Parks, Environment, Education, & Land Use

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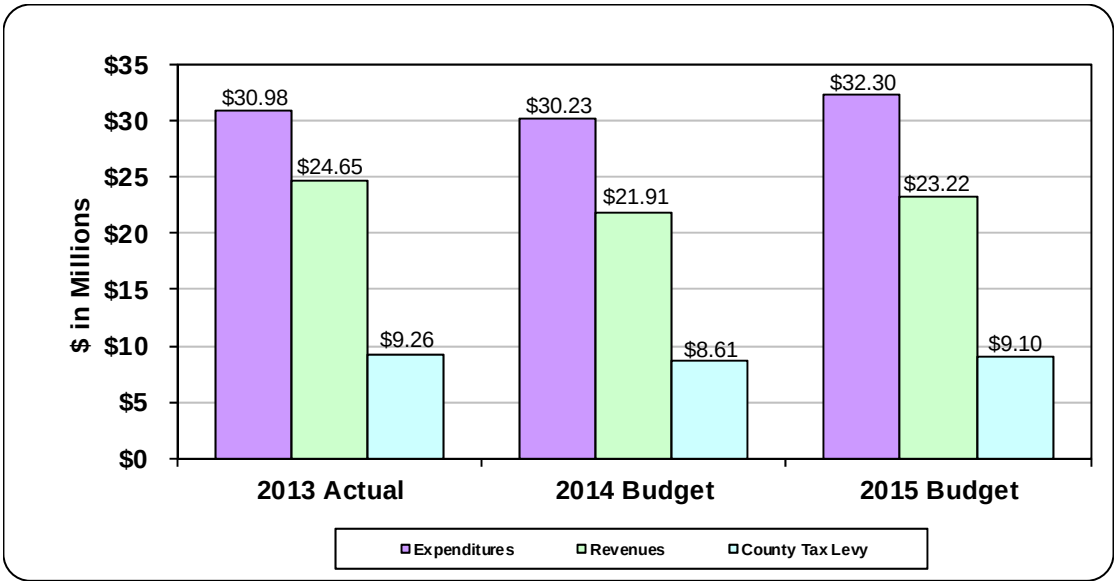
PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

The Parks, Environment, Education and Land Use functional area provides informational, cultural, and recreational services to County residents and provides for the preservation of natural resources, as well. Agency budgets consist of a combination of General Fund, Special Revenue, and Enterprise fund types. The **Register of Deeds** Office, which operates under the state statutory responsibility of an elected official, handles legal documents pertaining to Real Estate and Vital Statistics. The **University of Wisconsin-Extension Office** offers educational programs in a variety of areas including agriculture, horticulture, family living, economic and youth development. The **Federated Library System**, which levies a special County Library Tax assessed to non-library communities for their use of member libraries, and is partially supported through state and federal grants, coordinates activities for 16 Waukesha County member libraries. 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 Facilities, 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 promotes the development of viable urban communities through the expansion of housing, creation of jobs and community services for low and moderate-income households.

Not included in this functional area are Parks, Environment, Education and Land Use - related capital projects (see Capital Projects Section) and purchases of vehicles and major equipment replacements (see Vehicle/Equipment Replacement Fund in Public Works Functional Area and End User Technology Fund in the General Administration Functional Area).



The 2015 Expenditure Budget for this functional area totals approximately $32,295,800, after excluding proprietary fund capitalized fixed asset item purchases, an increase of nearly $2,062,600 or 6.8% from the 2014 Adopted Budget. Revenues in the 2015 Budget total about $23,224,100, after including $1,830,500 of various Fund Balance appropriations, which is an increase of about $1,318,000 or 6.0% from the 2014 base budget of $21,906,117. The Tax Levy necessary to fund this functional area totals $9,103,832, an increase of $495,432 or 5.8% from the 2014 Budget. This functional area uses about 9% of the total County tax levy.

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** PARKS, ENVIRONMENT, EDUCATION AND LAND USE **

Functional Area Summary by Agency

	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change from 2014 Adopted Budget $	%
*** TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE***						
Revenues (a)(b)	$24,315,090	$21,906,117	$22,106,770	$23,224,139	$1,318,022	6.0%
County Tax Levy	$9,260,376	$8,608,400	$8,608,400	$9,103,832	$495,432	5.8%
Expenditure (a)	$30,975,379	$30,233,247	$30,093,787	$32,295,829	$2,062,582	6.8%
Rev. Over (Under) Exp. (e)	$2,167,479	$51,100	$201,551	$40,000	($11,100)	-21.7%
Oper Income/(Loss) (d)	$432,608	$230,170	$419,832	($7,858)	($238,028)	-103.4%
BREAKDOWN BY AGENCY						
REGISTER OF DEEDS						
Revenues	$3,104,001	$3,422,360	$3,184,000	$3,395,533	($26,827)	-0.8%
County Tax Levy (d)	($1,394,301)	($1,981,301)	($1,981,301)	($1,956,301)	$25,000	N/A
Expenditure	$1,323,479	$1,441,059	$1,411,031	$1,439,232	($1,827)	-0.1%
Rev. Over (Under) Exp.(d)	$386,221	$0	($208,332)	$0	$0	N/A
UW EXTENSION						
Revenues (a)(b)	$396,690	$314,551	$283,910	$208,715	($105,836)	-33.6%
County Tax Levy	$343,063	$348,063	$348,063	$349,763	$1,700	0.5%
Expenditure (a)	$698,415	$662,614	$598,677	$558,478	($104,136)	-15.7%
Rev. Over (Under) Exp.	$41,338	$0	$33,296	$0	$0	N/A
LIBRARY						
Revenues (a)(b)	$1,797,855	$1,812,869	$1,756,698	$1,713,264	($99,605)	-5.5%
County Tax Levy	$2,930,604	$2,965,628	$2,965,628	$3,424,360	$458,732	15.5%
Expenditure (a)	$4,568,903	$4,727,397	$4,615,050	$5,097,624	$370,227	7.8%
Rev. Over (Under) Exp. (e)	$159,556	$51,100	$107,276	$40,000	($11,100)	-21.7%
PARKS AND LAND USE						
Revenues (a)(b)	$19,016,544	$16,356,337	$16,882,162	$17,906,627	$1,550,290	9.5%
County Tax Levy	$7,381,010	$7,276,010	$7,276,010	$7,286,010	$10,000	0.1%
Expenditure (a)	$24,384,582	$23,402,177	$23,469,029	$25,200,495	$1,798,318	7.7%
Rev. Over (Under) Exp.	$1,580,364	$0	$269,311	$0	$0	N/A
Oper Income/(Loss) (c)	$432,608	$230,170	$419,832	($7,858)	($238,028)	-103.4%

(a) The 2014 estimates exceed the 2014 Adopted Budget due to subsequent separate ordinances or encumbrance carryovers increasing appropriations.

(b) The 2015 Budget includes various Fund Balance appropriations totaling 2,347,600 which includes $1,100,000 from the Parks and Land Use Materials Recycling Facility (MRF) Fund; $800,000 from the Parks Tarmann Parkland Acquisition Fund; $300,000 in Register of Deeds from the General Fund; $69,300 in the Federated State Aids, Federal and Misc. Fund; $67,100 in Parks and Land Use from the General Fund; $25,000 from the Ice Arenas Fund; and $11,200 from UW Extension. The 2014 Budget includes various Fund Balance appropriations totaling 1,830,500 which includes $973,700 from the Parks and Land Use Materials Recycling Facility (MRF) Fund; $700,000 from the Parks Tarmann Parkland Acquisition Fund; $69,300 in the Federated State Aids, Federal and Misc. Fund; $65,000 in Parks and Land Use from the General Fund; $17,500 from UW Extension and $5,000 from the Ice Arenas Fund.

(c) 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.

(d) Revenues in excess of expenditures are used to reduce tax levy funding for other general government operations.

(e) Revenues in excess of expenditures consist mainly of member library payments for the CAFÉ system and software/equipment replacement fund.

- **Parks and Land Use – Material Recovery Facility (MRF) Fund** budget will experience a significant year of transition in 2015, implementing a joint agreement with the City of Milwaukee to process single-stream recyclable materials in a facility remodeled funded through Capital Project 201409 for $7.7 million. Expenditures are budgeted to increase $1.7 million to $4.34 million, mainly due to the per-ton fee to be paid to the County's vendor to process recyclable materials under the new contract, budgeted at $1.04 million, as well as an increase in the community dividend payments that are budgeted to increase approximately $582K to $1.8 million. The increase in dividend payments is to assist communities with obtaining new recycling bins that are more conducive to single stream recycling efforts, and assist municipal efforts in direct hauling recyclable materials to the joint MRF in the City of Milwaukee and away from the previous MRF located in the City of Waukesha. The increases in costs are offset by several new changes in 2015, including an increase in material sales revenue sharing between the County and the County's private processing contractor from 50% to 80% of material sales, or an increase of $1.1 million. The budget also includes $100,000 of landfill siting fee revenues to assist in covering transition costs. Several other revenue accounts (including MRF Fund Balance) increase a total of nearly $106K, resulting in a budgeted operating income of approximately $183,900 in 2015.

- The **Federated Library System County Library Tax Levy** increases by about $458,700 or 15.5% to $3,424,360 in 2015. The increase in library tax levy is primarily due to a one-time modification to the formula as a result of the dissolution of the Sussex-Lisbon joint library. This modification will count the Town of Lisbon as a True Non-Resident (TNR) community, and relax the distribution caps to provide additional funding to libraries based on their net lending effort to the Town of Lisbon, resulting in an increase of approximately $453,400. <u>The special library tax levy is distinct from, and has no impact on the County General Tax Levy</u>.

- The **Federated Library System State Aids Fund** expenditures decrease approximately $36,400 or 2.7% to $1.33 million, mainly due to reductions in personnel costs of $75,200 due to the unfunding of a 1.00 FTE Administrative Assistant position at a total cost of approximately $61,700 and the abolishment of 1.00 FTE Library Services Specialist partially offset with the creation of 1.00 FTE Librarian at a budgeted cost savings of $42,400. These decreases are partially offset by the cost to continue remaining library staff. In addition, Operating expenditures increase $54K, related to the Federated Library System budgeting for e-magazine subscription service of $35,000 and a one-year pilot project subscription to *Gale Courses* for $40,000, allowing member libraries to offer instructor led, self-paced online classes in various subject areas to Waukesha County citizens. This is partially offset by a decrease in building rent costs of $24,200 as staff will be relocating to a new office space in downtown Waukesha in Fall 2014.

- **Register of Deeds** (ROD) budget includes a Tax Levy Credit from revenues which exceed expenditures. This levy credit decreases $25,000 to $1.96 million and is used to offset Tax Levy funding required for other County general fund operations. This is largely due to a $400,000 decrease in budgeted redaction fee revenues as part of the 2013-15 Wisconsin State Budget allowing Counties the use of redaction fee revenues in 2014 for general purposes. This is partially offset by an increase of $300,000 of fund balance in 2015, to be phased in future years. In addition, Real Estate Transfer fees are budgeted to increase nearly $152,200 due to an increase in home sales, reflecting improving conditions in the real estate market, partially offset by a decrease in document recording fee revenues of $75,000 related to a reduction in home mortgage refinancing activity.

- **Parks and Land Use General Fund** charges for services revenue is budgeted to increase by nearly $48,100 to about $2.03 million mainly due to an increase in various Parks revenues including annual stickers and entrance fees of $20,850 and an increase in Subdivision and storm water permit fees of $16,700 related to an increase in real estate development activity. Fines and License Revenues are budgeted to increase by about $23,000 related to an increase in Restaurant and Retail Food inspections of $13,000 and Septic System Permits of $15,000 reflecting an increase in real estate market activity and development in areas that have private sewer systems. Decreases in Other Revenues of about $51,000 is mainly due to a decrease in donations revenue of $40,000 related to an Interpretive Signage project at the Retzer Nature Center and Mukwonago Dog Park improvements, completed in 2014.

- Also, **Parks and Land Use General Fund** Fixed Assets are budgeted to decrease $74,400 to $244,100 and include: signage updates at various County facilities of $30,000, the removal of the barn Ryan Park of $28,000, updated signage, lighting and landscaping at Naga-Waukee Park of $22,000, $24,000 for the painting of offices at Minooka and Mukwonago Parks, $15,000 for new waterlines and a meter pit at Muskego Park, $16,850 for painting and weatherproofing the Northview Shed, in addition to several smaller projects.

- **Parks and Land Use General Fund** Personnel budget increases $72,200 or less than 1% and includes a 1.00 FTE reduction for the unfunding of an Environmental Health Sanitarian position of approximately $73,000, a 2.09 FTE decrease in extra help mainly at various County Parks partially due to a shift in budgeting fewer position classifications at an increased rate, and a slight reduction of 0.08 FTE overtime, offset by the cost to continue remaining staff levels.

- **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. Revenues from the Department of Housing and Urban Development (HUD) are budgeted to increase from 2014 budgeted levels for both the Community Development Block Grant (CDBG) program by about $84,100 to $1,334,000 and the HOME program by nearly $55,900 to $1,104,800. In addition, Revolving Loan and Program Income funding for CDBG programming is reduced $105,000 to $460,000 to better reflect prior year actuals.

- **Parks and Land Use Land Information Systems (LIS) Fund** charges for services revenue decreases $32,000 to $720,000 to reflect a decrease in document recording fee revenues mainly as a result of home mortgage refinancing activity. This is mainly offset by an increased budgeted allocation of Landfill Siting Fee revenue of nearly $35,200.

- **Parks and Land Use Tarmann Land Acquisition Fund** expenditure appropriations are at the same $1 million amount as the 2014 Budget. This includes budgeted appropriations of $875,000 for direct land purchases, $100,000 for grants to conservancy organizations to assist with land purchases and $25,000 for operating expenditures related to land acquisition transaction costs (e.g., surveying and appraising). These expenditures are funded with various funding sources without using direct tax levy funding. Tarmann Fund Balance is increased $100,000 to offset budget decreases in interest income and landfill siting fee revenues of $50,000 each.

- **Parks and Land Use – Golf Courses and Ice Arenas**

    - **The Golf Course Fund** estimates a cash flow of $56,800 (revenues – expenditures: excluding depreciation expense). Budgeted fixed asset purchases of $49,000 include: $18,000 for irrigation pumps at Moor Downs Golf Course; as well as $6,000 for clubhouse improvements, $15,000 for clubhouse roof repairs at Wanaki Golf Course, and $10,000 for tee box improvements at Naga-Waukee Golf Course.

    - **The Ice Arena Fund** estimates a cash flow of about $50,300. Operating expenses are budgeted to increase about $27,500, mainly due to a mold removal project on the exterior of Naga-Waukee Ice Arena of $25,000.

- **University of Wisconsin – Extension** budgeted revenues (excluding tax levy) decrease by about $105,800. This is mainly due to several funding sources from 2014 related to grants and donations for program projects that are completed or not continued in 2015, totaling nearly $126,000. This decrease is partially offset by the department budgeting $30,000 in grant funding to provide business education and technical assistance training to clients at the Wisconsin Women's Business Initiative Center (WWBIC). In addition, 1.00 FTE Office Services Coordinator is reclassified to a Programs and Projects Analyst. This position will be assuming some of the duties previously assigned to the 0.25 FTE 133 Contract Educator & Co-Director position, removed in 2015.

BUDGETED POSITIONS 2013-2015
SUMMARY BY AGENCY AND FUND

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2013 Year End	2014 Adopted Budget	2014 Modified Budget	2015 Budget	14-15 Change
REGISTER OF DEEDS	General	18.60	18.60	18.60	18.60	0.00
UW-EXTENSION*	General	3.00	3.00	3.00	3.00	0.00
FED. LIBRARY	State Aids Fund	6.00	6.00	6.00	5.25	(0.75)
	CAFÉ Shared Automation Fund	1.00	1.00	1.00	0.75	(0.25)
	Subtotal Federated Library	7.00	7.00	7.00	6.00	(1.00)
PARKS & LAND USE	General	80.39	79.89	79.89	78.89	(1.00)
	Community Development	2.35	2.85	2.85	2.85	0.00
	Golf Courses	8.80	8.80	8.80	8.80	0.00
	Ice Arenas	4.91	4.91	4.91	4.91	0.00
	Materials Recycling Fund	4.15	4.15	4.15	4.15	0.00
	Land Information Systems	4.00	4.00	4.00	4.00	0.00
	Subtotal Parks & Land Use	104.60	104.60	104.60	103.60	(1.00)
TOTAL REGULAR POSITIONS		133.20	133.20	133.20	131.20	(2.00)
TOTAL EXTRA HELP		75.17	75.92	75.92	70.50	(5.42)
TOTAL OVERTIME		3.87	2.63	2.63	2.34	(0.28)
TOTAL BUDGETED POSITIONS		212.24	211.75	211.75	204.05	(7.70)

* UW-Extension position total includes County employees only. Total does not reflect state or other grant funded positions.

2015 BUDGET ACTIONS:

Parks - CDBG
Increase: 0.04 FTE Overtime

Parks - General
Unfund: 1.00 FTE Environmental Health Sanitarian
Decrease: 2.08 FTE Extra Temporary Help
Decrease: 0.07 FTE Overtime

Parks - Golf
Decrease: 2.93 FTE Extra Temporary Help
Decrease: 0.31 FTE Overtime

Parks - Ice Areans
Decrease: 0.39 FTE Extra Temporary Help

Parks - MRF
Decrease: 0.10 FTE Extra Temporary Help

Register of Deeds
Increase: 0.06 FTE Overtime

UW-Extension
Reclass: 1.00 FTE Office Serivces Coordinator to 1.0 FTE Programs and Projects Analyst

Federated Library
Create: 1.0 FTE Librarian
Abolish: 1.0 FTE Library Specialist
Unfund: 1.00 FTE Administrative Assistant
Increase: 0.08 FTE Extra Help

2014 CURRENT YEAR ACTIONS
None

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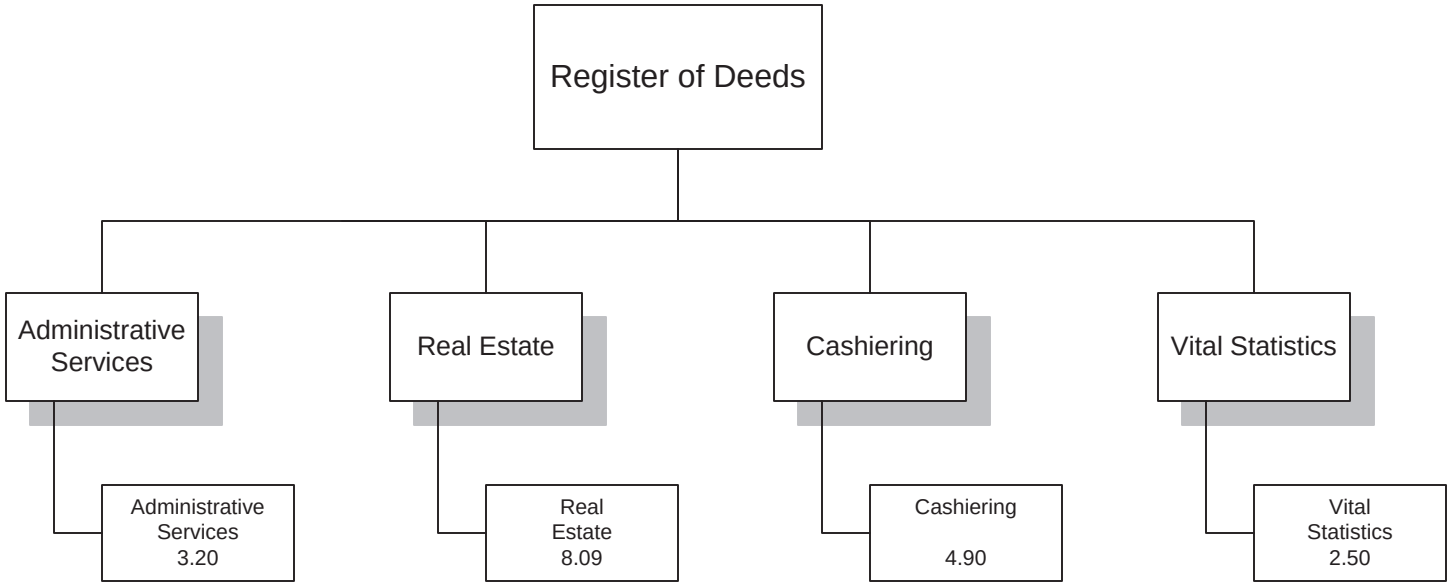
REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



18.69 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

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Register of Deeds

Statement of Purpose

The purpose of the Register of Deeds office is to provide to the citizens of Waukesha County:

1. A depository for safekeeping and public inspection of all legal documents pertaining to Real Estate and Vital Statistics.
2. Analysis and creation of accurate ownership and descriptions of parcels in Waukesha County to aid assessors in local municipalities.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$3,102,597	$3,422,360	$3,184,000	$3,095,533	($326,827)	-9.5%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$20	$0	$0	$0	$0	N/A
Appr. Fund Balance	$1,384	$0	$0	$300,000	$300,000	N/A
County Tax Levy (Credit)(a)	**($1,394,301)**	**($1,981,301)**	**($1,981,301)**	**($1,956,301)**	**$25,000**	**N/A**
Total Revenue Sources	**$1,709,700**	**$1,441,059**	**$1,202,699**	**$1,439,232**	**($1,827)**	**-0.1%**
Expenditures						
Personnel Costs	$1,030,650	$1,107,427	$1,105,116	$1,136,101	$28,674	2.6%
Operating Expenses	$59,170	$86,013	$69,405	$70,340	($15,673)	-18.2%
Interdept. Charges	$233,659	$242,419	$231,310	$227,591	($14,828)	-6.1%
Fixed Assets	$0	$5,200	$5,200	$5,200	$0	0.0%
Total Expenditures	**$1,323,479**	**$1,441,059**	**$1,411,031**	**$1,439,232**	**($1,827)**	**-0.1%**
Rev. Over (Under) Exp.	$386,221	$0	($208,332)	$0	$0	N/A
Position Summary (FTE)						
Regular Positions	18.60	18.60	18.60	18.60	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.03	0.03	0.03	0.09	0.06	
Total FTEs	18.63	18.63	18.63	18.69	0.06	

(a) The Tax Levy credit amount is from revenues in excess of expenditures, which is used to reduce Tax Levy funding for other general government operations.

Current and Planned Capital Projects

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '14	Estimated Operating Impact	A=Annual T= One-Time
200414	Countywide Cashiering (a)(c)	2014	$970,000	95%	35,000	A
201117	ROD Electronic Record Redaction (b)	2016	$1,350,000	20%	$0	A

Refer to Capital Project section of the budget book for additional detail.

(a) Project is coordinated by Department of Administration business office. Estimated operating costs reflect annual county-wide costs being built into the End User Technology Fund budget.

(b) Project sponsored by Register of Deeds with project implementation taking place in 2011 and expected completion in approximately 7 years. This project is self-funded by a fee of $5 per document recorded. No operating budget impact is anticipated in 2015. Due to a change in state statute, this fee will be collected for the State LIS fund beginning in 2015. The ROD office will continue to use auto redaction software to examine and redact Social Security Numbers in newly recorded documents.

(c) At the close of 2013, integration with all available lines of business applications has been achieved. The projects scope is modified in the 2015 budget, 95% completion reflects the ongoing business process review that will be used to document and establish requirements for future cashiering projects and system replacement.

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Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: An economically vibrant county

1 Objective: Promote Real Estate and other local business by minimizing risk and turn around time involved in property transactions processed by the Register of Deeds (ROD). (Real Estate and Cashiering)

Key Outcome Indicator: The Real Estate 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 8 business days, and the benchmark for distributing documents is 30 calendar days. With the new land records software implementation completed in 2010 and ongoing business process adjustments, benchmark for recording was reduced from 8 to 6 days in 2011.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
# of days when a document is recorded after the benchmark of 6 business days*	37	5	22	10
# of days when a document is mailed out after the benchmark of 30 calendar days	66	0	15	5

* Benchmark was reduced from 8 to 6 days in 2011

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

2 Objective: Provide desired services to clients efficiently. (Administrative Services)

Key Outcome Indicator: Increase in use of online services has, as predicted, resulted in a reduction of walk-in counter requests. This shift appears to have leveled off over the past year. Some of the reduction in walk-in requests is probably due to a decrease in activity in the real estate market over the past several year.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Total transactions via Internet	4000	2,500	4000	5000*
Walk-in help requests	4650	4,200	4500	4400
Phone-in help requests	4588	5,000	5500	4500

* We anticipate an increase in Internet transactions after the implementation of a new Public Access software module in mid-2014

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

3 Objective: Provide constituents with an irrefutable, reasonably accessible record of births, marriages and deaths within Waukesha County. The majority of interaction with constituents taking place in the Register of Deeds Office occurs at the Vital Records counter. (Vital Statistics)

Key Outcome Indicator: Percent of positive responses to customer survey. Positive feedback regarding interaction with employees and use of the self-service Vital Records station is an indication of quality and facility of service. The Department began surveying walk-in customers in the Vital Records area in mid-2006.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
% Positive responses to survey	98%	98%	98%	99%

*In light of consistently positive responses in our vital records area, we have relocated the comment box to our Real Estate counter.

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Administrative Services is responsible for coordinating and providing efficient administrative support to the department, including management of the office, working on business continuity, strategic planning, accounting, and annual budget preparation. Fees are collected for the transfer of real estate based on the value of the property, with certain statutory exceptions. The County's portion of the fee (20%) is allocated to this program and the balance is sent to the State on a monthly basis.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**3.20**	**3.20**	**3.20**	**3.20**	**0.00**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$1,530,938	$1,247,360	$1,334,000	$1,402,533	$155,173
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$20	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (Credit)(a)	**($717,260)**	**($917,072)**	**($917,072)**	**($1,073,411)**	**($156,339)**
Total Revenues	**$813,698**	**$330,288**	**$416,928**	**$329,122**	**($1,166)**
Personnel Costs	$284,307	$290,215	$291,360	$291,442	$1,227
Operating Expenses	$15,841	$19,810	$19,560	$19,170	($640)
Interdept. Charges	$27,659	$20,263	$19,618	$18,510	($1,753)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$327,807**	**$330,288**	**$330,538**	**$329,122**	**($1,166)**
Rev. Over (Under) Exp.	$485,891	$0	$86,390	$0	$0

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other County general fund operations.

Program Highlights

Charges for Services revenue are budgeted to increase by about $155,200 to $1,402,500, mainly due to an increase in home sales which has resulted in increased transfer fees. Under current state statute, the Register of Deeds office collects $0.30 per $100 of the consideration amount from any real estate property sale not exempted. Of this revenue the County retains 20% and the state is allocated 80%. Factors impacting this revenue are the number of properties sold, the percentage of those properties that are exempt from transfer fees, and the sale price of the properties. Sales of large commercial properties can cause unpredictable spikes in revenue.

Personnel costs increase by $1,200 reflecting the cost to continue for 3.20 FTEs, and is partially offset by turnover in department staff. Operating expenditures decrease by about $600 mainly due to slight reductions in mileage reimbursement and travel costs. Interdepartmental charges are budgeted to decrease by about $1,750, mainly due to a savings in phone charges of $500, computer maintenance charges of $700 and reduction of nearly $500 in postage charges.

County-Wide Key Strategic Outcome: An economically vibrant county

Program Description

Real estate is responsible for the indexing of all deeds, mortgages, plats, instruments and certified survey maps, writings and filing of certain other documents. Real estate 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. Real estate also staffs the real estate desk and phone lines to assist the public with inquiries about any real estate filings maintained in our office.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**8.03**	**8.03**	**8.03**	**8.09**	**0.06**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$1,371,491	$1,975,000	$1,640,000	$1,483,000	($492,000)
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$1,384	$0	$0	$300,000	$300,000
County Tax Levy (Credit)(a)	**($955,753)**	**($1,341,372)**	**($1,341,372)**	**($1,174,887)**	**$166,485**
Total Revenues	**$417,122**	**$633,628**	**$298,628**	**$608,113**	**($25,515)**
Personnel Costs	$335,665	$402,750	$385,453	$405,226	$2,476
Operating Expenses	$37,314	$57,843	$40,050	$41,550	($16,293)
Interdept. Charges	$154,518	$167,835	$157,321	$156,137	($11,698)
Fixed Assets	$0	$5,200	$5,200	$5,200	$0
Total Expenditures	**$527,497**	**$633,628**	**$588,024**	**$608,113**	**($25,515)**
Rev. Over (Under) Exp.	($110,375)	$0	($289,396)	$0	$0

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other County general fund operations.

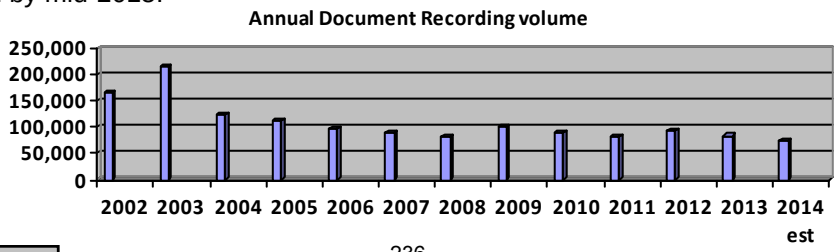
Program Highlights

Charges for services decrease by $492,000 to $1.48 million reflecting a budgeted decrease in document recordings based on 2013 and 2014 estimated document recordings, and removal of redaction fee revenue in accordance with changes to the state statute, moving the $5 redaction fee revenue from the County to the State. This decrease in revenue is partially offset by an increase to fund balance of $300,000, to be phased out over future years.

State and County Recording Fees	2013	2014	2015
State of Wisconsin	$2	$2	$7
County Land Info. Syst. Office	$8	$8	$8
ROD Retains	**$15**	**$20**	**$15**
Redaction Fee	$5	$0	$0
Total Fees	$30	$30	$30

Personnel costs are budgeted to increase by nearly $2,500 reflecting costs to continue for 8.09 FTE positions. Operating expenditures are budgeted to decrease by $16,300 mainly due to decreases in software maintenance of $13,400 and office supplies of $1,500, based on 2013 actual and 2014 projected expenses. Interdepartmental charges are budgeted to decrease by approximately $11,700 mainly due to decreases in microfilming charges linked to projected document recording estimates for 2015 of $7,100, and a decrease in budgeted computer maintenance and replacement charges of $3,100.

Fixed assets continue at $5,200 for the anticipated purchase of a new plat cabinet, as current cabinets are anticipated to be full by mid-2015.



Cashiering

County-Wide Key Strategic Outcome: An economically vibrant county

Program Description

Cashiering examines all legal documents to assure conformity to state statutes, advises the public of procedures for probate of an estate held in joint tenancy, and advises the public on laws and regulations concerning statutory requirements of the Register of Deeds Office. Cashiering collects and deposits the fees for recording and copies of recorded documents, uniform commercial code real estate-related recordings, Federal Tax Lien filings, marriage certificates, birth certificates, death certificates and real estate transfers. In addition, Cashiering staff prepares the recorded documents for imaging and microfilming and returns those documents to the customer. In 2011, the Department added document scanning functions to this program area.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**4.90**	**4.90**	**4.90**	**4.90**	**0.00**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (Credit)	**$311,039**	**$314,405**	**$314,405**	**$323,981**	**$9,576**
Total Revenues	**$311,039**	**$314,405**	**$314,405**	**$323,981**	**$9,576**
Personnel Costs	$270,588	$274,740	$277,943	$284,412	$9,672
Operating Expenses	$2,471	$1,955	$2,770	$2,790	$835
Interdept. Charges	$35,805	$37,710	$37,610	$36,779	($931)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$308,864**	**$314,405**	**$318,323**	**$323,981**	**$9,576**
Rev. Over (Under) Exp.	$2,175	$0	($3,918)	$0	$0

Program Highlights

Personnel costs are budgeted to increase by approximately $9,700 to $284,400, reflecting costs to continue for 4.90 FTE positions. Operating expenditures increase slightly by $800 to $2,800 due to an increase in computer hardware repair dollars based on 2013 actual and 2014 projected charges, partially offset by a decrease in software license charges. Interdepartmental charges decrease slightly by $900, due to a decrease in computer maintenance and replacement charges of $1,700, partially offset by an increase in telephone charges of $900, based on prior year actuals and 2014 projected charges.

Activity	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	134	130	150	145	15

Vital Statistics

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Program Description

Vital statistics is responsible for the accurate recording and filing of marriage and death certificates; and issuing certified copies of Birth, Marriage and Death certificates. This program also examines all original birth, marriage, and death certificates before processing them to the state. The vital statistics program provides both phone and walk-in reception services for the entire office.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**2.50**	**2.50**	**2.50**	**2.50**	**0.00**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$200,168	$200,000	$210,000	$210,000	$10,000
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (Credit)(a)	**($32,327)**	**($37,262)**	**($37,262)**	**($31,984)**	**$5,278**
Total Revenues	**$167,841**	**$162,738**	**$172,738**	**$178,016**	**$15,278**
Personnel Costs	$140,090	$139,722	$150,360	$155,021	$15,299
Operating Expenses	$3,544	$6,405	$7,025	$6,830	$425
Interdept. Charges	$15,677	$16,611	$16,761	$16,165	($446)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$159,311**	**$162,738**	**$174,146**	**$178,016**	**$15,278**
Rev. Over (Under) Exp.	$8,530	$0	($1,408)	$0	$0

(a) Revenues in excess of expenditures are used to offset Tax Levy funding required for other County general fund operations.

Program Highlights

Charges for Service revenues increase by $10,000 to $210,000, based on an upward trend over the last three years in vital record copy sales.

Personnel costs increase by nearly $15,300 due to a change in employee health insurance selection and the cost to continue 2.50 FTE positions. Operating expenses increase by about $400 to $6,800 reflecting an increase in printer maintenance and supplies, based on 2013 actuals and 2014 projected expenses. Interdepartmental charges decrease slightly by about $400 primarily due to decreases in computer maintenance and replacement charges.

Activity	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Number of Certificates Filed					
Birth	4,070	4,000*	4100	4100	100
Death	3,680	3,200**	4,000	3,800	600
Marriage	1,837	1,800	1,500	1,500	-300
Domestic Partnership	14	12			
Number of Certified Copies Issued					
Birth	9,054	9,000	8,900	9,000	0
Death	37,611	36,000	41,478	38,000	2,000
Marriage	7,599	7,000	5,872	6,000	-1,000
Domestic Partnership	25	22	18	10	-12

* Note: In January 2011, the State's SVRIS system went live, which allows hospitals and other agencies to file birth records directly with the state. As a result, County vital records departments are no longer responsible for scanning birth records. This has no impact on revenue.

** Death certificates were incorporated into the state SVRIS system in Q4 of 2013. As a result, the ROD will no longer be required to accept and scan new death certificates, but will be required to review and approve each Certificate filed for Waukesha County.

Vital records fees are set by State statute (S. 69.22) at $20 for the first copy and $3 for additional copies, with fees for the first copy split with the State receiving $13 and the County retaining $7, except for birth certificates in which the County retains $5. Fees from additional copies stay with the County.

University of Wisconsin Extension

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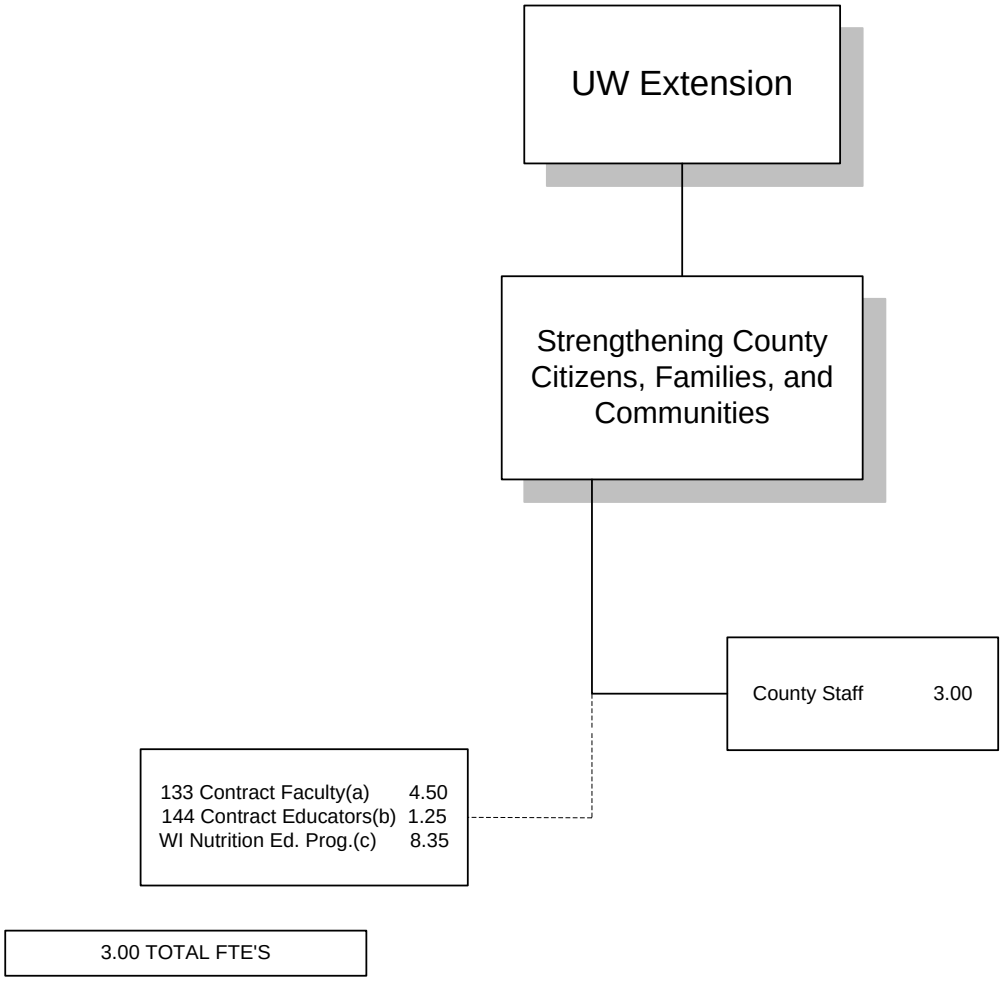
UW EXTENSION OFFICE

FUNCTION / PROGRAM CHART



(a) State 133 Contract UW-Extension Faculty and Academic Staff are funded by State/County/Grant/Fee sources.
(b) State 144 Contract educators are funded 100% through grants and other revenue sources, and are included in the County Budget.
(c) The Wisconsin Nutrition Education Program (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.

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

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UW Extension

Statement of Purpose

Waukesha County University of Wisconsin Extension (UWEX), in partnership with the state UW Extension Office, delivers research based information to improve the quality of life for families in the areas of 4-H and youth development, family living, community resource development, agriculture, horticulture, nutrition, and health. UWEX provides community based education for families, businesses, governments, and organizations using non-traditional educational methods.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$274,260	$166,348	$134,862	$107,417	($58,931)	-35.4%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$29,994	$55,473	$56,000	$54,198	($1,275)	-2.3%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$83,351	$75,230	$75,548	$35,900	($39,330)	-52.3%
Appr. Fund Balance	$9,085	$17,500	$17,500	$11,200	($6,300)	-36.0%
County Tax Levy	**$343,063**	**$348,063**	**$348,063**	**$349,763**	**$1,700**	**0.5%**
Total Revenue Sources	**$739,753**	**$662,614**	**$631,973**	**$558,478**	**($104,136)**	**-15.7%**
Expenditures						
Personnel Costs	$191,820	$175,163	$161,630	$169,293	($5,870)	-3.4%
Operating Expenses	$398,162	$379,980	$330,646	$293,328	($86,652)	-22.8%
Interdept. Charges	$108,433	$107,471	$106,401	$95,857	($11,614)	-10.8%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$698,415**	**$662,614**	**$598,677**	**$558,478**	**($104,136)**	**-15.7%**
Rev. Over (Under) Exp.	$41,338	$0	$33,296	$0	$0	N/A
Position Summary (FTE)						
Regular Positions	3.00	3.00	3.00	3.00	0.00	
Extra Help	0.43	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	3.43	3.00	3.00	3.00	0.00	
Additional Human Res.						
State 133 Contract (a)	4.75	4.75	4.75	4.50	(0.25)	
Grant Funded State 144 Contract (b)	2.25	1.51	1.15	1.25	(0.26)	
Americorps/Americorps VISTA Workers	0.00	0.00	0.00	0.00	0.00	
WI Nutrition Education Program (c)	8.35	8.35	8.35	8.35	0.00	
State 4H Advisor (d)	1.00	1.00	0.25	0.00	(1.00)	
Total (Non-County)	**16.35**	**15.61**	**14.50**	**14.10**	**(1.51)**	

(a) State UW Extension 133 Contract educators are funded with 40% local revenues, including tax levy, grants and other revenues, with the State funding the remaining 60%. The cost of the 40% local share is recognized in operating expenditures.

(b) The State 144 Contract for UW Extension community educators is paid 100% through grants and other revenue sources, and are included in the County Budget. Additional grants may be identified and requested for appropriation through ordinances during 2015 to increase the level of 144 Contract educator community support.

(c) The Wisconsin Nutrition Education Program (WNEP) is federally funded and administered by the State's UW Extension. Its operating expenses, personnel costs, and grant funding are not included in the County Budget. This program is run through the County UW Extension Office.

(d) The state funded 4-H Advisor position ended July 31, 2014.

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Strengthening County Citizens, Families & Communities

County-Wide Key Strategic Outcome: Quality programs and services delivered with competence and skill

Program Description

Extension educational programs apply the research and resources from the Wisconsin University System to strengthen Waukesha County citizens, youth, families, businesses and communities. Programs are planned and implemented by developing partnerships with community organizations, building collaborations and incorporating teamwork. Faculty and staff design and implement educational programs, conduct local research, train leaders and volunteers and build networks for the benefit of the citizens in Waukesha County. Education is provided to protect the environment, assist communities with growth and change, increase agriculture and horticulture productivity, and community and economic development. Waukesha County UW Extension also teaches programs to build strong families, develop youth and adult leaders, improve nutrition and mental health, promote family and public safety, strengthen neighborhoods, and provide opportunities for developing life skills and workforce development. The number of educational program participants served (reflecting participation where single individuals may attend multiple educational programs) in 2013 was 35,263 and estimated for 2014 is 35,500 and budgeted for 2015 is 36,000.

Program Highlights

General Government revenues are budgeted to decrease by $58,900 to about $107,400. This is mainly due to 2014 being the final year of the Lead Hazard Control Capacity Building Program grant, budgeted at $34,700 in 2014. This was a three year grant provided by HUD to the City of Waukesha, who subcontracted with UW-Extension to provide outreach services. In addition, two other projects including strategic planning efforts in the Haertel Field neighborhood (budgeted at $20,000 in 2014), and a service survey project for the Village of Summit ($12,800 in 2014) are not continued in 2015 due to estimated project completion in 2014. The budget also excludes approximately $28,350 of various grant funding or other revenue sources to be achieved or carried over for 2014.

These decreases are partially offset by a new grant in 2015 of $30,000 related to the Wisconsin Women's Business Initiative Center (WWBIC). WWBIC's purpose is to provide business education and business technical assistance to clients who are looking to start, expand or relocate a business in Waukesha County. UWEX will be responsible for assembling market information, and develop broader economic development strategies for each district so that the district develops a clearly defined market position complementary with other areas. In addition, the department is budgeting federal grant funding for the Sober Truth on Preventing Underage Drinking (STOP Act) grant (a Drug Free Communities related grant) of about $48,300 a nearly $6,800 increase from 2014 budget. This is a multi-year federal grant which began in 2013 and is projected to run through September 2016. The program seeks to prevent and reduce alcohol use among youth through the development of educational materials and the collection of survey data among local high school students at participating schools within the county.

Charges for services revenue is budgeted to decrease about $1,300 to $54,200. This is mainly due to department management budgeting nearly $30,300 or an $8,000 increase in Horticulture related programming developed by UW-Extension Horticulture staff. This is mainly due to the department budgeting $6,000 for the continuation of the Huber Gardens program, not included in the 2014 Adopted Budget. This is partially offset by a decrease of $3,600 in Family Living fees to better reflect program history and the 2014 estimate, as well as a $3,150 decrease in Community and Resource Development programming related to the department not budgeting Planning Commission workshops previously budgeted in 2014. Department management continues to budget $5,250 in participant fees for a strategic planning workshop geared towards non-profit agencies.

Other Revenues are budgeted to decrease $39,330, from $75,230 to $35,900, mainly due to uncertainties regarding the continuation of donated funds from ProHealth Care ($30,000) for neighborhood revitalization efforts. Department management indicates that this funding may continue in the future, but this entity has not made a firm commitment to continuing the program. The Greater Milwaukee Foundation donation of $25,000 is expected to continue in 2015. In addition, the department is still budgeting around $9,900 in recoveries revenues due to postage reimbursement from the State UW-Extension office and equipment/technology reimbursement from the 180 Juvenile program.

The department is budgeting general fund balance at $11,200. This fund balance request consists of estimated community donation revenues from the annual Drug Free Communities Coalition-Prescription Drug Collection in excess of estimated program expenditures in 2013, which are estimated to lapse to the General Fund balance at the end of 2014, and are requested to be appropriated for the same purpose in 2015. Program costs continue to be lower than revenues due to the federal Drug Enforcement Agency (DEA) covering the cost of medication disposal. Per Department management, 2015 is to be a year of transitioning away from 1-time annual collection and disposal, towards a year-round effort of purchasing, installing, and educating the public about six medication drop boxes to be used year-round. These boxes will be purchased and installed in the following participating communities (Menomonee Falls, Oconomowoc, Mukwonago, Waukesha, Brookfield, and Pewaukee) at a budgeted cost of $6,000. Remaining fund balance is projected to be completely used by the end of 2016, potentially purchasing more drop boxes and developing educational materials as drug collection programming is transitioned to participating municipalities.

The department is budgeting Personnel Costs at about $169,300, a decrease of about $5,900 or 3.4%, and reflects the cost-to-continue of 3.0 full-time FTE, offset by vacancy and turnover in the department occurring in late-2013 and early 2014. As well as the reclassification of 1.00 FTE Office Services Coordinator to a Programs and Projects Analyst. This position will be responsible for some of the duties previously assigned to the 0.25 FTE 133 Contract Educator-Co-Director position, removed in 2015.

Program Highlights (Continued)

Operating expenses are budgeted to decrease about $86,700 to $293,300 mainly due to the uncertainty and/or discontinuation of several grants in the 2015 budget process. This includes $30,000 due to donations from ProHealth Care for neighborhood revitalization efforts, the Lead Hazard Control Capacity Building Program of $34,700, $20,000 from the Haertel Field NRSA project and $12,800 from the CDBG-Village of Summit Survey grant, partially offset by increases in STOP Act funding of about $6,800.

Also, State-employed 133 Contract educators costs decrease by about $4,500, from $170,500 to $166,000, mostly due to a 0.25 FTE reduction in the Co-Director position, partially offset by a 1% projected increase in fringe benefits on 7/1/2015. The state assumes about 60% of 133 contract costs while the county covers the remaining 40% share with a combination of tax levy, grant funding, charges for service and other revenue.

Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: An economically vibrant county

1. Objective: Conduct green industry professional training sessions.

Key Outcome Indicator: Increase workforce knowledge level of green industry employees in emerging pest issues and pesticide selection through educational workshop training sessions.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Participants who Report an Increase in Knowledge as a Result of the Training	78%	85%	80%	81%
Number of Employees in the Green Industry Trained	711	300	624	675
Number of Employees that indicate that educational workforce training sessions increase their awareness of practices that protect the environment	77%	80%	71%	75%

2. Objective: Develop and conduct training workshop for Waukesha County Board of Supervisors to increase their knowledge and skills to enhance their effectiveness and educate their constituents about county government in collaboration with Waukesha County Board of Supervisors Office.

Key Outcome Indicator: Percent of supervisors who engage in training, percent of supervisors who indicate that they felt knowledge learned to carry out their responsibilities and percent of supervisors who shared information learned with at least one constituent measured six months after the workshop.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Percent of Supervisors Who Engage in Training	N/A	N/A	N/A	80%
Percentage of Supervisors Who Felt That They Will Use Their Knowledge Learned to Carry Out their Responsibilities	N/A	N/A	N/A	85%
Percent of Supervisors Who Shared Information Learned with Constituents	N/A	N/A	N/A	80%

County-Wide Key Strategic Outcome: A county that assists at-risk citizens

3. Objective: Improve nutritional health of participants (low income) in the Waukesha County Nutrition Education program (Nutrition Educators and Waukesha County Nutrition Coalition (WCNC) members).

Key Outcome Indicators: WNEP partners with community and government agencies to reach the low income population in Waukesha County. The following indicators are focused on: a: percentage of participants who report intent to increase fruit and vegetable consumption (pre/post evaluation); b: Percent increase in responding low income participants who showed improvement in one or more nutrition practices following a series of 8 lessons using Eating Smart and Being Active curriculum (ESBA) (i.e. plans meals, makes healthy food choices, prepares foods without adding salt, reads nutrition labels (entry/exit Behavior Checklist).

Performance Measure

A. Impact data will include outreach to an increasing number of agency partners and low-income resident participants.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Community Partner Agencies	83	84	83	82
Number of Unduplicated Program Participants*	16,004	14,500	14,000	15,000
Number of Eating Smart Being Active Participants (ESBA)	71	65	70	70

* Lower 2014 estimate and 2015 target due to a change in state policy in method of reporting.

B. Collect evaluation data from participants of Supplemental Nutrition Assistance Program (SNAP-Ed) and ESBA curriculum. This data will measure nutritional behavior change through use of research and evidence based WNEP state program evaluations comparing pre and post-tests.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Percentage of Participants Who Report Intent to Increase Fruit and Vegetable Consumption	93%	90%	90%	90%
Percent Increase in Low-Income Participants Who Showed Improvement in One or More Nutrition Practices	80%	85%	85%	85%
Percent of Participants Who Report Increasing Whole Grain Consumption	48%	55%	60%	65%

4. Objective: Increase self-sufficiency through participation in community gardening.

Key Outcome Indicator: Assessment of Huber Facility inmate participation in the community garden educational program.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Percentage of Huber Facility Inmates Who Learned Gardening Skills That They Used or Shared With Others	N/A*	90%	90%	90%
Percentage of Huber Facility Inmates Who Report an Increase in Self-Confidence as a Result of Gardening	N/A*	80%	80%	80%
Percentage of Huber Facility Inmates Who Have Learned and Experienced the Importance of Teamwork	N/A*	90%	90%	90%
Percentage of Huber Facility Inmates Who Have Learned Financial Literacy Skills and that They Used or Shared with Others	N/A*	80%	80%	85%

*Huber Garden was not held in 2013 due to not being able to secure a funding partner.

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

5. Objective: Provide customized professional development opportunities on topics related to Demographics, Financial Literacy, Poverty Awareness for Community Engagement (PACE) Training, Poverty Simulation, Food Preservation, and Rethinking Nutrition in Childcare to County Departments, Businesses, Municipalities, Community Non-Profit Agencies and Childcare Providers.

Key Outcome Indicators: Percent of evaluations that show an increase in knowledge and percent of post-evaluations that show new knowledge applied.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Unduplicated Participants	N/A	350	365	400
Number of Unduplicated Spanish Speaking Participants	N/A	N/A	N/A	50
Percent of Evaluations that Show Increase in Knowledge	N/A	85%	90%	85%
Percent of Evaluations that Show New Knowledge Applied	N/A	70%	75%	75%

6. Objective: Respond to critical and emerging issues by developing and delivering research-based education in cooperation with UW Extension Specialists and the University of Wisconsin System. (UW Extension Staff)

Key Outcome Indicator: Total hours and dollar estimates invested in Waukesha County by UW Extension Specialists in educational consultation, professional development trainings, research and analysis.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Survey Analysis	75	70	65	75
Demographics & Strategic Planning	79	35	77	85
4-H Volunteer Training	210	200	200	160
Horticulture Business & Volunteer Training	246	355	308	300
UW Ext. Staff Professional Development	348	365	370	375
Food Preservation Consultation	45	50	55	60
Community Education Consultation	196	250	175	195
Total Hours of UWEX Specialist Support	1,195	1,310	1,250	1,250
Estimated dollar value (salary + benefits)	$89,925	$98,250	$93,750	$93,750

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

7. Objective: Preparing the leaders of tomorrow by providing practical leadership training and hands-on learning experiences ranging from robotics to quilting, delivered through the adult volunteers of the 4-H Youth Development Program.

Key Outcome Indicator: Emphasis on Science, Technology, Engineering and Math (STEM) programming to help meet growing future labor force needs of Waukesha County. Strengthen program through directed increase of volunteer support of youth targeted services.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Certified Adult Leaders	393	395	360	370
Additional Adult Education	N/A	N/A	N/A	60
Traditional 4-H Members	723	720	670	680
Non 4-H Youth Contacts	185	305	30*	36
Percent of Youth Enrolled in STEM Projects That Report Mastery of at Least One STEM Skill	80%	85%	76%	80%

*2014 estimate has been reduced due to the cancellation of the Robotics Rally at the Wisconsin State Fair.

8. Objective: Recruit and retain volunteers to support educational programs and outreach.

Key Outcome Indicator: An Annual Increase in volunteer recruitment by 5 percent and an Increase in the number of hours donated by volunteers by 5 percent.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Volunteers	1,440	1,555	1,490	1,565
Number of Hours	53,280	57,615	55,000	57,250

9. Objective: Continue to enhance Drug Collection and Awareness Program to prevent the use of prescription drugs for non-medical uses. In collaboration with the Waukesha County Executive's Office, Waukesha County Metro Drug Unit, Waukesha County Medical Examiners Office and Waukesha County Drug Free Communities Coalition.

Key Outcome Indicator: Number of households participating in prescription drug collection; pounds of prescription drugs collected through the Drug Collection and Awareness Program, and number of drop boxes installed by municipal police departments for year round disposal.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Households Participating in Drug Collection	3,185	3,200	3,980	4,000
Pounds of Prescription Drugs Collected	6,115	6,200	6,416	6,500
Number of Municipalities with a Drug Collection Drop Box	N/A	2	2	8

10. Objective: Provide trainings on Latino culture and values to increase staff effectiveness in delivering culturally appropriate services for Latino individuals and families in cooperation with Waukesha County Health and Human Services.

Key Outcome Indicator: Increase the number of training programs and understanding of Latino culture.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Culture Training Program Participants	360	420	540	600
Percentage of Participants who Increased their Ability to Create a Culturally Welcoming Work Environment	95%	85%	95%	95%
Percent of Participants Who Increased their Awareness of their Own Personal Culture and their Relationship with Cultures Other Than their Own	96%	85%	95%	95%

11. Objective: The Department of Parks and Land Use with the Waukesha County University of Wisconsin Extension will coordinate on the development of a request for proposals and selection of a reservation system to replace the existing system used by the Department of Parks and Land Use which will no longer be supported by the vendor. The reservation system will allow the public to reserve park facilities, register for programs and events and purchase park stickers and gift certificates online.

UW Extension

Grant Funding

Grant Title	Funding Source	Funding Administration	Amounts awarded for 2013	Amounts Awarded for 2014	Budgeted for 2015
CDBG Haertel Field Revitalization (NRSA)	CDBG	County	$0	$20,000	$0
CDBG Sussex Community Development	CDBG	Village of Sussex	$5,000	$5,000	$5,000
Sober Truth on Preventing Underage Drinking (STOP) Act Grant	U.S. Dept of Health & Human Services (DH&HS)	N/A	$9,625	$38,633	$48,258
Lead Hazard Control Capacity Building Program	HUD	City of Waukesha	$38,560	$34,741	$0
Prescription Drug Grant – Clean Sweep	DATCP	State	$5,000	$3,100	$3,100
Farmer's Market Promotion Program	USDA	County	$20,355	$0	$0
Drug Free Communities Coalition Grant	US DH&HS	County	$125,000	$0	$0
Greater Milwaukee Foundation - Healthy West Side Neighborhood Initiative Grant	Private - Greater MKE Foundation	County	$25,000	$25,000	$25,000
Town Bank Donation - Business Retention & Expansion Program	Private - Town Bank	County	$7,500	$0	$0
ProHealth TowerHill Education Outreach Project	SAIC-Frederick, Inc. (Science Applications International Corporation)	ProHealth Care	$30,000	$30,000	$0
On Farm Food Safety	USDA	USDA	$0	$15,359	$15,359
Survey Project	Village of Summit	Village of Summit	$0	$12,800	$0
Wisconsin Women's Business Innovation Center (WWBIC) (a)	WWBIC	WWBIC	$0	$0	$30,000
Sub Total County UW Ext. Administered Grants			**$266,040**	**$184,633**	**$96,717**
Subtotal State/Nonprofits/ Other Administered Grants (b)	Various	Various	$630,000	$630,000	$630,000
Total UW Extension Grants			**$896,040**	**$814,633**	**$726,717**

(a) Grant awards pending.

(b) These State administered grants **do not run through the County's Budget** because they have been awarded to other agencies to administer, but provide benefits to County residents. For 2013, this consists of WNEP funding of $630,000 (including SNAP education funding of $530,000 and EFNEP funding of $100,000). For the 2014 Budget, this consists of WNEP funding of $630,000 (including SNAP education funding of $530,000 and EFNEP funding of $100,000). For the 2015 Budget, this consists of WNEP funding of $630,000 (including SNAP education funding of $530,000 and EFNEP funding of $100,000).

Federated Library

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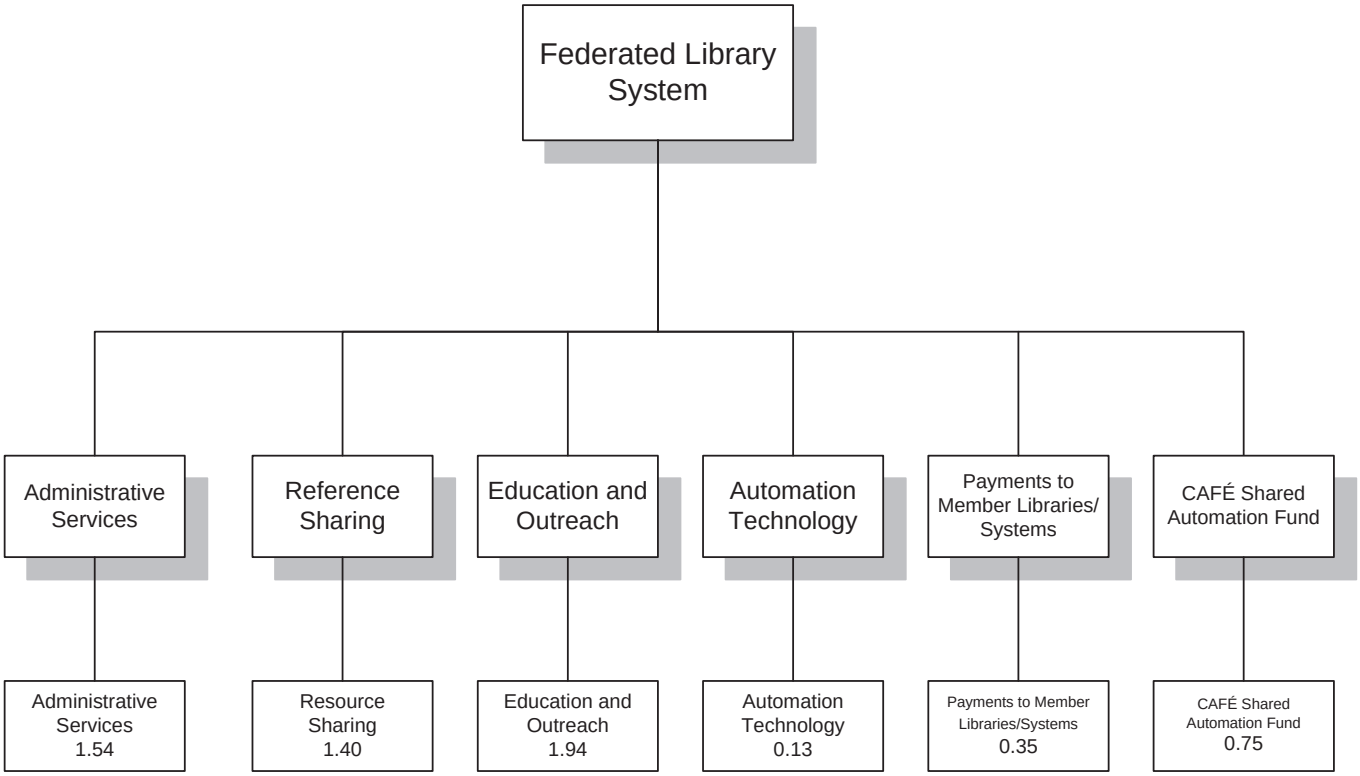
FEDERATED LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



6.11 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

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Federated Library

Statement of Purpose

The mission of the Waukesha County Federated Library System (WCFLS) is to improve member libraries through leadership, collaboration, and support.

Financial Summary	2013 Actual (a)	2014 Adopted Budget (a)	2014 Estimate (a)	2015 Budget (a)	Change From 2014 Adopted Budget $	Change From 2014 Adopted Budget %
County Library Fund						
Revenue	$0	$0	$0	$0	$0	N/A
County Tax Levy (TNR)	$2,930,604	$2,965,628	$2,965,628	$3,424,360	$458,732	15.5%
Expenditures	$2,930,604	$2,965,628	$2,965,628	$3,424,360	$458,732	15.5%
Rev. Over (Under) Exp.	-	-	-	-	-	N/A
State Aids, Federal & Misc.						
Revenue (a)	$1,373,607	$1,368,669	$1,344,402	$1,332,275	($36,394)	-2.7%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$1,307,402	$1,368,669	$1,289,900	$1,332,275	($36,394)	-2.7%
Rev. Over (Under) Exp.	$66,205	-	$54,502	-	-	N/A
CAFÉ Shared Automation Fund						
Revenue	$424,248	$444,200	$412,296	$380,989	($63,211)	-14.2%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$330,897	$393,100	$359,522	$340,989	($52,111)	-13.3%
Rev. Over (Under) Exp.	$93,351	$51,100	$52,774	$40,000	($11,100)	-21.7%
Total All Funds						
Revenue (a)	$1,797,855	$1,812,869	$1,756,698	$1,713,264	($99,605)	-5.5%
County Tax Levy (TNR)	$2,930,604	$2,965,628	$2,965,628	$3,424,360	$458,732	15.5%
Expenditures	$4,568,903	$4,727,397	$4,615,050	$5,097,624	$370,227	7.8%
Rev. Over (Under) Exp.	$159,556	$51,100	$107,276	$40,000	($11,100)	-21.7%
Position Summary (FTE)						
Regular Positions	7.00	7.00	7.00	6.00	(1.00)	
Extra Help	0.02	0.02	0.02	0.10	0.08	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	7.03	7.03	7.03	6.11	(0.92)	

(a) The 2014 budget included $69,300 in appropriated State Aids Fund Balance, including $34,400 budgeted to partially cover potential staffing cost increases that may result from anticipated turnover of positions in this department (e.g., retirement sick leave payouts and changes in employee health plan selections), $20,600 to partially cover the costs of E-Book content purchases, and $14,300 to start the "1,000 Books before Kindergarten" initiative. The 2015 budget includes $50,050 in appropriated State Aids Fund Balance, including $40,000 for the Gale Courses Pilot Project which would provide unlimited access to hundreds of instructor-led, self-paced online classes for all Waukesha County citizens, $6,000 for a contracted entity to assist the Federated Library System with conducting a strategic planning study, and $4,050 for a study to examine the possibility of transitioning to a centralized cataloging model which we anticipate would result in significantly reduced costs for all libraries, greater efficiency, and a higher quality catalog.

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Federated Library

County Fund

Fund Purpose

This fund is for the special levy that charges residents that live in non-library (**T**rue **N**on-**R**esident – **TNR**) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent counties. The County levies the library tax only on the Waukesha County communities that do not have public libraries. The communities with libraries tax their own citizens for library service and exempt themselves from the county library tax. As a result, there is no double taxation and all residents pay their fair share to support libraries.

The joint library agreement between the Village of Sussex and the Town of Lisbon will be terminated at the end of 2014. It is expected that the Town of Lisbon will become a non-library community on January 1, 2015. The Town of Lisbon will cease providing direct payments to the Pauline Haass Public Library in Sussex and its more than 10,000 residents will become part of the TNR community in 2015. (More detail on exactly how that transition will be implemented follows below.)

Additionally, in 2008, Wisconsin State Statue 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. All libraries are reimbursed for TNR usage by citizens in neighboring counties. Some Waukesha County residents use libraries in adjacent counties. The reimbursement payments to adjacent county libraries is funded from the special library tax.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$0	$0	$0	$0	$0	N/A
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$0	$0	$0	$0	$0	N/A
Appr. Fund Balance	$0	$0	$0	$0	$0	N/A
County Tax Levy	**$2,930,604**	**$2,965,628**	**$2,965,628**	**$3,424,360**	**$458,732**	**15.5%**
Total Revenue Sources	**$2,930,604**	**$2,965,628**	**$2,965,628**	**$3,424,360**	**$458,732**	**15.5%**
Expenditures						
Personnel Costs	$0	$0	$0	$0	$0	N/A
Operating Expenses	$2,930,604	$2,965,628	$2,965,628	$3,424,360	$458,732	15.5%
Interdept. Charges	$0	$0	$0	$0	$0	N/A
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$2,930,604**	**$2,965,628**	**$2,965,628**	**$3,424,360**	**$458,732**	**15.5%**
Rev. Over (Under) Exp.	$0	$0	$0	$0	$0	N/A

No positions are budgeted in this fund. The Federated Library Director carries out administration of this County Fund budget and all staff are budgeted within the State Aids fund. By County Code 11-4, the usage of the 16 libraries by residents of the 19 communities without libraries represents the largest portion of the County library fund budget. For purposes of the 2015 budget, the TNR residents borrowed 19.225% of the materials at libraries, and the ordinance calls for them to be taxed for 19.225% of the library operating costs as calculated by the ordinance. For 2015, this portion of the library tax levy increases by 15.5%. The increase is directly related to the end of the Sussex-Lisbon joint library agreement at the end of 2014.) Per Wisconsin State Statute 43.12, TNR communities are also taxed for their residents' use of libraries in adjacent counties (excluding Milwaukee County). That portion of the Library Tax increases to $10,057 and is based on actual requests made by adjacent county libraries that have been verified by the Federated Library System Director.

How the County Special Library Tax Levy is calculated:

The county ordinance (11-4) specifies that WCFLS should annually calculate an allowable expenditure factor based on member library operating expenditures. The allowable expenditure factor is multiplied by the percent of TNR use (at 19.225% for 2015 after including the Town of Lisbon) and the product is the calculated funding level set forth in the ordinance.

There are two formulas, both specified in the County Code of Ordinances (sections 11-4,11-8), that relate to this special tax on non-library communities:

- The collection formula that determines the total tax to be levied on non-library communities, and
- The distribution formula that determines how much each member library receives of the total library tax levy.

Both parts of the formula need a one-time modification as a result of the dissolution of the joint library for Sussex-Lisbon. A solution for how to handle the change was prepared and was approved by the county board of supervisor's at their August board meeting.

As part of the approved solution, the collection formula will count the 2013 Town of Lisbon's circulations as TNR and the impact on the collection part of the forumula is shown in the table below:

Table 1: Estimated 2014 Library Tax Levy for 2015 Budget Purposes

			Before Counting Lisbon as TNR		Net Impact	After Counting Lisbon as TNR	
		2013 for 2014 Budget Purposes	2014 for 2015 Budget Purposes	Change from 2014 Budget	of Lisbon as a TNR Community	2014 for 2015 Budget Purposes	Change from 2014 Budget
Expenditures (2 years prior)		$17,157,182	$17,688,274	$531,092	$0	$17,688,274	$531,092
Revenues (2 years prior)	-	$17,667,905	$18,062,732	$394,827	$0	$18,062,732	$394,827
Overage or (lapse) - 2 years prior		($510,723)	($374,458)	$136,265	$0	($374,458)	$136,265
Projected budget - year prior	+	$17,464,851	$18,134,286	$669,435	$0	$18,134,286	$669,435
Allowable Library Expenditures (Excluding Capital)		$16,954,128	$17,759,828	$805,700		$17,759,828	$805,700
Countywide TNR Circulation as % of Total	x	17.464%	16.687%	-0.777%	2.538%	19.225%	1.761%
County levy (TNR % times allowable expenditures)	=	**$2,960,891**	**$2,963,592**	**$2,701**	**$450,711**	**$3,414,303**	**$453,412**
Intercounty Funding	+	$4,737	$10,057	$5,320		$10,057	$5,320
Total		**$2,965,628**	**$2,973,649**	**$8,021**		**$3,424,360**	**$458,732**

As illustrated in the table above, before Lisbon is counted as a non-library TNR community, the budget-to-budget levy increase for the county portion would have been about $2,700 or less than 0.1%.

The distribution part of the formula needs a one-time modification. The distribution formula, as it currently stands, caps changes to individual member library distributions at $5,000 or 5%, whichever is less (with some exceptions), in order to keep funding levels relatively stable and predictable. However, the additional $453,000 of library tax levy is an unusual, one-time situation, and the formula's restrictive caps would distort the ability to allocate funding according to member library lending efforts to residents in other communities. As a result, this additional $453,000 needs to be addressed separately, outside of the formula's caps.

The solution prepared considers both Act 150 minimum payment requirements and net lending effort. The distribution solution can be seen in Table 2 on the next page:

Activity	*2013 Budget*	*2014 Budget*	*2015 Budget*	*2014 - 2015 Change*
Circulation to residents subject to library tax (2 yrs prior to budget year)	855,996	840,199	907,301	7.99%
Percent Non Library Community Borrowing of Total County Borrowing	17.51%	17.464%	19.225%	1.761%

How the 2015 County Special Library Tax Distribution Formula is Calculated:

In August 2008, the County Board adopted a new Library Tax Levy Distribution formula to take 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). Shown below is the way the county library distribution formula works in a typical year. Even though there is a one-time modification requested for 2015, it is important to understand the underlying formula and rationale.

Library Distribution Formula:

A) Libraries first receive the minimum dollar amount required by Wisconsin State Statute 43.12 (which is 70% of the library's operating expenditures), known as the Act 150 minimum.

B) After distributing the Act 150 minimums, remaining levy is distributed to libraries based on their effort in circulating materials to outside communities. Circulation effort is defined as the sum of a member library's circulation to residents of non-library (True Non-Resident - TNR) communities, plus its net crossover circulation. Net crossover circulation for each library community is determined by subtracting the amount of materials their residents borrow from other library communities from the amount of library materials that residents of other county library communities borrow from them. Crossover circulation includes both materials borrowed in-person or by interlibrary loan (when library patrons request materials be delivered to the library in their community, typically through the online CAFÉ Shared Automation system). Circulation effort from overall net lenders (i.e., libraries with positive circulation effort) is added together, and net lenders receive the remaining tax levy based on their proportion of total positive circulation effort.

C) To provide stability in funding, this formula limits decreases for each library to 5% or $5,000, whichever is less. However, this cap may not prevent libraries from receiving their state-required Act 150 minimum distribution, as mentioned above.

D) After applying these limits (in C), any remaining Library Tax Levy will be distributed on the same basis as in (B). When this occurs, some libraries will receive an allocation increase greater than 5% or $5,000 from the prior year, as is the case for some Libraries every year. However, if applying these caps uses more Library Tax Levy than available, proportionate reductions in libraries' increases will be made to remain within the available Library Tax Levy amount.

For 2015, due to the end of the joint library agreement in Sussex-Lisbon, a one-time modification to the formula is required to provide for fair distribution of the funds. The distribution solution prepared for 2015 is shown in Table 2 below:

Table 2: Solution to Library Tax Levy Distribution Formula

		Under Existing Formula	Special One-Time Adjustment due to Lisbon as TNR			
Library	2014 Distribution	Levy Change from 2014 without Lisbon as TNR	Add'l Act 150 Minimum Compensation	Allocate Remaining for Change in Net Lending Effort	Total Proposed 2015 Distribution	Change From 2014 Distribution
Big Bend	$17,086	($854)	$0		**$16,232**	($854)
Brookfield	$285,577	($3,337)	$11,508		**$293,748**	$8,171
Butler	$3,633	$317	$231		**$4,181**	$548
Delafield	$286,473	$7,646	$1,966		**$296,085**	$9,612
Eagle	$26,247	($1,312)	$0		**$24,935**	($1,312)
Elm Grove	$29,959	($1,241)	$158		**$28,876**	($1,083)
Hartland	$226,017	($3,830)	$12,274		**$234,461**	$8,444
Menomonee Falls	$8,515	($426)	$17,296		**$25,385**	$16,870
Mukwonago	$364,756	$7,799	$363		**$372,918**	$8,162
Muskego	$50,452	($2,387)	$31		**$48,096**	($2,356)
New Berlin	$19,806	$862	$398		**$21,066**	$1,260
North Lake	$66,311	($3,316)	$10,854		**$73,849**	$7,538
Oconomowoc	$280,416	$1,753	$734		**$282,903**	$2,487
Pewaukee	$91,769	$5,135	$23,355		**$120,259**	$28,490
Sussex	$66,675	($3,166)	$191,679	$173,289	**$428,477**	$361,802
Waukesha	$1,137,199	($942)	$6,575		**$1,142,832**	$5,633
TOTAL	**$2,960,891**	**$2,701**	**$277,422**	**$173,289**	**$3,414,303**	**$453,412**

Federated Library

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library services to all residents of the County through services offered by the federated library system to the 16 member libraries. State aids provide the majority of revenues and are distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries and Technology (DLT) must approve the budget based on whether DLT determines that the Library System has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Waukesha County Federated Library System Board develops the budget for these State aids based on the amount of funds that the DLT estimates. In addition to State aids, the Library System applies for Federal and other grant funds whenever possible to enhance its program of service for the member libraries and the citizens of Waukesha County. Grants are applied for on a project specific basis. Additionally, WCFLS negotiates with neighboring library systems for reimbursement dollars to cover the cost of library borrowing by their residents at member libraries in the Waukesha County Library System. Currently, the System has such a contract with the Lakeshores Library System (Racine and Walworth Counties).

Financial Summary	2013 Actual (a)	2014 Adopted Budget (a)	2014 Estimate (a)	2015 Budget (a)	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$996,197	$988,492	$993,162	$976,736	($11,756)	-1.2%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$278,493	$276,377	$258,440	$281,989	$5,612	2.0%
Interdepartmental	$6,500	$6,500	$6,500	$6,500	$0	0.0%
Other Revenue	$12,517	$28,000	$17,000	$17,000	($11,000)	-39.3%
Appr. Fund Balance (a)	$79,900	$69,300	$69,300	$50,050	($19,250)	-27.8%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$1,373,607**	**$1,368,669**	**$1,344,402**	**$1,332,275**	**($36,394)**	**-2.7%**
Expenditures						
Personnel Costs	$517,156	$533,751	$468,588	$458,570	($75,181)	-14.1%
Operating Expenses	$690,774	$712,122	$699,182	$766,248	$54,126	7.6%
Interdept. Charges	$99,472	$105,396	$104,730	$107,457	$2,061	2.0%
Fixed Assets	$0	$17,400	$17,400	$0	($17,400)	-100.0%
Total Expenditures	**$1,307,402**	**$1,368,669**	**$1,289,900**	**$1,332,275**	**($36,394)**	**-2.7%**
Rev. Over (Under) Exp.	$66,205	$0	$54,502	$0	$0	N/A
Position Summary (FTE)						
Regular Positions	6.00	6.00	6.00	5.25	(0.75)	
Extra Help	0.02	0.02	0.02	0.10	0.08	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total FTEs	6.03	6.03	6.03	5.36	(0.67)	

(a) The 2014 budget included $69,300 in appropriated State Aids Fund Balance, including $34,400 budgeted to partially cover potential staffing cost increases that may result from anticipated turnover of positions in this department (e.g., retirement sick leave payouts and changes in employee health plan selections), $20,600 to partially cover the costs of E-Book content purchases, and $14,300 to start the “1,000 Books before Kindergarten” initiative. The 2015 budget includes $50,050 in appropriated State Aids Fund Balance, including $40,000 for the Gale Courses Pilot Project which would provide unlimited access to hundreds of instructor-led, self-paced online classes for all Waukesha County citizens, $6,000 for a contracted entity to assist the Federated Library System with conducting a strategic planning study, and $4,050 for a study to examine the possibility of transitioning to a centralized cataloging model which we anticipate would result in significantly reduced costs for all libraries, greater efficiency, and a higher quality catalog.

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Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

1 Objective: Complete a staff organizational study to examine all WCFLS staff positions in context of service priorities.

Key Outcome Indicator: A study was conducted by human resources staff and the recommendations were adopted in time for the 2015 budget process. Significant savings in personnel costs will be seen beginning in 2014 and continue into future budgets allowing the budget priorities to become tightly aligned with the stated service priorities of the libraries.

2 Objective: Ensure that each WCFLS employee has a training plan established to provide professional development and to ensure that services are delivered with competence and skill.

Key Outcome Indicator: All staff members will have multiple opportunities to get training in 2015 and the funding for those opportunities is reflected in the 2015 budget.

3 Objective: Facilitate a work environment that rewards and recognizes employees that exemplify Waukesha County core values.

Key Outcome Indicator: Relocation of WCFLS office reduces annual operating expenditures while improving work environment for employees. A move is scheduled for September of 2014 and new costs are reflected in the 2015 budget.

County-Wide Key Strategic Outcome: A well planned county

1 Objective: Leverage WCFLS' ability to offer resource sharing opportunities to increase opportunities to increase the ability of libraries to provide valued content and services in a cost effective manner.

Key Outcome Indicator: Reviewed opportunities for enhanced value and shared services with those collaborative opportunities reflected in the 2015 budget for both the general WCFLS budget and the CAFE budget.

2 Objective: Effectively integrate strategic goals and objectives into the annual County budget process, staff goals, and performance evaluations.

Key Outcome Indicator: All budget initiatives for 2015 were considered against the WCFLS strategic goals and objectives. The decisions that were made that resulted in savings for the 2015 budget allowed a reprioritization of services based on the strategic plan.

State Aids, Federal & Misc. Fund

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Descriptions

Payments to Member Libraries/Systems

Eighteen municipalities own and operate 16 libraries in Waukesha County. The County taxes the other 19 communities without libraries. The Payments to Member Libraries/Systems program is responsible for the Waukesha County Federated Library System (WCFLS) distributing all County funds to libraries so that they will provide service to residents that would otherwise have no library services. With these arrangements in place, all residents of Waukesha County have library access to all libraries in the County and in adjacent counties. The State then provides funds for additional services.

Administrative Services

The Administrative Services program is responsible for coordinating and providing efficient administrative and clerical support.

Resource Sharing

The Resource Sharing program of the Federated Library System aids member library collection development and provides system-wide services that improve collection access and assists in member library operations. Specific program activities include the coordination of interlibrary loan services within the County, and the processing/filling of requests for materials that are not found within the System via requests to libraries outside the County. Activities also include delivery services between System member libraries and academic libraries in the County allowing Waukesha County residents to borrow library materials from and return them to any System member library.

Automation Technology

The Federated Library System works with the member libraries to maintain and develop automated systems to aid in the efficient delivery of library services through the Automation Technology program.

Education and Outreach

The Education and Outreach program provides services and activities that include the offering of continuing education opportunities for library staff and board members and education/outreach programs for youth and special needs library users.

FEDERATED LIBRARY - STATE AIDS, FEDERAL & MISC: Program Units

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Payments to Member Library Systems						
Staffing (FTE)	**0.36**	**0.36**	**0.36**	**0.35**	**-0.01**	
Revenues	$263,883	$271,642	$271,642	$252,343	($19,299)	-7.1%
Appr. Fund Balance	$0	$0	$0	$0	$0	N/A
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$283,215	$271,642	$270,566	$252,343	($19,299)	-7.1%
Rev. Over (Under) Exp.	($19,332)	$0	$1,076	$0	-	N/A
Administrative Services						
Staffing (FTE)	**1.46**	**1.46**	**1.46**	**1.54**	**0.08**	
Revenues	$438,222	$261,359	$285,162	$272,278	$10,919	4.2%
Appr. Fund Balance	$0	$34,400	$34,400	$6,000	($28,400)	-82.6%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$305,169	$295,759	$300,172	$278,278	($17,481)	-5.9%
Rev. Over (Under) Exp.	$133,053	$0	$19,390	$0	-	N/A
Resource Sharing						
Staffing (FTE)	**2.43**	**2.43**	**2.43**	**1.40**	**-1.03**	
Revenues	$373,520	$453,901	$442,605	$438,663	($15,238)	-3.4%
Appr. Fund Balance	$45,300	$20,600	$20,600	$4,050	($16,550)	-80.3%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$482,580	$474,501	$452,775	$442,713	($31,788)	-6.7%
Rev. Over (Under) Exp.	($63,760)	$0	$10,430	$0	-	N/A
Automation Technology						
Staffing (FTE)	**0.05**	**0.05**	**0.05**	**0.13**	**0.08**	
Revenues	$43,065	$70,137	$70,137	$70,551	$414	0.6%
Appr. Fund Balance	$34,600	$0	$0	$0	$0	N/A
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$65,985	$70,137	$59,152	$70,551	$414	0.6%
Rev. Over (Under) Exp.	$11,680	$0	$10,985	$0	-	N/A
Education and Outreach						
Staffing (FTE)	**1.73**	**1.73**	**1.73**	**1.94**	**0.21**	
Revenues	$175,017	$242,330	$205,556	$248,390	$6,060	2.5%
Appr. Fund Balance	$0	$14,300	$14,300	$40,000	$25,700	179.7%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$170,453	$256,630	$207,235	$288,390	$31,760	12.4%
Rev. Over (Under) Exp.	$4,564	$0	$12,621	$0	-	N/A
Total Federated Library-State Aids, Federal & Misc. Fund						
Revenues	$1,293,707	$1,299,369	$1,275,102	$1,282,225	($17,144)	-1.3%
Appr. Fund Balance	$79,900	$69,300	$69,300	$50,050	($19,250)	-27.8%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$1,307,402	$1,368,669	$1,289,900	$1,332,275	($36,394)	-2.7%
Rev. Over (Under) Exp.	$66,205	$0	$54,502	$0	-	N/A

Position Summary (FTE)					
Regular Positions	6.00	6.00	6.00	5.25	(0.75)
Extra Help	0.02	0.02	0.02	0.10	0.08
Overtime	0.01	0.01	0.01	0.01	0.00
Total	6.03	6.03	6.03	5.36	(0.67)

Program Highlights

Payments to Member Libraries/Systems revenues decrease about $19,300, mainly as a result of decreases in general government revenues consisting of State Library aid revenues allocated to this program, which decreases by $25,900 to reflect a reduction of expenditures in this program. Total State Library Aid revenue allocated throughout the State Aids, Federal and Miscellaneous Fund budget is estimated to remain at the 2014 level of $958,600. Charges for Services consists of pass-through payments from the Lakeshores Library System partnership with Racine and Walworth Counties to WCFLS member libraries for their use of libraries in Waukesha County, which increases by nearly $6,600 to $163,000.

Payments to Member Libraries/Systems expenses decrease by about $19,300, mainly due to decreases in operating expenses related to a reduction of the Waukesha Public Library resource library contract budgeted in this program area of approximately $20,000 to better reflect actual costs associated with this contract.

Administrative Service revenues (including fund balance) decrease by about $17,500 mainly due to a decrease in fund balance of $28,400 related to retirement payouts budgeted in 2014, partially offset by $6,000 of State Aids Fund Balance in 2015 to be used to fund a strategic planning study. Expenditures in this category are being reduced primarily based on a significant reduction in the cost for office space after a planned relocation in September 2014 of $24,300 to $32,200. Other decreases are the result of not needing to fund a retirement payout in 2015 of $17,000, partially offset by the net cost to continue 1.54 FTEs of $10,200.

Resource Sharing revenues (including fund balance) decrease nearly $31,800 mostly due to General Government revenue budgeted to decrease by approximately $15,200 due to a decrease in the State Library aids revenue allocated to this program as a result of reduced expenditures. Charges for Services remain at 2014 budgeted levels of $100,000 and consist of member library contributions for full-text database subscription costs and new e-magazine e-content. Electronic magazines that can be read from devices and computers will allow any Waukesha County resident with a library card the ability to download some of the most popular magazines in a variety of categories including health and fitness, how-to, entertainment, computer, decorating, and news magazines. In addition, State Aids Fund Balance is reduced about $16,600 to approximately $4,100 for costs associated with a centralized cataloging study to improve processes and create efficiencies across member libraries.

Resource Sharing expenditures decrease $31,800 to $442,700 mainly due to a reduction in personnel costs of $69,300 as a result of the implementation of the organizational study conducted by Waukesha County Human Resources division, reflecting the unfunding of 0.80 FTE Administrative Assistant in 2015 (pending Waukesha County Board action), the abolishment of 0.05 FTE Library Services Specialist, as well as the transferring of staff between various programs. These decreases are partially offset by increases in operating expenses of $37,600 mainly due to the access fee for an e-magazine subscription service. This is a new expenditure in the 2015 budget and is estimated at $35,000. While member libraries are responsible for magazine subscription costs (about $10,000), WCFLS will cover costs associated with access fees. In addition, subscriptions for e-content increase about $5,000 to $38,000. A longstanding Library Services Technology Act (LSTA) grant to help defray the cost of e-content ended in 2014 resulting in an increase in e-book costs.

Automation Technology revenues increase slightly by $400 to $70,550 and consist of State Library Aids of nearly $52,500. The allocation to this program is increased to reflect the increased expenditures in this program area. This program also consists of $18,100 LSTA (Library Services Technology Act) grant funding, a slight increase from 2014 of $700, mainly used to cover costs associated charging stations for electronic mobile devices and tablets to be utilized at member libraries.

Automation Technology expenditures increase slightly by $400, mainly due to increases in personnel costs of $9,000 reflecting the shifting of 0.08 FTE of the Automation Coordinator's position being allocated to this program for the first time in 2015. In an effort to reduce member library CAFÉ fees, 25% of the salary and benefits of the Automation Coordinator were allocated to the general WCFLS budget (Fund 210). Operating expenses are budgeted to increase $8,300 related to increases in equipment repair and maintenance costs of $9,900. These increases are mainly offset by a decrease of $17,400 in fixed assets, budgeted for the purchase of open content servers in 2014.

Education and Outreach revenues (including fund balance) increase nearly $32,000 to $288,400. This increase is mainly due to a one-year pilot project for libraries to offer online classes through *Gale Courses,* which is being funded with State Aids Fund Balance in 2015, budgeted at $40,000 for an increase of $25,700. This subscription to *Gale Courses* allows libraries to offer hundreds of instructor-led, self-paced online classes in a variety of subject areas to Waukesha County citizens with CAFÉ library cards. The *Gale Courses* subscription is funded by reserves during its first, pilot year. After that pilot, libraries will determine if the subscription should be renewed and built into their local budgets.

Education and Outreach expenditures increase nearly $31,800, mainly due to the funding of a pilot project subscription to *Gale Courses* for $40,000, partially offset by a decrease in personnel costs of about $9,800 related to the unfunding of 0.20 FTE Administrative Assistant and the abolishment of 0.95 FTE Library Services Specialist to a Librarian, offset by the creation of 1.00 FTE Librarian.

CAFÉ Shared Automation Fund

Federated Library

Fund Purpose

CAFÉ (Computer Access for Everyone) provides automated library services for the system's 16 libraries in the county. It was formed in 2003 by the Cities of Waukesha, Brookfield and Muskego. Governance was performed by the Waukesha Public Library Board. During 2010, Waukesha Public Library, the member libraries of CAFÉ, and the Federated Library System engaged in a planning process. The result was a determination that the governance and fund handling of CAFÉ should be handled by the federated library system. The transfer took place in April 2011.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$420,514	$429,200	$407,296	$375,989	($53,211)	-12.4%
Interdepartmental	$1,375	$0	$0	$0	$0	N/A
Other Revenue	$2,359	$15,000	$5,000	$5,000	($10,000)	-66.7%
Appr. Fund Balance	$0	$0	$0	$0	$0	N/A
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$424,248**	**$444,200**	**$412,296**	**$380,989**	**($63,211)**	**-14.2%**
Expenditures						
Personnel Costs	$105,788	$107,752	$107,001	$80,873	($26,879)	-24.9%
Operating Expenses	$218,609	$278,848	$246,021	$253,616	($25,232)	-9.0%
Interdept. Charges	$6,500	$6,500	$6,500	$6,500	$0	0.0%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$330,897**	**$393,100**	**$359,522**	**$340,989**	**($52,111)**	**-13.3%**
Rev. Over (Under) Exp.	$93,351	$51,100	$52,774	$40,000	($11,100)	-21.7%

Position Summary (FTE)					
Regular Positions	1.00	1.00	1.00	0.75	(0.25)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	1.00	1.00	1.00	0.75	(0.25)

Program Highlights

Charges for Services decreases due to a planned effort to reduce local libraries' CAFÉ membership costs. The hardware and software equipment replacement fees were reduced in the CAFÉ budget and 25% of the automation coordinator's salary and benefits was moved to the Federated Library System's general budget. As a result, libraries annual membership fees were reduced between 7-8%.

Revenues in excess of expenditures consist of member library contributions to CAFÉ for software/equipment replacements. The amount is reduced to slow the growth of the reserve fund and reduce costs for member libraries. For 2015 budget purposes, this amount has been reduced by $11,000 to $40,000. It should be noted that all excess revenue will be retained and assigned in this special revenue fund and used to provide future software/equipment replacement and/or automation services to participating member libraries in future budget years.

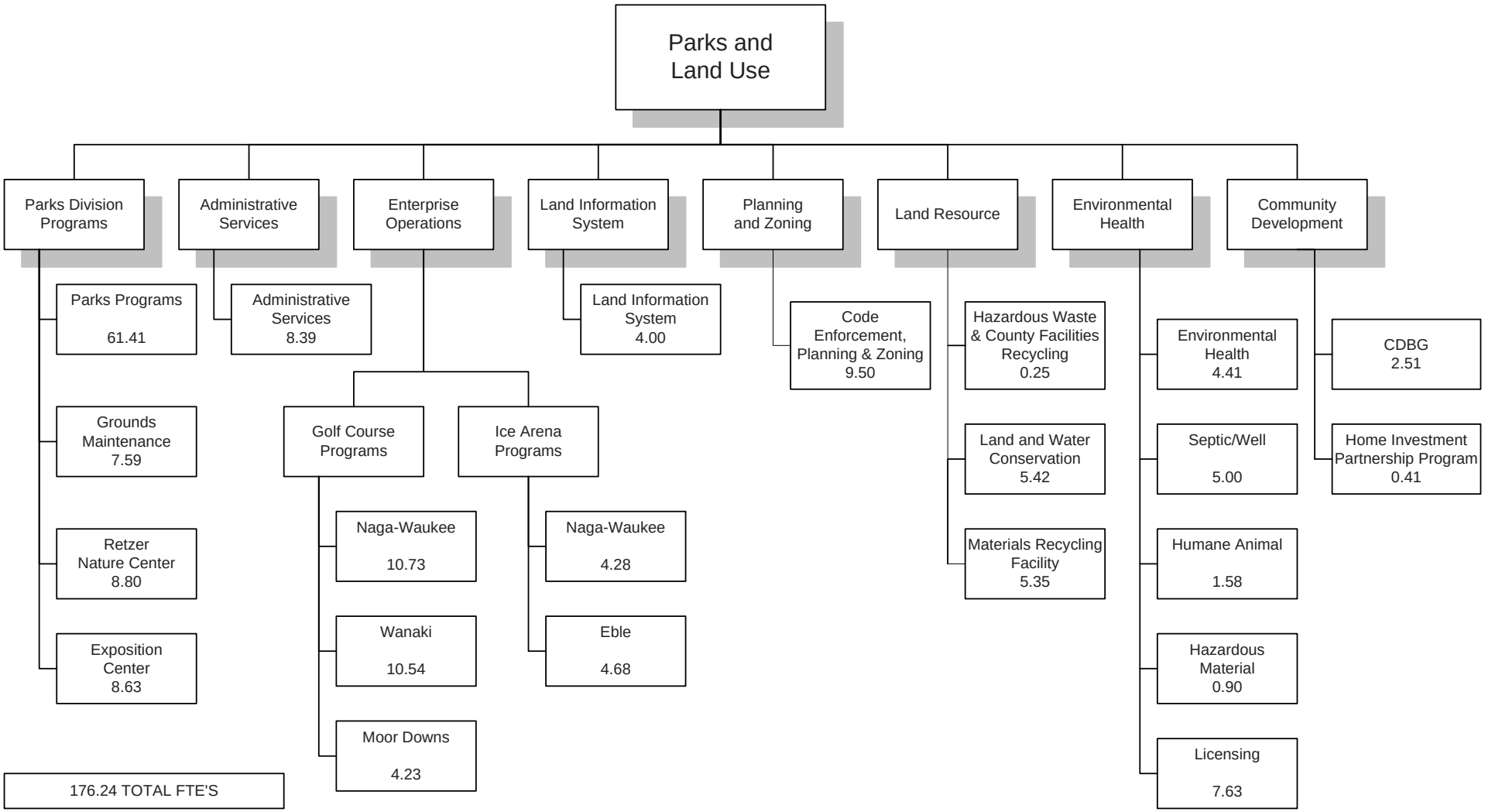
Parks

&

Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime.
2. See Stats/Trends Section for position detail.

Statement of Purpose

The Waukesha County Department of Parks and Land Use, working through a combination of recreation, education, public cooperation, and regulation, is dedicated to fostering the protection, wise use, enhancement, and enjoyment of the County' s cultural and natural resources, and to the health of its citizens.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate (a)	2015 Budget	Change From 2014 Adopted Budget $	%
General Fund						
Revenues (b)	$4,485,826	$4,275,970	$4,518,695	$4,314,050	$38,080	0.9%
County Tax Levy	$7,381,010	$7,276,010	$7,276,010	$7,286,010	$10,000	0.1%
Expenditures	$11,343,620	$11,551,980	$11,553,312	$11,600,060	$48,080	0.4%
Rev. Over (Under) Exp.	$523,216	$0	$241,393	$0	$0	N/A
Community Development						
Revenues (b)	$5,901,837	$3,072,108	$3,522,746	$3,066,944	($5,164)	-0.2%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures (a)	$5,390,199	$3,072,108	$3,522,746	$3,066,944	($5,164)	-0.2%
Rev. Over (Under) Exp.	$511,638	$0	$0	$0	$0	N/A
Land Information System Fund						
Revenues	$708,926	$780,559	$749,861	$783,733	$3,174	0.4%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$712,260	$780,559	$749,861	$783,733	$3,174	0.4%
Rev. Over (Under) Exp.	($3,334)	$0	$0	$0	-	N/A
Tarmann Fund						
Revenues (b)	$932,095	$1,000,000	$827,198	$1,000,000	$0	0.0%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures	$383,251	$1,000,000	$799,280	$1,000,000	$0	0.0%
Rev. Over (Under) Exp.	$548,844	$0	$27,918	$0	-	N/A
Golf Courses						
Revenues	$2,746,133	$3,095,000	$3,040,000	$3,115,000	$20,000	0.6%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures (c)	$3,117,534	$3,219,767	$3,160,380	$3,225,242	$5,475	0.2%
Operating Inc./(Loss)	($371,401)	($124,767)	($120,380)	($110,242)	$14,525	N/A
Ice Arenas						
Revenues (b)	$1,079,134	$1,068,000	$1,081,000	$1,106,500	$38,500	3.6%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures (c)	$1,085,089	$1,145,590	$1,135,577	$1,188,008	$42,418	3.7%
Operating Inc./(Loss)	($5,955)	($77,590)	($54,577)	($81,508)	($3,918)	N/A
Materials Recycling Fund						
Revenues (b)	$3,162,593	$3,064,700	$3,142,662	$4,520,400	$1,455,700	47.5%
County Tax Levy	$0	$0	$0	$0	$0	N/A
Expenditures (c)	$2,352,629	$2,632,173	$2,547,873	$4,336,508	$1,704,335	64.8%
Operating Inc./(Loss)	$809,964	$432,527	$594,789	$183,892	($248,635)	-57.5%
Total All Funds						
Revenues (b)	$19,016,544	$16,356,337	$16,882,162	$17,906,627	$1,550,290	9.5%
County Tax Levy	$7,381,010	$7,276,010	$7,276,010	$7,286,010	$10,000	0.1%
Expenditures (a)(c)	$24,384,582	$23,402,177	$23,469,029	$25,200,495	$1,798,318	7.7%
Rev. Over (Under) Exp.	$1,580,364	$0	$269,311	$0	-	N/A
Operating Inc./(Loss)	$432,608	$230,170	$419,832	($7,858)	($238,028)	-103.4%

Position Summary All Funds (FTE)					
Regular Positions	104.60	104.60	104.60	103.60	(1.00)
Extra Help	74.72	75.90	75.90	70.40	(5.50)
Overtime	3.83	2.59	2.59	2.24	(0.35)
Total	183.15	183.09	183.09	176.24	(6.85)

(a) 2014 estimates for expenditures exceed the adopted budget due to 2013 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

(b) The 2014 revenue budget includes Fund Balance appropriations totaling $1,768,700, including $65,000 for General Fund operations; $25,000 of General Fund balance for Community Development; $973,700 of Materials Recycling Facility (MRF) Fund balance;$5,000 for Ice Arena and $700,000 of Tarmann Parkland Acquisition Fund Balance. The 2015 revenue budget includes Fund Balance appropriations totals of $2,792,100, including $67,100 for general fund operations;$1,900,000 of Material Recycling Facility (MRF) Funds; $25,000 Ice Arena projects and $800,000 of Tarmann Fund balance.

(c) Total expenditures and net operating income exclude capitalized Fixed Asset purchases to conform to generally accepted financial accounting standards.

Parks & Land Use

Fund Purpose

The Department of Parks & Land Use General Fund operations are responsible for: acquisition, development, operation, and maintenance of park, open space, and recreation facilities; administration of the Shoreland and Floodland Protections Ordinance, the Stormwater Management Program and Zoning Code; encouraging planned and orderly land use development; administration of Humane Animal program, restaurant and retail food licensing programs, and water and septic inspections/permit issuance.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$328,589	$324,300	$328,300	$350,300	$26,000	8.0%
Fine/Licenses	$1,142,855	$996,000	$999,000	$1,019,000	$23,000	2.3%
Charges for Services	$2,143,936	$1,978,080	$2,009,300	$2,026,150	$48,070	2.4%
Interdepartmental	$250,552	$282,100	$279,000	$272,000	($10,100)	-3.6%
Other Revenue	$370,391	$630,490	$642,774	$579,500	($50,990)	-8.1%
Appr. Fund Balance (a)(b)	$249,503	$65,000	$260,321	$67,100	$2,100	3.2%
County Tax Levy	**$7,381,010**	**$7,276,010**	**$7,276,010**	**$7,286,010**	**$10,000**	**0.1%**
Total Revenue Sources	**$11,866,836**	**$11,551,980**	**$11,794,705**	**$11,600,060**	**$48,080**	**0.4%**
Expenditures						
Personnel Costs	$7,888,619	$7,922,815	$7,764,537	$7,994,989	$72,174	0.9%
Operating Expenses	$1,768,584	$1,885,185	$1,876,255	$1,943,322	$58,137	3.1%
Interdept. Charges	$1,373,788	$1,425,480	$1,408,520	$1,417,649	($7,831)	-0.5%
Fixed Assets (b)	$312,629	$318,500	$504,000	$244,100	($74,400)	-23.4%
Total Expenditures	**$11,343,620**	**$11,551,980**	**$11,553,312**	**$11,600,060**	**$48,080**	**0.4%**
Rev. Over (Under) Exp.	$523,216	$0	$241,393	$0	$0	N/A
Position Summary (FTE)						
Regular Positions	80.39	79.89	79.89	78.89	(1.00)	
Extra Help	50.74	51.26	51.26	49.18	(2.08)	
Overtime	2.36	1.52	1.52	1.44	(0.07)	
Total FTEs	133.49	132.67	132.67	129.51	(3.15)	

(a) The 2014 revenue budget includes Fund Balance appropriations of $65,000: $30,000 to assist the funding of one time maintenance projects, $25,000 for the Brownfield recycling initiative, and $10,000 for chair and table replacements program at the Expo Center. The 2015 revenue budget includes Fund Balance appropriations of $67,100: $30,000 to assist the funding of one time maintenance projects, $25,000 for the Brownfield recycling initiative, $2,100 for planetarium maintenance and $10,000 for chair and table replacements program at the Expo Center.

(b) 2014 estimates for expenditures exceed the adopted budget due to 2013 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

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Total Parks and Land Use General: Positions					
Total Positions by Program	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget
Parks Programs	**63.70**	**62.90**	**62.90**	**61.41**	**-1.49**
Regular Positions	27.09	27.09	27.09	27.09	0.00
Extra Help/Overtime	36.61	35.81	35.81	34.32	-1.49
General County Grounds Maintenance	**7.90**	**7.73**	**7.73**	**7.59**	**-0.14**
Regular Positions	2.75	2.75	2.75	2.75	0.00
Extra Help/Overtime	5.15	4.98	4.98	4.84	-0.14
Retzer Nature Center	**8.84**	**8.99**	**8.99**	**8.80**	**-0.19**
Regular Positions	4.50	4.50	4.50	4.50	0.00
Extra Help/Overtime	4.34	4.49	4.49	4.30	-0.19
Exposition Center	**8.89**	**8.83**	**8.83**	**8.63**	**-0.20**
Regular Positions	4.20	4.20	4.20	4.20	0.00
Extra Help/Overtime	4.69	4.63	4.63	4.43	-0.20
Planning & Zoning, Enforcement	**9.50**	**9.50**	**9.50**	**9.50**	**0.00**
Regular Positions	9.50	9.50	9.50	9.50	0.00
Extra Help/Overtime	-	-	-	-	0.00
Environmental Health	**4.42**	**4.41**	**4.41**	**4.41**	**0.00**
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	0.42	0.41	0.41	0.41	0.00
Licensing	**7.58**	**7.64**	**7.64**	**7.63**	**-0.01**
Regular Positions	7.10	7.10	7.10	7.10	0.00
Extra Help/Overtime	0.48	0.54	0.54	0.53	-0.01
Septic/Well/Lab Programs	**6.00**	**6.00**	**6.00**	**5.00**	**-1.00**
Regular Positions	6.00	6.00	6.00	5.00	-1.00
Extra Help/Overtime	-	-	-	-	0.00
Humane Animal	**1.59**	**1.58**	**1.58**	**1.58**	**0.00**
Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help/Overtime	0.59	0.58	0.58	0.58	0.00
Hazardous Material	**0.90**	**0.90**	**0.90**	**0.90**	**0.00**
Regular Positions	0.90	0.90	0.90	0.90	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land & Water Conservation	**5.42**	**5.43**	**5.43**	**5.42**	**-0.01**
Regular Positions	4.60	4.60	4.60	4.60	0.00
Extra Help/Overtime	0.82	0.83	0.83	0.82	-0.01
Hazerdous Waste & County Facilities Recycling	**0.25**	**0.25**	**0.25**	**0.25**	**0.00**
Regular Positions	0.25	0.25	0.25	0.25	0.00
Extra Help/Overtime	-	-	-	-	0.00
Administrative Serivces	**8.50**	**8.50**	**8.50**	**8.39**	**-0.11**
Regular Positions	8.50	8.00	8.00	8.00	0.00
Extra Help/Overtime	-	0.50	0.50	0.39	-0.11
Total Parks and Land Use General: Positions	**133.49**	**132.67**	**132.67**	**129.51**	**-3.15**
Regular Positions	80.39	79.89	79.89	78.89	-1.00
Extra Help	50.74	51.26	51.26	49.18	-2.08
Overtime	2.36	1.52	1.52	1.44	-0.07

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Total Parks General Fund						
Revenues	$4,236,323	$4,210,970	$4,258,374	$4,246,950	$35,980	0.9%
Appr. Fund Balance	$249,503	$65,000	$260,321	$67,100	$2,100	3.2%
County Tax Levy	**$7,381,010**	**$7,276,010**	**$7,276,010**	**$7,286,010**	**$10,000**	**0.1%**
Expenditures	$11,343,620	$11,551,980	$11,553,312	$11,600,060	$48,080	0.4%
Rev. Over (Under) Exp.	$1,172,284	$702,603	$975,122	$709,598	6,995	1.0%
Position Summary (FTE)						
Regular Positions	80.39	79.89	79.89	78.89	(1.00)	
Extra Help	50.74	51.26	51.26	49.18	(2.08)	
Overtime	2.36	1.52	1.52	1.44	(0.07)	
Total	133.49	132.67	132.67	129.51	(3.15)	
Parks Programs						
Staffing (FTE)	63.70	62.90	62.90	61.41	-1.49	-2.4%
Revenues	$1,357,417	$1,279,280	$1,279,500	$1,273,150	($6,130)	-0.5%
County Tax Levy	**$3,543,801**	**$3,534,134**	**$3,534,134**	**$3,578,122**	**$43,988**	**1.2%**
Expenditures	$4,747,514	$4,843,414	$4,838,090	$4,883,372	$39,958	0.8%
Rev. Over (Under) Exp.	$351,785	$0	$198,932	$0	-	N/A
General County Grounds Maintenance						
Staffing (FTE)	7.90	7.73	7.73	7.59	-0.14	-1.8%
Revenues	$517	$0	$0	$0	$0	N/A
County Tax Levy	**$610,361**	**$618,599**	**$618,599**	**$641,521**	**$22,922**	**3.7%**
Expenditures	$697,526	$618,599	$632,973	$641,521	$22,922	3.7%
Rev. Over (Under) Exp.	($86,648)	$0	($14,374)	$0	-	N/A
Retzer Nature Center						
Staffing (FTE)	8.84	8.99	8.99	8.80	-0.19	-2.1%
Revenues	$156,075	$135,200	$165,374	$135,200	$0	0.0%
County Tax Levy	**$535,146**	**$578,775**	**$578,775**	**$599,619**	**$20,844**	**3.6%**
Expenditures	$677,151	$713,975	$707,174	$734,819	$20,844	2.9%
Rev. Over (Under) Exp.	$26,814	$0	$36,975	$0	-	N/A
Exposition Center						
Staffing (FTE)	8.89	8.83	8.83	8.63	-0.20	-2.3%
Revenues	$549,831	$550,000	$550,000	$550,000	$0	0.0%
County Tax Levy	**$163,569**	**$142,603**	**$142,603**	**$149,598**	**$6,995**	**4.9%**
Expenditures	$687,434	$702,603	$718,166	$709,598	$6,995	1.0%
Rev. Over (Under) Exp.	$687,434	$702,603	$718,166	$709,598	6,995	1.0%
Museum						
Staffing (FTE)						
Revenues	$0	$0	$0	$0	$0	N/A
County Tax Levy	**$215,000**	**$0**	**$0**	**$0**	**$0**	**N/A**
Expenditures	$215,000	$0	$0	$0	$0	N/A
Rev. Over (Under) Exp.	$0	$0	$0	$0	-	N/A
Planning & Zoning, Enforcement						
Staffing (FTE)	9.50	9.50	9.50	9.50	0.00	0.0%
Revenues	$142,560	$122,300	$136,000	$127,500	$5,200	4.3%
County Tax Levy	**$729,871**	**$746,017**	**$746,017**	**$753,287**	**$7,270**	**1.0%**
Expenditures	$837,799	$868,317	$872,703	$880,787	$12,470	1.4%
Rev. Over (Under) Exp.	$34,632	$0	$9,314	$0	-	N/A

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Environmental Health						
Staffing (FTE)	4.42	4.41	4.41	4.41	0.00	0.0%
Revenues	$118,098	$114,500	$116,000	$116,000	$1,500	1.3%
County Tax Levy	**$320,512**	**$329,301**	**$329,301**	**$332,844**	**$3,543**	**1.1%**
Expenditures	$423,072	$443,801	$462,144	$448,844	$5,043	1.1%
Rev. Over (Under) Exp.	$15,538	$0	($16,843)	$0	-	N/A
Licensing						
Staffing (FTE)	7.58	7.64	7.64	7.63	-0.01	-0.1%
Revenues	$702,928	$670,100	$670,100	$683,600	$13,500	2.0%
County Tax Levy	**($67,715)**	**($59,094)**	**($59,094)**	**($55,648)**	**$3,446**	**N/A**
Expenditures	$609,972	$611,006	$606,567	$627,952	$16,946	2.8%
Rev. Over (Under) Exp.	$25,241	$0	$4,439	$0	-	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	6.00	6.00	6.00	5.00	-1.00	-16.7%
Revenues	$361,973	$255,600	$255,600	$270,600	$15,000	5.9%
County Tax Levy	**$312,737**	**$320,519**	**$320,519**	**$215,251**	**($105,268)**	**-32.8%**
Expenditures	$539,232	$576,119	$554,537	$485,851	($90,268)	-15.7%
Rev. Over (Under) Exp.	$135,478	$0	$21,582	$0	-	N/A
Humane Animal						
Staffing (FTE)	1.59	1.58	1.58	1.58	0.00	0.0%
Revenues	$49,029	$50,000	$50,000	$50,000	$0	0.0%
County Tax Levy	**$84,899**	**$89,892**	**$89,892**	**$94,835**	**$4,943**	**5.5%**
Expenditures	$123,283	$139,892	$136,581	$144,835	$4,943	3.5%
Rev. Over (Under) Exp.	$10,645	$0	$3,311	$0	-	N/A
Hazardous Material						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	0.0%
Revenues	$0	$11,000	$11,000	$0	($11,000)	-100.0%
County Tax Levy	**$130,284**	**$135,070**	**$135,070**	**$137,764**	**$2,694**	**2.0%**
Expenditures	$144,647	$171,070	$164,918	$162,764	($8,306)	-4.9%
Rev. Over (Under) Exp.	$10,637	$0	$6,152	$0	-	N/A
Land & Water Conservation						
Staffing (FTE)	5.42	5.43	5.43	5.42	-0.01	-0.2%
Revenues	$386,774	$402,300	$411,300	$429,300	$27,000	6.7%
County Tax Levy	**$259,562**	**$286,074**	**$286,074**	**$267,994**	**($18,080)**	**-6.3%**
Expenditures	$613,058	$688,374	$679,278	$697,294	$8,920	1.3%
Rev. Over (Under) Exp.	$33,278	$0	$18,096	$0	-	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.25	0.25	0.25	0.25	0.00	0.0%
Revenues	$273,306	$457,300	$453,300	$458,300	$1,000	0.2%
County Tax Levy/(Credit)	**($99,226)**	**($102,518)**	**($102,518)**	**($107,291)**	**($4,773)**	**N/A**
Expenditures	$214,376	$354,782	$376,558	$351,009	($3,773)	-1.1%
Rev. Over (Under) Exp.	($40,296)	$0	($25,776)	$0	-	N/A
Administrative Services						
Staffing (FTE)	8.50	8.50	8.50	8.39	-0.11	-1.3%
Revenues	$137,815	$163,390	$160,200	$153,300	($10,090)	-6.2%
County Tax Levy	**$642,209**	**$656,638**	**$656,638**	**$678,114**	**$21,476**	**3.3%**
Expenditures	$813,556	$820,028	$803,623	$831,414	$11,386	1.4%
Rev. Over (Under) Exp.	($32,254)	$0	$15,148	$0	-	N/A

Program Description

The Parks program is responsible for the acquisition, 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 the acquisition of park and open space land throughout the County, planning for new parks and existing park enhancements, daily operation of facilities and park specific recreation programs.

County-wide Key Strategic Outcome: A safe county
1-Objective: Provide for year-round safety of customers and employees (PLU Strategic Plan objective 1.1)

Key Outcome Indicators:
a. Average Pavement PCI rating of greater than 70
b. Full time staff certified in life safety training
c. Food service inspections with no risk violations

County-wide Key Strategic Outcome: An economically vibrant county
2-Objective: Provide recreational, educational and entertainment venues, activities and events to users of the park system facilities, which will meet the expectations of the citizens. (PLU Strategic Plan objective 2.2)

Key Outcome Indicators:
a. Park Program and Facility User survey should result in at least 80% customer service satisfaction for clean, safe and well-maintained buildings and grounds
b. Achieve a 3-year average net increase in park system revenues of 2.5%

County-wide Key Strategic Outcome: An environmentally responsible County
3-Objective: Implement environmentally sustainable policies and procedures that are fiscally responsible (PLU Strategic Plan objective 3.2)

Key Outcome Indicator:
a. Reduce mowing of park areas and replace with native vegetation, such as wildflowers and grasses by 2 acres annually

County-wide Key Strategic Outcome: A county the provides customers with quality programs and services
4-Objective: Recruit and train volunteers to reduce operational costs and increase public involvement in the County Park System (Strategic Plan objective 6.2)

Key Outcome Indicator:
a. Increase volunteer hours by 5% annually

5-Objective: The Department of Parks and Land Use with the Waukesha County University of Wisconsin Extension– will coordinate on the development of a request for proposals and selection of a reservation system to replace the existing system used by the Department of Parks and Land Use which will no longer be supported by the vendor. The reservation system will allow the public to reserve park facilities, register for programs and events and purchase park stickers and gift certificates online. (Strategic Plan objective 6.3)

Key Outcome Indicator:
a. Provide access for customers to make online reservations and increase the percent of customers making online reservations by 50%

Performance Measure:

Objective-KOI	Performance Measure:	2014 Benchmark	2015 Goal	2016 Estimate
1-a	Average Pavement PCI Rating	>71	>71	>71
1-b	Full-time staff trained in life safety	100%	100%	100%
1-c	Food service inspection violations	67%	100%	100%
2-a	Customer Satisfaction	NA	80%	80%
2-b	Park System Revenues	$1,231,695	$1,262,488	$1,294,050
3-a	Acres of Native Grass restoration	5	7.5	10
4-a	Volunteer Hours annually	10,300	10,815	11,356
5-a	Percent of customers making online Reservations	NA	50%	75%

Parks Programs (continued)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**63.70**	**62.90**	**62.90**	**61.41**	**(1.49)**
General Government	$33,932	$30,000	$30,000	$35,000	$5,000
Fine/Licenses	$12,760	$10,000	$10,000	$10,000	$0
Charges for Services	$1,193,993	$1,087,480	$1,100,500	$1,116,350	$28,870
Interdepartmental	$81,037	$97,600	$97,600	$97,600	$0
Other Revenue	$35,695	$54,200	$41,400	$14,200	($40,000)
Appr. Fund Balance (a)(b)	$198,081	$30,000	$223,388	$32,100	$2,100
County Tax Levy	**$3,543,801**	**$3,534,134**	**$3,534,134**	**$3,578,122**	**$43,988**
Total Revenues	**$5,099,299**	**$4,843,414**	**$5,037,022**	**$4,883,372**	**$39,958**
Personnel Costs	$3,127,947	$3,152,321	$3,011,287	$3,215,606	$63,285
Operating Expenses (a)	$590,736	$613,930	$591,250	$658,135	$44,205
Interdept. Charges	$726,546	$773,663	$764,553	$776,781	$3,118
Fixed Assets (a)(b)	$302,285	$303,500	$471,000	$232,850	($70,650)
Total Expenditures	**$4,747,514**	**$4,843,414**	**$4,838,090**	**$4,883,372**	**$39,958**
Rev. Over (Under) Exp.	$351,785	$0	$198,932	$0	$0

(a) For comparability purposes, Operating Expenses, Fixed Assets, and Fund Balance for the 2014 Budget and 2013 Actuals are restated to recognize the shifting of Parks Three-year maintenance plan and project amounts from Retzer Nature Center, the Exposition Center, and the Grounds Maintenance program area to the Parks Programs area.

(b) 2014 estimates for expenditures exceed the adopted budget due to 2013 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

General Governmental revenues, which consist of state grant funding to maintain snowmobile trails is budgeted at $35,000, an increase of $5,000 from the 2014 budget.

Fines and licenses, which are parking violations on County grounds, remain at $10,000.

Charges for Service revenues increase by $28,900 to $1,116,400, and include the following; daily entrance - $309,600 an increase of $300; annual stickers - $303,500, an increase of $20,500; boat launch - $120,500; camping fee $103,500, an increase of $550; concessions - $86,000, a decrease of $500; reservation fee - $82,600; land lease - $95,300, an increase of about $8,000; pedal boat rental - $5,000 and Swim lessons - $10,000. Overall park fees are increased by approximately 3.3% and include the following; annual stickers increase 7.0%, reservation fees increase 6.1%, boat launch increases 7.3% and Camping fees decrease by 8.8%.

Interdepartmental Revenues are budgeted at $97,600 for Parks staff time reimbursement for management assistance to Department's enterprise operations.

Other revenues decrease $40,000 to $14,200 due to a General donation decrease of $10,000 related to the initial funding of a dog exercise area at Mukwonago Park in 2014 and a $30,000 decrease in donations for Retzer Nature center interpretive trail signage projects completed in 2014.

Personnel costs increase nearly $63,300 or 2% to about $3,215,600 and include the cost to continue of existing staffing level, and an approximately $13,000 increase in extra help and overtime costs. The 1.49 FTE decrease is related to a 1.43 decrease in extra help and 0.06 FTE decrease in overtime due to the department consolidating budgeted position classifications and the rates budgeted.

Operating expenditures increase approximately $44,200 to $658,100 mainly due to a $31,900 increase in the 3 Year Maintenance and Projects Plan (detailed in the following pages) and a $12,250 increase in utility costs.

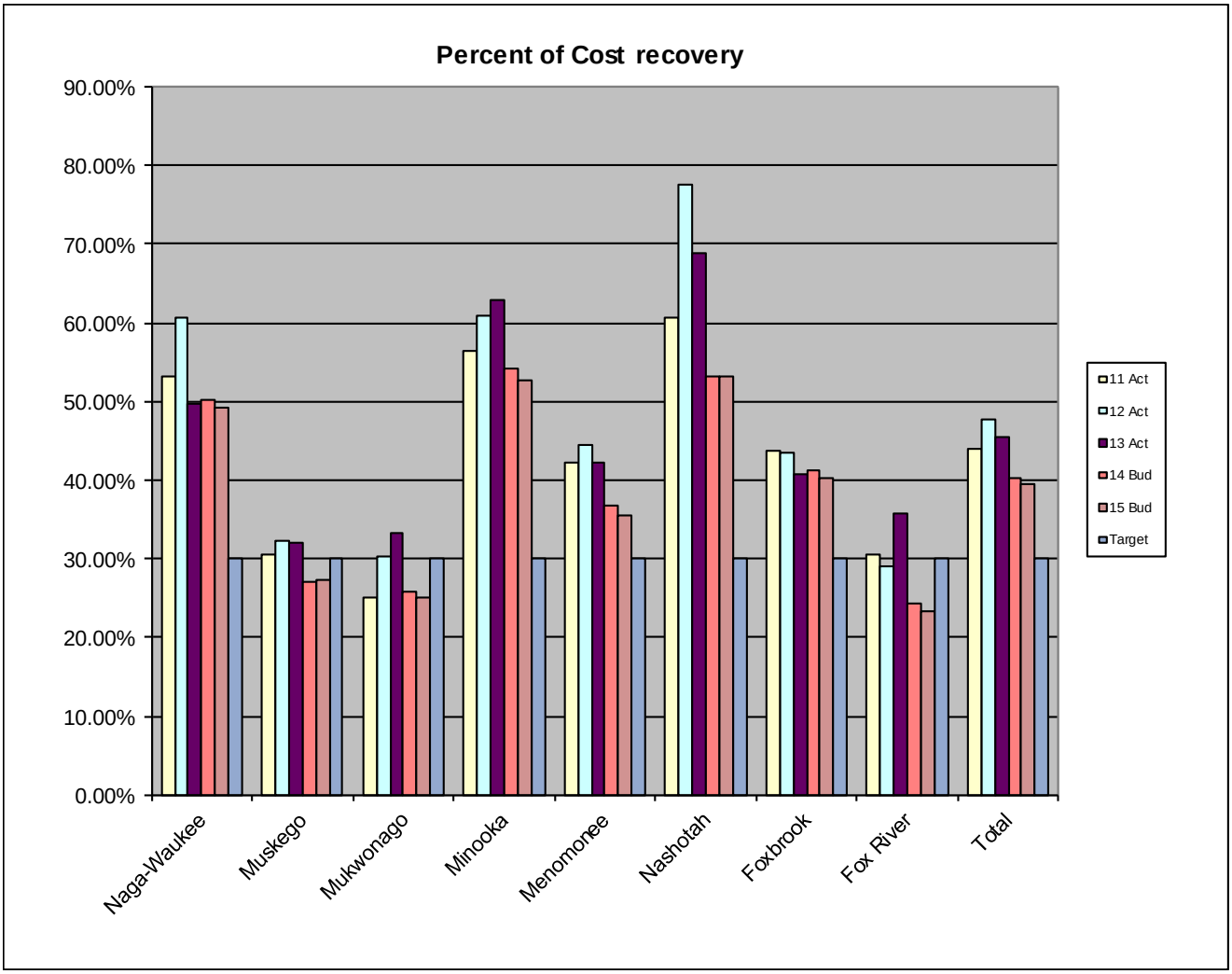
Interdepartmental charges are budgeted to increase by $3,100 to nearly $776,800 mainly due to an increase of nearly $7,000 for fuel costs, an increase of $2,000 for insurance costs and a $2,000 increase in telephone/communications costs, which are partially offset with reductions in worker compensation allocation of $8,500.

Fixed asset expenditures are budgeted to decrease by $70,650 to $232,850 partially due to a one-time $45,000 purchase of a new Parks Reservations System in 2014 as well as a reduction of $15,000 of beach house improvements at Muskego Park and Mukwonago Dog Park improvements of $10,000.

Parks Programs (Continued)

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Daily Entrance Stickers	80,138	82,600	81,300	82,600	-
Annual Stickers	15,025	13,650	13,950	13,650	-
Family Camping	3,741	3,900	3,900	3,900	-
Group Camping	1,886	1,600	1,600	1,600	-
Reserved Picnics/ Pavilion/Lodge Rental	1,335	1,060	1,070	1,060	-
Annual Boat Launch Stickers	453	470	470	470	-
Daily Boat Launch	13,045	12,450	12,450	12,450	-

The preceding analysis excludes all capital and three-year Maintenance Plan items from expenditures. The Park and Planning Commission has established a goal of 30% cost recovery for the park system. The charts indicate that expenditures have remained relatively stable and the park system has been able to maintain revenue recovery over a 5 year average, at approximately 44.8% of expenditure. The 2015 budget includes a cost recovery rate of 39.4%.



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 Park and Land Use Department is responsible for identifying, scheduling, and performing the work necessary to complete the maintenance 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 insure the continued maintenance of County grounds and park facilities, a three-year plan is developed to identify future projects and provide for a consistent annual budget base. Starting in budget year 2002, the department began including park facility maintenance recommendations contained in the County facility management plan.

Location	Project	2015 Plan	2016 Plan	2017 Plan
Expo Center	Facility repair and replacement	$23,000	$16,000	$16,000
	Indoor/outdoor sound System	$0	$50,000	$0
Grounds Maintenance	Facility repair and replacement	$36,350	$0	$0
	Grounds/landscaping improvements	$51,500	$15,000	$15,000
Retzer	Exit lights at Planetarium(a)	$2,100	$0	$0
	Boardwalk upgrades	$0	$36,000	$24,000
	Painting Learning Center	$0	$20,000	$0
Various Parks	Parking lot/pavement maintenance	$35,150	$18,600	$18,600
Fox Book Park	Facility repair and replacement	$12,500	$23,400	$7,500
	Plumbing/HVAC repairs and replacements	$0	$12,000	$46,000
	Grounds/landscaping improvements	$7,500	$5,000	$0
	Diving Dock Replacement	$0	$18,000	$0
	Facility repair and replacement	$3,000	$24,000	$0
	Plumbing/HVAC repairs and replacements	$0	$4,000	$0
	Grounds/landscaping improvements	$5,000	$0	$0
	Canoe Launch/Fishing Pier (b)	$0	$30,000	$0
Menomonee Park	Facility repair and replacement	$5,000	$0	$0
	Plumbing/HVAC repairs and replacements	$17,500	$0	$0
	Fertilizer Building Removal	$0	$0	$24,000
Minooka Park	Facility repair and replacement	$9,000	$3,000	$0
	Plumbing/HVAC repairs and replacements	$6,000	$0	$0
	Grounds/landscaping improvements	$5,000	$5,000	$0
Mukwonago Park	Facility repair and replacement	$21,500	$5,000	$44,000
	Plumbing/HVAC repairs and replacements	$0	$17,500	$3,000
	Grounds/landscaping improvements	$5,000	$15,000	$0
	Paint Barn	$0	$0	$25,000
	Bridge across nature trail	$0	$0	$29,400
Muskego Park	Facility repair and replacement	$0	$8,000	$0
	Plumbing/HVAC repairs and replacements	$18,000	$0	$0
	Grounds/landscaping improvements	$0	$5,000	$0
Nagawaukee Park	Facility repair and replacement	$0	$15,000	$26,000
	Plumbing/HVAC repairs and replacements	$7,700	$4,500	$0
	Grounds/landscaping improvements	$22,000	$5,000	$24,000
	Replace ramps at Nagawaukee boat launch (c)	$0	$0	$50,000
Nashotah Park	Facility repair and replacement	$9,300	$0	$0
	Plumbing/HVAC repairs and replacements	$2,000	$0	$0
	Grounds/landscaping improvements	$0	$0	$12,500
	Ryan Barn Demolition	$28,000	$0	$0
	Total	**$332,100**	**$355,000**	**$365,000**

(a)The 2015 plan includes $2,100 from Planetarium maintenance account.
(b)The 2016 plan includes $15,000 for DNR Stewardship grant funds (50% match).
(c)The 2017 plan includes 25,000 for Waterway Commission grant funds (50% match).

PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '14	Estimated Operating Impact	A=Annual T=One-Time
200014	Bikeway Improvement	2014	$4,095,000	90%	TBD	A
200505	Restroom Renovations	2015	$3,705,000	85%	TBD	A
201106	Menomonee Main Building Demolition	2014	$325,000	100%	$0	T
201208	Energy Efficiency Improvements	2015	$1,435,200	90%	TBD	A
201407	Waukesha-Brookfield trail	2017	$2,980,400	0%	TBD	A
201408	Minooka Beach Area Renovation	2018	$989,000	0%	TBD	A
201406	Pavement Management	2022	3,500,000	0%	$0	NA
200824	Pavement Management Plan	2017	$500,000/Yr	Ongoing	$0	NA

General County Grounds Maintenance

Program Description

The Grounds Maintenance 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 Ice Arena.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**7.90**	**7.73**	**7.73**	**7.59**	**(0.14)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$517	$0	$0	$0	$0
Appr. Fund Balance (a)	$0	$0	$0	$0	$0
County Tax Levy	**$610,361**	**$618,599**	**$618,599**	**$641,521**	**$22,922**
Total Revenues	**$610,878**	**$618,599**	**$618,599**	**$641,521**	**$22,922**
Personnel Costs	$390,403	$324,260	$341,699	$331,072	$6,812
Operating Expenses (a)	$124,666	$110,400	$109,435	$123,520	$13,120
Interdept. Charges	$182,457	$183,939	$181,839	$186,929	$2,990
Fixed Assets (a)	$0	$0	$0	$0	$0
Total Expenditures	**$697,526**	**$618,599**	**$632,973**	**$641,521**	**$22,922**
Rev. Over (Under) Exp.	($86,648)	$0	($14,374)	$0	$0

a) For comparability purposes, Operating Expenses, Fixed Assets, and Fund Balance for the 2014 Budget and 2013 Actuals are restated to recognize the shifting of Parks Three-year maintenance plan and project amounts from the Grounds Maintenance program area to the Parks Programs area.

Program Highlights

Personnel costs increase about $6,800 due to the cost to continue existing staff levels which is partially offset with a slight reduction 0.14 FTE in extra help. Operating expenses increase $13,100 to about $123,500 mainly due to a $7,000 increase for salt and an approximate $5,000 increase for operating supplies. Interdepartmental charges increase about $3,000 to nearly $187,000, mostly due to an increase in fuel costs.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Acres of Land Maintained	214	214	214	214	-
Acres of Parking Lot maintained	45	45	45	45	-
Linear Ft- Sidewalk/Entrances	33,200	33,200	33,200	33,200	-

Retzer Nature Center

Program Description

Retzer Nature Center is responsible for 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.

County-wide Key Strategic Outcome: An environmentally responsible County

1-Objective: Increase attendance at and satisfaction with environmental education programs presented at the Retzer Nature Center and parks.

Key Outcome Indicator:

a. Exit survey results from educational programming that indicate high satisfaction with attended programs and a desire to attend future programming.

b. Increase number of attendees in environmental classes by 5% annually.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Program Attendance	5,747	6,800	6,500	6,825	25

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**8.84**	**8.99**	**8.99**	**8.80**	**(0.19)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$101,546	$77,200	$77,200	$77,200	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$54,529	$58,000	$88,174	$58,000	$0
Appr. Fund Balance (a)	$12,744	$0	$0	$0	$0
County Tax Levy	**$535,146**	**$578,775**	**$578,775**	**$599,619**	**$20,844**
Total Revenues	**$703,965**	**$713,975**	**$744,149**	**$734,819**	**$20,844**
Personnel Costs	$443,561	$456,181	$440,585	$469,068	$12,887
Operating Expenses (a)	$127,593	$140,150	$134,245	$153,050	$12,900
Interdept. Charges	$95,653	$102,644	$99,344	$101,451	($1,193)
Fixed Assets (a)	$10,344	$15,000	$33,000	$11,250	($3,750)
Total Expenditures	**$677,151**	**$713,975**	**$707,174**	**$734,819**	**$20,844**
Rev. Over (Under) Exp.	$26,814	$0	$36,975	$0	$0

(a) For comparability purposes, Operating Expenses, Fixed Assets, and Fund Balance for the 2014 Budget and 2013 Actuals are restated to recognize the shifting of Parks Three-year maintenance plan and project amounts from Retzer Nature Center to the Parks Programs area.

Program Highlights

Charges for Services revenues are budgeted to remain at 2014 budgeted levels of $77,200 and include workshop and special event fees of $51,200; land and office rental fees totaling $10,000; and $16,000 from the Waukesha School District for Parks staff maintenance of the planetarium facility. Other Revenues are also budgeted to remain at 2014 budgeted levels of $58,000 and include $32,000 in birdseed sale; $18,000 of bookstore merchandise sale and $8,000 in miscellaneous revenue.

Personnel costs are budgeted to increase by approximately $12,900 to $469,100 to fund the cost to continue existing staffing levels which is a slight reduction of 0.19 FTE related to changes in budgeted rates and position classifications in temporary extra help. Operating costs increase $12,900 to $153,050 mainly due to an increase of $6,500 for small equipment and an increase of $6,000 for program promotion supplies which are partially offset by a $4,800 decrease in maintenance costs. Interdepartmental charges decrease approximately $1,200 to $101,500 mainly due to decreases related to postage of $2,500, fleet maintenance costs of $500 and fuel of $500, and are partially offset with increases in insurance costs of $400 and computer maintenance and replacement costs of nearly $2,000. Fixed asset expenses include $11,250 for a backup generator system.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Apple harvest festival attendance	4,333	5,000	5,000	5,000	-
Site Evaluations	4	5	5	5	-
Bird Seed Bags Sold	1,660	2,000	1,700	1,650	(350)

Exposition Center

Program Description

Provides facilities for recreational, educational, and entertainment events to citizens, businesses, and government groups.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**8.89**	**8.83**	**8.83**	**8.63**	**(0.20)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$549,797	$550,000	$550,000	$550,000	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$34	$0	$0	$0	$0
Appr. Fund Balance (a)	$12,400	$10,000	$10,000	$10,000	$0
County Tax Levy	**$163,569**	**$142,603**	**$142,603**	**$149,598**	**$6,995**
Total Revenues	**$725,800**	**$702,603**	**$702,603**	**$709,598**	**$6,995**
Personnel Costs	$428,120	$437,440	$424,608	$448,222	$10,782
Operating Expenses (a)	$194,288	$207,225	$235,725	$208,600	$1,375
Interdept. Charges	$65,026	$57,938	$57,833	$52,776	($5,162)
Fixed Assets (a)	$0	$0	$0	$0	$0
Total Expenditures	**$687,434**	**$702,603**	**$718,166**	**$709,598**	**$6,995**
Rev. Over (Under) Exp.	$38,366	$0	($15,563)	$0	$0

(a) For comparability purposes, Operating Expenses, Fixed Assets, and Fund Balance for the 2014 Budget and 2013 Actuals are restated to recognize the shifting of Parks Three-year maintenance plan and project amounts from the Exposition Center to the Parks Programs area.

Program Highlights

Charges for services revenue remains at the 2014 level of $550,000. Fees will be adjusted as necessary to maintain a competitive market position. A general fund balance appropriation of $10,000 is included in 2015 to fund expenditures for a table and chair replacement program.

Personnel costs increase approximately $10,800 mainly due to the cost to continue existing staff levels and a slight (0.20 FTE) reduction in overtime funding. Operating expenses increase $1,375, mainly due to an increase in waste disposal services of $2,000 based on prior year experience. Interdepartmental charges decrease $5,162 to about $52,800 mainly due to a $3,300 reduction in Worker Compensation charges and nearly $2,000 reduction in insurance charges.

Museum

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)			**No Staff Allocated**		
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$215,000**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$215,000**	**$0**	**$0**	**$0**	**$0**
Personnel Costs	$0	$0	$0	$0	$0
Operating Expenses	$215,000	$0	$0	$0	$0
Interdept. Charges	$0	$0	$0	$0	$0
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$215,000**	**$0**	**$0**	**$0**	**$0**
Rev. Over (Under) Exp.	$0	$0	$0	$0	$0

*A program operations grant of $215,000 to the Waukesha County Historical Society Museum was discontinued in 2014.

Planning & Zoning, Enforcement

Program Description

Provide for the administration and preparation of a variety of land use related planning efforts. These efforts include land use planning and zoning assistance to the public and communities, and implementation and update of the County Development Plan.

Administration and enforcement of the Waukesha County Zoning Code, the Waukesha County Shoreland and Floodland Protection Ordinance, the Waukesha County Shoreland and Floodland Subdivision Control Ordinance and the Waukesha County Airport Height Ordinance. Review of subdivision and certified survey maps for compliance with applicable statutes, codes, the County Development Plan and ordinances. Prepare recommendations for rezoning, conditional use, and conduct site plan and plan of operation reviews.

County-Wide Key Strategic Outcome: A well planned county

1-Objective: Foster a well-planned County through optimal distribution of business, industry, and housing land uses, while preserving natural resources, prime agricultural lands, and open space.(PLU Strategic Plan objective 4.1)

Key Outcome Indicators:

a. Updated Farmland Preservation Zoning codes by 2015.
b. 100% of approved rezones are consistent with the County Comprehensive Plan, Farmland Preservation Plan and Shoreland Code requirements.
c. New Shoreland and Floodland Protection Ordinance provisions to ensure compliance with the State's new Shoreland Zoning law, which requires an amended ordinance by 2016.

Performance Measures:

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Benchmark Goal				
% of rezones consistent with development plan	100%	100%	100%	100%
Zoning actions consistent with Primary Environmental Corridor standards	100%	100%	100%	100%
Zoning actions consistent with Floodland protection standards	100%	100%	100%	100%
Zoning actions consistent with Park and Open Space Plan goals	100%	100%	100%	100%

Planning & Zoning, Enforcement (continued)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**9.50**	**9.50**	**9.50**	**9.50**	**0.00**
General Government	$5,000	$0	$0	$0	$0
Fine/Licenses	$89,635	$90,500	$93,500	$85,000	($5,500)
Charges for Services	$46,234	$28,300	$40,000	$40,000	$11,700
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$1,691	$3,500	$2,500	$2,500	($1,000)
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$729,871**	**$746,017**	**$746,017**	**$753,287**	**$7,270**
Total Revenues	**$872,431**	**$868,317**	**$882,017**	**$880,787**	**$12,470**
Personnel Costs	$759,792	$783,124	$791,545	$810,594	$27,470
Operating Expenses	$15,999	$22,250	$19,350	$19,500	($2,750)
Interdept. Charges	$62,008	$62,943	$61,808	$50,693	($12,250)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$837,799**	**$868,317**	**$872,703**	**$880,787**	**$12,470**
Rev. Over (Under) Exp.	$34,632	$0	$9,314	$0	$0

Program Highlights

Fines and license revenue, which include zoning permit fee revenues totaling $85,000, are budgeted to decrease $5,500. The decrease is mainly due to projecting that the Town of Genesee will likely adopt its own zoning code in year 2014. In addition, zoning permit processing for small projects maybe further decentralized and handled by some towns. Charges for service revenue increases $11,700 to $40,000 and consists of $15,000 of reimbursement for direct staff time providing planning assistance to municipalities and $25,000 for subdivision plat review fees. Subdivision revenues have been increased based on an increase in program activity. Other revenue of $2,500 is budgeted from the sale of maps, a decrease of $1,000 based on prior year experience and current year estimates.

Personnel costs are increasing $27,470 mainly due to the cost to continue existing staff levels and changes in an employee's plan selection of health insurance. Operating expenses are being decreased $2,750 to $19,500 mainly due to a slight reduction in office supplies and equipment. Interdepartmental charges decrease $12,250 mainly due to a reduction in record retrieval of $1,700 and the reallocation of computer ownership charges of $9,600.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
No. of Conditional Use reviews	25	30	20	20	(10)
No. of Zoning Violations pursued	114	140	130	130	(10)
Site Plan reviews	71	55	50	40	(15)

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
No. of Zoning Permits	525	450	450	400	(50)
No. of Board of Adjustment cases	35	40	50	45	5
No. of Certified Survey Maps (CSMs) reviewed	29	20	28	25	5
No. of Subdiv. Plat Reviews	27	15	34	32	17

Environmental Health

Program Description

Provide management and clerical support to Environmental Health, Humane Animal Program, Hazardous Material, Laboratory and Licensing and Septic/Well sections. Administer the Safe Drinking Water Act (SDWA) grant, Wisconsin Fund grant, Radon grant and laboratory and the Private Sewage System maintenance program.

County-Wide Key Strategic Outcome: A safe county

1-Objective: Annually sample public water supply systems for the presence of coliform bacteria and nitrates in order to assure the public that water served from public water systems is safe.

Key Outcome Indicator: Transient Non-Community public water systems in Waukesha County are sampled annually for the presence of coliform bacteria and nitrates. These public water systems include restaurants, parks, churches, and other facilities of public use. Annual sampling assures the public that water served at these facilities is safe to drink. 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.

	2013 Actual	2014 Target	2014 Estimate	2015 Target
System samples	439	484	450	450
% sampled	100%	100%	100%	100%
% with coliform bacteria	5.0%	2.2%	2.5%	2.5%
% with nitrates	<.1%	.2%	<.1%	<.1%

County-Wide Key Strategic Outcome: An environmentally responsible county

2-Objective: Operate a mandatory maintenance program for the estimated 38,000 private sewage systems, notifying system owners of the need for maintenance every three years.

Key Outcome Indicator: Every three years, notices are sent to property owners reminding them of the requirement to pump and/or inspect their private sewage system. Proper maintenance of the private sewage system will help prevent premature failure of the private sewage system.

Performance Measure: Receive verification that maintenance has been conducted on 85% of the private sewage systems notified through maintenance notification.

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Maintenance cards sent	7,850	9,600	9,600	10,000
Number returned	6,400	8,830	8,830	9,000
% Returned	82%	92%	92%	90%

3-Objective: Inventory private sewage systems that were installed before July 1, 1979 to comply with WI Statute 145.20(5)(am) for inclusion in the Mandatory Maintenance Program.

Key Outcome Indicator: Continued maintenance of software related to permit tracking for Private On-site Waste Treatment Systems (POWTS) will allow the efficient inventory of the estimated 16,000 additional POWTS.
Performance Measure:

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Inventory Private Sewerage Systems Installed before July 1, 1979 (a)	85%	98%	90%	95%

(a) Due to transitioning to the new permit tracking software and extension of the requirement set forth in WI Statute 145.20(5)(am), the inventory process is taking longer than expected.

Environmental Health (Continued)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**4.42**	**4.41**	**4.41**	**4.41**	**0.00**
General Government	$47,354	$50,000	$50,000	$50,000	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$70,396	$64,500	$66,000	$66,000	$1,500
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$348	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$320,512**	**$329,301**	**$329,301**	**$332,844**	**$3,543**
Total Revenues	**$438,610**	**$443,801**	**$445,301**	**$448,844**	**$5,043**
Personnel Costs	$332,965	$344,129	$363,152	$344,965	$836
Operating Expenses	$50,941	$58,000	$57,650	$61,300	$3,300
Interdept. Charges	$39,166	$41,672	$41,342	$42,579	$907
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$423,072**	**$443,801**	**$462,144**	**$448,844**	**$5,043**
Rev. Over (Under) Exp.	$15,538	$0	($16,843)	$0	$0

Program Highlights

General Government revenues of $50,000 include a $35,000 pass-through grant from the State for the Wisconsin Fund Septic System Replacement Program, intended to help lower-income County residents replace faulty septic systems. General Government revenues also include $15,000 budgeted for the State's Radon Grant to cover staff time and other costs related to providing radon education services to area residents, unchanged from the 2014 budget. Charges for Service of $66,000 includes $50,000, in state reimbursements for water samples examined in accordance with the Safe Drinking Water Act, a $1,500 increase from the prior year budget, $1,000 related to the lead program and $15,000 for radon kit sales, unchanged from 2014.

Personnel costs increase less than $900 related to the cost to continue of existing positions. Operating expenses increase $3,300 mainly due to an increase in software repair and maintenance costs of $2,500. Interdepartmental charges are budgeted to increase approximately $900 mainly due to increases in computer ownership cost allocation.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
WI Fund Grant (Septic Replacements)	6	9	4	5	(4)
# of on-site septic systems under Mandatory Maintenance (a)	35,000	37,000	37,000	38,000	1,000

(a) Per WI Statute 145.20(5)(am), the increase in these numbers is due to the inclusion of private sewage systems that were installed prior to July 1,1979.

Licensing

Program Description

Provide protection to the public health by licensing, inspection, and education of restaurants, retail food establishments, hotels / hotels / tourist rooming houses, bed and breakfast establishments, public pools, recreational-educational camps and campgrounds.

County-wide Key Strategic Outcome: A Safe County

1-Objective: Reduce occurrences of foodborne illness through reduction of risk factor violations. (PLU Strategic Plan objective 1.2)

Key Outcome Indicator: Using State of Wisconsin Guidance set forth in DHS 196 of the Wisconsin Administrative Code; amend the restaurant license categories so that they are based upon the complexity of the restaurant. The higher the number of risk factors, the higher the complexity. Update procedures regarding the current inspection frequency of once per year per establishment to risk-based inspection. Increase the inspection frequency of the moderate and complex food establishments while decreasing the inspection frequency of the pre-packaged and simple restaurants.

Performance Measure: 10% reduction in risk factor violation (identified by the Center of Disease Control as the most often responsible for foodborne illness outbreaks) average

Measure	Year 2014 Benchmark	Year 2015 Goal	Year 2016 Goal
Risk Factor Violation Average	31%	28%	25%

2-Objective: The department, through a combination of technology improvements, vendor education and cross training of staff, will assure the continuation of quality inspections of all licensed food establishments, efficient follow-up of complaints, and pro-active engagement with the owners and operators of restaurants and retail food establishments.

Key Outcome Indicator: Using the Voluntary National Retail Food Regulatory Program, Standard No. 8 as a guide, the department goal is to provide one FTE for every 280-352 licensed food inspections / consultations.

Note: Inspections for purposes of this ratio calculation include routine inspections, re-inspections, complaint investigations, outbreak investigations, compliance follow-up inspections, risk assessment reviews, process reviews, variance process reviews and other direct establishment contact time such as on-site training.

Performance Measure: FDA Voluntary Standard No. 8 indicates a staffing level of one FTE for every 280-320 licensed food inspections performed annually. Factoring in a “plus 10%” for program surges (low interest rates and increased new and change of operator activity), 280-352 licensed food inspections/consultations by FTE**.**

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of licensed food establishments	1,627	1,550	1,550	1,550
Number of inspections & consultations	2,768	2,600	2,600	2,600
# of preinspections/inspections/consultations per Inspector	395	371	371	371

Licensing (continued)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**7.58**	**7.64**	**7.64**	**7.63**	**(0.01)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$698,727	$665,500	$665,500	$679,000	$13,500
Charges for Services	$1	$0	$0	$0	$0
Interdepartmental	$4,200	$4,100	$4,100	$4,100	$0
Other Revenue	$0	$500	$500	$500	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (a)	**($67,715)**	**($59,094)**	**($59,094)**	**($55,648)**	**$3,446**
Total Revenues	**$635,213**	**$611,006**	**$611,006**	**$627,952**	**$16,946**
Personnel Costs	$545,630	$549,702	$545,588	$560,054	$10,352
Operating Expenses	$30,691	$27,500	$27,475	$31,200	$3,700
Interdept. Charges	$33,651	$33,804	$33,504	$36,698	$2,894
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$609,972**	**$611,006**	**$606,567**	**$627,952**	**$16,946**
Rev. Over (Under) Exp.	$25,241	$0	$4,439	$0	$0

(a) Levy (Credit) reflects revenues over expenses, which are used to offset expenses within other PLU department programs.

Program Highlights

License revenues are budgeted at $679,000, an increase of $13,500. Restaurant license/inspection revenues increase by $10,000 to $460,000, mainly due to an approximately 1.5% increase in program fees. Lodging and campground license fee revenues have been increased $500 to $60,500 mainly due to an approximately 1.5% increase in program fees. Retail food license revenues have been increased $3,000 to $143,000 mainly due to an approximately 1.5% increase in fees.

Personnel costs increase about $10,350, mainly due to the cost to continue existing staff levels. Operating expenses increase $3,700 due to a $3,000 increase in mileage reimbursement costs, and a $700 increase for travel expenses. Interdepartmental charges increase nearly $2,900 mainly due to computer ownership cost allocation.

In mid-2013, Environmental Health made the transition to Health Space, a licensing and inspection program available at no cost as agents of the State. This has allowed Environmental Health to go paperless and eliminate its imaging fees while easing reporting to the State and encompassing all licensing programs as opposed to just the food programs.

Activity Data

# of Inspections/Consultations Performed	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
# of Restaurants	2,061	2,000	2,000	2,000	-
# of Retail Foods	707	600	625	625	25
# of School Food Services	124	120	120	120	-
# of Lodging	62	48	50	50	2
# of Public Pool, Camp & Rec/ED camp	286	295	275	275	(20)

# of Establishment Licenses issued	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Restaurants					
Temporary	133	120	120	120	-
Prepackaged	58	60	60	60	-
Full Service	959	925	925	925	-
Retail Food					
No Processing	133	120	120	120	-
Processing	331	315	315	315	-
Lodging					
Hotel/Motel	42	40	40	40	-
Bed and Breakfast	3	4	4	4	-
Tourist Rooming House	5	4	4	4	-
Recreation					
Public Pools	218	205	205	205	-
Campground / Rec Ed. Camps	18	18	18	18	-

Septic/Well/Lab Programs

Program Description

Inspect the visible portions of the private well and/or private sewage system on existing properties to document compliance with (Wisconsin Department of Natural Resources Administrative Code) NR 812 and/or (Wisconsin Department of Commerce Administrative Code) Comm. 83 requirements. Collect water samples for bacteriological and/or chemical analysis. Issue sanitary permits and inspect private sewage system installations.

County-wide Key Strategic Outcome: A safe county

1-Objective: Same day reporting of bacteriologically unsafe sample results to property owners.

Key Outcome Indicators: Owner collected water samples brought in for bacteriological analysis will result in notification during the same day results indicate a bacteriologically unsafe result.

Performance Measure: Inform property owners of drinking water quality concerns.

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of unsafe samples	115	50	75	75
Number of owner-collected samples	522	400	550	500
% Reported same day	100%	100%	100%	100%

County-wide Key Strategic Outcome: An environmentally responsible county

2-Objective: Inspect private sewage systems at the time of installation.

Key Outcome Indicator: After a sanitary permit is issued by the Division, a licensed plumber will install the sewage system. Plumbers are requested to call for an inspection appointment a day prior to the needed inspection.

Performance Measure: Inspect 100% of permitted private sewage system installations.

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of systems inspected	330	280	300	310
% systems inspected on same-day	100%	100%	100%	100%

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**6.00**	**6.00**	**6.00**	**5.00**	**(1.00)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$292,704	$180,000	$180,000	$195,000	$15,000
Charges for Services	$69,269	$72,600	$72,600	$72,600	$0
Interdepartmental	$0	$2,000	$2,000	$2,000	$0
Other Revenue	$0	$1,000	$1,000	$1,000	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$312,737**	**$320,519**	**$320,519**	**$215,251**	**($105,268)**
Total Revenues	**$674,710**	**$576,119**	**$576,119**	**$485,851**	**($90,268)**
Personnel Costs	$467,623	$486,124	$470,067	$396,472	($89,652)
Operating Expenses	$31,053	$50,150	$44,775	$47,100	($3,050)
Interdept. Charges	$40,556	$39,845	$39,695	$42,279	$2,434
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$539,232**	**$576,119**	**$554,537**	**$485,851**	**($90,268)**
Rev. Over (Under) Exp.	$135,478	$0	$21,582	$0	$0

Septic/Well/Lab Programs (Continued)

Program Highlights

License revenue consists of septic permit revenues and increase $15,000 to $195,000, mainly due to an increase in program activity. Charges for Service revenues are budgeted at $72,600 and include $47,600 in water sample fees and $25,000 for Preliminary site assessment fees.

Personnel costs decrease about $89,700 and include the cost to continue existing positions which is more than offset by savings from staff turnover and the unfunding of 1.00 FTE Environment Health Sanitarian position. Operating expenses have been reduced $3,050, mainly due to a slight reduction in equipment and mileage reimbursement. Interdepartmental charges are budgeted to increase about $2,400 to nearly $42,300 mainly due to a $1,000 increase in workers compensation costs and a $1,900 increase in total cost of computer ownership charges.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Number of Septic Permits Issued					
Conventional	182	130	190	185	55
Mound	190	130	200	185	55
Holding Tank	28	25	30	30	5
At Grade	7	12	5	5	(7)
Pressure Distribution	4	2	5	5	3

Humane Animal

Program Description

Provide education, advice and enforcement on animal neglect/welfare issues and follow up on animal bite reports with appropriate animal quarantines and rabies investigations.

County-Wide Key Strategic Outcome: A safe county

1-Objective: When necessary, ensure animal bite victims receive critical and time sensitive post-exposure rabies treatment. (PLU Strategic Plan objective 1.4)

Key Outcome Indicator: 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. When necessary, the animal will be sacrificed and examined for rabies. Enforce rabies vaccination of animals as required and advise bite victims to seek medical advice regarding treatment after a bite.

Performance Measure: Within 48 hours 100% of reported bite victims are advised to seek medical advice.

	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of reported animal bites	584	600	600	600
% bite victims seek medical advice within 48 hours	100%	100%	100%	100%

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Educational presentations on rabies control and animal neglect/abuse	47	30	40	40	10
Humane Investigations	209	240	240	240	-
Rabies Control Activities (bite investigation and quarantine follow-up)	851	800	800	800	-

Humane Animal (continued)

2-Objective: Reduce occurrences of animal abuse and neglect. (PLU Strategic Plan objective 1.5)

Key Outcome Indicator: Provide education, advice, and enforcement on animal welfare, neglect and cruelty, by investigating reported incidents within 48 hours. Provide public education opportunities regarding animal welfare. Refer criminal animal neglect and abuse to the local law enforcement authority. As the population of Waukesha County ages we anticipate encountering more occurrences of hoarding, a mental health disorder most often seen in the elderly. We will create a committee to address issues surrounding general and animal hoarding cases, which will consist of personnel from both Environmental Health and Health and Human Services. Monitor animal welfare cases to prevent re-occurrences from happening.

Performance Measure: a 10% reduction in behavior reversion of past offenders

Measure	Year 2014 Benchmark	Year 2015 Goal	Year 2016 Goal
10% Reduction in behavior reversion	5.0%	4.5%	4.0%

Activity Data

	2013 Actual	2014 Target	2014 Estimate	2015 Target
# Reports animal abuse/neglect	184	225	225	225
% followed up within 48 hours	90%	90%	90%	90%

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**1.59**	**1.58**	**1.58**	**1.58**	**0.00**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$49,029	$50,000	$50,000	$50,000	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$84,899**	**$89,892**	**$89,892**	**$94,835**	**$4,943**
Total Revenues	**$133,928**	**$139,892**	**$139,892**	**$144,835**	**$4,943**
Personnel Costs	$99,917	$107,512	$105,954	$109,657	$2,145
Operating Expenses	$11,004	$19,250	$17,500	$19,300	$50
Interdept. Charges	$12,362	$13,130	$13,127	$15,878	$2,748
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$123,283**	**$139,892**	**$136,581**	**$144,835**	**$4,943**
Rev. Over (Under) Exp.	$10,645	$0	$3,311	$0	$0

Program Highlights

License revenue consists of dog license surcharge revenues of $50,000.

Personnel costs increase about $2,150 due to the costs to continue existing staff levels. Interdepartmental charges increase nearly $2,750 mainly due to computer ownership cost allocations.

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.

Hazardous Material (continued)

County-Wide Key Strategic Outcome: An environmentally responsible county

1-Objective: To ensure groundwater and surface water quality protection, and maintain code compliant County petroleum storage tank and chemical storage facilities. (PLU Strategic Plan objective 3.4)
Key Outcome Indicator: Percent of sites with no violations noted on annual Department of Commerce Tank Inspection Reports for County facilities.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	100%	95%	100%	100%

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**0.90**	**0.90**	**0.90**	**0.90**	**0.00**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$11,000	$11,000	$0	($11,000)
Appr. Fund Balance	$25,000	$25,000	$25,000	$25,000	$0
County Tax Levy	**$130,284**	**$135,070**	**$135,070**	**$137,764**	**$2,694**
Total Revenues	**$155,284**	**$171,070**	**$171,070**	**$162,764**	**($8,306)**
Personnel Costs	$89,660	$92,371	$92,444	$94,631	$2,260
Operating Expenses	$45,627	$68,300	$62,075	$57,300	($11,000)
Interdept. Charges	$9,360	$10,399	$10,399	$10,833	$434
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$144,647**	**$171,070**	**$164,918**	**$162,764**	**($8,306)**
Rev. Over (Under) Exp.	$10,637	$0	$6,152	$0	$0

Program Highlights

The 2014 budget included $11,000 of landfill fees in other revenues to fund one time Land Recycling Program costs, which is removed in the 2015 budget. 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 $2,260 related to the cost to continue existing staff levels.

Operating expenses decrease $11,000 to $57,300 and include $25,000 to conduct environmental reconnaissance for site assessments on properties the County is considering acquiring to determine if and how much pollution has contaminated the site and $25,000 for the Land Recycling Program mentioned above.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	58	50	80	60	10
Number of Petroleum Storage Tanks					
Monitor for Compliance—Above Ground	53	53	53	53	-
Monitor for Compliance—Under Ground	6	6	6	6	-

Land & Water Conservation

Program Description

Control soil erosion, storm water runoff, flooding and water pollution from construction sites, land developments, farmland and non-metallic mining operations. Accomplish this by enforcing county ordinances and providing technical assistance, education programs and cost-sharing grants to landowners, municipalities, school and lake districts. Implement state nonpoint pollution performance standards on new construction sites and farmland mandated under Chapter NR 151, and mine reclamation regulations under Chapter NR 135. Facilitate watershed protection planning efforts to protect targeted water resources. Promote citizen action to protect water quality through a variety of conservation educational programs targeting youth and adult audiences, including citizen stream monitoring and a storm water education program mandated under Chapter NR 216. Preserve prime farmland and environmental corridors in cooperation with local land use, park and open space planning efforts. Assist farmers with crop damage caused by managed wildlife through a USDA contract.

Multi-year program objectives and planned activities are contained in the Waukesha County Land and Water Resource Management Plan. By state law (Chapter ATCP 50), this long-range plan is periodically updated and adopted by the County Board. Cooperative agreements with municipalities and partner organizations, and a variety of federal, state and local programs and grants help implement the plan.

County-Wide Key Strategic Outcome: An environmentally responsible county

1-Objective: Implement State urban and agricultural non-point pollution control performance standards and prohibitions under Chapters NR 151, NR 216 and ATCP 50 of Wisconsin Administrative Code.

Key Outcome Indicator: Complete storm water permit application reviews within benchmark response times specified in county ordinance (measured in working days).

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
For storm water permit sites >/= 1 acre. Benchmark = 20 working days.	10	10	12	10
For storm water permit sites< 1 acre. Benchmark = 10 working days.	4	8	6	8

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**5.42**	**5.43**	**5.43**	**5.42**	**(0.01)**
General Government	$178,812	$181,000	$185,000	$202,000	$21,000
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$110,268	$95,000	$100,000	$101,000	$6,000
Interdepartmental	$37,515	$15,300	$15,300	$15,300	$0
Other Revenue	$60,179	$111,000	$111,000	$111,000	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$259,562**	**$286,074**	**$286,074**	**$267,994**	**($18,080)**
Total Revenues	**$646,336**	**$688,374**	**$697,374**	**$697,294**	**$8,920**
Personnel Costs	$492,545	$484,300	$483,934	$496,310	$12,010
Operating Expenses	$74,461	$157,250	$148,750	$156,900	($350)
Interdept. Charges	$46,052	$46,824	$46,594	$44,084	($2,740)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$613,058**	**$688,374**	**$679,278**	**$697,294**	**$8,920**
Rev. Over (Under) Exp.	$33,278	$0	$18,096	$0	$0

Land & Water Conservation (continued)

Program Highlights

General Government revenues are budgeted to increase $21,000 to $202,000 mainly related to an increase of $19,000 to $155,000 for the State Department of Agriculture, Trade and Consumer Protection (DATCP) staffing grant and is used to help offset a portion of land and water conservation staffing costs. General Government revenues also include a $32,000 pass-through grant from the state to cost-share the installation of conservation practices and meet state water runoff pollution control standards (Nonpoint Grant), and a $15,000 pass-through grant is provided to fund expenses related to the Wildlife Damage program.

Charges for Service revenues increase $6,000 to $101,000 and include $56,000 from 25 municipalities, as part of an intergovernmental agreement with the County, to implement a mandatory storm water education program. 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. Charges for Service also include $30,000 budgeted for storm water permit fee and $15,000 from non-metallic mining reclamation permit fees. Storm water permit revenues have been increased $5,000 based on current activity levels. Interdepartmental revenues of $15,300 are reimbursement for administrative assistance to the Material Recovery Facility (MRF) program and remain at 2014 budgeted levels. Other Revenues are budgeted at $111,000 and includes $50,000 in real estate developer funds held by the County, which may be used to bring new developments into compliance with storm water codes in case developers are unwilling to do so; $40,000 in payments per an agreement with a gravel mining vendor for use of a County owned mine and $20,000 in pass through grants from the Graham Prairie Martin Foundation to construct rain gardens to help mitigate storm water runoff pollution.

Personnel costs increase approximately $12,000 related to the cost to continue existing staff levels. Interdepartmental charges decrease $2,740 mainly due to reductions in computer ownership cost allocations.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Number of Educational Presentations/Events	82	80	78	80	-
Number of Storm water Permits issued	68	50	50	50	-
Number of Construction Site Inspections	562	500	500	500	-
Number of Farm Compliance Inspections *	16	17	17	10	(7)

* Reflects the last phase of initial compliance checks for the Farmland Preservation Program.

Hazardous Waste and County Facilities Recycling

Program Description

Provide safe, convenient and cost-effective disposal sites for household hazardous wastes (HHW) to county residents. Also manage internal recycling and waste reduction efforts for county buildings and parks, and assist with county sustainability, energy efficiency and pollution prevention efforts. To help control county HHW program costs and encourage community support, all 37 local communities generally pay 1/3 of county HHW program costs. Through a landfill expansion agreement executed in 2000, the current owner of the Muskego Emerald Park Landfill (Advanced Disposal Services) 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.

County-Wide Key Strategic Outcome: An environmentally responsible county

1-Objective: Maintain service at four ongoing Household Hazardous Waste (HHW) sites and four satellite collections in the County with a cost per participant equal to or less than $30.

Key Outcome Indicators: County cost per participant for HHW collected is expected to be equal to or less than $30.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
County HHW disposal costs per participating household	29.02	$30.00	$30.00	$30.00

Hazardous Waste and County Facilities Recycling (continued)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**0.25**	**0.25**	**0.25**	**0.25**	**0.00**
General Government	$53,491	$63,300	$63,300	$63,300	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$2,432	$3,000	$3,000	$3,000	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$217,383	$391,000	$387,000	$392,000	$1,000
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy (a)	**($99,226)**	**($102,518)**	**($102,518)**	**($107,291)**	**($4,773)**
Total Revenues	**$174,080**	**$354,782**	**$350,782**	**$351,009**	**($3,773)**
Personnel Costs	$16,665	$16,812	$17,915	$18,382	$1,570
Operating Expenses	$193,430	$331,050	$351,900	$329,800	($1,250)
Interdept. Charges	$4,281	$6,920	$6,743	$2,827	($4,093)
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$214,376**	**$354,782**	**$376,558**	**$351,009**	**($3,773)**
Rev. Over (Under) Exp.	($40,296)	$0	($25,776)	$0	$0

(a) Levy Credit reflects revenues over expenses, which are used to offset expenses within other PLU department programs.

Program Highlights

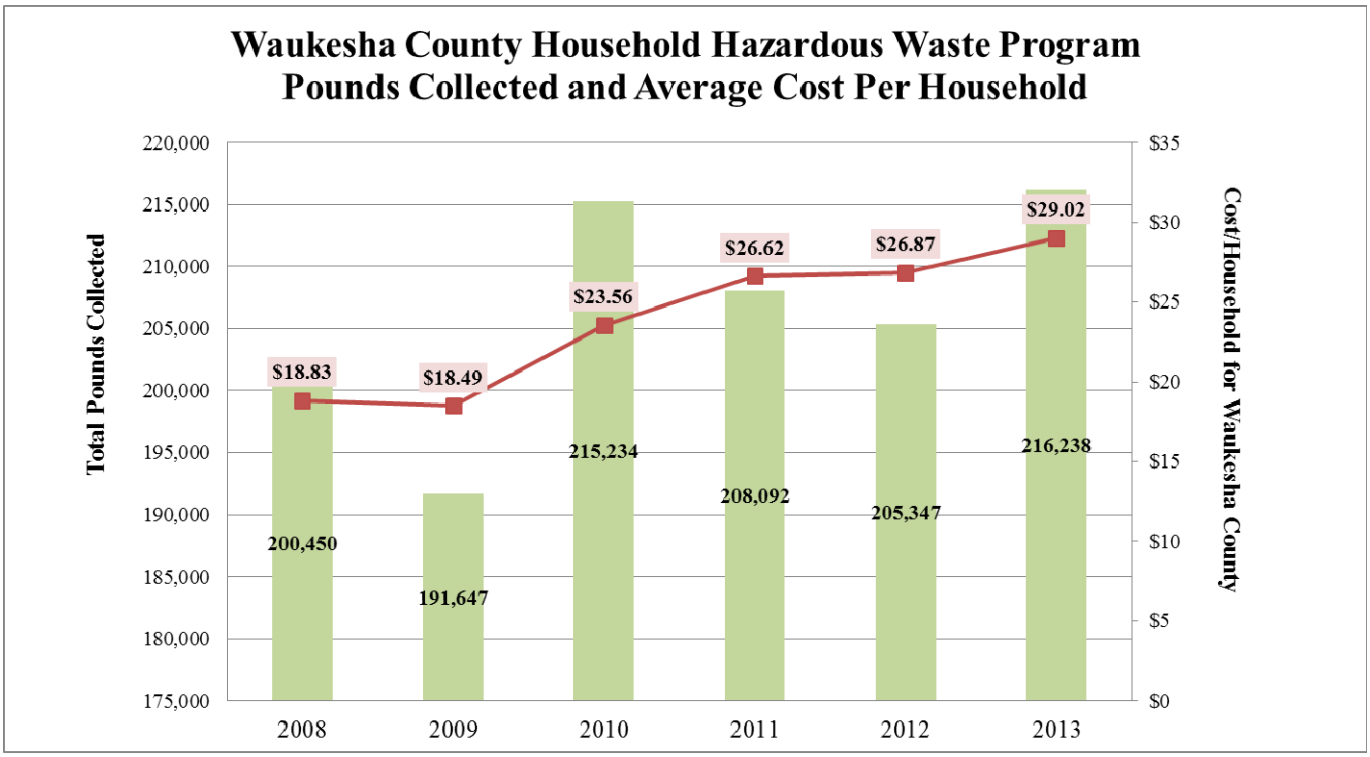
General government revenue remain at the 2014 budgeted level of $63,300 and include state hazardous waste grant funding of $13,300 and the local community program cost share. Participating communities pay approximately one-third of the county's program collection costs, which is approximately $50,000, net of the estimated state grant of $13,300. Charges for services revenue includes a $3,000 payment from Walworth County for use of the Muskego collection site. Other revenues include landfill tipping fee revenues of $230,000; Beginning in 2014, the Emerald Park Landfill operator (Advanced Disposal Services) will pay the County $156,000 and county staff will administer all of the HHW program activities; County in-house recycling material sale revenue of $5,000; and $1,000 in miscellaneous recoveries.

Personnel costs allocated for 0.25 FTE increase by nearly $1,600 to $18,400 to fund the cost to continue existing staff levels. Operating expenses include continuation of a multi-year agreement with Emerald Park Landfill Standing Committee (EPL) and the landfill operator (Advanced Disposal Services) for the hazardous waste program under which EPL funds of $156,000 are exhausted first, Clean Sweep grant funds are used next, and then the county pays up to its maximum budgeted amount of $155,000. Beginning in 2014, Advanced Disposal Services pays the County $156,000 to administer all invoicing for the HHW program. This program cost increase is offset with direct payment from the landfill operator (mentioned above). Promotion of household product exchanges will continue at four ongoing sites for reuse of unwanted automotive, household and garden products. By written agreement, Walworth County will be billed for a small number of it's residents who are allowed to use the site in Waukesha on a fee for service basis. Through a co-sponsorship of a one-day collection event in Mukwonago, Walworth and Waukesha Counties will co-promote the event, track participant addresses and split the cost based on participation. Interdepartmental charges have decreased about $4,100 mainly due to changes in insurance and computer cost allocations.

Activity Data

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Households served at Hazardous Waste Collection	5,820	5,200	5,200	5,800	600
Pounds of Hazardous waste collected	216,238	215,000	215,000	215,000	-
Pounds of HHW Per household	37.2	37.0	37.0	37.0	0
Number of Households using product exchange	426	350	350	400	50
Tons of office paper/containers recycled at County facilities/parks	294.62	295	295	325	30

Hazardous Waste and County Facilities Recycling (continued)



The chart shows that the number of pounds of household hazardous waste collected in 2013 increased to 216,000 lbs. The cost to the County per participating household increased due to decreased State aid and more costly disposal of materials collected.

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 office efficiencies, automated file developments, strategic planning, and performance measurement.

County-wide Key Strategic Outcome: Cost effective services delivered with competence and skill

1-Objective: The Sheriff's Department, the Department of Public Works and the Department of Parks and Land Use will expand the Huber Workforce Initiative to provide inmates a work alternative to daily incarceration. (PLU Strategic Objective 6.2)

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Number of Jail Days Saved	1,669	1,102	1,724	1,300
Est. Value in $ of service to the County	$146,465	$94,860	$148,400	$111,900

Note: In May 2011, an ordinance was approved by the Waukesha County Board allowing inmates to work a day off their sentence by working 8 hours instead of 24 hours. The ordinance went into affect mid-year 2011.

2-Objective: Provide customers with high quality program information via the Department website and respond to web-based inquiries within 2 business days.

Key Outcome Indicator: Respond to web-based customer inquiries within 2 business days. All customer inquiries receive acknowledgement of inquiry within 24 hours.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
# of PLU web pages viewed on divisions home page	278,900	320,000	250,000	260,000
# of web based inquires/% responded to within 2 business days	97/100%	125/100%	85/100%	100/100%

Administrative Services (continued)

3-Objective: The Department of Administration – Accounting / Payroll Divisions will continue to analyze the various time reporting and employee scheduling systems in the Departments and evaluate automated systems used with current processes and integrate reporting and scheduling associated with projects, grants and work order systems in order to significantly reduce staff time and costs associated with reporting and scheduling.

County-wide Key Strategic Outcome: An environmentally responsible county
4-Objective: The Departments of Parks and Land Use and Public Works will coordinate the implementation of the priority projects identified in the Waukesha County Sustainability Plan to reduce energy consumption by 10% to 20%. The Department will implement energy conservation initiatives justified in facility energy analysis reports with return on investment (ROI) of under 7 years (high and medium ranked projects). (PLU Strategic Plan Objective 3.1)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**8.50**	**8.50**	**8.50**	**8.39**	**(0.11)**
General Government	$10,000	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$127,800	$163,100	$160,000	$153,000	($10,100)
Other Revenue	$15	$290	$200	$300	$10
Appr. Fund Balance	$1,278	$0	$1,933	$0	$0
County Tax Levy	**$642,209**	**$656,638**	**$656,638**	**$678,114**	**$21,476**
Total Revenues	**$781,302**	**$820,028**	**$818,771**	**$831,414**	**$11,386**
Personnel Costs	$693,791	$688,539	$675,759	$699,956	$11,417
Operating Expenses	$63,095	$79,730	$76,125	$77,617	($2,113)
Interdept. Charges	$56,670	$51,759	$51,739	$53,841	$2,082
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$813,556**	**$820,028**	**$803,623**	**$831,414**	**$11,386**
Rev. Over (Under) Exp.	($32,254)	$0	$15,148	$0	$0

Program Highlights

Interdepartmental revenues decrease by $10,100 to $153,000 due to a reduction in charges for administrative and financial management services to the Material Recycling Facility.

Personnel costs increase about $11,400 to nearly $700,000, mainly due to the cost to continue of existing positions and a slight reduction of 0.11 FTE extra help related to a change in the budgeted rate and position classification of temporary extra help. Operating expenses decrease approximately $2,100 mainly due to a reduction in printing costs. Interdepartmental charges are increased about $2,100 mainly due to computer and technology ownership charges.

Parks & Land Use

Statement of Purpose

The Waukesha County Community Development program utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs detailed in the current Waukesha County Five Year Consolidated Plan. The Plan has identified the following basic principles that guide funding decisions and program priorities:

- Provide opportunities for the rehabilitation and development of affordable housing for both owner occupied and rental properties;
- Provide opportunities for low and moderate income households for homeownership;
- Provide opportunities to meet special population affordable housing and support service needs;
- Provide direct client services to meet identified needs through collaborative public services;
- Provide for expanding economic opportunities and job creation for low and moderate income households;
- Provide opportunities for maintenance and rehabilitation of public facilities with emphasis on accessibility;
- Provide strategies and activities in areas of concentrated low and moderate income to improve the quality of life and opportunities to self-sufficiency;
- Concentration of resources directed to specific Housing and Urban Development (HUD) eligible neighborhoods to improve livability, safety, and empower the residents.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government (a)(b)	$5,141,909	$2,298,808	$2,789,496	$2,438,785	$139,977	6.1%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$0	$0	$0	$0	$0	N/A
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$734,928	$773,300	$733,250	$628,159	($145,141)	-18.8%
Appr. Fund Balance (c)	$25,000	$0	$0	$0	$0	N/A
County Tax Levy (c)	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$5,901,837**	**$3,072,108**	**$3,522,746**	**$3,066,944**	**($5,164)**	**-0.2%**
Expenditures						
Personnel Costs	$182,878	$222,156	$220,756	$229,395	$7,239	3.3%
Operating Expenses (a)	$5,112,501	$2,753,333	$3,205,869	$2,740,283	($13,050)	-0.5%
Interdept. Charges	$94,820	$96,619	$96,121	$97,266	$647	0.7%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$5,390,199**	**$3,072,108**	**$3,522,746**	**$3,066,944**	**($5,164)**	**-0.2%**
Rev. Over (Under) Exp.	$511,638	$0	$0	$0	$0	N/A

Position Summary (FTE)					
Regular Positions	2.35	2.85	2.85	2.85	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.04	0.03	0.03	0.07	0.04
Total FTEs	2.39	2.88	2.88	2.92	0.04

(a) 2014 Estimate includes a 2013 carryover of encumbered grant contracts that totaled $947,628 and an approved request to carry-over 2013 expenditure appropriations that totaled $2,272,968.

(b) The 2015 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.

(c) This Special Revenue fund relies mainly on federal funding. The actual County Tax Levy is usually $0 for this fund. However, in 2013 General Fund balance was budgeted for Wisconsin Partnership Housing Development technical assistance initiative. There is no proposed fund balance usage in 2015.

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.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**1.99**	**2.48**	**2.48**	**2.51**	**0.03**
General Government (a)	$1,441,570	$1,249,906	$1,749,338	$1,334,000	$84,094
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$463,876	$585,000	$565,000	$460,000	($125,000)
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,905,446**	**$1,834,906**	**$2,314,338**	**$1,794,000**	**($40,906)**
Personnel Costs	$155,455	$193,448	$192,053	$199,591	$6,143
Operating Expenses (a)	$1,645,720	$1,576,414	$2,057,669	$1,529,166	($47,248)
Interdept. Charges	$60,175	$65,044	$64,616	$65,243	$199
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$1,861,350**	**$1,834,906**	**$2,314,338**	**$1,794,000**	**($40,906)**
Rev. Over (Under) Exp.	$44,096	$0	$0	$0	$0

(a) 2014 Estimate includes a 2013 carryover of encumbrances totaling $449,057 and a 2013 carryover of $1,367,065 through a separate ordinance. Unexpended appropriations at year end 2014 will be requested to be carried over to the 2015 Modified budget.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at $1,334,000, an increase of nearly $84,100 from the 2014 Budget.

Other revenue of $460,000 includes revolving loan income estimated at $275,000 repaid by Waukesha County Economic Development Corporation (WCEDC) and program income estimated at $185,000 repaid by the City of Waukesha, Housing Development and Housing Rehabilitation programs.

Personnel costs increase approximately $6,150 mainly due to the cost to continue existing staffing level and a 0.03 FTE increase in Overtime. The CDBG program budget includes about $5,150 for CDBG Board expenses of which $4,500 is related to estimated per diems and $650 is included for operating expense mileage reimbursements.

Overall, operating expenses decrease about $47,200, mainly due to decreases of $90,000 for revolving loan payments, $15,000 for program income expenditures and $20,000 for the 2014 update of the 5 year Consolidated Plan that are partially offset by a $76,000 increase in grants to communities.

Community Development Block Grant (Continued)

Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: A county that assists at-risk citizens

Objective 1: To address key community objectives and funding targets contained in the current consolidated plan.

Key Outcome Indicator: The allocation will target funding to the community objectives based on percentages identified in the Consolidated Plan.

Performance Measure:

The community objectives are further defined as:

Community Objective	Funding Target % of annual Allocation(a)	2013 Actual(b)	2014 Estimate	2015 Target
Housing	18%	18%	15%	18%
Economic Development	30%	26%	25%	26%
Public Service (outside neighborhood stabilization areas)	15%	15%	15%	15%
Public Service (within neighborhood stabilization areas)	10%	10%	15%	10%
Facilities	7%	11%	10%	11%
Administration	20%	20%	20%	20%

(a) Funding Target % of Annual Allocation is taken from the 2010-2014 Waukesha County Consolidated Plan. Updated targets will be developed as part of the 2015 – 2019 Consolidated Plan.
(b) 2013 Actuals represent a percentage of the budgeted funding allocation. Unspent funding has been carried over to 2014.

"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 to provide training opportunities and childcare assistance to increase the likelihood of persons keeping a job.

"Public Services": 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 Services within a Neighborhood Stabilization Area": These "public services" are provided within specific neighborhoods which have been defined through the US Census, and approved by the U.S. Department of Housing and Urban Development, as being concentrated areas of low and moderate income households. Services seek to improve safety and quality of life, to increase economic opportunities, and to empower the residents to improve their neighborhoods.

"Facilities": These services seek to provide physical improvements to public facilities, with an emphasis to increase accessibility to facilities for persons with disabilities.

"Administration": Funding in this category is used for Waukesha County's administrative budgets and staffing for the Community Development Block Grant program. Funding in this category may also be used for community based planning projects that relate to job creation, affordable housing or other plans to benefit low and moderate income households. Federal regulations cap the funding for "administration" at 20% of the annual allocation to the County.

HOME Investment Partnership Program

Program Description

Through a consortium with Jefferson, Ozaukee and Washington counties, meet the owner occupied or rental housing needs of low and moderate income persons through new development, down payment assistance, homebuyer counseling and housing rehabilitation. An emphasis is placed on providing funding to Community Housing Development Organizations (CHDO's).

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**0.40**	**0.40**	**0.40**	**0.41**	**0.01**
General Government (a)	$752,960	$1,048,902	$1,040,158	$1,104,785	$55,883
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$264,072	$188,300	$168,250	$168,159	($20,141)
Appr. Fund Balance	$25,000	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,042,032**	**$1,237,202**	**$1,208,408**	**$1,272,944**	**$35,742**
Personnel Costs	$27,423	$28,708	$28,703	$29,804	$1,096
Operating Expenses (a)	$841,300	$1,176,919	$1,148,200	$1,211,117	$34,198
Interdept. Charges	$34,644	$31,575	$31,505	$32,023	$448
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$903,367**	**$1,237,202**	**$1,208,408**	**$1,272,944**	**$35,742**
Rev. Over (Under) Exp.	$138,665	$0	$0	$0	$0

(a) 2014 Estimate includes a 2013 carryover of encumbrances totaling $498,571 and a 2013 carryover of $905,903 through a separate ordinance. Unexpended appropriations at year end 2014 will be requested to be carried over to the 2015 Modified budget.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at $1,104,785, an increase of about $44,700 from the 2014 Budget.

Other revenues include program income and lease payments from Wisconsin Partnership for Housing Development. Program income revenues remain at the 2014 level of approximately $168,000. The program income revenue results from Down Payment Assistance, Housing Development and Housing Rehabilitation programs, and include a sub-recipient contract agreement with WI Partnership to administer down payment assistance and housing rehabilitation programs and providing county reimbursed revenues. In 2014, other revenue also included $20,000 of prior administrative funding carried over to fund an update of the Consolidated Plan. Waukesha County, as the eligible designated federal grantee for the CDBG and HOME program, is required to prepare an updated 5-year Consolidated Plan to identify community needs of low and moderate income residents and develop a strategy to use the available federal funds to assist in meeting those needs. The current Consolidated Plan will expire at the end of Year 2014. The new Plan will be for the years of 2015-2019.

Personnel costs increase nearly $1,100 due to the cost to continue existing staffing level and a slight 0.01 FTE increase in Overtime. Operating expenses increase approximately $34,200 primarily due to an increase of $49,000 for grants to communities which are partially offset with a $20,000 reduction for the consolidated plan mentioned above.

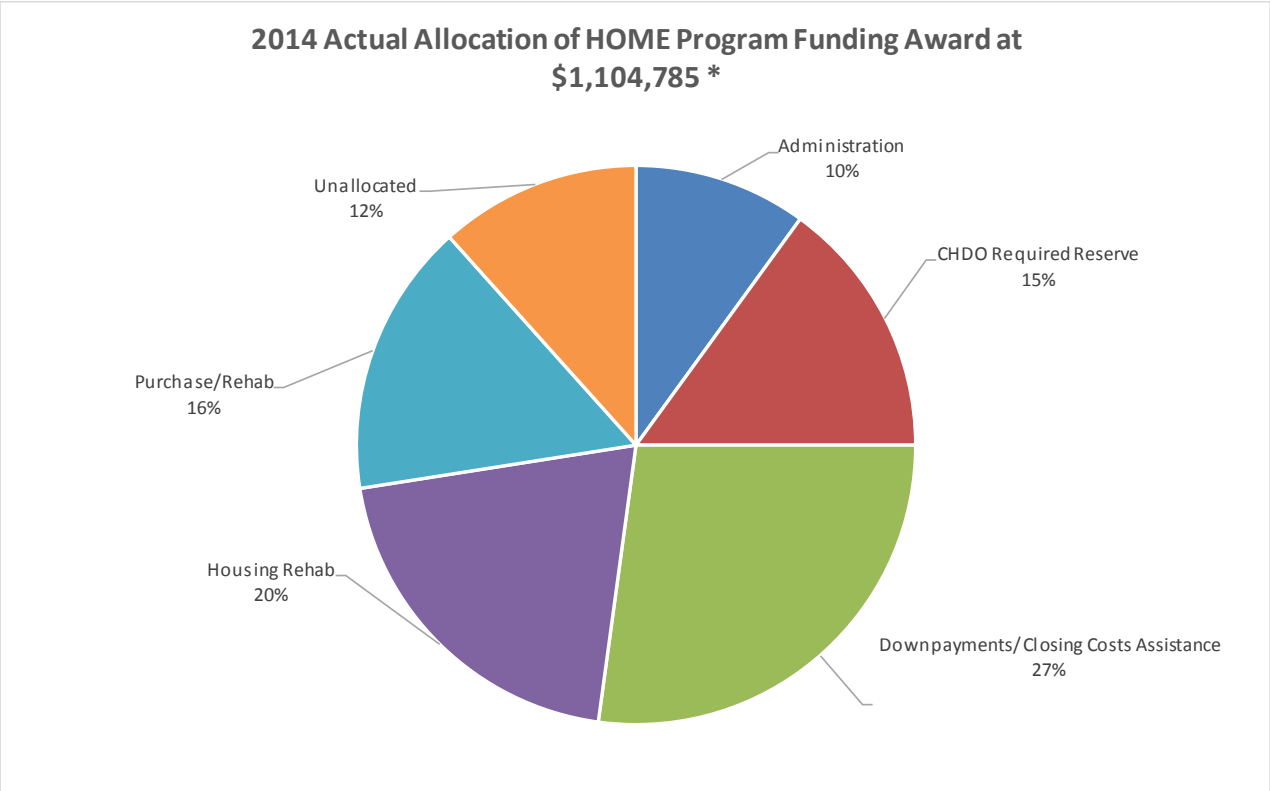
HOME Investment Partnership Program (Continued)

County-Wide Key Strategic Outcome: A county that provides customers with quality programs and services

Activity #1: To provide services that improve affordable housing opportunities for low- and moderate- income households in the County. (HOME)

Key Outcome Indicator: The 2015 allocation will be used to improve or maintain housing affordability for all HOME recipients.

Activity	2013 Actual	2014 Budget	2015 Budget	14-15 Budget Change
# of Down payment and Closing Cost Assistance	48	48	48	-
# of Actual Homebuyers	49	60	58	(2)
Housing Rehabilitation	7	12	12	-
Purchase/Rehab	1	13	10	(3)



* 2014 Allocation based on the Home Board Recommendation.

Other CDBG Grant Programs

Program Description

Administration for other grant assistance programs as funding is provided.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
General Government	$2,947,379	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$0	$0	$0	$0	$0
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$6,980	$0	$0	$0	$0
Appr. Fund Balance	$0	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$2,954,359**	**$0**	**$0**	**$0**	**$0**
Personnel Costs	$0	$0	$0	$0	$0
Operating Expenses	$2,625,481	$0	$0	$0	$0
Interdept. Charges	$1	$0	$0	$0	$0
Fixed Assets	$0	$0	$0	$0	$0
Total Expenditures	**$2,625,482**	**$0**	**$0**	**$0**	**$0**

Rev. Over (Under) Exp.	$328,877	$0	$0	$0	$0

Program Highlights

The Community Development Block Grant (CDBG) – Emergency Assistance Program (EAP) to address residential and community flood damage from the 2008 flood is now completed and the program is closed.

The HUD – Neighborhood Stabilization Program (NSP) awarded to convert the former YWCA property in the City of Waukesha to affordable housing is now completed and the program is closed.

Fund Purpose/Program Description

The Waukesha County Land Information System (LIS) is a special revenue fund created to establish a County–wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information through a computerized environment.

The Land Information System program is responsible for implementation and oversight of an integrated, comprehensive Land Information System for Waukesha County, whereby land information files containing land parcel data are linked to digital maps via geospatial software, relational database technology and/or a parcel identifier. Program staff also study, identify, and address issues attendant to data custody, control, and maintenance.

The Division activities are mainly funded by document recording fees. For each document recorded in the Register of Deeds Office, a special $10 fee is collected and retained for Land Records Modernization efforts. This fee was raised from $7 in 2010. Of this $10, $2 is sent to the Wisconsin Department of Revenue; $8 is retained locally, of which $6 is used for general local land records activities; and $2 is used specifically for providing land information via the Internet per State Statute 59.72(5)(b)3.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate(a)	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$1,000	$1,000	$1,000	$0	0.0%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$644,096	$752,000	$600,000	$720,000	($32,000)	-4.3%
Interdepartmental	$15,500	$15,500	$15,500	$15,500	$0	0.0%
Other Revenue (a)	$44,634	$12,059	$133,361	$47,233	$35,174	291.7%
Appr. Fund Balance	$4,696	$0	$0	$0	$0	N/A
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$708,926**	**$780,559**	**$749,861**	**$783,733**	**$3,174**	**0.4%**
Expenditures						
Personnel Costs	$383,248	$428,570	$409,858	$437,219	$8,649	2.0%
Operating Expenses	$201,524	$212,992	$201,906	$212,774	($218)	-0.1%
Interdept. Charges	$127,488	$138,997	$138,097	$133,740	($5,257)	-3.8%
Fixed Assets	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$712,260**	**$780,559**	**$749,861**	**$783,733**	**$3,174**	**0.4%**
Rev. Over (Under) Exp.	($3,334)	$0	$0	$0	$0	N/A
Position Summary (FTE)						
Regular Positions	4.00	4.00	4.00	4.00	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	4.00	4.00	4.00	4.00	0.00	

(a) The 2014 Estimate for Other Revenue exceeds budget due to the shifting of estimated landfill sitting fee revenue to be received in 2014 from the Tarmann Fund budget to offset estimated shortfalls in document recording fee revenue.

CURRENT AND PLANNED CAPITAL PROJECTS

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '14	Estimated Operating Impact	A=Annual T= One-Time
201119	Orthophotography	2015	$195,480	50%	$0	NA

Major Departmental Strategic Outcomes and Objectives: 2014-2016

County-Wide Key Strategic Outcome: A county that provides cost-effective services delivered with competence and skill

1 Objective: Create a web based system for delivery of land information to County staff and the general public which is efficient and user friendly. (Strategic Plan Objective 7.7)

Initiatives:

1. Evaluate use of a private Cloud based storage system to reduce cost of internally hosting data.
2. Modify the availability of web-based land information for the convenience of mobile users.

Performance Measure	Year 2014 Benchmark	Year 2015 Goal	Year 2016 Strategic Plan Goal
Percentage of user who strongly agreed or somewhat agreed with the statement, "I find this Waukesha County mapping application to be useful."	91.8%	93%	95%
Percentage of user who strongly agreed or somewhat agreed with the statement, "I find this Waukesha County mapping application to be easy to use."	77.6%	78.5%	80%

2 Objective: Development of spatial datasets that are of importance to, and accessible by, multiple County departments and/or municipalities based on feedback received from these organizations. (Strategic Plan Objective 7.8)

Initiatives:

1. Develop viewable spatial datasets that are companion to Public Works Department and Parks Division asset databases.
2. Develop viewable spatial datasets that provide access to County Airport land records.
3. Continue development of viewable spatial datasets that provide access to Planning Division permit data.
4. Continue working with local municipalities to identify opportunities where local spatial data could be consolidated with County data and efficiently hosted on the County Web mapping site.

Performance Measure	Year 2014 Benchmark	Year 2015 Goal	Year 2016 Strategic Plan Goal
Store and manage 100% of all shared spatial datasets that are centrally located and provide access to multiple departments	95%	95%	95%

Program Highlights

Charges for Service revenues, which consist of document recording fee revenues, are anticipated to decrease slightly from $752,000 to $720,000, to reflect the estimated number of recorded documents, decreasing from 94,000 in 2014 to 90,000 in 2015. For Interdepartmental Revenues, Land Information staff have an interagency agreement with the Department of Emergency Preparedness to provide street address maintenance services to assist in locating 911 calls. The agreement is anticipated to continue at current service level and will generate $15,500 in revenue. Other Revenue includes $2,000 from the sale of an updated Street Atlas and about $45,200 of landfill siting revenues to help offset program expenditures. Use of landfill siting revenues is planned to be phased out when document recording fees rebound to higher levels.

Personnel Costs increased by approximately $8,600 or 2.0% due to the cost to continue the 4.0 FTE staffing level. Interdepartmental Charges decrease nearly $5,300 mainly due a $5,700 decrease in computer technology ownership charges.

Fund Purpose

The Waukesha County Legacy Parkland Acquisition Program provides for the acquisition of Parkland and unique natural areas either directly by the County or in partnership with local municipalities, government units or non-profit conservation organizations as identified in the Waukesha County Park and Open Space Plan and Greenway Plans. Specific acquisitions under this program shall be presented as ordinances for consideration by the County Board.

Financial Summary	2013 Actual	2014 Adopted Budget(a)	2014 Estimate(b)	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services (a)	$0	$0	$0	$0	$0	N/A
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue (a)(b)	$232,095	$300,000	$127,198	$200,000	($100,000)	-33.3%
Appr. Fund Balance	$700,000	$700,000	$700,000	$800,000	$100,000	14.3%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$932,095**	**$1,000,000**	**$827,198**	**$1,000,000**	**$0**	**0.0%**
Expenditures						
Personnel Costs	$0	$0	$0	$0	$0	N/A
Operating Expenses	$33,061	$125,000	$25,000	$125,000	$0	0.0%
Interdept. Charges	$0	$0	$0	$0	$0	N/A
Fixed Assets	$350,190	$875,000	$774,280	$875,000	$0	0.0%
Total Expenditures	**$383,251**	**$1,000,000**	**$799,280**	**$1,000,000**	**$0**	**0.0%**
Rev. Over (Under) Exp.	$548,844	$0	$27,918	$0	$0	N/A

(a) The 2014 budget is restated for comparative purposes to the 2013 Actual, 2014 Estimate and 2015 Budget, adjusting $150,000 to the Other Revenue-Landfill Sitting account, previously budgeted in the Charges for Service for Municipal Charges-Landfill Sitting account.

(b) The 2014 Estimate for Other Revenue reflects the estimated allocation of landfill sitting fee revenue to be received in 2014 from the Tarmann Fund budget to the Land Information Systems Fund to offset estimated shortfalls in document recording fee revenue.

Summary of Tarmann Fund Funding Sources 2012 – 2015

Revenue Source	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Budget Change
DNR Stewardship Grant Reimbursements	$582,766	$0	$0	$0	$0
Interest Income	$111,082	$77,343	$150,000	$100,000	($50,000)
Landfill Siting (a)	$550,524	$153,337	$150,000	$100,000	($50,000)
Tarmann Fund Balance	$0	$0	$700,000	$800,000	$100,000
Land Sales - Permits/Sales, Etc.	$3,972	$1,415	$0	$0	$0
Total Revenues	**$1,248,344**	**$232,095**	**$1,000,000**	**$1,000,000**	**$0**
Total Expenditures	**$572,706**	**$383,251**	**$1,000,000**	**$1,000,000**	**$0**
Revenues Over/(Under) Expenditures	**675,638**	**($151,156)**	**$0**	**$0**	**$0**

(a) Landfill Siting Revenues were significantly higher in 2012 due to four major construction projects which resulted in substantial increases in tonnage received.

Program Highlights

Charges for Services include $100,000 of landfill siting fee revenues, a reduction of $50,000 from the 2014 budget. Other Revenues include $100,000 of interest income earned on Tarmann Fund balance and has been reduced $50,000 from prior year budget due to lower interest rates. Fund balance appropriation revenue of $800,000 consist of State Stewardship grant reimbursements for 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. Fund balance will be used for initial purchase.

Expenditures remain at 2014 budget levels of $1,000,000, which include $875,000 for land purchases, $100,000 for grants to conservancy organizations to assist with land purchases, and $25,000 for consulting services such as surveying, appraising and other costs related to land acquisition.

Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: An Economically Vibrant County
An Environmentally Responsible county

1 Objective: Using the Waukesha County Park and Open Space Plan, provide a natural resource based park system for self-actualized recreation and create a system of linear corridors along nine of the County's major rivers, which will protect the high quality natural resource based elements; connect major State, County, and local parkland, and cultural amenities; and provide recreational and educational opportunities.

Key Outcome Indicator: Acquire at least 150 acres of parkland and greenway lands annually through donations, dedications, right of first refusal, easements, fee simple acquisition, or bequeaths.

Performance Measure:	2013 Actual	2014 Target	2014 Estimate	2015 Target
Acres in Parks Plan	4,664	4,664	4,664	4,664
Acres of Parks Plan Acquired	4,021	4,200	4,150	4,300
% of Park Plan Acquired	86.2%	90.1%	89.0%	92.2%
Acres in Greenway Plan	8,301	8,301	8,301	8,301
Acres of Greenway Plan Acquired	3,288	3,356	3,360	3,500
% of Greenway Plan Acquired	39.6%	40.4%	40.5%	42.2%

Fund Purpose

This budget is comprised of three separate golf courses (Naga-Waukee, Wanaki, and Moor Downs) that are financed in a manner similar to private business enterprises. The Fund's purpose is to provide complete golfing facilities for the general public at an affordable rate, while not requiring a tax subsidy; to generate adequate income; to develop, maintain, and operate the facilities consistent with industry's standards; and to continue to provide on-going maintenance and some proposed improvements to the facilities, which will serve to provide safe and accessible facilities and enhance the recreational experience for the golfing public while maintaining a high level of usage at the facility.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$2,680,873	$3,075,000	$3,025,000	$3,100,000	$25,000	0.8%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue (a)	$27,082	$20,000	$15,000	$15,000	($5,000)	-25.0%
Appr. Fund Balance	$38,178	$0	$0	$0	$0	N/A
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$2,746,133**	**$3,095,000**	**$3,040,000**	**$3,115,000**	**$20,000**	**0.6%**
Expenditures						
Personnel Costs	$1,234,726	$1,321,746	$1,236,169	$1,344,804	$23,058	1.7%
Operating Expenses	$1,078,157	$1,042,140	$1,068,682	$998,019	($44,121)	-4.2%
Interdept. Charges	$804,651	$855,881	$855,529	$882,419	$26,538	3.1%
Fixed Assets (Memo) (c)	$16,165	$45,000	$0	$49,000	$4,000	8.9%
Total Expenditures	**$3,117,534**	**$3,219,767**	**$3,160,380**	**$3,225,242**	**$5,475**	**0.2%**
Operating Income/(Loss)	**($371,401)**	**($124,767)**	**($120,380)**	**($110,242)**	**$14,525**	**N/A**
Cash Flow From Operations (b)	**($316,855)**	**$42,064**	**$49,068**	**$56,838**	**$14,774**	**35.1%**
Position Summary (FTE)						
Regular Positions	8.80	8.80	8.80	8.80	0.00	
Extra Help	18.47	18.90	18.90	15.97	(2.93)	
Overtime	1.43	1.04	1.04	0.73	(0.31)	
Total FTEs	28.70	28.74	28.74	25.50	(3.24)	

(a) Other Revenue contained in the 2013 Actual includes interest income of $11,817. In 2014 and 2015 interest income is budgeted in and accounted for by management only in the Naga-Waukee Golf Course program area.

(b) Cash Flow from operations for the 2013 actual is obtained from the County's 2013 Comprehensive Annual Financial Report (CAFR). Cash flow from operation figures for the 2014 budget, 2014 estimate and 2015 budget consist of estimates based on total operating revenues 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 Outcomes and Objectives for 2015

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

1 Objective: Provide affordable golfing opportunities to the general public, and establish and implement a business plan for the courses that provides for cost-effective investments within golf course facilities.

Key Outcome Indicator: Earnings before interest, taxes, depreciation, and amortization (EBITDA). The National Golf Foundation provides comparisons of other public golf courses within the upper Midwest. A comparison of other public courses provides an indicator for the general financial health of the golf courses, as well as an indicator of systems financial direction and effectiveness of planning.

Performance Measure:	Frost Belt Median 2010(a)	2013 Actual	2014 Target	2014 Estimate	2015 Target
All three courses net operating income – EBITDA	$261,400	($194,460)	$42,064	$49,068	$56,838

(a) The National Golf Foundation benchmark comparison for golf courses in the Upper Midwest. Most recent data available is from 2010 report on 2010 results.

2 Objective: In cooperation with the Department of Administration Business Services and Human Resources Divisions, pilot a Lean Program to identify workflow processes within golf course reservation and cashiering operations to map and revise workflow, identifying areas to decrease costs and improve customer service, by 3rd Qtr 2015.

Key Outcome Indicator: Reduction of resources committed to managing golf course cashiering operations by reducing point of sale hardware and eliminating redundant processes by 1st Qtr 2015.

Naga-Waukee Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Program Description

Provides a well-maintained 18-hole golf course and support facilities without Tax Levy funds.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**12.19**	**12.22**	**12.22**	**10.73**	**(1.49)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$1,446,992	$1,650,000	$1,650,000	$1,700,000	$50,000
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$11,907	$20,000	$15,000	$15,000	($5,000)
Appr. Fund Balance	$27,678	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$1,486,577**	**$1,670,000**	**$1,665,000**	**$1,715,000**	**$45,000**
Personnel Costs	$529,598	$540,044	$515,522	$543,805	$3,761
Operating Expenses (excl. Depr. Exp)	$393,711	$409,804	$400,489	$405,094	($4,710)
Depreciation Expense	$63,134	$61,366	$61,987	$59,871	($1,495)
Interdept. Charges	$394,106	$405,264	$405,839	$416,990	$11,726
Fixed Assets (Memo) (a)(b)	$2,800	$45,000	$0	$10,000	($35,000)
Total Expenditures	**$1,380,549**	**$1,416,478**	**$1,383,837**	**$1,425,760**	**$9,282**
Operating Income/(Loss)	$106,028	$253,522	$281,163	$289,240	$35,718

(a) In 2015, Other revenue consists of interest income at $15,000, which is budgeted and accounted for by management only in the Naga-Waukee Golf Course program area. Prior year history is restated to reflect this change, previously budgeted in Moor Downs.

(b) 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.

Naga-Waukee Golf Course (Continued)

Program Highlights

Charges for Services revenue from greens fees, car rental, food/merchandise and discount card sales has been increased $50,000 to $1.7 million. Fees will be adjusted as necessary to maintain market position; however, fees are expected to increase between $0.25 and $.50 per round. Fees will be adjusted as necessary to maintain competitive market position.

Total budgeted expenditures increase $9,300 to $1,425,800. Personnel costs increase about $3,800 to $543,800, which includes the cost to continue 3.25 FTE regular existing positions, offset by a $3,900 reduction or 1.33 FTE decrease in extra help and a $6,500 reduction in overtime costs of 0.16 FTE related to a department decision to consolidate budgeted position classifications and the rates budgeted. Operating expense decrease about $4,700 mainly due to a decrease of $10,000 for contracted services related to golf classes and clinics, offset by an increase of $6,000 for costs associated with merchandise for resale. Scheduled depreciation expenses have decreased nearly $1,500 to $59,900. Interdepartmental charges increase $11,700 to $417,000 mainly due to increases for vehicle replacement and fleet maintenance changes of $10,200. Budgeted fixed assets decrease $35,000 related to the replacement of the point of sale and reservation computer system of $45,000, partially offset by appropriations of $10,000 budgeted for tee box improvements in 2015.

Activity

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
9 Hole Rounds	62,135	73,200	73,200	73,200	-
Golf Car Rentals	26,042	25,750	25,750	25,750	-
ID Cards	879	1,300	1,300	1,300	-
9 Hole Play	18,121	20,200	20,200	20,200	-
18 Hole Play	22,007	26,500	26,500	26,500	-

Public Mid-Range Frost Belt Courses*		
	National Golf Foundation Median 2010 data	County 2013 Data
Gross Revenue(average)	$1,087,200	$1,458,899
Gross Revenue/Round	$34.11	$36.36
Rounds Played	31,869	40,128

*The National Golf Foundation benchmark comparison for golf courses in the Upper Midwest. Most recent data available is from 2010.

Naga-Waukee Golf Course Revenue				
	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Green Fees	$822,167	$975,000	975,000	$1,020,000
Golf Cars	$322,075	$335,000	$335,000	$335,000
ID Cards	$17,710	$25,000	$25,000	$25,000
Food	$160,346	$175,000	$175,000	$175,000
Merchandise	$96,345	$95,000	$95,000	$100,000
Misc. Revenue	$40,256	$45,000	$45,000	$45,000
Total Revenue	**$1,458,899**	**$1,650,000**	**$1,650,000**	**$1,700,000**

Wanaki Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Program Description

Provides a well-maintained 18-hole golf course and support facilities without Tax Levy funds.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**11.84**	**11.88**	**11.88**	**10.54**	**(1.33)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$981,008	$1,150,000	$1,100,000	$1,120,000	($30,000)
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$0	$0	$0	$0	$0
Appr. Fund Balance	$7,500	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$988,508**	**$1,150,000**	**$1,100,000**	**$1,120,000**	**($30,000)**
Personnel Costs	$481,256	$533,371	$496,694	$546,326	$12,955
Operating Expenses (excl. Depr. Exp)	$412,249	$381,421	$410,166	$343,861	($37,560)
Depreciation Expense	$92,396	$90,545	$92,540	$92,288	$1,743
Interdept. Charges	$308,588	$340,581	$343,811	$355,657	$15,076
Fixed Assets (Memo) (a)	$13,365	$0	$0	$15,000	$15,000
Total Expenditures	**$1,294,489**	**$1,345,918**	**$1,343,211**	**$1,338,132**	**($7,786)**
Operating Income/(Loss)	($305,981)	($195,918)	($243,211)	($218,132)	($22,214)

(a) 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.

Program Highlights

Charges for Services revenue from greens fees, car rental, food/merchandise and discount card sales have been decreased $30,000 to $1.12 million. Fees will be adjusted as necessary to maintain market position; however, fees are expected to increase between $0.25 and $.50 per round.

Total budgeted expenditures decrease nearly $7,800 to $1,338,100. Personnel costs increase about $13,000 to $546,300, which includes the cost to continue 3.25 FTE existing regular full time staff, a $4,200 reduction in overtime or 0.13 FTE decrease and a $1,500 increase in temporary extra help that amounts to a 1.21 FTE decrease. The decrease in extra help FTE is related to a department decision to consolidate budgeted position classifications and the salary rates used to budget those positions. Operating expenses (excluding depreciation) decrease about $37,600 to $343,900. Operating expenses decrease $45,000 for pro shop merchandise is partially offset by a $8,000 increase in golf lessons. Scheduled depreciation expenses have increased approximately $1,700. Interdepartmental charges increase $15,100 to $355,700, and include an increase of $7,600 increase for vehicle maintenance and replacement costs, nearly $5,000 increase for costs related to insurance, and $3,000 for highway supplies. Fixed assets of $15,000 are budgeted for clubhouse roof improvements.

Wanaki Golf Course (continued)

Current and Planned Capital Projects

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '14	Estimated Operating Impact	Est. Annual Depreciation Expense
201309	Wanaki GC Bridge Replacement	2017	$615,000	10%	TBD	$27,250

Activity

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
9 Hole Rounds	47,493	54,000	51,100	51,100	(2,900)
Golf Car/Cart Rental	16,483	15,000	15,550	15,550	550
ID Cards	487	1,000	950	950	(50)
9 Hole Play	21,133	25,000	23,750	23,750	(1,250)
18 Hole Play	13,180	14,500	13,775	13,775	(725)

Public Mid-Range Frost Belt Courses*		
	National Golf Foundation Median 2010 data	County 2013 Data
Gross Revenue (Average)	$1,087,200	$981,008
Gross Revenue/Round	$34.11	$28.59
Rounds Played	31,869	34,313

*The National Golf Foundation benchmark comparison for golf courses in the Upper Midwest. Most recent data available is from 2010.

Wanaki Golf Course Revenue				
	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Green Fees	$574,137	$687,000	$650,000	$665,000
Golf Cars	$135,575	$135,000	$140,000	$140,000
ID Cards	$9,639	$21,000	$20,000	$20,000
Food	$138,780	$155,000	$150,000	$155,000
Merchandise	$111,340	$132,000	$130,000	$120,000
Misc.	$11,537	$20,000	$10,000	$20.000
Total	**$981,008**	**$1,150,000**	**$1,100,000**	**$1,120,000**

Moor Downs Golf Course

County-Wide Key Strategic Outcomes: Cost effective services delivered with competence and skill

Program Description

Provides a well-maintained 9-hole golf course and support facilities without Tax Levy funds.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**4.68**	**4.65**	**4.65**	**4.23**	**(0.42)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$252,873	$275,000	$275,000	$280,000	$5,000
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue (a)	$15,175	$0	$0	$0	$0
Appr. Fund Balance	$3,000	$0	$0	$0	$0
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$271,048**	**$275,000**	**$275,000**	**$280,000**	**$5,000**
Personnel Costs	$223,872	$248,331	$223,953	$254,673	$6,342
Operating Expenses (excl. Depr. Exp)	$99,257	$84,084	$88,579	$81,984	($2,100)
Depreciation Expense	$17,410	$14,920	$14,921	$14,921	$1
Interdept. Charges	$101,957	$110,036	$105,879	$109,772	($264)
Fixed Assets (Memo) (b)	$0	$0	$0	$24,000	$24,000
Total Expenditures	**$442,496**	**$457,371**	**$433,332**	**$461,350**	**$3,979**
Operating Income/(Loss)	($171,448)	($182,371)	($158,332)	($181,350)	$1,021

(a) In 2015, Other revenue consists of interest income at $15,000, which is budgeted and accounted for by management only in the Naga-Waukee Golf Course program area. Prior year history is restated to reflect this change, previously budgeted in Moor Downs.

(b) 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.

Program Highlights

Charges for Services revenue from greens fees, car rental, food/merchandise and discount card sales are budgeted to increase $5,000 to $280,000. Fees will be adjusted as necessary to maintain market position; however, fees are expected to increase between $0.25 and $1.00 per round.

Total budgeted expenditures increase about $4,000 to $461,350. Personnel costs increase approximately $6,300 or approximately 2.6% to $254,700, which includes the cost to continue 2.30 FTE existing regular full time staff, a $575 increase or 0.02 FTE decrease in overtime and a $410 reduction or 0.40 FTE decrease in temporary extra help. The decrease in extra help and overtime FTE is mainly related to a department decision to consolidate budgeted position classifications and the salary rates used to budget those positions. Operating expenses (excluding depreciation expenses) decrease $2,100 to $81,984 mainly due to a $5,000 reduction for landscaping materials and a $1,300 reduction for electricity and natural gas costs, which is partially offset by increases for lumber supplies and pest control costs of $4,250. Fixed assets of $24,000 are budgeted, related to irrigation pumps of $18,000 and clubhouse improvements of $6,000.

Moor Downs Golf Course (Continued)

Activity

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
9 Hole Rounds	19,427	19,150	19,000	19,000	(150)
Golf Car Rental	7,709	5,550	5,800	5,800	250
ID Cards	141	700	600	600	(100)
9 Hole Play	19,417	19,000	19,000	19,000	-
18 Hole Play	5	75	75	75	-

9 hole Public Mid-Range Frost Belt Courses*		
	National Golf Foundation Median 2010 data	2013 Data
Gross Revenue (average)	N/A	$268,048
Gross Revenue/Round	N/A	$13.80
Rounds played	15,935	19,422

*The National Golf Foundation benchmark comparison for golf courses in the Upper Midwest. Most recent data available is from 2010.

Moor Downs Golf Course Revenue*				
	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Green Fees	$165,145	$185,500	$183,500	$185,000
Golf Cars	$54,217	$43,000	$45,000	$45,000
ID Cards	$2,780	$11,000	$11,000	$10,000
Food	$21,284	$22,000	$22,000	$25,000
Merchandise	$9,447	$7,500	$7,500	$10,000
Misc. Revenues	$15,175	$6,000	$6,000	$5,000
Total Revenue	**$268,048**	**$275,000**	**$275,000**	**$280,000**

***Excludes Investment Income

Fund Purpose

To provide quality ice skating facilities at competitive and affordable rates providing efficiency and quality of services to the public. With a goal of exceeding the recreational and entertainment expectations of the customers by proper management of activities and events of the Ice Arenas.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$0	$0	$0	$0	$0	N/A
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$1,039,348	$1,049,000	$1,065,000	$1,070,500	$21,500	2.0%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$10,986	$14,000	$11,000	$11,000	($3,000)	-21.4%
Appr. Fund Balance	$28,800	$5,000	$5,000	$25,000	$20,000	400.0%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$1,079,134**	**$1,068,000**	**$1,081,000**	**$1,106,500**	**$38,500**	**3.6%**
Expenditures						
Personnel Costs	$492,906	$493,598	$484,688	$506,665	$13,067	2.6%
Operating Expenses (b)	$512,558	$565,624	$563,383	$593,153	$27,529	4.9%
Interdept. Charges	$79,625	$86,368	$87,506	$88,190	$1,822	2.1%
Fixed Assets (Memo) (c)	$0	$100,000	$100,000	$0	($100,000)	-100.0%
Interdept. Debt-Prin (d)	$0	$0	$0	$0	$0	N/A
Total Expenditures	**$1,085,089**	**$1,145,590**	**$1,135,577**	**$1,188,008**	**$42,418**	**3.7%**
Operating Income/(Loss) (b)	**($5,955)**	**($77,590)**	**($54,577)**	**($81,508)**	**($3,918)**	**N/A**
Cash Flow From Operations (a)	**$72,849**	**$51,226**	**$81,343**	**$50,333**	**($893)**	**-1.7%**
Position Summary (FTE)						
Regular Positions	4.91	4.91	4.91	4.91	0.00	
Extra Help	4.44	4.44	4.44	4.05	(0.39)	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	9.35	9.35	9.35	8.96	(0.39)	

(a) Cash Flow from operations for the 2013 actual is obtained from the County's 2013 Comprehensive Annual Financial Report (CAFR). Cash flow from operation figures for the 2014 budget, 2014 estimate and 2015 budget consist of estimates based on total operating revenues 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 comprehensive annual 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 167-033 the General Fund principal repayment for Eble Park and Naga-Waukee Ice Arenas' loan amounts have been suspended until no later than 2020 or the year in which projections indicate that at least five years of principal payments can be made without exhausting the Ice Arena cash reserves. Interest expense payments for the ice arenas are delayed until the end of the current loan term, at which time annual interest expense payments will be paid in the amount per year originally scheduled.

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Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

1 Objective: Provide affordable ice skating opportunities through cost-effective management.

Key Outcome Indicator 1: Percentage of booked prime time (contracted) ice rentals are based upon a 34-week season schedule (September – April). Hours are based on a 24-hour per day schedule for 63 hours of available prime time ice per week, and 105 hours of available non-prime time ice per week. Prime time hours are weekdays from 3 p.m. to 10 p.m. and weekends from 8 a.m. to 10 p.m.

Performance Measure:	2012 Actual	2013 Actual	2014 Target	2014 Estimate	2015 Target
Naga-Waukee: Prime hours utilized	67%	69%	65%	70%	70%
Eble: Prime hours utilized	72%	65%	65%	65%	65%

Key Outcome Indicator 2: Percentage of non-prime time (contracted) booked ice time based on a calendar year, a 24-hour per day operation (less prime hours as identified above).

Performance Measure:	2012 Actual	2013 Actual	2014 Target	2014 Estimate	2015 Target
Naga-Waukee: Non-prime hours utilized	18%	18%	20%	20%	20%
Eble: Non-prime hours utilized	24%	20%	25%	20%	20%

Key Outcome Indicator 3: Program and facility user survey should result in at least 80% customer service satisfaction for clean, safe and well maintained buildings and grounds.

Performance Measure:	2012 Actual	2013 Actual	2014 Target	2014 Estimate	2015 Target
Naga-Waukee Survey results	NA	NA	NA	NA	80%
Eble Survey results	NA	NA	NA	NA	80%

Naga-Waukee Ice Arena

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Provide affordable ice skating opportunities to the public.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**4.50**	**4.50**	**4.50**	**4.28**	**(0.22)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$477,790	$515,000	$507,000	$516,500	$1,500
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue (a)	$9,798	$13,000	$11,000	$11,000	($2,000)
Appr. Fund Balance	$2,400	$0	$0	$25,000	$25,000
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$489,988**	**$528,000**	**$518,000**	**$552,500**	**$24,500**
Personnel Costs	$232,690	$240,722	$235,685	$248,184	$7,462
Operating Expenses (excl. Depr. Exp)	$223,691	$246,072	$239,427	$273,479	$27,407
Depreciation Expense (b)	$62,988	$63,060	$62,988	$59,856	($3,204)
Interdept. Charges	$36,334	$38,192	$39,502	$38,535	$343
Fixed Assets (Memo) (c)	$0	$25,000	$25,000	$0	($25,000)
Total Expenditures	**$555,703**	**$588,046**	**$577,602**	**$620,054**	**$32,008**
Operating Income/(Loss) (b)(c)	($65,715)	($60,046)	($59,602)	($67,554)	($7,508)

(a) Other Revenue is mainly investment income.
(b) 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 comprehensive annual financial statement, which includes donations as contributed capital, resulting in higher depreciation expense.
(c) 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.

Program Highlights

Charges for service revenue are increased $1,500 to $516,500 to reflect an increase in public skating revenue. Other revenues includes investment income which has been reduced $2,000 to reflect lower interest rates. A fund balance appropriation of $25,000 will be used to fund a mold removal project on the exterior of the building. Public skating and lesson fees may be adjusted as necessary to maintain market position.

Personnel costs increase nearly $7,500 due to the cost to continue existing staff levels. The budget also reflects a $600 increase, but 0.22 FTE decrease in extra help. The decrease in extra help FTE is related to a department decision to consolidate budgeted position classifications and the salary rates used to budget those positions. Operating costs, excluding budgeted depreciation, increase $27,400 to $273,500 mainly due to the mold removal project mentioned above. Interdepartmental charges increase nearly $350 due to a slight increase in telephone charges.

Activity

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	2015 vs. 2014 Budget Change
Contract Ice Hours	1,356	1,660	1,500	1,600	(60)
Public Skating Attendance	11,790	10,000	11,000	10,700	700
No. of Skate Rentals	5,655	4,700	5,500	5,500	800

Naga-Waukee Ice Arena Revenue

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	2015 vs. 2014 Budget Change
Public Skating	$70,145	$78,000	$78,000	$79,500	$1,500
Learn to Skate Program	$19,100	$19,000	$18,000	$19,000	-
WCHL - Hockey League	$74,901	$75,000	$75,000	$75,000	-
Contracted Ice	$270,852	$295,000	$285,000	$295,000	-
Concession	$41,592	$46,000	$46,000	$46,000	-
Investment Income	$8,220	$12,000	$10,000	$10,000	($2,000)
Merch/Bds/Misc	$2,779	$3,000	$3,000	$3,000	-
Total	**$487,588**	**$528,000**	**$518,000**	**$527,500**	**($500**

Eble Ice Arena

County-Wide Key Strategic Outcome: Cost effective services delivered with competence and skill

Program Description

Provide affordable ice skating opportunities to the public.

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Staffing (FTE)	**4.85**	**4.85**	**4.85**	**4.68**	**(0.17)**
General Government	$0	$0	$0	$0	$0
Fine/Licenses	$0	$0	$0	$0	$0
Charges for Services	$561,558	$534,000	$558,000	$554,000	$20,000
Interdepartmental	$0	$0	$0	$0	$0
Other Revenue	$1,188	$1,000	$0	$0	($1,000)
Appr. Fund Balance	$26,400	$5,000	$5,000	$0	($5,000)
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**
Total Revenues	**$589,146**	**$540,000**	**$563,000**	**$554,000**	**$14,000**
Personnel Costs	$260,216	$252,876	$249,003	$258,481	$5,605
Operating Expenses (excl. Depr. Exp)	$154,712	$190,736	$188,036	$187,833	($2,903)
Depreciation Expense (a)	$71,167	$65,756	$72,932	$71,985	$6,229
Interdept. Charges	$43,291	$48,176	$48,004	$49,655	$1,479
Fixed Assets (Memo) (b)	$0	$75,000	$75,000	$0	($75,000)
Total Expenditures	**$529,386**	**$557,544**	**$557,975**	**$567,954**	**$10,410**

Operating Income/(Loss) (a)(b)	$59,760	($17,544)	$5,025	($13,954)	$3,590

(a) Budgeted depreciation expense includes only the County's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the comprehensive annual 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.

Program Highlights

Charges for service revenue is budgeted to increase $20,000 to $554,000, mainly due to an increase of $10,000 in contracted ice revenue related to an increase in rentals and rate increases implemented in 2014. The 2015 public skating fees and skating instruction fees may be adjusted as necessary to maintain market position. A fund balance appropriation of $5,000 was used to fund a study to identify options to replace the current R22 Freon based rink refrigeration system.

Personnel costs increased approximately $5,600 to $258,500, mainly due to the cost to continue existing staffing levels. The budget also reflects a $600 increase, but 0.17 FTE decrease in extra help. The decrease in extra help FTE is related to a department decision to consolidate budgeted position classifications and the salary rates used to budget those positions.

Operating costs excluding depreciation are budgeted to decrease about $2,900 to $187,800. The decrease is mainly due to a $17,200 reduction related to a one time write off for the disposal of rubberized flooring in 2014, partially offset by increases in building repair and maintenance costs of nearly $12,000. Fixed asset expenditures decrease $75,000 related to rubberized flooring replacement of $65,000 and locker room improvements of $10,000, completed in 2014.

Activity	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	2015 vs. 2014 Budget Change
Contract Ice Hours	1,679	1,680	1,650	1,700	20
Public Skating Attendance	10,869	12,000	11,500	12,000	-
No. of Skate Rentals	6,360	7,000	6,500	7,000	-

Eble Ice Arena Revenue

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	2015 vs. 2014 Budget Change
Public Skating	$103,222	$90,000	$90,000	$90,000	-
Learn to Skate Program	$20,532	$20,000	$21,000	$21,000	$1,000
WCHL – Hockey League	$58,891	$50,000	$60,000	$58,000	$8,000
Contracted Ice	$330,433	$315,000	$330,000	$325,000	$10,000
Concession	$47,202	$50,000	$50,000	$50,000	-
Merch/Bds/Misc	$2,466	$10,000	$7,000	$10,000	-
Total	**$562,746**	**$535,000**	**$558,000**	**$554,000**	**$19,000**

Fund Purpose/Program Description

As the designated Responsible Unit for 25 Waukesha County municipalities, promote 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). Includes overseeing a County-owned and privately operated Material Recycling Facility (MRF), which processes and markets recyclables collected from the 25 partner municipalities. Through an annual dividend program, revenue from the sale of recyclables and state grants is shared with the partner communities to help them recover recyclable collection costs.

The County manages MRF operation contracts, state recycling grants, MRF building and equipment maintenance, annual community dividend payments and recycling grants, and recyclable collection services at 13 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 technique including waste reduction, composting, recycling and special waste disposal.

Financial Summary	2013 Actual	2014 Adopted Budget	2014 Estimate	2015 Budget	Change From 2014 Adopted Budget $	%
Revenues						
General Government	$948,963	$950,000	$948,962	$950,000	$0	0.0%
Fine/Licenses	$0	$0	$0	$0	$0	N/A
Charges for Services	$104,567	$120,000	$100,000	$0	($120,000)	-100.0%
Interdepartmental	$0	$0	$0	$0	$0	N/A
Other Revenue	$1,084,861	$1,021,000	$1,120,000	$2,470,400	$1,449,400	142.0%
Appr. Fund Balance (a)(b)	$1,024,202	$973,700	$973,700	$1,100,000	$126,300	13.0%
County Tax Levy	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total Revenue Sources	**$3,162,593**	**$3,064,700**	**$3,142,662**	**$4,520,400**	**$1,455,700**	**47.5%**
Expenditures						
Personnel Costs	$322,668	$344,639	$352,830	$360,915	$16,276	4.7%
Operating Expenses (a) (d)	$1,820,440	$2,056,631	$1,964,965	$3,781,697	$1,725,066	83.9%
Interdept. Charges	$209,521	$230,903	$230,078	$193,896	($37,007)	-16.0%
Fixed Assets (memo) (b)	$113,281	$0	$0	$0	$0	N/A
Total Expenditures	**$2,352,629**	**$2,632,173**	**$2,547,873**	**$4,336,508**	**$1,704,335**	**64.8%**
Operating Income/(Loss)	**$809,964**	**$432,527**	**$594,789**	**$183,892**	**($248,635)**	**-57.5%**
Cash Flow from Operations (c)	**($66,930)**	**$572,527**	**$733,198**	**$588,392**	**$15,865**	**2.8%**
Position Summary (FTE)						
Regular Positions	4.15	4.15	4.15	4.15	0.00	
Extra Help	1.07	1.30	1.30	1.20	(0.10)	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	5.22	5.45	5.45	5.35	(0.10)	

(a) MRF Fund Balance appropriation for 2014 includes prior-year State Recycling Grant revenues received above budgeted amounts, and $873,700 is appropriated to pay for a portion of the disbursement payments (the Base Dividend and the Rebate Incentive) to municipalities participating in the County's recycling program. The remaining $117,000, consists of prior-year State Recycling Efficiency Initiative (REI) grant dollars, which are budgeted to provide yard-waste composting services to municipalities at no charge. MRF Fund Balance appropriation of $1,100,000 for 2015 includes prior-year State Recycling Grant revenues received above budgeted amounts, and $1,000,000 is appropriated to pay for the disbursement payments to municipalities participating in the County's recycling program. The remaining $100,000, consists of prior-year State Recycling Efficiency Initiative (REI) grant dollars, which are budgeted to provide yard-waste composting services to municipalities with a 10 year cost sharing agreement starting in 2013.

(b) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed Asset purchases are made from cash generated by operating revenues, and are included in the Department's fixed asset request.

(c) Cash Flow from operations for the 2013 actual is obtained from the County's 2013 Comprehensive Annual Financial Report (CAFR). Cash flow from operation figures for the 2014 budget, 2014 estimate and 2015 budget consist of estimates based on total operating revenues less expenditures, excluding depreciation expense.

(d) Operating expenses in 2015 include $404,500 in Depreciation costs. The 2014 budget includes $140,000 in Depreciation costs. The 2014 Estimate includes $138,409 in Depreciation costs, and the 2013 actuals include $166,872 in Depreciation costs.

Program Highlights

The 2015 budget year is a transition year for the Waukesha County Recycling Program. The program, along with the 25 municipal partners, will be transitioning to a single sort recycable collection and processing system. The collected residential recyclable material will be directly hauled to the Joint Recycling Facility located in the City of Milwaukee. As a result of this transition, the budget is adjusted to reflect a new Operational Agreement with ReCommunity Inc, and the Intergovernmental Agreement with the City of Milwaukee. The transition to single sort collection anticipates an increase in recycling tonnage collected by 25% (22,000 to over 27,000 tons) over a three year period, starting in 2015.

General Government revenues, which consists of the State Recycling Grant are budgeted to remain at the 2014 budget level of $950,000. Charges for Service, budgeted at $120,000 in Year 2014, consists of a per-ton payment received from the MRF contractor for incoming tons, is scheduled to be discontinued under the new Operational Agreement. Other Revenues consist mainly of material sales revenues which will increase from $1 million to $2.14 million to reflect the increase in revenue sharing with the private processing contractor from 50% to 80% and an additional 15,000 tons of 3rd party recyclable material. In addition, to assist in covering transition costs, $100,000 of landfill siting fee revenue will be budgeted. As established in the Operational Agreement, the private processing vendor will provide a $2 per ton educational fee, estimated at $54,000. Appropriated MRF Fund Balance includes $1,000,000 to fund the base dividend and recycling tonnage credit portion of the recycling dividend paid to participating municipalities (discussed below). The remaining $100,000 in MRF Fund Balance, consists of prior-year State Recycling Efficiency Initiative (REI) grant funding and is used to provide yard waste composting services to municipalities at no charge. Cost-sharing agreements with each participating municipality will phase out county funding over the next 10 years, or until the balance of REI grant funds are used up, whichever comes first.

Personnel costs about $16,300 or 4.7% and include the cost to continue existing staff levels as well as increases in health insurance costs of nearly $9,400 related to changes in employee health plan selection as well as a slight 0.10 FTE decrease in extra help. Operating expenses are also adjusted to reflect the program transition, increasing $1.725 million. This is mainly due to the fee paid to the County's vendor in processing recyclable materials under the new contract, budgeted at $1.04 million. Under the previous contract, the County did not pay a processing fee to the vendor, but received a reduced share of material sales revenues (previously discussed above). In addition, costs associated with disposal of non-recyclables increases $98,000 to $100,000, and transportation costs increase by $37,000 to $115,000 to reflect the terms of the new Operational Agreement. The costs increases are partially offset by maintenance costs associated with the recycling facility decreased by $77,000 to $26,000. Depreciation is budgeted at $404,500, an increase of $264,500 from 2014 and covers depreciation of the existing MRF building as well as the County's share of equipment at the joint facility. Interdepartmental charges expenditure reductions include $25,000 in Administrative Overhead and $10,000 in Management Services.

Recycling disbursements to communities participating in the County's Recycling program (mentioned above, and displayed in the table below) increase $551,600 from 2014 budget levels to assist in offsetting the cost incurred by the participating municipalities to directly haul recyclables to the Joint Recycling Facility in the City of Milwaukee. The final components of the dispersement includes a base dividend, prorated to each community based on State Recycling Grant eligible costs and the rebate incentive, which is calculated based on the actual tons delivered to the MRF and each community's recycling rate.

Disbursement and other grants to communities:2014 and 2015

	'14 Budget	'15 Budget	Bud. Chng.	% Chng.
Base Dividend (a)	$459,400	$500,000	$41,600	8.8%
Solid Waste Tip Fee Credit (b)	$343,700	$0	($343,700)	100.0%
Recycling Tonnage Credit (c)	$414,300	$500,000	$85,700	20.7%
Direct Haul Compensation (d)	$0	$310,000	$310,000	100.0%
Recycling Container Credit (e)	$0	$490,000	$490,000	100.0%
Subtotal Disbursement to Participating Municipalities	**$1,217,400**	**$1,800,000**	**$582,600**	47.9%
Other Recycling Grants to Communities/Organizations (f)	$159,000	$128,000	($31,000)	-19.5%
Total Grants to Communities	**$1,376,400**	**$1,928,000**	**$551,600**	**40.1%**

(a) Base dividend is proportional to community recycling program costs, including municipal contracts for recyclable collection services. Amount shown is what will be allocated based on community financial reports.
(b) Solid Waste Tip Fee Credit is based on the tons disposed at the landfill under a community collection contract. This credit was originally designed to make up for increased state landfill tip fees, but is eliminated in 2015 due to anticipated reduced hauling costs.
(c) Recycling Tonnage Credit is based on the tons of recycling material processed at the MRF for each community. Amount shown will be allocated proportionally based on tonnage reports.
(d) Direct Haul Compensation is based on the additional costs communities must pay to haul recyclables directly to the Joint MRF in Milwaukee compared to the Waukesha MRF location. Amount shown is an estimate and may be less.
(e) Recycling Container Credit is a standard per household payment, based on container size, to support the costs of the recycling containers in local hauling contracts. Amount shown is an estimate and may be less.
(f) Other recycling grants to communities include funding for green school program, special event recycling program, subsidies for recyclables drop-off site operations and yard waste composting program.

Activity Data	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	Budget Change
Tons processed at County compost facility	7,060	8,200	8,200	8,200	-
Tons of office paper and containers recycled – County	295	275	295	295	20
Number of participants in education presentation/events	7,403	4,200	5,000	5,000	800
Lbs. of residential computers recycled	1,116,200	1,000,000	1,000,000	1,000,000	-

CURRENT AND PLANNED CAPITAL PROJECTS

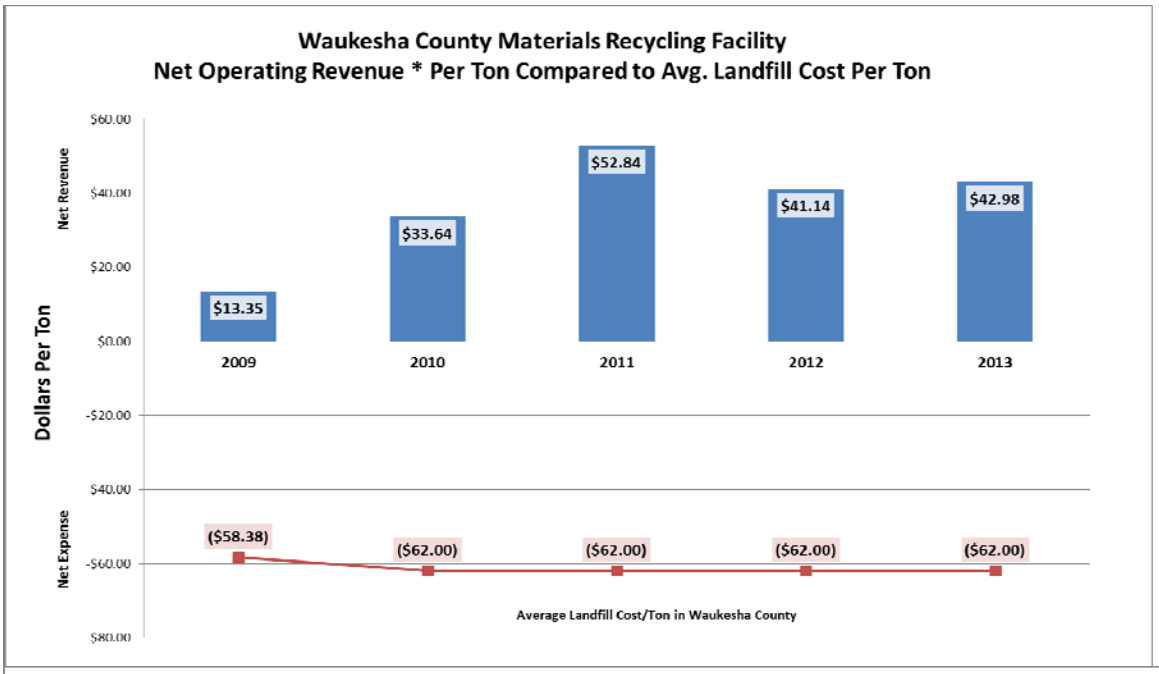
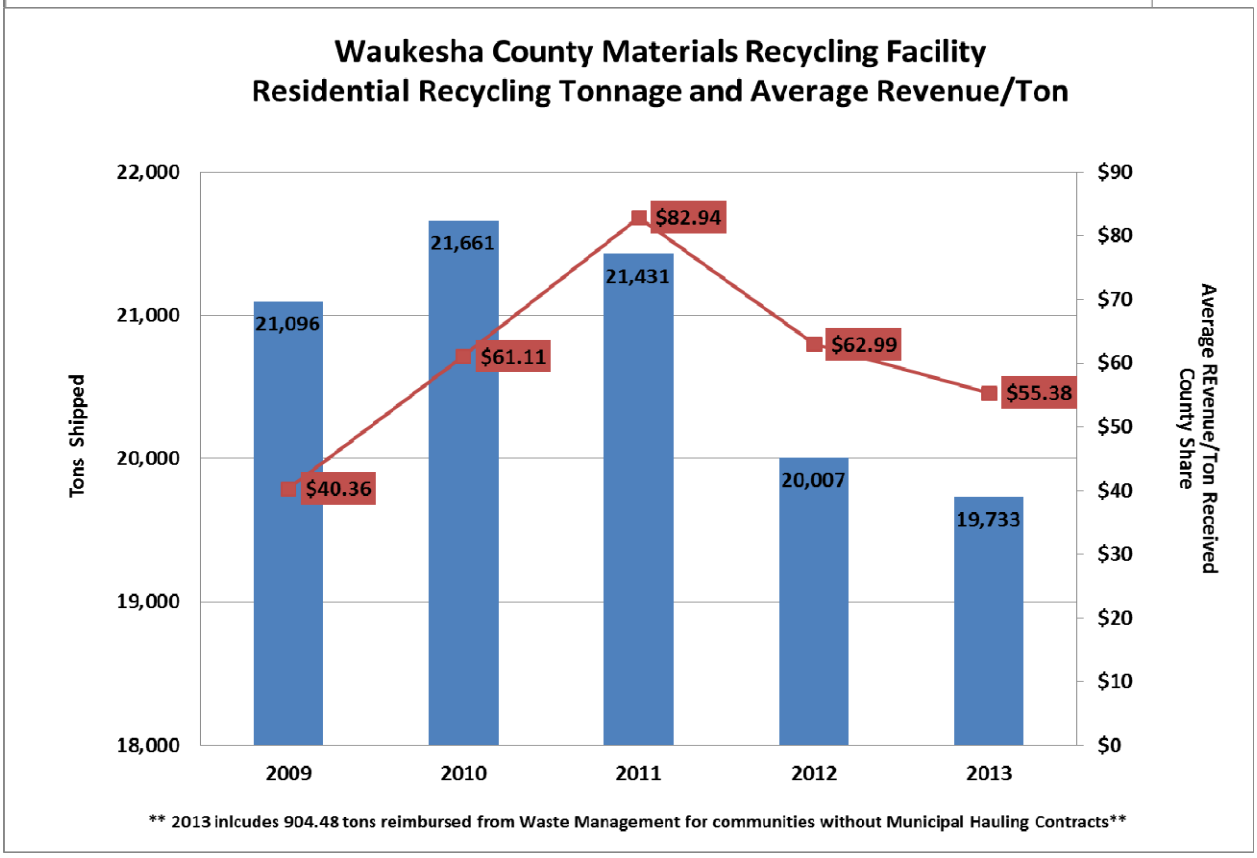
Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '14	Estimated Operating Impact	A=Annual T= One-Time
201409	Collaborative Material Recycling Facility	2015	$13,885,000	90%	TBD	NA

Major Departmental Strategic Outcomes and Objectives for 2015

County-Wide Key Strategic Outcome: An environmentally responsible county

1 Objective: Maximize recycling rates and net revenues through a joint single stream Material Recovery Facility (MRF) with the City of Milwaukee. (Strategic Objective 3.3)

Key Outcome Indicators:
1. Develop and implement a plan to provide larger recycling containers for participating communities to improve recycling rates.
2. Develop and implement a public educational campaign to promote a conversion to single sort recycling and to minimize Joint MRF residue rates.
3. Prepare and implement a plan to transport County recyclables to the Joint MRF in the most cost effective manner for each community.

Performance Measures	Year 2014 Benchmark	Year 2015 Goal	Year 2016 Goal
Annual County recycling tons processed increasing 25%	21,500	27,000	27,000
Total annual Joint MRF recycling tons processed > 60,000 tons	N/A	60,000	60,000
% residue for County tons processed at Joint MRF < 8%	N/A	10%	8%
100% of households converted to larger container/single sort	N/A	75%	100%

The following chart shows the net operating cost per ton compared to the average landfill revenue tip fees in Waukesha County for the past five years. There has been a positive net operating cost mainly due to relatively strong markets and a significant reduction in processing costs due to a new vendor contract in 2008. With the economic downturn in 2009 market revenues declined, however, markets have continued to recover and stabilize. The landfill disposal charge for solid waste in Waukesha County is an average of $62 per ton ($55 at Emerald Park and $69 at Orchard Ridge). The five year net average operating gain is $36.79 per ton and when added to landfill costs are $99.79 per ton advantage to recycling.