

General Administration

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GENERAL ADMINISTRATION

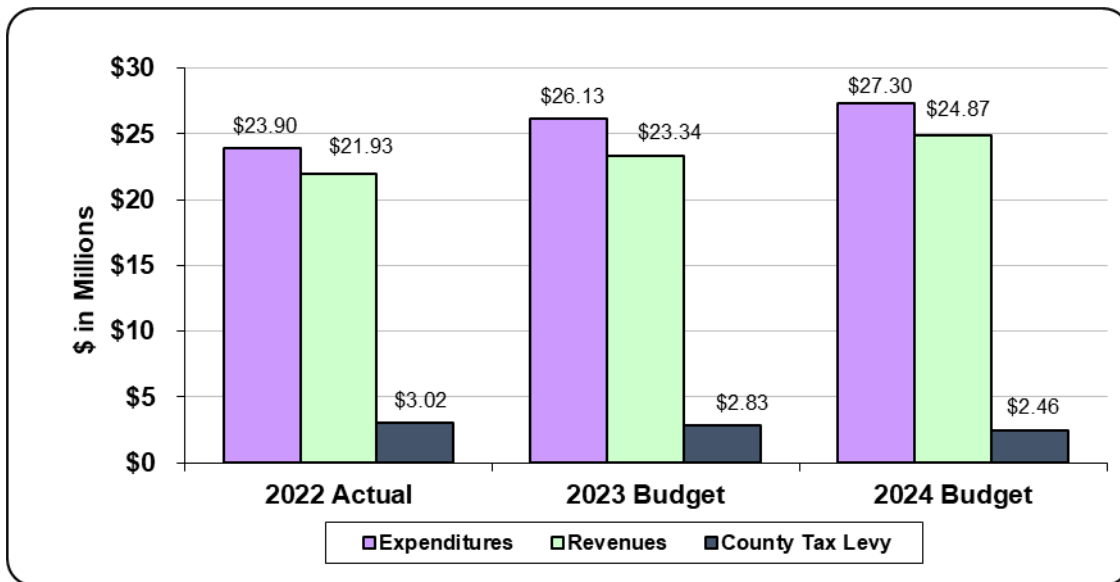
Functional Area Budget Highlights

The agencies within the General Administration Functional Area can be divided into two areas: 1) those with responsibilities vested in an elected official; and 2) those that provide the central administrative support operation for the county.

The agencies headed by an elected official include the **County Executive, County Board, County Clerk, and County Treasurer.**

The **Department of Administration (DOA)** provides centralized internal operations of financial services, human resource services, purchasing, and information systems. It also includes the following internal service funds: **Risk Management, Collections, and End User Technology**, and the special revenue fund: **American Job Center**. The End User Technology fund includes the county's information technology and communications functions. The **Office of Corporation Counsel** serves as legal advisor and counsel to all county elected officials, county departments, boards, commissions, and committees.

General Administration related operations and projects that are included in other functional areas are county-wide technology related capital projects (see Capital Projects Section) and purchases of major equipment replacements.



The 2024 expenditures budget for this functional area totals \$27,302,400, after excluding internal service fund capitalization fixed asset expenses. This represents an increase of about \$1,177,200 or 4.5% from the 2023 Adopted Budget. Budgeted revenues in 2024 include \$1,467,700 of fund balance appropriations and total \$24,870,100, an increase of \$1,530,700 or 6.6% from the 2023 Adopted Budget. The tax levy necessary to fund this functional area totals \$2,462,700, a decrease of \$362,400, or 12.8% from the 2023 Adopted Budget.

**** GENERAL ADMINISTRATION ****
Functional Area Summary by Agency

	2023			Change from 2023		
	2022 Actual	Adopted Budget	2023 Estimate	2024 Budget	Adopted Budget \$	%
* TOTAL GENERAL ADMINISTRATION *						
Revenues (a)	\$21,934,896	\$23,339,440	\$25,871,953	\$24,870,139	\$1,530,699	6.6%
County Tax Levy (c)	\$3,024,359	\$2,825,036	\$2,825,036	\$2,462,660	(\$362,376)	-12.8%
Expenditure (b)	\$23,898,394	\$26,125,174	\$25,756,821	\$27,302,374	\$1,177,200	4.5%
Rev. Over (Under) Exp.	(\$104,450)	\$0	\$2,695,592	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
BREAKDOWN BY AGENCY						
COUNTY EXECUTIVE						
Revenues	\$8,191	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$636,865	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Expenditure	\$583,845	\$682,638	\$651,151	\$730,440	\$47,802	7.0%
Rev. Over (Under) Exp.	\$61,211	\$0	\$31,487	\$0	\$0	N/A
COUNTY BOARD						
Revenues (a)	\$15,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$986,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Expenditure	\$751,872	\$1,007,907	\$955,717	\$1,009,958	\$2,051	0.2%
Rev. Over (Under) Exp.	\$249,825	\$0	\$52,190	\$0	\$0	N/A
COUNTY CLERK						
Revenues (a)	\$491,506	\$325,905	\$295,246	\$609,970	\$284,065	87.2%
County Tax Levy	\$334,810	\$353,113	\$353,113	\$390,462	\$37,349	10.6%
Expenditure	\$782,588	\$679,018	\$662,159	\$1,000,432	\$321,414	47.3%
Rev. Over (Under) Exp.	\$43,728	\$0	(\$13,800)	\$0	\$0	N/A
COUNTY TREASURER						
Revenues (a)	\$4,767,862	\$5,614,012	\$8,066,367	\$6,689,402	\$1,075,390	19.2%
County Tax Levy (c)	(\$4,894,850)	(\$4,858,556)	(\$4,858,556)	(\$5,890,597)	(\$1,032,041)	N/A
Expenditure	\$691,596	\$755,456	\$751,458	\$798,805	\$43,349	5.7%
Rev. Over (Under) Exp.	(\$818,584)	\$0	\$2,456,353	\$0	\$0	N/A
DEPARTMENT OF ADMINISTRATION						
Revenues (a)	\$16,072,218	\$16,788,923	\$16,881,206	\$16,960,167	\$171,244	1.0%
County Tax Levy	\$5,030,404	\$4,717,493	\$4,717,493	\$5,172,808	\$455,315	9.7%
Expenditure (b)	\$19,721,776	\$21,467,114	\$21,317,769	\$22,102,550	\$635,436	3.0%
Rev. Over (Under) Exp.	\$215,535	\$0	\$36,354	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
CORPORATION COUNSEL						
Revenues (a)	\$580,119	\$610,600	\$629,134	\$610,600	\$0	0.0%
County Tax Levy	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Expenditure	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$0	\$0	N/A

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

Department	Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
County Executive	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
County Board	Purchase orders and carryovers from prior years	\$15,000	\$0	\$0	\$0
County Clerk	Election costs and purchase order from prior year	\$127,565	\$25,000	\$25,000	\$310,915
County Treasurer	Offset revenue decreases	\$120,000	\$120,000	\$120,000	\$120,000
Dept of Administration	Office furniture, depreciation, liability insurance	\$1,122,024	\$1,043,766	\$1,083,254	\$1,036,831
Corporation Counsel	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,384,589	\$1,188,766	\$1,228,254	\$1,467,746

(b) To conform with financial accounting standards, proprietary fund expenditures exclude fixed asset expenditures, debt service-principal payments and proprietary fund retained earnings. Therefore, expenditures less revenues do not equal Tax Levy. The 2023 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$726,008. The 2022 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$860,066.

(c) Revenues in excess of expenditures reduce Tax Levy funding for other general governmental operations.

(d) Operating income generated from proprietary fund operations is retained in proprietary fund balance and does not result in a reduction of Tax Levy funding for other operations.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

Significant program and funding changes to the 2024 Budget include the following:

- The county conducted its periodic total compensation study this year, and the costs associated with the study recommendations are built into the 2024 budget. For general administration, the total cost impact totals \$110,600, with \$63,600 for the Department of Administration, \$6,000 for the County Executive office, \$2,100 for the County Board office, \$9,300 for the County Clerk office, \$8,000 for the Treasurer office, and \$21,700 for Corporation Counsel legal services.
- The **County Treasurer's Office** budget operates with a tax levy credit, which results from more revenues budgeted than expenditures. This tax levy credit is used to reduce tax levy funding for other general governmental operations. The 2024 budgeted tax levy credit decreases by \$1,032,000 to \$5,890,600. Also, general government revenue decreases by \$500,000 due to American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program funds being discontinued in this program. ARPA funding was budgeted in 2022 and 2023 to potentially offset lower investment income resulting from lower interest rates instituted at the onset of the pandemic. No ARPA funds were allocated to this program during those years because lower investment income did not result in an overall unfavorable impact to the General Fund. In addition, penalties and interest on delinquent taxes decreases \$50,000 to \$1,660,000. Investment income increases by \$1,600,000 to \$4,497,700 due to increasing interest rates.
- The **County Clerk's Office** fund balance is increased \$285,900 for the 2024 budget. This is a one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. Operating expenses are budgeted to increase \$307,500, which is larger than normal for even-numbered election years (when there are two more regular election days than in odd-numbered years). This includes an increase in the number of ballots from 2022 (the last even-numbered election year) by about 235,200 due to anticipated higher turnout in a presentational election year and the need to mail separate batches of mail-in ballots for the Presidential Preference Spring Election. This election requires mail-in ballots to be sent out 47 days prior to the primary compared to state's full complete ballot that needs to be mailed 21 days prior to the primary. In addition, the price per ballot has increased from \$0.11 in 2022 to \$0.21. Ballots account for an increase of approximately \$152,000 from 2022. There is also \$20,000 budgeted for system technical support. In addition, there are one-time expenses of \$82,000, including \$61,000 for the replacement of jump drives for municipal election machines, \$15,000 for bins to keep election records longer, and \$6,000 for training after an election system upgrade in 2023.
- The **County Board's** expenditures increase \$2,100 or 0.2% to \$1,010,000. Personnel costs increase \$3,200 due to the cost to continue and the implementation of compensation study recommendations. Operating expenses decrease \$3,200 due to lower office and travel expenses. Interdepartmental charges increase \$2,100 due to increased EUTF charges.
- The **Department of Administration (DOA) General Fund** expenditures increase \$562,000. Personnel costs increase \$601,100 due to the cost to continue, implementation of compensation study recommendations, the transfer of 1.00 FTE sunset Senior Financial Analyst responsible for grant administration of American Rescue Plan Act (ARPA) funding from the DOA-Special Purpose Grant Fund to the DOA General Fund, as well as the creation of 1.00 FTE sunset Senior Human Resources Analyst to assist with the implementation of the new enterprise resource planning (ERP) system. Both sunset positions are funded with ARPA. General Government revenues, which includes ARPA, increases \$266,600.
- The **DOA-End User Technology Fund (EUTF)** 2024 budget expenditures increase \$425,800, or 4.1%. Personnel costs increase by \$235,100 and include the cost to continue as well as the reclassification of 2.00 FTE Senior Information Technology Professionals to 2.00 FTE Principal Information Technology Professionals and reclassification of 1.00 FTE Information Technology Analyst to a Senior Information Technology Professional. Operating expenses increase \$189,400 due to additional hardware, security enhancements, and depreciation expenses. Non-levy revenues in DOA-EUTF increase \$283,000. Part of this increase is due to the integration of the DOA- ARPA fund into DOA- EUTF, which is about \$164,400, including the contract management module, licensing costs for the county's website redesign, and security enhancements. Interdepartmental revenues also increase by \$156,900 due to a 3% rate increase charged to departments for on-going costs of technology adjusted for the removal of ARPA funded positions that are not continuing in the 2024 budget.
- The **DOA-Risk Management Fund** budget expenditures increase 5.9% or \$204,200 to \$3.65 million. This is primarily due to operating expenses increasing due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and increased cybercrime incidents in the United States, which impacts municipal insurance costs. Fund balance of \$267,700 is applied to help offset the impact to department charges and is intended to be phased out over the next several years.
- The **DOA-Collections Fund** expenditures increase 8.7% or \$89,100 to \$1,111,500. This is primarily due to the creation of 1.00 FTE Senior Collections Specialist position. Interdepartmental revenues increase \$40,200 due to increased collections for internal clients. Other revenue increases \$36,500 primarily due to increases in collection commission for accounts where the fee is paid by the debtor.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

- The **DOA-American Job Center Fund** budget expenditures decrease \$92,900 to \$214,400. Expenditure reductions include \$100,300 of lower operating expenses associated with the reduction of \$52,500 expenditure authority for the purchase of third-party temp extra help for the discontinuation of reception within West Bend and a \$32,000 reduction in computer support charges to staff and provide technology support for the Waukesha and West Bend workforce development centers.
- The **DOA-American Rescue Plan Act (ARPA) Fund** is removed from the 2024 budget and has been integrated into the Department of Administration General Fund and the DOA- End User Technology Fund.
- The **Corporation Counsel – General Legal Services** budget expenditures increases \$127,100, mostly related to the creation of a 1.00 FTE Paralegal position split 50/50 with Child Support, personnel cost to continue for 13.08 FTE, and implementation of compensation study recommendations.

**BUDGETED POSITIONS 2022-2024
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2022 Year End	2023 Adopted Budget	2023 Modified Budget	2024 Budget	23-24 Change
COUNTY EXECUTIVE	General	4.65	4.65	4.65	4.65	0.00
COUNTY BOARD	General	3.50	3.50	3.50	3.50	0.00
COUNTY CLERK	General	5.00	5.00	5.00	5.00	0.00
TREASURER	General	5.00	5.00	5.00	5.00	0.00
DEPT. OF ADMINISTRATION	General	43.65	43.20	43.20	45.70	2.50
	Special Purpose Grant Fund (ARPA)	1.00	1.00	1.00	-	(1.00)
	End User Technology	47.05	52.00	52.00	52.00	0.00
	Risk Management	2.90	2.90	2.90	2.90	0.00
	Collections	7.40	7.40	7.40	8.40	1.00
	American Job Center	1.00	1.00	1.00	1.00	0.00
	Subtotal Dept. of Admin.	103.00	107.50	107.50	110.00	2.50
CORPORATION COUNSEL	General	11.85	11.85	11.85	12.30	0.45
TOTAL REGULAR POSITIONS		133.00	137.50	137.50	140.45	2.95
TOTAL EXTRA HELP		5.30	4.78	4.78	4.08	(0.70)
TOTAL OVERTIME		0.03	0.03	0.03	0.04	0.01
TOTAL BUDGETED POSITIONS		138.33	142.31	142.31	144.57	2.26

2024 BUDGET ACTIONS

Department of Administration - General Fund

Fund: 0.50 FTE Financial Analyst
 Create: 1.00 FTE Senior Human Resources Analyst
 Create: 1.00 FTE Fiscal Specialist
 Abolish: 1.00 FTE Fiscal Assistant
 Transfer: 1.00 FTE Senior Financial Analyst from DOA-ARPA Fund
 Decrease: 0.52 FTE Extra Help

Department of Administration - End User Technology Fund

Reclass: 2.00 FTE Senior IT Professional from Information Technology Analyst
 Reclass: 4.00 FTE Principal IT Professional from Senior IT Professional
 Decrease: 0.46 FTE Extra Help

Department of Administration - Collection Fund

Create: 1.00 FTE Senior Collections Specialist

Department of Administration - American Rescue Plan Act

Transfer: 1.00 FTE Senior Financial Analyst to DOA-General Fund

Corporation Counsel - General Fund

Transfer Out: 0.05 FTE Financial Analyst to District Attorney
 Create: 0.50 FTE Paralegal
 Increase: 0.28 FTE Extra Help
 Increase: 0.01 FTE Overtime

2023 CURRENT YEAR ACTIONS

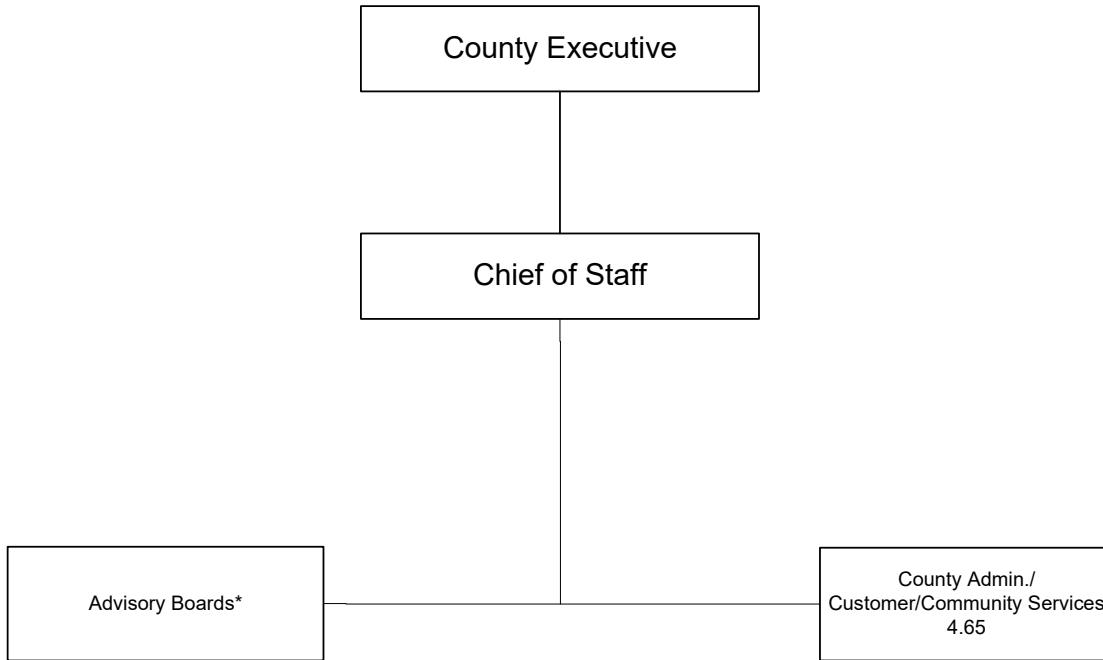
None

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County Executive

COUNTY EXECUTIVE'S OFFICE

FUNCTION / PROGRAM CHART



4.65 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.
- * No Staff FTE's are allocated to Advisory Boards.

Statement of Purpose

As chief executive officer of county government, the County Executive serves the citizens of Waukesha County by protecting and promoting their welfare, safety, health, and quality of life. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. County government policy is established in partnership with the County Board of Supervisors, boards and commissions, and the County Executive.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$8,191	\$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)	\$636,865	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Total Revenue Sources	\$645,056	\$682,638	\$682,638	\$730,440	\$47,802	7.0%
Expenditures						
Personnel Costs	\$541,317	\$621,125	\$589,927	\$663,875	\$42,750	6.9%
Operating Expenses	\$18,543	\$37,808	\$37,594	\$42,296	\$4,488	11.9%
Interdept. Charges	\$23,985	\$23,705	\$23,630	\$24,269	\$564	2.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$583,845	\$682,638	\$651,151	\$730,440	\$47,802	7.0%
Rev. Over (Under) Exp.	\$61,211	\$0	\$31,487	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.65	4.65	4.65	4.65	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	4.65	4.65	4.65	4.65	0.00

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Improve Customer Service

To support and encourage consistent customer service across Waukesha County departments, achieve a 4.65 out of 5 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication. Achieve a 4.65 out of 5 mean rating annually for customer service satisfaction for the County Executive’s Office.

Performance Measure:	2022 Actual	2023 Estimate	2024 Target
Countywide Customer Satisfaction Rating	4.57	4.70	4.65
County Executive’s Office Customer Satisfaction Rating	4.61	4.60	4.65

Finance Pillar: Protect taxpayer investments

Objective 2: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management practices to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2022 Actual	2023 Actual	2024 Target
County’s Bond Ratings	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 3: County-Wide Economic Development and Workforce Development

Protect taxpayer’s investments and create an environment that promotes county-wide economic development. The County Executive continues to make job growth, business growth and economic development top priorities. The formation of the county’s new Economic Development Organization (EDO) in 2016, in partnership with the city of Waukesha and the University of Wisconsin Small Business Development Center was designed to support continued growth in new construction and job creation in Waukesha County.

New construction growth in the county’s equalized value.

Performance Measure	2021 Actual	2022 Actual	2023 Actual
\$ County Equalized Value (includes TID)	\$66.7 billion	\$75.4 billion	\$84.96 billion
\$ Amount of New Construction (a)	\$983.4 million	\$1.17 billion	\$1.35 billion
% of Change (b)	1.57%	1.75%	1.79%

(a) Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.

(b) The percent change is calculated by dividing the amount of new construction by the previous year’s equalized value.

County Administration/Customer/Community Services

Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget, and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. The County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting county evaluation requirements. The County Executive also provides for public relations between county government and other entities including other governments, commercial, industrial, non-profit concerns, and county citizens.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	4.65	4.65	4.65	4.65	0.00
General Government	\$8,191	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$624,988	\$671,018	\$671,018	\$718,820	\$47,802
Total Revenues	\$633,179	\$671,018	\$671,018	\$718,820	\$47,802
Personnel Costs	\$535,256	\$615,125	\$583,927	\$657,875	\$42,750
Operating Expenses	\$15,738	\$32,188	\$31,974	\$36,676	\$4,488
Interdept. Charges	\$23,985	\$23,705	\$23,630	\$24,269	\$564
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$574,979	\$671,018	\$639,531	\$718,820	\$47,802
Rev. Over (Under) Exp.	\$58,200	\$0	\$31,487	\$0	\$0

Program Highlights

Personnel costs increase \$42,800 due to costs to continue staff and employee benefit selection changes. Operating expenses increase nearly \$4,500 due to an increase in staff development costs. Interdepartmental charges increase by nearly \$600 largely due to an increase in EUTF charges.

Activity Data

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Dept. Heads Report directly to County Exec (a)	8	8	8	8
The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters.				
No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number includes reviews of other department news releases and electronic media.	557	600	664	650

(a) Includes Corporation Counsel and UW Extension

Advisory Boards

Program Description

The County Executive has the authority to appoint department heads and all members of boards and commissions with County Board approval. The boards and commissions advise the County Executive and departments on policy issues.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$11,877	\$11,620	\$11,620	\$11,620	\$0
Total Revenues	\$11,877	\$11,620	\$11,620	\$11,620	\$0
Personnel Costs	\$6,061	\$6,000	\$6,000	\$6,000	\$0
Operating Expenses	\$2,805	\$5,620	\$5,620	\$5,620	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$8,866	\$11,620	\$11,620	\$11,620	\$0
Rev. Over (Under) Exp.	\$3,011	\$0	\$0	\$0	\$0

Program Highlights

Overall, expenditures for the advisory boards are budgeted to remain at the 2023 budget amounts.

Activity

Provided below is a summary of the boards and commissions staffing level and meeting frequency for Board and Commissions with per diems and for other reimbursable expenditure es included within the County Executive's budget.

Boards & Commissions Members

	<u>Co. Board</u>	<u>Citizens</u>	<u>Avg. Meetings Per Month</u>
Health & Human Services Board	3	9	1
Park & Planning Commission	3	5	1
Aging and Disability Resource Center Advisory Board	1	7	1
Wisconsin River Rail Transit Commission	1	2	1
Airport Operations Commission	1	4	1
Board of Adjustment	0	6	1
Ethics Board	0	4	As needed

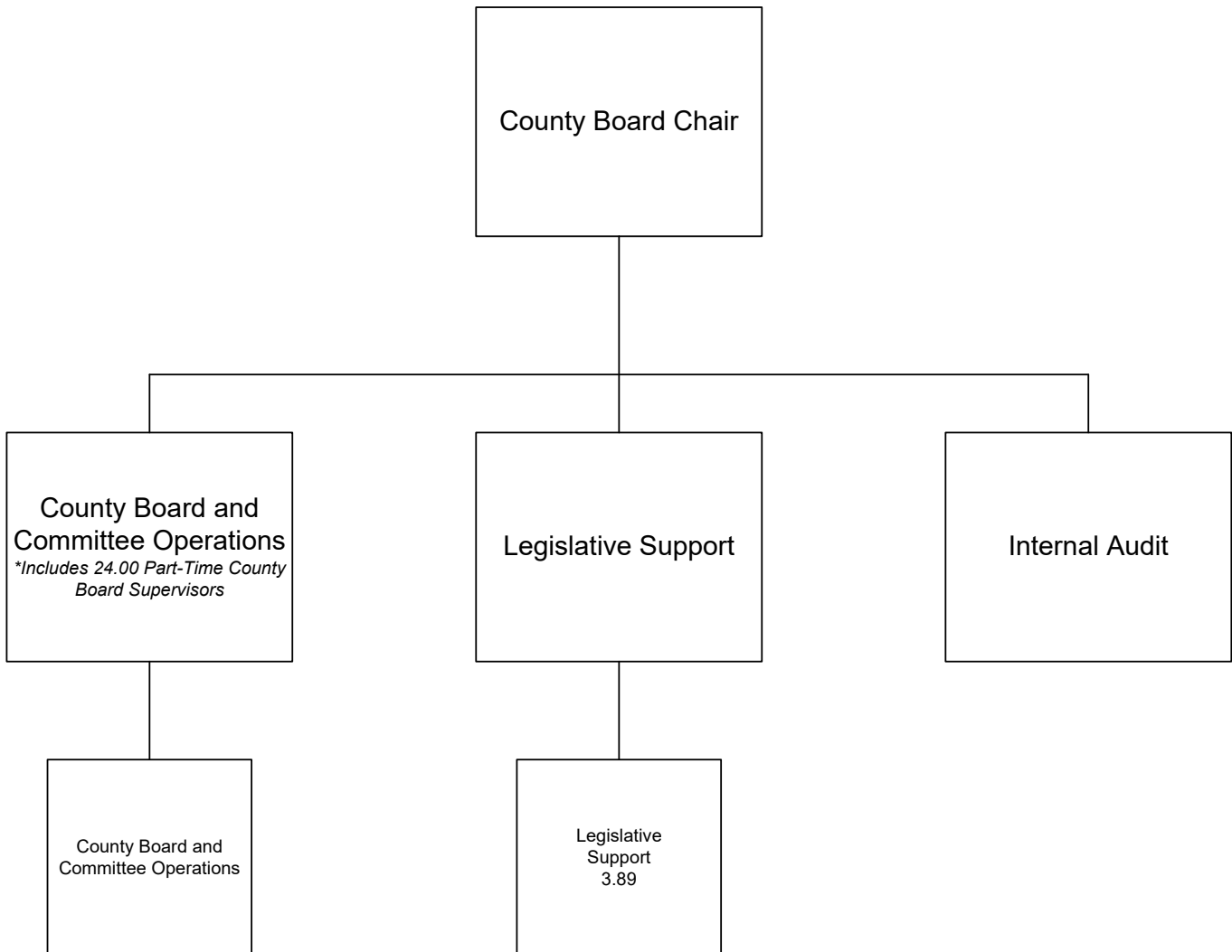
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees, The Housing Authority, Lake Management Districts, trustees to library boards, Traffic Safety Commission, The Marsh Country Health Alliance Commission, The Sheriff Civil Service Commission (which is included in the DOA - Human Resource Budget), CDBG Board (included in the Parks and Land Use - CDBG budget), the Veteran Service Commission (included in the HHS - Veteran Services office budget), and Waukesha County representatives on the Bridges Library System Board (budgeted in the Bridges Library System Budget).

Also, employees are appointed to the Future Parkland Standing Committee, Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee, and Orchard Ridge Recycling & Disposal Facility Siting Committee.

County Board

COUNTY BOARD OFFICE

FUNCTION / PROGRAM CHART



3.89 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 Waukesha County Board of Supervisors is to enact legislation to establish policy to promote the health, safety, and quality of life for the people of Waukesha County in a fiscally responsible manner.

The legislative body of the county is the board of supervisors, which consists of 25 members who are elected by districts to two-year terms in even numbered years. From its members, the board elects a chairperson, first vice-chairperson, and second vice-chairperson as officers of the County Board. There are seven standing committees organized on functional lines. The Executive, Finance, and Human Resources Committees deal with administrative policy matters, whereas the remaining four standing committees, Judiciary and Law Enforcement; Health and Human Services (HHS); Land Use, Parks and Environment; and Public Works, are concerned with policy matters affecting public services.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	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	\$15,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$986,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Total Revenue Sources	\$1,001,697	\$1,007,907	\$1,007,907	\$1,009,958	\$2,051	0.2%
Expenditures						
Personnel Costs	\$582,490	\$665,909	\$636,821	\$669,082	\$3,173	0.5%
Operating Expenses	\$139,133	\$277,545	\$254,443	\$274,328	(\$3,217)	-1.2%
Interdept. Charges	\$30,249	\$64,453	\$64,453	\$66,548	\$2,095	3.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$751,872	\$1,007,907	\$955,717	\$1,009,958	\$2,051	0.2%
Rev. Over (Under) Exp.	\$249,825	\$0	\$52,190	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	3.50	3.50	3.50	3.50	0.00
Extra Help	0.39	0.39	0.39	0.39	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	3.89	3.89	3.89	3.89	0.00

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Investment and Financial Management

Protect taxpayer’s investments and maintain exemplary financial management policies to help lower borrowing costs and the tax rate.

The bond rating status is reflective of the county’s diverse and growing tax base, personal income levels, solid financial position and flexibility, and low debt burden.

Performance Measure:	2021 Actual	2022 Actual	2023 Actual	2024 Target
County’s Bond Rating	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

Objective 2: County-Wide Economic Development and Workforce Development

Protect taxpayer’s investments and create an environment that promotes county-wide economic development. The County Board Chairman is making concerted efforts to enhance regional economic and workforce development including enabling communication across the region and building and training a strong and diverse workforce capable of serving growing industries.

New construction growth in the county’s equalized value:

Performance Measure	2021 Actual	2022 Actual	2023 Actual
\$ Amount of Net New Construction*	\$983.4 million	\$1.17 billion	\$1.35 billion
% of Change	1.57%	1.75%	1.79%

**Amounts shown are prior year values for the subsequent year budget. Also, new construction is based on the State Department of Revenue figures with adjustments reflecting demolition of buildings.*

Customer Service Pillar: High Customer Satisfaction

Objective 3: Customer Service: To establish consistent customer service across Waukesha County departments, achieve a 4.65 out of 5.0 annually for customer service satisfaction with respect to accessibility, accuracy, attitude, timeliness, and communication.

Activity-Workload Data	2022 Actual	2023 Actual	2023 Estimate	2024 Budget
County Board Customer Satisfaction Rating	4.95	4.68	4.80	4.65

Legislative Support

Program Description

The County Board Chair and staff evaluate and promote initiatives to better serve supervisors and the public and enhance and increase the development, efficiency, and cost effectiveness of County and County Board operations. County board staff manages the day-to-day operations of the County Board Office including but not limited to: preparing agendas and minutes for County Board meetings, responding to constituent issues, monitoring state and federal legislation, managing operational audits and policy development and research.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	3.89	3.89	3.89	3.89	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$15,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$649,674	\$662,531	\$662,531	\$674,317	\$11,786
Total Revenues	\$664,674	\$662,531	\$662,531	\$674,317	\$11,786
Personnel Costs	\$339,007	\$403,781	\$375,265	\$415,130	\$11,349
Operating Expenses	\$87,674	\$199,150	\$192,443	\$197,678	(\$1,472)
Interdept. Charges	\$30,043	\$59,600	\$63,953	\$61,509	\$1,909
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$456,724	\$662,531	\$631,661	\$674,317	\$11,786
Rev. Over (Under) Exp.	\$207,950	\$0	\$30,870	\$0	\$0

Program Highlights

Personnel costs increase \$11,300 due to the cost to continue for existing staff.

Operating costs decrease by \$1,500 from office supplies and office equipment/furniture to better align with actuals.

Interdepartmental costs increase by \$1,900 to fund copier replacement costs and computer maintenance costs.

Activity-Workload Data	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Audits of department activities	2	4	4	4	0
Follow-up of internal audit and external auditor's recommendations	1	1	1	1	0

County Board and Committees Operations

Program Description

The County Board makes a concerted effort to promote economic development and the well-being of county residents while building relationships with local and state officials to enhance cooperation and delivering services to taxpayers in the most cost-effective manner. The Waukesha County Board of Supervisors consists of 25 elected members who elect a chairperson. There are no FTEs budgeted in the County Board and committees operations program due to the part-time nature of the 24 supervisor positions.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$337,023	\$345,376	\$345,376	\$335,641	(\$9,735)
Total Revenues	\$337,023	\$345,376	\$345,376	\$335,641	(\$9,735)
Personnel Costs	\$243,483	\$262,128	\$261,556	\$253,952	(\$8,176)
Operating Expenses	\$51,459	\$78,395	\$62,000	\$76,650	(\$1,745)
Interdept. Charges	\$206	\$4,853	\$500	\$5,039	\$186
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$295,148	\$345,376	\$324,056	\$335,641	(\$9,735)
Rev. Over (Under) Exp.	\$41,875	\$0	\$21,320	\$0	\$0

Program Highlights

Personnel costs decrease by \$8,200 to align Wisconsin Retirement System contributions with actual expenses. Operating costs decrease by \$1,700 from mileage reimbursement and travel to better align with trend of less County Board members seeking mileage reimbursement to attend committee meetings. Interdepartmental costs increase \$200 to cover licensing costs.

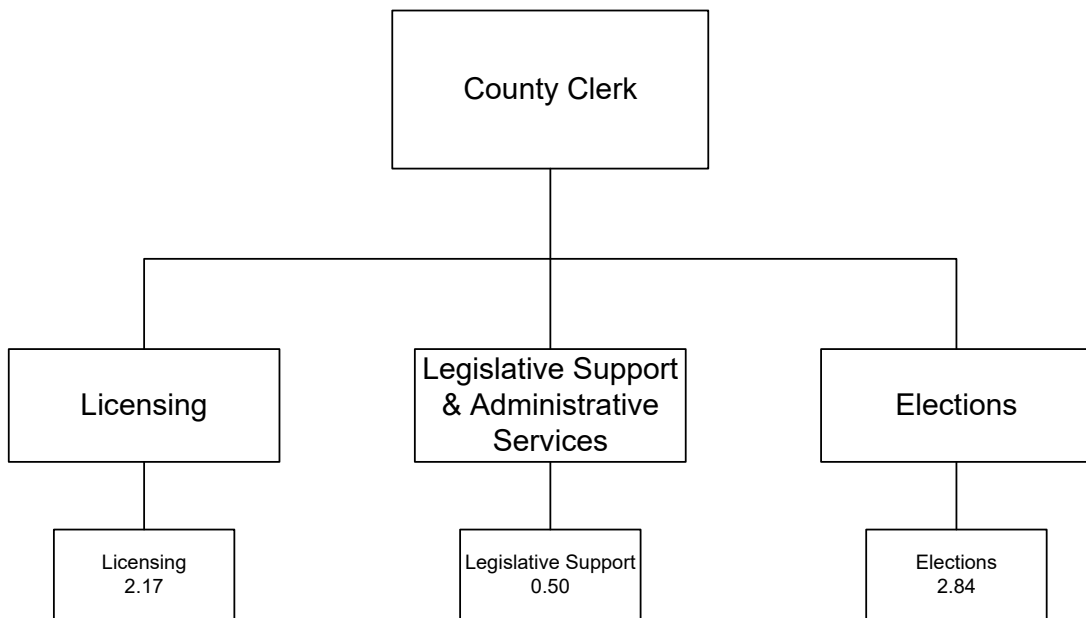
Activity-Workload Data	174th Board Year	175th Board Year	176th Board Year	177th Board Year
Ordinances, Resolutions & Appointments considered	151	143	168	152

Activity-Workload Data (Number of meetings, per Board Year)	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Executive Committee	11	14	12	13
Finance Committee	20	19	21	20
Health and Human Services Committee	7	11	9	9
Human Resources Committee	10	10	10	6
Judiciary and Law Enforcement Committee	9	9	9	10
Land Use, Parks and Environment Committee	11	13	11	11
Public Works Committee	11	12	11	12

County Clerk

COUNTY CLERK'S OFFICE

FUNCTION / PROGRAM CHART



5.51 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

Authorization for the County Clerk’s Office is listed under Wisconsin Statute 59.23. The County Clerk’s office performs a variety of tasks dictated both statutorily and by the Waukesha County Board. The County Clerk’s Office is responsible for conducting county, state, and national elections to include: publishing of legal notices, filing of nomination papers, programming county-wide electronic voting machines, perform logic and accuracy testing of machinery and ballots, design and prepare ballots for printing, and distributing ballots, tabulating and releasing election results, and storing and maintaining election records, supplies, and ballots. The County Clerk’s Office acts as an agent for the Department of State accepting applications for U.S. passports. The County Clerk’s office also issues marriage licenses to Wisconsin residents as well as out of state applicants planning to get married in the state. Marriage licensing duties include obtaining confidential applicant information, filing necessary paperwork with the state, and the collection and payment of funds as necessary. Dog licenses are received and distributed to municipalities, as an agent of the state, to include the distribution of forms and the generation of reports. In addition, the County Clerk serves the County Board by recording and publishing the County Board proceedings, assuring compliance with open meeting and record laws, and maintains files of legal papers and other documents. The County Clerk’s Office provides numerous other auxiliary services to all constituencies internal and external to Waukesha County.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$82,748	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$169,103	\$185,935	\$184,013	\$185,935	\$0	0.0%
Charges for Services	\$111,960	\$114,120	\$86,233	\$113,120	(\$1,000)	-0.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$130	\$850	\$0	\$0	(\$850)	-100.0%
Appr. Fund Balance (b)	\$127,565	\$25,000	\$25,000	\$310,915	\$285,915	1143.7%
County Tax Levy (Credit)	\$334,810	\$353,113	\$353,113	\$390,462	\$37,349	10.6%
Total Revenue Sources	\$826,316	\$679,018	\$648,359	\$1,000,432	\$321,414	47.3%
Expenditures						
Personnel Costs	\$419,458	\$450,454	\$430,059	\$463,888	\$13,434	3.0%
Operating Expenses (a)	\$318,183	\$191,166	\$195,327	\$498,675	\$307,509	160.9%
Interdept. Charges	\$44,947	\$37,398	\$36,773	\$37,869	\$471	1.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$782,588	\$679,018	\$662,159	\$1,000,432	\$321,414	47.3%
Rev. Over (Under) Exp.	\$43,728	\$0	(\$13,800)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	0.51	0.51	0.51	0.51	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	5.51	5.51	5.51	5.51	0.00

- (a) The 2023 estimate for expenditures exceeds the adopted budget mostly due to 5 special elections and the higher cost of ballots in 2023. An ordinance or funds transfer may be requested before the end of the year.
- (b) The 2024 budget includes one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. The 2023 budget includes one-time general fund balance appropriation of \$25,000 related to phasing in the higher costs of ballots.

Major Departmental Strategic Plan Objectives:

Team Pillar: Best professionals serving the public in the best way

Objective 1: Through consistent, dedicated full-time staff, improve service to our customers both internally and externally.

The County Clerk's office continues to work to improve contacts with constituents both internally and externally. Goals will be established for every team member in the office to take advantage of at least one of the Training opportunities offered by the County's Human Resources office.

Customer Service Pillar: High customer satisfaction

Objective 2: Provide personal, professional, and prompt response to customers in a consistent manner.

As public servants, the employees of the County Clerk's office are committed to providing services that reflect value, integrity, and performance in a consistent manner. The County Clerk's office continues to incorporate customer service survey data feedback in making improvements in serving constituents. In 2022 services were added to support the Spanish speaking population by hiring a bilingual team member and by providing reference documents on the website in both English and Spanish.

Quality Pillar: High standards of service excellence

Objective 3: Ensure voter confidence in the safety, security, and integrity of the election process for the constituents in Waukesha County.

The County Clerk's office is guided by state statutes and the Wisconsin Election Commission in acting as the coordinator for Waukesha County elections. The Clerk's office will work with municipalities taking a proactive approach to improve communication in the county and increase training opportunities for poll workers to ensure the safety and security of elections. The County Clerk's office continues to respond to an ever-increasing number of public records requests related to elections. A large portion of election materials are located offsite in storage at one of the county-owned buildings. We anticipate needing to work more closely with the County Facilities division to determine best practices in helping us respond to the public requests and the ongoing needs to safely and securely store the county's election related documents in the future.

Licensing

Program Description

The County Clerk’s Office issues marriage licenses to both in-state and out-of-state couples marrying in Wisconsin, as provided in Wisconsin State Statutes. The clerk’s office administers the state’s dog-licensing program by coordinating dog license tags for all 37 municipalities while maintaining records within the dog license fund. The office serves as an Acceptance Office for passport applications under the direction of the U.S. State Department responsible for overseeing the county’s passport program, protecting the integrity of the application process, and providing a valuable service to our constituents. The County Clerk’s office also provides notary services as needed for various customers.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.17	2.17	2.17	2.17	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$169,103	\$185,935	\$184,013	\$185,935	\$0
Charges for Services	\$18,125	\$19,120	\$17,620	\$17,120	(\$2,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$130	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,620	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$20,811)	(\$9,182)	(\$9,182)	\$7,473	\$16,655
Total Revenues	\$172,167	\$195,873	\$192,451	\$210,528	\$14,655
Personnel Costs	\$163,863	\$158,684	\$156,889	\$171,771	\$13,087
Operating Expenses	\$16,946	\$18,393	\$12,927	\$19,425	\$1,032
Interdept. Charges	\$21,779	\$18,796	\$18,796	\$19,332	\$536
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$202,588	\$195,873	\$188,612	\$210,528	\$14,655
Rev. Over (Under) Exp.	(\$30,421)	\$0	\$3,839	\$0	\$0

(a) The tax levy credit in this program area reduces the County Clerk’s overall tax levy need in the Elections program.

Program Highlights

Fines and licenses include marriage licenses, marriage waiver fees, and passport application fees. Marriage licenses are budgeted to remain at the same level as 2023 of \$135,850 for 2,090 marriage licenses. Passport application fees are budgeted to remain at the same level as 2023 with 1,575 passport applications at \$47,400. Marriage waiver fees are budgeted to decrease by \$2,000.

Personnel costs are budgeted to increase \$13,100 mostly related to costs to continue. Operating expenses increase by \$1,000 to \$19,400 mostly related to an increase in office supplies. Interdepartmental charges increase by \$500 mainly related to End User Technology Charges.

Activity – This chart shows the number and fees of issued licenses, applications, and passport photos by year.

	2020 Actual*	2021 Actual*	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Marriage Licenses	1,672	1,791	2,087	2,090	2,190	2,090	0
Marriage Licenses Fee-County Poertion	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Passports Applications	435	547	858	1,354	1,100	1,354	0
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	398	518	856	1,050	1,050	1,050	0
Passport Photos Fee	\$11.99	\$14.29	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00

* 2020 and 2021 Actuals were significantly impacted by the COVID-19 pandemic.

Elections

Program Description

The County Clerk’s Office is responsible for ensuring the safety, security, and integrity of the election process for the constituents in the county. The office programs electronic media, creates, proofs, orders and distributes ballots; and provides all necessary election supplies to 37 municipalities, school districts, and referendums. The county also generates and publishes state-required election notices and maintains and files all necessary reports for 11 Waukesha County “Relier” municipalities on the statewide WisVote System, ensuring they are in compliance with the requirements of federal law and state statutes. The County Clerk’s office electronically receives unofficial election results on election night and posts results on the county’s website. The County Clerk chairs the County Board of Canvass that certifies the official results for federal, county, state, and multi-jurisdictional Judges.

	2022 Actual	2023 Budget	2023 Estimate (a)	2024 Budget	Budget Change
Staffing (FTE)	2.84	2.84	2.84	2.84	0.00
General Government	\$82,748	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$92,560	\$95,000	\$68,613	\$95,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$121,945	\$25,000	\$25,000	\$310,915	\$285,915
County Tax Levy (Credit)	\$306,627	\$314,597	\$314,597	\$336,735	\$22,138
Total Revenues	\$603,880	\$434,597	\$408,210	\$742,650	\$308,053
Personnel Costs	\$215,470	\$248,286	\$233,315	\$249,527	\$1,241
Operating Expenses (a)	\$300,442	\$170,873	\$180,925	\$477,750	\$306,877
Interdept. Charges	\$20,767	\$15,438	\$14,813	\$15,373	(\$65)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$536,679	\$434,597	\$429,053	\$742,650	\$308,053
Rev. Over (Under) Exp.	\$67,201	\$0	(\$20,843)	\$0	\$0

(a) The 2023 estimate for expenditures exceed the adopted budget mostly due to the higher cost of election ballots in 2023.

(b) Reflects additional fund balance in 2023 to phase in higher costs of ballots and in 2022 and 2024 for higher election costs in even numbered years.

Program Highlights

Charges for services revenue is budgeted to remain at \$95,000 for municipal election service charges. Fund balance is budgeted at \$310,900 to help offset the higher election costs.

Personnel costs are budgeted to increase \$1,200 mostly related to employee benefit selections.

Operating expenses are budgeted to increase \$306,900, which is larger than normal for even-numbered election years (when there are two more regular election days than in odd-numbered years). This includes an increase in the number of ballots from 2022 (the last even-numbered election year) by about 235,200 due to anticipated higher turnout in a presential election year and the need to mail separate batches of mail-in ballots for the Presidential Preference Spring Election. This election requires mail-in ballots to be sent out 47 days prior to the primary compared to state’s full complete ballot that needs to be mailed 21 days prior to the primary. In addition, the cost per ballot in 2023 and 2024 is nearly doubled from 2022 (the last comparable even year). Ballots account for an increase of approximately \$152,000 from 2022. There is also \$20,000 budgeted for system technical support. In addition, there are one-time expenses of \$82,000, including \$61,000 for the replacement of jump drives for municipal election machines, \$15,000 for bins to keep election records longer, and \$6,000 for training after an election system upgrade in 2023.

Activity

	2020	2021	2022*	2023*	2024
Number of Waukesha County Registered Voters as certified in January	260,311	296,544	276,697	297,000	285,000
Number of Regular Elections	4	2	4	2	4
Number of Special Elections	2	1	0	5	0
Total	6	3	4	7	4

* Estimate

Legislative Support and Administrative Services

Program Description

The County Clerk serves as the clerk for the County Board. The clerk’s office serves as the custodian archiver for all records of the County Board of Supervisors and other county-related records required by state statutes. It posts agendas and minutes on the county’s website and publishes county ordinances with the authorized legal publication. The clerk’s office also responds to open records requests, assists in researching County Board proceedings, and chronicles any claims filed against the county. The County Clerk’s office is responsible for registering all county owned vehicles and maintain title records for the same.

Administrative services are also responsible for publishing a yearly Directory of Public Officials, which is distributed and posted on the county’s website, as well as compiling an Annual Proceedings book for the Board of Supervisors. The office is responsible for preparing a fiscally responsible annual budget. It actively works with the county and County Board on areas of mutual interest such as business continuity, the county accounting system, and internal audit.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.50	0.50	0.50	0.50	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,275	\$0	\$0	\$1,000	\$1,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$850	\$0	\$0	(\$850)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$48,994	\$47,698	\$47,698	\$46,254	(\$1,444)
Total Revenues	\$50,269	\$48,548	\$47,698	\$47,254	(\$1,294)
Personnel Costs	\$40,125	\$43,484	\$39,855	\$42,590	(\$894)
Operating Expenses	\$795	\$1,900	\$1,475	\$1,500	(\$400)
Interdept. Charges	\$2,401	\$3,164	\$3,164	\$3,164	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$43,321	\$48,548	\$44,494	\$47,254	(\$1,294)
Rev. Over (Under) Exp.	\$6,948	\$0	\$3,204	\$0	\$0

Program Highlights

Charges for services revenue increases \$1,000 for copy and duplicating fees. Other revenue from the hardcopy sales of the Directory of Public Officials is budgeted to decrease \$850 as it will no longer be printed. It will continue to be available on the County’s website.

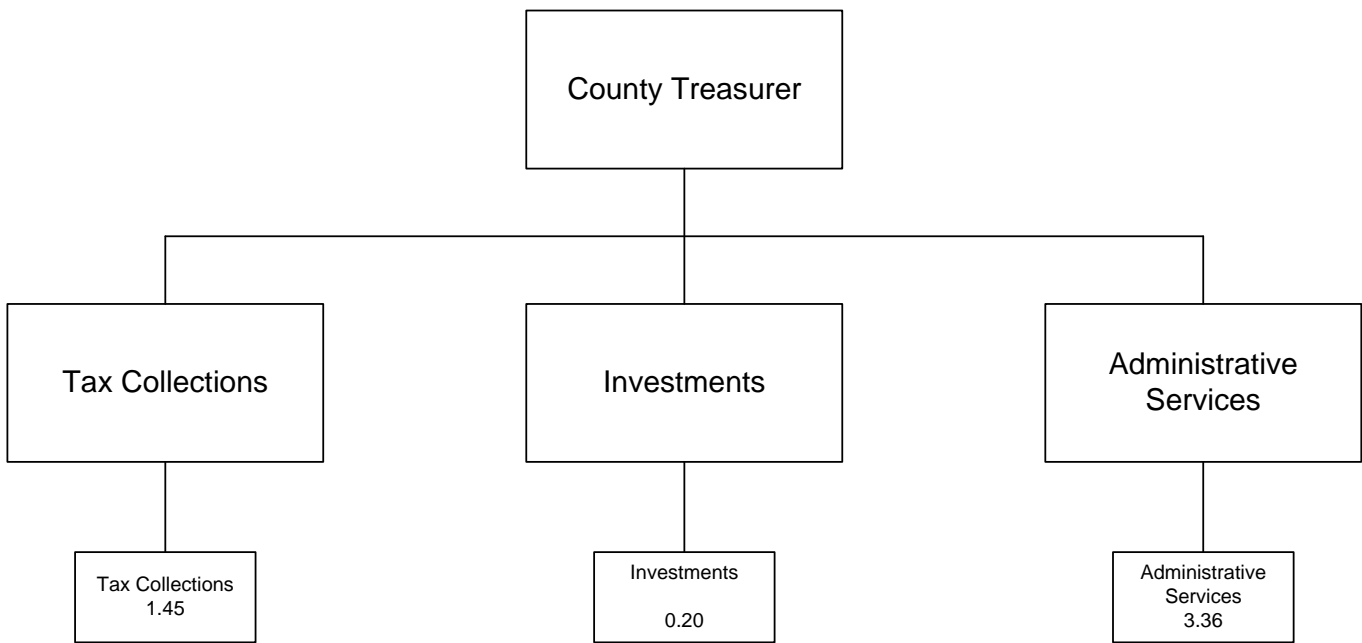
Personnel costs are budgeted to decrease \$900 mostly related to employee selection of benefits. Operating expenses outside printing costs decrease \$400 to \$0 related to the Directory of Public Officials, mentioned above.

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County Treasurer

COUNTY TREASURER'S OFFICE

FUNCTION / PROGRAM CHART



5.01 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 County Treasurer's office is to provide efficient, courteous service and maintain accurate records, while upholding the fiduciary and statutory responsibilities required of the office.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$500,000	\$0	\$0	(\$500,000)	-100.0%
Fine/Licenses	\$271,668	\$164,566	\$164,566	\$189,956	\$25,390	15.4%
Charges for Services	\$143,086	\$145,500	\$154,261	\$145,500	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a) (c)	\$4,233,108	\$4,683,946	\$7,627,540	\$6,233,946	\$1,550,000	33.1%
Appr. Fund Balance (d)	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy (Credit) (b)	(\$4,894,850)	(\$4,858,556)	(\$4,858,556)	(\$5,890,597)	(\$1,032,041)	N/A
Total Revenue Sources	(\$126,988)	\$755,456	\$3,207,811	\$798,805	\$43,349	5.7%
Expenditures						
Personnel Costs	\$433,383	\$464,482	\$463,345	\$495,594	\$31,112	6.7%
Operating Expenses	\$119,623	\$160,210	\$157,349	\$168,690	\$8,480	5.3%
Interdept. Charges	\$138,590	\$130,764	\$130,764	\$134,521	\$3,757	2.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$691,596	\$755,456	\$751,458	\$798,805	\$43,349	5.7%
Rev. Over (Under) Exp.	(\$818,584)	\$0	\$2,456,353	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	5.01	5.01	5.01	5.01	0.00

- (a) For budget comparison purposes, the 2022 actual investment income revenues reported here do not agree to the Annual Comprehensive Financial Report, which includes year-end market to market values of investments as required by Generally Accepted Accounting Principles (GAAP).
- (b) The tax levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.
- (c) The 2023 revenues are projected to outperform the 2023 adopted budget as a result of higher investment income offset by lower interest and penalty collected on delinquent property taxes.

(d) Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Phase-in lower interest and penalty on delinquent taxes	\$120,000	\$120,000	\$120,000	\$120,000
Total Fund Balance Appropriation:	\$120,000	\$120,000	\$120,000	\$120,000

Major Departmental Strategic Plan Objectives

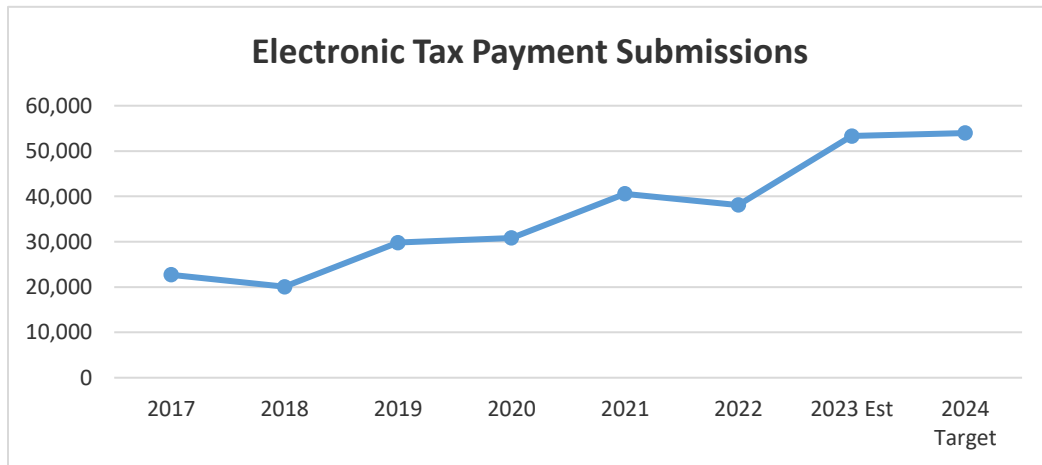
Quality Pillar: High standards of service excellence

Objective 1: Receive Tax Data Electronically

Alleviate manual entry and reduce costs by working cooperatively with financial institutions and mortgage companies to acquire payment data in a format for electronic import into our tax system.

An increasing number of payments submitted electronically will indicate improved efficiency, improved cash flow, and reduced costs. Based on analysis of electronic submission of 2022 and 2023 tax payments, a 2024 target (estimate) is shown below:

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
# Tax payments received electronically	38,105	44,000	53,300	54,000
Projected estimated cost savings	7,303	7,920	9,594	9,720



Tax Collection

Program Description

The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the county. Contractual agreements exist with sixteen municipalities to collect first installment property taxes. Second installment taxes are collected for thirty-three of the thirty-seven municipalities. The office also collects delinquent taxes and, as necessary, forecloses and sells foreclosed properties according to Wisconsin Statutes.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.45	1.45	1.45	1.45	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$271,668	\$164,566	\$164,566	\$189,956	\$25,390
Charges for Services	\$141,410	\$144,000	\$152,761	\$144,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,659,679	\$1,785,000	\$1,526,240	\$1,735,000	(\$50,000)
Appr. Fund Balance	\$120,000	\$120,000	\$120,000	\$120,000	\$0
County Tax Levy (Credit) (a)	(\$1,983,901)	(\$1,933,731)	(\$1,933,731)	(\$1,893,442)	\$40,289
Total Revenues	\$208,856	\$279,835	\$29,836	\$295,514	\$15,679
Personnel Costs	\$113,605	\$122,048	\$121,785	\$131,680	\$9,632
Operating Expenses	\$73,426	\$98,000	\$89,144	\$102,500	\$4,500
Interdept. Charges	\$61,352	\$59,787	\$59,787	\$61,334	\$1,547
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$248,383	\$279,835	\$270,716	\$295,514	\$15,679
Rev. Over (Under) Exp.	(\$39,527)	\$0	(\$240,880)	\$0	\$0

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

Program Highlights

Fines/licenses is budgeted to increase \$25,400 to \$190,000. This relates to a \$25,400 increase in agricultural use conversion penalties.

Other revenue is budgeted to decrease \$50,000 to \$1,735,000. This relates to a \$50,000 decrease to \$1,660,000 in interest and penalty on delinquent taxes to be closer to actual revenues received.

Fund balance is budgeted to offset the lower interest and penalties on delinquent taxes revenue, while the revenue is being phased down over multiple years.

Personnel costs are budgeted to increase by \$9,600 primarily related to costs to continue the 1.45 FTE.

Operating expenses are budgeted to increase by \$4,500, which includes an increase of \$5,000 in postage and \$2,000 in outside printing, offset by a decrease of \$2,500 in reimbursement for personal property tax.

Interdepartmental charges are budgeted to increase by \$1,500, which includes an increase of \$1,100 DOA-Business Office charges, an increase of \$500 for postage, \$200 for computer maintenance, \$100 for administrative overhead, and \$60 for Microsoft licensing, offset by a decrease of \$400 for telephone fixed.

Tax Collection (cont.)

Activity

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have been steadily decreasing due to an increase in mortgage companies requiring escrow for property taxes.

Interest and Penalty Earned on Delinquent Taxes

	2018	2019	2020	2021	2022	2023 Est.
Interest	\$1,069,712	\$934,473	\$918,872	\$1,081,201	\$917,225	\$899,978
Penalty	\$529,332	\$464,292	\$459,469	\$527,522	\$458,675	\$449,849
TOTAL	\$1,599,044	\$1,398,765	\$1,378,341	\$1,608,723	\$1,375,900	\$1,349,827

Activity

The Treasurer's office collected first installment taxes for sixteen municipalities in the 2022-2023 tax years. The dollars collected increased by \$7.1 million to \$206 million. A contractual agreement is established, and fees are charged to the municipality for this service. The fees assessed to municipalities offset direct costs associated with the process of collection, such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

Property Taxes Dollars Collected under Municipal Contracts

Municipality	2017-18	2018-19	2019-2020	2020-2021	2021-2022	2022-2023
City of Delafield	\$16,359,735	\$15,838,433	\$16,669,029	\$17,898,935	\$17,842,112	\$17,685,655
Town of Brookfield	\$12,385,383	\$12,994,155	\$13,868,953	\$12,899,933	\$13,702,997	\$12,995,781
Town of Delafield	\$0	\$0	\$15,589,170	\$16,346,718	\$16,613,445	\$16,871,479
Town of Lisbon	\$0	\$0	\$0	\$0	\$15,971,998	\$16,884,040
Village of Dousman	\$2,880,241	\$2,880,808	\$3,008,760	\$3,177,528	\$3,081,631	\$3,365,704
Village of Elm Grove	\$0	\$0	\$0	\$0	\$18,953,722	\$18,673,321
Village of Lac La Belle	\$1,542,249	\$1,483,172	\$1,476,409	\$1,596,335	\$1,640,038	\$1,835,599
Village of Lannon	\$1,552,422	\$1,515,347	\$1,622,468	\$1,630,044	\$2,034,387	\$2,634,112
Village of Menomonee Falls	\$67,393,553	\$66,106,014	\$64,698,167	\$68,236,820	\$68,057,077	\$71,387,754
Village of Merton	\$5,060,346	\$4,832,939	\$4,959,055	\$5,191,687	\$4,856,317	\$5,054,182
Village of Nashotah	\$2,118,636	\$2,052,978	\$2,072,757	\$2,159,055	\$2,156,118	\$2,276,416
Village of North Prairie	\$0	\$0	\$0	\$0	\$0	\$2,890,958
Village of Oconomowoc Lake	\$4,499,730	\$3,939,989	\$4,102,400	\$4,291,662	\$4,602,676	\$5,104,346
Village of Pewaukee	\$12,757,647	\$12,154,302	\$12,980,778	\$13,474,437	\$13,170,313	\$12,973,357
Village of Wales	\$5,051,693	\$5,077,237	\$5,013,801	\$5,107,867	\$5,399,480	\$4,980,684
Village of Waukesha	\$10,164,105	\$9,609,622	\$10,827,874	\$11,317,057	\$10,792,792	\$10,409,638
Total	\$141,765,740	\$138,484,996	\$156,889,621	\$163,328,078	\$198,875,103	\$206,023,027

Investments

Program Description

The county cash balances are invested using the State's Local Government Investment Pool, Aaa/AAA money market funds, and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the county's adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity, and to maximize the return on investment.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.20	0.20	0.20	0.20	0.00
General Government	\$0	\$500,000	\$0	\$0	(\$500,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,572,013	\$2,897,646	\$6,100,000	\$4,497,646	\$1,600,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$3,304,009)	(\$3,305,171)	(\$3,305,171)	(\$4,398,438)	(\$1,093,267)
Total Revenues	(\$731,996)	\$92,475	\$2,794,829	\$99,208	\$6,733
Personnel Costs	\$21,118	\$21,593	\$21,600	\$22,317	\$724
Operating Expenses	\$22,503	\$24,500	\$24,500	\$28,500	\$4,000
Interdept. Charges	\$45,274	\$46,382	\$46,382	\$48,391	\$2,009
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$88,895	\$92,475	\$92,482	\$99,208	\$6,733
Rev. Over (Under) Exp.	(\$820,891)	\$0	\$2,702,347	\$0	\$0

(a) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.

Program Highlights

General government revenue decreases by \$500,000 due to American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program funds being discontinued in this program. ARPA funding was budgeted here in 2022 and 2023 to potentially offset lower investment income resulting from lower interest rates instituted at the onset of the pandemic. No ARPA funds were allocated to this program during those years because lower investment income did not result in an overall unfavorable impact to the General Fund.

Other revenue is budgeted to increase by \$1,600,000 consisting of an increase in investment income due to increasing interest rates.

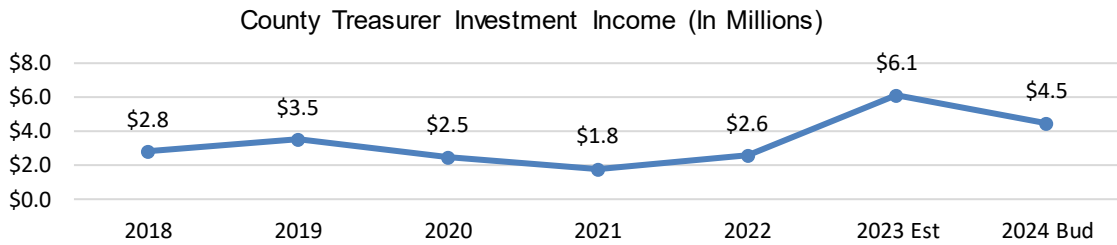
Personnel costs are budgeted to increase by \$700 primarily related to costs to continue the 0.20 FTE.

Operating Expenses are budgeted to increase by \$4,000 due to an increase in finance charges.

Interdepartmental charges are budgeted to increase \$2,000 related to an increase for the DOA-Business Office charges.

Activity

Investment income in 2022 was at \$2.6 million. Interest rates increased throughout 2022 and are expected to increase or stay relatively high throughout 2023 & 2024.



Administrative Services

Program Description

The Administrative Services division is responsible for coordinating and providing efficient administrative/ clerical support. The office collects and receipts departmental monies for the County and disburses all checks and payments.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	3.36	3.36	3.36	3.36	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,676	\$1,500	\$1,500	\$1,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,416	\$1,300	\$1,300	\$1,300	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$393,060	\$380,346	\$380,346	\$401,283	\$20,937
Total Revenues	\$396,152	\$383,146	\$383,146	\$404,083	\$20,937
Personnel Costs	\$298,660	\$320,841	\$319,960	\$341,597	\$20,756
Operating Expenses	\$23,694	\$37,710	\$43,705	\$37,690	(\$20)
Interdept. Charges	\$31,964	\$24,595	\$24,595	\$24,796	\$201
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$354,318	\$383,146	\$388,260	\$404,083	\$20,937
Rev. Over (Under) Exp.	\$41,834	\$0	(\$5,114)	\$0	\$0

Program Highlights

Personnel costs increase by \$20,800, primarily related to costs to continue the 3.36 FTE.

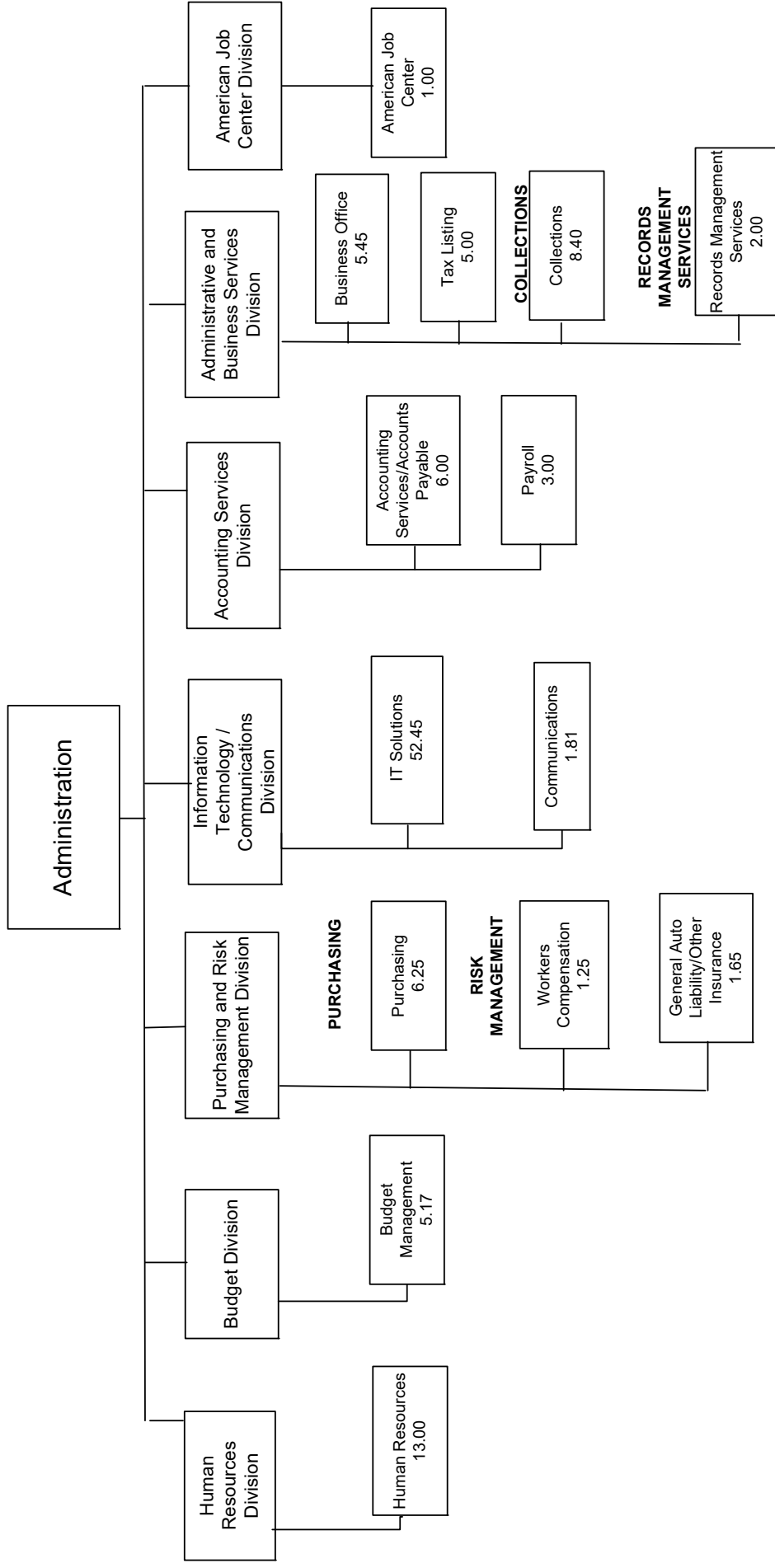
Operating expenses are budgeted to decrease slightly by \$20 related to decreases in advertising & legal notices of \$2,000, managed print services of \$500, and software maintenance charges of \$100, offset by an increase of \$2,600 for the check scanning equipment costs.

Interdepartmental charges are budgeted to increase by \$200 related to increases in telephone fixed of \$400, computer maintenance – information systems of \$400, computer replacement of \$40, and office supplies of \$20, offset by decreases in postage of \$500 and records storage and retrieval of \$80.

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



112.43 TOTAL FTEs

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.

All Funds

Administration

Statement of Purpose

Statement of Purpose

The mission of the Department of Administration (DOA) is to assist other county departments and provide county-wide standards and support systems for human resources, financial management, information technology, procurement and other internal support services. The department promotes and initiates enhancements and efficiencies of internal service operations, which enables better services to other county departments and ultimately the citizens of Waukesha County.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
General Fund (a)						
Revenues	\$2,388,351	\$2,469,755	\$2,471,351	\$2,710,373	\$240,618	9.7%
County Tax Levy	\$3,356,846	\$3,338,250	\$3,338,250	\$3,659,655	\$321,405	9.6%
Expenditures	\$5,563,991	\$5,808,005	\$5,774,747	\$6,370,028	\$562,023	9.7%
Rev. Over (Under) Exp.	\$181,206	\$0	\$34,854	\$0	\$0	N/A
End User Technology Fund (a)						
Revenues	\$8,775,519	\$8,994,929	\$8,976,159	\$9,277,898	\$282,969	3.1%
County Tax Levy	\$1,673,558	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910	9.7%
Expenditures	\$9,604,386	\$10,334,870	\$10,055,706	\$10,760,626	\$425,756	4.1%
Operating Inc./Loss (b)	\$844,691	\$39,302	\$299,696	\$30,425	(\$8,877)	-22.6%
Risk Management						
Revenues	\$3,495,227	\$3,441,755	\$3,414,946	\$3,645,992	\$204,237	5.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,280,548	\$3,441,755	\$3,441,701	\$3,645,992	\$204,237	5.9%
Operating Inc./Loss	\$214,679	\$0	(\$26,755)	\$0	\$0	N/A
Collections						
Revenues	\$1,014,922	\$1,022,445	\$979,902	\$1,111,503	\$89,058	8.7%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$908,982	\$1,022,445	\$1,008,267	\$1,111,503	\$89,058	8.7%
Operating Inc./Loss	\$105,940	\$0	(\$28,365)	\$0	\$0	N/A
American Job Center						
Revenues	\$301,024	\$307,309	\$242,686	\$214,401	(\$92,908)	-30.2%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$266,695	\$307,309	\$241,186	\$214,401	(\$92,908)	-30.2%
Rev. Over (Under) Exp.	\$34,329	\$0	\$1,500	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$97,174	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$16,072,218	\$16,788,923	\$16,881,206	\$16,960,167	\$171,244	1.0%
County Tax Levy	\$5,030,404	\$4,717,493	\$4,717,493	\$5,172,808	\$455,315	9.7%
Expenditures	\$19,721,776	\$21,467,114	\$21,317,769	\$22,102,550	\$635,436	3.0%
Rev. Over (Under) Exp.	\$215,535	\$0	\$36,354	\$0	\$0	N/A
Operating Inc./Loss (b)	\$1,165,310	\$39,302	\$244,576	\$30,425	(\$8,877)	-22.6%
Position Summary (FTE) (c)						
Regular Positions	103.00	107.50	107.50	110.00	2.50	
Extra Help	4.00	3.40	3.40	2.42	(0.98)	
Overtime	0.01	0.01	0.01	0.01	0.00	
Total	107.01	110.91	110.91	112.43	1.52	

- (a) County tax levy in total for DOA is increasing by \$455,300. Tax levy budgeted in the General Fund and the End User Technology Fund budgets beginning with the 2023 budget, and restated in 2022 actuals to reflect the transition of the Solutions budget from DOA General Fund to EUTF.
- (b) The goal for the copier replacement program is to break even across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.
- (c) The 2024 position changes for the General Fund include the creation of 1.00 FTE senior human resources analyst funded with American Rescue Plan Act revenue to assist with the implementation of the enterprise resource planning system and full funding of 1.00 FTE financial analyst position which was shared with Emergency Preparedness as they are in need of a full time position resulting in 0.50 FTE increase. The 2024 budget also includes the creation of 1.00 FTE senior collections specialist position in the Collections Fund to address account workload.

Current Capital Projects

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '23	Estimated Operating Impact	A = Annual T = One-Time
202215	ERP System Implementation (a)(b)(c)(d)	Y	2026	\$4,750,000	5%	\$390,000	A
202412	Election System Equipment Replacement	Y	2029	\$2,156,000	0%	TBD	

- (a) Coordinated project with departments county-wide.
- (b) Project 202215 is partially replacing project 201617.
- (c) The development of this project has been identified as a need because in late 2018, the County's HRIS software system was acquired by another company. The County was notified that the software platform that was being implemented may continue to be supported in the future but will not be enhanced. The County conducted a fit analysis to determine if the system that was being proposed to transition to would meet the County's needs now and in the future and it was determined that the software would not meet the County's needs. In November 2021, it was announced that the vendor that purchased the financial system will also no longer enhance or develop the product further which places the County at risk if the company decides not to maintain the software. Lastly, the current time and attendance system has been costly to maintain and update for departments with 24 hour operations.
- (d) In June 2022, the County Board approved the utilization of American Rescue Plan Act funds to replace the current time and attendance, human resource information system, and financial systems. County is also looking for this implementation to result in more streamlined processes and better integration across the three systems.

Fund Purpose

The General Fund is the primary operating fund of the county. It accounts for resources traditionally associated with governments and includes all revenues not required to be processed through another fund. Most General Fund revenue comes from taxes, but the fund also receives charges for service user fees, intergovernmental revenues, and other revenues.

Financial Summary	2022 Actual	2023 Adopted Budget	2023 Estimate	2024 Budget	Change From 2023 Adopted Budget	
					\$	%
Revenues						
General Government	\$834,404	\$814,385	\$814,385	\$1,080,968	\$266,583	32.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$222,454	\$229,402	\$229,327	\$239,120	\$9,718	4.2%
Interdepartmental	\$1,145,419	\$1,193,968	\$1,203,982	\$1,262,585	\$68,617	5.7%
Other Revenue	\$108,074	\$122,000	\$112,500	\$117,000	(\$5,000)	-4.1%
Appr. Fund Balance (a)	\$78,000	\$110,000	\$111,157	\$10,700	(\$99,300)	-90.3%
County Tax Levy (Credit) (b)(c)	\$3,356,846	\$3,338,250	\$3,338,250	\$3,659,655	\$321,405	9.6%
Total Revenue Sources	\$5,745,197	\$5,808,005	\$5,809,601	\$6,370,028	\$562,023	9.7%
Expenditures (b)(c)						
Personnel Costs	\$4,374,412	\$4,485,647	\$4,483,854	\$5,086,761	\$601,114	13.4%
Operating Expenses (a)	\$899,757	\$1,101,172	\$1,072,762	\$1,050,995	(\$50,177)	-4.6%
Interdept. Charges	\$289,822	\$221,186	\$218,131	\$225,372	\$4,186	1.9%
Fixed Assets	\$0	\$0	\$0	\$6,900	\$6,900	N/A
Total Expenditures	\$5,563,991	\$5,808,005	\$5,774,747	\$6,370,028	\$562,023	9.7%
Rev. Over (Under) Exp.	\$181,206	\$0	\$34,854	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions (b)	43.65	43.20	43.20	45.70	2.50
Extra Help (c)	0.69	0.69	0.69	0.17	(0.52)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	44.34	43.89	43.89	45.87	1.98

(a) Fund balance appropriation	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Diversity program	\$28,000	\$10,000	\$10,000	\$0
Carryovers and Open Purchase Orders	\$0	\$0	\$1,157	\$0
Replacement scanner in Records Division	\$0	\$0	\$0	\$10,700
Prior year cafeteria vending commission café subsidy	\$10,000	\$0	\$0	\$0
Purchasing procurement system acquisition	\$40,000	\$0	\$0	\$0
Compensation Study	\$0	\$100,000	\$100,000	\$0
Total Fund Balance Appropriation:	\$78,000	\$110,000	\$111,157	\$10,700

(b) The 2024 Department of Administration General Fund budget includes the transfer of 1.00 FTE Senior Financial Analyst position from the American Rescue Plan Act (ARPA) to Accounting Services funded with ARPA funding, creation of 1.00 FTE Senior Human Resources Analyst funded with ARPA funding, and fully funding a Financial Analyst which was previously shared with Emergency Preparedness resulting in a 0.50 FTE increase.

(c) Extra Help decreases by 0.52 FTE which is the reduction of Extra Help in the budget division.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Improve Customer Service

The Department of Administration strives to provide exemplary customer service to all internal and external customers and achieve a 5 out of 5 on a customer satisfaction survey with respect to accessibility, accuracy, attitude, operations, timeliness, and communication. Although the Department strives to achieve this rating, this standard may not be possible to attain so the Department works to achieve a minimum rating of 4.65 out of 5.

Provide opportunities for staff to participate in the County-wide Standards of Service Excellence Program (SOSE) and to recognize staff for exemplifying the SOSE standards.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Customer Satisfaction Rating	4.70	4.80	4.80
Departmental Participation in SOSE	6	6	6

Objective 2: Review, update, and reissue all DOA policies by year-end 2025. Continue an “evergreen” program where 25% of DOA policies are reviewed annually. Continuous review will improve customer service and ensure policies remain relevant through incorporation of legislation/regulation, operational changes, and business practices, while eliminating redundant, conflicting, or obsolete content.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Number of Policies	108	100	100
Number of policies with issue/revision dates within last 4 years	58%	75%	90%

Objective 3: Replace the Enterprise Resource Planning (ERP) system (e.g. countywide financial and human capital enterprise-wide systems) to decrease operational complexity, increase efficiency, and improve access to effectively manage resources, improve customer service and enhance the employee experience. The goal is to implement all modules in a fully integrated ERP system by December 31, 2026, to improve customer satisfaction and experience by creating efficiencies and eliminating manual human resources and accounting practices throughout the County.

Performance Measures:

1. Successful implementation of selected ERP software as measured by project close and implementation of all interfaces and modules.
2. Implementation will include County-wide stakeholder input to identify opportunities for continuous process improvement to take advantage efficiencies of an integrated system.

Quality Pillar: High standards of service excellence

Objective 4: Improve countywide employee awareness and knowledge of county policy/process and training. Specifically, improving access and training geared toward DOA content (HR, Financial, Risk and Technology) as well as countywide initiatives, business processes and legal requirements through intranet indexing of policies and training content by year end 2025. Establish management university training for all county supervisory employees, and explore making this training mandatory, starting with calendar year 2025.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing scores on customer satisfaction survey	4.70	4.80	4.80
Stable to increasing score on employee survey question “I understand how my work contributes to overall success of county strategic priorities.”	4.61	4.70	4.75

Objective 5: Maintain employee benefit offerings that are comprehensive, meaningful, and provide value as part of the total compensation package for employees. Promote the health and well-being of the County workforce by offering programs that meet employee needs and decrease the inflationary pressures on benefit costs. Examples

include offering health benefits such as the onsite clinic, discounted pharmacy services and care management programming, and financial/wellbeing programs.

Performance Measures:

1. Maintain health insurance costs that are below medical inflationary trends.
2. Maintain employee health and Wellness Center utilization of employees, spouses and children.

Year	Medical Inflation Rate	County Increase
2018	7.9%	5.0%
2019	7.0%	0.0%
2020	7.0%	5.0%
2021	7.0%	13.0%
2022	6.5%	2.2%
2023	5.0%	2.5%

Health Center Utilization		
Year	Total Visits	Unique Patients
2018	5,305	1,795
2019	5,664	1,870
2020	5,642	1,424*
2021	6,302	1,409
2022	7,077	1,266

3. Implement programs in areas of stress management, disease management and financial education.

	2020 Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Estimate
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA		Benchmark year 91	122	225	150

Objective 6: LEAN – Continuous Improvement

Continue Waukesha Continuous Improvement (CI) initiative to encourage new staff to pursue improvement activities and sustain engagement through training of county employees that are interested in leading a project or participating in a project while obtaining a white, yellow, or green belt. Provide programming that supports other County initiatives such as Strategic Planning. Further encourage and develop existing LEAN trained employees to conduct projects or other LEAN-CI activities such as PDSA, 5S, Kaizen Value Stream Mapping or other endeavors that lead to more regular incremental improvements. Develop a new training plan that continues white, yellow, and green belt training and incorporates other annual training to build, support and sustain engagement amongst leaders and employees in Continuous Improvement.

2022 LEAN-CI Initiative Accomplishments:

1. Yellow Belt class – 6 graduates
2. White Belt class - 21 attended
3. “Understanding Causes and Implementing Quick Solutions” class
4. “Intro to Lean – Continuous Improvement” class
5. Contest to determine how many improvement ideas were generated from #3 and #4
6. 1 TTL meeting
7. Hosted April 2022 Lean – WCTC Continuous Improvement Roundtable group at Highway Operations
8. Started planning for 2023 Value Stream Mapping workshop to support Strategic Planning efforts

Team Pillar: Best professionals serving the public in the best way

Objective 7: Maintain compensation systems and a workplace culture that attracts and retains quality, high performing employees and establishes Waukesha County as an employer of choice.

Performance Measures:

1. Implement recommendations from the 2023 comprehensive salary and benefits study mid-2023 and in the 2024 budget.
2. Review and update trend data on regrettable turnover.
3. Monitor the effectiveness of the salary plan by reviewing new hire salary placement and penetration into the salary range.

	2019 Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Estimate
Regrettable Turnover *	4.78%	4.89%	7.60%	12.0%	7.72%	7.0%
Regrettable Turnover FTE	66	68	106	169	110	100

*Regrettable Turnover is defined as employees who left county employment and the county had planned to retain. Regrettable turnover includes voluntary separation by individuals who are top performers or high potential employees or where the separation is from a key position for which a possible successor has not been previously identified.

Business Office

Program Description

The Business Office program coordinates the development and monitoring of the Department of Administration Budget, assists divisions and other county departments in their business operations, financial functions, and financial analyses.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.40	4.95	4.95	5.45	0.50
General Government	\$831,973	\$813,745	\$813,745	\$792,798	(\$20,947)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$629,435	\$676,652	\$676,652	\$713,562	\$36,910
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$706,234)	(\$845,590)	(\$845,590)	(\$790,477)	\$55,113
Total Revenues	\$755,174	\$644,807	\$644,807	\$715,883	\$71,076
Personnel Costs	\$708,865	\$592,135	\$661,300	\$662,737	\$70,602
Operating Expenses	\$15,534	\$23,558	\$16,238	\$23,779	\$221
Interdept. Charges	\$20,183	\$29,114	\$28,613	\$29,367	\$253
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$744,582	\$644,807	\$706,151	\$715,883	\$71,076
Rev. Over (Under) Exp.	\$10,592	\$0	(\$61,344)	\$0	\$0

Program Highlights

General government revenues decrease by \$20,900 reflecting indirect charge allocation. Indirect cost recovery revenue received by the county above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. In 2024, the department expects to receive a decrease in child support indirects by \$24,400 based on the indirect cost report and a decrease of the One Stop Operator indirect of \$4,500 as this revenue is being phased out mid-year 2024. This decrease in revenue is partially offset by \$8,000 increase in indirect revenue from the municipal patrol contracts in the Sheriff's Department due to an expansion in contract service requested by municipalities. Interdepartmental revenue increases by \$36,900 primarily due to an increase of \$25,000 in indirects for the Health and Dental Fund and \$11,900 in cost to continue increases for other departmental indirects budgeted in the General Fund Budget.

Personnel costs increase by \$70,600. This includes the funding of 0.50 FTE financial analyst for an additional \$38,300. From 2020-2023, the Department of Administration has had a shared position with Emergency Preparedness. Due to growing financial and analytical needs, Emergency Preparedness is fully funding a financial and analytical position within their operation, so the Department is fully funding the position within budget resources. Other personnel cost increases reflect cost to continue for existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses remain near the 2023 budgeted level. The operating expense budget includes \$10,500 for office supplies, equipment and maintenance and \$10,000 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges increase by \$300 mainly for end user technology costs.

Payroll

Program Description

The Payroll program provides support to all county agencies in preparation and monitoring of payroll data. In addition, program personnel work in conjunction with the Human Resources division in maintaining an effective human resources/payroll reporting system, audit county-wide payroll in accordance with established county policies and procedures and in compliance with state and federal regulations, and file required payroll reports to various reporting agencies.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	3.00	3.00	3.00	3.00	0.00
General Government	\$136	\$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	\$135	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$481	\$0	\$0
County Tax Levy (Credit)	\$421,981	\$508,698	\$508,698	\$537,233	\$28,535
Total Revenues	\$422,252	\$508,698	\$509,179	\$537,233	\$28,535
Personnel Costs	\$202,161	\$289,391	\$327,534	\$329,720	\$40,329
Operating Expenses	\$181,427	\$205,560	\$184,168	\$193,495	(\$12,065)
Interdept. Charges	\$13,176	\$13,747	\$13,847	\$14,018	\$271
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$396,764	\$508,698	\$525,549	\$537,233	\$28,535
Rev. Over (Under) Exp.	\$25,488	\$0	(\$16,370)	\$0	\$0

Program Highlights

Personnel costs increase by \$40,300. The Payroll Division experienced turnover which has contributed to higher cost to continue due to benefit selections. The increase in personnel also reflects the implementation of the 2023 compensation study.

Operating expenses decrease by \$12,100. The 2024 budget includes \$188,900 to fund a hosted human resources information system which is a decrease from the 2023 budget amount by \$13,600 due to actual contract costs. Operating expenses include \$800 for office and printing supplies largely for tax form purchases and \$2,300 in travel and training expenses for existing staff. Interdepartmental charges increase by \$300 mainly for end user technology costs.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Paychecks Processed	41,458	44,250	44,200	44,250	0
W2s Processed	2,126	2,200	2,200	2,300	100

Accounting Services/Accounts Payable

Program Description

The Accounting Services/Accounts Payable program provides support to all county agencies in establishing and maintaining an effective accounting and financial reporting system and county-wide system of internal control in accordance with generally accepted accounting principles (GAAP) and in the processing of vendor invoices to ensure payments are made in a timely manner. In addition, program personnel prepare annual financial statements, work in conjunction with the Budget Management division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage county investments, assist the Treasurer’s Office in managing county cash flows, and audit transactions so that requisitions and payments are accurate and purchased in accordance with the adopted budget.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	6.00	1.00
General Government	\$1,343	\$0	\$0	\$147,863	\$147,863
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$69,317	\$71,075	\$71,075	\$73,983	\$2,908
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$66	\$0	\$0
County Tax Levy (Credit)	\$655,277	\$670,282	\$670,282	\$748,386	\$78,104
Total Revenues	\$725,937	\$741,357	\$741,423	\$970,232	\$228,875
Personnel Costs	\$543,223	\$559,259	\$594,451	\$760,736	\$201,477
Operating Expenses	\$159,007	\$159,657	\$163,978	\$186,864	\$27,207
Interdept. Charges	\$20,587	\$22,441	\$22,613	\$22,632	\$191
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$722,817	\$741,357	\$781,042	\$970,232	\$228,875
Rev. Over (Under) Exp.	\$3,120	\$0	(\$39,619)	\$0	\$0

Program Highlights

General Government revenue increases by \$147,900 to transition American Rescue Plan Act (ARPA) funding from the DOA ARPA fund to the Accounting Division. The 2024 ARPA money funds a senior fiscal specialist for \$135,400, training for the training for the transferred position for \$2,500, and an economic and labor data subscription for \$10,000. Interdepartmental revenue increases by \$2,900 due to an increase in financial service charges to the Treasurer’s Office.

Personnel costs increase a total of \$201,500 due to cost to continue for existing staff, the allocation of \$135,400 to support a senior financial analyst position from the ARPA Fund to the Accounting Division, and reflects the implementation of the 2023 compensation study.

Operating expenditures increase \$27,200. This increase includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development, \$2,500 for staff development costs for the 1.00 FTE position transferred into the Accounting Division, \$53,100 of funding for the 2024 Waukesha County audit, and \$101,800 for computer software license costs related to the county’s financial system and other accounting software support.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Budget Entries Audited	957	750	900	900	150
Journal Entries Audited	3,331	3,200	3,200	3,200	0
Invoices (Direct Buys) Audited	42,691	41,500	42,000	42,000	500
P-card Lines Entered/Audited	13,620	13,500	13,500	13,500	0

Tax Listing

Program Description

Tax Listing creates and maintains the accuracy of lists and descriptions of all parcels of real estate in the county that are subject to tax and also those exempt from tax. Tax Listing provides lists, maps, and descriptions of such parcels to the public. In addition, Tax Listing is responsible for all coordination and transmission of tax listing file information in response to municipal requests. Tax Listing prepares tax bills for 34 municipalities and coordinates the tax data warehouse for the County.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	5.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$221,168	\$229,202	\$229,227	\$239,020	\$9,818
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)	\$235,633	\$223,448	\$223,448	\$251,566	\$28,118
Total Revenues	\$456,801	\$452,650	\$452,675	\$490,586	\$37,936
Personnel Costs	\$416,572	\$409,061	\$401,197	\$435,507	\$26,446
Operating Expenses	\$25,793	\$20,860	\$31,206	\$32,176	\$11,316
Interdept. Charges	\$13,743	\$22,729	\$22,629	\$22,903	\$174
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$456,108	\$452,650	\$455,032	\$490,586	\$37,936

Rev. Over (Under) Exp.	\$693	\$0	(\$2,357)	\$0	\$0
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Program Highlights

Charges for Services revenue includes tax billing revenue to municipalities which is increasing by \$9,800 due to a 4% billing rate per parcel increase from \$1.77 to \$1.84 resulting in an additional \$7,500. This revenue also includes the continuation of tax listing services provided to the City of New Berlin which began in 2021 and results in an additional \$2,300 in revenue.

Personnel costs increase by \$26,400 due to cost to continue for existing staff and reflects the implementation of the 2023 compensation study. Operating expenses increase by \$11,300 due to a \$11,000 increase in contracted services for tax bill printing expenses. The contract with the current print vendor expired in 2023 so the price increase reflects a newly negotiated contract.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing	169,933	169,000	169,900	169,900	900
Number of property listings updated	127,456	100,000	106,000	130,000	30,000
Number of property transfers processed	10,077	10,500	7,500	10,000	(500)
# Tax Billing Customers	34	34	34	34	0
# Property Tax Bills Printed	107,907	108,100	107,900	107,900	(200)
# Online County Tax Payments (a)	5,772	7,500	6,000	6,000	(1,500)
\$ Online County Tax Payments (a)	\$24,798,739	\$30,000,000	\$28,000,000	\$28,000,000	(2,000,000)
# Municipalities participating with county's online payment program (b)	11	11	10	10	(1)

- (a) Reflects payments to county for property tax. Total 2022 online transactions, including county, municipal partners, Collections and the Register of Deeds account for 22,511 transactions totaling \$52,820,543.
- (b) The 10 municipalities that participate with the County's on-line payment program do not include the 16 municipalities that contract with the treasurer's office for tax collection.

Budget Management

Program Description

The Budget Management program is responsible for providing technical assistance to county agencies in preparing annual operating, capital planning, and capital project budget requests. The program also provides technical assistance to the County Executive, Finance, and other County Board Standing Committees in performing budget reviews, monitoring fiscal analyses on budget requests, contract and grant reviews, and other issues having a fiscal impact.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	5.69	5.69	5.69	5.17	(0.52)
General Government	\$952	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$685,970	\$696,231	\$696,231	\$687,145	(\$9,086)
Total Revenues	\$686,922	\$696,231	\$696,231	\$687,145	(\$9,086)
Personnel Costs	\$605,619	\$639,812	\$545,038	\$630,516	(\$9,296)
Operating Expenses	\$23,873	\$30,392	\$23,129	\$30,392	\$0
Interdept. Charges	\$20,593	\$26,027	\$26,027	\$26,237	\$210
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$650,085	\$696,231	\$594,194	\$687,145	(\$9,086)
Rev. Over (Under) Exp.	\$36,837	\$0	\$102,037	\$0	\$0

Program Highlights

Personnel costs decrease by \$9,300 for cost to continue of staff following turnover in two positions and the reduction of 0.52 FTE extra help for the Budget Intern.

Operating expenses include contract services, staff development, software subscription costs, and equipment.

Interdepartmental charges increase by \$200 mainly due to end user technology expense increases for this program.

Human Resources

Program Description

The Human Resources program is responsible for the implementation of federal and state employment and labor laws, personnel recruitment and selection, processing new applications and applicant tracking, and wage and salary administration. It also provides training and education assistance to county employees in order to improve the quality of county services, assist employees in the performance of their jobs, and prepare employees for promotional opportunities. Additionally, it provides the administration of the county's benefit plans and manages the county's collective bargaining, grievance arbitration, and employee relations and performance functions.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	12.00	12.00	12.00	13.00	1.00
General Government	\$0	\$0	\$0	\$139,941	\$139,941
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,176	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$17,836	\$22,000	\$17,500	\$22,000	\$0
Appr. Fund Balance	\$38,000	\$110,000	\$110,610	\$0	(\$110,000)
County Tax Levy (Credit)	\$1,479,460	\$1,515,798	\$1,515,798	\$1,608,651	\$92,853
Total Revenues	\$1,536,472	\$1,647,798	\$1,643,908	\$1,770,592	\$122,794
Personnel Costs	\$1,232,624	\$1,296,805	\$1,290,666	\$1,522,552	\$225,747
Operating Expenses	\$150,035	\$291,836	\$289,341	\$188,086	(\$103,750)
Interdept. Charges	\$73,789	\$59,157	\$56,757	\$59,954	\$797
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,456,448	\$1,647,798	\$1,636,764	\$1,770,592	\$122,794
Rev. Over (Under) Exp.	\$80,024	\$0	\$7,144	\$0	\$0

Program Highlights

General Government revenue of \$139,900 is American Rescue Plan Act (ARPA) funding for 1.00 FTE senior human resources analyst to assist with the enterprise resource planning (ERP) implementation. General Fund Balance of \$110,000 is removed from the 2024 budget due to the removal of \$100,000 for the one-time compensation study and the budgeting of \$5,500 in diversity training within the 2024 levy target.

Personnel costs increase by \$225,700 mostly due to the addition of 1.00 FTE senior human resources analyst to assist with the implementation of the ERP system at an estimated cost of \$139,900. The remaining increase is cost to continue of 12.00 FTE existing staff and implementation of the 2023 compensation study. Operating expenses include the removal of \$100,000 for the compensation study which was budgeted in the 2023 operating budget. Operating expenses continue the \$22,000 café subsidy supported through vending revenue. Interdepartmental charges increase by \$800 mainly due to end user technology cost increases across programs.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of Seasonal, Temporary Employees Hired	263	250	250	250	-
# of Regular Full-Time Employees Hired	304	225	254	240	15
Promotions/Demotions/Transfers	113	90	108	100	10
Peak # of Employees on Payroll	1,659	1,800	1,750	1,750	(50)
# of Employee/Family Medical Leaves	304	300	300	300	-

Purchasing

Program Description

The Purchasing program is responsible for directing and coordinating the procurement of equipment, supplies, and services required by the county. Program activities include: developing county purchasing policies and initiatives; competitively sourcing procurement needs through bids and requests for proposals; drafting, negotiating, and administering county contracts; and providing support to county departments on type, availability and costs of equipment, supplies and services with consideration to benefits, effectiveness and efficiency, and total cost of ownership. The division also manages the county's café, vending services, and the reallocation or disposal of county surplus property (excluding land and buildings).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	6.25	6.25	6.25	6.25	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$110	\$200	\$100	\$100	(\$100)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$90,103	\$100,000	\$95,000	\$95,000	(\$5,000)
Appr. Fund Balance	\$40,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$476,602	\$529,993	\$529,993	\$565,855	\$35,862
Total Revenues	\$606,815	\$630,193	\$625,093	\$660,955	\$30,762
Personnel Costs	\$532,781	\$556,775	\$524,971	\$588,261	\$31,486
Operating Expenses	\$38,041	\$44,659	\$39,636	\$43,537	(\$1,122)
Interdept. Charges	\$33,900	\$28,759	\$28,583	\$29,157	\$398
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$604,722	\$630,193	\$593,190	\$660,955	\$30,762
Rev. Over (Under) Exp.	\$2,093	\$0	\$31,903	\$0	\$0

Program Highlights

Other revenue is comprised of procurement card and salvage revenues decrease by \$5,000 due to recent revenues received.

Personnel costs increase by \$31,500 for cost to continue of existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses decrease by \$1,100 primarily due to the on-going cost of new e-procurement system being less than original budget amount when implemented in 2022. The 2024 budget includes \$31,500 in software support costs.

Interdepartmental charges increase by \$400 mainly due to end user technology cost increases for this program.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Requisitions Processed	149	200	200	200	-
Purchase Orders / Blanket Contracts Issued	421	525	525	525	-
Bids/Requests for Proposals (RFPs) Issued	113	110	110	110	-
Procard Transactions	\$6,806,000	\$7,700,000	\$7,000,000	\$7,000,000	(\$700,000)

Records Management Services

Program Description

Records Management Services is responsible for imaging and storing of county records. Imaging activities include file preparation, scanning/microfilming, indexing, quality control, and destruction of paper originals. Storage activities include overseeing incoming records transmittals, facilitating records retrievals, and ensuring secure destruction in accordance with county records retention schedules.

Records Management Services also provides mail services to the county. Activities include pickup, sorting and delivery of incoming and outgoing U.S. Postal Service mail.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	2.00	2.00	2.00	2.00	0.00
General Government	\$0	\$640	\$640	\$366	(\$274)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$446,667	\$446,241	\$456,255	\$475,040	\$28,799
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$10,700	\$10,700
County Tax Levy (Credit)	\$108,157	\$39,390	\$39,390	\$51,296	\$11,906
Total Revenues	\$554,824	\$486,271	\$496,285	\$537,402	\$51,131
Personnel Costs	\$132,568	\$142,409	\$138,697	\$156,732	\$14,323
Operating Expenses	\$306,047	\$324,650	\$325,066	\$352,666	\$28,016
Interdept. Charges	\$93,851	\$19,212	\$19,062	\$21,104	\$1,892
Fixed Assets	\$0	\$0	\$0	\$6,900	\$6,900
Total Expenditures	\$532,466	\$486,271	\$482,825	\$537,402	\$51,131
Rev. Over (Under) Exp.	\$22,358	\$0	\$13,460	\$0	\$0

Program Highlights

General Government revenue is American Rescue Plan Act funds to help smooth the increase in vehicle fuel for 2023 and 2024. Interdepartmental revenues increase by \$28,800. This includes a \$31,200 increase in postage revenue to \$357,000 based on anticipated usage and postage rate increases imposed by the post office. Countywide physical record storage revenue is decreasing by \$2,400 based on a reduction in the number of boxes stored. General Fund Balance of \$10,700 is budgeted for a scanner and a service agreement to provide the Division with the equipment necessary to address scanning needs from the District Attorney.

Personnel costs increase by \$14,300 for cost to continue for existing staff and reflects the implementation of the 2023 compensation study.

Operating expenses increase by \$28,000 primarily due to \$24,200 increase for postage and mail contract service costs due to frequent and significant price increases proposed by the post office. Total postage expenses for 2024 are budgeted at \$329,000. Operating expenses also include maintenance agreements costs for the newly purchased scanner.

Interdepartmental charges increase by \$1,900 mainly due to \$700 in vehicle maintenance expenses and \$700 increase for various insurance costs.

Records Management Services (cont.)

Activity – Records Management

	2022	2023	2023	2024	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Storage Boxes Received (a)	336	400	300	300	(100)
Storage Boxes Destroyed (a)	872	800	800	800	-
Boxes/Journals Offsite	8,180	7,916	7,680	7,180	(736)
Images Scanned (b)	166,666	166,666	166,666	166,666	-

(a) In the year referenced.

(b) Counts do not reflect imaging services for centralized accounts payable.

Activity – Mail Services

	2022	2023	2023	2024	Budget
<u>Output Indicators</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>Change</u>
Incoming Mail (Bins)	1,761	1,700	1,700	1,700	-
Outgoing Mail (Pieces)	439,449	440,000	440,000	440,000	-

American Rescue Plan Act – Department of Administration

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 474-479.

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	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
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	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$97,175	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Expenditures						
Personnel Costs	\$88,563	\$133,630	\$129,221	\$0	(\$133,630)	-100.0%
Operating Expenses (a)	\$8,611	\$249,100	\$516,941	\$0	(\$249,100)	-100.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$170,000	\$150,000	\$0	(\$170,000)	-100.0%
Total Expenditures	\$97,174	\$552,730	\$796,162	\$0	(\$552,730)	-100.0%
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	1.00	1.00	0.00	(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 FTEs	1.00	1.00	1.00	0.00	(1.00)

(a) The 2023 estimate is greater than the 2023 budget primarily due to the carryover of \$315,000 from 2022 to 2023 related to countywide website redesign project.

American Rescue Plan Act – Department of Administration (cont.)

Program Highlights

The 2023 Department of Administration ARPA budget includes:

- Funding for 1.00 FTE senior financial analyst position tasked with tracking and reporting on the American Rescue Plan funding that the County has been awarded. This position was created in ordinance 176-46 in 2021 with a sunset provision at the end of the grant expenditure period.
- \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.
- \$3,100 for staff development costs for the 1.00 FTE position.
- \$406,000 for various information technology initiatives including:
 - \$68,000 for hosting/licensing services related to the redesign of the current public facing website.
 - \$60,000 to establish a redundancy for storage of back-up data either in the Cloud or on-prem.
 - \$100,000 Upgrade of virus protection software for automated protection and remediation 24 hours a day.
 - \$170,000 in fixed asset costs for core switch replacement in the Courthouse data center. The core switch is the gateway of all network connectivity and aggregator of the network connectivity to distribute to data closets. This would provide an additional core switch so there is not a single point of failure. The operating budget also includes \$8,000 for related technical support and hardware maintenance.

The 2023 estimate also includes carryover of \$315,000 from 2022 to 2023 related to the County website development.

For the 2024 budget, the expenses will continue to be supported with ARPA funding are being transferred into the following DOA Division budgets:

- Accounting Services/Accounts Payable: Budget will include \$147,900 in ARPA funding for 1.00 FTE senior financial analyst position, professional development for the staff and economic/labor data subscription.
- End User Technology: Budget will include \$164,400 in ARPA. The budget includes \$34,000 for contract management software, \$89,900 for virus protection software, \$8,000 for on-going maintenance costs for the core switch, and \$32,500 for website licensing costs.

Major Departmental Strategic Plan Objectives

The Department of Administration fiscal staff are working closely with seven departments to actively manage and report on the expenditure of the \$78.5 million awarded to the County. This includes quarterly financial reporting on grant expenditures to date, annual project reporting on funds that have been appropriated, and constant financial monitoring to ensure that the ARPA allocation is fully spent on approved projects and county-wide priorities that help achieve long and short-term strategic objectives.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Annual Budget Allocation	\$6,012,930	\$39,461,696	\$25,559,771
Number of approved Projects/Initiatives	30		

Fund Purpose

The End User Technology Fund is an internal service fund established to finance the commonly used business, web-related, and technical applications/infrastructure used to support county technology users and finance the replacement of office copiers.

The technology services, applications, and infrastructure are managed on a total cost of ownership and support basis and is designed to identify the services provided and resources required by the Information Technology division to support user departments. This support includes replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk and training, maintenance of county network hardware and software, backup and recovery functions, business analysis, project management, and other costs related to making technology available to users. The costs incurred are charged back to the users based on the number of user logins required by a Department and Microsoft licensing level required by position.

Financial Summary	2022 Actual	2023	2023	2024	Change From 2023 Adopted Budget	
		Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government	\$330,217	\$283,000	\$283,000	\$414,396	\$131,396	46.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$17,162	\$0	\$12,472	\$0	\$0	N/A
Interdepartmental	\$7,697,674	\$8,085,428	\$8,022,945	\$8,236,922	\$151,494	1.9%
Other Revenue	\$20,503	\$13,133	\$13,261	\$13,212	\$79	0.6%
Appr. Fund Balance (a)	\$709,963	\$613,368	\$644,481	\$613,368	\$0	0.0%
County Tax Levy (d)	\$1,673,558	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910	9.7%
Total Revenue Sources	\$10,449,077	\$10,374,172	\$10,355,402	\$10,791,051	\$416,879	4.0%
Expenditures						
Personnel Costs	\$5,874,271	\$6,675,378	\$6,479,224	\$6,910,527	\$235,149	3.5%
Operating Expenses (a)	\$3,386,914	\$3,621,990	\$3,538,404	\$3,811,398	\$189,408	5.2%
Interdept. Charges	\$343,201	\$37,502	\$38,078	\$38,701	\$1,199	3.2%
Fixed Assets (memo) (b)	\$424,763	\$726,008	\$713,198	\$715,168	(\$10,840)	-1.5%
Total Expenditures (b)	\$9,604,386	\$10,334,870	\$10,055,706	\$10,760,626	\$425,756	4.1%
Rev. Over (Under) Exp. (b) (c)	\$844,691	\$39,302	\$299,696	\$30,425	(\$8,877)	-22.6%

Position Summary (FTE)

Regular Positions	47.05	52.00	52.00	52.00	0.00
Extra Help	2.71	2.71	2.71	2.25	(0.46)
Overtime	0.01	0.01	0.01	0.01	0.00
Total FTEs	49.77	54.72	54.72	54.26	(0.46)

(a) Fund balance appropriation	2022	2023 Budget	2023 Estimate	2024 Budget
Open Carryovers / Open Purchase Orders	\$69,860	\$0	\$31,113	\$0
Appropriated Fund balance from End User Technology Fund	\$165,103	\$138,368	\$138,368	\$138,368
Appropriated Fund balance from General Fund	\$475,000	\$475,000	\$475,000	\$475,000
Total Fund Balance Appropriation:	\$709,963	\$613,368	\$644,481	\$613,368

- (b) Total expenditures and net operating income include fixed assets to conform to financial accounting standards. Fixed asset purchases in the department operating request will be funded by operating revenues and general fund balance.
- (c) The goal for the copier replacement program is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.
- (d) The 2023/2024 budget includes the transfer of the General Fund Solutions program to the End User Technology Fund. The transfer includes the allocation of levy from the General Fund to EUTF.

IT Business Application Support, Operations, Project Management Office, Public Safety Systems, and Solutions
(Proprietary Operation)

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: Create a digital front door by identifying opportunities to improve current and implement new software platforms to allow internal and external customers secure and efficient access with the county so that they may receive desired information and conduct business when it is convenient.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing scores on customer satisfaction survey	4.70	4.80	4.80
Increasing number of online visits	4,923,195	5,000,000	5,250,000

Quality Pillar: High standards of service excellence

Objective 2: Enhance the county’s IT security posture that integrates people, processes, and technology to protect data and systems against cyber and security threats and minimize the risk of data breaches.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Achieve industry benchmark phish-prone % score	7.3% actual, 6.1% benchmark	8.0% actual, 6.1% benchmark	7.0% actual, 6.1% benchmark

Objective 3: Implement a comprehensive process and application modernization program that leverages emerging technologies and best practices to improve operational efficiency and quality, while reducing costs and increasing agility.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Stable to increasing score on employee survey question “I understand how my work and assigned goals directly contribute to the overall success of the county meeting strategic priorities?”	4.6	4.6	4.65

Objective 4: Improve data driven decision making using data analytics, through countywide tools and applications.

Performance Measures:

	2022 Actual	2023 Estimate	2024 Estimate
Number of data decision systems with data visualization dashboards	30	33	36

Program Description

This program provides for the financing of computer equipment repairs, maintenance, county-wide software upgrades and replacements, Internet and personal computer service desk support, and information technology infrastructure. These costs are charged to user departments under a Total Cost of Ownership and Support concept.

Included in this program are all sections of DOA - Information Technology Division (IT):

IT Business Application Support (BAS): The BAS program primarily supports applications and functions throughout all clinical departments and divisions. This section analyzes complex information and problems, evaluates alternatives, resolves complex problems, implements new applications, and maintains existing applications and interfaces. The BAS program also provides data analytics and reporting functions.

IT Operations: The IT Operations program provides support for the county's on-premises and cloud-based infrastructure, including servers, data storage, endpoints, peripherals, and applicable software. IT Operations includes installation and maintenance of the enterprise network, which connects devices on the main campus as well as communication links to remote county sites, the internet, the state network, and municipalities. This section also contracts the 24/7/365 Service Desk and desktop support augmenting county staff.

IT Project Management Office (PMO): The IT PMO program is responsible for providing IT expertise to assist departmental customers in integrating and blending business objectives with technology opportunities to maximize their overall efficiency. This section works cooperatively with departments to identify new IT initiatives/opportunities that are supported by a developed business case and return on investment analysis. The PMO serves as the central point for providing IT communication, accountability, and expertise to all customer departments. This program also leads, coordinates, and manages projects across all county departments.

IT Public Safety Systems (PSS): The PSS program leads and manages the administration and support of all functions related to the County's Public Safety technology, applications, and computing systems. This section is responsible for the detailed analysis of all computing needs, requirements, and business practices for the County's public safety system functions, and for making appropriate recommendations regarding computerization and design of workflow processes for the County and its municipal partners.

IT Solutions: The Solutions program is responsible for enterprise data management, application development, quality assurance and enterprise content management efforts. This section directs and coordinates a comprehensive program for the planning, implementation, and on-going support of county applications, packaged application suites, web pages and sites, and system interfaces/integrations for all County departments. The Solutions section also conducts research and evaluations of emerging technologies in applications support and development to make appropriate recommendations and leads implementation of changes/improvements.

This program includes Records Management staff that conducts business analysis and collaboratively works with departments to improve information access and reduce operating costs through the implementation of Enterprise Content Management (ECM) solutions. Records Management staff also create, analyze and update retention schedules, obtain approval of schedules, audit schedules and maintain records within the county's ECM system and physical records center, managing retrieval, records destruction, and maintaining retention in accordance with the county's records retention ordinance.

This program also provides for the financing of copier equipment replacements in accordance with a replacement plan. Copiers with a unit cost greater than \$3,000 are capitalized when purchased and depreciated over a useful life; copiers with a unit cost less than \$3,000 are expensed in the year of purchase.

IT Business Application Support, Operations, Project Management Office, Public Safety Systems, and Solutions (cont.)

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	48.21	53.21	53.21	52.45	(0.76)
General Government	\$330,217	\$283,000	\$283,000	\$414,396	\$131,396
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$17,162	\$0	\$12,472	\$0	\$0
Interdepartmental (a) (b)	\$7,160,145	\$7,604,687	\$7,540,064	\$7,761,621	\$156,934
Other Revenue	\$17,369	\$10,000	\$10,000	\$10,000	\$0
Appr. Fund Balance (c) (e)	\$709,963	\$613,368	\$644,481	\$613,368	\$0
County Tax Levy (Credit)	\$1,560,077	\$1,379,243	\$1,379,243	\$1,513,153	\$133,910
Total Revenues	\$9,794,933	\$9,890,298	\$9,869,260	\$10,312,538	\$422,240
Personnel Costs	\$5,707,084	\$6,516,681	\$6,351,822	\$6,713,574	\$196,893
Operating Expenses	\$3,087,573	\$3,331,446	\$3,261,883	\$3,565,280	\$233,834
Interdept. Charges	\$309,413	\$2,869	\$3,487	\$3,259	\$390
Fixed Assets (memo) (d)	\$424,763	\$726,008	\$713,198	\$715,168	(\$10,840)
Total Expenditures (d)	\$9,104,070	\$9,850,996	\$9,617,192	\$10,282,113	\$431,117
Rev. Over (Under) Exp. (d) (e)	\$690,863	\$39,302	\$252,068	\$30,425	(\$8,877)

- (a) Interdepartmental revenues related to the total cost of ownership charges from departmental users include a combination of revenue sources including tax levy. Interdepartmental rates increase by 3% in 2024.
- (b) Interdepartmental revenues for the copier replacement program are replacement and maintenance cost chargebacks to departmental users that may be funded by a combination of revenue sources including tax levy.
- (c) 2022 appropriated fund balance includes \$165,103 of budgeted End User Technology Fund Balance, \$475,000 of General Fund Balance, and carryover of \$69,860 for 2021 open purchase orders. 2023 budgeted appropriated fund balance includes \$138,368 of End User Technology Fund Balance, and \$475,000 of General Fund Balance. 2023 Estimate includes \$31,113 in 2022 open purchase orders carried over to 2023 in addition to the budgeted fund levels noted. 2024 budgeted appropriated fund balance includes \$138,368 of End User Technology Fund Balance and \$475,000 of General Fund Balance.
- (d) Total expenditures and net operating income exclude fixed assets to conform to financial accounting standards. Fixed asset purchases in the department's operating request will be funded by operating revenues and fund balance.
- (e) The goal for copier replacement is to breakeven across the years. Some years will budget a gain and some years will budget a loss with an overall trend to breakeven.

Program Highlights

General government revenue for 2024 includes \$164,400 of American Rescue Plan Act (ARPA) Funds to support various Information Technology initiatives including the expansion of a contract management module that is currently being implemented by Health and Human Services at a cost of \$34,000; on-going licensing costs for the County website redesign for \$32,500; and \$97,900 for security enhancements. The General government revenue budget also includes \$250,000 of the state of Wisconsin shared revenue allocation for Waukesha County. This funding has historically been accounted for in the capital projects fund, however, is partially allocated in 2024 to support rising technology costs associated with security needs.

Charges for service revenue continues to be budgeted at \$0 as EUTF is no longer anticipating revenues from county office space rental or for public safety module expenses billed to participating municipalities as that revenue is budgeted in the Emergency Preparedness budget.

Interdepartmental revenues increase \$156,900. The includes a 3% rate increase charged to departments for on-going costs of technology adjusted for the removal of ARPA funded positions that are not continuing in the 2024 budget. Budgeted fund balance includes \$475,000 of General Fund balance and \$138,400 of End User Technology Fund balance.

IT Business Application Support, Operations, Project Management Office, Public Safety Systems, and Solutions (cont.)

Personnel costs increase \$196,900. Personnel costs include the reclassification of 2.00 FTE senior information technology professionals to 2.00 FTE principal information technology professionals for a cost of \$2,300, the reclassification of 1.00 FTE information technology analyst to a senior information technology professional for a cost \$20,600. These increases are partially offset by the transfer of 0.15 FTE Chief Information Officer and 0.15 FTE Information Technology Operations Manager to the Communications program for a cost reduction of \$62,000. The remaining increase is cost to continue for staff and the implementation of the 2023 compensation study.

Operating expenses in 2024 increased by a total of \$233,800. These increases are due to an additional \$34,000 in hardware expenses due to equipment replacement cycles and due to the Division budgeting an extra \$13,500 for the replacement of monitors that were part of the EUTF replacement fund. Moving forward departments will be expected to replace monitors out of their operating budget. The Division also experienced an increase in services of \$119,000 which includes an additional \$55,000 for the service desk to pay for two contracted staff members to provide onsite support and an additional \$90,000 in ARPA security enhancements. These increases are partially offset by a decrease in software of \$50,700 primarily due to removal of data access governance software as the County is going to rely on Microsoft tools for the identification of sensitive documents. EUTF is anticipating an increase in depreciation of \$25,000 for anticipated fixed asset expenditures.

Fixed asset expenditure authority changes to anticipate copier replacement. The fixed asset expenditure threshold for information continues at the \$3,000 equipment purchase level. This allows the cost of the item to be reflected over the useful life.

Activity

The equipment replacement plan is budgeted to replace 276 PC's (including laptops), 65 flat panel displays and 35 peripherals (printers, scanners, etc.) in 2024. The plan currently supports 1,486 personal workstations and laptop computers and 150 VDI (virtual desktop infrastructure) devices. Replacement schedule for devices is as follows. Laptops are on a four-year replacement cycle. Desktops are on a five-year replacement cycle. VDI devices are on a two-year replacement cycle and replaced when device fails after the two years. Peripherals and flat panel displays are on a five-year replacement cycle and replaced when device fails after the five years.

<u>Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Units Purchased <u>Incr./ (Decr.)</u>
PC	339	261	822	351	276	228	276	(48)
Flat panels	75	60	64	65	65	65	65	0
Peripherals	35	35	35	35	35	35	35	0
VDI*				19	8	11	0	11

*2019 is the first year VDI equipment was added to the replacement cycle. 2021 will be the first year VDI equipment is fully funded for replacement on a two-year cycle if the device fails.

**2020 replacements include the purchase of laptops necessary for the COVID-19 pandemic response and to facilitate work at home arrangement.

Activity – Copier Replacement

<u>Copier Purchases</u>	<u>2022 Actual</u>	<u>2022 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>	<u>Budget Change</u>
Total Number of Units in Plan	96	96	97	98	2
Units Purchased Annually	16	16	22	22	6

Program Description

The Communications program provides county-wide telecommunication systems and services. The program is responsible for installing, operating, and maintaining county telephones and other telecommunication equipment and services.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.56	1.51	1.51	1.81	0.30
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$537,529	\$480,741	\$482,881	\$475,301	(\$5,440)
Other Revenue	\$3,134	\$3,133	\$3,261	\$3,212	\$79
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$540,663	\$483,874	\$486,142	\$478,513	(\$5,361)
Personnel Costs	\$167,187	\$158,697	\$127,402	\$196,953	\$38,256
Operating Expenses	\$299,341	\$290,544	\$276,521	\$246,118	(\$44,426)
Interdept. Charges	\$33,788	\$34,633	\$34,591	\$35,442	\$809
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$500,316	\$483,874	\$438,514	\$478,513	(\$5,361)
Rev. Over (Under) Exp.	\$40,347	\$0	\$47,628	\$0	\$0

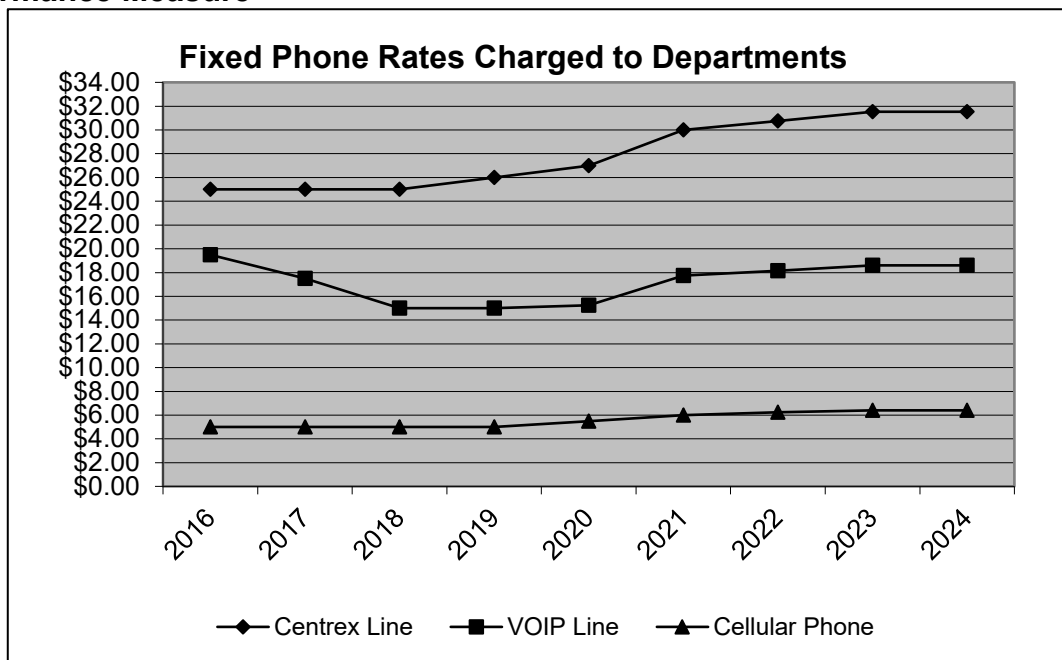
Program Highlights

Interdepartmental revenues decreased by \$5,400. The Division is anticipating the discontinuation of telephone lines related to ARPA positions that are sunsetting at the end of 2023 and continued line consolidation.

Personnel costs increased by \$38,300. The increase is due to the allocation 0.15 FTE of the Chief Information Officer and 0.15 FTE of the Information Technology Operations Manager to this program. Personnel changes also include a position reclassification from Information Technology Technician to Information Technology Analyst. The cost to continue in this program reflects staff turnover due to a retirement and a change in benefit selections offsetting the transfer in of 0.30 FTE staff, as well as the implementation of the 2023 compensation study recommendations.

Operating expenses decreased by \$44,400 largely due to the removal of the depreciation expenses for the phone system which was implemented in 2013. The phone system continues to be operational but is fully depreciated.

Performance Measure



Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of VOIP Lines	1,586	1,586	1,558	1,552	(34)
# of Centrex Telephone Lines	211	203	204	204	1
# of Non-Centrex Telephone Lines	58	65	68	68	3
# of Cellular Phones*	574	641	611	610	(31)

* 2022 Actual includes 28 COVID-19 Cellular Phones

* 2023 Estimate includes 0 COVID-19 Cellular Phones

The VOIP (Voice Over Internet Protocol) capital project implementation occurred in 2013 – 2014. Currently 204 Centrex (land lines) and 68 non-Centrex traditional analog lines remain. These phone lines are in locations that either are not served by the internet or relate to devices that require traditional analog signals to operate such as fax machines, modems, panic alarms, or monitoring systems. The current analog devices and lines are in difficult to serve locations. However, the Department will continue to analyze the conversion of analog lines to VOIP lines where possible.

Fund Purpose

The Risk Management Fund is an internal service fund established to safeguard the financial security of the county by protecting and responding to incidents involving its human, financial, and property assets from the adverse impact of a loss. Major activities include: identifying and analyzing risks, considering alternatives and selecting risk treatment devices (control, reduction, retention, and transfer), implementing appropriate treatment devices, and preparing and guarding against catastrophic fiscal loss.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government	\$8,101	\$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 (a)	\$2,633,397	\$2,785,355	\$2,785,377	\$3,002,343	\$216,988	7.8%
Other Revenue (b)	\$577,481	\$390,900	\$364,069	\$375,900	(\$15,000)	-3.8%
Appr. Fund Balance (c)	\$276,248	\$265,500	\$265,500	\$267,749	\$2,249	0.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources (a) (b) (c)	\$3,495,227	\$3,441,755	\$3,414,946	\$3,645,992	\$204,237	5.9%
Expenditures						
Personnel Costs	\$353,218	\$363,841	\$366,570	\$385,196	\$21,355	5.9%
Operating Expenses	\$2,816,706	\$2,982,111	\$2,979,678	\$3,154,693	\$172,582	5.8%
Interdept. Charges	\$110,624	\$95,803	\$95,453	\$106,103	\$10,300	10.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,280,548	\$3,441,755	\$3,441,701	\$3,645,992	\$204,237	5.9%
Rev. Over (Under) Exp.	\$214,679	\$0	(\$26,755)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	2.90	2.90	2.90	2.90	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	2.90	2.90	2.90	2.90	0.00

- (a) Interdepartmental revenues are from charges to insured departments and may be funded with tax levy.
- (b) Other revenues include investment income, insurance/subrogation recoveries on claims, and Wisconsin Municipal Mutual Insurance Company (WMMIC) dividends.
- (c) Fund balance applied in 2022-2024 to help phase in increased insurance and claims reserves costs over several budgets.

Fund Balance Appropriation	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Open purchase orders/carryovers	\$10,748	\$0	\$0	\$0
Liability & Property Insurance Program General Fund Balance	\$215,500	\$215,500	\$215,500	\$215,500
Liability & Property Insurance Program Risk Management Fund Balance	\$50,000	\$50,000	\$50,000	\$52,249
Worker's Compensation Program	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$276,248	\$265,500	\$265,500	\$267,749

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer Investments

Objective 1: Target workers' compensation loss control efforts to reduce worker's compensation claims.

Target benchmark is the County's Workers' Compensation Experience Modification Factor for the calendar year. Experience modification factors are commonly used to evaluate workers' compensation claims experience. The objective is to outperform other local governments in the state of Wisconsin with a comparable work force in terms of size and job classifications. An experience modification factor less than 1.00 is an indication of better than average performance. An experience modification greater than 1.00 is an indication of below average performance.

Performance Measure:	2022 Actual	2023 Target	2023 Actual	2024 Target
Workers' Compensation Experience Modification Factor	0.76	1.00	0.76	1.00

Objective 2: Conduct comprehensive analysis of financial health of the Risk Management program and implement strategic program changes to ensure long term funding stability.

Performance Measure:	2022 Actual	2023 Target	2023 Actual	2024 Target
Total dollar amount of fund balance used to subsidize department insurance rates is cut in half by the end of 5 years (2028)	\$265,500	\$265,500	\$265,500	\$267,749

Liability & Property Insurance

Program Description

Management of the county's liability and property risks, safety and security programs, and transfer of risk to insurance carriers or others where appropriate. Risk management develops and implements a program, which includes risk exposure identification and analysis, loss prevention and control, education and training of employees, contract monitoring and review, claims administration, self-insured loss reserve funding, and insurance purchasing to reduce loss occurrences and their financial impact. Risk management also monitors the county's investment in Wisconsin Municipal Mutual Insurance Company (WMMIC). This mutual insurance company was created by a group of large Wisconsin municipalities in 1987 to provide general and police professional liability, errors and omissions, and vehicle liability excess coverage and currently insures 15 member counties, 3 cities, and 2 special-use districts.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.65	1.65	1.65	1.65	0.00
General Government	\$4,207	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,345,578	\$1,487,042	\$1,487,064	\$1,693,273	\$206,231
Other Revenue (b)	\$399,541	\$327,800	\$300,663	\$312,800	(\$15,000)
Appr. Fund Balance (c)	\$276,248	\$265,500	\$265,500	\$267,187	\$1,687
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a) (b)	\$2,025,574	\$2,080,342	\$2,053,227	\$2,273,260	\$192,918
Personnel Costs	\$205,940	\$212,114	\$214,214	\$224,599	\$12,485
Operating Expenses	\$1,613,994	\$1,773,355	\$1,771,572	\$1,943,488	\$170,133
Interdept. Charges	\$109,694	\$94,873	\$94,523	\$105,173	\$10,300
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,929,628	\$2,080,342	\$2,080,309	\$2,273,260	\$192,918

Rev. Over (Under) Exp.	\$95,946	\$0	(\$27,082)	\$0	\$0
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- (a) Interdepartmental revenues from charges to insured departments include tax levy funding.
- (b) Other revenues include claim subrogation recoveries, insurance reimbursements, investment income, and Wisconsin Municipal Mutual Insurance Company (WMMIC) dividends.
- (c) Fund balance applied in 2022-2024 to help phase in increased insurance and claims reserves costs over several budgets.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 13.9% or \$206,200 to reflect increased liability and property insurance costs. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 7.2%. Other revenues decrease \$15,000 due to decrease in insurance dividends. Fund balance of \$267,200 is applied to help offset impact of increased insurance costs on department insurance charges and to reflect the implementation of the 2023 compensation study in this program.

Personnel costs increase \$12,500 for cost to continue of existing staff and the implementation of the county's compensation study recommendations. Operating expenses increase \$170,100 primarily due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and increased cybercrime incidents as a whole in the United States, which impacts municipal insurance costs. Interdepartmental charges increase \$10,300 primarily due to higher vehicle collision repair costs.

Worker's Compensation

Program Description

Worker's Compensation provides for self-insured worker's compensation claims administration, excess worker's compensation insurance coverage, self-insured loss reserve funding, and employee safety and loss control programs to prevent workplace injuries.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	1.25	1.25	1.25	1.25	0.00
General Government	\$3,894	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)	\$1,287,819	\$1,298,313	\$1,298,313	\$1,309,070	\$10,757
Other Revenue	\$177,940	\$63,100	\$63,406	\$63,100	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$562	\$562
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$1,469,653	\$1,361,413	\$1,361,719	\$1,372,732	\$11,319
Personnel Costs	\$147,278	\$151,727	\$152,356	\$160,597	\$8,870
Operating Expenses	\$1,202,712	\$1,208,756	\$1,208,106	\$1,211,205	\$2,449
Interdept. Charges	\$930	\$930	\$930	\$930	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,350,920	\$1,361,413	\$1,361,392	\$1,372,732	\$11,319
Rev. Over (Under) Exp.	\$118,733	\$0	\$327	\$0	\$0

(a) Interdepartmental revenues from charges to insured departments include tax levy funding.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increased 0.8% or \$10,800, as program operating expenses remain stable. Other revenues related to investment income remain stable. Fund balance of \$600 reflects the implementation of the 2023 compensation study in this program.

Personnel costs increase \$8,900 for cost to continue of existing staff and the implementation of the county's compensation study recommendations. Operating expenses increase \$2,400 to reflect estimated insurance costs.

Activity – Risk Management Fund Overall

	2019	2020	2021	2022	2023
<u>Output Indicators</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
Safety Inspections/Surveys	16	17	27	19	20
Safety Meetings	55	60	55	32	40
Training In-services	28	18	16	17	20
Contracts & Ins Certificates Reviewed	677	665	640	607	600
<u>Efficiency Indicators:</u>					
Total Purchased Insurance Premium	\$951,937	\$1,041,955	\$1,157,591	\$1,304,805	\$1,437,254.00
Cost of Insurance Per \$1,000 of County Expenditures*	\$3.69	\$3.90	\$4.05	\$4.38	\$4.62
Total Risk Management Expenditures	\$2,943,279	\$3,092,281	\$3,165,113	\$3,280,546	\$3,441,755
Cost of Risk Per \$1,000 of County Expenditures*	\$11.40	\$11.58	\$11.07	\$11.01	\$11.06
County Expenditures (*excluding capital projects & debt service)	\$258,246,901	\$267,042,366	\$285,799,676	\$297,981,946	\$311,086,512

Activity – Liability & Property Insurance Program

	2019	2020	2021	2022	2023
<u>Output Indicators (valued as of 1/1/2023):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of General/Auto Liability Claims	68	78	75	48	65
Paid & Reserve	\$459,519	\$498,286	\$105,577	\$140,420	N/A
Average Cost Per Claim	\$6,758	\$6,388	\$1,408	\$2,925	N/A
# of Property/Auto Physical Claims	64	48	71	58	60
Paid & Reserve Net of Subrogation	\$146,049	\$239,497	\$492,768	\$225,307	N/A
Average Cost Per Claim	\$2,282	\$4,990	\$6,940	\$3,885	N/A
Subrogation Collections	\$42,275	\$28,475	\$21,732	\$24,220	N/A

Activity – Workers' Compensation Program

	2019	2020	2021	2022	2023
<u>Output Indicators (valued as of 1/1/2023):</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
# of Worker's Compensation Claims	109	108	108	88	105
Paid & Reserve Net of Subrogation	\$996,592	\$763,470	\$595,883	\$849,179	N/A
Average Cost Per Claim	\$9,143	\$7,069	\$5,517	\$9,650	N/A

Fund Purpose

The Collections division (1) operates as an internal service fund by providing financially responsible centralized collection services to all agencies of the county and participating external Waukesha County municipalities; (2) generates savings to taxpayers by maximizing the collection of dollars owed to the county in the most consistent, timely, efficient, and cost effective manner possible in compliance with all laws, rules, and regulations; and (3) strives toward a fair and equitable balance between clients who receive goods and services from the county and taxpayers who bear the cost of unpaid goods and services.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	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	\$268,826	\$288,960	\$276,900	\$300,000	\$11,040	3.8%
Interdepartmental	\$511,603	\$519,761	\$454,783	\$560,000	\$40,239	7.7%
Other Revenue	\$207,827	\$188,688	\$203,945	\$225,204	\$36,516	19.4%
Appr. Fund Balance (a)	\$26,666	\$25,036	\$44,274	\$26,299	\$1,263	5.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,014,922	\$1,022,445	\$979,902	\$1,111,503	\$89,058	8.7%
Expenditures						
Personnel Costs	\$649,805	\$732,207	\$694,375	\$851,482	\$119,275	16.3%
Operating Expenses (a)	\$93,103	\$108,804	\$147,459	\$79,832	(\$28,972)	-26.6%
Interdept. Charges	\$166,074	\$181,434	\$166,433	\$180,189	(\$1,245)	-0.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$908,982	\$1,022,445	\$1,008,267	\$1,111,503	\$89,058	8.7%
Rev. Over (Under) Exp.	\$105,940	\$0	(\$28,365)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	7.40	7.40	7.40	8.40	1.00
Extra Help	0.60	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.00	7.40	7.40	8.40	1.00

(a) Fund balance appropriation	2022 Actual	2023 Budget	2023 Est.	2024 Budget
Depreciation expense	\$2,759	\$1,380	\$1,380	\$0
Open Purchase Orders/Carryovers	\$251	\$0	\$19,238	\$0
To maintain Collections internal cost to departments	\$23,656	\$23,656	\$23,656	\$26,299
Total Fund Balance Appropriation:	\$26,666	\$25,036	\$44,274	\$26,299

Program Highlights

Charges for service revenue increases by \$11,000 and interdepartmental revenues increase by \$40,200 due to collections experience between internal and external clients. These revenue increases reflect anticipated collection levels for 6.00 FTE collections staff which is an increase of 1.00 FTE senior collections specialist staff. This position is requested to provide additional collections capacity to address the increasing number of clients and accounts that staff are expected to work. The position is requested at the senior collections specialist level but is budgeted at the underfill level of the collections specialist to allow for growth in the position.

Other revenues increase by \$36,500 due to increases in collection commission for accounts where the fee is paid by the debtor. This increase is partially offset by a \$10,200 decrease in interest income on

Collections

Administration

Program/Objective

judgements. Collections appropriated fund balance increases by \$1,300 to \$26,300 to keep the internal client fee structure lower than the cost to provide the collections service.

Personnel costs increase by \$119,300 which reflects the increase of 1.00 FTE senior collections specialist at an anticipated cost of \$93,600 to provide the Division with additional full time collections staff to address current accounts. The remaining increase is cost to continue for the remaining collections staff and the implementation of the 2023 compensation study.

Operating expenses decrease by \$29,000. The 2024 operating expense budget removes \$24,000 for credit card fees as that expense is going to be passed on to the individuals choosing to pay with a credit card through a service fee. The operating budget also includes \$45,700 for hosting and licensing fees for the collections computer system, and \$10,000 to assist with locating debtor contact information.

Interdepartmental charges decrease by \$1,200 primarily due to \$3,000 decrease in postage expenses. The Division has been working to implement alternative communication methods to reduce reliance on the US Postal Service due to increasing costs associated with mail service and the systems ability to utilize other preferred communication options. This decrease is partially offset by \$1,600 increase in administrative overhead costs.

Activity

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
\$ Coll. for Wauk. Cty. Customers	\$1,432,701	\$1,506,996	\$1,500,000	\$1,620,500
\$ Coll. & Shared with State	\$1,387,146	\$1,214,000	\$1,300,000	\$1,359,000
\$ Coll. for Municipal Customers	\$1,504,283	\$1,039,500	\$1,400,000	\$1,074,700
Total \$ Collected	\$4,324,130	\$3,760,496	\$4,200,000	\$4,054,200
Total \$ Retained by County	\$2,451,446	\$2,335,476	\$2,535,000	\$2,697,897
Accts Referred to Collection Div.	18,362	18,000	18,000	18,000
\$ Referred to Collection Division	\$13,383,645	\$11,000,000	\$11,500,000	\$11,500,000
# of External Governmental Customers	84	84	89	89

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Enhancement

Continue enhancements to the collections system to provide enhanced customer service and efficient features such as integrated credit card processing and electronic communication functionality.

Performance Measures:

1. Positive return on investment over 5-year period.

Performance Measures:	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Est.	2024 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	3.88	4.04	3.53	4.54	4.76	3.80	3.80
Waukesha County Recovery % (b)	27.7%	27.7%	32%	34%	36%	25%	25%
Waukesha County Average Liquidation % (c)	26.40%	32.72%	32.86%	41%	32.31%	25%	25%
Overall Recovery for Government Market as reported by ACA (d)	17.3%						

(a) Calculated as dollars collected divided by expenditures; desired goal ratio greater than or equal to 2.5 to 1.

(b) Overall recovery percentage is impacted by referrals from Health and Human Services (HHS) which are more difficult to collect given the nature of the debt, the financial status of the individuals, and the state's ability to pay provisions to the individuals. Method of calculation is total collections since inception divided by total referrals since inception.

(c) Liquidation percentage is calculated as annual gross collections divided by new business placed (i.e., referrals) in the same 12-month period.

(d) Source- 2017 Association of Credit Collection Professionals (ACA) Agency Benchmarking Survey.

American Job

Center Fund

Administration

Special Revenue Fund

Fund Purpose

The purpose of the American Job Center Fund is to provide administrative support services to the public workforce system. The system is governed by workforce development boards as authorized under the Workforce Innovation Opportunity Act. This fund supports interagency cooperation and service delivery among organizations defined as American Job Center system partners. The American Job Center public workforce system serves employers and job seekers across the nation. Waukesha County Department of Administration supports intergovernmental cooperation in a seven-county region (Waukesha-Ozaukee-Washington, Milwaukee, and Racine- Kenosha-Walworth).

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$78,906	\$81,000	\$80,759	\$45,586	(\$35,414)	-43.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$183,898	\$196,447	\$142,585	\$50,100	(\$146,347)	-74.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,073	\$0	\$1,500	\$0	\$0	N/A
Appr. Fund Balance	\$31,147	\$29,862	\$17,842	\$118,715	\$88,853	297.5%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$301,024	\$307,309	\$242,686	\$214,401	(\$92,908)	-30.2%
Expenditures						
Personnel Costs	\$142,234	\$148,618	\$148,284	\$155,983	\$7,365	5.0%
Operating Expenses	\$124,461	\$158,691	\$92,902	\$58,418	(\$100,273)	-63.2%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$266,695	\$307,309	\$241,186	\$214,401	(\$92,908)	-30.2%
Rev. Over (Under) Exp.	\$34,329	\$0	\$1,500	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	0.00

Program Highlights

General government revenues is comprised of \$45,600 of revenue from the Regional Workforce Alliance to provide one-stop-operator (OSO) function and equal opportunity and civil rights compliance for the seven-county region in southeastern Wisconsin. The \$35,400 decrease in budgeted OSO revenue is due the contract ending on June 30th, 2024. The County does not intend to pursue this contract for another multi-year award cycle. The indirect revenue for the OSO function is being directly allocated from the revenue instead of budgeting the full revenue amount and the interdepartmental expense.

Charges for service revenue decreases by \$146,300 to \$50,100. This revenue reduction is primarily due to reductions in the service levels provided at the West Bend Job Center. The West Bend Job Center is no longer a full-service job center effective July 2023. This change eliminates the need to provide reception and center coordination resulting in a reduction in revenue charged to the center partners. The American Job Center fund balance of \$118,700 is budgeted in 2024 to maintain short term funding for the Workforce Coordinator to facilitate a smooth transition to the future state of the job centers in the WOW region as the needs of the partners and job center customers has shifted to a more virtual environment.

American Job

Center Fund

Administration

Objective/Program

Personnel costs include the cost to continue for 1.00 FTE workforce development coordinator. Operating expenses decrease by \$100,300. This includes the reduction of \$52,500 expenditure authority for the purchase of third-party temp extra help for the discontinuation of reception within West Bend and a \$32,000 reduction in computer support charges to staff and provide technology support for the Waukesha and West Bend workforce development centers. The 2024 budget also includes the reduction of expenditure authority for training and consulting services by \$4,000 to \$0 based on anticipated and historical expenditures for this service.

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

Objective 1: American Job Center Satisfaction

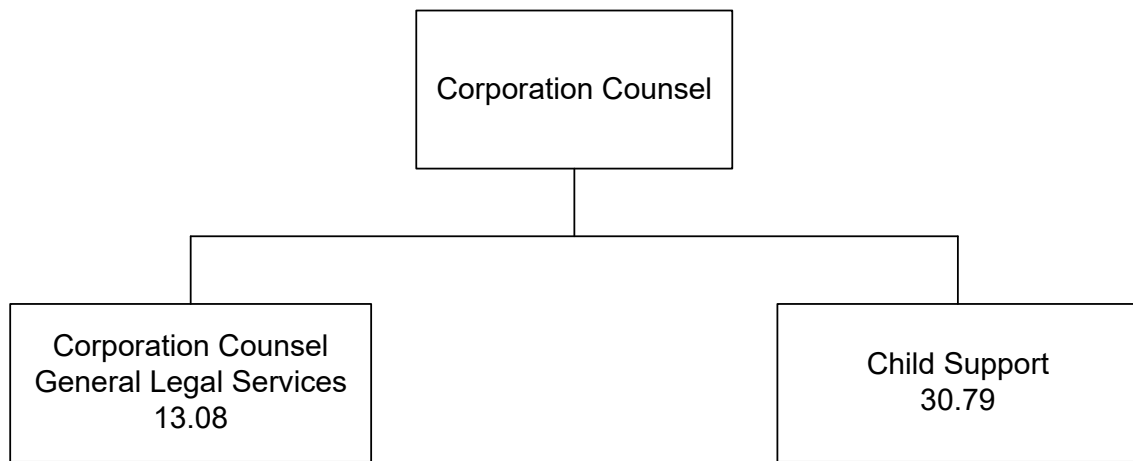
The American Job Center system serves employers and citizens by providing employment, training, education, and economic development services through virtual means and at physical locations. Organizations and customers who interact with the American Job Center system express a 90% satisfaction rating with the services provided.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Organization Satisfaction Survey results from partners receiving services from Waukesha County Department of Administration (5-Point Scale)	3.9	4.5	4.0	4.0

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



43.87 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

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

Corporation Counsel – General Fund Summary

Financial Summary	2022 Actual	2023		2024 Budget	Change From 2023	
		Adopted Budget	2023 Estimate		Adopted Budget	%
Corporation Counsel						
Revenues	\$580,119	\$610,600	\$629,134	\$610,600	\$0	0.0%
County Tax Levy	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Expenditures	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$0	\$0	N/A
Child Support						
Revenues (a)	\$2,490,565	\$2,561,012	\$2,421,557	\$2,807,935	\$246,923	9.6%
County Tax Levy	\$409,814	\$412,866	\$412,866	\$362,444	(\$50,422)	-12.2%
Expenditures	\$2,871,176	\$2,973,878	\$2,834,335	\$3,170,379	\$196,501	6.6%
Rev. Over (Under) Exp.	\$29,203	\$0	\$88	\$0	\$0	N/A
Total All Funds						
Revenues	\$3,070,684	\$3,171,612	\$3,050,691	\$3,418,535	\$246,923	7.8%
County Tax Levy	\$1,340,247	\$1,335,307	\$1,335,307	\$1,412,033	\$76,726	5.7%
Expenditures	\$4,237,893	\$4,506,919	\$4,252,902	\$4,830,568	\$323,649	7.2%
Rev. Over (Under) Exp.	\$173,038	\$0	\$133,096	\$0	\$0	N/A
Position Summary (Combined FTE)						
Regular Positions	41.00	41.00	41.00	42.85	1.85	
Extra Help	0.47	0.72	0.72	1.00	0.28	
Overtime	0.05	0.01	0.01	0.02	0.01	
Total	41.52	41.73	41.73	43.87	2.14	

(a) Child Support revenues include State General Purpose Revenue (GPR) of \$329,370 in 2022 actual, \$311,669 in 2023 adopted budget, and \$468,031 in 2024 budget, which is eligible to be matched pursuant to state and county contract.

Fund Purpose

The General Fund operation of the Corporation Counsel is to provide legal advice, counsel, and support to all county departments and elected officials.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$379	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,680	\$50	\$50	\$50	\$0	0.0%
Interdepartmental	\$578,060	\$610,550	\$629,084	\$610,550	\$0	0.0%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$930,433	\$922,441	\$922,441	\$1,049,589	\$127,148	13.8%
Total Revenue Sources	\$1,510,552	\$1,533,041	\$1,551,575	\$1,660,189	\$127,148	8.3%
Expenditures						
Personnel Costs	\$1,241,551	\$1,364,352	\$1,277,296	\$1,465,661	\$101,309	7.4%
Operating Expenses	\$42,314	\$105,967	\$79,499	\$129,268	\$23,301	22.0%
Interdept. Charges	\$82,852	\$62,722	\$61,772	\$65,260	\$2,538	4.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,366,717	\$1,533,041	\$1,418,567	\$1,660,189	\$127,148	8.3%
Rev. Over (Under) Exp.	\$143,835	\$0	\$133,008	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	11.85	11.85	11.85	12.30	0.45
Extra Help	0.40	0.48	0.48	0.76	0.28
Overtime	0.01	0.01	0.01	0.02	0.01
Total FTEs	12.26	12.34	12.34	13.08	0.74

Program Highlights

Total revenue in the Corporation Counsel office increases by \$127,100 or 8.3%, to \$1,660,200 in the 2024 budget. Based on prior year trends, and future anticipated requests for services, interdepartmental revenue will remain the same for legal services provided to HHS. County tax levy increases by \$127,100, or 13.8%, to \$1,049,600 in 2024.

Personnel costs increase by \$101,300, or 7.4%, to \$1,465,700 for 13.08 FTEs due to the creation of 0.50 FTE Paralegal and the increase in extra help of 0.28 FTE. Within personnel expenses, salary increases account for \$37,700 of the overall increase and health insurance cost increase by \$20,300 due to changes in employee benefit selections and insurance rate increases. Personnel costs also increase due to the implementation of the county's compensation study recommendations.

Operating expenses increase by \$23,300, or 22.0%, to \$129,300, driven principally by increased expenditures for collective bargaining expenses of \$5,500, increases in Arbitration of \$5,000, and an increase in books, publications, and subscription costs of \$4,000.

Interdepartmental charges increase by \$2,500, or 4.0%, to \$65,300, mainly due to an increase in end user technology charges.

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service Excellence

Objective 1: Timely and Effective Legal Services

To provide quality and timely review of contracts, ordinances, and resolutions for Waukesha County departments. To represent the County successfully in civil litigation prosecution and defense. To assist departments in responding to public records requests.

Time that it takes to review contracts effectively and the number of cases filed.

Performance Measure:	2022 Actual	2023 Target	2023 Estimate	2024 Target
Percent of contracts reviewed and returned within 72 hours (Dept. standard is 4 business days)	95%	>90%	>95%	>90%
Percent of contracts approved that do not result in dispute resolution including mediation, arbitration or litigation	99%	>98%	>98%	>98%

The number of claims and lawsuits monitored and contracts, resolutions, ordinances reviewed, and public records requests processed.

Activity - Workload Data	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	78	60	60	55	60	0
Lawsuits Monitored	35	55	35	55	50	15
Contracts Reviewed	301	261	275	330	300	25
Resolutions/Ordinances Reviewed	145	120	115	120	130	15
Public Records Requests	78	116	75	90	85	10

Health & Safety Pillar: Ensure Well Being of Residents

Objective 2: Vulnerable Residents Receive High-Quality Support and Services

To provide support for children, to establish care for the mentally ill and elderly infirm, and to provide stability for families in need through the court system. To provide high-quality, effective legal representation of Waukesha County residents in matters such as adult and juvenile guardianships/protective placements, involuntary commitment proceedings for adults and minors, juvenile court actions for children in need of protective services, and termination of parental rights/adoptions (in conjunction with services offered by the Department of Health and Human Services).

Number of cases filed for the case types outlined in the strategic objective.

Activity - Workload Data	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	914	850	900	955	900	0
Guardianships/Protective Placements:						
- Adults	432	417	425	385	420	(5)
- Juveniles	28	35	30	30	30	0
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	347	291	400	215	275	(125)
- Termination of Parental Rights (TPR)	17	15	20	12	15	(5)