

Parks, Environment, Education, & Land Use

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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

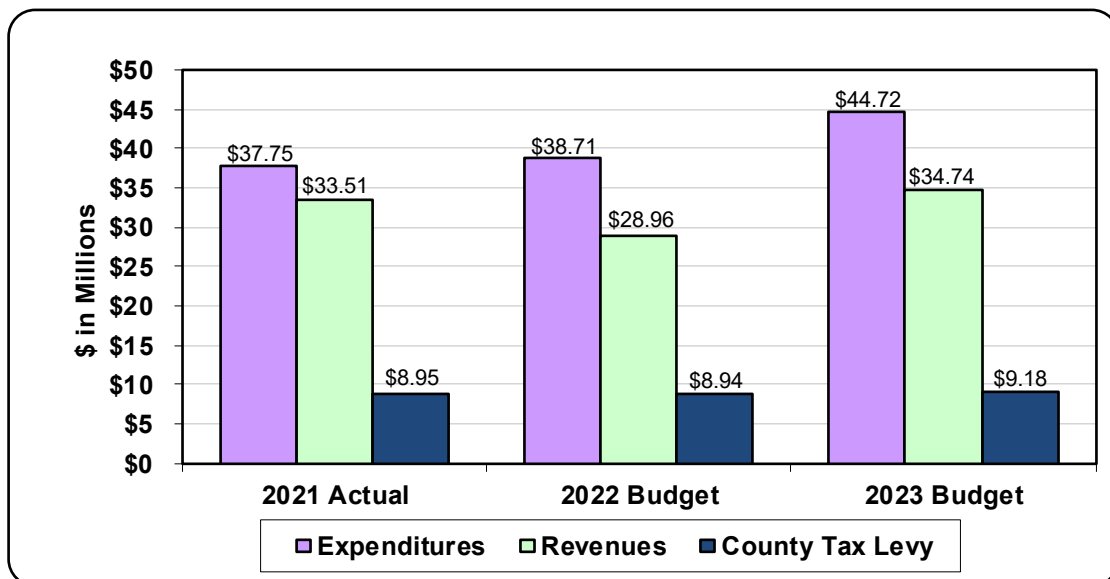
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

The Parks, Environment, Education and Land Use functional area provides informational, cultural, and recreational services to County residents and provides for the preservation of natural resources, as well. Agency budgets consist of a combination of General Fund, Special Revenue, and Enterprise fund types. The **Register of Deeds** Office, which operates under the state statutory responsibility of an elected official, handles legal documents pertaining to Land Records and Vital Statistics. The **University of Wisconsin-Extension Office** offers educational programs in a variety of areas including agriculture, horticulture, family living, economic, and youth development. The **Bridges Library System**, provides assistance in the collection and distribution of funds levied by a special Waukesha County Library Tax that is assessed to non-library communities for their use of Waukesha County member libraries, is partially supported through state and federal grants, and coordinates activities for 16 Waukesha County member libraries and 8 Jefferson County libraries since 2016. The **Parks and Land Use Department** develops and operates open space and recreational facilities (parks, golf courses, ice arenas, exposition center and nature center); preserves, protects, and enhances the County's natural resources including land and water conservation programs (and manages the contracted Materials Recycling Facility, recycling education and promotion, and solid waste and household hazardous materials programs) and environmental health of its citizens through education, public cooperation, regulation and inspections; and administers the County land use planning and zoning functions. The Community Development Fund includes Community Development Block Grant (CDBG) and HOME programs which promote the development of viable urban communities through the expansion of housing, creation of jobs, and community services for low and moderate-income households. The Workforce Fund works in collaboration with area stakeholders in Waukesha, Ozaukee, and Washington counties to address workforce issues through long-term planning and timely responses to the changing economy.

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



The 2023 expenditure budget for this functional area totals approximately \$44,724,900, after excluding proprietary fund capitalized fixed asset item purchases, an increase of \$6.02 million or 15.5% from the 2022 budget. Revenues in the 2023 budget total about \$34,738,100, after including \$2,791,818 of various fund balance appropriations, which is an increase of \$5.78 million or 19.9% from the 2022 base budget of \$28,962,800. The tax levy necessary to fund this functional area totals \$9,176,900 an increase of \$241,400 or 2.7% from the 2022 budget. This functional area uses about 8% the total county tax levy.

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

Functional Area Summary by Agency

	2021 Actual	2022		2023 Budget	Change from 2022 Adopted Budget	
		Adopted Budget (e)	Estimate		\$	%
* TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE*						
Revenues (a)	\$33,508,876	\$28,962,788	\$39,876,512	\$34,738,127	\$5,775,339	19.9%
County Tax Levy	\$8,954,800	\$8,935,496	\$8,935,496	\$9,176,897	\$241,401	2.7%
Expenditure	\$37,752,412	\$38,706,845	\$47,613,103	\$44,724,903	\$6,018,058	15.5%
Rev. Over (Under) Exp. (d)	\$4,711,264	(\$808,561)	\$1,198,905	(\$809,879)	(\$1,318)	N/A
Oper Income/(Loss) (b)	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A

BREAKDOWN BY AGENCY

REGISTER OF DEEDS

Revenues (a)	\$5,241,322	\$3,856,750	\$4,167,777	\$4,076,500	\$219,750	5.7%
County Tax Levy (c)	(\$2,254,751)	(\$2,432,848)	(\$2,432,848)	(\$2,633,848)	(\$201,000)	N/A
Expenditure	\$1,376,738	\$1,423,902	\$1,416,101	\$1,442,652	\$18,750	1.3%
Rev. Over (Under) Exp.(c)	\$1,609,833	\$0	\$318,828	\$0	\$0	N/A

UW EXTENSION

Revenues (a)	\$51,549	\$71,444	\$84,946	\$87,331	\$15,887	22.2%
County Tax Levy	\$350,763	\$351,877	\$351,877	\$353,877	\$2,000	0.6%
Expenditure	\$364,695	\$423,321	\$415,113	\$441,208	\$17,887	4.2%
Rev. Over (Under) Exp.	\$37,617	\$0	\$21,710	\$0	\$0	N/A

LIBRARY

Revenues (a)	\$2,431,406	\$2,664,198	\$2,625,932	\$2,810,866	\$146,668	5.5%
County Tax Levy	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditure	\$5,990,900	\$6,358,404	\$6,289,182	\$6,799,473	\$441,069	6.9%
Rev. Over (Under) Exp. (d)	\$100,284	\$12,500	\$43,456	\$11,000	(\$1,500)	-12.0%

PARKS AND LAND USE

Revenues (a)	\$25,784,599	\$22,370,396	\$32,997,857	\$27,763,430	\$5,393,034	24.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,457,261	\$147,500	2.0%
Expenditure	\$30,020,079	\$30,501,218	\$39,492,707	\$36,041,570	\$5,540,352	18.2%
Rev. Over (Under) Exp.	\$2,963,530	(\$821,061)	\$814,911	(\$820,879)	\$182	N/A
Oper Income/(Loss) (b)	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A

(a) Appropriated fund balance is included in revenues as follows (see department budget pages for more detail):

Department	Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Register of Deeds	General	\$0	\$0	\$10,527	\$0
UW-Extension	General	\$2,500	\$0	\$0	\$0
Bridges Library	County	\$0	\$0	\$0	\$0
Bridges Library	State Aid	\$132,040	\$126,500	\$89,460	\$153,076
Bridges Library	CAFÉ	\$30,716	\$10,713	\$10,713	\$77,517
Parks and Land Use	General	\$341,025	\$110,000	\$389,654	\$78,000
Parks and Land Use	Tarmann	\$400,000	\$400,000	\$400,000	\$400,000
Parks and Land Use	WIOA	\$0	\$0	\$0	\$150,000
Parks and Land Use	ARPA	\$0	\$0	\$0	\$1,500,000
Parks and Land Use	Golf Courses	\$651	\$0	\$0	\$0
Parks and Land Use	Ice Arenas	\$1,758	\$0	\$4,365	\$0
Parks and Land Use	Recycling/MRF	\$648,445	\$55,000	\$136,530	\$433,225
Total Fund Balance Appropriation:		\$1,557,135	\$702,213	\$1,041,249	\$2,791,818

(b) Operating income amounts generated from Enterprise Fund operations are retained earnings within Enterprise Fund Balance and do not result in a reduction of Tax Levy funding for other operations.

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

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

(e) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

Significant program and funding changes to the 2023 Budget include the following:

- **Register of Deeds** budget includes a total tax levy decrease of \$201,000 resulting in an increased total tax levy credit of \$2.63 million, mainly due to charges for services being budgeted to increase nearly \$219,700 to \$4.08 million. This includes an increase of \$249,500 in real estate transfer fee revenues, reflecting trends in residential and commercial real estate activity and an overall decrease of \$33,500 for copy and duplication fees which includes revenue for direct recognition of non-certified image sales for high volume customers that is budgeted to decrease by \$57,500 based on current - year performance and associated with a decrease in the volume of recorded documents. This is offset by a \$24,000 increase in online copy subscriptions.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$272,500 or 4%. This largely reflects growth in various parks fees (including entrance, annual stickers, reservations, camping, boat launch, and concession revenues, etc.) of \$301,600. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$94,100. General government revenue is budgeted to decrease \$85,500, mostly consisting of state funding for one-time projects in 2022 of \$135,500 not being repeated in 2023. In addition, a program to help lower income county residents replace failing septic systems, previously budgeted at \$20,000, is no longer funded by the state of Wisconsin. These decreases are offset by a \$20,000 increase in Land Information Systems for the state's Next Generation 911 initiative. Funds are to be used to update mapping data used by county dispatch to comply with revised state standards. There is also an increase of \$48,640 in American Rescue Plan Act (ARPA) funds to assist county departments with possible fuel price volatility in 2023. Total expenditures increase \$265,500 consisting of \$331,400 of increased personnel costs, \$106,700 of lower operating expenses, and \$103,900 of higher interdepartmental charges. Fixed assets decrease \$63,100 for projects within the 3-Year Maintenance and Major Projects Plan (discussed below).
- The **Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** decreases \$108,750 to \$351,900. The 2023 budget includes several large projects, including: \$40,000 for the Expo Arena stage reconstruction, \$34,000 for a Fox Brook park shade structure, \$25,000 for Retzer Discovery Trail Phase 3 Activity Node (Contingent on receiving \$25,000 in donation funding), \$20,000 for general concrete repairs, \$15,200 for general tree removal, \$14,000 for Expo garage doors, and \$10,500 for Grass Lake shoreline erosion repair at Nashotah Park.
- **Parks and Land Use – Community Development Fund** utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs. Program expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease from 2022 budgeted levels for the Community Development Block Grant (CDBG) program by about \$38,400 to \$1,461,600 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$2,884,500, an increase of nearly \$173,900 from the 2022 budget. The budget includes \$1,634,500 in annual HOME allocated funds, an increase of \$173,900, and \$1,250,000 in HOME-American Rescue Plan Act funding to create affordable housing and services to assist individuals at risk or experiencing homelessness, remaining at 2022 budgeted levels. In addition, the 2023 budget includes \$2,250,000 from the U.S. Department of Treasury funding that will be to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.
- **Parks and Land Use – Workforce and Economic Development Fund** includes Workforce Innovation and Opportunity Act (WIOA) federal funding to assist job seekers access to employment, education, training, and support services. Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The 2023 budget includes WIOA grant funding of \$1,666,700, a decrease of about \$148,100 from the 2022 budget, mostly due to local favorable economic conditions. The budget also includes statewide employment recovery dislocated worker grant funding of \$281,300, a decrease of \$31,250.
- **Parks and Land Use – Workforce and Economic Development Fund** – In the 2023 budget, economic development activities that were originally budgeted in Non-Departmental are shifted to this fund (along with applicable funding). The economic development activities include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 to support the Waukesha Area Convention and Visitors Bureau for tourism activity. These activities are funded with \$150,000 of General Fund balance and \$122,500 of tax levy that is mostly shifted from Non-Departmental.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **Parks and Land Use – Special Purpose Grant Fund** – The 2023 budget includes \$4,500,000 in contributions to expand the GROW Fund, which is revolving loan program administered through the Waukesha Center for Growth to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock in Waukesha County. The expansion will be funded with \$3.0 million of American Rescue Plan Act funding and \$1.5 million in professional baseball park district taxes distributed to Waukesha County in accordance with 2019 Wisconsin Act 28. This last revenue source consists of excess district sales tax revenue received after the tax sunset on March 30, 2020, which may only be used for economic development, property tax relief, public safety, or parks and recreation, according to state law.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2022 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** estimates a cash flow of about \$97,700 (revenues minus expenditures, excluding depreciation expenses). Revenues increase \$83,100 to \$2,240,100, mainly related to higher golf cart rental revenues. Expenditures increase \$132,300 to \$2,294,700 primarily for increased operating expenses of \$97,300 including increases of \$50,600 for depreciation, a \$30,500 increase in utility costs mostly related to water and sewer charges, \$19,000 in land improvements related to tree plantings and other landscaping, \$14,000 in merchandise for resale at Moor Downs, \$10,000 of increased small equipment expenses mainly for golf cart purchases. This is offset by a \$33,500 decrease in planned building repairs in 2023. Golf fixed assets decrease \$22,400 to \$43,500. The 2023 budgeted fixed assets include a towable sweeper, garage and personnel doors, and HVAC updates.
- **Parks and Land Use – Ice Arena Fund** revenues increase \$25,700 or 2.3%, mainly reflecting an \$18,400 increase in contracted ice revenues, which includes an anticipated rate increase of 3.27%. Public skating and concessions revenues are also budgeted to increase \$7,300 and \$6,000, respectively. Expenditures increase \$23,000 to \$1,274,400 consisting of a \$16,900 increase in operating expenses mainly for planned facility repair and maintenance costs to keep up with a planned multi-year facility management plan, targeting replacement of doors, bathroom fixtures, and lighting improvements in the facility. Fixed assets are budgeted at \$36,400. This includes \$21,400 for a new rink pump to maintain stable, consistent ice conditions throughout the Naga-Waukee Ice Arena and \$15,000 for the purchase of lighting fixtures at the Eble Ice Arena.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** revenues (excluding fund balance) are budgeted to increase \$149,400 to \$3.21 million resulting from \$256,300 of increased material sales revenue. The revenue increase is related to the projected increase in the average commodity price for recycled materials from \$85 per ton to \$100 per ton. These revenues also include equipment replacement revenues which is collected at a rate of \$6 per ton, an increase of \$1 per ton from 2022. This is partially offset by eliminating the \$100,000 allocation of landfill siting fees budgeted in this fund. Expenditures are budgeted to increase \$480,900 to \$4.3 million primarily due to operating expenses increasing \$473,600 driven by the inclusion of \$309,700 of community dividends for the first time since the 2019 budget. Due to favorable market conditions, the Parks and Land Use department recommends including community dividends for partner communities. The dividend is calculated based off two-year prior fund balance levels. Based on a future proposed intergovernmental agreement, the new agreement specifies that dividend payments will be made when MRF working capital exceeds a ceiling of \$3.5 million and partner municipalities will contribute towards the MRF when the capital decreases below a floor of \$3.1 million.
- **The Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$292,900 or 7.9% to \$3,999,607 in 2023. The increase in library tax levy is primarily due to residents of non-library communities using a higher share of overall circulation at 19.676% (an increase of 1.05%) as specified in County Code 11-4, which compensates Waukesha County member libraries for usage by non-library communities. Additionally, the levy is affected as a result of the ACT 150 Library Planning Committee's recommendation to include digital circulation alongside physical circulation in determining library utilization. The total increase includes \$206,900 due to increased non-library community use of physical materials and \$91,400 due to the inclusion of digital materials as a factor, partially offset by a decrease of \$5,400 to compensate adjacent counties' libraries for use of materials by non-library residents in Waukesha County. The special library tax levy is distinct from and has no impact on the County General Tax Levy.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

Bridges Library System State Aids Fund general government revenues increase \$86,600, primarily due to an increase in the state library system aid allocation from the Department of Public Instruction (DPI) of \$121,600. Offsetting this is a \$35,000 decrease in federal Library Services and Technology Act grant funding. The planned use of fund balance increases by \$26,600 to \$153,100 to fund various projects in 2023. These funded projects include \$68,400 for solar charging benches, \$40,000 library hearing loop installation, \$25,200 for library technology projects, and \$19,500 for Gale Presents Udemy on-demand video courses. Personnel costs decrease \$52,000 related to the unfunding of a vacant 1.00 FTE librarian position.

- **Bridges Library System CAFÉ Fund** charges for service revenues from member libraries increase \$17,800 or 3.7%, as a result of cost to continue increases and new charges associated with the implementation of a mobile library app. CAFÉ fund balance revenues of \$77,500 are budgeted for a portion of the costs associated with the mobile library app and a potential addition of a catalog discovery layer to enhance search functions and results for patrons. Member libraries also pay a portion of these costs. Operating expenses are budgeted to increase by approximately \$80,700 due to cost to continue increases for software licensing and contracted IT support, as well as costs associated with the catalog discovery layer.
- **University of Wisconsin – Extension** personnel costs are budgeted to decrease \$25,300 mostly due to changes in employee benefit selection. Operating expenditures are budgeted to increase \$41,800 mostly due to an increase of 0.8 FTE in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000. Charges for services increases \$10,700 due to an increase in class fees and a Community Resource Development program funded by the city of Waukesha and the state of Wisconsin. Other revenue increases \$4,700 mostly due to donation revenue being brought in by the 4-H youth development program, primarily used for the Waukesha County Fair.

**BUDGETED POSITIONS 2021-2023
SUMMARY BY AGENCY AND FUND**

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2021 Year End	2022 Adopted Budget	2022 Modified Budget	2023 Budget	22-23 Change
REGISTER OF DEEDS	General	15.90	16.00	16.00	16.00	0.00
UW-EXTENSION*	General	2.85	2.00	2.00	2.00	0.00
BRIDGES LIBRARY SYSTEM	State Aids Fund	6.95	7.25	7.25	6.25	(1.00)
	CAFÉ Shared Automation Fund	0.75	0.75	0.75	0.75	0.00
	Subtotal Bridges Library System	7.70	8.00	8.00	7.00	(1.00)
PARKS & LAND USE	General	83.66	83.66	83.66	84.71	1.05
	Community Development	3.69	3.69	4.09	4.09	0.40
	Workforce Fund	0.76	0.76	0.76	0.76	0.00
	Golf Courses	4.90	3.90	3.90	3.90	0.00
	Ice Arenas	4.16	4.16	4.16	4.16	0.00
	Materials Recycling Fund	4.43	4.43	4.43	4.43	0.00
	Subtotal Parks & Land Use	101.60	100.60	101.00	102.05	1.45
TOTAL REGULAR POSITIONS		128.05	126.60	127.00	127.05	0.45
TOTAL EXTRA HELP		57.40	61.36	61.36	56.49	(4.87)
TOTAL OVERTIME		1.95	2.09	2.09	1.92	(0.17)
TOTAL BUDGETED POSITIONS		187.40	190.05	190.45	185.46	(4.59)

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

2023 BUDGET ACTIONS

Register of Deeds

Decrease: 0.07 FTE Overtime (Land Records)
Decrease: 0.01 FTE Overtime (Recording)

UW-Extension

None:

Bridges Library System

Unfund: 1.00 FTE Librarian

Parks - General

Reclassify: 1.00 FTE Administrative Specialist to Sr. Administrative Specialist (Parks Programs)
Reduce: 2.44 FTE Extra Help (Parks Programs)
Increase: 0.02 FTE Extra Help (General County Maintenance Center)
Transfer In: 0.50 FTE Conservation Specialist (Retzer Nature Center)
Create: 0.75 FTE Park Naturalist (Retzer Nature Center)
Reduce: 2.06 FTE Extra Help (Retzer Nature Center)
Reduce: 0.07 FTE Overtime (Retzer Nature Center)
Reduce: 0.23 FTE Extra Help (Exposition Center)
Transfer Out: 0.50 FTE Conservation Specialist (Land & Water Conservation)
Create: 0.30 FTE Conservation Specialist (Land & Water Conservation)
Reduce: 0.11 FTE Extra Help (Land & Water Conservation)
Reduce: 0.02 FTE Overtime (Administrative Services)

Parks - Golf

Increase: 0.01 FTE Extra Help (Naga-Waukee Golf Course)
Increase: 0.02 FTE Extra Help (Moor Downs Golf Course)

Parks - Ice

Decrease: 0.04 FTE Extra Help (Naga-Waukee Ice Arena)
Decrease: 0.04 FTE Extra Help (Eble Park Ice Arena)

2022 CURRENT YEAR ACTIONS

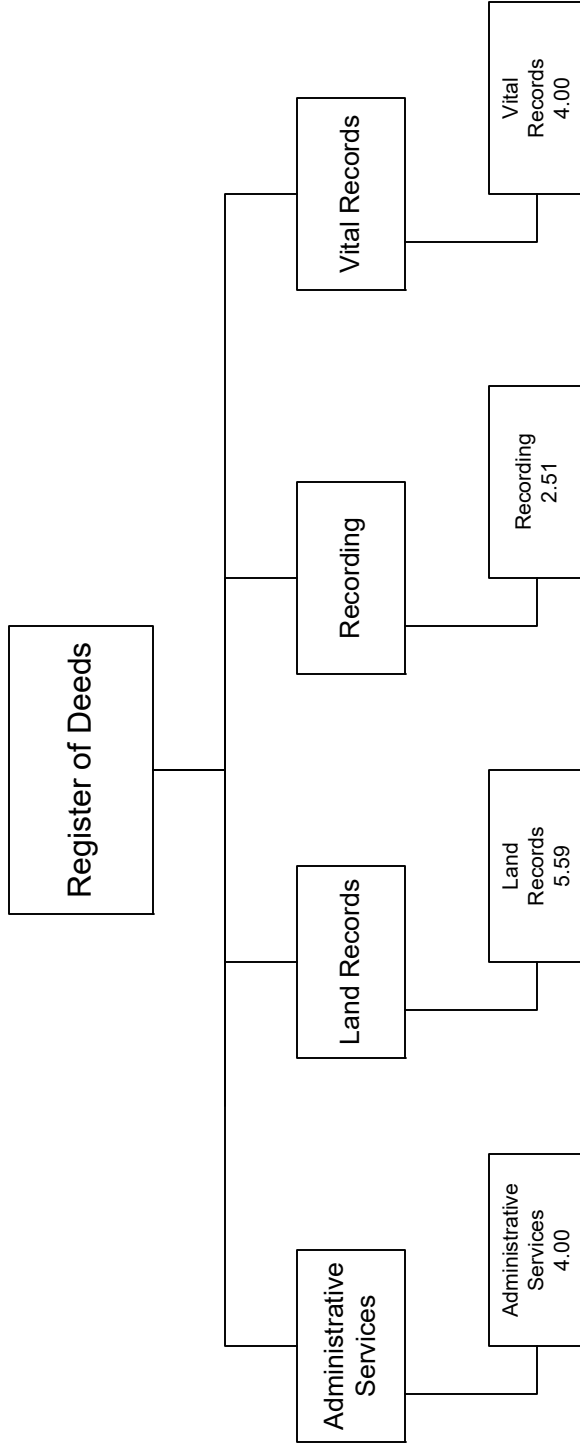
Parks and Land Use - Community Development Fund

Abolish: 0.60 FTE Senior Administrative Specialist
Create: 1.00 FTE Programs and Projects Analyst

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



16.10 TOTAL FTE'S

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

Statement of Purpose

The purpose of the Register of Deeds office is to provide to the citizens of Waukesha County a depository for safekeeping and public inspection of recorded legal documents pertaining to Land Records and Vital records.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$5,241,310	\$3,856,750	\$4,157,250	\$4,076,500	\$219,750	5.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$12	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (b)	\$0	\$0	\$10,527	\$0	\$0	N/A
County Tax Levy (Credit) (a)	(\$2,254,751)	(\$2,432,848)	(\$2,432,848)	(\$2,633,848)	(\$201,000)	N/A
Total Revenue Sources	\$2,986,571	\$1,423,902	\$1,734,929	\$1,442,652	\$18,750	1.3%
Expenditures						
Personnel Costs	\$1,141,976	\$1,225,818	\$1,212,419	\$1,254,350	\$28,532	2.3%
Operating Expenses (b)	\$77,650	\$101,847	\$111,332	\$88,562	(\$13,285)	-13.0%
Interdept. Charges	\$157,112	\$96,237	\$92,350	\$99,740	\$3,503	3.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,376,738	\$1,423,902	\$1,416,101	\$1,442,652	\$18,750	1.3%
Rev. Over (Under) Exp.	\$1,609,833	\$0	\$318,828	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	15.90	16.00	16.00	16.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.02	0.18	0.18	0.10	(0.08)
Total FTEs	15.92	16.18	16.18	16.10	(0.08)

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

(b) Appropriated Fund Balance	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Purchase Orders and Carryovers from the prior year	\$0	\$0	\$10,527	\$0
Total	\$0	\$0	\$10,527	\$0

*Funds carried over to complete backfile import project started in 2021.

(c) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Property Transaction Processing

Promote Land Records and other local business by minimizing risk and turn-around time involved in property transactions processed by the Register of Deeds (ROD). (Land Records and Recording)

The Land Records Division strives to minimize the time between submission of a document and its availability for public inspection and distribution to affected parties. The Department’s benchmark for making documents available to the public is an annual average of 5 business days.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Mean recording interval:	4.5	5	4.4	4.75

Customer Service Pillar: High customer satisfaction

Objective 2: Service Delivery

Provide desired services to clients efficiently. (Administrative Services)

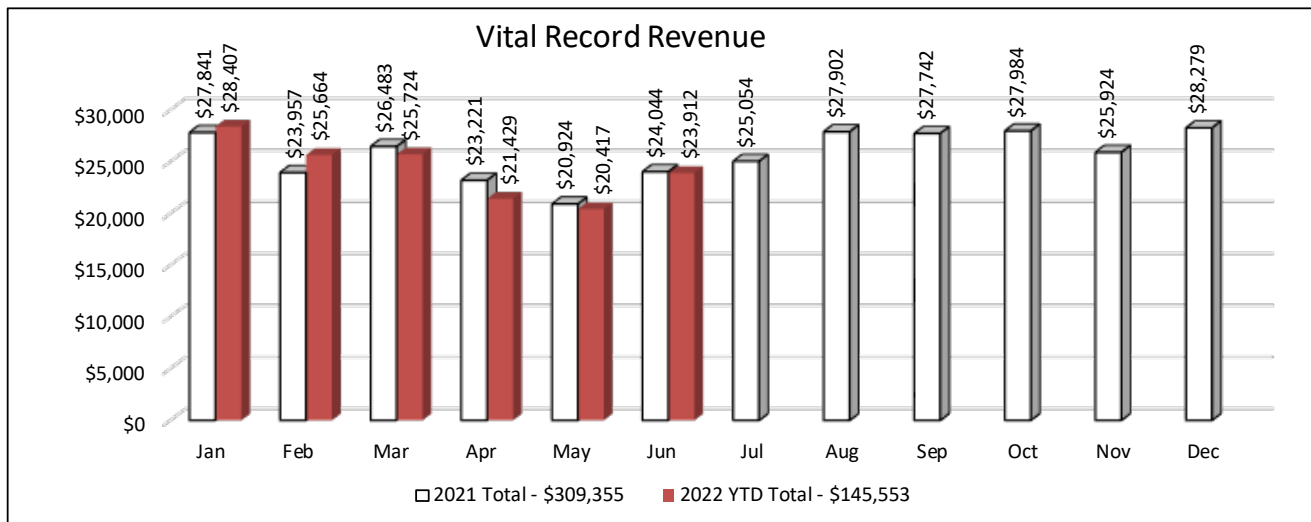
Increase in use of online services has, as predicted, resulted in a reduction of walk-in counter requests.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Total transactions via Internet	6,275	6,500	6,000	6,500
Walk-in document requests	1,105	1,000	1,184	1,000
Phone-in document requests	3,904	3,500	3,150	3,000
Mail-In document requests	338	350	275	300

Objective 3: Vital Records Requests

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

As of January 2017, Wisconsin residents can purchase copies of many vital records from any Register of Deeds office in the state. Because individual customers and regular funeral home clients can now go to any county’s ROD office for many of their vital records, the Waukesha County ROD will monitor annual vital records earnings as a measure of our customer service to customers who now have other options.



Program Description

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

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.90	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,967,169	\$2,224,500	\$2,575,000	\$2,470,000	\$245,500
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$12	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$1,633,501)	(\$1,756,649)	(\$1,756,649)	(\$1,990,149)	(\$233,500)
Total Revenues	\$1,333,680	\$467,851	\$818,351	\$479,851	\$12,000
Personnel Costs	\$379,719	\$435,698	\$434,399	\$447,580	\$11,882
Operating Expenses	\$16,611	\$21,405	\$19,391	\$21,114	(\$291)
Interdept. Charges	\$18,413	\$10,748	\$9,848	\$11,157	\$409
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$414,743	\$467,851	\$463,638	\$479,851	\$12,000
Rev. Over (Under) Exp.	\$918,937	\$0	\$354,713	\$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 increase \$245,500 to \$2,470,000. This is primarily composed of an increase in real estate transfer fees of \$249,500, reflecting a continuing trend in increasing residential and commercial real estate activity, offset with the removal of \$4,000 for state audit transfer fees, which have essentially been obviated by the state's electronic transfer return system.

Personnel costs increase by \$11,900, reflecting costs to continue for 4.00 FTE. Operating expenses are budgeted to decrease by \$300, composed primarily of decreases in office supplies by \$3,000 and equipment repair by \$900, and computer equipment and software by \$900, offset by an increase in book binding of \$4,100. Interdepartmental charges are budgeted to increase by \$400, primarily due to end use technology charges.

Program Description

Land Records is responsible for the indexing of all deeds, mortgages, plats, instruments and certified survey maps, writings and filing of certain other documents. Land Records is also responsible for preparing and delivering, upon receipt of the proper fee, certified copies of any record, file, map, or plat in the office. Land Records also staffs the Land Records customer service desk and phone lines to assist the public with inquiries about any Land Records filings maintained in our office.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.52	5.66	5.66	5.59	(0.07)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,775,513	\$1,190,000	\$1,190,000	\$1,214,000	\$24,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$527	\$0	\$0
County Tax Levy (Credit) (a)	(\$710,090)	(\$722,605)	(\$722,605)	(\$725,985)	(\$3,380)
Total Revenues	\$1,065,423	\$467,395	\$467,922	\$488,015	\$20,620
Personnel Costs	\$304,429	\$356,935	\$367,161	\$379,768	\$22,833
Operating Expenses	\$52,614	\$59,645	\$60,593	\$55,045	(\$4,600)
Interdept. Charges	\$82,894	\$50,815	\$50,815	\$53,202	\$2,387
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$439,937	\$467,395	\$478,569	\$488,015	\$20,620
Rev. Over (Under) Exp.	\$625,486	\$0	(\$10,647)	\$0	\$0

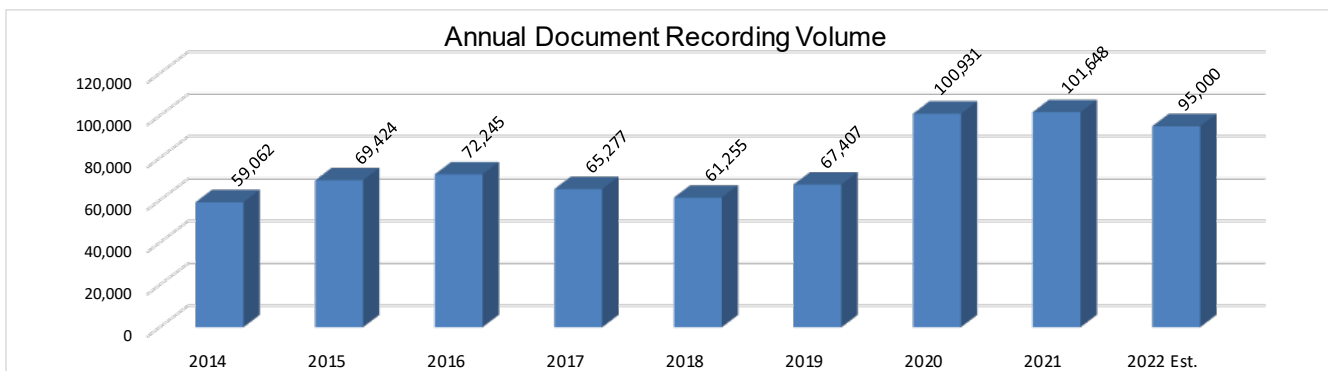
(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

Program Highlights

Charges for services increase by \$24,000 mainly reflecting an increase in online copy subscriptions.

Personnel costs are budgeted to increase by approximately \$22,800, reflecting costs to continue for 5.59 FTE staff, and an increase in health insurance costs based on changes in employee health plan selections. This is offset by a decrease of 0.07 FTE in overtime. Operating expenses are budgeted to decrease by \$4,600 primarily due to a decrease of \$7,000 in microfilming costs, associated with lower document recording numbers, partially offset by an increase of \$1,600 in software licensing costs. Interdepartmental charges are budgeted to increase by \$2,400 primarily due to an increase in End User Technology charges.

State and County Recording Fees	2022	2023
State of Wisconsin	\$7	\$7
County Land Info. Syst. Office	\$8	\$8
ROD Retains	\$15	\$15
Total Fees	\$30	\$30



Note: While most documents carry a \$30 recording fee, there is some variation; Condo and subdivision plats, for example are \$50, so recording revenue cannot easily be calculated from the number of documents recorded.

Program Description

Recording examines all legal documents to assure conformity to state statutes and advises the public on laws and regulations concerning statutory requirements of the Register of Deeds Office. Recording collects and deposits the fees for recording and copies of recorded documents, uniform commercial code Land Records-related recordings, Federal Tax Lien filings, marriage certificates, birth certificates, death certificates, and real estate transfers. In addition, recording staff prepares the recorded documents for imaging, scanning, and microfilming and returns those documents to the customer.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.50	2.52	2.52	2.51	(0.01)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$189,273	\$155,000	\$105,000	\$97,500	(\$57,500)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$0	\$0	\$10,000	\$0	\$0
County Tax Levy (Credit)	\$113,111	\$44,863	\$44,863	\$102,458	\$57,595
Total Revenues	\$302,384	\$199,863	\$159,863	\$199,958	\$95
Personnel Costs	\$224,144	\$167,861	\$168,996	\$174,097	\$6,236
Operating Expenses (a)	\$1,514	\$11,228	\$20,879	\$3,380	(\$7,848)
Interdept. Charges	\$39,664	\$20,774	\$21,274	\$22,481	\$1,707
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$265,322	\$199,863	\$211,149	\$199,958	\$95
Rev. Over (Under) Exp.	\$37,062	\$0	(\$51,286)	\$0	\$0

(a) The current year estimate exceeds the adopted budget related to a carryover approved by ordinance for the Department of Revenue Interface from 2021 to 2022.

Program Highlights

Charges for services revenue for direct recognition of non-certified image sales for high volume customers is budgeted to decrease by \$57,500 based on current - year performance and associated with a decrease in the volume of recorded documents.

Personnel costs are budgeted to increase by \$6,200, consisting of costs to continue for 2.51 FTE. Operating expenses decrease by \$7,800, primarily due to removal of funds for a one-time document backfile import project in 2021, offset by an increase of \$2,500 for replacement point of sale printers. Interdepartmental charges increase by \$1,700 primarily due to fixed phone line charges by \$500, and end user technology charges of \$1,200.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	237	210	210	210	0

Program Description

Vital Records is responsible for the accurate filing of marriage and death certificates with the State Vital Records Office; and issuing certified copies of Birth, Marriage, Death, and Divorce certificates. The Vital Records program provides both phone and walk-in reception services for the entire office.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$309,355	\$287,250	\$287,250	\$295,000	\$7,750
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)	(\$24,271)	\$1,543	\$1,543	(\$20,172)	(\$21,715)
Total Revenues	\$285,084	\$288,793	\$288,793	\$274,828	(\$13,965)
Personnel Costs	\$233,684	\$265,324	\$241,863	\$252,905	(\$12,419)
Operating Expenses	\$6,911	\$9,569	\$10,469	\$9,023	(\$546)
Interdept. Charges	\$16,141	\$13,900	\$10,413	\$12,900	(\$1,000)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$256,736	\$288,793	\$262,745	\$274,828	(\$13,965)
Rev. Over (Under) Exp.	\$28,348	\$0	\$26,048	\$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 increase by \$7,800 to \$295,000, based on projected record volume.

Personnel costs decrease by \$12,400, primarily due to changes in employee health care elections and cost to continue for 4.00 FTE. Operating expenses decrease by \$500, due primarily to decreases in office supplies expenses and outside printing. Interdepartmental charges decrease by \$1,000 primarily due to a decrease in copier replacement charges.

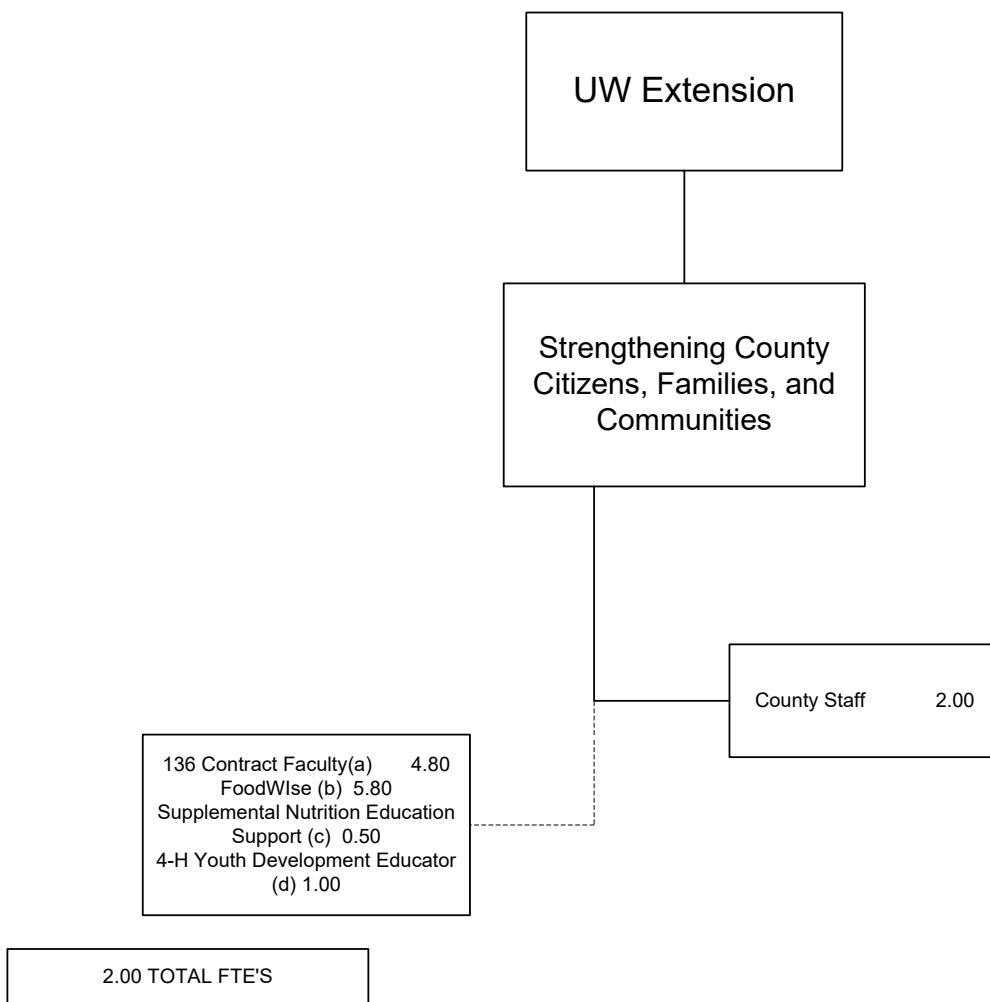
Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Certified Copies Issued:					
Birth	9,446	9,000	9,626	9,200	200
Death	64,178	61,500	65,429	62,500	1,000
Marriage	11,311	8,500	8,500	8,500	0
Divorce	153	150	175	150	0

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

University of Wisconsin Extension

UW EXTENSION OFFICE

FUNCTION / PROGRAM CHART



- (a.) State 136 Contract UW-Extension Faculty and Academic Staff are funded by State/County/Grant/Fee sources.
- (b.) The FoodWise Program (formerly WNEP) is federally funded and administered by the State's UW Extension. Its operating expenses, personnel costs, and grant funding are not included in the County Budget.
- (c.) The Supplemental Nutrition Education Support program is funded by privately funded source. No tax levy is included.
- (d.) 4-H Youth Development Educator is mostly funded by the State.

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

Statement of Purpose

We teach, learn, and serve connecting residents of Waukesha County with the University of Wisconsin, and engaging with them in transforming lives and communities in both urban, suburban, and rural areas.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (h)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,000	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$36,369	\$60,745	\$61,370	\$71,482	\$10,737	17.7%
Interdepartmental	\$3,000	\$2,500	\$2,500	\$3,000	\$500	20.0%
Other Revenue	\$6,680	\$8,199	\$21,076	\$12,849	\$4,650	56.7%
Appr. Fund Balance	\$2,500	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$350,763	\$351,877	\$351,877	\$353,877	\$2,000	0.6%
Total Revenue Sources	\$402,312	\$423,321	\$436,823	\$441,208	\$17,887	4.2%
Expenditures						
Personnel Costs	\$148,268	\$163,501	\$146,376	\$138,212	(\$25,289)	-15.5%
Operating Expenses	\$166,074	\$217,568	\$226,485	\$259,374	\$41,806	19.2%
Interdept. Charges	\$50,353	\$42,252	\$42,252	\$43,622	\$1,370	3.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$364,695	\$423,321	\$415,113	\$441,208	\$17,887	4.2%
Rev. Over (Under) Exp.	\$37,617	\$0	\$21,710	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.85	2.00	2.00	2.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	2.85	2.00	2.00	2.00	0.00

Additional Human Res.	2021 Actual	2022 Budget (g)	2022 Estimate	2023 Budget	Position Change
State 136 Contract (a) (b) (c)	3.50	4.00	4.00	4.80	0.80
FoodWise (formally WNEP) (d)	5.80	5.80	5.80	5.80	0.00
Other State Funded Areas (e) (f)	2.50	2.50	2.50	2.00	(0.50)
Total (Non-County)	11.80	12.30	12.30	12.60	0.30

- (a) State UW-Extension 136 Contract educators are funded with 40% local revenues, including tax levy, grants, and other program service revenues, with the State funding the remaining 60%. The cost of the 40% local share is recognized in operating expenditures.
- (b) In 2022, 1.00 FTE 4-H Youth Development Educator position was created that is mostly funded by the state. A Positive Youth Development Extension Educator was decreased from 1.00 to 0.50 FTE due to taking a part-time interim state regional youth program manager position in 2022. This Positive Youth Development Extension Educator position is at 1.00 FTE in 2023.
- (c) In 2023, the Health and Well Being Extension Educator increased from 0.50 to 0.80 FTE.
- (d) The FoodWise program (formerly WNEP) is federally funded and administered by the state's UW-Extension. Its operating expenses, personnel costs, and grant funding are not included in the county budget. This program provides services to the Waukesha County residents and is run through the county UW-Extension Office.
- (e) Starting in 2019, the UW-Extension Area Extension Director (Department Head) was funded 100% with state funding, and is no longer on the 136 contract. The Community Development Educator is paid 100% through grants, tax levy from Jefferson County and other revenue sources through state funding (formerly known as "State 144 Contract").
- (f) In 2020, a Nutrition Education Supplemental half-time position was created that is privately funded by other sources and not from county tax levy. This position has been eliminated in 2023 to move funding to the Health & Well-being educator instead of maintaining a half-time position.
- (g) The 2022 budgeted positions are restated to correct for 1.00 FTE 4-H Youth Development Educator and 0.50 FTE Supplemental Nutrition Educator that were inadvertently displayed in two categories.
- (h) The 2022 adopted budget for tax levy and interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Strengthening County Citizens, Families & Communities**Program Description**

Extension educational programs apply the research and resources from UW-Madison and the UW System to strengthen Waukesha County citizens, youth, families, businesses, and communities. Programs are planned and implemented by developing partnerships with community organizations, building collaborations, and incorporating teamwork. Faculty and staff design and implement educational programs, conduct local research, train leaders and volunteers, and build networks for the benefit of the citizens in Waukesha County. Education is provided to protect the environment, assist communities with growth and change, increase agriculture and horticulture productivity, and community and economic development. Waukesha County UW-Extension also teaches programs to build strong families, develop youth and adult leaders, improve nutrition and health, promote family and public safety, strengthen neighborhoods, and provide opportunities for developing life skills and workforce development.

Program Highlights

Charges for services revenue increase by \$10,700 from the 2022 budget. This is mainly due to an increase in class fees and a Community Resource Development program funded by the city of Waukesha and the state of Wisconsin.

Interdepartmental revenues increase by \$500 due to an increase in program costs. This is an HHS partnership that is serving at-risk youth participating in the Juvenile Community Garden program.

Other revenues increase \$4,700 mostly due to donation revenue being brought in by the 4-H youth development program, primarily used for the Waukesha County Fair.

Personnel costs decrease by \$25,300 mostly due to turnover and changes in benefit election.

Operating expenses increase by \$41,800 from the 2022 budget. This is mainly due to an increase in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000. This is for the increase of the contract by 3%, 0.50 FTE added to the Positive Youth Development Extension Educator, and 0.30 FTE added to the Health & Well-being Educator, and it is partially offset by the decrease in other contracted speakers. The state continues to assume approximately 60% of 136 contract costs (4.80 FTE) with the county assuming approximately 40% with a combination of grant funding, charges for services, tax levy, and other program revenue. In addition, the UW-Madison Division of Extension will continue to assume responsibility for 100% of the Area Extension Director position (Department Head).

Interdepartmental charges increase \$1,400 mostly due to computer maintenance and replacement.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Green Industry Education

Conduct green industry professional training sessions.

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

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of Participants who Report an Increase in Knowledge as a Result of the Training	85%	85%	86%	87%
Number of Employees in the Green Industry Trained	1,157	1,200	1,300	1,320
Percent of Employees that Indicate that Educational Workforce Training Sessions Increase their Awareness of Practices that Protect the Environment	81%	85%	80%	82%

Objective 2: Increase Organizational Effectiveness

Facilitate processes to enhance the effectiveness of organizations.

Increase effectiveness of organizations by facilitating processes, conducting needs assessments, collecting and analyzing data for performance measurement, identifying funding opportunities, and engaging staff in Real Colors® personality exercises.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of Organizations Engaged	2	3	5	4
Number of Participants Engaged	45	50	315	105

Conduct workshops for municipal plan commissioners, elected officials and staff and neighborhood residents to increase knowledge of local government functions and organizational effectiveness.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Revenue Generated*	\$55,000	\$55,000	\$66,485	\$56,000
Percent of Participants who Report an Increase in Knowledge	85%	85%	85%	85%

* The revenue generated runs through the county and the state budget.

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

Objective 3: Nutrition Education

Improve nutritional health of participants (low-income) in the Waukesha County Nutrition Education (FoodWise) program.

FoodWise partners with community and government agencies to reach the low-income population in Waukesha County. The following indicators are focused on: a) percentage of participants who report intent to increase fruit and vegetable consumption (pre/post evaluation) and b) percent increase in responding low-income participants who show improvement in one or more nutrition practices following a series of 9 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).

General Fund

UW-Extension

Objectives

Performance Measures:

- a. Impact data will include outreach to an increasing number of agency partners and low-income resident contacts. Programs are 40% EFNEP (Expanded Food and Nutrition Education Program) funded and 60% SNAP (Supplemental Nutrition Assistance Program) funded.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate*	2023 Target
Number of Community Partner Agencies	42	60	65	70
Number of Program Contacts	4,215	15,000	12,500	15,000
Number of Eating Smart Being Active Participants (ESBA)	18	60	30	60
Number of Youth EFNEP Participants	237	800	400	650

* Due to the COVID-19 pandemic, the 2021 actuals are low. In FY21, FoodWise conducted mostly virtual programming, meaning they had fewer active partners and participants. Many agencies that FoodWise usually works with did not have the capacity for virtual programs. In-person programs resumed towards the end of FY21, into FY22.

- b. Collect evaluation data from participants of SNAP and ESBA curriculum. This data will measure nutritional behavior change through use of research and evidence based FoodWise state program evaluations comparing pre- and post-tests. Programs are 40% EFNEP funded and 60% SNAP funded.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Percent of Participants Who Report Intent to Increase Fruit and Vegetable Consumption	No data*	84%	75%	80%
Percent of Increase in Low-Income Participants Who Showed Improvement in One or More Nutrition Practices	92%	87%	95%	94%
Percent of Participants Who Report Improvement in Food Budgeting Practices	92%	76%	95%	94%

*No dietary recalls were required during COVID/virtual programming

Objective 4: Strength Training for Aging Residents

Develop the community-based StrongBodies program throughout Waukesha County as a means to support residents as they age to remain strong, healthy, independent, and socially connected in their communities. StrongBodies is an evidence-based strength training program developed by researchers at Tufts University.

Performance measures include the number of 8 to 10-week StrongBodies sessions offered throughout the county, number of volunteers trained, number of registered participants, and percentage of participants who report increased strength.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate*	2023 Target
Number of StrongBodies Sessions Offered	4	10	8	14
Number of StrongBodies Participants	166	350	225	325
Number of Volunteers Trained	1	6	2	4
Percent Reporting Increased Strength	92%	90%	90%	90%

* The COVID-19 pandemic affected the number of community locations that were able to accommodate in-person programming and the recruitment/onboarding of volunteer leaders. Virtual sessions have continued to be offered to expand access to participants that are unable to attend in-person sessions.

Quality Pillar: High standards of service excellence

Objective 5: 4-H Youth Leadership Training

Preparing the leaders of tomorrow by providing practical leadership training and hands-on learning experiences ranging from robotics to photography, delivered through the adult volunteers of the 4-H Youth Development program in collaboration with the Youth & Family Educator.

Emphasis on Youth Development programming along with life, leadership, and career skills development to help meet growing future labor force needs of Waukesha County. Strengthen program through directed increase in volunteer training, marketing, and Pre-College Youth Education program.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of 4-H Leader Trainings	24	25	20	25
Number of Certified Adult Leaders	137	215	140	215
Number of Youth Reached	600	600	625	600

Objective 6: Consumer Horticulture Education

Conduct adult and youth consumer horticulture research-based educational programs so gardeners gain knowledge to plan for gardening success, prevent problems before they start, and manage issues when they happen.

Performance Measure:	2021 Actual*	2022 Target	2022 Estimate	2023 Target
Percent of participants who report an increase in knowledge as a result of the educational program.	0	0	85%	85%
Number of participants engaged in the program	0	0	170	180

* This is a new objective for 2023. No prior year data collected.

General Fund

UW-Extension

Grant Funding

Grant/Project Title	Funding Source	Funding Administration	2021 Actual Award	2022 Budgeted Award	2022 Estimated Award	2023 Budget
Subtotal State/Nonprofits/ Other Administered Grants (a)	USDA	SNAP/EFNEP	\$426,511	\$419,596	\$419,596	\$441,542
ProHealth Tower Hill Education Outreach Project (b)	ProHealth Care	ProHealth Care	\$35,000	\$45,000	\$40,000	\$25,000
Whitewater Rural Business Development Grant (c)	USDA	USDA	\$48,255	\$0	\$0	\$0
Department of Public Instruction, Pre-College Grant (d)	State of Wisconsin - DPI	State of Wisconsin - DPI	\$33,750	\$33,750	\$33,750	\$33,750
CAPER (Consolidated Annual Performance Evaluation Report) (CDBG) (e)	CDBG	CDBG	\$5,000	\$5,000	\$5,000	\$5,000
Tower Hill Neighborhood Assoc. Revitalization Planning Grant and Crime Prevention and Safety Grant (CDBG) (f)	CDBG	CDBG	\$15,267	\$7,227	\$8,749	\$26,167
Revitalization Planning and Strategic Plan Update Grant (CDBG) (g)	CDBG	CDBG	\$20,000	\$29,238	\$23,086	\$0
Community Economic Analysis and Planning (h)	WEDC	WEDC	\$0	\$0	\$0	\$26,880
Farmers Market Promotion Program (USDA) (i)	USDA	USDA	\$0	\$0	\$249,887	\$249,887
Funding Support for Community Development (j)	Jefferson County	Jefferson County	\$27,000	\$27,000	\$27,000	\$32,000
Total UW Extension Grants/Funding			\$610,783	\$566,811	\$807,068	\$840,226

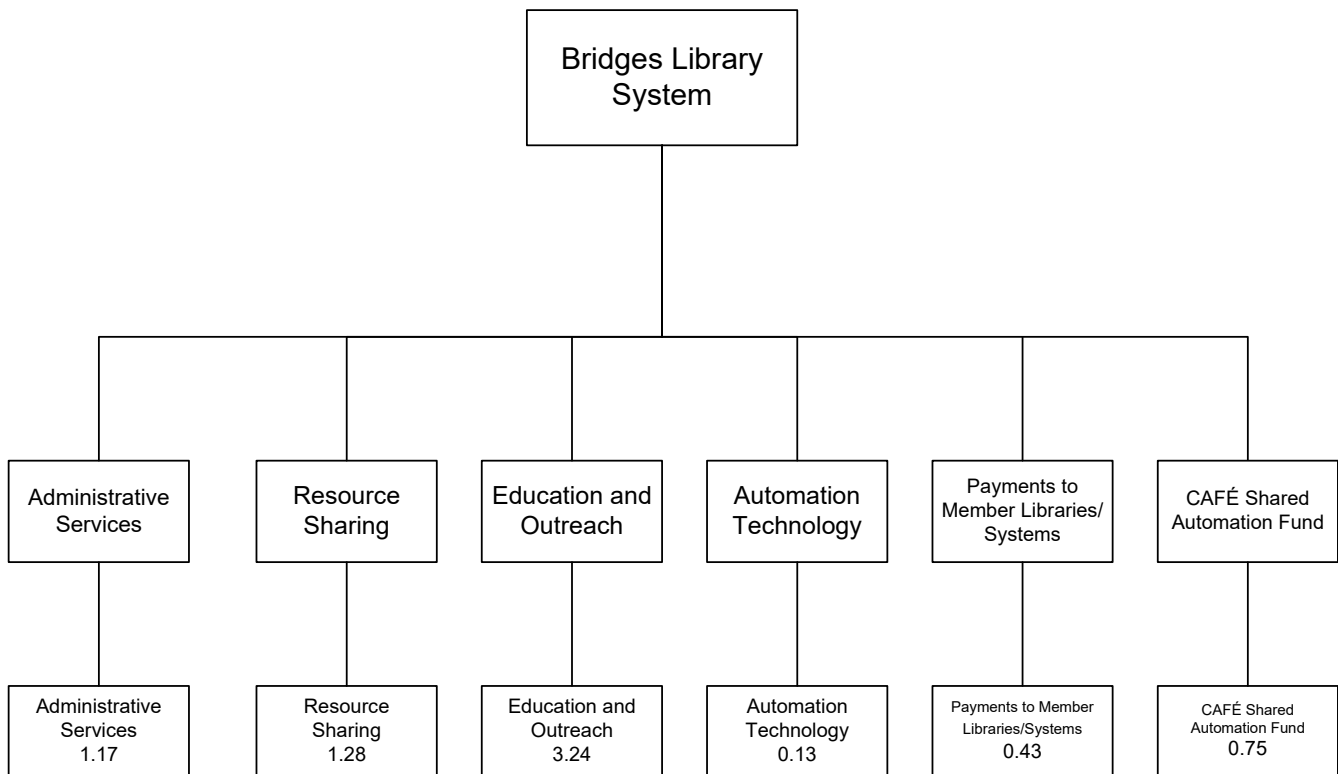
These state administered grants/funds do not run through the county’s budget because they have been awarded to other agencies to administer, but **provide benefits to Waukesha County residents**.

- (a) For the 2021 budget, this consists of \$426,511 of Food Wise funding (including SNAP-Ed funding of \$270,061 and EFNEP funding of \$156,450). For the 2022 budget, this consists of \$419,596 of FoodWise funding (including SNAP-Ed funding of \$266,607 and EFNEP funding of \$152,989). For the 2023 budget, this consists of \$441,542 of FoodWise funding (including SNAP-Ed funding of \$272,445 and EFNEP funding of \$169,097).
- (b) This includes a donation from ProHealth Care specifically for the Tower Hill Education Outreach Project.
- (c) Whitewater Rural Business Development Grant project addresses job retention and expansion of small emerging businesses with under 50 employees and \$1 million or less in annual revenue. This grant was for \$93,000 and split between Waukesha and another county.
- (d) The Department of Public Instruction – Pre-College Grant is awarded by the State of Wisconsin, Department of Public Instruction.
- (e) The CDBG data analysis provided trends for the Waukesha County Community Development Block Grant program to help inform priority projects and decision-making. In addition, the report served for reporting performance outcomes through the Consolidated Annual Performance and Evaluation Report (CAPER) as required by the U.S. Department of Housing and Urban Development (HUD) to share local measures.
- (f) A CDBG grant for the neighborhood revitalization and neighborhood association crime prevention and public safety project.
- (g) A CDBG grant to collect data and analyze economic impact for the West Side Neighborhood Revitalization Strategy Area and Haertel Field neighborhoods and to work with residents to update the strategic plan as required by HUD.
- (h) Research initiatives to identify business market analysis opportunities for smaller communities.
- (i) Farmers market promotion program is a grant awarded by the USDA to sustain and grow Wisconsin farmers markets through data collection, networks, and collaboration.
- (j) Jefferson County provides funding support for the Community Development Educator at .30 FTE.

Bridges Library System

BRIDGES LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



7.00 TOTAL FTE'S

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

Statement of Purpose

The mission of the Bridges Library System is to strengthen member libraries by fostering collaboration and innovation. The library system officially became a two-county library system on January 1, 2016, when Jefferson County joined Waukesha County to create the Bridges Library System. Library Systems in Wisconsin play an important role in improving public libraries. An effective library system results in better access to information and resources, higher quality library services, and cost savings through economies of scale and collaborations—all to the benefit of the Waukesha and Jefferson County citizens. This budget incorporates important strategic priorities into the library system’s service program and does so without sacrificing core services.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
County Library Fund						
Revenue (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (TNR)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
State Aids, Federal & Misc.						
Revenue (a)	\$1,933,475	\$2,169,831	\$2,129,317	\$2,234,917	\$65,086	3.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	-	N/A
CAFÉ Shared Automation Fund						
Revenue (a)	\$497,931	\$494,367	\$496,615	\$575,949	\$81,582	16.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$479,014	\$481,867	\$475,852	\$564,949	\$83,082	17.2%
Rev. Over (Under) Exp.	\$18,917	\$12,500	\$20,763	\$11,000	(\$1,500)	-12.0%
Total All Funds						
Revenue (a)	\$2,431,406	\$2,664,198	\$2,625,932	\$2,810,866	\$146,668	5.5%
County Tax Levy (TNR)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures	\$5,990,900	\$6,358,404	\$6,289,182	\$6,799,473	\$441,069	6.9%
Rev. Over (Under) Exp.	\$100,284	\$12,500	\$43,456	\$11,000	(\$1,500)	-12.0%
Position Summary (FTE)						
Regular Positions	7.70	8.00	8.00	7.00	(1.00)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	7.70	8.00	8.00	7.00	(1.00)	

(a) Fund balance uses include:

Fund	Usage	2021 Actual	2022 Budget	2022 Est.	2023 Budget
State Aid	Wisconsin Digital Library - Advantage Program	\$18,000	\$9,000	\$9,000	\$0
State Aid	Pilot Hoopla Project	\$75,000	\$0	\$0	\$0
State Aid	Gale Presents Udemy (on-demand video courses)	\$0	\$0	\$0	\$19,476
State Aid	Library Technology Projects	\$9,114	\$47,500	\$44,460	\$25,200
State Aid	Solar Charging Benches	\$0	\$0	\$0	\$68,400
State Aid	LibraryAware Marketing Resource	\$19,900	\$0	\$0	\$0
State Aid	Social Media Archiving	\$5,000	\$0	\$0	\$0
State Aid	Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
State Aid	Library Hearing Loop Installation	\$0	\$0	\$0	\$40,000
State Aid	Network Equipment	\$0	\$20,000	\$20,000	\$0
State Aid	HelpNow	\$40,000	\$34,000	\$0	\$0
State Aid	Website Redesign	\$0	\$13,000	\$13,000	\$0
CAFÉ	Various CAFÉ Technology Upgrades and Projects	\$16,069	\$10,713	\$10,713	\$77,517
Total		\$183,083	\$137,213	\$100,173	\$230,593

(b) The 2022 adopted budget for interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Major Departmental Strategic Plan Objectives

Customer Service Pillar

Objective 1: Develop initiatives to seek information on the effectiveness of system services.

Offer member libraries a structured opportunity to provide feedback on system services and satisfaction by developing and implementing a comprehensive system services survey to be conducted annually.

Performance Measure: Survey will be developed, conducted, and analyzed in spring of 2023.

Finance Pillar

Objective 2: Incentivize Operational Efficiencies at the Local Library Level

Continue the work with libraries on RFID (radio frequency identification) projects started in 2020 with a goal to convert as many libraries as possible to RFID technology by offering financial assistance with purchasing tags for libraries' book collections. RFID tagging helps libraries manage their inventory, increases workflow efficiencies, and improves patron satisfaction.

Performance Measure: Provide funding and technical support to help convert the five remaining non-RFID libraries to RFID technology in 2023, resulting in 100% of the system libraries utilizing this technology to improve service in their communities.

Quality Pillar

Objective 3: Improve libraries' abilities to respond to the needs of their communities and citizens.

Partner with member libraries to address needs of citizens with hearing loss and provide an inclusive environment for library programs and services.

Performance Measure: A hearing loop, an assistive listening system for those with hearing loss, will be installed in meeting rooms of four member libraries. Portable loops will also be purchased for use at library service desks.

Objective 4: Assist libraries with projects of significant local importance.

Provide grant funding to member libraries to address needs unique to their library in the areas of accessibility, technology, or marketing.

Performance Measure: 100% of member libraries will receive funding and successfully complete projects to improve library service and/or respond to community needs.

Team Pillar

Objective 5: Provide opportunities and foster an environment where libraries' staff collaborations and learning flourish.

Utilize Library Service and Technology Act (LSTA) Professional Learning grant funding to expand professional development opportunities for library staff.

Performance Measure: Support conference or other professional development activities for a minimum of 25 member library employees.

Fund Purpose

This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the 16 public libraries in the County as well as libraries in adjacent counties. The County levies the library tax only on the Waukesha County communities that do not have public libraries. The communities with libraries tax their own citizens for library service and exempt themselves from the county library tax. As a result, there is no double taxation and all residents pay their fair share to support libraries.

In 2008, Wisconsin State Statute 43.12 was modified to require all counties to pay for library use in adjacent counties. This legislation has been very beneficial to Waukesha County libraries, specifically those in close proximity to a county border. Those libraries serve large numbers of residents from adjacent counties and now receive reimbursement from neighboring counties for providing services to their citizens. All libraries are reimbursed for TNR usage by citizens in neighboring counties. Some Waukesha County residents use libraries in adjacent counties as well. The reimbursement payments to adjacent county libraries are funded from the special library tax.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit) (a)	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Total Revenue Sources	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,659,778	\$3,706,706	\$3,706,706	\$3,999,607	\$292,901	7.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.00	0.00	0.00	0.00	0.00

(a) See table on the following page that explains how the county library tax is calculated.

No positions are budgeted in this fund. The Bridges Library System Director carries out administration of this County Fund budget, and all staff are budgeted within the State Aids fund. By County Code 11-4, the usage of the 16 County libraries by residents of the 19 communities without libraries represents the largest portion of the County library fund budget. For purposes of the 2023 budget, the TNR residents borrowed 19.676% of the materials at libraries, and the ordinance calls for them to be taxed for 19.676% of the library operating costs as calculated by the ordinance. The total increase includes \$206,900 due to increased non-library community use of physical materials and \$91,400 due to the inclusion of digital materials as a factor, partially offset by a decrease of \$5,400 to compensate adjacent counties' libraries for use of materials by non-library residents in Waukesha County. 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 decreased \$5,352 or 19.5% to \$22,163 and is based on actual circulation-based reimbursement requests made by adjacent county libraries (or library systems on behalf of the libraries). All reimbursement requests have been verified by the Bridges Library System Director.

How the 2023 County Special Library Tax Formula is Calculated:

The County Code of Ordinances (11-4) specifies that the library system should annually calculate an allowable expenditure factor based on member library operating expenditures. The allowable expenditure factor is multiplied by the percent of use (at 19.676% for the 2023 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2022 LIBRARY TAX LEVY FOR 2023 BUDGET PURPOSES					
Category		2021 for 2022 Budget Purposes	2022 for 2023 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$19,420,422	\$19,899,898	\$479,476	2.5%
Revenues (2 years prior)	-	\$19,964,781	\$20,489,166	\$524,385	2.6%
Overage or (lapse) - 2 years prior		-\$544,359	-\$589,268	-\$44,909	8.2%
Projected budget - year prior	+	\$20,294,547	\$20,803,996	\$509,449	2.5%
Calculated allowable expenditures		\$19,750,188	\$20,214,728	\$464,540	2.4%
Countywide TNR percent 2 years prior	x	18.629%	19.676%	N/A	5.6%
County levy (TNR % times allowable expenditures)		\$3,679,191	\$3,977,444	\$298,253	8.1%
Intercounty Funding	+	\$27,515	\$22,163	-\$5,352	-19.5%
Total		\$3,706,706	\$3,999,607	\$292,901	7.9%

In August 2008, the County Board adopted the current Library Tax Levy Distribution formula, which took effect beginning with the 2009 Budget year, based on the recommendations of a Special Library Funding Distribution Formula Review Committee. The Committee evaluated funding formula options with the major policy goals of fairness, stability and clarity. This formula was modified by the County Board during the summer of 2011 based on recommendations of the Act 150 Planning Committee to incorporate interlibrary loans into the definition of crossover circulations (see description of formula below). The 2016-2017 Act 150 Library Planning Committee recommended a minor modification in the manner in which interlibrary loans are counted to better track how items are shared among libraries. In 2021-2022, the Act 150 Library Planning Committee recommended a change in the definition of circulation in the County Library Collection and Distribution formulas to count digital materials circulated along with physical materials. The digital usage of libraries has grown every year. Libraries are challenged to offer both traditional and digital formats with very tight local budget constraints. This change was recommended to more fairly reimburse libraries for service to residents living in municipalities without libraries. The table below shows that usage of physical items increased by 29.4% in TNR areas and by 25.1% in Waukesha County overall resulting in an increase in the TNR proportionate use from 18.629% to 19.27%. The significant increase in physical circulation is a result of the return of library patrons with the decline of COVID-19 concerns. The usage of digital items increased by 4.7% in TNR areas and by 4.3% in Waukesha County overall resulting in an increase in the TNR proportionate use from 22.124% to 22.210%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in an increase in the TNR proportionate use from 18.629% to 19.676%. The increased TNR proportion usage resulted in the 8.1% increase in in-county funding.

Activity (a)	2020 Budget	2021 Budget	2022 Budget	2023 Budget (b)	2022 - 2023 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	811,587	819,075	559,245	723,759	29.4%
Total In-County Circulation	4,415,755	4,456,251	3,002,071	3,755,864	25.1%
Percent Non Library Community Borrowing of Total County Borrowing	18.379%	18.380%	18.629%	19.270%	3.4%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	96,777	110,399	127,611	133,592	4.7%
Total In-County Digital Circulation	430,247	485,270	576,788	601,486	4.3%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.493%	22.750%	22.124%	22.210%	0.4%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	908,364	929,474	686,856	857,351	24.8%
Total In-County Physical & Digital Circulation	4,846,002	4,941,521	3,578,859	4,357,350	21.8%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	18.745%	18.809%	19.192%	19.676%	2.5%

(a) 2 yrs prior actual statistics used for budget development (e.g. 2021 actual statistics used for 2023 budget).
 (b) First year electronic circulation is included along with physical circulation.

Adjacent County Funding	2021	2022	2023	2022-2023 \$ Change
Payments made <u>by</u> Waukesha County to adjacent county libraries	\$28,115	\$27,515	\$22,163	(\$5,352)
Payments made <u>to</u> Waukesha County libraries by adjacent counties (a)	\$509,650	\$509,591	\$464,830	(\$44,761)
Net Waukesha County Position	\$481,535	\$482,076	\$442,667	(\$39,409)

(a) Except for Racine and Walworth Counties, payments made to Waukesha County libraries by adjacent counties (e.g., Dodge, Jefferson, Ozaukee, and Washington) do not run through county financial statements. Payments are made directly to the Waukesha County libraries.

Library Distribution Formula:

- A) Libraries first receive the minimum dollar amount required by Wisconsin State Statute 43.12 (which is 70% of the library's operating expenditures), known as the Act 150 minimum.
- B) After distributing the Act 150 minimums, remaining levy is distributed to libraries based on their effort in circulating materials to outside communities. Circulation effort is defined as the sum of a member library's circulation to residents of non-library (True Non-Resident - TNR) communities, plus its net crossover circulation. Net crossover circulation for each library community is determined by subtracting the amount of materials their residents borrow from other library communities from the amount of library materials that residents of other county library communities borrow from them. Crossover circulation includes both materials borrowed in-person or by interlibrary loan (when library patrons request materials be delivered to the library in their community, typically through the online CAFÉ Shared Automation system). Circulation effort from overall net lenders (i.e., libraries with positive circulation effort) is added together, and net lenders receive the remaining tax levy based on their proportion of total positive circulation effort.
- C) To provide stability in funding, this formula limits decreases for each library to 5% or \$5,000, whichever is less. However, this cap may not prevent libraries from receiving their state-required Act 150 minimum distribution, as mentioned above.
- D) After applying these limits (in C), any remaining Library Tax Levy will be distributed on the same basis as in (B). When this occurs, some libraries will receive an allocation increase greater than 5% or \$5,000 from the prior year, as is the case for some Libraries every year. However, if applying these caps uses more Library Tax Levy than available, proportionate reductions in libraries' increases will be made to remain within the available Library Tax Levy amount.

2022-2023 Library Tax Levy Distribution

Library	2022 Distribution	2023 Distribution	22 vs. 23 \$ Change	22 vs. 23 % Change
Big Bend	\$24,784	\$28,051	\$3,267	13.18%
Brookfield	\$271,044	\$282,440	\$11,396	4.20%
Butler	\$9,029	\$14,570	\$5,541	61.37%
Delafield	\$361,629	\$400,153	\$38,524	10.65%
Eagle	\$26,845	\$25,503	-\$1,342	-5.00%
Elm Grove	\$41,750	\$44,684	\$2,934	7.03%
Hartland	\$260,571	\$290,866	\$30,295	11.63%
Menomonee Falls	\$31,412	\$32,132	\$720	2.29%
Mukwonago	\$443,227	\$486,624	\$43,397	9.79%
Muskego	\$65,860	\$81,057	\$15,197	23.07%
New Berlin	\$22,733	\$21,596	-\$1,137	-5.00%
North Lake	\$73,905	\$109,118	\$35,213	47.65%
Oconomowoc	\$297,326	\$324,218	\$26,892	9.04%
Pewaukee	\$102,070	\$108,996	\$6,926	6.79%
Sussex	\$498,886	\$547,791	\$48,905	9.80%
Waukesha	\$1,148,120	\$1,179,645	\$31,525	2.75%
Subtotal Pmt to Waukesha Co. Libraries	\$3,679,191	\$3,977,444	\$298,253	8.11%
Intercounty Payments	\$27,515	\$22,163	-\$5,352	-19.45%
Total Library Tax Levy Distribution	\$3,706,706	\$3,999,607	\$292,901	7.9%

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library system services and support to its member libraries, which increased from 16 libraries to 24 libraries with the addition of Jefferson County in 2016. State aids provide the vast majority of revenues and are distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries and Technology (DLT) must approve the budget and program of service based on whether the DLT determines that the library system has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Bridges Library System Board approves the budget based on the amount of revenue that the DLT estimates for the following year. The library system receives additional revenue for providing services to other library systems as well as for providing services and programs to member libraries. An increase of 8.1% in state aid is projected for 2023.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,330,500	\$1,542,902	\$1,523,652	\$1,629,470	\$86,568	5.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$457,350	\$476,429	\$493,205	\$443,371	(\$33,058)	-6.9%
Interdepartmental	\$3,043	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$10,542	\$21,000	\$20,000	\$6,000	(\$15,000)	-71.4%
Appr. Fund Balance (a)	\$132,040	\$126,500	\$89,460	\$153,076	\$26,576	21.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,933,475	\$2,169,831	\$2,129,317	\$2,234,917	\$65,086	3.0%
Expenditures						
Personnel Costs	\$699,556	\$754,212	\$744,410	\$702,370	(\$51,842)	-6.9%
Operating Expenses	\$1,015,441	\$1,275,026	\$1,228,191	\$1,384,985	\$109,959	8.6%
Interdept. Charges	\$137,111	\$140,593	\$134,023	\$147,562	\$6,969	5.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	6.95	7.25	7.25	6.25	(1.00)
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	6.95	7.25	7.25	6.25	(1.00)

(a) Library State Aid Fund Balance Uses:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget
Wisconsin Digital Library - Advantage Program	\$18,000	\$9,000	\$9,000	\$0
Pilot Hoopla Project	\$75,000	\$0	\$0	\$0
Gale Presents Udemy (on-demand video courses)	\$0	\$0	\$0	\$19,476
Library Technology Projects	\$9,114	\$47,500	\$44,460	\$25,200
Solar Charging Benches	\$0	\$0	\$0	\$68,400
LibraryAware Marketing Resource	\$19,900	\$0	\$0	\$0
Social Media Archiving	\$5,000	\$0	\$0	\$0
Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
Library Hearing Loop Installation	\$0	\$0	\$0	\$40,000
Network Equipment	\$0	\$20,000	\$20,000	\$0
HelpNow	\$40,000	\$34,000	\$0	\$0
Website Redesign	\$0	\$13,000	\$13,000	\$0
Total	\$167,014	\$126,500	\$89,460	\$153,076

(b) The 2022 adopted budget for interdepartmental charge expenditures has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Program Highlights

General government revenues increase by \$86,600 or 5.6% from 2022 budgeted levels. This is a result of an increase in state aid to library systems and a decrease in federally funded LSTA grant funds from the Department of Public Instruction. Bridges Library System will receive \$1,622,000 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$121,600 over the amount received in 2022. LSTA grant funding is estimated to be \$7,500, a decrease of \$35,000. An additional \$15,000 in LSTA grant funds for professional learning will be provided to member libraries through a multi-system collaboration with another system acting as fiscal agent.

Charges for services revenues decrease by \$33,100 or 6.9%, mainly due to decreases in funding from Lakeshores Library System from \$229,700 to \$171,700, and a decrease in Flipster database charges to member libraries from \$23,300 to \$19,000 due to additional e-magazine content available through other sources. The Lakeshores funds are pass-through amounts that are received from Lakeshores Library System and paid out to member libraries that provide circulation to residents from Walworth and Racine Counties who live in areas without libraries. These decreases are offset by libraries paying increased electronic content charges related to the Advantage Program from \$81,000 to \$95,000, Gale Course from \$58,400 to \$59,500, and databases charges from \$26,200 to 27,300. Cooperative purchasing revenues also increase from \$36,300 to \$39,500 and movie licensing charges return in the amount of \$9,000. Movie licensing charges were suspended in 2022 with an extension of the 2021 contract due to the inability to utilize the license for many months because of pandemic restrictions.

Interdepartmental revenue remains the same as the 2022 budget. The \$3,000 budgeted is excess revenue from prior year e-commerce fees brought into the budget to offset the bank fees associated with processing credit card transactions.

Other revenue, which comes from interest income, general donations, and other grants, is budgeted at \$6,000, a decrease of \$15,000. The 2022 budget included Bader grant funding of \$10,000, which is not continued in 2023. Interest income was decreased \$4,000 based on 2021 actuals and conservative projections for 2023.

State Library Aids Fund Balance appropriations increase by \$26,600, to \$153,100. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. A collaborative library system RFID (radio frequency identification) project continues. Reserve funds of \$25,200 are budgeted to support the project to incentivize libraries to implement RFID technology, which increases operational efficiencies and allows for better inventory control. The system will continue to support accessibility projects in libraries with \$40,000 for hearing loop installation, an assistive listening system for those with hearing loss. The budget also includes \$68,400 for solar charging benches for all 24 libraries, allowing the 24/7 charging of electronic devices even during times of power outages, and \$19,500 to fund a pilot project of Gale Presents Udemy. This service provides unlimited patron access to more than 7,000 on-demand video courses.

Personnel costs decrease by nearly \$52,000. A currently vacant full-time librarian position will be unfunded for 2023 to allow staff to explore the potential for more efficient and effective methods of providing services and to more clearly identify member library service needs.

Operating expenses increase by \$110,000. An increase in state aid allowed the system to increase grants and services for member libraries. System grants to member libraries increased from \$94,000 to \$139,500, providing additional support for innovation in the areas of accessibility, technology, and marketing, and Hoopla electronic materials for patrons. LibraryAware marketing tools were added to the operating budget at the cost of \$21,900. This resource was added as a 2020 fund balance pilot project and has become a service valued by member libraries. An additional \$18,500 is committed to support library promotion and advertising initiatives as the 2022 strategic planning process identified this as an area of need. Increased fuel charges resulted in increased delivery expenses from \$169,500 to \$188,200.

Interdepartmental charges increase by nearly \$7,000.

Program Descriptions

Payments to Member Libraries/Systems

The Bridges Library System has a contract with the Lakeshores Library System for reimbursement for TNR usage in Waukesha County as well as in Racine and Walworth Counties. The Lakeshores Library System funds from Racine and Walworth Counties pass through the Bridges Library System budget and are distributed to libraries that provide the service to residents from the TNR areas of Lakeshores Library System. The Bridges Library System's resource library contracted professional reference services are also funded in this program.

Administrative Services

The Administrative Services program is responsible for coordinating and providing efficient administrative and clerical support of all Bridges Library System operations.

Resource Sharing

The Resource Sharing program of the Bridges Library System aids member library collection development and provides system-wide services that improve collection access and assists in member library operations. Specific program activities include the coordination of interlibrary loan services, delivery of materials within the library system and to the statewide delivery network, as well as e-content licensing in the Wisconsin Digital Library.

Automation Technology

The Bridges Library System works with the member libraries to maintain and develop technology systems that enable effective delivery of library services.

Education and Outreach

The Education and Outreach program includes developing and providing continuing education opportunities for library staff and board members. The Bridges Library System manages a continuing education partnership program for the Southeast Wisconsin (SEWI) library system area. Library Systems in the region provide revenue to the Bridges Library System to enhance the quality of the programs. The Bridges Library System also develops education/outreach programs for libraries to better serve youth and special needs library users as well as providing learning opportunities for all ages and the communications program necessary to inform others about the services and programs.

BRIDGES LIBRARY SYSTEM - STATE AIDS, FEDERAL & MISC: Program Units

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	
Payments to Member Library Systems						
Staffing (FTE)	0.34	0.43	0.43	0.43	0.00	
Revenues	\$275,089	\$400,370	\$400,370	\$171,690	(\$228,680)	-57.1%
Appr. Fund Balance	\$75,000	\$0	\$0	\$0	\$0	N/A
Expenditures	\$270,714	\$400,370	\$400,447	\$401,349	\$979	0.2%
Rev. Over (Under) Exp.	\$79,375	\$0	(\$77)	\$0	-	N/A
Administrative Services						
Staffing (FTE)	1.17	1.17	1.17	1.17	0.00	
Revenues	\$293,768	\$370,581	\$386,458	\$1,659,220	\$1,288,639	347.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$281,909	\$370,581	\$371,794	\$391,046	\$20,465	5.5%
Rev. Over (Under) Exp.	\$10,858	\$0	\$14,664	\$0	-	N/A
Resource Sharing						
Staffing (FTE)	1.23	1.28	1.28	1.28	0.00	
Revenues	\$529,664	\$551,170	\$551,080	\$143,177	(\$407,993)	-74.0%
Appr. Fund Balance	\$18,000	\$43,000	\$14,460	\$0	(\$43,000)	-100.0%
Expenditures	\$602,039	\$594,170	\$567,491	\$618,718	\$24,548	4.1%
Rev. Over (Under) Exp.	(\$56,874)	\$0	(\$1,951)	\$0	-	N/A
Automation Technology						
Staffing (FTE)	1.13	1.13	1.13	0.13	-1.00	
Revenues	\$210,694	\$204,180	\$181,564	\$11,200	(\$192,980)	-94.5%
Appr. Fund Balance	\$11,140	\$67,500	\$62,000	\$93,600	\$26,100	38.7%
Expenditures	\$197,493	\$271,680	\$235,042	\$169,977	(\$101,703)	-37.4%
Rev. Over (Under) Exp.	\$20,741	\$0	\$8,522	\$0	-	N/A
Education and Outreach						
Staffing (FTE)	3.08	3.24	3.24	3.24	0.00	
Revenues	\$492,220	\$517,030	\$520,385	\$96,554	(\$420,476)	-81.3%
Appr. Fund Balance	\$27,900	\$16,000	\$13,000	\$59,476	\$43,476	271.7%
Expenditures	\$499,953	\$533,030	\$531,850	\$653,827	\$120,797	22.7%
Rev. Over (Under) Exp.	\$27,267	\$0	\$1,535	\$0	-	N/A
Total Bridges Library System-State Aids, Federal & Misc. Fund						
Revenues	\$1,801,435	\$2,043,331	\$2,039,857	\$2,081,841	\$38,510	1.9%
Appr. Fund Balance	\$132,040	\$126,500	\$89,460	\$153,076	\$26,576	21.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,852,108	\$2,169,831	\$2,106,624	\$2,234,917	\$65,086	3.0%
Rev. Over (Under) Exp.	\$81,367	\$0	\$22,693	\$0	\$0	N/A

Position Summary (FTE) - Bridges Library System-State Aids, Federal & Misc. Fund

Regular Positions	6.95	7.25	7.25	6.25	(1.00)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total	6.95	7.25	7.25	6.25	(1.00)

Fund Purpose

CAFÉ (Catalog Access for Everyone) is a shared integrated library system (ILS) that provides ready access to 2.3 million items, enables resource sharing, provides automated library services, promotes communication and cooperation among member libraries, implements new information technologies and saves for future hardware and software replacements. The sharing of costs and collections results in significant savings for member libraries as well as greatly expanded access to resources, resulting in efficient and effective use of taxpayer dollars. CAFÉ is funded by its member libraries through membership fees. Fees are assessed annually based on each library's share of the budget using a formula that charges libraries based on the number of licenses it requires. In 2016, the 8 Jefferson County libraries joined the 16 Waukesha County libraries in CAFÉ.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$228	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$461,382	\$477,654	\$479,902	\$495,432	\$17,778	3.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$5,605	\$6,000	\$6,000	\$3,000	(\$3,000)	-50.0%
Appr. Fund Balance	\$30,716	\$10,713	\$10,713	\$77,517	\$66,804	623.6%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$497,931	\$494,367	\$496,615	\$575,949	\$81,582	16.5%
Expenditures						
Personnel Costs	\$96,555	\$100,263	\$98,690	\$102,641	\$2,378	2.4%
Operating Expenses	\$382,459	\$381,604	\$377,162	\$462,308	\$80,704	21.1%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$479,014	\$481,867	\$475,852	\$564,949	\$83,082	17.2%
Rev. Over (Under) Exp. (a)	\$18,917	\$12,500	\$20,763	\$11,000	(\$1,500)	-12.0%

Position Summary (FTE)

Regular Positions	0.75	0.75	0.75	0.75	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.75	0.75	0.75	0.75	0.00

(a) When total revenues (excl. fund balance) are in excess of expenditures, they'll be retained and assigned in this component unit fund and be used to provide future software/equipment replacement and/or automation services to participating member libraries in future years' budgets.

Program Highlights

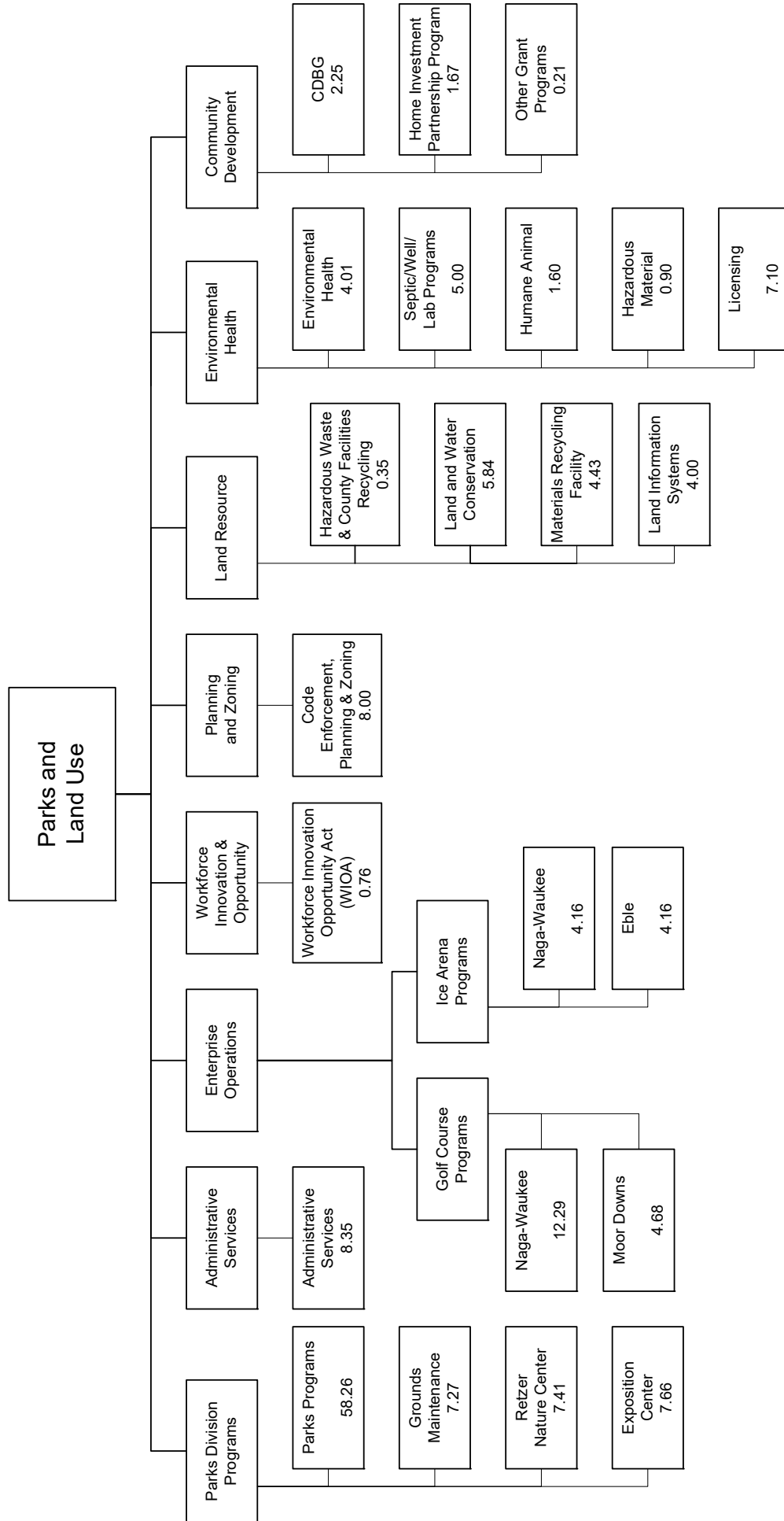
Charges for service revenues from member libraries increase \$17,800 or 3.7%, as a result of cost to continue increases and new charges associated with the implementation of the mobile library app. Other revenues consist of investment income and are decreased based on 2021 actuals and conservative projections for 2023. CAFÉ fund balance revenues of \$77,500 are budgeted for a portion of the costs associated with the mobile library app and the possibility of adding a catalog discovery layer to enhance search functions and results for library patrons. Member libraries also pay a portion of the mobile app costs. These costs will be completely transitioned to member libraries by 2024.

Personnel costs increase \$2,400 or 2.4% reflecting the cost to continue for the 0.75 FTE library automation coordinator. The remaining 0.25 FTE of this position is located in the State Aids Fund. Operating expenses are budgeted to increase by approximately \$80,700 due to cost to continue increases for software licensing and contracted IT support, as well as costs associated with the discovery layer implementation.

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



160.35 TOTAL FTE'S

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

Statement of Purpose

The Waukesha County Department of Parks and Land Use, working through a combination of collaboration, education, and regulation, is dedicated to fostering economic development, sound land use, and the protection, enhancement and enjoyment of the County's natural resources and health of its citizens.

Financial Summary	2021 Actual	2022		2023 Budget	Change From 2022 Adopted Budget	
		Adopted Budget (c) (d)	2022 Estimate(b)		\$	%
General Fund						
Revenues (b)	\$7,656,753	\$6,544,755	\$7,033,903	\$6,785,277	\$240,522	3.7%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	\$0	N/A
Community Development						
Revenues (b)	\$8,641,477	\$6,914,406	\$15,980,860	\$6,959,921	\$45,515	0.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (a)	\$9,351,597	\$6,914,406	\$15,965,860	\$6,959,921	\$45,515	0.7%
Rev. Over (Under) Exp.	(\$710,120)	\$0	\$15,000	\$0	\$0	N/A
Workforce Innovation Opportunity Act						
Revenues	\$1,360,230	\$2,127,318	\$2,504,370	\$2,097,934	\$93,116	\$0
County Tax Levy	\$0	\$0	\$0	\$122,500	\$122,500	N/A
Expenditures	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Tarmann Fund						
Revenues (b)	\$420,391	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$420,391	\$0	\$400,000	\$0	-	N/A
Golf Courses						
Revenues	\$2,451,104	\$2,157,000	\$2,261,150	\$2,240,128	\$83,128	3.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$2,191,488	\$2,162,366	\$2,097,666	\$2,294,695	\$132,329	6.1%
Operating Inc./(Loss)	\$259,616	(\$5,366)	\$163,484	(\$54,567)	(\$49,201)	N/A
Ice Arenas						
Revenues (b)	\$1,016,842	\$1,111,930	\$1,167,318	\$1,137,590	\$25,660	2.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$1,124,656	\$1,251,421	\$1,214,979	\$1,274,381	\$22,960	1.8%
Operating Inc./(Loss)	(\$107,814)	(\$139,491)	(\$47,661)	(\$136,791)	\$2,700	N/A
Materials Recycling Fund						
Revenues (b)	\$4,237,802	\$3,114,987	\$3,650,256	\$3,642,580	\$527,593	16.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$3,197,595	\$3,791,191	\$3,784,146	\$4,272,101	\$480,910	12.7%
Operating Inc./(Loss)	\$1,040,207	(\$676,204)	(\$133,890)	(\$629,521)	\$46,683	N/A
Parks and Land Use - Special Purpose Grant Fund (ARPA)						
Revenues	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)	\$25,784,599	\$22,370,396	\$32,997,857	\$27,763,430	\$5,393,034	24.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,457,261	\$147,500	2.0%
Expenditures (a)(c)	\$30,020,079	\$30,501,218	\$39,492,707	\$36,041,570	\$5,540,352	18.2%
Rev. Over (Under) Exp.	\$2,963,530	(\$821,061)	\$814,911	(\$820,879)	\$182	N/A
Operating Inc./(Loss)	\$2,703,914	(\$815,695)	\$651,427	(\$766,312)	\$49,383	N/A
Position Summary All Funds (FTE)						
Regular Positions	101.59	100.59	100.99	102.04	1.45	
Extra Help	57.40	61.36	61.36	56.49	(4.87)	
Overtime	1.93	1.91	1.91	1.82	(0.09)	
Total	160.92	163.86	164.26	160.35	(3.51)	

- (a) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.
- (b) The 2022 revenue budget includes fund balance appropriations totals of \$565,000: including \$110,000 for general fund operations; \$55,000 of Material Recycling Facility (MRF) Funds; and \$400,000 of Tarmann Fund balance. The 2023 revenue budget includes fund balance appropriations totals of \$952,250: including \$78,000 for general fund operations; \$474,250 of Material Recycling Facility (MRF) Funds; and \$400,000 of Tarmann Fund balance.
- (c) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform to generally accepted financial accounting standards.
- (d) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

Fund Purpose

The Department of Parks & Land Use General Fund operations are responsible for: fostering economic development, sound land use, enhancement and enjoyment of natural resources; fostering health of citizens through acquisition, development, operation, and maintenance of park facilities; administration of the Shore land and Flood land Protections Ordinance, the Storm Water Management Program and Zoning Code; administration of the Humane Animal program, restaurant and retail food licensing programs, and water and septic inspections/permit issuance.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget (c)	Estimate(b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$521,657	\$659,500	\$704,865	\$574,005	(\$85,495)	-13.0%
Fine/Licenses	\$1,493,014	\$1,321,400	\$1,407,663	\$1,415,500	\$94,100	7.1%
Charges for Services	\$4,346,562	\$3,525,975	\$3,603,642	\$3,790,072	\$264,097	7.5%
Interdepartmental	\$217,815	\$169,080	\$169,080	\$169,300	\$220	0.1%
Other Revenue	\$736,680	\$758,800	\$758,999	\$758,400	(\$400)	-0.1%
Appr. Fund Balance (a)	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)	-29.1%
County Tax Levy (Credit)	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Total Revenue Sources	\$14,855,763	\$13,854,516	\$14,343,664	\$14,120,038	\$265,522	1.9%
Expenditures						
Personnel Costs	\$8,884,745	\$9,242,165	\$9,154,310	\$9,573,546	\$331,381	3.6%
Operating Expenses	\$2,071,001	\$2,599,255	\$2,611,039	\$2,492,583	(\$106,672)	-4.1%
Interdept. Charges	\$1,666,379	\$1,730,520	\$1,795,147	\$1,834,423	\$103,903	6.0%
Fixed Assets (b)	\$172,388	\$282,576	\$365,190	\$219,486	(\$63,090)	-22.3%
Total Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	83.66	83.66	83.66	84.71	1.05
Extra Help	43.68	44.52	44.52	39.70	(4.82)
Overtime	1.45	1.43	1.43	1.34	(0.09)
Total FTEs	128.79	129.61	129.61	125.75	(3.86)

(a) General fund balance is appropriated for:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget	Change
3-Year Maintenance and Projects Plan	\$80,000	\$40,000	\$40,000	\$40,000	\$0
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Land Information System	\$15,000	\$10,000	\$10,000	\$0	(\$10,000)
Planetarium Maintenance	\$20,000	\$25,000	\$25,000	\$3,000	(\$22,000)
Purchase Order/Carryovers	\$191,025	\$0	\$279,654	\$0	\$0
Total Fund Balance Appropriation	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)

(b) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

(c) The 2022 adopted budget has been restated for comparison purposes to the 2023 budget to reflect a change in the End User Technology Fund (EUTF) cost allocation methodology.

General Fund

Parks & Land Use

Summary

Total Parks and Land Use General: Positions					
Total Positions by Program	2022				Change From 2022 Adopted Budget
	2021 Actual	Adopted Budget	2022 Estimate	2023 Budget	
Parks Programs	59.91	60.70	60.70	58.26	-2.44
Regular Positions	28.86	28.86	28.86	28.86	0.00
Extra Help/Overtime	31.05	31.84	31.84	29.40	-2.44
General County Grounds Maintenance	6.91	7.25	7.25	7.27	0.02
Regular Positions	2.50	2.50	2.50	2.50	0.00
Extra Help/Overtime	4.41	4.75	4.75	4.77	0.02
Retzer Nature Center	8.28	8.29	8.29	7.41	-0.88
Regular Positions	4.50	4.50	4.50	5.75	1.25
Extra Help/Overtime	3.78	3.79	3.79	1.66	-2.13
Exposition Center	8.20	7.89	7.89	7.66	-0.23
Regular Positions	4.20	4.20	4.20	4.20	0.00
Extra Help/Overtime	4.00	3.69	3.69	3.46	-0.23
Planning & Zoning	8.00	8.00	8.00	8.00	0.00
Regular Positions	8.00	8.00	8.00	8.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Environmental Health	4.01	4.01	4.01	4.01	0.00
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	0.01	0.01	0.01	0.01	0.00
Licensing	7.10	7.10	7.10	7.10	0.00
Regular Positions	7.10	7.10	7.10	7.10	0.00
Extra Help/Overtime	-	-	-	-	0.00
Septic/Well/Lab Programs	5.00	5.00	5.00	5.00	0.00
Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Humane Animal	1.58	1.60	1.60	1.60	0.00
Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help/Overtime	0.58	0.60	0.60	0.60	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	6.15	6.15	6.15	5.84	-0.31
Regular Positions	5.00	5.00	5.00	4.80	-0.20
Extra Help/Overtime	1.15	1.15	1.15	1.04	-0.11
Hazardous Waste & County Facilities Recycling	0.35	0.35	0.35	0.35	0.00
Regular Positions	0.35	0.35	0.35	0.35	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land Information Systems	4.00	4.00	4.00	4.00	0.00
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Administrative Services	8.40	8.37	8.37	8.35	-0.02
Regular Positions	8.25	8.25	8.25	8.25	0.00
Extra Help/Overtime	0.15	0.12	0.12	0.10	-0.02
Total Parks and Land Use General: Positions	128.79	129.61	129.61	125.75	-3.86
Regular Positions	83.66	83.66	83.66	84.71	1.05
Extra Help	43.68	44.52	44.52	39.70	-4.82
Overtime	1.45	1.43	1.43	1.34	-0.09

General Fund

Parks & Land Use

Summary

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate(b)	2023 Budget	Change From 2022 Adopted Budget \$	%
Total Parks General Fund						
Revenues	\$7,315,728	\$6,434,755	\$6,644,249	\$6,707,277	\$272,522	4.2%
Appr. Fund Balance	\$341,025	\$110,000	\$389,654	\$78,000	(\$32,000)	-29.1%
County Tax Levy	\$7,199,010	\$7,309,761	\$7,309,761	\$7,334,761	\$25,000	0.3%
Expenditures	\$12,794,513	\$13,854,516	\$13,925,686	\$14,120,038	\$265,522	1.9%
Rev. Over (Under) Exp.	\$2,061,250	\$0	\$417,978	\$0	-	N/A
Position Summary (FTE)						
Regular Positions	83.66	83.66	83.66	84.71	1.05	
Extra Help	43.68	44.52	44.52	39.70	(4.82)	
Overtime	1.45	1.43	1.43	1.34	(0.09)	
Total	128.79	129.61	129.61	125.75	(3.86)	
Parks Programs						
Staffing (FTE)	59.91	60.70	60.70	58.26	-2.44	-4.0%
Revenues	\$2,575,339	\$2,242,425	\$2,404,381	\$2,381,522	\$139,097	6.2%
Appr. Fund Balance	\$173,992	\$65,000	\$197,075	\$43,000	(\$22,000)	-33.8%
County Tax Levy	\$3,393,322	\$3,435,868	\$3,435,868	\$3,289,712	(\$146,156)	-4.3%
Expenditures	\$5,227,684	\$5,743,293	\$5,759,623	\$5,714,234	(\$29,059)	-0.5%
Rev. Over (Under) Exp.	\$914,969	\$0	\$277,701	\$0	-	N/A
General County Grounds Maintenance						
Staffing (FTE)	6.91	7.25	7.25	7.27	0.02	0.3%
Revenues	\$0	\$0	\$13,662	\$48,640	\$48,640	N/A
Appr. Fund Balance	\$100	\$0	\$740	\$0	\$0	N/A
County Tax Levy	\$649,843	\$659,195	\$659,195	\$647,845	(\$11,350)	-1.7%
Expenditures	\$640,832	\$659,195	\$669,504	\$696,485	\$37,290	5.7%
Rev. Over (Under) Exp.	\$9,111	\$0	\$4,093	\$0	-	N/A
Retzer Nature Center						
Staffing (FTE)	8.28	8.29	8.29	7.41	-0.88	-10.6%
Revenues	\$147,098	\$149,000	\$152,214	\$149,000	\$0	0.0%
Appr. Fund Balance	\$199	\$0	\$7,584	\$0	\$0	N/A
County Tax Levy	\$537,918	\$539,856	\$539,856	\$582,041	\$42,185	7.8%
Expenditures	\$588,255	\$688,856	\$669,288	\$731,041	\$42,185	6.1%
Rev. Over (Under) Exp.	\$96,960	\$0	\$30,366	\$0	-	N/A
Exposition Center						
Staffing (FTE)	8.20	7.89	7.89	7.66	-0.23	-2.9%
Revenues	\$613,743	\$549,500	\$496,346	\$549,700	\$200	0.0%
Appr. Fund Balance	\$10,199	\$10,000	\$11,149	\$10,000	\$0	0.0%
County Tax Levy	\$210,958	\$225,846	\$225,846	\$243,996	\$18,150	8.0%
Expenditures	\$766,286	\$785,346	\$784,043	\$803,696	\$18,350	2.3%
Rev. Over (Under) Exp.	\$68,614	\$0	(\$50,702)	\$0	-	N/A
Planning & Zoning						
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00	0.0%
Revenues	\$174,006	\$153,450	\$170,725	\$160,450	\$7,000	4.6%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$768,453	\$773,218	\$773,218	\$795,488	\$22,270	2.9%
Expenditures	\$903,180	\$926,668	\$946,412	\$955,938	\$29,270	3.2%
Rev. Over (Under) Exp.	\$39,279	\$0	(\$2,469)	\$0	-	N/A
Environmental Health						
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00	0.0%
Revenues	\$117,210	\$127,000	\$104,365	\$108,365	(\$18,635)	-14.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$366,864	\$390,409	\$390,409	\$403,103	\$12,694	3.3%
Expenditures	\$490,676	\$517,409	\$505,478	\$511,468	(\$5,941)	-1.1%
Rev. Over (Under) Exp.	(\$6,602)	\$0	(\$10,704)	\$0	-	N/A

PARKS-GENERAL FUND: PROGRAM UNITS (Cont.)

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate(b)	2023 Budget	Change From 2022 Adopted Budget	
					\$	%
Licensing						
Staffing (FTE)	7.10	7.10	7.10	7.10	0.00	0.0%
Revenues	\$952,888	\$865,500	\$894,000	\$925,200	\$59,700	6.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$197,065)	(\$177,613)	(\$177,613)	(\$185,037)	(\$7,424)	N/A
Expenditures	\$664,506	\$687,887	\$688,513	\$740,163	\$52,276	7.6%
Rev. Over (Under) Exp.	\$91,317	\$0	\$27,874	\$0	-	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00	0.0%
Revenues	\$478,339	\$401,000	\$436,000	\$417,000	\$16,000	4.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$64,163	\$81,004	\$81,004	\$105,094	\$24,090	29.7%
Expenditures	\$440,808	\$482,004	\$488,654	\$522,094	\$40,090	8.3%
Rev. Over (Under) Exp.	\$101,694	\$0	\$28,350	\$0	-	N/A
Humane Animal						
Staffing (FTE)	1.58	1.60	1.60	1.60	0.00	0.0%
Revenues	\$47,056	\$50,000	\$47,163	\$50,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$105,849	\$94,426	\$94,426	\$99,460	\$5,034	5.3%
Expenditures	\$135,126	\$144,426	\$140,509	\$149,460	\$5,034	3.5%
Rev. Over (Under) Exp.	\$17,779	\$0	\$1,080	\$0	-	N/A
Hazardous Material						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	0.0%
Revenues	\$1,995	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.0%
County Tax Levy	\$152,467	\$157,865	\$157,865	\$161,564	\$3,699	2.3%
Expenditures	\$150,616	\$182,865	\$172,361	\$186,564	\$3,699	2.0%
Rev. Over (Under) Exp.	\$28,846	\$0	\$10,504	\$0	-	N/A
Land & Water Conservation						
Staffing (FTE)	6.15	6.15	6.15	5.84	-0.31	-5.0%
Revenues	\$537,950	\$556,700	\$599,873	\$571,500	\$14,800	2.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$259,915	\$252,814	\$252,814	\$259,487	\$6,673	2.6%
Expenditures	\$722,625	\$809,514	\$841,353	\$830,987	\$21,473	2.7%
Rev. Over (Under) Exp.	\$75,240	\$0	\$11,334	\$0	-	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00	0.0%
Revenues	\$377,602	\$444,000	\$429,000	\$429,000	(\$15,000)	-3.4%
Appr. Fund Balance	\$96,043	\$0	\$118,425	\$0	\$0	N/A
County Tax Levy/(Credit)	\$60,472	(\$18,907)	(\$18,907)	(\$16,224)	\$2,683	N/A
Expenditures	\$326,074	\$425,093	\$409,093	\$412,776	(\$12,317)	-2.9%
Rev. Over (Under) Exp.	\$208,043	\$0	\$119,425	\$0	-	N/A
Land Information Systems						
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00	0.0%
Revenues	\$1,112,835	\$794,100	\$794,440	\$819,100	\$25,000	3.1%
Appr. Fund Balance	\$29,679	\$10,000	\$25,318	\$0	(\$10,000)	-100.0%
County Tax Levy/(Credit)	\$3,011	\$36,411	\$36,411	\$56,415	\$20,004	54.9%
Expenditures	\$805,793	\$840,511	\$853,901	\$875,515	\$35,004	4.2%
Rev. Over (Under) Exp.	\$339,732	\$0	\$2,268	\$0	-	N/A
Administrative Services						
Staffing (FTE)	8.40	8.37	8.37	8.35	-0.02	-0.2%
Revenues	\$179,667	\$102,080	\$102,080	\$97,800	(\$4,280)	-4.2%
Appr. Fund Balance	\$5,813	\$0	\$4,363	\$0	\$0	N/A
County Tax Levy	\$822,840	\$859,369	\$859,369	\$891,817	\$32,448	3.8%
Expenditures	\$932,052	\$961,449	\$996,954	\$989,617	\$28,168	2.9%
Rev. Over (Under) Exp.	\$76,268	\$0	(\$31,142)	\$0	-	N/A

Parks Programs

Program Description

The Parks program is responsible for the development, operation, and maintenance of a natural resource based park system, which meets the open space, recreational, educational, and quality of life needs of the residents of Waukesha County. Program activities include existing park enhancements, daily operation of facilities and working in cooperation with businesses, agencies, and organizations to advance and develop opportunities within the parks.

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Volunteer Management

Identify and promote volunteer projects and opportunities for events and land management purposes to increase volunteer hours.

Performance measure: Increase volunteer hours annually by 20% over the 3-year average.

	2019 Actual	2020 Actual(a)	2021 Actual	2019-2021 Average	2022 Target
Park System Volunteer Hours	12,048	7,100	13,588	10,912	13,100

(a)Reduction in volunteer hours partly attributable to Covid-19.

Objective #2: Credit Card Usage

Improve the county’s remote connectivity to provide customers the ability to make purchases using credit cards.

Performance measure: Increase the ratio of credit card to cash collection to 70%/30% by December of 2022.

	2019	2020	2021
Credit Card/Cash Ratio(a)	45%/55%	60%/40%	64%/36%

(a) Ratio figures include park facilities and ice arenas.

Quality Pillar: High standards of service excellence

Objective #1: Park Rental Facilities Satisfaction

Achieve a good or very good satisfaction rating for clean and safe park rental facilities and grounds by 80% of customers.

Performance measure: 80% of surveyed customers report a good or very good rating for the appearance and cleanliness of park system rental facilities and grounds.

Customer Satisfaction	2019	2020	2021
Average Score	4.50	4.75	4.69
Percent Score	90%	95%	94%

Parks Programs (Continued)

	2021 Actual	2022 Budget	2022 Estimate(a)	2023 Budget	Budget Change
Staffing (FTE)	59.91	60.70	60.70	58.26	(2.44)
General Government	\$28,952	\$203,500	\$248,915	\$68,000	(\$135,500)
Fine/Licenses	\$1,970	\$5,000	\$5,000	\$2,000	(\$3,000)
Charges for Services	\$2,346,233	\$1,832,925	\$1,952,429	\$2,119,022	\$286,097
Interdepartmental	\$46,000	\$48,000	\$48,000	\$47,500	(\$500)
Other Revenue	\$152,184	\$153,000	\$150,037	\$145,000	(\$8,000)
Appr. Fund Balance (a)	\$173,992	\$65,000	\$197,075	\$43,000	(\$22,000)
County Tax Levy (Credit)	\$3,393,322	\$3,435,868	\$3,435,868	\$3,289,712	(\$146,156)
Total Revenues	\$6,142,653	\$5,743,293	\$6,037,324	\$5,714,234	(\$29,059)
Personnel Costs	\$3,343,215	\$3,563,533	\$3,417,946	\$3,605,439	\$41,906
Operating Expenses	\$790,495	\$977,870	\$1,008,659	\$909,715	(\$68,155)
Interdept. Charges	\$921,586	\$919,314	\$967,828	\$979,594	\$60,280
Fixed Assets (a)	\$172,388	\$282,576	\$365,190	\$219,486	(\$63,090)
Total Expenditures	\$5,227,684	\$5,743,293	\$5,759,623	\$5,714,234	(\$29,059)

Rev. Over (Under) Exp.	\$914,969	\$0	\$277,701	\$0	\$0
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(a) 2022 estimates for expenditures exceed the adopted budget due to 2021 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

The 2023 general government revenues are decreased by \$135,500 to \$68,000 due to the removal of one-time revenues associated with a \$50,000 National Fish and Wildlife Foundation grant to fund a temporary intern position and partnership agreement with the Waukesha County Land Conservancy, \$40,500 for a Recreational Boating Facility grant for repairs at the Naga-Waukees Park boat launch, \$25,000 in Wisconsin DNR Urban Forestry grants to inventory and assess the condition of trees in the park system, and \$20,000 for a Wild Turkey Stamp grant for prescribed burning and/or prescribed plant treatments. The 2023 budget still includes grant funding of \$62,000 for snowmobile trail maintenance and \$6,000 for outdoor recreation activities (e.g., muskie stocking).

Fines and licenses revenues, related to parking violations on County grounds, have been decreased \$3,000 from the 2022 budget to reflect three-year average revenue.

Charges for services revenues are increased by about \$286,100 to \$2,119,000, mostly related to the following: an increase in annual stickers sales of \$242,400 based upon prior year trends, as well as the implementation of a new automated license plate reader program, which is trending towards greater utilization of annual stickers in lieu of daily entrance passes. In addition, campground fees increase \$28,400 to \$197,400 and boat launch revenues are increased \$21,900 to \$210,500 to better reflect increased activity over the last several years. Land lease revenues, mainly for agricultural uses, decrease \$15,500 based on existing leases and prior year activity. Concessions revenues decrease by \$5,000 reflecting the change in consumer activity.

Interdepartmental revenues include reimbursement of Park staff time for management assistance to the golf course operations and are budgeted at \$47,500, a decrease of \$500 from the 2022 budget.

Other revenues decrease slightly by \$8,000 to \$145,000. Other revenues in 2022 mainly include \$90,000 of landfill fee revenues, used to fund three-year maintenance plan items; and \$50,000 in donations for Retzer boardwalk and discovery trail improvements in the three-year maintenance plan.

General Fund balance of \$3,000 is allocated for 2023 Planetarium/Retzer maintenance projects, a decrease of \$22,000. General Fund balance allocated to 3-year maintenance plan projects remains at the 2022 budgeted level of \$40,000.

Personnel costs are increased by approximately \$41,900 or 1.2%. Increases include the cost to continue of existing staff mostly due to a \$59,600 increase in salary related costs, partly offset by a reduction in temporary extra help of \$12,700 or 2.44 FTE. The reduction is largely a combination of rate increases for park seasonal staff to maintain market competitiveness, while also reducing one-time grant-funded intern costs as noted previously. The budget also includes the reclassification of 1.00 FTE administrative specialist to a 1.00 FTE senior administrative specialist to more accurately account for the work performed.

Operating expenses decrease \$68,200 to \$909,700. Decreases include: \$51,000 in contracted service costs related to \$31,000 associated with the ash tree inventory/management, turkey stamp projects discussed previously and \$20,000 as a sub-award to the Waukesha County Land Conservancy to assist with the National Fish and Wildlife Foundation grant mentioned

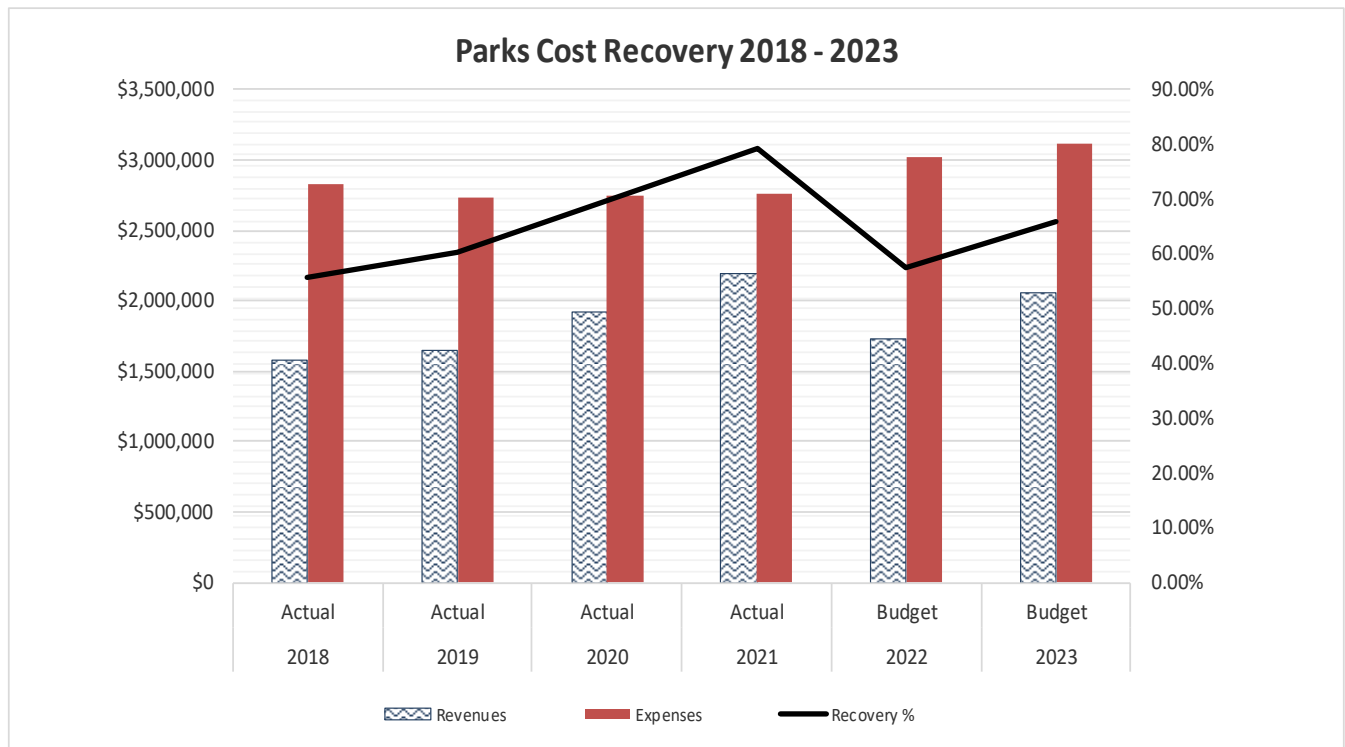
Parks Programs (Continued)

previously to conduct invasive species removal and host community workdays on areas along the Mukwonago River Greenway, as well as a \$47,200 decrease in planned 3-year maintenance plan projects. This is partially offset by a \$17,400 increase in equipment and costs mostly related to replacing tables and chairs used in summer camps and workshops at Menomonee park and other facilities, \$10,000 increase for credit card processing charges due to higher activity levels at park facilities.

Interdepartmental charges increase about \$60,300 mainly due to a \$67,600 increase in vehicle fuel, maintenance, and replacement costs. While fuel represents about half of this increase, much of this increase is offset with the inclusion of one-time ARPA revenues to assist the department in managing fluctuating fuel prices over the next. The remaining price increases are largely to account for increased use and maintenance costs on department vehicles. These costs are partly offset by reduced communications charges of \$12,700, largely accounted for in the operating expense budget.

Fixed assets decrease nearly \$63,100 related to planned projects in the 3-year maintenance plan.

Activity Data	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Daily Entrance Stickers	88,690	87,906	74,900	58,330	74,900	0
Annual Stickers	26,554	29,476	22,800	26,639	29,207	6,407
Family Camping	5,477	7,091	5,100	6,216	6,881	1,781
Group Camping	1,178	1,305	1,170	1,097	1,214	44
Reserved Picnics/Pavilion/Lodge Rental	650	1,162	900	900	781	(119)
Annual Boat Launch Stickers	1,033	1,056	850	1,178	1,164	314
Daily Boat Launch	16,557	10,660	12,000	11,911	11,774	(226)



The preceding analysis excludes all capital and 3-year Maintenance Plan items from expenditures. The Park and Planning Commission has established a goal of 30% cost recovery for the fee-based parks. The chart indicates that expenditures have remained relatively stable and the park system has been able to maintain revenue recovery over a 4-year average, at approximately 63.74% of expenditures. The 2023 budget includes a cost recovery rate of 65.94%.

3-Year Maintenance and Major Projects Plan

Maintenance projects consist of repairs or improvements that are necessary for the maintenance of the County's grounds and park facilities. The Parks & Land Use Department is responsible for identifying, scheduling, and performing the work necessary to complete the maintenance and improvement projects. These projects are different from capital projects in the frequency of the repair/improvement, the cost related to the project, and the inclusion of these projects in the department's annual operating budget. In order to plan for these expenditures on an annual basis and ensure the continued maintenance of County grounds and park facilities, a 3-year plan is developed to identify future projects and provide for a consistent annual budget.

Location	Project	2023 Plan (b)	2024 Plan	2025 Plan
All Facilites	Mechanical Maintenance	\$5,878	\$10,000	\$0
All Facilites	Striping and Culvert maintenance	\$30,000	\$25,000	\$25,000
All Facilites	Concrete Repairs & Replacement	\$20,000	\$20,000	\$20,000
All Facilites	Bridge Inspections	\$5,000		
All Facilites	Ash Tree Removal	\$15,162		
Expo	Arena (Door, Facility & Mechanical Repair and Maintenance)	\$50,000	\$32,000	\$32,679
Expo	Forum (Door, Mechanical , HVAC repairs/replacement and Annual Maintenance)	\$14,000	\$13,300	\$7,500
Expo	Site & Grounds (Service Gates & Fence Replacement)			\$60,000
Fox Brook	Mechanical & Appliance	\$4,300		\$2,419
Fox Brook	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$8,500	\$42,000	\$15,000
Fox Brook	Site & Grounds	\$37,000		
Fox Brook	Plumbing & HVAC		\$4,662	
Fox River	Mechanical, Electrical & Appliance	\$6,607		
Fox River	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$2,500	\$6,000
Fox River	Site & Grounds			
Fox River	Plumbing & HVAC	\$4,917	\$3,400	
Grounds	Mechanical, Electrical & Appliance			
Grounds	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Menomonee	Mechanical & Appliance	\$8,600	\$11,482	\$12,288
Menomonee	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			
Menomonee	Site & Grounds		\$52,218	
Menomonee	Plumbing & HVAC			\$21,517
Minooka	Plumbing & HVAC		\$6,000	\$2,814
Mukwonago	Mechanical & Appliance		\$9,602	
Mukwonago	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$25,000
Mukwonago	Site & Grounds			
Mukwonago	Plumbing & HVAC			\$15,167
Muskego	Mechanical & Appliance	\$7,174	\$3,547	
Muskego	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$35,000	\$6,000
Muskego	Site & Grounds	\$8,322		
Muskego	Plumbing & HVAC	\$7,164	\$7,439	\$8,305

3-Year Maintenance and Major Projects Plan (Continued)

Location	Project	2023 Plan	2024 Plan	2025 Plan
Naga-Waukeee	Mechanical & Appliance	\$6,769		\$16,454
Naga-Waukeee	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)			
Naga-Waukeee	Site & Grounds	\$18,600	\$8,000	\$9,000
Naga-Waukeee	Plumbing & HVAC	\$37,201	\$6,500	\$7,600
Nashotah	Mechanical & Appliance	\$2,700	\$1,500	\$5,300
Nashotah	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)			\$12,500
Nashotah	Site & Grounds	\$10,500		
Nashotah	Plumbing & HVAC			
Retzer	Mechanical & Appliance			\$31,357
Retzer	Facility Repairs and Replacements (Roof, Doors, Windows, paint, etc.)		\$2,750	
Retzer	Site & Grounds (a)	\$30,000	\$30,000	
Retzer	Plumbing & HVAC	\$13,506		
	PLAN TOTAL	\$351,900	\$326,900	\$341,900

(a) Planetarium/Retzer maintenance of \$3,000 is fund balance designated for this purpose.

(b) Per the PLU 2020-2022 Strategic Plan, staff are seeking opportunities to obtain contributions for 3-year maintenance projects totaling \$20,000 per year through the utilization of the Department's Partnership Engagement Plan by December 31, 2022.

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '23	Estimated Operating Impact	A=Annual T=One-Time
202312	Lake Country Trail Phase V – Connection to Jefferson County	2029	\$1,914,550	0%	TBD	A
202208	Golf Course Infrastructure Plan	2025	\$2,262,000	70%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$6,147,320	N/A	\$0	A
202103	UW-Waukesha Site Improvements	2026	\$210,000	0%	TBD	A
202204	Lake Country Trail Underpass	2023	\$2,888,900	100%	TBD	A
202212	Fox River Park Improvements	2023	\$313,000	100%	TBD	T

General County Grounds Maintenance

Program Description

The General County Grounds Maintenance program is responsible for the maintenance of a safe, clean and aesthetically pleasing manner for the Government Center, Northview Grounds, Radio Tower Site, Mental Health Center, and Eble Park.

Major Departmental Strategic Plan Objectives

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

Objective #1: Government Center Facility Safety and Cleanliness

Strive to provide to customers and employees of the Government Center, year-round clean and safe grounds that are free of personal injury hazards, including turf, sidewalks, pavement, and landscaping.

Performance measure: 100% free of slips and falls as reported by the Department of Administration Risk Management Division.

Performance Measure	2021 Actual	2022 Target	2022 Estimate	2023 Target
Reported Slips and Falls	3	0	0	0

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.91	7.25	7.25	7.27	0.02
General Government	\$0	\$0	\$13,662	\$48,640	\$48,640
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	\$100	\$0	\$740	\$0	\$0
County Tax Levy (Credit)	\$649,843	\$659,195	\$659,195	\$647,845	(\$11,350)
Total Revenues	\$649,943	\$659,195	\$673,597	\$696,485	\$37,290
Personnel Costs	\$307,052	\$339,432	\$337,211	\$353,782	\$14,350
Operating Expenses	\$120,080	\$119,862	\$120,753	\$120,259	\$397
Interdept. Charges	\$213,700	\$199,901	\$211,540	\$222,444	\$22,543
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$640,832	\$659,195	\$669,504	\$696,485	\$37,290
Rev. Over (Under) Exp.	\$9,111	\$0	\$4,093	\$0	\$0

Program Highlights

General Government revenues increase \$48,600 due to the one-time inclusion of American Rescue Plan Act (ARPA) funds to assist county departments with possible fuel price volatility in 2023.

Personnel costs increase nearly \$14,400 to \$353,800 and include the cost to continue current staff levels, a 0.02 FTE increase in extra help and a 3.0% increase in extra help hourly rates to help maintain competitive wages.

Operating costs increase slightly by less than 1%. The budget reduces supplies non-DPW purchased salt by \$3,800 based on historical actuals, offset by replacement garbage and recycling containers at county facilities of \$3,600.

Interdepartmental charges increase approximately \$22,500 mainly due to a \$10,300 increase in expected fuel costs, offset by the inclusion of one-time ARPA funds to offset potential volatility in fuel prices, as well as a \$9,000 increase in vehicle maintenance and replacement charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Acres of Land Maintained	214	214	214	214
Acres of Parking Lot Maintained	45	45	45	45
Sq Ft- Sidewalk/Entrances	140,000	140,000	140,000	140,000

Program Description

Retzer Nature Center is responsible for the development, operation and maintenance of a land-based nature center focused upon environmental education, natural land management, plant community restoration, and wildlife habitat improvement. The primary goal is to provide maximum customer enjoyment and understanding of the County's significant natural resources while maintaining and enhancing the quality of those features.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #1: Public Events and Programs

80% customer satisfaction rating for public events and programs.

Performance measure: 80% of participants report a good or very good rating for the Retzer programs.

Performance Measure	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Program Satisfaction	95%	93%	80%	80%	80%

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.28	8.29	8.29	7.41	(0.88)
General Government	\$672	\$0	\$3,077	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$111,052	\$110,000	\$110,115	\$103,000	(\$7,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,374	\$39,000	\$39,022	\$46,000	\$7,000
Appr. Fund Balance	\$199	\$0	\$7,584	\$0	\$0
County Tax Levy (Credit)	\$537,918	\$539,856	\$539,856	\$582,041	\$42,185
Total Revenues	\$685,215	\$688,856	\$699,654	\$731,041	\$42,185
Personnel Costs	\$413,956	\$467,748	\$443,223	\$522,081	\$54,333
Operating Expenses	\$75,599	\$104,958	\$106,858	\$85,550	(\$19,408)
Interdept. Charges	\$98,700	\$116,150	\$119,207	\$123,410	\$7,260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$588,255	\$688,856	\$669,288	\$731,041	\$42,185

Rev. Over (Under) Exp.	\$96,960	\$0	\$30,366	\$0	\$0
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Program Highlights

Charges for services revenues are budgeted at \$103,000, a decrease of \$7,000 from the 2022 budget related to decreases of \$4,000 to \$60,000 in workshop and special event fees, and \$3,000 to \$18,000 in land and office rental fees. The budget also includes \$25,000 for school programming, budgeted to remain at 2022 levels. Other revenues are budgeted at \$46,000, a \$7,000 increase from the 2022 budget. Donation revenue is budgeted at \$36,000 an increase of \$16,000 related to anticipated donations from the Friends of Retzer Nature Center for non-specific uses and will not be spent if funding does not materialize. Merchandise sales are budgeted at \$10,000, a decrease of \$7,000 largely related to Retzer gift shop sales based on prior year actual activity.

Personnel costs are budgeted to increase by \$54,300 to nearly \$522,100, largely due to increased salary costs of \$85,500 reflecting the addition of 0.50 FTE conservation specialist position (1.00 FTE position, split with land resources), as well as the addition of 0.75 FTE part-time park naturalist position, to better assist with nature center events and improved business continuity efforts. In addition, health and dental insurance costs increase \$25,700 based on employee plan selections. These costs are partially offset by a reduction in temporary extra help of nearly \$60,000 or 2.06 FTE and \$4,600 in overtime costs or 0.07 FTE. Operating expenses decrease nearly \$19,400 to \$85,600 mainly due to a \$4,800 decrease in merchandise for resale, reductions of \$3,000 in exhibit and promotional supplies, \$3,000 in various supply accounts and \$2,300 in various utility expenses based on prior year activity, and \$1,700 in contracted services mostly related to the provision of portable amenities for Apple Harvest Festival (e.g. dumpsters, toilets, maintenance agreements, etc.). Interdepartmental charges increase by almost \$7,300 mainly due to increases in vehicle repair, replacement, and fuel costs of \$5,900 and slight increases in end user technology costs.

Exposition Center

Program Description

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

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.20	7.89	7.89	7.66	(0.23)
General Government	\$0	\$0	\$1,846	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$613,743	\$549,500	\$494,500	\$549,700	\$200
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$10,199	\$10,000	\$11,149	\$10,000	\$0
County Tax Levy (Credit)	\$210,958	\$225,846	\$225,846	\$243,996	\$18,150
Total Revenues	\$834,900	\$785,346	\$733,341	\$803,696	\$18,350
Personnel Costs	\$494,165	\$511,565	\$498,325	\$523,711	\$12,146
Operating Expenses	\$207,214	\$200,531	\$210,895	\$204,796	\$4,265
Interdept. Charges	\$64,907	\$73,250	\$74,823	\$75,189	\$1,939
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$766,286	\$785,346	\$784,043	\$803,696	\$18,350
Rev. Over (Under) Exp.	\$68,614	\$0	(\$50,702)	\$0	\$0

Program Highlights

Charges for services revenue are nearly maintained at 2022 budgeted levels, with a slight increase to \$549,700. Fees will be adjusted as necessary to maintain a competitive market position. General Fund balance appropriations of \$10,000 are included in 2022 to fund expenditures for a table and chair replacement program.

Personnel costs increase \$12,100, mainly due to the cost to continue existing staff levels. Extra help costs decrease nearly \$1,400 mostly due to the cost to continue for temporary staff. The facility plans to purchase fewer hours in 2022, thus the decrease of 0.23 FTE, but is planning to reduce its balance of regular seasonal hours with higher-skilled lead seasonal hours; allowing staff greater flexibility. Operating expenses increase approximately \$4,300 mainly due to increases of \$2,100 in utility expenses based on prior year experience, accounting for recent efficient upgrades as part of Expo Arena capital project #202006 completed in 2021, as well as a \$4,000 increase in concession maintenance costs for increased kitchen area cleaning and maintenance, previously accounted for in the parks three-year plan. These increases are partly offset by a \$1,200 reduction in small equipment rental based on an anticipated reduction in rentals (e.g., two-person lifts). Interdepartmental charges increase by about \$1,900 related to a \$3,000 increase in vehicle maintenance and replacement charges, offset by a reduction in insurance charges of \$800, and communications charges of \$800.

The department will continue its long-term facility analysis for infrastructure repair and replacement to proactively plan for facility needs. In 2023, the department will continue working on a master plan for the lands around the Expo Center and Northview properties.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Banquet/Wedding	5	8	6	6	(2)
Consumer Sales	23	33	31	38	5
Entertainment/Sport	6	9	10	10	1
Fundraiser	0	4	0	0	(4)
Grounds Events	7	6	6	6	0
Hobby Shows	4	3	4	4	1
Meetings	20	41	33	30	(11)
Religious	2	3	3	3	0
Seminar	0	3	2	2	(1)
Trade Show	2	6	2	2	(4)
4 H	15	26	31	30	4
County Sponsored	*	35	52	55	20

*COVID USE NOT INCLUDED IN TOTALS

Program Description

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

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

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #8:

To improve project review coordination, complete a needs analysis and develop a strategy to integrate or link PLU permitting tracking systems.

Performance Measures:

	2021 Actual	2022 Target	2022 Estimate	2023 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%

Customer Service Pillar: Ensure the well-being of residents

Objective #1:

Expand and refine unique housing provisions for in-law units, senior housing and mixed use housing within county zoning ordinances to serve changing consumer preferences and demographic trends by December 31, 2023.

Planning & Zoning (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00
General Government	\$485	\$0	\$0	\$0	\$0
Fine/Licenses	\$105,795	\$94,900	\$105,500	\$101,300	\$6,400
Charges for Services	\$64,360	\$56,250	\$62,125	\$56,250	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,366	\$2,300	\$3,100	\$2,900	\$600
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$768,453	\$773,218	\$773,218	\$795,488	\$22,270
Total Revenues	\$942,459	\$926,668	\$943,943	\$955,938	\$29,270
Personnel Costs	\$843,952	\$850,710	\$874,941	\$880,499	\$29,789
Operating Expenses	\$12,137	\$19,797	\$15,310	\$18,510	(\$1,287)
Interdept. Charges	\$47,091	\$56,161	\$56,161	\$56,929	\$768
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$903,180	\$926,668	\$946,412	\$955,938	\$29,270
Rev. Over (Under) Exp.	\$39,279	\$0	(\$2,469)	\$0	\$0

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, increase by \$6,400 to \$101,300 based on current and anticipated activity levels. Charges for services revenues are budgeted at \$56,300 and include \$45,300 in subdivision review revenues, an increase of \$4,000; and \$11,000 in reimbursements for direct staff time to provide planning assistance to municipalities, a decrease of \$4,000. Other revenue is budgeted at \$2,900 and is largely related to the sale of maps.

Personnel costs increase \$29,800 or 3.5% to \$880,500 mainly due to the cost to continue for existing staffing levels.

Operating expenses decrease \$1,300 to nearly \$18,500 mainly due to a \$900 decrease in repair and maintenance costs based on prior year experience.

Interdepartmental charges increase \$800, mainly due to slight increases in computer maintenance and replacement charges.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Activity Data					
# of Conditional Use reviews	17	13	18	15	2
# of Zoning Violations pursued	116	90	100	100	10
Site Plan reviews	32	25	35	27	2

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Activity Data					
# of Zoning Permits	436	435	425	435	-
# of Board of Adjustment cases	36	21	30	25	4
# of Certified Survey Maps (CSMs) reviewed	33	32	35	32	-
# of Subdiv. Plat Reviews	52	35	39	38	3

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Public Water Supply Safety

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

Transient non-community public water systems in Waukesha County are sampled annually for the presence of coliform bacteria and nitrates. These public water systems include restaurants, parks, churches, and other facilities of public use. In addition, a complete inspection of each water system is conducted once every five years.

Performance Measure: Sample and report on 100% of transient non-community public water supply systems.

	2021 Actual	2022 Target(a)	2022 Estimate	2023 Target(a)
Systems inventoried	402	410	402	402
% sampled (a)	97%	97%	97%	97%
% with coliform bacteria (b)	6.6%	2%	3%	3%
% with nitrates	1.05%	<1%	<1%	<1%

- (a) Some samples regularly being taken to private labs. This is an option for any of the facilities.
- (b) Percent higher for 2021 as facilities were not using as much water due to Covid and may have been more likely to have unsafe samples.

Objective #2: Private Sewage System Maintenance Program

Operate a mandatory maintenance program for the estimated 33,000 private sewage systems, notifying system owners of the need for maintenance every three years. Per WI Statute 145.20(5)(am), this includes private sewage systems that were installed prior to July 1,1979. These numbers are also impacted by changes in areas of the County moving to municipal sewer and thus no longer have a need for mandatory maintenance.

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

Performance Measure: Receive verification that maintenance is conducted on 90% of the private sewage systems notified through maintenance notification.

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Maintenance notices sent (a)	5,060	9,000	4,442	7,000
Reminder notices sent	1,613	-	1,420	-
Citations Issued	334	-	-	-
Maintenance events reported (b)	21,268	-	-	-
% Maintenance Compliance	95%	-	95%	95%
WI Fund Grant (Septic Replacements) (c)	0	0	0	0

- (a) Total number varies from year-to-year as a result of when properties were added to the maintenance program. Additionally, some owners maintain their septic systems on a more frequent schedule, not requiring a notice to be sent from the County.
- (b) Some systems are serviced multiple times per year or more frequently than every three years due to age or type of system or owner preference.
- (c) Wisconsin Fund program is no longer funded.

Customer Service Pillar: High customer satisfaction

Objective #1: Internal and External Online Access to Well and Septic Records

Improve online public service and internal access to residential well and septic records.

Environmental Health (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.01	4.01	4.01	4.01	0.00
General Government	\$24,669	\$36,000	\$17,365	\$17,365	(\$18,635)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$90,916	\$91,000	\$87,000	\$91,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,625	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$366,864	\$390,409	\$390,409	\$403,103	\$12,694
Total Revenues	\$484,074	\$517,409	\$494,774	\$511,468	(\$5,941)
Personnel Costs	\$424,184	\$410,415	\$421,149	\$425,652	\$15,237
Operating Expenses	\$20,450	\$55,916	\$33,007	\$35,190	(\$20,726)
Interdept. Charges	\$46,042	\$51,078	\$51,322	\$50,626	(\$452)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$490,676	\$517,409	\$505,478	\$511,468	(\$5,941)
Rev. Over (Under) Exp.	(\$6,602)	\$0	(\$10,704)	\$0	\$0

Program Highlights

General government revenues decrease \$18,600, due to the unfunding of the Wisconsin Fund in 2022, a septic system replacement program run by the State of Wisconsin intended to help lower income county residents replace failing septic systems, previously budgeted at \$20,000. This is partly offset by an increase in the State's Radon grant to cover staff time and other costs related to providing radon education services to area residents by \$1,400 to \$17,400.

Charges for services are to remain at 2022 budgeted levels of \$91,000 and include \$75,000 in revenues from water samples examined in accordance with the Safe Drinking Water Act, \$15,000 in radon kit sales revenue, and \$1,000 in fees related to the lead program.

Personnel costs increase \$15,200 or 3.7% to \$425,700 and funds the cost to continue existing staff levels.

Operating expenses decrease by approximately \$20,700 mainly due to a decrease in grants to communities of \$20,000 related to the unfunding of the Wisconsin Fund program mentioned above, and software maintenance costs of \$2,000 based on historical actuals. These decreases are partially offset by an increase in staff development costs of \$1,300.

Interdepartmental charges decrease nearly \$500 mainly due to a \$1,700 decrease in planned copier replacement charges (moved to the administrative services program area), nearly offset by increases in computer maintenance and replacement charges.

Program Description

Provide licensing, inspection, education, and plan reviews of restaurant, retail food establishments, and other recreational facilities. Program revenues are also used to cover administrative costs in the environmental health program area.

Major Departmental Strategic Plan Objectives

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

Objective #1: Public Health Licensing, Inspection, and Education

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

Through a combination of inspection, education, and when needed, enforcement actions, protect the public health by reducing those risk factors that contribute to food/waterborne illness and other safety risk factors in food service establishments, lodging, and recreational facilities.

Performance Measure: Perform at least one routine inspection of each licensed establishment during the license year.

	2021 Actual (c)	2022 Target (c)	2022 Estimate(c)	2023 Target
Number of licensed food establishments	1,811	1,680	1,710	1,700
Number of licensed Recreational Facilities	336	317	333	320
Number of inspections(b) - food	2,110	2,250	2,100	2,100
Number of inspections(b) – Rec.	356	325	350	330
Number of DPI school inspections(b)	100	100	100	100
# of inspections per Inspector (a)(b)	366	382	364	361
# of establishments per Inspector	307	285	292	289

- a) The United States Food and Drug Administration (FDA) National Retail Regulatory Program Standard indicates a staffing level of one full time equivalent (FTE) devoted to food for every 280-320 inspections performed annually. WI DATCP considers 280-320 establishments per inspector when looking at staffing levels.
- b) Inspection types include: routine inspections, re-inspections, pre-license inspections, complaint investigations.
- c) 2021 Actual data related to number of establishments is from July 1, 2021 – June 30, 2022 license year. 2021 Actual data related to inspection activity is from January 1, 2021 – December 31, 2021. 2022 Estimated data is from 2022 renewal roster.

Licensing (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	7.10	7.10	7.10	7.10	0.00
General Government	\$12,770	\$0	\$0	\$0	\$0
Fine/Licenses	\$936,333	\$861,500	\$890,000	\$921,200	\$59,700
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$3,785	\$3,500	\$3,500	\$3,500	\$0
Other Revenue	\$0	\$500	\$500	\$500	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$197,065)	(\$177,613)	(\$177,613)	(\$185,037)	(\$7,424)
Total Revenues	\$755,823	\$687,887	\$716,387	\$740,163	\$52,276
Personnel Costs	\$599,228	\$606,559	\$607,935	\$657,481	\$50,922
Operating Expenses	\$25,617	\$35,084	\$34,334	\$35,178	\$94
Interdept. Charges	\$39,661	\$46,244	\$46,244	\$47,504	\$1,260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$664,506	\$687,887	\$688,513	\$740,163	\$52,276
Rev. Over (Under) Exp.	\$91,317	\$0	\$27,874	\$0	\$0

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

Program Highlights

License revenues increase \$59,700 to \$921,200, primarily due to an increase in restaurant license/inspection revenues of \$30,800 to \$620,800 as a result of prior year trends and a proposed 5% rate increase in 2023. Additionally, retail food license revenues increase \$21,400 to \$199,400 based on prior year actuals as well as a 5% rate increase. The budget also includes lodging fee revenues of \$21,000; an increase of \$3,500, and hotel and pool licensing revenues of \$80,000; an increase of \$4,000.

Interdepartmental revenues remain at \$3,500 and consist of licensing fees charged to parks concession facilities.

Personnel costs increase approximately \$51,000 or 8.4% mainly due to the cost to continue existing staff levels, largely driven by a 5% equity rate adjustment for license program staff. Operating expenses increase slightly by \$100 to \$35,200. Interdepartmental charges increase nearly \$1,300 largely due to increases in computer maintenance and replacement charges.

Licensing (Continued)

Activity Data

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
# of Inspections/Consultations Performed					
# of Restaurants	1,478	1,650	1,470	1,470	(180)
# of Retail Foods	632	600	630	630	30
# of School Food Services	100	100	100	100	0
# of Lodging	65	50	70	70	20
# of Public Pool, Camp & Rec/ED Camp	291	275	280	260	(15)
# of Establishment Licenses Issued					
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	104	80	80	80	-
Prepackaged	39	50	41	41	(9)
Full Service	1,065	1,025	1,025	1,015	(10)
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	135	175	130	130	n/a
Full Service	404		370	370	n/a
Micromarket	64		64	64	
Lodging					
Hotel/Motel	42	40	41	40	-
Bed and Breakfast	4	4	4	4	-
Tourist Rooming House	25	20	25	26	6
Recreation					
Public Pools	249	235	248	235	
Campground / Rec Ed. Camps	16	18	15	15	

Septic/Well/Lab Programs

Program Description

Inspect the visible portions of the private well and/or private sewage system on existing properties to document compliance with (Wisconsin Department of Natural Resources Administrative Code) NR 812 and/or (Wisconsin Department of Safety and Professional Services) SPS 383 requirements. Collect water samples for bacteriological and/or chemical analysis. Issue sanitary permits and inspect private sewage system installations.

Major Departmental Strategic Plan Objectives

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

Objective #1: Same Day Reporting of Unsafe Sample Results

Same day reporting of bacteriologically unsafe sample results to property owners. This objective pertains to non public water supply samples.

Owner collected water samples brought in for bacteriological analysis will result in notification during the same day if results indicate a bacteriologically unsafe result. In 2018, there was an increase in owner collected samples and unsafe samples mainly due to media attention regarding unsafe water at Lannon Elementary School.

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

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of unsafe bacteria samples (a)	103	60	185	185
Number of owner and staff-collected samples (b)	736	900	1,300	1,300
% Reported same day	100%	100%	100%	100%

- (a) Increase in unsafe samples due to change in data collection and reporting to account for private owner and staff-collected water samples in 2022 and 2023.
- (b) Increase in water samples due to inclusion of staff collected water samples, in addition to private owner samples in 2022 and 2023. This partly offsets a reduction in private well water samples brought in for analysis since 2020. This has been consistent with what has been reported elsewhere in the state.

Objective #2: Private Sewage Inspections upon Installation

Inspect private sewage systems at the time of installation.

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

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

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of systems inspected	392	400	400	400
% systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	241	165	200	165

Septic/Well/Lab Programs (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$2,095	\$0	\$0	\$0	\$0
Fine/Licenses	\$402,797	\$310,000	\$360,000	\$341,000	\$31,000
Charges for Services	\$73,257	\$90,000	\$75,000	\$75,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$190	\$1,000	\$1,000	\$1,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$64,163	\$81,004	\$81,004	\$105,094	\$24,090
Total Revenues	\$542,502	\$482,004	\$517,004	\$522,094	\$40,090
Personnel Costs	\$359,234	\$381,481	\$389,631	\$421,760	\$40,279
Operating Expenses	\$36,159	\$47,669	\$46,169	\$46,087	(\$1,582)
Interdept. Charges	\$45,415	\$52,854	\$52,854	\$54,247	\$1,393
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$440,808	\$482,004	\$488,654	\$522,094	\$40,090
Rev. Over (Under) Exp.	\$101,694	\$0	\$28,350	\$0	\$0

Program Highlights

License revenue consists of septic permit revenues and are increased \$31,000 to \$341,000, largely reflecting a 5% rate increase. Charges for services revenues decrease \$15,000 to \$75,000, reflecting a decrease of \$15,000 to \$40,000 in water sample fees based on declining activity. The budget also includes preliminary site assessment fees of \$35,000, no change from the 2022 budget.

Personnel costs increase nearly \$40,300 mainly due to the cost to continue of existing positions, including a 5% salary adjustment for existing staff to maintain market competitiveness. Operating expenses decrease approximately \$1,600, mainly due to a \$1,400 decrease in equipment costs based on prior year experience. Interdepartmental charges increase by about \$1,400 related to higher computer maintenance and replacement charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Septic Permits Issued					
Conventional	278	210	225	210	0
Mound	204	170	175	170	0
Holding Tank	29	20	20	20	0
At Grade	8	10	10	10	0
Pressure Distribution	0	3	1	2	(1)

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Animal Bite Victim Protocol

When necessary, ensure animal bite victims receive critical and time sensitive post-exposure rabies treatment.

After receiving notice of an animal bite, contact the animal owner to initiate quarantine of the animal and observe the animal during the quarantine period for signs of rabies within 48 hours.

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

	2021 Actual	2022 Target	2022 Estimate	2023 Target
Number of reported animal bites	660	650	650	650
% bite victims seek medical advice within 48 hours	100%	100%	100%	100%

Objective #2: Educate, Advise, and Enforce Animal Neglect/ Welfare Issues

Provide education, advice, and enforcement on animal neglect/welfare issues in order to minimize animal abuse and neglect.

After receiving a report of animal neglect or abuse, the Humane Officer will begin an investigation to determine if the complaint has merit and requires an onsite investigation. When appropriate, the issue can be brought to a satisfactory resolution by education of the animal owner. Criminal animal neglect and abuse is referred to the local law enforcement authority, and the Humane Officer works with law enforcement to resolve the issue.

Performance Measure: Investigate all reports of animal abuse and neglect within 48 hours of receiving the report.

Activity Data	2021 Actual	2022 Target	2022 Estimate	2023 Target
# Reports animal abuse/neglect	178	200	200	200
% Followed up within 48 hours	90%	90%	90%	90%

Humane Animal (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.58	1.60	1.60	1.60	0.00
General Government	\$937	\$0	\$0	\$0	\$0
Fine/Licenses	\$46,119	\$50,000	\$47,163	\$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 (Credit)	\$105,849	\$94,426	\$94,426	\$99,460	\$5,034
Total Revenues	\$152,905	\$144,426	\$141,589	\$149,460	\$5,034
Personnel Costs	\$113,394	\$113,373	\$110,306	\$118,036	\$4,663
Operating Expenses	\$3,439	\$9,714	\$8,864	\$9,503	(\$211)
Interdept. Charges	\$18,293	\$21,339	\$21,339	\$21,921	\$582
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$135,126	\$144,426	\$140,509	\$149,460	\$5,034
Rev. Over (Under) Exp.	\$17,779	\$0	\$1,080	\$0	\$0

Program Highlights

Fines/licensing revenues consist of dog license surcharge revenues of \$50,000, unchanged from the 2022 budget.

Personnel costs increase just over \$4,700 or 4.1% to \$118,000 to reflect the cost to continue of existing positions.

Operating expenses decrease \$200 mainly due to decreases in mileage reimbursement. Interdepartmental charges increase by nearly \$600 due to increases in computer maintenance and replacement charges.

Program Description

Reviews and assesses the purchase, storage, use and disposal of hazardous materials controlled by the County to assure compliance with all applicable Federal, State and local environmental laws. Performs or contracts for environmental assessment services used in the property transactions involving the County. Coordinates environmental remediation services for County projects and County facilities.

Major Departmental Strategic Plan Objectives

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

Objective #1: Groundwater and Surface Water Quality Protection

To ensure groundwater and surface water quality protection, and maintain code compliant County petroleum storage tank and chemical storage facilities.

Percent of sites with no violations noted on annual Department of Agriculture, Trade and Consumer Protection Tank Inspection Reports for County facilities.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	100%	100%	100%	100%

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00
General Government	\$1,995	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$25,000	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$152,467	\$157,865	\$157,865	\$161,564	\$3,699
Total Revenues	\$179,462	\$182,865	\$182,865	\$186,564	\$3,699
Personnel Costs	\$117,248	\$120,447	\$120,723	\$124,561	\$4,114
Operating Expenses	\$23,512	\$51,112	\$40,332	\$50,437	(\$675)
Interdept. Charges	\$9,856	\$11,306	\$11,306	\$11,566	\$260
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$150,616	\$182,865	\$172,361	\$186,564	\$3,699

Rev. Over (Under) Exp.	\$28,846	\$0	\$10,504	\$0	\$0
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Program Highlights

General Fund balance of \$25,000 is budgeted to fund the Land Recycling Program. This program is designed to identify, clean up, and market those tax delinquent properties having redevelopment potential.

Personnel costs increase about \$4,100 related to the cost to continue existing staff levels. Operating expenses decrease slightly by \$700 to \$50,400, and are mainly for costs associated with providing environmental site assessments (e.g. phase 1 site assessments).

Hazardous Material (Continued)

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	28	40	30	30	(10)
Number of Petroleum Storage Tanks					
Monitor for Compliance—Above Ground	51	51	52	52	1
Monitor for Compliance—Under Ground	6	6	6	6	0

Land & Water Conservation

Program Description

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective #1: Non-Point Pollution Control Performance Standards and Prohibitions

Implement state urban non-point pollution control performance standards and prohibitions under Chapters NR 151 and NR 216 Wisconsin Administrative Code within target timelines.

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

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
For storm water permit sites >= 1 acre Benchmark = 20 working days	7	10	10	10
For storm water permit sites < 1 acre Benchmark = 10 working days	3	5	5	5

Land & Water Conservation (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	6.15	6.15	6.15	5.84	(0.31)
General Government	\$267,250	\$300,000	\$300,000	\$300,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$235,144	\$198,700	\$240,873	\$213,500	\$14,800
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$35,556	\$58,000	\$59,000	\$58,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$259,915	\$252,814	\$252,814	\$259,487	\$6,673
Total Revenues	\$797,865	\$809,514	\$852,687	\$830,987	\$21,473
Personnel Costs	\$566,600	\$564,939	\$579,478	\$585,934	\$20,995
Operating Expenses	\$99,782	\$182,049	\$199,349	\$180,469	(\$1,580)
Interdept. Charges	\$56,243	\$62,526	\$62,526	\$64,584	\$2,058
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$722,625	\$809,514	\$841,353	\$830,987	\$21,473
Rev. Over (Under) Exp.	\$75,240	\$0	\$11,334	\$0	\$0

Program Highlights

General government revenues are budgeted to remain at 2022 budgeted levels of \$300,000. This includes \$218,000 for the State Department of Agriculture, Trade, and Consumer Protection (DATCP) staffing grant, that is used to help offset a portion of land and water conservation staffing costs. The budget also includes \$17,000 in Aquatic Invasive Species (AIS)/Great Lakes Restoration pass-thru grant funding. This program, in collaboration with lake organizations and Washington County, helps control the spread of invasive species in county lakes and streams. In addition, the budget includes non-point state pass-thru grant funding of \$50,000 to cost share the installation of conservation practices to meet state water runoff pollution control standards. Additionally, \$15,000 in pass-thru grant funding related to the Wildlife Damage program is also budgeted, which is unchanged from the previous year.

Charges for services revenues increase \$14,800 to \$213,500. Storm water permit revenue is budgeted to increase \$11,800 to \$92,500 based on a review of prior year actuals. Storm water education program fees are budgeted at \$70,000, an increase of \$3,000, as part of an intergovernmental agreement with the County to implement a mandatory storm water education program for 25 municipalities in the county. Municipalities need this program to comply with Municipal Separate Storm Sewer Systems (MS4) storm water discharge permit requirements under Department of Natural Resources administrative code NR 216. In addition, charges for services revenues includes \$15,000 from non-metallic mining reclamation permit fees, and \$36,000 in lake organization contributions to the Aquatic Invasive Species Program (AIS) primarily to support intern positions.

Other revenue is budgeted at \$58,000, remaining at 2022 budget levels, and mainly includes \$50,000 in real estate developer funds held by the County, which may be used to bring new developments into compliance with storm water codes in case developers are unwilling to do so.

Personnel costs increase approximately \$21,000 or 3.7% to \$585,900. The 2023 budget increases an existing 0.70 FTE part-time conservation specialist to full-time, and transfers 0.50 FTE to the Retzer Nature Center program. Temporary extra help costs also decrease \$3,600 or 0.11 FTE, related to interns in the aquatic invasive species program. These changes are offset by the cost to continue of remaining positions.

Operating expenses decrease nearly \$1,600, largely due to reductions in promotional supplies of \$1,000 and travel reimbursement costs of \$500 based on prior year actuals. Interdepartmental charges increase approximately \$2,000 mostly related to increases in computer maintenance and replacement costs.

Land & Water Conservation (Continued)

Activity Data	2021 Actual(a)	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Number of Educational Presentations/Events	92	70	80	70	0
Number of Storm water Permits issued	103	80	80	80	0
Number of Construction Site Inspections	501	600	600	600	0
Number of Farm Compliance Inspections(b)	0	8	8	8	0

- a) Reflects a recent surge in construction activity in the County.
- b) Suspended in 2021 due to the COVID-19 pandemic.

Hazardous Waste and County Facilities Recycling

Program Description

Provide safe, convenient, and cost-effective disposal sites for household hazardous wastes (HHW) to county residents. Also manage internal recycling and waste reduction efforts for county buildings and parks, and assist with county sustainability, energy efficiency, and pollution prevention efforts. To help control county HHW program costs and encourage community support, all 37 local communities generally pay 1/3 of county HHW program costs. Through a landfill expansion agreement executed in 2000, the current owner of the Muskego Emerald Park Landfill (Green For Life, Inc.) also provides annual funding to support the HHW program. When state grants are available, Agricultural Hazardous Wastes are also collected using the same facilities and staffing as the HHW program.

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Safe Disposal of Household Hazardous Waste

Maintain cost effective services for all Waukesha County residents and municipalities to safely dispose of Household Hazardous Waste (HHW) at four permanent sites and four satellite collection events.

County cost per participant for HHW collected is equal to or less than \$30 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
County HHW disposal costs per participating household	\$24.79	\$30.00	\$30.00	\$30.00

Hazardous Waste and County Facilities Recycling (Continued)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$47,534	\$69,000	\$69,000	\$69,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$19,718	\$65,000	\$50,000	\$50,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$310,350	\$310,000	\$310,000	\$310,000	\$0
Appr. Fund Balance	\$96,043	\$0	\$118,425	\$0	\$0
County Tax Levy (Credit) (a)	\$60,472	(\$18,907)	(\$18,907)	(\$16,224)	\$2,683
Total Revenues	\$534,117	\$425,093	\$528,518	\$412,776	(\$12,317)
Personnel Costs	\$23,558	\$27,458	\$28,708	\$29,931	\$2,473
Operating Expenses	\$300,641	\$395,505	\$378,255	\$379,994	(\$15,511)
Interdept. Charges	\$1,875	\$2,130	\$2,130	\$2,851	\$721
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$326,074	\$425,093	\$409,093	\$412,776	(\$12,317)
Rev. Over (Under) Exp.	\$208,043	\$0	\$119,425	\$0	\$0

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

Program Highlights

General government revenues are again budgeted at \$69,000. Participating communities pay \$55,000 or approximately one-third of the County’s Household Hazardous Waste (HHW) program collection costs.

Charges for services revenue decreases \$15,000 to \$50,000 for payments from Walworth and Washington Counties for use of the Waukesha collection site. Through a Memorandum of Understanding, Walworth and Washington County residents, by referral, are able to utilize Waukesha County collection sites and events. The decrease is offset by programmatic reductions, to more accurately account for program usage.

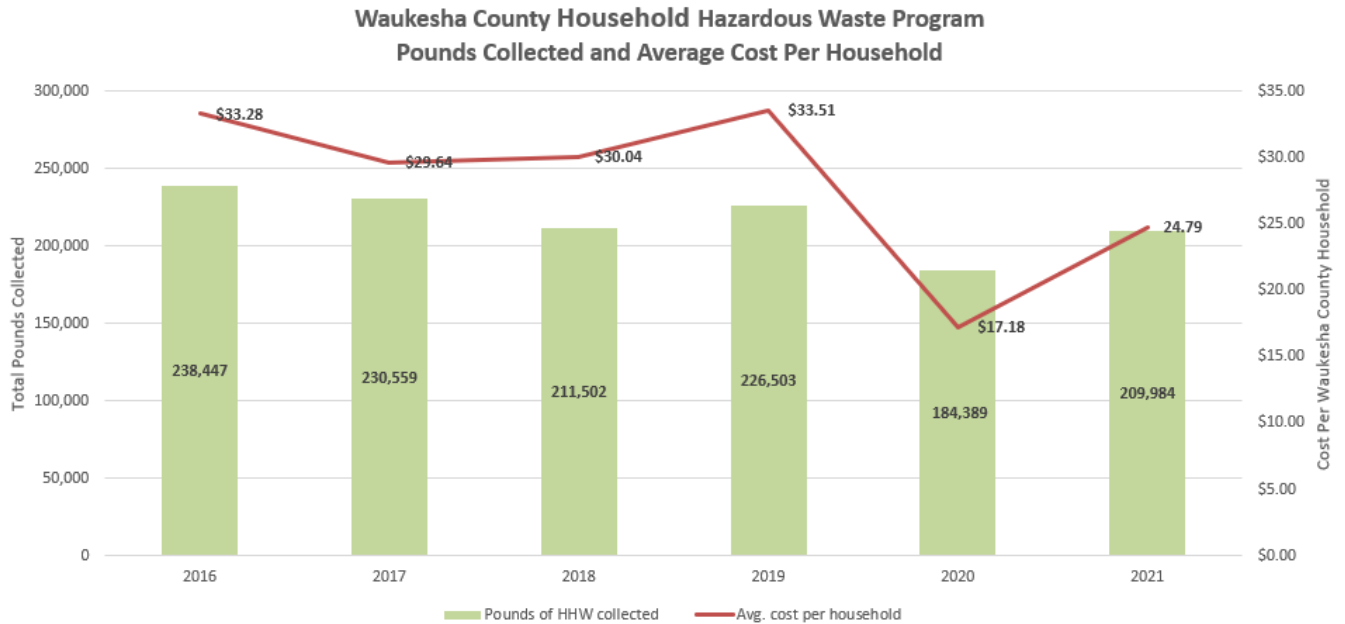
Other revenue includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

Personnel costs increase nearly \$2,500, mainly due to changes in employee plan selection of health insurance and other cost to continue increases.

Operating expenses include continuation of a multi-year agreement with Emerald Park Landfill Standing Committee (EPL) and the landfill operator (Green For Life) for the hazardous waste program under which EPL funds of \$156,000 are exhausted first, Clean Sweep grant funds of \$14,000 are used next, and then the county pays up to its maximum budgeted amount of \$205,000 which is partially funded by payments from participating communities. Green For Life (GFL) pays the County \$156,000 to administer all invoicing for the HHW program. Promotion of household product exchanges continue at three ongoing sites and four special event sites for reuse of unwanted automotive, household and garden products. By written agreement, Walworth and Washington Counties will be billed for residents that utilize preapproved events and locations, which decreases \$15,000 to \$50,000 as noted previously.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Households served at Hazardous Waste Collection	4,433	5,500	5,500	5,500	0
Pounds of Hazardous Waste collected	209,984	215,000	215,000	215,000	0
Pounds of HHW per household	47	39	39	39	0
Number of Households using product exchange	0	200	0	0	(200)
Tons of office paper/containers recycled at County facilities/parks	235	250	240	225	(25)

Hazardous Waste and County Facilities Recycling (Continued)



*The 2020 cost per county household decreased to \$17.18 largely due to below average program costs attributable to drop-off sites closing for 8 weeks as a result of the Covid-19 pandemic, as well as two sites permanently closing in 2020, reducing fixed program costs. One new drop-off opened in October of 2021.

Land Information Systems

Program Description

The Waukesha County Land Information System (LIS) is a computerized mapping system that links land parcels to a wide array of digital map layers and related databases through geospatial software in a web-based environment. The LIS can be accessed and used by anyone with a web browser, but specialized software is needed to conduct high-end spatial data analysis.

A multi-year Land Information System Plan guides the development of the LIS, which is widely used around the county and beyond for land use planning, emergency services, economic development, real estate, engineering, resource management, and numerous other programs. LIS staff are responsible for plan development, implementation and oversight, including continuous program improvement and the integration of the LIS into the daily workflows of a wide user base. Some of the key data layers of the LIS include a digital land survey control network, land ownership parcels, municipal boundaries, aerial photography, topography, transportation, soils, water resources, and land use.

Per Wisconsin Statutes, Section 59.725, the LIS program is partially funded by document recording fees through the Register of Deeds office. For each document recorded, a special \$15 fee is collected and retained for land records modernization efforts. Of this \$15, \$7 is sent to the Wisconsin Department of Administration and \$8 is retained locally to support county land information modernization activities.

In 2019, Land Information Systems (LIS) was transferred from a Special Revenue Fund to a General Fund program. The accounting change recognizes that the LIS program is an important economic development tool but is unable to generate sufficient revenues to cover annual and long-term operating costs, allowing for the future allocation of county tax levy to this program.

Land Information Systems (Continued)

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standard for Service excellence

Objective #1: Municipalities Providing Addresses to the County Electronically

Increase the number of local municipalities that provide addresses to the County either as an online service or via the Address Notification System (ANS) to 100 % by 2020.

Initiatives:

- 1) Monitor number of municipalities submitting addresses either as an online service or via the ANS.

Performance Measure	Year 2019 Actual	Year 2020 Actual	Year 2021 Goal
Number of municipalities that added new addresses to the County Master Address file	36	36	36
Number of municipalities that provided addresses to the County via ANS	34	27	27
Number of municipalities that provided addresses to the County as an online service	2	9	9

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government(a)	\$94,078	\$51,000	\$51,000	\$71,000	\$20,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$791,346	\$532,600	\$531,600	\$532,600	\$0
Interdepartmental	\$30,500	\$15,500	\$15,500	\$20,500	\$5,000
Other Revenue	\$196,911	\$195,000	\$196,340	\$195,000	\$0
Appr. Fund Balance	\$29,679	\$10,000	\$25,318	\$0	(\$10,000)
County Tax Levy (Credit)	\$3,011	\$36,411	\$36,411	\$56,415	\$20,004
Total Revenues	\$1,145,525	\$840,511	\$856,169	\$875,515	\$35,004
Personnel Costs	\$458,890	\$469,128	\$472,052	\$485,226	\$16,098
Operating Expenses(a)	\$301,876	\$323,152	\$333,618	\$341,176	\$18,024
Interdept. Charges	\$45,027	\$48,231	\$48,231	\$49,113	\$882
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$805,793	\$840,511	\$853,901	\$875,515	\$35,004

Rev. Over (Under) Exp.	\$339,732	\$0	\$2,268	\$0	\$0
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(a) 2021 estimates for expenditures exceed the adopted budget due to 2020 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

General governmental revenues increase \$20,000 to \$71,000 related to \$20,000 for the next generation 911 initiative in the state of Wisconsin. Funds are to be used to update mapping data to comply with revised state standards in order to respond more quickly to emergency calls with location data that is more accurate and in real-time. The budget also includes \$50,000 for the state strategic initiative grant, expected to be used for orthophotography projects. Charges for services revenues remains at the 2022 budgeted level of \$532,600 and consists of document recording fee revenues and reflects the estimated number of recorded documents. Interdepartmental revenues increase \$5,000 to \$20,500, related to an increase in the interagency agreement between LIS staff and the department of emergency preparedness to provide street address maintenance services to assist in locating 911 calls. Other revenue includes \$195,000 of landfill fee revenues, unchanged from the 2022 budget. Fund balance appropriations decrease \$10,000 and are eliminated in the 2023 budget, which were originally intended to assist with the incorporation of the program into the general fund.

Personnel costs increase \$16,100 to fund the cost to continue for existing staffing levels. Operating expenses increase nearly \$18,000 to \$341,200, mostly to reflect increases in available state grant funds mentioned above. The budget continues to include nearly \$120,000 in contracted SEWRPC surveying costs. The budget also includes \$60,000 in Amazon web hosting charges. Interdepartmental charges increase almost \$900 largely due to an increase of \$500 in administrative overhead charges.

Administrative Services

Program Description

Monitor overall performance of the various divisions to ensure continuous improvement in customer service. Provide business/financial management services, including development and implementation of the department budget, process payroll, and provide accounting services and fiscal analysis. In addition, provide direction and leadership in LEAN initiatives, automated file developments, strategic planning, and performance measurement.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective #1: Consistent Customer Service Across All Departments

To establish consistent customer service across Waukesha County departments and achieve a 4.65 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication.

Through on-going surveying of external and internal customers, service satisfaction will be measured through six metrics of accessibility, accuracy, attitude, operations, timeliness, and communication. The survey gathers feedback on a scale of 1-5.

Performance Measure:	2020 Actual	2021 Actual	2022 Target	2021 Estimate	2023 Target
PLU Annual Department customer service average rating	4.83	4.60	4.65	4.70	4.65

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	8.40	8.37	8.37	8.35	(0.02)
General Government	\$40,220	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$793	\$0	\$0	\$0	\$0
Interdepartmental	\$137,530	\$102,080	\$102,080	\$97,800	(\$4,280)
Other Revenue	\$1,124	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,813	\$0	\$4,363	\$0	\$0
County Tax Levy (Credit)	\$822,840	\$859,369	\$859,369	\$891,817	\$32,448
Total Revenues	\$1,008,320	\$961,449	\$965,812	\$989,617	\$28,168
Personnel Costs	\$820,069	\$815,377	\$852,682	\$839,453	\$24,076
Operating Expenses	\$54,000	\$76,036	\$74,636	\$75,719	(\$317)
Interdept. Charges	\$57,983	\$70,036	\$69,636	\$74,445	\$4,409
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$932,052	\$961,449	\$996,954	\$989,617	\$28,168
Rev. Over (Under) Exp.	\$76,268	\$0	(\$31,142)	\$0	\$0

Program Highlights

Interdepartmental revenues decrease nearly \$4,300 to \$97,800 mostly due to a \$5,000 reduction in Community Development Fund based on anticipated work to be performed on grant projects. This reduction is partly offset by slight increases for staff time for management assistance to the Material Recovery Facility (MRF), and golf course operations.

Personnel costs increase approximately \$24,100 to \$839,500 mainly due to the cost to continue of existing staff, as well as changes in employee plan selections of health insurance, partially offset by a slight 0.02 FTE decrease in overtime costs. Operating expenses decrease slightly by \$300 mainly due to slight reductions in several supply accounts. Interdepartmental charges increase \$4,400 mainly due to an increase of \$1,300 in insurance costs, \$1,700 increase in copier replacement charges (previously budgeted in environmental health) and \$1,400 in computer ownership costs.

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	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government (a) (b)	\$7,942,245	\$6,460,506	\$15,386,960	\$6,596,021	\$135,515	2.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,200	\$63,900	\$63,900	\$63,900	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$695,032	\$390,000	\$530,000	\$300,000	(\$90,000)	-23.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$8,641,477	\$6,914,406	\$15,980,860	\$6,959,921	\$45,515	0.7%
Expenditures						
Personnel Costs	\$343,663	\$360,602	\$357,540	\$406,465	\$45,863	12.7%
Operating Expenses (a)	\$8,837,920	\$6,451,982	\$15,522,775	\$6,461,565	\$9,583	0.1%
Interdept. Charges	\$170,014	\$101,822	\$85,545	\$91,891	(\$9,931)	-9.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$9,351,597	\$6,914,406	\$15,965,860	\$6,959,921	\$45,515	0.7%
Rev. Over (Under) Exp.	(\$710,120)	\$0	\$15,000	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.69	3.69	3.69	4.09	0.40
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.04	0.04	0.04	0.04	0.00
Total FTEs	3.73	3.73	3.73	4.13	0.40

(a) The 2022 estimate includes the 2021 carryover of encumbered funds totaled \$2.27 million, and ordinance 176-113 carried over approved and available expenditure appropriations of \$189,700 for the CDBG program, \$1,980,700 for the HOME program, \$5,703,000 for the Emergency Rental Assistance grant program, and \$265,800 for CDBG-CV (coronavirus) grant program operating expenditures.

(b) The 2023 Budget includes an estimation of the U.S. Department of Housing (HUD) allocation. It is anticipated that if the actual award notification is lower than the budgeted amount, the Finance Committee will be notified, and the expenditures will be limited to the amount of the award notification.

Community Development Block Grant

Program Description

Through an annual grant process with an emphasis on collaboration, allocate federal Community Development Block Grant funds to subgrantees to meet the needs of low and moderate income persons through providing housing development and rehabilitation, expanding economic opportunities, improving community facilities and services, and providing public services.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	2.64	2.20	2.20	2.25	0.05
General Government (a)	\$1,816,523	\$1,500,000	\$2,242,094	\$1,461,566	(\$38,434)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$12,900	\$12,900	\$12,900	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$291,450	\$190,000	\$305,000	\$100,000	(\$90,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,107,973	\$1,702,900	\$2,559,994	\$1,574,466	(\$128,434)
Personnel Costs	\$172,562	\$195,100	\$186,000	\$207,859	\$12,759
Operating Expenses (a)	\$2,613,701	\$1,455,891	\$2,315,155	\$1,309,519	(\$146,372)
Interdept. Charges	\$53,096	\$51,909	\$53,839	\$57,088	\$5,179
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,839,359	\$1,702,900	\$2,554,994	\$1,574,466	(\$128,434)
Rev. Over (Under) Exp.	(\$731,386)	\$0	\$5,000	\$0	\$0

(a) 2022 estimate represents amounts including the 2021 carryover of encumbrances totaling \$772,000 and a 2021 ordinance carryover of \$189,700 through a separate ordinance. The 2022 budget was modified to account for additional program income received above budget in prior years totaling \$38,352 above the adopted budget and appropriated by enrolled ordinance #176-113, as well as reductions in grant funding based on actual HUD allocations below the adopted budget of \$38,434, adjusting the budget by enrolled ordinance #177-21.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at \$1,461,600, a decrease of approximately \$38,400 from the 2022 budget.

Charges for services of \$12,900, unchanged from the 2022 budget, are from fees for servicing CDBG housing loans.

Other revenues decrease \$90,000 to \$100,000, due to a decrease in program income of \$90,000 to \$60,000, repaid by the City of Waukesha, Housing Development, and Housing Rehabilitation programs.

Personnel costs increase nearly \$12,800 or 6.5% due to the shift of 0.05 FTE of the community development manager to the CDBG program area from 0.03 FTE of the HOME program area and 0.02 FTE from the emergency rental assistance grant program (CDBG-OTHER). The budget also reflects the inclusion of a 1.00 FTE programs and projects analyst created in mid-year 2022, with 0.60 FTE budgeted in the CDBG program area, and the abolishment of 0.60 FTE senior administrative specialist.

Overall, operating expenses decrease \$146,400, mainly due to a \$90,000 decrease in program income funded projects, and a \$56,400 decrease in subgrantee grants to communities.

Community Development Block Grant (Cont.)

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Analyze service delivery and operational models to support business continuity and resource efficiencies

For the department’s Community Development and Workforce Development Divisions which operate under similar grant administration structures, analyze service delivery and operational models to support business continuity and resource efficiencies. The analysis will examine opportunities to align resources and promote long-term business continuity.

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

Objective #2: Address Consolidated Plan Objectives

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

The allocation will target funding to the community objectives based on percentages identified by the CDBG Board.

Performance Measure: Community Objective	Funding Target % of annual Allocation(a)	2021 Actual(b)	2022 Estimate
Housing	18%	21	22
Economic Development	26%	5	5
Public Service (outside neighborhood stabilization areas)	15%	15	15
Public Service (within neighborhood stabilization areas)	10%	11	10
Facilities	11%	26	24
Administration	20%	20	18
Unallocated	0%	2	6

(a) Funding Target % of Annual Allocation is taken from the 2020-2024 Waukesha County Consolidated Plan.

(b) 2021 Actuals represent a percentage of the budgeted funding allocation. Unspent funding has been carried over to 2022. HUD calculates the percentage over the five-year period of the consolidated plan.

The community objectives are further defined as:

Housing: These projects place a particular emphasis on increasing the supply of affordable housing, rehabilitation and maintenance of the existing housing stock, and to meet special housing needs for persons with disabilities.

Economic Development: These services seek to create jobs for low and moderate income persons through activities such as providing low-interest loans to small businesses to increase capacity, improving transportation opportunities for persons to get to jobs, and providing training opportunities and childcare assistance to increase the likelihood of persons keeping a job.

Public Service (outside neighborhood stabilization areas): These are services provided directly to qualifying individuals, such as family/personal assistance; shelters; food/nutrition; workforce/job training; medical/health; and transportation. Federal regulations cap the funding of these services at 15% of the annual allocation to the county.

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

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

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

HOME Investment Partnership Program

Program Description

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

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	1.09	1.30	1.30	1.67	0.37
General Government (a)	\$1,106,837	\$2,710,506	\$5,338,162	\$2,884,455	\$173,949
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$4,200	\$51,000	\$51,000	\$51,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$403,582	\$200,000	\$225,000	\$200,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,514,619	\$2,961,506	\$5,614,162	\$3,135,455	\$173,949
Personnel Costs	\$103,483	\$137,958	\$144,923	\$173,814	\$35,856
Operating Expenses (a)	\$1,363,852	\$2,773,635	\$5,427,533	\$2,926,838	\$153,203
Interdept. Charges	\$26,018	\$49,913	\$31,706	\$34,803	(\$15,110)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,493,353	\$2,961,506	\$5,604,162	\$3,135,455	\$173,949

Rev. Over (Under) Exp.	\$21,266	\$0	\$10,000	\$0	\$0
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(a) 2022 estimate includes the 2021 carryover of encumbrances totaling \$1,157,400 and a 2021 ordinance carryover of \$1,980,700 through a separate ordinance. The 2022 budget was modified to account for additional grant funding and PI received above budget in prior years totaling \$331,800 above the adopted budget and appropriated by enrolled ordinance #176-113 and 177-21.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$2,884,500, an increase of nearly \$173,900 from the 2022 budget. The budget includes \$1,634,500 in annual HOME allocated funds, an increase of nearly \$173,900, and \$1,250,000 in HOME-American Rescue Plan Act funding to create affordable housing and services to assist individuals at risk or experiencing homelessness, remaining at 2022 budgeted levels.

Charges for services are budgeted to remain at \$51,000 and reflect fees for servicing HOME housing loans.

Other revenues include program income of \$200,000. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs.

Personnel costs increase nearly \$35,900 or 26% due to the cost to continue existing staffing levels, as well as the inclusion of 0.40 FTE of a full-time programs and projects analyst (the remaining 0.60 FTE is budgeted in the CDBG program), created in mid-year 2022. This is slightly decreased by the shift of 0.03 FTE community development manager to the CDBG program to better reflect staff time servicing this grant.

Operating expenses increase \$153,200 to \$2,926,800 mainly due to a \$136,500 increase in subgrantee grants to communities, and \$13,500 in advertising expenses for costs associated with housing loans and projects.

Interdepartmental charges decrease about \$15,100 related to a reduction in administrative overhead charges to the HOME-ARPA grant of \$12,000 and a decrease in management service charges on the HOME-ARPA grant of \$5,000, partially offset by increases in risk management charges of nearly \$1,400.

HOME Investment Partnership Program (Cont.)

Major Departmental Strategic Plan Objectives

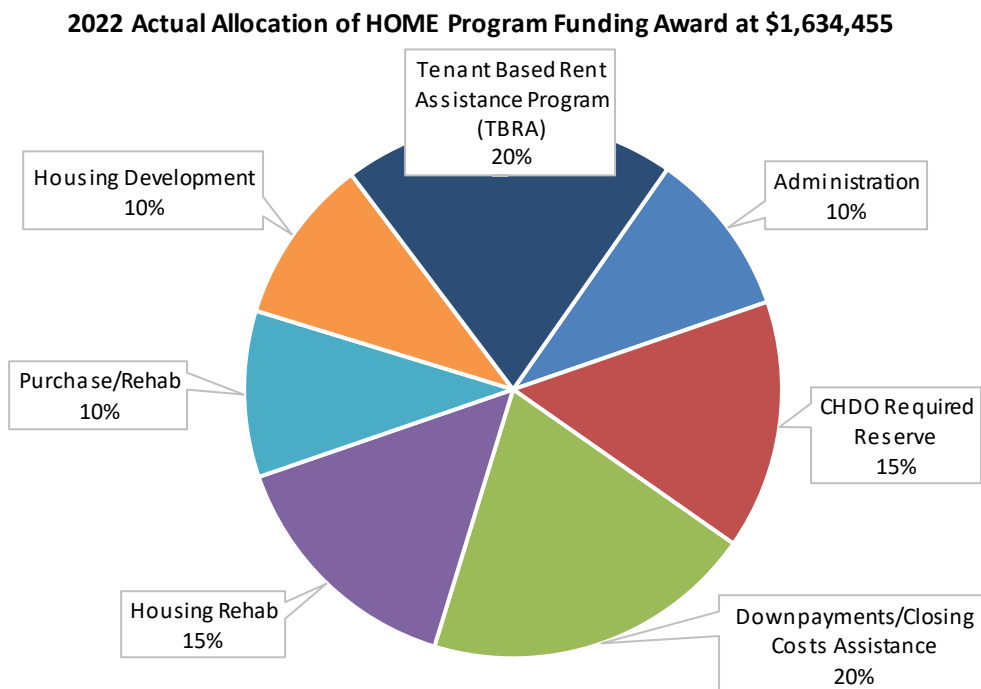
Quality Pillar: Ensuring Affordable Housing Options

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

To increase availability of workforce housing, commit 50% of HOME and Community Development Block Grant (CDBG) funded affordable housing projects to areas in Waukesha County with high opportunity areas of job growth by December 2022.

Performance Measure:

	Year 2021 Actual	Year 2022 Goal	Year 2023 Goal
50% of HOME and CDBG funded affordable housing projects will be located in high opportunity areas of the County by December 2022.	25%	50%	50%



* 2022 allocation based on the Home Board Recommendation.

Other Grant Programs

Program Description

This program area contains grants and other resources not specified under the Community Development Block Grant program or HOME Investment Partnership Program.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	0.00	0.23	0.23	0.21	(0.02)
General Government (a)	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$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)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$0
Personnel Costs	\$67,618	\$27,544	\$26,617	\$24,792	(\$2,752)
Operating Expenses (a)	\$4,860,367	\$2,222,456	\$7,780,087	\$2,225,208	\$2,752
Interdept. Charges	\$90,900	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,018,885	\$2,250,000	\$7,806,704	\$2,250,000	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

(a) 2022 Estimate includes estimated spending related to Emergency Rental Assistance grant funding of \$5,703,000 and \$265,800 for CDBG-CV (coronavirus) grant program operating expenditures carried over from 2021 through enrolled ordinance 176-113.

Program Highlights

Federal revenues from the US Department of Treasury totals \$2,250,000 to provide for emergency rental assistance.

Personnel costs decrease \$2,800 or 0.02 FTE related to the transfer of the community development manager to the CDBG program area to better reflect time in monitoring and reviewing the emergency rental assistance grant program.

Operating expenses in 2023 total \$2,225,200, primarily related to Emergency Rental Assistance funding to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.

Community Development Fund Grant Descriptions

Grant Title	Funding Source	Funding Administration	Grant End Date	2021 Actual Award	2022 Budget	2022 Estimated Award	2023 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,499,625	\$1,499,625	\$1,461,566	\$1,461,566
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,460,506	\$1,460,506	\$1,634,455	\$1,634,455
Emergency Rental Assistance #2	US Dept. of Treasury	US Dept. of Treasury	Sept. 30, 2025	\$0	\$2,250,000	\$2,250,000	\$2,250,000
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$0	\$1,250,000	\$1,250,000	\$1,250,000

CDBG Entitlement This grant allocates federal Community Development Block Grant funds to subgrantees to meet the needs of low- and moderate-income persons through providing housing development and rehabilitation, expanding economic opportunities, improving community facilities and services, and providing public services.

HOME Investment Partnership This grant is part of a consortium with Jefferson, Ozaukee, and Washington counties. Primarily, its purpose is to focus on owner occupied or rental housing initiatives for low- and moderate-income persons through new development, down payment assistance, homebuyer counseling, and housing rehabilitation.

Emergency Rental Assistance #2 This grant allocates US Department of Housing and Urban Development (HUD) funds to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability.

HOME-American Rescue Plan Act (ARPA) This grant allocates US Department of Housing and Urban Development (HUD) funds as part of the March 2021 American Rescue Plan Act to create affordable housing and services to assist individuals experiencing or at risk of experiencing homelessness via the development of non-congregate shelter units, supportive services, tenant-based rental assistance, and the development of affordable housing.

Fund Purpose

Beginning in 2018, Waukesha County began serving as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The Workforce Innovation and Opportunity Act (WIOA) is a federal program designed to assist job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy. The Board works in collaboration with local elected officials, economic development corporations, businesses, and the community to address macroeconomic issues in the three-county area. It is committed to finding workforce solutions through long-term planning and timely responses to the changing economy.

Beginning in the 2023 budget, the Workforce Fund will be renamed the Workforce & Economic Development Fund due to the inclusion of economic development initiatives that were originally budgeted in the Non-Departmental – General Fund budget. These initiatives include the Waukesha County Center for Growth, Milwaukee 7 Regional Economic Development, and the Waukesha County Tourism Initiative. These expenses were originally funded with a combination of fund balance and tax levy in the Non-Departmental budget, which are transferred to the Workforce Fund.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,360,230	\$2,127,318	\$2,504,370	\$1,947,934	(\$179,384)	-8.4%
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	\$150,000	\$150,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$122,500	\$122,500	N/A
Total Revenue Sources	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	4.4%
Expenditures						
Personnel Costs	\$106,560	\$115,850	\$112,127	\$120,929	\$5,079	4.4%
Operating Expenses	\$1,253,598	\$2,011,393	\$2,392,168	\$2,099,430	\$88,037	4.4%
Interdept. Charges	\$72	\$75	\$75	\$75	\$0	0.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,360,230	\$2,127,318	\$2,504,370	\$2,220,434	\$93,116	4.4%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.76	0.76	0.76	0.76	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.76	0.76	0.76	0.76	0.00

Program Highlights

Workforce Innovation Opportunity Act revenue from the State of Wisconsin - Department of Workforce Development (DWD) is budgeted at \$1,666,700, a decrease of \$148,100 related to the strong local economy. The annual funding of \$90,250 received from the State of Wisconsin – Department of Corrections to provide the Windows to Work program to offenders who are under supervision at Washington County Huber, Ozaukee County Huber, and Waukesha County Jail and Huber facilities remains at the 2022 budgeted level. The budget also includes statewide employment recovery dislocated worker grant funding of \$281,300, a decrease of \$31,250. For the first time in 2023, this fund is budgeting \$122,500 of tax levy and \$150,000 of General Fund balance for planned economic development activities, previously budgeted in the Non-Departmental budget.

Workforce & Economic Development (Cont.)

Personnel costs increased by nearly \$5,100 or 4.4%. Operating expenses increase about \$88,000 reflecting the transfer of \$272,500 in various economic development contributions and programming efforts, previously budgeted in Non-Departmental. This is partially offset by a decrease of \$183,500 in workforce grants mentioned above to nearly \$1,827,900, which include \$1,784,900 in related contracted services for approved vendors to provide assistance to adults, youth, dislocated workers, and ex-offenders to access training and support services to gain employment.

Workforce & Economic Development Expenditures	Funding Source	2023 Budget(a)
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$1,947,934
Waukesha County Economic Development (a)	County General Fund Balance	\$150,000
	County Tax Levy	\$100,000
Milwaukee 7 Regional Econ Dev Campaign (a)	County Tax Levy	\$12,500
Tourism Initiative (a)	County Tax Levy	\$10,000

GROW Fund Revolving Loan (b)	Funding Source	2023 Budget
American Rescue Plan Act (ARPA)	US Dept. of Treasury	\$3,000,000
Prior-Year Professional Baseball Park District Taxes	Assigned Fund Balance	\$1,500,000

- (a) Prior to the 2023 budget, non-workforce related expenditures were budgeted in the Non-Departmental budget.
- (b) The GROW Fund includes funding from the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds program and will be budgeted in the Special Purpose Grant Fund (see four pages later). The current preliminary plan will be to request an additional expansion of the GROW Fund of \$4.5 million, funded with ARPA revenues, in the 2024 proposed budget.

Workforce Grants: Funding is primarily designed to assist job seekers to access employment, education, training, and support services to succeed in the labor market through multiple program areas designed to target and match job seekers with prospective employers. Subsequent detail on these programs is identified on the next page.

Economic Development: Waukesha County contracts with the Waukesha County Center for Growth to serve as the economic development organization to drive economic growth in Waukesha County with a vision to make Waukesha County the best place to do business. Waukesha County funds will be leveraged with funds from the city of Waukesha and other participating local governments, the Wisconsin Small Business Development Center, and private businesses.

Milwaukee 7 Regional Economic Development Campaign: The Milwaukee 7 is a regional, cooperative economic development platform for the seven counties of southeastern Wisconsin: Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Waukesha, and Washington. The county is making an annual contribution of \$12,500 to the Milwaukee 7’s Regional Economic Development Campaign.

Tourism Initiative: The county will continue support to Waukesha Area Convention and Visitors Bureau activity related to tourism and promotion.

GROW Fund Revolving Loan: The 2023 budget appropriates \$4.5 million to expand the GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County. The GROW Fund expansion will be budgeted in the Special Purpose Grant Fund (see four pages later).

Financial Pillar: Protect taxpayer investments

Objective #1: Create an agreement for the contribution of funds into the GROW Fund.

Create an agreement between Waukesha County and the Waukesha County Center for Growth for the contribution of ARPA and Stadium Tax Revenues into the GROW Fund.

Objective #2: Create a multi-year business plan for Center for Growth operational sustainability

Create a multi-year phase-down strategy to enable revolving loan revenue to help support the operations of the Waukesha County Center for Growth, allowing for reduced county contributions. The strategy will include projections at multiple loan utilization rates to anticipate the minimum and maximum length of time expected for the loan fund to support full organizational sustainability.

Objective #3: Analyze service delivery and operational models to support business continuity and resource efficiencies

For the department’s Community Development and Workforce Development Divisions which operate under similar grant administration structures, analyze service delivery and operational models to support business continuity and resource efficiencies. The analysis will examine opportunities to align resources and promote long-term business continuity.

Grant Title	Funding Source	Funding Administration	FY 20-21 Actual Award	FY 21-22 Estimated Award	FY 21-22 Actual Award	FY 22-23 Estimated Award
WIOA Administration	US Dept. of Labor	WI Dept. of Workforce Development	\$89,803	\$138,063	\$138,063	\$124,247
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$241,488	\$388,319	\$388,319	\$349,487
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$291,031	\$405,240	\$405,240	\$364,716
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$275,727	\$449,006	\$449,006	\$404,106
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$67,009	\$67,009	\$47,140	\$37,786
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$90,250	\$90,250	\$93,750	\$90,250
WIOA Statewide Employment Recovery	US Dept. of Labor	WI Dept. of Workforce Development	\$250,000	\$0	\$0	\$0
Worker Advancement Initiative	US Dept. of Treasury	WI Dept. of Workforce Development	\$0	\$0	\$1,080,466	\$0

Grant Descriptions:

WIOA Administration: This grant provides funding for the administration of the WIOA programs and the Workforce Development Board.

WIOA Adult Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Adult Program if they are 18 years of age or older, eligible to work in the United States, and are registered with Selective Service (if applicable).

WIOA Dislocated Worker Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Dislocated Worker Program if they are 18 years of age or older, eligible to work in the United States, are registered with Selective Service (if applicable), and meet the requirements for at least one dislocated worker category including individual or small group layoff, permanent closure or mass layoff, separating or separated members of the U.S. Armed Forces, self-employed, displaced homemaker, or military spouse.

WIOA Youth Program: This grant serves employers and eligible individuals. Individuals are eligible for the WIOA Youth Program as an in-school youth if they are attending secondary or post-secondary school, are not younger than age 14 or older than 21, are low-income, are eligible to work in the United States, are registered for Selective Service (if applicable), and satisfy the requirements of at least one eligibility barrier (e.g., basic skills deficient, offender or ex-offender, foster care). Individuals are eligible for the WIOA Youth Program as an out-of-school youth if they are not attending secondary or post-secondary school, are not younger than age 16 or older than 24, are eligible to work in the United States, are registered for Selective Service (if applicable), and satisfy the requirements of at least one eligibility barrier (e.g., school dropout, homeless, has a disability).

WIOA Rapid Response Program: This grant provides funding for the planning and coordination of Rapid Response services to employers and affected individuals who have or are in the process of being dislocated. This may include assistance with connecting individuals to local resources, providing topic-specific workshops, onsite WIOA registration, and targeted hiring assistance.

Windows to Work Program: This grant serves offenders who are under Department of Corrections supervision at the tri-county Huber facilities and county jails. The program provides assistance with obtaining and retaining employment.

WIOA Statewide Employment Recovery: This one-time grant provides supplemental funding to serve additional individuals who meet the WIOA Dislocated Worker Program eligibility criteria.

Worker Advancement Initiative: This one-time grant provides additional funds to assist job seekers impacted by the COVID-19 pandemic while increasing eligibility and access to workforce programming.

Performance Indicators:

WIOA programs are measured by national primary indicators of performance on a quarterly basis. Currently, each program has four indicators. Two additional indicators (measurable skill gain and effectiveness in serving employers) will be assigned once baseline data has been captured. Performance results from the most recent quarter include:

WIOA Title I Primary Indicators of Performance (Q1 PY21-22)										
Program	Q2 Unsubsidized Employment		Q4 Unsubsidized Employment		Median Earnings (Qtrly)		Credential Attainment Rate		Measurable Skill Gain	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Adult	83%	75%	82%	78.8%	\$7,000	\$7,559	70%	72.7%	42%	72%
Dislocated Worker	85%	85.2%	81%	83.5%	\$9,000	\$11,112	70%	76%	45%	68.4%
Youth	81%	90.2%	82%	89.1%	\$4,600	\$5,846	60%	66.7%	32%	52.9%

Definitions of Primary Indicators of Performance:

Q2 and Q4 Unsubsidized Employment: The percentage of program participants who are in unsubsidized employment during the second quarter after exit from the program. Employment includes unsubsidized employment, registered apprenticeship and military service. For the Youth Program, this also includes participants who were in educational programs including occupational skills training, postsecondary education, and secondary education.

Median Earnings: The median earnings of program participants who are in unsubsidized employment during the second quarter after exit from the program, as established through direct unemployment insurance wage record match, Federal or military employment records, or supplemental wage information.

Credential Attainment Rate: The percentage of participants who obtain a recognized postsecondary credential during participation or within one year after exit from the program. Participants who receive a secondary school diploma or equivalent are successful if the participant was also employed or entered postsecondary education within one year of program exit.

Measurable Skill Gain: The percentage of program participants who, during a program year, are in an education or training program that leads to a recognized postsecondary credential or employment and who are achieving measurable skill gains, defined as documented academic, technical, occupational, or other forms of progress, towards such a credential or employment.

In addition to the above indicators, other highlights from the PY20-21 program year include:

- 259 total program participants.
- 116 were placed in employment with the others either attending an educational program or receiving other program services.
- 33 received formal on-the-job training with local employers.
- 12 businesses provided incumbent worker training to 45 employees.
- 55 individual training accounts were provided for occupations in 12 different occupational areas including health science, business management, transportation logistics, manufacturing, and information technology.
- Average hourly wages upon placement for adults, dislocated workers, and youth were \$18.10, \$24.83, and \$14.75, respectively.

Special Purpose Grant Fund (ARPA) – GROW Fund

Fund Purpose

In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County’s CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.

The County Board approved the creation of a new “Special Purpose Grant Fund” to allow the county to more readily manage and report on project progress and grant spending. The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level, similar to the Capital Project Fund.

There will be instances when it is more appropriate to account for ARPA funding outside of the ARPA Fund. These instances include (1) reimbursement for eligible staff time that was already included in departmental operating budgets, (2) investing in start-up costs for department programs which will continue after 2026, (3) application of funds to offset “revenue loss” (mentioned above), and (4) funding for eligible projects in the Capital Project Fund. All ARPA funds will be tracked using a unique revenue account. All planned uses of ARPA-CSLFRF can be found on pages 480-485.

Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$0	\$0	\$0	\$3,000,000	\$3,000,000	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$1,500,000	\$1,500,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$0	\$0	\$0	\$4,500,000	\$4,500,000	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	0.00	0.00	0.00	0.00	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	0.00	0.00	0.00	0.00	0.00	

Program Highlights

The 2023 budget includes a \$4.5 million expansion to the GROW Fund through a contract with the Waukesha County Center for Growth, a business-led economic development organization. The GROW Fund, a community development revolving loan fund, was established with \$2.5 million from area banks, under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The GROW Fund helps to expand and attract businesses and increase housing stock to meet the projected employment growth in Waukesha County. Representatives from banks in Waukesha County serve on the loan committee and make decisions regarding issuing the loans.

This expansion of the GROW Fund is planned to be funded with \$3.0 million of ARPA funds and \$1.5 million in professional baseball park district taxes distributed to Waukesha County in accordance with 2019 Wisconsin Act 28. This last revenue source consists of excess district sales tax revenue received after the tax sunset on March 30, 2020, which may only be used for economic development, property tax relief, public safety, or parks and recreation, according to state law.

Expanding the GROW Fund provide the following benefits:

- Generating economic development, resulting in growth in property value and jobs in the community.
- Increasing the housing stock to meet employment demand within the county.
- Leveraging the use of one-time contributions to create ongoing investments as the same funds are reloaned multiple times.
- Generating investment income that can be used to lower the county's annual contribution to Waukesha Center for Growth in future years.

The expansion of the GROW fund will require a proposed contract with the Waukesha Center for Growth for the County Board. The proposed contract will contain a return provision requiring the return of the County loaned principal when either the funds are not needed any more due to sufficient money in the Fund or the dissolution of the program or organization.

Fund Purpose

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

Financial Summary	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change From 2022 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	\$20,391	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$420,391	\$400,000	\$400,000	\$400,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$62,500	\$0	\$62,500	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$337,500	\$0	\$337,500	\$0	0.0%
Total Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$420,391	\$0	\$400,000	\$0	\$0	N/A

Summary of Tarmann Fund Funding Sources 2019 – 2023

Revenue Source	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	Budget Change
DNR Stewardship Grant Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Landfill Siting	\$0	\$0	\$0	\$0	\$0	\$0
Tarmann Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Land Sales - Permits/Sales, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Total Expenditures	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

Program Highlights

Fund balance is budgeted at \$400,000 and consist of state Stewardship grant reimbursements from prior year purchases. State Stewardship reimbursement often does not occur in the same year as acquisition. For budget purposes, Stewardship grant revenues are recorded as revenue in the year received. Reimbursements are anticipated to remain at an average of 40% of acquisition costs. Fund balance will be used for initial purchase.

Expenditures are budgeted at \$400,000, which include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.

Major Departmental Strategic Plan Objectives

County-Wide Strategic Pillar: Quality

Objective #1: Waukesha County Park and Open Space Plan Implementation

Through implementation of the Waukesha County Park and Open Space Plan, provide a natural resource-based park system for family oriented self-actualized recreation.

Implementation of the adopted Park and Open Space Plan through donations, dedications, right of first refusal, easements, fee simple acquisition, or bequeaths.

Performance Measure:	2021 Actual	2022 Target	2022 Estimate	2023 Target
Acres in Parks Plan	4,543	4,543	4,543	4,543
Acres of Parks Plan Acquired	4,020	4,020	4,020	4,020
% of Park Plan Acquired	88.5%	88.5%	88.5%	88.5%
Acres in Greenway Plan	7,689	7,689	7,689	7,689
Acres of Greenway Plan Acquired	3,539	3,539	3,539	3,539
% of Greenway Plan Acquired	46.0%	46.0%	46.0%	46.0%

Fund Purpose

This Fund is comprised of golf courses that are financed in a manner similar to private business enterprises. The Fund's purpose is to provide complete golfing facilities to meet public expectations at affordable rates, while not requiring a tax subsidy.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$2,030	\$0	\$17,820	\$16,128	\$16,128	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,416,363	\$2,145,000	\$2,230,530	\$2,212,000	\$67,000	3.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$32,060	\$12,000	\$12,800	\$12,000	\$0	0.0%
Appr. Fund Balance	\$651	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,451,104	\$2,157,000	\$2,261,150	\$2,240,128	\$83,128	3.9%
Expenditures						
Personnel Costs	\$879,019	\$876,278	\$809,445	\$885,533	\$9,255	1.1%
Operating Expenses	\$680,863	\$698,374	\$718,040	\$795,722	\$97,348	13.9%
Interdept. Charges	\$631,606	\$587,714	\$570,181	\$613,440	\$25,726	4.4%
Fixed Assets (Memo) (c)	\$82,511	\$65,900	\$65,900	\$43,500	(\$22,400)	-34.0%
Total Expenditures	\$2,191,488	\$2,162,366	\$2,097,666	\$2,294,695	\$132,329	6.1%
Operating Income/(Loss)	\$259,616	(\$5,366)	\$163,484	(\$54,567)	(\$49,201)	N/A
Cash Flow From Operations (b)	\$337,690	\$96,243	\$268,344	\$97,685	\$1,442	1.5%

Position Summary (FTE)

Regular Positions	4.90	3.90	3.90	3.90	0.00
Extra Help	9.74	12.60	12.60	12.63	0.03
Overtime	0.44	0.44	0.44	0.44	0.00
Total FTEs	15.08	16.94	16.94	16.97	0.03

- (a) In 2021, 2022, and 2023 interest income is budgeted in and accounted for by management only in the Naga-Waukee Golf Course program area.
- (b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed asset request.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellenceObjective #1: 80% customer satisfaction rating for golf experience and events.

Performance measure: 80% of participants reported good or very good rating for Golf experience and events.

(a) Department management will look to capture this information through customer surveys.

Objective #2: Provide enhanced opportunities at Waukesha County Golf Courses for local business outings for companies that may be looking for smaller and time-sensitive events.

Performance measure: Market, plan and host one (1) new small business outing per month from May to September at both Naga-Waukee and Moor Downs Golf Courses for groups of 12-32 players.

Naga-Waukee Golf Course

Program Description

Provides a well-maintained 18-hole golf course to meet public expectations and support facilities without tax levy funds.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	11.58	12.28	12.28	12.29	0.01
General Government (c)	\$1,821	\$0	\$13,661	\$12,800	\$12,800
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,911,361	\$1,751,000	\$1,826,000	\$1,799,000	\$48,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$31,539	\$9,000	\$9,800	\$9,000	\$0
Appr. Fund Balance	\$276	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,944,997	\$1,760,000	\$1,849,461	\$1,820,800	\$60,800
Personnel Costs	\$708,688	\$666,074	\$617,375	\$669,654	\$3,580
Operating Expenses (excl. Depr. Exp)	\$432,761	\$479,475	\$473,290	\$481,830	\$2,355
Depreciation Expense	\$65,828	\$87,711	\$91,865	\$137,219	\$49,508
Interdept. Charges	\$525,997	\$474,265	\$452,397	\$490,943	\$16,678
Fixed Assets (Memo) (a)	\$73,540	\$65,900	\$65,900	\$22,000	(\$43,900)
Total Expenditures	\$1,733,274	\$1,707,525	\$1,634,927	\$1,779,646	\$72,121
Operating Income/(Loss)	\$211,723	\$52,475	\$214,534	\$41,154	(\$11,321)
Cash Flow From Operations (b)	\$277,275	\$140,186	\$306,399	\$178,373	\$38,187

(a) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the department's fixed asset request.

(b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

(c) The 2022 estimate contains unbudgeted general government revenue related to the American Rescue Plan Act (ARPA) to help offset rising fuel costs.

Naga-Waukee Golf Course (Continued)

Program Highlights

Overall revenues are increased \$60,800 from the 2022 budget to \$1,820,800, to better reflect prior and current year activity. This includes \$12,800 in temporary general government American Rescue Plan Act (ARPA) funds to offset rising fuel costs.

Personnel costs increase by nearly \$3,600 or 2%, largely due to an increase in temporary extra help of \$15,700, related to anticipated rate increases in order to maintain market competitiveness. This increase is partially offset by reductions in unemployment compensation charges of \$5,000 to better reflect prior year experience.

Operating expenses increase by \$2,400 mainly related to a \$10,000 increase in annual golf cart replacement purchases from 16 units to 18, \$3,000 for the construction of course markers/tees, and \$5,000 for concession supplies. This is partially offset by a \$17,500 reduction in small maintenance projects largely due to a brush removal project that was budgeted in 2022 and not repeated in 2023. Scheduled depreciation increases nearly \$49,500 based on prior year and future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by nearly \$16,700 due to a \$27,400 increase in vehicle fuel and anticipated maintenance charges, partly offset with \$12,800 in budgeted ARPA funds mentioned previously. Additionally, administrative overhead charges increase \$3,190 and department management charges increase \$4,000. This increase is further offset by a decrease of \$8,600 in workers compensation charges based on prior year experience in the golf system, as well as a decrease of \$6,200 in telephone charges; with some of those costs now reflected under operating expenses.

Scheduled fixed asset purchases of \$22,000 include the purchase of a towable sweeper for debris management.

Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
9 Hole Rounds	71,198	65,700	65,700	67,100	1,400
Golf Car Rentals	32,560	29,000	29,000	30,000	1,000
9 Hole Play	17,520	16,700	16,700	16,700	0
18 Hole Play	26,839	24,500	24,500	25,200	700

Naga-Waukee Golf Course Revenue				
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Green Fees	\$988,950	\$975,000	\$1,025,000	\$980,000
Golf Cars	\$449,254	\$370,000	\$390,000	\$405,000
Food	\$260,649	\$225,000	\$225,000	\$225,000
Merchandise	\$119,484	\$110,000	\$110,000	\$110,000
Misc. Revenue	\$118,106	\$80,000	\$99,461	\$100,800
Total Revenue	\$1,936,443	\$1,760,000	\$1,849,461	\$1,820,800

Moor Downs Golf Course

Program Description

Provides a well-maintained 9-hole golf course to meet public expectations and support facilities without tax levy funds.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.50	4.66	4.66	4.68	0.02
General Government	\$209	\$0	\$4,159	\$3,328	\$3,328
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$505,002	\$394,000	\$404,530	\$413,000	\$19,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$522	\$3,000	\$3,000	\$3,000	\$0
Appr. Fund Balance	\$23	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$505,756	\$397,000	\$411,689	\$419,328	\$22,328
Personnel Costs	\$170,331	\$210,204	\$192,070	\$215,879	\$5,675
Operating Expenses (excl. Depr. Exp)	\$169,377	\$117,290	\$139,890	\$161,640	\$44,350
Depreciation Expense	\$12,897	\$13,898	\$12,995	\$15,033	\$1,135
Interdept. Charges	\$105,609	\$113,449	\$117,784	\$122,497	\$9,048
Fixed Assets (Memo) (a)	\$8,971	\$0	\$0	\$21,500	\$21,500
Total Expenditures	\$458,214	\$454,841	\$462,739	\$515,049	\$60,208

Operating Income/(Loss)	\$47,542	(\$57,841)	(\$51,050)	(\$95,721)	(\$37,880)
Cash Flow From Operations (b)	\$60,416	(\$43,943)	(\$38,055)	(\$80,688)	(\$36,745)

(a) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the department's fixed asset request.

(b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Overall revenues are increased \$22,300 to about \$419,300, mainly related to higher golf car rental revenues of \$15,000 based on prior and current year activity. This includes \$3,300 in temporary general government American Rescue Plan Act (ARPA) funds to offset rising fuel costs.

Personnel costs increase about \$5,700 to \$215,900 largely due to increasing extra help \$7,174 or 5.8%, mainly reflecting increased hourly rates to help maintain market competitiveness partially offset by turnover savings.

Operating expenses increase by \$44,400 to \$161,600, largely due to a \$30,000 increase in water and sewer charges based on prior year activity and increased rates, \$9,000 for increased pro shop and concession merchandise based on customer utilization, and a \$13,500 increase in small land improvements related to tree plantings and other landscaping. This is partially offset by a \$10,000 reduction in maintenance costs, mostly related to a protective netting barrier budgeted in 2022 to prevent accidents and damage to patron's vehicles at the Waukesha County Employee Health and Wellness Center.

Scheduled Depreciation is increased by \$1,100 based on prior year and future year fixed asset acquisitions.

Interdepartmental charges have increased \$9,000 mainly due to a \$4,800 increase in vehicle fuel and anticipated maintenance, \$3,500 in vehicle replacement charges, and \$700 in increased administrative overhead charges.

Scheduled fixed asset acquisitions purchases of \$21,500 include: \$12,000 for garage and personnel doors and \$9,500 for clubhouse HVAC updates.

Moor Downs Golf Course (continued)

Activity

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
9 Hole Rounds	26,057	20,000	20,000	25,000
Golf Car Rental	16,059	13,100	13,100	14,500
Foot Golf Rounds*	454	0	0	0

Moor Downs Golf Course Revenue*				
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Green Fees	\$291,638	\$260,000	\$260,000	\$260,000
Foot Golf *	\$2,495	\$0	\$0	\$0
Golf Cars	\$139,794	\$90,000	\$90,000	\$105,000
Concessions	\$40,740	\$30,000	\$30,000	\$30,000
Merchandise	\$28,524	\$14,000	\$24,000	\$18,000
Misc. Revenues	\$2,542	\$3,000	\$7,689	\$6,328
Total Revenue	\$505,733	\$397,000	\$411,689	\$419,328

*Foot golf was discontinued in the 2022 budget.

Ice Arenas Fund

Parks & Land Use

Enterprise Fund

Fund Purpose

To provide quality ice skating facilities at competitive and affordable rates while meeting the recreational and entertainment expectations of the customers.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,068	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,006,613	\$1,101,930	\$1,159,628	\$1,132,590	\$30,660	2.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,403	\$10,000	\$3,325	\$5,000	(\$5,000)	-50.0%
Appr. Fund Balance	\$1,758	\$0	\$4,365	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,016,842	\$1,111,930	\$1,167,318	\$1,137,590	\$25,660	2.3%
Expenditures						
Personnel Costs	\$500,102	\$579,579	\$553,274	\$580,245	\$666	0.1%
Operating Expenses (b)	\$513,641	\$559,388	\$548,412	\$576,263	\$16,875	3.0%
Interdept. Charges	\$110,913	\$112,454	\$113,293	\$117,873	\$5,419	4.8%
Fixed Assets (Memo) (c)	\$44,075	\$0	\$0	\$36,425	\$36,425	N/A
Interdept. Debt-Prin (d)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,124,656	\$1,251,421	\$1,214,979	\$1,274,381	\$22,960	1.8%
Operating Income/(Loss) (b)	(\$107,814)	(\$139,491)	(\$47,661)	(\$136,791)	\$2,700	N/A
Cash Flow From Operations (a)	\$20,301	\$2,180	\$85,114	\$2,032	(\$148)	-6.8%

Position Summary (FTE)

Regular Positions	4.16	4.16	4.16	4.16	0.00
Extra Help	3.98	4.24	4.24	4.16	(0.08)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.14	8.40	8.40	8.32	(0.08)

- (a) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (b) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes higher depreciation expense from all capital investment regardless of the funding source.
- (c) Total expenditures and net operating income/(loss) excludes capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (d) Per county ordinance 167-033 the General Fund principal repayment for Eble Park and Naga-Wauke Ice Arenas' loan amounts have been suspended until no later than 2022 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.

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellenceObjective #1: 80% customer satisfaction rating for public events and programs

Performance measure: 80% of participants reported a good or very good rating for the Ice Arena programs.

Objective #2: Provide affordable ice skating opportunities through cost-effective management

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:	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Naga-Waukee: Prime hours utilized	64%	55%	70%	60%	65%
Eble: Prime hours utilized	60%	45%	70%	60%	65%

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:	2020 Actual	2021 Actual	2022 Target	2022 Estimate	2023 Target
Naga-Waukee: Non-prime hours utilized	36%	24%	25%	30%	35%
Eble: Non-prime hours utilized	40%	19%	25%	25%	30%

CURRENT CONTRACT ICE COMPARISON: PRIME	2020	2021	2022	2023	2023 % Increase
Eble	\$275.00	\$275.00	\$275.00	\$284.00	3.27%
Naga-waukee	\$275.00	\$275.00	\$275.00	\$284.00	3.27%
Other Area Ice Arenas (Average)	N/A	N/A	N/A	N/A	N/A

CURRENT CONTRACT ICE COMPARISON: NON-PRIME	2020	2021	2022	2023	2023 % Increase
Eble	\$240.00	\$240.00	\$240.00	\$242.00	0.83%
Naga-waukee	\$240.00	\$240.00	\$240.00	\$242.00	0.83%
Waukesha Summer	\$205.00	\$205.00	\$205.00	\$210.00	2.44%
Other Area Ice Arenas (Average)	N/A	N/A	N/A	N/A	N/A

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	4.20	4.20	4.20	4.16	(0.04)
General Government	\$534	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$563,900	\$544,470	\$553,987	\$561,945	\$17,475
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,792	\$10,000	\$3,000	\$5,000	(\$5,000)
Appr. Fund Balance	\$879	\$0	\$879	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$571,105	\$554,470	\$557,866	\$566,945	\$12,475
Personnel Costs	\$273,188	\$299,682	\$296,899	\$309,530	\$9,848
Operating Expenses (excl. Depr. Exp)	\$211,532	\$236,561	\$226,602	\$236,425	(\$136)
Depreciation Expense (a)	\$80,832	\$81,802	\$87,362	\$88,433	\$6,631
Interdept. Charges	\$57,681	\$56,968	\$57,306	\$55,062	(\$1,906)
Fixed Assets (Memo) (b)	\$14,975	\$0	\$0	\$21,425	\$21,425
Total Expenditures	\$623,233	\$675,013	\$668,169	\$689,450	\$14,437

Operating Income/(Loss) (a)	(\$52,128)	(\$120,543)	(\$110,303)	(\$122,505)	(\$1,962)
Cash Flow From Operations (c)	\$27,825	(\$38,741)	(\$23,820)	(\$34,072)	\$4,669

- (a) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations, which is contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes donations as contributed capital, resulting in higher depreciation expense.
- (b) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform with financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (c) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Program revenues increase \$12,500 to \$567,000, mainly due to an increase of \$14,500 in contracted ice rentals based on average anticipated rate increases of 3.27%.

Personnel costs increase \$9,800 to \$309,500 and fund the cost to continue existing staffing levels, with a slight reduction of 0.04 FTE temporary extra help, offset with increasing rates to maintain market competitiveness.

Operating expenses, excluding budgeted depreciation, nearly remain at 2022 budgeted levels. Depreciation is scheduled to increase by \$6,600 to nearly \$88,400 based on prior year and future fixed asset acquisitions.

Interdepartmental charges decrease \$1,900 mainly due to a reduction in vehicle repair and maintenance charges of \$2,300 based on prior year experience, and a reduction of \$2,700 in communications charges, partly offset by an increase of \$2,200 in vehicle replacement charges and \$1,700 increase in administrative overhead.

Fixed assets of \$21,400 include costs associated with a new rink pump to maintain stable, consistent ice conditions throughout the facility.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Contract Ice Hours (a)	1,434	1,675	1,675	1,600	(75)
Public Skating Attendance (b)	13,630	12,100	12,500	13,500	1,400
No. of Skate Rentals	3,667	5,000	4,000	5,000	0

- (a) Contract Ice hours includes hours related to Learn to Skate Programming in addition to ice time reservations
- (b) Public Skating attendance includes open hockey attendance participants.

Naga-Waukee Ice Arena Revenue

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Public Skating	\$104,963	\$95,545	\$98,696	\$94,545	(\$1,000)
Learn to Skate Program	\$28,603	\$24,000	\$30,168	\$24,000	\$0
WCHL - Hockey League	\$97,052	\$82,500	\$82,500	\$82,500	\$0
Contracted Ice	\$297,646	\$310,425	\$310,425	\$324,900	\$14,475
Concession	\$33,518	\$30,000	\$30,198	\$34,000	\$4,000
Investment Income	\$3,399	\$7,000	\$4,000	\$4,000	(\$3,000)
Merch/Bds/Misc	\$5,046	\$5,000	\$3,000	\$3,000	(\$2,000)
Total	\$570,227	\$554,470	\$558,987	\$566,945	\$12,475

Eble Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Staffing (FTE)	3.94	4.20	4.20	4.16	(0.04)
General Government	\$534	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$442,713	\$557,460	\$605,641	\$570,645	\$13,185
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,611	\$0	\$325	\$0	\$0
Appr. Fund Balance	\$879	\$0	\$3,486	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$445,737	\$557,460	\$609,452	\$570,645	\$13,185
Personnel Costs	\$226,914	\$279,897	\$256,375	\$270,715	(\$9,182)
Operating Expenses (excl. Depr. Exp)	\$172,236	\$181,156	\$184,670	\$201,015	\$19,859
Depreciation Expense (a)	\$49,041	\$59,869	\$49,778	\$50,390	(\$9,479)
Interdept. Charges	\$53,232	\$55,486	\$55,987	\$62,811	\$7,325
Fixed Assets (Memo) (b)	\$29,100	\$0	\$0	\$15,000	\$15,000
Total Expenditures	\$501,423	\$576,408	\$546,810	\$584,931	\$8,523
Operating Income/(Loss) (a)	(\$55,686)	(\$18,948)	\$62,642	(\$14,286)	\$4,662
Cash Flow From Operations (c.)	(\$7,524)	\$40,921	\$108,934	\$36,104	(\$4,817)

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

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

(c) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Program revenues increase about \$13,200 to \$570,600, mainly due to an increase in public skating revenues of \$8,250 and contracted ice time of \$3,900 related to increased rates. Public skating rates and lesson fees are adjusted as necessary to maintain market position.

Personnel costs decrease approximately \$9,200 to \$270,700, mainly due to decreases in health and dental insurance costs of \$13,200 based on changes in employee plan selections, partially offset by the remaining cost to continue of staff and extra help. Extra help is reduced by 0.04 FTE due to a reduction in available hours, offset with increasing rates to maintain market competitiveness.

Eble Ice Arena (continued)

Operating expenses are being increased by approximately \$19,900 mostly due to a \$13,200 increase in planned facility repair and maintenance costs to keep up with a planned multi-year facility management plan, targeting replacement of doors, bathroom fixtures, and lighting improvements in the facility. The budget also includes an increase of \$3,400 in recreation services and supplies for contracted programming services based on prior year and anticipated activity. Budgeted depreciation expense decreases \$9,500 to about \$50,400 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase almost \$7,300 mainly due to a \$8,200 increase in vehicle replacement charges due to reducing the replacement timeline of the Zamboni based on prior year experience, and a \$1,700 increase in administrative overhead charges, partly offset by a \$2,700 decrease in communications charges.

Fixed assets of \$15,000 include planned purchase of lighting fixtures in the facility.

Activity	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Contract Ice Hours (a)	1,014	1,628	1,628	1,600	(28)
Public Skating Attendance (b)	12,465	13,600	13,600	13,595	(5)
No. of Skate Rentals	3,428	5,000	5,000	5,000	0

(a) Contract Ice hours includes hours related to Learn to Skate Programming in addition to ice time reservations

(b) Public Skating attendance includes open hockey attendance participants.

Eble Ice Arena Revenue					
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 vs. 2022 Budget Change
Public Skating	\$86,938	\$105,795	\$147,276	\$114,045	\$8,250
Learn to Skate Program	\$12,928	\$24,000	\$26,700	\$24,000	\$0
WCHL – Hockey League	\$67,775	\$82,500	\$82,500	\$82,500	\$0
Contracted Ice	\$256,306	\$310,165	\$310,165	\$314,100	\$3,935
Concession	\$18,345	\$32,000	\$37,000	\$34,000	\$2,000
Merch/Bds/Misc	\$2,566	\$3,000	\$2,238	\$2,000	(\$1,000)
Total	\$444,858	\$557,460	\$605,879	\$570,645	\$13,185

Fund Purpose/Program Description

As the designated “responsible unit” for 26 Waukesha County municipalities, the County promotes waste reduction, recycling, composting, and resource recovery through the administration of an “effective recycling program” to comply with the Solid Waste Reduction Recovery, and Recycling Law, (Chapter 287 of Wisconsin Statutes). This includes jointly overseeing a publicly-owned and privately operated Material Recycling Facility in cooperation with the City of Milwaukee (Joint MRF). For the County, the program is managed as a self-sustaining enterprise fund (Recycling Fund), relying on revenues from the sale of recyclable commodities and state grants, with no tax levy. Since 2015, the Joint MRF has processes and sold an average of 70,000 tons of recyclables per year, collected from 26 county municipalities, the City of Milwaukee and third-party hauler contracts. The County manages MRF operating contracts, state recycling grants, MRF building and equipment maintenance, and recyclable collection services at county-owned facilities and several drop-off sites located around the county. The County also delivers a comprehensive public education and outreach program, participates on local landfill siting and monitoring committees, and provides technical assistance to local officials, businesses, and the public on waste management techniques, including waste reduction, composting, recycling, and special waste disposal.

Since 2001, the County has distributed over \$19 million in annual dividend payments to the 26 community partners in the county to help them recover recyclable collection costs. These payments were suspended in 2019 due to the ability of the County to sustain an adequate fund balance for future equipment upgrades at the Joint MRF. This budget reinstates dividend payments under a new calculation that shifts from projections to actual program revenues.

Financial Summary	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$984,786	\$982,337	\$972,857	\$972,855	(\$9,482)	-1.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$48	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$2,604,523	\$2,077,650	\$2,540,869	\$2,236,500	\$158,850	7.6%
Appr. Fund Balance (a)	\$648,445	\$55,000	\$136,530	\$433,225	\$378,225	687.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,237,802	\$3,114,987	\$3,650,256	\$3,642,580	\$527,593	16.9%
Expenditures						
Personnel Costs	\$369,417	\$392,829	\$389,637	\$402,147	\$9,318	2.4%
Operating Expenses (b)	\$2,032,559	\$2,587,211	\$2,594,608	\$3,060,856	\$473,645	18.3%
Depreciation Expense	\$658,001	\$678,242	\$666,992	\$678,242	\$0	0.0%
Interdept. Charges	\$137,618	\$132,909	\$132,909	\$130,856	(\$2,053)	-1.5%
Fixed Assets (Memo) (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,197,595	\$3,791,191	\$3,784,146	\$4,272,101	\$480,910	12.7%
Operating Income/(Loss)	\$1,040,207	(\$676,204)	(\$133,890)	(\$629,521)	\$46,683	N/A
Cash Flow From Operations (d)	\$1,049,763	(\$52,962)	\$396,572	(\$384,504)	(\$331,542)	N/A

Position Summary (FTE)

Regular Positions	4.43	4.43	4.43	4.43	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	4.43	4.43	4.43	4.43	0.00

*Footnotes located on the following page.

(a) MRF Appropriated fund balance is used for:

	2021 Actual	2022 Budget	2022 Est.	2023 Budget
MRF Equipment Repair/Replacement (1)	\$130,000	\$55,000	\$55,000	\$124,500
Recycling Program Disbursement - Community Dividend (2)	\$0	\$0	\$0	\$308,725
Purchase Order/Carryover from 2021 to 2022	\$0	\$0	\$81,530	\$0
Purchase Order/Carryover from 2020 to 2021	\$376,042	\$0	\$0	\$0
Total Fund Balance Appropriation	\$506,042	\$55,000	\$136,530	\$433,225

1. Represents revenues received from the county's recycling processor and from associated third party tonnage designated for facility/equipment repairs and replacements. Starting in 2019, these revenues were budgeted directly in the MRF budget, along with MRF Fund balance as needed, to offset equipment repairs/replacements.
 2. Represents dividends to be issued to eligible, participating municipalities if (1) the MRF Fund Balance is above financial thresholds to maintain liquidity and financial health and (2) the recycling program's audited financial statements show a positive cash flow at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report, of the preceding year in which the dividend payments are to be made.
- (b) The 2022 Estimates includes 2021 budget appropriation carryovers and open encumbrances, which modified the 2022 budget after it was adopted.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the Department's fixed asset request.
- (d) Cash flow from operations figures (excluding fund balance) are based on total operating revenues less expenditures, excluding depreciation expense.

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '22	Estimated Operating Impact	A=Annual T=One-Time
202008	Joint MRF Fire Suppression System	2022	\$247,000	100%	\$0	A

Program Highlights

General government revenue, which consists of the State Recycling Grant, are budgeted to decrease nearly \$9,500 or 1% to \$972,855, based on the availability of state recycling grant funding for participating entities.

Other revenues increase nearly \$158,900, largely due to an increase of \$256,000 in recycling revenue driven by an increase in the price per ton for recycling at \$100/ton, up from \$85/ton in the 2022 budget. In addition, total equipment replacement fund (ERF) revenues increase \$7,500 due to an increase in the county contribution of \$1 per ton in 2023, partly offset by a reduction in County tonnage to decrease to 27,500 from 29,500 based on prior year trends. Third-party tons processed at the Joint MRF remain at 10,000. This increase is partially reduced by a decrease of \$100,000 in landfill siting fees, due to a department decision to reallocate funds for department projects, and \$5,900 in community compost reimbursements based on reductions in program activity.

Appropriated Recycling Fund balance includes \$308,700 to issue dividend payments to municipal recycling program partners. Commencing in 2023, the County will calculate dividend payments to its municipal recycling program partners if as of the end of the preceding year in which a dividend payment is to be made, the MRF Fund's working capital is above financial thresholds to maintain liquidity and financial health, and the recycling program's audited financial statements show a positive year-over-year increase in working capital at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report. The \$308,700 amount is based on the 2021 year end working capital amount, excluding funds specifically reserved for equipment repairs or upgrades and any grant funds received in excess of the state's basic recycling grant. Additionally, \$124,000 in restricted Equipment Replacement Plan fund balance to partially fund scheduled replacement/maintenance plan items.

Personnel costs increase approximately \$9,300 or 2.4%, mainly due to the cost to continue existing staff levels and benefits changes.

Operating expenses increase \$473,700 to nearly \$3,060,900. Budgeted payments to communities increase \$297,700, due to the inclusion of a new dividend program to share revenues and costs with participating communities to replace the program that ended in 2019, mentioned previously. Scheduled equipment replacements increase \$76,750 to \$476,750 to reflect the usage and aging of equipment at the facility. Processing fees increase of \$92,700 due to the anticipated increase in the processors billing rate (which is tied to CPI) offset by the reduction of anticipated tonnage processed by the private MRF.

Interdepartmental charges are reduced nearly \$2,000 to nearly \$130,900 mainly due to a \$1,000 reduction of workers compensation insurance charges, and \$900 reduction in management service charges.

Activity Data	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
Tons processed at County compost facility	3,584	4,000	4,000	4,000	0
Tons of office paper and containers recycled – County	235	250	240	225	(25)
Number of participants in education presentation/events	3,555	6,000	5,000	6,000	0

Waukesha County Recycling Program Partners

1	City of Brookfield	10	Town of Merton	19	Village of Merton
2	City of Delafield	11	Town of Oconomowoc	20	Village of Nashotah
3	City of New Berlin	12	Village of Big Bend	21	Village of Oconomowoc Lake
4	City of Oconomowoc	13	Village of Chenequa	22	Village of Pewaukee
5	City of Pewaukee	14	Village of Dousman	23	Village of Summit
6	City of Waukesha	15	Village of Eagle	24	Village of Wales
7	Town of Brookfield	16	Village of Elm Grove	25	Village of Waukesha
8	Town of Delafield	17	Village of Hartland	26	Village of Vernon
9	Town of Lisbon	18	Village of Lac La Belle		

Yard & Wood Waste Partners

1	City of Oconomowoc
2	City of Pewaukee
3	Town of Brookfield
4	Village of Dousman
5	Village of Elm Grove
6	Village of Merton
7	Village of Nashotah
8	Village of Pewaukee
9	Village of Summit
10	Village of Waukesha

Performance Measures

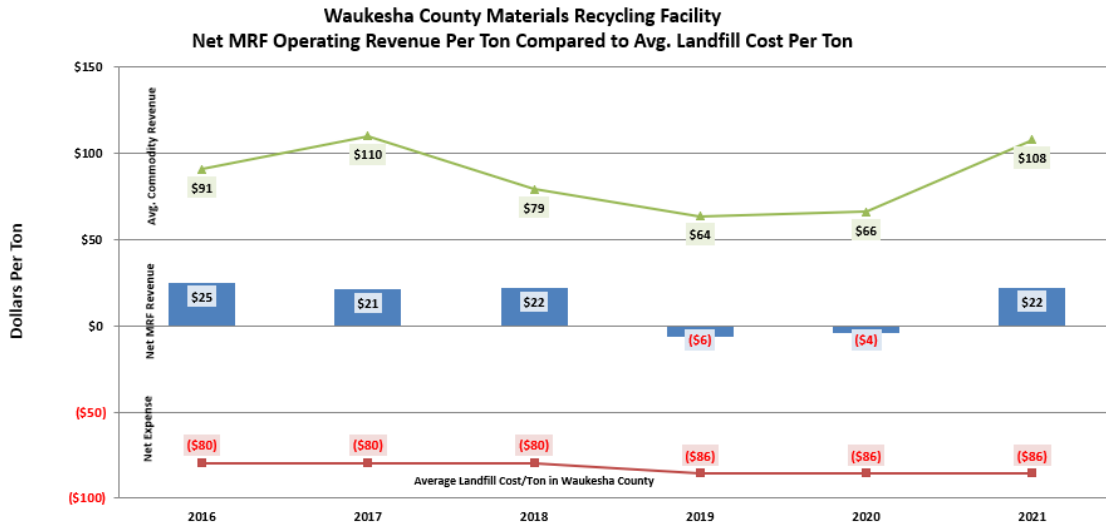
Quality Pillar: High standards of service excellence

Objective: Increase the quality of recycled material

Increase the quality of recycled material delivered to the Joint MRF to be 85% recoverable by December 31, 2023.

2021 Benchmark	2022	2023	2023	2024
81%	82%	83%	85%	85%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (\$22 in 2021). The net operating costs/revenues include processing costs and residue disposal costs in addition to revenues associated with the sale of recyclables, also known as the Average Commodity Revenue (ACR). While recyclable commodity markets recovered significantly in 2021, due to increased processing costs and residue disposal, the net revenue per ton is in line with a lower, historical ACR. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2021 landfill disposal charge held to an average of \$86/ton (\$91 at Emerald Park and \$80 at Orchard Ridge). The six year net average operating gain is \$13.42 per ton and when added to average landfill costs there is a \$95.92 per ton advantage to recycling.



Tonnage for 2017 thru 2019 includes two communities that joined the County recycling program (Village of Vernon and the City of Muskego). 2020 saw an increase in tonnage due to shifting work patterns and an increase of cardboard due to online shopping. 2021's tonnage decreased due to the continued lighter weight of recyclable materials and one community leaving the County's program (City of Muskego).

