45.13	1.25
Information Technology Fund				
Regular Positions	52.00	51.00	50.00	(1.00)
Extra Help	2.00	1.83	1.00	(0.83)
Overtime	—	—	—	—
Total Information Technology Fund	54.00	52.83	51.00	(1.83)
Risk Management Fund				
Regular Positions	2.90	2.90	3.10	0.20
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Risk Management Fund	2.90	2.90	3.10	0.20
Collections Fund				
Regular Positions	9.40	9.40	9.65	0.25
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Collections Fund	9.40	9.40	9.65	0.25
All Administration Funds				
Regular Positions	108.00	107.00	107.30	0.30
Extra Help	2.00	2.01	1.58	(0.43)
Overtime	—	—	—	—
Total Administration Funds	110.00	109.01	108.88	(0.13)

Current Capital Projects

Project #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '26	Estimated Operating Impact	A = Annual T = One-Time
202215	ERP System Implementation (a)	Y	2026	\$5,365,000	100%	\$390,000	A
202412	Election System Equipment Replacement (a) (b)	Y	2029	\$2,156,000	0%	TBD	T
202717	Tax System Replacement (a) (b)	Y	2028	\$905,000	0%	TBD	T
202715	County Phone System Replacement (b)	Y	2029	\$1,850,000	0%	TBD	T

(a) Coordinated project with other departments.

(b) Onetime costs reflect system replacement; annual costs are expected to be similar to current year operating expense.

General Fund

Administration

Dept/Fund Summary

Fund Purpose

The General Fund is the primary operating fund of the county. It accounts for resources traditionally associated with governments and includes all revenues not required to be processed through another fund. Most General Fund revenue comes from taxes, but the fund also receives charges for service user fees, intergovernmental revenues, and other revenues.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 2,656,440	\$ 3,474,874	\$ 3,519,874	\$ 3,946,342	\$ 471,468	% 14
Fine/Licenses	—	—	—	—	—	—
Charges for Services	310,578	292,307	291,307	525,380	233,073	80
Interdepartmental	1,498,008	1,402,508	1,402,508	1,361,178	(41,330)	(3)
Other Revenue	98,687	170,000	100,000	580,550	410,550	242
Appr. Fund Balance (a)	154,118	60,000	60,000	177,760	117,760	196
County Tax Levy (Credit)	\$ 1,937,053	\$ 1,702,228	\$ 1,702,228	\$ 1,252,253	\$ (449,975)	% (26)
Total Revenue Sources	\$ 6,654,884	\$ 7,101,917	\$ 7,075,917	\$ 7,843,463	\$ 741,546	% 10
Expenditures						
Personnel Costs	\$ 4,812,018	\$ 5,473,172	\$ 5,264,949	\$ 5,928,363	\$ 455,191	% 8
Operating Expenses	1,242,874	1,383,188	1,365,402	1,653,412	270,224	20
Interdept. Charges	228,885	245,557	245,557	261,688	16,131	7
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 6,283,777	\$ 7,101,917	\$ 6,875,908	\$ 7,843,463	\$ 741,546	% 10
Rev. Over (Under) Exp.	\$ 371,107	\$ —	\$ 200,009	\$ —	\$ —	% —

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Business Office				
Regular Positions	5.45	5.45	4.55	(0.90)
Extra Help	—	0.18	—	(0.18)
Total Business Office	5.45	5.63	4.55	(1.08)
Accounting and Payroll Services				
Regular Positions	7.00	7.00	9.00	2.00
Extra Help	—	—	—	—
Total Accounting and Payroll Services	7.00	7.00	9.00	2.00
Tax Listing				
Regular Positions	5.00	5.00	5.00	—
Extra Help	—	—	—	—
Total Tax Listing	5.00	5.00	5.00	—
Budget Management				
Regular Positions	5.00	5.00	5.00	—
Extra Help	—	—	0.58	0.58
Total Budget Management	5.00	5.00	5.58	0.58
Human Resources				
Regular Positions	13.00	13.00	12.70	(0.30)
Extra Help	—	—	—	—
Total Human Resources	13.00	13.00	12.70	(0.30)
Procurement				
Regular Positions	6.25	6.25	6.05	(0.20)
Extra Help	—	—	—	—
Total Procurement	6.25	6.25	6.05	(0.20)
Records Management Services				
Regular Positions	2.00	2.00	2.25	0.25
Extra Help	—	—	—	—
Total Records Management Services	2.00	2.00	2.25	0.25
All Admin General Fund Programs				
Regular Positions (b)	43.70	43.70	44.55	0.85
Extra Help (c)	—	0.18	0.58	0.40
Total Admin General Fund Programs	43.70	43.88	45.13	1.25

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Countywide Opioid Management	\$0	\$0	\$0	\$100,000
Double Fill (Retirement)		\$60,000	\$60,000	\$77,760
Total Fund Balance Appropriation:	\$0	\$60,000	\$60,000	\$177,760

(b) The 2027 Department of Administration General Fund budget includes creating a 1.00 FTE Principal Financial Analyst, reducing 0.30 FTE Administrative Specialist, transferring 0.25 FTE Principal Financial Analyst to DOA Collections, transferring 0.20 FTE Administrative Specialist to DOA Risk Management, transferring in 0.35 FTE Office Services Coordinator from County Executive, and transferring in 0.25 FTE Health Information Management Supervisor from Department of Health and Human Services.

(c) Extra Help increases by 0.58 FTE in the Budget Division and decreases by 0.18 FTE in the Business Office Division.

Major Departmental Strategic Plan Objectives

Pillar: Customer Service, Quality, Team, Finance

Objective 1: Enhance Customer Service and Organizational Development

Increase institutional capacity to perform all functions, especially technical, complex, and high-risk assignments. Increasing capacity will enhance customer service, especially during times of position transition (i.e., turnover), allow risks to be reduced, and allow service levels to be maintained or enhanced. Scores are measured through the customer satisfaction survey, which includes the six metrics of accessibility, accuracy, attitude, operations, timeliness, and communication. The survey gathers feedback on a 1-5 scale. In addition, increase employee understanding of how individual work responsibilities and assigned goals align with and support the County's strategic priorities.

Performance Measure	2025 Actual	2026 Estimate	2027 Estimate
Customer Satisfaction Rating	4.88	4.90	4.90
Employee response to survey question: "I understand how my work and assigned goals directly contribute to the overall success of the County meeting its strategic priorities."	98%	98%	99%

Pillar: Customer Service, Quality, Team, Finance

Objective 2: Promote Consolidation and Efficiency

Optimize countywide financial service delivery through centralized services, cross-department shared resources, outsourcing evaluation, and AI-enabled process improvements to increase efficiency, consistency, resiliency, and departmental capacity.

Evaluate various activities and implement the most effective service delivery model, including biennial budgeting; centralized DOA financial services; shared staffing capacity across departments; outsourced services where cost-effective and appropriate, and AI-enabled functionality to reduce manual effort. This initiative will strengthen countywide financial operations by improving service continuity, creating backup and redundancy for critical functions, reducing duplication of effort, and allowing department and DOA staff capacity to be repurposed toward higher-priority countywide operational needs.

Performance Measure	2025 Actual	2026 Estimate	2027 Estimate
Departments participating in centralized or shared service delivery	7	7	9
Transactions automated through technology	0	0	5,000

Performance Measures:

1. The Department of Administration will collaborate with departments to transition toward biennial budgeting, supporting improved multi-year financial planning, enhanced resource prioritization, and more efficient development, monitoring, and administration of the County budget.
2. DOA will partner with the Treasurer's Office to leverage available financial staffing capacity and expertise in support of expanded countywide financial services. This approach will allow DOA to absorb selected department-level financial responsibilities while improving service continuity, backup coverage, and operational efficiency.
3. DOA will explore opportunities to collaborate and provide invoice processing and records management support for Health and Human Services where appropriate, with the goal of improving consistency, efficiency, and operational support without disrupting department-specific needs.
4. The County will evaluate automation technology to support touchless supplier invoice processing, including direct invoice ingestion from email, rules-based coding and routing, and automated entry into the financial system. This will reduce manual effort, improve accuracy and timeliness, and allow staff to focus on exceptions, compliance, and higher-value financial support.
5. Review the existing Property Tax System and assess the options to replace the current system using one of the platforms that is commonly used in the State of WI, for the purpose of risk reduction, simplification of tax billing, receipting, and improved integration with other County applications.
6. Improve the customer experience by simplifying online payment navigation on our website, while expanding the County services, items, and invoices eligible for electronic payment.

Pillar: Customer Service, Quality, TeamObjective 3: Review, update, and reissue all DOA policies

Continue an "evergreen" program where 25% of DOA policies are reviewed annually. Continuous review will improve customer service and ensure policies remain relevant through incorporation of legislation/regulation, operational changes, and business practices, while eliminating redundant, conflicting, or obsolete content.

Performance Measure	2025 Actual	2026 Estimate	2027 Estimate
Policies	147	140	140
Policies with issue/revision dates within the last 4 years	64%	80%	100%
Policies updated Annually	10	50	28

Pillar: Customer ServiceObjective 4: Optimize Workday

Implement continuous improvement and quality best practices within Workday business processes. First focusing on stability and error proofing followed by identifying business processes that can leverage Workday efficiencies enabling improved service and resilient workstreams (i.e., fewer single points of failure through centralization).

Collaborate with Workday stakeholders (DOA colleagues, county leadership, departmental subject matter experts, and end-users) to prioritize Workday continuous improvement efforts that deliver the highest combined return on investment (ROI) for Waukesha County operations; balancing risk reduction, staff time saved, compliance, and service delivery impact.

Performance Improvement Initiatives

1. Stabilize and Error-Proof — Identify and reduce process complexity that drives rework, errors, and manual “workarounds.” Initial focus will be on high-value, near-term improvements (“low-hanging fruit”) with measurable ROI
2. Workday Access (WD Security) — Refine Workday security to align business process and report access with defined user roles. Properly aligned security improves data governance, reduces inappropriate access risk, and increases end-user self-service.
3. Near-Term Project Improvements — Identify high value projects (e.g., timekeeping, scheduling, recruitment, compliance, automation). Accomplished through Workday configuration, application build out and business process changes (policy, procedure, and training).
4. Complete implementation of the remaining workstreams (Learning Management System, Contract Life cycle Management System, Advanced Scheduling)

Pillar: Quality, Team, Health and Safety, Finance

Objective 5: Conduct Total Compensation Study 2027/28

Conduct annual assessment of the broader labor market and comparable county employers to ensure the budgeting of competitive compensation and total reward packages to maintain the county's position as an employer of choice. Continue the 5-year cycle of conducting a comprehensive Total Compensation and Rewards Study to ensure Waukesha County maintains a modern and competitive compensation structure with the goals of providing competitive pay and benefits, pay equity and internal progression, and expands flexible, non-wage retention and recruitment tools. The outcomes will improve systems and provide a transparent, competitive, and sustainable employment/compensation structure aligned with County service needs and labor market realities providing a workplace culture that attracts and retains quality, high performing employees.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Goal	2027 Goal
Regrettable Turnover *	7.60%	12.0%	7.40%	6.60%	7.40%	5.0%	5.0%
Regrettable Turnover FTE	106	169	105	94	104	70	70

*Regrettable Turnover is defined as employees who left county employment, and the county had planned to retain. Regrettable turnover includes voluntary separation by individuals who are top performers or high potential

Pillar: Quality, Team, Health and Safety, Finance

Objective 6: Maintain and Enhance Employee Benefits

Analyze and work to continuously improve employee benefit offerings to provide selections that are comprehensive, meaningful, and deliver high value as part of the total compensation package. Promote the health and well-being of the county workforce by offering programs that address employee needs while mitigating inflationary pressures on benefit costs. This includes healthcare services (e.g., onsite clinic, discounted pharmacy services, care management programming), fiscal, and wellbeing programs (e.g., lifestyle coaching, deferred compensation programs, financial planning and well-being, and EAP services).

Performance Measures:

1. Maintain health insurance costs that are below medical inflationary trends.

Year	Medical Rate of Inflation	Pharmacy Rate of Inflation	County Increase
2021	6.5%	9.0%	13.0%
2022	5.5%	7.5%	2.2%
2023	5.0%	7.0%	2.5%
2024	6.0%	6.0%	2.5%
2025	5.0%	12.0%	1.0%
2026	4.0%	11.0%	4.8%

2. Maintain employee health and Wellness Center utilization of employees, spouses and children.

Health Center Utilization		
Year	Total Visits	Unique Patients
2021	6,302	1,409
2022	7,077	1,266
2023	5,540	1,146
2024	5,227	1,924
2025	5,208	1,849

3. Implement programs in areas of stress management, disease management and financial education. Create an incentive match campaign for the 457 Deferred Compensation to engage and motivate non-enrolled employees to join and to encourage current participants to increase contributions. Funds for the incentive match will be used from deferred compensation administrative allowance account.

	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Estimate
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA	220	89	85	280	95

Pillar: Quality, Team, Health and Safety, Finance

Objective 7: Maximize the recovery from sponsored awards to recover the facilities and administrative cost that occurs to support Waukesha County sponsored and non-sponsored programs

Performance Measures:

1. Work with consultant to analyze central service cost and calculate a county-wide indirect cost rate on an annual basis.
2. Utilize centralized system to manage grants for all County Departments.
3. Review all funding sources to identify opportunities to recapture indirect cost recovery when funding allows.
4. Continuously Monitor the funding sources for changes to eligible costs.

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Estimate
Indirect Cost Recovery	\$1,580,011	\$1,541,084	\$1,474,941	\$1,614,602	\$4,589,930	\$4,764,808	\$4,335,286
Pandemic Response Indirect Cost Recovery	\$117,886	\$1,428,906	\$1,212,349	\$1,188,003	\$0	\$0	\$0

General Fund

Administration

Business Office

Program Description

The Business Office program coordinates the development and monitoring of the Department of Administration Budget, assists divisions and other county departments in their business operations, financial functions, and financial analyses.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
General Government	\$2,656,440	\$3,474,874	\$3,519,874	\$3,946,342	\$471,468
Charges for Service	\$0	\$0	\$0	\$168,000	\$168,000
Interdepartmental Revenues	\$724,326	\$740,217	\$740,217	\$749,257	\$9,040
Other Revenue	\$0	\$0	\$0	\$485,550	\$485,550
Fund Balance	\$0	\$0	\$0	\$100,000	\$100,000
Property Taxes	-\$2,591,394	-\$3,349,035	-\$3,316,035	-\$4,689,448	-\$1,340,413
Total Revenues	\$789,372	\$866,056	\$944,056	\$759,701	-\$106,355

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$750,863	\$805,046	\$588,753	\$709,368	-\$95,678
Operating Expenses	\$10,194	\$26,418	\$19,448	\$24,407	-\$2,011
Interdepartmental Charges	\$29,349	\$34,592	\$34,592	\$25,926	-\$8,666
Total Expenditures	\$790,406	\$866,056	\$642,793	\$759,701	-\$106,355

Program Highlights

General government revenues increase by \$471,500, bringing total revenues to \$3.9 million. The increase is primarily due to \$867,200 in additional indirect cost recovery from Human Services grant programs that allow full or partial reimbursement of administrative costs offset by a reclassification of \$462,000 to other revenue category for prior year medicaid funding reconciliation (WIMCR). In addition, there is a \$181,500 increase in State Shared Revenue, and lastly the reclassification of \$154,000 in indirect cost recovery associated with the Sheriff Patrol Contract to charges for services.

Charges for Services revenues of \$168,000 includes the Sheriff's department patrol 2027 contract amount. Interdepartmental revenues increase \$9,000 for indirect cost recovery for county programs. Indirect cost recovery revenue received by the County above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. Other revenues of \$485,000 includes prior year medicaid funding reconciliation (WIMCR). Fund balance of \$100,000 is for prior-year investment income on opioid settlement funds to cover administrative cost.

Personnel costs decrease by \$95,700 mainly due to creating 1.00 FTE Principal Financial Analyst and transferring of 0.35 FTE Office Services Coordinator from County Executive to support centralized functions. These increases are offset by transferring of 1.00 FTE Senior Financial Analyst and 1.00 FTE Senior Fiscal Specialist to the Accounting and Payroll Services division, and transferring 0.25 FTE Principal Financial Analyst to the Collections Fund. Other decreases include a reduction of \$25,000 for extra temporary help.

Operating expenses decrease \$2,000 mostly due to a reallocation of travel/training to the Accounting division reflecting the transfer of staff. The operating expense budget includes \$10,700 for office supplies, equipment, and maintenance and \$12,800 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges decrease by \$8,700 mostly reflecting a reallocation of Information Technology charges to the Accounting division reflecting the transfer of staff.

General Fund

Administration

Accounting and Payroll Services

Program Description

The Accounting and Payroll Services program provides support to all county agencies in establishing and maintaining an effective accounting and financial reporting system and a county-wide system of internal control in accordance with generally accepted accounting principles (GAAP). Functions also include the processing of vendor invoices to ensure payments are made in a timely manner and the preparation and execution payroll. Program personnel prepare annual financial statements, work in conjunction with the Budget Management division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage county investments, assist the Treasurer's Office in managing county cash flows, and audit transactions so that requisitions and payments are accurate and purchased in accordance with the adopted budget. Program personnel also work in conjunction with the Human Resources division in maintaining an effective human resources/payroll reporting system, audit county-wide payroll in accordance with established county policies and procedures and in compliance with state and federal regulations, and file required payroll reports to various reporting agencies.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Interdepartmental Revenues	\$74,465	\$0	\$0	\$0	\$0
Other Revenue	\$1,939	\$75,000	\$2,000	\$0	-\$75,000
Fund Balance	\$54,024	\$0	\$0	\$0	\$0
Property Taxes	\$1,319,811	\$1,533,524	\$1,533,522	\$2,218,394	\$684,870
Total Revenues	\$1,450,239	\$1,608,524	\$1,535,522	\$2,218,394	\$609,870

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$787,799	\$948,257	\$1,142,477	\$1,256,749	\$308,492
Operating Expenses	\$537,363	\$622,846	\$669,689	\$911,813	\$288,967
Interdepartmental Charges	\$38,190	\$37,421	\$37,421	\$49,832	\$12,411
Total Expenditures	\$1,363,353	\$1,608,524	\$1,849,587	\$2,218,394	\$609,870

Program Highlights

Other revenue of \$75,000 from electronic payment rebates generated from outsourcing supplier payments is transferred to the Treasurer's department to align with the program budget where bank fees related to this initiative are paid.

Personnel costs increase \$308,500. Changes include transfers from the Finance division of 1.00 FTE Senior Fiscal Specialist and 1.00 FTE Principal Financial Analyst.

Total operating expenses increase \$289,000. This includes the final phasing in of Workday support, Contract Management Module, and Financial Publishing tools to a total of \$821,300. The increase also includes \$100,000 to support accounting centralization and automation initiatives, including AI-driven accounts payable tools to reduce manual invoice entry and potential implementation of a central online payment platform to encourage electronic payments and reduce the number of checks received from customers. County audit costs also increase by \$1,700 to \$65,600. Printing costs of \$1,500 have been eliminated.

Interdepartmental charges increase by \$12,400 mostly reflecting an increase in Information Technology charges.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Budget Entries Audited*	655	750	150	150	(600)
Journal Entries Audited	4,435	4,000	4,200	4,250	250
Invoices (Direct Buys) Audited	48,355	49,000	47,000	47,000	(2,000)
P-card Lines Entered/Audited	12,731	13,000	13,000	13,000	-
Paychecks Processed	44,504	44,500	44,500	44,500	-
W2s Processed	2,004	2,100	2,100	2,100	-

*Previous budget amendments included the rollover/soft close of POs on an individual basis. Workday doesn't count individual lines.

General Fund

Administration

Tax Listing

Program Description

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the county that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests. Tax Listing prepares tax bills for 34 municipalities and coordinates the tax data warehouse for the County.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$288,859	\$270,307	\$270,307	\$335,380	\$65,073
Fund Balance	\$0	\$60,000	\$60,000	\$77,760	\$17,760
Property Taxes	\$283,752	\$269,631	\$299,631	\$285,917	\$16,286
Total Revenues	\$572,611	\$599,938	\$629,938	\$699,057	\$99,119

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$452,944	\$533,600	\$534,231	\$580,196	\$46,596
Operating Expenses	\$38,770	\$39,156	\$42,632	\$91,632	\$52,476
Interdepartmental Charges	\$23,601	\$27,182	\$27,182	\$27,229	\$47
Total Expenditures	\$515,315	\$599,938	\$604,045	\$699,057	\$99,119

Program Highlights

Charges for services revenue include tax billing and listing services to municipalities which increases \$65,000 reflecting a 3.5% per parcel billing rate increase from \$1.99 to \$2.06 and new contracts with the Municipalities to provide listing and billing services. Fund balance of \$77,700 provides for a limited double fill for the Community Services Representative position in advance of a retirement to allow for continuity of operations in this specialized area.

Personnel costs increase \$46,600 which includes a limited double fill of the Community Services Representative position at a total cost of \$77,700, which is a \$17,700 increase over the prior year, and \$28,800 for cost to continue existing staff. The limited double request allows for the retirement transition of the current Community Services Representative over the tax bill development, billing and January settlement period to provide for a smooth transition of this critical function. Operating expenses increase \$52,500 mostly reflecting \$47,000 in contracted temp help to assist in onboarding the City of Waukesha for listing services. In addition, there is a \$5,500 increase in contracted services for tax bill printing. Interdepartmental charges remain steady, reflecting an increase of Information Technology charges, partially offset by a reduction in copier replacement charges.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing (a)	123,460	124,500	124,477	147,700	23,200
Property listings updated	89,300	112,000	104,000	105,000	(7,000)
Property transfers processed	8,400	10,500	9,700	10,000	(500)
Tax Billing Customers	35	36	35	36	0
Property Tax Bills Printed	133,924	104,300	134,850	134,900	30,600

(a) Tax Listing parcel increase in 2027 is related to onboarding City of Waukesha starting 1/1/2027 for listing services. The City of Waukesha will continue to print their own tax bills. Tax bills are printed for City of Brookfield, but listing records are not maintained for the city.

General Fund

Administration

Budget Management

Program Description

The Budget Management program is responsible for providing technical assistance to county agencies in preparing annual operating, capital planning, and capital project budget requests. The program also provides technical assistance to the County Executive, Finance, and other County Board Standing Committees in performing budget reviews, monitoring fiscal analyses on budget requests, contract and grant reviews, and other issues having a fiscal impact.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Property Taxes	\$693,576	\$753,735	\$753,735	\$884,951	\$131,216
Total Revenues	\$693,576	\$753,735	\$753,735	\$884,951	\$131,216

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$606,070	\$697,379	\$748,503	\$827,488	\$130,109
Operating Expenses	\$9,066	\$31,064	\$29,200	\$30,387	-\$677
Interdepartmental Charges	\$27,426	\$25,292	\$25,292	\$27,076	\$1,784
Total Expenditures	\$642,562	\$753,735	\$802,995	\$884,951	\$131,216

Program Highlights

Personnel costs increase \$130,100 for cost to continue staff including changes in benefit selection, \$6,700 for the reclassification of 1.00 FTE Senior Financial Analysts to Principal Financial Analysts, and \$24,600 for additional temporary extra help to assist in biennial budget implementation.

Operating expenses decrease \$700 resulting from eliminating printing costs and include software subscription costs, staff development, and equipment.

Interdepartmental charges increase by \$1,800 mostly reflecting an increase in Information Technology charges.

General Fund

Administration

Human Resources

Program Description

The Human Resources program is responsible for the implementation of federal and state employment and labor laws, personnel recruitment and selection, processing new applications and applicant tracking, and wage and salary administration. It also provides training and education assistance to county employees to improve the quality of county services, assist employees in the performance of their jobs, and prepare employees for promotional opportunities. Additionally, it provides the administration of the county's benefit plans and manages the county's collective bargaining, grievance arbitration, and employee relations and performance functions.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Charges for Service	\$21,720	\$22,000	\$21,000	\$22,000	\$0
Interdepartmental Revenues	\$159,868	\$164,665	\$164,665	\$169,065	\$4,400
Other Revenue	\$16	\$0	\$0	\$0	\$0
Fund Balance	\$98,535	\$0	\$0	\$0	\$0
Property Taxes	\$1,571,703	\$1,686,638	\$1,686,638	\$1,645,823	-\$40,815
Total Revenues	\$1,851,841	\$1,873,303	\$1,872,303	\$1,836,888	-\$36,415

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$1,468,180	\$1,614,776	\$1,419,862	\$1,602,428	-\$12,348
Operating Expenses	\$242,290	\$187,407	\$177,511	\$159,356	-\$28,051
Interdepartmental Charges	\$60,406	\$71,120	\$71,120	\$75,104	\$3,984
Total Expenditures	\$1,770,875	\$1,873,303	\$1,668,493	\$1,836,888	-\$36,415

Program Highlights

Interdepartmental revenue of \$169,100 includes a charge to the Health and Dental Insurance Fund for benefits administration support.

Personnel costs decrease by \$12,300 mostly due to a decrease of \$20,100 or 0.30 FTE for an Administrative Specialist selecting part-time work and reductions of \$7,800 for turnover of three positions, partially offset by cost to continue existing staff and an increase of \$1,900 to reclass an Administrative Specialist to Senior Administrative Specialist.

Operating expenses decrease by \$28,100 mainly due to a decrease of \$22,000 reflecting the closure of the cafeteria, a decrease of \$5,500 reflecting a decrease in contracted employee training, and a decrease of \$4,000 due to reduced AODA testing, partially offset by an increase of \$2,500 for compensation evaluations and an increase of \$1,500 for the Constant Contact subscription.

Interdepartmental charges increase \$4,000, mainly due to Information Technology charges.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Seasonal, Temporary Employees Hired	183	240	200	200	(40)
Regular Full-Time Employees Hired	170	200	190	190	(10)
Promotions/Demotions/Transfers	140	60	120	120	60
Peak of Employees on Payroll	1,983	1,800	1,900	1,900	100
Employee/Family Medical Leaves	203	250	263	275	25

General Fund

Administration

Procurement

Program Description

The Procurement program is responsible for directing and coordinating the procurement of equipment, supplies, and services required by the county. Program activities include: developing county purchasing policies and initiatives; competitively sourcing procurement needs through bids and requests for proposals; drafting, negotiating, and administering county contracts; and providing support to county departments on type, availability and costs of equipment, supplies and services with consideration to benefits, effectiveness and efficiency, and total cost of ownership. The division also manages the county's café, vending services, and the reallocation or disposal of county surplus property (excluding land and buildings).

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Other Revenue	\$96,732	\$95,000	\$98,000	\$95,000	\$0
Property Taxes	\$611,477	\$681,712	\$618,714	\$714,581	\$32,869
Total Revenues	\$708,209	\$776,712	\$716,714	\$809,581	\$32,869

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$590,778	\$702,352	\$625,579	\$733,247	\$30,895
Operating Expenses	\$40,597	\$46,117	\$45,537	\$46,549	\$432
Interdepartmental Charges	\$30,372	\$28,243	\$28,243	\$29,785	\$1,542
Total Expenditures	\$661,747	\$776,712	\$699,359	\$809,581	\$32,869

Program Highlights

Other revenue is comprised of procurement card and salvage revenues.

Personnel costs increase by \$30,900 mainly due to cost to continue staff which includes \$10,500 for the promotion of 1.00 FTE Buyer to Senior Buyer, partially offset by transferring \$17,700 or 0.20 FTE Administrative Specialist to the Risk Management fund.

Operating expenses include e-procurement system support costs of \$32,400, and staff development, equipment and office supplies.

Interdepartmental charges increase by \$1,500 mostly reflecting an increase Information Technology charges.

Activity	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Requisitions & Purchase Orders Processed	645	700	535	650	(50)
Bids/Requests for Proposals (RFPs) Issued	101	110	105	105	(5)

General Fund

Administration

Records Management Services

Program Description

Records Management Services is responsible for imaging and storing of county records. Imaging activities include file preparation, scanning/microfilming, indexing, quality control, and destruction of paper originals. Storage activities include overseeing incoming records transmittals, facilitating records retrievals, and ensuring secure destruction in accordance with county records retention schedules.

Records Management Services also provides mail services to the county. Activities include pickup, sorting and delivery of incoming and outgoing U.S. Postal Service mail.

Revenues

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Interdepartmental Revenues	\$539,349	\$497,626	\$497,626	\$442,856	-\$54,770
Fund Balance	\$1,559	\$0	\$0	\$0	\$0
Property Taxes	\$48,128	\$126,023	\$126,023	\$192,035	\$66,012
Total Revenues	\$589,036	\$623,649	\$623,649	\$634,891	\$11,242

Expenditures

Category	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	\$ Budget Change
Personnel Costs	\$155,383	\$171,762	\$205,544	\$218,887	\$47,125
Operating Expenses	\$364,594	\$430,180	\$381,385	\$389,268	-\$40,912
Interdepartmental Charges	\$19,540	\$21,707	\$21,707	\$26,736	\$5,029
Total Expenditures	\$539,518	\$623,649	\$608,636	\$634,891	\$11,242

Program Highlights

Interdepartmental revenues decrease by \$54,800 mostly due to a decrease in mail services revenue for a total budget of \$372,600 based on anticipated usage and postal rate increases. Countywide physical record storage revenues decrease by \$500 based on the number of boxes stored.

Personnel costs increase by \$47,100 reflecting the transfer of \$36,500 or 0.25 FTE Information Management Supervisor from Health and Human Services and an increase of \$10,600 for cost to continue for existing staff.

Operating expenses decrease by \$40,900 primarily due to a decrease in postage and mail contract service costs due to decreased outgoing mail volume. Total postage expenses for 2027 are budgeted at \$365,500. Operating expenses also include maintenance agreements costs for the scanner, records management software, space saving shelving unit, and annual disposition of documents past records retention.

Interdepartmental charges increase \$5,000 include central fleet vehicle charge increase for a one time vehicle change over cost of \$4,200 and a \$600 increase in Information Technology charges, partially offset by a \$600 decrease in copier replacement charges.

Activity - Records Management

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Storage Boxes Received (a)	299	300	300	300	-
Storage Boxes Destroyed (a)	360	360	341	360	
Boxes/Journals Offsite	8,419	8,360	8,359	8,318	(42)
Images Scanned (b)	300,293	-	-	-	-

(a) In the year referenced.

(b) Counts do not reflect imaging services for centralized accounts payable.

Activity - Mail Services

Output Indicators	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Incoming Mail (Bins)	1,615	1,700	1,600	1,600	(100)
Outgoing Mail (Pieces)	423,105	483,000	390,625	421,875	(61,125)

Special Purpose Grant Fund

Administration

Dept/Fund Summary

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.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	41,529	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	41,529	\$ —	\$ —	\$ —	\$ —	% —
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	41,529	—	—	—	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 41,529	\$ —	\$ —	\$ —	\$ —	% —
Rev. Over (Under) Exp. (a)	\$ —	\$ —	\$ —	\$ —	\$ —	% —

Program Highlights

2025 was the final year for American Rescue Plan Act use in the Department of Administration with the completion of the website redesign project. Expenditures exceeding revenues in 2025 was funded by accumulated prior-year excess revenues, resulting in projects that are balanced over their full life cycle.

(a) Expenditures exceeding revenues in 2025 is funded by accumulated prior-year excess revenues, resulting in projects that are balanced over their full life cycle.

Information Technology Fund

Administration

Dept/Fund Summary

Fund Purpose

The Information Technology Fund is an internal service fund established to finance secure technology services, applications, and infrastructure.

The technology services, applications, and infrastructure are managed on a total cost of ownership and support basis and are designed to identify the services provided and resources required by the Information Technology division to support County departments. This support includes and not limited to replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk, cybersecurity, maintenance of network hardware and software, data analytics, artificial intelligence, server support and maintenance, backup and recovery functions, business analysis, project management, and other costs related to providing technology to users. The costs incurred are charged back to the users based on the number of user logins required by a Department and the Microsoft licensing level required by user position.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 307,863	\$ 286,690	\$ 382,940	\$ 300,827	\$ 14,137	% 5
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	8,480,213	8,705,909	8,705,909	9,130,595	424,686	5
Other Revenue	35,001	23,212	23,212	23,003	(209)	(1)
Appr. Fund Balance (a)	1,004,354	903,426	961,808	864,066	(39,360)	(4)
County Tax Levy (Credit)	1,539,302	1,567,391	1,567,391	1,632,366	64,975	4
Total Revenue Sources	\$ 11,366,733	\$ 11,486,628	\$ 11,641,260	\$ 11,950,857	\$ 464,229	% 4
Expenditures						
Personnel Costs	\$ 7,037,849	\$ 7,356,729	\$ 7,411,064	\$ 7,603,888	\$ 247,159	% 3
Operating Expenses	3,829,174	4,091,484	3,974,843	4,338,184	246,700	6
Interdept. Charges	39,750	40,668	40,668	42,097	1,429	4
Fixed Assets (Memo) (b)	953,383	884,451	884,451	958,726	74,275	8
Total Expenditures	\$ 10,906,773	\$ 11,488,881	\$ 11,426,575	\$ 11,984,169	\$ 495,288	% 4
Operating Income/(Loss)(b)(c)	\$ 459,960	\$ (2,253)	\$ 214,685	\$ (33,312)	\$ (31,059)	% 1,379

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Information Technology				
Regular Positions	50.05	49.05	48.05	(1.00)
Extra Help	2.00	1.83	1.00	(0.83)
Overtime	—	—	—	—
Total Information Technology	52.05	50.88	49.05	(1.83)
Communications				
Regular Positions	1.95	1.95	1.95	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Communications	1.95	1.95	1.95	—
All Administration Information Technology Fund Programs				
Regular Positions	52.00	51.00	50.00	(1.00)
Extra Help	2.00	1.83	1.00	(0.83)
Overtime	—	—	—	—
Total Administration Information Technology Fund Programs	54.00	52.83	51.00	(1.83)

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Open purchase orders/carryovers	\$125,186	\$0	\$59,264	\$0
Appropriated fund balance from Information Technology Fund	\$447,252	\$178,426	\$178,426	\$139,066
Appropriated fund balance from General Fund	\$475,000	\$725,000	\$725,000	\$725,000
Total Fund Balance Appropriation:	\$1,047,438	\$653,426	\$962,690	\$864,066

(b) Total expenditure and net operating income include fixed assets to conform to financial accounting standards. Fixed asset purchases in the department's operating request will be funded by operating revenues and fund balance.

(c) The goal for the copier replacement program is to break even across the years. Some years the budget will reflect a gain, and some years it will budget a loss based on asset replacement cycles. Overall, the program's objective is to break even.

Major Departmental Strategic Plan Objectives

Pillar: Quality, Team, and Customer Service

Objective: Unify Technology Planning and Execution

Align IT systems, applications, and services to reduce redundancy, standardize technology use, and ensure cost-effective operations across all departments.

Performance Improvement Initiatives

To unify technology planning and execution across the County, help departments expand their use of core enterprise systems, reduce or eliminate duplicate and redundant applications, and adopt standardized technology platforms. Progress will also be tracked through the implementation of a formal Business Relationship Management process that establishes consistent engagement, clear roles, and shared planning practices with every department. In addition, performance will reflect the County's ability to evaluate long-term telecom needs and identify cost-effective, scalable solutions that support future operations.

Pillar: Quality

Objective: Empower Decision Making with Data

Improve the availability, quality, and analysis of data to enable informed, data-driven decisions that benefit the County as a whole.

Performance Improvement Initiatives

Increase the availability, quality, and usability of its data to support informed, data driven decisions. Key indicators include the extent to which departments are actively engaged in identifying shared goals, defining data needs, and participating in collaborative action planning. Progress will also be evaluated through the continued development of countywide data governance practices that establish clear ownership, standards, and processes for managing priority datasets. Success will further be reflected in the reach and impact of data literacy training, ensuring staff across the organization have the skills to interpret and apply data appropriately in their daily work. In addition, the performance of the Data & Analytics Subcommittee of the Waukesha County Technology Alignment Committee (WCTAC) will be tracked through its ability to guide cross department priorities, align analytics efforts, and champion consistent data practices.

Pillar: Quality, Customer Service, Finance

Objective: Enhance Efficiency with Artificial Intelligence (AI), Machine Learning and Automation

Leverage AI and automation to support personnel by simplifying routine tasks and customer service processes, improving response times and operational efficiency.

Performance Improvement Initiatives

Identify well-defined, highly repeated workflow processes that can be streamlined, accelerated, or improved through the use of AI and automation. Progress will be assessed by tracking the number and quality of these processes selected for automation, as well as the efficiency gains they produce. Success will also be evaluated through the delivery of education and upskilling opportunities that build employee understanding of AI concepts, responsible use practices, and automation capabilities. In addition, measurement will include the effectiveness of the WCTAC subcommittee in establishing safe, reliable AI and automation use cases that support staff rather than replace them, ensuring that new tools enhance accuracy, improve service responsiveness, and reduce manual workload.

Pillar: Quality

Objective: Safeguard County Assets and Data

Strengthen cybersecurity measures to protect data, ensure regulatory compliance, and guide safe and appropriate technology use through clear policies and procedures.

Performance Improvement Initiatives

Strengthen cybersecurity practices, protects sensitive data, and maintains regulatory compliance. Key indicators include improved centralized tracking and support of records requests, as well as completion of the updated incident response plan. Additional measures include implementing Role-Based Access Control and enhancing the software review and risk assessment process to ensure secure and compliant technology adoption. Ongoing annual cybersecurity tabletop exercises, along with follow-up actions, will also be used to evaluate preparedness and continuous improvement.

Performance Measures	2025	2026	2027
Achieve Industry Benchmark phish-prone % score	2.0%	2.0%	2.0%
Industry Benchmark	3.6%	3.5%	3.5%

Pillar: Quality, Team, and Customer Service

Objective: Promote Collaboration, Innovation and Adaptability

Promote partnerships and a culture of collaboration, innovation, and adaptability to assist the County in embracing rapidly evolving technology.

Performance Improvement Initiatives

Strengthen collaboration and innovation across departments through shared planning and transparent decision-making. Key indicators include improved alignment of technology planning and execution, demonstrated by increased cross-department participation and clearer coordination of priorities. Success will also be evaluated through the standardization of IT processes that reduce redundancy and create consistent practices across the organization. Another measure is the increased transparency and speed in prioritizing IT resources, ensuring departments understand how decisions are made and can access support more efficiently.

Program Description

This program provides for the financing of replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk, cybersecurity, maintenance of network hardware and software, data analytics, artificial intelligence, server support and maintenance, backup and recovery functions, business analysis, project management, and other costs related to providing technology to users. These costs are charged to County departments under a Total Cost of Ownership and Support concept.

Included in this program are all sections of DOA - Information Technology Division (IT):

IT Operations: The IT Operations team includes 18 employees who deliver the core technology services that keep County departments connected, secure, and productive. The team supports Microsoft cloud and collaboration platforms, service desk operations, laptop/desktop/mobile devices, network and telecommunications services, servers, storage, backups, disaster recovery, secure user identity and access management, printers, and audio/visual technologies. IT Operations also manages service delivery, asset lifecycle planning, change management, monitoring,

and infrastructure modernization to ensure technology services remain reliable, efficient, and aligned with County priorities. This program also provides for the financing of copier equipment replacements in accordance with a replacement plan. Copiers with a unit cost greater than \$3,000 are capitalized when purchased and depreciated over a useful life; copiers with a unit cost less than \$3,000 are expensed in the year of purchase.

IT Data and Solution Engineering: This team, which includes 12 employees, enhances the County's technology framework with scalable systems and Solution Architecture Delivery, focusing on efficient Application Development and Low-Code methods. By prioritizing User Experience, the team ensures intuitive interactions for residents and staff. The integration of Enterprise Architecture and Process Integration facilitates seamless information flow. Automation and AI are utilized to optimize processes and support smart decision-making. Data Management transforms data into a strategic asset, emphasizing Data Quality and Governance, extracting insights through AI and Machine Learning, and unifying sources for real-time insights. Their Dashboards empower departments with data-driven tools for improved service delivery and governance.

IT Projects and Business Enablement: This team, which includes 6 employees, comprises Project Management, Business Analysis, and Business Relationship Management, leads IT-related projects across County departments. Project Managers deliver projects on time and within budget, utilizing various methods tailored to each project, while collaborating with stakeholders and teams. Business Analysts translate business needs into technical solutions, bridging IT and departments to enhance service delivery. Business Relationship Managers serve as strategic liaisons, aligning IT services with business needs and promoting technology solutions for optimized processes.

IT Application Support: This team, which includes 10 employees, is responsible for the reliable operation, availability, maintenance, and ongoing improvement of the County's business applications and countywide records management functions. This area leads support services such as application configuration, updates, patching, upgrades, performance monitoring, application security/access, user training, and documentation. It also oversees countywide records retention and disposal for both physical and electronic records to support Wisconsin public records requirements. In addition, App Support manages mailroom operations to help ensure timely and efficient routing of County correspondence.

IT Public Safety Systems (PSS): The PSS team, which includes 4 employees, provides cutting-edge technology solutions designed to support the critical operations of law enforcement, fire departments, emergency medical services, and other first responders. Their platforms help streamline communication, enhance data management, and ensure secure, real-time access to vital information, enabling quicker decision-making and more efficient response times. With robust security features and user-friendly interfaces, their systems help safeguard communities, improve operational efficiency, and ultimately save lives when seconds count.

IT Security and Compliance: This function includes 1 employee, and they safeguard the County's information systems by adhering to laws, regulatory requirements, and standards. They implement robust security measures, conduct risk assessments, and maintain policies to prevent threats and data breaches while ensuring compliance and managing IT risks. By collaborating with Corporation Counsel and Risk Management/Purchasing, they align their security strategies with legal and risk objectives.

Information Technology Fund

Administration

Information Technology

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ 307,863	\$ 286,690	\$ 382,940	\$ 300,827	\$ 14,137	% 5
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	8,019,595	8,245,720	8,245,720	8,673,156	427,436	5
Other Revenue	31,789	20,000	20,000	20,000	—	—
Appr. Fund Balance (a)	1,004,354	903,426	961,808	864,066	(39,360)	(4)
County Tax Levy (Credit)	1,539,302	1,567,391	1,567,391	1,632,366	64,975	4
Total Revenue Sources	\$ 10,902,903	\$ 11,023,227	\$ 11,177,859	\$ 11,490,415	\$ 467,188	% 4
Expenditures						
Personnel Costs	\$ 6,813,002	\$ 7,117,255	\$ 7,170,730	\$ 7,349,368	\$ 232,113	% 3
Operating Expenses	3,626,060	3,905,006	3,791,390	4,170,785	265,779	7
Interdept. Charges	3,207	3,219	3,219	3,574	355	11
Fixed Assets (b)	953,383	884,451	884,451	958,726	74,275	8
Total Expenditures	\$ 10,442,269	\$ 11,025,480	\$ 10,965,339	\$ 11,523,727	\$ 498,247	% 5
Operating Income/(Loss) (c)	\$ 460,634	\$ (2,253)	\$ 212,520	\$ (33,312)	\$ (31,059)	% 1,379

(a) Fund balance appropriated in the 2027 budget includes \$139,066 of Information Technology Fund Balance and \$725,000 of General Fund Balance.

(b) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed asset purchases in the department's operating request will be funded by operating revenues and fund balance.

(c) The goal for copier replacement is to break even across the years. Some years there is a gain and some years there will be a loss based on asset replacement cycles with an overall trend to break even.

Program Highlights

General government revenue increase of \$14,137 is for an additional allocation of State of Wisconsin Shared Revenue to support rising technology costs, especially those related to cybersecurity needs.

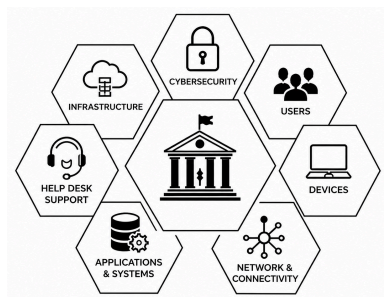
Interdepartmental revenues increased \$427,400 or approximately 5% overall, primarily due to a 3% increase in maintenance and department-specific support charges, changes in department equipment inventories added to the equipment replacement plan, and pass-through increases in Microsoft licensing costs. The budgeted fund balance includes \$725,000 of the General Fund balance and \$139,066 of Information Technology Fund balance. The General Fund balance provides for rate stabilization and \$250,000 for a limited project for systems optimization and innovation across multiple lines of business applications to improve financial, human resources, and operations reporting countywide.

Personnel costs increase by \$232,100, or 3.3%, primarily due to cost-to-continue adjustments for existing positions. This increase is partially offset by the unfunding of a 1.00 FTE Senior Information Technology Professional position in

Solutions Engineering & Data Management, reducing costs by \$142,900, and a 0.83 FTE reduction in intern support, generating an additional \$40,000 in savings.

Operating expenses increased \$265,800 of which \$155,000 is related to the timing of scheduled technology equipment replacements, as replacement needs vary year to year based on established life cycle schedules. The remaining increase is primarily related to increased costs for software maintenance and subscription renewals, partially offset by the elimination of OnBase for Supplier Invoice image storage and contract management, as those functions have been replaced by Workday functionality, resulting in approximately \$68,000 in savings.

Fixed asset expenditure authority increases by \$74,300 to support the planned replacement of copiers scheduled for 2027, reflecting normal year-to-year variability in equipment replacement needs. The fixed asset expenditure threshold for information technology continues at the \$3,000 equipment purchase level. This allows the cost of the item to be reflected over the useful life.



Information Technology Fund Charge Methodology

Waukesha County's Technology Fund consolidates most County technology costs into a single internal service fund to improve transparency, accountability, and management of countywide technology expenses. Departments generally share program costs proportionally, with limited exceptions for specific applications, while tax levy, and shared revenue support county-wide development and cybersecurity costs.

The Information Technology Fund supports the County's ongoing technology needs by providing a structured funding model for Microsoft licensing, end-user equipment replacement, and related technology maintenance. This operation is largely funded with departmental charges are calculated annually using defined cost drivers to align technology costs with departmental usage, equipment needs, and long-term operational requirements while also supporting budget stability for both the Technology Fund and Department Budgets.

Technology Fund balance is used for equipment replacement and General Fund balance is used to moderate charge increases to departments associated with onetime costs or phase-in contracted licensing and licensing costs that exceed typical inflationary increases.

Information Technology departmental charges are comprised of three components:

Microsoft Licensing Charges

Microsoft licensing charges are a pass-through charge based on each department's maximum number of user IDs by Microsoft license level used during the prior 12-month period. Microsoft licensing agreements are renewed every three years. However, license usage and cost per license are reviewed annually to maintain alignment between budgeted charges and actual costs incurred from Microsoft.

Equipment Replacement Charges

Equipment replacement charges are based on the equipment currently assigned to each department and the estimated cost to replace that equipment at the end of its useful life. This methodology supports planned replacement of customer technology assets and helps avoid large, irregular departmental cost fluctuations for variability in the number of devices needed to be replaced in a specific year.

Maintenance Charges

Maintenance charges represent the largest component of the departmental IT charge, accounting for approximately 85% of the total technology charges experienced by departments. These charges support the ongoing maintenance, operation, security, and support of the County's shared technology environment.

The allocation methodology for maintenance charges is based on departmental user ID accounts by Microsoft license level. Because the majority of these costs are driven by the County's shared technology infrastructure and ongoing support requirements, individual departments generally have limited ability to make decisions that would materially change the overall maintenance budget. As a result, the County seeks to maintain stable and predictable departmental charges and generally limits annual maintenance charge changes to a reasonable CPI-based adjustment, unless there is a material shift in departmental user ID counts or license level usage. The allocation methodology is monitored annually for material changes. However, minor variances in user ID counts or license levels may not result in an immediate adjustment to departmental charges. This approach helps maintain budget stability within the IT Fund while also supporting predictable departmental budgeting.

Department-Specific Charges

In some instances, IT provides management, maintenance, or support for department-specific systems that are above and beyond the standard IT services provided to all departments through the Technology Fund. When IT incurs costs to support these department-specific systems, those costs may be charged directly to the benefiting department. Direct charges are intended to reflect the cost of providing the specific service or support and are separate from the standard technology departmental allocation. This approach ensures that shared Countywide technology costs remain allocated through the standard methodology, while department-specific technology costs are assigned to the department or program receiving the additional service.

Activity

The equipment replacement plan is budgeted to replace 286 PC's (including laptops) and 35 peripherals (printers, scanners, etc.) in 2026, flat panel displays have transitioned to being within department budgets as needed. The replacement schedule for devices is as follows: Laptops are on a four-year replacement cycle. Desktops are on a five-year replacement cycle. Peripherals are on a five-year replacement cycle and replaced when the device fails after the fifth year.

Year	2021	2022	2023	2024	2025	2026	2027	Purchased Incr./ (Decr.)
PC	351	276	228	276	529	246	286	40
Flat panels	65	65	65	65	65	60	0	-60
Peripherals	35	35	35	35	35	35	35	0
VDI	19	8	11	0	0	0	0	0

Activity - Copier Replacement

Copier Purchases	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Total Number of Units in Plan	101	98	92	92	-6
Units Purchased Annually	37	18	18	20	2

Information Technology Fund

Administration

Communications

Program Description

The Communications program provides county-wide telecommunication systems and services. The program is responsible for installing, operating, and maintaining county telephones and other telecommunication equipment and services.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	460,618	460,189	460,189	457,439	(2,750)	(1)
Other Revenue	3,212	3,212	3,212	3,003	(209)	(7)
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 463,830	\$ 463,401	\$ 463,401	\$ 460,442	\$ (2,959)	% (1)
Expenditures						
Personnel Costs	\$ 224,847	\$ 239,474	\$ 240,334	\$ 254,520	\$ 15,046	% 6
Operating Expenses	203,114	186,478	183,453	167,399	(19,079)	(10)
Interdept. Charges	36,544	37,449	37,449	38,523	1,074	3
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 464,505	\$ 463,401	\$ 461,236	\$ 460,442	\$ (2,959)	% (1)
Operating Income/(Loss)	\$ (675)	\$ —	\$ 2,165	\$ —	\$ —	% —

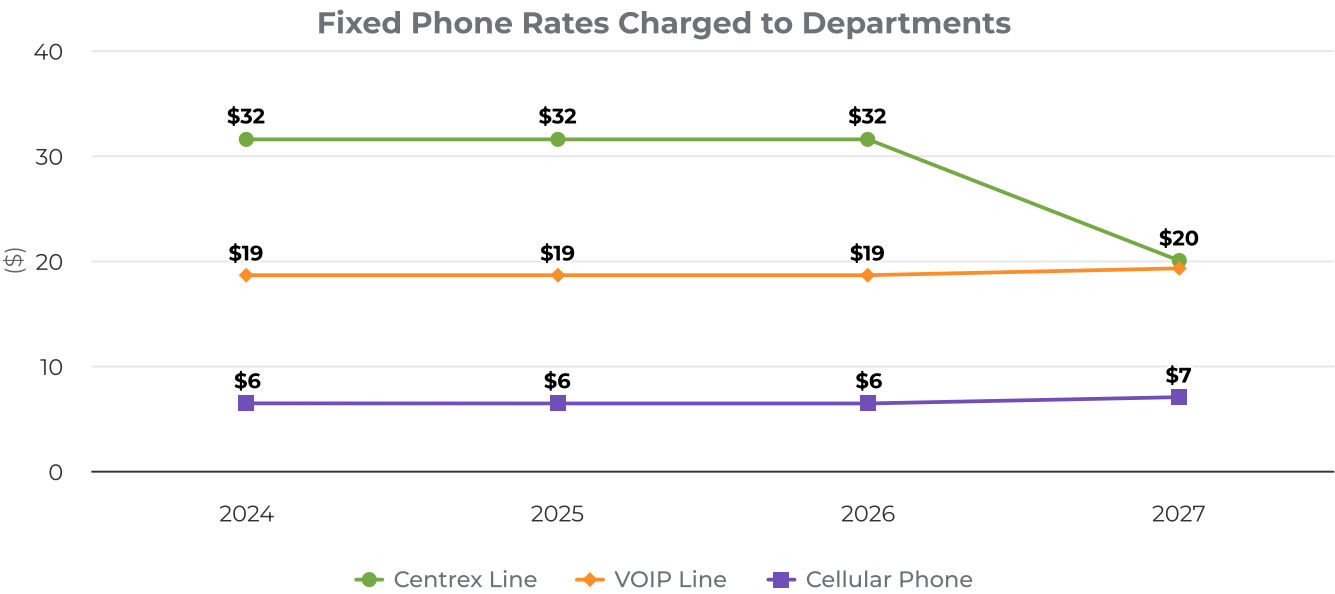
Program Highlights

Interdepartmental revenues decreased by under \$3,000. The Division is anticipating the discontinuation of telephone lines related to continued line consolidation.

Personnel costs increased by \$15,050. The increase reflects the cost to continue for existing staff.

Operating expenses decreased by \$19,100 largely due to the courthouse remodeling project, which allows for consolidation of lines. The phone system continues to be operational. However, it is fully depreciated.

Performance Measure



Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
VOIP Lines	1,552	1,530	1,555	1,507	(23)
Centrex Telephone Lines	204	172	129	129	(43)
Non-Centrex Telephone Lines	68	60	52	0	(60)
Cellular Phones*	610	576	655	640	64

The department has moved most traditional phone lines to a modern phone system where feasible. Remaining traditional lines are generally located in areas without internet access or are connected to equipment that requires an analog phone signal, such as alarms or monitoring devices.

Many of these devices are in difficult-to-serve locations, making full conversion impractical at this time. The department will continue to evaluate opportunities to transition additional analog lines to the modern phone system as connectivity, device compatibility, and operational requirements allow.

Risk Management Fund

Administration

Dept/Fund Summary

Fund Purpose

The Risk Management Fund is an internal service fund established to safeguard the financial security of the county by protecting and responding to incidents involving its human, financial, and property assets from the adverse impact of a loss. Major activities include: identifying and analyzing risks, considering alternatives and selecting risk treatment devices (control, reduction, retention, and transfer), implementing appropriate treatment devices, and preparing and guarding against catastrophic fiscal loss.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	3,077,017	3,205,094	3,205,094	3,328,764	123,670	4
Other Revenue	972,970	429,100	419,100	429,100	—	—
Appr. Fund Balance (a)	268,233	493,404	501,955	288,564	(204,840)	(42)
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	4,318,220	4,127,598	4,126,149	4,046,428	(81,170)	(2)
Expenditures						
Personnel Costs	\$ 385,344	\$ 406,625	\$ 449,309	\$ 448,158	\$ 41,533	% 10
Operating Expenses	3,283,651	3,603,817	3,312,368	3,477,605	(126,212)	(4)
Interdept. Charges	82,925	117,156	117,156	120,665	3,509	3
Total Expenditures	\$ 3,751,920	\$ 4,127,598	\$ 3,878,833	\$ 4,046,428	\$ (81,170)	% (2)
Operating Income/(Loss)	\$ 566,300	\$ —	\$ 247,316	\$ —	\$ —	% —

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Liability and Property Insurance				
Regular Positions	1.65	1.65	1.85	0.20
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Liability and Property Insurance	1.65	1.65	1.85	0.20
Workers' Compensation				
Regular Positions	1.25	1.25	1.25	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Workers' Compensation	1.25	1.25	1.25	—
All Administration Risk Management Programs				
Regular Positions	2.90	2.90	3.10	0.20
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total Administration Risk Management Programs	2.90	2.90	3.10	0.20

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Open purchase orders/carryovers	\$0	\$0	\$8,551	\$0
Liability & Property Insurance Program General Fund Balance	\$194,250	\$194,403	\$194,403	\$208,564
Liability & Property Insurance Program Risk Management Fund Balance	\$50,000	\$80,000	\$80,000	\$80,000
Workers' Compensation Program General Fund Balance	\$0	\$219,001	\$219,001	\$0
Total Fund Balance Appropriation:	\$244,250	\$493,404	\$501,955	\$288,564

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer Investments

Objective 1: Target workers' compensation loss control efforts to reduce worker's compensation claims.

Target benchmark is the County's Workers' Compensation Experience Modification Factor for the calendar year. Experience modification factors are commonly used to evaluate workers' compensation claims experience. The objective is to outperform other local governments in the state of Wisconsin with a comparable work force in terms of size and job classifications. An experience modification factor less than 1.00 is an indication of better than average performance. An experience modification greater than 1.00 is an indication of below average performance.

Performance Measure	2025 Actual	2026 Target	2026 Actual	2027 Target
Workers' Compensation Experience Modification Factor	0.86	1.00	1.00	1.00

Finance Pillar: Protect Taxpayer Investments

Objective 2: Maintain adequate reserve levels within the Risk Management Fund to ensure estimated future claims are funded with a confidence level above 75%

Maintain actuarially sound loss reserves at a **75% confidence level** to support the County's long-term financial stability and ensure sufficient funding is available for expected claim obligations. A 75% confidence level means reserves are set at an amount expected to be adequate in approximately **three out of four claim scenarios**, based on actuarial estimates, historical claim trends, and projected loss development. Maintaining this reserve level helps protect the County from claim volatility, supports stable budgeting, and reduces the likelihood of unexpected financial pressure from adverse claim development.

Performance Measure	2025 Actual	2026 Target	2027 Target
Actuarially Confidence Level	85%	75%	75%

Finance Pillar: Protect Taxpayer Investments

Objective 3: Maintain a Balanced Risk Financing Program

Maintain a balanced risk financing program that combines County self-insurance for retained claim exposures with purchased insurance coverage for specialized or catastrophic risks, including Airport Liability, Boiler Insurance, Fidelity and Crime Insurance, Mental Health Liability Insurance, Property Insurance, and Volunteer Insurance. This approach ensures the County funds predictable losses efficiently while transferring higher-severity or specialized risks to external insurance markets where appropriate. Regularly evaluate retention levels, coverage limits, premiums, claim trends, and emerging exposures to support fiscal stability and protect County assets, operations, employees, volunteers, and the public.

Self Insurance Coverage:

Category	County Self-Insured Layer	WMMIC Layer	Stop Loss / Excess Layer
General Liability	First \$500,000	Next up to \$15,000,000	Applies in excess of \$15,500,000
Auto Liability	First \$500,000	Next up to \$15,000,000	Applies in excess of \$15,500,000
Workers Compensation - General Employee	First \$550,000	Legal Representation and Claims Processing Only	Applies in excess of \$550,000
Workers Compensation - Sworn Deputy	First \$750,000	Legal Representation and Claims Processing Only	Applies in excess of \$750,000

Purchase Insurance Coverage:

Coverage	Description
Airport Liability Insurance	Covers certain liability exposures related to County airport operations, including covered bodily injury, property damage, and aviation-related claims.
Boiler Insurance	Covers sudden and accidental breakdown of covered mechanical, electrical, boiler, pressure, and similar equipment.
Fidelity and Crime Insurance	Covers certain financial losses resulting from theft, fraud, forgery, or dishonest acts involving money, securities, or County property.
Mental Health Liability Insurance	Covers certain professional liability exposures associated with the provision of mental health or behavioral health services.
Property Insurance	Covers physical loss or damage to County buildings, contents, equipment, and other insured property.
Auto Physical Damage Insurance	Covers losses for incidents involving crashing a vehicle into another vehicle, rollovers, non-collision related events (fires, weather, vandalism)
Volunteer Insurance	Provides protection for certain accident, injury, or liability exposures involving volunteers serving on behalf of the County.

Claims Count by Predicted Loss Reserve	2021	2022	2023	2024	2025	Total
Under \$5,000	184	151	128	120	90	673
Between \$5,001 - \$25,000	0	2	21	22	17	62
Between \$25,001 - \$50,000	0	1	5	5	5	16
Between \$50,001 - \$100,000	0	1	4	3	2	10
Between \$100,001 - \$200,000	0	0	1	2	4	7
Between \$200,001 - \$300,000	0	0	0	0	1	1
Greater than \$300,001	0	0	1	0	0	1
Total	184	155	160	152	119	770

Finance Pillar: Protect Taxpayer Investments

Objective 4: Reduce Risk Through Training and Contract Compliance

Reduce workers' compensation, liability, and vendor-related risk by using Workday Learning Management to assign and track required employee training and the County's contract management system to verify and monitor supplier liability requirements. These tools will help ensure employees are trained for their roles and suppliers maintain required insurance, indemnification, and contractual protections throughout the life of each agreement. This proactive approach supports safer operations, stronger compliance, fewer preventable losses, and better protection of County assets and services.

Risk Management Fund

Administration

Liability & Property Insurance

Program Description

Management of the county's liability and property risks, safety and security programs, and transfer of risk to insurance carriers or others where appropriate. Risk management develops and implements a program, which includes risk exposure identification and analysis, loss prevention and control, education and training of employees, contract monitoring and review, claims administration, self-insured loss reserve funding, and insurance purchasing to reduce loss occurrences and their financial impact. Risk management also monitors the county's investment in Wisconsin Municipal Mutual Insurance Company (WMMIC). This mutual insurance company was created by a group of large Wisconsin municipalities in 1987 to provide general and police professional liability, errors and omissions, and vehicle liability excess coverage and currently insures 15 member counties, 3 cities, and 2 special-use districts.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	1,747,756	1,852,810	1,852,810	2,056,554	203,744	11
Other Revenue	852,611	366,000	356,000	366,000	—	—
Appr. Fund Balance (a)	268,233	274,403	282,954	288,564	14,161	5
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 2,868,600	\$ 2,493,213	\$ 2,491,764	\$ 2,711,118	\$ 217,905	% 9
Expenditures						
Personnel Costs	\$ 220,051	\$ 233,467	\$ 269,900	\$ 265,111	\$ 31,644	% 14
Operating Expenses	2,060,104	2,143,520	2,152,071	2,326,272	182,752	9
Interdept. Charges	81,109	116,226	116,226	119,735	3,509	3
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 2,361,264	\$ 2,493,213	\$ 2,538,197	\$ 2,711,118	\$ 217,905	% 9
Operating Income/(Loss)	\$ 507,336	\$ —	\$ (46,433)	\$ —	\$ —	% —

(a) Fund balance used to subsidize department insurance rates increased approximately \$14,161 in 2027.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 11% or \$203,700 to reflect increased liability and property insurance charges. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 3.9%. Fund balance, used to subsidize and smooth the impacts on department insurance rates, increased by \$14,200 due to rising insurance costs.

Personnel costs increase \$41,500 for cost to continue of existing staff as well as transferring in 0.20 FTE of an Administrative Specialist to support risk management from the procurement division. Operating expenses increase \$182,800 primarily due to \$113,600 in higher projected self-insured claims costs and \$48,600 increase in purchased liability and property insurance premium costs based on ongoing hard insurance market due to social inflation costs in jury awards, adverse liability claims trends for law enforcement, impact of natural disasters and inflation on purchased property insurance and reinsurance market. Interdepartmental charges increase \$3,500 primarily due to higher vehicle collision self insurance repair costs.

Risk Management Fund

Administration

Workers' Compensation

Program Description

Worker's Compensation provides for self-insured worker's compensation claims administration, excess worker's compensation insurance coverage, self-insured loss reserve funding, and employee safety and loss control programs to prevent workplace injuries.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	1,329,261	1,352,284	1,352,284	1,272,210	(80,074)	(6)
Other Revenue	120,359	63,100	63,100	63,100	—	—
Appr. Fund Balance	—	219,001	219,001	—	(219,001)	(100)
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,449,620	\$ 1,634,385	\$ 1,634,385	\$ 1,335,310	\$ (299,075)	% (18)
Expenditures						
Personnel Costs	\$ 165,293	\$ 173,158	\$ 179,409	\$ 183,047	\$ 9,889	% 6
Operating Expenses	1,223,548	1,460,297	1,160,297	1,151,333	(308,964)	(21)
Interdept. Charges	1,816	930	930	930	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,390,657	\$ 1,634,385	\$ 1,340,636	\$ 1,335,310	\$ (299,075)	% (18)
Operating Income/(Loss)	\$ 58,963	\$ —	\$ 293,749	\$ —	\$ —	% —

(a) Interdepartmental revenues from charges to insured departments include tax levy funding. Total revenues include \$219,001 of fund balance including \$189,001 to manage near term claims costs and \$30,000 for the purchase of safety training material.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which decreased 6% or \$80,100, as projected future claims decreased based on current experience. Other revenues related to investment income remain stable. Fund balance decreased by \$219,000 due to no longer anticipating the exceptional short term claims costs.

Personnel costs increase \$9,900 for cost to continue of existing staff. Operating expenses decreased \$309,000 based on a reduction in projected near-term claims expense which had been added into the 2026 budget.

Activity – Risk Management Fund Overall

Efficiency Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Safety Inspections/Surveys	19	20	33	28	25
Safety Meetings	32	51	46	47	45
Training In-services	17	23	15	19	19
Contracts and Insurance Certificates Reviewed	607	595	601	606	600

Efficiency Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
Total Purchased Insurance Premium	\$1,304,805	\$1,437,254	\$1,534,752	\$1,459,039	\$1,552,558
Cost of Insurance Per \$1,000 of County Expenditures*	\$4.38	\$4.85	\$4.74	\$4.33	\$4.49
Total Risk Management Expenditures	\$3,280,546	\$4,536,702	\$3,627,065	\$3,751,921	\$3,878,833
Cost of Risk Per \$1,000 of County Expenditures*	\$11.01	\$15.32	\$11.21	\$11.15	\$11.22
County Expenditures (*excluding capital projects & debt service)	\$297,981,946	\$296,150,976	\$323,609,625	\$336,596,175	\$345,789,739

Activity – Liability & Property Insurance Program

Output Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
General/Auto Liability Claims	62	63	48	49	26
Paid & Reserve	\$242,138	\$767,622	\$141,442	\$528,285	\$22,165
Training In-services	17	23	15	19	19
Average Cost Per Claim	\$3,905	\$12,184	\$2,947	\$10,781	\$853
Property/Auto Physical Claims	75	72	76	48	11
Paid & Reserve Net of Subrogation	\$262,850	\$321,904	\$1,607,515	\$617,107	\$32,309
Average Cost Per Claim	\$3,505	\$4,471	\$21,152	\$12,856	\$2,937
Subrogation Collections	\$33,435	\$24,116	\$20,627	\$24,264	\$0

Activity – Workers' Compensation Program

Output Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate
General/Auto Liability Claims	91	94	85	71	80
Paid & Reserve	\$727,519	\$532,339	\$669,840	\$1,030,109	\$441,514
Average Cost Per Claim	\$7,995	\$5,663	\$7,880	\$14,509	\$5,519

Collections Fund

Administration

Dept/Fund Summary

Fund Purpose

The Collections division (1) operates as an internal service fund by providing financially responsible centralized collection services to all agencies of the county and participating external Waukesha County municipalities; (2) generates savings to taxpayers by maximizing the collection of dollars owed to the county in the most consistent, timely, efficient, and cost effective manner possible in compliance with all laws, rules, and regulations; and (3) strives toward a fair and equitable balance between clients who receive goods and services from the county and taxpayers who bear the cost of unpaid goods and services.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	543,603	398,500	473,776	414,776	16,276	4
Interdepartmental	606,254	465,000	536,393	522,824	57,824	12
Other Revenue	391,422	409,666	398,906	414,035	4,369	1
Appr. Fund Balance	7,536	37,000	37,000	—	(37,000)	(100)
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,548,815	\$ 1,310,166	\$ 1,446,075	\$ 1,351,635	\$ 41,469	% 3
Expenditures						
Personnel Costs	\$ 881,755	\$ 1,035,442	\$ 1,049,416	\$ 1,057,198	\$ 21,756	% 2
Operating Expenses	66,529	91,613	74,469	91,614	1	—
Interdept. Charges	182,508	183,111	177,111	202,823	19,712	11
Fixed Assets (Memo)	—	12,367	11,778	—	(12,367)	(100)
Total Expenditures	\$ 1,130,792	\$ 1,310,166	\$ 1,300,996	\$ 1,351,635	\$ 41,469	% 3
Operating Income/(Loss)	\$ 418,023	\$ —	\$ 145,079	\$ —	\$ —	% —

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	9.40	9.40	9.65	0.25
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	9.40	9.40	9.65	0.25

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Open purchase orders/carryovers	\$7,536	\$0	\$0	\$0
Provide limited double-fill Collections Supervisor position	\$0	\$37,000	\$37,000	\$0
To maintain Collections internal cost to departments	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$7,536	\$37,000	\$37,000	\$0

Program Highlights

Charges for Service revenues increase \$16,300, interdepartmental revenues increase \$57,800, and other revenues increase \$4,400 reflecting increases in collection activity due to increased efficiencies. Collections appropriated fund balance decreases \$37,000 by eliminating the 2026 one-time limited double fill of the Collections Supervisor position who retired in 2026.

Personnel costs increase by \$21,800, reflecting the promotion of 1.00 FTE Collections Specialist underfilling a Senior Collections Specialist position, the reclassification of 1.00 FTE Fiscal Specialist to Senior Fiscal Specialist, the transfer of 0.25 FTE Principal Financial Analyst from the general fund, and cost to continue for existing staff, partially offset by the reduction of \$49,400 for the 2026 double fill of the Collections Supervisor position prior to retirement.

Operating expenses remain steady, reflecting an increase of \$4,100 for the collection system hosting and licensing fees, and \$1,200 for replacement and maintenance of Point of Sale machines and computer equipment, partially offset by a decrease of \$5,000 for credit-collections services. Interdepartmental charges increase by \$19,700 primarily due to \$17,400 increase in indirect overhead charges and \$2,700 increase in Information Technology charges.

Fixed Assets decrease \$12,400 by eliminating the 2026 one-time replacement of the letter folding machine, which is shared with Parks and Land Use.

Activity

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Collections for Waukesha County Customers	\$1,463,807	\$1,000,860	\$1,213,150	\$1,153,150	\$152,290
Collections & Shared with State	\$1,613,522	\$1,316,000	\$1,516,000	\$1,516,000	\$200,000
Collections for Municipal Customers	\$3,233,118	\$2,853,000	\$2,911,700	\$2,779,700	\$1,463,700
Total Collected	\$6,310,447	\$5,169,860	\$5,640,850	\$5,448,850	\$1,815,990
Total Retained by County	\$3,020,647	\$2,573,500	\$2,703,426	\$2,602,426	\$28,926
Accts Referred to Collection Division	27,482	22,000	24,000	24,000	2,000
Referred to Collection Division	\$21,124,524	\$13,000,000	\$16,500,000	\$16,500,000	\$3,500,000
External Governmental Customers	106	101	108	110	9

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Enhancement.

Continue enhancements to provide enhanced customer service and collection efficiencies. Positive return on investment over a 5-year period.

Performance Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimate	2027 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	4.54	4.76	4.54	4.77	5.65	4.40	4.03
Waukesha County Recovery % (b)	34%	36%	32%	32%	33%	33%	33%
Waukesha County Average Liquidation % (c)	41%	32%	39%	36%	30%	34%	33%
Overall Recovery for Government Market as reported by ACA (d)	17%						

(a) Calculated as dollars collected divided by expenditures; desired goal ratio greater than or equal to 2.5 to 1.

(b) Overall recovery percentage is impacted by referrals from Health and Human Services (HHS) which are more difficult to collect given the nature of the debt, the financial status of the individuals, and the state's ability to pay provisions to the individuals. Method of calculation is total collections since inception divided by total referrals since inception.

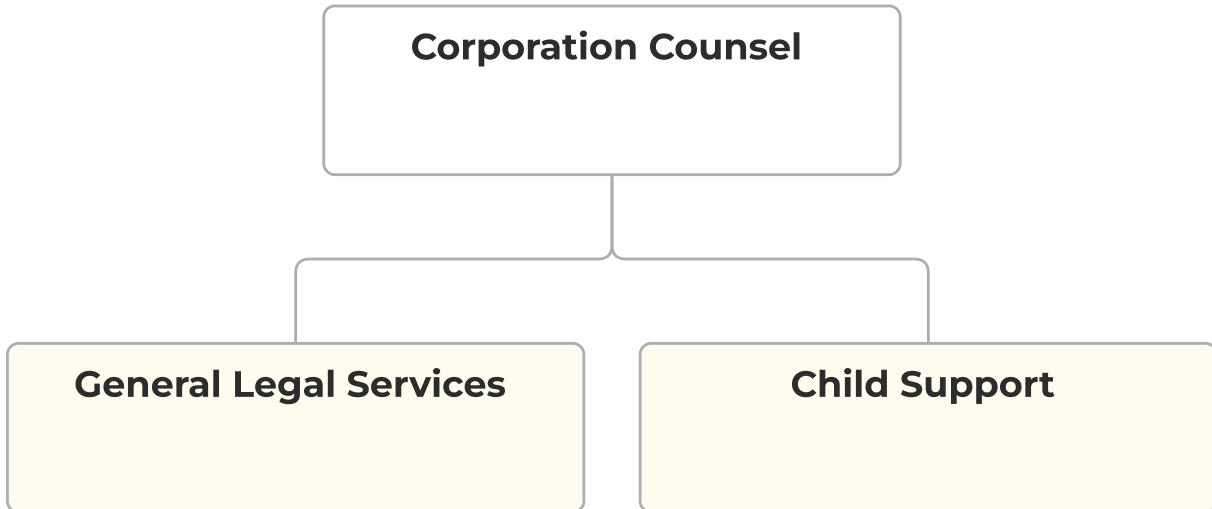
(c) Liquidation percentage is calculated as annual gross collections divided by new business placed (i.e., referrals) in the same 12-month period.

(d) Source- 2017 Association of Credit Collection Professionals (ACA) Agency Benchmarking Survey.

Corporation Counsel

CORPORATION COUNSEL

FUNCTION / PROGRAM CHART



See subsequent pages for a detailed staffing breakdown by program.

All Funds

Corporation Counsel

Statement of Purpose:

It is the mission of the Corporation Counsel Office to improve the quality of life for all residents of Waukesha County by facilitating effective policy making and administrative decision making of the County Board and County Executive; to provide for the establishment and enforcement of financial support for children; to establish care for vulnerable individuals including those experiencing mental disorders, crises, or developmental disabilities; to cooperate in providing stability and permanency for families through the Juvenile Court System; to assist in establishing and enforcing land use plans and zoning regulations; to enforce ordinances; to give sound legal advice to all county departments, boards and commissions to assist them in effectively carrying out their functions; and to respond to the legal needs of county employees whose function is to provide various governmental services to the public.

Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
Corporation Counsel - General Legal Services						
Revenues	\$ 662,563	\$ 630,050	\$ 630,050	\$ 630,050	\$ —	% —
Fund Balance Appropriation	—	—	—	40,000	40,000	100
County Tax Levy	1,084,901	1,158,213	1,158,213	1,236,360	78,147	7
Expenditures	1,615,216	1,788,263	1,780,445	1,906,410	118,147	7
Rev. Over (Under) Exp.	\$ 132,248	\$ —	\$ 7,818	\$ —	\$ —	% —
Corporation Counsel - Child Support						
Revenues	\$ 2,892,648	\$ 2,936,060	\$ 2,959,957	\$ 3,197,298	\$ 261,238	% 9
Fund Balance Appropriation	—	—	600	—	—	—
County Tax Levy	402,132	408,820	408,820	440,673	31,853	8
Expenditures	3,240,498	3,344,880	3,345,480	3,637,971	293,091	9
Rev. Over (Under) Exp	\$ 54,282	\$ —	\$ 23,897	\$ —	\$ —	% —
Total All Programs						
Revenue	\$ 3,555,211	\$ 3,566,110	\$ 3,590,007	\$ 3,827,348	\$ 261,238	% 7
Fund Balance Appropriation	—	—	600	40,000	40,000	100
County Tax Levy	1,487,033	1,567,033	1,567,033	1,677,033	110,000	7
Expenditures	4,855,714	5,133,143	5,125,925	5,544,381	411,238	8
Rev. Over (Under) Exp.	\$ 186,530	\$ —	\$ 31,715	\$ —	\$ —	% —

This section includes the General Legal Services program. For more information on the Child Support program, see the Health and Human Services functional area.

Corporation Counsel Positions (All Programs)

Position Summary (FTE)

	2025 Adopted Budget	2026 Adopted Budget	2027 Budget	Budget Change
Corporation Counsel - General Legal Services				
Regular Positions	12.30	12.30	11.95	(0.35)
Extra Help	0.47	0.53	0.52	(0.01)
Overtime	0.02	0.01	0.01	—
Total Corporation Counsel - General Legal Services	12.79	12.84	12.48	(0.36)
Corporation Counsel - Child Support				
Regular Positions	30.55	30.55	30.90	0.35
Extra Help	0.30	0.24	0.36	0.12
Overtime	—	—	—	—
Total Corporation Counsel - Child Support	30.85	30.79	31.26	0.47
All Corporation Counsel Programs				
Regular Positions	42.85	42.85	42.85	—
Extra Help	0.77	0.77	0.88	0.11
Overtime	0.02	0.01	0.01	—
Total Corporation Counsel Programs	43.64	43.63	43.74	0.11

General Fund

Corporation Counsel

General Legal Services

Statement of Purpose

The General Fund operation of the Corporation Counsel is to provide legal advice, counsel, and support to all county departments and elected officials.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	50	50	50	—	—
Interdepartmental	662,563	630,000	630,000	630,000	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)	—	—	—	40,000	40,000	100
County Tax Levy (Credit)	1,084,901	1,158,213	1,158,213	1,236,360	78,147	7
Total Revenue Sources	\$ 1,747,464	\$ 1,788,263	\$ 1,788,263	\$ 1,906,410	\$ 118,147	% 7
Expenditures						
Personnel Costs	\$ 1,502,117	\$ 1,598,822	\$ 1,619,872	\$ 1,674,151	\$ 75,329	% 5
Operating Expenses	54,410	126,238	97,370	166,739	40,501	32
Interdept. Charges	58,689	63,203	63,203	65,520	2,317	4
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,615,216	\$ 1,788,263	\$ 1,780,445	\$ 1,906,410	\$ 118,147	% 7
Rev. Over (Under) Exp.	\$ 132,248	\$ —	\$ 7,818	\$ —	\$ —	% —

(a) Fund balance appropriation	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Conversion of county code to online application	\$0	\$0	\$0	\$40,000
Total Fund Balance Appropriation:	\$0	\$0	\$0	\$40,000

Program Highlights

Total revenue in the Corporation Counsel Office increases by \$118,100, or 7%, to \$1,906,400 in the 2027 budget. Based on prior year trends and anticipated future service requests, interdepartmental revenue for legal services provided to Health and Human Services remains unchanged from 2026 at \$630,000.

Fund balance of \$40,000 provides one-time funding to support the review and conversion of the county code to a secure, feature-rich online application. This initiative will result in a fully searchable, centralized resource, making it easier for staff, constituents, and businesses to access and understand the county code of ordinances. The application is expected to have an annual maintenance cost of approximately \$2,000 and will help ensure the code remains accurate and up-to-date as new legislation is adopted, supporting operational efficiency and transparency.

County tax levy increases by \$78,100, or 7%, to \$1,236,400 in 2027.

Personnel costs increase by \$75,300, or 5%, to \$1,674,200 for 12.48 FTEs to cover the cost to continue, changes in benefit coverage, and the transfer of a 0.35 FTE Senior Administrative Specialist to Child Support.

Operating expenses increase by \$40,500 to \$166,700, due primarily to the conversion of the country code to an online application to improve update and access functionality.

Interdepartmental charges increase by \$2,300, or 4%, to \$65,500, primarily due to a \$3,400 increase in end-user technology charges, partially offset by a \$1,200 decrease in copier replacement charges.

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service Excellence

Objective 1: Timely and Effective Legal Services

To provide quality and timely review of contracts, ordinances, and resolutions for Waukesha County departments. To represent the County successfully in civil litigation prosecution and defense. To assist departments in responding to public records requests.

Performance Measure: Time that it takes to review contracts effectively and the number of cases filed.

	2025 Actual	2026 Target	2026 Estimate	2027 Target
Percent of contracts reviewed and returned within 72 hours (Dept. standard is 4 business days)	95%	>90%	>95%	>90%
Percent of contracts approved that do not result in dispute resolution including mediation, arbitration or litigation	99%	>98%	>98%	>98%

Performance Measure: The number of claims and lawsuits monitored and contracts, resolutions, ordinances reviewed, and public records requests processed.

Activity - Workload Data	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	59	41	60	60	60	0
Lawsuits Monitored	50	49	50	50	50	0
Contracts Reviewed	292	280	300	250	300	0
Resolutions/Ordinances Reviewed	105	94	120	120	120	0
Public Records Requests	148	175	125	140	135	10

Health & Safety Pillar: Ensure Well Being of Residents

Objective 2: Vulnerable Residents Receive High-Quality Support and Services

To provide support for children, to establish care for the mentally ill and vulnerable, and to provide stability for families in need through the court system. To provide high-quality, effective legal representation of Waukesha County residents in matters such as adult and juvenile guardianships/protective placements, involuntary commitment proceedings for adults and minors, juvenile court actions for children in need of protective services, and termination of parental rights/adoptions (in conjunction with services offered by the Department of Health and Human Services).

Performance Measure: Number of cases filed for the case types outlined in the strategic objective.

Activity - Workload Data	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	692	612	700	630	675	(25)
51 Appeals	3	2	4	3	4	0
Guardianships/Protective Placements:						
- Adults	362	380	400	411	400	0
- Juveniles	24	29	30	8	20	(10)
- 54/55 Appeals	1	2	2	2	1	(1)
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	165	120	175	150	150	(25)
- Termination of Parental Rights (TPR)	13	8	15	5	10	(5)
- Juvenile Appeals	4	10	4	1	4	0

Non-Departmental

NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire county; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees and dependents. This fund also includes an Employee Wellness (Health Risk Assessment) program designed to improve employee productivity, morale, and healthcare cost savings through health education and health focused activities. This fund budgets for the Waukesha Employee Health and Wellness Center for employees enrolled in county health insurance plans, with the goal of reducing prescription drug and medical costs. The center is operated through an intergovernmental agreement with the city of Waukesha, who is also participating. The Contingency Fund provides funds to respond to emergency situations and issues that could not be anticipated during the budget process.

Significant program and funding changes to the 2027 Budget include the following:

- The **Tax Levy** necessary to fund this functional area remains at the 2026 budgeted amount of \$0.
- **Non-Departmental – General Fund:** Expenditures decrease by \$526,300 in 2027, which includes the removal of \$2,000,000 for the one-time Branch Campus Redevelopment Grant (BCRG) from the Wisconsin Economic Development Corporation for costs related to the redevelopment of the former University of Wisconsin – Milwaukee at Waukesha campus property. Previously, this program only budgeted for vacation/sick leave payouts for small departments and sick leave payouts that exceeded normal budget amounts for large departments. Beginning in 2027, this policy is changed to no longer require large departments to absorb sick leave and vacation payout costs within their budgets, and the Non-Departmental budget increases this appropriation by \$1,500,000 to cover these payouts.
- **Health and Dental Insurance Fund:** Total expenditures increase \$1,751,900, or 6.5%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Operating expenditures increase \$1,975,600, or 8.2%, reflecting recent claims experience for the county's self-insured health plans, which are budgeted to increase by about \$2,125,800 or 11.7% from \$18.2 million to \$20.9 million reflecting recent claims experience. Plan administration and programming costs decrease \$198,400. These fund claims processing and patient advocacy programs aimed at reducing long-term chronic health issue costs.
 - **Wellness Initiative Program:** Operating expenses decrease \$155,000 mostly related to the removal of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings. This campaign was entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county.
 - **Waukesha Employee Health and Wellness Center:** Operating expenses decrease by \$77,400 largely due to a \$127,700 decrease for contracted clinical staff due to the elimination of a part-time health coach and a licensed practical nurse, based on utilization needs and being able to reallocate responsibilities among other clinic staff. This is partially offset by an increase of \$49,700 for consulting services, including recognizing the city's gross cost (offset with revenues) and \$35,000 for an RFP and contract negotiations for clinic operations management.
- **Contingency Fund** remains at the 2026 budget level of \$1.2 million, funded with appropriated General Fund balance.

All Funds

Non-Departmental

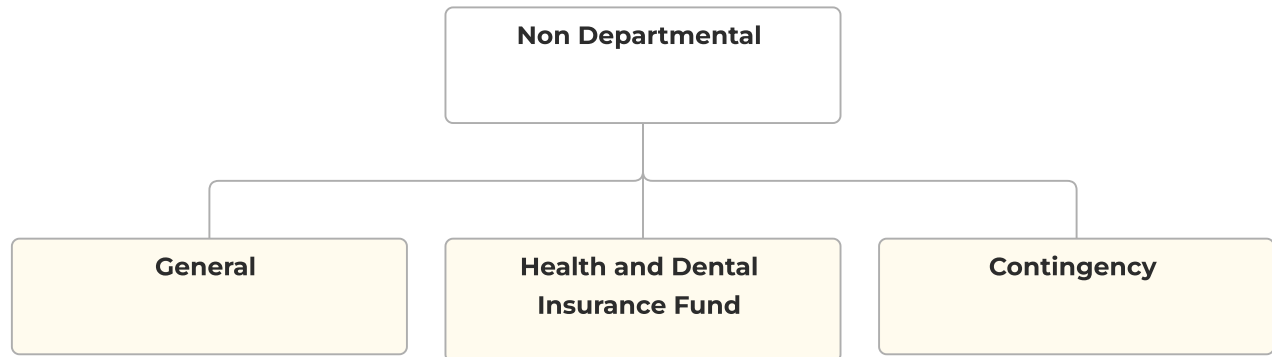
Financial Summary

	2025 Actual	2026 Adopted Budget	2026 Estimate	2027 Budget	\$ Budget Change	% Budget Change
General Non-Departmental Fund						
Revenues	\$ 1,344,580	\$ 3,040,624	\$ 3,015,624	\$ 1,024,472	\$ (2,016,152)	% (66)
Fund Balance Appropriation	648,471	657,313	657,313	2,147,155	1,489,842	227
County Tax Levy	—	—	—	—	—	—
Expenditures	1,590,553	3,697,937	3,617,247	3,171,627	(526,310)	(14)
Rev. Over (Under) Exp.	\$ 402,498	\$ —	\$ 55,690	\$ —	\$ —	% —
Health and Dental Insurance Fund						
Revenues	\$ 23,896,702	\$ 26,758,400	\$ 25,749,501	\$ 28,505,348	\$ 1,746,948	% 7
Fund Balance Appropriation	136,000	136,000	136,000	141,000	5,000	4
County Tax Levy	—	—	—	—	—	—
Expenditures	25,211,292	26,894,400	27,659,115	28,646,348	1,751,948	7
Operating Inc. / (Loss)	\$ (1,178,590)	\$ —	\$ (1,773,614)	\$ —	\$ —	% —
Contingency Fund (a)						
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fund Balance Appropriation	505,000	1,200,000	600,000	1,200,000	—	—
County Tax Levy	—	—	—	—	—	—
Expenditures	505,000	1,200,000	600,000	1,200,000	—	—
Operating Inc. / (Loss)	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Total All Funds						
Revenue	\$ 25,241,281	\$ 29,799,024	\$ 28,765,125	\$ 29,529,820	\$ (269,204)	% (1)
Fund Balance Appropriation	1,289,471	1,993,313	1,393,313	3,488,155	1,494,842	75
County Tax Levy	—	—	—	—	—	—
Expenditures	27,306,845	31,792,337	31,876,362	33,017,975	1,225,638	4
Rev. Over (Under) Exp.	\$ (776,093)	\$ —	\$ (1,717,924)	\$ —	\$ —	% —

(a) Contingency fund use in 2025 actuals and the 2026 estimate is being displayed for informational purposes in the table above but is not included in the totals for Non-Departmental because the actual expenditures are already recognized in the program budgets where the contingency fund transfers were approved.

Non-Departmental

FUNCTION / PROGRAM CHART



General Fund

Non-Departmental

Dept/Fund Summary

Fund Purpose

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (five years or less) program appropriations.

Activities

This budget is the custodial responsibility of the Department of Administration. Items included are State Shared Revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of retirement and separation and sick leave and vacation payouts reserve, funding for the county's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), and funding for loss control and safety requirements which cannot be anticipated for county facilities and programs.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government (a)	\$ 1,149,710	\$ 2,829,755	\$ 2,829,755	\$ 834,944	\$ (1,994,811)	% (70)
Fine/Licenses (b)	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental (c)	88,206	70,869	70,869	74,528	3,659	5
Other Revenue (b)	106,664	140,000	115,000	115,000	(25,000)	(18)
Appr. Fund Balance (d)	648,471	657,313	657,313	2,147,155	1,489,842	227
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 1,993,051	\$ 3,697,937	\$ 3,672,937	\$ 3,171,627	\$ (526,310)	% (14)
Expenditures						
Personnel Costs	\$ 491,675	\$ 437,592	\$ 382,402	\$ 1,941,000	\$ 1,503,408	% 344
Operating Expenses	980,510	3,096,650	3,071,150	1,093,035	(2,003,615)	(65)
Interdept. Charges	118,368	163,695	163,695	137,592	(26,103)	(16)
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 1,590,553	\$ 3,697,937	\$ 3,617,247	\$ 3,171,627	\$ (526,310)	% (14)
Rev. Over (Under) Exp.	\$ 402,498	\$ —	\$ 55,690	\$ —	\$ —	% —

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	—	—	—	—

Position Summary (FTE) No positions are budgeted in this fund.

(a) General government revenues include state shared revenue payments of \$775,000 for the 2027 budget and countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources, mainly from the Child Support program of \$53,900, which increases by \$5,200. General government revenues also includes state per pupil aid to cover the cost of administering an independent school charter of \$6,000. The 2027 budget also removes \$2,000,000 for the Branch Campus Redevelopment Grant (BCRG) from the Wisconsin Economic Development Corporation for costs related to the redevelopment of the former University of Wisconsin – Milwaukee at Waukesha campus property. BCRG funds are being used to reimburse the property developer for the cost of site clearance, including parking/driveway demolition, asbestos abatement and removal, and destructive testing. The grant period is through December 31, 2027.

(b) 2025 actual fines and licenses revenues exclude jail assessment fees of about \$521,700 which are accounted for in the Non-Departmental budget but budgeted in subsequent years to help fund jail equipment replacement, related capital projects, and inmate medical services. 2025 actual other revenue excludes about \$339,300 of tax increment district dissolution revenue, which is also accounted for here, and budgeted as fund balance in future years.

(c) Interdepartmental revenues include indirect cost recovery, mostly from county proprietary and special revenue funds, in excess of the amounts budgeted in the Department of Administration.

(d) Appropriated General Fund balance for the 2027 budget includes, \$257,200 of tax increment district dissolution funds from prior years, \$1,660,000 for retirement/separation payouts (this is an increase of \$1,500,000 due to budgeting retirement/separation payouts from large departments, beginning in 2027), \$100,000 to support the transition and sale of the University of Wisconsin-Milwaukee at Waukesha and Northview facilities, \$40,000 toward one-time employee severance/retention payment, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. For a description of budgeted General Fund balance use in 2026, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.

2027 Specific Activities and Purpose

SEWRPC Allocation: Continue to provide funding for the county's share of the Southeastern Wisconsin Regional Planning Commission (SEWRPC) which provides regional planning, including land use, transportation, water quality, flood-land management, and planned research for the seven counties in southeastern Wisconsin.

Wisconsin River Rail Transit System: The Wisconsin River Rail Transit Commission (WRRTC) infrastructure project costs.

Charter School: Budget for consulting services associated with the overseeing and administering the reauthorized charter contract with Lake Country Classical Academy, Inc, as provided through enrolled ordinance 178-7. These costs are offset by state per pupil aid.

Loss Control/ADA: Continue to fund loss control and safety requirements and to fund measures necessary to comply with the federal Americans with Disabilities Act (ADA) that cannot be anticipated for county facilities and programs.

University of Wisconsin-Milwaukee at Waukesha, Northview, and excess right-of-way sales: Since 2025, the Non-Departmental budget has included appropriations for the disposition of these three properties. The 2027 Non-Departmental budget includes \$100,000 of General Fund balance for potential one-time costs related to the sale of Northview, excess right-of-way property along Janesville Road, and transition needs such as temporary Northview record storage. While significant costs are not expected, these funds may also support PLU, DOA, Corporation Counsel, and DPW efforts to close on the sale UW-Milwaukee at Waukesha property sale.

Separation Payouts (Vacation/Sick Leave): Previously, this program only budgeted for vacation/sick leave payouts for small departments and sick leave payouts that exceeded normal budget amounts for large departments. Large service departments provided for most of this cost within their respective budgets through vacancy and turnover savings. Beginning in 2027, this policy is changed to no longer require large departments to absorb sick leave and vacation payout costs within their budgets, and the Non-Departmental budget increases this appropriation by \$1,500,000 to cover these payouts. Non-Departmental funds will still only be used on an ad-need basis, with payouts being transferred to the degree that they would otherwise put a department over budget. This change is part of a strategy to free up resources for large departments by centralizing costs that can vary from year-to-year and department-to-department in Non-Departmental, where trends in the aggregate are easier to monitor and predict. The increased appropriation is funded with General Fund balance (including prior-year personnel cost savings) because not all appropriations will be needed each year, and the turnover producing these payouts generally results in lower cost countywide.

Non-Represented Employee Maximum Sick Leave/Vacation Payouts: Continue to fund the employee incentive payment for those who have maximized their sick leave accrual (maximum of 960 hours) in prior years. Continue to fund payouts for unused vacation time (maximum 40 hours) for non-represented employees who earn more than three weeks of vacation time during a year.

Section 125 Plan Administration Costs: Continue to fund the third-party administration of the county employees' Flexible Spending Account plans, which allow employees to set aside untaxed earnings for out-of pocket health care expenses, which save the county the employer's cost share of FICA and Medicare payments.

Severance/Retention: Provide for the funding of a program establishing a severance budget and an incentive to remain employed with the county to the end of the year for employees that are laid off due to abolishing or unfunding their position in the budget process. Employees who leave before the end of the designated term or accept another county position are ineligible.

Deferred Compensation Plan Consulting & Financial Education for Employees: Continue to provide consulting services to the employee investment advisory committee for the deferred compensation plan and financial education services to active employees. This is offset by revenues (no tax levy) that the plan administrator shares with the county.

Consulting/Grant/Other: Continue to provide funding for special consulting studies identified during the year.

Merchant Card Fees: Provide funding for credit card and debit card processing fees in non-enterprise activities except for Parks and Land Use that budgets its own. These fees are being phased down as the county is transitioning these fees to being paid by customers.

Employment Advertising: Funding for recruitment efforts to fill position vacancies

Exp/Rev Category	Expenditures: Continuous	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Budget Change	% Change
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$135,888	\$160,000	\$160,000	\$1,660,000	\$1,500,000	937.5%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$272,243	\$161,592	\$162,402	\$165,000	\$3,408	2.1%
Personnel	Unemployment	\$63,816	\$76,000	\$60,000	\$76,000	\$0	0.0%
Personnel	Severance/Retention (a)	\$13,530	\$40,000	\$0	\$40,000	\$0	0.0%
Operating	SEWRPC Allocation	\$680,475	\$698,650	\$698,650	\$722,035	\$23,385	3.3%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Branch Campus Redevelopment Grant Expenses	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	-100.0%
Operating	Charter School	\$500	\$6,000	\$6,000	\$6,000	\$0	0.0%
Operating	UW-Milwaukee at Waukesha, Northview, and excess right of way sales (a)	\$101,405	\$100,000	\$100,000	\$100,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$30,834	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Consulting (a)	\$7,111	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Strategic Planning and Training (a)	\$28,443	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Section 125 Plan Administration Costs	\$3,828	\$8,000	\$4,000	\$5,000	(\$3,000)	-37.5%
Operating	Loss Control/ADA	\$10,969	\$35,000	\$35,000	\$35,000	\$0	0.0%
Operating	Merchant Card Fees	\$33,018	\$40,000	\$40,000	\$20,000	(\$20,000)	-50.0%
Operating	Employment Advertising	\$27,480	\$45,000	\$25,000	\$45,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$0	\$4,000	\$2,500	\$0	(\$4,000)	-100.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$118,368	\$163,695	\$163,695	\$137,592	(\$26,103)	-15.9%
Multiple	Other Expenses	\$32,645	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total Expenditures		\$1,590,553	\$3,697,937	\$3,617,247	\$3,171,627	(\$526,310)	-14.2%
Revenue:							
Gen Gov't	State Shared Revenues	\$776,623	\$775,000	\$775,000	\$775,000	\$0	0.0%
Gen Gov't	Branch Campus Redevelopment Grant	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	-100.0%
Gen Gov't	Other General Government Revenues (b)	\$373,087	\$54,755	\$54,755	\$59,944	\$5,189	9.5%
Interdept'l	Interdepartmental Charge Revenue*	\$88,206	\$70,869	\$70,869	\$74,528	\$3,659	5.2%
Multiple	Other Revenue (c)	\$106,664	\$140,000	\$115,000	\$115,000	(\$25,000)	-17.9%
Fund Bal	Fund Balance Appropriation (a)	\$648,471	\$657,313	\$657,313	\$2,147,155	\$1,489,842	226.7%
Tax Levy	Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues		\$1,993,051	\$3,697,937	\$3,672,937	\$3,171,627	(\$526,310)	-14.2%
Revenues Over/(Under) Expenditures							
		\$402,498	\$0	\$55,690	\$0	\$0	N/A

(a) Appropriated General Fund balance for the 2027 budget includes, \$257,200 of tax increment district dissolution funds from prior years, \$1,660,000 for retirement/separation payouts (this is an increase of \$1,500,000 due to budgeting retirement/separation payouts from large departments, beginning in 2027), \$100,000 to support the transition and sale of the University of Wisconsin-Milwaukee at Waukesha and Northview facilities, \$40,000 toward one-time employee severance/retention payment, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. Appropriated General Fund balance for the 2026 Budget includes \$267,300 of tax increment district dissolution funds from prior years, \$160,000 for retirement/separation payouts, \$100,000 to support transition and sale costs of the University of Wisconsin-Milwaukee at Waukesha and Northview facilities, \$40,000 toward one-time employee severance/retention payment, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System.

(b) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department of Administration (\$48,800 in the 2026 budget and \$53,900 in the 2027 budget). These revenues received from state funding sources are mostly from the Child Support program. General government revenues also include state per pupil aid to cover the cost of administering an independent school charter (\$6,000 in the 2026 and 2027 budgets).

(c) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services, budgeted at \$40,000 in 2027 and miscellaneous recoveries of \$75,000. Procurement card rebates revenues have been phased down from \$45,000 in 2025 to \$25,000 in 2026 and are fully removed in the 2027 budget.

Health & Dental Insurance Fund

Non-Departmental

Dept/Fund Summary

Fund Purpose

The Health and Dental Insurance Fund is an internal service fund established to provide for and effectively manage the health benefits for county employees, elected officials, and dependents. This fund consists of a self-funded active employee health insurance plan, a self-funded dental insurance plan, an employee wellness program, and the Waukesha Employee Health and Wellness Center. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the county's self-funded insurance, the premiums paid into these plans, and costs associated with the wellness programs. This fund recovers its costs through charges to county departments, employees, and qualifying participants for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This fund provides budgetary protection by purchasing stop-loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels, and effectiveness of wellness and health benefit changes to the total cost of the program.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 15,618	\$ 23,400	\$ 21,739	\$ 59,348	\$ 35,948	% 154
Fine/Licenses	—	—	—	—	—	—
Charges for Services	3,567,476	3,761,000	3,879,586	4,051,000	290,000	8
Interdepartmental	19,916,459	22,511,000	20,987,176	24,092,000	1,581,000	7
Other Revenue (a)	397,149	463,000	861,000	303,000	(160,000)	(35)
Appr. Fund Balance (b)	136,000	136,000	136,000	141,000	5,000	4
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 24,032,702	\$ 26,894,400	\$ 25,885,501	\$ 28,646,348	\$ 1,751,948	% 7
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	24,964,792	26,625,454	27,393,904	28,370,656	1,745,202	7
Interdept. Charges	246,500	268,946	265,211	275,692	6,746	3
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 25,211,292	\$ 26,894,400	\$ 27,659,115	\$ 28,646,348	\$ 1,751,948	% 7
Operating Income/(Loss)	\$ (1,178,590)	\$ —	\$ (1,773,614)	\$ —	\$ —	% —

(a) Other revenues for 2025 actuals include \$391,900 of prescription drug rebates and \$5,200 of stop/loss reimbursements.

(b) Appropriated fund balance from Health and Dental Insurance Fund reserves includes \$141,000 to fund the Wellness Initiative program.

	FY2025 Adopted Budget	FY2026 Adopted Budget	FY2027 Budget	Budget Change
Position Summary (FTE)				
Regular Positions	—	—	—	—
Extra Help	—	—	—	—
Overtime	—	—	—	—
Total FTEs	—	—	—	—

Major Departmental Strategic Objectives

Objective 1: Health Plan Costs

Control health plan rate of cost increase (or reduce costs). Contain health insurance cost trends and/or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

Keep health insurance plan increases from prior-year estimate/actual lower than the medical inflation rate.

Performance Measures:

Choice Plus Plan		2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Average Plan % Premium Increase		1.00%	15.30%	15.30%	9.70%
Average Full Monthly Plan Costs	Single	\$946	\$1,090	\$1,090	\$1,196
	Family	\$2,552	\$2,942	\$2,942	\$3,227
HDHP Plan		2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Average Plan % Premium Increase		1.00%	4.80%	4.80%	7.70%
Average Full Monthly Plan Costs	Single*	\$807	\$841	\$841	\$898
	Family*	\$2,114	\$2,206	\$2,206	\$2,362
HERO Plan		2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Average Plan % Premium Increase		1.00%	0.00%	0.00%	12.89%
Average Full Monthly Plan Costs		\$1,637	\$1,637	\$1,637	\$1,848
Performance Measure		2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Medical Inflation Rate**		5.0% - 12.0%	4.0% - 11.0%	4.0% - 11.0%	5.0% - 11.5%

* County contribution to employee health savings accounts is included in monthly figures (added to premium)

** Milliman's (County Health Insurance Actuary) expected annual trend assumptions are 5.0% for medical claims and 11.5% for prescription drug benefits in 2027 (4.0% and 11.0%, respectively for 2026).

Objective 2: Clinic Operations RFP

For 2027, county management will carry out a request for proposal (RFP) process for a contracted clinic operations firm to help ensure that the county and city receive the best service for this investment among available market options. The proposals will be evaluated based on firm experience and operational abilities to meet the needs of county and city employees in a cost-effective manner. This budget includes \$35,000 (partially funded by the city) for consulting services to assist with developing the RFP, evaluating responsive proposals, and contract negotiation.

		2025	2026	2026	2027	Budget
<u># of Health Insurance Contracts</u>		Actual (a)	Budget (b)	Estimate (c)	Budget (b)	Change
POS	Single	40	41	33	33	-8
	Family	72	70	58	61	-9
	Subtotal	112	111	91	94	-17
HDHP	Single	411	440	406	406	-34
	Family	628	670	632	693	23
	Subtotal	1039	1110	1038	1099	-11
HERO Plan		34	27	42	36	9
Total		1185	1248	1171	1229	-19

(a) Enrollment as of August 2025

(b) The 2026 and 2027 budget figures are based on enrollment counts obtained during mid-summer budget development, with adjustments made for vacant positions. Beginning in 2017, all new hires are limited to enrollment in the HDHP plan.

(c) Enrollment as of 08/14/2026

Health & Dental Insurance Fund

Non-Departmental

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop-loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Three health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus), (2) a self-funded high-deductible health plan (HDHP) with a health savings account (HSA) feature, and (3) a self-funded Health Expense Reimbursement Option (HERO) plan that reimburses employees covered by a spouse's health insurance plan for out-of-pocket medical costs up to a maximum amount allowed under the Affordable Care Act (\$24,200 in 2027). Newly hired employees are limited to enrollment in the HDHP and HERO plans. The POS and HDHP plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs. The 2027 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% for non-participants). Participants in the HDHP plan receive an employer HSA contribution of \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	3,476,935	3,662,000	3,749,000	3,952,000	290,000	8
Interdepartmental	19,347,592	21,980,000	20,414,176	23,561,000	1,581,000	7
Other Revenue	397,145	300,000	800,000	300,000	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 23,221,672	\$ 25,942,000	\$ 24,963,176	\$ 27,813,000	\$ 1,871,000	% 7
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	22,742,514	24,135,153	25,190,617	26,110,774	1,975,621	8
Interdept. Charges	235,010	241,947	241,947	250,000	8,053	3
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 22,977,524	\$ 24,377,100	\$ 25,432,564	\$ 26,360,774	\$ 1,983,674	% 8
Operating Income/(Loss)	\$ 244,148	\$ 1,564,900	\$ (469,388)	\$ 1,452,226	\$ (112,674)	% (7)

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2027 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to increase \$290,000, or 7.9%. Interdepartmental charge revenues include the county's share of estimated premiums and county contributions to employee HSA accounts charged to departments, and are projected to increase \$1,581,000 or 7.2%. Overall premiums for the Choice Plus and HSA plans are budgeted to increase 9.7% and 7.7%, respectively, based on actual claims experience between the two plans. The HERO plan premium, paid entirely by the county, increases 12.8% after remaining unchanged in 2026.

Other revenues consist of prescription drug rebates, which remain at the 2026 budgeted amount of \$300,000. Revenues exceed expenditures by \$1,452,200 to support the Waukesha Employee Health and Wellness Center, a decrease of \$112,700 from 2026.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$2,125,800, or 11.7%, to \$20.9 million, reflecting recent claims experience. Plan administration and programming costs decrease \$198,400. These fund claims processing and patient advocacy programs aimed at reducing long-term chronic health issue costs. Stop-loss insurance coverage for higher-cost claims is budgeted to remain flat due to 2026 actual stop-loss insurance charges being significantly below budget. These charges may increase in 2027 if multiple high-cost claims exceed the stop-loss insurance deductible. Interdepartmental charges increase \$8,100, due to higher administrative cost recovery for indirect costs and Human Resources staff time dedicated to implementing health, dental, wellness, and clinic operations.

Health & Dental Insurance Fund

Non-Departmental

Waukesha Employee Health and Wellness Center

Program Description

This program area accounts for all the costs and revenues associated with the on-site Waukesha Employee Health and Wellness Center, which is established through an intergovernmental contract between the City and County of Waukesha. The center is managed by a private sector organization whose primary focus and business objectives are the development, implementation, and management of employer-sponsored on-site medical clinics. The purpose of the clinic is to improve the short- and long-term health results of enrolled employees and their families by providing readily accessible, on-site health care services. The costs associated with the center are controlled through a multi-year contract that shares costs among the two members and provides savings to both the county and employees. This formula is updated annually using a three-year rolling average of each entity's share of utilization. For the 2027 budget, the cost-share for the county and city will change slightly to 59%/41%, (compared to 62%/38% for 2026). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ 15,618	\$ 23,400	\$ 21,739	\$ 59,348	\$ 35,948	% 154
Fine/Licenses	—	—	—	—	—	—
Charges for Services	15,052	40,000	50,586	40,000	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	30,670	63,400	72,325	99,348	35,948	57
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	1,329,878	1,604,901	1,448,087	1,527,482	(77,419)	(5)
Interdept. Charges	11,489	23,399	22,664	24,092	693	3
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 1,341,367	\$ 1,628,300	\$ 1,470,751	\$ 1,551,574	\$ (76,726)	% (5)
Operating Income/(Loss)	\$ (1,310,697)	\$ (1,564,900)	\$ (1,398,426)	\$ (1,452,226)	\$ 112,674	% (7)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and increase \$35,900 due to shifting the cost-share formula of expenses between the City of Waukesha and a change in accounting practice where the county will recognize the gross revenue for clinic advisory consulting services (previously these revenues were netted off of expenses to deduct the city's share). Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan and remains at the 2026 budgeted amount of \$40,000.

Operating expenses decrease by \$77,400 largely due to a \$127,700 decrease for contracted clinical staff due to the elimination of a part-time health coach and a licensed practical nurse, based on utilization needs and being able to reallocate responsibilities among other clinic staff. This is partially offset by an increase of \$49,700 for consulting services, including recognizing the city's gross cost (offset with revenues, mentioned above) and \$35,000 for an RFP and contract negotiations for clinic operations management.

Health & Dental Insurance Fund

Non-Departmental

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded Employee Dental Insurance program. This includes dental claims payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	75,489	59,000	80,000	59,000	—	—
Interdepartmental	568,867	531,000	573,000	531,000	—	—
Other Revenue	—	3,000	3,000	3,000	—	—
Appr. Fund Balance	—	—	—	—	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 644,356	\$ 593,000	\$ 656,000	\$ 593,000	\$ —	% —
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	571,617	591,400	612,400	591,400	—	—
Interdept. Charges	—	1,600	600	1,600	—	—
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 571,617	\$ 593,000	\$ 613,000	\$ 593,000	\$ —	% —
Operating Income/(Loss)	\$ 72,739	\$ —	\$ 43,000	\$ —	\$ —	% —

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums. The county's share (90%) of the lower cost self-funded plan is in interdepartmental revenues. These remain at the 2026 budgeted level. Premium rates for the self-funded plan are not changing for the 2027 budget.

Operating expenses, which consists mostly of dental claims costs of \$533,000, remain at the 2026 budgeted level of \$591,400.

Activity

Activity	2025 Actual (a)	2026 Budget	2026 Est. (b)	2027 Budget	Budget Change
# of Dental Insurance Contracts					
Self-Funded					
Single	275	310	290	286	-24
Family	432	434	419	444	10
Subtotal	707	744	709	730	-14
Fully-Insured					
Single	148	153	134	139	-14
Family	329	376	335	379	3
Subtotal	477	529	469	518	-11
Total	1184	1273	1178	1248	-25

Health & Dental Insurance Fund

Non-Departmental

Wellness Initiative

Program Description

This program area accounts for all costs associated with the operation of the Employee Assistance Program (EAP) and employee wellness programs/incentives. This program is designed to improve the health and well-being of county employees' lives through health education and activities that will assist health plan members in understanding disease management, prevention, and support of positive lifestyle change.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	4	160,000	58,000	—	(160,000)	(100)
Appr. Fund Balance	136,000	136,000	136,000	141,000	5,000	4
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	\$ 136,004	\$ 296,000	\$ 194,000	\$ 141,000	\$ (155,000)	% (52)
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses	320,784	294,000	142,800	141,000	(153,000)	(52)
Interdept. Charges	—	2,000	—	—	(2,000)	(100)
Fixed Assets (Memo)	—	—	—	—	—	—
Total Expenditures	\$ 320,784	\$ 296,000	\$ 142,800	\$ 141,000	\$ (155,000)	% (52)
Operating Income/(Loss)	\$ (184,780)	\$ —	\$ 51,200	\$ —	\$ —	% —

Program Highlights

Expenditures decrease \$155,000 related to the removal of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings that was budgeted at \$160,000 in 2026. This campaign was entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county (budgeted previously in other revenue). Also included in the budget is \$65,000 for the Employee Assistance Programs (EAP), which increases \$5,000 due to higher utilization. The balance of \$76,000 funds a variety of wellness programming expenses, also unchanged from the 2026 budget.

Contingency Fund

Non-Departmental

Dept/Fund Summary

Fund Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests is determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary

	FY2025 Actual	FY2026 Adopted Budget	FY2026 Estimate	FY2027 Budget	Change from FY2026 Adopted Budget - \$	Change from FY2026 Adopted Budget - %
Revenues						
General Government	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Fine/Licenses	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Interdepartmental	—	—	—	—	—	—
Other Revenue	—	—	—	—	—	—
Appr. Fund Balance (a)(b)	505,000	1,200,000	600,000	1,200,000	—	—
County Tax Levy (Credit)	—	—	—	—	—	—
Total Revenue Sources	505,000	1,200,000	600,000	1,200,000	\$ —	% —
Expenditures						
Personnel Costs	\$ —	\$ —	\$ —	\$ —	\$ —	% —
Operating Expenses (a)(b)	505,000	1,200,000	600,000	1,200,000	—	—
Interdept. Charges	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—
Total Expenditures	\$ 505,000	\$ 1,200,000	\$ 600,000	\$ 1,200,000	\$ —	% —
Rev. Over (Under) Exp.	\$ —	\$ —	\$ —	\$ —	\$ —	% —

(a) In 2025, the Finance Committee approved a contingency fund transfer of \$450,000 to the Department of Public Works - Building Improvement Plan to replace electronic controllers, drivers, and motor components for the second of two jail elevators needing this work (the first one received a contingency fund transfer of \$400,000 during 2024). The Finance Committee also approved a transfer of \$55,000 to the Non-Departmental - General Fund to cover above-budget post-employment health plan contributions for employees who have accumulated more than their maximum 960 hours. This was due to a change in payroll methodology that began paying out these benefits as they accrue, rather than in one payment for the prior year. This resulted in a one-time occurrence of two years of payments realized in 2025.

(b) For 2026, it is anticipated that county administration will recommend a Contingency Fund transfer from the County Board to cover unanticipated costs related to the special election(s) for the County Executive.

Debt Service

Mission

Debt Service provides funds sufficient to make annual interest and principal payments on county debt obligations borrowed for capital expenditures, largely highway and building projects. The county began borrowing for vehicle replacement in the 2022 budget. By statute, the county's outstanding debt is restricted to 5% of the equalized value of all property in the county.

Policy

The county structures its debt borrowing issues to maintain annual debt service payments to avoid major fluctuations between years. Promissory notes are amortized integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions when warranted by the market.

The county uses debt borrowing to fund no more than 80% of net (after revenues applied) capital budget expenditures for a moderate term no longer than ten years. This allows debt service to be managed to comprise no greater than 10% of total governmental operating expenditures over the long term. The 2027 budget meets this threshold, but ongoing budget pressures may cause the need for this policy to be evaluated in future years as the county may not be able to maintain the 20% down payment threshold. Capital projects include highway projects, county buildings, information technology projects, and projects at county parks and the airport. Based on the current five-year Capital Projects Plan, debt service expenditures are structured to be no greater than 10% of the estimated total governmental funds operating expenditures over the next five years. See "Debt Service Ratio".

The county also uses debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan Fund. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. Debt issued for vehicles will be conservatively paid back over seven-year terms (before the next replacement is needed), but will be structured within the same ten-year promissory notes issued for capital projects to avoid the need for separate debt issuances during the same year.

General Debt Service Fund

This fund includes general county debt obligations related to capital project and vehicle replacement expenditures for governmental fund operations.

<u>Expenditures</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>	<u>Budget Change</u>
Principal	\$14,685,000	\$15,030,000	\$15,030,000	\$16,830,000	\$1,800,000
Interest Expense	\$2,471,775	\$3,912,965	\$3,912,965	\$4,679,298	\$766,333
Cost of Issuance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL DEBT	\$17,156,775	\$18,942,965	\$18,942,965	\$21,509,298	\$2,566,333
Fund Balance	<u>\$1,810,875</u>	<u>\$3,439,737 (a)</u>	<u>\$3,439,737</u>	<u>\$4,851,653 (b)</u>	<u>\$1,411,916</u>
TAX LEVY	\$15,345,900	\$15,503,228	\$15,503,228	\$16,657,645	\$1,154,417

(a) The 2026 budget includes fund balance from the following sources: Debt Service Fund balance, consisting of premium revenue from the 2025 bond issue, of \$1,789,737 and Vehicle Replacement Plan departmental contributions of \$1,650,000.

(b) The 2027 budget includes fund balance from the following sources: Debt Service Fund balance of \$2,691,653, consisting of premium revenue from the 2026 bond issue, of \$1,658,148 and \$1,033,505 of additional fund balance, to phase in higher debt service costs, and Vehicle Replacement Plan departmental contributions of \$2,160,000.

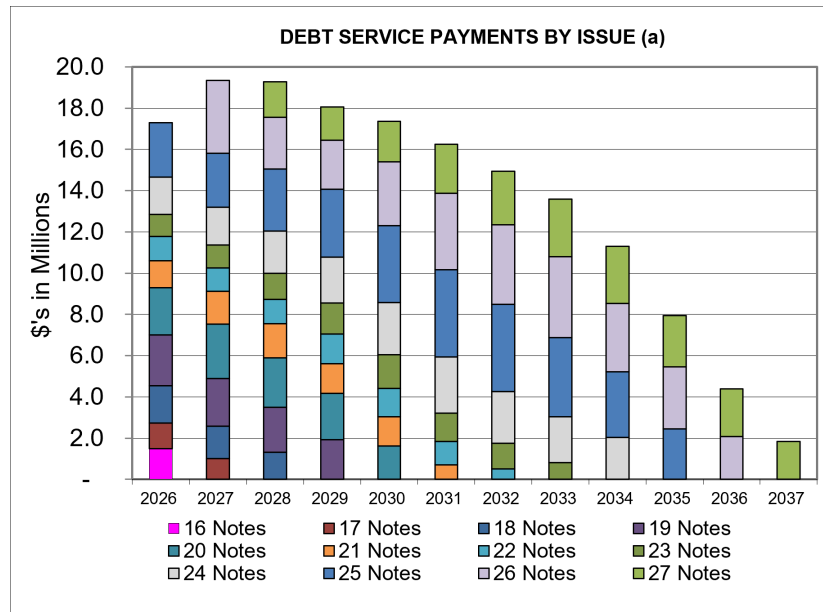
Program Highlights

Payments by bond issue indicate a rapid repayment of debt due to a policy of using moderate term (10 years) promissory notes amortized by integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. It is the county's policy to maintain county infrastructure (roads, facilities, technology, and equipment) within established standards to avoid more costly replacement or liability risks. The county relies on using moderate term debt issues to finance these projects and continue to address infrastructure needs prudently.

Beginning in 2022, the county started using debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan (VRP) Fund. Borrowing for vehicle replacement makes up \$4.0 million of the \$22.0 million bond issue planned for 2027, an increase of \$1.0 million from 2026. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. The first principal payment on this borrowing will mature in 2028. Borrowing for the capital plan decreases \$6.2 million, from \$24.2 million in 2026 to \$18.0 million in 2027, due to the courthouse renovation project (#201705) no longer having future year appropriations, which is partially offset by increased highway project costs.

In 2027, debt service expenditures are projected to increase by \$2,566,300, and includes an increase in principal payments by \$1,800,000, largely due to the winning bid proposal on the 2026 notes accelerating principal repayment by \$1,080,000 more than originally planned in 2027, and higher capital related principal costs and the continued phasing in of newer VRP debt, which increases \$510,000 in 2027. Overall budgeted interest expenses increase \$766,300, and includes \$43,300 from the inclusion of new debt for vehicle replacement in prior years and \$723,000 from capital plan debt, which is partially driven by higher interest rates that are funded by premium revenues supplied by the purchaser of the notes in 2026 (see fund balance discussion below). The county does not budget for a first year interest payment on new debt issues and instead budgets for it in the second year when those costs are known. Interest on the 2027 debt is estimated to be 3.5% and is factored into the graphs below and at the end of this budget.

Debt Service is funded primarily with property tax levy, which is budgeted to increase by \$1,154,400 to \$16,657,600. Remaining revenues consist of fund balance of \$4,851,700, including Debt Service Fund balance of \$2,691,700, consisting of premium revenue from the 2026 bond issue, of \$1,658,100 and \$1,033,500 of additional fund balance, and Vehicle Replacement Plan departmental contributions of \$2,160,000.



(a) Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded in the chart.

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of the debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than 10% of the total governmental operating expenditures in future county budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2027-2031 Five-Year Capital Projects Plan and interest on vehicle and equipment replacements. Debt Service figures below exclude principal payments on vehicle and equipment replacement, which is funded through contributions from the Vehicle Replacement Fund. Most projected expenditures for governmental operations assume a 3.0% annual growth rate after 2027.

(Millions)	2025	2026	2027	2028	2029	2030	2031
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$256.2	\$276.2	\$290.7	\$298.8	\$307.4	\$317.4	\$327.1
Debt Ser.(b)(c)	\$15.9	\$17.3	\$19.3	\$19.3	\$19.6	\$20.9	\$21.7
Ratio (%) of Debt to Oper	6.2%	6.3%	6.6%	6.5%	6.4%	6.6%	6.6%

(a)Excludes proprietary fund operating expenditures.

(b)Does not include refunding and debt redemption activity.

(c) Net of Vehicle Replacement Plan contributions.

Debt Outstanding

Debt outstanding is the outstanding principal on general obligation bonds for which the county has pledged its full faith, credit, and unlimited taxing power.

Year Issue (a)	Budget Year	Final Payment Year	Amount Issued	True Interest Cost	Outstanding Debt
2026 GOPN	2026	2036	\$27,200,000	3.26%	\$27,200,000
2025 GOPN	2025	2035	\$29,200,000	3.54%	\$27,910,000
2024 GOPN	2024	2034	\$20,800,000	3.55%	\$17,730,000
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$9,090,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$6,670,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$6,600,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$8,600,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$6,200,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$2,800,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$1,000,000
TOTAL DEBT 12/31/26					\$113,800,000
2027 ISSUE					<u>\$22,000,000</u>
TOTAL DEBT (b)					<u>\$135,800,000</u>

(a) GOPN = General Obligation Promissory Note

(b) The 2027 budget will reduce the outstanding debt with the budgeted principal payment of \$16,830,000 to \$118,970,000 before the 2027 issue.

Outstanding Debt Limit

By statute, the county's outstanding debt is limited to 5% of the equalized value of all county property.

	2025 Budget Year	2026 Budget Year	2027 Budget Year
Equalized Value (c)	\$88,230,894,000	\$95,725,979,100	\$102,884,496,600
Debt Limit (5% x equalized value)	\$4,411,544,700	\$4,786,298,955	\$5,144,224,830
Outstanding Debt (d)	\$116,315,000	\$128,830,000	\$135,800,000
Available Debt Limit	\$4,295,229,700	\$4,657,468,955	\$5,008,424,830
Percent of Debt Limit Available	97.4%	97.3%	97.4%

(c) Total county equalized value including tax incremental districts for budget year purposes.

(d) Includes anticipated 2027 debt issue of \$22.0 million.

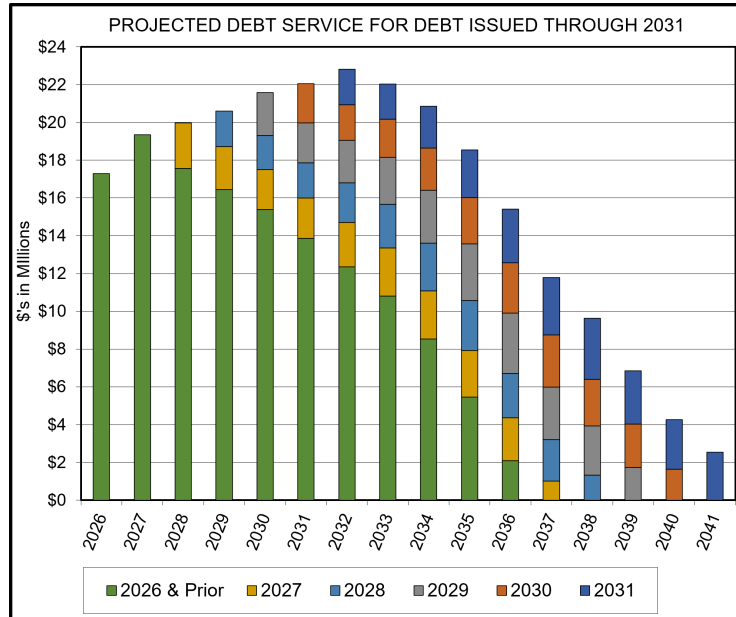
SCHEDULE OF CURRENT AND PLANNED DEBT SERVICE REQUIREMENTS

	2017 GOPN	2018 GOPN	2019 GOPN	2020 GOPN	2021 GOPN	2022 GOPN	2023 GOPN	2024 GOPN	2025 GOPN	2026 GOPN	2027 GOPN	Total
<u>2027</u>												
Principal	1,000,000	1,500,000	2,200,000	2,500,000	1,500,000	1,160,000	1,160,000	1,640,000	1,900,000	2,270,000	0	16,830,000
Interest	10,750	61,500	115,750	147,000	87,750	227,600	320,400	726,400	1,324,000	1,658,148	0	4,679,298
2027 Budget Total	\$1,010,750	\$1,561,500	\$2,315,750	\$2,647,000	\$1,587,750	\$1,387,600	\$1,480,400	\$2,366,400	\$3,224,000	\$3,928,148	\$0	\$21,509,298
<u>2028</u>												
Principal		1,300,000	2,100,000	2,300,000	1,600,000	1,260,000	1,360,000	1,940,000	2,400,000	1,775,000	960,000	16,995,000
Interest		19,500	68,750	99,000	64,500	179,200	270,000	636,900	1,216,500	1,152,875	1,009,867	4,717,092
<u>2029</u>												
Principal			1,900,000	2,200,000	1,400,000	1,350,000	1,660,000	2,240,000	2,800,000	1,690,000	1,330,000	16,570,000
Interest			22,563	54,000	42,000	127,000	209,600	532,400	1,086,500	1,066,250	713,125	3,853,438
<u>2030</u>												
Principal				1,600,000	1,400,000	1,300,000	1,610,000	2,640,000	3,470,000	2,520,000	1,780,000	16,320,000
Interest				16,000	21,000	74,000	144,200	423,600	929,750	961,000	658,700	3,228,250
<u>2031</u>												
Principal					700,000	1,100,000	1,300,000	2,870,000	4,100,000	3,275,000	2,490,000	15,835,000
Interest					5,250	31,500	86,000	313,400	740,500	816,125	583,975	2,576,750
<u>2032</u>												
Principal						500,000	1,200,000	2,300,000	4,340,000	3,635,000	2,800,000	14,775,000
Interest						7,500	42,000	210,000	529,500	643,375	491,400	1,923,775
<u>2033</u>												
Principal							800,000	2,100,000	3,500,000	4,065,000	3,110,000	13,575,000
Interest							12,000	122,000	333,500	450,875	387,975	1,306,350
<u>2034</u>												
Principal								2,000,000	3,000,000	3,045,000	3,230,000	11,275,000
Interest								40,000	171,000	273,125	277,025	761,150
<u>2035</u>												
Principal									2,400,000	2,880,000	2,300,000	7,580,000
Interest									48,000	139,400	180,250	367,650
<u>2036</u>												
Principal										2,045,000	2,200,000	4,245,000
Interest										40,900	101,500	142,400
<u>2037</u>												
Principal											1,800,000	1,800,000
Interest											31,500	31,500
Total Principal	\$1,000,000	\$2,800,000	\$6,200,000	\$8,600,000	\$6,600,000	\$6,670,000	\$9,090,000	\$17,730,000	\$27,910,000	\$27,200,000	\$22,000,000	\$135,800,000
Total Interest	\$10,750	\$81,000	\$207,063	\$316,000	\$220,500	\$646,800	\$1,084,200	\$3,004,700	\$6,379,250	\$7,202,073	\$4,435,317	\$23,587,653
Total Payment	\$1,010,750	\$2,881,000	\$6,407,063	\$8,916,000	\$6,820,500	\$7,316,800	\$10,174,200	\$20,734,700	\$34,289,250	\$34,402,073	\$26,435,317	\$159,387,653

*Interest assumption (true interest cost – TIC) for the 2027 issue is estimated at 3.5%

Projected Debt Service

Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. The chart below also includes interest on vehicle replacements. Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures. (See Debt Service ratio earlier in this budget.)



	2027 Budget	2028 5 - Year Plan	2029 5 - Year Plan	2030 5 - Year Plan (c)	2031 5 - Year Plan (c)
Capital Plan					
Capital Plan Project Costs (c)	\$35,452,100	\$34,444,700	\$44,105,100	\$28,254,438	\$29,546,708
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$12,131,300	\$14,239,400	\$21,058,000	\$5,738,000	\$6,353,800
Tax levy/Current Funds (b)	\$4,708,800	\$2,420,500	\$1,643,300	\$3,594,238	\$1,789,108
Investment Income	\$612,000	\$584,800	\$703,800	\$622,200	\$703,800
Borrowed Funds	\$18,000,000	\$17,200,000	\$20,700,000	\$18,300,000	\$20,700,000
Total Capital Plan Funding	\$35,452,100	\$34,444,700	\$44,105,100	\$28,254,438	\$29,546,708
Vehicle/Equipment Replacement					
Replacement Costs	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,200,000
Replacement Borrowing	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,200,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.50%	3.50%	3.50%	3.50%	3.50%
Planned Bond Issue	\$22,000,000	\$19,700,000	\$23,700,000	\$21,300,000	\$23,900,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.

(b) Includes funds from Capital and General Fund Balances.

(c) Current Five-Year Plan includes \$23.3 million and \$28.5 million of known project costs in 2030 and 2031. The estimates in this table are increased about \$4.9 million for 2030 and \$1.1 million for 2031, anticipating more project needs will be known as those years approach.

Capital Projects

Mission

To provide comprehensive planning and analysis of the long-range capital needs of Waukesha County. This process contributes to the fiscal review and prioritization of such capital projects as facility development (new construction and improvements), infrastructure maintenance, technology, major equipment, systems installations, and vehicle replacement.

Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years of an amount usually in excess of \$100,000 for a permanent fixed asset (building, land improvement, or equipment or technology installation), which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven years.

This budget maintains the emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to unplanned situations. Most new projects are to be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code Section 7-16 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. Justification of projects includes costs versus benefits, return on investment analysis, and project need. A long-range goal to managing overall debt service is to use annual cash balances from tax levy, fund balance, and ongoing revenues to fund capital projects at a minimum of 20% of net capital expenditures. This "down payment" reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget to accommodate the policy for debt service of less than 10% of operating budget.

In the 2022 adopted budget, the county started to borrow for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The Capital Project Fund pays for the initial acquisition, with principal repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. These expenses and related borrowing are broken out in the table below.

In this section, under "Operating Impacts by Functional Area," there is a summary of operational impacts resulting from implementation of the capital improvement program. Also, in this section are individual capital project sheets, which detail operational impacts. Impacts associated with new facility operations are included in planning for future funding needs for county operations (see individual project pages), but are only included in operating department budgets in the year they will be incurred; however, the county's five-year operating budget projection considers these impacts in the appropriate years.

FINANCIAL SUMMARY

	2025 Budget	2026 Budget	2027 Budget	Change from 2026
Expenditures	\$39,545,400	\$42,966,400	\$35,452,100	(\$7,514,300)
Revenues-Project Specific	\$5,330,400	\$7,726,600	\$9,064,700	\$1,338,100
Enterprise Fund Balance (a)	\$829,500	\$649,000	\$1,779,000	\$1,130,000
Internal Service Fund Balance	\$0	\$0	\$50,000	\$50,000
Restricted Special Rev Fund Bal (a)	<u>\$197,700</u>	<u>\$878,000</u>	<u>\$1,237,600</u>	<u>\$359,600</u>
Net Expenditures	\$33,187,800	\$33,712,800	\$23,320,800	(\$10,392,000)
Other Financing Sources:				
Investment Earnings	\$850,000	\$822,800	\$612,000	(\$210,800)
Debt Issue Proceeds	<u>\$25,000,000</u>	<u>\$24,200,000</u>	<u>\$18,000,000</u>	<u>(\$6,200,000)</u>
Cash Balances from				
Governmental Fund Balance (b)	\$5,432,077	\$7,007,105	\$1,783,430	(\$5,223,675)
Other Fund Balance	\$0	\$0	\$0	\$0
Revenues-General (c)	\$1,510,465	\$725,430	\$1,979,773	\$1,254,343
Tax Levy	<u>\$395,258</u>	<u>\$957,465</u>	<u>\$945,597</u>	<u>(\$11,868)</u>
Total Cash Balances	\$7,337,800	\$8,690,000	\$4,708,800	(\$3,981,200)
Est. Use of Cash Balances as % Of Net Expenditures	22%	26%	20%	
VEHICLE REPLACEMENT PLAN FUNDED THROUGH BORROWING				
Expenditures	\$4,200,000	\$3,000,000	\$4,000,000	\$1,000,000
Debt Issue Proceeds	\$4,200,000	\$3,000,000	\$4,000,000	\$1,000,000
TOTAL EXPENDITURES AND BORROWING (CAPITAL IMPROVEMENT PLAN + VEHICLE REPLACEMENT)				
Expenditures	\$43,745,400	\$45,966,400	\$39,452,100	(\$6,514,300)
Debt Issue Proceeds	\$29,200,000	\$27,200,000	\$22,000,000	(\$5,200,000)

(a) 2027 budgeted use of enterprise fund balance includes \$1,000,000 from the Radio Service Fund for the Radio System Upgrade (#202615) and \$779,000 from the Golf Course Fund for Golf Facilities Improvement Plan (#202710). Restricted special revenue fund balance is from the Parkland Management and Land Acquisition (Tarmann) Fund for Expo Building Maintenance, Security and Safety Improvements (#202612) and Ice Arena Facility Improvement Plan (#202409).

(b) 2027 budgeted use of governmental fund balance of \$1,783,430 includes General Fund Balance of \$100,000 for Tax System Replacement (#202717) and Capital Project Fund balance of \$1,683,430.

(c) General revenues include \$729,773 of state personal property aid for the tax exemption of machinery, tools, and patterns not used for manufacturing and \$1,250,000 of Federal Indirect Cost Recovery revenue.

SUMMARY

	2025 Budget	2026 Budget	2027 Budget	26-27 Budget Change
EXPENDITURES				
Justice and Public Safety	\$21,394,000	\$25,524,000	\$8,223,000	(\$17,301,000)
Health and Human Services	\$445,000	\$0	\$25,000	\$25,000
Parks, Env, Edu & Land Use	\$2,011,300	\$6,241,400	\$3,338,200	(\$2,903,200)
Public Works	\$15,080,100	\$11,001,000	\$23,515,900	\$12,514,900
County Wide Technology Projects	\$615,000	\$0	\$150,000	\$150,000
Vehicle Replacement	\$4,200,000	\$3,000,000	\$4,000,000	\$1,000,000
Est. Financing Costs	\$0	\$200,000	\$200,000	\$0
Total Gross Capital Expenditures	\$43,745,400	\$45,966,400	\$39,452,100	(\$6,514,300)

REVENUES-Project Specific

Local Municipal Share - County Highway	\$450,000	\$0	\$1,768,600	\$1,768,600
Donations/Contributions/Reimbursements	\$495,000	\$500,760	\$0	(\$500,760)
County Highway Improvement Program (CHIP)	\$350,000	\$350,000	\$350,000	\$0
CHIP-Discretionary	\$260,000	\$260,000	\$260,000	\$0
Surface Transportation Program (STP) & Other Fed Hwy Funding	\$527,800	\$1,435,200	\$3,067,000	\$1,631,800
State Supplemental Local Road Improvement Program (LRIP)	\$3,100,000	\$1,900,000	\$0	(\$1,900,000)
Federal, State, & Municipal Funding for EP Projects	\$0	\$850,000	\$3,572,500	\$2,722,500
Federal, State, & Municipal Funding for PLU Projects	\$147,600	\$2,347,900	\$46,600	(\$2,301,300)
Community Development Block Grant Funding	\$0	\$82,740	\$0	(\$82,740)
Subtotal: Revenues-Project Specific	\$5,330,400	\$7,726,600	\$9,064,700	\$1,338,100

REVENUES-General

Existing State Shared Revenue/Utility Payment	\$200,000	\$0	\$0	\$0
Supplemental Shared Revenue	\$0	\$0	\$0	\$0
State Aid for Computer Equipment Property Tax Exemption	\$0	\$0	\$0	\$0
State Aid for Tax Exemption of Personal Property	\$695,465	\$725,430	\$729,773	\$4,343
American Rescue Plan Act	\$615,000	\$0	\$0	\$0
Federal Indirect Cost Recovery Revenue	\$0	\$0	\$1,250,000	\$1,250,000
Subtotal: Revenues-General	\$1,510,465	\$725,430	\$1,979,773	\$1,254,343

FUND BALANCE APPROPRIATIONS:

Airport Fund Balance	\$418,500	\$6,000	\$0	(\$6,000)
Golf Course Fund Balance	\$411,000	\$643,000	\$779,000	\$136,000
End User Technology Fund Balance	\$0	\$0	\$50,000	\$50,000
Radio Service Fund Balance	\$0	\$0	\$1,000,000	\$1,000,000
Parkland Mgmt and Land Acquisition (Tarmann) Fund Balance.	\$197,700	\$878,000	\$1,237,600	\$359,600
Subtotal: Proprietary Fund Balance	\$1,027,200	\$1,527,000	\$3,066,600	\$1,539,600

General Fund Balance	\$1,500,000	\$5,000,000	\$100,000	(\$4,900,000)
Gen Fund - Assigned: Jail Assessment Revenue Reserves	\$304,000	\$0	\$0	\$0
Capital Project Funds Assigned	\$3,628,077	\$2,007,105	\$1,683,430	(\$323,675)
Subtotal: Cash Balances from Governmental Fund Balance	\$5,432,077	\$7,007,105	\$1,783,430	(\$5,223,675)
Total Fund Balance Uses For Capital Projects	\$6,459,277	\$8,534,105	\$4,850,030	(\$3,684,075)

Investment Earnings	\$850,000	\$822,800	\$612,000	(\$210,800)
Debt Proceeds - For Capital Improvement Plan	\$25,000,000	\$24,200,000	\$18,000,000	(\$6,200,000)
Debt Proceeds - For Vehicle Replacement Plan	\$4,200,000	\$3,000,000	\$4,000,000	\$1,000,000

Tax Levy	\$395,258	\$957,465	\$945,597	(\$11,868)
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PROJECT LISTING

PROJECT TITLE	Project Number	2027 Project Budget	Fund Balance & Revenue Applied	Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - CENTRAL FLEET

FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	\$550,000		\$550,000
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PUBLIC WORKS - BUILDINGS

HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$1,466,000		\$1,466,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$875,000		\$875,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	\$25,000		\$25,000
COUNTY JAIL/LEC SANITARY PIPE REPLACEMENT	202712	\$25,000		\$25,000

PUBLIC WORKS - HIGHWAYS

CTH O, CTH D TO STH 59 REHABILITATION	202013	\$5,687,500	\$1,768,600(a)	\$3,918,900
CTH I, CALHOUN CREEK BRIDGE	202201	\$98,000		\$98,000
CTH I, MUKWONAGO RIVER BRIDGE	202203	\$98,000		\$98,000
CTH F - BUSSE ROAD INTERSECTION	202401	\$50,000		\$50,000
SIGNAL CONTROLLER REPLACEMENT	202403	\$799,000	\$640,000(b)	\$159,000
CTH YY - BUTLER DITCH TRIBUTARY STRUCTURE	202501	\$163,000		\$163,000
CTH D - CTH X INTERSECTION	202509	\$50,000		\$50,000
CTH NN - TRAFFIC SIGNALS, CTH EE & FAIRWINDS BLVD, MUKWONAGO HS	202605	\$1,620,000	\$1,265,000(c)	\$355,000
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$234,000		\$234,000
CTH J - CTH FT INTERSECTION	202302	\$241,300		\$241,300
CTH F - CTH K INTERSECTION	202304	\$450,000		\$450,000
CTH T - CTH JJ INTERSECTION	202305	\$25,000		\$25,000
CTH P - ASHIPUN RIVER TO N COUNTY LINE	202505	\$145,000		\$145,000
CTH ES - ATKINSON ST TO CTH NN	202506	\$48,400		\$48,400
CTH K - CTH JK TO BROOKFIELD RD	202514	\$2,551,000		\$2,551,000
CTH KE - CTH E INTERSECTION	202520	\$10,000		\$10,000
CTH YY - CTH V V TO WIS 175	202521	\$250,000		\$250,000
TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	202601	\$200,000		\$200,000
CTH Y - CTH HH ROUNDABOUT	202603	\$453,000	\$362,000(d)	\$91,000
CTH Z - JEFFERSON COUNTY LINE TO SCUPPERNONG CREEK	202611	\$142,000		\$142,000
CTH B - PABST FARM CIRCLE INTERSECTION	202701	\$20,800		\$20,800
CTH L - CROWBAR DRIVE INTERSECTION	202702	\$38,900		\$38,900
WAUKESHA COUNTY HIGHWAY SAFETY ACTION PLAN	202709	\$1,000,000	\$800,000(e)	\$200,000
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000		\$200,000
REPAVING PROGRAM 2023-2027	201906	\$6,925,000	\$610,000(f)	\$6,315,000

(a) Funding from local municipal contribution of \$1,208,600 and developer contribution of \$560,000.

(b) Funding from federal Carbon Reduction Program (CRP).

(c) Funding from federal Carbon Reduction Program (CRP).

(d) Federal Congestion Mitigation and Air Quality (CMAQ) funding.

(e) Federal Safe Streets and Roads for All Grant funding.

(f) Includes state County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000.

PROJECT LISTING

PROJECT TITLE	Project Number	2027 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
PARKS AND LAND USE					
ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$506,100	\$506,100	(g)	\$0
EXPO BUILDING MAINTENANCE, SECURITY AND SAFETY IMPROVEMENTS	202612	\$731,500	\$731,500	(h)	\$0
GOLF FACILITIES IMPROVEMENT PLAN	202710	\$779,000	\$779,000	(i)	\$0
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,321,600	\$46,600	(j)	\$1,275,000
EMERGENCY PREPAREDNESS					
EMERGENCY PREPAREDNESS PHONE REPLACEMENT	202613	\$1,800,000	\$850,000	(k)	\$950,000
RADIO SYSTEM UPGRADE	202615	\$5,445,000	\$3,722,500	(l)	\$1,722,500
COMPUTER-AIDED DISPATCH (CAD) REPLACEMENT	202716	\$78,000			\$78,000
COUNTYWIDE - IT					
COUNTY PHONE SYSTEM REPLACEMENT	202715	\$50,000	\$50,000	(m)	\$0
TAX SYSTEM REPLACEMENT	202717	\$100,000			\$100,000
VEHICLE REPLACEMENT					
VEHICLE REPLACEMENT	N/A	\$4,000,000		(n)	\$4,000,000
EST. FINANCING		\$200,000			\$200,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed		\$39,452,100	\$12,131,300		\$27,320,800
ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED					
FEDERAL INDIRECT COST RECOVERY REVENUE			\$1,250,000		
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)			\$729,773		
GENERAL FUND BALANCE (o)			\$100,000		
CAPITAL PROJECT FUND BALANCE			\$1,683,430		
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN			\$18,000,000		
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT			\$4,000,000		
INVESTMENT INCOME EARNED ON DEBT ISSUE			\$612,000		
TOTAL FROM OTHER FUNDING SOURCES					\$26,375,203
TAX LEVY					\$945,597

(g) Parkland Management and Land Acquisition (Tarmann) Fund balance of \$506,100.

(h) Parkland Management and Land Acquisition (Tarmann) Fund balance of \$731,500.

(i) Golf Course Fund balance of \$779,000.

(j) Funding from various state and federal funding sources.

(k) Wisconsin Office of Emergency Communications Next-Gen 911 PSAP Grant funding.

(l) Municipal contributions for 50% local share of \$2,722,500 and Radio Service Fund balance of \$1,000,000.

(m) End User Technology Fund balance of \$50,000.

(n) Description of planned vehicle replacements can be found in the capital project highlights in the following pages and in the Public Works functional area for the Vehicle Replacement Fund.

(o) General Fund balance of \$100,000 is allocated for the Tax System Replacement project (#202717).

HIGHLIGHTS

GENERAL SUMMARY

Capital project expenditures in 2027 decrease about \$6.5 million from the 2026 Adopted Budget to \$39.5 million. Changes are identified by functional areas below.

Justice and Public Safety

Projects in this functional area total \$8.2 million, which is a decrease of \$17.3 million from the prior-year budget (primarily due to the 2026 budget being the final year of funding for the second phase of a two-phase project to modernize and expand the courthouse). The 2027 budget includes \$7.3 million for Emergency Preparedness projects, including \$5.4 million for the radio system upgrade, \$1.8 million for phone replacement, and \$78,000 for the study and design stage of the computer-aided dispatch (CAD) replacement project. The budget also includes \$875,000 for the construction phase to replace the windows at the Law Enforcement Center and \$25,000 for the newly created project to replace sanitary pipes at the Jail and Law Enforcement Center.

Health and Human Services

This functional area includes one project in the 2027 budget, which is the design phase of the Mental Health Center roof replacement for \$25,000.

Parks, Environment, Education and Land Use

Projects in this functional area total about \$3.3 million, a decrease of \$2.9 million from the 2026 budget. The five-year Pavement Management Plan is budgeted at \$1.3 million in 2027. The budget includes \$779,000 to continue golf course improvements at the Naga-Waukee War Memorial and Moor Downs golf courses. The improvements being made include irrigation system and irrigation pump house repair and replacement, pump house and wet well replacement, pedestrian bridge upgrades, and clubhouse restroom, kitchen and dining room renovations. Similarly, infrastructure improvements of \$731,500 are budgeted at the Expo Center, focusing on improving security and technology at the Expo Building. The 2027 budget also includes \$506,100 for the continuation of the Ice Arena Improvement Plan project.

Public Works

Project expenditures in the public works functional area total \$23.5 million, an increase of about \$12.5 million from the 2026 budget. County dollars leverage an additional \$33.0 million of state/federal funds for highway projects that are budgeted by the Wisconsin Department of Transportation and not accounted for in the county's capital budget. Projects include central fleet, buildings, and highways as follows:

Buildings/Land Improvements

Outside of facility projects budgeted in other functional areas, the 2027 capital budget includes \$1.5 million to continue the replacement of the Highway Operations/Central Fleet building roof.

Central Fleet

The 2027 capital budget includes \$550,000 for the continuation of fuel tank replacements across county infrastructure.

Highways

The 2026 capital budget for roadways continues priorities established in three categories to provide a balanced plan. Projects and funding priorities are identified below.

Repaving/Priority Corridors

A funding level of \$6.9 million is budgeted for the annual County Trunk Highway (CTH) Repaving Program. In addition, the budget includes \$5.7 million for the construction phase for CTH O, CTH D (West Cleveland Avenue) to STH 59, in the City of New Berlin. The design phase for multiple projects are budgeted for in 2027, including \$2.6 million for the CTH K (Lisbon Road), CTH JK (Lynndale Road) to Brookfield Road project. Other project budgets in the design stage include \$145,000 for CTH P (Brown Street), Ashippun River to North County Line; \$142,000 for CTH Z (Ottawa Avenue), Jefferson County Line to Scuppernon Creek; and \$48,400 of design for CTH ES (Fox Street), Atkinson Street to CTH NN (West Veterans Way). Additionally, the plan includes \$250,000 for land acquisition for CTH YY (Pilgrim Road), CTH VV (Silver Spring Drive) to Wis 175.

Bridges/Culverts

The Culvert Replacement Program continues with an annual budget of \$200,000. The construction phase for multiple projects are budgeted for in 2027, including \$234,000 for CTH SS (Prospect Avenue) Meadowbrook Creek Structure in the village of Pewaukee, as well as \$98,000 budgeted for both CTH I (Beloit Road), Mukwonago Creek Structure in the town of Mukwonago, and CTH I (Beloit Road), Calhoun Creek Bridge in the city of New Berlin (both projects are being worked on simultaneously and will have construction completed in 2027). Additionally, CTH YY (Pilgrim Road) Butler Ditch Tributary Structure in the city of Brookfield has \$163,000 budgeted for design in 2027.

Signal & Safety Improvements

Decisions to initiate signal and safety spot improvements are based on safety, traffic congestion, and roadway safety audits to identify the use of lower-cost remediation strategies. The budget includes \$1,620,000 for the construction phase for the CTH NN (W. Veterans Way) at CTH EE (School Road) and at Fairwinds Boulevard intersections in the village of Mukwonago. Other construction phases budgeted include \$450,000 for CTH F (Redford Boulevard)/CTH K (Lisbon Road) intersection in the town of Lisbon and village of Sussex and \$241,300 for CTH J (Pewaukee Road)/CTH FT (Northview Road) in the city of Waukesha.

Land acquisition is budgeted for several projects, including \$50,000 each for the CTH F (Redford Boulevard)/Busse Road intersection in city of Pewaukee and the CTH D (Sunset Drive)/CTH X (Genesee Road) intersection in the city of Waukesha. Additional land acquisition of \$25,000 is budgeted for the CTH T (Grandview Boulevard)/CTH JJ (Bluemound Road) intersection in the city and village of Pewaukee and \$10,000 for the CTH KE (North Shore Drive)/CTH E (Maple Ave) intersection in village of Hartland and town of Delafield. Design being budgeted in 2027 includes \$453,000 for the CTH Y (Racine Avenue)/CTH HH (College Avenue) Roundabout in city of New Berlin and city of Muskego, \$38,900 for the CTH L (Janesville Road)/Crowbar Road Intersection in the city of Muskego, and \$20,800 for the CTH B (Valley Road)/Pabst Farm Circle Intersection in the city of Oconomowoc.

The 2027 budget includes \$1,000,000 for the new Waukesha County Highway Safety Action Plan, which will undergo a study/design phase in 2027 to identify the areas of safety needs countywide, including both county trunk highways and municipal roadways. The budget also includes \$200,000 for the Traffic Signal Equipment Replacement program, which will continue annually to improve intersection signals and safety throughout the county. Additionally, the Signal Controller Replacement project has \$799,000 budgeted for construction in 2027.

Countywide – General Administration and Technology

The 2027 capital budget includes \$150,000 for two studies related to Tax System Replacement and the replacement of the Countywide Phone System. Additionally, \$200,000 is continued to be included for estimated financing costs associated with the annual debt issuance.

Vehicle Replacement

The county borrows for some major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement costs and having a useful life of seven years or more on average. The Capital Project Fund will pay for the initial acquisition, with principal repaid in the Debt Service Fund with contributions collected through the Vehicle Replacement Plan. Borrowing for vehicles is budgeted at \$4.0 million, an increase of \$1.0 million from 2026.

Project Revenue Funding

Revenues and various fund balance appropriations for project funding decrease by about \$1.1 million to \$15.9 million for the 2027 Budget. This is primarily due to decreased General Fund balance being budgeted.

Project specific revenues increase by \$1,338,100 to \$9,064,700. For highway projects, this budget includes municipal and developer funding revenue of \$1,768,600 to cover a portion of the construction costs for the CTH O (Moorland Road), CTH D (West Cleveland Avenue) to STH 59. Another \$1,265,000 of federal Carbon Reduction Plan (CRP) revenue is budgeted to offset most of the construction costs for the CTH NN Traffic Signals at CTH EE and Fairwinds Boulevard, Mukwonago High School project. Additionally, CRP of \$640,000 is budgeted for the Signal Controller Replacement Project and \$362,000 of Carbon Mitigation and Air Quality (CMAQ) federal funding is budgeted for the CTH Y and CTH HH Roundabout project. The 2027 budget for highway projects also includes \$800,000 of federal Safe Streets and Roads for All funding for the County Highway Safety Action Plan project. Additionally, the budget also includes state County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000 to help fund the County Highway Repaving Program.

For Parks and Land Use projects, the budget includes \$46,600 in state and federal funding for the Pavement Management Program.

The Emergency Preparedness Phone Replacement project includes \$850,000 of grant revenue from the state Office of Emergency Communication. The Radio System Replacement project includes \$2,722,500 of municipal contributions for the 50% municipal share of the project costs.

Current Funding Sources

The budget includes state personal property aid for the tax exemption of machinery, tools, and patterns (not used in manufacturing) budgeted at \$729,773. Additionally, \$1,250,000 of federal indirect revenues are added to the 2027 budget.

Use of fund balances in 2027 totals about \$4.85 million, which is an decrease of \$3.7 million from the 2026 budget. **Golf Course Fund balance** is budgeted at \$779,000 to fund the golf course improvements at Naga-Waukee War Memorial and Moor Downs golf courses. **Parkland Management and Land Acquisition (Tarmann) Fund balance** totaling \$1,237,600 is budgeted for the Expo Building Maintenance, Security and Safety Improvements project (\$731,500) and for the Ice Arena Facility Improvement Plan project (\$506,100). **End User Technology Fund balance** of \$50,000 is budgeted for the County Phone System Replacement project. **General Fund balance** of \$100,000 is budgeted for the Tax System Replacement Project. **Radio Services Fund balance** of \$1,000,000 is budgeted for the Emergency Preparedness Radio System Upgrade project. **Capital Project Fund balance** of about \$1,683,400 is budgeted in 2027.

Borrowed funds are budgeted at \$22.0 million, which is \$5.2 million lower than in 2026. This includes \$18.0 million budgeted for capital projects, a decrease of \$6.2 million from 2026, and \$4.0 million budgeted for vehicle replacements, an increase of \$1.0 million from 2026. Investment income is budgeted at \$612,000, which is \$210,800 lower than in 2026. Property tax levy funding decreases by \$11,868 to \$945,597. Tax levy, the use of governmental fund balance, and other revenues generates the county's "down payment" at 20.2% of net capital expenditures, above the policy target of 20%.

OPERATING IMPACTS BY FUNCTIONAL AREA

Justice and Public Safety/Public Works

The various Emergency Preparedness projects (phone replacement, digital radio system upgrade, and Competer-Aided Dispatch System upgrade) operating costs are still being determined. These costs are likely to be composed of software licensing and support charges, which are already budgeted in the operating budgets for the current system. Any increases will be built into future budgets.

Public Works - Facilities

Annual operating costs for roof patching and repair are anticipated to decrease due to the six roof replacement projects included in the capital plan. This will not only reduce ongoing maintenance costs for roofs, but will likely allow facilities maintenance staff to refocus their efforts on other priorities they may have otherwise have had to de-prioritize due to roofing work. The same is applicable for the inclusion of the three new HVAC replacement projects, as well as the sanitary pipe replacement at the County Jail and Law Enforcement Center.

Public Works - Highways

Annual operating costs for additional lane miles are estimated at approximately \$9,100 per lane mile. The county's goal is to maintain or improve the current overall pavement condition index (1-100 scale) for county highways, which is estimated at 71 in 2025. Regarding bridges, the county follows Wisconsin Department of Transportation guidelines for bridge replacement. Structure rehabilitation is warranted when the sufficiency number drops below 80, and a structure replacement is warranted when the sufficiency number drops below 50. The Highway Engineering Division continues to work to maintain an average sufficiency index rating of 80 or higher for all county bridges. The overall bridge sufficiency index for 2025 was 86.0.

Note: For a high-quality PDF version of the 2027-31 Capital Project forms, please visit the Waukesha County Capital Plan website: <https://www.waukeshacounty.gov/administration/budget/five-year-capital-plan/>.

Project Title:	Highway/Fleet Roof Replacement	Project #:	202210
Department:	Public Works - Buildings	Project Type:	Roof Replacement
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027			Total
Project Phase	Design	Construction	Construction			Project
Expenditure Budget	\$100,000	\$1,550,000	\$1,466,000	\$0	\$0	\$3,116,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$100,000	\$1,550,000	\$1,466,000	\$0	\$0	\$3,116,000
COST DOCUMENTATION			REVENUE			
Design (Budget & Concept)		\$100,000				
Construction		\$2,800,000				
Contingency		\$216,000				
Total Project Cost		\$3,116,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$3,116,000	REVENUE BUDGET			\$0

Project Scope & Description

This project will replace 102,980 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the highway and fleet operations building.

Location

Highway/Fleet Building, 1641 Woodburn Road, Waukesha, WI 53188

Analysis of Need

The main highway building was constructed in 1997, and the fleet building was constructed in 1998. They both have their original roofs. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. As of the creation of this project in the 2023 budget, the highway roof was about 27 years old, and the fleet roof was about 26 years old. The roofs will be about 30 and 29 years old, respectively, at the time of replacement. Extensive patching has occurred over the years which has aided in extending the life of the roof. A March 2020 roof survey was completed on the highway/fleet facility that indicated that significant roofing upgrades are required to maintain the integrity of the roofs. The roof will continue to be monitored and patched and repaired on an as needed basis.

Alternatives

Patch roof as leaks develop.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved with a cost update in the 2023-2027 capital plan. Approved as planned in the 2024-2028 capital plan. Approved with a cost update in the 2025-2029 and 2026-2030 capital plans.

Project Title:	Law Enforcement Center Window Replacement	Project #:	202211
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Construction	Construction			Project
Expenditure Budget	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
COST DOCUMENTATION			REVENUE			
Architect (Budget Concept & Design)		\$20,000				
Construction		\$1,000,000				
Contingency		\$75,000				
Total Project Cost		\$1,095,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$1,095,000	REVENUE BUDGET			\$0

Project Scope & Description

This project will repair and replace the existing exterior windows in the jail pods. The law enforcement center was constructed in 1993 and windows are original. The windows will be about 33 years old at time of replacement.

Location

Law Enforcement Center, 515 West Moreland Blvd., Waukesha, WI 53188

Analysis of Need

The existing exterior windows in the Law Enforcement Center jail pods will be about 33 years old at time of replacement. The window glazing and vacuum insulation seals have failed over time. The average life expectancy of a commercial grade aluminum window is 20 years. The window system aids in heating and cooling, sound control, and protection from the elements.

Alternatives

Patch around the windows as repairs are needed.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027, 2024-2028, 2025-2029, and the 2026-2030 capital plans.

Project Title:	Mental Health Center Roof Replacement	Project #:	202313
Department:	Public Works - Buildings	Project Type:	Roof Replacement
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Design	Construction				Project
Expenditure Budget	\$25,000	\$621,000	\$0	\$0	\$0	\$646,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$25,000	\$621,000	\$0	\$0	\$0	\$646,000
COST DOCUMENTATION			REVENUE			
Design		\$25,000				
Construction		\$571,000				
Contingency		\$50,000				
Total Project Cost		\$646,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$646,000	REVENUE BUDGET			\$0

Project Scope & Description

This project is to replace 13,000 GSF (gross square feet) of standing seam metal roofing on the Mental Health Center.

Location

Mental Health Center, 1501 Airport Road, Waukesha, WI 53188

Analysis of Need

This Mental Health Center was constructed in 1994 and has the original metal roofing system. Standing seam metal roofs are typically under warranty for 20 years and have a useful life expectancy of 30 years. The roof is over 30 years old and has been repaired and deteriorated due to sun exposure and years of expansion and contraction through the temperature variations of the seasons. At time of replacement the roof will be about 34 years old.

Alternatives

Patch and repair the roof when leaks develop.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2023-2027 capital plan. Approved as planned in the 2024-2028 capital plan. Approved with a cost update in the 2025-2029 capital plan. Approved as planned in the 2026-2030 capital plan.

Project Title:	County Jail/LEC Sanitary Pipe Replacement	Project #:	202712
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	Public Works
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Design	Const.	Const.	Const.		Project
Expenditure Budget	\$25,000	\$108,000	\$108,000	\$108,000	\$0	\$349,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$25,000	\$108,000	\$108,000	\$108,000	\$0	\$349,000
COST DOCUMENTATION			REVENUE			
Design		\$25,000				
Construction		\$300,000				
Contingency		\$24,000				
Total Project Cost		\$349,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$349,000	REVENUE BUDGET			\$0

Project Scope & Description

This project will replace the aging sanitary piping system including installation of isolation valves to the water lines at the County Jail and Law Enforcement Center (LEC) buildings.

Location

515 West Moreland Blvd., WI 53188

Analysis of Need

The County Jail was constructed in 2006 and the LEC was constructed in 1993. The sanitary lines are original to the construction and have been failing over the past few years. The average useful life of sanitary piping is 50 to 100 years old. The useful life can be reduced by excessive use and corrosion. At the time of replacement, the sanitary piping system will be 24 years old in jail and 37 years old in the LEC. In addition, the existing water lines do not have the appropriate number of isolation valves resulting in multiple jail pods and staffing areas of each building to be shut down during any maintenance mechanical projects and plumbing emergencies affecting daily jail operations. The installation of isolation valves will prevent building shutdowns and allow for repairs and maintenance without impacting daily operations.

Alternatives

Do not replace the sanitary lines until they fail and replace them under emergency conditions, which will impact on the daily jail and law enforcement operations. Do not install isolation valves and continue to shut the water down to the buildings for maintenance and repairs which impact the daily jail and law enforcement operations.

Ongoing Operating Costs

Emergency on-call maintenance mechanic overtime costs will be reduced.

Previous Action

None

Project Title:	CTH O, CTH D to STH 59 Rehabilitation	Project #:	202013
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2024	2025	2026	2027	Total
Project Phase	Design	Des/Land	Design	Design	Construction	Project
Expenditure Budget	\$206,000	\$988,000	\$90,000	\$250,000	\$5,687,500	\$7,221,500
Revenue Budget	\$0	\$802,400	\$0	\$0	\$1,768,600	\$2,571,000
Net Cost After Revenues Applied	\$206,000	\$185,600	\$90,000	\$250,000	\$3,918,900	\$4,650,500
COST DOCUMENTATION			REVENUE			
Design	\$1,280,000		Federal Surface Transportation			
WisDOT Design Review	\$15,000		Program (STP) - Design		\$727,000	
Land Acquisition	\$1,003,000		STP Funding - Land		\$802,400	
Construction	\$19,882,500		STP Funding - Construction & Railroad		\$11,782,400	
Construction Management	\$1,988,300		New Berlin Local Scope (Reimb.)		\$1,208,600	
Contingency	\$994,100		Development Agreement (Reimb.)		\$560,000	
State Oversight	\$68,000		Congressional Direct Spending		\$5,500,000	
Total Project Cost	\$25,230,900		Total Revenue		\$20,580,400	
EXPENDITURE BUDGET	\$7,221,500		REVENUE BUDGET		\$2,571,000	

Project Scope & Description

This 1.5-mile long project involves the pavement replacement of CTH O to bring it up to current standards. Improvements will include replacing the existing concrete pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to Moorland Road will need to be maintained during construction. This project will use federal funds to partially offset the cost of design and construction. The county has been awarded \$5,500,000 in congressionally directed Community Projects Funding to bring the total project county cost share closer to the standard 20%. The congressionally directed spending request is for federal fiscal year 2026 and the county anticipates a successful grant approval based on support from Rep. Fitzgerald. The county is coordinating Traffic Impact Analysis (TIA) improvements that will be constructed with the project as part of a mixed-use development between Greenfield Avenue and the Union Pacific Railroad. A project agreement is being drafted that will summarize added development construction costs with an equal and offsetting developer cost share, currently estimated to be \$560,000. Development cost is now included in the project construction cost and offset with developer agreement revenue.

Construction costs have been reduced based on the net result of the prefinal plan estimate and the \$500,000 decrease in the previously anticipated federal funding grant. The total project cost decreased \$6,000 as a result.

Location: City of New Berlin

Analysis of Need: The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration. The roadway was first built in 1978 and was rehabilitated in 2006, but that rehabilitation is nearing the end of its useful life, and the concrete pavement will need to be replaced. Pavement issues are further compounded by the fact that this portion of Moorland Road is one of the busiest on the county highway system with nearly 40,000 vehicles per day. The corridor serves as a major access road between I-43 and I-94.

Alternatives: Attempt further rehabilitation. This alternate is not recommended because it is not considered cost-effective due to the poor condition of the existing pavement and the high cost of traffic control needed to maintain traffic for this roadway.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Originally, the rehabilitation for this stretch of highway was included in capital project #201803, but is being split out into this separate project. Approved as a new project in the 2020-2024 capital plan. Accelerated in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Accelerated through ordinance 176-104 in 2022. Approved with a cost and revenue update in 2023-2027 capital plan. Approved with a cost and revenue update in 2024-2028 and the 2025-2029 capital plans. Approved with a delay and scope change, as well as a revenue and cost update in the 2026-2030 capital plan.

Project Title:	CTH I, Calhoun Creek Bridge	Project #:	202201
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Beloit Road
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Design	Design	Design	Design/Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$21,000	\$55,000	\$98,000	\$180,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$0	\$21,000	\$55,000	\$98,000	\$180,000
COST DOCUMENTATION		REVENUE				
Design Prelim	\$6,000					
Design	\$87,000	Federal Bridge Aid				\$474,000
WisDOT Design Review	\$28,000					
Land Acquisition	\$45,000					
Construction	\$390,000					
Construction Management	\$78,000					
Contingency	\$20,000					
Total Project Cost	\$654,000	Total Revenue				\$474,000
EXPENDITURE BUDGET	\$180,000	REVENUE BUDGET				\$0

Project Scope & Description:

This project is a rehabilitation of the CTH I bridge over Calhoun Creek. The scope of the project consists of structural lining the three existing culvert barrels. This will maintain the integrity of the barrels and extend their useful life. The existing concrete headwalls and the roadway over the structure will remain in-place. There is adequate right-of-way width and permanent easement at this bridge site. However, additional temporary easements will likely be required for construction to begin. The project will be constructed with the roadway open to through traffic. An Independent Study Report was completed in 2023. Waukesha County applied for federal funding in 2023 and was awarded \$474,000 in 2024.

Location: City of New Berlin**Analysis of Need:**

The existing bridge (B-67-318) is a three-barrel corrugated steel culvert structure. The culvert barrels are six feet in diameter. Two barrels were constructed in 1976 with a CTH I roadway project. In 2009, a developer added a third barrel and constructed the existing headwalls. The two original barrels are corroding with significant section loss in the low flow portion of the pipes. The third barrel has some rust beginning in the low flow area. The roadway over the structure is in good condition and was re-built in 2018. The roadway is functionally classified as a 'minor arterial.' The bridge is considered 'structurally deficient' due to its current condition rating. The structure sufficiency number is 26.8. This indicates that structure replacement is warranted according to Wisconsin Department of Transportation (WisDOT) guidelines, which makes the bridge eligible for federal bridge replacement or rehabilitation funding when the sufficiency index is below 50. Rehabilitation by culvert lining will address the structure deficiencies while avoiding the need to excavate the roadway. An independent engineering study report was prepared for this project prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 7,300 vehicles per day.

Alternatives:

Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs:

Maintenance costs will be reduced in the early years after construction beyond 2027.

Previous Action:

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan. Approved as planned in the 2025-2029 capital plan. Approved with a cost update in the 2026-2030 capital plan.

CAPITAL BUDGET SUMMARY						
Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Pre. Design		Design	Design/Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$23,000	\$55,000	\$98,000	\$182,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$6,000	\$0	\$23,000	\$55,000	\$98,000	\$182,000
COST DOCUMENTATION		REVENUE				
Preliminary Design	\$6,000	Fed Aid Bridge				
Design	\$105,000					
WisDOT Design Review	\$20,000					
Land Acquisition	\$45,000					
Construction	\$383,000					
Construction Management	\$88,000					
Contingency	<u>\$19,000</u>					
Total Project Cost	\$666,000	Total Revenue				
EXPENDITURE BUDGET	\$182,000	REVENUE BUDGET				

This rehabilitation of the CTH I bridge over the Mukwonago River is rescoped from concrete overlay to concrete deck repairs. The spalls and delaminations in the deck will be repaired with concrete patching, using sacrificial anodes. Concrete repairs will be made to the spalled slab edges. Galvanized steel flashing will be installed on the slab edges. Existing bridge railing may be modified/remounted or completely replaced with this project. Railing replacement with concrete parapet will be investigated. Approach guardrail will be replaced to meet current standards. The immediate asphalt approaches will be repaved. The existing right-of-way width is 66 feet, whereas the ultimate right-of-way width is 100 feet. The county does not anticipate purchasing the ultimate right-of-way width. However, some land acquisition is anticipated to relocate one or two driveways for guardrail construction. At construction, it is anticipated that the bridge will be closed to traffic with a detour in-place. An independent study report was completed in 2023, and application was made to WisDOT for federal funding. WisDOT did not concur with our recommended concrete overlay and the independent study report was revised using a modified scope, which was approved by WISDOT. Though scope is modified, total project cost is reduced only slightly, mostly due to inflationary increases in the revised independent study report.

Analysis of Need:

Alternatives:

Ongoing Operating Costs:

Previous Action:

Approved as a new project in the 2022-2026. Approved as planned in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan. Approved with a cost and scope update in the 2025-2029 capital plan. Approved with a cost update in the 2026-2030 capital plan.

Project Title:	CTH F at Busse Road	Project #:	202401
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Redford Boulevard
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design		Real Estate	Construction		Project
Expenditure Budget	\$12,300	\$0	\$50,000	\$83,400	\$0	\$145,700
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$12,300	\$0	\$50,000	\$83,400	\$0	\$145,700
COST DOCUMENTATION			REVENUE			
Design		\$115,000	Fed. Highway Safety Improvement Program (HSIP)			
WisDOT Design Review		\$10,000				
Land Acquisition		\$50,000				
Construction		\$704,000	Design			\$112,700
Construct Mngmnt		\$86,000	Construction			\$751,600
WisDOT Construction Review		\$10,000				
Contingency		\$35,000				
Total Project Cost		\$1,010,000	Total Revenue			\$864,300
EXPENDITURE BUDGET		\$145,700	REVENUE BUDGET			\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH F (Redford Boulevard) and Busse Road. Changes to the existing CTH F and Busse Road intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH F left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County has been awarded Federal HSIP Funding. The project schedule was advanced by 1-year in the 2025-29 plan to accommodate the statewide HSIP Program schedule.

Location: City of Pewaukee

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH F (Redford Boulevard) and Busse Road had the fourth highest crash rate with respect to its volume. Forty-six (46) crashes have occurred over a 5-year period, with northbound vehicles turning left onto Busse Road accounting for seven (7) of them. The existing lane alignment of CTH F restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives

The do nothing alternative does not address an identified high accident rate intersection

Ongoing Operating Costs

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed

Previous Action

Approved as a new project in the 2024-2028 capital plan. Approved accelerated with a cost and revenue update in the 2025-2029 capital plan. Approved as planned in the 2026-2030 capital plan.

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design	Design	Construction			Project
Expenditure Budget	\$129,000	\$30,000	\$0	\$799,000	\$0	\$958,000
Revenue Budget	<u>\$103,200</u>	<u>\$23,800</u>	<u>\$0</u>	<u>\$640,000</u>	<u>\$0</u>	<u>\$767,000</u>
Net Costs After Revenues Applied	\$25,800	\$6,200	\$0	\$159,000	\$0	\$191,000
COST DOCUMENTATION		REVENUE				
Design	\$149,000	Federal Congestion Management and Air Quality				
WisDOT Design Review	\$10,000	(CMAQ)				
Construction	\$540,000	Design	\$127,000			
Construction Management	\$164,000	Construction	\$640,000			
WisDOT Construction Review	\$15,000					
Contingency	\$80,000					
Total Project Cost	\$958,000	Total Revenue	\$767,000			
EXPENDITURE BUDGET	\$958,000	REVENUE BUDGET				\$767,000

- New traffic signal controllers
- Updated signal timing programs

Location
Throughout Waukesha County

The older controllers make the signals less efficient and are not able to implement modern improvements like flashing-yellow-arrows or adaptive control, and upcoming technologies, such as connected vehicles, that can reduce the amount of time a vehicle spends idling at an intersection. New controllers provide better coordination along corridors with multiple traffic signals, so drivers see more green lights and spend less time stopped at red lights. New controllers are also more efficient and use less electricity. Poorly timed traffic signals increase carbon emissions and pollution. Studies show a typical car generates 1 lb of carbon dioxide (CO2) emissions for every 3 minutes of idling. Well-timed signals can have a significant impact on reduction of carbon emissions. This will reduce overall carbon emissions by increasing the efficiency of the highways. The county's traffic signal controller vendor no longer sells the brand that is used at the majority of intersections.

The do nothing alternative leaves the county using aging and unsupported equipment.

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed. The energy-efficient equipment is expected to reduce electrical consumption.

Approved as a new project in the 2024-2028 capital plan. Approved delayed with a cost and revenue update in the 2025-2029 capital plan. Approved with a delay in the 2026-2030 capital plan.

Project Title:	CTH YY, Butler Ditch Tributary Structure	Project #:	202501
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Formation	Road Name:	CTH YY (Pilgrim Road)
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Design		Land Acq		Construction	Project
Expenditure Budget	\$163,000	\$0	\$84,000	\$0	\$877,000	\$1,124,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$163,000	\$0	\$84,000	\$0	\$877,000	\$1,124,000
COST DOCUMENTATION			REVENUE			
Design	\$163,000					\$0
Land Acquisition	\$84,000					
Construction	\$763,000					
Construction Management	\$76,000					
Contingency	\$38,000					
Total Project Cost	\$1,124,000		Total Revenue			\$0
EXPENDITURE BUDGET	\$1,124,000		REVENUE BUDGET			\$0

Project Scope & Description

This project is full replacement of the CTH YY (Pilgrim Road) structure over a tributary to Butler Ditch & Underwood Creek. The roadway will remain two lanes following the project. However, the 2050 Regional Transportation Plan lists CTH YY as a 4-lane facility. The county will investigate various structure types, including pipe culvert, box culvert, and concrete arch. The structure will be aligned to allow for future roadway & structure widening. With the project, the county expects to separate a city owned 66-inch diameter storm sewer from the county structure. This will require close coordination with the City of Brookfield. Existing R/W widths vary near the culvert site. The expectation is to purchase in FEE to acquire the adopted ultimate width of 120 feet in the project limits. The roadway will be closed during construction with a posted detour. Design and Land Acquisition are being accelerated to improve delivery schedule durations.

Location

City of Brookfield

Analysis of Need

The existing structure (V-67-106) is a single-span concrete box culvert or rigid frame type structure. The structure was widened to each side in the past with deck-girder configuration. The upstream face of the structure is bulk-headed and connects to a 66-inch diameter storm sewer owned by the City of Brookfield. Three small diameter storm sewer also outfall into the county structure. The structure is old, likely built in early 1900's. A roadway sinkhole developed in 2023 due to deterioration of the culvert walls, which are in poor condition. The girders in the widened sections are in fair to poor condition. The exposed (downstream) headwall is in poor condition. Per City of Brookfield staff, the 66-inch storm sewer is hydraulically undersized. The structure has a span of about 12 feet, and therefore is not classified as a bridge per Federal Highway Administration (FHWA) standards. Traffic volumes on CTH YY were 9,400 vehicles per day in 2022.

Alternatives

Rehabilitate the existing structure, which does not address all structural and geometric deficiencies.

Ongoing Operating Costs

Initial maintenance costs may be reduced.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved as accelerated in the 2026-2030 capital plan.

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Design	Land Acq	Construction		Project
Expenditure Budget	\$10,000	\$31,000	\$50,000	\$191,000	\$0	\$282,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$10,000	\$31,000	\$50,000	\$191,000	\$0	\$282,000
COST DOCUMENTATION			REVENUE			
Design	\$297,000	Federal Highway Safety Improvement Program (HSIP) Funding				
WisDOT Design Review	\$25,000					
Land Acquisition	\$50,000	Design				\$281,000
Construction	\$1,554,000	Construction				\$1,715,000
Construction Management	\$250,000					
WisDOT Construction Review	\$20,000					
Contingency	\$82,000					
Total Project Cost	\$2,278,000	Total Revenue				\$1,996,000
EXPENDITURE BUDGET	\$282,000	REVENUE BUDGET				\$0

The purpose of this project is to improve safety and the intersection of CTH D (Sunset Drive) and CTH X (Genesee Road). Changes to the existing CTH D and CTH X intersection will provide safer traffic signal control, improve visibility for turning vehicles, reduce collisions and provide safer pedestrian crossings. Improvements include:

- Installation of positive offset left turn lanes on CTH D and flashing yellow arrows
- Decrease angle of right-turn lane intersection with cross streets
- Installation of monotube mast arms with backplates
- Improve lighting
- Widen CTH X median by 2-feet and eliminating CTH X corrugated medians
- Separating thru and left turn lanes and replacing with double edge lines
- Milling and repaving functional area of interest and installation of grooved epoxy pavement markings
- Updating pedestrian curb ramps

Location

Analysis of Need

Alternatives

Ongoing Operating Costs

Previous Action

2027 Executive Proposed Budget Book | Waukesha County

Project Title:	CTH NN Traffic Signals, CTH EE and Fairwinds Boulevard, Mukwonago High School	Project #:	202605
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	W. Veterans Way
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2026	2027	2028	2029	Total
Project Phase	Design	Ordinance	Construction			Project
Expenditure Budget	\$250,000	\$75,000	\$1,620,000	\$0	\$0	\$1,945,000
Revenue Budget	\$0	\$75,000	\$1,265,000	\$0	\$0	\$1,340,000
Net Costs After Revenues Applied	\$250,000	\$0	\$355,000	\$0	\$0	\$605,000
COST DOCUMENTATION			REVENUE			
Design		\$240,000	Construction (Federal CRP)			\$1,265,000
WisDOT Design Review		\$10,000	General Fund Balance			\$75,000
Land Acquisition		\$75,000				
Construction		\$1,400,000				
Construction Management		\$140,000				
WisDOT Construction Review		\$10,000				
Contingency		\$70,000				
Total Project Cost		\$1,945,000	Total Revenue			\$1,340,000
EXPENDITURE BUDGET		\$1,945,000	REVENUE BUDGET			\$1,340,000

Project Scope & Description

The project involves full replacement of traffic signal equipment at CTH NN & CTH EE (School Road) and CTH NN & Fairwinds Boulevard, which provide access to Mukwonago High School. The project includes installation of retroreflective backplates, energy-efficient LED streetlights and signal displays, fiber optic cable for signal interconnectivity, video detection updates, and optimized signal timings. The project will include coordination with WisDOT to provide interconnectivity between the WIS 83 & CTH NN intersection and the project traffic signals. The project has been approved for CRP federal funding. An ordinance in May 2026 added \$75,000 of Land Acquisition, needed for completion of the project, funded by use of General Fund balance.

Location

Village of Mukwonago.

Analysis of Need

Existing traffic signals were built in 1999. The existing traffic signal equipment is outdated and in need of replacement. The new interconnected and coordinated signals, coupled with energy-efficient LED bulbs, will enhance traffic flow and safety. Anticipated crash reductions of 20% due to the addition of retroreflective backplates and signal heads over each lane will provide significant safety performance benefits at the entrances to Mukwonago High School. CTH NN has an AADT of 14,000 vehicles per day in the project segment. The CTH NN intersections at CTH EE and Fairwinds Boulevard have experienced a combined 21 crashes, including 6 injury crashes between 2019-2024.

Alternatives

Do nothing alternative does not address the age and deficiencies of the existing signal equipment and will require increased site visits to trouble shoot issues and incremental equipment replacements.

Ongoing Operating Costs

Reduced operating costs due to energy-efficient signal displays and lighting. New equipment life cycle results in less equipment failure, staff sight visits to respond to issues and lower equipment component replacement costs.

Previous Action

Approved as a new project in the 2026-2030 capital plan. Approved with a cost, revenue, and scope update through ordinance 181-7 in May 2026.

Project Title:	CTH SS, Meadowbrook Creek Structure	Project #:	202001
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Prospect Avenue
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design/Land		Land/Const	Construction		Project
Expenditure Budget	\$127,000	\$0	\$174,000	\$234,000	\$0	\$535,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$127,000	\$0	\$174,000	\$234,000	\$0	\$535,000

COST DOCUMENTATION			REVENUE	
Design	\$85,000			
WisDOT Design Review	\$0			
Land Acquisition	\$75,000			
Construction	\$325,000			
Construction Management	\$33,000			
Contingency	\$17,000			
Total Project Cost	\$535,000	Total Revenue		\$0
EXPENDITURE BUDGET	\$535,000	REVENUE BUDGET		\$0

Project Scope & Description

This project is a replacement of the CTH SS drainage structure over Meadowbrook Creek (a tributary of Pewaukee Lake). A box culvert or concrete arch are likely structure types, though various structure types will be considered. The roadway will remain a two-lane section over the structure. The roadway has a functional classification as a minor arterial, and 10-foot shoulders are anticipated. Shoulder widening may require removal of an adjacent retaining wall. Other site constraints include close proximity to two restaurants, Waukesha County's Lake Country Trail, and a Pewaukee Lake access. To minimize impacts to businesses, various roadway typical sections will be considered (rural, urban). Right of way acquisition to the ultimate width of 60/66 feet is required. Additional fee acquisition or easements beyond the ultimate width are anticipated. The project scope has been changed to extend the life of the existing drainage structure through the use of a culvert liner. A study was completed in 2024 that confirmed the feasibility of a culvert liner in lieu of replacement.

Design, land acquisition and construction costs have been reduced based on updated cost estimates as a result of the scope change in the 2026-2030 approved capital plan. Total project costs are reduced by \$307,000.

Locations

Village of Pewaukee

Analysis of Need

The existing structure is a single-span structural steel plate arch with a span of approximately 10 feet. The steel structure is in poor condition with significant deterioration in the lower portion of the culvert barrel. Roadway railings/guardrail at the structure are in poor condition. The age of the existing structure is unknown. The structure has concrete headwalls that are in fair condition. The downstream headwall is continuous with a concrete retaining wall. The culvert structure has a span of 10 feet and is not classified as a bridge per Federal Highway Administration (FHWA) standards, and therefore is not eligible for federal bridge aid. The roadway functional class is minor arterial. Traffic volume on CTH SS in 2018 was 3,400 vehicles per day.

Alternatives

Rehabilitate the existing structure, which does not address all structural and geometric deficiencies. A culvert liner can extend the life of the existing structure at a lower cost.

Ongoing Operating Costs

Maintenance costs will be reduced in the early years after construction beyond 2026.

Previous Action

Approved as new project in 2020-2024 capital plan. Approved as planned in the 2021-2025, 2022-2026, and 2023-2027 capital plans. Approved with a cost update in the 2024-2028 capital plan. Approved with a delay in the 2025-2029 capital plan. Approved with a scope update in the 2026-2030 capital plan.

Project Title:	CTH J – CTH FT Intersection	Project #:	202302
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Pewaukee Road
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map/Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase	Design	Design/Land			Land/Const	Project
Expenditure Budget	\$20,000	\$106,400	\$0	\$0	\$241,300	\$367,700
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$106,400	\$0	\$0	\$241,300	\$367,700
COST DOCUMENTATION			REVENUE			
Design		\$248,700	Federal Highway Safety Improvement Program (HSIP) Funding Design			\$237,300
WisDOT Design Review		\$15,000	Federal Highway Safety Improvement Program (HSIP) Funding Construction			\$1,271,700
Land Acquisition		\$140,000				
Construction		\$1,249,200				
Construction Management		\$163,800				
Contingency		\$60,000				
Total Project Cost		\$1,876,700	Total Revenue			\$1,509,000
EXPENDITURE BUDGET		\$367,700	REVENUE BUDGET			\$0

Project Scope & Description

The intersection of CTH J (Pewaukee Road) and CTH FT (Northview Road) leads to the entrances of Crites Field and the County Expo grounds. The purpose of this project is to improve the traffic signal equipment and geometry of the intersection. Changes to the existing intersection will provide safer traffic signal control, improve visibility for turning vehicles and reduce collisions. Improvements may include:

- Realign CTH J left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure corner islands and curve radii to accommodate lane realignment.
- Assess Eastbound left turn demand at peak hours, and increase turning bay capacity and signal timing accordingly.

Waukesha County was awarded Highway Safety Improvement Program (HSIP) funding for the design and construction phases of this intersection improvement.

The project cost is increasing by \$100,000 with a \$40,000 increase to land acquisition and \$60,000 increase to construction based on the latest cost estimates.

Location: City of Waukesha.

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH J and CTH FT experienced the largest number of accidents for a single traffic movement and has one of the highest crash rates with respect to its traffic volume. Thirty-five (35) crashes have occurred over a 5-year period with northbound vehicles turning left onto CTH FT accounting for twenty-one (21) of them. The existing lane alignment of CTH J restricts visibility of oncoming traffic. The existing traffic signal equipment was constructed in 1990 and condition of the traffic signal equipment within the intersection warrants replacement.

Alternatives: The do nothing alternative does not address an identified high crash rate intersection.

Ongoing Operating Costs: Maintenance costs will be reduced in the early years after construction in 2025.

Previous Action: Approved as a new project in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 capital plan. Approved with a cost update and a delay in the 2025-2029 capital plan. Approved as planned in the 2026-2030 capital plan.

Project Title:	CTH F – CTH K Intersection	Project #:	202304
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Redford Blvd.
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY				
Year	2025	2026	2027	Total
Project Phase	Design	Land	Land/Const	Project
Expenditure Budget	\$24,600	\$100,000	\$450,000	\$574,600
Revenue Budget	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$24,600	\$100,000	\$450,000	\$574,600
COST DOCUMENTATION		REVENUE		
Design	\$230,600	Federal Highway Safety Improvement Program (HSIP) Funding		
WisDOT Design Rev	\$15,000			
Land Acquisition	\$150,000	Design	\$221,000	
Construction	\$2,058,000	Construction	\$1,977,000	
Construction Management	\$206,000			
WisDOT Construction Review	\$10,000			
Contingency	\$103,000			
Total Project Cost	\$2,772,600	Total Revenue	\$2,198,000	
EXPENDITURE BUDGET	\$574,600	REVENUE BUDGET	\$0	

Project Scope & Description

The intersection of CTH F (Redford Blvd) and CTH K (Lisbon Road) handles a high percentage of truck traffic due to area industry and quarries. The purpose of this project is to improve the traffic signal equipment and geometry of the intersection. Changes to the existing CTH F and CTH K intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH F left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace intersection induction loop detectors with new video detection.
- Reconfigure medians, corner islands, and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and whether railroad preemption is needed.
- Investigate whether upgrading street lighting would improve the safety of the intersection.
- Improve drainage in the NW quadrant of interchange

Waukesha County was awarded Federal HSIP Funding. Project cost is updated with \$50,000 land acquisition increase based on the final plat and \$180,400 construction increase based on the latest cost estimate. Waukesha County will pursue additional federal funding for construction via change management in late 2026.

Locations – Village of Lisbon

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH F and CTH K had the highest number of recorded accidents and the highest crash rate with respect to its traffic volume. The left turning movements of the northbound and southbound traffic have the second and third highest frequency of accidents for single turn movements. Eighty-two (82) crashes have occurred over a 5-year period with vehicles turning left onto CTH K accounting for thirty-one (31) of them. The existing lane alignment of CTH F restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. This intersection has significant numbers of night-time crashes and crashes that occurred under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives – The do nothing alternative does not address an identified high accident rate intersection.

Ongoing Operating Costs - It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action – Approved as a new project in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 and the 2025-2029 capital plans. Approved as planned in the 2026-2030 capital plan.

Project Title:	CTH T – CTH JJ Intersection	Project #:	202305
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Main Street
Budget Action:	C - \$ Update Delay	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design	Design/Land		Land	Construction	Project
Expenditure Budget	\$16,000	\$75,000	\$0	\$25,000	\$181,400	\$297,400
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$16,000	\$75,000	\$0	\$25,000	\$181,400	\$297,400
COST DOCUMENTATION			REVENUE			
Design		\$135,000	Federal Highway Safety Improvement			
WisDOT Design Review		\$25,000				
Land Acquisition		\$100,000	Program (HSIP) Funding			
Construction		\$886,000		Design		\$144,000
Construction Management		\$88,000		Construction		\$846,600
WisDOT Construction Review		\$10,000				
Contingency		\$44,000				
Total Project Cost		\$1,288,000	Total Revenue			\$990,600
EXPENDITURE BUDGET		\$297,400	REVENUE BUDGET			\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH T (N Grandview Boulevard) and CTH JJ (Bluemound Road). Changes to the existing CTH T and CTH JJ intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH T left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians, corner islands, and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County received HSIP funding for the intersection improvements.

Project is delayed one year to allow the work to be completed with WisDOT's WIS 16 pavement replacement project scheduled in 2028. The one-year delay will minimize construction impacts to WCTC and GE Healthcare. The project will be included in WisDOT's bid contract. Project construction costs have been increased to account for one year delay and the addition of WisDOT Construction Review that was previously not included in the project cost documentation. Land acquisition costs are increased by \$25,000 based on the final plat. Total project expenditure increase is \$112,300.

Location: City and Village of Pewaukee

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH T and CTH JJ had the second highest crash rate with respect to its volume. Thirty-seven (37) crashes have occurred over a 5-year period with southbound vehicles turning left onto CTH JJ accounting for twelve (12) of them. The existing lane alignment of CTH T restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives: The do nothing alternative does not address an identified high crash rate intersection.

Ongoing Operating Costs: It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action: Approved as a new project in the 2023-2027 capital plan. Approved accelerated with a cost and revenue update in the 2024-2028 capital plan. Approved delayed with a cost and revenue update in the 2025-2029 capital plan. Approved as planned in the 2026-2030 capital plan.

Project Title:	CTH P, Ashippun River to N. County Line	Project #:	202505
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	Brown Street
Budget Action:	C - \$ Update C - Rev Update C - Scope Accelerate	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2029	2030	2031	2032	Total
Project Phase	Design		Land Acq	Construction		Project
Expenditure Budget	\$145,000	\$0	\$1,092,000	\$1,225,000	\$0	\$2,462,000
Revenue Budget	\$0	\$0	\$874,000	\$0	\$0	\$874,000
Net Costs After Revenues Applied	\$145,000	\$0	\$218,000	\$1,225,000	\$0	\$1,588,000
COST DOCUMENTATION			REVENUE			
Design		\$628,000	Federal STP-R Design			\$583,000
WisDOT Design Review		\$100,000	Federal STP-R Real Estate			\$874,000
Land Acquisition		\$1,092,000	Federal STP-R Construction			\$4,898,000
Construction		\$5,237,000	(All Anticipated)			
Construction Management		\$524,000				
WisDOT Construction Review		\$100,000				
Contingency		\$262,000				
Total Project Cost		\$7,943,000	Total Revenue			\$6,355,000
EXPENDITURE BUDGET		\$2,462,000	REVENUE BUDGET			\$874,000

Project Scope & Description

The 0.7-mile project involves reconstructing CTH P to improve the existing pavement and bring the cross section up to collector (C4) standards which requires a 40-foot clear roadway width (12-foot driving lanes and 8-foot shoulders). The roadway improvement will extend the length of CTH P that will be consistent with the segments to the north and south. The intersection with CTH CW will be investigated for geometric and safety improvements. The significantly substandard vertical roadway geometry will be rebuilt to current design standards for a 55-mph posted speed limit. The substandard vertical clearance at the Union Pacific Railroad (UPRR) bridge will be investigated for improvement. Land acquisition will be required to construct an engineered cross section, roadway profile and intersection improvements. Rural curb and gutter sections will be evaluated to minimize property impacts to the built environment. The highway segment will be closed to through traffic using a posted detour during construction. Design expenditures are accelerated to 2027 to better align with anticipated STP-R federal funding.

The project cost and revenues have been updated to reflect a reduction in the north reconstruction project limit. The project will reconstruct CTH P through the vertical profile improvement north of CTH CW, decreasing the project length to 0.7-miles. The remaining 1-mile segment to the North County Line/Oneil Road will be done later. Construction moved up to 2031. The total project cost decreased by \$5,714,000. Total revenues decreased by \$4,570,600. Net costs after revenues decreased by \$1,143,400.

Location: Village of Lac La Belle

Analysis of Need

CTH P is a major collector and an important north-south corridor between WIS 16 (in Waukesha County) and WIS 33 (in Dodge County). The project segment is unique to the 23-mile corridor as it is unimproved and has significantly substandard vertical geometry, cross section, and safety clearance. The existing pavement is in fair condition. The unimproved cross section and significantly substandard vertical geometry creates safety and drainage problems including water over the roadway during heavy rains. Two existing crest vertical curves on the north end of the project are substandard which only provides a safe travel speed of 25 mph, 30 mph lower than the posted speed limit. The project segment had an average annual daily traffic (AADT) of 5,000 in based on 2025 data collection. The intersection with CTH CW has experienced multiple injury accidents in the past 3-years and has a crash rate 2x the statewide average. The 5-year crash rate for the project segment is 347, which is 4.5x the statewide average for 2-lane rural roads. The UPRR over CTH P was reconstructed in 2020 to create a lateral clear width of 40-feet. Prior to the replacement of the UPRR bridge, the CTH P roadway cross section was restricted to 24-feet, not allowing for lateral clearance improvements. The existing vertical clearance under the UPRR bridge is 14'-2" and substandard.

Alternatives

Continue to maintain the existing facility in its current configuration. This alternative is not recommended since it does not address the substandard geometry on a priority north-south corridor, nor does it address safety and function issues on this roadway segment.

Ongoing Operating Costs

Ongoing operating costs are not expected to change.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved as accelerated in the 2026-2030 capital plan.

Project Title:	CTH ES, Atkinson St to CTH NN	Project #:	202506
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	Fox Street
Budget Action:	C - \$ Update C - Rev Update Scope	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase		Design	Land Acq		Construction	Project
Expenditure Budget	\$0	\$48,400	\$50,000	\$0	\$452,600	\$551,000
Revenue Budget	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Net Costs After Revenues Applied	\$0	\$48,400	\$50,000	\$0	\$362,600	\$461,000
COST DOCUMENTATION			REVENUE			
Design		\$192,000				Federal STP-U Design \$193,600
WisDOT Design Review		\$50,000				Federal STP-U Construction \$1,810,000
Land Acquisition		\$50,000				Local Cost Share Agreement \$90,000
Construction		\$1,924,000				(All Anticipated)
Construction Management		\$192,400				
WisDOT Construction Review		\$50,000				
Contingency		\$96,200				
Total Project Cost		\$2,554,600				Total Revenue \$2,093,600
EXPENDITURE BUDGET		\$551,000				REVENUE BUDGET \$90,000

Project Scope & Description

The 0.7-mile project will mill and resurface the existing asphalt pavement on CTH ES (Fox Street). Existing curb and gutter, storm water inlets and curb ramps will be evaluated and improved as necessary. Bridge preservation treatments will be investigated for B-67-249. The county will apply for Surface Transportation Program – Urban (STP-U) project funding in the next program cycle. Project design was delayed to 2027 and construction to 2030 to better align with STP program application cycle schedule.

Project costs and revenues updated to match the STP-U funding application. Federal funding revenue removed from land acquisition based on WisDOT policy. Project scope was updated to include a 10-foot shared use path along CTH ES between Maple Street and CTH NN. The Village of Mukwonago requested the shared use path and will pay for the local cost share. New traffic signals have been added to the scope at the intersection of CTH ES and CTH NN. Total project cost increased \$1,505,700. Total revenues increased \$1,254,500. Net costs after revenues increased \$251,200.

Location

Village of Mukwonago

Analysis of Need

The existing asphalt pavement has a PCI rating of 49 and is in poor condition and deteriorating and needs to be rehabilitated. The pavement was last rehabilitated in 1972 and 1995. The project limits include bridge over the Canadian National Railroad (B-67-249) which was built in 1995. The existing bridge approaches have settled, and the bridge is due for deck preservation which may consist of deck sealing or epoxy overlay.

Alternatives

The pavement will need to be milled and resurfaced either from the county funded annual paving program or from an 80% federally funded STP program.

Ongoing Operating Costs

No change in operating costs is expected with the proposed project.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved with a delay in the 2026-2030 capital plan.

Project Title:	CTH K, CTH JK to Brookfield Road	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Preliminary Design	Road Name:	Lisbon Road
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2025	2026	2027	2029	2031	2032+	Total
Project Phase	Planning Study	Design	Design	Land Acq	Land/Const	Land/Const	Project
Expenditure Budget	\$200,000	\$850,000	\$2,551,000	\$14,144,000	\$15,667,000	\$19,880,000	\$53,292,000
Revenue Budget	\$0	\$0	\$0	\$11,316,000	\$4,643,000	\$4,846,000	\$20,805,000
Net Costs After Revenues Applied	\$200,000	\$850,000	\$2,551,000	\$2,828,000	\$11,024,000	\$15,034,000	\$32,487,000
COST DOCUMENTATION				REVENUE			
Planning Study	\$200,000						
Design	\$13,006,000						\$10,205,000
WisDOT Design Review	\$600,000						\$20,805,000
Land Acquisition	\$26,006,000						\$69,738,000
Construction	\$102,455,000						\$25,000,000
Construction Management	\$10,245,000						
WisDOT Construction Review	\$600,000						
Contingency	\$5,123,000						
Total Project Cost	\$158,235,000						\$125,748,000
EXPENDITURE BUDGET	\$53,292,000						REVENUE BUDGET
							\$20,805,000

Project Scope & Description

The 6-mile project involves modernization and capacity expansion of CTH K between CTH JK (Lynndale Road) and Brookfield Road. A preliminary planning study will be finalized in 2026 supporting the project scope. The reconstruction project will be built in phases based on successful applications for federal funding. The planned project phasing is as follows:

- Phase 1, Executive Drive to Sussex Creek
- Phase 2A, Quarry Corners Parkway to Roberta Drive
- Phase 2B, Sussex Creek to Quarry Corners Parkway
- Phase 3, Roberta Drive to Westridge Drive
- Phase 4, CTH JK to Business Drive
- Phase 5, Westridge Drive to Brookfield Road

A new highway overpass will be constructed over the Canadian National Railway crossing. Roundabouts will be constructed at CTH JK, Maple Avenue, CTH V, CTH Y and Brookfield Road. The county will coordinate new bike and pedestrian facilities with the municipalities and will include the improvements in the project construction subject to local cost share and maintenance agreements.

The project was awarded STP-M federal funding for Project Phase 1 between Executive Drive and Sussex Creek. The county submitted a \$25 million federal BUILD grant application for Project Phase 2A between Quarry Corners Parkway and Roberta Drive and received notification that the grant was not approved. The approved STP-M federal funding for Project Phase 1 includes \$11.9 million, which is partial funding with the remaining \$9.2 million being awarded as part of the 2032-2033 STP-M program cycle.

The county will be pursuing additional state and federal funding opportunities, including an application for a \$74.4 million federal discretionary 2026 Railroad Crossing Elimination (RCE) grant that was submitted in June 2026. The RCE grant would provide funding to construct Project Phase 2 and a portion of Phase 3, between Sussex Creek and CTH V (Town Line Road).

Project cost and revenue estimates have been updated based on preliminary designs, federal funding applications, and planning study estimates. Total project cost increased \$34.335 million, revenues increased \$27.708 million. Net county costs after revenues applied increased \$6.627 million. Future project phases and costs (2032+) are subject to receiving future federal funding.

Location

Village of Lisbon, Village of Sussex, Village of Menomonee Falls, and City of Brookfield

Project Title:	CTH K, CTH JK to Brookfield Road	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Preliminary Design	Road Name:	Lisbon Road
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

Analysis of Need

The original pavement was built in 1961-62, is in poor condition and projected to be in serious to very poor condition by 2035. CTH K, within the project segment, has a current average annual daily traffic (AADT) of over 14,000 and a very high truck percentage of 20%. Traffic volume continues to increase along this important east-west arterial due to residential and commercial growth. There have been 4 fatal and 85 injury crashes along the project segment over the last 5-years. The 5-year crash rate is 285 and 3.4x the statewide average. The 5-year KAB crash rate is 58 and 3x the statewide average. The Canadian National (CN) Railroad has an at-grade crossing (US DOT crossing #692245A) in the project limits. CN Railroad runs 34 total trains per day (TTPD) across CTH K. The forecasted 2055 traffic volume on CTH K is 16,700. The combination of increasing traffic volume and existing train crossings will create an exposure factor of 567,800 by 2055. Including the CN Railroad crossing at CTH K, CTH VV and CTH F, there are 3-crossings within 1.5-miles with an existing combined exposure factor of 1,050,600 and projected to exceed 1.5 million by 2055. Drivers experience 40 to 63 hours of delay at the CTH K/CNRR crossing. Additional traffic growth on CTH K will increase rail crossing conflicts and delay.

Alternatives

- Do Nothing. This alternative would continue pavement resurfacing through the paving program, but would not address growing level of service, safety and railroad crossing delay.
- Complete a preliminary planning study to determine reconstruction preferred alternative, segment staging, scheduling and cost estimates and apply for federal STP funding in the next program cycle (2026).

Ongoing Operating Costs

Operating costs would be determined by the preferred alternative through the completion of a preliminary planning study. If capacity expansion is selected, operating costs would be expected to increase by \$8,300/lane mile or a total annual increase of \$74,700. If a grade separated crossing of the CN Railroad is selected, there would be an annualized operating cost increase for inspection and maintenance of the new structure, estimated to be \$5,000.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved with a scope, revenue, and cost update in the 2026-2030 capital plan.

Project Title:	CTH KE – CTH E Intersection	Project #:	202520
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Maple Ave & North Shore Dr
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map/Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Design/Land	Design	Construction		Project
Expenditure Budget	\$195,000	\$155,000	\$10,000	\$1,495,000	\$0	\$1,855,000
Revenue Budget	\$0	\$0	\$0	\$847,000	\$0	\$847,000
Net Costs After Revenues Applied	\$195,000	\$155,000	\$10,000	\$648,000	\$0	\$1,008,000
COST DOCUMENTATION			REVENUE			
Design		\$250,000	Federal CRP (Construction)			\$847,000
WisDOT Design Review		\$10,000				
Land Acquisition		\$100,000				
Construction		\$1,300,000				
Construction Management		\$130,000				
Contingency		\$65,000				
Total Project Cost		\$1,855,000	Total Revenue			\$847,000
EXPENDITURE BUDGET		\$1,855,000	REVENUE BUDGET			\$847,000

Project Scope & Description

The purpose of this project is to build a single-lane compact roundabout at the intersection of CTH KE (North Shore Drive) and CTH E (Maple Avenue). This change to the existing CTH KE and CTH E intersection will provide safer traffic control, reduce collisions, improve visibility for turning vehicles, and reduce delays for the traveling public. Improvements would include:

- Build a central island with a diameter between 80 feet & 100 feet and a height of 4 to 10 inches with a traversable curb
- Build a lane width of 16 feet
- Build splitter islands on each approach with a traversable curb
- Add pedestrian accommodations
- Add 4-quadrant street lighting

DPW received Federal Carbon Reduction Program (CRP) funding for construction for the compact roundabout. Federal CRP funding is not available for design or land acquisition.

Construction costs increased by \$436,000 due to additional costs required for longer approach geometry and improved truck-turn accommodation based on additional design work and feedback from local municipalities. Additionally, \$10,000 is added for WisDOT Design Review that is not reimbursable. Overall net county expenditures are increased by \$446,000.

Locations

Village of Hartland and Town of Delafield

Analysis of Need

The intersection is in a well-developed area with a mix of residential and commercial uses. On CTH KE (North Shore Drive) the intersection is uphill for both eastbound and west traffic. The residents use this area for exercise and some children walk across the intersection to reach school. The commercial uses attract heavy vehicle traffic that is often unfamiliar with the intersection. Being unfamiliar with the area, and approaching the intersection uphill, they often do not see the stop signs and run through the intersection.

Over the five-year period from January 2019 and December 2023 there have been 14 crashes at the intersection. At least 7 of these crashes could have been mitigated with the installation of a compact roundabout.

Alternatives

Leave the existing all way stop traffic control at the intersection in place.

Ongoing Operating Costs

Maintenance costs for the roundabout should be lower than for the existing all way stop. Some additional operational costs will be associated with street lighting utility cost.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved with cost and revenue updates in the 2026-2030 capital plan.

Project Title:	CTH YY, CTH VV to WIS 175	Project #:	202521
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Preliminary Design	Road Name:	Pilgrim Road
Budget Action:	C - Scope	Manager:	Allison Bussler, DPW Director
Date:	August 14, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase		Design	Land Acq	Construction		Project
Expenditure Budget	\$0	\$660,000	\$250,000	\$7,130,000	\$0	\$8,040,000
Revenue Budget	\$0	\$0	\$0	\$1,954,000	\$0	\$1,954,000
Net Costs After Revenues Applied	\$0	\$660,000	\$250,000	\$5,176,000	\$0	\$6,086,000
COST DOCUMENTATION			REVENUE			
Design		\$640,000	Traffic Signal Replacement			
WisDOT Design Review		\$20,000	Federal CRP (Construction)			\$1,954,000
Land Acquisition		\$250,000				
Construction		\$6,200,000				
Construction Management		\$620,000				
WisDOT Construction Review		\$20,000				
Contingency		\$290,000				
Total Project Cost		\$8,040,000	Total Revenue			\$1,954,000
EXPENDITURE BUDGET		\$8,040,000	REVENUE BUDGET			\$1,954,000

Project Scope & Description

The existing asphalt pavement will be milled and overlayed to extend the pavement life and improve surface condition on the 3.5-mile-long project. Urban drainage and curb and gutter will be reviewed for improvements. Rehabilitation to bridge approach pavement, parapets and curb and gutter for B-67-57 will be investigated. DPW received federal Carbon Reduction Program (CRP) funding for the construction phase of replacement and upgrade to the traffic signals at Kendall Place, Mill Road, and CTH W (Good Hope Road). Federal CRP funding is not available for design. Construction costs have been reduced and reallocated to land acquisition to address curb ramp construction needs. Costs reallocated to land acquisition are \$250,000. Total project cost remains the same.

Location

Village of Menomonee Falls

Analysis of Need

The northern project segment between WIS 175 and CTH W was constructed in 1989 and was last rehabilitated in 2006. The southern project segment between CTH W and CTH VV was constructed in 2000 and has not been rehabilitated. The existing asphalt pavement has a PCI rating between 55-69, ranging from poor to fair condition. Pilgrim Road carries 18,000 vehicles per day on the project segment. The segment between CTH VV and CTH W is 4-lane divided by median. The project segment between CTH W and WIS 175 is a 5-lane cross section that will require planned traffic management to repave safely and effectively. A large bridge (B-67-57) is within the project limits and approach pavement, parapets, and curb and gutter have settled over time and require rehabilitation. The traffic signal equipment at the intersections of Kendall, Mill, and Good Hope roads are original to the initial construction. The traffic signal equipment is approaching the end of its life cycle.

Alternatives

The pavement will need to be milled and resurfaced either from the county-funded annual paving program or from a stand-alone county-funded project. Completing the repaving as a stand-alone county-funded project allows for improved traffic management and bridge approach rehabilitation versus completing in the annual paving program.

Ongoing Operating Costs

No change in operating costs is expected with the proposed project.

Previous Action

Approved as a new project in the 2025-2029 capital plan. Approved with cost and revenue updates in the 2026-2030 capital plan.

Project Title:	Traffic Signal Equipment Replacements	Project #:	202601
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Program Project	Road Name:	Various
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Design/Const	Construction	Construction	Construction	Construction	Project
Expenditure Budget	\$351,000	\$200,000	\$1,301,000	\$200,000	\$1,986,000	\$4,038,000
Revenue Budget	\$120,000	\$0	\$878,000	\$0	\$1,428,000	\$2,426,000
Net Costs After Revenues Applied	\$231,000	\$200,000	\$423,000	\$200,000	\$558,000	\$1,612,000
COST DOCUMENTATION			REVENUE			
	Cabinet Repl./ Video Detection					
	County	Fed Projects	Total			
2026	\$200,000	\$151,000	\$351,000	Federal CMAQ - Design, Cabinets		\$120,000
2027	\$200,000	\$0	\$200,000	Federal CMAQ - Construction, Cabinets		\$710,000
2028	\$200,000	\$1,101,000	\$1,301,000	Federal CMAQ - Design, Detection		\$168,000
2029	\$200,000	\$0	\$200,000	Federal CMAQ - Construction, Detection		\$1,428,000
2030	\$200,000	\$1,786,000	\$1,986,000	(Reimbursements)		
Total Project Cost			\$4,038,000	Total Revenue		\$2,426,000
EXPENDITURE BUDGET			\$4,038,000	REVENUE BUDGET		\$2,426,000

Project Scope & Description

The project will fund traffic signal equipment replacements countywide. Equipment replacements will be prioritized based on age and condition of existing components including control cabinets and cabinet components, video detection, standards and arms, face sections, bases, electrical wiring, lighting luminaires and pedestrian control equipment. Annual equipment replacements will help maintain a state of good repair for the county's existing and extensive traffic signal network. The county applied for CMAQ federal funding for the replacement of video detection systems at 36 signalized intersections across the county. The project cost and revenues have been updated to include anticipated approval of the new federal funding. Project cost increases \$1,997,000 and revenues increase \$1,596,000. Net costs after revenues applied increased \$401,000.

Location

Countywide

Analysis of Need

One-third of traffic crashes in Waukesha County occur at signalized intersections. It is important that Waukesha County maintain the county traffic signal equipment to improve safety performance and traffic flow. Replacing old and outdated signal equipment components improves functional reliability and safety. Waukesha County owns and maintains 125 signalized intersections. Each intersection has unique signal component conditions. Many of Waukesha County's signalized intersections are utilizing aging and outdated equipment. The county can fund some traffic signal replacements and upgrades through federally funded STP and HSIP projects. However, the county has only been able to upgrade an average of one traffic signal via federally funded projects each year. The county needs to have a reliable funding source to perform traffic signal replacements. The county will continue to pursue CRP/CMAQ federal funding to supplement traffic signal equipment replacements.

Alternatives

Defer equipment replacements until failure or replacement by individual capital roadway project.

Ongoing Operating Costs

Reduced operating costs due to improved traffic signal reliability and fewer field maintenance responses.

Previous Action

Approved as a new project in the 2026-2030 capital plan.

Project Title:	CTH Y, CTH HH Roundabout	Project #:	202603
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Racine Avenue
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Design		Construction			Project
Expenditure Budget	\$0	\$453,000	\$0	\$3,910,000	\$0	\$4,363,000
Revenue Budget	\$0	\$362,000	\$0	\$3,128,000	\$0	\$3,490,000
Net Costs After Revenues Applied	\$0	\$91,000	\$0	\$782,000	\$0	\$873,000
COST DOCUMENTATION						
Design		\$403,000				\$362,000
WisDOT Design Review		\$50,000				\$3,128,000
Land Acquisition		\$0				
Construction		\$3,356,000				
Construction Management		\$336,000				
WisDOT Construction Review		\$50,000				
Contingency		\$168,000				
Total Project Cost		\$4,363,000	Total Revenue			\$3,490,000
EXPENDITURE BUDGET		\$4,363,000	REVENUE BUDGET			\$3,490,000

Project Scope & Description

The proposed project involves converting the signalized intersection at CTH Y (Racine Avenue) and CTH HH (College Avenue) to a modern roundabout. The project is planned to be completed in coordination with existing capital project #202301. The modern roundabout would be a multilane configuration with reconstructed asphalt roadway pavement, concrete center island and truck aprons, new LED energy-efficient lighting and overhead signs and sign structures. The project is dependent upon receiving CMAQ federal funding, which was applied for in 2025.

Project costs and revenues updated to match recent CMAQ application. Overall county costs increase by \$132,500.

Location

City of New Berlin and City of Muskego

Analysis of Need

A temporary traffic signal was installed after the opening of a Fleet Farm and gas station in the southeast quadrant of the intersection. Existing capital project #202301 does not include funding for a permanent signal installation. The intersection of CTH Y and CTH HH currently observes an average daily entering volume of over 20,000 vehicles. The intersection is in a growing community near a semi-undeveloped freeway interchange. Future traffic growth is anticipated. The roundabout has the capacity to accommodate growing volumes, thereby reducing congestion and improving safety. Five right-angle crashes occurred between 2019-2023 including a fatal crash in 2020. The proposed roundabout is expected to significantly improve traffic flow and safety by reducing the potential for fatal and serious injury crashes, while addressing congestion and vehicle emissions.

Alternatives

The do nothing alternative would keep the temporary traffic signal in place and not improve safety or traffic operations.

Ongoing Operating Costs

Operating costs for a roundabout would be lower than with the existing temporary traffic signal installation.

Previous Action

Approved as a new project in the 2026-2030 capital plan.

Project Title:	CTH Z, Jefferson County Line to Scuppernong Creek	Project #:	202611
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	Ottawa Avenue
Budget Action:	C - Scope C - \$ Update C - Rev Update	Manager:	Allison Bussler
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
ProjectPhase	Design		Construction			Project
Expenditure Budget	\$0	\$142,000	\$0	\$2,347,000	\$0	\$2,489,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$0	\$142,000	\$0	\$2,347,000	\$0	\$2,489,000
COST DOCUMENTATION			REVENUE			
Design	\$277,000		Federal HSIP-HRRRP Design		\$160,000	
WisDOT Design Review	\$25,000		Federal HSIP-HRRRP Construction		\$864,000	
Construction	\$2,770,000					
Construction Management	\$277,000					
WisDOT Construction Review	\$25,000					
Contingency	\$139,000					
Total Project Cost	\$3,513,000		Total Revenue		\$1,024,000	
EXPENDITURE BUDGET	\$2,489,000		REVENUE BUDGET		\$0	

Project Scope & Description

WisDOT completed a Corridor Safety Evaluation for CTH Z to analyze whether potential safety improvements would mitigate existing crash problems through a federally funded High Risk Rural Roads Program (HRRRP) Project. The 6.2-mile project will implement recommended safety measures and rehabilitate the existing asphalt pavement. Safety measures include centerline rumble strips, 6-inch high visibility pavement markings, removing tress/vegetation, sign upgrades, clear zone enhancements and pavement treatments. DPW was awarded HSIP-HRRRP funding in 2025. County-funded pavement rehabilitation will be done at the same time as the federally funded safety improvements to effectively install pavement related safety improvements.

South project limit is being extended to the Jefferson County Line, an additional 1.35-miles to address pavement that has deteriorated to poor condition.

Total project costs increased by \$402,000 and revenues decreased by \$46,000 for a net county cost increase of \$448,000. This is primarily due to the south project extension and final federal revenue updates.

Location

Town of Ottawa.

Analysis of Need

CTH Z has a history of run-off-the-road (ROR) crashes and is functionally classified as a major collector. The history of ROR crashes and functional classification make CTH Z eligible for HRRRP federal funding. During the 2017-2021 evaluation period, CTH Z experienced 11 ROR crashes, 2.28 ROR crashes per mile and 5 ROR KAB crashes contributing to a ROR KAB rate of 1.04 per mile. CTH Z has an AADT of 710 vehicles based on the latest (2018) traffic count. The existing asphalt pavement is projected to be in poor to good condition in the anticipated construction year (2029) based on the latest (2023) inspection.

Alternatives

Decline the WisDOT recommended HRRRP project application and forego the potential safety improvements along the corridor.

Ongoing Operating Costs

No additional annual operating costs are expected with the proposed project.

Previous Action

Approved as a new project in the 2026-2030 capital plan.

Project Title:	CTH B at Pabst Farm Circle Intersection	Project #:	202701
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Valley Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Design		Land Acq		Construction	Project
Expenditure Budget	\$20,800	\$0	\$100,000	\$0	\$171,900	\$292,700
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,800	\$0	\$100,000	\$0	\$171,900	\$292,700
COST DOCUMENTATION			REVENUE			
Design		\$193,200	Federal HSIP Design			\$187,400
WisDOT Design Review		\$15,000	Federal HSIP Construction			\$1,547,500
Land Acquisition		\$100,000	(Anticipated)			
Construction		\$1,486,500				
Construction Management		\$148,600				
WisDOT Construction Review		\$10,000				
Contingency		\$74,300				
Total Project Cost		\$2,027,600	Total Revenue			\$1,734,900
EXPENDITURE BUDGET		\$292,700	REVENUE BUDGET			\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry at the intersection of CTH B (Valley Road) and Pabst Farm Circle. Changes to the existing intersection will provide safer traffic signal control, safer pedestrian facilities, and improve visibility of opposing traffic. Improvements include:

- Replace the traffic signal equipment with monotube traffic signal poles featuring vertical traffic signal heads over each travel lane, flashing yellow arrows, and retroreflective signal backplates.
- Realign the exclusive left-turn lanes on each intersection leg to improve the left-turn offset.
- Modify the channelized right-turn movements on each intersection leg to improve the entry angle with conflicting traffic and reduce the turning radii.
- Eliminate gaps in sidewalk along County B to allow for continuous pedestrian facilities east and west of the intersection.

Waukesha County will apply for HSIP funding in 2026.

Location

City of Oconomowoc

Analysis of Need

The intersection of CTH B and Pabst Farm Circle serves almost 11,000 vehicles a day. The intersection experienced 19 crashes and had an intersection crash rate of 0.79 crashes per MEV within the 5-year analysis period.

Alternatives

- Modify signal heads and signal operation to allow for protected-only left-turn phasing.
- Do Nothing

Ongoing Operating Costs

No additional annual operating costs are expected with the proposed project.

Previous Action

None

Project Title:	CTH L and Crowbar Drive Intersection	Project #:	202702
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Janesville Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	August 14, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Design		Land Acq		Construction	Project
Expenditure Budget	\$38,900	\$0	\$100,000	\$0	\$300,000	\$438,900
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$38,900	\$0	\$100,000	\$0	\$300,000	\$438,900
COST DOCUMENTATION			REVENUE			
Design		\$338,900	Federal HSIP Design			\$350,000
WisDOT Design Review		\$50,000	Federal HSIP Construction			\$2,700,000
Land Acquisition		\$100,000	(Anticipated)			
Construction		\$2,565,000				
Construction Management		\$256,500				
WisDOT Construction Review		\$50,000				
Contingency		\$128,500				
Total Project Cost		\$3,488,900	Total Revenue			\$3,050,000
EXPENDITURE BUDGET		\$438,900	REVENUE BUDGET			\$0

Project Scope & Description

The proposed project will convert a two-way stop-controlled intersection to a single-lane roundabout. Current studies at this intersection indicate a significant safety issue and excessive speeds. The conversion to a roundabout is expected to address the safety and speed issues the intersection currently experiences while providing capacity for future traffic growth in the area.

Location

City of Muskego

Analysis of Need

The intersection of CTH L and Crowbar Dr serves 7,700 vehicles a day. The intersection experienced 15 crashes and had a crash rate of 1.25 crashes per million vehicles (MEV) within the 5-year analysis period.

Alternatives

- Install additional signing and remove visual obstructions.
- Leave existing two-way stop-controller intersection in place.

Ongoing Operating Costs

Maintenance costs for the roundabout should be lower than for the existing two-way stop. Some additional operational costs will be associated with street lighting utility cost.

Previous Action

None

Project Title:	Waukesha County Highway Safety Action Plan	Project #:	202709
Department:	Public Works - Highways	Project Type:	Spot Improvement
Phase:	Formation	Road Name:	Countywide
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Planning Study					Project
Expenditure Budget	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Revenue Budget	<u>\$800,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$800,000</u>
Net Costs After Revenues Applied	\$200,000	\$0	\$0	\$0	\$0	\$200,000
COST DOCUMENTATION			REVENUE			
Design		\$1,000,000	Federal SS4A Funding*			\$800,000
WisDOT Design Review		\$0	*Anticipated			
Land Acquisition		\$0				
Construction		\$0				
Construction Management		\$0				
Contingency		\$0				
Total Project Cost		\$1,000,000	Total Revenue			\$800,000
EXPENDITURE BUDGET		\$1,000,000	REVENUE BUDGET			\$800,000

Project Scope & Description

The project consists of developing a countywide comprehensive safety action plan. In the Safe Streets and Roads for All (SS4A) USDOT grant program, comprehensive safety action plans are the basic building block to significantly improve roadway safety. Safety action plans are comprehensive safety plans aimed at reducing and eliminating serious injury and fatal crashes affecting all roadway users. Safety action plans use data analysis to characterize roadway safety problems and strengthen a community's approach through projects and strategies that address the most significant safety risks. The SS4A grant program is guided by the Safe System Approach, which involves a paradigm shift to improve safety culture, increase collaboration across all safety stakeholders, and refocus transportation system design and operation on anticipating human mistakes and lessening impact forces to reduce crash severity and save lives, and improve crash response to reduce secondary crashes, enhance survivability, and/or improve fatal and serious injury crash outcomes.

The safety action plan will be coordinated with municipalities and towns and include public engagement to identify priority improvements on both county and local roads.

Completion of the safety action plan is a requirement to be eligible for future SS4A implementation grants.

Location

Countywide.

Analysis of Need

Waukesha County has the third highest vehicle miles travelled in the state of Wisconsin, resulting in high crash volume. During the latest 5-year period (2021-2025), Waukesha County experienced 4,412 fatal and injury crashes that resulted in 58 fatalities and 5,777 injuries on county and local roads. Waukesha County has many rural roads that have never been engineered or built to a defined safety standard. Waukesha County has many urban roads that have outdated design features. Both rural and urban roads in Waukesha County would benefit from a comprehensive safety action plan to identify and prioritize future safety strategies and improvements.

Alternatives

Forego the development and potential benefits of a safety action plan.

Ongoing Operating Costs

No impact on ongoing operating costs.

Previous Action

None

Project Title:	Culvert Replacement Program 2023 - 2027	Project #:	201901
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Program Project	Road Name:	Various
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 15, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						Project
Expenditure Budget	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
COST DOCUMENTATION				REVENUE		
2023 Appropriation	\$200,000					
2024 Appropriation	\$200,000					
2025 Appropriation	\$200,000					
2026 Appropriation	\$200,000					
2027 Appropriation	\$200,000					
Total Project Cost	\$1,000,000					
EXPENDITURE BUDGET	\$1,000,000					
				Total Revenue		\$0
				REVENUE BUDGET		\$0

Project Scope & Description

Provide annual funding for a countywide culvert replacement program.

Location

Various

Analysis of Need

The Public Works Department replaces a number of culverts every year because of deterioration. This program is designed to address larger culvert structures that require extensive design, more land acquisition and have higher construction costs. These larger culvert sites do not meet "bridge" criteria, and therefore are not eligible for federal bridge aid. Projects in this program are 100% county funded. The county averages one culvert replacement per year under this program. Individual culvert locations are generally designed the year prior to construction.

Alternatives

Schedule individual projects as needed.

Ongoing Operating Costs

The projects do not require departmental budget operating expenditures. Projects are reviewed by County engineering staff.

Previous Action

- Approved as new in the 2019-2023 capital plan.
- Approved as planned in the 2020-2024, 2021-2025, and 2022-2026 capital plans.
- Approved with a cost update in the 2023-2027 capital plan.
- Approved as planned in the 2024-2028 capital plan.
- Approved as planned in the 2025-2029 capital plan.
- Approved as planned in the 2026-2030 capital plan.

Project Title:	Repaving Program 2023-2027	Project #:	201906
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Program Project	Road Name:	Various
Budget Action:	C - \$ Update C - Scope	Manager:	Allison Bussler, DPW Director
Date:	August 14, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY									
Year	2023			2024	2025	2026	2027	Total	
Project Phase									
Expenditure Budget	\$4,300,000			\$5,510,000	\$5,820,000	\$4,300,000	\$6,925,000	\$26,855,000	
Revenue Budget	<u>\$1,242,000</u>			<u>\$610,000</u>	<u>\$3,710,000</u>	<u>\$2,510,000</u>	<u>\$610,000</u>	<u>\$8,682,000</u>	
Net Cost After Revenues Applied	\$3,058,000			\$4,900,000	\$2,110,000	\$1,790,000	\$6,315,000	\$18,173,000	
COST DOCUMENTATION					REVENUE				
					Local Road Improvement Program:				
					County Highway Improvement Program (CHIP)				
					CHIP-D (Discretionary)				
					CHIP-S (Supplemental)				
	<u>Paver Study</u>	<u>Hwy Paving & Shouldering</u>	<u>Crack Seal/Fill, Reshouldering Preservation</u>	<u>Total</u>		<u>CHIP</u>	<u>CHIP-D</u>	<u>CHIP-S</u>	<u>Total</u>
2023	\$50,000	\$4,250,000	\$0	\$4,300,000	2023	\$430,000	\$812,000	\$0	\$1,242,000
2024	\$50,000	\$5,460,000	\$0	\$5,510,000	2024	\$350,000	\$260,000	\$0	\$610,000
2025	\$50,000	\$5,270,000	\$500,000	\$5,820,000	2025	\$350,000	\$260,000	\$3,100,000	\$3,710,000
2026	\$50,000	\$3,750,000	\$500,000	\$4,300,000	2026	\$350,000	\$260,000	\$1,900,000	\$2,510,000
2027	\$50,000	\$6,375,000	\$500,000	\$6,925,000	2027	\$350,000	\$260,000	\$0	\$610,000
Total Project Cost	\$250,000	\$25,105,000	\$1,500,000	\$26,855,000	Total Revenue	\$1,830,000	\$1,852,000	\$5,000,000	\$8,682,000
EXPENDITURE BUDGET				\$26,855,000	REVENUE BUDGET				\$8,682,000

Project Scope & Description

The project involves resurfacing or rehabilitation of county trunk highways to remove distressed areas and provide improved riding surfaces. It is the Department of Public Works's goal to pave approximately 20 lane miles of roadway on an annual basis. Crush, relay and surface or other alternative methods will be used as necessary in lieu of a simple patch and overlay. The project includes the cost of the ongoing Pavement Inspection Program, which helps determine the sections of highways to be repaved, along with the cost of shouldering, and parking lots at the Department's substation facilities.

The repaving program includes two 3-year cycles of asphalt pavement crack sealing/filling and reshouldering to extend the life of the pavement resurfacing/rehabilitation through improved pavement preservation and performance. The repaving program is the largest single reoccurring highway investment and performing crack sealing/filling and reshouldering will extend the life of the repaving investment. Crack sealing helps keep water out of the pavement subgrade, while shouldering helps protect the pavement edge. These preservation practices will help slow the rate of pavement deterioration. The county averaged 16-miles of annual repaving (2018-2025). Based on the previous 8-years of data, the county will repave a typical mile of county highway every 25-years, which is well beyond the expected performance life of pavement resurfacing/rehabilitation that is being completed in the repaving program. The 2027 budget is increased by \$1,725,000 due to reallocation of the construction budget of CTH ES, Scotland Drive to CTH U (202404). CTH ES capital project has been deleted and the repaving will be completed as part of the paving program in 2028.

Location: Various locations throughout the county.

Analysis of Need

The Department of Public Works presently maintains about 405 centerline miles of roadways on the county trunk system. The typical useful life of asphalt pavement surface is 15 years. The department reconstructed several existing two-lane roadways to four-lane facilities and many of these four-lane facilities are now coming to the end of their design life and need repaving. As asphalt pavements age, the surface tends to rut and crack due to vehicle loads and weathering of the asphalt. The department has a pavement management program, using a pavement consultant, TransMAP, to drive and capture the entire county system once every three years and to rate pavement conditions each year allowing better management of pavement projects. The average Pavement Condition Index (PCI) of asphaltic pavements in 2025 was 71. 19% of all highway pavements (~80 miles) are in poor to very poor condition based on the 2025 inspections. It is the intention of this project to maintain or improve current pavement conditions. Resurfacing projects take into consideration the PCI of existing pavements and classification of the road. The PCI ratings are updated every 2 to 3 years.

Alternatives

- Spot repairs and patching. The result will be a slight delay in the deterioration of the system.
- Resurface roadways based on pavement conditions determined by the pavement management system and department review.

Ongoing Operating Costs

The cost of maintaining a two-lane roadway is projected to cost about \$8,300 per mile annually.

Previous Action

Approved as new in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a schedule and revenue update in the 2021-2025 capital plan. Approved with a revenue update in the 2022-2026 capital plan. Approved accelerated and with a revenue update in the 2023-2027 capital plan. Approved accelerated in the 2024-2028 capital plan. Approved with an updated scope and cost and revenue updates in the 2025-2029 capital plan. Approved as planned in the 2026-2030 capital plan.

Project Title:	Ice Arena Facility Improvement Plan	Project #:	202409
Department:	Parks & Land Use	Project Type:	Mechanicals/Bldg Systems
Phase:	Preliminary Design	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design/Const	Design/Cons		Design/ Construct	Design/ Construct	Project
Expenditure Budget	\$596,200	\$238,900	\$0	\$506,100	\$1,094,400	\$2,435,600
Revenue Budget	<u>\$596,200</u>	<u>\$238,900</u>	<u>\$0</u>	<u>\$506,100</u>	<u>\$1,094,400</u>	<u>\$2,435,600</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Engineering		\$238,900	Parkland Management and Land			
Construction		\$1,957,700	Acquisition (Tarmann) Fund			\$2,435,600
Contingency		\$239,000	Energy Efficiency & Conservation			
			Block Grant			\$0
Total Project Cost		\$2,435,600	Total Revenue			\$2,435,600
EXPENDITURE BUDGET		\$2,435,600	REVENUE BUDGET			\$2,435,600

Project Scope & Description: Per Enrolled Ordinance 177-70 relating to the acceptance of the ice arena operational plan, the County Board approved that capital project funding will be allocated from the Parkland Management and Land Acquisition Fund (Tarmann Fund), placing a high priority on the maintenance of Ice Arenas as existing high-use recreational facilities, versus expansion of park system land holdings. The County was originally awarded \$238,900 in Energy Efficiency & Conservation Block Grant funding, which was to be used in 2025 to hire a consultant to design the 2028 improvements at Eble Ice Arena; however, the County was notified in early 2025 by the Department of Energy that this funding has been suspended. The County instead sourced the revenue from the Tarmann Land Acquisition Fund balance for design costs.

A consultant has been retained and is expected to begin work in 2026 to complete a detailed assessment, design, and recommendations for the Eble Ice Arena refrigeration and supporting mechanical systems. Findings from this effort will guide the final scope and cost estimates for the arena improvements. Any necessary changes to the project cost estimates will be made as necessary upon completion and approval of the consultant report.

2024 (Naga-Waukee): Replace the Ballasted Roofing System that was installed in 1996 with a 20-year life expectancy.

2025-26 (Eble): Complete the design to replace the refrigeration skid system that was installed in 1988, and was scheduled to be replaced in 2028. The current system uses R-22 refrigerant that has been banned by the U.S. EPA; therefore, a new system will need to be installed for long-term sustainability.

2027(Naga-Waukee):

1. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
2. Replace compressors: originally installed in 1996 with a 25-year life expectancy, with a scheduled replacement in 2021.
3. Replace mechanical control and instrumentation system: originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.

2028(Eble):

1. Replace the refrigeration skid system per the completed design.
2. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
3. Replace mechanical control and instrumentation system, originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.
4. Final scope and project cost to be refined upon completion of the 2026 consultant evaluation and approved recommendations.

Location: Eble and Naga-Waukee Ice Arenas.

Analysis of Need: In 2021 the Park System contracted with Apex Facility Solutions to conduct a detailed facility condition assessment for both Eble and Naga-Waukee Ice Arenas, to aid in the planning and prioritization for facility maintenance including preventative maintenance, fixed assets, and facility improvements. The capital projects focus on critically essential equipment replacements that cannot be funded through operating budgets.

Project Title:	Ice Arena Facility Improvement Plan	Project #:	202409
Department:	Parks & Land Use	Project Type:	Mechanicals/Bldg Systems
Phase:	Preliminary Design	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	June 30, 2026	Map / Image:	Click Here

Alternatives: Wait for the mechanical systems to fail before replacing. A mechanical systems failure in 2021 at Eble Ice Arena required a temporary closure of the facility and cost the County over \$80,000 in lost revenue.

Ongoing Operating Costs: Ongoing maintenance will continue to be performed by the staff at Eble and Naga-Waukeee Ice Arenas. Upgraded equipment and mechanical systems will result in efficiencies and cost savings pertaining to the usage of electricity, and fewer labor hours for maintenance and repairs. Costs will continue to be offset by ice arena revenue.

Previous Action: Approved as new in the 2024-2028 capital plan. Approved with cost and revenue updates in the 2025-2029 capital plan. Approved with a revenue update in the 2026-2030 capital plan.

Project Title:	Expo Center Building Maintenance, Security and Safety Improvements	Project #:	202612
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Dale Shaver, PLU Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total Project
Project Phase	Design/Cons	Design/Cons	Design/Cons			
Expenditure Budget	\$998,000	\$731,500	\$611,500	\$0	\$0	\$2,341,000
Revenue Budget	<u>\$998,000</u>	<u>\$731,500</u>	<u>\$611,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,341,000</u>
Net Cost After Revenue Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Engineering	\$186,000					
Construction	\$1,929,000					\$2,221,000
Contingency	\$226,000					\$120,000
Total Project Cost	\$2,341,000					\$2,341,000
EXPENDITURE BUDGET	\$2,341,000					REVENUE BUDGET
						\$2,341,000

Project Scope & Description

The Waukesha County Exposition Center provides facilities and open space for public and private use, for entertainment, business events, non-profit organizations, and government groups of Waukesha County and surrounding areas. The 138-acre property has two multi-purpose buildings, the Arena and the Forum, built between 1969 and 1980, that provide a total of 40,000 square feet of functional exhibit spaces. On the grounds there are seven ancillary structures that provide storage and limited event space, paved parking for 1600 vehicles and 100 campers, and extensive mowed greenspace. The capital project will address lighting efficiency, basic asset replacements and enhancements for site safety and security. The improvements include the following:

Phase 1 (2026):

- Replace Arena building main event space interior lighting with energy-efficient LED lighting with added lighting controls.
- Install card reader access at select Arena building doors, to provide for controlled access.
- Replace the existing Arena building stage with a portable stage that can also be used for events elsewhere on the property. Stage lighting will also be upgraded.
- Replace existing Arena sound and video projection systems with upgraded technology and components to optimize the audio and video components of the venue.
- Install high-definition security cameras at all Arena building entrances. The cameras will be connected to the existing County security camera network.

Phase 2 (2027)

- Install underground network cable throughout the Expo grounds to allow for site technology upgrades, and to provide for enhanced connectivity for clients and patrons.
- Replace 25 parking lot light fixture heads with new more efficient LED fixtures with a 20-year life expectancy.
- Install high-definition security cameras in main event and parking spaces throughout the grounds, and at site entrances. The cameras will be connected to the existing County security camera network.
- Implement an outdoor public address/paging system that will allow for event promoter communication with attendees as well as emergency/security notifications throughout the Expo grounds.
- Replace 10 exterior electrical boxes with new load panels and duplexes.

Phase 3 (2028)

- Replace all Arena doors with fiber-glass doors and frames that will double the life expectancy of the current metal doors, from 10 to 20 years.
- Install card reader access at site entrance gates #3 and #4 to provide for controlled access.
- Provide marquee updates including new software and equipment to make it function properly.

The majority of the funding will be allocated from the Parkland Management and Land Acquisition Fund (Tarmann Fund), placing a priority on the maintenance of existing facilities versus park system land acquisition. The project includes a \$120,000 donation from the Waukesha Pewaukee Convention & Visitor's Bureau, which will be used to replace the Arena sound and video projection systems.

Location: Waukesha County Exposition Center, 1000 Northview Road, Waukesha, WI 53188.

Project Title:	Expo Center Building Maintenance, Security and Safety Improvements	Project #:	202612
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Dale Shaver, PLU Director
Date:	June 30, 2026	Map / Image:	Click Here

Analysis of Need: The Waukesha County Exposition Center hosts an average of 180 events annually, with approximately 500,000 patron visits per year. The Department tracks asset life cycles and replaces as needed. Due to the size of the facility, event types and attendee numbers, there is a need for security enhancements at the facility. Video and public address systems will improve the marketability of the facility during events. Lighting replacements continue the practice of upgrading to LED fixtures for energy efficiency. The project components will allow for clean, safe and continuous operation of the facility.

Alternatives: Continue to make spot repairs and replacements to maintain assets that have exceeded life cycle and need replacement. Continue need for clients to outsource sound and video systems for events. Discontinue use of the current stage due to structural needs.

Ongoing Operating Costs: Replacement project components will be energy-efficient, including the interior and parking lot lights, and labor and component costs to repair lights and replace bulbs and ballasts will be reduced significantly. Card Readers at entrance gates will reduce staff labor to manually lock and unlock gates. Staff time to maintain the equipment and infrastructure will also be reduced, as will costs associated with sourcing custom parts that are required to repair the existing equipment.

Previous Action: Approved as a new project in the 2026-2030 capital plan.

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Construction	Construction				Project
Expenditure Budget	\$779,000	\$1,560,000	\$0	\$0	\$0	\$2,339,000
Revenue Budget	<u>\$779,000</u>	<u>\$1,560,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,339,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Engineering		\$25,000				
Construction		\$1,972,000	Golf Course Fund Balance			\$2,339,000
Contingency		\$342,000				
Total Project Cost		\$2,339,000	Total Revenue			\$2,339,000
EXPENDITURE BUDGET		\$2,339,000	REVENUE BUDGET			\$2,339,000

A Golf Course Infrastructure Project has been used for the past five years to implement the planned maintenance needs, including roof replacement at the Naga-Waukee clubhouse, Naga-Waukee irrigation system replacement, irrigation pond dredging and cart path renovations.

This capital project will implement additional infrastructure maintenance identified in the infrastructure maintenance analysis. Major projects include the completion of the Moor Downs irrigation system repair and replacement, as well as the pump house and wet well replacement, irrigation pumpstation replacement, and completion of two remaining pedestrian bridge replacement all at Moor Downs. Additionally, this project includes the renovation of the Naga-Waukee clubhouse restrooms, dining, and kitchen areas.

This project is funded by the Waukesha County Golf Course Fund balance. The capital project expenditure and revenue budgets will be evaluated annually for the duration of the project and adjusted accordingly based on the status of the golf course fund balance.

Analysis of Need: Implementation of the upgrades is necessary to address aging infrastructure and to maintain efficient operation of the Naga-Waukeesha War Memorial Golf Course and the Moore Downs Golf Course and to continue to provide a quality golf experience to Waukesha County residents.

Alternatives Continue to perform minimum maintenance necessary to sustain golf operations and rely on continued function of aging infrastructure systems and facilities that are well beyond the anticipated useful lifespan.

Ongoing Operating Costs: Ongoing maintenance will continue to be performed by the staff at Naga-Waukee and Moor Downs Golf Courses. Upgraded infrastructure will result in efficiencies and cost savings pertaining to usage of water and electricity, and fewer labor hours for maintenance and repairs. Costs will continue to be offset by golf course revenue.

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Project Title:	Pavement Management Plan 2023-2027	Project #:	201908
Department:	Parks & Land Use	Project Type:	Repaving
Phase:	Program Project	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	June 30, 2026	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						Project
Expenditure Budget	\$1,347,300	\$1,365,000	\$1,200,000	\$1,897,000	\$1,321,600	\$7,130,900
Revenue Budget	<u>\$1,347,300</u>	<u>\$1,065,000</u>	<u>\$0</u>	<u>\$622,000</u>	<u>\$46,600</u>	<u>\$3,080,900</u>
Net Cost After Revenues Applied	\$0	\$300,000	\$1,200,000	\$1,275,000	\$1,275,000	\$4,050,000
COST DOCUMENTATION			REVENUE			
			ARPA*	Other State/ Fed Funding	Landfill	
2023	\$1,347,300		\$1,000,000	\$147,300	\$200,000	
2024	\$1,365,000		\$900,000	\$165,000	\$0	
2025	\$1,200,000		\$0	\$0	\$0	
2026	\$1,897,000		\$0	\$622,000	\$0	
2027	<u>\$1,321,600</u>		<u>\$0</u>	<u>\$46,600</u>	<u>\$0</u>	
Total Project Cost	\$7,130,900		Total Revenue	\$1,900,000	\$980,900	\$200,000
EXPENDITURE BUDGET	\$7,130,900		REVENUE BUDGET			\$3,080,900

*American Rescue Plan Act (ARPA) Funding

Project Scope & Description

In cooperation with the Public Works Department, the Department of Parks and Land Use retains consultant services to update the Pavement Management Plan. The plan establishes a uniform procedure for pavement maintenance by establishing a Pavement Condition Index (PCI). The PCI is a rated scale of 1-100 based on the state of the asphalt. Pavement repairs are scheduled based on rating. A PCI rating over 70 is satisfactory, and pavement ratings improve up to a scale maximum of 100. The goal is to maintain an average pavement PCI rating of 70 ("satisfactory") or better. The focus of the Pavement Management Plan for 2027 will be the reconstruction of the Health and Human Services parking lots and roads and the rehabilitation of the western portion of the New Berlin Trail. Other Park System, Highway Operations and Government Center projects will be prioritized based on PCI rating, safety and access issues. This project includes \$1.9 million of American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Fund program. The project is being updated for estimated construction costs on the western portion of the New Berlin Trail rehabilitation by \$46,600 to \$668,600. Offsetting state revenues are increased by the same amount for no net change to the county share of costs. The project also includes \$75,000 annually to address essential concrete infrastructure that cannot be funded through operating budgets.

Location: The Waukesha County Department of Parks and Land Use is responsible for the pavement management of the Government Center Complex, Expo, Parks, Ice Arenas, Golf Courses, Boat Launches, Trails, Highway Operations Substations, and various other Waukesha County Facilities. The Department maintains 21 miles of road, 43 miles of paved trails, and 421,000 square yards of parking area.

Analysis of Need: In 1995 the Waukesha County Department of Parks and Land Use (PLU) retained consulting services to provide a Pavement Management Plan to assist in cost-effectively managing the pavement assets for the 6 largest parks. At that time there were six park facilities with 243,000 square yards of paved surface. Currently PLU maintains over 875,000 square yards of paved surface around the Government Center, remote County facilities, Highway Operations facilities and the major parks. This represents approximately 3.6 times as much pavement to maintain. In addition, 65,000 square yards of pavement at the Highway Operations Center and four (4) substations were added to the list of management responsibilities in 2021. The department uses a PAVER rating system in an effort to coordinate pavement condition analysis and project bidding with the Department of Public Works to save program cost. The PAVER rating process included field surveys of pavement conditions, development of deterioration models, and preparation of a multi-year pavement management plan. Approximately 80% of the budget will be used for major rehabilitation on sections selected with a PCI below 40. The remaining budget allocation is first utilized for preventative maintenance on sections with a PCI between 67 and 75, selected on best-first basis; concrete replacement; and consulting. The goal of these practices is to maintain an average PCI of 70. Anticipated projects may be adjusted due to project coordination efficiencies or accelerated deterioration.

Alternatives: Spot repair with asphalt base patching or sealing road surface has been performed to maintain some function of the roadway or parking area. This could be continued on an annual basis, but it will not achieve the desired surface performance or overall PCI rating goal. Reconstruction will be required sooner, and risk issues would be more likely to occur.

Ongoing Operating Costs: Maintenance of the existing road conditions requires frequent patching and seal applications in order to provide usable conditions and extend pavement life. Operating costs within the next five years will be minimal with the proposed pavement improvements.

Previous Action: Pavement management for 2018 to 2022 covered in project 201406. Approved as a new project in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a scope change in the 2021-2025 capital plan. Approved with a cost and revenue update in the 2022-2026, 2023-2027, 2024-2028, 2025-2029 capital plans. Approved with a cost update in the 2026-2030 capital plan.

Project Title:	Emergency Preparedness Phone Replacement	Project #:	202613
Department:	Emergency Preparedness	Project Type:	Information Technology
Phase:	Formation	Sponsor:	Gail Goodchild, Director of Emergency Preparedness
Budget Action:	As Planned	Manager:	John Hinchey, PMO Manager
Date:	August 14, 2026		

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Implementation					Project
Expenditure Budget	\$0	\$1,800,000	\$0	\$0	\$0	\$1,800,000
Revenue Budget	<u>\$0</u>	<u>\$850,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$850,000</u>
Net Costs After Revenues Applied	\$0	\$950,000	\$0	\$0	\$0	\$950,000
COST DOCUMENTATION			REVENUE			
Implementation	\$1,500,000		OEC NG911 PSAP Grant			\$850,000
Contingency	\$300,000					
Total Project Cost	\$1,800,000		Total Revenue			\$850,000
EXPENDITURE BUDGET	\$1,800,000		REVENUE BUDGET			\$850,000

Project Scope & Description

The objective is to implement a new phone system for the 911 Communications Center to replace the existing Motorola Emergency Call Works system. The scope includes the installation of a state-of-the-art telecommunications system specifically designed for handling 911, text to 911, and both emergency and nonemergency calls. This system will be integrated with existing communication and data systems to ensure a seamless transition with minimal disruption of services. Comprehensive training programs will be developed for all relevant personnel to familiarize them with the new system functionalities and protocols. It is also essential to ensure compatibility with applications required for fielding text to 911 calls, call transfers, recording, messaging, reporting, as well as all functions related to receiving various types of calls. The system will support Next Generation 911 compatibility, meeting all I3 National Emergency Number Association (NENA) system architecture standards.

Location

The primary location for implementation is the Communications Center of Waukesha County. Secondary considerations include ensuring compatibility with remote and mobile units to maintain operational readiness in field operations.

Analysis of Need

The Emergency Call Works phone application will only be supported for a limited time after our contract ends in 2027. Motorola advised we must move to a different call handling solution after 2028. Motorola has determined that the current system is obsolete and that they will not continue investment and updates. A reliable and secure phone system is critical to our operations. Without replacing the phone system, it exposes the center to potential security and operability risks. Waukesha County will need to either choose to upgrade to Motorola's new offering, Vesta, or select a different vendor.

Alternatives

The first alternative is to upgrade to Motorola Vesta, which offers advantages such as seamless integration and compatibility with the current infrastructure and new features tailored for emergency operations. The second alternative is to adopt a different vendor solution, offering advantages like diversification of technology and vendor reliance, with modern systems providing competitive and comparable features. Disadvantages include possible compatibility issues, significant transition periods, and the need for comprehensive employee re-training.

Ongoing Operating Costs

Maintenance and support include regular maintenance contracts with in-house or third-party engineers and periodic system upgrades to ensure longevity and efficiency. Licensing and usage fees cover annual licensing fees and software updates costs negotiated within vendor contracts. Administrative costs involve overheads associated with managing system upgrades, hardware replacements, and service continuity.

Previous Action

Approved as a new project in the 2026-2030 capital plan.

Project Title:	Public Safety Radio System Upgrade	Project #:	202615
Department:	Emergency Preparedness	Project Type:	Equipment Replacement
Phase:	Formation	Sponsor:	Gail Goodchild, Director of Emergency Preparedness
Budget Action:	C - \$ Update C - Rev Update Accelerate	Manager:	Chris Petterson, Radio Systems Manager
Date:	August 14, 2026		

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total Project
Project Phase						
Expenditure Budget	\$0	\$5,445,000	\$5,445,000	\$0	\$0	\$10,890,000
Revenue Budget	\$0	\$3,722,500	\$3,722,500	\$0	\$0	\$7,445,000
Net Costs After Revenues Applied	\$0	\$1,722,500	\$1,722,500	\$0	\$0	\$3,445,000
COST DOCUMENTATION			REVENUE			
P25 Radio System Upgrade			Municipal Contributions		\$5,445,000	
TDMA Licensing		\$2,270,000	Radio Service Fund Balance		\$2,000,000	
D Series		\$7,630,000				
Contingency		\$990,000				
Total Project Cost		\$10,890,000	Total Revenue		\$7,445,000	
EXPENDITURE BUDGET		\$10,890,000	REVENUE BUDGET		\$7,445,000	

Project Scope & Description

The P25 Trunked Radio System Upgrade replaces outdated equipment, updates software and firmware, and narrow bands frequencies to increase capacity. This project mitigates security vulnerabilities and reduces risks associated with operational failures.

Based on updated cost estimates, total project costs are increasing by \$600,000. Overall revenues are decreasing by \$400,000 due to shifting out \$700,000 Reserved General Fund balance to project #202716 – CAD Upgrade (as the county manages resources among Emergency Preparedness related projects), which is offset by an increase in municipal contributions of \$300,000. The costs for the project implementation are increasing by \$510,000, with additional contingency costs of \$90,000 for a total increase of \$600,000. Revenues for implementation from municipal contributions are increasing by \$300,000 (50% of cost for implementation).

Location

Waukesha County Radio Services - Tower Site locations.

Analysis of Need

The radio system is crucial to daily operations for public safety across Waukesha County. Maintaining the system is imperative to ensuring reliability. Some of the equipment is at or is near the end of its operational lifespan and manufacturer support. Refreshing hardware improves dependability, which is necessary for supporting critical services.

Transitioning the system to phase 2 effectively doubles the system's communications capacity. Large scale incidents demand extensive radio communications, which the current system may struggle to support. Additionally, interoperability would also be improved with phase 2, aligning with most surrounding counties and the state's WISCOM system, all of which will be operating in a phase 2 environment. Operating in the same environment allows for scanning functionality and efficiency when transmitting on mutual aid frequencies. Delaying migration to phase 2 will impede interoperability and lead to increased future costs, as hardware installed in this current project would require replacement.

Alternatives

The alternative is to allow equipment to extend beyond its useful life or completing the project without phase 2. Both of these options create future complications as described earlier.

Ongoing Operating Costs

Ongoing costs include annual service and maintenance charges.

Previous Action

Approved as a new project in the 2026-2030 capital plan.

Project Title:	Computer-Aided Dispatch (CAD) Replacement	Project #:	202716
Department:	Emergency Preparedness	Project Type:	Information Technology
Phase:	Formation	Sponsor:	Gail Goodchild, Director of Emergency Preparedness
Budget Action:	New	Manager:	
Date:	August 14, 2026		

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Study/Des	Study/Des		Impl.		Project
Expenditure Budget	\$78,000	\$78,000	\$0	\$4,200,000	\$0	\$4,356,000
Revenue Budget	\$0	\$0	\$0	\$2,850,000	\$0	\$2,850,000
Net Costs After Revenues Applied	\$78,000	\$78,000	\$0	\$1,350,000	\$0	\$1,506,000
COST DOCUMENTATION			REVENUE			
Study		\$65,000	OEC NG911 PSAP Grant			\$750,000
Design		\$65,000	Reserved General Fund Balance			\$2,100,000
Implementation		\$3,500,000				
Contingency		\$726,000				
Total Project Cost		\$4,356,000	Total Revenue			\$2,850,000
EXPENDITURE BUDGET		\$4,356,000	REVENUE BUDGET			\$2,850,000

Project Scope & Description: The primary goal is to seamlessly transition to a new Computer-Aided Dispatch (CAD) system by 2030 that meets evolving operational and technological demands, ensuring enhanced efficiency and reliability of dispatch operations. The project will be divided into three phases: first, contract with a vendor to perform a study identifying Waukesha County Communications (WCC) CAD needs and requirements, resulting in a Request for Proposal (RFP); second, use the RFP process to select a solution provider; and finally, implement the selected solution. This process, which includes the configuration of the CAD software for our center, will be a multi-year effort. The new solution will replace the current CAD and Mobile Computing systems and include key features such as CAD, CAD Mapping, Automatic Vehicle Location (AVL), and Field Mobile Computing. It will support police, fire, and EMS agencies, integrate mission-critical interfaces, ensure training for staff and partner agencies, support robust reporting capabilities, and provide remote/backup access that mimics or grants access to the production system.

Location: The system is intended to consolidate the Public Safety Answering Point (PSAP) and dispatch services covering 34 of the 37 municipalities of Waukesha County, Wisconsin. It will serve a diverse array of police, fire, and EMS agencies, including municipal, township, and village entities within the county.

Analysis of Need: The current solution was implemented 2011-2012, following an RFP to replace the Cad System performed in 2009 by Public Safety Consultants Inc. The current CAD system, provided by Hexagon, is contracted through the year 2029. There is a need for improvements in high availability, rapid address searches, and integration with a variety of state and local systems, including specialized radio, alerting, and GIS systems. The system must remain current with interfaced systems, as a robust system is crucial for coordinated, multi-agency, multi-jurisdictional emergency communication and response.

Alternatives: The first alternative is transitioning to OnCall by Hexagon, requiring an assessment of this new CAD solution, which has fundamentally different architecture and features compared to the current ICAD. The second alternative involves conducting a comprehensive market review to explore potential benefits and drawbacks of other CAD systems beyond Hexagon's offerings. The third option is to extend the contract with the existing Hexagon solution, which will require analysis to identify additional costs necessary to keep the solution updated with reporting and interface needs.

Ongoing Operating Costs: Costs include contractual support for 24/7/365 vendor support for both software and underlying hardware platforms, system maintenance, software licensing, interface/API fees, and periodic upgrades, as well as costs for interdepartmental support such as County IT networking and Radio Systems maintenance.

Previous Action: None

Project Title:	County Phone System Replacement	Project #:	202715
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Formation	Sponsor:	Lance Spranger
Budget Action:	New	Manager:	John Hinchey / Rick McMillan
Date:	August 14, 2026		

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Study	Design	Deploy			Project
Expenditure Budget	\$50,000	\$900,000	\$900,000	\$0	\$0	\$1,850,000
Revenue Budget	<u>\$50,000</u>	<u>\$900,000</u>	<u>\$900,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,850,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Needs Assessment Study		\$50,000	EUTF Fund Balance			\$1,850,000
Design		\$750,000				
Deployment		\$750,000				
Contingency		\$300,000				
Total Project Cost		\$1,850,000	Total Revenue			\$1,850,000
EXPENDITURE BUDGET		\$1,850,000	REVENUE BUDGET			\$1,850,000

Project Scope & Description: Replace the existing outdated phone system infrastructure within Waukesha County with a modern, efficient system that supports Voice over Internet Protocol (VoIP). Key components include the assessment of current infrastructure and user needs, integration of VoIP technology to support various department requirements, deployment of necessary hardware and software for seamless communication, and training sessions for staff to transition smoothly to the new system. Additional components that the study may identify include AI enhancements, data integration, and potential training/quality services. This will be implemented through a phased approach, starting with a comprehensive needs assessment study, followed by the creation of an RFP, selection of a winning system that meets both functional and cost needs, system design, and finally, full-scale implementation across all County departments.

Location: The project covers all Waukesha County government buildings, including administrative offices, public service departments, and emergency services to ensure consistent and reliable communication.

Analysis of Need: Current limitations include the existing system reaching end-of-life with increasing maintenance costs, incompatibility with modern communication protocols, and limited capabilities for remote and flexible work arrangements. Replacing the system would provide enhanced communication reliability and quality, scalability to incorporate future technology advancements, and long-term cost reduction in operational and maintenance expenses. Necessary actions involve conducting a detailed study to analyze current usage patterns and future requirements and engaging stakeholders to understand department-specific communication needs.

Alternatives: The do-nothing approach involves continuing to rely on the existing outdated system (purchased in 2013), which risks service disruptions and higher costs. This creates risks to Waukesha County's telecommunication operations. The do-nothing approach also limits the system's ability to support new functionality for Waukesha County departments. The preferred approach is a full VOIP system to align with current and future service provider offerings and support.

Ongoing Operating Costs: Ongoing costs will include infrastructure maintenance, covering service contracts, subscription licensing, usage-based licensing, hardware replacements, and periodic upgrades. Additional costs cover IT support staff necessary for managing and troubleshooting the system and regular training programs for staff to adapt to new features and updates. There is potential for cost efficiency by reducing communication expenses through cost-effective VoIP solutions and less dependency on traditional phone lines, reducing utility costs.

Previous Action: None

Project Title:	Tax System Replacement	Project #:	202717
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Formation	Sponsor:	Andrew Thelke, Director of Administration Jennifer Grant, Treasurer
Budget Action:	New	Manager:	Danielle Igielski, Jennifer Grant, John Hinchey
Date:	August 14, 2026		

CAPITAL BUDGET SUMMARY						
Year	2027	2028	2029	2030	2031	Total
Project Phase	Study	Impl.				Project
Expenditure Budget	\$100,000	\$805,000	\$0	\$0	\$0	\$905,000
Revenue Budget	<u>\$100,000</u>	<u>\$805,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$905,000</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Study		\$100,000	General Fund Balance			\$905,000
Implementation		\$654,000				
Contingency		\$151,000				
Total Project Cost		\$905,000	Total Revenue			\$905,000
EXPENDITURE BUDGET		\$905,000	REVENUE BUDGET			\$905,000

Project Scope & Description: The project replaces the County's Property Tax Application (PTA) through the evaluation of current business processes and future business needs.

Replacement of these systems begins with a business process review and analysis of software available and currently in use by other Wisconsin municipalities for property tax listing and billing.

Specific areas affected by property tax system replacement include tax billing, tax collection/settlement and related systems/programs that use tax data such as municipal tax systems, Aumentum Recorder for real estate recorded documents, geographic information systems (GIS), internal/shared data warehouses, and online payment portals.

Location: Major departments affected by tax system replacement include the Treasurer's Office, Register of Deeds, Department of Administration, and Parks and Land Use. Waukesha County municipalities will also be affected due to their use of the system for listing, bill preparation, and collections.

Analysis of Need: PTA was fully implemented in 2012. Tax listing and billing have unique requirements specific to state law and local requirements. As Waukesha County is the only user of PTA in the state of Wisconsin, this exposes the county to potential sustainability risk. Waukesha County and local municipalities continue to pursue increases in efficiency, more effective information sharing, as well as improvements to workflow, reporting, and customer interfaces to align with law and policy changes.

Life expectancy for property tax systems are limited. Although no software sunset date has been announced by PTA, the likelihood of continued development and support for the current tool is less than a more widely used system. As the County seeks to meet changing requirements and pursue improvements to property tax listing, billing, and collection processes for internal users and external customers, changes to the PTA application will likely become increasingly expensive, as the vendor does not have a Wisconsin customer base to share development costs.

Alternatives: The alternative would be to continue with the current tax system which may limit our ability to continue to seek efficiencies, such as integration limitations to our cashing and document recording system. Continuance with the existing system would also expose the county to potential increased support and development costs to support being the only Wisconsin user of the PTA system.

Ongoing Operating Costs: A future solution would likely have similar annual maintenance expenses. To the extent that a replacement could better leverage integration opportunities to existing line of business applications, this would reduce redundancy, and improve operating efficiency, personnel costs may be avoided.

Previous Action: Capital project #200414 received a scope change in the 2015-2019 capital plan to conduct a gap analysis and fund a cashing replacement. The gap analysis and preliminary scope was completed. Resulting in a new capital project in the 2018-2022 capital plan that included the dissolution of capital project #200414 to fund replacement. That project did not progress past the RFP stage.

CAPITAL PROJECTS PLAN

Each year, the County Executive submits a capital budget and an updated five-year Capital Plan to the County Board. After review and modification, the County Board adopts the plan by resolution. The plan represents the prioritization of long-range capital infrastructure needs linked to the county's strategic plan.

Justice and Public Safety projects total \$20.1 million or 12.1% of the plan. This area includes three Emergency Preparedness projects, with estimated costs of \$17.0 million, that will upgrade critical infrastructure. This includes phone replacement, an upgrade to the digital radio system, and replacing the computer-aided dispatch (CAD) system. Additionally, this functional area includes window replacements at the Law Enforcement Center of \$875,000 and roof replacements for the County Jail facilities totaling \$1.5 million.

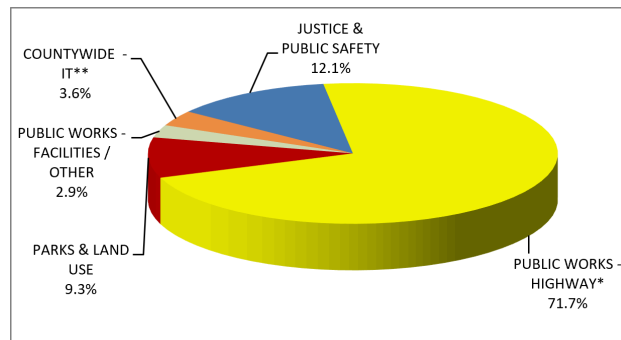
Public Works–Highway projects are about 71.7% of the plan at \$118.9 million. However, many of the projects are managed by the Wisconsin Department of Transportation, who account for a majority of project costs using federal funds (typically paying 80% to 90% of most costs), and bill the county for its remaining share. As a result, the capital plan reflects only the county's net share on much larger transportation investments. Factoring in total transportation costs, including approximately \$118.5 million of federal funds, highway projects make up about 83.5% (about \$237.3 million in total) of the five-year capital plan.

The Parks and Land Use functional area includes \$15.4 million or about 9.3% of the plan, of which \$9.8 million is for trails and parks pavement improvements.

Public Works–Facilities/Other projects total \$4.8 million or about 2.9% of the plan. The plan includes \$1.75 million as part of a \$3.45 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2030). The plan also includes roof replacement at the Highway Operations/Central Fleet building at \$1.5 million. \$86,000 is also included for the Airport Maintenance and Snow Removal Building project.

General Administration projects (e.g., countywide IT) \$5.9 million, which includes \$2.2 million to replace election voting equipment (replacement to be complete in 2029), \$1.85 million to replace the countywide phone system, and \$905,000 to replace the county tax system. It also includes \$200,000 per year of financing costs for the Capital Plan and Debt Issue.

Health and Human Services projects total \$696,000, primarily to replace the roof at the Mental Health Center.



FUNCTIONAL AREA FOR TOTAL CAPITAL PLAN 2027-2031

FUNCTIONAL AREA	TOTAL 2027-2031	% OF TOTAL
JUSTICE & PUBLIC SAFETY	\$20,116,000	12.1%
PUBLIC WORKS - HIGHWAY*	\$118,858,400	71.7%
PARKS & LAND USE	\$15,392,100	9.3%
PUBLIC WORKS - FACILITIES / OTHER	\$4,816,400	2.9%
COUNTYWIDE - IT**	\$5,911,000	3.6%
HEALTH AND HUMAN SERVICES	\$696,000	0.4%
TOTAL PLAN EXPENDITURES	\$165,789,900	100.0%

*Factoring in total transportation costs, including approximately \$118.5 million of federal funds, highway projects make about 83.5% of the five-year capital plan.

**Countywide – IT also includes \$200k/year for financing costs.

WAUKESHA COUNTY 2027-2031 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2027 BUDGET	2028 PLAN	2029 PLAN	2030 PLAN	2031 TOTAL FIVE- PLAN YEAR PLAN	
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$900,000	\$158,000	\$1,586,000	\$351,000	\$75,000	\$3,070,000
System Projects	<u>\$7,323,000</u>	<u>\$5,523,000</u>	<u>\$0</u>	<u>\$4,200,000</u>	<u>\$0</u>	<u>\$17,046,000</u>
Subtotal	\$8,223,000	\$5,681,000	\$1,586,000	\$4,551,000	\$75,000	\$20,116,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$25,000	\$621,000	\$0	\$0	\$50,000	\$696,000
System Projects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$25,000	\$621,000	\$0	\$0	\$50,000	\$696,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects	\$3,338,200	\$5,265,900	\$2,288,000	\$2,500,000	\$2,000,000	\$15,392,100
PUBLIC WORKS						
Priority Corridor Expansion	\$2,551,000	\$0	\$20,902,200	\$0	\$16,993,000	\$40,446,200
Intersections and Bridges	\$5,751,000	\$3,877,800	\$8,478,700	\$3,036,000	\$1,618,900	\$22,762,400
Pavement and Rehabilitation	<u>\$13,197,900</u>	<u>\$15,945,000</u>	<u>\$7,928,800</u>	<u>\$11,803,100</u>	<u>\$6,775,000</u>	<u>\$55,649,800</u>
Subtotal Highways	\$21,499,900	\$19,822,800	\$37,309,700	\$14,839,100	\$25,386,900	\$118,858,400
Facilities	\$1,466,000	\$10,000	\$204,400	\$561,000	\$739,000	\$2,980,400
Airport	\$0	\$0	\$0	\$86,000	\$0	\$86,000
Other	<u>\$550,000</u>	<u>\$600,000</u>	<u>\$0</u>	<u>\$600,000</u>	<u>\$0</u>	<u>\$1,750,000</u>
Subtotal Public Works	\$23,515,900	\$20,432,800	\$37,514,100	\$16,086,100	\$26,125,900	\$123,674,800
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$150,000	\$2,244,000	\$2,517,000	\$0	\$0	\$4,911,000
FINANCING	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	<u>\$1,000,000</u>
Subtotal	\$350,000	\$2,444,000	\$2,717,000	\$200,000	\$200,000	\$5,911,000
TOTAL GROSS EXPENDITURES	\$35,452,100	\$34,444,700	\$44,105,100	\$23,337,100	\$28,450,900	\$165,789,900
Less Proj. Specific Rev./Proprietary Fund Bal.	<u>(\$12,131,300)</u>	<u>(\$14,239,400)</u>	<u>(\$21,058,000)</u>	<u>(\$5,738,000)</u>	<u>(\$6,353,800)</u>	<u>(\$59,520,500)</u>
NET EXPENDITURES	\$23,320,800	\$20,205,300	\$23,047,100	\$17,599,100	\$22,097,100	\$106,269,400
Cash Balances Excluding Property Tax Levy	<u>(\$3,763,203)</u>	<u>(\$1,656,035)</u>	<u>(\$878,835)</u>	<u>(\$2,829,773)</u>	<u>(\$1,024,643)</u>	<u>(\$10,152,489)</u>
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$19,557,597	\$18,549,265	\$22,168,265	\$14,769,327	\$21,072,457	\$96,116,911

The 2027-2031 Capital Plan identifies 67 projects at an estimated total cost of \$165.8 million over the five-year period. Projects in the first year of the plan represent the 2027 Budget. Major projects for future years are briefly explained in the following narrative. A project listing all projects in the plan is shown on the following pages.

JUSTICE AND PUBLIC SAFETY

Justice and public safety projects total \$20.1 million. This includes three Emergency Preparedness projects, with a total cost of \$17.0 million. These projects will replace critical infrastructure, including phones, upgrade the radio system used across the county, as well as replacing the computer-aided dispatch (CAD) system. Other projects in this functional area include window replacements at the Law Enforcement Center of \$875,000 and roof replacements for the County Jail facilities totaling \$1.5 million. Additionally, the 2027-2031 plan includes the replacement of sanitary pipes at the Law Enforcement Center and Jail costing \$349,000 and the Law Enforcement Center Generator replacement project in 2029-30 costing \$263,000.

HEALTH AND HUMAN SERVICES

The 2027-31 capital plan includes \$646,000 for the Mental Health Center roof replacement with construction anticipated for 2028 and the preliminary design for the Health and Human Services building HVAC replacement for \$50,000 in 2031.

PARKS AND LAND USE

Projects in this functional area total \$15.4 million and includes \$9.8 million for maintenance improvements on park roadways and paved surfaces around county facilities. The plan also includes \$1.6 million to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukee and Eble ice arenas. The 2027-2031 capital plan also includes \$2.3 million for continued golf course improvements at the NagaWaukee War Memorial and Moor Downs golf courses. The improvements being made include irrigation system and irrigation pump house repair and replacement, pump house and wet well replacement, pedestrian bridge upgrades, and clubhouse restroom, kitchen and dining room renovations. Additionally, the plan includes \$288,000 for Park System Roof Replacements, which will replace roofs across various picnic and park buildings across the county. The capital plan also includes the continuation of the maintenance, security, and safety improvements project at the Expo Center for \$1.3 million, which will focus on upgrading security features at the Expo Building and grounds and modernize technology in the facility.

PUBLIC WORKS

Public Works projects for highways and facility/other projects are estimated to total \$123.7 million. This includes road projects totaling \$118.9 million. New and expanded road capacity construction is identified in priority corridors, and the plan includes \$6.2 million to widen about 1.2 miles of CTH O (Moorland Road), between CTH HH (College Avenue) and Grange Avenue in the city of New Berlin. These costs are estimated to total \$15.9 million, with federal aid covering \$9.6 million, and the city of New Berlin and a developer contributing \$1.3 million, with the county cost share of \$5.0 million (construction is planned for 2029). Another priority corridor project is included in the capital plan for 6.0 miles of CTH K (Lisbon Road), between CTH JK (Lynndale Road) and Brookfield Road. This includes \$2.6 million budgeted in 2027 to continue design work. A portion of the land acquisition is planned for 2029 and will total around \$14.1 million that year, with federal revenues covering 80% or \$11.3 million, leaving the county share at \$2.8 million in 2029. Additional land acquisition funding is included in 2031, as well as the beginning of funding for construction. There is also a project to enhance CTH F (Redford Boulevard) between West Moreland Boulevard and I-94 for 1.5 miles. The project has preliminary design funding planned in the 2029 (totaling \$525,200) as well as land acquisition planned for 2031 (totaling \$1.3 million before federal revenues, which covers 80% of the cost).

Road projects include \$55.6 million for major maintenance and roadway rehabilitation, \$2.6 million for bridge improvements, and \$20.2 million for several spot safety improvements, primarily for intersection and signal work.

The plan also includes \$1.75 million as part of a \$3.45 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2030), \$1.5 million to replace the roof at the Highway Operations/Central Fleet building, \$1.2 million for the Juvenile Center Roof Replacement, \$204,400 for the Sussex Substation Roof Replacement, \$10,000 for the design stage of the North Prairie Substation Roof Replacement, and \$86,000 for the Airport's Snow Removal/Maintenance Equipment Building. Additionally, the plan includes design-stage funding of \$65,000 for the Administration Center HVAC system replacement and \$20,000 for electric control upgrades at Central Fleet.

COUNTYWIDE TECHNOLOGY

The capital plan includes \$1.9 million for a Countywide Phone System Replacement and \$905,000 for the Tax System Replacement. Additionally, \$2.2 million is planned for an Election System Upgrade project to replace voting equipment with all 36 municipalities (initial funding in 2028, replacement complete in 2029). This section of the table above also includes \$1.0 million (\$200,000 per year) for estimated financing costs associated with the annual debt issuance.

PROJECT LISTING

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2027 CO EX	2028 CO EX	2029 CO EX	2030 CO EX	2031 CO EX	TOTAL FIVE-YEAR PLAN
PUBLIC WORKS - AIRPORT									
AIRPORT MAINTENANCE & SNOW REMOVAL BUILDING	202534	Delay	\$6,000	\$0	\$0	\$0	\$86,000	\$0	\$86,000
PUBLIC WORKS - CENTRAL FLEET									
FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	C - \$ Update	\$1,700,000	\$550,000	\$600,000	\$0	\$600,000	\$0	\$1,750,000
PUBLIC WORKS - FACILITIES									
HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	As Planned	\$1,650,000	\$1,466,000	\$0	\$0	\$0	\$0	\$1,466,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	As Planned	\$220,000	\$875,000	\$0	\$0	\$0	\$0	\$875,000
JUVENILE CENTER ROOF REPLACEMENT	202309	As Planned	\$0	\$0	\$0	\$10,000	\$561,000	\$644,000	\$1,215,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	As Planned	\$0	\$25,000	\$621,000	\$0	\$0	\$0	\$646,000
LEC GENERATOR REPLACEMENT	202528	As Planned	\$0	\$0	\$0	\$20,000	\$243,000	\$0	\$263,000
COUNTY JAIL ROOF REPLACEMENT	202314	Delay	\$0	\$0	\$50,000	\$1,458,000	\$0	\$0	\$1,508,000
SUSSEX SUBSTATION ROOF UPGRADE	202530	Delay	\$0	\$0	\$10,000	\$194,400	\$0	\$0	\$204,400
HEALTH AND HUMAN SERVICES HVAC UPGRADE	202705	New	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
ADMINISTRATION CENTER HVAC UPGRADES	202708	New	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000
NORTH PRAIRIE SUBSTATION ROOF REPLACEMENT	202707	New	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
COUNTY JAIL HVAC UPGRADES	202708	New	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000
COUNTY JAIL/LEC SANITARY PIPE REPLACEMENT	202712	New	\$0	\$25,000	\$108,000	\$108,000	\$108,000	\$0	\$349,000
FLEET ELECTRIC CONTROLS UPGRADE	202714	New	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
PUBLIC WORKS - HIGHWAYS									
CTH O, CTH D TO STH 59 REHABILITATION	202013	C - \$, Rev Update	\$1,534,000	\$5,687,500	\$0	\$0	\$0	\$0	\$5,687,500
CTH O, CTH HH TO GRANGE AVE	202102	As Planned	\$2,911,200	\$0	\$0	\$6,233,000	\$0	\$0	\$6,233,000
CTH I, CALHOUN CREEK BRIDGE	202201	As Planned	\$82,000	\$98,000	\$0	\$0	\$0	\$0	\$98,000
CTH I, MUKWONAGO RIVER BRIDGE	202203	As Planned	\$84,000	\$98,000	\$0	\$0	\$0	\$0	\$98,000
CTH Y - CTH L to CTH HH REHABILITATION	202301	As Planned	\$376,600	\$0	\$1,165,000	\$0	\$0	\$0	\$1,165,000
CTH F - BUSSE ROAD INTERSECTION	202401	As Planned	\$12,300	\$50,000	\$83,400	\$0	\$0	\$0	\$133,400
SIGNAL CONTROLLER REPLACEMENT	202403	As Planned	\$159,000	\$799,000	\$0	\$0	\$0	\$0	\$799,000
CTH YY - BUTLER DITCH TRIBUTARY STRUCTURE	202501	As Planned	\$0	\$163,000	\$0	\$84,000	\$0	\$877,000	\$1,124,000
CTH S - STH 67 TO STH 59	202502	As Planned	\$50,000	\$0	\$0	\$0	\$185,500	\$0	\$185,500
CTH F - W. MORELAND BLVD TO IH 94	202504	As Planned	\$0	\$0	\$0	\$525,200	\$0	\$1,326,000	\$1,851,200
CTH D - CTH X INTERSECTION	202509	As Planned	\$41,000	\$50,000	\$191,000	\$0	\$0	\$0	\$241,000
CTH ES - CTH NN TO CENTER DRIVE	202513	As Planned	\$0	\$0	\$0	\$81,800	\$0	\$50,000	\$131,800
CTH NN - TRAFFIC SIGNALS, CTH EE AND FAIRWINDS BLVD, MUKWONAGO HIGH SCHOOL	202605	As Planned	\$325,000	\$1,620,000	\$0	\$0	\$0	\$0	\$1,620,000
TRAFFIC SIGNAL OPTIMIZATION - COUNTYWIDE RETIMING PROJECT	202606	As Planned	\$0	\$0	\$0	\$1,025,000	\$0	\$0	\$1,025,000
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	C - \$ Update	\$301,000	\$234,000	\$0	\$0	\$0	\$0	\$234,000
CTH J - CTH FT INTERSECTION	202302	C - \$ Update	\$126,400	\$241,300	\$0	\$0	\$0	\$0	\$241,300
CTH F - CTH K INTERSECTION	202304	C - \$ Update	\$124,600	\$450,000	\$0	\$0	\$0	\$0	\$450,000
CTH T - CTH JJ INTERSECTION	202305	C - \$ Update, Delay	\$105,400	\$25,000	\$181,400	\$0	\$0	\$0	\$206,400
CTH ES, SCOTLAND DRIVE TO CTH U	202404	Delete	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
CTH D - CTH E INTERSECTION	202407	C - \$, Rev Update, Delay	\$20,000	\$0	\$100,000	\$0	\$0	\$70,000	\$170,000
CTH F - IH 94 TO DUPLAINVILLE ROAD	202503	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CTH P - ASHIPUN RIVER TO N COUNTY LINE	202505	C - \$, Rev, Scope Update, Accelerate	\$0	\$145,000	\$0	\$0	\$1,092,000	\$1,225,000	\$2,462,000
CTH ES - ATKINSON ST TO CTH NN	202508	C - \$, Rev, Scope Update	\$0	\$48,400	\$50,000	\$0	\$452,600	\$0	\$551,000
CTH CW - AMBER LANE TO CTH P	202508	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CTH K - CTH JK TO BROOKFIELD RD	202514	C - \$, Rev, Scope Update	\$1,050,000	\$2,551,000	\$0	\$14,144,000	\$0	\$15,667,000	\$32,362,000
CTH BB - US 18 TO CTH DR	202515	C - \$ Update, Delay	\$97,500	\$0	\$0	\$0	\$2,473,000	\$0	\$2,473,000
CTH KE - CTH E INTERSECTION	202520	C - \$ Update	\$350,000	\$10,000	\$1,495,000	\$0	\$0	\$0	\$1,505,000
CTH YY - CTH V V TO WIS 175	202521	C - Scope Update	\$660,000	\$250,000	\$7,130,000	\$0	\$0	\$0	\$7,380,000
TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	202601	C - \$, Rev Update	\$351,000	\$200,000	\$1,301,000	\$200,000	\$1,986,000	\$0	\$3,687,000
CTH Y - CTH HH ROUNDABOUT	202603	C - \$, Rev Update	\$0	\$453,000	\$0	\$3,910,000	\$0	\$0	\$4,363,000
CTH ES - EDGEWOOD AVENUE ROUNDABOUT	202604	C - \$, Rev Update, Delay	\$0	\$0	\$124,000	\$615,000	\$850,000	\$0	\$1,589,000
CTH O - MOORLAND ROAD CORRIDOR SIGNAL INTERCONNECT INFRASTRUCTURE	202609	C - \$, Rev Update, Delay	\$0	\$0	\$202,000	\$2,244,700	\$0	\$0	\$2,446,700
CTH Z - JEFFERSON COUNTY LINE TO SCUPPERNONG CREEK	202611	C - \$, Rev, Scope Update	\$0	\$142,000	\$0	\$2,347,000	\$0	\$0	\$2,489,000
CTH B - PABST FARM CIRCLE INTERSECTION	202701	New	\$0	\$20,800	\$0	\$100,000	\$0	\$171,900	\$292,700
CTH L - CROWBAR DRIVE INTERSECTION	202702	New	\$0	\$38,900	\$0	\$100,000	\$0	\$300,000	\$438,900
WAUKESHA COUNTY HIGHWAY SAFETY ACTION PLAN	202709	New	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
REPAVING PROGRAM 2023-2027									
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	As Planned	\$800,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
REPAVING PROGRAM 2028-2032									
CULVERT REPLACEMENT PROGRAM 2028-2032	202414	As Planned	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
REPAVING PROGRAM 2023-2027									
REPAVING PROGRAM 2023-2027	201908	C - \$, Scope Update	\$19,930,000	\$6,925,000	\$0	\$0	\$0	\$0	\$6,925,000
REPAVING PROGRAM 2028-2032									
REPAVING PROGRAM 2028-2032	202413	As Planned	\$0	\$0	\$7,600,000	\$5,500,000	\$7,600,000	\$5,500,000	\$26,200,000

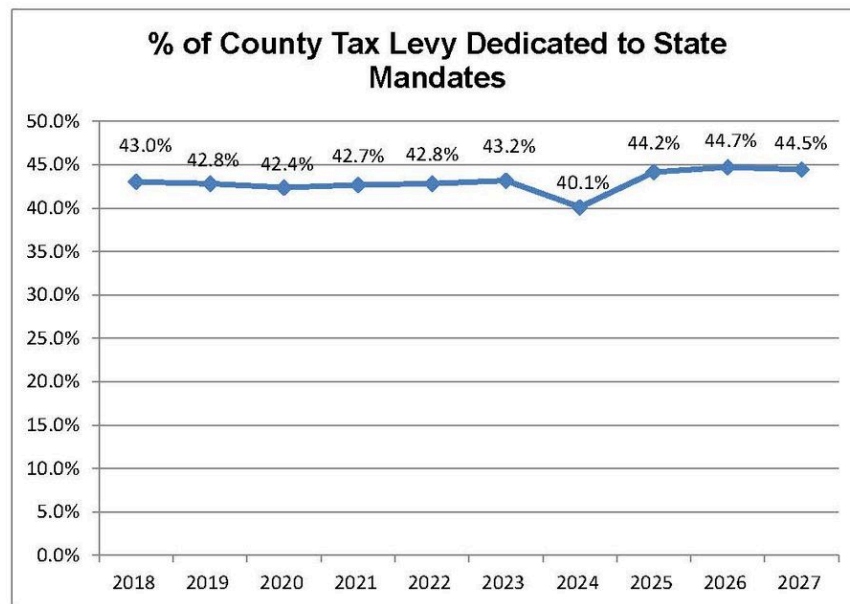
PROJECT LISTING

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2027 DEPT	2028 DEPT	2029 DEPT	2030 DEPT	2031 CO DEPT	TOTAL FIVE-YEAR PLAN
PARKS AND LAND USE									
ICE ARENA FACILITY IMPROVEMENT PLAN	202409	As Planned	\$835,100	\$506,100	\$1,094,400	\$0	\$0	\$0	\$1,600,500
PARK SYSTEM ROOF REPLACEMENTS	202524	As Planned	\$230,000	\$0	\$0	\$288,000	\$0	\$0	\$288,000
EXPO BUILDING MAINTENANCE, SECURITY AND SAFETY IMPROVEMENTS	202612	C - \$, Rev, Scope Update	\$998,000	\$731,500	\$611,500	\$0	\$0	\$0	\$1,343,000
GOLF FACILITIES IMPROVEMENT PLAN	202710	New	\$0	\$779,000	\$1,560,000	\$0	\$0	\$0	\$2,339,000
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201909	C - \$, Rev Update	\$5,809,300	\$1,321,600	\$0	\$0	\$0	\$0	\$1,321,600
PAVEMENT MANAGEMENT PLAN 2028 - 2032	202410	C - \$, Scope Update	\$0	\$0	\$2,000,000	\$2,000,000	\$2,500,000	\$2,000,000	\$8,500,000
EMERGENCY PREPAREDNESS									
EMERGENCY PREPAREDNESS PHONE REPLACEMENT	202613	As Planned	\$0	\$1,800,000	\$0	\$0	\$0	\$0	\$1,800,000
RADIO SYSTEM UPGRADE	202615	C - \$, Rev Update, Accelerate	\$0	\$5,445,000	\$5,445,000	\$0	\$0	\$0	\$10,890,000
COMPUTER-AIDED DISPATCH (CAD) REPLACEMENT	202716	New	\$0	\$78,000	\$78,000	\$0	\$4,200,000	\$0	\$4,356,000
IT - COUNTY CLERK									
ELECTION SYSTEM REPLACEMENT	202412	As Planned	\$0	\$0	\$539,000	\$1,617,000	\$0	\$0	\$2,156,000
IT - COUNTYWIDE									
COUNTY PHONE SYSTEM REPLACEMENT	202715	New	\$0	\$50,000	\$900,000	\$900,000	\$0	\$0	\$1,850,000
TAX SYSTEM REPLACEMENT	202717	New	\$0	\$100,000	\$805,000	\$0	\$0	\$0	\$905,000
EST. FINANCING			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
GROSS EXPENDITURES				\$35,452,100	\$34,444,700	\$44,105,100	\$23,337,100	\$28,450,900	\$165,789,900
LESS REVENUES: (Excludes investment income earned on debt issue)									
Golf Fund Balance - #202710 Golf Facilities Improvement Plan				\$779,000	\$1,560,000				\$2,339,000
Golf Fund Balance - #202524 Park System Roof Replacements						\$18,000			\$18,000
Parkland Mgmt and Land Acq (Tarmann) Fund Bal - #202409 - Ice Arena Facility Imprvmt Plan				\$506,100	\$1,094,400				\$1,600,500
Parkland Mgmt and Land Acq (Tarmann) Fund Bal - #202612 - Expo Center Bldg, Maint., Security and Safety Impr.				\$731,500	\$611,500				\$1,343,000
Radio Service Fund Balance - #202615 Radio System Upgrade				\$1,000,000	\$1,000,000				\$2,000,000
EUTF Fund Balance - #202715 County Phone System Replacement				\$50,000	\$900,000	\$900,000			\$1,850,000
Airport Fund Balance - #202534 Airport Maintenance & Snow Removal Equip Bldg				\$0	\$0	\$0	\$86,000		\$86,000
CHIP D Revenue - #201906 CTH Repaving Program				\$260,000					\$260,000
CHIP Revenue - #201906 CTH Repaving Program				\$350,000					\$350,000
CHIP D Revenue - #202413 CTH Repaving Program					\$260,000	\$260,000	\$260,000	\$260,000	\$1,040,000
CHIP Revenue - #202413 CTH Repaving Program					\$350,000	\$350,000	\$350,000	\$350,000	\$1,400,000
Local Muni Funding and Developer Contribution - #202102 CTH O, CTH HH to Grange						\$1,275,000			\$1,275,000
Local Muni Funding - #202013 CTH O, CTH D to STH 59 Rehabilitation				\$1,768,600					\$1,768,600
Local Muni Funding - #202506 CTH ES,M Atkinson St to CTH NN							\$90,000		\$90,000
STP Funding for Land - #202503 CTH F - IH 94 to Duplainville Road						\$0			\$0
STP Funding for Land - #202504 CTH F - W. Moreland Blvd to IH 94								\$1,060,800	\$1,060,800
STP Funding for Land - #202506 CTH ES - Atkinson Street to CTH NN					\$0				\$0
STP Funding for Land - #202508 CTH CW - Amber Lane to CTH P						\$0		\$0	\$0
STP Funding for Land- #202505 CTH P - Ashippun River to N County Line							\$874,000		\$874,000
STP Funding for Land- #202513 CTH ES - CTH NN to Center Drive								\$40,000	\$40,000
STP Funding for Land- #202514 CTH K - CTH JK to CTH Y						\$11,316,000		\$4,643,000	\$15,959,000
STP Funding for Land - #202604 CTH ES, Edgewood Avenue Roundabout						\$492,000			\$492,000
Local Road Improvement Program Funding (LRIP-S) - #202413 CTH Repaving Program					\$1,900,000		\$1,900,000		\$3,800,000
Carbon Reduction Program - #202403 Signal Controller Replacement				\$640,000					\$640,000
Carbon Reduction Program - #202520 CTH KE - CTH E Intersection					\$847,000				\$847,000
Carbon Reduction Program - #202521 CTH YY - CTH V V to WIS 175					\$1,954,000				\$1,954,000
Carbon Reduction Program - #202605 CTH NN Traffic Signals, CTH EE and Fairwinds Blvd., Mukwonago HS				\$1,265,000					\$1,265,000
Carbon Reduction Program - #202606 Traffic Signal Optimization-Countywide Retiming Project						\$820,000			\$820,000
Carbon Mitigation and Air Quality (CMAQ) - #202601 Traffic Signal Equipment Replacements				\$0	\$878,000		\$1,428,000		\$2,306,000
Carbon Mitigation and Air Quality (CMAQ) - #202603 CTH Y, CTH HH Roundabout				\$362,000	\$0	\$3,128,000			\$3,490,000
Carbon Mitigation and Air Quality (CMAQ) - #202604 CTH ES, Edgewood Avenue Roundabout				\$0	\$0	\$0	\$0	\$0	\$0
Carbon Mitigation and Air Quality (CMAQ) - #202609 CTH O-Moorland Rd. Corridor Signal Interconnect Infr.				\$0	\$162,000	\$1,796,000			\$1,958,000
Federal Safe Streets and Roads for All Grant - #202709 Waukesha County Highway Safety Action Plan				\$800,000					\$800,000
Local Muni Funding - #202412 Election System Replacement						\$703,000			\$703,000
DEC NG911 PSAP Grant - #202613 Emergency Preparedness Phone Replacement				\$850,000					\$850,000
DEC NG911 PSAP Grant - #202716 Computer-Aided Dispatch (CAD) Upgrade							\$750,000		\$750,000
Municipal Contributions - #202615 Radio System Upgrade				\$2,722,500	\$2,722,500				\$5,445,000
Multiple Sources of Funding - #201908 PLU Pavement Mgmt - Rehab New Berlin Trail				\$46,600					\$46,600
State Personal Property Aid				\$729,773	\$729,773	\$729,773	\$729,773	\$729,773	\$3,648,865
General Fund Balance - #202615 Radio System Upgrade					\$0				\$0
General Fund Balance - #202716 Computer-Aided Dispatch (CAD) Replacement							\$2,100,000		\$2,100,000
General Fund Balance - #202717 Tax System Replacement				\$100,000	\$805,000				\$905,000
Federal Indirect Cost Recovery Revenue				\$1,250,000					\$1,250,000
Capital Project Fund Balance				\$1,683,430	\$121,262	\$149,062	\$0	\$294,870	\$2,248,624
Subtotal Revenue & Fund Balance				\$15,894,503	\$15,895,435	\$21,936,835	\$8,567,773	\$7,378,443	\$69,672,989
EXPENDITURES BEFORE TAX LEVY, DEBT, BORROWING, & INTEREST (a)				\$19,557,597	\$18,549,265	\$22,168,265	\$14,769,327	\$21,072,457	\$96,116,911

Stats & Trends

Table 1
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

The share of county tax levy that is required to fund state mandates reduces discretionary spending that is available for non-mandated essential services and programs. Estimated mandated county tax levy includes court services provided by the Clerk of Court and the District Attorney. The Sheriff also provides service to the courts including process serving, warrants, and bailiff services. Mandated law enforcement services includes probations/parole holds, corrections, and law enforcement service levels for patrol services required by statute. The largest share of mandates are for federal/state health and human service programs administered by the county.



<u>Item</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
	(Value in Millions)				
County Tax Levy Budget:	\$112.3	\$114.9	\$115.5	\$117.6	\$120.8
Estimated Major State Mandated Net Expenditures:	\$54.7	\$55.9	\$60.8	\$62.7	\$64.0
(a) State Discretionary Revenue Offsets:	(\$6.2)	(\$9.8)	(\$9.8)	(\$10.1)	(\$10.3)
County Tax Levy for Major State Mandates:	\$48.5	\$46.1	\$51.0	\$52.6	\$53.7
% of County Tax Levy for Major State Mandates:	43.2%	40.1%	44.2%	44.7%	44.5%

(a) State revenues include Shared Revenues and General Transportation Aids.

Table 2
COUNTY DEMOGRAPHICS STATISTICS TRENDS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(4) Unemployment Rate	(5) Public School Enrollment	(5) Private School Enrollment	(6) Median Age	
2015	393,927	\$64,730	230,731	3.7%	61,836	11,608	43	
2016	396,449	\$66,765	233,770	3.5%	61,860	11,435	43	
2017	398,236	\$68,422	242,000	2.9%	61,885	11,280	43	
2018	401,446	\$71,084	243,987	2.7%	61,723	11,280	43	
2019	405,991	\$73,597	246,050	2.8%	60,980	11,005	43	
2020	406,978	\$76,793	232,788	5.8%	60,471	10,494	43	(7)
2021	410,666	\$84,337	237,872	3.2%*	61,222	9,676	44	
2022	410,769	\$86,239	243,186	2.4%	61,115	11,324	44	
2023	411,538	\$90,720	247,798	2.5%	60,558	11,139	44	
2024	413,728	\$94,831	247,788	2.6%	60,032	10,962	44	
2025	417,230	**	248,584	2.9%	59,313	11,151	**	

SOURCES

(1)Wisconsin Department of Administration

(2)Bureau of Economic Analysis-US Department of Commerce. Prior-Year Data Revised as of 2/05/26.

(3)Wisconsin Department of Workforce Development

(4)Bureau of Economic Analysis - US Dept of Commerce

(5)Wisconsin Department of Public Instruction

(6)U.S. Census Bureau, American Fact Finder

(7)2020 Census

*Prior year numbers revised by the US Dept of Commerce

**Data not published yet

Table 3
WAUKESHA COUNTY POPULATION

According to the 2025 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 420,491.

	2020 CENSUS	2025	2026	'25 - '26 CHANGE	'25 - '26 % CHANGE
CITIES					
Brookfield	41,464	41,453	41,481	28	0.1%
Delafield	7,185	7,240	7,310	70	1.0%
* Milwaukee	0	0	0	0	N/A
Muskego	25,032	25,688	25,642	(46)	-0.2%
New Berlin	40,451	40,044	39,938	(106)	-0.3%
Oconomowoc	18,203	20,179	20,971	792	3.9%
Pewaukee	15,914	16,292	16,326	34	0.2%
Waukesha	71,158	71,390	71,336	(54)	-0.1%
CITIES TOTAL	219,407	222,286	223,004	718	0.3%
TOWNS					
Brookfield	6,477	6,482	6,586	104	1.6%
Delafield	8,095	8,080	8,126	46	0.6%
Eagle	3,478	3,539	3,536	(3)	-0.1%
Genesee	7,171	7,210	7,207	(3)	0.0%
Merton	8,277	8,293	8,306	13	0.2%
Mukwonago	7,781	7,763	7,740	(23)	-0.3%
** Oconomowoc	8,836	8,819	767	(8,052)	-91.3%
Ottawa	3,646	3,641	3,636	(5)	-0.1%
TOTAL TOWNS	53,761	53,827	45,904	(7,923)	-14.7%
VILLAGES					
Big Bend	1,483	1,490	1,490	0	0.0%
Butler	1,787	1,758	1,751	(7)	-0.4%
Chenequa	526	529	531	2	0.4%
Dousman	2,419	2,711	2,841	130	4.8%
Eagle	2,071	2,144	2,141	(3)	-0.1%
Elm Grove	6,513	6,498	6,494	(4)	-0.1%
Hartland	9,501	10,161	10,739	578	5.7%
** Lac la Belle	279	279	9,064	8,785	3148.7%
Lannon	1,355	2,212	2,212	0	0.0%
Lisbon	10,477	11,219	11,284	65	0.6%
Menomonee Falls	38,527	40,945	41,374	429	1.0%
Merton	3,441	3,624	3,687	63	1.7%
Mukwonago	8,040	8,622	8,767	145	1.7%
Nashotah	1,321	1,303	1,297	(6)	-0.5%
North Prairie	2,202	2,194	2,193	(1)	0.0%
Oconomowoc Lake	566	561	560	(1)	-0.2%
Pewaukee	8,238	8,215	8,223	8	0.1%
Summit	4,784	5,361	5,368	7	0.1%
Sussex	11,487	12,413	12,710	297	2.4%
Vernon	7,474	7,462	7,459	(3)	0.0%
Wales	2,862	2,909	2,897	(12)	-0.4%
Waukesha	8,457	8,507	8,501	(6)	-0.1%
TOTAL VILLAGES	133,810	141,117	151,583	10,466	7.4%
TOTAL: COUNTY	406,978	417,230	420,491	3,261	0.8%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

** The Village of Lac la Belle and Town of Oconomowoc merged in January 2025, but a small portion of the Town of Oconomowoc remains. This change is reflected in the population breakdown.

SOURCE: Wisconsin Department of Administration.

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 11, 2026 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$102,884,496,600. This represents an increase of \$7,158,517,500 or 7.48% from 2025. A table listing 2025 and 2026 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2025 EQUAL PROP. VALUE	2026 EQUAL PROP. VALUE	'25 - '26 CHANGE	% CHANGE
CITIES:				
Brookfield	\$10,537,904,200	\$11,566,144,600	\$1,028,240,400	9.76%
Delafield	\$2,667,384,100	\$2,858,318,300	\$190,934,200	7.16%
*Milwaukee	\$13,266,700	\$12,925,800	-\$340,900	-2.57%
Muskego	\$5,572,749,500	\$5,840,836,000	\$268,086,500	4.81%
New Berlin	\$8,404,437,700	\$9,040,708,000	\$636,270,300	7.57%
Oconomowoc	\$4,394,385,000	\$4,702,570,400	\$308,185,400	7.01%
Pewaukee	\$5,228,633,000	\$5,603,026,800	\$374,393,800	7.16%
Waukesha	\$10,941,341,200	\$11,563,484,600	\$622,143,400	5.69%
SUBTOTAL	\$47,760,101,400	\$51,188,014,500	\$3,427,913,100	7.18%
TOWNS:				
Brookfield	\$1,808,275,900	\$1,950,402,400	\$142,126,500	7.86%
Delafield	\$2,682,197,600	\$3,056,281,700	\$374,084,100	13.95%
Eagle	\$887,500,900	\$970,385,000	\$82,884,100	9.34%
Genesee	\$1,600,535,500	\$1,708,148,400	\$107,612,900	6.72%
Merton	\$3,032,449,600	\$3,330,372,200	\$297,922,600	9.82%
Mukwonago	\$1,573,545,000	\$1,719,549,600	\$146,004,600	9.28%
** Oconomowoc	\$3,236,011,700	\$21,201,100	-\$3,214,810,600	-99.34%
Ottawa	\$885,229,900	\$1,010,344,100	\$125,114,200	14.13%
SUBTOTAL	\$15,705,746,100	\$13,766,684,500	-\$1,939,061,600	-12.35%
VILLAGES:				
Big Bend	\$288,280,000	\$319,295,900	\$31,015,900	10.76%
Butler	\$360,596,100	\$381,034,100	\$20,438,000	5.67%
Chenequa	\$791,128,600	\$834,401,000	\$43,272,400	5.47%
Dousman	\$332,229,800	\$395,530,600	\$63,300,800	19.05%
Eagle	\$338,170,100	\$376,809,400	\$38,639,300	11.43%
Elm Grove	\$1,919,757,200	\$2,064,057,500	\$144,300,300	7.52%
Hartland	\$2,342,784,500	\$2,523,739,800	\$180,955,300	7.72%
** Lac la Belle	\$212,114,100	\$3,841,384,900	\$3,629,270,800	1711.00%
Lannon	\$394,458,300	\$420,663,500	\$26,205,200	6.64%
Lisbon	\$2,344,457,500	\$2,542,648,300	\$198,190,800	8.45%
Menomonee Falls	\$8,931,733,700	\$9,421,549,600	\$489,815,900	5.48%
Merton	\$800,194,300	\$841,242,800	\$41,048,500	5.13%
Mukwonago	\$1,497,890,100	\$1,640,657,100	\$142,767,000	9.53%
Nashotah	\$322,900,200	\$340,914,700	\$18,014,500	5.58%
North Prairie	\$417,685,400	\$457,162,800	\$39,477,400	9.45%
Oconomowoc Lake	\$649,304,500	\$686,603,200	\$37,298,700	5.74%
Pewaukee	\$1,528,269,500	\$1,561,883,900	\$33,614,400	2.20%
Summit	\$2,151,654,600	\$2,239,145,100	\$87,490,500	4.07%
Sussex	\$2,583,781,500	\$2,776,954,100	\$193,172,600	7.48%
Vernon	\$1,587,716,000	\$1,707,959,000	\$120,243,000	7.57%
Wales	\$668,685,000	\$677,890,700	\$9,205,700	1.38%
Waukesha	\$1,796,340,600	\$1,878,269,600	\$81,929,000	4.56%
SUBTOTAL	\$32,260,131,600	\$37,929,797,600	\$5,669,666,000	17.57%
TOTAL	\$95,725,979,100	\$102,884,496,600	\$7,158,517,500	7.48%

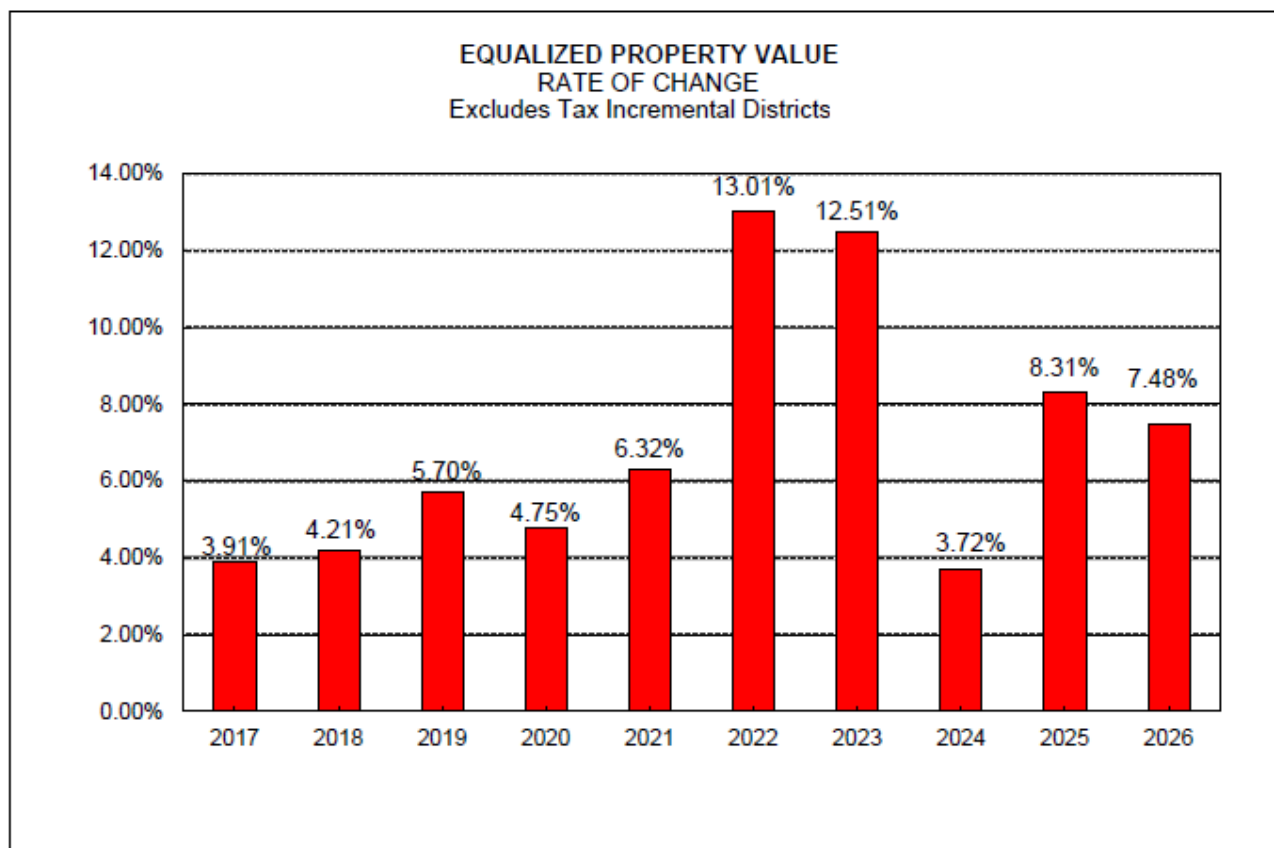
* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

** The Village of Lac la Belle and Town of Oconomowoc merged in January 2025, but a small portion of the Town of Oconomowoc remains. This change is reflected in the property value breakdown.

SOURCE: Wisconsin Department of Revenue.

Table 5
EQUALIZED PROPERTY VALUE
 Excludes Tax Incremental Districts

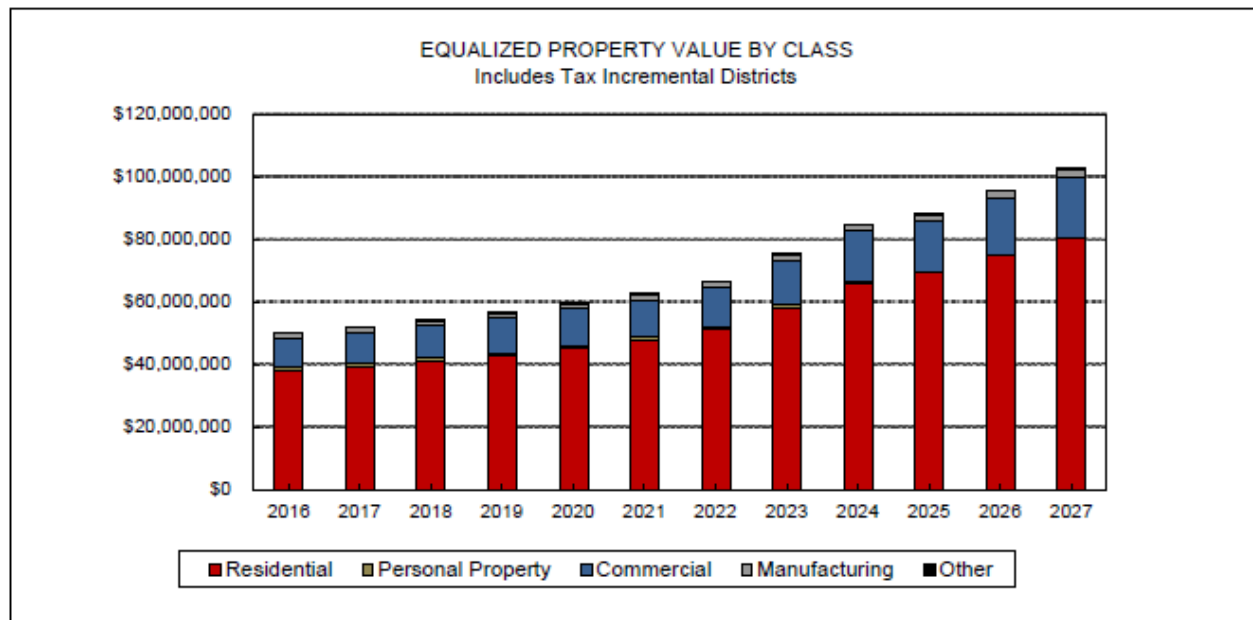
Equalized property value is a broad measure of the county's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the county levy. In 2002-2007, the county experienced high levels of growth due to market-based inflation rates ranging from 4.2%-9% on residential properties (over 75% of total value) and higher levels of new construction. Beginning in 2009, deflation on residential property rates offset by new construction of less than 2% were responsible for most of the valuation decrease. Prior to 2009, the County had not experienced a tax base reduction in over 30 years. Property values began increasing again in 2013 and have exceeded the previous peak value of \$52,055,313,050 in 2008. Property values have steadily increased in recent years, spiking at around 13% in 2022 and 2023, driven in part by higher market-based inflation. Property value growth in 2024 was partially offset by the exemption of personal property.



Valuation Year	Total Value	Change In Valuation	Rate of Change
	(excludes TID's)		
2017	\$52,982,985,200	\$1,993,364,700	3.91%
2018	\$55,212,959,400	\$2,229,974,200	4.21%
2019	\$58,358,920,500	\$3,145,961,100	5.70%
2020	\$61,132,610,900	\$2,773,690,400	4.75%
2021	\$64,997,770,400	\$3,865,159,500	6.32%
2022	\$73,452,931,500	\$8,455,161,100	13.01%
2023	\$82,638,928,700	\$9,185,997,200	12.51%
2024	\$85,713,447,900	\$3,074,519,200	3.72%
2025	\$92,839,031,800	\$7,125,583,900	8.31%
2026	\$99,780,860,200	\$6,941,828,400	7.48%

Table 6
EQUALIZED PROPERTY VALUE BY CLASS OF PROPERTY
 Including Tax Incremental Districts

The total value of equalized property including all tax incremental districts reported for Waukesha County in budget year 2027 is \$102.88 billion. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, and agricultural/forest/swamp/other properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the county. Market values in the residential tax base began to decline for the 2010 budget, resulting in a decrease in this proportion of the tax base to 75% from 76%. Since then it has rebounded. Residential valuation for the 2027 budget increased by about 7.4% based on prior-year analysis by the Wisconsin Department of Revenue. Commercial properties and manufacturing continue to maintain their share of the tax base at about 19% and 2% respectively for budget year 2027. Residential property value is 78.0% of the total property value base.



(\$000's)						
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other	Total Value
2016	\$37,729,840	\$1,103,400	\$9,641,547	\$1,433,208	\$279,629	\$50,187,625
2017	\$39,052,315	\$1,127,036	\$10,020,704	\$1,460,141	\$277,359	\$51,937,555
2018	\$40,728,754	\$1,169,249	\$10,483,713	\$1,493,718	\$282,698	\$54,158,132
* 2019	\$42,779,364	\$808,507	\$11,140,259	\$1,513,522	\$294,986	\$56,536,638
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663	\$59,540,913
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921	\$62,620,158
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223	\$66,686,338
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648	\$75,406,494
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933	\$84,956,236
** 2025	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693	\$88,230,894
2026	\$74,670,714	\$0	\$18,445,505	\$2,182,669	\$427,091	\$95,725,979
2027	\$80,225,915	\$0	\$19,855,097	\$2,344,729	\$458,756	\$102,884,497
% of Total	78.0%	0.0%	19.3%	2.3%	0.4%	100.0%

*Personal property value decreased for the 2019 budget due to a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.

**Personal property value was eliminated beginning in 2025 and was offset by a state personal property aid payment of about \$1.2 million.

Table 7
GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
 EXCLUDES BRIDGES LIBRARY SYSTEM

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL	RATE	Tax Rate	
		COUNTY RATE(1)	CHANGE (\$)	Change (%)	
2017	2016	\$2.00	(\$0.04)	-2.0%	
2018	2017	\$1.95	(\$0.05)	-2.5%	
2019	2018	\$1.89	(\$0.06)	-3.1%	
2020	2019	\$1.82	(\$0.07)	-3.7%	
2021	2020	\$1.76	(\$0.06)	-3.3%	
2022	2021	\$1.68	(\$0.08)	-4.5%	
2023	2022	\$1.53	(\$0.15)	-8.9%	
2024	2023	\$1.39	(\$0.14)	-9.2%	
2025	2024	\$1.35	(\$0.04)	-2.9%	
2026	2025	\$1.27	(\$0.08)	-5.9%	
Proposed	2027	2026	\$1.21	(\$0.06)	-4.7%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
2017	2016	\$101,799,099	\$850,947	0.8%	
2018	2017	\$103,422,375	\$1,623,276	1.6%	
2019	2018(3)	\$104,363,046	\$940,671	0.9%	
2020	2019	\$106,202,483	\$1,839,437	1.8%	
2021	2020	\$107,813,395	\$1,610,912	1.5%	
2022	2021	\$109,503,123	\$1,689,728	1.6%	
2023	2022	\$112,298,983	\$2,795,860	2.6%	
2024	2023	\$114,862,166	\$2,563,183	2.3%	
2025	2024(5)	\$115,537,401	\$675,235	0.6%	
2026	2025	\$117,607,753	\$2,070,352	1.8%	
Proposed	2027	2026	\$120,773,162	\$3,165,409.00	2.7%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)
	2017	2016	\$50,989,620,500	\$1,548,930,000	3.1%
	2018	2017	\$52,982,985,200	\$1,993,364,700	3.9%
	2019	2018	\$55,212,959,400	\$2,229,974,200	4.2%
	2020	2019	\$58,358,920,500	\$3,145,961,100	5.7%
	2021	2020	\$61,132,610,900	\$2,773,690,400	4.8%
	2022	2021	\$64,997,770,400	\$3,865,159,500	6.3%
	2023	2022	\$73,452,931,500	\$8,455,161,100	13.0%
	2024	2023	\$82,638,928,700	\$9,185,997,200	12.5%
	2025	2024(5)	\$85,713,447,900	\$3,074,519,200	3.7%
	2026	2025	\$92,839,031,800	\$7,125,583,900	8.3%
Proposed	2027	2026	\$99,780,860,200	\$6,941,828,400.00	7.5%

NOTES: (1) Rounded to nearest cent.

(2) Excludes amounts for Bridges Library System.

(3) The tax levy increase is reduced to \$940,671 due a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.

(4) Equalized value excludes tax incremental financing districts (TIDs).

(5) Personal property value was eliminated beginning in 2025 and is offset by a state personal property aid payment of \$1.2 million.

Table 8
BRIDGES LIBRARY SYSTEM PROPERTY TAX LEVY DATA

BRIDGES LIBRARY SYSTEM PROPERTY TAX RATE --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	BRIDGES LIBRARY RATE	RATE CHANGE (\$)	RATE CHANGE (%)	
2017	2016	\$0.2799	(\$0.0031)	-1.1%	
2018	2017	\$0.2651	(\$0.0148)	-5.3%	
2019	2018	\$0.2587	(\$0.0064)	-2.4%	
2020	2019	\$0.2452	(\$0.0135)	-5.2%	
2021	2020	\$0.2389	(\$0.0063)	-2.6%	
2022	2021	\$0.2291	(\$0.0098)	-4.1%	
2023	2022	\$0.2156	(\$0.0135)	-5.9%	
2024	2023	\$0.2016	(\$0.0140)	-6.5%	
2025	2024	\$0.2015	\$0.0000	0.0%	
2026	2025	\$0.2012	(\$0.0003)	-0.1%	
Proposed	2027	2026	\$0.1946	(\$0.0066)	-3.3%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR BRIDGES LIB.	TAX LEVY CHANGE (\$)	TAX LEVY CHANGE (%)	
2017	2016	\$3,517,752	\$53,633	1.5%	
2018	2017	\$3,500,124	(\$17,628)	-0.5%	
2019	2018	\$3,523,524	\$23,400	0.7%	
2020	2019	\$3,538,749	\$15,225	0.4%	
2021	2020	\$3,659,778	\$121,029	3.4%	
2022	2021	\$3,706,706	\$46,928	1.3%	
2023	2022	\$3,999,607	\$292,901	7.9%	
2024	2023	\$4,178,129	\$178,522	4.5%	
2025	2024	\$4,423,514	\$245,385	5.9%	
2026	2025	\$4,757,017	\$333,503	7.5%	
Proposed	2027	2026	\$4,991,350	\$234,333	4.9%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$)	EQUALIZED VALUE CHANGE (%)	
2017	2016	\$12,568,556,000	\$328,781,200	2.7%	
2018	2017	\$13,205,088,000	\$636,532,000	5.1%	
2019	2018	\$13,621,455,600	\$416,367,600	3.2%	
2020	2019	\$14,430,850,100	\$809,394,500	5.9%	
2021	2020	\$15,317,332,800	\$886,482,700	6.1%	
2022	2021	\$16,179,685,200	\$862,352,400	5.6%	
2023	2022	\$18,555,002,500	\$2,375,317,300	14.7%	
2024	2023	\$20,729,686,000	\$2,174,683,500	11.7%	
2025	2024	\$21,951,625,900	\$1,221,939,900	5.9%	
2026	2025	\$23,639,273,300	\$1,687,647,400	7.7%	
Proposed	2027	2026	\$25,653,605,100	\$2,014,331,800	8.5%

Table 9
COMPARATIVE COUNTIES PROPERTY RATES
FOR 2026 ADOPTED BUDGET

Waukesha County's property tax rate is ranked 71st of 72 counties for 2026 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	Property Tax Rate		County	Property Tax Rate	
	2025 Rank	2026 Budget (a)		2025 Rank	2026 Budget (a)
Taylor	2	6.17	Vernon	35	3.51
Clark	1	5.89	Marathon	38	3.49
Price	6	5.43	Manitowoc	37	3.45
Florence	3	5.38	Bayfield	43	3.45
Crawford	4	5.36	<u>Dodge</u>	42	3.42
Marquette	10	5.30	*Winnebago	41	3.42
Jackson	12	5.14	Sheboygan	39	3.25
Rusk	8	5.12	<u>Milwaukee</u>	49	3.14
Richland	11	5.07	<u>Kenosha</u>	45	3.12
Pepin	7	5.06	Douglas	50	3.11
Lafayette	9	5.05	Columbia	44	3.06
Trempealeau	14	4.88	Barron	46	3.02
Waushara	13	4.87	Sauk	48	3.00
Ashland	16	4.59	Oconto	51	2.95
Iowa	15	4.56	<u>Jefferson</u>	53	2.92
Green Lake	17	4.44	Grant	47	2.89
Dunn	18	4.42	Marinette	52	2.79
Juneau	5	4.41	Eau Claire	54	2.76
Kewaunee	19	4.28	Brown	57	2.67
Wood	22	4.26	Polk	55	2.66
Waupaca	21	4.21	Outagamie	56	2.65
Menominee	27	4.14	<u>Racine</u>	58	2.63
Lincoln	26	4.13	St Croix	59	2.60
Langlade	20	4.13	Dane	61	2.48
Fond du Lac	24	4.08	Sawyer	63	2.43
Monroe	28	4.06	La Crosse	62	2.41
Buffalo	25	3.98	Washburn	60	2.40
Rock	32	3.90	<u>Walworth</u>	66	2.26
Adams	23	3.88	Door	65	2.21
Portage	29	3.86	Burnett	64	2.19
Shawano	31	3.76	Chippewa	67	2.12
Pierce	34	3.68	<u>Washington</u>	68	1.49
Calumet	33	3.64	Oneida	69	1.44
Forest	40	3.62	Vilas	70	1.38
Iron	30	3.59	* <u>Waukesha</u>	71	1.32
Green	36	3.56	Ozaukee	72	1.20

(a) Property tax rates shown include library system and other special taxing authorities.

Source: Compiled with data from the Wisconsin Department of Revenue.

Table 10
COMPARATIVE COUNTIES PROPERTY TAX PER PERSON
FOR 2025 AND 2026 BUDGETS

Waukesha County's property tax per person is ranked 70th of 72 counties for 2026 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

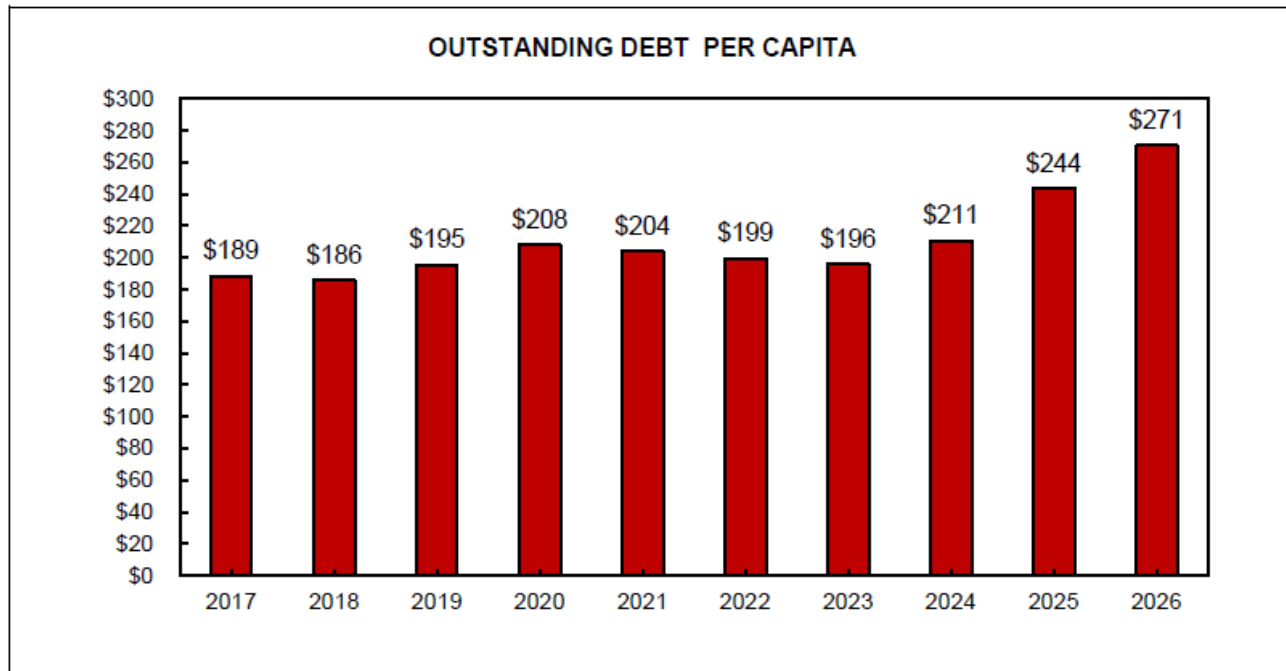
County	2025 Rank	2026 Rank	2025 Tax Levy Per Person	2026 Tax Levy Per Person	County	2025 Rank	2026 Rank	2025 Tax Levy Per Person	2026 Tax Levy Per Person
Florence	1	1	\$1,442.29	\$1,438.09	Sauk	37	37	\$528.15	\$532.76
Door	2	2	\$1,036.75	\$1,056.75	Green	38	38	\$509.63	\$524.01
Bayfield	9	3	\$885.28	\$1,048.13	Pierce	40	39	\$501.70	\$520.63
Iron	4	4	\$997.17	\$1,026.20	Shawano	43	40	\$487.18	\$516.57
Marquette	7	5	\$939.49	\$1,020.12	Columbia	39	41	\$508.71	\$510.92
Adams	3	6	\$1,002.68	\$1,008.13	Fond du Lac	41	42	\$499.81	\$504.34
Green Lake	5	7	\$978.22	\$997.27	Oneida	45	43	\$482.48	\$498.99
Price	6	8	\$961.31	\$971.60	Barron	44	44	\$484.69	\$497.97
Waushara	8	9	\$939.33	\$970.69	Portage	42	45	\$494.85	\$496.79
Sawyer	11	10	\$813.88	\$866.93	Kenosha	47	46	\$467.53	\$480.89
Forest	18	11	\$716.25	\$831.81	Rock	51	47	\$456.61	\$480.58
Rusk	17	12	\$720.36	\$786.72	Wood	48	48	\$464.20	\$479.43
Pepin	12	13	\$785.24	\$786.08	St Croix	46	49	\$468.76	\$471.78
Vilas	13	14	\$766.91	\$774.88	Monroe	53	50	\$442.80	\$471.12
Taylor	16	15	\$726.83	\$746.07	Calumet	50	51	\$457.63	\$470.51
Crawford	14	16	\$745.47	\$723.53	Marinette	49	52	\$461.27	\$464.49
Iowa	19	17	\$705.23	\$710.98	Sheboygan	52	53	\$453.60	\$458.00
Washburn	20	18	\$699.06	\$705.59	Dane	54	54	\$434.25	\$445.40
Juneau	10	19	\$854.48	\$699.97	Marathon	57	55	\$414.33	\$435.92
Burnett	15	20	\$733.47	\$699.30	Douglas	55	56	\$427.65	\$429.19
Menominee	21	21	\$672.58	\$681.75	<u>Dodge</u>	58	57	\$410.24	\$426.97
Kewaunee	23	22	\$651.33	\$659.39	*Winnebago	56	58	\$420.39	\$426.56
Clark	22	23	\$660.77	\$655.06	Vernon	60	59	\$407.68	\$426.36
Jackson	31	24	\$582.30	\$643.90	<u>Jefferson</u>	61	60	\$402.70	\$422.87
Richland	26	25	\$601.96	\$628.78	Manitowoc	59	61	\$408.02	\$421.63
Langlade	24	26	\$620.60	\$626.43	Eau Claire	62	62	\$363.61	\$367.46
Lafayette	25	27	\$612.13	\$623.41	Outagamie	63	63	\$355.09	\$358.95
Ashland	30	28	\$582.86	\$607.17	Brown	64	64	\$343.88	\$345.99
Lincoln	28	29	\$586.46	\$601.14	<u>Racine</u>	65	65	\$323.30	\$331.26
Buffalo	32	30	\$574.26	\$596.82	<u>Milwaukee</u>	67	66	\$318.32	\$327.86
<u>Walworth</u>	27	31	\$592.09	\$596.17	Chippewa	66	67	\$320.25	\$326.40
Trempealeau	34	32	\$564.34	\$593.17	La Crosse	69	68	\$307.77	\$310.75
Waupaca	29	33	\$585.48	\$587.52	Grant	68	69	\$317.40	\$306.74
Oconto	33	34	\$565.59	\$570.62	*Waukesha	70	70	\$289.95	\$293.31
Dunn	35	35	\$542.41	\$543.85	<u>Washington</u>	71	71	\$274.64	\$274.14
Polk	36	36	\$536.14	\$542.64	Ozaukee	72	72	\$255.22	\$257.15

Source: Compiled with data from the Wisconsin Department of Revenue.

Table 11
OUTSTANDING DEBT PER CAPITA

Outstanding debt is defined as the remaining principal on general obligation bonds which the county has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued.

-In 2020, the County refinanced \$10.5 million of debt issued in 2011, 2012, & 2013.



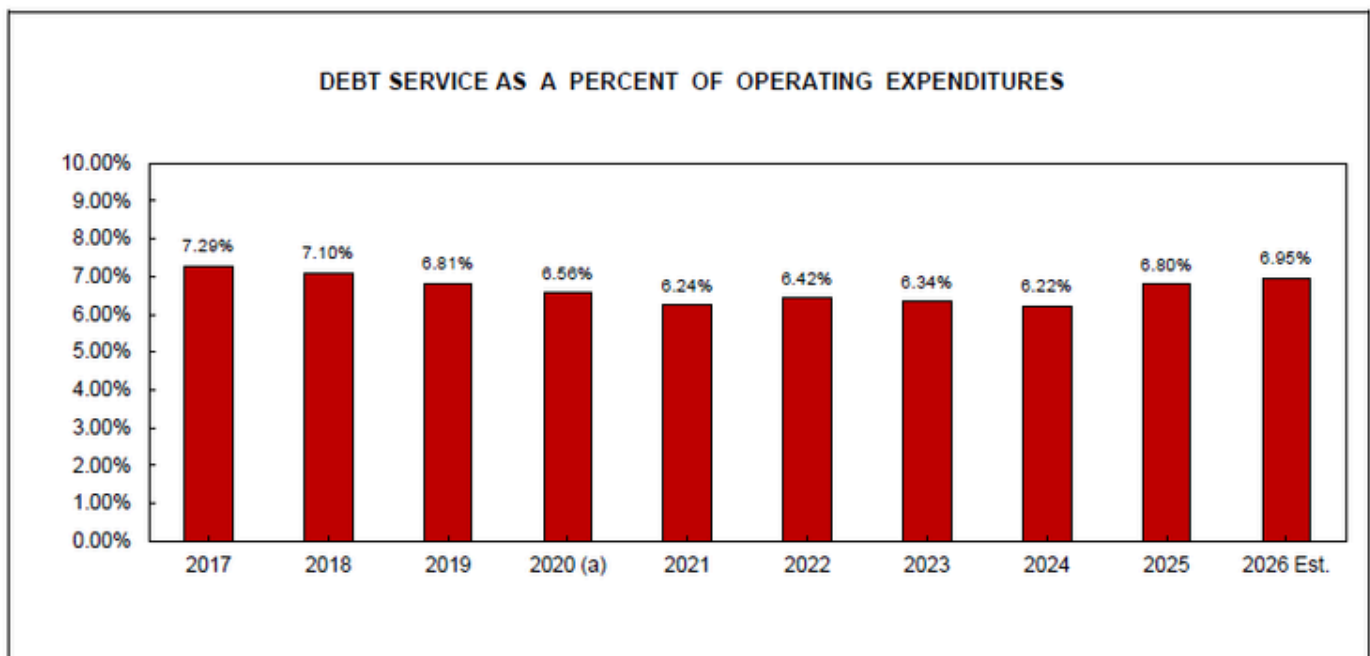
Year	Current Year Borrowing	Outstanding Debt	Population	Debt Per Capita
2017	\$10,000,000	\$75,125,000	398,236	\$189
2018	\$12,500,000	\$74,595,000	401,446	\$186
2019	\$17,500,000	\$79,330,000	405,991	\$195
2020 *	\$18,000,000	\$84,678,000	406,978	\$208
2021	\$12,000,000	\$83,773,000	410,666	\$204
2022	\$11,300,000	\$81,944,000	410,769	\$199
2023	\$12,500,000	\$80,660,000	411,538	\$196
2024	\$20,800,000	\$87,115,000	413,728	\$211
2025	\$29,200,000	\$101,630,000	417,230	\$244
2026	\$27,200,000	\$113,800,000	420,491	\$271

* Does not include debt issued to refinance prior year issues.

Table 12
DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt service includes principal and interest payments on general county debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds (net of interdepartmental revenues, which are essentially double-budgeted). As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditures is below 10%, the credit industry views this situation favorably. If it exceeds 20%, potential risk exists. County debt service has remained stable in proportion to increases in general operating expenditures. Overall, the county is still below the 10% threshold. Increases reflect a continued emphasis on capital needs including major highway and facility projects. The debt burden is managed in relation to the funding requirements of the Five-Year Capital Plan.

The county has used defeasement and refunding activity to manage debt service. In 2020, \$10.5 million of debt issued in 2011, 2012, and 2013 was refinanced.

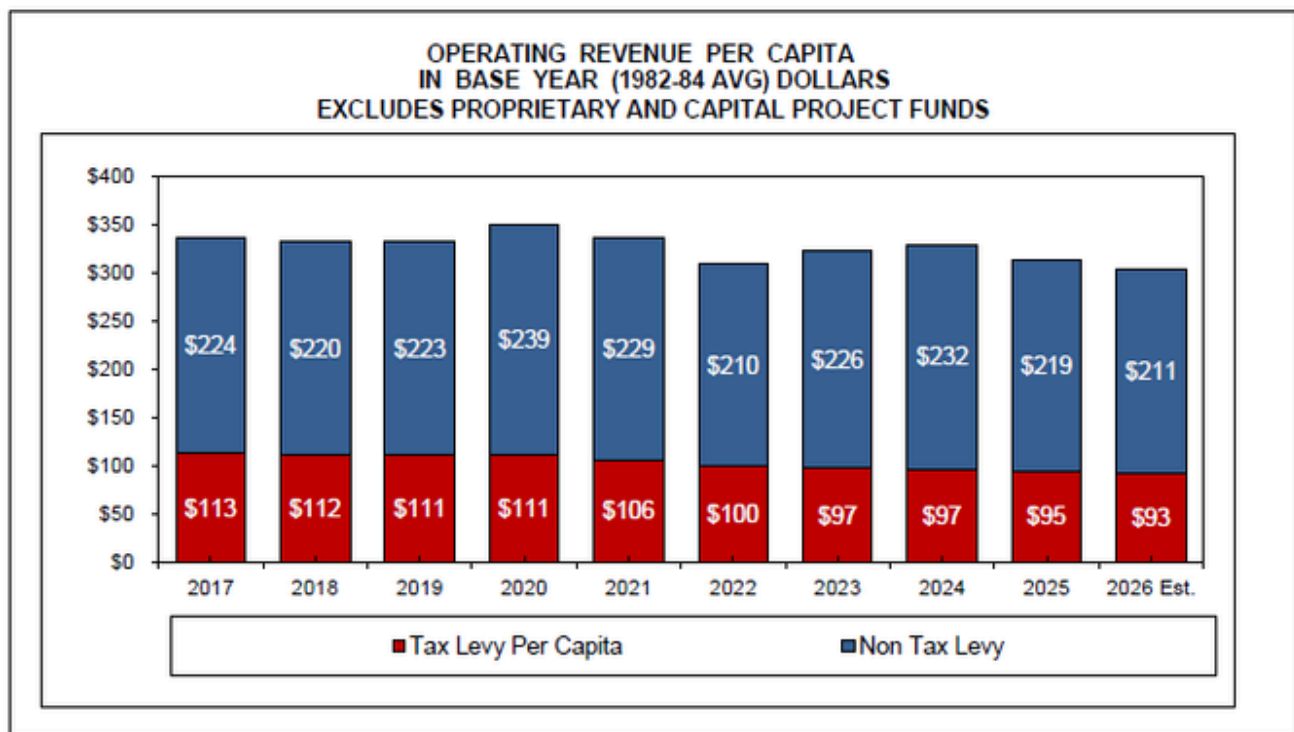


Year	Debt Service	Operating Expenditures (a)	Percent
2017	\$14,731,180	\$202,117,736	7.29%
2018	\$14,628,840	\$205,984,302	7.10%
2019	\$14,491,429	\$212,744,837	6.81%
2020 (a)	\$14,520,724	\$221,269,769	6.56%
2021	\$14,642,311	\$234,565,331	6.24%
2022	\$14,962,321	\$233,065,610	6.42%
2023	\$15,903,322	\$250,820,781	6.34%
2024	\$16,767,560	\$269,421,692	6.22%
2025	\$17,156,775	\$252,399,324	6.80%
2026 Est.	\$18,942,965	\$272,743,894	6.95%

(a) Excludes debt service to refinance \$10.5 million of the 2011, 2012, and 2013 issue.

Table 13
OPERATING REVENUES PER CAPITA

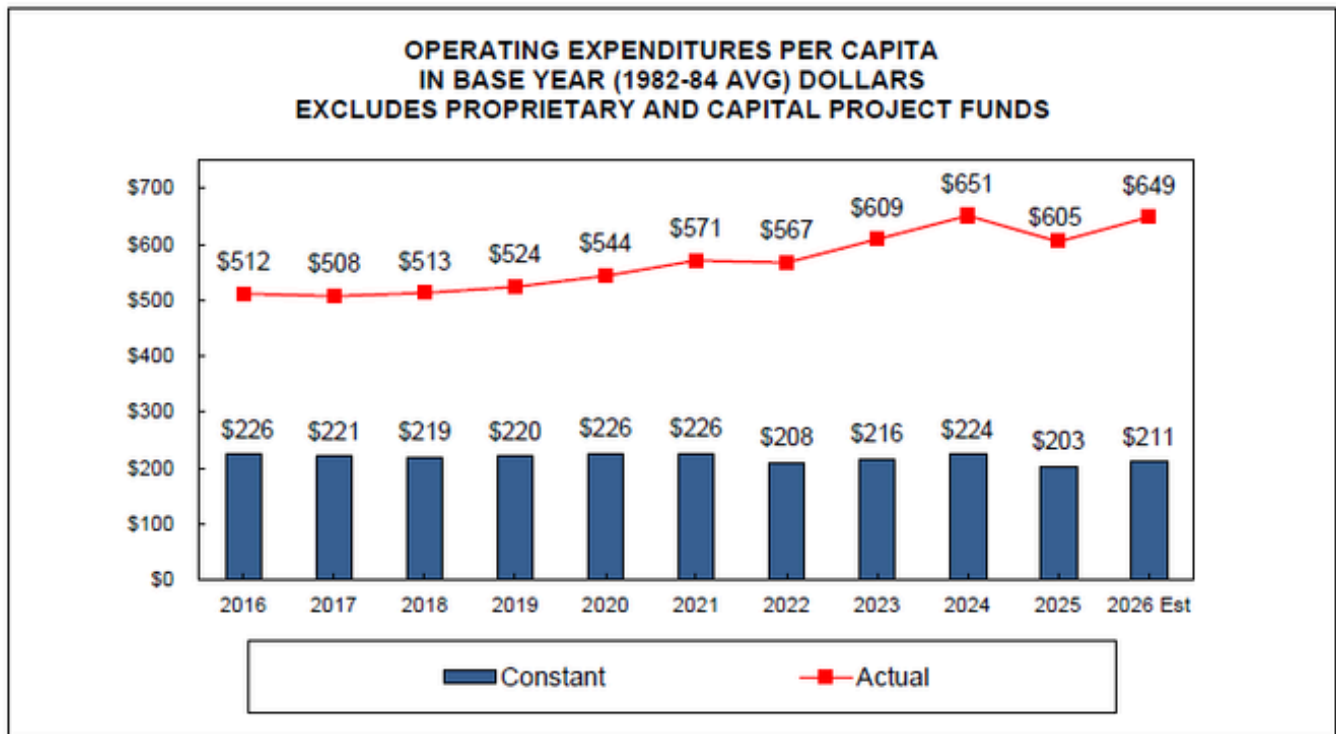
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include General Fund, special revenue and Debt Service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits, but exclude interdepartmental charges to avoid double-counting. Total revenues are adjusted for inflation with the base year being 1982-1984 average. Increasing revenues for 2015-2019 include targeted funding for Mental Health treatment and Children with Long-Term Support Needs services. Higher revenues for 2020 through 2024 actuals are partly driven by federal funding related to the COVID-19 pandemic (partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes). From 2023 onward, investment income revenues have also been higher due to elevated interest rates as the Federal Reserve tries to mitigate inflation. Starting in 2024, there has also been an increase in indirect cost recovery on federally funded programs in the Health and Human Services functional area, after the county worked with the state to adopt a more comprehensive reimbursement methodology.



Year	Oper. Revenues With Tax Levy	W.C. Property Tax Levy	Consumer Price Index	Revenues Base Year	Population	Per Capita
2015	\$198,204,796	\$100,389,114	224.2	\$88,401,408	393,927	\$224
2016	\$203,255,018	\$102,535,428	226.1	\$89,890,108	396,449	\$227
2017	\$204,958,476	\$103,526,141	229.9	\$89,161,226	398,236	\$224
2018	\$207,365,341	\$105,154,181	234.3	\$88,507,978	401,446	\$220
2019	\$215,159,249	\$106,766,564	237.8	\$90,488,211	405,991	\$223
2020	\$232,999,928	\$108,402,828	240.0	\$97,067,125	406,978	\$239
2021	\$237,342,450	\$110,035,377	252.2	\$94,108,822	410,666	\$229
2022	\$234,756,413	\$111,924,004	272.4	\$86,180,452	410,769	\$210
2023	\$262,747,296	\$113,380,394	282.8	\$92,922,371	411,538	\$226
2024	\$278,182,853	\$116,482,557	290.4	\$95,802,890	413,728	\$232
2025	\$272,612,474	\$117,990,943	298.4	\$91,347,966	417,230	\$219
2026 Est.	\$273,263,463	\$119,839,914	307.4	\$88,899,127	420,491	\$211

Table 14
OPERATING EXPENDITURES PER CAPITA

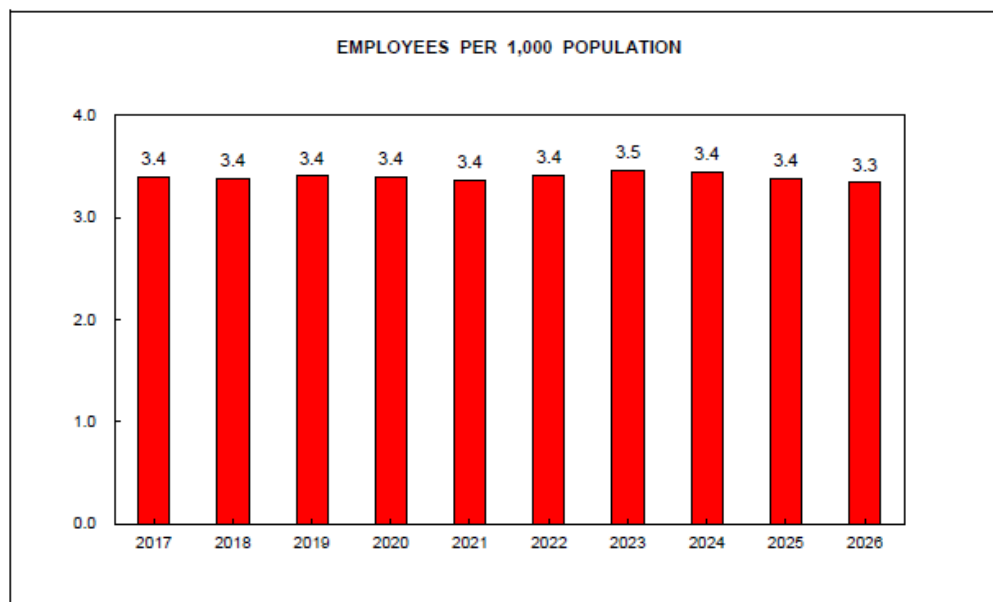
Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include General Fund, Special Revenue and Debt Service funds (excludes proprietary and Capital Project funds). Expenditures exclude interdepartmental charges to avoid double-counting. Debt Service also excludes the one-time expenditures for debt retirement. Expenditure trends for 2015-2019 reflect Health and Human Services client needs, partially funded with targeted state revenues. Higher expenditures for 2020 through 2024 actuals are partly driven by federal funding related to the COVID-19 pandemic. This is partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes.



Year	Expenditures	Consumer Price Index	Base Year	Population	Per Capita Actual	Per Capita Base Year
2016	\$202,866,417	226.1	\$89,718,248	396,449	\$512	\$226
2017	\$202,117,736	229.9	\$87,925,444	398,236	\$508	\$221
2018	\$205,984,302	234.3	\$87,914,768	401,446	\$513	\$219
2019	\$212,744,837	237.8	\$89,472,797	405,991	\$524	\$220
2020	\$221,269,769	240.0	\$92,180,374	406,978	\$544	\$226
2021	\$234,565,331	252.2	\$92,992,179	410,666	\$571	\$226
2022	\$233,065,610	272.4	\$85,559,748	410,769	\$567	\$208
2023	\$250,820,781	282.8	\$88,704,478	411,538	\$609	\$216
2024	\$269,421,692	290.4	\$92,785,650	413,728	\$651	\$224
2025	\$252,399,324	298.4	\$84,574,871	417,230	\$605	\$203
2026 Est	\$272,743,894	307.4	\$88,730,099	420,491	\$649	\$211

Table 15
EMPLOYEES PER 1,000 POPULATION

The number of employees reflect the number of budgeted regular full-time and part-time positions stated in full time equivalents (FTE) for each year. Since personnel costs represent a significant portion of the county's operating budget, changes in FTE in relation to the population provide another means of assessing the growth in county operations. Decreases may indicate changes in the productivity of employees. Net regular FTE in the 2017 budget remain at the 2016 level, but includes additional 6.75 FTE in the Justice and Public Safety area offset by position reductions elsewhere in the budget. This includes four additional positions at the Waukesha County Communication Center largely due to the Village of Menomonee Falls joining county dispatch. The 2018 budget increases net regular positions by 4.50 FTE in Health and Human Services, Administration, Corporation Counsel and Sheriff departments. Circuit Court services reduced a net of four positions. The 2019 budget increased positions by 23.00 FTE and includes 12.00 FTE that were approved mid-year 2018 for HHS-ADRC, replacing contracted staff. The 2020 budget increased net regular positions by 2.00 FTE. The net regular position FTE's in 2021 were unchanged from 2020. The 2022 adopted budget increased positions by 19.72 FTE which included 10.50 FTE that were approved mid-year 2021 for the addressing the criminal courts backlog. The 2023 adopted budget increased positions by 21.70 FTE. This includes 29.50 FTE that were created mid-year 2022 of which 26.00 FTE were in the Health and Human Service Department, mostly for expansion of youth mental health services and to bring a contracted mental health operation in-house. In addition, 23.85 FTE were created in the 2023 adopted budget of which 16.80 FTE were in the Health and Human Services. They were offset by abolishment of 16.00 FTE of which 15.50 FTE were in Human Services and the unfunding of 15.50 FTE mostly in the Sheriff Department. The 2024 adopted budget decreased positions by 1.65 FTE. This included unfunding of several sunset positions related to ARPA funding, specifically 4.00 FTE for the District Attorney and 3.50 FTE for Circuit Court Services as well as other unfundings across departments. These were partially offset by 2.00 FTE new positions for Corporation Counsel, 2.50 FTE for the District Attorney, and 2.50 FTE for the DOA General Fund. The 2025 adopted budget decreased positions by 11.33 FTE. This included sunseting 4.38 FTE for the District Attorney, as well as unfunding 2.00 FTE for Emergency Preparedness, 2.00 FTE for Public Works, and 2.00 FTE for the Sheriff. The 2026 adopted budget decreased positions by 7.73 FTE. This was driven by a reduction in HHS of 8.50 FTE, as well as reductions of 1.00 FTE in Emergency Preparedness, Register of Deeds, and Department of Administration. These are partially offset by an increase in Public Works of 1.00 FTE and in Sheriff of 2.00 FTE sunset positions.



Year	Employees*	Population	Employees per 1,000 Population
2017	1,354	398,236	3.4
2018	1,359	401,446	3.4
2019	1,382	405,991	3.4
2020	1,384	406,978	3.4
2021	1,384	410,666	3.4
2022	1,404	410,769	3.4
2023	1,426	411,538	3.5
2024	1,424	413,728	3.4
2025	1,413	417,230	3.4
2026	1,405	420,491	3.3

* Excludes temporary extra help, seasonals, and limited term employees and is the total FTE within the Adopted Budget.

Table 16
BUDGETED PERSONNEL COSTS AS A PERCENT OF NET OPERATING BUDGET
(ALL FUNDS)

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Personnel Costs	\$148,082,642	\$155,238,052	\$159,294,656	\$165,810,721	\$175,891,774
Total Net Oper Expenditures (w/o Capital Projects & Interdepartmental Charges)	\$285,126,501	\$291,597,733	\$297,219,679	\$296,486,397	\$310,661,119
Percent of Net Operating Budget	51.9%	53.2%	53.6%	55.9%	56.6%

BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
-					
Salaries and wages (a)	\$107,477,977	\$113,858,987	\$117,688,210	\$122,482,743	\$129,077,443
Employee Benefits (b)	<u>\$40,604,665</u>	<u>\$41,379,065</u>	<u>\$41,606,446</u>	<u>\$43,327,978</u>	<u>\$46,814,331</u>
Total Personnel Costs	\$148,082,642	\$155,238,052	\$159,294,656	\$165,810,721	\$175,891,774
Benefits as % of Total Salaries	37.8%	36.3%	35.4%	35.4%	36.3%

(a) Salaries and wages include salaries of regular full-time and part-time employees, overtime costs, limited term, seasonal extra help employees pay, per diems, educational incentives and earned vacation pay.

(b) Amounts include compensated benefit cost only. Does not include value of paid time off such as vacation which is included in the salaries amounts.

Table 17
GENERAL COUNTY TAX LEVY PERCENT OF TOTAL NET EXPENDITURES
(2023 - 2027)

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Gross Expenditures					
Operating	\$331,344,450	\$338,446,510	\$344,725,103	\$345,503,017	\$362,501,408
Capital	<u>\$45,603,000</u>	<u>\$52,920,900</u>	<u>\$43,745,400</u>	<u>\$45,966,400</u>	<u>\$39,452,100</u>
TOTAL GROSS EXPENDITURES	\$376,947,450	\$391,367,410	\$388,470,503	\$391,469,417	\$401,953,508
Less: Interdepartmental Charges	<u>\$46,217,949</u>	<u>\$46,848,777</u>	<u>\$47,505,424</u>	<u>\$49,016,620</u>	<u>\$51,800,289</u>
TOTAL NET EXPENDITURES	\$330,729,501	\$344,518,633	\$340,965,079	\$342,452,797	\$350,153,219
Operating % of Net Expenditures	86.2%	84.6%	87.2%	86.6%	88.7%
Capital % of Net Expenditures	13.8%	15.4%	12.8%	13.4%	11.3%
General County Tax Levy *					
Operating	\$110,796,868	\$113,862,908	\$115,142,143	\$116,650,288	\$119,827,565
Capital	<u>\$1,502,115</u>	<u>\$999,258</u>	<u>\$395,258</u>	<u>\$957,465</u>	<u>\$945,597</u>
TOTAL COUNTY GENERAL TAX LEVY	\$112,298,983	\$114,862,166	\$115,537,401	\$117,607,753	\$120,773,162
Operating Levy % of General County Levy	98.7%	99.1%	99.7%	99.2%	99.2%
Capital Levy % of General County Levy	1.3%	0.9%	0.3%	0.8%	0.8%
General County Tax Levy % of Total Net Expenditures	34.0%	33.3%	33.9%	34.3%	34.5%

*Total Levy Excluding Bridges Library System.

Table 18
OPERATING & CAPITAL BUDGET SUMMARY WITH YEAR TO DATE INFORMATION

Note: State law (Wis. Stats. Chap. 65.90) requires budgets to include actual expenditures and revenues for not less than the first 6 months of the current year.

	2025	2026	2026	2026		CHANGE FROM	
	2025	ADOPTED	MODIFIED	ACTUAL	2027	2026 ADOPTED	
OPERATING BUDGET	ACTUAL (a)	BUDGET	BUDGET	YTD (a)(b)	BUDGET	BUDGET	%
EXPENDITURES							
PERSONNEL COSTS	\$ 156,879,352	\$ 165,810,721	\$ 166,151,158	\$ 100,167,901	\$ 175,891,774	\$ 10,081,053	6.1%
OPERATING EXPENSES	\$ 119,479,473	\$ 132,457,551	\$ 145,322,763	\$ 79,147,193	\$ 135,544,068	\$ 3,086,517	2.3%
INTERDEPT. CHARGES	\$ 25,300,252	\$ 26,589,266	\$ 26,615,875	\$ 22,779,406	\$ 27,792,667	\$ 1,203,401	4.5%
FIXED ASSET & IMPROVEMENTS	\$ 1,906,919	\$ 1,702,514	\$ 2,800,071	\$ 1,852,341	\$ 1,763,601	\$ 61,087	3.6%
DEBT SERVICE	\$ 17,156,775	\$ 18,942,965	\$ 18,942,965	\$ 17,318,501	\$ 21,509,298	\$ 2,566,333	13.5%
TOTAL EXPENDITURES	\$ 320,722,770	\$ 345,503,017	\$ 359,832,832	\$ 221,265,343	\$ 362,501,408	\$ 16,998,391	4.9%
REVENUES							
GEN'L GOVT. REVENUES	\$ 81,384,715	\$ 84,250,145	\$ 95,259,121	\$ 43,990,290	\$ 86,251,531	\$ 2,001,386	2.4%
FINES & LICENSES	\$ 3,806,579	\$ 4,011,895	\$ 4,011,895	\$ 2,972,455	\$ 4,177,419	\$ 165,524	4.1%
CHARGES FOR SERVICES	\$ 53,536,854	\$ 53,713,007	\$ 53,381,287	\$ 37,010,638	\$ 57,791,490	\$ 4,078,483	7.6%
INTERDEPART. REVENUES	\$ 45,298,838	\$ 49,016,620	\$ 49,016,620	\$ 36,257,539	\$ 51,800,289	\$ 2,783,669	5.7%
OTHER REVENUES	\$ 30,429,328	\$ 19,535,156	\$ 20,196,471	\$ 10,851,894	\$ 20,926,187	\$ 1,391,031	7.1%
TOTAL REVENUES	\$ 214,456,314	\$ 210,526,823	\$ 221,865,394	\$ 131,082,816	\$ 220,946,916	\$ 10,420,093	4.9%
RETAINED EARNINGS	\$ (3,113,515)	\$ (968,280)	\$ (968,280)		\$ (873,092)	\$ 95,188	-9.8%
TRANSFERS/FUND BALANCE USED	\$ (10,185,685)	\$ 14,537,169	\$ 17,528,413		\$ 17,608,669	\$ 3,071,500	21.1%
TAX LEVY	\$ 119,565,657	\$ 121,407,305	\$ 121,407,305	N/A	\$ 124,818,915	\$ 1,841,648	1.5%
	2025	2026	2026	2026		CHANGE FROM	
	2025	ADOPTED	MODIFIED	ACTUAL	2027	2026 ADOPTED	
CAPITAL BUDGET	ACTUAL	BUDGET	BUDGET	YTD (a)	BUDGET	BUDGET	%
EXPENDITURES	\$ 43,577,583	\$ 45,966,400	\$ 58,620,654	\$ 44,920,758	\$ 39,452,100	\$ (6,514,300)	-14.2%
REVENUES	\$ 36,670,668	\$ 36,474,830	\$ 36,474,830	\$ 29,966,985	\$ 33,656,473	\$ (2,818,357)	-7.7%
TRANSFERS/FUND BALANCE USED	\$ 6,511,657	\$ 8,534,105	\$ 21,188,359		\$ 4,850,030	\$ (3,684,075)	-43.2%
TAX LEVY	\$ 395,258	\$ 957,465	\$ 957,465	NA	\$ 945,597	\$ (11,868)	-1.2%

(a) Certain non-budgeted revenues are excluded from 2025 and 2026 actuals in this summary.

(b) 2026 actual year to date figures include financial and encumbrance activity through eight months.

BUDGETED POSITIONS 2025-2027 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2025 Adopted Budget</u>	<u>2026 Adopted Budget</u>	<u>2027 Adopted Budget</u>	<u>Incr/(Decr) From 2026 Adpt Budget</u>
Administration	108.00	107.00	107.30	0.30
Bridges Library System	7.00	7.00	7.00	0.00
Circuit Court Services	81.00	81.00	82.00	1.00
Corporation Counsel	42.85	42.85	42.85	0.00
County Board	3.50	3.50	3.50	0.00
County Clerk	5.51	6.00	6.00	0.00
County Executive	4.65	4.65	4.65	0.00
District Attorney	32.15	32.65	32.65	0.00
Emergency Preparedness	64.00	63.00	63.00	0.00
Health & Human Services	440.71	432.49	433.44	0.95
Medical Examiner	16.00	17.00	17.00	0.00
Parks & Land Use	104.80	104.30	104.20	(0.10)
Public Works	129.00	129.00	129.00	0.00
Register Of Deeds	16.00	15.00	15.00	0.00
Sheriff	350.50	352.50	354.50	2.00
Treasurer	5.00	5.00	5.00	0.00
UW-Extension	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,412.67	1,404.94	1,409.09	4.15
Total Extra-Help Positions (FTE)	84.70	90.49	92.58	2.09
Total Overtime Positions (FTE)	27.63	27.79	27.07	(0.72)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,525.00</u>	<u>1,523.22</u>	<u>1,528.74</u>	<u>5.52</u>

SIGNIFICANT CHANGES FOR 2027:

- Budgeted Full-Time Equivalents (FTEs) increase by a net of 5.52, including temporary extra help and overtime.
- There is a net increase of 4.15 FTE budgeted regular positions.
- Temporary extra help increases by 2.09 FTE (about 4,347 hours), and budgeted overtime decreases 0.72 FTE (about 1,498 hours).

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2027 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2027 Budget Positions Reclassified and/or Department Transfer				
Administration	General	Budget Management	Principal Financial Analyst	1.00
Administration	General	Budget Management	Senior Financial Analyst	(1.00)
Administration	General	Human Resources	Senior Administrative Specialist	1.00
Administration	General	Human Resources	Administrative Specialist	(1.00)
Administration	EUTF	Information Technology	Principal Information Technology Professional	1.00
Administration	EUTF	Information Technology	Senior Information Technology Professional	(1.00)
Administration	Collections	Collections	Senior Collections Specialist	1.00
Administration	Collections	Collections	Collections Specialist	(1.00)
District Attorney	General	Prosecution/Administrative Services	District Attorney Office Coordinator	1.00
District Attorney	General	Prosecution/Administrative Services	Office Services Coordinator	(1.00)
District Attorney	General	Prosecution/Administrative Services	Office Services Coordinator	1.00
District Attorney	General	Prosecution/Administrative Services	Support Staff Supervisor	(1.00)
Emergency Preparedness	General	Emergency Management	Deputy Emergency Management Coordinator	1.00
Emergency Preparedness	General	Emergency Management	Programs & Projects Analyst	(1.00)
Health & Human Services	General	Administrative Services	Senior Administrative Specialist	1.00
Health & Human Services	General	Administrative Services	Administrative Specialist	(1.00)
Health & Human Services	General	Administrative Services	Administrative Specialist	1.00
Health & Human Services	General	Administrative Services	Administrative Assistant	(1.00)
Sheriff	General	Administrative Services	Senior Administrative Specialist	1.00
Sheriff	General	Administrative Services	Administrative Specialist	(1.00)
Public Works	Transportation	Traffic Control	Sign & Signal Maintenance Worker	1.00
Public Works	Transportation	Traffic Control	Patrol Worker	(1.00)
Subtotal of 2027 Budget Positions Reclassified and/or Department Transfer				0.00
2027 Budget Positions Created				
Administration	General	Business Office	Principal Financial Analyst	1.00
Administration	General	Human Resources	Administrative Specialist	0.70
Treasurer	General	Treasurer Administrative Services	Senior Fiscal Specialist	1.00
District Attorney	General	Prosecution/Administrative Services	Senior Administrative Specialist	0.50
Health & Human Services	General	Administrative Services	Administrative Specialist	1.00
Health & Human Services	General	Administrative Services	Programs & Projects Analyst (Sunset)	1.00
Health & Human Services	General	Administrative Services	Senior Financial Analyst	1.00
Health & Human Services	General	Administrative Services	Principal Financial Analyst	1.00
Health & Human Services	General	Administrative Services	Fiscal Specialist	1.00
Health & Human Services	General	Youth Intensive Services	Clinical Therapist	1.00
Health & Human Services	General	Mental Health Outpatient - Clinical	Health & Human Services Coordinator	1.00
Health & Human Services	General	Veterans' Information Assistance	Veterans' Services Specialist	1.00
Health & Human Services	General	ADRC - Community Services	Programs & Projects Analyst	1.00
Parks & Land Use	General	Retzner Nature Center	Park Naturalist	1.00
Public Works	Central Fleet	Repair & Maintenance	Stock Clerk	1.00
Public Works	Transportation	Engineering Services	Civil Engineer	1.00
Sheriff	General	Administrative Services	Senior Administrative Specialist	1.00
Subtotal of 2027 Budget Positions Created				16.20
2027 Budget Positions Abolished				
Administration	General	Human Resources	Administrative Specialist	(1.00)
Treasurer	General	Treasurer Administrative Services	Administrative Specialist	(1.00)
District Attorney	General	Prosecution/Administrative Services	Victim/Witness Specialist	(0.50)
Health & Human Services	General	Administrative Services	Administrative Assistant	(2.00)
Health & Human Services	General	Administrative Services	Programs & Projects Analyst	(1.00)
Health & Human Services	General	Administrative Services	Fiscal Assistant	(1.00)
Health & Human Services	General	Youth Justice	Senior Care Manager	(2.00)
Parks & Land Use	General	Retzner Nature Center	Park Naturalist	(0.75)
Public Works	Central Fleet	Repair & Maintenance	Administrative Assistant	(1.00)
Public Works	Transportation	Permit Processing	Senior Engineering Technician	(1.00)
Subtotal of 2027 Budget Positions Abolished				(11.25)
2027 Budget Positions Unfunded (But Not Abolished)				
Administration	End User Technology	Information Technology	Senior Information Technology Professional	(1.00)
Administration	General	Business Office	Fiscal Assistant	(1.00)
Health & Human Services	General	Psychiatric Hospital	Registered Nurse	(1.00)
Parks and Land Use	General	Administrative Services	Administrative Assistant	(1.00)
Subtotal of 2027 Budget Positions Unfunded (But Not Abolished)				(4.00)
2027 Refunded Positions				
Circuit Court Services	General	Family Court Services Division	Social Worker	1.00
Parks and Land Use	General	Licensing	Environmental Health Sanitarian	1.00
Health & Human Services	General	Mental Health Outpatient - Clinical	Registered Nurse	1.00
Subtotal of 2027 Positions Refunds				3.00
2027 Positions Sunset				
Health & Human Services	General	Mental Health Outpatient - Clinical	Social Worker (Sunset)	(1.00)
Health & Human Services	General	Mental Health Outpatient - Clinical	Human Services Support Specialist (Sunset)	(1.00)
Health & Human Services	General	Administrative Services	Principal Financial Analyst (Sunset)	(1.00)
Health & Human Services	ADRC Contract	Aging and Disability Resource Center	Senior Care Manager (Sunset)	(1.00)
Subtotal of 2027 Sunset Positions				(4.00)

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2027 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2027 Budget Positions Decreased/Increased				
Health & Human Services	General	Community Services	Senior Dining Manager	0.20
Subtotal of 2027 Budget Positions Increased				0.20
2026 Current Year Create Positions				
Health & Human Services	General	Economic Support	Economic Support Specialist (Sunset)	2.00
Health & Human Services	General	Economic Support	Programs & Projects Analyst (Sunset)	1.00
Sheriff	General	General Patrol	Deputy (Sunset)	1.00
Subtotal of 2026 Create Positions				4.00
Total 2027 Net Change in Budgeted Positions				4.15

REGULAR FULL-TIME / PART - TIME BUDGETED POSITIONS SUMMARY 2025-2027 (INCLUDES EXTRA HELP AND OVERTIME)						
DEPARTMENTS		2025	Change	2026	Change	2027
BY FUND & FUNCTIONAL AREA	FUND	Budget	from 2025	Budget	from 2026	Budget
Emergency Preparedness	General	58.30	(0.60)	57.70	-	57.70
Emergency Preparedness	Radio Services	5.70	(0.40)	5.30	-	5.30
District Attorney	General	32.15	0.50	32.65	-	32.65
Circuit Court Services	General	81.00	-	81.00	1.00	82.00
Medical Examiner	General	16.00	1.00	17.00	-	17.00
Sheriff	General	350.50	2.00	352.50	2.00	354.50
Justice and Public Safety		543.65	2.50	546.15	3.00	549.15
Corporation Counsel	Child Support - General Fund	30.55	-	30.55	0.35	30.90
Health & Human Services	General Fund	404.99	(8.50)	396.49	2.75	399.24
Health & Human Services	Aging & Disab. Res. Center Contract Fund	35.72	0.28	36.00	(1.80)	34.20
Health and Human Services		471.26	(8.22)	463.04	1.30	464.34
Register Of Deeds	General	16.00	(1.00)	15.00	-	15.00
Extension Waukesha County	General	2.00	-	2.00	-	2.00
Fed. Library	State Aids & Misc. Fund	6.25	-	6.25	-	6.25
Fed. Library	CAFÉ Shared Automation Fund	0.75	-	0.75	-	0.75
Parks & Land Use	General	85.71	(1.00)	84.71	0.05	84.76
Parks & Land Use	Community Development	4.35	-	4.35	(0.35)	4.00
Parks & Land Use	Workforce Innovation Opportunity Act	1.25	0.50	1.75	0.10	1.85
Parks & Land Use	Golf Course	4.90	-	4.90	0.10	5.00
Parks & Land Use	Ice Arenas	4.16	-	4.16	-	4.16
Parks & Land Use	Materials Recycling Fund	4.43	-	4.43	-	4.43
Parks, Env., Educ., and Land Use		129.80	(1.50)	128.30	(0.10)	128.20
Public Works	General	36.90	(1.00)	35.90	-	35.90
Public Works	Transportation	73.10	1.00	74.10	-	74.10
Public Works	Central Fleet Maintenance	14.00	-	14.00	-	14.00
Public Works	Airport	5.00	-	5.00	-	5.00
Public Works		129.00	-	129.00	-	129.00
County Executive	General	4.65	-	4.65	-	4.65
County Board	General	3.50	-	3.50	-	3.50
County Clerk	General	5.51	0.49	6.00	-	6.00
Treasurer	General	5.00	-	5.00	-	5.00
Dept. Of Administration	General	43.70	-	43.70	0.85	44.55
Dept. Of Administration	Information Technology Fund	52.00	(1.00)	51.00	(1.00)	50.00
Dept. Of Administration	Risk Management	2.90	-	2.90	0.20	3.10
Dept. Of Administration	Collections	9.40	-	9.40	0.25	9.65
Corporation Counsel	General	12.30	-	12.30	(0.35)	11.95
General Administration		138.96	(0.51)	138.45	(0.05)	138.40
Total Regular (F.T. / P.T) Positions (FTE)		1412.67	(7.73)	1404.94	4.15	1409.09
Total Extra Help Positions (FTE)		84.70	5.79	90.49	2.09	92.58
Total Overtime Positions (FTE)		27.63	0.16	27.79	(0.72)	27.07
TOTAL POSITION EQUIVALENTS COUNTY-WIDE		1,525.00	(1.78)	1,523.22	5.52	1,528.74

For additional detail see the Budgeted Position Detail Summary for each Department

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
ADMINISTRATION - General Fund	25 Budget	26 Budget	27 Budget	Change
Business Office				
Business & Collections Services Manager	0.85	0.85	0.85	-
Director of Administration	0.85	0.85	0.85	-
Financial Analyst	1.00	-	-	-
Fiscal Specialist	0.50	0.50	0.50	-
Office Services Coordinator	-	-	0.35	0.35
Principal Financial Analyst	0.75	0.75	1.50	0.75
Senior Financial Analyst	0.50	1.50	0.50	(1.00)
Senior Fiscal Specialist	1.00	1.00	-	(1.00)
Extra Help	-	0.18	-	(0.18)
Overtime	-	-	-	-
Subtotal	5.45	5.63	4.55	(1.08)
Accounting and Payroll Services				
Accounting Services Manager	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Principal Financial Analyst	2.00	3.00	3.00	-
Senior Financial Analyst	1.00	-	1.00	1.00
Senior Fiscal Specialist	2.00	2.00	3.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	7.00	7.00	9.00	2.00
Tax Listing				
Administrative Specialist	3.00	3.00	3.00	-
Senior Administrative Specialist	1.00	1.00	1.00	-
Community Service Representative	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	5.00	5.00	5.00	-
Budget Management				
Budget Manager	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	2.00	1.00
Senior Financial Analyst	3.00	3.00	2.00	(1.00)
Extra Help	-	-	0.58	0.58
Overtime	-	-	-	-
Subtotal	5.00	5.00	5.58	0.58
Human Resources				
Administrative Specialist	3.00	3.00	1.70	(1.30)
Employee Benefits Administrator	1.00	1.00	1.00	-
Human Resources Benefits Assistant	2.00	2.00	2.00	-
Human Resources Manager	1.00	1.00	1.00	-
Principal Human Resources Analyst	1.00	1.00	1.00	-
Senior Administrative Specialist	-	-	1.00	1.00
Senior Human Resources Analyst	5.00	5.00	5.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	13.00	13.00	12.70	(0.30)

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
ADMINISTRATION - General Fund	25 Budget	26 Budget	27 Budget	Change
Procurement				
Administrative Specialist	2.00	1.00	0.80	(0.20)
Buyer	1.00	1.00	1.00	-
Principal Buyer	1.00	1.00	1.00	-
Risk/Purchasing Manager	0.25	0.25	0.25	-
Senior Buyer	2.00	3.00	3.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	6.25	6.25	6.05	(0.20)
Records Management Services				
Administrative Assistant	2.00	2.00	2.00	-
Health Information Management Supervisor	-	-	0.25	0.25
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	2.00	2.00	2.25	0.25
TOTAL ADMINISTRATION - General Fund	43.70	43.88	45.13	1.25
Regular Positions	43.70	43.70	44.55	0.85
Extra Help	-	0.18	0.58	0.40
Overtime	-	-	-	-

2027 Budget Actions:**Business Office**

Transfer In: 1.00 FTE Fiscal Assistant from HHS - Administrative Services
 Unfund: (1.00 FTE) Fiscal Assistant
 Transfer In: 0.35 FTE Office Services Coordinator from County Executive
 Create: 1.00 FTE Principal Financial Analyst
 Transfer Out: (0.25 FTE) Principal Financial Analyst to Collections Fund
 Transfer Out: (1.00 FTE) Senior Financial Analyst to Accounting and Payroll Services
 Transfer Out: (1.00 FTE) Senior Fiscal Specialist to Accounting and Payroll Services
 Decrease: (0.18 FTE) Extra Help

Accounting and Payroll Services

Transfer In: 1.00 FTE Senior Financial Analyst from Business Office
 Transfer In: 1.00 FTE Senior Fiscal Specialist from Business Office

Budget Management

Reclassify: 1.00 FTE Senior Financial Analyst to Principal Financial Analyst
 Increase: 0.58 FTE Extra Help

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

Human Resources

Create: 0.70 FTE Administrative Specialist
 Abolish: (1.00 FTE) Administrative Specialist
 Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist

Procurement

Transfer Out: (0.20 FTE) Administrative Specialist to Risk Management Fund

Records Management Services

Transfer In: 0.25 FTE Health Information Management Supervisor from HHS - Administrative Services

2026 Current Year Actions:

None

2026 Budget Actions:**Business Office**

Reclassify: 1.00 FTE Financial Analyst to Senior Financial Analyst

Accounting and Payroll Services

Create: 1.00 FTE Principal Financial Analyst
 Abolish: (1.00 FTE) Senior Financial Analyst

Purchasing

Abolish: (1.00 FTE) Administrative Specialist
 Create: 1.00 FTE Senior Buyer

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

ADMINISTRATION - Information Technology Fund	25 Budget	26 Budget	27 Budget	Change
IT Public Safety Systems, Business Application Support, Solutions, Project Management, and Operations				
Business Applications Support Manager	1.00	1.00	1.00	-
Chief Information Officer	0.85	0.85	0.85	-
* Information Technology Analyst	1.00	1.00	1.00	-
Information Technology Operations Manager	0.85	0.85	0.85	-
Information Technology Solutions Manager	1.00	1.00	1.00	-
Information Technology Technician	4.00	4.00	4.00	-
* Principal Information Technology Professional	21.00	20.00	21.00	1.00
Project Management Office Manager	1.00	1.00	1.00	-
Public Safety Systems Manager	1.00	1.00	1.00	-
Records Management Analyst	1.00	1.00	1.00	-
* Senior Information Technology Professional	17.00	17.00	15.00	(2.00)
Senior Financial Analyst	0.35	0.35	0.35	-
Extra Help	2.00	1.83	1.00	(0.83)
Overtime	-	-	-	-
Subtotal	52.05	50.88	49.05	(1.83)
Communications				
Chief Information Officer	0.15	0.15	0.15	-
Fiscal Specialist	0.50	0.50	0.50	-
Senior Financial Analyst	0.15	0.15	0.15	-
Senior Information Technology Professional	1.00	1.00	1.00	-
Information Technology Operations Manager	0.15	0.15	0.15	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.95	1.95	1.95	-
TOTAL ADMINISTRATION - Information Technology Fund	54.00	52.83	51.00	(1.83)
Regular Positions	52.00	51.00	50.00	(1.00)
Extra Help	2.00	1.83	1.00	(0.83)
Overtime	-	-	-	-

2027 Budget Actions:

IT Public Safety Systems, Business Application Support, Solutions,
Project Management, and Operations

Reclassify:	1.00 FTE	Senior Information Technology Professional to Principal Information Technology Professional
Unfund:	(1.00 FTE)	Senior Information Technology Professional
Decrease:	(0.83 FTE)	Extra Help

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2026 Current Year Actions:

None

2026 Budget Actions:

Unfund:	(1.00 FTE)	Principal Information Technology Professional
Decrease:	(0.17 FTE)	Extra Help

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

ADMINISTRATION - Risk Management Fund	25 Budget	26 Budget	27 Budget	Change
General/Auto Liability & Other Insurance				
Administrative Specialist	-	-	0.20	0.20
Director of Administration	0.10	0.10	0.10	-
Principal Risk Management Analyst	0.20	0.20	0.20	-
Risk Management Analyst	0.75	0.75	0.75	-
Risk/Purchasing Manager	0.60	0.60	0.60	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.65	1.65	1.85	0.20
Worker's Compensation				
Risk Management Analyst	0.25	0.25	0.25	-
Administrative Specialist	-	-	-	-
Director of Administration	0.05	0.05	0.05	-
Principal Risk Management Analyst	0.80	0.80	0.80	-
Risk/Purchasing Manager	0.15	0.15	0.15	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.25	1.25	1.25	-
TOTAL ADMINISTRATION - Risk Management Fund	2.90	2.90	3.10	0.20
Regular Positions	2.90	2.90	3.10	0.20
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

General/Auto Liability & Other Insurance

Transfer In: 0.20 FTE Administrative Specialist from DOA - General Fund

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

ADMINISTRATION - Collections Fund	25 Budget	26 Budget	27 Budget	Change
Collections				
Business & Collections Services Manager	0.15	0.15	0.15	-
Collections Specialist	1.00	1.00	-	(1.00)
Collections Supervisor	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Principal Financial Analyst	0.25	0.25	0.50	0.25
Senior Collections Specialist	6.00	6.00	7.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	9.40	9.40	9.65	0.25
TOTAL ADMINISTRATION - Collections Fund	9.40	9.40	9.65	0.25
Regular Positions	9.40	9.40	9.65	0.25
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

Reclassify: 1.00 FTE Collections Specialist to Senior Collections Specialist
 Transfer In: 0.25 FTE Principal Financial Analyst from DOA - General Fund

2026 Current Year Actions:

None

2026 Budget Actions:

None

TOTAL ADMINISTRATION - All Funds	110.00	109.01	108.88	(0.13)
Regular Positions	108.00	107.00	107.30	0.30
Extra Help	2.00	2.01	1.58	(0.43)
Overtime	-	-	-	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
BRIDGES LIBRARY SYSTEM	25 Budget	26 Budget	27 Budget	Change
STATE AID, FEDERAL AND MISC. FUND				
Payments to Member Libraries/Systems				
* Departmental Executive Assistant	0.13	0.13	0.13	-
* Director of Bridges Library System	0.30	0.30	0.30	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.43	0.43	0.43	-
Administrative Services				
* Departmental Executive Assistant	0.60	0.60	0.60	-
* Director of Bridges Library System	0.55	0.55	0.55	-
* Library Automation Coordinator	0.02	0.02	0.02	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.17	1.17	1.17	-
Resource Sharing				
* Departmental Executive Assistant	0.06	0.06	0.06	-
* Director of Bridges Library System	0.05	0.05	0.05	-
* Librarian	1.02	1.02	1.02	-
* Library Automation Coordinator	0.15	0.15	0.15	-
Extra Help	-	0.16	0.16	-
Overtime	-	-	-	-
Subtotal	1.28	1.44	1.44	-
Automation Technology				
* Director of Bridges Library System	0.05	0.05	0.05	-
* Library Automation Coordinator	0.08	0.08	0.08	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.13	0.13	0.13	-
Education and Outreach				
* Departmental Executive Assistant	0.21	0.21	0.21	-
* Director of Bridges Library System	0.05	0.05	0.05	-
* Librarian	1.98	1.98	1.98	-
* Public Communications Coordinator	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	3.24	3.24	3.24	-
CAFÉ SHARED AUTOMATION FUND				
* Library Automation Coordinator	0.75	0.75	0.75	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.75	0.75	0.75	-
TOTAL BRIDGES LIBRARY SYSTEM	7.00	7.16	7.16	-
Regular Positions	7.00	7.00	7.00	-
Extra Help	-	0.16	0.16	-
Overtime	-	-	-	-

* Positions will be reduced or terminated if State funding is reduced or terminated.

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

Increase: 0.16 FTE

Extra Help

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
CIRCUIT COURT SERVICES	25 Budget	26 Budget	27 Budget	Change
Administrative Services Division				
Administrative Specialist	1.00	1.00	1.00	-
Business Manager	1.00	1.00	1.00	-
Circuit Court Division Coordinator	1.00	1.00	1.00	-
Clerk of Courts	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Fiscal Specialist	4.00	4.00	4.00	-
Principal Information Technology Professional	1.00	1.00	1.00	-
Programs & Projects Analyst	2.00	2.00	2.00	-
Senior Fiscal Specialist	3.00	3.00	3.00	-
Extra Help	3.22	3.21	3.22	0.01
Overtime	-	-	-	-
Subtotal	18.22	18.21	18.22	0.01
Criminal and Traffic Division				
Administrative Specialist	6.00	6.00	6.00	-
Chief Deputy Clerk	1.00	1.00	1.00	-
Circuit Court Supervisor	1.00	1.00	1.00	-
Senior Administrative Specialist	14.00	14.00	13.66	(0.34)
Extra Help	-	-	-	-
Overtime	0.07	0.07	0.07	-
Subtotal	22.07	22.07	21.73	(0.34)
Family Division				
Administrative Specialist	5.00	5.00	5.00	-
Circuit Court Supervisor	1.00	1.00	1.00	-
Chief Deputy Clerk	-	-	0.50	0.50
Senior Administrative Specialist	5.00	5.00	7.21	2.21
Extra Help	-	-	-	-
Overtime	0.11	0.04	0.03	(0.01)
Subtotal	11.11	11.04	13.74	2.70
Civil and Small Claim Division				
Administrative Specialist	4.00	4.00	4.00	-
Chief Deputy Clerk	1.00	1.00	0.50	(0.50)
Circuit Court Supervisor	1.00	1.00	1.00	-
Senior Administrative Specialist	7.00	7.00	5.13	(1.87)
Extra Help	-	-	-	-
Overtime	0.14	0.06	0.03	(0.03)
Subtotal	13.14	13.06	10.66	(2.40)
Juvenile/Probate Division				
Administrative Specialist	3.00	3.00	3.00	-
Clerk of Juvenile Court	1.00	1.00	1.00	-
Register in Probate	1.00	1.00	1.00	-
Senior Administrative Specialist	6.00	6.00	6.00	-
Extra Help	-	-	-	-
Overtime	0.04	0.04	0.02	(0.02)
Subtotal	11.04	11.04	11.02	(0.02)

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
CIRCUIT COURT SERVICES	25 Budget	26 Budget	27 Budget	Change
Family Court Services				
Family Court Services Supervisor	1.00	1.00	1.00	-
Social Worker	4.00	4.00	5.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	5.00	5.00	6.00	1.00
Court Commissioner Office				
Court Commissioner	4.00	4.00	4.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	4.00	4.00	4.00	-
TOTAL CIRCUIT COURT SERVICES	84.58	84.42	85.37	0.95
Regular Positions	81.00	81.00	82.00	1.00
Extra Help	3.22	3.21	3.22	0.01
Overtime*	0.36	0.21	0.15	(0.06)

*Variances may occur in total changes due to rounding to the nearest thousandth.

2027 Budget Actions:

Administrative Services Division

Increase: 0.01 FTE Extra Help

Criminal and Traffic Division

Transfer Out: (0.34 FTE) Senior Administrative Specialist to Family Division

Family Division

Transfer In: 0.50 FTE Chief Deputy Clerk from Civil and Small Claim Division
 Transfer In: 1.87 FTE Senior Administrative Specialist from Civil and Small Claim Division
 Transfer In: 0.34 FTE Senior Administrative Specialist from Criminal and Traffic Division
 Decrease: (0.01 FTE) Overtime

Civil and Small Claim Division

Transfer Out: (0.50 FTE) Chief Deputy Clerk to Family Division
 Transfer Out: (1.87 FTE) Senior Administrative Specialist to Family Division
 Decrease: (0.03 FTE) Overtime

Juvenile/Probate Division

Decrease: (0.02 FTE) Overtime

Family Court Services Division

Refund: 1.00 FTE Social Worker

2026 Current Year Actions:

None

2026 Budget Actions:

Administrative Services Division

Decrease: 0.01 FTE Extra Help

Family Division

Decrease: 0.07 FTE Overtime

Civil Division

Decrease: 0.08 FTE Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
CORPORATION COUNSEL - General Fund	25 Budget	26 Budget	27 Budget	Change
General Legal Services				
Administrative Assistant	0.50	0.50	0.50	-
Commitment Hearings Coordinator	1.00	1.00	1.00	-
Corporation Counsel	0.70	0.70	0.70	-
Financial Analyst	0.10	0.10	0.10	-
Office Services Coordinator	0.50	0.50	0.50	-
Paralegal	0.50	0.50	0.50	-
Principal Assistant Corporation Counsel	2.00	2.00	2.00	-
Senior Administrative Specialist	3.00	3.00	2.65	(0.35)
Senior Attorney	4.00	4.00	4.00	-
Extra Help	0.47	0.53	0.52	(0.01)
Overtime	0.02	0.01	0.01	-
Subtotal	12.79	12.84	12.48	(0.36)
TOTAL CORPORATION COUNSEL - General Fund	12.79	12.84	12.48	(0.36)
Regular Positions	12.30	12.30	11.95	(0.35)
Extra Help	0.47	0.53	0.52	(0.01)
Overtime	0.02	0.01	0.01	-

2027 Budget Actions:

Transfer Out: (0.35 FTE) Senior Administrative Specialist to Child Support
 Decrease: (0.01 FTE) Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Increase: 0.06 FTE Extra Help
 Decrease: (0.01 FTE) Overtime

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

CORPORATION COUNSEL - Child Support	25 Budget	26 Budget	27 Budget	Change
Child Support				
Administrative Assistant	1.50	1.50	1.50	-
Administrative Specialist	6.00	6.00	6.00	-
Child Support Specialist	6.00	6.00	6.00	-
* Child Support Specialist	1.00	1.00	1.00	-
Child Support Supervisor	1.00	1.00	1.00	-
Corporation Counsel	0.30	0.30	0.30	-
Financial Analyst	0.75	0.75	0.75	-
Fiscal Specialist	2.00	2.00	2.00	-
Office Services Coordinator	1.50	1.50	1.50	-
Paralegal	0.50	0.50	0.50	-
Principal Assistant Corporation Counsel	2.00	2.00	2.00	-
Senior Administrative Specialist	3.00	3.00	3.35	0.35
Senior Attorney	2.00	2.00	2.00	-
Senior Child Support Specialist	2.00	2.00	2.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	-
Extra Help	0.30	0.24	0.36	0.12
Overtime	-	-	-	-
Subtotal	30.85	30.79	31.26	0.47
TOTAL CORPORATION COUNSEL - Child Support	30.85	30.79	31.26	0.47
Regular Positions	30.55	30.55	30.90	0.35
Extra Help	0.30	0.24	0.36	0.12
Overtime	-	-	-	-

* Child Support Specialist position has a sunset clause attached (Enr. Ord. 156-065) to the position that it will be reduced or terminated if funding is reduced or terminated

All Child Support positions are funded with Administrative Reimbursement of 66%.

2027 Budget Actions:

Transfer In: 0.35 FTE Senior Administrative Specialist from General Legal Services
Increase: 0.12 FTE Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Decrease: (0.06 FTE) Extra Help

TOTAL CORPORATION COUNSEL - ALL FUNDS	43.64	43.63	43.74	0.11
Regular Positions	42.85	42.85	42.85	-
Extra Help	0.77	0.77	0.88	0.11
Overtime	0.02	0.01	0.01	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
COUNTY BOARD	25 Budget	26 Budget	27 Budget	Change
Legislative Support				
Administrative Specialist	1.00	1.00	1.00	-
County Board Chairman	0.50	0.50	0.50	-
County Board Chief of Staff	1.00	1.00	1.00	-
Legislative Policy Advisor	1.00	1.00	1.00	-
Extra Help	0.25	0.25	0.25	-
Overtime	-	-	-	-
Subtotal	3.75	3.75	3.75	-
TOTAL COUNTY BOARD*	3.75	3.75	3.75	-
Regular Positions	3.50	3.50	3.50	-
Extra Help	0.25	0.25	0.25	-
Overtime	-	-	-	-
* The Waukesha County Board of Supervisors consists of 25 elected members. No FTE is budgeted for the County Board and Committees Operations program due to the part-time nature of the 24 Supervisor positions.				

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
COUNTY CLERK	25 Budget	26 Budget	27 Budget	Change
Elections				
Administrative Assistant	0.51	1.00	1.00	-
Administrative Specialist	0.03	0.03	0.03	-
County Clerk	0.80	0.80	0.80	-
Deputy County Clerk	0.80	0.80	0.80	-
Senior Administrative Specialist	0.70	0.70	0.70	-
Extra Help	-	-	-	-
Overtime	-	-	0.01	0.01
Subtotal	2.84	3.33	3.34	0.01
Administrative Services				
Administrative Assistant	1.00	1.00	1.00	-
Administrative Specialist	0.97	0.97	0.97	-
County Clerk	0.20	0.20	0.20	-
Deputy County Clerk	0.20	0.20	0.20	-
Senior Administrative Specialist	0.30	0.30	0.30	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	2.67	2.67	2.67	-
TOTAL COUNTY CLERK	5.51	6.00	6.01	0.01
Regular Positions	5.51	6.00	6.00	-
Extra Help	-	-	-	-
Overtime	-	-	0.01	0.01

2027 Budget Actions:

Increase: 0.01 FTE Overtime

2026 Current Year Actions:

None

2026 Budget Actions:Create: 1.00 FTE Administrative Specialist
Abolish: (0.51 FTE) Administrative Specialist

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

COUNTY EXECUTIVE	25 Budget	26 Budget	27 Budget	Change
Customer/Community Service/Advisory Boards				
Administrative Specialist	0.65	0.65	1.00	0.35
Chief of Staff	1.00	1.00	1.00	-
County Executive	1.00	1.00	1.00	-
Executive Assistant (Press Secretary / PIO)	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	0.65	(0.35)
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	4.65	4.65	4.65	-
TOTAL COUNTY EXECUTIVE	4.65	4.65	4.65	-
Regular Positions	4.65	4.65	4.65	-
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

Transfer In: 0.35 FTE Administrative Specialist from Community Development Fund
 Transfer Out: (0.35 FTE) Office Services Coordinator to Department of Administration

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
COUNTY TREASURER	25 Budget	26 Budget	27 Budget	Change
Treasurer Administrative Services				
Administrative Specialist	2.00	2.00	1.00	(1.00)
Deputy County Treasurer	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Senior Fiscal Specialist	-	-	1.00	1.00
Treasurer	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	0.01	0.01	0.01	-
Subtotal	5.01	5.01	5.01	-
TOTAL COUNTY TREASURER	5.01	5.01	5.01	-
Regular Positions	5.00	5.00	5.00	-
Extra Help	-	-	-	-
Overtime	0.01	0.01	0.01	-

2027 Budget Actions:

Abolish:	(1.00 FTE)	Administrative Specialist
Create:	1.00 FTE	Senior Fiscal Specialist

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

DISTRICT ATTORNEY	25 Budget	26 Budget	27 Budget	Change
Prosecution / Administrative Services				
Administrative Assistant	3.00	3.00	3.00	-
Administrative Specialist	4.00	4.00	4.00	-
District Attorney Office Coordinator	-	-	1.00	1.00
Financial Analyst	0.15	0.15	0.15	-
Office Services Coordinator	1.00	1.00	1.00	-
Paralegal	1.00	2.00	2.00	-
* Paralegal	1.00	1.00	1.00	-
Senior Administrative Specialist	9.50	9.50	10.00	0.50
Support Staff Supervisor	1.00	1.00	-	(1.00)
Victim Witness Counselor	1.00	-	-	-
Extra Help	-	-	1.26	1.26
Overtime	-	-	-	-
Subtotal	21.65	21.65	23.41	1.76
Victim/Witness Program				
Administrative Specialist	1.00	1.00	1.00	-
Victim Witness Counselor	1.00	1.00	-	(1.00)
Victim Witness Case Manager	-	-	1.00	1.00
Victim Witness Program Coordinator	1.00	1.00	1.00	-
Victim Witness Specialist	7.50	8.00	7.50	(0.50)
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	10.50	11.00	10.50	(0.50)
Other positions not included in the above total include:				
State funded District Attorney/ Assistant DA's	17.00	23.00	23.00	-
Grant/Sheriff funded District Attorney/ Assistant DA's	2.00	1.00	1.00	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.				
TOTAL DISTRICT ATTORNEY	32.15	32.65	33.91	1.26
Regular Positions	32.15	32.65	32.65	-
Extra Help	-	-	1.26	1.26
Overtime	-	-	-	-

2027 Budget Actions:

Prosecution/Administrative Services

Reclassify: 1.00 FTE Office Services Coordinator to District Attorney Office Coordinator
 Create: 0.50 FTE Senior Administrative Specialist
 Reclassify: 1.00 FTE Support Staff Supervisor to Office Services Coordinator
 Increase: 1.26 FTE Extra Help

Victim/Witness Program

Abolish: (0.50 FTE) Victim Witness Specialist
 Retitle: 1.00 FTE Victim Witness Counselor to Victim Witness Case Manager

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2026 Current Year Actions:

None

2026 Budget Actions:

Prosecution/Administrative Services

Reclassify: 1.00 FTE Victim Witness Counselor to Paralegal

Victim/Witness Program

Create: 0.50 FTE Victim Witness Specialist

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
EMERGENCY PREPAREDNESS - General Fund	25 Budget	26 Budget	27 Budget	Change
Communication Center Operation				
Communications Center Supervisor	6.00	6.00	6.00	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Director of Emergency Preparedness	0.70	0.70	0.70	-
Financial Analyst	-	-	-	-
Operations Manager	1.00	1.00	1.00	-
Programs & Projects Analyst	0.60	-	-	-
Telecommunicator	46.00	46.00	46.00	-
Extra Help	-	-	-	-
Overtime	4.63	4.09	4.09	-
Subtotal	59.93	58.79	58.79	-
Emergency Management				
Emergency Management Coordinator	1.00	1.00	1.00	-
Deputy Emergency Management Coordinator	-	-	1.00	1.00
Programs & Projects Analyst	1.00	1.00	-	(1.00)
* Programs & Projects Analyst	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	3.00	3.00	3.00	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.				
TOTAL EMERGENCY PREPAREDNESS - General Fund	62.93	61.79	61.79	-
Regular Positions	58.30	57.70	57.70	-
Extra Help	-	-	-	-
Overtime	4.63	4.09	4.09	-

2027 Budget Actions:**Emergency Management**

Reclassify: 1.00 FTE Programs & Projects Analyst to
Deputy Emergency Management Coordinator

2026 Current Year Actions:

None

2026 Budget Actions:**Communication Center Operations**

Unfund: (0.60 FTE) Programs & Projects Analyst
Decrease: (0.54 FTE) Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
EMERGENCY PREPAREDNESS - Radio	25 Budget	26 Budget	27 Budget	Change
Services Fund				
General Radio Operations				
Director of Emergency Preparedness	0.30	0.30	0.30	-
Financial Analyst	-	-	-	-
Fiscal Specialist	1.00	1.00	1.00	-
Programs & Projects Analyst	0.40	-	-	-
Radio Systems Manager	1.00	1.00	1.00	-
Radio Systems Specialist	1.00	1.00	1.00	-
Radio Systems Technician	2.00	2.00	2.00	-
Extra Help	-	-	-	-
Overtime	0.06	0.03	0.03	-
Subtotal	5.76	5.33	5.33	-
TOTAL EMERGENCY PREPAREDNESS - Radio	5.76	5.33	5.33	-
Services Fund				
Regular Positions	5.70	5.30	5.30	-
Extra Help	-	-	-	-
Overtime	0.06	0.03	0.03	-

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

TOTAL EMERGENCY PREPAREDNESS - All Funds	68.69	67.12	67.12	-
Regular Positions	64.00	63.00	63.00	-
Extra Help	-	-	-	-
Overtime	4.69	4.12	4.12	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Administrative Services - General Fund	25 Budget	26 Budget	27 Budget	Change
Administrative Services				
Administrative Services Coordinator	1.00	1.00	1.00	-
Administrative Services Manager	1.00	1.00	1.00	-
Administrative Assistant	11.00	9.00	6.00	(3.00)
* Administrative Assistant	-	1.00	1.00	-
Administrative Specialist	9.25	10.00	9.80	(0.20)
* Administrative Specialist	2.00	2.00	2.00	-
Compliance Program Coordinator	1.00	-	-	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Deputy Director of Health & Human Services	1.00	1.00	1.00	-
Director of Health & Human Services	1.00	1.00	1.00	-
Financial Analyst	3.00	3.00	3.00	-
Fiscal Administrator	1.00	1.00	1.00	-
Fiscal Assistant	7.00	7.00	5.00	(2.00)
* Fiscal Assistant	1.00	1.00	1.00	-
Fiscal Specialist	5.00	5.00	6.00	1.00
Health Information Management Supervisor	1.00	1.00	0.75	(0.25)
Medical Coder	2.00	2.00	2.00	-
Principal Financial Analyst	-	-	1.00	1.00
* Principal Financial Analyst	1.00	1.00	-	(1.00)
Programs & Projects Analyst	6.00	7.00	6.00	(1.00)
* Programs & Projects Analyst	-	-	1.00	1.00
Public Communications Coordinator	1.00	1.00	2.00	1.00
* Public Communications Coordinator	-	-	1.00	1.00
Revenue Cycle Coordinator	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	1.00	2.00	1.00
Senior Financial Analyst	4.00	4.00	5.00	1.00
Senior Fiscal Specialist	3.00	2.00	2.00	-
Senior Mental Health Counselor	1.00	1.00	1.00	-
Support Staff Supervisor	2.75	3.00	3.00	-
Volunteer Program Specialist	-	-	2.00	2.00
Extra Help	0.80	0.92	1.35	0.43
Overtime	-	0.40	0.64	0.24
Subtotal	69.80	69.32	71.54	2.22

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Administrative Services - General Fund	25 Budget	26 Budget	27 Budget	Change
Economic Services Administration and Support				
Economic Support Coordinator	1.00	1.00	1.00	-
Economic Support Specialist	36.00	37.00	37.00	-
* Economic Support Specialist	-	-	2.00	2.00
Economic Support Supervisor	4.00	4.00	4.00	-
Fraud Investigator	1.00	1.00	1.00	-
* Programs & Projects Analyst	-	-	1.00	1.00
Extra Help	1.70	1.37	1.36	(0.01)
Overtime	0.60	0.43	0.38	(0.05)
Subtotal	44.30	44.80	47.74	2.94
* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Administrative Services	114.10	114.12	119.28	5.16
- General Fund				
Regular Positions	111.00	111.00	115.55	4.55
Extra Help	2.50	2.29	2.71	0.42
Overtime	0.60	0.83	1.02	0.19

2027 Budget Actions:**Administrative Services**

Abolish:	(2.00 FTE)	Administrative Assistants
Reclassify:	1.00 FTE	Administrative Assistant to Administrative Specialist
Create:	1.00 FTE	Administrative Specialist
Transfer Out:	(1.00 FTE)	Administrative Specialist to Psychiatric Hospital
Transfer Out:	(0.20 FTE)	Administrative Specialist to ADRC - Contract Fund
Reclassify:	1.00 FTE	Administrative Specialist to Senior Administrative Specialist
Transfer Out:	(1.00 FTE)	Fiscal Assistant to DOA - General Fund
Abolish:	1.00 FTE	Fiscal Assistant
Create:	1.00 FTE	Fiscal Specialist
Transfer Out:	(0.25 FTE)	Health Information Management Supervisor to DOA - General Fund
Create:	1.00 FTE	Principal Financial Analyst
Sunset:	(1.00 FTE)	Principal Financial Analyst (Sunset)
Abolish:	(1.00 FTE)	Programs & Projects Analyst
Create:	1.00 FTE	Programs & Projects Analyst (Sunset)
Transfer In:	1.00 FTE	Public Communications Coordinator from Public Health
Transfer In:	1.00 FTE	Public Communications Coordinator (Sunset) from ADRC - Contract Fund
Create:	1.00 FTE	Senior Financial Analyst
Transfer In:	2.00 FTE	Volunteer Program Specialist from ADRC - General Fund
Increase:	0.43 FTE	Extra Help
Increase:	0.24 FTE	Overtime

Economic Services Administration and Support

Decrease:	(0.01 FTE)	Extra Help
Decrease:	(0.05 FTE)	Overtime

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2026 Current Year Actions:

Economic Services Administration and Support

Create:	2.00 FTE	Economic Support Specialist (Sunset)
Create:	1.00 FTE	Programs & Projects Analyst (Sunset)

2026 Budget Actions:

Administrative Services

Reclassify:	1.00 FTE	Compliance Program Coordinator to Programs & Projects Analyst
Abolish:	(1.00 FTE)	Senior Fiscal Specialist
Abolish:	(3.00 FTE)	Administrative Assistants
Transfer In:	1.00 FTE	Administrative Assistant from Veteran Services
Transfer In:	1.00 FTE	Administrative Assistant (Sunset) from ADRC - Contract Fund
Transfer In:	0.75 FTE	Administrative Specialist from ADRC - General Fund
Transfer In:	0.25 FTE	Support Staff Supervisor from ADRC - General Fund
Increase:	0.12 FTE	Extra Help
Increase:	0.40 FTE	Overtime

Economic Services Administration and Support

Create:	1.00 FTE	Economic Support Specialist
Decrease:	(0.33 FTE)	Extra Help
Decrease:	(0.17 FTE)	Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Child and Youth Family Services	25 Budget	26 Budget	27 Budget	Change
Division - General Fund				
Child Protective Services				
Health & Human Services Coordinator	1.00	1.00	1.00	-
Human Services Manager	1.00	1.00	1.00	-
Human Services Supervisor	6.00	7.00	7.00	-
Human Services Support Specialist	0.50	1.50	1.50	-
Senior Care Manager	30.00	33.00	33.00	-
* Senior Care Manager	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	1.44	0.93	(0.51)
Subtotal	39.50	45.94	45.43	(0.51)
Youth Justice				
Health & Human Services Coordinator	1.00	1.00	1.00	-
Human Services Manager	1.00	-	-	-
Human Services Supervisor	5.00	4.00	4.00	-
Human Services Support Specialist	1.00	-	-	-
Senior Care Manager	26.00	23.00	21.00	(2.00)
Extra Help	-	-	-	-
Overtime	1.28	-	-	-
Subtotal	35.28	28.00	26.00	(2.00)
* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Child and Youth Family Services	74.78	73.94	71.43	(2.51)
Division- General Fund				
Regular Positions	73.50	72.50	70.50	(2.00)
Extra Help	-	-	-	-
Overtime	1.28	1.44	0.93	(0.51)

2027 Budget Actions:**Child Protective Services**

Decrease: (0.51 FTE) Overtime

Youth Justice

Abolish: (2.00 FTE) Senior Care Managers

2026 Current Year Actions:

None

2026 Budget Actions:**Child Protective Services**

Transfer In:	3.00 FTE	Senior Care Managers from Youth Justice
Transfer In:	1.00 FTE	Human Services Supervisor from Youth Justice
Transfer In:	1.00 FTE	Human Services Support Specialist from Youth Justice
Increase:	1.44 FTE	Overtime

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

Youth Justice

Transfer Out:	(3.00 FTE)	Senior Care Managers to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Supervisor to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Support Specialist to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Manager to Child & Youth Coordinated Services
Decrease:	(1.28 FTE)	Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Child and Youth Coordinated Services	25 Budget	26 Budget	27 Budget	Change
Division - General Fund				
Children with Special Needs Unit				
Health & Human Services Coordinator	1.00	1.00	1.00	-
Human Services Supervisor	2.00	2.00	2.00	-
Human Services Support Specialist	1.00	1.00	1.00	-
Senior Care Manager	11.00	11.00	11.00	-
* Senior Care Manager	2.00	2.00	2.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	17.00	17.00	17.00	-
Youth Intensive Services				
Clinical Therapist	3.00	3.00	4.00	1.00
Human Services Manager	-	1.00	1.00	-
Health & Human Services Coordinator	1.00	1.00	1.00	-
Human Services Supervisor	2.00	2.00	2.00	-
Programs & Projects Analyst	1.00	1.00	1.00	-
Senior Mental Health Counselor	12.00	12.00	12.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	19.00	20.00	21.00	1.00
* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Child and Youth Coordinated Services Division - General Fund	36.00	37.00	38.00	1.00
Regular Positions	36.00	37.00	38.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

Youth Intensive Services

Create: 1.00 FTE Clinical Therapist

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Outpatient Behavioral Health	25 Budget	26 Budget	27 Budget	Change
- General Fund				
Mental Health Outpatient-Intensive				
Clinical Therapist	6.50	7.50	7.50	-
* Clinical Therapist	1.00	-	-	-
Human Services Supervisor	3.00	3.00	3.00	-
Human Services Support Specialist	4.00	4.00	4.00	-
Mental Health Counselor	2.00	2.00	2.00	-
Registered Nurse	3.00	3.00	3.00	-
Senior Clinical Psychologist	0.20	-	-	-
Senior Mental Health Counselor	12.00	12.00	12.00	-
* Senior Mental Health Counselor	3.00	3.00	3.00	-
Extra Help	0.68	-	0.47	0.47
Overtime	-	-	-	-
Subtotal	35.38	34.50	34.97	0.47
Mental Health Outpatient-Clinical				
Clinical Director	0.50	0.50	0.50	-
Clinical Services Manager	0.25	-	-	-
Clinical Therapist	12.50	12.50	12.50	-
* Clinical Therapist	3.00	3.00	3.00	-
Health & Human Services Coordinator	1.60	1.50	2.50	1.00
Human Services Manager	-	1.00	1.00	-
Human Services Supervisor	2.00	2.00	2.00	-
* Human Services Support Specialist	1.00	1.00	-	(1.00)
Outpatient Service Administrator	1.00	-	-	-
* Programs & Projects Analyst	1.00	0.50	0.50	-
Psychiatric Nurse Practitioner	3.00	2.60	2.60	-
Psychiatric Technician	1.00	1.00	1.00	-
Psychiatrist	1.00	1.00	1.00	-
Registered Nurse	-	-	1.00	1.00
Registered Nurse Supervisor	1.00	1.00	1.00	-
Senior Clinical Psychologist	1.30	1.50	1.50	-
* Social Worker	1.00	1.00	-	(1.00)
Extra Help	2.37	2.74	1.97	(0.77)
Overtime	0.03	0.01	0.01	-
Subtotal	33.55	32.85	32.08	(0.77)
* Sunset positions, position will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Outpatient Behavioral Health	68.93	67.35	67.05	(0.30)
- General Fund				
Regular Positions	65.85	64.60	64.60	-
Extra Help	3.05	2.74	2.44	(0.30)
Overtime	0.03	0.01	0.01	-

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

Mental Health Outpatient-Intensive

Increase: 0.47 FTE Extra Help

Mental Health Outpatient-Clinical

Create: 1.00 FTE Health & Human Services Coordinator

Sunset: (1.00 FTE) Human Services Support Specialist

Refund: 1.00 FTE Registered Nurse

Sunset: (1.00 FTE) Social Worker

Decrease: (0.77 FTE) Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Mental Health Outpatient-Intensive

Transfer Out: (0.20 FTE) Senior Clinical Psychologist to Mental Health Outpatient - Clinical

Decrease: (0.68 FTE) Extra Help

Mental Health Outpatient-Clinical

Reclassify: 1.00 FTE Outpatient Services Administrator to Human Services Manager

Transfer In: 0.20 FTE Senior Clinical Psychologist from Mental Health Outpatient - Intensive

Transfer Out: (0.10 FTE) Health & Human Services Coordinator to Psychiatric Hospital

Transfer Out: (0.50 FTE) Programs & Projects Analyst to Psychiatric Hospital

Abolish: (0.25 FTE) Clinical Services Manager

Unfund: (0.40 FTE) Psychiatric Nurse Practitioner

Increase: 0.37 FTE Extra Help

Decrease: (0.02 FTE) Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Emergency Behavioral Health	25 Budget	26 Budget	27 Budget	Change
- General Fund				
Crisis Resource Center				
Human Services Supervisor	1.00	1.00	0.40	(0.60)
Human Services Manager	-	0.20	0.20	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.00	1.20	0.60	(0.60)
Psychiatric Hospital				
Administrative Specialist	-	-	1.00	1.00
Certified Occupational Therapy Assistant	2.00	2.00	2.00	-
Clinical Director	0.50	0.50	0.50	-
Clinical Services Manager	0.17	-	-	-
Clinical Therapist	2.00	2.00	2.00	-
Food Service Specialist	1.00	1.00	1.00	-
Health & Human Services Coordinator	0.40	0.50	0.50	-
Human Services Manager	-	0.60	0.60	-
Human Services Supervisor	-	-	0.20	0.20
Mental Health Center Administrator	1.00	-	-	-
Nursing & Patient Services Coordinator	1.00	1.00	1.00	-
Nutrition Services Assistant	1.00	1.00	1.00	-
Occupational Therapy Supervisor	1.00	1.00	1.00	-
* Programs & Projects Analyst	-	0.50	0.50	-
Psychiatric Nurse Practitioner	1.00	1.00	1.00	-
Psychiatric Technician	8.50	8.00	8.00	-
Psychometric Technician	-	-	-	-
Registered Nurse	10.30	10.00	9.00	(1.00)
Registered Nurse Supervisor	2.60	2.60	2.60	-
Senior Clinical Psychologist	-	-	-	-
** Weekend Registered Nurse	3.00	-	-	-
Extra Help	2.87	7.28	6.94	(0.34)
Overtime	1.78	0.88	0.88	-
Subtotal	40.12	39.86	39.72	(0.14)
Crisis Services				
Clinical Therapist	16.50	16.50	16.50	-
* Clinical Therapist	2.00	2.00	2.00	-
Health & Human Services Coordinator	1.00	1.00	1.00	-
Human Services Manager	-	0.20	0.20	-
Human Services Supervisor	2.00	2.00	2.40	0.40
Extra Help	1.33	1.30	1.56	0.26
Overtime	0.73	0.76	0.46	(0.30)
Subtotal	23.56	23.76	24.12	0.36
* Sunset positions, position will be terminated or reduced if funding is terminated or reduced.				
** Weekend Registered Nurse positions recognized as Extra Help beginning in 2026				
TOTAL H&HS - Emergency Behavioral Health	64.68	64.82	64.44	(0.38)
- General Fund				
Regular Positions	57.97	54.60	54.60	-
Extra Help	4.20	8.58	8.50	(0.08)
Overtime	2.51	1.64	1.34	(0.30)

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

Crisis Resource Center

Transfer Out: (0.20 FTE) Human Services Supervisor to Psychiatric Hospital
Transfer Out: (0.40 FTE) Human Services Supervisor to Crisis Services

Psychiatric Hospital

Transfer In: 1.00 FTE Administrative Specialist from Administrative Services
Transfer In: 0.20 FTE Human Services Supervisor from Crisis Resource Center
Unfund: (1.00 FTE) Registered Nurse
Decrease: (0.34 FTE) Extra Help

Crisis Services

Transfer In: 0.40 FTE Human Services Supervisor from Crisis Resource Center
Increase: 0.26 FTE Extra Help
Decrease: (0.30 FTE) Overtime

2026 Current Year Actions:

None

2026 Budget Actions:

Crisis Resource Center

Transfer In: 0.20 FTE Human Services Manager from Psychiatric Hospital

Psychiatric Hospital

Reclassify: 1.00 FTE Mental Health Center Administrator to Human Services Manager
Transfer In: 0.10 FTE Health & Human Services Coordinator from Mental Health Outpatient - Clinical
Transfer In: 0.50 FTE Programs & Projects Analyst from Mental Health Outpatient - Clinical
Transfer Out: (0.20 FTE) Human Services Manager to Crisis Resource Center
Transfer Out: (0.20 FTE) Human Services Manager to Crisis Services
Abolish: (0.17 FTE) Clinical Services Manager
Decrease: (0.30 FTE) Registered Nurse
Decrease: (0.50 FTE) Psychiatric Technician
Increase: 4.41 FTE Extra Help
Decrease: (0.90 FTE) Overtime

Crisis Services

Transfer In: 0.20 FTE Human Services Manager from Psychiatric Hospital
Decrease: (0.03 FTE) Extra Help
Increase: 0.03 FTE Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - Public Health - General Fund	25 Budget	26 Budget	27 Budget	Change
Public Health Administration				
Health and Human Services Coordinator	1.00	1.00	1.00	-
Public Health Manager	1.00	1.00	1.00	-
* WIC Program Supervisor	0.10	-	-	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	2.10	2.00	2.00	-
Family and Community Health Section				
Community Health Educator	-	3.00	3.00	-
* Community Health Educator	-	-	-	-
Programs & Projects Analyst	0.09	-	-	-
Public Health Nurse	3.00	7.60	7.60	-
Public Health Supervisor	2.00	2.00	2.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	5.09	12.60	12.60	-
Women, Infants, Children Nutrition Program				
* Registered Dietetic Technician	0.50	0.50	0.50	-
* WIC Program Nutritionist	1.50	1.50	1.50	-
* WIC Program Supervisor	0.90	1.00	1.00	-
Extra Help	1.88	1.90	1.17	(0.73)
Overtime	-	-	-	-
Subtotal	4.78	4.90	4.17	(0.73)
Strategy and Preparedness				
Community Health Educator	4.00	1.00	1.00	-
* Community Health Educator	1.00	1.00	1.00	-
Epidemiologist	1.00	1.00	1.00	-
Health & Human Services Preparedness Coordinator	1.00	1.00	1.00	-
Programs & Projects Analyst	0.91	1.00	1.00	-
Public Communications Coordinator	1.00	1.00	-	(1.00)
Public Health Nurse	4.60	-	-	-
Public Health Supervisor	1.00	1.00	1.00	-
* Social Worker	1.00	1.00	1.00	-
Extra Help	0.96	1.24	1.06	(0.18)
Overtime	-	-	-	-
Subtotal	16.47	9.24	8.06	(1.18)
* Sunset position, position will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Public Health - General Fund	28.44	28.74	26.83	(1.91)
Regular Positions	25.60	25.60	24.60	(1.00)
Extra Help	2.84	3.14	2.23	(0.91)
Overtime	-	-	-	-

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

Women, Infants, Children Nutrition Program

Decrease: (0.73 FTE) Extra Help

Strategy and Preparedness

Transfer Out: (1.00 FTE) Public Communications Coordinator to Administrative Services

Decrease: (0.18 FTE) Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Public Health Administration

Transfer Out: (0.10 FTE) WIC Program Supervisor to Women, Infants Children Nutrition Program

Family and Community Health Section

Transfer In: 3.00 FTE Community Health Educator from Strategy and Preparedness

Transfer In: 4.60 FTE Public Health Nurse from Strategy and Preparedness

Transfer Out: (0.09 FTE) Programs & Projects Analyst to Strategy and Preparedness

Women, Infants, Children Nutrition Program

Transfer In: 0.10 FTE WIC Program Supervisor from Public Health Administration

Increase: 0.02 FTE Extra Help

Strategy and Preparedness

Transfer In: 0.09 FTE Programs & Projects Analyst from Family and Community Health Section

Transfer Out: (3.00 FTE) Community Health Educator to Family and Community Health Section

Transfer Out: (4.60 FTE) Public Health Nurse to Family and Community Health Section

Increase: 0.28 FTE Extra Help

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
H&HS - CJCC - General Fund	25 Budget	26 Budget	27 Budget	Change
Criminal Justice Collaborating Council				
Justice Services Coordinator	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.00	1.00	1.00	-
TOTAL H&HS - CJCC - General Fund	1.00	1.00	1.00	-
Regular Positions	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

H&HS - Veterans' Services - General Fund	25 Budget	26 Budget	27 Budget	Change
Veterans' Information Assistance				
Administrative Assistant	1.00	-	-	-
Assistant Veterans' Services Officer	1.00	1.00	1.00	-
Veterans' Services Officer	1.00	1.00	1.00	-
Veterans' Services Specialist	2.00	2.00	3.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	5.00	4.00	5.00	1.00
* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Veterans' Services - General Fund	5.00	4.00	5.00	1.00
Regular Positions	5.00	4.00	5.00	1.00
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

Create: 1.00 FTE Veterans' Services Specialist

2026 Current Year Actions:

None

2026 Budget Actions:

Transfer Out: (1.00 FTE) Administrative Assistant to Administrative Services

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

H&HS - ADRC - General Fund	25 Budget	26 Budget	27 Budget	Change
Adult Protective Services				
Health & Human Services Coordinator	0.40	0.40	0.40	-
Human Services Supervisor	1.00	1.00	1.00	-
Human Services Support Specialist	0.10	0.10	0.10	-
Senior ADRC Specialist	-	-	-	-
Senior Care Manager	1.00	1.00	1.00	-
Social Worker	8.00	8.00	8.00	-
Extra Help	0.50	0.49	0.37	(0.12)
Overtime	-	-	-	-
Subtotal	11.00	10.99	10.87	(0.12)
Community Services				
Administrative Specialist	2.75	2.00	2.00	-
Community Health Educator	1.00	1.00	1.00	-
Health & Human Services Coordinator	0.50	0.60	0.60	-
* Health & Human Services Coordinator	1.00	-	-	-
Human Services Manager	1.00	0.50	0.50	-
* Human Services Supervisor	1.00	1.00	1.00	-
Human Services Support Specialist	0.90	0.90	0.90	-
* Nutrition Services Assistant	0.50	-	-	-
* Nutrition & Transportation Services Supervisor	1.00	1.00	1.00	-
Programs & Projects Analyst	-	-	1.00	1.00
* Senior Administrative Specialist	-	0.50	0.50	-
* Senior ADRC Specialist	-	-	-	-
* Senior Care Manager	2.88	3.00	3.00	-
* Senior Dining Manager	3.79	3.19	3.39	0.20
Support Staff Supervisor	0.25	-	-	-
Volunteer Program Specialist	2.00	2.00	-	(2.00)
* Extra Help	2.08	0.87	1.20	0.33
Overtime	-	-	-	-
Subtotal	20.65	16.56	16.09	(0.47)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - ADRC - General Fund	31.65	27.55	26.96	(0.59)
Regular Positions	29.07	26.19	25.39	(0.80)
Extra Help	2.58	1.36	1.57	0.21
Overtime	-	-	-	-

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

Adult Protective Services

Decrease: (0.12 FTE) Extra Help

Community Services

Create: 1.00 FTE Programs & Projects Analyst

Increase: 0.20 FTE Senior Dining Manager

Transfer Out: (2.00 FTE) Volunteer Program Specialist to Administrative Services

Increase: 0.33 FTE Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Adult Protective Services

Decrease: (0.01 FTE) Extra Help

Community Services

Reclassify: 0.50 FTE Nutrition Services Assistant from Senior Administrative Specialist

Transfer In: 0.12 FTE Senior Care Manager from ADRC - Contract Fund

Transfer In: 0.10 FTE Health and Human Services Coordinator from ADRC - Contract Fund

Unfund: (0.60 FTE) Senior Dining Manager

Transfer Out: (0.25 FTE) Support Staff Supervisor to Administrative Services

Transfer Out: (0.75 FTE) Administrative Specialist to Administrative Services

Transfer Out: (0.50 FTE) Human Services Manager to ADRC - Contract Fund

Transfer Out: (1.00 FTE) Health and Human Services Coordinator to ADRC - Contract Fund

Decrease: (1.21 FTE) Extra Help

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	25 Budget	26 Budget	27 Budget	Change
Aging and Disability Resource Center				
* Administrative Assistant	1.00	-	-	-
Administrative Specialist	-	-	0.20	0.20
Benefits Specialist	2.00	2.00	2.00	-
* Benefits Specialist	2.00	2.00	2.00	-
Health & Human Services Coordinator	0.10	1.00	1.00	-
Human Services Manager	-	0.50	0.50	-
* Human Services Supervisor	3.00	3.00	3.00	-
* Public Communications Coordinator	1.00	1.00	-	(1.00)
* Senior Care Manager	26.62	26.50	25.50	(1.00)
Extra Help	0.13	0.88	1.21	0.33
Overtime	-	-	-	-
Subtotal	35.85	36.88	35.41	(1.47)
* Sunset Positions, positions will be terminated or reduced if funding is terminated or reduced.				
TOTAL H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	35.85	36.88	35.41	(1.47)
Regular Positions	35.72	36.00	34.20	(1.80)
Extra Help	0.13	0.88	1.21	0.33
Overtime	-	-	-	-

2027 Budget Actions:

Transfer In:	0.20 FTE	Administrative Specialist from Administrative Services
Transfer Out:	(1.00 FTE)	Public Communications Coordinator (Sunset) to Administrative Services
Sunset:	(1.00 FTE)	Senior Care Manager
Increase:	0.33 FTE	Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Transfer In:	0.50 FTE	Human Services Manager from ADRC - General Fund
Transfer In:	1.00 FTE	Health and Human Services Coordinator from ADRC - General Fund
Transfer Out:	(0.12 FTE)	Senior Care Manager to ADRC - General Fund
Transfer Out:	(0.10 FTE)	Health and Human Services Coordinator to ADRC - General Fund
Transfer Out:	(1.00 FTE)	Administrative Assistant to Administrative Services
Increase:	0.75 FTE	Extra Help

TOTAL H&HS - All Funds	460.43	455.40	455.40	0.00
Regular Positions	440.71	432.49	433.44	0.95
Extra Help	15.30	18.99	18.66	(0.33)
Overtime	4.42	3.92	3.30	(0.62)

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

MEDICAL EXAMINER	25 Budget	26 Budget	27 Budget	Change
Medical Examiner Services				
Administrative Assistant	2.00	2.00	2.00	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Deputy Medical Examiner	6.00	6.00	6.00	-
Dep. Med. Exam. / Path. Assistant	2.00	3.00	3.00	-
* Dep. Med. Exam. / Path. Assistant	1.00	-	-	-
Deputy Medical Examiner Supervisor	1.00	1.00	1.00	-
Medical Examiner Operations Supervisor	1.00	1.00	1.00	-
Medical Examiner (Pathologist)	1.00	1.00	1.00	-
Associate Medical Examiner	-	2.00	2.00	-
* Associate Medical Examiner	1.00	-	-	-
Extra Help	0.99	0.70	0.70	-
Overtime	0.50	0.44	0.37	(0.07)
Subtotal	17.49	18.14	18.07	(0.07)
* Sunset Position will be reduced or terminated if contract funding is reduced or terminated.				
TOTAL MEDICAL EXAMINER	17.49	18.14	18.07	-0.07
Regular Positions	16.00	17.00	17.00	-
Extra Help	0.99	0.70	0.70	-
Overtime	0.50	0.44	0.37	(0.07)

2027 Budget Actions:

Decrease: (0.07 FTE) Overtime

2026 Current Year Actions:

None

2026 Budget Actions:

Create:	1.00 FTE	Deputy Medical Examiner / Path. Assistant
Create:	1.00 FTE	Associate Medical Examiner
Sunset:	(1.00 FTE)	Deputy Medical Examiner / Path. Assistant
Sunset:	(1.00 FTE)	Associate Medical Examiner
Decrease:	(0.29 FTE)	Extra Help
Decrease:	(0.06 FTE)	Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS AND LAND USE - General Fund	25 Budget	26 Budget	27 Budget	Change
Parks Programs				
Administrative Specialist	1.00	1.00	1.00	-
Carpenter	2.00	2.00	2.00	-
Park Foreman	8.00	8.00	8.00	-
Park Maintenance Worker	7.00	7.00	7.00	-
Park Programs Specialist	2.00	2.00	2.00	-
Parks Supervisor	2.00	2.00	2.00	-
Parks System Manager	1.24	1.24	1.14	(0.10)
Public Communications Coordinator	1.00	1.00	1.00	-
Public Communications Specialist	0.62	0.62	0.62	-
Senior Administrative Specialist	1.00	1.00	1.00	-
Senior Landscape Architect	3.00	3.00	3.00	-
Extra Help	24.79	25.40	25.48	0.08
Overtime	0.65	0.65	0.64	(0.01)
Subtotal	54.30	54.91	54.88	(0.03)
General County Grounds Maintenance				
Golf Course Superintendent	0.50	0.50	0.50	-
Park Maintenance Worker	2.00	2.00	2.00	-
Extra Help	4.44	4.44	4.44	-
Overtime	0.34	0.34	0.28	(0.06)
Subtotal	7.28	7.28	7.22	(0.06)
Retzer Nature Center				
Administrative Specialist	1.00	1.00	1.00	-
Conservation Biologist	1.00	1.00	1.00	-
Conservation Specialist	0.50	0.50	0.50	-
Nature Center Supervisor	1.00	1.00	1.00	-
Park Foreman	1.00	1.00	1.00	-
Park Naturalist	1.25	1.25	1.50	0.25
Extra Help	1.37	1.45	1.45	-
Overtime	0.02	0.02	0.04	0.02
Subtotal	7.14	7.22	7.49	0.27
Exposition Center				
Administrative Specialist	1.00	1.00	1.00	-
Exposition Center Worker	1.00	1.00	1.00	-
Exposition Center Manager	1.00	1.00	1.00	-
Exposition Center Superintendent	1.00	1.00	1.00	-
Parks System Manager	0.20	0.20	0.20	-
Extra Help	3.63	3.46	3.69	0.23
Overtime	0.03	0.03	0.05	0.02
Subtotal	7.86	7.69	7.94	0.25
Planning & Zoning				
Land Use Specialist	1.00	1.00	1.00	-
Planning & Zoning Manager	1.00	1.00	1.00	-
Senior Land Use Specialist	2.00	1.00	1.00	-
Senior Planner	3.00	3.00	3.00	-
Support Staff Supervisor	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	8.00	7.00	7.00	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - General Fund (cont.)	25 Budget	26 Budget	27 Budget	Change
Environmental Health				
Administrative Specialist	1.00	-	-	-
Environmental Health Manager	1.00	0.50	0.50	-
Environmental Health Supervisor	-	-	-	-
Hazardous Materials Coordinator	-	0.10	0.10	-
Senior Administrative Specialist	1.00	-	-	-
Extra Help	0.50	0.50	0.50	-
Overtime	0.01	0.01	0.01	-
Subtotal	3.51	1.11	1.11	-
Licensing				
Environmental Health Sanitarian	6.00	6.00	7.00	1.00
Environmental Health Supervisor	1.00	1.00	1.00	-
Environmental Health Manager	-	0.50	0.50	-
Hazardous Materials Coordinator	0.10	-	-	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	-
Senior Administrative Specialist	-	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	8.10	9.50	10.50	1.00
Septic / Well Programs				
Administrative Specialist	-	1.00	1.00	-
Environmental Health Sanitarian	3.00	3.00	3.00	-
Environmental Health Supervisor	1.00	1.00	1.00	-
Environmental Health Specialist	1.00	1.00	1.00	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	6.00	7.00	7.00	-
Animal Program				
Environmental Health Specialist	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	0.01	0.01	0.01	-
Subtotal	1.01	1.01	1.01	-
Hazardous Materials				
Hazardous Materials Coordinator	0.90	0.90	0.90	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.90	0.90	0.90	-
Land & Water Conservation				
Conservation Specialist	1.20	1.20	1.20	-
Land Resources Manager	0.70	0.70	0.70	-
Senior Civil Engineer	1.00	1.00	1.00	-
Senior Conservation Specialist	1.90	1.90	1.90	-
Extra Help	0.50	0.50	0.50	-
Overtime	-	-	-	-
Subtotal	5.30	5.30	5.30	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - General Fund (cont.)	25 Budget	26 Budget	27 Budget	Change
Hazardous Waste & County Facilities Recycling				
Recycling Specialist	0.05	0.05	0.05	-
Recycling & Solid Waste Supervisor	0.10	0.10	0.10	-
Senior Administrative Specialist	0.20	0.20	0.20	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.35	0.35	0.35	-
Land Information Systems				
Land Information Systems Analyst	3.00	3.00	3.00	-
Land Information Systems Supervisor	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	4.00	4.00	4.00	-
Administrative Services				
Administrative Assistant	2.00	2.00	1.00	(1.00)
Administrative Specialist	-	-	-	-
Business Manager	1.00	1.00	1.00	-
Director of Parks and Land Use	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	-
Fiscal Assistant	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	-
Workforce Development Board Director	0.25	0.25	0.15	(0.10)
Extra Help	-	-	0.50	0.50
Overtime	0.08	0.06	0.06	-
Subtotal	8.33	8.31	7.71	(0.60)
TOTAL PARKS & LAND USE - General Fund	122.08	121.58	122.41	0.83
Regular Positions	85.71	84.71	84.76	0.05
Extra Help	35.23	35.75	36.56	0.81
Overtime	1.14	1.12	1.09	(0.03)

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

2027 Budget Actions:

Parks Programs

Transfer Out: (0.10 FTE) Parks System Manager to the Golf Course Fund
 Increase: 0.08 FTE Extra Help
 Decrease: (0.01 FTE) Overtime

General County Grounds Maintenance

Decrease: (0.06 FTE) Overtime

Retzer Nature Center

Create: 1.00 FTE Park Naturalist
 Abolish: (0.75 FTE) Park Naturalist
 Increase: 0.02 FTE Overtime

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

Exposition Center

Increase: 0.23 FTE Extra Help
Increase: 0.02 FTE Overtime

Licensing

Refund: 1.00 FTE Environmental Health Sanitarian

Administrative Services

Unfund: (1.00 FTE) Administrative Assistant
Transfer Out: (0.10 FTE) Workforce Development Board Director to Workforce Development Fund
Increase: 0.50 FTE Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Parks Programs

Increase: 0.61 FTE Extra Help

Retzer Nature Center

Increase: 0.08 FTE Extra Help

Exposition Center

Decrease: (0.17 FTE) Extra Help

Planning & Zoning

Unfund: (1.00 FTE) Land Use Specialist

Environmental Health

Transfer In: 0.10 FTE Hazardous Materials Coordinator from Licensing
Transfer Out: (1.00 FTE) Administrative Specialist to Septic / Well Programs
Transfer Out: (0.50 FTE) Environmental Health Manager to Licensing
Transfer Out: (1.00 FTE) Senior Administrative Specialist to Licensing

Licensing

Transfer In: 0.50 FTE Environmental Health Manager from Environmental Health
Transfer In: 1.00 FTE Senior Administrative Specialist from Environmental Health
Transfer Out: (0.10 FTE) Hazardous Materials Coordinator to Environmental Health

Septic / Well Programs

Transfer In: 1.00 FTE Administrative Specialist from Environmental Health

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - Community Development Fund	25 Budget	26 Budget	27 Budget	Change
Parks and Land Use - CDBG				
* Administrative Specialist	0.26	0.26	-	(0.26)
* Community Development Manager	0.60	0.60	0.50	(0.10)
* Fiscal Specialist	0.81	0.81	0.81	-
* Programs & Projects Analyst	0.90	0.90	0.90	-
Extra Help	-	-	-	-
Overtime	0.03	0.04	0.04	-
Subtotal	2.60	2.61	2.25	(0.36)
Parks and Land Use - HOME Grant Programs				
* Administrative Specialist	0.09	0.09	-	(0.09)
* Community Development Manager	0.40	0.40	0.50	0.10
* Fiscal Specialist	0.19	0.19	0.19	-
* Programs & Projects Analyst	1.10	1.10	1.10	-
Extra Help	-	-	-	-
Overtime	0.01	-	-	-
Subtotal	1.79	1.78	1.79	0.01
* Sunset Position, position will be terminated or reduced if funding is eliminated or reduced.				
TOTAL PARKS & LAND USE - Community Development Fund	4.39	4.39	4.04	(0.35)
Regular Positions	4.35	4.35	4.00	(0.35)
Extra Help	0.00	0.00	0.00	-
Overtime	0.04	0.04	0.04	-

2027 Budget Actions:**CDBG**

Transfer Out: (0.26 FTE) Administrative Specialist to Department of Administration
 Transfer Out: (0.10 FTE) Community Development Manager to HOME

HOME

Transfer Out: (0.09 FTE) Administrative Specialist to Department of Administration
 Transfer In: 0.10 FTE Community Development Manager from CDBG

2026 Current Year Actions:

None

2026 Budget Actions:**CDBG**

Increase: 0.01 FTE Overtime

HOME

Decrease: (0.01 FTE) Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - Workforce Innovation Opportunity Act	25 Budget	26 Budget	27 Budget	Change
Workforce Development				
Workforce Development Board Director	0.75	0.75	0.85	0.10
* Workforce Development Specialist	-	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.75	1.75	1.85	0.10
Waukesha Workforce Development Center				
* Workforce System Coordinator	0.50	-	-	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.50	-	-	-
TOTAL PARKS & LAND USE - Workforce Innovation Opportunity Act	1.25	1.75	1.85	0.10
Regular Positions	1.25	1.75	1.85	0.10
Extra Help	-	-	-	-
Overtime	-	-	-	-

* Sunset position, position will be terminated or reduced if funding is terminated or reduced.

2027 Budget Actions:

Transfer In: 0.10 FTE Community Development Board Director from PLU General Fund

2026 Current Year Actions:

None

2026 Budget Actions:

Create: 1.00 FTE Workforce Development Specialist (Sunset)

Sunset: (0.50 FTE) Workforce System Coordinator (Sunset)

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - Golf Courses	25 Budget	26 Budget	27 Budget	Change
NAGA-WAUKEE GOLF COURSE				
Golf Course Clubhouse Supervisor 18 Hole	1.00	1.00	1.00	-
Golf Course Clubhouse Supervisor 9 Hole	0.20	-	-	-
Golf Course Superintendent	1.00	1.00	1.00	-
Park Maintenance Worker	1.00	1.00	1.00	-
Parks System Manager	0.35	0.35	0.42	0.07
Extra Help	8.57	8.78	8.97	0.19
Overtime	0.33	0.33	0.36	0.03
Subtotal	12.45	12.46	12.75	0.29
MOOR DOWNS GOLF COURSE				
Golf Course Clubhouse Supervisor 9 Hole	0.80	1.00	1.00	-
Golf Course Superintendent	0.50	0.50	0.50	-
Parks System Manager	0.05	0.05	0.08	0.03
Extra Help	2.94	3.37	4.22	0.85
Overtime	0.11	0.11	0.11	-
Subtotal	4.40	5.02	5.91	0.89
TOTAL PARKS & LAND USE - Golf Courses	16.85	17.49	18.66	1.17
Regular Positions	4.90	4.90	5.00	0.10
Extra Help	11.51	12.15	13.19	1.04
Overtime	0.44	0.44	0.47	0.03

2027 Budget Actions:**Naga-Waukee Golf Course**

Transfer In: 0.07 FTE Parks System Manager from Parks General Fund
 Increase: 0.19 FTE Extra Help
 Increase: 0.03 FTE Overtime

Moor Downs Golf Course

Transfer In: 0.03 FTE Parks System Manager from Parks General Fund
 Increase: 0.85 FTE Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:**Naga-Waukee Golf Course**

Transfer Out: (0.20 FTE) Golf Clubhouse Supervisor
 Increase: 0.21 FTE Extra Help

Moor Downs Golf Course

Transfer In: 0.20 FTE Golf Clubhouse Supervisor
 Increase: 0.43 FTE Extra Help

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PARKS & LAND USE - Ice Arenas	25 Budget	26 Budget	27 Budget	Change
NAGA-WAUKEE ICE ARENA				
Ice Arena Coordinator	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	-
Extra Help	1.95	2.02	2.24	0.22
Overtime	-	-	-	-
Subtotal	4.03	4.10	4.32	0.22
EBLE PARK ICE ARENA				
Ice Arena Coordinator	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	-
Extra Help	2.14	2.14	2.29	0.15
Overtime	-	-	-	-
Subtotal	4.22	4.22	4.37	0.15
TOTAL PARKS & LAND USE - Ice Arenas	8.25	8.32	8.69	0.37
Regular Positions	4.16	4.16	4.16	-
Extra Help	4.09	4.16	4.53	0.37
Overtime	-	-	-	-

2027 Budget Actions:

Naga-Waukee Ice Arena

Increase: 0.22 FTE Extra Help

Eble Park Ice Arena

Increase: 0.15 FTE Extra Help

2026 Current Year Actions:

None

2026 Budget Actions:

Naga-Waukee Ice Arena

Increase: 0.07 FTE Extra Help

Eble Park Ice Arena

None

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

PARKS & LAND USE - Material Recycling Facility Fund	25 Budget	26 Budget	27 Budget	Change
Material Recycling Facility				
Land Resources Manager	0.30	0.30	0.30	-
Public Communications Specialist	0.38	0.38	0.38	-
Recycling Specialist	0.95	0.95	0.95	-
* Recycling Specialist	1.00	1.00	1.00	-
Recycling & Solid Waste Supervisor	0.90	0.90	0.90	-
Senior Administrative Specialist	0.80	0.80	0.80	-
Senior Conservation Specialist	0.10	0.10	0.10	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	4.43	4.43	4.43	-
TOTAL PARKS & LAND USE - Material Recycling Facility Fund	4.43	4.43	4.43	-
Regular Positions	4.43	4.43	4.43	-
Extra Help	-	-	-	-
Overtime	-	-	-	-

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

TOTAL PARKS AND LAND USE - All Funds	157.25	157.95	160.08	2.13
Regular Positions	104.80	104.30	104.20	(0.10)
Extra Help	50.83	52.06	54.28	2.22
Overtime	1.62	1.60	1.60	-

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PUBLIC WORKS - General Fund	25 Budget	26 Budget	27 Budget	Change
* Building Improvement Plan				
Architectural Engineer Technician	1.00	1.00	1.00	-
Construction Project Supervisor	0.70	0.70	0.70	-
Facilities Manager	0.10	0.10	0.10	-
Facilities Supervisor	0.20	0.20	0.20	-
Maintenance Mechanic III	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	3.00	3.00	3.00	-
Energy Consumption				
Facilities Manager	0.10	0.10	0.10	-
Facilities Supervisor	0.05	0.05	0.05	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.15	0.15	0.15	-
Facilities Maintenance				
Construction Project Supervisor	0.30	0.30	0.30	-
Electrician	1.00	1.00	1.00	-
Facilities Manager	0.70	0.70	0.70	-
Facilities Supervisor	0.75	0.75	0.75	-
Maintenance Mechanic I	4.00	4.00	4.00	-
Maintenance Mechanic II	15.00	15.00	15.00	-
Maintenance Mechanic III	4.00	4.00	4.00	-
Extra Help	0.40	0.40	0.40	-
Overtime	0.29	0.29	0.29	-
Subtotal	26.44	26.44	26.44	-
Housekeeping Services				
Building Service Worker	1.00	-	-	-
Facilities Manager	0.10	0.10	0.10	-
Housekeeping Supervisor	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	2.10	1.10	1.10	-
Administrative Services				
Business Manager	0.90	0.90	0.90	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Director of Public Works	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	-
Fiscal Assistant	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	0.05	0.05	0.05	-
Subtotal	5.95	5.95	5.95	-
TOTAL PUBLIC WORKS - General Fund	37.64	36.64	36.64	-
Regular Positions	36.90	35.90	35.90	-
Extra Help	0.40	0.40	0.40	-
Overtime	0.34	0.34	0.34	-

* The Construction Services program has been consolidated into the Building Improvement Plan program in the 2026 Budget

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
PUBLIC WORKS - Transportation Fund	25 Budget	26 Budget	27 Budget	Change
County Operations				
Crew Leader	2.00	2.00	2.00	-
Fiscal Assistant	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Highway Operations Manager	1.00	1.00	1.00	-
Patrol Superintendent	2.00	2.00	2.00	-
Patrol Worker	24.90	24.90	24.90	-
Extra Help	1.73	1.73	1.25	(0.48)
Overtime	1.04	1.04	1.04	-
Subtotal	34.67	34.67	34.19	(0.48)
State Highway Operations				
Patrol Superintendent	2.00	2.00	2.00	-
Patrol Worker	26.00	27.00	27.00	-
Extra Help	1.32	2.32	2.32	-
Overtime	2.31	2.86	2.86	-
Subtotal	31.63	34.18	34.18	-
Transit Services				
Business Manager	0.10	0.10	0.10	-
Patrol Worker	0.10	0.10	0.10	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.20	0.20	0.20	-
Engineering Services				
Engineering Services Manager	1.00	1.00	1.00	-
Senior Civil Engineer	5.00	5.00	5.00	-
Senior Engineering Technician	0.20	0.20	0.20	-
Extra Help	1.69	1.69	1.69	-
Overtime	-	-	-	-
Subtotal	7.89	7.89	7.89	-
Traffic Control				
Patrol Worker	2.00	2.00	1.00	(1.00)
Sign & Signal Maintenance Worker	3.00	3.00	4.00	1.00
Extra Help	-	-	-	-
Overtime	0.19	0.19	0.19	-
Subtotal	5.19	5.19	5.19	-
Permit Processing				
Civil Engineer	-	-	1.00	1.00
Senior Engineering Technician	1.80	1.80	0.80	(1.00)
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.80	1.80	1.80	-
TOTAL PUBLIC WORKS - Transportation Fund	81.38	83.93	83.45	(0.48)
Regular Positions	73.10	74.10	74.10	-
Extra Help	4.74	5.74	5.26	(0.48)
Overtime	3.54	4.09	4.09	-

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

County Operations

Decrease: (0.48 FTE) Extra Help

Traffic Control

Reclassify: 1.00 FTE Patrol Worker to Sign & Signal Maintenance Worker

Permit Processing

Create: 1.00 FTE Civil Engineer

Abolish: (1.00 FTE) Senior Engineering Technician

2026 Current Year Actions:

None

2026 Budget Actions:

State Highway Operations

Refund: 1.00 FTE Patrol Worker

Increase: 1.00 FTE Extra Help

Increase: 0.55 FTE Overtime

Engineering Services

Reclassify: 1.00 FTE Civil Engineer to Senior Civil Engineer

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

PUBLIC WORKS - Central Fleet Fund	25 Budget	26 Budget	27 Budget	Change
Repair & Maintenance				
Administrative Assistant	1.00	1.00	-	(1.00)
Fiscal Specialist	0.75	0.75	0.75	-
Fleet Manager	0.90	0.90	0.90	-
Lead Mechanic	2.00	2.00	2.00	-
Mechanic	7.00	7.00	7.00	-
Shop Supervisor	1.00	1.00	1.00	-
Stock Clerk	1.00	1.00	2.00	1.00
Extra Help	0.35	0.35	0.35	-
Overtime	0.15	0.15	0.15	-
Subtotal	14.15	14.15	14.15	-
Central Fueling				
Fiscal Specialist	0.25	0.25	0.25	-
Fleet Manager	0.10	0.10	0.10	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	0.35	0.35	0.35	-
TOTAL PUBLIC WORKS - Central Fleet Fund	14.50	14.50	14.50	-
Regular Positions	14.00	14.00	14.00	-
Extra Help	0.35	0.35	0.35	-
Overtime	0.15	0.15	0.15	-

2027 Budget Actions:

Repair & Maintenance

Abolish: (1.00 FTE)

Create: 1.00 FTE

Administrative Assistant

Stock Clerk

2026 Current Year Actions:

None

2026 Budget Actions:

None

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

PUBLIC WORKS - Airport Fund	25 Budget	26 Budget	27 Budget	Change
Airport Operations				
Airport Manager	0.30	0.30	0.30	-
Parks Supervisor	1.00	1.00	1.00	-
Park Maintenance Worker	2.00	2.00	2.00	-
Programs & Projects Analyst	-	-	-	-
Extra Help	1.20	1.20	1.20	-
Overtime	0.05	0.05	0.05	-
Subtotal	4.55	4.55	4.55	-
Administrative Services				
Administrative Specialist	1.00	1.00	1.00	-
Airport Manager	0.70	0.70	0.70	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	1.70	1.70	1.70	-
TOTAL PUBLIC WORKS - Airport Fund	6.25	6.25	6.25	-
Regular Positions	5.00	5.00	5.00	-
Extra Help	1.20	1.20	1.20	-
Overtime	0.05	0.05	0.05	-

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

TOTAL PUBLIC WORKS - ALL FUNDS	139.77	141.32	140.84	(0.48)
Regular Positions	129.00	129.00	129.00	-
Extra Help	6.69	7.69	7.21	(0.48)
Overtime	4.08	4.63	4.63	-

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

REGISTER OF DEEDS	25 Budget	26 Budget	27 Budget	Change
Administrative Services				
Administrative Specialist	10.00	8.00	8.00	-
Deputy Register of Deeds	1.00	1.00	1.00	-
Office Services Coordinator	-	1.00	1.00	-
Register of Deeds	1.00	1.00	1.00	-
Senior Administrative Specialist	3.00	3.00	3.00	-
Senior Financial Analyst	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	0.05	0.02	0.02	-
Subtotal	16.05	15.02	15.02	-
TOTAL REGISTER OF DEEDS	16.05	15.02	15.02	-
Regular Positions	16.00	15.00	15.00	-
Extra Help	-	-	-	-
Overtime	0.05	0.02	0.02	-

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

Reclassify:	1.00 FTE	Administrative Specialist to Office Services Coordinator
Unfund:	(1.00 FTE)	Administrative Specialist
Decrease:	(0.03 FTE)	Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
SHERIFF	25 Budget	26 Budget	27 Budget	Change
Process / Warrant Service				
Administrative Specialist	6.00	6.00	6.00	-
Captain	1.00	1.00	1.00	-
Deputy	2.00	2.00	2.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	0.22	0.22	0.23	0.01
Subtotal	10.22	10.22	10.23	0.01
Court Security				
Deputy	17.86	17.86	17.86	-
Lieutenant	1.00	1.00	1.00	-
Extra Help	2.79	2.79	2.51	(0.28)
Overtime	0.39	0.39	0.40	0.01
Subtotal	22.04	22.04	21.77	(0.27)
General Investigations				
Administrative Specialist	2.00	2.00	2.00	-
Captain	1.00	1.00	1.00	-
Deputy	1.00	-	-	-
Detectives	19.00	19.00	19.00	-
* Detectives	2.00	2.00	2.00	-
Lieutenant	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	-
Extra Help	-	-	-	-
Overtime	0.51	0.51	0.51	-
Subtotal	28.51	27.51	27.51	-
Special Investigations				
Captain	1.00	1.00	1.00	-
* Deputy	1.00	1.00	1.00	-
Detectives	6.00	6.00	6.00	-
Lieutenant	1.00	1.00	1.00	-
Extra Help	0.86	0.86	0.87	0.01
Overtime	0.70	0.70	0.71	0.01
Subtotal	10.56	10.56	10.58	0.02
General Patrol				
Administrative Assistant	1.50	1.50	1.50	-
Captain	4.00	4.00	4.00	-
* Captain	1.00	1.00	1.00	-
Deputy	67.14	68.14	68.14	-
* Deputy (a)	32.00	34.00	35.00	1.00
Lieutenant	8.00	8.00	8.00	-
* Lieutenant	3.00	3.00	3.00	-
Extra Help	-	-	-	-
Overtime	5.52	2.52	2.51	(0.01)
Subtotal	122.16	122.16	123.15	0.99

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
SHERIFF (cont.)	25 Budget	26 Budget	27 Budget	Change
Inmate Security and Services-Jail				
Administrative Assistant	3.00	3.00	3.00	-
Administrative Specialist	8.00	8.00	8.00	-
Corrections Captain (Correctional Facilities Manager)	3.00	3.00	3.00	-
Correctional Officer	119.00	119.00	119.00	-
Corrections Lieutenant (Corrections Supervisor)	12.00	12.00	12.00	-
Deputy Jail Administrator (Sr Correctional Facility Mgr)	1.00	1.00	1.00	-
Fiscal Assistant	2.00	2.00	2.00	-
Jail Administrator	1.00	1.00	1.00	-
Office Services Coordinator	-	1.00	1.00	-
Support Staff Supervisor	1.00	-	-	-
Extra Help	-	-	-	-
Overtime	4.43	8.38	8.38	-
Subtotal	154.43	158.38	158.38	-
Administrative Services				
Administrative Specialist	6.00	6.00	5.00	(1.00)
Business Manager	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Deputy Inspector	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	-
Inspector	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	-
Programs & Projects Analyst	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	4.00	2.00
Senior Fiscal Specialist	1.00	1.00	1.00	-
Sheriff	1.00	1.00	1.00	-
Extra Help	1.00	1.00	1.00	-
Overtime	0.11	0.11	0.11	-
Subtotal	19.11	19.11	20.11	1.00
TOTAL SHERIFF	367.03	369.98	371.73	1.75
Regular Positions	350.50	352.50	354.50	2.00
Extra Help	4.65	4.65	4.38	(0.27)
Overtime**	11.88	12.83	12.85	0.02

* Sunset positions, if funding is reduced or terminated, the position will be reduced or terminated. Two detectives, one captain, three lieutenants, and thirty-five deputy positions are fully funded through municipal contracts. If funding is reduced or terminated the positions will be reduced or terminated.

** Variances may occur in total changes due to rounding to the nearest thousandth.

Waukesha County Budgeted Positions

Full-Time Equivalents (FTE)

2027 Budget Actions:

Process / Warrant Service

Increase: 0.01 FTE Overtime

Court Security

Decrease: (0.28 FTE) Extra Help

Increase: 0.01 FTE Overtime

Special Investigations

Increase: 0.01 FTE Extra Help

Increase: 0.01 FTE Overtime

General Patrol

Decrease: (0.01 FTE) Overtime

Administrative Services

Reclassify: 1.00 FTE Administrative Specialist to Senior Administrative Specialist

Create: 1.00 FTE Senior Administrative Specialist

2026 Current Year Actions:

General Patrol

Create: 1.00 FTE Deputy (Sunset)

2026 Budget Actions:

General Investigations

Transfer Out: (1.00 FTE) Deputy Sheriff to General Patrol

General Patrol

Transfer In: (1.00 FTE) Deputy Sheriff from General Investigations

Decrease: (3.00 FTE) Overtime

Inmate Security and Services - Jail

Reclassify: 1.00 FTE Support Staff Supervisor to Office Services Coordinator

Increase: 3.95 FTE Overtime

Waukesha County Budgeted Positions				
Full-Time Equivalents (FTE)				
EXTENSION WAUKESHA COUNTY	25 Budget	26 Budget	27 Budget	Change
Strengthening County Citizens, Families & Communities				
Administrative Specialist	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Subtotal	2.00	2.00	2.00	-
Faculty*	4.00	4.80	4.80	-
TOTAL EXTENSION WAUKESHA COUNTY	2.00	2.00	2.00	-
Regular Positions	2.00	2.00	2.00	-
Extra Help	-	-	-	-
Overtime	-	-	-	-
Faculty Positions funded by State\County\Grants*	4.00	4.80	4.80	-

*State 136 Contract UW Extension positions that are funded by 60 percent state funding and 40 percent local share funding.

2027 Budget Actions:

None

2026 Current Year Actions:

None

2026 Budget Actions:

None

GLOSSARY OF SIGNIFICANT TERMS

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES: The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS: Data that reflects the volume (quantitative measure) of work performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned into performance measures (see performance measures).

ADOPTED BUDGET: The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMERICAN RESCUE PLAN ACT (ARPA): 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.

AMORTIZATION: The gradual elimination of a liability.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

APPROPRIATION: The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in department budgets by fund.

APPROPRIATION UNIT: An expenditure account grouped by purpose, including:

1. Personnel Costs
2. Operating Expenses
3. Interdepartmental Charges
4. Fixed Assets/Improvements
5. Debt Service

ASSESSED VALUATION: A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes. (See equalized property valuation).

ASSESSMENT: An assessment is the value placed upon your property by the local assessor, which is a basis for levying property taxes (See equalized property valuation).

ASSETS: Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS: Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BALANCE SHEET: A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET: A budget in which revenues and expenditures are equal. Waukesha County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses fees, or fines), property taxes, and funds available for appropriation in fund balances as classified in the Comprehensive Annual Financial Report and authorized for use by the County Board.

BOND OR PROMISSORY NOTES: A fixed interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

BOND RATING: A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Waukesha County has a Aaa/AAA bond rating, which represents the lowest risk possible to obtain.

BONDED DEBT: The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting through the appropriation process the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified. Most local governments have two types of budgets, an "operating" budget and a "capital" budget.

BUDGET BOOK: The official written document prepared by the budget office and supporting staff, which presents the Executive's proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval and Executive veto (if necessary).

BUDGET MESSAGE: The opening section of the budget prepared by the County Executive that provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Waukesha County controls at the appropriation unit level (see appropriation unit).

BUDGETED POSITIONS: Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET: A budget of approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL EXPENDITURES: The cost of acquisition of operating equipment items, which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY: The cost of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget as fixed assets.

CAPITAL PROJECT: An active or proposed nonrecurring expenditure that is in excess of one hundred thousand dollars (\$100,000) for costs associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, or equipment), and has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS PLAN: A five-year plan for capital expenditures. The first year in the plan is the adopted Capital Budget.

CHILDREN'S LONG TERM SUPPORT (CLTS): (Home and Community Based Waiver Funding) provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger's, and Pervasive Developmental Disorders.

COMMISSIONS AND BOARDS: Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Executive and approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA): The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W): Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY RECOVERY SERVICES (CRS): (1915(i) Home and Community Based Services) will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

COMPONENT UNIT: A component unit is used to account for operations that is legally separate organization from the governing body, but where the elected officials of the primary government are financially accountable for the organizations.

COMPREHENSIVE COMMUNITY SERVICES (CCS): Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community based psychosocial rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

CONTINGENCY FUNDS: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN: A County Board member elected by the County Board. This part-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of County Board Committees.

COUNTY BOARD OF SUPERVISORS: The acting County legislative body. It is comprised of twenty-five (25) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY EXECUTIVE: A non-partisan position who is elected at large for a four-year term. The Executive is responsible for coordinating and directing all administrative and management functions for the County, which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and commissions. Appointments are subject to County Board confirmation. A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary to override a County Executive veto.

DEBT: An obligation resulting from borrowing money.

DEBT LIMIT: The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT: The maximum debt rate that the County may levy a tax, which is imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE: Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects.

DEFEASANCE: The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

DEFICIT: The excess of expenditures/uses over revenues/resources.

DEPARTMENT: A major county office (agency) that administers programs and operations.

DEPRECIATION: A business operating expense, which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

DESIGNATED FOR SUBSEQUENT YEAR: A portion of this year's unreserved fund balance to provide for the excess of expenditures, other financing uses over revenues, and other financing sources budgeted in the next year.

DISPATCHING COUNSELS: Computers/communication equipment used by the Waukesha County Communications Center for emergency dispatch.

EFFECTIVENESS INDICATOR: A type of performance measure including effectiveness, quality, cycle time, and citizen satisfaction that measures results and accomplishments of the service provided.

EFFICIENCY INDICATOR: A performance measure that measures how much output or outcome can be produced or provided by a given resource level, or how much input it takes to produce a given outcome level. Indicators quantify the relationship between inputs and outputs and can be expressed as productivity ratios or as unit-cost ratios.

EMPLOYEE BENEFITS: Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

ENCUMBRANCE: Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

EQUALIZED PROPERTY VALUATION: Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and

counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY: The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE: The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid.

NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENTS: Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR: A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Waukesha County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS: Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects. Capital projects as defined by County Code and indicated above are excluded.

FULL TIME EQUIVALENT (FTE): Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on 2,080 hours annually of a full-time position.

FUNCTIONAL AREA: Departments are grouped in the annual budget according to the related functions that they perform. The budget has eight functional areas including: Justice & Public Safety, Health & Human Services, Parks, Environment, Education and Land Use, Public Works, General Administration, Capital Projects, Debt Service, and Non-Departmental.

FUND BALANCE: Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

- **Nonspendable fund balance** – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.
- **Restricted fund balance** – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.
- **Committed fund balance** – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.
- **Assigned fund balance** – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.
- **Unassigned fund balance** – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

FUNDS: A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Waukesha County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities, equipment, highways, or technology
2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt)
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.
4. Proprietary: an account that uses the accrual basis of accounting.
 - a. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g. golf courses).
 - b. Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g. Central Fleet).
5. Special Revenue: are created to account and report revenue sources that are restricted or committed to specified purposes (e.g. Bridges Library System Funds).

FUND PURPOSE: A statement that describes the reasons why the fund exists. It is mainly used to describe the purpose of certain special revenues and proprietary (Internal Services and Enterprises) funds.

FUND TRANSFER: A transfer of expenditure authority between appropriation units within a fund or department.

GENERAL OBLIGATION BONDS: Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by law (section 67.05 (10)) to levy on all taxable property, such as ad valorem taxes, without limitation as to rate or amount that may be necessary to pay the notes.

INFORMATION TECHNOLOGY FUND: The Information Technology Fund is an internal service fund established to finance common technology infrastructure for county users. The fund is managed on a total cost of ownership basis and includes the following costs: the replacement and maintenance of personal computers, printers, and copiers; software licensing and support; help desk and training; maintenance of county network hardware and software; backup and recovery functions; and other costs related to making technology available to users.

INTERDEPARTMENTAL CHARGES: Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).

LAND INFORMATION SYSTEM (LIS): An integrated computerized system that links land parcel locations to digital mapping and databases concerning property information (e.g., address, zoning, or civil boundaries).

LIABILITIES: Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS: A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has six major funds: General, Debt Service, Capital Projects, Parks and Land Use – Materials Recycling Fund, Emergency Preparedness – Radio Services Fund, and Public Works – Airport Fund.

MEDICAL ASSISTANCE (MA): A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

MISSION: A statement defining the major reasons for the existence, including the purpose of the County.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

MODIFIED BUDGET: An adopted budget becomes a modified budget when amended through an ordinance or funds transfer to adjust the revenue or expenditure budget.

NET ASSETS: The residual of all other elements presented in a statement of financial position.

OBJECTIVES: Goal statement that focuses on achieving the county-wide key strategic pillars. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS: Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET: A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

OPERATING EXPENSES: Cost of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. This also includes the cost of all services purchased from outside vendors.

OTHER FINANCING SOURCES: Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES: Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OVERLAPPING DEBT: The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

PER CAPITA INCOME: The total county income divided by the total county population.

PER DIEM: Compensation that is paid on a per day basis.

PERFORMANCE MEASURE: A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Pillars and Objectives.

PERSONNEL COSTS: Costs of all salary and non-salary compensation incurred in accordance with County policy. This includes wages, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, and vacation. Major employee benefits include: County pension and Social Security contributions, health, life, dental, and disability insurance.

PILLARS: County-wide pillars are five key components that provide a framework for an evaluation process within the strategic plan. These five concepts can be applied to all types of organizations and allows comparison.

1. **Customer Service:** High Customer Satisfaction
2. **Quality:** High standards of Service excellence
3. **Team:** Best professional serving the public in the best way
4. **Health and Safety:** Ensure the well-being of citizens
5. **Finance:** Protect taxpayers investment

POSITION SUMMARY: The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM: The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET: A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

PROMISSORY NOTE: A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

PROPERTY TAX: Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES: Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.
5. Other Revenues: funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES: There are seven standing committees of the County Board organized on functional lines. The Executive, Finance, and Human Resources committees deal with administrative policy matters; whereas, the remaining four standing committees (Judiciary and Law Enforcement; Health and Human Services; Land Use, Parks, and Environment; and Public Works) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID: Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATEMENT OF PURPOSE: A statement defining the major reasons for the existence of the department, including its purpose in the County government.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLANNING: The process of determining long-term goals and then identifying the best approach for achieving those goals.

SUNSET CLAUSE POSITIONS: Authorized positions created by County Board approved ordinances, which include a clause to reduce or eliminate a position or budget appropriation for that position if the designated funding source is subsequently reduced or terminated.

TAX INCREMENTAL FINANCING DISTRICT (TID): Areas of redevelopment within a municipality, designated to finance public projects that stimulates development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and are placed in a special account to be used to pay the project costs.

TAX LEVY: The total amount of revenues to be raised by property taxes to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE: The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE): The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

TRUE NON-RESIDENT (TNR): Resident in a non-library community.

UNFUNDED POSITIONS: An authorized position with no funding appropriation provided for the current or ensuing budget year.

VETO: A power of the County Executive to delete or stop approval on a resolution or ordinance passed by the County Board. The County Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary in order to override a County Executive veto action.

Workforce Innovation & Opportunity ACT (WIOA) FUND: Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). WIOA grant funding provides contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment.

WORKING CAPITAL: Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

YOUTH AIDS: A funding source distributed by the State of Wisconsin Department of Children and Families to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.

GLOSSARY OF ACRONYMS

ABE Adult Basic Education ACA Affordable Care Act ACFR Annual Comprehensive Financial Report ADA Americans with Disabilities Act ADRC Aging and Disability Resource Center ADT Average Daily Traffic AFCSP Alzheimer's Family Caregiver Support Program AODA Alcohol and Other Drug Abuse APS Adult Protective Services ATC Alcohol Treatment Court B-3 Birth to three program BC Benefit/cost BCA Basic County Allocation BJA Bureau of Justice Assistance CAD Computer Aided Dispatch CAFÉ Computer Access for Everyone CAMP Cops Anti-Methamphetamine Program CARES Coronavirus Aid, Relief, and Economic Security Act CBD Central Business District CCAP Circuit Court Automation Program CCOP Children's Community Option Program CCS Comprehensive Community Services CDBG Community Development Block Grant CDC Centers for Disease Control CEMP Comprehensive Emergency Management Plan CHDO Community Housing Development Organizations CHDS Community Health and Disease Surveillance Program CHIP County Highway Improvement Program CHIPS Children in Need of Protection or Services CHIPP Community Health Improvement Plan CJCC Criminal Justice Collaborating Council CLTS Children's Long Term Support Waiver Services COC Clerk of Courts COVID-19 Coronavirus Disease 2019 CPI Consumer Price Index CPI-U Consumer Price Index -Urban CPS Child Protective Services CRS Community Recovery Services CSLFRF Coronavirus State and Local Fiscal Recovery Funds CSMs Certified Survey Maps CSP Community Support Program CTH County Trunk Highway CY Calendar Year DARE Drug Abuse Resistance Education DATCP State Department of Trade and Consumer Protection DHS Department of Health and Human Services DNR State Department of Natural Resources DOA Department of Administration DOC State Department of Corrections DOT Department of Transportation DPI Department of Public Instruction DRC Day Report Center EBDM Evidence Based Decision Making	FDA U.S. Food and Drug Administration FEMA Federal Emergency Management Agency FICA Federal Insurance Contributions Act FSET Food Share Employment and Training FSP Family Support Program FTE Full Time Equivalent FY Fiscal Year GAAP Generally Accepted Accounting Principles GAB Government Accountability Board GAL Guardian ad Litem GASB Government Accounting Standards Board GED General Education Development GFOA Government Finance Officers Association GPR General Purpose Revenue GTA General Transportation Aids HDM Home Delivered Meals HIDTA High Intensity Drug Trafficking Revenue HHS Health and Human Services HHW Household Hazardous Waste HIPAA Health Insurance Portability and Accountability Act HITECH Health Information Technology for Economic and Clinical Health Act HIV Human Immunodeficiency Virus HOME Home Investment Partnerships Grant HSA Health Savings Account HSEP High School Equivalency Diploma HSIP Highway Safety Improvement Program HVAC Heating, Ventilation, and Air Conditioning HUD Housing and Urban Development ICF/IID Intermediate Care Facilities for Individuals with Intellectual Disabilities IDP Intoxicated Driver Program IM Income Maintenance IPAWS Integrated Public Alert and Warning System IT Information Technology JABG Juvenile Accountability Block Grant KIDS Kids Information Data System LEPC Local Emergency Planning Committee LIHEAP Low Income Home Energy Assistance Program LIS Land Information System LSS Lutheran Social Services MA Medical Assistance MCH Maternal and Child Health MCO Manage Care Organization MDC Mobile Data Computers MHC Mental Health Center ML Moraine Lakes Consortium MOU Memorandum of Understanding MRF Materials Recycling Fund MSL Medical Support Liability NAMI National Alliance on Mental Illness NFPA National Fire Protection Association NIMS National Incident Management System NOS Not Otherwise Specified NSIP Nutrition Services Incentive Program OAR Operating After Revocation OWI Operating While Intoxicated PCI Pavement Condition Index PH Public Health PMO Project Management Office	PSS Public Safety Systems REI Recycling Efficiency Initiative RFP Request for Proposal RMA Routine Maintenance Agreement ROI Return on Investment SAMHSA Substance Abuse Mental Health Services Association SBA Small Business Administration SDWA Safe Drinking Water Act SED Seriously Emotionally Disturbed SEFSA Schedule of Expenditure of Federal and State Awards SEWRPC Southeastern Wisconsin Regional Planning Commission SMSA Standard Metropolitan Statistical Area SNAP Supplemental Nutrition Assistance Program SPD State Public Defender SRO School Resource officer SSI Supplemental Security Income STD Sexually Transmitted Disease STEM Science, Technology, Engineering, and Mathematics STP Surface Transportation Program (Federal) SVRIS Statewide Vital Records Information System SVRS Statewide Voter Registration System TAD Treatment Alternatives and Diversion Grant TDD Telecommunication Device for the Deaf TE Transportation Enhancement TID Tax Incremental Financing District TNR True Non-Resident TPA Third-party administrator TPR Termination of Parental Rights TSSU Treatment and Support Services Unit UPS Uninterruptible Power Supply USDA United States Department of Agriculture UW-EXT University of Wisconsin Extension UWW University of Wisconsin-Waukesha VA Veterans Administration VAWA Violence Against Women Act VDI Visual Desktop Infrastructure VOIP Voice Over Internet Protocol VOCA Victims of Crime Act WCC Waukesha Communications Center WCEDC Waukesha County Economic Development Corporation WCNC Waukesha County Nutrition Coalition WCS Wisconsin Correctional Service WCTC Waukesha County Technical College WIOA Workforce Innovation Opportunity Act WIC Women, Infant and Child WICAMS Wisconsin Credentialing and Asset Management System WisDOT Wisconsin Department of Transportation WisACWIS Wisconsin Statewide Automated Child Welfare Information System WIMCR Wisconsin Medicaid Cost Report WITS Wisconsin Incident Tracking System WMMIC Wisconsin Municipal Mutual Insurance Company WNEP Wisconsin Education Nutrition Program WOW-Board Waukesha-Ozaukee-Washington Workforce Development Board
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<u>ECM</u> Enterprise Content Management <u>EECBG</u> Energy Efficiency and Conservation Block Grant <u>EFNEP</u> Expanded Food and Nutrition Education Program <u>EMMA</u> Electronic Municipal Market Access <u>EMR</u> Emergency Medical Records <u>EMS</u> Emergency Medical Services <u>EPA</u> Federal Environmental Protection Agency <u>EPCRA</u> Emergency Planning and Community Right-to-Know Act <u>EPL</u> Emerald Park Landfill	<u>PNCC</u> Prenatal Care Coordination Program <u>POS</u> Point of Service <u>POWTS</u> Private On-site Waste Treatment Systems <u>PSAP</u> Public Safety Answering Point	<u>WPS</u> Wisconsin Physicians Services <u>WRS</u> Wisconsin Retirement System <u>WWBIC</u> WI Women's Business Initiative Center <u>YE</u> Year End
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Andrew Thelke, Director

Waukesha County Department of Administration

Department of Administration – Budget Division:

William Duckwitz, Budget Manager

Willem Weigel, Principal Financial Analyst

Christianne Hill, Senior Financial Analyst

Josh Selje, Senior Financial Analyst

Sarah Richards, Senior Financial Analyst

WAUKESHA COUNTY

Department Heads

Administration	Andrew Thelke
*Clerk of Courts	Monica Paz
Corporation Counsel	Erik G. Weidig
*County Board Chairperson	James A. Heinrich
*County Clerk	Georgia E. Maxwell
*County Executive	Thomas Farley (Interim)
*District Attorney	Lesli S. Boese
Emergency Preparedness	Gail Goodchild
Federated Library	Brittany Larson
Health & Human Services	Elizabeth Aldred
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Presiding Judge.....	Michael P. Maxwell
Public Works	Allison M. Bussler
*Register of Deeds	James R. Behrend
*Sheriff	Eric J. Severson
*Treasurer	Jennifer Grant
Extension-Waukesha County	Dan Terrio

* Elected Position