

2025 ADOPTED

BUDGET



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

Waukesha County Executive

Paul Farrow

(Term Expires April 2027)

Waukesha County Board of Supervisors

(Terms Expire April 2026)

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First Vice-Chairperson

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19th District

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About the Cover:

Naga-Waukee War Memorial Golf Course with Pewaukee Lake in the distance.

Cover Photo by:

Christopher Dickerson, Land Information Systems Analyst, Parks and Land Use Department

Composition and Layout by:

Hillary Mintz, Press Secretary/PIO to the County Executive, Lisa Kwiat, Public Communications Coordinator, Health & Human Services/Public Health

The entire budget can be found at
<http://www.waukeshacounty.gov/budget>

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Debt Service

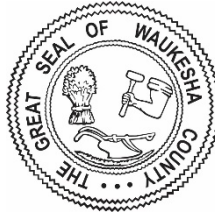
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Waukesha County

Office of the County Executive

To: Residents of Waukesha County and Honorable County Board Members
From: Paul Farrow, County Executive
Date: December 11, 2024

The 2025 Adopted Budget maintains long-standing priorities while facing cuts in multiple areas. Even as general inflation has slowed in recent months, the cost to keep the county safe and maintain the infrastructure that residents and businesses rely on, continues to pose challenges. The reality is, those challenges cannot be addressed under state-mandated levy limits. On a positive note, we were able to stretch scarce dollars a little further this year because higher interest rates have generated significant improvements in investment income, an increase of \$1.1 million. Even with this additional funding, difficult decisions had to be made, which are detailed below. Beyond 2025, we will not be able to significantly tap into this revenue source again to alleviate future budget pressures. This is due to a forecasted decline in interest rates and expected decrease in invested balances as federal funds are spent by the end of the grant terms.

Last year, leadership at the state sought to address the fiscal pressures that local governments have long faced. They did this by providing services to their residents and increasing Shared Revenues after being frozen for many years. While the aid was appreciated, the measure fell short for Waukesha County by maintaining features that disproportionately underfund the third most populous county in the state. Waukesha County is tied for the lowest amount of Shared Revenue per capita among the 72 counties, and the \$3.5 million in additional funding has been allocated entirely to cover the cost to continue and the compensation study adjustments that were needed to address significant staffing shortfalls. We cannot count on the state or federal government to solve these issues for us.

Budgets require prioritization, and the budget before you continues to put justice and public safety at the forefront, as our residents expect. The vast majority of new tax levy and resources is being dedicated to these programs. This includes making the difficult decision to shift \$2.0 million of tax levy and other ongoing revenues that support the County's down payment funding in the Capital Plan to the Sheriff's Department. This move will accommodate the pressing medical and inmate population needs at the jail. The County will still meet the minimum 20% down payment policy in 2025, but may have to lower this standard and rely more on borrowing in light of future infrastructure needs. And like investment income, this is the kind of measure that can only be used one time and is not available for subsequent budget pressures beyond 2025.

All of this is why I convened the Budget Task Force earlier this year. The fiscal challenges we face are significant. The County benefited from multiple sessions of public input from community leaders as we plot a long-term path to providing the services and infrastructure that residents expect and demand. I look forward with working with you on these issues as we go forward.

COUNTY EXPENDITURES AND REVENUES

Proposed expenditures in the budget total \$388.5 million, a decrease of \$2.9 million from the prior year. Operating budget expenditures increase \$6.3 million or 1.9%. Capital project expenditures decrease \$9.2 million for a total capital budget of \$43.7 million and includes the 2025 construction phase for the courthouse renovation project, repaving and rehabilitation of County Trunk Highways, and improvements to park infrastructure and facilities.

The proposed 2025 general property tax levy totals \$115.5 million, an increase of 0.59% or \$675,235. The increase includes a factor for tax increment district closures, prior-year unused levy capacity, debt service on infrastructure

investments and a net new construction growth rate of 1.45% as compared to 1.79% in the prior year. This is offset by the state's elimination of the personal property tax beginning in the 2025 budget and a corresponding aid payment of \$1.2 million to offset the impact. The growth in levy is against an equalized property tax base of \$85.7 billion, which experienced a 3.7% increase. The general county tax rate decreases \$0.04 per \$1,000 of property value, from \$1.39 to \$1.35.

The budget continues careful management of personnel, with total personnel costs increasing 2.6% from the 2024 budget. This includes a net reduction in funded regular full-time and part-time positions of 11.3 FTE, offset by the cost to continue existing staff. This is mostly due to reductions in state/federal funding and cost pressures experienced under the state's property tax levy limits, described in more detail below.

The 2025 budget includes changes in key revenue sources.

- American Rescue Plan Act (ARPA) funding decreases \$26.7 million, as the county's \$78.5 million allocation from the Coronavirus State and Local Fiscal Recovery Funds program comes to an end. I would like to thank the County Board for their support the last few years, as we prudently targeted these funds to make lasting improvements. We have used these funds to initiate the building of a courthouse that will serve the county's justice needs for several decades, saving taxpayers tens of millions of dollars in debt borrowing costs; expanded the revolving loan GROW Fund to promote economic development; supported sworn officer pay increases to improve staffing levels and promote public; and initiated a program to deploy crisis clinicians with law enforcement to mitigate the amount of time sworn staff remain on the scene and direct individuals to appropriate care. One last appropriation of \$615,000 is budgeted to support the implementation of an enterprise resource planning (ERP) system, which is allowable under the grant rules because it is under contract before the end of 2024. Other existing appropriations for capital projects (e.g., the courthouse) are also under contract, and will be spent before the final deadline of December 31, 2026. All other remaining funds will be spent or claimed against eligible expenses before the year-end 2024 financial year closes.
- The Federal Reserve has increased interest rates multiple times between March of 2022 and July of 2023 in an effort to slow inflation. This has resulted in improving investment income, which is budgeted to increase \$1.1 million in the Treasurer's Office.
- Continuing strong demand for quality outdoor recreation leads to an increase in various parks fees (e.g., annual/entrance stickers, camping fees) of \$115,000. The County's long-standing practice of supporting our parks with fees from those who enjoy these quality-of-life amenities (making up 77% of funding), reduces tax levy reliance and is one of the factors that makes Waukesha County a fiscally conservative leader.

The Justice and Law Enforcement program areas remain a priority, receiving over \$3.5 million of additional tax levy, which is more than the overall general tax levy increase of \$675,235 due to shifting levy from capital projects and freeing up resources through higher investment income. An additional \$2.1 million of state Shared Revenue was provided to this functional, including \$2.0 million re-allocated from capital projects to replace ARPA funding that was budgeted in 2024 to phase-in the impact of the compensation study and to cover higher jail costs (discussed below).

- The Sheriff's Department receives an additional \$2.8 million in tax levy, an increase of 8.7%, and an additional \$1.5 million in Shared Revenue. The increase is possible after the transfer of \$2.0 million in tax levy and other ongoing revenues that previously used to fund a significant portion of the down payment in the capital projects budget. The need is driven by increase of over \$1.0 million or 44% in jail medical contract costs. In addition, higher inmate populations at the jail are straining capacity, and this budget assumes the removal of all federal inmates, and the corresponding \$1.2 million in revenue, to free up needed space in advance of a future jail expansion. Even with the additional resources, the department will need to unfund 2.0 FTE deputy sheriff positions in 2025 to meet target.

- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 34 municipalities, budgets an increase of \$450,000 or 6.5% in tax levy, driven mostly by increasing personnel costs as the department implements compensation study to address high telecommunicator (dispatcher) vacancy levels and the loss of a \$124,000 grant, assumed in the 2024 budget. The department will be unfunding a 1.0 FTE telecommunicator, a 1.0 FTE telecommunicator supervisor, as well as funding that supported a 1.0 FTE overfill telecommunicator.
- The District Attorney's Office receives an increase in tax levy of \$100,000 or 4.4%. The state Department of Justice has reduced the department's VOCA grant award revenue by \$249,000 to \$100,000. This budget helps offset the loss by allocating \$160,000 of prior-year Opioid Settlement fund balance, but the department will still need to eliminate 1.0 FTE victim witness counselor as a result of reduced state/federal support. ARPA funding of \$303,000 sunsets at the end of 2024, resulting in the loss of a prosecutor, senior administrative specialist, and victim witness specialist. The conclusion of the SMART grant in 2024 means the loss a state-employed prosecutor and a part-time administrative assistant.
- Circuit Courts receive an additional \$100,000 or 1.7% in tax levy and is expected to receive an additional \$220,000 in federal IV-D (child support-related) reimbursements, to help cover the cost to continue while the state Circuit Court Support grant remains stagnant after many years.
- The Medical Examiner's Office receives an increase in tax levy \$65,000 or 4.6%, along with \$114,000 of Opioid Settlement funds to help cover the increasing cost to continue and a \$76,000 decrease in revenues for medical examiner services provided to Washington County, as part of a restructuring of that contract to adjust the level of service and decrease workload.

SERVICE LEVEL ADJUSTMENTS

The 2025 budget includes changes in service levels in several areas.

- Utility expenses for general county buildings that are accounted for in the Department of Public Works – General Fund consist of electricity, natural gas, and water/sewer service, and are budgeted to increase \$308,700 largely due to rate increases. In order to meet these and other rising costs, the department is unfunding two building services workers in the Housekeeping program and will rely on contracted staff to pick up most of the work. The department is also reducing the base Building Improvement Plan budget, which funds maintenance, repair, and replacement to keep county buildings and related mechanical systems in good working condition, by \$100,000.
- The Department of Public Works – Transportation Fund budget assumes a \$134,600 decrease in state General Transportation Aid revenue, based on the current-year allocation. The department is balancing this budget by reducing its budget for road salt on county highways by \$116,000. This translates to a decrease of 2,000 tons, from 14,700 tons to 12,700 tons, which is more in-line with historical averages, but provides less flexibility for severe winters.
- The Sheriff's Department ended Huber operations at the Northview facility in June of 2024 and replaced it with an expanded electronic monitoring program. This was done to shift staffing resources to the main jail and reduce overtime costs. This budget includes \$536,000 of General Fund balance to support electronic monitoring, which will need to be phased-out in favor of ongoing revenues over multiple years.
- Health and Human Services is offsetting a \$163,300 decrease in federal ARPA funding that was allocated directly to the Aging and Disability Resource Center – General Fund budget by reducing in-home care (e.g., bathing) by \$68,100 and meals provided through senior dining centers and home delivery by \$26,500.

INVESTING IN INFRASTRUCTURE

The 2025 capital budget, with total expenditures of \$43.7 million, decreases \$9.2 million from the 2024 budget, and includes \$20.4 million for the 2025 construction phase for the Courthouse Project Step II: Renovate 1959 Courthouse, which is a decrease in planned spending of \$15.0 million from the 2024 phase. The project will improve security, address aging and out-of-date facility systems, and ensure that facilities can support the next fifty years of growth in the County. The 2025 budget also includes \$5.2 million toward the rehabilitation of CTH O (Moorland Road), between CTH ES (National Avenue) and CTH D (Cleveland Avenue) in the City of New Berlin as part of a multi-year effort to improve multiple segments along one of the County’s busiest highways. After one of the County’s salt domes collapsed earlier this year, there is \$1.5 million set aside to replace it, partially offset with \$465,000 in insurance reimbursements. There is a total of \$470,000 budgeted to replace the roof and uninterruptible power supply at the Communication Center. The budget also initiates efforts to address increasing inmate population at the Jail with \$250,000 toward a study to evaluate construction options.

PROJECT FUNDING AND DEBT MANAGEMENT

The County values strategic, long-range capital planning, budgeting and debt management policies and practices. Down payment support for the capital budget decreases \$20.4 million, mostly due to a planned reduction in ARPA funding toward projects of \$17.9 million. In addition, a combination of tax levy, Shared Revenue, and other ongoing revenues decrease \$3.2 million, to offset the elimination of \$1.2 million in ARPA funding in multiple justice and public safety budgets that had been used to phase-in the impact of the compensation study, and \$2.0 million for budget pressures at the jail, as mentioned previously. The remaining down payment equals 22% of net capital costs, which is above the target policy of 20%, but will be difficult to maintain in future capital plan years.

Borrowed funds are budgeted at \$29.2 million, an increase of \$8.4 million from the 2024 budget. This includes \$25.0 million in borrowing for the capital plan, an increase of \$8.0 million from the 2024 budget, and \$4.2 million in borrowing for major vehicle replacements, an increase of \$0.4 million. The County’s 2025 debt service expenses are budgeted at \$17.2 million, which is well within the County’s key benchmark ratio of debt service expenditures to the total governmental operating expenditures of less than 10%. Maintaining debt service on borrowing at a lower level in the range of 5.5% to 6.5% assures the County will be able to maintain its infrastructure without diminishing funding needed for direct services for future generations.

ACKNOWLEDGEMENTS

I would like to thank the Waukesha County staff that helped prepare the 2025 Waukesha County Budget and the County Board Supervisors who reviewed these difficult decisions and worked hard to deliver a budget that will continue our commitment to the taxpayers of Waukesha County to remain a low-tax leader.

Sincerely,



PAUL FARROW

Quick Question?

(See page 648-649 for the Subject Index)



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

CHECK IT OUT!	What does the County Executive have to say about the 2025 Budget?	4
Taxes! 2025 Edition	What is the impact of the levy limit on the budget over time?	24
	How much of this budget is supported by tax levy?	25
	Which areas get the most tax dollars?	28-29
How is the County Organized?	How is the county organized?	10, 12
	What departments are in each functional area?	26-27
	Pillars? What do they have to do with organizing the county?	60
	How many people are working in all of these departments?	573
Financial Summary	How is the county's tax levy used?	28-29
	What are the county's major expenditures?	30-39
	What are the county's major revenue sources?	40-46
	Are my taxes higher or lower than other counties?	563-564
Big Projects in 2025 & Beyond!	What are the big projects this year?	497-498
	How are we paying for these projects?	496
	Can we afford to do all of these projects?	493
	What areas are planning for projects over the next five years?	549-550
	Where can I find out more about the American Rescue Plan Act?	479-484
Sounds like a plan!	What factors do you consider when developing the budget?	23
	How many plans does the county have and what do they have to do with the budget?	61-63
	What is the process for developing the budget?	69
Fun Facts & Stats	How many municipalities does Waukesha County have?	13
	What are Waukesha County's unique economic demographics?	14
	What is the population of the county?	13, 557
	What is the county's equalized property value by municipality?	558
	What is the levy rate history and how does it compare to the actual levy amount?	561
	Who are the department heads?	650

READER'S GUIDE

Introduction

The budget document contains information about many aspects of Waukesha County Government. To make this budget book easier to use and read, this **Reader's Guide** and the **Quick Reference Guide** have been developed. In addition, the following resources are available to the reader for locating information: **Table of Contents**, **Listing of Graphs and Tables**, **Glossary**, and **Index**. Finally, the **Transmittal Letter** and the **Budget Message** should assist the reader with understanding many of the key issues within the Waukesha County Budget.

Document Organization

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

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

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

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

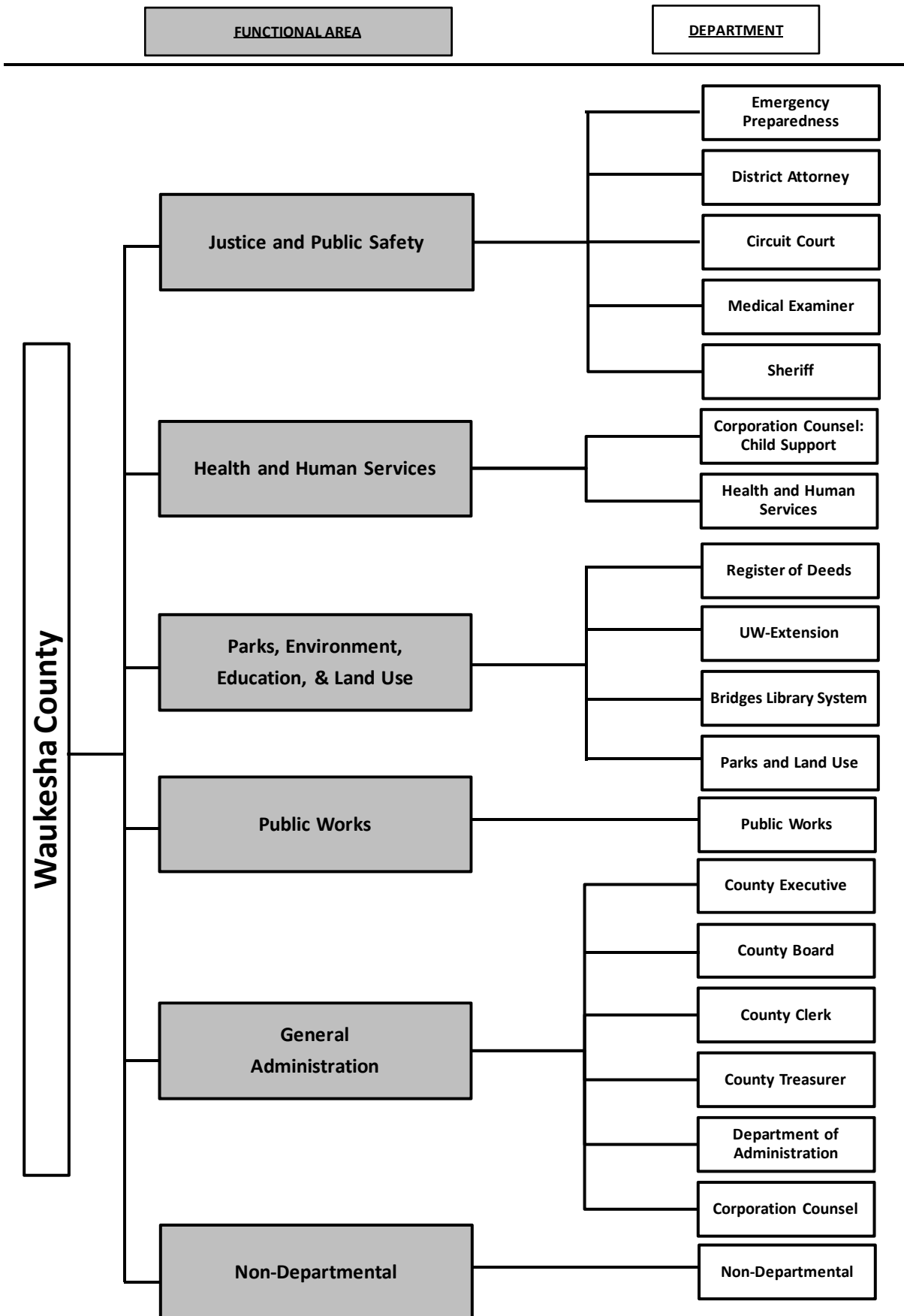
The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

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

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

Each department is introduced by a page that details the functional/program structure of that department. The summary page includes the fund type. Fund types are defined in the Glossary of Significant Terms and explained in the Fund Description pages of the Summary section and Fund Structure section of the Strategic Planning and Budget Policies section.

WAUKESHA COUNTY DEPARTMENTS BY FUNCTIONAL AREA CHART



READER'S GUIDE

Department Budget Sections

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

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

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

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

Departmental objectives (goals) – focus on areas that utilize significant budget resources.

Performance Measures - are metrics that demonstrate level of achievement over multiple years.

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

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

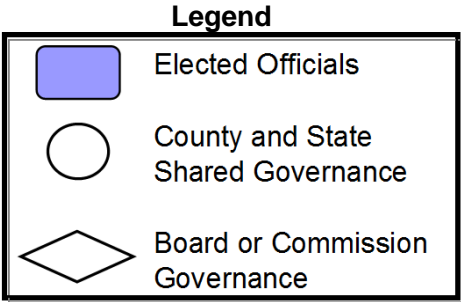
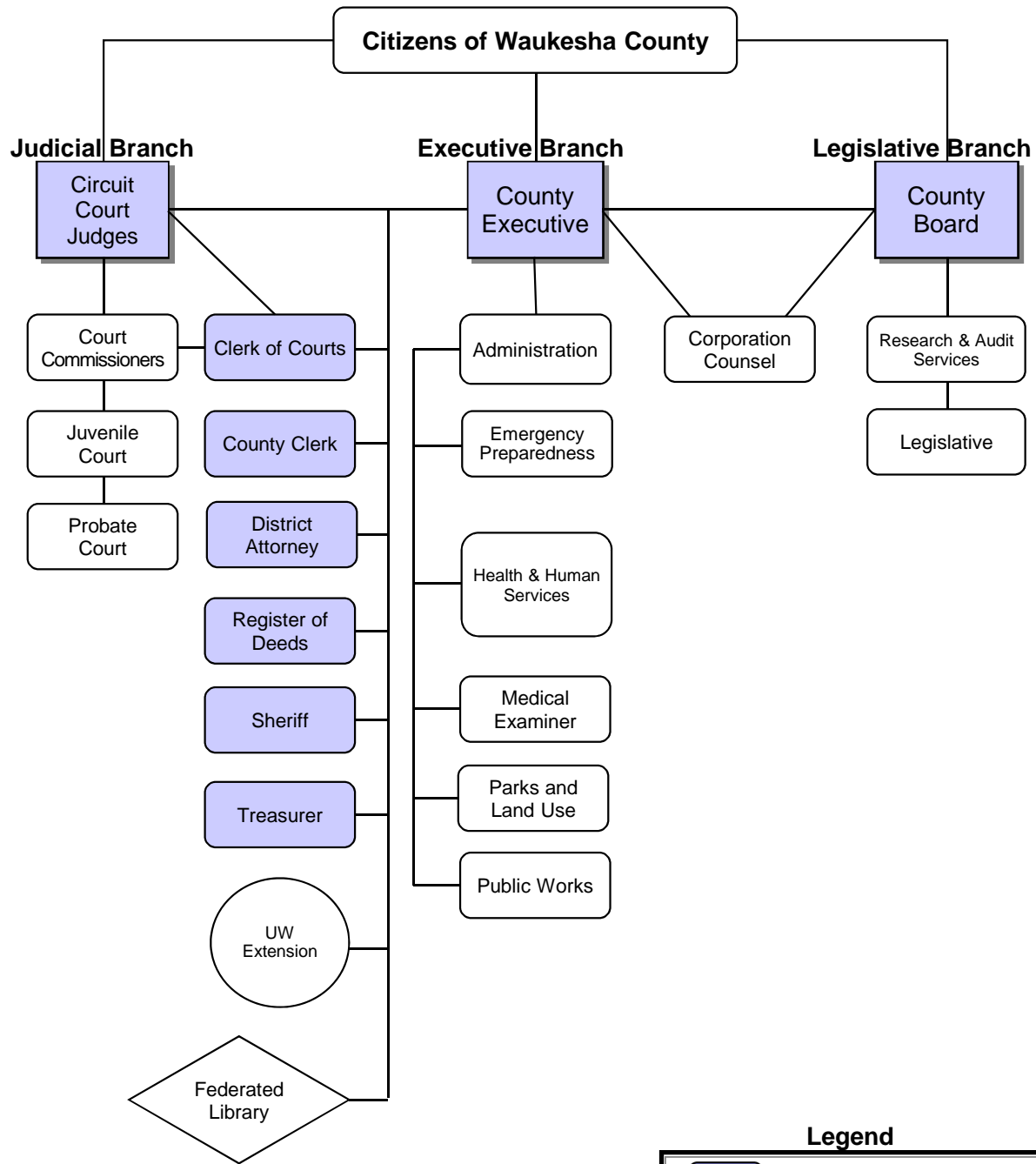
Appropriation Units - One or more expenditure accounts grouped by purpose for budgetary control, including:

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

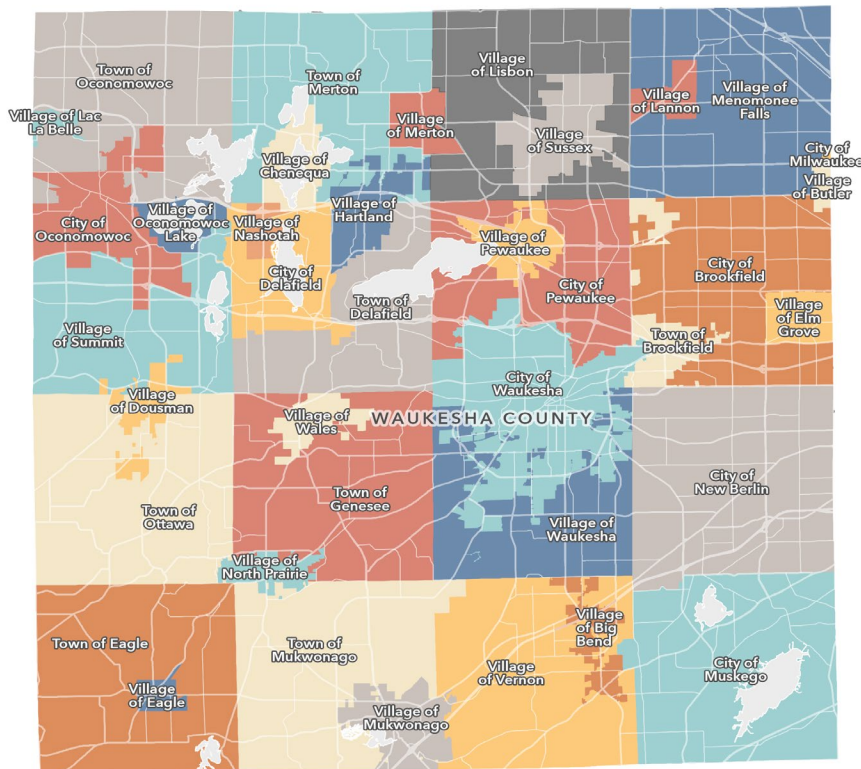
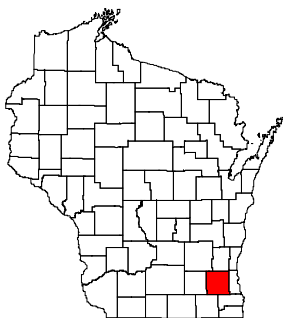
Programs - In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies prior year actual, current year adopted budget, current year estimate, ensuing year budget request, and the change in budgeted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

The **Subject Index** provides page number references for listed subjects.

Waukesha County Organizational Chart



WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2024	413,728
2020 Census	406,978
*WI Department of Administration (2024), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$88,230,894,000
Excluding TID	\$85,713,447,900

BRIEF WAUKESHA COUNTY HISTORY

In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.

In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.

In April of 1991, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also proposes the County Budget and has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions. Effective April 2008, the County Board reduced their membership from 35 to 25, but maintained the seven standing committees.

WAUKESHA COUNTY TODAY

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

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
ProHealth Care	4,430
Froedert	4,322
Kohl's Department Stores	4,000
Quad Graphics Inc.	3,601
Roundy's (Kroger)	3,387
Advocate Aurora Healthcare*	2,800
Generac	2,047
General Electric Healthcare	2,000
Milwaukee Electric Tool/Empire Level	2,000
School District of Waukesha	1,600
Target Corporation	1,565
Wal-Mart Corporation	1,517
Waukesha County	1,424
Elmbrook School District	1,209
Eaton Cooper Power Systems	1,200
Spring City/Pieper Electric	1,200
Waukesha County Technical College	1,034
Subtotal	39,336

* No survey responded received in 2024. Latest response available (2021) is used.
 Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated March 14, 2023, City of Brookfield official statement dated June 6, 2023, City of Waukesha 2024 Executive Operating Budget, and direct employer contacts February 2024.

PRINCIPAL TAXPAYERS		
TAXPAYER	2023 EQUALIZED VALUE	2022 RANK
Wimmer Brothers	\$351,144,648	1
The Corners of Brookfield*	\$226,337,400	2
ProHealth Care	\$187,556,232	4
Brookfield Square*	\$180,054,000	5
Aurora	\$179,713,917	6
Individual	\$177,801,860	3
Fiduciary Real Estate Development	\$162,817,200	8
Bielinski Homes	\$146,742,188	N/A
Froedert Health	\$142,425,116	N/A
Target Corporation	\$141,656,496	9
Subtotal	\$1,896,249,057	
% Total 2023 Equalized Value**	2.2%	

*Includes adjacent and nearby properties owned by multiple entities
 **2023 total equalized value including TID of \$84,956,236,000
 Source: Waukesha County Tax System & Wisconsin Department of Revenue
 See Waukesha County Annual Comprehensive Financial Report for more detailed information

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2023 NAICS (1)
Retail Trade, Transportation, Utilities	51,270
Manufacturing	42,908
Education and Health	43,235
Professional and Business Services	36,707
Leisure and Hospitality	22,037
Construction	19,007
Financial Activities	14,964
Other Services (2)	8,366
Public Administration	6,254
Information	3,050
Total	247,798

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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2023	847	\$443,154
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312
2019	879	\$354,686

Source: U.S. Department of Commerce

INCOME, JOBS, AND UNEMPLOYMENT	
PER CAPITA INCOME, 2023 (1)	
Waukesha County	\$91,766
State of Wisconsin	\$64,976
United States	\$69,810
JOBS, 2023 (2)	
	247,798
UNEMPLOYMENT RATE, 2023 (3)	
	2.6%

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

EQUALIZED PROPERTY VALUE BY CLASS *					
(\$000's)					
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
2025	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693
% of Total	78.6%	0.0%	18.7%	2.2%	0.5%

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

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

DEMOGRAPHICS

ELEMENTARY AND SECONDARY EDUCATION

School Districts

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

Educational Attainment: Percent High School Graduate or Higher*

Waukesha County: 97.8%
Wisconsin: 93.6%

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

SCHOOL ENROLLMENT*

2023-2024 Academic Year

Public: 60,558
Private: 11,139
Home schooling: 1,652**

*Source: Wisconsin Department of Public Instruction
**May exclude enrollment counts from districts that have few home-schooled students, due to privacy law.

POST-SECONDARY EDUCATION

Colleges and Universities

Carroll University, City of Waukesha
Ottawa University-Milwaukee, City of Brookfield
***University of Wisconsin-Milwaukee at Waukesha, City of Waukesha

***Campus will close after the Spring 2025 semester.

Technical and Vocational Schools

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

TRANSPORTATION

Roads

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

Public Transit

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

Commuter-oriented bus services along major corridors – Para Transit Services
Specialized transportation (Ride line) service provided by the Waukesha County, Department of Aging and Disability Resource Center

UTILITIES

Electric Power

WE Energies
City of Oconomowoc Electric & Gas

Telephone

AT&T/Direct TV
CenturyLink
Spectrum

Natural Gas

WE Energies
Wisconsin Gas Company

Solid Waste

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

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

Water

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

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

Waukesha County Communications Center consolidates police, fire, and emergency dispatch for the Sheriff's Department and 34 municipalities

*Source: State of Wisconsin, Department of Justice

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

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Summary

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WAUKESHA COUNTY

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2025 Budget Assumptions

Certain broad assumptions are determined in the first two quarters of 2024 to update the 2023 projections and to establish a basic foundation for building the county's budget, as the first year in the five-year budget projections. These general assumptions provide a framework to county staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available during the summer months (June-August).

The following general assumptions were used in guiding the County's 2025 Budget development:

- Inflation levels began increasing early in 2021 and the Consumer Price Index (CPI, All Urban Consumers - Midwest) continued to rise at high single-digit percent rates on a year-over-year basis through 2022. There were many factors that led to increasing prices, including a rebound in consumer demand following pandemic precautions, supply chain disruptions, rising fuel costs, and low unemployment resulting in a tight labor market. The Federal Reserve increased interest rates multiple times between March of 2022 through July 2023 to mitigate inflation, and CPI growth decreased to just below 3% by the early months of 2024.
- Based on the CPI figures mentioned above, initial budget assumptions assumed 3% growth in operating costs, which is higher than the typically levy growth factor (net new construction) allowed under state-mandated levy limits that are typically around 1.4% (actual net new construction factor for 2025 budget purposes is 1.45%). However, CPI is a broad average of consumer spending, and many county cost drivers vary from these trends. For example, based on medical care inflation and recent history, budget projections initially assumed a 5% increase in the jail medical contract, and the final request for proposal came in at a 44% increase or \$1,079,800, partly reflecting the need for more contracted medical staff. This increase, along with other pressures in that budget, is being covered with the unfunding of two deputy sheriff positions and a shift of about \$2.0 million in levy and other funding resources from the capital plan.
- Utility costs have also been increasing. This includes higher electrical rates due to utility investments in infrastructure and meeting environmental regulations. Water/sewer rates have increased steadily as the City of Waukesha phases in the costs of providing Lake Michigan water. Overall utilities, including natural gas, for general county buildings are budgeted to increase nearly \$308,700 or 12% in 2025. The department is offsetting these costs through the unfunding of two positions in the Housekeeping Services area and a reduction in its base Building Improvement Plan budget of \$100,000.
- Despite flattening inflationary growth, the county is still catching up with higher cost pressures in previous years. This includes the multi-year phase-in of the impact of a \$3.0/hour increase in sworn officer pay to improve retention and recruitment, implemented during 2022. The budget assumes a \$180,000 decrease in temporary funds (to \$540,000 of General Fund balance) and a corresponding increase tax levy need of the same amount.
- After several years of stable, low fuel prices, costs began to increase significantly during 2022 mostly due to increased consumer/business demand since pandemic restrictions were eased, lower refining capacity that restricts supply of finished petroleum products, and other events (e.g., natural disasters, international conflict). Fuel prices have decreased since then, with the budget assuming a decrease of 7%, from \$3.50/gallon (\$3.71/gallon with markup) to \$3.27/gallon (\$3.48/gallon with markup). However, prices remain uncertain and at elevated levels compared to historical experience. For this reason, the 2025 budget assumes a continuation of the temporary funds (General Fund balance) to mitigate the cost impact to operations, helping avoid the need to make substantial cuts to operations while waiting for fuel prices to stabilize and allow the county to continue phasing up budgets, if necessary. After General Fund balance is applied, departments cover a 5% increase in net costs, from \$2.64/gallon (\$2.85/gallon with markup) in 2024 to \$2.77/gallon (\$2.98/gallon with markup) in 2025.
- Assumptions continued to include steady modest increases in across-the-board salary adjustments along with health insurance premium charges that were projected to increase 6% to keep up with medical inflation. With updated actuarial analysis and the implementation of plan design changes, the 2025 budget assumes an increase in health insurance premiums of 1%.
- Revenues related to economic activity:
 - Increasing interest rates (mentioned above) have resulted in higher investment income levels, which are budgeted to increase about \$1.1 million in 2025.
 - After decreasing revenues from penalty and interest on delinquent taxes by nearly \$1.2 million since 2013, these revenues will be decreased another \$65,000 in 2025 to help bring the budget more in-line with actual revenues.
- The state increased Shared Revenue payments to Waukesha County by about \$3.5 million in 2024 as part of a statewide initiative to alleviate local government budget pressures after years of frozen or decreasing aid. Shared revenue is expected to increase another \$95,400 in 2025. The entire increase has been allocated to partially cover the cost-to-continue operations and the impact of the compensation study implemented in 2023.

County Board Amendments to the 2025 County Executive Proposed Budget

The County Board approved an amendment to increase personnel costs by \$103,000 in the Public Works Department – Transportation Fund to refund a 1.00 FTE patrol worker position for snow plow route 2029 that provides services to roads in the towns of Merton, Delafield, and Oconomowoc; the villages of Nashotah, Oconomowoc Lake, and Summit; and the city of Delafield. The amendment funded this position with \$103,000 of tax levy made available after reducing the County's contribution to the Waukesha County Center for Growth by \$100,000 (budgeted in the Department of Parks and Land Use – Workforce and Economic Development Fund) and reducing the County Board's consulting services budget by \$3,000. The Board also approved another amendment for the Department of Parks and Land Use to research and identify potential naming rights opportunities for the Exposition Center.

2025 General County Tax Levy Summary

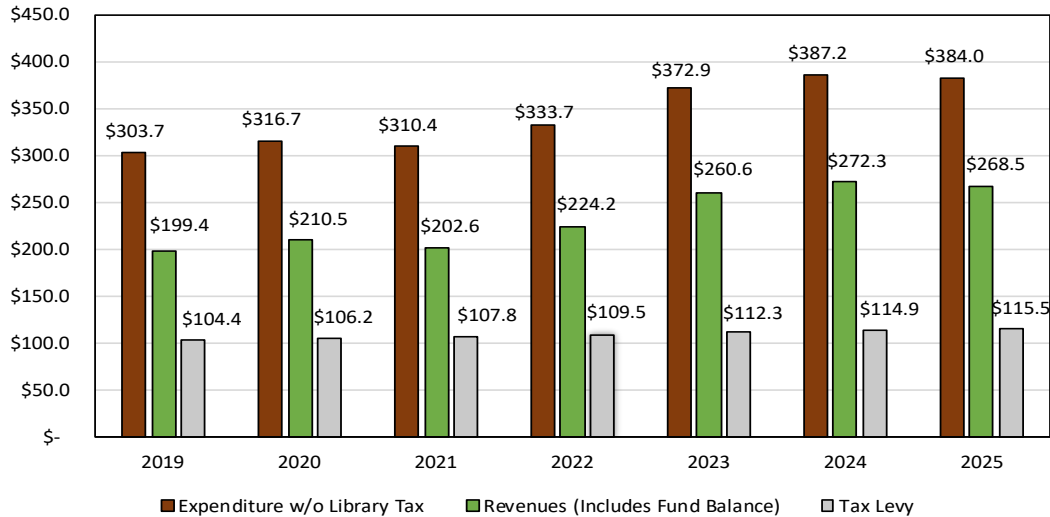
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2025 proposed budget includes a general county tax levy of \$115,537,401, which is an increase of 0.59% or \$675,235.

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

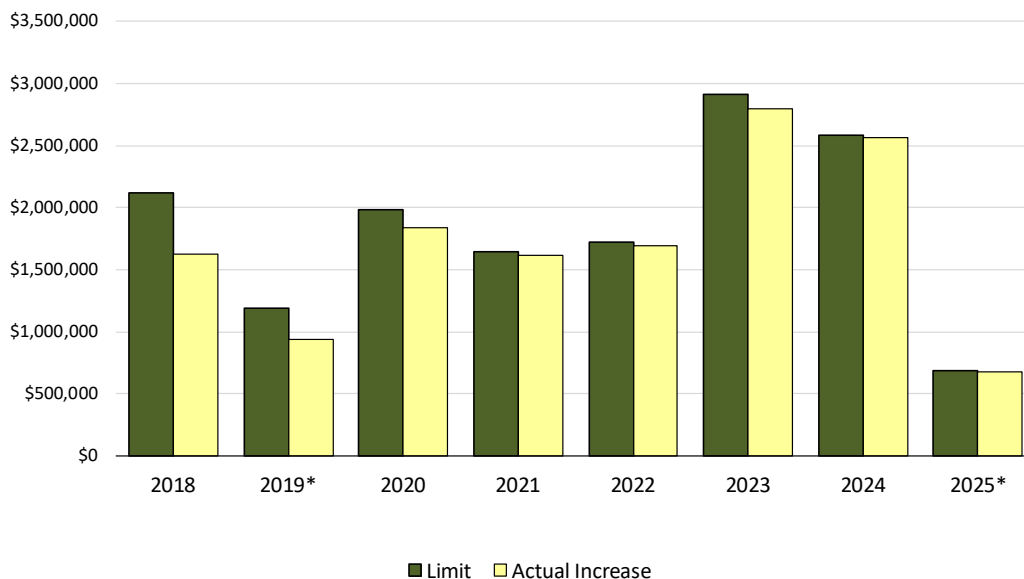
Total Expenditures, Revenue, Tax Levy

(Excludes Bridges Library System Tax)
(In Millions \$)



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

Tax Levy Increase vs Levy Limit



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

2025 BUDGET SUMMARY

	2024 Adopted Budget	2025 Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$338,446,510	\$344,725,103	\$6,278,593	1.86%
MEMO: Less Interdept. Charges (a)	<u>\$46,848,777</u>	<u>\$47,505,424</u>	<u>\$656,647</u>	1.40%
MEMO: Net Expenditures (a)	\$291,597,733	\$297,219,679	\$5,621,946	1.93%
Less: Revenues (Excl. Retained Earnings)	\$208,072,266	\$212,079,540	\$4,007,274	1.93%
Less Net Appropriated Fund Balance	<u>\$12,333,207</u>	<u>\$13,079,906</u>	<u>\$746,699</u>	
TAX LEVY - OPERATING BUDGETS	\$118,041,037	\$119,565,657	\$1,524,620	1.29%
CAPITAL PROJECTS BUDGET				
Expenditures	\$52,920,900	\$43,745,400	(\$9,175,500)	-17.3%
Less: Revenues	\$45,485,004	\$36,890,865	(\$8,594,139)	-18.9%
Less: Appropriated Fund Balance	<u>\$6,436,638</u>	<u>\$6,459,277</u>	<u>\$22,639</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$999,258	\$395,258	(\$604,000)	-60.4%
COUNTY TOTALS				
Expenditures (a)	\$391,367,410	\$388,470,503	(\$2,896,907)	-0.7%
Less: Revenues	\$253,557,270	\$248,970,405	(\$4,586,865)	-1.8%
Less: Appropriated Fund Balance	<u>\$18,769,845</u>	<u>\$19,539,183</u>	<u>\$769,338</u>	
County General Tax Levy (Excl Library)(b)	\$114,862,166	\$115,537,401	\$675,235	0.59%
Federated Library Tax Levy (c)	\$4,178,129	\$4,423,514	\$245,385	5.9%
Total County Tax Levy (b)	\$119,040,295	\$119,960,915	\$920,620	0.77%

- (a) **2025 operating budget net expenditures are \$297,219,679 and total County net expenditures are \$340,965,079 after eliminating interdepartmental chargeback transactions** (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (b) The tax levy (for 2025 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section). State statute limits general property tax levy increases to the growth in net new construction (1.45% for 2025), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity. Allowable levy growth is also reduced in 2025 due to the elimination of the personal property tax, which is offset by a \$1.2 million state aid payment.
- (c) Special County Library tax applied to those Waukesha County communities without a library.

2025 Budget Tax Levy Breakdown

(General County and Federated Library)

	2024 Adopted Budget	2025 Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
General County Tax Levy	\$114,862,166	\$115,537,401	\$675,235	0.59%
General County Tax Rate	\$1.3899	\$1.3479	(\$0.0420)	-3.02%
General County Equalized Value	\$82,638,928,700	\$85,713,447,900	\$3,074,519,200	3.72%
Federated Library Tax Levy	\$4,178,129	\$4,423,514	\$245,385	5.87%
Federated Library Tax Rate	\$0.2016	\$0.2015	(\$0.0001)	-0.05%
Federated Library Equalized Value	\$20,729,686,000	\$21,951,625,900	\$1,221,939,900	5.89%

2025 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2025 ADOPTED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy \$ Change '24 - '25
JUSTICE AND PUBLIC SAFETY					
EMERGENCY PREPAREDNESS					
General	\$8,944,627	\$1,079,866	\$454,153	\$7,410,608	\$450,000
Radio Services	\$2,055,531 (a)	\$2,339,967	(\$284,436)	\$0	\$0
Radio Svcs. Rtn'd. Earn.	\$0	(\$284,436)	\$284,436	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$783,299)	\$783,299	\$0	\$0
DISTRICT ATTORNEY	\$3,465,596	\$900,656	\$168,150	\$2,396,790	\$100,000
CIRCUIT COURT SERVICES	\$11,193,745	\$5,043,947	\$0	\$6,149,798	\$100,000
MEDICAL EXAMINER	\$2,917,994	\$1,299,179	\$135,602	\$1,483,213	\$65,000
SHERIFF	<u>\$53,816,059</u>	<u>\$16,474,288</u>	<u>\$2,067,322</u>	<u>\$35,274,449</u>	<u>\$2,831,930</u>
Subtotal: Justice & Public Safety	\$82,393,552	\$26,070,168	\$3,608,526	\$52,714,858	\$3,546,930
HEALTH AND HUMAN SERVICES					
CORPORATION COUNSEL					
Child Support (General Fund)	\$3,271,788	\$2,869,656	\$0	\$402,132	\$39,688
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$104,521,470	\$75,149,679	\$1,188,074	\$28,183,717	\$97,070
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$4,267,640</u>	<u>\$4,267,640</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
HHS - ARPA	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$112,060,898	\$82,286,975	\$1,188,074	\$28,585,849	\$136,758
PARKS, ENVIR, EDUC. & LAND USE					
REGISTER OF DEEDS	\$1,585,351	\$3,697,980	\$0	(\$2,112,629)	\$30,000
UW-EXTENSION: EDUCATION	\$535,593	\$148,849	\$0	\$386,744	\$20,000
BRIDGES LIBRARY SYSTEM					
County	\$4,423,514	\$0	\$0	\$4,423,514	\$245,385
State Aids	\$2,665,406	\$2,403,906	\$261,500	\$0	\$0
CAFÉ Shared Automation	\$531,805	\$544,805	(\$13,000)	\$0	\$0
CAFÉ Rtn'd. Earn.	\$0	(\$13,000)	\$13,000	\$0	\$0
CAFÉ Rtn'd. Fund Balance	\$0	\$0	\$0	\$0	\$0
PARKS & LAND USE					
General	\$15,316,327	\$7,421,700	\$263,854	\$7,630,773	\$50,000
Community Development	\$3,292,901	\$3,292,901	\$0	\$0	\$0
Workforce Innovation	\$2,063,348	\$1,838,348	\$212,500	\$12,500	(\$100,000)
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
ARPA - Parks	\$0	\$0	\$0	\$0	\$0
Golf Courses	\$2,624,442 (a)	\$2,527,850	\$96,592	\$0	\$0
Golf Course Rtn'd. Earnings	\$0	\$96,592	(\$96,592)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,419,990 (a)	\$1,303,785	\$116,205	\$0	\$0
Ice Arenas Rtn'd. Earnings	\$0	\$116,205	(\$116,205)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,769,706 (a)	\$2,844,683	\$925,023	\$0	\$0
MRF Retained Earnings	\$0	\$0	\$0	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$38,628,383	\$26,224,604	\$2,062,877	\$10,340,902	\$245,385

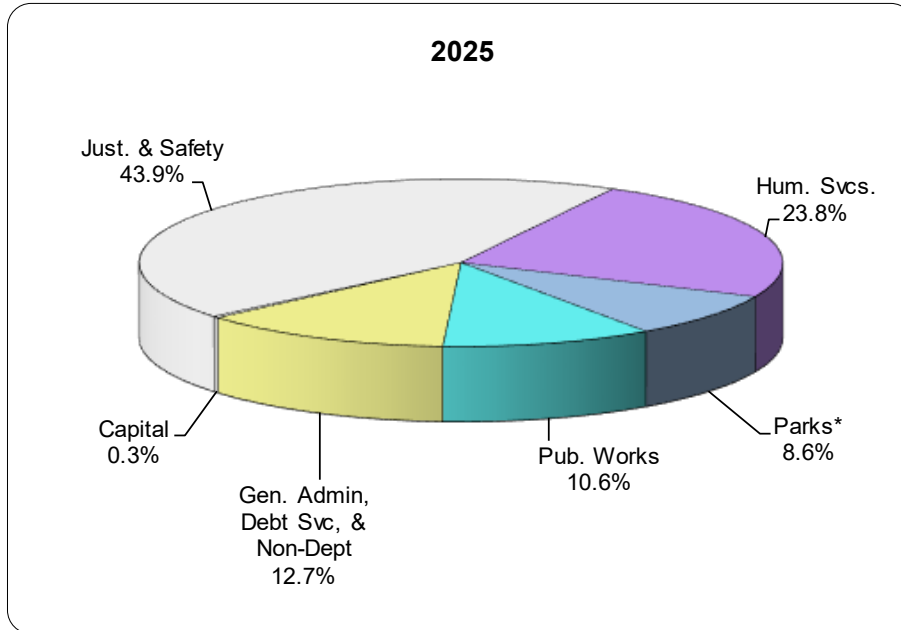
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2025 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2025 ADOPTED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy \$ Change '24 - '25
PUBLIC WORKS					
DEPARTMENT OF PUBLIC WORKS					
General	\$9,906,030	\$525,141	\$402,600	\$8,978,289	\$100,000
Transportation	\$18,060,886	\$14,088,547	\$210,000	\$3,762,339	\$203,000
Central Fleet Maintenance	\$4,627,140 (a)	\$4,690,209	(\$63,069)	\$0	\$0
Central Fleet Rtnd. Earnings	\$0	(\$63,069)	\$63,069	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,619,595 (a)	\$4,285,882	(\$666,287)	\$0	\$0
Veh. Replace Rtnd. Earnings	\$0	(\$666,287)	\$666,287	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,577,167 (a)</u>	<u>\$1,407,585</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Public Works	\$37,790,818	\$24,166,925	\$883,265	\$12,740,628	\$303,000
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE	\$760,440	\$0	\$0	\$760,440	\$30,000
COUNTY BOARD	\$1,006,958	\$0	\$0	\$1,006,958	(\$3,000)
COUNTY CLERK	\$814,315	\$297,640	\$107,213	\$409,462	\$19,000
TREASURER	\$845,691	\$7,626,288	\$120,000	(\$6,900,597)	(\$1,010,000)
ADMINISTRATION					
General	\$6,562,725	\$4,510,805	\$114,867	\$1,937,053	(\$1,722,602)
Risk Management	\$3,736,488 (a)	\$3,492,238	\$244,250	\$0	\$0
Collections	\$1,259,240 (a)	\$1,259,240	\$0	\$0	\$0
American Job Center	\$147,336 (a)	\$59,100	\$88,236	\$0	\$0
End User Technology	\$11,212,639 (a)	\$9,697,970	(\$24,633)	\$1,539,302	\$26,149
End User Technology Rtnd. Earn.	\$0	(\$24,633)	\$24,633	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$922,252)	\$922,252	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,695,501</u>	<u>\$610,600</u>	<u>\$0</u>	<u>\$1,084,901</u>	<u>\$35,312</u>
Subtotal: General Administration	\$28,041,333	\$26,606,996	\$1,596,818	(\$162,481)	(\$2,625,141)
NON DEPARTMENTAL					
GENERAL	\$1,638,443	\$1,044,972	\$593,471	\$0	\$0
HEALTH & DENTAL INSURANCE	\$25,814,900 (a)	\$25,678,900	\$136,000	\$0	\$0
CONTINGENCY	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Non-Departmental	\$28,653,343	\$26,723,872	\$1,929,471	\$0	\$0
DEBT SERVICE--GENERAL					
	<u>\$17,156,776</u>	<u>\$0</u>	<u>\$1,810,875</u>	<u>\$15,345,901</u>	<u>(\$82,312)</u>
Subtotal: Operating Budget	\$344,725,103	\$212,079,540	\$13,079,906	\$119,565,657	\$1,524,620
CAPITAL PROJECTS					
	<u>\$43,745,400</u>	<u>\$36,890,865</u>	<u>\$6,459,277</u>	<u>\$395,258</u>	<u>(\$604,000)</u>
GRAND TOTAL	<u>\$388,470,503</u>	<u>\$248,970,405</u>	<u>\$19,539,183</u>	<u>\$119,960,915</u>	<u>\$920,620</u>

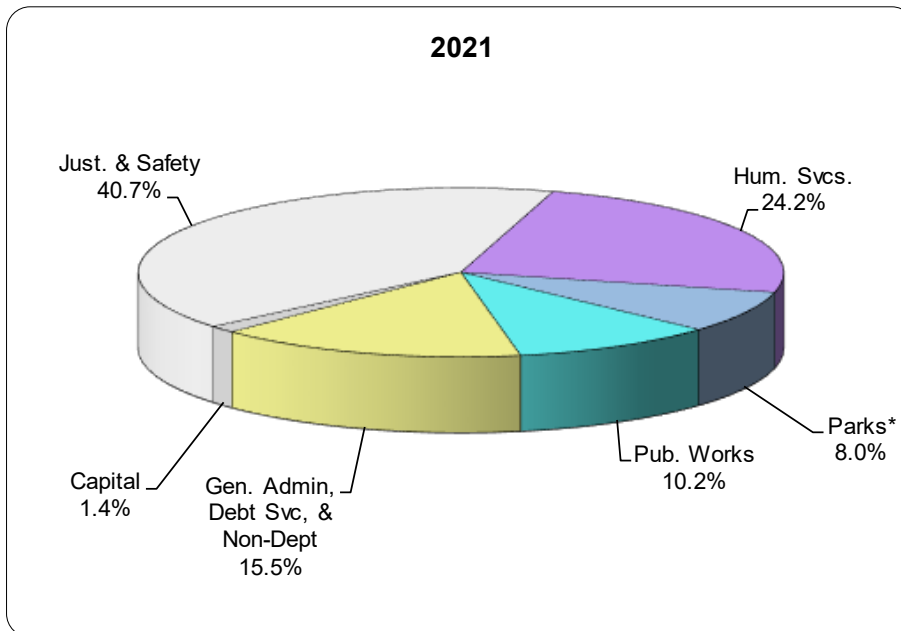
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

- Justice & Public Safety and Health and Human Services: These two functional areas continue to receive the largest share, using about two-thirds of the county's tax levy.
- Justice & Public Safety: The share of levy increases due to it being a priority area with less revenue flexibility and higher cost drivers, particularly the jail.
- Capital and General Administration: Decrease because of \$1.2 million in additional state aid received to offset the elimination of the personal property tax and a shift of resources to the jail. This is offset by an increase in borrowing.



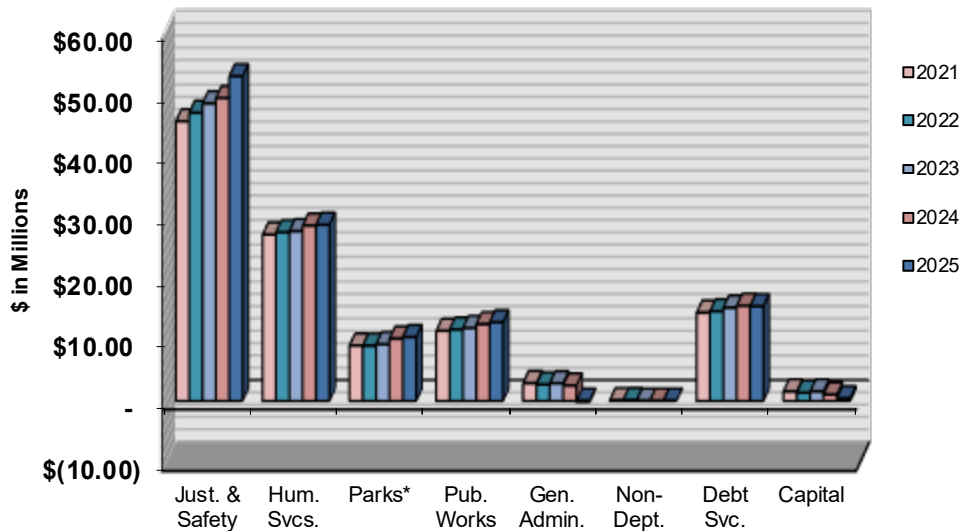
Beginning in 2025, General Administration and Non-Departmental in the aggregate budget for more revenue than expenses due to the recognition of investment income and state personal property aid in these programs, which produces a negatively tax levy. This levy credit frees up resources for other governmental fund operations. For the purposes of this chart General Administration/Non-Departmental is grouped with Debt Service. Use of tax levy by General Administration/Non-Departmental is -0.1% in 2025 and 2.6% in 2021, while Debt Service uses 12.8% in both 2025 and 2021.

* Includes Parks, Environment, Education, and Land Use

2024-2025 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2024 Adopted Budget	2025 Adopted Budget	Incr/(Decr) From 2024 Adopted Budget	
			\$	%
Justice & Public Safety	\$49,167,928	\$52,714,858	\$3,546,930	7.2%
Health & Human Services	\$28,449,091	\$28,585,849	\$136,758	0.5%
Parks, Env., Educ. & Land Use	\$10,095,517	\$10,340,902	\$245,385	2.4%
Public Works	\$12,437,628	\$12,740,628	\$303,000	2.4%
General Administration	\$2,462,660	(\$162,481)	\$(2,625,141)	-106.6%
Non-Departmental	\$0	\$0	-	-
Debt Service	\$15,428,213	\$15,345,901	\$(82,312)	-0.5%
Capital Projects	\$999,258	\$395,258	\$(604,000)	-60.4%
Total Tax Levy	\$119,040,295	\$119,960,915	\$920,620	0.8%

**2021-2025 Budgeted Tax Levy
by Functional Area**



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

* Includes Parks, Environment, Education and Land Use

2023 - 2025 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2023 Actual	2024 Adopted Budget	2024 Estimate (a)	2025 Budget	Incr/(Decr) from 2024 Adpt. Budget
Personnel Costs	\$143,373,523	\$155,238,052	\$152,745,709	\$159,294,656	\$4,056,604
Operating Expenses	\$127,544,139	\$139,084,710	\$134,722,045	\$140,578,667	\$1,493,957
Interdepartmental Charges	\$24,265,921	\$25,514,882	\$25,410,458	\$25,758,029	\$243,147
Fixed Assets & Imprvmnts (a) (b)	\$1,764,020	\$1,769,778	\$2,175,139	\$1,936,975	\$167,197
Debt Service-Excl Proprietary (b)	\$15,903,322	\$16,839,088	\$16,686,568	\$17,156,776	\$317,688
Capital Projects (a) (c)	\$27,659,075	\$52,920,900	\$83,771,811	\$43,745,400	\$(9,175,500)
Total Expenditures	\$340,510,000	\$391,367,410	\$415,511,730	\$388,470,503	\$(2,896,907)

FUNCTIONAL AREA	2023 Actual	2024 Adopted Budget	2024 Estimate (a)	2025 Budget	Incr/(Decr) from 2024 Adpt. Budget
Justice & Public Safety	\$74,523,464	\$78,062,531	\$78,677,323	\$82,393,552	\$4,331,021
Health & Human Services	\$96,946,687	\$105,559,022	\$104,685,465	\$112,060,898	\$6,501,876
Parks, Env., Educ. & Land Use	\$41,769,129	\$43,620,188	\$44,036,248	\$38,628,383	\$(4,991,805)
Public Works (a)	\$35,531,594	\$37,733,516	\$36,842,640	\$37,790,818	\$57,302
General Administration	\$26,050,735	\$27,302,374	\$27,028,286	\$28,041,333	\$738,959
Non-Departmental	\$22,125,994	\$29,329,791	\$23,783,388	\$28,653,343	\$(676,448)
Debt Service-Excl Proprietary (b)	\$15,903,322	\$16,839,088	\$16,686,568	\$17,156,776	\$317,688
Capital Projects (a) (c)	\$27,659,075	\$52,920,900	\$83,771,811	\$43,745,400	\$(9,175,500)
Total Expenditures	\$340,510,000	\$391,367,410	\$415,511,730	\$388,470,503	\$(2,896,907)

- (a) Estimated expenditures exceed budget due in part to prior year appropriations carried forward and expended in current year other budget modifications approved by County Board through an ordinance or fund transfer.
- (b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.
- (c) Capital Projects includes \$39,545,400 total expenditures for the Capital Improvement Plan and \$4,200,000 total expenditures for the Vehicle Replacement Plan.

2025 EXPENDITURE HIGHLIGHTS

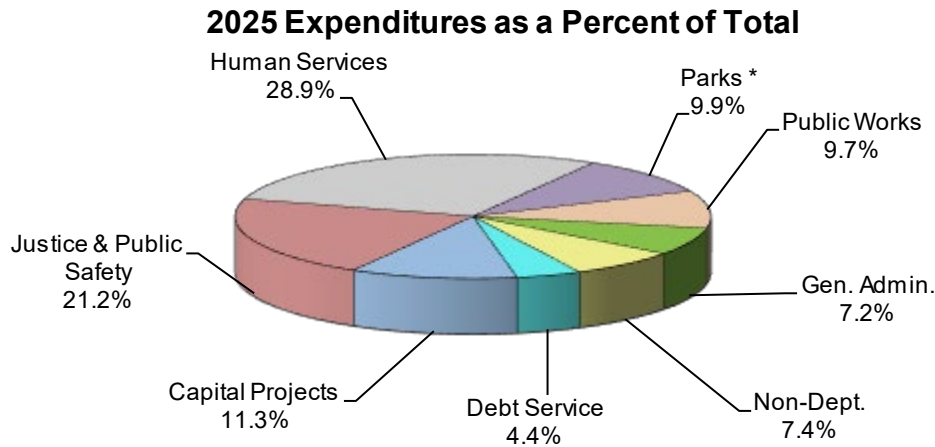
Expenditure Budget:

The 2025 total expenditure budget is \$388,470,503, a decrease of \$2,896,900 or 0.7% from the 2024 adopted budget. The 2025 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$344,725,100 and capital project spending of \$43,745,400. The total operating budget increases by \$6,278,600 or 1.9% from the 2024 adopted operating budget while capital project expenditures decrease by \$9,175,500 or 17.3% from the 2024 adopted budget.

The net total operating expenditure budget is \$297,219,700 after excluding \$47,505,400 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$5,621,900 or 1.9%.

The budget includes personnel costs totaling \$159,294,700 or 48.6% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$4,056,600 or 2.6% from the 2024 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$1,737,100 or 1.1% to \$166,336,700 in the 2025 budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,937,000, an increase of \$167,200 from the 2024 budget. Debt service payments are budgeted at \$17,156,800, which is an increase of \$317,700 from the 2024 budget. This is about 5.7% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$82,393,552	21.2%
Human Services	\$112,060,898	28.9%
Parks *	\$38,628,383	9.9%
Public Works	\$37,790,818	9.7%
Gen. Admin.	\$28,041,333	7.2%
Non-Dept.	\$28,653,343	7.4%
Debt Service	\$17,156,776	4.4%
Capital Projects	<u>\$43,745,400</u>	11.3%
Total Expenditures	\$388,470,503	100.0%

* Includes Parks, Environment, Education and Land Use

2025 EXPENDITURE HIGHLIGHTS

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

The 2025 Budget expenditure level decreases \$2.90 million to \$388.47 million. The 2025 capital budget decreases \$9.18 million or 17.3%. The operating budget increases by \$6.3 million or 1.9%. This includes personnel costs, which increase \$4.1 million or 2.6%, reflecting the cost to continue staff, partially offset by a net reduction of 11.3 regular full- and part-time positions. Operating expenses increase \$1.49 million or 1.1%. Major changes include an increase of \$2.19 million with the Sheriff's Department due to increases for medical services costs within the jail and the implementation and administration of the electronic monitoring program. In Health and Human Services, there is an increase of \$1.77 million in the Youth CCS program. Contracted services with the Administration division increased \$720,700 mainly due to the outsourcing of additional program billing and increased Netsmart licensing costs. There is also a \$4.0 million increase in pass-through expenses for the Children with Long-Term Support (CLTS) needs third-party administrator program due to higher enrollment levels, a \$443,100 increase for the CLTS program contract expenses, and an increase of \$691,900 to the Regional Crisis Stabilization Facility (due to an increase in assumed average daily census and a change in methodology for reporting vendor costs) from the 2024 budget. These are offset by a decrease of \$552,300 in contracted services related to CCS and CRS programs, and a decrease of \$854,500 of expenses for adults and children at the state mental health institutes. Expenses in the Parks & Land Use Community Development Fund decrease \$2,103,700 as a result of the remaining subgrantee portion of HOME-ARPA funds having been allocated in the 2024 budget and a decrease in HOME entitlement and program income funded projects. The last of two one-time \$4.5 million contributions toward the revolving loan GROW fund, which promotes economic development, is not repeated in 2025.

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

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

The 2022 Budget expenditure level increases by \$23.4 million to \$337.4 million. The 2022 capital budget increases \$9.3 million. Operating expenses increase \$8.4 million or 7% and reflect modest increases across most functional areas and an increase in grant funded expenditures. Personnel costs increase by \$3.9 million or 2.8% and reflect costs to continue and an increase in (largely grant funded) positions. Total expenditure increases include \$8.0 million related to federal funding American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal

2025 EXPENDITURE HIGHLIGHTS

Recovery Funds (CSLFRF). This includes \$6 million related to the Courthouse Renovation Project (#201705) and \$1.1 million in the Circuit Courts and District Attorney's Office related to addressing the court case backlog created in 2020 due to COVID-19. Also, Community Development expenses increase \$3.5 million including a \$2.2 million increase related to U.S. Department of Treasury funding. The grant-funded expenditures will provide assistance to individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability. Also, the HOME Investment Partnership Program (HOME) increases expenses \$1.3 million related to a separate ARPA funding allocation that will be used to create affordable housing and provide services to assist individuals at risk or experiencing homelessness. The Health and Human Services - Juvenile Center closing in Oct 2021 results in an expenditure savings estimated of \$450,000 in the 2022 budget.

The 2021 Budget expenditure level decreases by \$6.2 million to \$314.1 million. The 2021 capital budget decreases \$8.6 million. Operating expenses decrease \$2.0 million or 1.6% and reflect modest increases across most functional areas. Personnel costs increase by \$4.1 million or 3.1% and reflect costs to continue and a \$1.2 million increase for 19.42 FTE temporary extra help to help with the COVID-19 response efforts. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through operating expenses decrease \$2,728,700 based on an offsetting decrease in the State's revenue allocation.

Future Projections and trends:

External factors will continue to play a key role in significantly impacting future trends and projections including how federal and state funding priorities may likely affect local funding policies and services carried out by local governments provided in different ways. Also, volatility of fuel, energy, and commodity prices, and increasing medical and health insurance costs are likely to have future budget impacts. In addition, internal factors include high costs of jail inmates, Emergency Preparedness 9-1-1 dispatch communications, and future debt service payments as a result of infrastructure projects including the project to expand and modernize the courthouse and funding of major highway projects. Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2025 funding changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- The 2025 **expenditure budget** for this functional area totals \$82,393,600, an increase of \$4,331,000 or 5.5% from the 2024 budget.
- **Emergency Preparedness – General Fund** expenditures increase \$732,500 or 8.9%. Personnel costs increase \$165,500 due to costs to continue and is partially offset by the unfunding of 1.00 FTE Communication Center Supervisor and two 0.50 FTE Telecommunicators, as well as removing the funding for one overfilled telecommunicator. Operating expenses increase \$142,100 primarily due to a \$62,000 budget increase for the implementation of a phone line software that will aid in routing and triage of non-emergency calls, which the department projects will free up staff time to focus on emergency tasks. In addition, there is a \$52,000 increase for quality assurance software and \$17,000 for the implementation of recorder maintenance software.
- **Emergency Preparedness – Radio Services** Personnel costs increases by \$21,900 due to cost to continue and 0.02 FTE increase in overtime. Operating expenses increase by \$37,500, primarily due to \$50,000 in network monitoring and system reporting software maintenance costs, which are offset by \$5,700 in lower pass-through costs for Motorola parts available for resale to outside vendors.
- **Sheriff** expenditures increase \$3,564,900 or 7.1% to \$53.8 million. Personnel costs increase \$1,192,700 or 3.0% to \$40.7 million and include the cost to continue staff and is partially offset by a decrease in 2.0 FTE deputy sheriff positions. Operating costs increase \$2,185,200 or 39.0%. Increases are mainly due a \$1,558,400 or 68% increase in inmate medical costs, mostly due to an increase in the overall medical contract of \$1,079,800 or 44%, which includes the transfer of \$345,000 of AODA services, discharge planning, and medications for opioid use disorder from Health and Human Services. The transfer is being done to group all medical services contract expenses in one budget for supervision and management purposes. In addition, costs for medical care provided at outside facilities and pharmaceutical expenses above amounts covered in the contract are budgeted to increase \$132,100 or 77%. The budget also includes \$535,900 for the implementation and administration of the electronic monitoring program. Other operating increases include software maintenance costs, inmate commissary purchases, and inmate food costs. The department is budgeting \$994,400 for inmate food, which increases by \$129,000 from the 2024 budget, and \$735,000 for inmate commissary, which increases by \$85,000 from the 2024 budget.
- **Circuit Court Services** expenditures increase \$260,700 or 2.4%. Personnel costs increase \$199,400 or 2.8% due to cost to continue. Operating costs increase \$54,800 mostly from interpretation services that increase \$62,000 due to higher rates, longer cancellation policies, and an increase in non-English trials.
- The **District Attorney's** expenditures decrease \$406,800 or 10.5% mostly related to \$376,699 of lower personnel costs due to a 0.38 FTE Administrative Assistant associated with the SMART grant sunseting; a decrease of 0.56 FTE Temp Extra Help for a jail call position; the sunseting of a Sr. Administrative Specialist, a Special Prosecutor,

2025 EXPENDITURE HIGHLIGHTS

and a Victim Witness Specialist related to the sixth criminal court; and the sunset of a Victim Witness Counselor position related to a reduction in the VOCA grant. This is partially offset by the cost to continue.

- The **Medical Examiner's Office** expenditures increase \$110,700 or 3.9%. Personnel costs increase \$57,800 or 2.5%, due to cost to continue. Operating expenses increase \$49,556 mostly due to increasing medical services costs, staff training, and the replacement of inventory within the morgue that has reached the end of its useful life.

Health and Human Services

- The 2025 **expenditure budget** for this functional area totals \$112,060,900, an increase of \$6,501,900 or 6.2% from the 2024 budget.
- **HHS - Administrative Services Division** personnel costs increase by \$112,700 to \$6,613,200. This increase reflects the cost to continue for 69.80 FTE, which is a decrease of 0.40 FTE from the prior year. This includes the abolishment of a 1.0 FTE administrative assistant and a 1.0 FTE fiscal specialist, the sunset of a 1.0 FTE senior financial analyst that had been funded with American Rescue Plan Act (ARPA) revenues to help implement the new enterprise resource planning (ERP) system, a reduction in temporary extra help by 1.25 FTE, and the elimination of over time budgeted at 0.15 FTE. This is partially offset by the creation of a regular full-time financial analyst, senior fiscal specialist, and senior financial analyst, as well as the refunding of a 1.0 FTE fiscal specialist. Operating expenses increase by \$749,300 to \$2,019,800. Contracted services increased \$720,700, mainly due to the outsourcing of additional program billing of \$267,000 and increased Netsmart licensing costs of \$356,650, as well as \$80,000 of contracted help to assist with quality assurance performance management and health information management. Consulting services increased \$28,500 for department wide training and office furniture and equipment increased \$28,300. These increases are offset by a reduction of opioid awareness marketing expenses of \$20,000.
- **HHS - Economic Services Administration and Support Program** personnel costs are budgeted to decrease by \$31,900 to \$3,962,200. This is primarily due to the reduction in overtime and extra help associated with the unwinding of COVID funds. This is offset by the cost to continue for the 42.00 regular FTE staff.
- **HHS - Children and Family Services - Child Protective Services Program** personnel costs are budgeted to decrease by \$42,400 to \$4,276,800. This is due to the cost to continue for 39.50 FTE staff, which is offset by the transfer of 1.00 FTE senior care manager position to the Children's Long Term Support unit and the unfunding of 0.50 FTE senior care manager position. Operating expenses are budgeted to increase by \$122,500 to \$4,085,800. Contracted services increase in total by \$13,700 related to the utilization of Targeted Safety Support Funds and results in a decrease to tax levy funded contracts of \$23,500. Family First contracted service expenses of \$37,500 was added to fill gaps in service needs for Child Welfare families using the one-time funding. Kinship expense increases \$169,200 based on projected growth due to the expansion of the definition of relative and "like kin" providers. Foster care expenses are reduced by \$44,900 based on trend.
- **HHS - Children with Special Needs Unit (Includes Birth to Three Program)** – This program area budgets additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. Operating expenses increase \$431,600 mostly due to an increase in contracted services costs of \$443,100 related to the state's mandate to not have a wait list for services, an increase in the number of CLTS contracted staff and an increase in the CLTS clients served.
- **HHS - Children with Long-Term Needs - Third Party Administrator** – This program accounts for pass-through expenditures and revenues to cover claims paid to service providers by the CLTS Third-Party Administrator and are budgeted to increase by \$4.0 million to \$14.0 million based on increasing client enrollment levels.
- **HHS - Youth Justice** program expenditures are budgeted to decrease by approximately \$429,900. Personnel costs are budgeted to decrease by \$172,800 to \$2,553,900 due to the cost to continue for 24.00 FTE. This is partially offset by the transfer of 1.00 FTE Human Service Support Specialist position to the Juvenile Court Intake unit in Juvenile Detention Services, as well as the abolishment of 1.00 FTE Senior Care Manager position. Operating expenses are budgeted to decrease by about \$242,000 to \$1,811,100. Contracted services decrease by \$103,000, primarily due to cost savings for intensive in-home therapy, which is now being covered by the Youth CCS Program, which is eligible for reimbursement through Medicaid, and the consolidation of contracted programs to gain efficiencies. Expenses for Juvenile Correctional placements increase by \$26,700 due to rate increases. Youth Crisis Stabilization expense of \$81,000 has been removed as this service will be part of Clinical Services budget going forward. Residential Care Center expenses decrease \$44,600 based on trend, and lab related expenses decrease \$8,500 due to lower usage.
- **HHS - Juvenile Detention Services** – Personnel costs are budgeted to increase by about \$89,000 to \$1,178,800 partly due to an increase of \$34,000 for overtime for the After-Hours unit to provide the required coverage. 1.00 FTE Human Services Support Specialist was transferred in from Youth Justice and 1.00 FTE Senior Care Manager was abolished. Operating expenses decrease by about \$129,700 to \$1,746,000. This is mainly due to a decrease of \$200,000 for contracted male secure services based on projected utilization. There is also an increase of \$77,100 related to the new shelter care contract vendor taking effect 7/1/2025.

2025 EXPENDITURE HIGHLIGHTS

- **HHS – Youth Intensive Services** – Operating expenses increase by \$1,770,000 to \$2,465,200. This is due to an increase in the expense for CCS services from contract agencies, based on projected usage, and related to the increase in the number of youth served. There is offsetting revenue for most of these expenses.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** - Personnel costs are budgeted to increase approximately \$44,200 to \$1,172,800 due to the cost to continue of 10.75 FTEs, which includes an increased allocation of 0.25 FTE to extra help. Operating expenses are budgeted to decrease approximately \$91,900 to \$108,300 due to reductions of \$55,000 in client services for reduced corporate guardian costs, \$25,000 for contracted services based on current trends, and \$15,000 for Marsh Country Health Alliance for nursing home services.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - Personnel costs are budgeted to increase \$49,800 to \$1,862,100 due to the cost to continue of the 20.40 FTE and an increase in temporary extra help of 0.25 FTE. Operating expenses are budgeted to decrease about \$89,700 to \$2,919,200. Decreases include \$68,100 for in home care due to the decrease in ARPA funding that was directly allocated to this program, \$26,500 in food service costs for Senior Dining and Home Delivered Meal programs, \$15,600 in transportation costs mainly due to anticipated decreases in Rideline costs, and \$11,000 in promotion costs. These decreases are offset by an increase of \$20,500 for client services mainly due to an increase in Alzheimer grant funding.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase approximately \$159,000 to \$3,595,500. The increase is due to the cost to continue of 35.85 FTE. Operating expenses increase about \$52,400 to \$243,900 mainly due to increases of \$40,700 in outside printing for ADRC Resource Guides.
- **HHS - Mental Health Outpatient-Clinical** personnel costs are budgeted to increase by \$10,600 or 0.08% to \$13.25 million. This reflects the costs to continue of 57.11 FTE, an increase of 6.52 FTE from the 2024 budget. The increase in FTE is due to the transfer in of 3.00 FTE clinical therapists previously budgeted in the Special Purpose Grant Fund and funded with ARPA. These positions are embedded with law enforcement to assist with crisis response. There is also an increase in 1.74 FTE in extra help and 0.23 FTE in overtime. In addition, a 1.00 FTE registered nurse is reclassified to a registered nurse supervisor and 0.10 FTE of the Mental Health Center Administrator was transferred to the Mental Health Center. 2.00 FTE Clinical Therapist were created in 2024 related to embedded crisis workers in two Waukesha County cities. The 0.60 FTE of the clinical services manager budgeted in this program decreases by 0.35 FTE to reflect a mid-year unfunding upon retirement. Operating expenses are budgeted to decrease by \$846,100 to \$5,300,300. Expenses for adults and children at the state mental health institutes decrease by \$854,500 due to decreasing with levels of acuity, staffing of the Mental Health Center, bed availability, and a decrease in Opioid Settlement funding.
- **HHS – Regional Crisis Stabilization Facility** operating expenses are budgeted to increase by approximately \$658,900 to \$1,580,900, primarily due to an increase of \$691,900 for contracted services due to an increase in assumed average daily census and a change in methodology for reporting vendor costs from the 2024 budget. In addition, there was an increase in food for meal preparation of \$13,000 and office equipment of \$4,100. This will be partially offset with a decrease of \$3,700 for janitorial services and \$49,300 for food services.
- **HHS - Mental Health Outpatient-Intensive** Personnel costs are budgeted to increase by \$54,600 to \$3,645,700. This reflects the cost to continue for existing staff of 35.38 FTE, a decrease of 0.12 FTE from the 2024 budget. The change in FTE is due a transfer of 0.80 FTE registered nurse to the Mental Health Center and an increase in temporary extra help of 0.68 FTE. Operating expenses are budgeted to decrease by \$793,100 to \$4,186,400, mainly due a decrease of \$552,300 in contracted services related CCS and CRS programs and a \$230,300 decrease in residential treatment and board expenses. The decrease in residential care services is due to expanded efforts to ensure that clients are moving to least restrictive levels of care and being assessed for other appropriate funding sources.
- **HHS - Mental Health Center (MHC)** personnel costs are budgeted to increase by \$405,400 to \$4,691,500, which includes the cost to continue for 40.12 FTE staff assigned to this program. This increase includes the transfer in of 0.10 FTE Mental Health Center administrator and 0.80 FTE registered nurse from Mental Health Outpatient Services and the creation of an additional 0.60 FTE registered nurse supervisor. The 0.40 FTE of the clinical services manager budgeted in this program decreases by 0.23 FTE to reflect a mid-year unfunding upon retirement. In addition, weekend registered nurses increase by 0.52 FTE, temporary extra help increases 0.07 FTE, and overtime decreases by 0.55 FTE. Operating expenses are budgeted to decrease approximately \$151,500 to \$1,236,700, primarily due to contracted medical services decrease of \$157,700 because of a new vendor contract.
- **HHS - Criminal Justice Collaborating Council (CJCC)** Operating expenses are budgeted to decrease by approximately \$132,300 to \$1,699,000. This is primarily related to two services areas, AODA and Community Transition Program, moving to the Sheriff's Department in the amount of \$102,900 along with the corresponding tax levy. There is also a decrease in the amount of \$60,400 in contracted Pretrial case management costs. The

2025 EXPENDITURE HIGHLIGHTS

cost to continue of contracted services for various CJCC programs increases by approximately \$24,600, assuming an average 2.5% increase for most vendors.

- **HHS - Public Health** personnel costs are budgeted to increase by approximately \$144,800 to \$3,132,900. This increase reflects the cost to continue for existing staff, along with the addition of a 1.00 FTE social worker supported by the opioid settlement funding.
- **HHS – Veterans’ Services** personnel costs are budgeted to decrease \$63,819 to \$443,599. This reflects the abolishment of 1.00 FTE sunset administrative specialist position and the cost to continue the remaining 5.0 FTE.
- **HHS – Special Purpose Grant Fund** – The 2025 budget allocates no ARPA funding as program costs were required to be spent or obligated by December 31, 2024 and completed by December 31, 2026.

Parks, Environment, Education, and Land Use

- The 2025 **expenditure budget** for this functional area totals \$38,628,400, a decrease of \$4,991,800 or 11.4% from the 2024 budget.
- **Register of Deeds** expenses are budgeted to increase by \$34,180 mostly due to a \$53,300 increase in personnel costs due to the cost to continue of the 16.05 FTE staff which is partially offset by the removal of one-time implementation costs for a Recording Notification System of \$26,000.
- **Parks and Land Use General Fund** total expenditures increase \$274,600 for 3.4% and include \$342,085 of increased personnel costs. Operating expenses increase \$59,700, consisting of \$47,000 in contracted services costs in the parks program related to using outside vendors to service the Urban Forestry and Wild Turkey Stamp grant projects and \$35,000 in contracted services in Exposition Center for third party suppliers, including security personnel, bartenders, etc. for facility clients; \$12,100 in increased water and sewer charges to reflect increased costs related to fire service fees and stormwater charges enacted by the City of Waukesha and Village of Menomonee Falls; \$28,800 for spending related to the three year plan, mainly due to mechanical and HVAC projects at several park facilities. These increases are partially offset by reductions of \$65,000 in contracted service costs in the Land Information Systems program related to the county moving data hosting charges from Amazon Web Services to internal County information technology support. Fixed assets decrease \$169,500 to \$155,500 related to changes in planned projects in the 3-year maintenance from the 2024 budget.
- **The Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** decreases \$144,200 to \$343,700 due to the completion of several large projects in 2024. Notable projects in the 2025 budget include \$115,400 for Expo Center grounds improvements, \$30,000 for pavement striping at all facilities, and \$27,300 for plumbing and HVAC maintenance at Retzer Nature Center.
- **Parks and Land Use – Community Development Fund** expenditures decrease \$2,103,700 as a result of a decrease to the allocation of the remaining subgrantee portion of HOME-ARPA funds of \$1.82 million in 2024, to allow greater flexibility to program staff in managing the program until its grant end date in 2030, as well as a \$355,000 decrease in HOME entitlement and program income funded projects.
- **Parks and Land Use – Special Purpose Grant Fund** – The 2025 budget decreases \$4.5 million related to the one-time 2024 expansion to the GROW Fund of the same amount through a contract with the Waukesha County Center for Growth, a business-led economic development organization. Including the expansion budgeted in 2023, total county contributions to the GROW fund are \$9,000,000.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2024 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** expenditures increase \$195,500 to \$2,624,400. Personnel costs increased \$83,700 due to the cost to continue and the creation of a 1.00 FTE 9-Hole Clubhouse Supervisor (0.80 FTE at Moor Downs Golf Course and 0.20 FTE at Naga-Waukee Golf Course), which is partially offset by the reduction of 1.12 FTE extra help. Operating Expenses increased \$76,400, including \$30,500 for land improvements, \$21,000 for merchandise for resale, \$17,500 for landscaping supplies, \$17,000 for maintenance, and \$16,500 in finance charges reflecting increased credit card processing activity. This is offset by a reduction of \$52,900 for depreciation and \$4,500 for planned building repairs.
- **Parks and Land Use – Ice Arena Fund** Expenditures increase \$83,600 to \$1,420,000. Personnel costs increased \$38,400 due to the cost to continue and an increase of 0.21 FTE extra help. Operating expenses increased \$40,700, due to an increase of \$16,500 in utility costs based on a combination of rate increases and usage, \$10,500 in small equipment costs, \$7,200 in merchandise for resale-concession costs, and \$4,000 in contracted recreational programming costs. Fixed assets are budgeted at \$28,300. This includes a snow pit pump and sub-floor pump at Eble Ice Arena and bathroom door replacements at Naga-Waukee Ice Arena.

2025 EXPENDITURE HIGHLIGHTS

- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** – Total expenditures increase \$525,600. Processing costs increase \$1,090,000 as a result of current average processing rates (averaging \$112/ton) provided by third party processors, alternate processors distinguishing material sales revenues from processing costs, and subsequent increases in billing rates related to CPI, to absorb Waukesha County tonnage. This increase is partly offset by dividend payments to communities being suspended for 2025, based on the funds operating performance, which had been budgeted at \$230,600 in 2024. Material transportation charges decrease \$318,200 to \$200,000 due to the anticipated selection of a new materials processor.
- **Bridges Library System State Aids Fund** expenditures increase \$274,500 to \$2,665,400. An increase in state aid allowed the system to increase support for electronic materials as well as grants and services to member libraries. The system will increase their state aid-supported contribution from \$50,000 to \$150,000 and provide an additional \$150,000 from the fund balance to support the Advantage collection and a Lucky Day pilot project. Member libraries will continue their \$100,000 contribution. In total, \$400,000 is budgeted toward Overdrive/Advantage electronic materials. This is partially offset by a decrease in the Hoopla (eContent) grant support to libraries from \$110,000 to \$60,000. Innovation and improvement grants from the system to member libraries increase by \$27,000, adult program grants by \$2,400, and library planning grants by \$42,000. The budget also allocates \$17,000 for system level planning and \$13,000 for new software to assist with the management of the Library of Things. Offsetting these increases are decreases based on the completion of several technology projects in 2024, including implementation costs of a shared program calendar solution, an RFID inventory solution, patron counters, and library hearing loops.
- **Extension Waukesha County** personnel costs are budgeted to increase \$23,100 due to cost to continue and benefit plan selection. Within operating expenditures, the 136 contract saw the reduction of 1.0 FTE Consumer Horticulture educator and an increase of 0.5 FTE Community Development educator and 0.5 FTE extra help in Community Development. The Community Development educator is 1.0 FTE and is shared with Jefferson County. This position was previously funded entirely by the state.

Public Works

- The 2025 **expenditure budget** for this functional area totals \$37,790,800, an increase of \$57,300 or 0.2% from the 2024 budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$95,500 in 2025. Salt rates increase by \$3.11 or 4.0%, from \$77.75 to \$80.86 per ton, based on the state's salt contract for the 2024-25 winter season. This includes a \$116,000 decrease in the cost of salt used for county highways, based on an estimated 12,700 tons, which is a decrease of 2,000 tons to bring budget in line with the average usage over the previous few years. Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads increases \$1,900, assuming 600 tons (same as 2024 budgeted level). Salt sold to municipalities for use on their local roads increases \$18,700 and assumes 6,000 tons (same as 2024 budgeted level).
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$185,000 which is the cost-to-continue of 28.00 regular FTE positions. Another 1.32 FTE of temporary seasonal help and 2.31 FTE of overtime is budgeted in 2025, unchanged from the 2024 budget.
- **County Highway Maintenance program** personnel expenses increase by \$75,000. This is due to the cost-to-continue of 31.90 regular FTE positions. Another 1.73 FTE of temporary seasonal help and 1.04 FTE of overtime is budgeted in 2025, unchanged from the 2024 budget.
- **The 2025 Transit Services** program expenses are budgeted to decrease by \$6,000. Total transit costs are estimated at about \$3.58 million, but the total budget for Waukesha County is about \$981,100 due to offsetting revenues.
- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.23/gallon, or 7%, from the 2024 budget to \$3.27/gallon. Due to significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding had been used to help smooth the impact of the price changes. For 2025, this is replaced with General Fund balance due to ARPA limitations beginning at the end of 2024. For the 2025 budget, governmental fund departments will cover a 5% increase in the base price of fuel up to \$2.77/gallon (\$2.98/gallon with markup), and General Fund balance will cover the remainder up to \$3.27/gallon (\$3.48/gallon with markup).
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$116,000 or 4.1% due to an increase in internal maintenance rates and cost of parts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$129,000 or 3.9% from \$3.39 million to about \$3.62 million, which is due to increases in new vehicle/equipment prices.

2025 EXPENDITURE HIGHLIGHTS

- **Energy and utility budget costs for county facilities** are budgeted to increase in 2025 by \$308,700 from the 2024 budgeted level of \$2,547,700 to \$2,856,400. The budget for electricity increases by \$186,700 or 11.7% and water/sewer increases by \$128,500 or 25.1% due to recent City of Waukesha water rate increases as part of a phase-in of higher costs related to obtaining Lake Michigan water. These are slightly offset by a decrease in natural gas of \$6,500. The average effective rates for all three utilities, electric, water, and natural gas, have all seen increases in recent years and are budgeted to see continued increases in 2025. Total consumption for all three utilities is lower in the 2025 budget than in previous years due to bringing it in line with prior year actuals.
- The **Building Improvement Plan (BIP)** totals \$939,300 in the 2025 budget. The base BIP budget is reduced by \$100,000 in 2025 to \$850,000. In addition to the base BIP, the plan includes \$89,300 for improvements at the Mental Health Center (MHC), which is offset by interdepartmental charges from Health and Human Services to recover a portion of these costs through daily rate increases. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2024 budget.
- Overall expenditures in the **Housekeeping Services** program decrease about \$129,400 or 11.4% in the 2025 budget. Personnel costs decrease \$151,100 due to the unfunding of 2.00 FTE Building Service Workers and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of 2.10 FTE. Operating expenses include contracted housekeeping services, which are budgeted to decrease by \$21,400, which is a 2.8% increase from the 2024 budget due to a slight increase in the current housekeeping contact that began in 2024.
- The 2025 **Airport** budget continues to fund in-house snow removal, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. Cost increase related to this are predominantly for cost-to-continue for as well as equipment and maintenance costs.

General Administration

- The 2025 **expenditure budget** for this functional area totals \$28,041,300 an increase of \$739,000 or 2.7% from the 2024 budget.
- The **County Clerk's Office** operating expenses are budgeted to decrease \$195,300 due to there being two fewer regular election days than in even-numbered years. This includes an increase in the number of ballots from 2023 (the last odd-numbered election year) by about 78,700 due to anticipated higher turnout in a state Supreme Court election. In addition, the cost per ballot in 2025 is expected to increase by \$0.07 from 2023 (the last comparable odd year) from \$0.21/ballot to \$0.28/ballot. Ballots account for an increase of approximately \$56,700 of the \$98,000 increase from 2023. There is also \$16,000 budgeted for ballot bags, \$12,000 for modem costs, and \$10,000 budgeted for system technical support.
- The **County Board's** expenditures decrease \$3,000 to \$1,007,000. Personnel costs increase \$7,100 due to the cost to continue. Operating expenses decrease \$12,100 due to reduced consulting services that have historically not been used. Interdepartmental charges increase \$2,000 due to increased computer maintenance and replacement costs.
- The **Department of Administration (DOA) General Fund** expenditures increase \$192,700. Operating expenses increase \$159,600, which includes \$375,500 funding for software license costs related to the county's financial system, hosted human resources information system and other accounting software support, which combine for an increase \$84,800 mainly associated with Workday implementation, net of the elimination of other systems it is replacing. This also includes an increase of \$71,400 for an increase for postage and mail contract service costs due to increases proposed by the postal service.
- The **DOA-End User Technology Fund (EUTF)** 2024 budget expenditures increase \$452,000, or 4.2%. Operating expenses increase \$340,400 due to an additional \$342,000 in hardware expenses in the Information Technology program related to equipment replacement cycles. The division also experienced an increase of \$163,700 in software due to the 15% increase in the Microsoft contract renewal. These additional costs are partially offset by the \$100,600 reduction in consulting services.
- The **DOA-Risk Management Fund** budget expenditures increase \$90,500 or 2.5% to \$3.7 million. This is primarily due to operating expenses increasing \$76,100 due to increases in liability and property insurance costs based on ongoing hard insurance market due to social inflation costs in jury awards, adverse liability claims trends for law enforcement, impact of natural disasters and inflation on property insurance market, and tight reinsurance market.
- The **DOA-Collections Fund** expenditures increase \$147,700 or 13.3% to \$1,259,200. This is primarily due to the creation of 1.00 FTE Senior Collections Specialist position at an anticipated cost of \$101,700 to provide the division with additional full time collections staff to address the increased number of clients and debtor accounts.
- The **DOA-American Job Center Fund** budget expenditures decrease \$67,100 to \$147,300. Personnel costs decrease by \$25,000 due to the Workforce Development Coordinator sunsetting effective mid-year 2025. The

2025 EXPENDITURE HIGHLIGHTS

Workforce Development Coordinator position serves as the Regional Workforce Alliance's one-stop-operator (OSO) function and equal opportunity and civil rights compliance for the seven-county region in southeastern Wisconsin. The current OSO position contract ends in June of 2025 and the county is not pursuing an extension of the award. Operating expenses decrease by \$50,300 and includes the reduction of \$48,600 expenditure authority for the purchase of third-party temp extra help in the Waukesha Center. Remaining administrative support to staff the Workforce Resource Center, totaling \$62,500, will be transferred to the Department of Parks and Land Use's Workforce and Economic Development Fund beginning on January 1, 2025.

- The **Corporation Counsel – General Legal Services** budget expenditures increase \$35,300, mostly related to personnel costs associated with the cost to continue the 12.79 FTE staff.

Non-Departmental

- The 2025 **expenditure budget** for this functional area totals \$28,653,300, a decrease of \$676,400 or 2.3% from the 2024 adopted budget.
- **Non-Departmental – General Fund:** Expenditures increase by \$105,100 in 2025, mostly due to the inclusion of \$100,000 for costs associated with the sale of Northview, UW-Milwaukee at Waukesha, and excess right of way property along Janesville Road.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$781,600, or 2.9%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures decrease \$768,000 mostly due to estimated claims costs for the county's self-insured health plans, which are budgeted to decrease by about \$1.6 million, or 8.4%, from \$19.2 million to \$17.6 million related to favorable claim experience in prior and the current year. Stop loss insurance coverage insurance for higher-cost claims is budgeted to decrease by \$322,100. This is offset by \$594,000 of contracted services costs due to the implementation of a new chronic condition and weight management program, as well as \$227,500 for increased administration costs and usage of prescription advocacy services. Operating expenses also include a \$193,000 increase for HSA contributions by the county based on anticipated higher enrollment in the plan. Interdepartmental charges increase \$159,900 for Human Resources staff time dedicated to implementing health, dental, wellness, and clinic operations.
 - **Wellness Initiative Program:** Operating expenses decrease \$51,500 due to shifting expenses for the biometric screening completed annually by the County to the Waukesha Employee Health and Wellness Center.
 - **Waukesha Employee Health and Wellness Center:** Operating expenses increase \$37,900 largely due to a \$27,400 increase for contracted clinical staff due to cost to continue.
 - **Contingency Fund** remains at the 2024 budget level of \$1.2 million, funded with appropriated General Fund balance.

Debt Service:

The **Debt Service expenditure budget** for general governmental purposes is \$17,156,776, an increase of \$317,688 or 1.9% from the 2024 Adopted Budget. To fund the 2025 Capital Project budget, \$29.2 million is planned to be borrowed, which is an increase of \$8,400,000 from the 2024 adopted budget level. This includes \$25.0 million of borrowing for the Capital Plan, and \$4.2 million for major vehicle replacements in 2024. After retiring approximately \$14.7 million of principal in 2025, the county's total debt outstanding is expected to be approximately \$101.6 million at year-end 2025, well below the allowable levels set by state statutes.

Capital Projects

The 2025 **Capital Project expenditure budget** of \$43,745,400 decreases \$9,175,500 from the 2024 adopted budget. The 2025 Capital budget identifies funding for existing and new projects at a net county cost of \$33.2 million (after direct project revenues of \$5,330,400 and proprietary, internal service, and restricted balance appropriations of \$1,027,200 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 22% of net capital expenditures, slightly above the policy target of 20%. An additional \$4.2 million is budgeted to continue borrowing for major vehicle replacements in 2025.

2023-2025 REVENUE SUMMARY

SOURCE	2023	2024	2024	2025	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2024 Adpt. Budget
Intgov't Contracts & Grants	\$100,327,059	\$108,632,968	\$111,700,693	\$87,203,125	\$(21,429,843)
State Transportation Aids	\$5,126,882	\$5,126,882	\$4,992,282	\$4,992,282	\$(134,600)
State Shared Revenues	\$1,334,188	\$4,696,239	\$4,696,239	\$4,791,626	\$95,387
State Personal Prop./Computer Aid	\$1,324,116	\$1,320,465	\$1,320,465	\$2,541,918	\$1,221,453
Fines & Licenses	\$3,573,428	\$3,709,971	\$3,669,650	\$3,813,850	\$103,879
Charges for Services (a)	\$40,355,520	\$43,646,280	\$44,230,356	\$45,888,048	\$2,241,768
Interdepartmental Revenue	\$42,691,018	\$46,848,777	\$42,817,059	\$47,505,424	\$656,647
Other Revenues (a)	\$20,805,810	\$13,071,886	\$15,347,083	\$16,666,505	\$3,594,619
Interest/Penalty on Delinq Taxes	\$1,344,144	\$1,660,000	\$1,277,465	\$1,595,000	\$(65,000)
Investment Inc-Unrestricted Funds	\$7,265,803	\$4,497,646	\$8,200,000	\$5,611,255	\$1,113,609
Debt Borrowing	\$12,500,000	\$20,800,000	\$20,800,000	\$29,200,000	\$8,400,000
Appropriated Fund Balance	\$(2,339,834)	\$18,769,845	\$39,929,716	\$19,539,183	\$769,338
Retained Earnings (a)	\$(10,096,724)	\$(453,844)	\$(2,509,573)	\$(838,628)	\$(384,784)
Tax Levy	\$116,298,590	\$119,040,295	\$119,040,295	\$119,960,915	\$920,620
Total Revenues	\$340,510,000	\$391,367,410	\$415,511,730	\$388,470,503	\$(2,896,907)

FUNCTION	2023	2024	2024	2025	Incr/(Decr) from
	Actual	Adopted Budget	Estimate	Budget	2024 Adpt. Budget
Justice & Public Safety	\$25,975,210	\$27,609,792	\$28,062,812	\$26,354,604	\$(1,255,188)
Health & Human Services	\$69,458,676	\$75,818,862	\$78,926,143	\$82,286,975	\$6,468,113
Parks, Env, Educ & Land Use	\$34,838,215	\$30,154,496	\$32,381,849	\$26,024,807	\$(4,129,689)
Public Works	\$25,594,128	\$24,977,933	\$24,634,941	\$24,896,281	\$(81,652)
General Administration	\$25,772,644	\$23,402,393	\$27,065,260	\$26,631,629	\$3,229,236
Non-Departmental	\$26,805,807	\$26,562,634	\$22,495,283	\$26,723,872	\$161,238
Debt Borrowing	\$12,500,000	\$20,800,000	\$20,800,000	\$29,200,000	\$8,400,000
Capital Projects	\$15,703,288	\$24,685,004	\$24,685,004	\$7,690,865	\$(16,994,139)
Appropriated Fund Balance	\$(2,339,834)	\$18,769,845	\$39,929,716	\$19,539,183	\$769,338
Retained Earnings (a)	\$(10,096,724)	\$(453,844)	\$(2,509,573)	\$(838,628)	\$(384,784)
Tax Levy	\$116,298,590	\$119,040,295	\$119,040,295	\$119,960,915	\$920,620
Total Revenues	\$340,510,000	\$391,367,410	\$415,511,730	\$388,470,503	\$(2,896,907)

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

2025 REVENUE HIGHLIGHTS

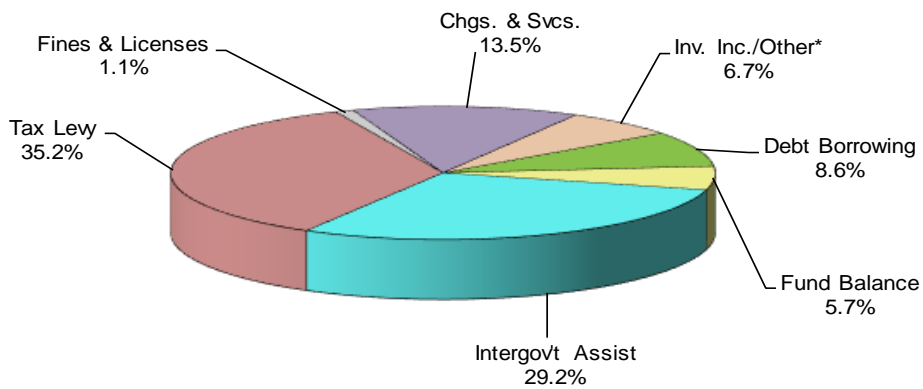
Revenue Budget:

The **2025 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$248,970,405** a decrease of \$4,586,865 or 0.7% from the 2024 Adopted Budget. The revenue budget includes \$47,505,424 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2025 budgeted revenues consist of departmental operating revenues at \$212,079,540 and capital project revenues at \$36,890,865 including \$29,200,000 from planned borrowing. Overall, the operating revenues increase by \$4,007,274 or 1.9% from the prior-year budget, while capital project revenues decrease by \$8,594,139 or 18.9%.

The graph below reflects the ratio of revenue sources budgeted for 2025 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 35.2% and Tax Levy and 29.2% of intergovernmental assistance as the major revenue components.

**2025 Revenues as a Percent of Total
(Excludes Interdepartmental)**



* Excludes Retained Earnings

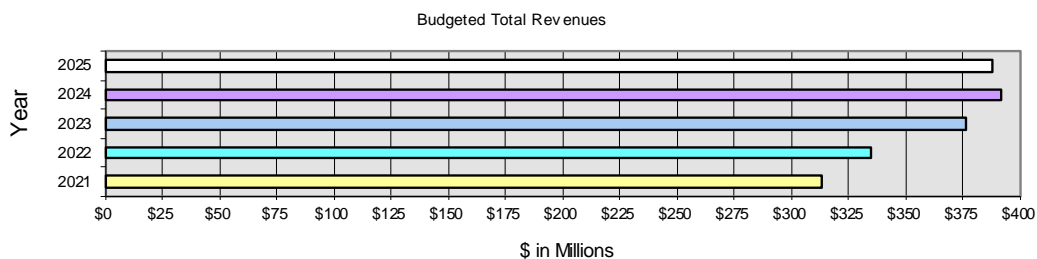
Revenue Projection Methodology

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

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

Projection and Trends:

External factors that may affect estimated future revenue trends include a disruption in the economic recovery, a change in the interest rate trend affecting county investments, and a change in moderate inflation trends. Also, other impacts which could affect future revenue trends include federal and state budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases, which help cover the rising costs of services and the ability to collect on client accounts. The graph below shows the total budgeted revenue trends from all sources for 2021-2025. Total revenues, including tax levy and appropriated fund balance, are budgeted to decrease \$2.9 million or 0.7% to \$388.5 million.



2025 REVENUE HIGHLIGHTS

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

The 2025 revenue budget decreases \$2.9 million or 0.7% to \$388.5 million, including a decrease in intergovernmental contracts and grant revenue of \$20,247,600 or 16.9% largely due to the decrease of \$26.7 million in American Rescue Plan Act (ARPA) funds, mentioned below. Within the Health and Human Services department, there is an increase in Children's Long Term Support (CLTS)-third party administrator revenues of \$4.0 million and case management and other revenue reimbursements related to the CLTS program of \$401,300 as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served. In the Circuit Courts, IV-D (Child Support) related reimbursements from the State of Wisconsin increase by \$220,000 due to a changed methodology used by the Courts for expenses claimed. Project specific intergovernmental revenues for capital projects increase by \$2.8 million in the 2025 budget. Charges for services revenues increase by \$2.2 million, or 5.1%, to approximately \$45.9 million primarily due to client fees in Health and Human Services increasing by \$2.29 million. Charges in Parks, Land Use, and Education increase by \$510,000 due to park system fees and utilization of county owned golf courses and ice arenas. Justice and Public Safety charges decrease \$721,700 due to the removal of \$1.2 million in federal prisoner inmate revenues, which are partially offset by a \$494,500 increase in municipal patrol contract revenues. Interdepartmental revenues increase \$656,600 to \$47,505,000 primarily related to \$253,700 in the Department of Administration – General Fund for Human Resources staff time charges to the Non-Departmental Health and Dental Fund and mailing charges and increases in postage charges. End User Technology Fund (EUTF) charges for computer maintenance and replacement increase \$250,800, and risk management charges increase \$89,800. The Health and Dental Fund increases the county's share of employee health and dental premiums and contributions to health savings accounts by \$251,000, mainly due to insurance plans shifting from Choice Plus to the High Deductible Health Plan. The Vehicle Replacement Fund (VRP) increases charges by \$129,000 for new county vehicles/equipment. There is an increase of \$96,500 for interdepartmental revenues within the Public Works General Fund, primarily due to charges within the Building Improvement Plan and Facility Maintenance. In the Transportation Fund, there is a \$432,300 decrease due to shifting budget of state equipment and storage reimbursement to general government revenues. Changes in other revenues are due to \$1.8 million for the Material Recycling Fund for contracted recycling services, \$1.1 million in investment income, and \$761,800 in Health and Human Services due to client insurance claims in the Regional Crisis Stabilization Facility and Wisconsin Medical Assistance Cost Reporting (WIMCR) reimbursements. Fund balance appropriations increase \$769,300, and county general tax levy (excluding the special library tax) increase \$675,235 or 0.59% to \$115,537,401 from the 2024 Adopted Budget

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

The 2023 revenue budget increases \$39.5 million or 11.7% to \$376.9 million, including an increase in intergovernmental contracts and grant revenue of \$34.0 million or 38.5%, largely due to federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$29.3 million (an increase of \$20.8 million). This also includes an additional \$1.7 million in case management and other revenues

2025 REVENUE HIGHLIGHTS

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

The 2022 revenue budget increases \$23.4 million or 7.4% to \$337.4 million, including an increase in intergovernmental contracts and grant revenue of \$12.2 million, largely due to federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$8.0 million. This also includes an additional \$1.0 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$387,800. Charges for services increase \$2.1 million to \$42.1 million, largely due to a \$861,100 increase in Comprehensive Community Services (CCS) revenues related to additional billable services for adolescents, a \$299,100 increase in municipal police services provided by the Sheriff's Department, a \$229,300 increase for Parks and Land Use-General Fund park system fees (annual park stickers, entrance fees, camping, etc.), and a \$231,400 increase in Register of Deeds revenues for real estate transfer fees and copy and duplicating fees. Interdepartmental revenues increase approximately \$2.5 million, to \$44.5 million, primarily from a \$1.3 million increase in End User Technology Fund driven by a higher cross-charge to Health and Human Services and a \$788,000 increase in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments, reflecting a 2.2% premium rate increase. Other revenues sources increase \$1.0 million to a total of \$19.5 million, mostly for contributions from individuals and organizations and cost recovery towards capital project costs, which increase \$585,000. Fund balance appropriations increase \$4.9 million, and the county general tax levy (excluding the special library tax) increases \$1,689,728 or 1.57% to \$109,503,123.

The 2021 revenue budget decreases by \$6.2 million to \$314.1 million, largely due to a \$6.0 million decrease in debt borrowing to fund capital projects expenditures. Intergovernmental contracts and grant revenues increase \$2.7 million to \$76.1 million. This includes \$1.4 million of federal funding for COVID-19 pandemic response in Public Health. This also includes an additional \$1.0 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase of \$772,600 in Community Aids revenue. Charges for services decrease \$169,600 to \$40.0 million, largely due to decreases in Golf Course revenues of \$1.2 million from the sale of Wanaki Golf Course in 2020. Interdepartmental revenues increase \$1.7 million to \$42.0 million, primarily from increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 13% premium rate based on trends. Other revenues decrease \$1.8 million and include a decrease of \$500,000 in investment income due to low interest rates as well as a \$700,000 reduction in contributions and donations needed for capital projects. Fund balance appropriations decrease \$3.94 million, and the county general tax levy (excluding the special library tax) increases \$1,610,912 or 1.52% to \$107,813,395.

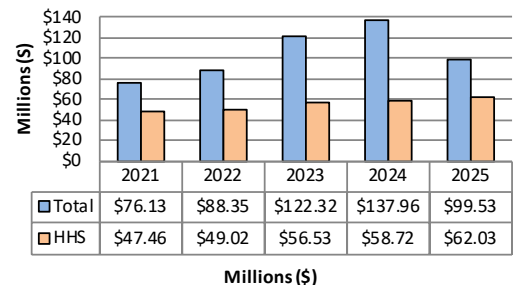
Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2024 to the 2025 Revenue Budget, by source, follows.

Intergovernmental Contracts & Grants:

Combined, total 2025 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted decrease of \$20.25 million or 16.5% from the 2024 Adopted Budget.

- **State shared revenue** increases \$95,400 based on the approved state allocation for 2025.
- Revenues from the federal **American Rescue Plan Act (ARPA)** - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) decreases \$26.7 million, as the county's \$78.5 million allocation from the Coronavirus State and Local Fiscal Recovery Funds program comes to an end. One last appropriation of

Budgeted Intergovernmental Revenues

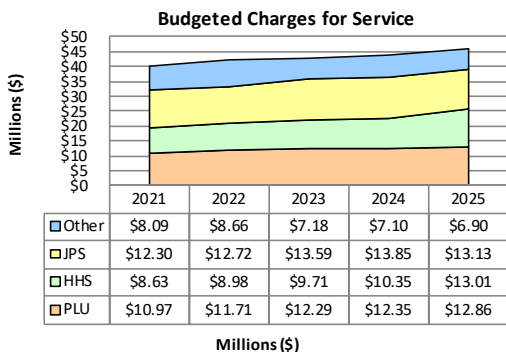


2025 REVENUE HIGHLIGHTS

\$615,000 is budgeted to support the implementation of an enterprise resource planning (ERP) system, which is allowable under the grant rules because it is under contract before the end of 2025.

- **Health and Human Services Functional Area** Intergovernmental Revenue increase by approximately \$3.3 million to \$62 million as follows:
 - **HHS–Children with Long-Term Needs –Third Party Administrator** pass-through revenues increases \$4.0 million to \$14.0 million based on an increase in the state allocation for the program and increasing client enrollment levels. The pass-through funding has no impact on tax levy.
 - **Department of Health and Human Services (HHS) – Children with Special Needs Program** includes an increase in case management revenue reimbursements related to the Children’s Long Term Support (CLTS) program of \$401,300 as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served.
 - **HHS–Clinical Services-Regional Crisis Stabilization Facility** grant funding increases \$111,300 to fund operations at the new regional crisis stabilization facility operated out of the Mental Health Center. This grant funding is meant to support startup operations of these crisis facilities which will eventually be supported by client fees and other funding sources.
 - **HHS-Public Health** ARPA grant funding (separate allocation from ARPA funding mentioned earlier) decreases \$226,400 due to the end of the grant in 2024.
 - **American Rescue Plan Act (ARPA)** funds of \$1.2 million budgeted in 2024 are removed from this functional area.
- The **Department of Administration** is budgeting for an additional \$1.2 million of new aid from the state to offset the elimination of the personal property tax, and an additional \$0.6 million of aid for the tax exemption of computers, transferred in from Capital Projects to free up tax levy for higher jail costs.
- **Circuit Court Services** IV-D (Child Support) revenue increases \$220,000 due to a changed methodology used by the Courts’ Family Division for percent reimbursement of costs claimed.
- **Capital Project** intergovernmental revenues decrease \$17.7 million to \$6.4 million, which includes a decrease American Rescue Plan Act (ARPA) funding of \$17,875,000, largely related to the Courthouse project. In addition, \$1.2 million of Shared Revenue is transferred out to the **Sheriff’s Department, Emergency Preparedness, and Courts** to replace ARPA funding that had been used to phase-in the impacts of the compensation study. An additional \$0.8 million of Shared Revenue and \$0.6 million of aid for the tax exemption of computers (mentioned previously) is allocated out to free up resources for higher jail costs. This is offset by an increase in project-specific funding for facilities, transportation, and park projects by \$3.2 million.

Fines and Licenses: Fine and license revenues increase \$103,900 or 2.8% to \$3,814,000 in 2025. **Parks and Land Use-General Fund** license revenue increase \$112,700 and include: \$29,900 in retail food, \$29,000 for septic permits, \$25,000 for dog licenses, and \$20,600 for restaurant licenses. Utility permits in the **Department of Public Works – Transportation Fund** increase \$9,500, mostly for utility permits. Agricultural use conversion penalties for the **County Treasurer** increase \$8,200. In addition, the portion of OWI fines levied by the state and retained by **Health and Human Services** decreases by \$18,300.



Charges for Services: User fees are budgeted to increase \$2.2 million or 5.1% to approximately \$45.9 million. User fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user-based charging method to continue service operations without relying solely on property taxes. Major user fees include document recording and real estate transfers; public admission for recreation, regulation enforcement, and education within the Parks, Environment, Education and Land Use (PLU) functional area; client treatment, inpatient and outpatient residential services fees in the Health and Human Services (HHS) area; and inmate board, contracted Sheriff patrols, and judicial and public safety related fees (JPS).

- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$2.4 million to \$13 million. Client fees increase \$2.29 million. This includes an increase of \$1.4 million for Juvenile Services from the expansion of a second Youth Comprehensive Community Services unit. Additionally, Mental Health Center charges for services increase \$483,700, outpatient residential services fees increase \$215,300, and

2025 REVENUE HIGHLIGHTS

alcohol and other drug abuse outpatient fees increase \$175,500.

- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues increase by about \$510,100 to \$12.9 million. **Parks and Land Use-General Fund** park system fees increase \$115,000 (annual park stickers, entrance fees, camping, etc.) and \$65,200 for fees for the Exposition Center. **Golf Course Fund** and **Ice Arenas Fund** service fees increase \$237,500 to \$3.76 million related to increased utilization of county-owned facilities. **Bridges Library- CAFÉ** library services charges increase by \$23,100 due to the implementation of a new text message notification service.
- **Non-Departmental** functional area charges for services decrease \$79,000 within the **Health & Dental Insurance Fund** for revenues collected from employees based on employees shifting to the high deductible health plan, which has a lower employee premium cost share.
- **Justice and Public Safety (JPS)** functional area charges for service revenues decrease by \$721,700 to \$13.1 million, including a decrease in **Sheriff** charges of \$719,600, mainly due to eliminated federal prisoner inmate revenues of \$1.2 million, which are partially offset by \$494,500 in municipal patrol revenue. Additionally, **Medical Examiner** charges for service decrease \$54,400 mostly for charges to Washington County of \$76,000 for amended contracted services within the department and \$7,000 to Kenosha County for lower volume associated with pediatric autopsy services. This is partially offset by an increase of \$11,700 in charges for services within **Emergency Preparedness – General Fund** for municipal charges for annual computer aided dispatch and integrated systems support charges. There is an increase of \$50,700 within the **Radio Services Fund** due to \$33,600 in radio maintenance support charges and \$26,000 in cell tower lease revenues.

Interdepartmental Revenues: 2025 interdepartmental revenues increase approximately \$656,700, or 1.4%, to \$47,505,000. Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **DOA-General Fund** charges increase \$253,700 due to \$159,900 in charges for staff time dedicated to implementing health and dental fund operations and \$82,600 for increased mailing charges and for records management.
- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by \$251,000 or 1.2% to \$21.6 million mainly due employee insurance plans shifting from the Choice Plus plan to the High Deductible Health plan, which has a higher county premium cost share.
- **DOA-End User Technology Fund** charges increase \$250,800 reflecting annual increases in charges to user departments for computer maintenance and replacement, as well as software subscriptions.
- **DOA-Risk Management** charges increase \$89,800 primarily for increases to liability and property insurance costs.
- **Public Works-Vehicle Replacement Fund** departmental charges increase \$129,000 due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). In addition, **General Fund** departmental charges increase \$96,500 due to increases in new facilities maintenance charges and Building Improvement Plan (BIP) charges to the Mental Health Center for improvement projects within the facility.
- **Public Works-Transportation Fund** departmental charges decrease \$432,300 due to shifting budget of state equipment and storage reimbursements to general government revenues.

Other Revenues:

Other revenues (before excluding retained earnings) from various sources increase \$4.18 million or 21.7% to a total of \$23.4 million.

- **Parks and Land Use – Material Recycling Fund (MRF)** material sales revenue increases \$1.8 million due to new revenue sharing agreements the County has entered in to with temporary vendors to process recycled materials.
- **Treasurer** investment income increases \$1.1 million related to higher interest rates.
- **Health and Human Services** other revenues increase \$761,800 primarily related to \$669,400 in client services insurance claims processed within the Regional Crisis Stabilization Facility and \$315,000 in for Wisconsin Medical Assistance Cost Reporting (WIMCR) reimbursements from the State of Wisconsin. Offsetting these increases is \$256,600 of lower state mental health institution reimbursement revenues.

2025 REVENUE HIGHLIGHTS

- **Administration- General Fund** increases \$184,500 primarily due to \$169,400 in collection fee revenues where the fee is paid by the debtor.
- **Public Works – Vehicle Replacement Fund** revenue from the sale of capital assets increases \$67,000 in the 2025 budget related higher auction proceeds from the sale of assets.

Debt Financing:

The 2025 Budget includes borrowing of \$29.2 million to finance a major portion of 2025 capital projects and vehicle replacements, an increase of \$8.4 million from the 2024 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2024 Tax Levy (for 2025 Budget purposes), the budget includes fund balance appropriations of approximately \$19.5 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, an increase of \$769,300 from the previous year. This includes \$13.1 million for the operating budgets and \$6.5 million for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	Source of Fund Balance							Total
	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	
Administration - General Fund	\$114,867							\$114,867
Admin - American Job Center Fund		\$88,236						\$88,236
Admin - Collections Fund								\$0
Admin - End User Tech. Fund	\$475,000		\$447,252					\$922,252
Admin - Risk Mgmt Fund	\$194,250		\$50,000					\$244,250
Bridges Library System Funds							\$261,500	\$261,500
Capital Projects Budget	\$1,804,000	\$197,700		\$829,500	\$3,628,077			\$6,459,277
Circuit Court Services								\$0
Contingency Fund	\$1,200,000							\$1,200,000
County Clerk Dept.	\$107,213							\$107,213
Debt Service Fund			\$1,250,000			\$560,875		\$1,810,875
District Attorney	\$8,150	\$160,000						\$168,150
Emergency Preparedness	\$454,153			\$783,299				\$1,237,452
Human Services Dept.	\$489,861	\$698,213						\$1,188,074
Medical Examiner	\$21,250	\$114,352						\$135,602
Non-Departmental	\$593,471		\$136,000					\$729,471
Parks and Land Use Dept.	\$413,854	\$462,500		\$925,023				\$1,801,377
Public Works Dept	\$612,600		\$101,083	\$169,582				\$883,265
Sheriff Dept.	\$1,815,827	\$251,495						\$2,067,322
Treasurer	\$120,000							\$120,000
UW Extension Dept.								\$0
Total by Fund Type	\$8,424,496	\$1,972,496	\$1,984,335	\$2,707,404	\$3,628,077	\$560,875	\$261,500	\$19,539,183

Tax Levy: The overall 2024 tax levy (for 2025 Budget purposes) is \$119,960,915, which represents an increase of \$920,620 or 0.8% from the 2024 Adopted Budget. The total tax levy consists of general county purpose levy of \$115,537,401, a \$675,235 or 0.59% increase from the 2024 Adopted Budget, and the special Bridges Library System tax levy of \$4,423,514, an increase of \$245,385 or 5.9% from the 2024 Adopted Budget, which are assessed to municipalities without libraries.

DECISION MAKING CRITERIA FOR NEW POSITIONS

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

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

BUDGETED POSITIONS 2023-2025

SUMMARY BY FUNCTIONAL AREA

*****BUDGETED POSITIONS ONLY*****

FUNCTIONAL AREAS:	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Adopted Budget	24-25 Change
Justice and Public Safety	560.50	552.03	552.03	543.65	(8.38)
Health and Human Services	469.61	472.22	474.22	471.26	(0.96)
Parks, Env., Educ., and Land Use	127.05	128.31	128.31	129.31	1.00
Public Works	133.00	131.00	131.00	129.00	(2.00)
General Administration	137.50	140.45	140.45	139.46	(0.99)
Non-Departmental	-	-	-	-	-
Total Regular Positions Countywide	1,427.66	1,424.01	1,426.01	1,412.68	(11.33)
Temporary Extra Help	98.40	86.98	86.65	84.70	(2.28)
Overtime	27.75	28.45	28.45	27.63	(0.82)
Total Position Equivalents Countywide	1,553.81	1,539.44	1,541.11	1,525.01	(14.43)

This chart includes the number of positions that are authorized and funded with the exception of position overfills.

Significant Changes for 2025

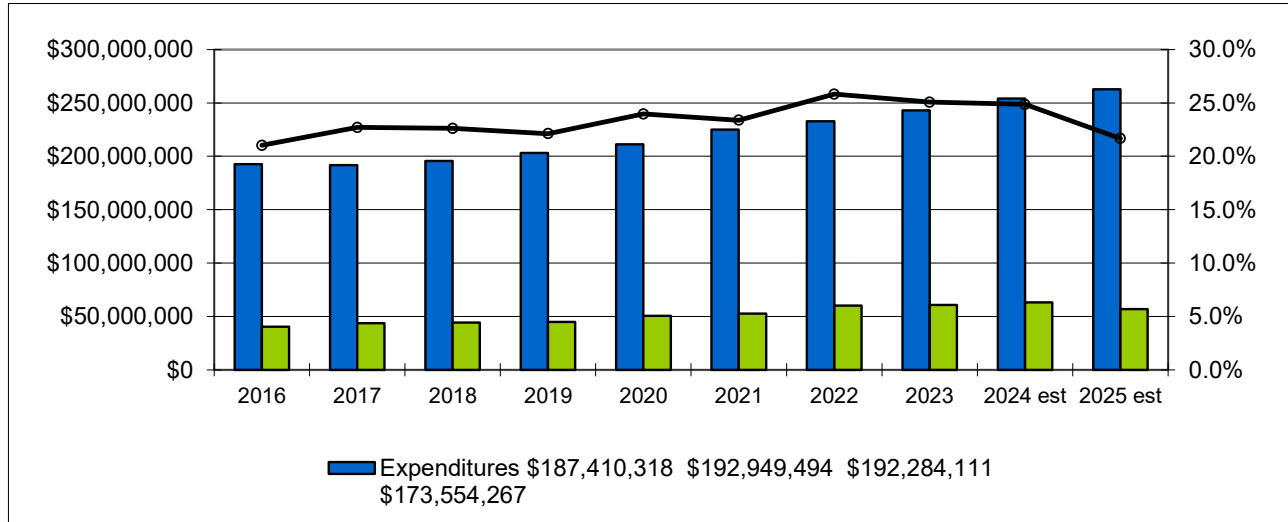
- Budgeted Full Time Equivalents (FTEs) decreases by a net of 14.43 FTE, including temporary extra help and overtime.
- There is a net decrease of 11.33 FTE budgeted regular positions including 2025 and 2024 current year changes.
- 2025 changes include the creation of 10.11 FTE positions. This is offset by the abolishment of 5.00 FTE, the unfunding of 8.08 FTE, the refunding of 2.00 FTE, increase of 0.52 FTE part time position hours and a decrease of 12.88 FTE sunset positions.
- Temporary extra help decreases a net of 2.28 FTE or about 4,742 hours.
- Budgeted overtime decreases a net of 0.82 FTE or about 1,706 hours.

For more detail, see the Stats/Trends Section for the Regular Full-Time/Part-Time Budget Position Summary, the Summary of Net Change in Funded Regular Full-Time/Part-Time Positions and Budget Position Detail Summary for individual departments.

Current-Year Changes in 2024

- 3.00 FTE are created and 1.00 FTE are abolished:
 - Created 1.00 FTE and abolished 1.00 FTE by enrolled ordinance (178-94).
 - Created 1.00 FTE by enrolled ordinance (178-112).
 - Created 1.00 FTE by enrolled ordinance (179-14).

**GENERAL & SPECIAL REVENUE FUNDS
Expenditures, Unassigned Fund Balance**



Expenditures and Unassigned Fund Balance
General and Special Revenue Funds

<u>Year</u>	<u>Expenditures</u>	<u>Unassigned Fund Balance*</u>	<u>% Ratio</u>
2016	\$192,678,267	\$40,511,885	21.0%
2017	\$191,779,767	\$43,537,265	22.7%
2018	\$195,709,968	\$44,278,341	22.6%
2019	\$203,124,733	\$44,937,822	22.1%
2020	\$211,265,224	\$50,602,182	24.0%
2021	\$224,918,330	\$52,585,136	23.4%
2022	\$232,851,301	\$60,153,646	25.8%
2023	\$242,897,008	\$60,872,004	25.1%
2024 est	\$254,077,051	\$63,152,297	24.9%
2025 est	\$262,654,278	\$56,913,275	21.7%

Policy and Practice

The County will maintain unrestricted fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations and to maintain the County's Aaa/AAA bond ratings.

The unassigned governmental (general and special revenue) fund balance to governmental expenditures ratios will be maintained at a minimum of 11%. The current target is between 15 and 16%, or about eight weeks of working capital for operations.

Fund balance reserves will not be used to offset continuous operating costs.

To the extent possible, reserves will be used to provide operating efficiencies over the long term.

*Does not include unrealized gains or losses on investments. While the County typically holds these investments to maturity or life of the security, generally accepted accounting principles require that these investments be recorded at their fair value.

SUMMARY OF FUND BALANCE PROJECTIONS

Projections of fund balance are an indicator of the estimated financial condition of the County at year-end. Fund balances are projected separately for General, Special Revenue, Enterprise, Internal Service, Debt, Capital Project, and Component Unit Fund types. For a description of the County's financial structure see the Strategic Planning and Budget Policies Section of the 2025 Adopted Budget. For descriptions of funds see the Summary section.

December 31, 2024 (unaudited)

The current year projection (year-end 2024) is based on year-to-date information together with departmental estimates of revenues, expenditures and net transfers for various fund types. Total combined estimates of fund balances at December 31, 2024 are projected at \$206.9 million, a decrease of \$1.7 million from December 31, 2023 year-end combined fund balances. Of the combined fund balance amount, \$149.7 million is non-spendable, restricted, committed (by the Grantor, State Law, County Board, etc.) or assigned for specific future use exclusively within each particular fund. A summary of projected fund balance by fund type is described below.

General Fund Balance - The estimated fund balance for the General Fund at December 31, 2024 is projected at \$80.7 million, an increase of \$298,000 from 2023. Revenues are projected to be \$5.5 million above expenditures. Net transfers out of the General Fund were \$5.2 million. The unassigned portion of the fund balance is estimated at \$57.2 million, a \$2.3 million increase from the 2023 unassigned fund balance of \$54.9 million.

Special Revenue Fund Balance - The December 31, 2024 estimated fund balance is \$10.4 million, a decrease of \$65,000 from 2023. Revenues are projected to be \$1.3 million above expenditures. Net transfers out of Special Revenue Funds were \$1.4 million.

Working Capital - The unassigned General Fund balance provides working capital for eleven weeks of operations based on the 2025 expenditure budget. In addition, the ratio of governmental funds unassigned fund balance to governmental expenditures for year-end 2024 is estimated at 24.9%. This estimated percentage exceeds the County's goal of at least 11%, which provides sufficient cash flow for the County's operations. It also exceeds the County's target goal of 15-16%.

SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

Enterprise Fund Balance – Year-end 2024 fund balance is projected at \$45.3 million, a decrease of \$4.5 million from 2023. The enterprise funds include two golf courses, two indoor ice arenas, radio services, a materials recycling facility, and an airport. Enterprise fund balances include non-spendable capital assets.

Internal Service Fund Balance - Year-end 2024 fund balance is estimated at \$37.6 million, an increase of \$1.1 million from 2023. Internal service fund balances include non-spendable capital assets.

Debt Service Fund Balance – Year-end 2024 fund balance is estimated at \$5.2 million, an increase of \$395,000 from 2023.

Capital Projects Fund Balance – Year-end 2024 fund balance is projected at \$26.2 million, an increase of \$985,000 from 2023. The entire fund balance is reserved for existing capital projects until the projects are closed. Fund balances remaining may be reserved to fund future capital projects.

Component Unit Fund Balance – Year-end 2024 fund balance is projected at \$1.5 million, an increase of \$77,000 from 2023.

December 31, 2025

The year-end 2025 projection is based on 2025 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2025, total combined fund balances are estimated at \$188.7 million, a decrease of \$18.3 million from the estimated 2024 level. Of the estimated combined year-end 2025 total fund balance, \$137.7 million is restricted, committed or assigned for specific future use within the particular funds, and \$51.0 million is estimated to be the unassigned fund balance. This is an estimated decrease in unassigned fund balance of about \$6.2 million from year-end 2024.

General Fund Balance - The estimated fund balance for the General Fund is projected at \$72.7 million, a decrease of \$8.0 million from the 2024 estimate. This decrease results from the planned fund balance use of \$6.4 million in the 2025 budget and net transfers out of \$1.6 million. Transfers out include \$475,000 for end user technology, \$194,250 for risk management, and \$1.5 million for capital projects.

The unassigned portion of the fund balance is estimated at \$51.0 million.

Special Revenue Fund Balance - The December 31, 2025 estimated fund balance is \$8.5 million, a decrease of \$2.0 million from 2024. This decrease results from the planned use of fund balances in the 2025 budget of \$910,000, and net transfers out of \$1.1 million.

Working Capital - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2025 is estimated at 21.7%, a decrease from the 24.9% estimate for year-end 2024.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2024**

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Revenues:								
General Intergovernmental	\$68,264,983	\$27,763,927	\$985,239	\$ 440,147	\$ -	\$26,572,180	\$1,813,412	\$125,839,888
Taxes	93,249,703	7,849,968	-	-	15,428,213	999,258	-	\$117,527,142
Fines/Licenses	3,851,869	158,545	-	-	-	-	-	\$4,010,414
Charges for Services	32,650,013	619,673	5,987,857	3,767,375	-	-	945,483	\$43,970,401
Interdepartmental Revenue	4,386,185	795,846	517,309	36,995,416	-	-	3,000	\$42,697,756
Interest Income	8,750,000	-	-	-	425,000	594,000	-	\$9,769,000
Other Revenue	11,079,110	1,536,369	1,550,591	1,924,194	713,814	21,168,710	98,827	\$38,071,615
Total Revenues	\$222,231,863	\$38,724,328	\$9,040,996	\$43,127,132	\$16,567,027	\$49,334,148	\$2,860,722	\$381,886,216
Expenditures:								
Personnel Costs	\$127,355,634	\$11,803,116	\$3,203,622	\$9,437,029	\$ -	\$ -	\$ 835,848	\$152,635,249
Operating Expenses	69,813,815	19,001,467	6,491,978	35,504,959	135,480	-	1,793,774	\$132,741,473
Interdepartmental Charges	16,824,893	6,414,257	1,293,686	558,300	-	-	154,544	\$25,245,680
Fixed Assets/Capital Projects	2,693,869	170,000	-	-	-	\$53,554,498	-	\$56,418,367
Debt Service	-	-	-	-	16,536,567	-	-	\$16,536,567
Total Expenditures	\$216,688,211	\$37,388,840	\$10,989,286	\$45,500,288	\$16,672,047	\$53,554,498	\$ 2,784,166	\$383,577,336
Excess of Revenues over/(under)								
Expenditures (A)	\$5,543,652	\$1,335,488	(\$1,948,290) (A)	(\$2,373,156) (A)	(\$105,020) (A)	(\$4,220,350) (A)	\$76,556	(\$1,691,120)

Footnotes:

(A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2024**

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2023	\$80,403,125	\$10,496,016	\$49,826,433	\$36,515,270	\$4,775,423	\$25,228,639	\$1,393,944	\$208,638,850
Restricted/Committed/Assigned Fund Balance	25,450,808	10,496,016	\$49,826,433	\$36,515,270	4,775,423	25,228,639	1,393,944	153,686,533
Unassigned Fund Balance January 1, 2024	\$54,952,317	\$0	\$0	\$0	\$0	\$0	\$0	\$54,952,317
Excess of Revenues over (under) Expenditures (A)	5,543,652	1,335,488	(1,948,290)	(2,373,156)	(105,020)	(4,220,350)	76,556	(1,691,120)
Net Operating Transfers in (out)	(5,245,917)	(1,400,219)	(2,534,875)	3,475,500	500,000	5,205,511	0	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	\$297,735	(\$64,731)	(\$4,483,165)	\$1,102,344	\$394,980	\$985,161	\$76,556	(\$1,691,120)
Total Projected Fund Balance Dec. 31, 2024	80,700,860	10,431,285	45,343,268	37,617,614	5,170,403	26,213,800	1,470,500	206,947,730
Restricted/Committed/Assigned Fund Balance	23,468,250 (B)	10,431,285	45,343,268 (C)	37,617,614 (C)	5,170,403	26,213,800	1,470,500	149,715,120
Total Projected Unassigned Fund Balance	\$57,232,610 *	\$0	\$0	\$0	\$0	(\$0)	\$0	\$57,232,610

Footnotes:

- (A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.
(B) Includes \$8.8 million assigned in the 2025 Budget
(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

**SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2025**

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2024	\$80,700,860	\$10,431,285	\$45,343,268	\$37,617,614	\$5,170,403	\$26,213,800	\$1,470,500	\$206,947,730
Restricted/Committed/Assigned Fund Balance	23,468,250	10,431,285	45,343,268	37,617,614	5,170,403	26,213,800	1,470,500	149,715,120
Unassigned Fund Balance January 1, 2025	\$57,232,610	\$0	\$0	\$0	\$0	(\$0)	\$0	\$57,232,610
Excess of Revenues over (under) Expenditures (A)	(6,390,306)	(910,736)	(1,806,265)	(649,596)	(1,810,875)	(6,459,277)	(248,500)	(18,275,555)
Net Operating Transfers in (out)	(1,609,190) (B)	(1,061,760)	(1,661,000)	669,250	1,250,000	2,412,700	-	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$7,999,496)	(\$1,972,496)	(\$3,467,265)	\$19,654	(\$560,875)	(\$4,046,577)	(\$248,500)	(\$18,275,555)
Total Projected Fund Balance Dec. 31, 2025	72,701,364	8,458,789	41,876,003	37,637,268	4,609,528	22,167,223	1,222,000	188,672,175
Restricted/Committed/Assigned Fund Balance	21,707,776	8,458,789	41,876,003	37,637,268	4,609,528	22,167,223	1,222,000	137,678,587
Total Projected Unassigned Fund Balance	\$50,993,588	\$0	\$0	\$0	\$0	(\$0)	\$0	\$50,993,588

Footnotes:

(A) Budgeted fund balances are responsible for the deficit figures.

(B) Includes planned transfer out of \$1,500,000 for Capital Projects, \$475,000 for End User Technology and \$194,250 for Risk Management.

(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2025 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & PUBLIC SAFETY	\$24,797,936	\$0		\$1,556,668				\$26,354,604
HEALTH & HUMAN SERVICES	\$78,019,335	\$4,267,640						\$82,286,975
PARKS, ENV., EDUC., LAND USE	\$11,268,529	\$5,131,249	\$2,948,711	\$6,676,318			\$177,600	\$26,202,407
PUBLIC WORKS	\$525,141	\$14,088,547		\$1,407,585	\$8,875,008		\$5,152,800	\$30,049,081
GENERAL ADMINISTRATION	\$13,045,333	\$59,100			\$13,527,196		\$31,560,465	\$58,192,094
NON DEPARTMENTAL	\$1,044,972				\$25,678,900			\$26,723,872
FUND BALANCE APPROPRIATION	\$6,815,306	\$910,736	\$261,500	\$1,877,904	\$1,403,585	\$1,810,875	\$6,459,277	\$19,539,183
RETAINED EARNINGS	\$0	\$0	(\$13,000)	(\$71,639)	(\$753,989)			(\$838,628)
TAX LEVY	\$94,482,101	\$8,198,353	\$0	\$0	\$1,539,302	\$15,345,901	\$395,258	\$119,960,915
TOTAL REVENUES	\$229,998,653	\$32,655,625	\$3,197,211	\$11,446,836	\$50,270,002	\$17,156,776	\$43,745,400	\$388,470,503
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	\$80,338,021	\$0		\$2,055,531			\$21,394,000	\$103,787,552
HEALTH & HUMAN SERVICES	\$107,793,258	\$4,267,640					\$445,000	\$112,505,898
PARKS, ENV., EDUC., LAND USE	\$17,437,271	\$10,179,763	\$3,197,211	\$7,814,138			\$2,011,300	\$40,639,683
PUBLIC WORKS	\$9,906,030	\$18,060,886		\$1,577,167	\$8,246,735		\$19,280,100	\$57,070,918
GENERAL ADMINISTRATION	\$11,685,630	\$147,336			\$16,208,367	\$17,156,776	\$615,000	\$45,813,109
NON DEPARTMENTAL (a)	\$2,838,443				\$25,814,900			\$28,653,343
TOTAL EXPENDITURES	\$229,998,653	\$32,655,625	\$3,197,211	\$11,446,836	\$50,270,002	\$17,156,776	\$43,745,400	\$388,470,503

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2025 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
INTERGOVT. CONTRACTS/GRANTS	\$68,596,546	\$21,327,025	\$1,969,153	\$972,683	\$287,679		\$6,375,865	\$99,528,951
FINES & LICENSES	\$3,623,850	\$190,000	\$0	\$0	\$0			\$3,813,850
CHARGES FOR SERVICES	\$33,660,629	\$870,960	\$951,558	\$6,138,616	\$4,266,285			\$45,888,048
INTERDEPART. REVENUES	\$4,836,613	\$384,181	\$3,000	\$553,572	\$41,728,058			\$47,505,424
OTHER REVENUES	\$17,983,608	\$774,370	\$25,000	\$1,975,700	\$1,799,082		\$30,515,000	\$53,072,760
FUND BALANCE APPROPRIATION	\$6,815,306	\$910,736	\$261,500	\$1,877,904	\$1,403,585	\$1,810,875	\$6,459,277	\$19,539,183
RETAINED EARNINGS	\$0	\$0	(\$13,000)	(\$71,639)	(\$753,989)			(\$838,628)
TAX LEVY	\$94,482,101	\$8,198,353	\$0	\$0	\$1,539,302	\$15,345,901	\$395,258	\$119,960,915
TOTAL REVENUES	\$229,998,653	\$32,655,625	\$3,197,211	\$11,446,836	\$50,270,002	\$17,156,776	\$43,745,400	\$388,470,503
EXPENDITURES								
PERSONNEL COSTS	\$132,731,679	\$12,375,347	\$869,934	\$3,447,323	\$9,870,373			\$159,294,656
OPERATING EXPENSES	\$78,367,408	\$13,786,556	\$2,168,117	\$6,631,170	\$39,625,416			\$140,578,667
INTERDEPARTMENTAL CHARGES	\$17,365,091	\$6,091,222	\$159,160	\$1,368,343	\$774,213			\$25,758,029
FIXED ASSETS & IMPROVEMENTS	\$1,534,475	\$402,500	\$0	\$0	\$0		\$43,745,400	\$45,682,375
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$17,156,776		\$17,156,776
TOTAL EXPENDITURES	\$229,998,653	\$32,655,625	\$3,197,211	\$11,446,836	\$50,270,002	\$17,156,776	\$43,745,400	\$388,470,503

(a) Includes Contingency Fund.

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Strategic Planning & Budget Policies

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STRATEGIC PLANNING OVERVIEW

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

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

The County continued its contract with the Studer Group, a nationally recognized and respected firm, to refresh and expand strategic planning investments. The 2023-25 strategic planning process began in mid-2022 with training, surveys, focus groups and targeted exercises designed to gather the voice of the customer and thoroughly document the county's environmental scan. In November 2022 all departmental environmental scans were reviewed to determine the top issues facing the County. Four issues were determined to be most significant and have been woven into department plans through SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) goals and performance measures.

The four countywide issues include efforts to recruit and retain talent, the use of technology to increase efficiency and improve workflow processes, investing in the economy, and proactive response to community mental health and the substance use disorder needs.

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

Mission Statement:

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

Vision Statement:

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

Standards of Service Excellence:

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

County-Wide Pillars:

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

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

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

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

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

- Budget initiatives are organized under County-Wide Pillars
 - Objectives focus on areas that utilize significant budget resources
 - Performance measures demonstrate level of achievement, including some over multiple years
- For reference, please see the examples illustrated below:

Quality Pillar: High standards of service excellence

Objective: LEAN – Continuous Improvement

Continue Waukesha Continuous Improvement (CI) programming, encouraging 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 to both new and experienced employees such as Strategic Planning, Leadership Development and Change Management. 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 regular incremental improvements. Support a 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. Provide tools to department leaders to track employees' ideas for improvement and associated activities.

2023 LEAN-CI Initiative Accomplishments:

1. 2 Green Belt participants
2. 1 White Belt
3. 2 Project Sponsors Trained
4. Value Stream Mapping Workshop - 48 attendees and contest for those that completed Value Stream Map and improved a process
5. "Intro to Lean – Continuous Improvement" class
6. Started planning for 2024 Demos and Implementation of Lean- Continuous Improvement Application that will help departments track their improvement ideas and improvement activities, with that information seamlessly transferring into the overall County's Lean – CI site

Customer Service Pillar: High customer satisfaction

Objective: 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.

Performance Measure:	2023 Actual	2024 Estimate	2025 Target
Countywide Customer Satisfaction Rating	4.58	4.70	4.65

WAUKESHA COUNTY PLANNING PROCESSES

PLANNING FOR THE FUTURE

To plan for the future, Waukesha County continues to engage in a strategic planning process, which focuses on long-term planning and the desire to be a mission driven organization continuously improving its services and operations.

The County develops five-year capital projects and debt financing plans. In addition, a five-year operating budget plan is developed, which incorporates key assumptions, significant strategic budget initiatives, and budget drivers.

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

BUDGET BOOK REFERENCE

The County's Strategic Plan is referenced throughout the budget document as part of each department's strategic plan objectives. These objectives are directly linked to Waukesha County's Mission Statement.

The County's capital operational equipment replacement facilities, grounds and parks maintenance plans are part of the operating budget document. The specific page references for these plans are included in the table of contents and in the budget index.

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

Further detail on the county budget and operations can be obtained from the Waukesha County website at www.waukeshacounty.gov

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

WAUKESHA COUNTY PLANNING PROCESSES, CONT.

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

WAUKESHA COUNTY FIVE-YEAR FINANCIAL FORECAST

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

The five-year financial forecast is developed annually in the early stages of budget development. In preparation for the 2025 budget, the county hired an outside consultant to perform an objective review of its annual forecasting process. This was done as part of a larger Budget Task Force that was convened to review the county's financial situation and provide input on potential options for closing the gap between projected revenues and expenditures. The results of the consultant's forecast are displayed below (with some adjustments for rounding).

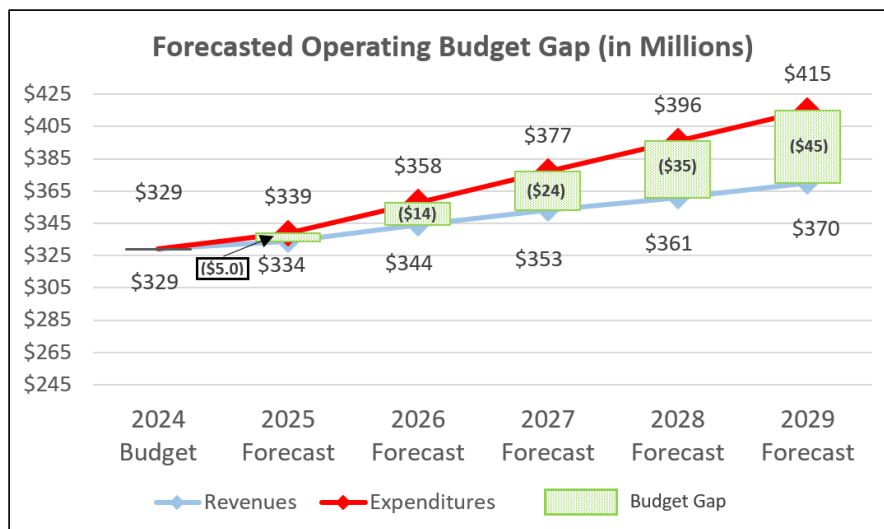
Operating Budget Five Year Financial Forecast Summary 2025-2029(a)(b)

Operating Budget (in Millions)			
Year	Revenues	Expenditures	Gap
2024 Budget	\$329	\$329	\$0
2025 Forecast	\$334	\$339	(\$5)
2026 Forecast	\$344	\$358	(\$14)
2027 Forecast	\$353	\$377	(\$24)
2028 Forecast	\$361	\$396	(\$35)
2029 Forecast	\$370	\$415	(\$45)

- (a) The consultants produced a six-year forecast that projected a \$58 million gap in 2030.
- (b) Excludes capital projects and enterprise funds.

The forecast applied to all budgeted county funds, except for enterprise funds that are intended to be run like a business and supported by non-tax levy resources, such as user fees. It also excluded capital projects, except for the ongoing down payment support that is allocated to offset borrowing, which was factored into overall gap. The forecast focused on General Fund, special revenue fund, and internal service fund operations that directly or indirectly compete for scarce new tax levy resources and drive the overall gap.

The consultants developed assumptions for the forecast following a review of financial results for the previous five years and through interviews of management from multiple departments. Generally, the cost-to-continue existing services is expected to grow at a faster pace than revenues, producing a gap that grows over time. Most costs were forecasted to increase 4%-5%, reflecting anticipated labor costs to remain competitive in the market and inflation. Where appropriate, higher growth factors were applied to cost drivers that exceed general assumptions (e.g., utilities). Most revenues were projected to grow at 2%-4%. This assumes reasonable increases to user fees, partially offset by restrictions set by state statute on certain charges. This also assumes relatively minimal growth in state/federal funding for mandated services based on historical experience. General tax levy, excluding debt service and the library system tax on non-library communities for their use of the system), was assumed to grow 1.4% annually. General levy growth is mostly restricted by state statute to the growth in new construction values, less demolition, which has consistently been less than 2%, and is a major factor affecting the forecasted gap.



FINANCIAL MANAGEMENT POLICIES

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

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

Revenue Policy

1. The county relies on property tax as its sole source of local tax revenues to fund state and local programs and services. Property taxes account for about 31% of total revenues. Excluding interdepartmental revenues, which are mostly charges from county internal service funds, property taxes account for about 35% of revenue. Other tax options allowable by statute to counties include a 0.5% county sales tax and a local motor vehicle registration fee. Waukesha County has not implemented these other tax options.
2. The county attempts to maintain a diversified and stable revenue stream. The county continues its efforts for greater reliance on true user fee service charges to help offset reductions or minimal growth in federal/state funding and to reduce reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The county's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to cover increasing costs of providing those services.
3. The county maximizes its return on investment consistent with its investment policy. Investment income is used to reduce reliance on the property tax levy. There is minimal risk of market losses because of the strict adherence to investment and liquidity guidelines.
4. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.
5. Revenue forecasts (estimates) need to document the methods employed and the underlying assumptions that the revenue projections are based on.

Balanced Budget

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

Property Tax Levy Increase Limits

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

FINANCIAL MANAGEMENT POLICIES, CONT.

Operating Expenditure Budget

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

FINANCIAL MANAGEMENT POLICIES, CONT.

Operating Expenditure Budget (cont.)

8. The Parks and Land Use department is responsible for the county's Grounds Maintenance and Parks Pavement Management Program. The department has established a three-year Parks maintenance program, which includes continued maintenance of county grounds and park facilities as a priority area within the department's operating budget. The five-year Capital Improvement Plan includes an ongoing Parks Pavement Management Plan project, which funds the pavement rehabilitation on park roads and parking lots and parking lots at other county facilities.
9. The Public Works Department maintains a five-year Building Improvement Plan. The five-year Building Improvement Plan identifies and prioritizes future building improvement projects, including mechanical infrastructure replacements required for proper maintenance of county facilities. The first year of these plans is included in the operating budget, and individual projects are usually less than \$100,000. Therefore, the capital budget and related financing is not used to fund these projects.
10. The 2011 budget included the first long-term plan for the Sheriff's jail equipment replacements, funded with prior-year jail assessment fee revenues and some base budget equipment funding. The 2016 budget included the first non-jail equipment plan, funded with seized funds and General Fund balance.

Capital Improvement Plan

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

FINANCIAL MANAGEMENT POLICIES, CONT.

Debt Policy

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

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

2. The county structures its debt borrowing issues with a moderate term of nine to ten years to maintain stable annual debt service payments and to avoid major fluctuations between years.
 - Promissory notes are amortized with larger payments in final years to integrate new debt with existing debt in order to achieve operating budget stability. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. (See Debt Service Section Requirements page and Projected Debt Service illustration page.)
3. By state statute, the County's debt obligations cannot exceed 5% of the equalized value of all property in the county, including tax increment financing districts. The county has over 97% availability of its statutory debt limit with the planned 2025 debt issue.

Reserve Policy

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

Investments

The county has adopted an investment policy with the primary objectives of preservation of capital in the overall portfolio, in order to protect investment principal, to maintain liquidity, and to maximize returns on investment. Investments are primarily limited to U.S. Treasury obligations, government agency securities, taxable municipal (G.O.) bonds, Aa- or Aaa-rated corporate bonds, Aaa-rated money market funds, and the state of Wisconsin Investment Pool. Significant management effort is directed toward managing the average and maximum life and duration of securities in the portfolio to ensure that liquidity needs are met. The county's Annual Comprehensive Financial Report complies with Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate, custodial, and credit risk.

FINANCIAL MANAGEMENT POLICIES, CONT.

Accounting Policy and Basis of Budgeting

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

Capital and Operating Budget Process

KEY DATES													
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Operating Budget Process													
Review prior year results/identify potential budget issues.													
Analyze impact of State budget on County funding/programs.													
Develop budget assumptions and Internal Service rates for the ensuing year.													
Department budget targets developed and issued.	June												
Department budget development.													
Co. Executive seeks public opinion on budget.	July												
Departments submit budget and new position requests.													
Department Heads present budget requests to Co. Executive.													
Executive budget prepared.													
Co. Executive message and budget presented to Co. Board.	September												
Publication of County Board Public Notice.	September												
Finance Committee holds public hearing on Proposed Budget.	October												
Committees review of Co. Executive Proposed Budget.													
Finance Committee reviews amendments and makes recommendation to Board.													
Co. Board votes for adoption/amendment of budget.	2nd Tues. in Nov.												
Co. Executive vetoes (if necessary)- Co. Board action.													
Budget Monitoring.													
Capital Budget Process													
KEY DATES													
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
All open projects reviewed; completed projects closed.													
Project list developed and submitted to departments.													
Review of open and planned projects.													
Preliminary consideration of new project requests.													
Technical reviews of projects.													
Departments present project plans to Co. Executive.													
Co. Executive seeks public opinion on budget.	July												
Executive review and decision making.													
Executive's capital budget and five-year plan developed.													
Executive presents five-year plan to Co. Board.	By Sep. 1												
Committees review of five-year capital plan.													
Finance Committee holds public hearing on proposed budget.	October												
Board adopts/amends capital plan.													
Capital budget is adopted with operating budget.	2nd Tues. in Nov.												

CAPITAL AND OPERATING BUDGET PROCESS

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

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

<u>Capital Budget and Five Year Plan</u>	<u>Operating Budget</u>
<p>JAN-MAR (1st Qtr)</p> <p>All open projects reviewed; completed projects closed List of current projects developed and submitted to departments</p>	<p>Review prior year results/identify potential budget concerns and issues to develop solutions Formulate budget strategies, planning, and update forecast Analyze impact of State Budget on County funding and programs</p>
<p>APR-JUNE</p> <p>Review of open and planned projects Preliminary consideration of new project requests Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office</p>	<p>Develop budget assumptions for ensuing year Budget procedures instructions, Internal Service Rates updated and distributed to departments Budget training provided to County Board of Supervisors, department heads, and fiscal staff Departmental budget targets issued Departments submit new position requests</p>
<p>JULY-AUG</p> <p>County Executive seeks public opinion Departments present project plans to County Executive Executive review and decision making Executive's capital budget and five-year capital plan developed and finalized</p>	<p>County Executive seeks public opinion Departments submit budget requests DOA-Budget Division staff review and analyze budget requests Department administrators present budget requests to County Executive DOA-Employment Services Division, Budget Office, and Executive's Office review and recommend new/abolish positions DOA Budget staff make recommendations to Exec. Executive makes budget decisions</p>
<p>SEP-OCT</p> <p>Executive presents five-year capital plan to County Board County Board Chairman designates distribution Appropriate Board Committees review and recommend amendments Executive Committee reviews and considers committee recommendations Executive Committee presents resolution to adopt capital plan County Board acts on proposed amendments and adopts capital plan</p>	<p>Executive budget prepared County Executive message and budget document presented to County Board Publication of Public Notice Finance Committee holds Public Hearing on Executive's proposed budget Standing Committee budget reviews Finance Committee budget reviews and consideration of Committee amendments Human Resources Committee reviews and presents ordinance recommending new positions to County Board</p>

CAPITAL AND OPERATING BUDGET PROCESS, CONT.

Capital Budget and Five Year Plan

NOV Capital budget appropriations are made in conjunction with the adoption of the operating budget

Operating Budget

County Board agendas ordinance to adopt budget for second week of November
Finance Committee presents ordinances to adopt budget, distributes and recommends budget amendments
Standing Committees/Supervisor propose additional budget amendments
County Board acts on amendments and adopts budget
County Executive reviews budget and may line item veto
County Board review/takes action on vetoes

Budget Amendment Process

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

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

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

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

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

FINANCIAL STRUCTURE

Summary

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

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

Fund Accounting

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

Fund Types

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

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

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

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

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

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

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

FINANCIAL STRUCTURE, CONT.

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

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

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

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

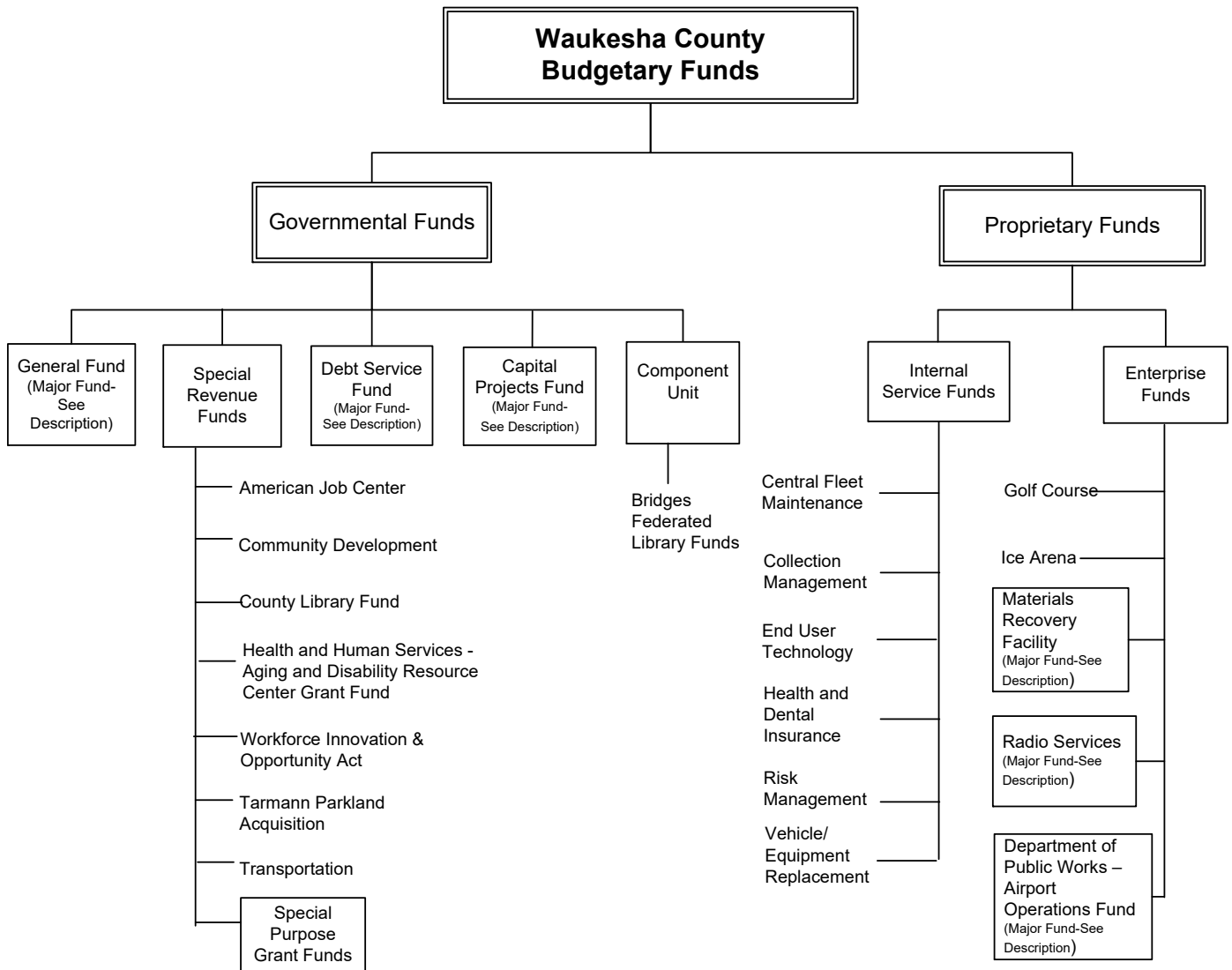
Agency Funds - Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of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

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

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

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

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



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

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

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

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

MATERIALS RECOVERY FACILITY FUND – To account for the operation and maintenance of the County recycling facility, located in Waukesha, Wisconsin.

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

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

FUND DESCRIPTIONS

	<u>2025</u> <u>Expenditure</u> <u>Budget</u>	<u>2025</u> <u>Tax</u> <u>Levy</u>
GENERAL FUND		
The General Fund is the largest single county fund. It is the primary operating fund of the county. It accounts for all revenues that are not required to be processed through another fund. Nearly half of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.		
TOTAL GENERAL FUND	<u>\$229,998,653</u>	<u>\$94,482,101</u>
SPECIAL REVENUE FUNDS		
Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.		
HHS - Aging and Disability Resource Center (ADRC) Contract Fund		
To account for special revenue (federal/state) funds needed to provide older adults and individuals with disabilities age 18 and above, and their families, services with information, referral, assistance, long-term care financial and functional eligibility, long-term care options counseling, short-term case management, elderly and disability benefits counseling, prevention, early intervention, health promotion, outreach/marketing, advocacy, and emergency referrals and services related to aging or living with a disability.		
	\$4,267,640	\$0
Transportation Fund		
To account for funds needed to provide all services on the county trunk highway system and selected non-county roads, including: planning, designing, maintenance, and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal, and local funds used to provide transit bus services to selected areas of the County.		
	\$18,060,886	\$3,762,339
County Library Fund		
This fund is for the special levy that charges residents that live in non-library (True Non-Resident – TNR) communities for borrowing privileges at any of the sixteen public libraries in the County as well as libraries in adjacent counties.		
	\$4,423,514	\$4,423,514
Community Development Fund		
To account for federal funds to provide to other governmental units or nonprofit organizations that aid low to moderate-income and other disadvantaged persons.		
	\$3,292,901	\$0
American Job Center Fund		
To account for funds to operate a one-stop operator location for the integration of employment, training, education and economic development services for job seekers, workers and employers.		
	\$147,336	\$0
Walter J. Tarmann Parkland Acquisition Fund		
To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.		
	\$400,000	\$0
Workforce Innovation and Opportunity Act Fund		
To account for federal funds to support staff and contracted services that assist job seekers to access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.		
	\$2,063,348	\$12,500
Special Purpose Grant Fund (ARPA Fund)		
In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.		
The Special Purpose Grant Fund was established to more readily track and manage resources allocated to the county through ARPA-CSLFRF (enrolled ordinance 176-46). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level. Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.		
	\$0	\$0
SPECIAL REVENUE FUND TOTALS	<u>\$32,655,625</u>	<u>\$8,198,353</u>

FUND DESCRIPTIONS

	<u>2025</u> <u>Expenditure</u> <u>Budget</u>	<u>2025</u> <u>Tax</u> <u>Levy</u>
COMPONENT UNIT		
Bridges Library System Funds		
To account for funds provided to maintain a member library system.	<u>\$3,197,211</u>	<u>\$0</u>
 INTERNAL SERVICE FUNDS		
Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
 End User Technology Fund		
To finance the common technology infrastructure for county users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments. To account for the costs associated with the operation and maintenance of the county's central imaging, microfilming, records management services, and mail room services. Costs are billed to user departments based on a time and material cost basis.	\$11,212,639	\$1,539,302
 Vehicle/Equipment Replacement Fund		
To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500, and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$3,619,595	\$0
 Central Fleet Maintenance Fund		
To account for the costs associated with the maintenance, repairs, and centralized fueling of all county-owned motorized equipment. Costs are billed to user departments based on work orders, time, and material costs.	\$4,627,140	\$0
 Risk Management Fund		
To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration, and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other county departments mostly on a claims experience/exposure basis, except for special insurance coverage, which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The county, together with certain other units of government within the state of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions, and vehicle liability coverage for counties or cities in Wisconsin.	\$3,736,488	\$0
 Collection Management Fund		
To account for the costs associated with county-wide delinquent account collection activity. Costs are allocated to other county departments based on costs of services provided.	\$1,259,240	\$0
 Health and Dental Insurance Fund		
The Health Insurance Fund is an interest-bearing internal service fund established to provide for and effectively manage the health and dental benefits for county employees, elected officials, retirees, and dependents. The fund also accounts for a wellness program and on-site clinic.	\$25,814,900	\$0
INTERNAL SERVICE FUND TOTALS	<u>\$50,270,002</u>	<u>\$1,539,302</u>

FUND DESCRIPTIONS

	<u>2025</u> <u>Expenditure</u> <u>Budget</u>	<u>2025</u> <u>Tax</u> <u>Levy</u>
<u>ENTERPRISE FUNDS</u>		
Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.		
Radio Service Fund To account for operations and maintenance of County-wide radio services. Customers are billed on a fee for service basis.	\$2,055,531	\$0
Golf Courses Fund To account for operations and maintenance of the two county golf courses.	\$2,624,442	\$0
Ice Arenas Fund To account for operations and maintenance of the two county ice arenas.	\$1,419,990	\$0
Department of Public Works - Airport Operations Fund To account for department of Public Works Airport operations and development of the county airport.	\$1,577,167	\$0
Materials Recycling Facility Fund To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the county program.	<u>\$3,769,706</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$11,446,836</u>	<u>\$0</u>
 <u>DEBT SERVICE FUNDS</u>		
Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and services costs (excludes debt services budgeted in internal service and enterprise funds). For further detailed information, see Debt Service Section.		
TOTAL DEBT SERVICE FUNDS	<u>\$17,156,776</u>	<u>\$15,345,901</u>
 <u>CAPITAL PROJECTS FUNDS</u>		
All capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities.		
TOTAL CAPITAL PROJECTS FUNDS	<u>\$43,745,400</u>	<u>\$395,258</u>
 TOTAL ALL FUNDS	 <u><u>\$388,470,503</u></u>	 <u><u>\$119,960,915</u></u>

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Justice & Public Safety

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JUSTICE AND PUBLIC SAFETY

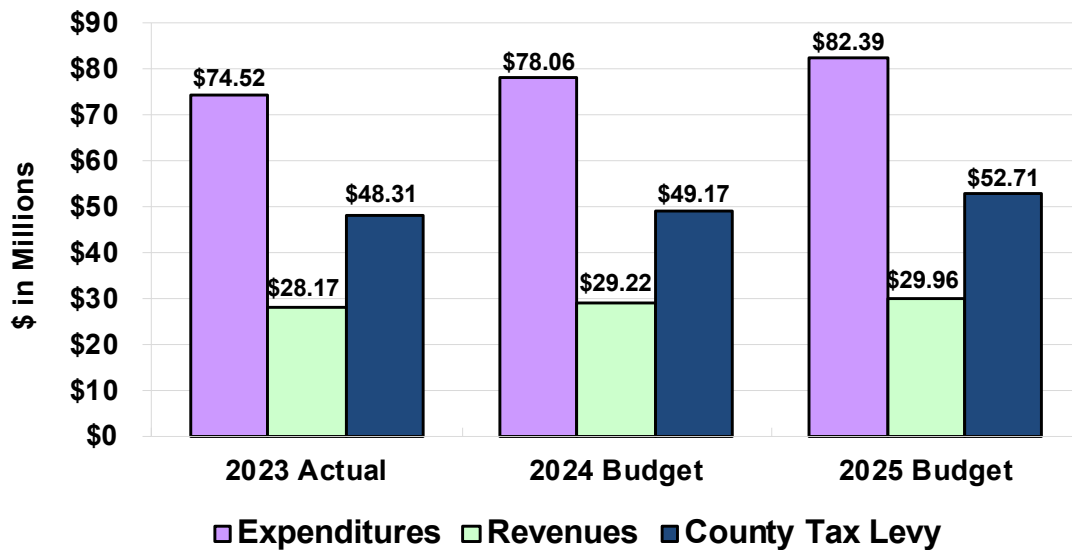
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JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

The budgets within this functional area provide local law enforcement, corrections, support to state and county court operations and legal services, as well as emergency response and emergency communications. The **Department of Emergency Preparedness** includes the **Communication Center** operations, which provide emergency dispatch services for county departments including the Sheriff's Department and 34 municipalities that agreed to join in the collaborative service venture. **Emergency Management** coordinates all the disaster-related planning, training of local officials, response activities and recovery efforts. **Radio Service** operations maintain the county's radio communication infrastructure. The **District Attorney** staff prosecutes state and local violations of law and provides services to crime victims through the **Victim/Witness and Victims of Crime Act (VOCA)** programs. For administration and budgetary purposes, the Register in Probate, Juvenile Court, Court Commissioner, and Family Court Services budgets are merged with the Clerk of Courts' operating budget under an umbrella agency known as **Circuit Court Services**. The Clerk of Courts Office provides administrative support for the state and local court system within Waukesha County, including civil, family, and criminal and traffic courts. The Juvenile/Probate Court and Court Commissioner functions assist court operations in their specific areas and operate Family Court Services. The **Medical Examiner's Office** investigates deaths in Waukesha County as mandated by Wisconsin state statutes to ensure the safety, health, and general welfare of the community and provides contracted medical examiner services to Washington and Kenosha counties. The **Sheriff's Department** provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court-supported operations through interdepartmental agreements. The department also operates the county jail for prisoners awaiting trial and those serving jail terms of less than one year and an electronic monitoring program.

Not included in this functional area are Justice and Public Safety related capital projects (see Capital Projects Section) and technology replacements in the End User Technology Fund in the General Administration Functional Area.



The 2025 expenditure budget for this functional area totals \$82.4 million after excluding fund capitalization fixed asset items. This represents an increase of \$4.3 million, or 5.5%, from the 2024 adopted budget. Revenues, including fund balance in the 2025 budget total \$30 million, an increase of \$744,500, or 2.5% from the 2024 budget. The county tax levy necessary to fund this functional area totals \$52.7 million, an increase of \$3.5 million, or 7.2%, from the 2024 budget. Tax levy in this functional area represents 43.9% of the total county tax levy.

**** JUSTICE AND PUBLIC SAFETY ****

Functional Area Summary by Agency

	2023	2024	2024	2025	Change from 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
* TOTAL JUSTICE & PUBLIC SAFETY *						
Revenues (a)	\$28,170,574	\$29,218,634	\$30,385,709	\$29,963,130	\$744,496	2.5%
County Tax Levy	\$48,307,699	\$49,167,928	\$49,167,928	\$52,714,858	\$3,546,930	7.2%
Expenditure (b)	\$74,523,464	\$78,062,531	\$78,677,323	\$82,393,552	\$4,331,021	5.5%
Rev. Over (Under) Exp.	\$1,440,913	\$0	\$579,906	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$477,505	\$324,031	\$288,025	\$284,436	(\$39,595)	-12.2%

BREAKDOWN BY AGENCY

EMERGENCY PREPAREDNESS

Revenues (a)	\$2,915,912	\$3,561,981	\$3,728,649	\$3,873,986	\$312,005	8.8%
County Tax Levy	\$6,943,688	\$6,960,608	\$6,960,608	\$7,410,608	\$450,000	6.5%
Expenditure (b)	\$8,728,951	\$10,198,558	\$10,266,434	\$11,000,158	\$801,600	7.9%
Rev. Over (Under) Exp.	\$653,144	\$0	\$134,798	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$477,505	\$324,031	\$288,025	\$284,436	(\$39,595)	-12.2%

DISTRICT ATTORNEY

Revenues (a)	\$1,711,592	\$1,575,616	\$1,586,763	\$1,068,806	(\$506,810)	-32.2%
County Tax Levy	\$2,182,854	\$2,296,790	\$2,296,790	\$2,396,790	\$100,000	4.4%
Expenditure	\$3,870,669	\$3,872,406	\$3,850,920	\$3,465,596	(\$406,810)	-10.5%
Rev. Over (Under) Exp.	\$23,777	\$0	\$32,633	\$0	\$0	N/A

CIRCUIT COURT SERVICES

Revenues (a)	\$4,971,054	\$4,883,279	\$5,134,451	\$5,043,947	\$160,668	3.3%
County Tax Levy	\$6,049,798	\$6,049,798	\$6,049,798	\$6,149,798	\$100,000	1.7%
Expenditure	\$10,617,833	\$10,933,077	\$10,803,884	\$11,193,745	\$260,668	2.4%
Rev. Over (Under) Exp.	\$403,019	\$0	\$380,365	\$0	\$0	N/A

MEDICAL EXAMINER

Revenues (a)	\$1,300,377	\$1,389,089	\$1,373,123	\$1,434,781	\$45,692	3.3%
County Tax Levy	\$1,288,840	\$1,418,213	\$1,418,213	\$1,483,213	\$65,000	4.6%
Expenditure	\$2,552,826	\$2,807,302	\$2,782,953	\$2,917,994	\$110,692	3.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

SHERIFF

Revenues (a)	\$17,271,639	\$17,808,669	\$18,562,723	\$18,541,610	\$732,941	4.1%
County Tax Levy	\$31,842,519	\$32,442,519	\$32,442,519	\$35,274,449	\$2,831,930	8.7%
Expenditure	\$48,753,185	\$50,251,188	\$50,973,132	\$53,816,059	\$3,564,871	7.1%
Rev. Over (Under) Exp.	\$360,973	\$0	\$32,110	\$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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Emergency Preparedness - General Fund	Phase-in costs, equipment replacements, and purchase orders and carryovers from prior year	\$96,772	\$35,000	\$72,696	\$454,153
Emergency Preparedness - Radio Services Fund	Radio operations depreciation and phase-in of new software support charges	\$837,283	\$820,598	\$795,599	\$783,299
District Attorney	Furniture replacement plan and purchase orders and carryovers from prior years	\$18,120	\$8,150	\$77,368	\$168,150
Circuit Court Services	Equipment replacement plan and temporary extra help	\$60,797	\$35,000	\$35,000	\$0
Medical Examiner	One-time startup costs	\$61,245	\$26,000	\$36,000	\$135,602
Sheriff	Reserved fund balance, equipment replacement programs, correctional officer positions, and jail medical contracts	\$1,121,147	\$684,094	\$1,306,234	\$2,067,322
TOTAL FUND BALANCE APPROPRIATION		\$2,195,364	\$1,608,842	\$2,322,897	\$3,608,526

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

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

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

Significant program and funding changes to the 2025 Budget include the following:

- **Emergency Preparedness – General Fund** includes a decrease in general government revenue of \$156,200 in grant funding due to the removal of the Public Safety Answering Point (PSAP) Grant that was budgeted at \$123,800 in 2024, but not awarded. Emergency Management grant funding decreases \$18,800 due to a 10% decrease in awarded Emergency Management Preparedness Grant (EMPG) revenues from \$187,500 in 2024 to \$168,700 in the 2025 budget. In 2025, the department is budgeting \$597,600 of supplemental state Shared Revenue, which is an increase of \$367,600 from the 2024 budget and replaces \$381,100 in American Rescue Plan Act (ARPA) funding to cover the cost of the compensation study implemented in 2023. Fund balance usage increases \$419,200 to \$454,200, primarily due to CAD systems updates within the Communications Center. Total expenditures increase \$732,500 or 8.9%. Personnel costs increase \$165,500 and include the unfunding of 1.00 FTE Communication Center Supervisor and two 0.50 FTE Telecommunicators, as well as removing the funding for one overfilled telecommunicator. There is an \$142,100 increase in operating expenses due to the department implementing a new phone line software to aid in routing and triage of non-emergency calls, as well as increases for quality assurance software and recorder maintenance charges.
- **Emergency Preparedness – Radio Services** decreases the appropriated Radio Services Fund balance by about \$37,300 to \$783,300, which is used to phase-in a Program and Projects Analyst Position shared between Radio Services and the Communications Center and to replace revenue lost from the elimination of the core system payments from Milwaukee County. Other uses of fund balance include coverage of asset depreciation and the phase-in of Motorola support charges. Charges for services increase \$50,700 due to increased municipal charges of \$33,600 and cell tower leasing revenue increases of \$26,000. Operating expenses increase by \$37,500 primarily due to in network monitoring and system reporting maintenance costs. Fixed asset memo items remain flat at \$50,000 for unanticipated equipment replacement.
- **Sheriff** expenditures increase \$3.6 million, or 7.1%, to \$53.8 million. Personnel increases \$1,193,000 or 3.0% to \$40.7 million, primarily due to cost to continue. The budget includes the unfunding of 2.00 FTE Deputy Sheriffs within the General Patrol program. **Tax levy** allocated to this department increases \$2.8 million or 8.7%, and includes \$2.0 million in resources (levy and other revenues) from the capital plan to address significant cost increases in the jail.
- The Sheriff's revenue budget includes **State Shared Revenues** of \$2,445,200, or an increase of \$1,545,200 from the 2024 budget. This includes \$774,200 as part of a planned reallocation of Shared Revenue from the capital plan to cover the costs of the compensation study implemented in 2023 that had been funded temporarily with **American Rescue Plan Act (ARPA)** revenue. The remaining \$771,000 of Shared Revenue is also reallocated from capital projects to cover higher jail-related costs, discussed below.
- **ARPA** revenue is budgeted to decrease \$1,596,600 as that grant comes to an end, and previously funded the impact of the compensation study (mentioned above), the phase-in of salary increases for sworn officers implemented in 2023 to promote recruitment and retention, and the phase-in of higher fuel prices. These last two phase-in items are funded with General Fund balance, discussed below.
- **Fund balance** increases by \$1,383,200 to \$2,067,000, and includes the phase-in of costs for non-elected sworn officer retention efforts (\$540,000), the implementation of an electronic monitoring program (\$535,000), jail assessment fees for the jail equipment replacement plan and a portion of jail medical contract expenses (\$213,000), the non-corrections equipment replacement program (\$185,000), seized funds mostly for non-corrections replacement program expenses (\$165,000), variations in the jail medical contract (\$60,000), and funds to offset the increased price of fuel (\$59,500). Opioid funds of \$251,000 are included in fund balance to offset the costs of a Medications for Opioid Use Disorder (MOUD) nurse within the jail.
- An expanded **Electronic Monitoring** program began in June 2024 when the Sheriff's Department ended Huber facility operations. This expense is budgeted at \$535,900 in 2025.
- **Inmate Medical** services are budgeted to increase \$1,558,400 or 68%, mostly due to an increase in the overall medical contract of \$1,079,800 or 44%, which includes the transfer of \$345,000 of AODA services, discharge planning, and medications for opioid use disorder from Health and Human Services. The transfer is being done to group all medical services contract expenses in one budget for supervision and management purposes. In addition, costs for medical care provided at outside facilities and pharmaceutical expenses above amounts covered in the contract are budgeted to increase \$132,100 or 77%.

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

- **Fuel** decreases \$39,200 due to a lower assumed price per gallon of gas in 2025 compared to 2024.
- **Municipal Charges for Police Services** increase \$494,500 or 6.6% to \$8.03 million mainly due to an increase in municipal patrol contract and school resource officer contract revenue.
- **Jail Prisoner Board Revenues** decrease \$1,209,000 to \$669,000 due to the department ending housing of federal inmates within the jail to help free up space amid higher inmate populations. The department is budgeting for 16 inmates per day from the Wisconsin Department of Corrections, which is the same assumption in the 2024 budget.
- The Sheriff's budget includes **non-corrections equipment** of \$313,400 for the tenth year of an equipment replacement plan. This plan is funded with \$128,300 of prior year seized fund revenues (assigned General Fund balance) and \$185,100 of General Fund balance. The **jail equipment replacement plan** remains unchanged in 2025 at \$125,000, funded with prior-year jail assessment fees (assigned General Fund balance).
- **Circuit Court Services** expenditures increase \$260,700 or 2.4%. Personnel costs increase \$199,400 or 2.8%. Operating costs increase \$54,800 due to increasing costs for travel and use of interpreters within the Courts, which continues to rise steadily as supply of these individuals becomes more scarce and fees incurred increase. General government revenues increase by \$174,700 or 7.5%, primarily due to a new methodology adopted by the Courts in which \$220,000 of higher IV-D revenues will be reimbursed from the State of Wisconsin for expenses within the Family Division, which are offset by lower Guardian ad Litem (GAL) revenues of \$21,100 (that are also reimbursed by the State).
- The **District Attorney's** General Fund expenditures decrease \$406,800 mostly related to a \$303,000 decrease in personnel costs for 1.00 FTE Special Prosecutor, 1.00 FTE Victim Witness Specialist, and 1.00 FTE Senior Administrative Specialist that were funded with ARPA to staff the sixth criminal court, which sunset on December 31, 2024. In addition, \$94,200 in expenses associated with a 1.00 FTE Victim Witness Counselor in the federal Victim of Crimes Act (VOCA) grant is eliminated as the position sunsets in 2025 due to lack of funding by the state (discussed below). SMART Prosecution grant expenses of \$118,400 are also removed for the conclusion of the grant, which includes one sunset part-time administrative assistant and a contracted prosecutor position. In revenues, tax levy increases by \$100,000. The District Attorney's office was allocated \$160,000 in opioid settlement revenues due to the department's involvement with drug-overdose related cases, as well as providing resource for families and victims effected by the opioid epidemic. The department was awarded \$100,800 in VOCA grant funding for 2025, which is a decrease of \$248,200 from the 2024 budget. The state Victim Witness reimbursement rate is budgeted to decrease from 50.5% in 2024 to about 50% in 2025, but overall expenditure levels increase by \$13,300 due to more expenses incurred.
- The **Medical Examiner's Office** non-levy revenues increase \$45,700 or 3.3%, largely due to an increase of \$114,000 in prior-year opioid settlement funds allocated to the Medical Examiner for the department's involvement in opioid death investigations. Regional contract revenues decrease \$83,000 due to a \$76,000 decrease from Washington County restructuring its contract with Waukesha County to adjust levels of service and decrease workload. Instead of quarterly revenue installments, Washington will now pay Waukesha for services on a per-case basis. In addition, the volume of cases for pediatric autopsies with Kenosha County is decreased due to a lower actual volume (3 cases per year) than what was originally estimated in the 2024 budget (5 cases per year). Tax levy increases by \$65,000. In expenditures, personnel costs increase \$57,800 or 2.5%, due to the cost to continue for 16.00 FTE staff. The budget includes 0.50 FTE in overtime and 0.99 FTE in temporary extra help for a part-time pathologist and deputy medical examiners. Operating expenses increase \$49,600 due to increasing costs for replacing inventory in the morgue, staff training, and rising medical services costs that include toxicology and x-rays.
- The **Criminal Justice Collaborating Council (CJCC--see table of contents, Health and Human Services Functional Area Section)** with participation from the Sheriff, District Attorney and Courts management personnel continues to carry out targeted programs, projects and special studies to recommend and implement comprehensive changes aimed at reducing jail inmate recidivism, controlling jail inmate population growth, and reducing the number of jail days inmates serve to help control variable jail costs.

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

JUSTICE AND PUBLIC SAFETY

Agency	Fund	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Budget	24-25 Change
EMERGENCY PREPAREDNESS	General	60.00	60.30	60.30	58.30	(2.00)
	Radio Services	5.50	5.70	5.70	5.70	0.00
	Subtotal	65.50	66.00	66.00	64.00	(2.00)
DISTRICT ATTORNEY	General	34.00	36.53	36.53	32.15	(4.38)
	Special Purpose Grant Fund (ARPA)	7.00	0.00	0.00	0.00	0.00
	Subtotal	41.00	36.53	36.53	32.15	(4.38)
CIRCUIT COURT SERVICES	General	81.00	81.00	81.00	81.00	0.00
	Special Purpose Grant Fund (ARPA)	3.50	0.00	0.00	0.00	0.00
	Subtotal	84.50	81.00	81.00	81.00	0.00
MEDICAL EXAMINER	General	16.00	16.00	16.00	16.00	0.00
SHERIFF	General	353.50	352.50	352.50	350.50	(2.00)
	TOTAL REGULAR POSITIONS	560.50	552.03	552.03	543.65	(8.38)
	TOTAL EXTRA HELP	8.63	8.68	8.68	8.86	0.18
	TOTAL OVERTIME	17.31	17.16	17.16	17.43	0.27
	TOTAL BUDGETED POSITIONS	586.44	577.87	577.87	569.94	(7.93)

2025 BUDGET ACTIONS

Emergency Preparedness-General

Unfund: 1.00 FTE Telecommunicator
Unfund: 1.00 FTE Communications Center Supervisor

Emergency Preparedness-Radio Services Fund

Increase: 0.02 FTE Overtime

District Attorney

Create: 3.00 FTE Victim Witness Specialist
Abolish: 3.00 FTE Victim Witness Specialist (Sunset)
Abolish: 1.00 FTE Victim Witness Counselor (Sunset)
Sunset: 1.00 FTE Victim Witness Specialist
Sunset: 0.38 FTE Administrative Assistant (Sunset)
Sunset: 1.00 FTE Sunset Administrative Specialist (Sunset)
Sunset: 1.00 FTE Special Prosecutor (Sunset)
Decrease: 0.56 FTE Extra Help
Decrease: 0.01 FTE Overtime

Circuit Court Services

Increase: 0.74 FTE Extra Help
Increase: 0.16 FTE Overtime

Medical Examiner

Increase: 0.09 FTE Overtime

Sheriff

Unfund: 2.00 FTE Deputy Sheriff
Increase: 0.01 FTE Overtime

2024 CURRENT YEAR ACTIONS

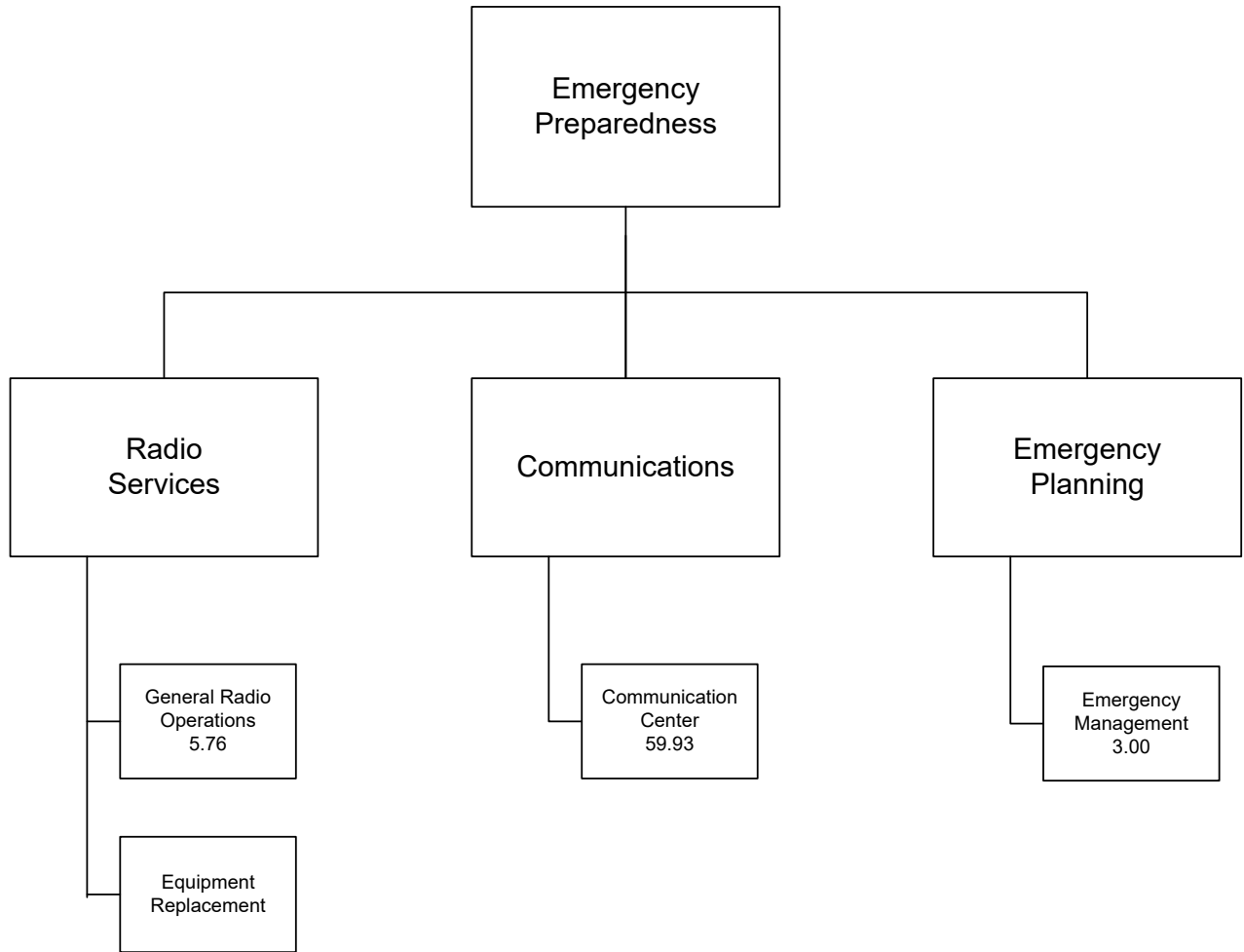
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Emergency Preparedness

EMERGENCY PREPAREDNESS

FUNCTION / PROGRAM CHART



68.69 TOTAL FTE'S

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

Statement of Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
General Fund						
Revenues (a)	\$617,856	\$1,251,523	\$1,444,858	\$1,534,019	\$282,496	22.6%
County Tax Levy	\$6,943,688	\$6,960,608	\$6,960,608	\$7,410,608	\$450,000	6.5%
Expenditures	\$6,908,400	\$8,212,131	\$8,270,668	\$8,944,627	\$732,496	8.9%
Rev. Over (Under) Exp.	\$653,144	\$0	\$134,798	\$0	\$0	N/A
Radio Services Fund						
Revenues (b)	\$2,298,056	\$2,310,458	\$2,283,791	\$2,339,967	\$29,509	1.3%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,820,551	\$1,986,427	\$1,995,766	\$2,055,531	\$69,104	3.5%
Operating Income	\$477,505	\$324,031	\$288,025	\$284,436	(\$39,595)	-12.2%
Total All Funds						
Revenues	\$2,915,912	\$3,561,981	\$3,728,649	\$3,873,986	\$312,005	8.8%
County Tax Levy	\$6,943,688	\$6,960,608	\$6,960,608	\$7,410,608	\$450,000	6.5%
Expenditures	\$8,728,951	\$10,198,558	\$10,266,434	\$11,000,158	\$801,600	7.9%
Rev. Over (Under) Exp.	\$653,144	\$0	\$134,798	\$0	\$0	N/A
Operating Income	\$477,505	\$324,031	\$288,025	\$284,436	(\$39,595)	-12.2%
Position Summary (FTE)						
Regular Positions	65.50	66.00	66.00	64.00	(2.00)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	4.67	4.67	4.67	4.69	0.02	
Total FTEs	70.17	70.67	70.67	68.69	(1.98)	

(a) General Fund balance is budgeted as follows: 2025: \$35,000, 2024: \$35,000, 2023: \$454,000.

(b) Radio Services Fund balance is appropriated as follows: 2025: \$765,300, 2024: \$817,800, 2023: \$925,600: to partially cover depreciation expenses of federally funded capitalized assets, recovery of lost revenue from Radio Core hosting, phase in of a PPA position, and unanticipated equipment replacement.

General Fund Emergency Preparedness Summary

Fund Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$334,637	\$1,011,028	\$1,152,783	\$854,873	(\$156,155)	-15.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$180,770	\$205,495	\$211,091	\$217,205	\$11,710	5.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$5,677	\$0	\$8,288	\$7,788	\$7,788	N/A
Appr. Fund Balance (a)	\$96,772	\$35,000	\$72,696	\$454,153	\$419,153	1197.6%
County Tax Levy (Credit)	\$6,943,688	\$6,960,608	\$6,960,608	\$7,410,608	\$450,000	6.5%
Total Revenue Sources	\$7,561,544	\$8,212,131	\$8,405,466	\$8,944,627	\$732,496	8.9%
Expenditures						
Personnel Costs	\$5,195,568	\$6,477,871	\$6,440,181	\$6,643,374	\$165,503	2.6%
Operating Expenses (b)	\$1,183,407	\$1,175,239	\$1,111,172	\$1,317,322	\$142,083	12.1%
Interdept. Charges	\$529,425	\$559,021	\$553,513	\$564,778	\$5,757	1.0%
Fixed Assets	\$0	\$0	\$165,802	\$419,153	\$419,153	N/A
Total Expenditures	\$6,908,400	\$8,212,131	\$8,270,668	\$8,944,627	\$732,496	8.9%
Rev. Over (Under) Exp.	\$653,144	\$0	\$134,798	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	60.00	60.30	60.30	58.30	(2.00)
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	4.63	4.63	4.63	4.63	0.00
Total FTEs	64.63	64.93	64.93	62.93	(2.00)

(a) Appropriated fund balance includes:

Description	2023 Actual	2024 Budget	2024 Est.	2025 Budget	Change
Unanticipated Emerg. Equipment Replacement needs	\$35,000	\$35,000	\$35,000	\$35,000	\$0
Purchase Orders and Carryovers from the prior year	\$16,643	\$0	\$37,696	\$0	\$0
Equipment Monitor and Recording Replacement	\$45,129	\$0	\$0	\$0	\$0
CAD Systems Upgrade	\$0	\$0	\$0	\$419,153	\$419,153
Total Fund Balance Appropriation	\$96,772	\$35,000	\$72,696	\$454,153	\$419,153

Major Departmental Strategic Plan Objectives

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

Objective 1: Meet NENA-STA-020.1-2020

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

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

	2023	2024	2024	2025
Performance Measures:	Actual	Target	YTD	Target
Answer call within 15 seconds	98%	90%	99%	90%
Answer call within 40 seconds	100%	99%	100%	99%

Objective 2: NFPA Call Processing Standards

Meet or exceed National Fire Protection Association (NFPA) standards for call processing for fire and medical calls for service.

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

- A. **Fire Calls:** NFPA standard call for 90% of calls shall be processed within 64 seconds, and 95% of calls shall be processed in 106 seconds. WCC telecommunicators implementing enhanced dispatching tools and work flows, US Digital Design Alerting System, Pre-Alert implementation, are currently meeting and exceeding expectations in this standard.

	2023	2024	2024	2025
Performance Measures:	Actual	Target	Estimate	Target
Fire Calls (64 seconds)	95%	90%	95%	90%
Fire Calls (106 seconds)	100%	95%	100%	95%

- B. **EMS Calls:** NFPA standards say 90% of calls shall be processed within 90 seconds, and 99% of calls shall be processed within 120 seconds. WCC telecommunicators implementing enhanced dispatching tools and work flows, US Digital Design Alerting System, Pre-Alert implementation, are currently meeting and exceeding expectations in this standard.

	2023	2024	2024	2025
Performance Measures:	Actual	Target	Estimate	Target
EMS Calls (90 seconds)	95%	90%	95%	90%
EMS Calls (120 seconds)	100%	99%	100%	95%

Finance Pillar: Retention of Employees

Objective 3: Apply operational efficiencies to Improve Hiring and Retention

Highlights/Initiatives:

- The compensation adjustments made in 2023, as well as the improved culture of WCC, have attracted better candidates including several lateral transfers from other departments.
- Continued aggressive hiring timelines and attempting to hire all of our vacancies when able, depending on applicant pool.
- Revamped hiring process to include a smaller panel and longer face-to-face interviews with candidates. Organizational focus on hiring for culture fit first, then training for skill.
- Continuing to work closely with the Department of Administration to increase the visibility of hiring requisitions.
- Began step increases for new hire dispatchers based on competency blocks and training progression. While in training, employees receive four 3% raises based on different competencies completed.
- Adjusted on-the-job training to now include training phones and radio simultaneously, rather than one position at a time. This adjustment has reduced total training hours per trainee.
- Shift differential for hard-to-fill hours remains in place. This has aided in securing telecommunicator coverage throughout the year during off-hours, holidays, and weekends. This shift differential also helps to spread experienced dispatchers across all three shifts.

Position Summary	2021	2022	2023 Jan - July	2023 Aug - Dec	2024 YTD
Total Budgeted Positions (a)	48	48	48	48	47
Deployable Dispatchers (Beginning of Year)(b)	39.4	32.0	28.0	32.0	38.0
Total Number Hired	11	23	6	8	7
Total Employment Separations	18	22	5	1	4
Annual Position Gain/(Loss)	(7)	1	1	7	3

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

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

Communication Center Operations

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	60.63	61.93	61.93	59.93	(2.00)
General Government	\$0	\$734,887	\$895,317	\$597,556	(\$137,331)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$180,770	\$205,495	\$211,091	\$217,205	\$11,710
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$83,113	\$35,000	\$72,696	\$454,153	\$419,153
County Tax Levy (Credit)	\$6,644,781	\$6,640,964	\$6,640,964	\$7,065,897	\$424,933
Total Revenues	\$6,908,664	\$7,616,346	\$7,820,068	\$8,334,811	\$718,465
Personnel Costs	\$4,870,165	\$6,131,957	\$6,086,317	\$6,275,256	\$143,299
Operating Expenses	\$948,458	\$1,008,834	\$946,649	\$1,155,409	\$146,575
Interdept. Charges	\$452,672	\$475,555	\$470,134	\$484,993	\$9,438
Fixed Assets	\$0	\$0	\$165,802	\$419,153	\$419,153
Total Expenditures	\$6,271,295	\$7,616,346	\$7,668,902	\$8,334,811	\$718,465
Rev. Over (Under) Exp.	\$637,369	\$0	\$151,166	\$0	\$0

Program Highlights

General government revenue is decreased by \$137,300 primarily due to the removal of the Wisconsin Department of Military Affairs/ Office Emergency Communications (DMA/OEC) funding from the Public Safety Answering Point (PSAP) Grant that was budgeted at \$123,800 in 2024. In addition, \$381,100 of American Rescue Plan Act (ARPA) funding is removed to cover the cost of the compensation study impact and replaced with \$367,600 in Shared Revenue. Charges for services increase by \$11,700, reflecting an increase in costs to continue for computer aided dispatch (CAD) and related systems operations and support charges, a portion of which is distributed to partner municipalities as an annual fee.

General Fund balance of \$454,200 is budgeted for continued use of unplanned emergency equipment replacement items of \$35,000 and CAD system updates within the Communications Center budgeted at \$419,000. If PSAP grant funding is awarded, the department will seek to use those funds in lieu of fund balance.

Personnel costs are budgeted to increase by \$143,300 due to cost to continue. This is partially offset by the unfunding of 1.00 FTE Communication Center Supervisor and two 0.50 FTE Telecommunicators. Funding for one overfilled telecommunicator is also removed. Overfill positions will still be authorized as the need to maintain coverage during periods of high turnover arise.

Operating expenses increase by \$146,600 primarily due to \$62,000 budget increase for the implementation of a phone line software that will aid in routing and triage of non-emergency calls, which the department projects will free up staff time to focus on emergency tasks. In addition, there is a \$52,000 increase for quality assurance software and \$17,000 for support of recorder software. Interdepartmental charges see an increase of \$9,400, primarily due to increases in End User Technology Fund (EUTF) charges.

Communication Center Operations (cont.)

Based on prior County Board action (2004-2024), General Fund Balance of \$5,000,000 has been assigned through the budgetary processes for funding future equipment and software replacement at the dispatch center from 2004-2024 (except for desktop computers already in the replacement plan). The Waukesha County Department of Administration will reserve an additional \$350,000 of General Fund Balance each year as part of a five-year plan through 2029 for this purpose.

Below is a listing of dispatch center equipment replacement projects budgeted with reserved funds through the 2014-2025 Budgets.

- In 2014, \$900,000 was budgeted for radio console equipment as part of a capital project and \$48,000 was budgeted to reconfigure the Dispatch Center to accommodate 2 additional positions – should the need arise.
- In 2015, \$48,000 was budgeted to reconfigure the Dispatch Center to accommodate 2 additional positions (4 total, including the 2 added in 2014) – should the need arise.
- In 2016, \$120,000 was budgeted to upgrade the CAD system software and \$48,000 was budgeted for a recording system upgrade and dispatch chair replacement.
- In 2017, \$48,000 was budgeted for a paging system upgrade and dispatch chair replacement
- In 2018, \$48,000 was budgeted for communications center equipment and replacements.
- In 2019, \$48,000 was budgeted for workstation and dispatch chair replacements, and educational/training equipment.
- In 2020, \$100,000 was budgeted for workstation replacements/upgrades to sit/stand motors and controls.
- In 2021, \$90,000 was budgeted for equipment in order to move forward with NextGeneration 9-1-1 capabilities and interconnection with statewide Emergency Services IP Network. The project is reimbursed at 60% and requires a 40% match of local funds.
- In 2022, there was no budgeted dispatch center equipment replacement.
- In 2023, \$45,000 has been budgeted to replace workstation monitors, dispatch chairs, and local match dollars as grant funding is sought to support replacement of the existing recording solution.
- In 2024, there is no budgeted dispatch center equipment replacement.
- In 2025, \$419,000 has been budgeted to update the CAD system within the Communications Center.

Participating Members

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

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

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

County: Sheriff's Department

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

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

Emergency Management

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	3.00	3.00	3.00	3.00	0.00
General Government	\$334,637	\$276,141	\$257,466	\$257,317	(\$18,824)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,677	\$0	\$8,288	\$7,788	\$7,788
Appr. Fund Balance	\$13,659	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$298,907	\$319,644	\$319,644	\$344,711	\$25,067
Total Revenues	\$652,880	\$595,785	\$585,398	\$609,816	\$14,031
Personnel Costs	\$325,403	\$345,914	\$353,864	\$368,118	\$22,204
Operating Expenses	\$234,949	\$166,405	\$164,523	\$161,913	(\$4,492)
Interdept. Charges	\$76,753	\$83,466	\$83,379	\$79,785	(\$3,681)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$637,105	\$595,785	\$601,766	\$609,816	\$14,031

Rev. Over (Under) Exp.	\$15,775	\$0	(\$16,368)	\$0	\$0
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Note: The Hazardous Materials Management and Disaster Management programs are merged into the Emergency Management program in the 2025 budget.

Program Highlights

Emergency Management is estimated to receive general government revenues from Emergency Management Performance Grant (EMPG), Emergency Planning and Community Right-to-Know Act (EPCRA), and the Hazmat Equipment Grants. State law requires submission of hazardous materials planning and inventory administration fees to Wisconsin Emergency Management. General government revenues decrease by 6.8%, or \$18,800, due to a 10% decrease in awarded EMPG revenues. EPCRA grant revenue will remain flat in 2025. Other revenue is budgeted at \$7,800 for pass through revenues given to the City of Waukesha for contracted hazmat services.

Personnel costs increase by \$22,200 with adjustments to health care selection and cost to continue. Operating expenses decreased \$4,500 due to lower expenses booked against EMPG revenues. Interdepartmental charges decreased by \$3,700 due to a decrease in the vehicle replacement charge.

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

Objective 1: Emergency Management Activities and Participation

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

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

	2023	2024	2024	2025
Performance Measures:	Actual	Target	Estimate	Target
Participate in 1 regional or statewide exercise	1	1	3	1
Complete one county led HSEEP exercise	2	1	1	1
Complete 32 hours of training per staff (96)	96	96	96	96
Conduct 6 outreach activities through various formats, with one related to tornado and severe weather	9	9	9	6
Participate in one statewide or regional WebEOC drill	1	1	1	1
Update all of Comprehensive Emergency Management Plan	1	1	1	1
Attend at least 8 scheduled region meetings	10	10	9	10
Prepare Integrated Preparedness Plan	1	1	1	1

*Homeland Security Exercise and Evaluation Program

**Grant minimum on requirement work plan is six outreach activities

***WebEOC is an incident management software platform used by state and county emergency management offices

Objective 2: Hazardous Material Preparedness

Carry out the functions and duties of the Federal Emergency Planning and Community Right to Know Act (EPCRA) and Wisconsin Statute sections 323.60 through 323.72 pertaining to hazardous material preparedness, response, and recovery. (Hazardous Materials Management). Revenue amounts of \$7,788 listed in the budget account for estimated hazmat response billing to the responsible parties of hazardous material spills. The hazmat response team contract with the City of Waukesha and Comprehensive Emergency Response Plan approved by the Local Emergency Planning Committee identifies this invoicing process and expense reimbursement to the City of Waukesha Fire Department.

The chart identifies the number of facilities that submitted tier two hazardous materials inventory reports and the number of off-site emergency response plans the Office of Emergency Management either created for new facilities or updated for existing facilities. The final row of the chart indicates the number of hazardous material incidents reported to Emergency Management. The target columns represent projected number of events per year.

	2023	2024	2024	2025
Performance Measures:	Actual	Target	Estimate	Target
Number of Tier 2 Reports Received*	400	390	424	407
Number of Planning Facilities	172	172	182	176
Number of Plans Updated	33	37	39	38
Number of Plans Created	10	7	4	5
Number of Hazmat Incidents Reported	214	230	147	200

* Tier two reports are hazardous chemical inventory reports filed annually by any facility, private or public, that has 10,000 pounds or more of any federal Environmental Protection Agency (EPA) identified hazardous substance or an amount greater than 500 pounds or the designated threshold planning quantity (whichever is lower) of an EPA identified extremely hazardous substance. Reports are sent to Waukesha County Emergency Management, Wisconsin Emergency Management, and to the local police and fire departments.

Fund Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$86	\$86	\$0	(\$86)	-100.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$933,501	\$952,440	\$957,707	\$1,003,096	\$50,656	5.3%
Interdepartmental	\$527,272	\$537,334	\$517,309	\$553,572	\$16,238	3.0%
Other Revenue	\$0	\$0	\$13,090	\$0	\$0	N/A
Appr. Fund Balance (a)	\$837,283	\$820,598	\$795,599	\$783,299	(\$37,299)	-4.5%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,298,056	\$2,310,458	\$2,283,791	\$2,339,967	\$29,509	1.3%
Expenditures						
Personnel Costs	\$686,545	\$747,747	\$733,673	\$769,684	\$21,937	2.9%
Operating Expenses	\$990,645	\$1,090,277	\$1,112,514	\$1,127,775	\$37,498	3.4%
Interdept. Charges	\$143,361	\$148,403	\$149,579	\$158,072	\$9,669	6.5%
Fixed Assets (Memo) (c)	\$124,273	\$50,000	\$0	\$50,000	\$0	0.0%
Total Expenditures	\$1,820,551	\$1,986,427	\$1,995,766	\$2,055,531	\$69,104	3.5%
Rev. Over (Under) Exp. (b)	\$477,505	\$324,031	\$288,025	\$284,436	(\$39,595)	-12.2%

Position Summary (FTE)

Regular Positions	5.50	5.70	5.70	5.70	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.03	0.04	0.04	0.06	0.02
Total FTEs	5.53	5.74	5.74	5.76	0.02

(a) Appropriated fund balance includes:

Program	Item	2023 Actual	2024 Budget	2024 Est.	2025 Budget	\$ Bud Change
General Radio	General Radio Operations Depreciation	\$60,227	\$60,227	\$60,227	\$65,690	\$5,463
General Radio	Phase In of Motorola Support Charges	\$181,884	\$84,081	\$84,081	\$65,100	(\$18,981)
Equipment Replacement	Equipment Replacement Depreciation	\$586,364	\$559,542	\$534,543	\$536,105	(\$23,437)
General Radio	Reduction of Revenues from MKE Core Payment	\$0	\$80,765	\$80,765	\$83,189	\$2,424
General Radio	Phase in of PPA position	\$0	\$33,215	\$33,215	\$33,215	\$0
General Radio	Compensation study	\$0	\$2,768	\$2,768	\$0	(\$2,768)
All	Carryovers	\$8,808	\$0	\$0	\$0	\$0
Total Radio Services Fund Balance		\$837,283	\$820,598	\$795,599	\$783,299	(\$37,299)

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

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

Major Departmental Strategic Plan Objectives

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

Objective 1: Radio System Performance

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Percent of time the system is available overall (reliability)	100.0%	99.9%	99.9%	99.9%
Percent of time the system has unimpaired coverage(performance)	98.2%	98.3%	98.5%	98.5%

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

Objective 2: Radio Programming

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

- Radio Services is responsible for programming all radios on the Waukesha County trunked system.
- Users work with Radio Services to develop a custom programming template reflecting each agency’s needs.
- Since 2009, radios have been converted to “Advanced System Key” to enhance security and prevent tampering.
- Digital system augments security by adding military-grade authentication to prevent hacking from illegal radios.

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

Agency:	2023 Actual	2024 Year to Date	2024 Estimate	2025 Target
County	66	26	50	75
In-County Municipal	581	351	450	500
Out-of-County	56	85	100	60
Total	703	462	600	635

(a) 2024 and 2025 totals may be higher than estimated dependent on participation in Wisconsin Public Safety Network (WiPSN).

General Radio Operations

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.41	5.54	5.54	5.76	0.22
General Government	\$0	\$86	\$86	\$0	(\$86)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$933,501	\$952,440	\$957,707	\$1,003,096	\$50,656
Interdepartmental	\$261,223	\$263,303	\$243,277	\$269,136	\$5,833
Other Revenue	\$0	\$0	\$13,090	\$0	\$0
Appr. Fund Balance	\$242,534	\$261,055	\$261,056	\$247,193	(\$13,862)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,437,258	\$1,476,884	\$1,475,216	\$1,519,425	\$42,541
Personnel Costs	\$686,545	\$747,747	\$733,673	\$769,684	\$21,937
Operating Expenses	\$456,553	\$555,734	\$577,971	\$591,669	\$35,935
Interdept. Charges	\$143,361	\$148,403	\$149,579	\$158,072	\$9,669
Fixed Assets (Memo) (a)	\$124,273	\$25,000	\$0	\$25,000	\$0
Total Expenditures	\$1,286,459	\$1,451,884	\$1,461,223	\$1,519,425	\$67,541
Rev. Over (Under) Exp.	\$150,799	\$25,000	\$13,993	\$0	(\$25,000)

(a) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2024 and 2025 budgets include \$25,000 for unanticipated radio replacements.

Program Highlights

Charges for services increases by \$50,700 due to an increase of \$33,600 in Motorola support charges and a \$26,000 increase in land lease revenues due to the addition of Verizon at the Northview facility. Interdepartmental revenues increase \$5,800 due to increased trunked radio charges to departments for usage. Fund balance decreases by \$13,900 mostly due to phasing in the P25 system and ongoing phase in of the Genesis/Cirrus system by \$19,000, offset by decreased fund balance to cover depreciation by \$5,500.

Personnel costs increases by \$21,900 due to cost to continue and 0.22 FTE increase in Overtime costs. Operating expenses increase by \$35,900, primarily due to \$50,000 in network monitoring and system reporting software maintenance costs, which are offset by \$5,700 in lower pass through costs for Motorola parts available for resale to outside vendors.

Equipment Replacement

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 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 (a)	\$266,049	\$274,031	\$274,032	\$284,436	\$10,405
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (b)	\$594,749	\$559,543	\$534,543	\$536,106	(\$23,437)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$860,798	\$833,574	\$808,575	\$820,542	(\$13,032)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$534,092	\$534,543	\$534,543	\$536,106	\$1,563
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets (Memo) (c)	\$0	\$25,000	\$0	\$25,000	\$0
Total Expenditures	\$534,092	\$534,543	\$534,543	\$536,106	\$1,563
Rev. Over (Under) Exp.	\$326,706	\$299,031	\$274,032	\$284,436	(\$14,595)

- (a) Amounts charged back as lease charges to departments provides a sinking fund to build up Radio Services Fund Balance reserves planned for over a ten-year replacement period. This allows for funds to be available for necessary and timely replacements.
- (b) Radio Services Fund balance is appropriated to offset the depreciation on the Trunked Radio System.
- (c) Total expenditures exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with existing fund balance and are included in the department's fixed asset request. Fixed assets in the 2024 and 2025 budgets include unplanned equipment replacement of \$25,000.

Program Highlights

Revenues continue the accumulation of funds for county departments to be used as a user equipment replacement fund. Interdepartmental revenues from equipment fund replacement charges increase by \$10,400 due to the costs associated with the replacement of inventories that have reached the end of useful life.

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

Activity – Radio Replacement Charges

Department	2024 # of Radios (a)	2025 # of Radios (a)	2024 Budget (a)	2025 Budget (a)	\$ Change
Public Works	124	115	\$51,979	\$53,538	\$1,559
Parks & Land Use	84	83	\$36,677	\$37,777	\$1,100
Sheriff	306	305	\$152,275	\$156,843	\$4,568
Public Works - Central Fleet	7	7	\$2,537	\$2,613	\$76
Medical Examiner	6	6	\$3,819	\$3,933	\$114
Emerg. Prep – Emerg. Mgmt.	3	3	\$1,828	\$1,883	\$55
Emerg. Prep - Radio Services	9	9	\$5,605	\$5,773	\$168
Emerg. Prep - Comm. Center	29	29	\$12,730	\$13,112	\$382
Health & Human Services	11	11	\$6,142	\$6,326	\$184
Airport	1	9	\$439	\$2,638	\$2,199
Total (b)	580	577	\$274,031	\$284,436	\$10,405

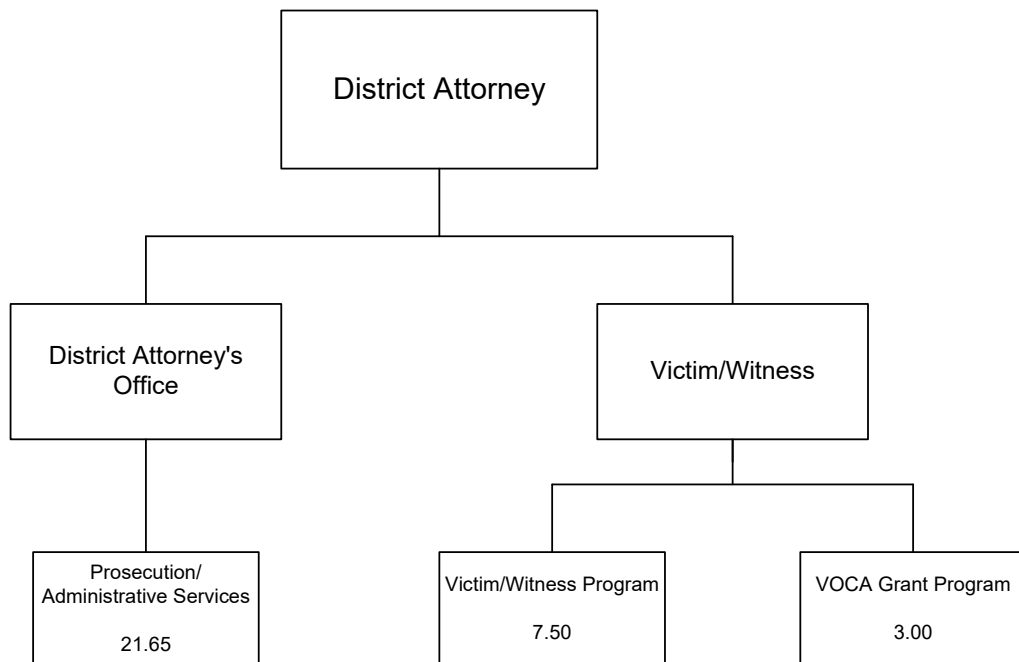
- (a) Radio replacement charges are based on a % of the retail replacement cost for each radio. Annual charges vary from \$288-\$630 per radio, based on model and features.
- (b) Total replacement charges do not include \$2,800 in charges to Waukesha County Technical College.

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District Attorney

DISTRICT ATTORNEY'S OFFICE

FUNCTION / PROGRAM CHART



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

The Victim/Witness Assistance Program provides advocacy, information, referral, and trauma-informed support to citizens and law enforcement officers of Waukesha County who have been victims of or witnesses to crimes, as mandated under the Wisconsin Constitution and Chapter 950 of the Wisconsin Statutes. Victim/Witness staff and volunteers maintain continuous contact with victims and witnesses to ensure compliance with victims' rights, provide updates about case progress, assist victims and witnesses in participating in the justice system, and to offer resources and referrals that enable victims to maintain their safety and recover from the harmful impacts of crime.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
District Attorney - General Fund						
Revenues	\$1,166,267	\$1,575,616	\$1,586,763	\$1,068,806	(\$506,810)	-32.2%
County Tax Levy	\$2,182,854	\$2,296,790	\$2,296,790	\$2,396,790	\$100,000	4.4%
Expenditures	\$3,325,344	\$3,872,406	\$3,850,920	\$3,465,596	(\$406,810)	-10.5%
Rev. Over (Under) Exp.	\$23,777	\$0	\$32,633	\$0	\$0	N/A
District Attorney - Special Purpose Grant Fund (ARPA)						
Revenues	\$545,325	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$545,325	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$1,711,592	\$1,575,616	\$1,586,763	\$1,068,806	(\$506,810)	-32.2%
County Tax Levy	\$2,182,854	\$2,296,790	\$2,296,790	\$2,396,790	\$100,000	4.4%
Expenditures	\$3,870,669	\$3,872,406	\$3,850,920	\$3,465,596	(\$406,810)	-10.5%
Rev. Over (Under) Exp.	\$23,777	\$0	\$32,633	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	41.00	36.53	36.53	32.15	(4.38)	
Extra Help	0.25	0.56	0.56	0.00	(0.56)	
Overtime	0.00	0.01	0.01	0.00	(0.01)	
Total	41.25	37.10	37.10	32.15	(4.95)	

Statement of Purpose

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Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$828,541	\$1,255,011	\$1,199,425	\$587,374	(\$667,637)	-53.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$111,085	\$105,000	\$108,302	\$95,000	(\$10,000)	-9.5%
Interdepartmental	\$182,737	\$188,125	\$181,338	\$200,921	\$12,796	6.8%
Other Revenue	\$25,784	\$19,330	\$20,330	\$17,361	(\$1,969)	-10.2%
Apr. Fund Balance (a)	\$18,120	\$8,150	\$77,368	\$168,150	\$160,000	1963.2%
County Tax Levy (Credit)	\$2,182,854	\$2,296,790	\$2,296,790	\$2,396,790	\$100,000	4.4%
Total Revenue Sources	\$3,349,121	\$3,872,406	\$3,883,553	\$3,465,596	(\$406,810)	-10.5%
Expenditures						
Personnel Costs	\$2,504,495	\$3,021,557	\$2,945,334	\$2,644,858	(\$376,699)	-12.5%
Operating Expenses	\$484,574	\$516,576	\$570,535	\$486,939	(\$29,637)	-5.7%
Interdept. Charges	\$336,275	\$334,273	\$335,051	\$333,799	(\$474)	-0.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,325,344	\$3,872,406	\$3,850,920	\$3,465,596	(\$406,810)	-10.5%
Rev. Over (Under) Exp.	\$23,777	\$0	\$32,633	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	34.00	36.53	36.53	32.15	(4.38)
Extra Help	0.25	0.56	0.56	0.00	(0.56)
Overtime	0.00	0.01	0.01	0.00	(0.01)
Total FTEs	34.25	37.10	37.10	32.15	(4.95)

(a) Fund balance appropriation includes:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Six-year office furniture replacement plan	\$12,000	\$0	\$0	\$0
Opioid settlement funding allocation	\$0	\$0	\$0	\$160,000
Prior Year Donations for Courthouse Facility Dog	\$6,120	\$8,150	\$8,150	\$8,150
Justice Premiere Software Implementation	\$0	\$0	\$48,319	\$0
Contingency Fund Transfer	\$0	\$0	\$16,729	\$0
Purchase Ord. and Carryovers from prior year	\$0	\$0	\$4,170	\$0
Total Fund Balance Appropriation:	\$18,120	\$8,150	\$77,368	\$168,150

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective 1: Timely Notification

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

Number of citizens and officers notified of cancellations and resulting cost savings.

Performance Measure:	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Officer cancellations	4,892	4,507	3,500	4,500
Civilian cancellations	3,065	2,518	4,000	3,000
Total cancellations*	7,957	7,025	7,500	7,500
Estimated cost avoidance	\$437,635	\$386,375	\$412,500	\$412,500

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

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

Objective 2: Bail Forfeitures

The District Attorney's Office vigorously prosecutes bail forfeitures to recover some of the losses incurred when offenders fail to appear for court. Failures to appear cause significant expense for the Sheriff's Department, the District Attorney, and for the Courts. Prosecuting bail forfeitures acts as a deterrent to other offenders and improves safety by increasing offender accountability. The District Attorney's Office receives as revenue 20% of the most recent year's interest on these bail forfeitures – in 2023, the County collected \$21,807 in interest and \$63,900 in principal, a total of \$85,707 in revenue to the County related to bail forfeitures.

The District Attorney's Office does not control the amount of principal or interest collected by the County for these bail forfeitures and does not set the amount of revenue allotted to our office for these efforts. Revenue allocated to the DA's Office for bail forfeiture interest has decreased from \$49,100 in 2013 to \$4,361 for 2025. This is an 91% decrease over the last 11 years.

Finance Pillar: Protect Taxpayer's Investments

Objective 3: Case Resolution

Achieve case resolutions that maintain community safety and perpetrator accountability, assure fair outcomes, and avoid the high cost and risk of jury trials.

Number of adult criminal cases resolved without jury trials:

Performance Measure:	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Adult criminal cases resolved with plea agreements or other methods*	6,204	5,841	5,500	5,500

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

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

Objective 4: Restitution Procedures

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

Up-Front Collection of Restitution

The DA’s Office collects restitution owed to crime victims at the beginning of a case as a condition of plea agreements in order to reduce the hardship individuals experience due to the crime and to help restore financial well-being in a timely fashion, rather than after disposition of a case or during extended supervision.

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

Performance Measure:	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Restitution Collected	\$676,565	\$917,174	\$700,000	\$750,000

Assistance with Court-Ordered Restitution

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

Number of restitution hearings held:

Performance Measure:	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Restitution Hearings Held	104	113	110	100

There were 173 restitution hearings held in 2016, the year before the Restitution Specialist position was created.

In 2023, there were 113 restitution hearings - a 35% decrease. Many of these hearings are called but then immediately resolved when the victim appears with thorough documentation.

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

Prosecution / Administrative Services

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	22.75	24.59	24.59	21.65	(2.94)
General Government	\$242,013	\$467,418	\$467,418	\$125,000	(\$342,418)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$111,085	\$105,000	\$108,302	\$95,000	(\$10,000)
Interdepartmental	\$182,737	\$188,125	\$181,338	\$200,921	\$12,796
Other Revenue	\$13,491	\$13,000	\$13,000	\$13,000	\$0
Appr. Fund Balance	\$12,000	\$0	\$69,218	\$0	\$0
County Tax Levy (Credit)	\$1,853,455	\$1,956,437	\$1,956,437	\$2,034,578	\$78,141
Total Revenues	\$2,414,781	\$2,729,980	\$2,795,713	\$2,468,499	(\$261,481)
Personnel Costs	\$1,599,275	\$1,949,665	\$1,918,632	\$1,722,720	(\$226,945)
Operating Expenses	\$470,946	\$482,750	\$543,309	\$449,213	(\$33,537)
Interdept. Charges	\$301,097	\$297,565	\$298,158	\$296,566	(\$999)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,371,318	\$2,729,980	\$2,760,099	\$2,468,499	(\$261,481)
Rev. Over (Under) Exp.	\$43,463	\$0	\$35,614	\$0	\$0

Program Highlights

General government revenues reflect continuation of funding for a Violence Against Women Act (VAWA) STOP grant, based on anticipated receipts in the program of \$125,000. The decrease in General Government revenue is due to the SMART grant ending in September of 2024 and American Rescue Plan Act (ARPA) funding that is no longer available.

Charges for services decrease \$10,000 for copy fees, based on a change in the method of sharing discovery with defense attorneys that the District Attorney's Office anticipates making as part of their effort to become paperless.

Interdepartmental revenue increases \$12,800. This is due to an increase in salary and benefit costs for one special drug prosecutor position funded by a grant in the Sheriff's Department and a \$4,250 increase of revenue from HHS – Criminal Justice Collaborating Council (CJCC) which funds a Pre-trial Diversion Coordinator grant position.

Personnel costs decrease by \$226,900 due to a 0.38 FTE Administrative Assistant associated with the SMART grant sunsetting, a decrease of 0.56 FTE Temp Extra Help for a jail call position, and the sunsetting of a Sr. Administrative Specialist and a Special Prosecutor related to the sixth criminal court.

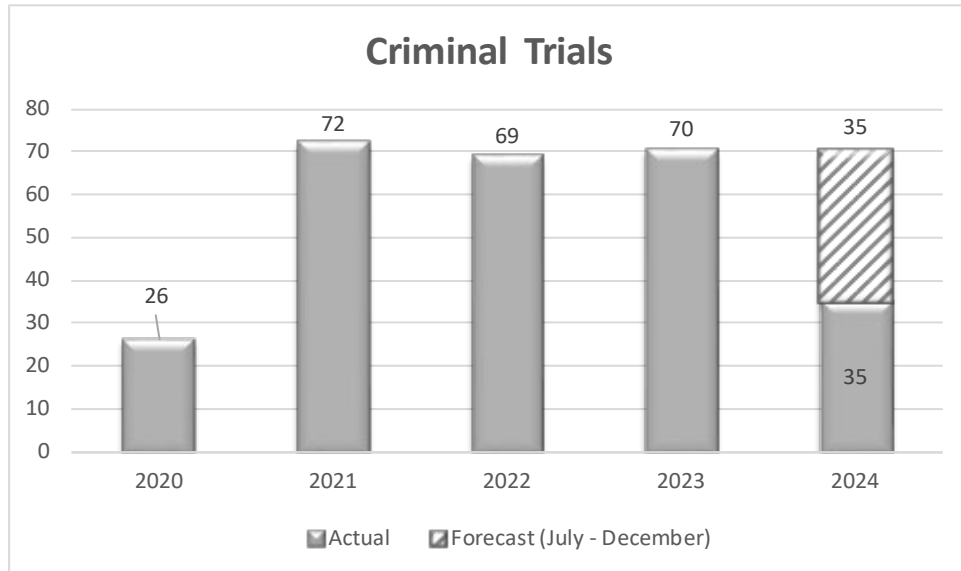
Operating expenses decrease by \$33,500. This is primarily related to a decrease in expenses for continuing the SMART Prosecution grant, which includes a prosecutor and other operating costs.

Interdepartmental charges decrease \$1,000 primarily due to decreases in Microsoft Licensing.

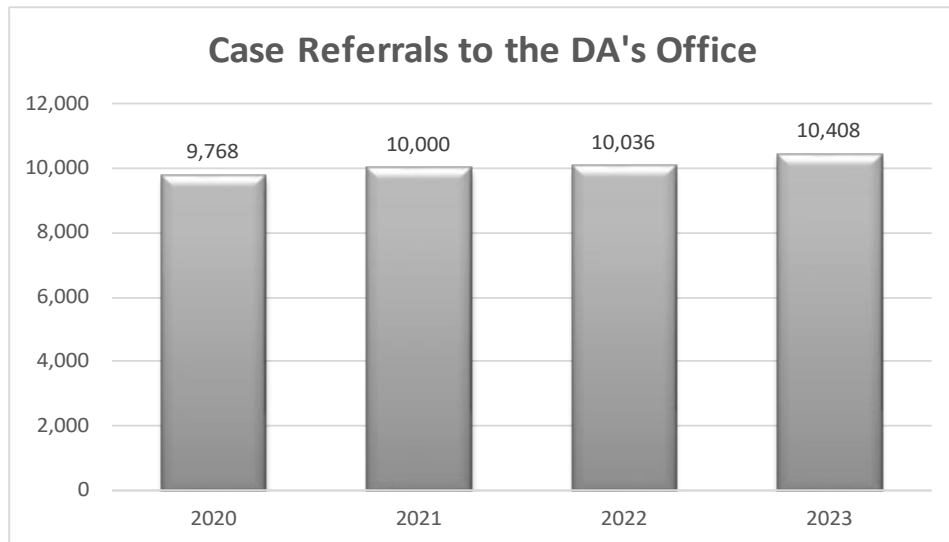
Prosecution / Administrative Services (Continued)

Activities

There were 69 criminal trials handled by prosecutors in 2022 and 70 in 2023. There have been 35 criminal trials as of June 2024. The office made a significant effort to catch up with the COVID-19 backlog in 2021 and 2022. Additionally, the increase in case referrals and serious cases has continued for the last several years, fueling these unprecedented trial numbers.

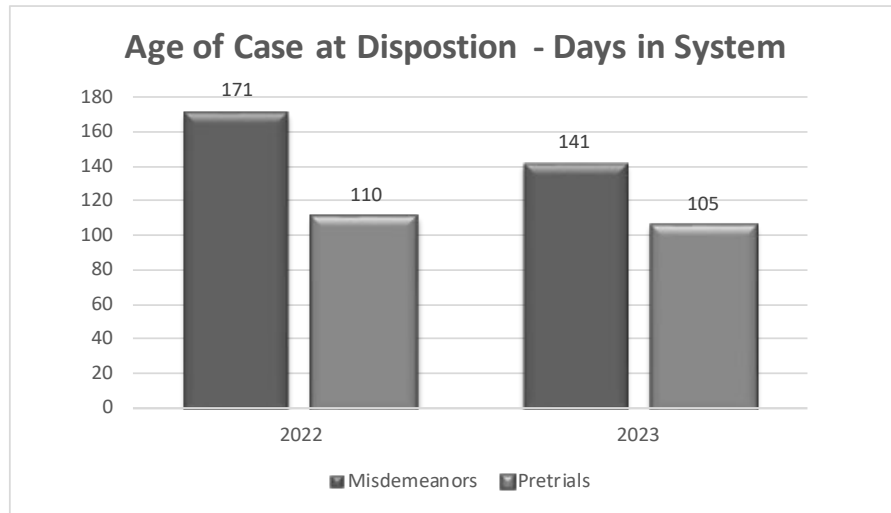


Referrals for all case types have increased over the last few years, from 8,818 new referrals in 2019 to 10,408 in 2023.



Prosecution / Administrative Services (Continued)

The District Attorney’s Office is involved in Evidence Based Decision Making (EBDM) efforts to improve the criminal justice system for all participants. The EBDM Case Processing Workgroup has reduced the time it takes for cases to progress through the justice system with the Pre-Trial Conference (PTC) program. The DA’s Office selects misdemeanor, victimless cases for the program, and those defendants meet with the prosecutor immediately before Court to attempt to reach a resolution. Pre-Trial Conference cases are taking fewer days on average to process than cases handled in the traditional manner, saving time and the number of hearings that need to be held.



Cases going through the Pretrial Conference program in 2023 took 36 fewer days to resolve, on average, than misdemeanor cases going through the system in the traditional manner.

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.50	8.51	8.51	7.50	(1.01)
General Government	\$272,809	\$438,593	\$470,257	\$361,543	(\$77,050)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$12,293	\$6,330	\$7,330	\$4,361	(\$1,969)
Appr. Fund Balance	\$6,120	\$8,150	\$8,150	\$168,150	\$160,000
County Tax Levy (Credit)	\$329,399	\$340,353	\$340,353	\$197,570	(\$142,783)
Total Revenues	\$620,621	\$793,426	\$826,090	\$731,624	(\$61,802)
Personnel Costs	\$611,286	\$741,519	\$703,973	\$667,329	(\$74,190)
Operating Expenses	\$4,543	\$21,565	\$16,587	\$31,201	\$9,636
Interdept. Charges	\$28,524	\$30,342	\$30,342	\$33,094	\$2,752
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$644,353	\$793,426	\$750,902	\$731,624	(\$61,802)
Rev. Over (Under) Exp.	(\$23,732)	\$0	\$75,188	\$0	\$0

Program Highlights

General government revenue decreases due to the termination of American Rescue Plan Act (ARPA) revenue to cover the cost of a 1.00 FTE Victim Witness Specialist for the sixth criminal court in 2024. The Victim Witness reimbursement revenue is budgeted at 50% of budgeted expenditures for 2025. This reimbursement is sum-certain statewide funding that varies depending upon request levels submitted by Victim/Witness Assistance programs throughout the State, and on funding available to the State from offender surcharges and other sources.

Bail forfeiture interest decreases by \$2,000 and general donation accounts reflect a combined decrease based on anticipated receipts. Fund balance of \$168,150 is included for \$160,000 in opioid settlement funding awarded to the department, as well as \$8,150 for facility dog donations received previously (and an actual balance of \$12,000 of donations/grants the program has as of June after deducting expenses). Tax levy decreases by \$142,800 and shifts to cover decrease grant funding in the VOCA program.

Personnel costs include the cost to continue 7.50 FTE. Operating costs increase \$9,600 due to partially transferring costs previously covered by the VOCA grant program. Interdepartmental costs increase \$2,800 due to End User Technology Fund (EUTF) charges.

Activities

Victim Assistance provided more than 38,370 informational contacts to crime victims and witnesses on charged cases alone during 2023 – an increase of more than 8,050 contacts from 2022. This included at least 17,801 phone contacts and more than 2,287 in-person meetings and instances of court accompaniment. This number does not include individuals who called the office or came in for assistance related to crimes that were not charged, assistance with restraining orders, or contacts with victims for incidents that later developed into charges. It also does not include some multiple phone calls and visits by the same individual, or calls on behalf of victims to social workers, law enforcement, or other agencies.



Since December of 2020, Pepper the Victim Assistance Dog has helped more than 300 victims. Services have included accompanying children and adults to court while they testified and gave victim impact statements, meeting with victims during trial preparation with prosecutors, and escorting victims to tour the courtroom. Pepper sits with victims of child abuse and sexual assault when they must view their interview videos before trial.

Victim Assistance has raised more than \$38,000 to date to achieve this amazing program at no cost to the County. Funds have been used to purchase the dog and obtain custom training, all gear and equipment, food, medical expenses, and grooming costs. Victim Assistance also designed custom Pepper activity books that explain court procedures, and small stuffed versions of Pepper for children to keep as a memento and comfort item.

VOCA Grant/Program

Program Description

Mobile Victim Assistance professionals provide 24-hour crisis response and trauma-informed services to victims at the scene of the crime, at the request of law enforcement. Victims receive emotional support, information about the criminal justice system, and referrals to community resources. A Sensitive Crimes Specialist is also funded through the grant to provide victim assistance services and advocacy. Additionally, the VOCA programs include a Restitution Specialist that assists victims to document restitution and reduce the likelihood of contested requests.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	3.00	(1.00)
General Government	\$313,719	\$349,000	\$261,750	\$100,831	(\$248,169)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$164,642	\$164,642
Total Revenues	\$313,719	\$349,000	\$261,750	\$265,473	(\$83,527)
Personnel Costs	\$293,934	\$330,373	\$322,729	\$254,809	(\$75,564)
Operating Expenses	\$9,085	\$12,261	\$10,639	\$6,525	(\$5,736)
Interdept. Charges	\$6,654	\$6,366	\$6,551	\$4,139	(\$2,227)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$309,673	\$349,000	\$339,919	\$265,473	(\$83,527)
Rev. Over (Under) Exp.	\$4,046	\$0	(\$78,169)	\$0	\$0

Program Highlights

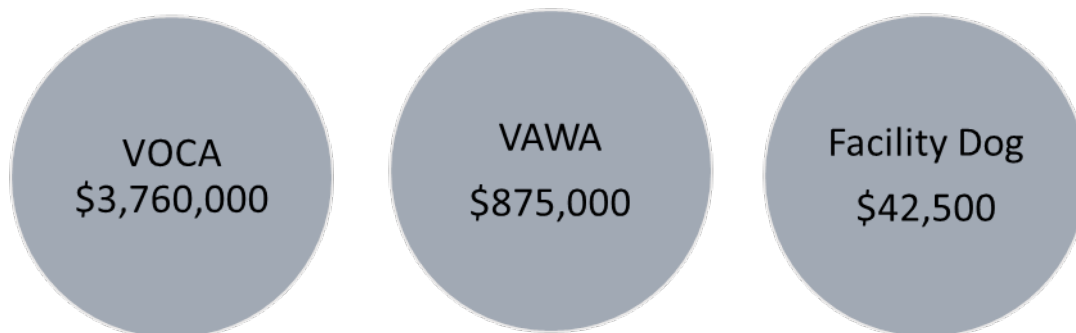
This program has historically been 100% reimbursable by federal funds passed through the state, and the VOCA grant has been used to fund positions, services, and staff development opportunities for victim assistance since 1995. In 2025, \$100,800 in funds were awarded to the department, a decrease of \$248,200 from the 2025 budget.

Of the 4.00 FTE's funded through VOCA, 1.00 FTE Victim Witness Counselor is being abolished for 2025. The remaining 3.00 FTE positions are to be funded through a combination of grant funds and tax levy, which increases by \$164,600. Operating costs decrease by \$5,700 to \$6,500 due to lower expenses associated with grant activities. Interdepartmental charges decrease \$2,200 to \$4,100, primarily due to \$2,000 in lower risk and insurance charges being charged against the grant and more of those costs remaining in the Victim Witness program.

VOCA Grant/Program (Continued)

Activities

The Victim Assistance Program pursues grant opportunities to fund services, equipment and training costs. Since 1993, direct services and emergency resources have been provided by grant-funded programs, including Mobile Victim Assistance, an additional Sensitive Crimes Specialist, support groups, and the Restitution Specialist. Grant funding has been achieved for education and training, safety equipment, and cell phones for all Victim Assistance staff. Grant funding also provides a prosecutor position for domestic violence cases, as well as special resources for these cases such as expert witness costs, witness intimidation research, and more. Finally, grant funding and donations have completely supported the Facility Dog program.



Grants have funded:

4.00 FTE Victim Witness positions
 1.00 FTE Prosecutor
 Emergency financial assistance for crime victims
 Furniture, computers and cell phones
 Staff training and development
 Indirect revenue
 Expert witness fees
 Witness intimidation investigation
 Facility dog, activity books and stuffed animals

More than 4.67 million dollars in grant funds obtained by the District Attorney's Office and Victim Witness Assistance Program to fill service gaps has been able to offset additional tax levy.

Special Purpose Grant Fund (ARPA): Addressing Courts Backlog

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.

pending 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.

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 468-473.)

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.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$545,325	\$0	\$0	\$0	\$0	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Apr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$545,325	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$449,374	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$88,365	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$7,586	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$545,325	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

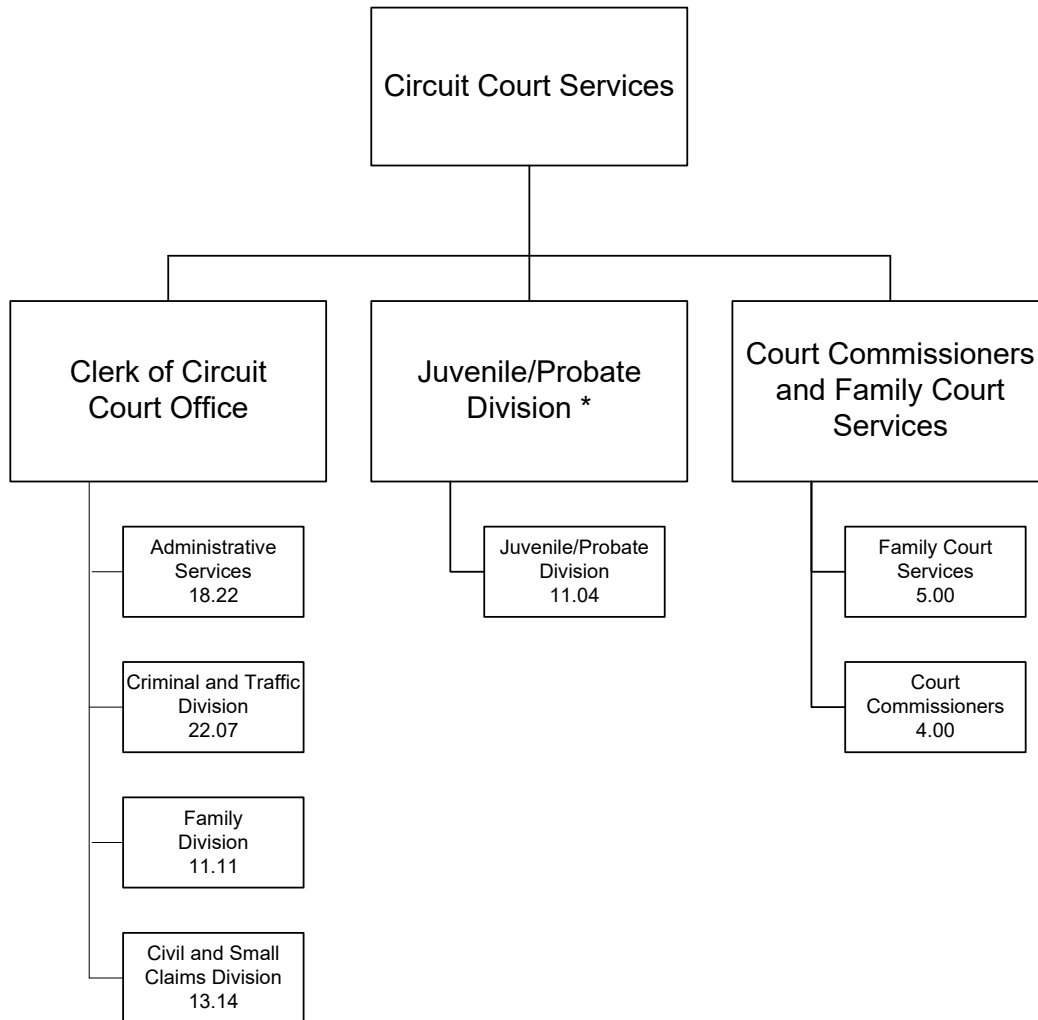
Position Summary (FTE)

Regular Positions	7.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	7.00	0.00	0.00	0.00	0.00

Circuit Court Services

CIRCUIT COURT SERVICES

FUNCTION / PROGRAM CHART



84.58 TOTAL FTE'S

* The Juvenile Court Office and the Probate Court Office were merged in January 2017 per the directive of the Deputy Chief Judge.

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

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget (a)	Estimate	Budget	Adopted Budget \$	%
Circuit Court Services - General Fund						
Revenues	\$4,410,915	\$4,883,279	\$5,134,451	\$5,043,947	\$160,668	3.3%
County Tax Levy	\$6,049,798	\$6,049,798	\$6,049,798	\$6,149,798	\$100,000	1.7%
Expenditures	\$10,057,694	\$10,933,077	\$10,803,884	\$11,193,745	\$260,668	2.4%
Rev. Over (Under) Exp.	\$403,019	\$0	\$380,365	\$0	\$0	N/A
Circuit Court Services - Special Purpose Grant Fund (ARPA)						
Revenues	\$560,139	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$560,139	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$4,971,054	\$4,883,279	\$5,134,451	\$5,043,947	\$160,668	3.3%
County Tax Levy	\$6,049,798	\$6,049,798	\$6,049,798	\$6,149,798	\$100,000	1.7%
Expenditures	\$10,617,833	\$10,933,077	\$10,803,884	\$11,193,745	\$260,668	2.4%
Rev. Over (Under) Exp.	\$403,019	\$0	\$380,365	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	84.50	81.00	81.00	81.00	0.00	
Extra Help	3.00	2.48	2.48	3.22	0.74	
Overtime	0.21	0.20	0.20	0.36	0.16	
Total	87.71	83.68	83.68	84.58	0.90	

Fund Purpose

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

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget (b)	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,943,836	\$2,337,429	\$2,527,201	\$2,512,097	\$174,668	7.5%
Fine/Licenses	\$462,127	\$500,250	\$503,250	\$500,250	\$0	0.0%
Charges for Services	\$1,319,991	\$1,498,600	\$1,476,000	\$1,498,600	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$624,164	\$512,000	\$593,000	\$533,000	\$21,000	4.1%
Appr. Fund Balance (a)	\$60,797	\$35,000	\$35,000	\$0	(\$35,000)	-100.0%
County Tax Levy (Credit)	\$6,049,798	\$6,049,798	\$6,049,798	\$6,149,798	\$100,000	1.7%
Total Revenue Sources	\$10,460,713	\$10,933,077	\$11,184,249	\$11,193,745	\$260,668	2.4%
Expenditures						
Personnel Costs	\$6,737,236	\$7,133,948	\$6,993,075	\$7,333,389	\$199,441	2.8%
Operating Expenses	\$1,609,492	\$1,910,027	\$1,950,707	\$1,964,863	\$54,836	2.9%
Interdept. Charges	\$1,710,966	\$1,889,102	\$1,860,102	\$1,895,493	\$6,391	0.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$10,057,694	\$10,933,077	\$10,803,884	\$11,193,745	\$260,668	2.4%
Rev. Over (Under) Exp.	\$403,019	\$0	\$380,365	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	81.00	81.00	81.00	81.00	0.00
Extra Help	3.00	2.48	2.48	3.22	0.74
Overtime	0.21	0.20	0.20	0.36	0.16
Total FTEs	84.21	83.68	83.68	84.58	0.90

(a) Fund balance appropriation includes:

Description	2023 Actual	2024 Budget	2024 Est.	2025 Budget
Extra Help Scanning	\$50,000	\$35,000	\$35,000	\$0
Purchase Orders and Carryovers from the Prior Year	\$10,797	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$60,797	\$35,000	\$35,000	\$0

Major Departmental Strategic Plan Objectives

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

Objective 1: Expand Functionality and Integration of Video Appearance Tools in Court Proceedings

Improve court and jail efficiency and overall security by reducing instances where defendants are physically transported from new secure courts addition jail areas and external facilities into courtrooms for appearances/hearings. Allow for legally appropriate and efficient remote appearances in court proceedings. Assess the functionality of various hardware-based and software-based video meeting tools to conduct virtual appearances with multiple remote parties, including case participants, witnesses, interpreters, various court requested service providers, and appointed counsel as appropriate.

Monitor and test updates for new features incorporated into the Zoom application supported by the state Circuit Court Automation Program (CCAP) system. Assess and implement features that benefit the courts system.

Below are the number of court events in which a video conference is used in Criminal/Traffic, Civil, Family and Juvenile Courts (as captured in CCAP).

Performance Measure:	2021 Actual	2022 Actual	*2023 Actual	*2024 YE Projection	*2025 Target
Criminal/Traffic Division Video Conference Events	19,096	4,276	3,437	3,175	3,100
Civil Division Video Conference Events	2,220	1,364	973	700	800
Family Division Video Conference Events	5,896	5,161	4,815	4,650	4,600
Juvenile/Probate Division Video Conference Events	2,807	2,259	2,077	2,000	2,000
Total	30,019	13,060	11,302	10,525	10,500

*Video conference events are significantly lower than 2020-2021 due to a return to in-person court appearances and changes in court calendar scheduling.

Finance Pillar: Protect taxpayer investment

Objective 2: Assess Performance of Internal and External Account Collection Options

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

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

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

Performance Measure:	2021 Actual	2022 Actual	2023 Actual	2024 YE Projection	2025 Budget
Family GAL Fees Paid by the County at Case Disposition	\$261,720	\$288,502	\$240,828	\$223,130	\$223,130
County GAL Fees Recovered Post Case Disposition	\$138,127	\$163,638	\$161,776	\$192,500	\$192,500
Recovery thru COC	\$0	\$0	\$0	\$0	\$0
Recovery thru DOA-C	\$1	\$1	\$1	\$1	\$1
Net Funds Advanced by County	\$123,593	\$124,864	\$79,052	\$30,630	\$30,630

Customer Service Pillar: High customer satisfaction

Objective 3: Solicit Input on Operations and Improvement from Customers and Business Partners

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

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

Performance Measure:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Jury In-Person and Online Surveys Received	265	714	1,074	1,081	1,050	1,050
Summons and Brochure Were Clear and Easy to Understand						
Strongly Agree / Agree	100%	99%	95%	98%	98%	98%
Strongly Disagree / Disagree	0%	1%	1%	1%	1%	0%
*Your Opinion Of Jury Services <u>Before</u> Serving?						
Excellent/Good	100%	91%	N/A	N/A	N/A	N/A
Poor	0%	9%	N/A	N/A	N/A	N/A
*Your Opinion Of Jury Services <u>After</u> Serving?						
Excellent/Good	99%	90%	N/A	N/A	N/A	N/A
Poor	1%	10%	N/A	N/A	N/A	N/A
*Your Overall Experience was better than Expected?						
Strongly Agree / Agree	N/A	N/A	83%	84%	84%	85%
Strongly Disagree / Disagree	N/A	N/A	1%	1%	1%	0%

*Jury questionnaire was updated in 2022 with Before Service and After Service questions replaced with Overall Experience question.

Administration Division	*2020 Actual	*2021 Actual	2022 Actual	2023 Actual	2024 YE Est.
Gross Annual Department Receipts	\$15,711,530	\$14,501,987	\$19,721,883	\$17,018,568	\$17,785,468
Total Receipt Transactions	47,296	53,271	52,443	52,055	56,596
E-payment Receipt Transactions	17,440	18,944	17,309	17,456	18,024
Gross E-payments Receipts (included above)	\$2,418,123	\$2,627,341	\$2,477,099	\$2,649,433	\$2,867,780
Total Disbursement Transactions	2,486	2,914	3,073	3,147	2,996
Net Sales by Credit Card	\$1,695,242	\$2,527,104	\$2,221,651	\$2,074,426	\$2,330,079
YE Funds Held in Trust (invested)/Ct. Order	\$52,387	\$52,440	\$2,980,640	\$0	\$0
Network Users Supported	114	126	128	112	112
Workstations/Printers/Scanners**	348	348	353	340	372

Jury Program	*2020 Actual	*2021 Actual	2022 Actual	2023 Actual	2024 YE Est.
Total # of Jury Trials Started	30	97	100	104	103
Total Jury Days	80	196	227	198	216
Total Questionnaires Returned	8,377	9,879	14,020	10,655	11,976
Total Questionnaires Returned Online	5,758	6,512	9,720	7,344	8,424
% of Questionnaires Returned Online	69%	66%	69%	69%	70%

Criminal & Traffic Division	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Felony Cases	1,866	1,053	1,958	1,982	1,934	2,129	2,020	1,866	1,860	1,986
Misdemeanor Cases	2,371	1,471	2,482	2,869	2,394	2,679	2,614	2,535	2,510	2,356
Criminal Traffic Cases	1,082	860	1,387	1,924	1,282	1,390	1,434	1,394	1,684	1,986
Traffic Cases	7,554	7,305	7,050	7,426	6,713	6,961	6,167	6,173	6,086	6,080
Forfeiture Cases	706	673	1,047	1,116	565	627	944	913	914	956
TOTAL CASES	13,579	11,362	13,924	15,317	12,888	13,786	13,179	12,881	13,054	13,364
	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
C/T Jury Trials Started	22		55		60		70		74	
C/T Jury Days	66		120		154		147		156	

Family Division	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Divorce/Legal Separation Cases	910	1,006	1,020	1,014	959	1,041	1,073	987	1,046	906
Paternity Cases	273	257	287	283	244	270	239	273	260	254
Other Family Cases	241	217	271	265	267	265	259	263	284	280
TOTAL CASES	1,424	1,480	1,578	1,562	1,470	1,576	1,571	1,523	1,590	1,440
Post-Judgment Family Actions		1,869		1,912		2,064		1,853		1,800
Post-Judgment Paternity Actions		1,274		1,610		1,571		1,464		1,400
TOTAL		3,143		3,522		3,635		3,317		3,200

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

** The vast majority of computer hardware utilized by Circuit Court Services is provided by the State. For 2024, replacement value of the State CCAP provided computer hardware, software and technology services is estimated to exceed \$439,601.

Civil Division	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Large Claim Foreclosures	141	188	101	105	223	214	185	202	230	242
Large Claim-All Other	1,670	1,676	1,690	1,780	1,595	1,638	1,823	1,805	1,858	1,834
Small Claim Contested	377	549	581	601	527	541	552	594	540	540
Small Claim Uncontested	3,657	3,657	3,171	3,171	3,089	3,089	3,767	3,767	3,942	3,942
TOTAL CASES	5,845	6,070	5,543	5,657	5,434	5,482	6,327	6,368	6,570	6,558
	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
Civil Jury Trials Started	2		20		15		13		8	
Civil Jury Days	5		52		48		28		32	

Family Court Services	*2020 Actual	*2021 Actual	2022 Actual	2023 Actual	2024 YE Est.
Mediation Cases Opened	454	474	504	452	450
Custody/Visitation Studies Opened	125	120	102	97	100

Juvenile / Probate Division	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Delinquency/Juvenile Protection (JIPS)	129	142	117	151	165	146	127	172	116	152
Child in Need of Protection (CHIPS)	76	95	79	96	49	51	32	49	40	18
Termination of Parental Rights	56	59	41	51	46	47	41	38	30	36
Other Juvenile	221	224	285	277	243	234	244	240	238	220
Juvenile Ordinance Violations	50	74	35	128	116	116	151	151	114	114
Adult Commitments	576	588	601	609	547	605	469	470	490	474
Formal Estate Actions	52	36	28	346	57	22	43	23	60	38
Informal Estate Actions	524	436	637	1126	595	470	536	463	546	556
Trusts	19	12	22	16	27	22	27	19	26	16
Guardianships	218	148	241	148	235	235	201	178	198	170
Adult Adoptions	16	14	25	18	18	19	19	19	14	14
Other Probate	82	111	138	327	138	110	122	127	132	142
TOTAL CASES	2,019	1,939	2,249	3,293	2,236	2,077	2,012	1,949	2,004	1,950
	*2020 Actual		*2021 Actual		2022 Actual		2023 Actual		2024 YE Est.	
Juvenile/Probate Jury Trials	2		4		2		1		4	
Juvenile/Probate Jury Days	5		6		2		3		10	

Administrative Services Division

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	15.75	16.73	16.73	18.22	1.49
General Government	\$1,196,372	\$1,473,859	\$1,475,247	\$1,617,255	\$143,396
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$244,800	\$280,000	\$250,000	\$280,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$314,848	\$102,000	\$183,000	\$123,000	\$21,000
Appr. Fund Balance	\$10,797	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$350,135	\$141,055	\$141,055	\$104,257	(\$36,798)
Total Revenues	\$2,116,952	\$1,996,914	\$2,049,302	\$2,124,512	\$127,598
Personnel Costs	\$1,439,668	\$1,526,295	\$1,561,473	\$1,652,648	\$126,353
Operating Expenses	\$115,378	\$134,290	\$119,740	\$145,793	\$11,503
Interdept. Charges	\$371,316	\$336,329	\$336,329	\$326,071	(\$10,258)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,926,362	\$1,996,914	\$2,017,542	\$2,124,512	\$127,598
Rev. Over (Under) Exp.	\$190,590	\$0	\$31,760	\$0	\$0

Program Highlights

General government revenues increase \$143,400 due to additional state funding of shared revenue by \$164,100 to cover costs associated with the county’s compensation study, partially offset by a \$23,800 decrease of American Rescue Plan Act (ARPA) funds. In total, the Circuit Courts (across multiple divisions) received \$164,100 in ARPA funds in the 2024 budget to offset the impact of the compensation study, and \$164,100 of shared revenue is allocated in 2025 to offset the elimination of ARPA funds. The Circuit Court Support Grant increases \$5,900 from the 2024 budget due to increased overall court expenses. State funding to partially offset county expenses for statutorily required foreign language interpreters contracted for use in the circuit court decreases by \$2,700 to \$62,600 as the total state allocation has remained constant while overall use throughout the state is increasing.

Other revenue consists of interest earnings on the Clerk of Courts business account, increasing \$20,000 to \$120,000, due to the transfer of some of the cash balance to the State Investment Pool account to receive higher interest rates. General donations by jury participants who donate their pay for jury service increase \$1,000 to \$3,000.

Personnel costs increase \$126,400 to \$1,652,600 due to cost to continue. Extra help increases \$47,360 and includes 1.33 FTE increase for law interns and 0.16 FTE increase in civilian bailiff hours.

Operating expenses increase by \$11,500 to \$145,800. This includes an increase of \$10,000 in finance charges for banking fees and an increase in jury expenses of \$1,500.

Interdepartmental charges decrease by \$10,300, reflecting decreases of \$14,000 related to Risk Management allocations for insurance, \$1,100 in collections services, and an increase of \$5,100 in End User Technology Fund (EUTF) charges.

Criminal & Traffic Division

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	22.06	22.07	22.07	22.07	0.00
General Government	\$0	\$64,297	\$64,297	\$0	(\$64,297)
Fine/Licenses	\$419,627	\$465,000	\$465,000	\$465,000	\$0
Charges for Services	\$448,152	\$506,600	\$532,000	\$506,600	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$86,589	\$85,000	\$105,000	\$105,000	\$20,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,877,831	\$2,095,591	\$2,095,591	\$2,211,800	\$116,209
Total Revenues	\$2,832,199	\$3,216,488	\$3,261,888	\$3,288,400	\$71,912
Personnel Costs	\$1,579,308	\$1,665,652	\$1,666,159	\$1,705,141	\$39,489
Operating Expenses	\$560,528	\$670,100	\$788,250	\$752,351	\$82,251
Interdept. Charges	\$686,573	\$880,736	\$802,736	\$830,908	(\$49,828)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,826,409	\$3,216,488	\$3,257,145	\$3,288,400	\$71,912
Rev. Over (Under) Exp.	\$5,790	\$0	\$4,743	\$0	\$0

Program Highlights

General government revenue decreases \$64,300 due to ending American Rescue Plan Act (ARPA) funding used to cover the costs of the county’s compensation study.

Criminal/Traffic division revenues derived from state and county civil forfeitures and from various criminal fines and statutory costs and fees remain unchanged from the 2024 budget.

Charges for services includes bail forfeitures, professional service cost recoveries, administrative fees and court fees and remains unchanged from the 2024 budget.

Other revenues derived from non-delinquent cost recovery increase \$20,000 as a reallocation from Juvenile/Probate as revenues have shifted slightly.

Personnel costs increase \$39,500 to \$1,705,100 due to \$28,100 for the cost to continue of 22.07 FTE. Operating expenses increase \$82,300 to \$752,400. Interpretation increases \$51,200 due to higher rates, longer cancellation policies, and an increase in non-English trials. Medical services increase \$26,600 due to higher costs for psychological evaluations and higher volume of evaluations. Publication fees for the law library increase \$2,700 and shredding service increases \$1,600.

Interdepartmental charges decrease by \$49,800 primarily due to \$44,000 in Sheriff charges for transportation and bailiffs allocated to other divisions. Telephone charges decrease by \$5,700.

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	12.04	11.03	11.03	11.11	0.08
General Government	\$541,500	\$534,202	\$715,309	\$682,223	\$148,021
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$41,991	\$49,500	\$49,500	\$49,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$126,325	\$150,000	\$150,000	\$150,000	\$0
Appr. Fund Balance	\$25,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$672,962	\$646,272	\$646,272	\$581,103	(\$65,169)
Total Revenues	\$1,407,778	\$1,379,974	\$1,561,081	\$1,462,826	\$82,852
Personnel Costs	\$780,046	\$821,676	\$797,814	\$852,166	\$30,490
Operating Expenses	\$279,653	\$256,030	\$288,698	\$269,330	\$13,300
Interdept. Charges	\$282,674	\$302,268	\$325,268	\$341,330	\$39,062
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,342,373	\$1,379,974	\$1,411,780	\$1,462,826	\$82,852
Rev. Over (Under) Exp.	\$65,405	\$0	\$149,301	\$0	\$0

Program Highlights

General government revenues increase \$148,000 to \$682,200 driven by \$195,000 for state reimbursement of IV-D (Child support-related) expenses because of higher percent of costs recovered under a new calculation methodology. Guardian ad litem reimbursement decreases by \$21,100 due to there being a better recovery rate during 2023, upon which the funding is calculated. A decrease of \$25,900 for American Rescue Plan Act (ARPA) funding used to cover the costs of the county’s compensation study.

Charges for services remain unchanged at \$49,500 and include family court fees and recoveries of costs from court appointed counsel.

Other revenue remains unchanged at \$150,000 and includes cost recovery from court appointed counsel.

Personnel costs increase by \$30,500 to \$852,200, due to the cost to continue of 11.11 staff and an increase of overtime of 0.08 FTE.

Operating expenses increase \$13,300 primarily due to \$10,000 increase in interpretation expenses. Shredding service increases \$1,200 and travel and training expenses of \$1,800 are reallocated from civil division.

Interdepartmental charges increase by \$39,100 primarily due to a \$35,000 increase in bailiff services reallocated from criminal division and a \$4,400 increase in collections services.

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	13.07	13.06	13.06	13.14	0.08
General Government	\$0	\$25,208	\$25,208	\$0	(\$25,208)
Fine/Licenses	\$400	\$250	\$250	\$250	\$0
Charges for Services	\$134,340	\$155,000	\$140,000	\$155,000	\$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)	\$1,122,296	\$1,109,549	\$1,109,549	\$1,164,609	\$55,060
Total Revenues	\$1,257,036	\$1,290,007	\$1,275,007	\$1,319,859	\$29,852
Personnel Costs	\$938,114	\$979,161	\$967,167	\$986,998	\$7,837
Operating Expenses	\$51,265	\$76,000	\$50,650	\$75,800	(\$200)
Interdept. Charges	\$239,302	\$234,846	\$249,846	\$257,061	\$22,215
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,228,681	\$1,290,007	\$1,267,663	\$1,319,859	\$29,852
Rev. Over (Under) Exp.	\$28,355	\$0	\$7,344	\$0	\$0

Program Highlights

General government revenue decrease by \$25,200 due to American Rescue Plan Act (ARPA) funding to cover the costs of the court’s compensation study.

Fines/licenses for occupational driver’s licenses remain unchanged from 2023 Budget at \$250. Charges for services remains unchanged at \$155,000 and includes civil court fees and small claims fees.

Personnel costs increase \$7,800 to \$987,000 due to \$38,800 for cost to continue for 13.14 FTE and an increase of 0.08 FTE in overtime.

Operating expenses decrease by \$200.

Interdepartmental charges increase by \$22,200, due to a reallocation in bailiff services of \$25,000 from criminal and a decrease in records storage of \$1,900 due to the scanning project converting records to electronic storage. Telephone charges decrease by \$1,100.

Juvenile & Probate Division

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	12.04	11.04	11.04	11.04	0.00
General Government	\$150,082	\$189,863	\$172,140	\$137,619	(\$52,244)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$244,970	\$246,000	\$266,000	\$246,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$96,402	\$175,000	\$155,000	\$155,000	(\$20,000)
Appr. Fund Balance	\$25,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,117,431	\$1,100,876	\$1,100,876	\$1,140,705	\$39,829
Total Revenues	\$1,633,885	\$1,711,739	\$1,694,016	\$1,679,324	(\$32,415)
Personnel Costs	\$736,984	\$836,931	\$795,190	\$851,268	\$14,337
Operating Expenses	\$586,236	\$748,122	\$681,284	\$695,054	(\$53,068)
Interdept. Charges	\$119,020	\$126,686	\$137,686	\$133,002	\$6,316
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,442,240	\$1,711,739	\$1,614,160	\$1,679,324	(\$32,415)
Rev. Over (Under) Exp.	\$191,645	\$0	\$79,856	\$0	\$0

Program Highlights

General government revenues decrease \$52,200 to \$137,600 for State reimbursement of guardian ad litem expenses revised down by \$27,400 based on current trend and American Rescue Plan Act (ARPA) funding of \$24,900 used to cover the cost of the county’s compensation study.

Charges for services, which include recoveries of costs from court appointed counsel, copy fees and recording fees remain unchanged from 2024 budget. Other revenue decreases \$20,000 to \$155,000 for court ordered recoveries that have been reallocated to criminal division.

Personnel costs are budgeted to increase by \$14,300 to \$851,300, due to \$44,700 for the cost to continue for 11.04 FTE.

Operating expenses decrease by \$53,100 to \$695,100. Medical services decrease by \$22,000 due to lower volume and court appointed attorney fees decrease by \$34,500. Jury fees increase \$2,700 due to an increase in juvenile jury cases, and shredding service increase \$700 due to scanning to electronic files and purging files that are beyond records retention.

Interdepartmental charges increase by \$6,300 driven by an increase of \$16,000 in Sheriff’s bailiff charges. Decreases include \$4,800 in collection service charges, \$2,200 in Sheriff’s transportation, \$1,300 in telephone charges, and \$1,300 in copier replacement as we have reduced the number of copiers.

Family Court Services

Program Description

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

Family Court Services (FCS) County Fee Schedule			
Program Services provided per ss. 767.405 and fees established by the County Board per ss. 814.615			
Mediation Services	2023	2024	2025
Session 1	No Charge per State Statute		
Subsequent Sessions	\$200 for Mediation Services	\$200 for Mediation Services	\$200 for Mediation Services
Custody and Visitation Study			
Studies performed to provide recommendation to the Court on child custody issues, visitation schedules, and child related special needs or concerns.			
	2023	2024	2025
Study Fees	\$2,000	\$2,000	\$2,000

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.25	5.75	5.75	5.00	(0.75)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$42,100	\$35,000	\$38,000	\$35,000	\$0
Charges for Services	\$205,738	\$261,500	\$238,500	\$261,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$35,000	\$35,000	\$0	(\$35,000)
County Tax Levy (Credit)	\$274,941	\$283,807	\$283,807	\$270,704	(\$13,103)
Total Revenues	\$522,779	\$615,307	\$595,307	\$567,204	(\$48,103)
Personnel Costs	\$568,170	\$593,717	\$487,172	\$545,837	(\$47,880)
Operating Expenses	\$9,962	\$16,985	\$13,835	\$16,985	\$0
Interdept. Charges	\$8,449	\$4,605	\$4,605	\$4,382	(\$223)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$586,581	\$615,307	\$505,612	\$567,204	(\$48,103)
Rev. Over (Under) Exp.	(\$63,802)	\$0	\$89,695	\$0	\$0

Program Highlights

Fines/licenses for marriage and counseling fees remain unchanged from 2024 budget at \$35,000.

Charges for services remain unchanged at \$261,500 for mediation, custody studies and family case filing fees.

Fund balance decreases \$35,000 with the conclusion of the scanning project.

Personnel costs decrease by \$47,900 to \$545,800 and includes costs to continue for 5.0 FTE. A 0.5 LTE Extra Help position for a semi-skilled scanner is eliminated as the project concluded and was funded through fund balance. A reduction of 0.25 LTE Extra Help was used to offset compensation adjustments.

Operating expenses remain unchanged from 2024 budget at \$17,000.

Interdepartmental charges decrease \$200 for telephone charges.

Court Commissioners

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$55,882	\$50,000	\$75,000	\$75,000	\$25,000
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)	\$634,202	\$672,648	\$672,648	\$676,620	\$3,972
Total Revenues	\$690,084	\$722,648	\$747,648	\$751,620	\$28,972
Personnel Costs	\$694,946	\$710,516	\$718,099	\$739,331	\$28,815
Operating Expenses	\$6,470	\$8,500	\$8,250	\$9,550	\$1,050
Interdept. Charges	\$3,632	\$3,632	\$3,632	\$2,739	(\$893)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$705,048	\$722,648	\$729,981	\$751,620	\$28,972
Rev. Over (Under) Exp.	(\$14,964)	\$0	\$17,667	\$0	\$0

Program Highlights

General government revenues increase \$25,000 to \$75,000. This revenue is a shared allocation of funds received for program services related to the state and federal IV-D (Child support-related) program for which a change in calculation methodology results in a higher percent of expenses that are reimbursed.

Personnel costs increase by \$28,800 to \$739,300 for the costs to continue of 4.00 FTE.

Operating expenses increase by \$1,100 in publication fees for the law library.

Interdepartmental charges decrease \$900 for telephone charges.

Special Purpose Grant Fund (ARPA): Addressing Courts Backlog

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 479-484.)

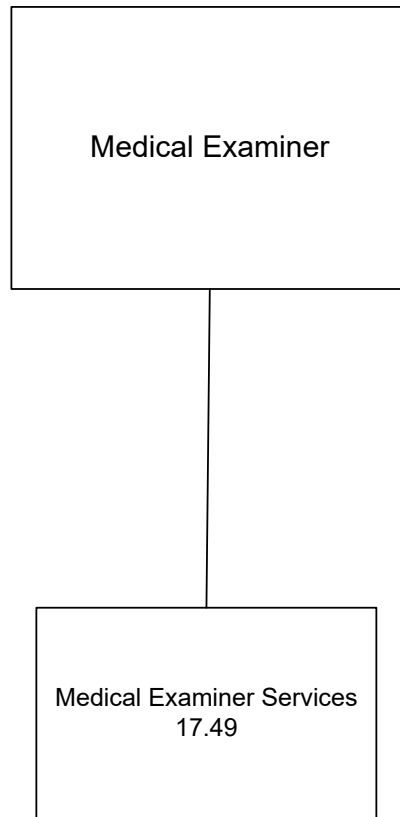
Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes. ARPA funding for Circuit Courts was discontinued at the conclusion of 2023, however the Circuit Courts continue the sixth criminal court and the resources required have been absorbed within the 2024 budget and will continue in the 2025 budget.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$461,835	\$0	\$0	\$0	\$0	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$1,582	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$96,722	\$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	\$560,139	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$266,521	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$107,012	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$186,606	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$560,139	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	3.50	0.00	0.00	0.00	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	3.50	0.00	0.00	0.00	0.00	

Medical Examiner

MEDICAL EXAMINER'S OFFICE

FUNCTION / PROGRAM CHART



17.49 TOTAL FTE'S

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

Statement of Purpose

The Waukesha County Medical Examiner's office investigates deaths in Waukesha County as mandated by Wisconsin State Statute 979 to ensure the safety, health, and welfare of the community. The office provides investigation, documentation, and medical evaluation of reportable cases. Since 2015, the office was contracted to oversee medical examiner responsibilities and operations in Washington County (the actual investigations are still conducted by staff in that county). In 2023, the office was contracted with Kenosha County to provide pediatric autopsy services.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$2,150	\$2,150	\$0	(\$2,150)	-100.0%
Fine/Licenses	\$662,935	\$762,450	\$734,029	\$755,125	(\$7,325)	-1.0%
Charges for Services	\$576,197	\$598,489	\$600,944	\$544,054	(\$54,435)	-9.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$61,245	\$26,000	\$36,000	\$135,602	\$109,602	421.5%
County Tax Levy (Credit)	\$1,288,840	\$1,418,213	\$1,418,213	\$1,483,213	\$65,000	4.6%
Total Revenue Sources	\$2,589,217	\$2,807,302	\$2,791,336	\$2,917,994	\$110,692	3.9%
Expenditures						
Personnel Costs	\$2,042,899	\$2,299,051	\$2,248,895	\$2,356,899	\$57,848	2.5%
Operating Expenses	\$350,422	\$334,969	\$360,776	\$384,525	\$49,556	14.8%
Interdept. Charges	\$159,505	\$173,282	\$173,282	\$176,570	\$3,288	1.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,552,826	\$2,807,302	\$2,782,953	\$2,917,994	\$110,692	3.9%
Rev. Over (Under) Exp.	\$36,391	\$0	\$8,383	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	16.00	16.00	16.00	16.00	0.00
Extra Help	0.73	0.99	0.99	0.99	0.00
Overtime	0.57	0.41	0.41	0.50	0.09
Total FTEs	17.30	17.40	17.40	17.49	0.09

(a) General Fund Balance is appropriated for:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Central Fleet Charges	\$8,900	\$0	\$0	\$0
Phase in of Deputy Medical Examiner Supervisor	\$52,000	\$26,000	\$26,000	\$20,000
Fuel Subsidy	\$0	\$0	\$0	\$1,250
Carry overs	\$345	\$0	\$10,000	\$0
Opioid Settlement funding	\$0	\$0	\$0	\$114,352
Total Fund Balance Appropriation	\$61,245	\$26,000	\$36,000	\$135,602

Major Departmental Strategic Plan Objectives

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

Objective 1: Law Enforcement Communication

By June 30, 2023, the Waukesha County Medical Examiner’s office leadership team will develop structured communication for the Waukesha County Law Enforcement Community to include current drug-related death statistics, data regarding emerging trends and updates about relevant investigative and MEO procedures. Methods for information sharing will include the ME Operations Supervisor’s attendance at the Waukesha County Police Chiefs’ Association meetings and/or communication via an email distribution list.

Performance Measure: Survey Waukesha County Law Enforcement agencies by the end of 2nd Quarter 2025 to measure the impact of this initiative with the goal of a 4.65 satisfaction rating.

	2023	2024	2025
Communication Methods	Actuals	Estimate	Target
Email Distributions	6	4	6
Police Chief Meetings	3	4	6

Objective 2: Health & Human Services Opioid Data & OFRT Collaboration

To aid the Opioid Fatality Review Team's efforts to collect and analyze data, beginning March 2023, the MEO will collaborate with Waukesha County IT, Health & Human Services, and their designated social worker in developing a data sharing system, sharing appropriate information, and forming community connections on drug-related deaths; projecting the processes to be fully implemented by January 2024.

Performance Measure: Implementation completed by January 2024

	2023	2024	2025
Trainings attended by staff	Actuals	Estimate	Target
Overdose death data provided to HHS	66	75	75
Cases reviewed by Overdose Fatality Review Team (OFRT)	0	8	12

Finance Pillar: Protect taxpayer investments

Objective 3: Indigent and Unclaimed Decedent Final Disposition Plan

Improve the efficiency, consistency, and budget impact of final disposition arrangements in cases where the decedent is indigent or abandoned, by developing a structured process through the collaboration with other applicable county departments (Corporation Counsel, DOA) and community partners (funeral homes & cemeteries). An applicable process with established benchmarks will be developed by 12/31/2024.

Performance Measure: Have a structured plan developed to manage final disposition for indigent and unclaimed decedents.

	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Estimate	Budget
Indigent cases	0	2	3	8	3	3	6
Expense	\$0	\$1,000	\$1,500	\$4,000	\$1,500	\$1,500	\$3,000

Quality Pillar: High standards of service excellence

Objective 4: Policy and Procedure Review Process

To increase the accuracy and relevancy of existing policies and procedures and identify gaps, the MEO will develop a structured review, update, and notification process with the goal of implementation by 2/1/2025. Upon implementation of process, 25% of materials will be reviewed annually.

Performance Measures: Increased clarity and ease of use should result in improved efficiency as measured by feedback during department employee focus group.

Customer Service Pillar: High customer service satisfaction

Objective 5: Funeral Home customer satisfaction

By end of 3rd quarter 2025, the MEO will develop and distribute a new customer satisfaction survey model for funeral home customers, to gather more specific responses, reduce neutral feedback, and increase volume of responses by 50% from 2022 survey.

Performance Measures: Modify and distribute survey, receive 50% more responses, and observe reduction in neutral responses.

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

Objective 6: Staff Professional Development Program

To cultivate employees’ professional development and their preparation for potential career advancement, a program will be designed which individuals can participate in to gain and/or enhance the skills necessary to succeed in a promoted job role or opportunity. MEO leadership will identify and prioritize appropriate positions; develop a guide and communicate the plan to departmental staff by the end of June 2024.

Performance Measures: By June 30, 2024, guidance and pathways for specific roles will be created to prepare employees who seek internal promotion and/or plan for position succession.

	2023	2024	2025
Trainings Attended by staff	Actuals	Estimate	Target
Technical skills	12	12	15
Interpersonal skills	9	9	15

Objective 7: Office Renovation Project Goals and Outcomes

By May 31, 2023, the WCMEO leadership team will obtain feedback from all department employees regarding renovation and workstation improvement goals to incorporate into the new office design; employees will be surveyed after completion of the project to determine if the originally identified goals have been met and to gauge satisfaction.

Performance Measure: Staff responds with at least 4.65 satisfaction rating, indicating renovation goals were met.

	2023	2024	2025
Feedback volume by work group	Actuals	Estimate	Target
Administrative & Operations	3	4	4
Deputy Medical Examiner - Investigators (FT & TempEH)	3	10	10
Deputy Medical Examiner - Pathology Assistants	1	3	3
Physicians	2	3	3

Medical Examiner Services

Program Description

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

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

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

Medical Examiner Major Fees	2023	2024	2025	% Change '24-'25
Cremation Permit Fee (each)	\$282	\$293	\$302	3%
Transport Fee (each)	\$217	\$226	\$233	3%
Death Certificate Signing Fee (each)	\$90	\$94	\$97	3%
Disinterment Permit Fee (each)	\$65	\$65	\$65	0%
Body Storage in the Morgue (per day after 1 st day)	\$50	\$50	\$50	0%

Program Highlights

General government revenue decreases \$2,200 due to a decrease in American Rescue Plan Act (ARPA) funding to accommodate higher fuel costs, which is instead funded through General Fund Balance, discussed below. Fines and licenses revenue is budgeted to decrease \$7,300 to \$755,000, or 1.0%, which consists mostly of cremation permit fees and assumes a volume decrease of 100 cases to bring revenues more in line with actuals. The per fee cost will increase \$9 to \$302, equivalent to a 3% increase.

Charges for services revenue is budgeted to decrease by \$54,400, which is mainly related to a restructuring of the annual contract amount for medical examiner services to Washington County that will budget 100 cases at \$2,500 per autopsy. The previous contract charged Washington County an annual amount instead of a per case fee. The total estimated revenue is lower, but comes with a decreased workload, such as transferring death certificate preparations, external exams, and decedent identification responsibilities to Washington County. Fund balance is budgeted to increase by \$109,600 due to \$114,000 in opioid funding granted to the department for expenses associated with these cases, as well as \$1,250 to phase-in the increased cost of fuel. This is partially offset by a \$6,000 decrease in funding to phase in a 1.00 FTE Deputy Medical Examiner supervisor that was created in 2023.

Personnel costs increase \$57,800 or 2.5%, due to the cost to continue of 16.00 FTE staff. Temporary extra help increases \$11,800 for the cost to continue for a part-time pathologist and deputy medical examiners. Overtime FTE increase 0.09 FTE but costs decrease by \$9,300 to more accurately reflect average OT wages. Operating expenses are budgeted to increase \$49,600 due to increasing medical services costs, staff training, and the replacement of inventory within the morgue that has reached the end of its useful life. Interdepartmental charges are budgeted to increase by \$3,300, or 1.9%, mainly due to an increase in End User Technology Fund charges and administrative overhead.

General Fund

Medical Examiner

Program

Activity - Workload Data	2020	2021	2022	2023	2024 Budget	2024 Estimate	2025 Budget
Autopsies-Waukesha Co.	282	311	297	270	282	258	275
External Exams-Waukesha Co. (a)	246	230	274	259	243	272	268
Partner Autopsies	105	120	113	120	130	82	103
Partner Exams (b)	70	104	95	100	100	98	0
Total	703	765	779	749	755	710	646

Activity - Workload Data	2020	2021	2022	2023	2024 Budget	2024 Estimate	2025 Budget
Non-Scene Cases Investigated	1,320	1,045	1,076	978	1,077	1,024	1,000
Scene Cases Investigated	364	378	348	319	357	348	338
Scene/Phone Cases Investigated (c)	186	231	196	172	197	184	184
Cremation Permits Issued (d)	2,625	2,706	2,643	2,557	2,600	2,516	2,572

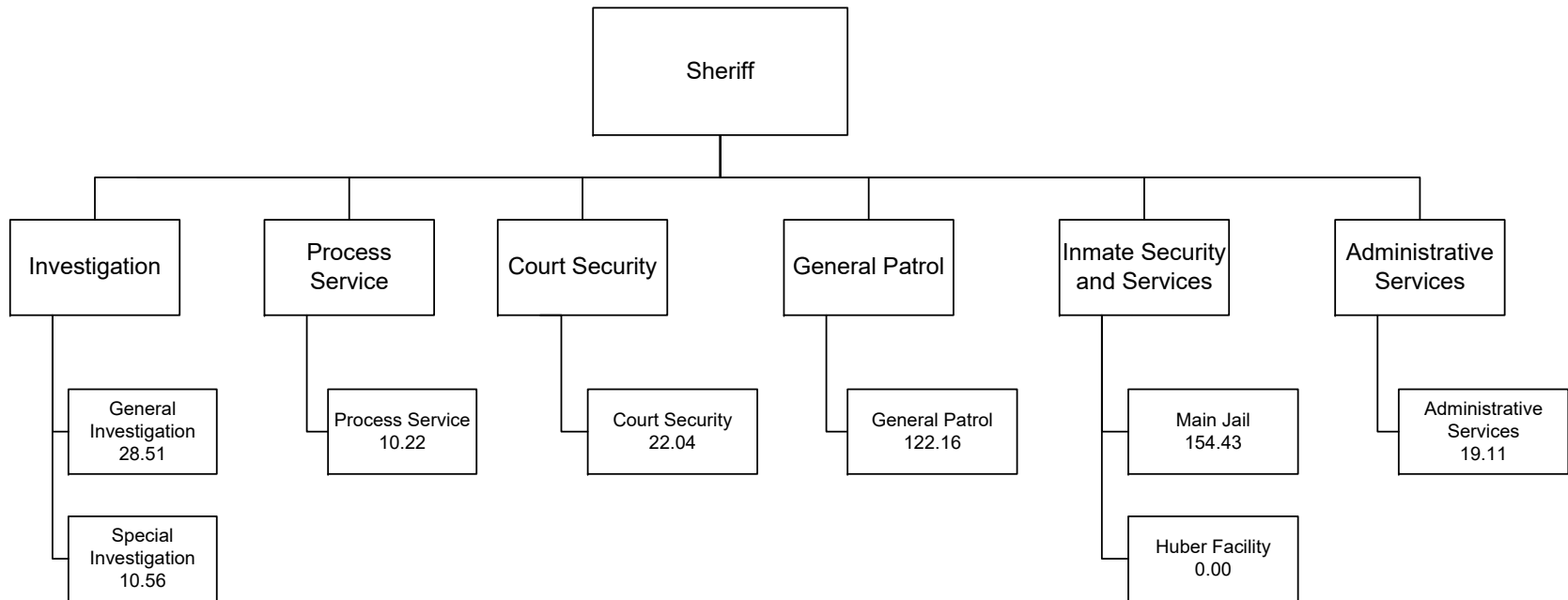
- (a) Based on the time that it takes to complete an autopsy versus an external exam, one autopsy equals three external exams (however, those numbers are not reflected above).
- (b) Partner Exams line added in 2015. Not all of these exams are done at the Waukesha facility.
- (c) Scene/Phone cases added in 2020. These represent home deaths with no in-person response.
- (d) Cremation activity above reflects actual permits issued. Cremation revenue varies slightly due to mandated fee waivers.

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Sheriff

SHERIFF'S DEPARTMENT

FUNCTION / PROGRAM CHART



367.03 TOTAL FTE'S

1. Position counts stated in terms of budgeted full time equivalent positions (FTE) includes extra help and overtime, which may be impacted by rounding to the nearest thousandth.
2. See Stats/Trends Section for position detail.

Statement of Purpose

It is the mission of the Waukesha County Sheriff's Department to serve all citizens of Waukesha County by maintaining and providing the quality means and services necessary to protect life and property through the fair and impartial enforcement of federal, state and local laws. The Sheriff's Department provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court supported operations through interdepartmental agreements. The department also operates a correctional facility for prisoners awaiting trial and those serving jail terms of less than one year.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Sheriff - General Fund						
Revenues	\$16,345,661	\$17,808,669	\$18,562,723	\$18,541,610	\$732,941	4.1%
County Tax Levy	\$31,842,519	\$32,442,519	\$32,442,519	\$35,274,449	\$2,831,930	8.7%
Expenditures	\$47,827,207	\$50,251,188	\$50,973,132	\$53,816,059	\$3,564,871	7.1%
Rev. Over (Under) Exp.	\$360,973	\$0	\$32,110	\$0	\$0	N/A
Sheriff - Special Purpose Grant Fund (ARPA)						
Revenues	\$925,978	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$925,978	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$17,271,639	\$17,808,669	\$18,562,723	\$18,541,610	\$732,941	4.1%
County Tax Levy	\$31,842,519	\$32,442,519	\$32,442,519	\$35,274,449	\$2,831,930	8.7%
Expenditures	\$48,753,185	\$50,251,188	\$50,973,132	\$53,816,059	\$3,564,871	7.1%
Rev. Over (Under) Exp.	\$360,973	\$0	\$32,110	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	353.50	352.50	352.50	350.50	(2.00)	
Extra Help	4.65	4.65	4.65	4.65	0.00	
Overtime	11.87	11.87	11.87	11.88	0.01	
Total	370.02	369.02	369.02	367.03	(1.99)	

Statement of Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,511,176	\$2,907,395	\$2,891,213	\$2,894,001	(\$13,394)	-0.5%
Fine/Licenses	\$3,968	\$3,500	\$4,000	\$4,000	\$500	14.3%
Charges for Services	\$10,236,640	\$10,491,380	\$10,635,936	\$9,771,787	(\$719,593)	-6.9%
Interdepartmental (a)	\$1,709,267	\$1,725,000	\$1,700,897	\$1,758,500	\$33,500	1.9%
Other Revenue	\$1,763,463	\$1,997,300	\$2,024,443	\$2,046,000	\$48,700	2.4%
Appr. Fund Balance (b)	\$1,121,147	\$684,094	\$1,306,234	\$2,067,322	\$1,383,228	202.2%
County Tax Levy (Credit)	\$31,842,519	\$32,442,519	\$32,442,519	\$35,274,449	\$2,831,930	8.7%
Total Revenue Sources	\$48,188,180	\$50,251,188	\$51,005,242	\$53,816,059	\$3,564,871	7.1%
Expenditures						
Personnel Costs	\$37,859,167	\$39,540,266	\$39,757,203	\$40,733,007	\$1,192,741	3.0%
Operating Expenses	\$5,142,478	\$5,602,223	\$6,030,951	\$7,787,383	\$2,185,160	39.0%
Interdept. Charges	\$4,218,437	\$4,463,899	\$4,373,873	\$4,609,969	\$146,070	3.3%
Fixed Assets	\$607,125	\$644,800	\$811,105	\$685,700	\$40,900	6.3%
Total Expenditures	\$47,827,207	\$50,251,188	\$50,973,132	\$53,816,059	\$3,564,871	7.1%
Rev. Over (Under) Exp.	\$360,973	\$0	\$32,110	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	353.50	352.50	352.50	350.50	(2.00)
Extra Help	4.65	4.65	4.65	4.65	0.00
Overtime	11.87	11.87	11.87	11.88	0.01
Total FTEs*	370.02	369.02	369.02	367.03	(1.99)

* Detail may not sum to total due to position Full Time Equivalent (FTE) rounding to the nearest thousandth.

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

(b) Fund balance appropriation includes:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Carryovers, encumbrances, and ordinances	\$446,827	\$0	\$350,140	\$0
Federal drug seizure funds (reserved fund balance) for vehicle leases for the metro drug unit, non-corrections equipment replacement, drug buy money, and other department purchases	\$141,152	\$131,937	\$131,937	\$165,328
Annual bulletproof vests replacement program	\$10,000	\$10,000	\$10,000	\$10,000
Jail assessment fee revenues received in prior years used to fund the jail equipment replacement program (\$125,000), and inmate medical (\$88,000 in 2025).	\$217,000	\$216,000	\$216,000	\$213,000
General Fund Balance used to fund the non-corrections equipment replacement program (\$185,108) and for inmate medical costs (\$47,000 in 2025).	\$167,410	\$205,510	\$205,510	\$232,108
Potential variations in the new jail medical contract	\$60,000	\$60,000	\$60,000	\$60,000
Jail MOUD Nurse - Opioid Settlement Funds	\$0	\$0	\$0	\$251,495
Electronic Monitoring Program	\$0	\$0	\$272,000	\$535,883
Phase-In wage increase for non elected, sworn staff	\$0	\$0	\$0	\$540,000
Fuel	\$0	\$0	\$0	\$59,508
Contract Smoothing	\$78,758	\$60,647	\$60,647	\$0
Total Fund Balance Appropriation:	\$1,121,147	\$684,094	\$1,306,234	\$2,067,322

Major Departmental Strategic Plan Objectives

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

Objective 1: Crime Prevention

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

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

Performance Measure:	2023 Actual (a)	2024 Target	2024 Estimate	2025 Projection
Violent Crime	57	65	65	65
Burglary/Larceny	329	350	350	350

(a) The 2023 actual rate is from the Crime in Wisconsin publication from the Wisconsin Office of Justice Assistance. The information provided is preliminary information as the final report has not yet been released.

Comparative County Sheriff Departments – Offense Rates Per 100,000 Residents (2023 statistics)

Description	Brown	Dane	Racine	Eau Claire	Kenosha	Waukesha
Violent Crimes	105	72	121	76	196	57
Property Crimes	829	482	372	565	1439	329

Objective 2: Student Resource Officer

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

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

Performance Measure:	2023-2024 School Year	2024 Target	2024 Estimate	2025 Projection
SRO student contacts*	6,317	7,000	7,000	7,000

*Contacts include citations, accident reports, incident reports, as well as other officer/student interactions.

Objective 3: Internet Safety

Promote the safety of children from on-line perpetrators through the enforcement of child pornography laws. Engage in proactive and reactive investigations in order to develop child abuse and child exploitation cases for prosecution. Amount of time dedicated to case development and the number of people arrested from enforcement efforts.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Projection
Hours dedicated to case development on Internet Crimes Against Children (ICAC)	822.5	1,500	1,000	1,000
Number of individuals arrested due to enforcement efforts	3	10	5	5

Objective 4: Illegal Drug Enforcement

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

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Projection
Buy money spent on case development	\$14,531.07	\$50,000	\$10,000	\$30,000
# of Defendants	64	100	70	100
# of Felony Charges	134	225	150	150
Controlled Substances				
Seized/Purchased				
Heroin/Fentanyl	3,497 grams	2,500 grams	20,000 grams	10,000 grams
Methamphetamine	2,411 grams	2,500 grams	800 grams	2,500 grams
Cocaine	2,451 grams	1,500 grams	5,000 grams	3,000 grams
Marijuana	19,238 grams	25,000 grams	75,000 grams	25,000 grams

Objective 5: Inmate and Staff Safety

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

Assaults on inmates and corrections staff.

Performance Measure:	2023 Actual	2024 Projection	2024 Estimate	2025 Projection
Assaults between inmates – Actual	24	35	30	35
Assaults on Corrections Staff – Actual	19	20	18	20

CURRENT AND PLANNED CAPITAL PROJECTS (Refer to Capital Project Section (tab) for additional project information)

<u>Proj. #</u>	<u>Project Name</u>	<u>Expected Completion Year</u>	<u>Total Project Cost</u>	<u>Est. % Complete End of 24</u>	<u>Estimated Operating Impact</u>	<u>A=Annual T=One-Time</u>
202206	Jail Security Audio Upgrade	2026	\$754,000	10%	Minimal	T
202536	Jail Expansion Study	2025	\$250,000	0%	TBD	A

Jail Equipment Replacement Plan

Program Description

The 2025 Sheriff's Department Budget includes funding for an equipment replacement plan for the Waukesha County Jail. This program is funded with \$125,000 of General Fund balance generated from prior years' jail assessment fee revenues. Below is a summary of the items that the department is planning on purchasing with the 2025 funding.

<u>Category</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Office Equipment	\$10,500	\$10,500	\$16,000
Medical Equipment	\$13,900	\$4,500	\$15,500
Inmate Area Equipment	\$15,925	\$35,500	\$35,500
Laundry Equipment	\$34,700	\$34,200	\$34,000
Maintenance Items	\$7,400	\$1,350	\$400
Kitchen Equipment	\$12,775	\$43,000	\$34,500
Security Equipment	\$29,800	\$40,100	\$43,500
Total	\$125,000	\$169,150	\$179,400

Non-Corrections Equipment Replacement Plan

Program Description

The 2025 Sheriff's department budget includes funding for the purchase of equipment in program areas of the department other than the Jail. This program is partially funded with \$128,328 of reserved General Fund balance generated from prior year seized funds revenue and \$185,108 of General Fund balance. Below is a summary of the items that the department is planning on purchasing with the funding.

<u>Category</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Drone Equipment	\$8,718	\$42,718	\$2,718	\$4,018	\$2,718
Investigative Equipment	\$21,443	\$14,460	\$13,860	\$41,560	\$41,210
Patrol Equipment	\$209,975	\$148,555	\$176,005	\$237,605	\$245,555
Medical Equipment	\$18,400	\$18,400	\$18,400	\$19,840	\$18,400
Public Safety Equipment	\$1,850	\$0	\$5,500	\$5,500	\$750
Tactical Equipment	\$53,050	\$94,350	\$64,400	\$47,800	\$29,350
Total	\$313,436	\$318,483	\$280,883	\$356,323	\$337,983

Use of Seized Funds

Program Description

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

<u>Program</u>	<u>Amount</u>	<u>Description</u>
Special Investigations	\$2,000	State Distribution to assisting agencies
Equipment Replacement Plan	\$128,328	Non-Jail Equipment Enhancements

Process / Warrant Service

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	10.22	10.22	10.22	10.22	0.00
General Government	\$16,099	\$33,057	\$34,142	\$5,726	(\$27,331)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$145,383	\$205,000	\$182,596	\$200,000	(\$5,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$9,200	\$0	\$0	\$1,850	\$1,850
County Tax Levy (Credit)	\$831,728	\$896,147	\$896,147	\$1,045,785	\$149,638
Total Revenues	\$1,002,410	\$1,134,204	\$1,112,885	\$1,253,361	\$119,157
Personnel Costs	\$713,026	\$916,782	\$758,744	\$966,403	\$49,621
Operating Expenses	\$20,288	\$18,087	\$19,940	\$20,730	\$2,643
Interdept. Charges	\$184,510	\$199,335	\$199,336	\$266,228	\$66,893
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$917,824	\$1,134,204	\$978,020	\$1,253,361	\$119,157

Rev. Over (Under) Exp.	\$84,586	\$0	\$134,865	\$0	\$0
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Program Highlights

General government revenue in this program is collected as a reimbursement from the State of Wisconsin for deputy training. There is a decrease of \$27,300 due to the reduction of American Rescue Plan Act (ARPA) revenue funding for the 2025 budget that previously covered the cost of the compensation study recommendations in the 2024 budget and a phase-in of an across-the-board wage increase for non-elected sworn officers implemented in 2022. The phase-in of the non-elected sworn officer pay increase that affects this and other programs in this budget is continued through the use of \$540,000 of General Fund balance, which is budgeted centrally in the General Patrol program.

Charges for services revenue decrease by \$5,000 to \$200,000 due to past revenue experience for process and warrant service. County tax levy is increasing by \$149,600 due to revenue reduction of American Rescue Plan Act (ARPA) funding from 2024 and due to personnel cost increases (noted below).

Personnel expenses increase \$49,600 to \$966,400 due to cost to continue for 10.22 FTE. The department is budgeting \$29,900 for 470 hours of overtime. Operating expenses increase by \$2,600 to \$20,700 due to a projected increase in small equipment purchases and software maintenance costs. Interdepartmental charges increase \$66,900 due to higher risk management expenses based off previous claims experience, as well as increased costs associated with radio communications, computer replacement and maintenance, and software licensing.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Warrants Entered	3,398	3,000	3,300	3,300	300
Warrants Disposed	3,820	3,000	3,300	3,300	300

Court Security

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	23.04	22.04	22.04	22.04	0.00
General Government	\$94,462	\$57,866	\$80,252	\$0	(\$57,866)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$1,074,770	\$1,100,000	\$1,026,931	\$1,035,000	(\$65,000)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,277,683	\$1,286,983	\$1,286,983	\$1,688,251	\$401,268
Total Revenues	\$2,446,915	\$2,444,849	\$2,394,166	\$2,723,251	\$278,402
Personnel Costs	\$1,948,771	\$2,444,849	\$2,651,871	\$2,723,251	\$278,402
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,948,771	\$2,444,849	\$2,651,871	\$2,723,251	\$278,402
Rev. Over (Under) Exp.	\$498,144	\$0	(\$257,705)	\$0	\$0

Program Highlights

Interdepartmental revenue decreases \$65,000 to \$1,035,000 due to anticipated security needs by Circuit Court Services. General government revenues decrease by \$58,000 due to the phase out of the American Rescue Plan Act (ARPA) funding for an across-the-board wage increase for non-elected sworn officers.

Personnel costs increase by \$278,400 to \$2.7 million due to cost to continue for existing staff. This includes \$103,400 for 2.79 FTE temporary extra help to provide court and administration center security screeners and \$52,400 in overtime. Operating and interdepartmental expenses related to court security are budgeted in the Process/Warrant Services program for ease of department administration.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Bailiff Hours	15,848	18,400	16,080	17,566	(834)
Average Bailiff Cost per Hour	\$57.40	\$59.25	\$62.03	\$62.62	\$3.37

General Investigations

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	28.51	28.51	28.51	28.51	0.00
General Government	\$210,918	\$165,649	\$157,857	\$61,480	(\$104,169)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$282,155	\$296,962	\$295,779	\$306,667	\$9,705
Interdepartmental	\$145,825	\$155,000	\$153,775	\$160,000	\$5,000
Other Revenue	\$31,477	\$64,800	\$50,076	\$56,800	(\$8,000)
Appr. Fund Balance	\$42,036	\$42,890	\$57,038	\$21,443	(\$21,447)
County Tax Levy (Credit)	\$3,454,960	\$3,618,087	\$3,618,087	\$3,930,809	\$312,722
Total Revenues	\$4,167,371	\$4,343,388	\$4,332,612	\$4,537,199	\$193,811
Personnel Costs	\$3,441,031	\$3,632,189	\$3,455,571	\$3,808,055	\$175,866
Operating Expenses	\$132,161	\$115,701	\$117,812	\$131,847	\$16,146
Interdept. Charges	\$552,653	\$558,498	\$532,789	\$582,497	\$23,999
Fixed Assets	\$32,365	\$37,000	\$50,900	\$14,800	(\$22,200)
Total Expenditures	\$4,158,210	\$4,343,388	\$4,157,072	\$4,537,199	\$193,811
Rev. Over (Under) Exp.	\$9,161	\$0	\$175,540	\$0	\$0

Program Highlights

General government revenue amounting to \$61,500 consists of the state of Wisconsin's reimbursement program for officer training budgeted at \$6,500, the Justice Assistance Grant revenue budgeted at \$5,000, and \$50,000 to reimburse departmental overtime spent on specific types of cases. General government revenue decreases by \$104,200 mainly due to the decrease of American Rescue Plan Act (ARPA) funding. Charges for services revenue primarily covers the cost of 2.00 FTE Detective positions from the City of Pewaukee contract. Interdepartmental revenues are received from the District Attorney's Office for the allocation of one detective to their office to assist in drug prosecution case activity. Other revenue of \$56,800 is funding received through restitution payments and donated funds.

General Fund balance of \$21,400 is budgeted to fund the equipment replacement plan. County tax levy for this program area increases by \$312,700.

Personnel costs of \$3.8 million increase by \$175,900 due to the cost to continue for existing staff, which includes \$75,200 for 1,055 hours of overtime. Operating expenditures increase by \$16,200 to \$131,800, mainly due to an increase in projected purchases for small equipment and office equipment related to the equipment replacement plan, and forensic software maintenance. Interdepartmental charges increase by \$24,000 mainly due to increases in computer maintenance charges, radio communications charges, and vehicle risk management charges. This increase is partially offset by decreases in fuel, computer replacement, licensing charges, and vehicle replacement charges. Fixed assets are budgeted at \$14,800 for equipment related to the equipment replacement plan.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Investigations Assigned	901	1,000	800	1,000	0
Len Bias Homicide Cases*	2	10	7	10	0

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

Special Investigations

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	10.55	10.54	10.54	10.56	0.02
General Government	\$295,000	\$278,344	\$357,591	\$270,075	(\$8,269)
Fine/Licenses	\$3,593	\$3,000	\$3,500	\$3,500	\$500
Charges for Services	\$114,292	\$119,962	\$119,962	\$126,764	\$6,802
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$17,561	\$23,000	\$16,646	\$23,000	\$0
Appr. Fund Balance	\$18,419	\$20,419	\$20,419	\$2,000	(\$18,419)
County Tax Levy (Credit)	\$1,465,083	\$1,450,897	\$1,450,897	\$1,567,540	\$116,643
Total Revenues	\$1,913,948	\$1,895,622	\$1,969,015	\$1,992,879	\$97,257
Personnel Costs	\$1,238,441	\$1,452,903	\$1,372,633	\$1,522,119	\$69,216
Operating Expenses	\$110,703	\$186,209	\$196,307	\$173,166	(\$13,043)
Interdept. Charges	\$282,024	\$251,510	\$258,922	\$297,594	\$46,084
Fixed Assets	\$5,680	\$5,000	\$5,000	\$0	(\$5,000)
Total Expenditures	\$1,636,848	\$1,895,622	\$1,832,862	\$1,992,879	\$97,257
Rev. Over (Under) Exp.	\$277,100	\$0	\$136,153	\$0	\$0

Program Highlights

General government revenues of \$270,100 consist of \$89,500 in Federal Byrne Grant funding, \$143,700 in High Intensity Drug Trafficking revenue (HIDTA), \$35,000 in other Drug Task Force revenue related to grant reimbursement, and \$1,900 of state of Wisconsin training revenue. General government revenue decreases by \$8,300 for 2025 due to the decrease of American Rescue Plan Act (ARPA) funding, partially offset by the increase in projected HIDTA revenue. Fine and license revenue consists of marijuana ordinance violation revenue. Charges for services revenue covers the cost of 1.00 FTE acting detective position for the City of Pewaukee contract. Other revenue of \$23,000 is to reimburse the county for overtime utilization by the Federal Drug Enforcement Agency. Appropriated Seized Fund Balance of \$2,000 is for state seized funds distributed to assisting agencies. County tax levy for this program area increases by \$116,600.

Personnel costs of \$1.52 million increase by \$69,200 due to cost to continue for existing staff. Personnel costs include \$36,100 for 0.86 FTE temporary extra help to provide clerical assistance to the staff working in the division and \$104,800 for overtime. This overtime amount budgeted includes \$40,700 of overtime and benefits associated with work done with HIDTA.

Operating expenses of \$173,200 decrease by \$13,000 mainly due to a \$2,900 decrease in telephone lines and services and a \$13,300 decrease in other expenses related to the HIDTA program, partially offset by a \$2,250 increase in software maintenance and \$1,300 for auto leases. Interdepartmental charges increase by \$46,100 to \$297,600 mainly due to a projected increase in risk management charges, computer replacement and maintenance charges, software licensing, and legal charges to pay for a drug prosecutor.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Cases Investigated	87	100	100	100	0
Felony Counts Referred	134	225	150	150	(75)

General Patrol

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	124.16	124.16	124.16	122.16	(2.00)
General Government	\$865,956	\$1,605,775	\$1,489,417	\$2,527,200	\$921,425
Fine/Licenses	\$375	\$500	\$500	\$500	\$0
Charges for Services	\$7,089,111	\$7,199,909	\$7,286,433	\$7,642,886	\$442,977
Interdepartmental	\$488,672	\$470,000	\$520,191	\$563,500	\$93,500
Other Revenue	\$177,942	\$202,900	\$178,500	\$202,900	\$0
Appr. Fund Balance	\$546,822	\$294,285	\$462,214	\$927,151	\$632,866
County Tax Levy (Credit)	\$9,035,258	\$8,976,080	\$8,976,080	\$7,467,846	(\$1,508,234)
Total Revenues	\$18,204,136	\$18,749,449	\$18,913,335	\$19,331,983	\$582,534
Personnel Costs	\$15,045,789	\$15,148,974	\$13,774,767	\$15,528,095	\$379,121
Operating Expenses	\$621,113	\$746,658	\$859,159	\$846,015	\$99,357
Interdept. Charges	\$2,154,018	\$2,289,917	\$2,224,901	\$2,333,973	\$44,056
Fixed Assets	\$542,271	\$563,900	\$589,000	\$623,900	\$60,000
Total Expenditures	\$18,363,191	\$18,749,449	\$17,447,827	\$19,331,983	\$582,534
Rev. Over (Under) Exp.	(\$159,055)	\$0	\$1,465,508	\$0	\$0

Program Highlights

General government revenue of \$2,527,200 includes \$50,000 for the State Highway Safety grant, \$17,600 in reimbursement from the state for training, and \$14,500 for snowmobile and boat patrol reimbursement. There is also of \$2,445,000 in Shared Revenue, which is an increase of \$1,545,200. This increase is a reallocation from the capital projects budget and is being used in 2025 to offset the elimination of \$774,200 of ARPA funding, which had been budgeted across multiple programs to phase-in the impact of the compensation study, as well as to free up additional tax levy in this program for the jail (levy decreases in this program, increases in the jail).

Charges for services revenue increase by \$443,000 to \$7.64 million. The department is budgeting to receive a total of \$471,700 in School Resource Officer (SRO) revenue from the Arrowhead, Sussex Hamilton, and Kettle Moraine school districts. The DARE program revenue is budgeted at \$14,000 for full cost recovery of service to five schools contracting for service in the 2024-2025 school year including: Richmond, Stone Bank, North Lake, Lake Country, and St. Anthony's. The department is also budgeting an increase of \$363,200 for municipal patrol contract and overtime revenue. Total contract revenue is budgeted at \$7,407,300.

Interdepartmental revenue increases \$93,500 due to the Circuit Court Services' estimate for transportation costs that are charged by the department.

Fund balance of \$927,200 includes \$313,400 for the equipment replacement plan, \$540,000 for a phase in of an across-the-board wage increase for non-elected sworn officers which occurred in 2023, \$59,500 to mitigate the increased costs of fuel, and \$10,000 in General Fund balance for the annual purchase of replacement bulletproof vests. County tax levy for this program area decreases by \$1,508,000.

Personnel costs increase by \$379,100 for the cost to continue for existing staff, which is partially offset by a decrease of 2.00 FTE deputy sheriff positions. The department is budgeting \$734,270 in overtime to pay for 11,530 hours equivalent to 5.52 FTEs.

Operating expenditures increase \$99,400 primarily due to \$69,800 for firearm equipment in the equipment replacement plan, \$11,500 in small equipment and emergency medical supplies, \$9,900 for medical costs associated with psychiatric services for first responders, and \$3,000 in contracted services. These increases are partially offset by a \$32,000 decrease in tactical equipment related to the equipment replacement plan.

Interdepartmental charges increase by \$44,100 mainly due to an increase in risk management charges, vehicle repair and maintenance charges, and information technology charges. The increases are partially offset by decreases in radio communications, vehicle replacement, and fuel charges.

The department is budgeting a total of \$623,900 in fixed assets for vehicle replacement and equipment replacement.

Inmate Security/Services-Jail

Program Description

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

Table with 6 columns: Category, 2023 Actual, 2024 Budget, 2024 Estimate, 2025 Budget, Budget Change. Rows include Staffing (FTE), General Government, Fine/Licenses, Charges for Services, Interdepartmental, Other Revenue, Appr. Fund Balance, County Tax Levy (Credit), Total Revenues, Personnel Costs, Operating Expenses, Interdept. Charges, Fixed Assets, Total Expenditures.

Table with 6 columns: Category, 2023 Actual, 2024 Budget, 2024 Estimate, 2025 Budget, Budget Change. Row: Rev. Over (Under) Exp. (\$564,806), \$0, (\$2,786,724), \$0, \$0.

Note: The facility used to manage Huber program inmates was de-commissioned in 2024 due to costs associated with Huber being moved to an electronic monitoring program. The cost of electronic monitoring is now budgeted in Inmate Security/Services-Jail.

Program Highlights

General government revenue decreases \$634,700 due to the phase out of American Rescue Plan Act (ARPA) funds to cover the cost of the county's compensation study recommendations. Revenue of \$20,000 is from the state of Wisconsin to assist with funding law enforcement training.

Charges for services revenue decreases by \$481,500 to \$1,482,000 primarily due to \$1,188,000 in removed federal prisoner board revenue due to these prisoners being moved from the jail to free up operational capacity. The department will still budget for 16 inmates per day for the Wisconsin Department of Corrections, which is the same level as the 2024 budget. The department is budgeting for approximately 1,000 municipal inmate days, which is a decrease from the 2024 adopted budget. This is partially offset by \$727,000 in increased revenue from the addition of an Electronic Monitoring (EM) program. The charge for the 2025 budget for employed inmates in the EM program is \$24.00 per day, which is the 2024 budgeted level of the daily charge for Huber inmates. The county budgets for and retains approximately \$22.86 of the \$24.00 a day due to sales taxes remitted to the state. The charge for the 2025 budget for unemployed inmates is \$12.70 per day. The county retains approximately \$12.09 of the \$12.70 per day due to sales taxes remitted to the state. The department is anticipating collecting the day rate from 92 total inmates and budgeting \$15,000 in revenue related to charges to inmates for EM set up fees.

Other revenue is increasing by \$106,000 due to a projected increase in commissary revenue. Appropriated fund balance of \$1,107,400 includes Jail Assessment Fee fund balance of \$125,000 for the jail equipment replacement plan and \$88,000 for inmate medical expenses. It also includes general fund balance of \$44,000 for inmate medical expenses, \$60,000 for potential variations in the new jail medical contract, \$535,900 for the implementation of the Electronic Monitoring Program contract, and \$251,500 of prior-year Opioid Settlement funds to provide nursing services to administer medications for opioid use.

disorder (MOUD) to inmates. County tax levy for this program area increases by \$4.87 million due mainly to moving of levy and associated expenses from the Huber cost center to the jail cost center, as well as higher inmate medical costs and the elimination of federal inmate revenue.

Personnel costs of almost \$14.2 million increase by \$2.2 million due to moving staff from the Huber facility to the Jail and administering the new electronic monitoring program. The department is budgeting \$440,700 for overtime for 9,254 overtime hours equivalent to 4.43 FTEs. The department continues to have staffing flexibility by being allowed to overfill four correctional officer positions with vacancy and turnover cost savings due to continued high position turnover.

Operating expenditures increase by \$2.3 million. Total inmate medical services are budgeted to increase \$1,558,400 or 68%, mostly due to an increase in the overall new medical contract of \$1,079,800 or 44%, which includes the transfer of \$345,000 of AODA services, discharge planning, and medications for opioid use disorder from Health and Human Services. The transfer is being done to group all medical services contract expenses in one budget for supervision and management purposes. In addition, costs for medical care provided at outside facilities and pharmaceutical expenses above amounts covered in the contract are budgeted to increase \$132,100 or 77%. Also, \$535,900 is budgeted for the implementation and administration of the electronic monitoring program. Other operating increases include software maintenance costs, inmate commissary purchases, and inmate food costs. The department is budgeting \$994,400 for inmate food, which increases by \$129,000 from the 2024 budget, and \$735,000 for inmate commissary, which increases by \$85,000 from the 2024 budget.

Interdepartmental charges are increasing by \$99,600 mainly due to increases in information technology costs and risk management charges. The department is also budgeting \$8,100 in the fixed asset appropriation unit for replacement of jail equipment. In total, the department is budgeting \$125,000 in the jail program for equipment replacement based on equipment replacement needs.

Inmate Security/Services-Huber

Program Description

Provide humane treatment of inmates according to recognized national standards, including but not limited to nutrition, medical services, mental health services, clothing, employment, and education programs. Safeguard inmate funds and collect Huber fees from inmate accounts. Participate with other agencies in providing educational and counseling services for inmates. Assist non-working inmates to obtain gainful employment. Maintain staffing level to ensure that security and order are maintained at all times. Ensure adherence to work release conditions by inmates. Monitor electronic homebound detention inmates.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	21.65	21.65	21.65	0.00	(21.65)
General Government	\$0	\$66,361	\$66,361	\$0	(\$66,361)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$626,311	\$693,544	\$532,339	\$0	(\$693,544)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$24,271	\$51,300	\$18,584	\$0	(\$51,300)
Appr. Fund Balance	\$28,026	\$0	\$28,025	\$0	\$0
County Tax Levy (Credit)	\$1,771,538	\$1,645,437	\$1,645,437	\$0	(\$1,645,437)
Total Revenues	\$2,450,146	\$2,456,642	\$2,290,746	\$0	(\$2,456,642)
Personnel Costs	\$1,719,557	\$2,060,065	\$1,023,002	\$0	(\$2,060,065)
Operating Expenses	\$203,103	\$240,686	\$71,378	\$0	(\$240,686)
Interdept. Charges	\$146,354	\$155,891	\$152,682	\$0	(\$155,891)
Fixed Assets	\$0	\$0	\$26,000	\$0	\$0
Total Expenditures	\$2,069,014	\$2,456,642	\$1,273,062	\$0	(\$2,456,642)
Rev. Over (Under) Exp.	\$381,132	\$0	\$1,017,684	\$0	\$0

Program Highlights

All personnel, revenues and expenditures have been allocated to the Inmate Security/Services – Jail program for the 2025 budget due to the discontinuation of housing Huber inmates. An electronic monitoring program was implemented in 2024 and will be administered through the jail budget for 2025.

Administrative Services

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	19.11	19.11	19.11	19.11	0.00
General Government	\$11,527	\$36,878	\$37,128	\$720	(\$36,158)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$8,489	\$12,500	\$10,856	\$13,500	\$1,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$9,024	\$10,100	\$8,100	\$12,100	\$2,000
Appr. Fund Balance	\$3,000	\$6,500	\$6,500	\$7,500	\$1,000
County Tax Levy (Credit)	\$2,121,108	\$2,273,435	\$2,273,435	\$2,407,413	\$133,978
Total Revenues	\$2,153,148	\$2,339,413	\$2,336,019	\$2,441,233	\$101,820
Personnel Costs	\$1,850,281	\$1,958,220	\$1,822,111	\$2,032,698	\$74,478
Operating Expenses	\$87,088	\$107,374	\$97,199	\$113,409	\$6,035
Interdept. Charges	\$265,230	\$273,819	\$269,920	\$295,126	\$21,307
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,202,599	\$2,339,413	\$2,189,230	\$2,441,233	\$101,820
Rev. Over (Under) Exp.	(\$49,451)	\$0	\$146,789	\$0	\$0

Program Highlights

Charges for services revenue is increasing by \$1,000 due to workshop fee revenue. Other revenue is increasing by \$2,000 for towing and other revenue. General Government revenue is decreasing by \$36,200 due to a reduction in American Rescue Plan Act (ARPA) revenue. Tax levy for this program is increasing by \$134,000 due to the phase out of ARPA funds as well as the personnel changes noted below.

Personnel costs increase by \$74,500 due to the cost to continue for existing staff. Temporary extra help is budgeted at \$30,000 for 1.00 FTE staff for department shuttle drivers. The department is budgeting \$8,800 for approximately 234 hours of overtime.

Operating expenses are increasing by \$6,000 to \$113,400 and include office supplies of \$30,000, equipment, supplies, and maintenance costs of \$39,000, training costs of \$13,500, subscriptions and memberships of \$9,925, and service costs of \$21,000. Interdepartmental charges increase \$21,300 to \$295,100.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Accident Reports	1,966	1,800	2,000	2,000	200
Incident Reports	4,685	4,500	4,500	4,500	0

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Main Jail					
Jail Bookings	6,594	8,400	7,000	7,800	(600)
Federal Inmate Days	15,532	13,505	16,000	0	(13,505)
Other Inmate Days	138,086	141,620	136,000	145,270	3,650
Average Daily Population	421	425	415	398	(27)
Billable Probation/Parole Days	4,280	6,250	6,250	6,250	-
Billable Extended Supervision Sanct.	4,610	5,796	5,209	5,840	44
Huber Facility					
Total Huber Inmate Days	30,939	36,500	13,344	0	(36,500)
Avg Huber Daily Population-Housed	85	100	40	0	(100)
Avg Electronic Homebound	3	3	60	92	89
Meals Served for Jail and Huber facilities*	621,380	595,725	550,245	497,175	(98,550)

Fee Schedule

Correction Fees	2024	2025	Change
1 Federal Inmates (per day)	\$ 88.00	\$ 88.00	\$ -
2 DOC Extended Supervision Sanctions (per day)	\$ 51.46	\$ 51.46	\$ -
3 DOC Extended Supervision Sanctions (per day for working Huber inmates)	\$ 27.46	\$ 27.46	\$ -
4 Probation and Parole Holds (per day)	*	*	
5 Huber/Electronic Monitoring Charge (per day)	\$ 24.00	\$ 24.00	\$ -
6 Municipal Holds (per day)	\$ 21.58	\$ 21.58	\$ -
7 Booking Fee (unemployed)	\$ 35.00	\$ 35.00	\$ -
8 Booking Fee (employed)**	\$ 11.00	\$ 11.00	\$ -
9 Huber Transfer Fee	\$ 50.00	\$ 50.00	\$ -
10 Disciplinary fee if Huber inmates are shipped to the Main Jail	\$ 50.00	\$ 50.00	\$ -
11 Medical Co-pay	\$ 25.00	\$ 25.00	\$ -
12 ID tag replacement/Lock Fee	\$ 5.00	\$ 5.00	\$ -
13 Parking Pass	\$ 15.00	\$ 15.00	\$ -
14 Electronic Monitoring Set Up Fee	\$ 50.00	\$ 50.00	\$ -
15 Medtox Drug Test (if positive result)	\$ 5.00	\$ 5.00	\$ -
16 Medtox Drug Challenge Test	\$ 40.00	\$ 40.00	\$ -
17 Walkaway Fee	\$ 100.00	\$ 100.00	\$ -
Administration Fees			
1 Accident Report	\$ 1.80	\$ 1.80	\$ -
2 Bartenders License	\$ 12.50	\$ 12.50	\$ -
3 Fingerprinting	\$ -	\$ -	\$ -
4 Mugshot	\$ 1.00	\$ 1.00	\$ -
5 Concealed and Carry ID Card	\$ 10.00	\$ 10.00	\$ -
6 Copy Fee	\$ 0.25	\$ 0.25	\$ -
7 CD Copy	\$ 10.00	\$ 10.00	\$ -
8 Microfilm Copy	\$ 0.55	\$ 0.55	\$ -
9 Background Check	\$ 5.00	\$ 5.00	\$ -
10 PBT Test Fee	\$ 5.00	\$ 5.00	\$ -
11 Vehicle Storage Fee	\$ 20.00	\$ 20.00	\$ -
12 Sheriff Sale Fees--Post and Hold Sale	\$ 150.00	\$ 150.00	\$ -
14 Writ of Execution Fee	\$ 75.00	\$ 75.00	\$ -
15 Service for Non-Sufficient Funds	\$ 30.00	\$ 30.00	\$ -
16 Subpoena/Temporary Restraining Order/Summons and Complaint/Warrant Fee	\$ 60.00	\$ 60.00	\$ -
17 Notary Fee	\$ 1.00	\$ 1.00	\$ -
18 Witness Fee	\$ 16.00	\$ 16.00	\$ -
19 Blood Test Fee (dependant on hospital bill to department)	\$ 35.00	\$ 35.00	\$ -
20 Parking Citation	\$ 25.00	\$ 25.00	\$ -
21 Vehicle Lockout	\$ 50.00	\$ 50.00	\$ -

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

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

**Special Purpose
Grant Fund**

Sheriff

**Special Revenue
Fund**

Special Purpose Grant Fund (ARPA) – Sheriff

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 479-484.)

Note: This fund is being used to account only for ARPA-CSLFRF grant funds.

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING	\$925,978	\$0	\$0	\$0	\$0	N/A
NON-ARPA FUNDING						
General Government	\$1	\$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	\$925,978	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$925,978	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$925,978	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

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Health & Human Services

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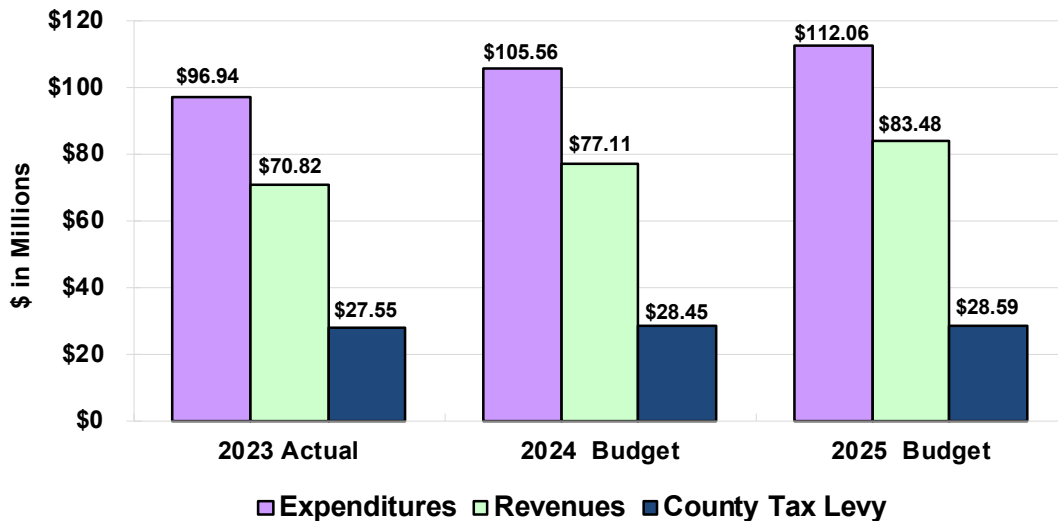
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HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

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

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



The 2025 expenditure budget for this functional area totals \$112,060,900 an increase of \$6,501,900 or 6.2% from the 2024 Budget. Budgeted revenues include \$489,900 of general fund balance appropriations and \$698,200 of opioid settlement funds. Revenues budgeted in this functional area total \$83,475,000, an increase of \$6,365,100 or 8.3% from the 2024 budget. The tax levy necessary to fund this functional area totals \$28,585,800, an increase of \$136,800 from the 2024 budget. Tax levy in this functional area is about 23.8% of the total county tax levy.

**** HEALTH AND HUMAN SERVICES ****

Functional Area Summary by Agency

	2023 Actual	2024		2025 Budget	Change from 2024 Adopted Budget	
		Adopted Budget	2024 Estimate		\$	%
* TOTAL HEALTH & HUMAN SERVICES*						
Revenues (a)	\$70,815,813	\$77,109,931	\$79,682,616	\$83,475,049	\$6,365,118	8.3%
County Tax Levy	\$27,547,242	\$28,449,091	\$28,449,091	\$28,585,849	\$136,758	0.5%
Expenditure	\$96,943,933	\$105,559,022	\$104,685,465	\$112,060,898	\$6,501,876	6.2%
Rev. Over (Under) Exp.	\$1,419,122	\$0	\$3,446,242	\$0	\$0	N/A

BREAKDOWN BY AGENCY

CORPORATION COUNSEL-CHILD SUPPORT

Revenues	\$2,398,907	\$2,807,935	\$2,734,164	\$2,869,656	\$61,721	2.2%
County Tax Levy	\$412,866	\$362,444	\$362,444	\$402,132	\$39,688	11.0%
Expenditure	\$2,864,469	\$3,170,379	\$3,089,966	\$3,271,788	\$101,409	3.2%
Rev. Over (Under) Exp.	(\$52,696)	\$0	\$6,642	\$0	\$0	N/A

HEALTH & HUMAN SERVICES

Revenues (a)	\$68,416,906	\$74,301,996	\$76,948,452	\$80,605,393	\$6,303,397	8.5%
County Tax Levy	\$27,134,376	\$28,086,647	\$28,086,647	\$28,183,717	\$97,070	0.3%
Expenditure	\$94,079,464	\$102,388,643	\$101,595,499	\$108,789,110	\$6,400,467	6.3%
Rev. Over (Under) Exp.	\$1,471,818	\$0	\$3,439,600	\$0	\$0	N/A

(a) Appropriated fund balance is included in revenues as follows:

HHS Programs	HHS Fund balance appropriation	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Department Wide	Opioid Settlement Funding	\$533,443	\$972,897	\$583,633	\$698,213
Administrative Services	Professional Services CQI, One-time Equipment Purchases for Administrative Services, Dept.-wide Initiatives for Alternative Placement Services, Avatar Nx Project	\$100,000	\$138,490	\$155,121	\$169,247
Child and Youth Coordinated Services	Dept.-wide Initiatives for Juvenile Correction Placement Services	\$134,127	\$106,020	\$0	\$218,050
Aging & Disability Resource Center (ADRC)	One-time Equipment Purchases for Senior Dining	\$8,316	\$8,662	\$8,662	\$8,662
Veteran Services	Veterans Resource Fair	\$0	\$0	\$4,602	\$4,602
Mental Health Center	One-time Building Projects and Equipment Replacements	\$42,000	\$65,000	\$0	\$89,300
Department Wide	Purchase Orders and Carryovers from the Prior Year	\$539,249	\$0	\$4,455	\$0
TOTAL HHS FUND BALANCE APPROPRIATION		\$1,357,135	\$1,291,069	\$756,473	\$1,188,074
Corporation Counsel	Purchase Orders and Carryovers from the Prior Year	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,357,135	\$1,291,069	\$756,473	\$1,188,074

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

Significant program and funding changes to the 2025 Budget include the following:

- The **Health and Human Services** budget for Community Aids revenue for Health & Human Services (HHS) programming decreases \$115,800 to \$13,268,600 in 2025. This is the department's primary source of discretionary intergovernmental revenue funding.
- **HHS - Administrative Services Division** personnel costs increase by \$112,700 to \$6,613,200. This increase reflects the cost to continue for 69.80 FTE, which is a decrease of 0.40 FTE from the prior year. This includes the abolishment of a 1.0 FTE administrative assistant and a 1.0 FTE fiscal specialist, the sunset of a 1.0 FTE senior financial analyst that had been funded with American Rescue Plan Act (ARPA) revenues to help implement the new enterprise resource planning (ERP) system, a reduction in temporary extra help by 1.25 FTE, and the elimination of over time budgeted at 0.15 FTE. This is partially offset by the creation of a regular full-time fiscal assistant, financial analyst, senior fiscal specialist, and senior financial analyst. Operating expenses increase by \$749,300 to \$2,019,800. Contracted services increased \$720,700, mainly due to the outsourcing of additional program billing of \$267,000 and increased Netsmart licensing costs of \$356,650, as well as \$80,000 of contracted help to assist with quality assurance performance management and health information management.

General government revenues decrease by \$524,100 to \$8,532,800. The Basic County Allocation (BCA) budgeted in this program decreases \$160,200. ARPA funding decreases \$129,800 due to the end of the program. In addition, indirect cost recovery from the Aging and Disability Resource Center (ADRC) State Contract decreases \$327,600 in order to shift these revenues to the ADRC Division budget. Other revenues are budgeted to decrease by \$262,000, due to a shift of Wisconsin Medical Assistance Cost Reporting (WIMCR) program revenue being recorded in the division budgets where the Medicaid programs reside.

Fund balance decreases \$11,200 to \$219,200. The appropriated fund balance includes \$50,000 in the Waukesha County Opioid Settlement funds for addiction awareness, \$16,000 for cubicle replacements and \$153,200 of General Fund balance for a 1.00 FTE principal financial analyst sunset position to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan. This sunset position is to be funded for three years, beginning in 2024.

- **HHS - Economic Services Administration and Support Program** general government revenues are budgeted to increase \$7,800 to \$4,033,600. This is due to increases of approximately \$49,700 in state funding for the Medical Assistance, Food Share, and Child Care fraud allocations, as well as an increase of \$4,800 in the Income Maintenance Allocation. This also includes a \$5,500 increase to the Day Care Administration funding budgeted based on a five-year average. This is offset by the elimination of the additional COVID Unwinding funds of \$52,100 which was used to offset costs associated with the reinstatement of eligibility requirements after the COVID pandemic and ran from March 2023 through June 2024.

Personnel costs are budgeted to decrease by approximately \$31,900 to \$3,962,200. This is primarily due to the reduction of 1.30 FTE in overtime and extra help utilized for the COVID Unwinding. This is offset by the cost to continue for the 42.00 regular FTE staff.

- **HHS - Child Protective Services Program** general government revenues increase by \$306,600 to \$3,782,200. This includes Family First one-time funding in the amount of \$37,500. Targeted Safety Support Funds revenue increases \$38,000. Other increases include \$169,200 to the kinship benefits allocation and \$20,100 to the kinship assessment allocation and an increase to the Child and Family BCA allocation of \$44,400. Personnel costs are budgeted to decrease by \$42,400 to \$4,276,800. This is due to cost to continue for 39.50 FTE staff, which is offset by the transfer of 1.00 FTE senior care manager position to the Children's Long Term Support unit, and the unfunding of 0.50 FTE senior care manager position. Operating expenses are budgeted to increase by \$122,500 to \$4,085,800. Contracted services increase in total by \$13,700. Kinship expense increases \$169,200 based on projected growth due to the expansion of the definition of relative and "like kin" providers. Foster care expenses are reduced by \$44,900 based on trend.
- **HHS – Children with Special Needs Unit (Includes Birth to Three Program)** – This program area budgets additional resources to help meet the state-mandated elimination of the waitlist for participation in the Children's Long-Term Support (CLTS) program. General government revenues are budgeted to increase by \$395,500 to \$9,205,900. This is mainly due to an increase of \$401,300 in Children's Long-Term Support (CLTS) case management revenue as a result of the state mandate to not have a wait list for services, and an increase in the number of contracted staff to provide services to the increased volume of CLTS clients being served. In addition, there is a \$57,200 increase in revenue from the state Birth to Three funding allocation. This is partially offset by a \$63,000 decrease in CLTS administrative cost recovery. The charges for services revenues are budgeted to increase \$65,000 to \$301,000 based on trend. There is an offsetting expense as these funds are passed on to the State of Wisconsin. Personnel costs increase by about \$148,600 to \$1,676,200. This is due to the transfer of 1.00 FTE social worker from Child Protective Services program, as well as the cost to continue for the 17.00 FTE. Operating expenses are budgeted to increase by \$431,600 to \$7,310,500. This is mostly due to an increase in contracted services costs of \$443,100 related to the state's mandate to not have a wait list for services, and an increase in the number of CLTS contracted staff and an

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

increase in the CLTS clients served. The \$155,600 budget for Developmentally Disabled (DD) Center treatment is removed and reprioritized within the budget due to reduced availability and need for these services, resulting in lower utilization in recent years. Birth to Three contract expense increases \$96,500 related to vendor personnel costs.

- **HHS - Children with Long-Term Needs - Third Party Administrator** – This program accounts for pass-through expenditures and revenues to cover claims paid to service providers by the CLTS Third-Party Administrator and are budgeted to increase by \$4.0 million to \$14.0 million based on increasing client enrollment levels.
- **HHS – Youth Justice** personnel costs are budgeted to decrease by \$172,800 to \$2,553,900 due to the cost to continue for 24.00 FTE. This is partially offset by the transfer of 1.00 FTE human services support specialist position to the Juvenile Court Intake unit in Juvenile Detention Services, as well as the abolishment of 1.00 FTE senior care manager position. Operating expenses are budgeted to decrease by about \$242,000 to \$1,811,100. Contracted services decrease by \$103,000, primarily due to cost savings for intensive in-home therapy, which is now being covered by the Youth CCS program, which is eligible for reimbursement through Medicaid. Youth Crisis Stabilization expense of \$81,000 has been removed as this service will be part of Clinical Services budget going forward.
- **HHS - Juvenile Detention Services** – Personnel costs are budgeted to increase by about \$89,000 to \$1,178,800 mostly due to an increase of \$34,000 for 0.38 FTE more overtime for the After-Hours unit to provide the required coverage. 1.00 FTE human services support specialist was transferred in from Youth Justice and 1.00 FTE senior care manager was abolished. Operating expenses decrease by about \$129,700 to \$1,746,000. This is mainly due to a decrease of \$200,000 purchase of contracted male secure services based on projected utilization which is partially offset by an increase of \$77,100 for the new shelter care contract vendor taking effect 7/1/2025.
- **HHS – Youth Intensive Services** – Personnel costs are budgeted to increase \$171,800 to \$2,136,900. This also includes cost to continue for 19.00 FTE. Operating expenses increase by \$1,770,000 to \$2,465,200. This is due to an increase in the expense for CCS services from contract agencies, based on projected usage, an expansion of the contracted provider network, and related to the increase in the number of youth served. These expenses are partially offset by charges for services revenues which are budgeted to increase \$1,403,100 to \$3,252,800. Other revenues increase \$390,900 to \$1,019,100 related to Wisconsin Medicaid Cost Reporting (WiMCR) for reimbursement of prior-year cost of services and staff.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** personnel costs are budgeted to increase approximately \$44,200 to \$1,172,800 due to the cost to continue of 10.75 FTEs and an increase in temporary extra help of 0.25 FTE. Operating expenses are budgeted to decrease approximately \$91,900 to \$108,300 due to reductions of \$55,000 in client services for reduced corporate guardian costs, \$25,000 for contracted services based on current trends, and \$15,000 for Marsh Country Health Alliance for nursing home services. General government revenues increase \$39,800 to \$571,500 due to an increase in the State Adult Protective Services BCA Allocation for 2025
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - Personnel costs are budgeted to increase \$49,800 to \$1,862,100 due to the cost to continue of the 20.40 FTE and an increase in temporary extra help of 0.25 FTE. Operating expenses are budgeted to decrease about \$89,700 to \$2,919,200. Decreases include \$68,100 for in home care due to the decrease in ARPA funding that was directly allocated to this program, \$26,500 in food service costs for Senior Dining and Home Delivered Meal programs, and \$15,600 in transportation costs mainly due to anticipated decreases in Rideline costs. General government revenues are budgeted to decrease \$69,000 to \$3,131,500 primarily due to a decrease in American Rescue Plan Act (ARPA) funding due to a higher rate of ARPA-related spending in 2024 over 2025, and program funding winding down. Other revenue is budgeted to increase \$49,000 to \$455,100 primarily due to increases in client donations.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase approximately \$159,000 to \$3,595,500 due to the cost to continue of 35.85 FTE. Operating expenses increase about \$52,400 to \$243,900 mainly due to increases of \$40,700 in outside printing for ADRC Resource Guides. General government revenue for the Aging and Disability Resource Center (ADRC) Contract fund is budgeted to increase about \$232,600 to \$4,268,000 mainly due to a shift of revenue related to the reduction of indirect claim revenue recorded in the Administrative Services Division budget. Also included in the increase is \$132,800 for Federal match related to the higher base revenue and match percentage rate.
- **HHS - Mental Health Outpatient-Clinical** expenditures decrease \$10,600 or 0.08% to \$13.25 million. Personnel costs increase \$767,300 largely due to the costs to continue of 57.11 FTE, an increase of 6.52 FTE from the 2024 budget. The increase in FTE is due to the creation of 3.00 FTE clinical therapists without sunset provisions to replace 3.00 FTE clinical therapists previously budgeted in the Special Purpose Grant, against ARPA revenues. There were an additional 2.0 FTE sunset clinical therapists created mid-year 2024 to provide crisis response services to the cities of Waukesha and Brookfield, and the transfer out of 0.10 FTE mental health administrator to the Mental Health Center program. The 0.60 FTE of the clinical services manager budgeted in this program decreases by 0.35 FTE to reflect a mid-year unfunding upon retirement. There is also an increase in 1.74 FTE in extra help and 0.23 FTE in overtime. Operating expenses are budgeted to decrease by \$846,100. Expenses for adults and children at the state mental

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

health institutes decrease by \$854,500 due to levels of acuity, staffing of the Mental Health Center, and bed availability. In addition, prescription medication costs decrease by \$11,100. Operating expense decreases are partially offset by increases in expenses that are grant funded including emergency medical supplies increase by \$14,700 and promotion supplies by \$13,600. Contracted psychiatrist services also increase by \$21,500 based on coverage needs and youth crisis programming of \$35,000 was transferred from the Child and Youth Coordinated Services division in the 2025 budget.

- **HHS – Regional Crisis Stabilization Facility** expenditures increase \$703,800 to \$1.9 million related to the operational costs for the 24-hour care, 14-bed crisis stabilization facility that opened in 2024. These expenses include \$128,200 for 1.00 FTE human services supervisor, an increase of \$5,800. Operating expenses of \$1,580,900 increase \$658,900 and are primarily for the contracted vendor operating the facility and an increase in assumed average daily census. Interdepartmental charges total \$173,600, an increase of \$7,000, and includes building maintenance and end user technology charges. General government revenues increase \$111,300 for the Wisconsin Department of Health Services' Regional Crisis Stabilization Facility grant. Charges for services decrease \$76,900 related to an assumed 1,800 days of care for clients with Medicaid coverage based on trend from the first year of operations.
- **HHS - Mental Health Outpatient-Intensive** revenues (excluding tax levy) decrease \$169,400 to \$6.1 million. Charges for services decrease \$36,300 primarily for \$279,200 of lower Community Recovery Services (CRS) revenues offset by \$259,300 of higher Comprehensive Community Services (CCS) client fees. Additionally, other revenues decrease \$133,000 related to a lower budgeted amount for WIMCR year-end settlement revenues. Personnel costs increase \$54,600 primarily for the cost to continue for 35.38 FTE, a decrease of 0.12 FTE from 2024. The change in FTE is due a transfer of 0.80 FTE registered nurse to the Mental Health Center and an increase in temporary extra help of 0.68 FTE. Operating expenses decrease \$793,100 mainly due a decrease of \$552,300 in contracted services related CCS and CRS programs and a \$230,300 decrease in residential treatment and board expenses. The decrease in residential care services is due to expanded efforts to ensure that clients are moving to least restrictive levels of care and being assessed for other appropriate funding sources.
- **HHS - Mental Health Center (MHC)** Non-levy revenues increase \$484,800 due to higher charges for services related to an increase in the average reimbursement per patient days of care related to the implementation of revenue cycle process improvements, offset by a 365 decrease in budgeted days of care from 4,745 to 4,380. Appropriated fund balance decreases by \$25,700 to \$89,300 for building improvements and included the following projects: window replacement, doors and blinds, restroom remodels, HVAC maintenance, and a video security system. Personnel costs are budgeted to increase by \$405,400, which includes the cost to continue for 40.12 FTE which includes the creation of an additional 0.60 FTE registered nurse supervisor and the transfer of 0.10 FTE Mental Health Center administrator and 0.80 FTE registered nurse from Mental Health Outpatient Services. The 0.40 FTE of the clinical services manager budgeted in this program decreases by 0.23 FTE to reflect a mid-year unfunding upon retirement. In addition, weekend registered nurses increase by 0.52 FTE, temporary extra help increases 0.07 FTE, and overtime decreases by 0.55 FTE. Operating expenses decrease \$151,500 largely due to a new vendor contract for contracted medical services. Other decreases include prescription medication by \$52,300, consulting services by \$19,000, and office equipment by \$15,900. These decreases are offset by an increase in contracted security costs of \$46,000 with the addition of daytime shifts and psychiatric services of \$58,800 with the addition of weekday coverage.
- **HHS - Criminal Justice Collaborating Council (CJCC)** revenues (excluding tax levy and fund balance) decrease \$123,700 primarily related to \$102,900 of AODA and Community Transition program expenses moving to the Sheriff's department, along with corresponding tax levy. \$223,000 of opioid settlement funding remains in the CJCC budget and includes \$202,000 for the pre-trial diversion program and \$21,000 for drug treatment court staff training. General government revenues increase by \$12,300 to \$487,300 primarily due to the Pretrial Pilot Grant receiving \$11,300 in additional funds. Other general government revenues include the Wisconsin Department of Justice funding of \$118,800 for the Pretrial Pilot grant, the Treatment Alternatives and Diversion (TAD) Drug Court grant funding of \$149,700, the state Department of Corrections (DOC) revenue for the Community Service Options (CSO) program of \$26,100, and the DOC funding of \$192,700 for the Drug Treatment Court program.
- **HHS - Public Health** general government revenue decreases approximately \$199,400 to \$1,215,300 mainly due to the end of the American Rescue Plan Act (ARPA) funding by \$87,200 and a decrease of \$226,400 related to the end of the Public Health ARPA (a separate allocation from the ARPA funding mentioned above), as the grant concluded in 2024. Offsetting this grant revenue is increase in Women Infants and Children (WIC) grant funding of \$88,800, Preparedness grant funding of \$21,300 and Immunization grant funding of \$5,000. Personnel costs are budgeted to increase by approximately \$144,800 to \$3,132,900 and includes the addition of a 1.00 FTE social worker supported by the opioid settlement funding. Temporary help decreases by 0.18 FTE.
- **HHS – Veterans' Services** – Personnel costs are budgeted to decrease \$63,819 to \$443,599. This reflects the abolishment of 1.00 FTE sunset administrative specialist position and the cost to continue the remaining 5.0 FTE. General government revenues decrease by \$113,700 to \$17,900. This decrease is mostly due to the American Rescue Plan Act (ARPA) grant funding of \$103,000, which had been used to provide initial funding for the Assistant County Veterans' Officer position created in 2023, expiring at the end of 2024.

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

- **Corporation Counsel - Child Support** – General Government revenues are projected to increase \$61,700, or 2.2%, due to increases in Medical Support Liability revenue by \$33,700 and IV-D Performance revenues by \$16,700. Additionally, IV-D Cooperative Agreement revenues increase \$12,000 from the 2024 budget and State GPR revenue increases by \$7,000. These revenues are offset by a reduction in IV-D Reimbursement revenue by \$7,800 due to implementation of new state reimbursement formula rules. Expenses increase by \$101,400 from the 2024 budget, mainly due to \$81,600 of increase personnel for the cost-to-continue for 30.85 FTE. Tax levy in the Child Support program is being increased by \$39,700 in the 2025 budget.

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

HEALTH AND HUMAN SERVICES

Agency	Fund	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Budget	24-25 Change
CORPORATION COUNSEL	Child Support	29.15	30.55	30.55	30.55	-
HEALTH & HUMAN SERVICES	General Fund					
	Administrative/ Economic Support Services	109.50	110.00	110.00	111.00	1.00
	Intake Support Services	-	-	-	-	-
	Child and Youth Family Services	58.00	57.00	57.00	56.50	(0.50)
	Child and Youth Coordinated Services	54.00	55.00	55.00	53.00	(2.00)
	Clinical Services	119.17	118.28	120.28	123.82	5.54
	Public Health	24.90	24.60	24.60	25.60	1.00
	Criminal Justice Collaborating Council	1.00	1.00	1.00	1.00	-
	Veterans Services	6.00	6.00	6.00	5.00	(1.00)
	ADRC	28.17	29.07	29.07	29.07	-
	Total H&HS General Fund	400.74	400.95	402.95	404.99	4.04
	Aging and Disability Resource Center	34.72	35.72	35.72	35.72	-
	Special Purpose Grant Fund (ARPA)	5.00	5.00	5.00	-	(5.00)
	H&HS Subtotal	440.46	441.67	443.67	440.71	(0.96)
	TOTAL REGULAR POSITIONS	469.61	472.22	474.22	471.26	(0.96)
	TOTAL EXTRA HELP	21.99	14.70	14.38	15.60	0.90
	TOTAL OVERTIME	4.40	5.41	5.41	4.42	(0.99)
	TOTAL BUDGETED POSITIONS	496.00	492.33	494.01	491.28	(1.05)

2025 BUDGET ACTIONS

Corporation Counsel - Child Support

Increase: 0.06 FTE Extra Help

Health and Human Services - General Fund

Increase: 0.84 FTE Extra Help

Decrease: 0.99 FTE Overtime

Administrative/ Economic Support Services

Reclassify: 1.00 FTE Accounting Services Coordinator to Fiscal Administrator

Reclassify: 1.00 FTE Programs and Projects Analyst to Administrative Services Coordinator

Create: 1.00 FTE Fiscal Assistant

Create: 1.00 FTE Senior Fiscal Specialist

Create: 1.00 FTE Financial Analyst

Refund: 1.00 FTE Fiscal Specialist

Abolish: 1.00 FTE Fiscal Specialist

Abolish: 1.00 FTE Administrative Assistant

Unfund: 1.00 FTE Fiscal Assistant

Child and Youth Family Services Division

Abolish: 1.00 FTE Social Worker

Reclassify: 43.50 FTE Social Workers to Senior Care Manager (3.00 FTE underfilled as Care Managers)

Transfer In: 1.00 FTE Senior Care Manager from Child and Youth Coordinated Services

Unfund: 0.50 FTE Senior Care Manager

Child and Youth Coordinated Services Division

Abolish: 1.00 FTE Social Worker

Reclassify: 27.00 FTE Social Worker to Senior Care Manager (7.00 FTE underfilled as Care Managers)

Reclassify: 1.00 FTE Human Services Support Specialist to Mental Health Counselor

Reclassify: 1.00 FTE Senior Mental Health Counselor to Programs and Projects Analyst

Transfer Out: 1.00 FTE Senior Care Manager to Child and Youth Family Services

Clinical Services - Mental Health Outpatient (Clinical)

Reclassify: 1.00 FTE Registered Nurse to Registered Nurse Supervisor

Transfer In: 3.00 FTE Clinical Therapist from Special Purpose Grant Fund (ARPA)

Unfund: 0.35 FTE Clinical Services Manager

Transfer Out: 0.10 FTE Mental Health Center Administrator to Mental Health Center

Clinical Services - Mental Health Outpatient (Intensive)

Reclassify: 1.00 FTE Clinical Therapist to Senior Mental Health Counselor

Reclassify: 1.00 FTE Mental Health Counselor to Senior Mental Health Counselor

Transfer Out: 0.80 FTE Registered Nurse to Mental Health Center

Clinical Services - Mental Health Center

Transfer In: 0.80 FTE Registered Nurse from Mental Health Outpatient - Intensive

Transfer In: 0.10 FTE Mental Health Center Administrator from Mental Health Outpatient Clinical

Create: 0.60 FTE Registered Nurse Supervisor

Increase: 0.52 FTE Weekend Registered Nurse

Unfund: 0.23 FTE Clinical Services Manager

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

HEALTH AND HUMAN SERVICES

Public Health

Transfer In: 1.00 FTE Social Worker (sunset) from Special Purpose Grant Fund (ARPA)

Veterans Services

Abolish: 1.00 FTE Administrative Specialist (Sunset)

Aging Disability Resource Center (ADRC) - General Fund

Reclassify: 3.88 FTE Senior ADRC Specialist to Senior Care Manager

Aging Disability Resource Center (ADRC) - Contract Fund

Reclassify: 26.62 FTE Senior ADRC Specialist to Senior Care Managers (7.00 FTE underfilled as Care Managers)

Health and Human Services - Special Purpose Grant Fund (ARPA)

Transfer Out: 1.00 FTE Social Worker (sunset) to Public Health

Transfer Out: 3.00 FTE Clinical Therapists to Clinical Services

Abolish: 1.00 FTE Programs and Projects Analyst (sunset)

2024 CURRENT YEAR ACTIONS

Administrative/ Economic Support Services

Create: 1.00 FTE Senior Mental Health Counselor

Abolish 1.00 FTE Registered Nurse

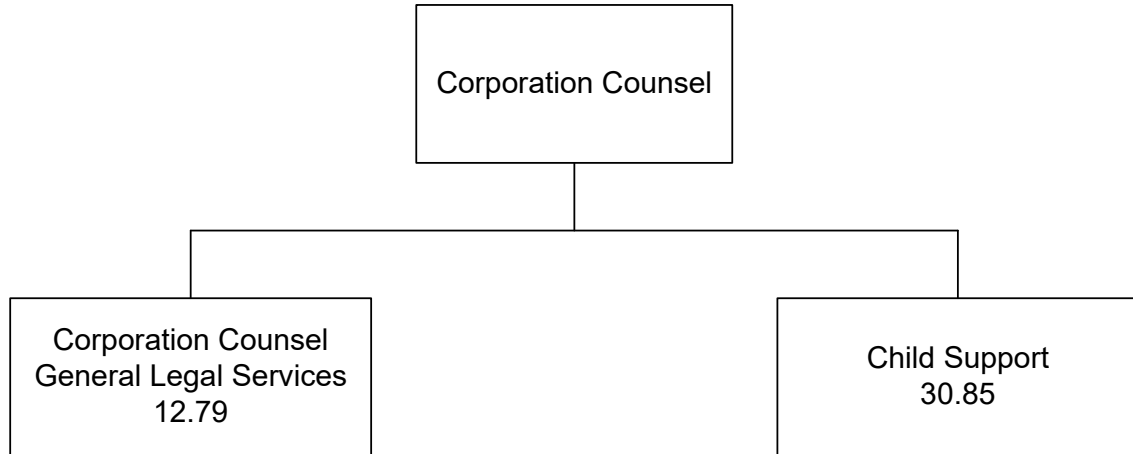
Clinical Services - Mental Health Outpatient (Clinical)

Create: 2.00 FTE Clinical Therapist (sunset)

Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



43.64 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.

Child Support

Statement of Purpose

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

Program Description

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	%
Revenues						
General Government (a)	\$2,349,895	\$2,760,885	\$2,686,614	\$2,822,606	\$61,721	2.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$48,729	\$47,050	\$47,050	\$47,050	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$283	\$0	\$500	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$412,866	\$362,444	\$362,444	\$402,132	\$39,688	11.0%
Total Revenue Sources	\$2,811,773	\$3,170,379	\$3,096,608	\$3,271,788	\$101,409	3.2%
Expenditures						
Personnel Costs	\$2,503,864	\$2,788,491	\$2,706,778	\$2,870,070	\$81,579	2.9%
Operating Expenses	\$175,336	\$185,183	\$186,483	\$199,978	\$14,795	8.0%
Interdept. Charges	\$185,269	\$196,705	\$196,705	\$201,740	\$5,035	2.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,864,469	\$3,170,379	\$3,089,966	\$3,271,788	\$101,409	3.2%
Rev. Over (Under) Exp.	(\$52,696)	\$0	\$6,642	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	29.15	30.55	30.55	30.55	0.00
Extra Help	0.24	0.24	0.24	0.30	0.06
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	29.39	30.79	30.79	30.85	0.06

(a) General government revenues include the State General Purpose Revenue (GPR) of \$311,669 in 2023 actual budget, \$468,031 in 2024 adopted budget, and \$475,049 in the 2025 budget, which is eligible to be matched pursuant to the state and county contract.

Child Support (Continued)

Program Highlights

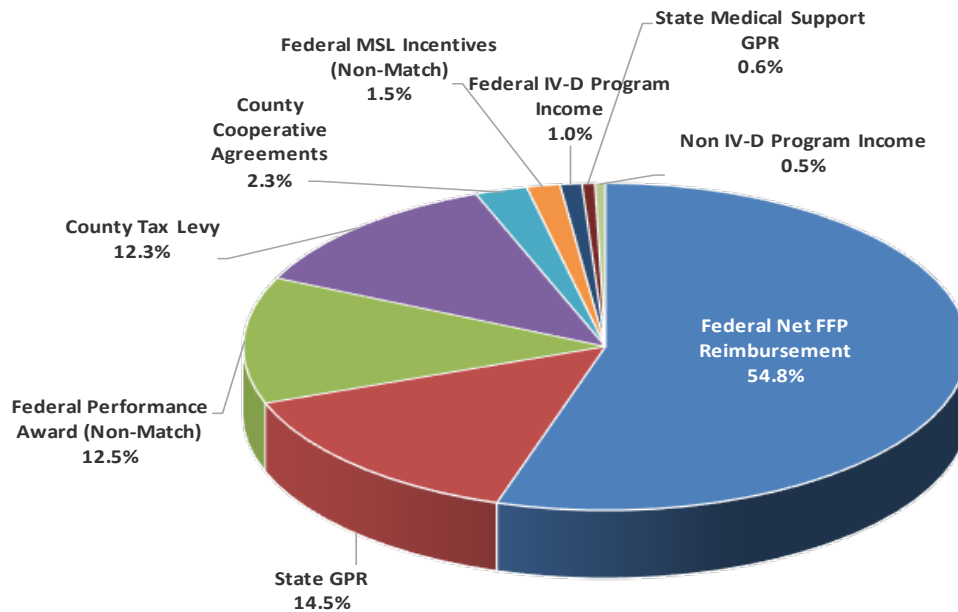
Child Support Division General Government revenues increase \$61,700. This is primarily due to gross MSL incentives increasing by \$33,700, a \$16,700 increase in Performance revenues, and a \$12,000 increase in our Cooperative agreements. These increases are offset by \$7,800 decrease in revenue from the IV-D State Contract reimbursements compared to the 2024 budget.

Charges for service revenue are budgeted to be the same as 2024. The division charges fees for the provision of services for non-IV-D cases such as processing income withholding orders. County tax levy increases from the 2024 budget to \$402,100 which is a \$39,700 increase.

Personnel costs increase \$81,600 or 2.9% to \$2,870,100. Included in the costs to continue for the 30.85 regular FTE are an increase in salaries by \$74,700 and an increase in retirement contributions of \$8,400 or 6.1%. These are partially offset by a decrease in health insurance of \$6,700 due to updates in insurance elections and are further offset by an increase for anticipated vacancy and turnover of \$6,000 or 9.1%. Temporary extra help increases from \$8,800 to \$11,000 due to the increase of 0.06 FTE to a total of 0.30 FTE.

Operating expenses increase by \$14,800, or 8.0%, primarily due to an increase to contracted call center services of \$15,200 for anticipated rate increases and an increase of \$11,200 in lab services as the rates have increased. This is offset by a decrease in office furniture of \$4,000 and a decrease in computer equipment of \$2,600. Interdepartmental charges increase \$5,000 or 2.6% to \$201,700 mainly due to increases in End User Technology Fund (EUTF) charges.

**Waukesha County Child Support Program
2025 Revenue Budget of \$3.27 Million**



The chart above represents total estimated revenue in the 2025 Child Support program budget, which is primarily funded by the federal and state governments through the Wisconsin Department of Children and Families. Included are Federal Net FFP Reimbursements of \$1,794,300, State GPR of \$475,000, a Federal Performance award of \$409,800, Federal MSL Incentives of \$48,700, and State Medical Support GPR of \$18,700. The County Cooperative Agreements with Clerk of Circuit Court, Court Commissioner, and the Sheriff's Department produce approximately \$76,000. Non-IV-D service fees are \$15,400. Program income of \$31,700 includes customer payments for copy fees and non-IV-D services, and customer reimbursements of vital statistics and genetic test fees. The 2025 budget includes tax levy of \$402,100.

Quality Pillar: High Standards of Service Excellence

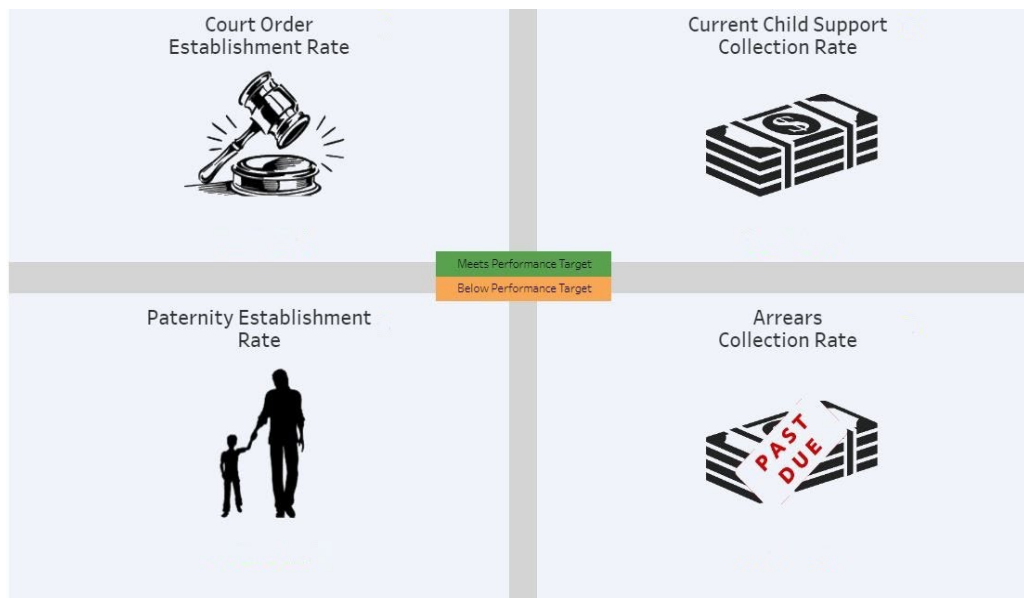
Strategic Plan Objective 1: Bring Economic Stability to Children and Families in Waukesha County

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

Performance Status: In federal fiscal year 2023, the Waukesha County Child Support Division collected a total of \$24,664,492 of current child support payments.

Federal Performance Measures for Child Support Programs

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



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

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

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

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

The chart below depicts these 4 federal performance measures, the targeted federal performance levels and the performance by the Waukesha County Child Support Division in the five most recent years.

Federal Fiscal Year End	Performance 1 - Court Order Rate	Performance 2 - Paternity Est. Rate	Performance 3 - Current Support Collection Rate	Performance 4 - Arrears Collection Rate
Goal	80%	90%	80%	80%
2019	93.42%	107.32%	81.36%	81.03%
2020	91.98%	106.34%	80.64%	82.11%
2021	93.31%	105.74%	81.69%	80.98%
2022	93.95%	106.37%	82.38%	81.75%
2023	93.77%	103.28%	83.46%	80.58%
7/31/2024	92.41%	104.39%	83.33%	78.50%
Estimated 2024	93.00%	103.00%	83.40%	80.00%

Federal child support performance incentive payments earned by states are distributed to county child support agencies.

Wisconsin Formula for Funding Based Upon Performance Incentives

Beginning in 2023, the State of Wisconsin pays incentive funds to counties based on two federal performance measures and a third modified measure: (a) cases with current support ordered, (b) cases with arrears balances, and (c) a modified measure linked to the IV-D caseload of each county. This payment allocation methodology provides greater stability in the funding allocations, while continuing to reward performance that meets or exceed federal performance standards.

The IV-D caseload count for the Waukesha County CSD has been steadily increasing each federal fiscal year, thus bringing more funds to the Waukesha County Child Support Division under the modified measure linked to the IV-D caseload of each county.

Federal Fiscal Year-end	Number of IV-D cases
2019	8,931
2020	9,120
2021	9,089
2022	9,131
2023	9,198
As of 6/1/2024	9,421

In summary, in FFY 2022 and FFY 2023, Waukesha County earned 100% of the performance incentive funding available for the Child Support Division. The Child Support Division again expects to earn 100% of all performance funding available in FFY 2024 and FFY 2025. In FFY 2025, the preliminary allocation for performance incentive funding for Waukesha County is \$409,800.

Other Revenue: Publication of Fee Schedule

The Waukesha County Child Support Division (CSD) may charge fees for certain activities performed on cases in the Non-IV-D category, meaning those cases not receiving IV-D services through the child support program. These fees appear in the budget as “Non-IV-D Program Income” and total approximately \$15,400 annually.

Effective January 1, 2025, the CSD will charge the following fee on **Non-IV-D** Cases:

Process income withholding orders (including unemployment compensation)	\$50.00 per Employer
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Note: In lieu of incurring the income withholding fee expense, a Non-IV-D participant may apply for IV-D services. The application can be found at: <https://dcf.wisconsin.gov/cs/apply>

For all cases, copies of payment records cost \$5.00 per year.

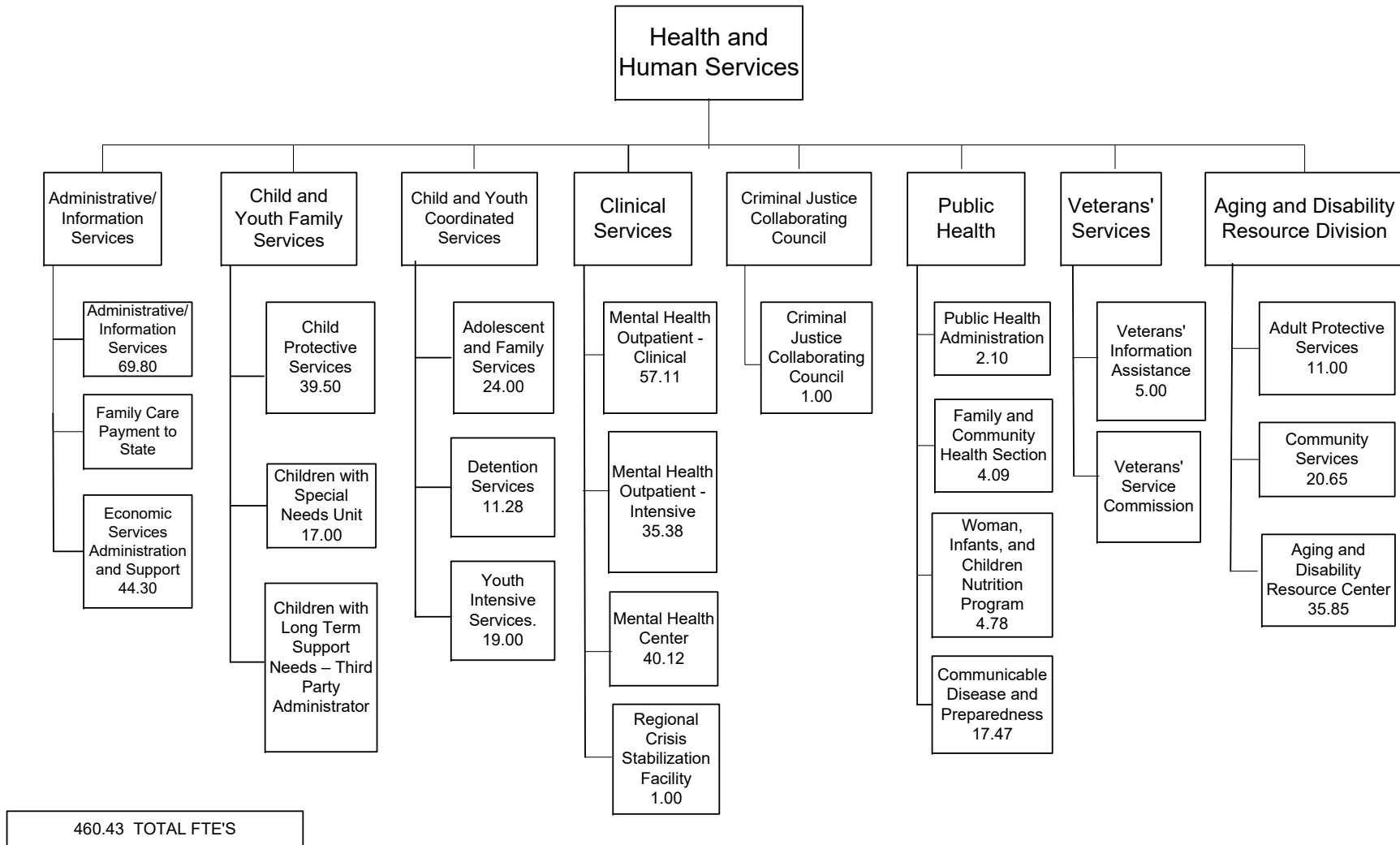
Copies of Court Orders are provided by the Family Division of the Circuit Courts. The CSD cannot provide copies of court orders.

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Health & Human Services

HEALTH AND HUMAN SERVICES

FUNCTION / PROGRAM CHART



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

Health and Human Services

Statement of Purpose/Summary

All Funds

Statement of Purpose:

Health and Human Services has eight budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support), Child and Youth Family Services (including Children with Long-Term Support (CLTS) Third Party Administrator), Child and Youth Coordinated, Clinical Services, Public Health, Criminal Justice Collaborating Council (CJCC), Veterans' Services and Aging and Disability Resources Center (ADRC) (including Adult Protective Services and Community Services).

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

Health and Human Services - All Funds Summary

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<u>General Fund</u>						
Revenues	\$62,412,290	\$68,093,923	\$71,105,254	\$75,149,679	\$7,055,756	10%
Appr. Fund Balance	\$1,357,135	\$1,291,069	\$756,473	\$1,188,074	(\$102,995)	-8%
County Tax Levy/(Credit)	\$27,134,376	\$28,086,647	\$28,086,647	\$28,183,717	\$97,070	0%
Expenditures	\$89,431,977	\$97,471,639	\$96,508,774	\$104,521,470	\$7,049,831	7%
Rev. Over (Under) Exp.	\$1,471,824	\$0	\$3,439,600	\$0	\$0	N/A
<u>Aging and Disability Resource Center Contract Fund</u>						
Revenues	\$3,553,498	\$4,034,993	\$3,930,904	\$4,267,640	\$232,647	6%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,553,500	\$4,034,993	\$3,930,904	\$4,267,640	\$232,647	6%
Rev. Over (Under) Exp.	(\$2)	\$0	\$0	\$0	\$0	N/A
<u>Special Purpose Grant Fund (ARPA)</u>						
Revenues	\$1,093,983	\$882,011	\$1,155,821	\$0	(\$882,011)	-100%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy/(Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,093,987	\$882,011	\$1,155,821	\$0	(\$882,011)	-100%
Rev. Over (Under) Exp.	(\$4)	\$0	\$0	\$0	\$0	N/A
<u>All Funds</u>						
Revenues	\$67,059,771	\$73,010,927	\$76,191,979	\$79,417,319	\$6,406,392	9%
Appr. Fund Balance	\$1,357,135	\$1,291,069	\$756,473	\$1,188,074	(\$102,995)	-8%
County Tax Levy/(Credit)	\$27,134,376	\$28,086,647	\$28,086,647	\$28,183,717	\$97,070	0%
Expenditures	\$94,079,464	\$102,388,643	\$101,595,499	\$108,789,110	\$6,400,467	6%
Rev. Over (Under) Exp.	\$1,471,818	\$0	\$3,439,600	\$0	\$0	N/A
<u>Position Summary (FTE)</u>						
Regular Positions	440.46	441.67	443.67	440.71	(0.96)	
Extra Help	21.75	14.46	14.14	15.30	0.84	
Overtime	4.40	5.41	5.41	4.42	(0.99)	
Total	466.61	461.54	463.22	460.43	(1.11)	

HEALTH AND HUMAN SERVICES (All Divisions)						
Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Administrative Services (Includes Family Care - Payments to State & Economic Support Services)						
Revenues	\$16,048,830	\$16,164,929	\$15,731,114	\$15,375,395	(\$789,534)	-4.9%
County Tax Levy	\$94,730	\$416,051	\$416,051	\$2,065,892	\$1,649,841	396.5%
Expenditures	\$15,526,709	\$16,580,980	\$16,715,183	\$17,441,287	\$860,307	5.2%
Rev. Over (Under) Exp.	\$616,851	\$0	-\$568,018	\$0	\$0	N/A
Child and Youth Family Services						
Revenues	\$20,050,712	\$23,101,037	\$24,603,512	\$27,819,122	\$4,718,085	20.4%
County Tax Levy	\$4,929,156	\$4,313,929	\$4,313,929	\$4,263,466	(\$50,463)	-1.2%
Expenditures	\$23,622,041	\$27,414,966	\$28,151,320	\$32,082,588	\$4,667,622	17.0%
Rev. Over (Under) Exp.	\$1,357,827	\$0	\$766,121	\$0	\$0	N/A
Child and Youth Coordinated Services						
Revenues	\$6,836,035	\$7,268,010	\$7,767,263	\$9,057,615	\$1,789,605	24.6%
County Tax Levy	\$2,993,805	\$3,590,943	\$3,590,943	\$3,257,127	(\$333,816)	-9.3%
Expenditures	\$9,595,053	\$10,858,953	\$10,913,026	\$12,314,742	\$1,455,789	13.4%
Rev. Over (Under) Exp.	\$234,787	\$0	\$445,180	\$0	-	N/A
Clinical Services						
Revenues	\$14,240,610	\$16,206,089	\$16,862,613	\$17,565,536	\$1,359,447	8.4%
County Tax Levy	\$13,596,521	\$13,703,015	\$13,703,015	\$12,554,512	(\$1,148,503)	-8.4%
Expenditures	\$28,817,932	\$29,909,104	\$28,168,892	\$30,120,048	\$210,944	0.7%
Rev. Over (Under) Exp.	(\$980,801)	\$0	\$2,396,736	\$0	\$0	N/A
Criminal Justice Collaborating Council (CJCC)						
Revenues	\$689,802	\$737,824	\$739,191	\$760,670	\$22,846	3.1%
County Tax Levy	\$1,250,630	\$1,353,321	\$1,353,321	\$1,206,785	(\$146,536)	-10.8%
Expenditures	\$1,920,737	\$2,091,145	\$2,074,004	\$1,967,455	(\$123,690)	-5.9%
Rev. Over (Under) Exp.	\$19,695	\$0	\$18,508	\$0	\$0	N/A
Public Health						
Revenues	\$1,288,817	\$1,612,582	\$1,560,577	\$1,564,120	(\$48,462)	-3.0%
County Tax Levy	\$1,938,260	\$1,914,613	\$1,914,613	\$2,112,906	\$198,293	10.4%
Expenditures	\$3,132,222	\$3,527,195	\$3,406,054	\$3,677,026	\$149,831	4.2%
Rev. Over (Under) Exp.	\$94,855	\$0	\$69,136	\$0	\$0	N/A
Veterans' Services						
Revenues	\$110,349	\$132,539	\$108,006	\$23,477	(\$109,062)	-82.3%
County Tax Levy	\$428,662	\$460,990	\$460,990	\$492,785	\$31,795	6.9%
Expenditures	\$453,450	\$593,529	\$514,183	\$516,262	(\$77,267)	-13.0%
Rev. Over (Under) Exp.	\$85,561	\$0	\$54,813	\$0	\$0	N/A
Aging and Disability Resource Center (ADRC)						
Revenues	\$8,057,768	\$8,196,975	\$8,420,355	\$8,439,458	\$242,483	3.0%
County Tax Levy	\$1,902,612	\$2,333,785	\$2,333,785	\$2,230,244	(\$103,541)	-4.4%
Expenditures	\$9,917,333	\$10,530,760	\$10,497,016	\$10,669,702	\$138,942	1.3%
Rev. Over (Under) Exp.	\$43,047	\$0	\$257,124	\$0	\$0	N/A
Health and Human Services - Special Purpose Grant Fund						
Revenues	\$1,093,983	\$882,011	\$1,155,821	\$0	(\$882,011)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,093,987	\$882,011	\$1,155,821	\$0	(\$882,011)	-100.0%
Rev. Over (Under) Exp.	(\$4)	\$0	\$0	\$0	\$0	N/A
Total All H&HS Divisions						
Revenues	\$68,416,906	\$74,301,996	\$76,948,452	\$80,605,393	\$6,303,397	8.5%
County Tax Levy	\$27,134,376	\$28,086,647	\$28,086,647	\$28,183,717	\$97,070	0.3%
Expenditures	\$94,079,464	\$102,388,643	\$101,595,499	\$108,789,110	\$6,400,467	6.3%
Rev. Over (Under) Exp.	\$1,471,822	\$0	\$3,439,600	\$0	\$0	N/A
Position Summary All Funds (FTE)						
Regular Positions	440.46	441.67	443.67	440.71	(0.96)	
Extra Help	21.75	14.46	14.14	15.30	0.84	
Overtime	4.40	5.41	5.41	4.42	(0.99)	
Total	466.61	461.54	463.22	460.43	(1.11)	

HEALTH AND HUMAN SERVICES POSITIONS (All Divisions)

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					#	%
Administrative Services (Includes Economic Support Services)						
Regular Positions	109.50	110.00	110.00	111.00	1.00	0.9%
Extra Help	3.91	4.15	4.15	2.50	(1.65)	-39.8%
Overtime	1.21	1.65	1.65	0.60	(1.05)	-63.6%
Total	114.62	115.80	115.80	114.10	(1.70)	-1.5%
Child and Youth Family Services						
Regular Positions	58.00	57.00	57.00	56.50	(0.50)	-0.9%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	58.00	57.00	57.00	56.50	(0.50)	-0.9%
Child and Youth Coordinated Services (includes ARPA Positions)						
Regular Positions	55.00	56.00	56.00	53.00	(3.00)	-5.4%
Extra Help	1.00	0.32	-	-	(0.32)	-100.0%
Overtime	0.90	0.90	0.90	1.28	0.38	42.2%
Total	56.90	57.22	56.90	54.28	(2.94)	-5.1%
Clinical Services (includes ARPA Positions)						
Regular Positions	122.17	121.28	123.28	123.82	2.54	2.1%
Extra Help	5.87	4.76	4.76	7.25	2.49	52.3%
Overtime	2.29	2.86	2.86	2.54	(0.32)	-11.2%
Total	130.33	128.90	130.90	133.61	4.71	3.7%
Criminal Justice Collaborating Council (CJCC)						
Regular Positions	1.00	1.00	1.00	1.00	0.00	0.0%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	1.00	1.00	1.00	1.00	0.00	0.0%
Public Health (includes ARPA Positions)						
Regular Positions	25.90	25.60	25.60	25.60	0.00	0.0%
Extra Help	6.86	3.02	3.02	2.84	(0.18)	-6.0%
Overtime	-	-	-	-	0.00	N/A
Total	32.76	28.62	28.62	28.44	(0.18)	-0.6%
Veterans' Services						
Regular Positions	6.00	6.00	6.00	5.00	(1.00)	-16.7%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	6.00	6.00	6.00	5.00	(1.00)	-16.7%
Aging and Disability Resource Center (ADRC)						
Regular Positions	62.89	64.79	64.79	64.79	0.00	0.0%
Extra Help	4.11	2.21	2.21	2.71	0.50	22.6%
Overtime	-	-	-	-	0.00	N/A
Total	67.00	67.00	67.00	67.50	0.50	0.7%
Total All H&HS Divisions						
Regular Positions	440.46	441.67	443.67	440.71	(0.96)	-0.2%
Extra Help	21.75	14.46	14.14	15.30	0.84	5.8%
Overtime	4.40	5.41	5.41	4.42	(0.99)	-18.3%
Total	466.61	461.54	463.22	460.43	(1.11)	-0.2%

Fund Purpose

Health and Human Services has eight budgeting divisions that are included in the General Fund. The divisions are Administrative Services (including Economic Support), Child and Youth Family Services (including Children with Long-Term Support (CLTS) Third Party Administrator), Child and Youth Coordinated Services, Clinical Services, Public Health, Criminal Justice Collaborating Council (CJCC), Veterans' Services and Aging and Disability Resource Center (ADRC) (including Adult Protective Services and Community Services).

Health and Human Services - General Fund Summary

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$47,667,728	\$51,043,608	\$53,142,487	\$54,939,295	\$3,895,687	7.6%
Fine/Licenses	\$284,684	\$300,000	\$281,667	\$281,667	(\$18,333)	-6.1%
Charges for Services	\$7,787,954	\$10,541,500	\$11,548,678	\$12,958,103	\$2,416,603	22.9%
Interdepartmental	\$280	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$6,671,644	\$6,208,815	\$6,132,422	\$6,970,614	\$761,799	12.3%
Appr. Fund Balance	\$1,357,135	\$1,291,069	\$756,473	\$1,188,074	(\$102,995)	-8.0%
County Tax Levy	\$27,134,376	\$28,086,647	\$28,086,647	\$28,183,717	\$97,070	0.3%
Total Revenues Sources	\$90,903,801	\$97,471,639	\$99,948,374	\$104,521,470	\$7,049,831	7.2%
Expenditures						
Personnel Costs	\$39,349,906	\$43,214,064	\$41,788,890	\$44,900,755	\$1,686,691	3.9%
Operating Expenses	\$44,228,492	\$48,126,286	\$48,571,196	\$53,380,780	\$5,254,494	10.9%
Interdept. Charges	\$5,847,815	\$6,125,711	\$6,116,566	\$6,207,813	\$82,102	1.3%
Fixed Assets	\$5,764	\$5,578	\$32,122	\$32,122	\$26,544	475.9%
Total Expenditures	\$89,431,977	\$97,471,639	\$96,508,774	\$104,521,470	\$7,049,831	7.2%
Rev. Over (Under) Exp.	\$1,471,824	\$0	\$3,439,600	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	400.74	400.95	402.95	404.99	4.04
Extra Help	17.50	14.01	14.01	15.17	1.16
Overtime	4.40	5.41	5.41	4.42	(0.99)
Total	422.64	420.37	422.37	424.58	4.21

HHS Fund balance appropriation	HHS Programs	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Opioid Settlement Funding	Department Wide	\$533,443	\$972,897	\$583,633	\$698,213
Dept.-wide Initiatives for Juvenile Correction Placement Services	Child and Youth Coordinated Services	\$134,127	\$106,020	\$0	\$218,050
Professional Services CQI	Administrative Services	\$100,000	\$138,490	\$155,121	\$153,247
One-time Building Projects and Equipment Replacements	Mental Health Center	\$42,000	\$65,000	\$0	\$89,300
One-time Equipment Purchases for Senior Dining	ADRC-Community Services	\$8,316	\$8,662	\$8,662	\$8,662
Dept.-wide Initiatives for Alternative Placement Services	Administrative Services	\$0	\$0	\$0	\$0
Dept.-wide Initiatives for Developmentally Disabled Center Placement Services	Child and Youth Family Services	\$0	\$0	\$0	\$0
One-time Equipment Purchases for Administrative Services	Administrative Services	\$0	\$0	\$0	\$16,000
One-time Building Projects for Administrative Services	Administrative Services	\$0	\$0	\$0	\$0
Avatar Nx Project	Administrative Services	\$0	\$0	\$0	\$0
Veterans Resource Fair	Veterans Services	\$0	\$0	\$4,602	\$4,602
CJCC Diversion program gap funding	Criminal Justice Collaborating Council	\$0	\$0	\$0	\$0
CCS positions which will receive settlement starting second year	Clinical Services	\$0	\$0	\$0	\$0
CCS positions which will receive settlement starting second year	Child and Youth Coordinated Services	\$0	\$0	\$0	\$0
Purchase Orders and Carryovers from the Prior Year	Department Wide	\$539,249	\$0	\$4,555	\$0
Total		\$1,357,135	\$1,291,069	\$756,573	\$1,188,074

HHS Strategic Plan Scorecard

County Pillars with HHS 2023-2025 Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective – Expand access to exceptional services that meet the needs of the consumer through implementation of 10 initiatives related to the opioid epidemic recovery by 2025.



Performance Measure:

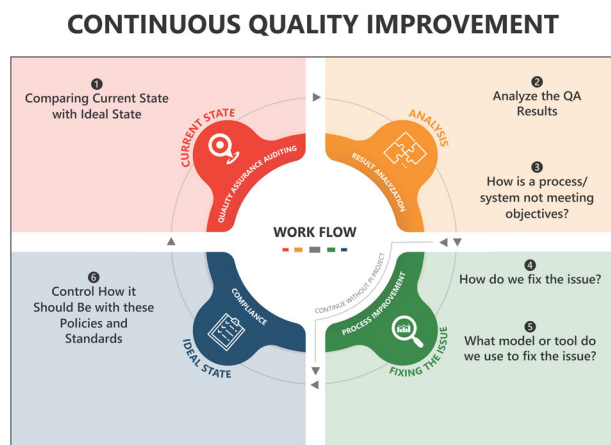
Achieve a customer service score of 4.65 or higher annually.

2025 Focus:

Digitalize paper forms to expand access to remote services; enhance the work of the Heroin Taskforce in alignment with the Community Health Improvement Plan (CHIP) goal of abating substance misuse/overdose; update all policies/procedures/MOU's related to multi-disciplinary Overdose Fatality Reviews and begin conducting bi-monthly reviews.

Finance Pillar: Protect Taxpayers Investment

Objective – Maximize resources to provide a comprehensive array of innovative and effective services by implementing a centralized Data Governance Oversight team and Quality Assurance (QA) structure by 2025.



Performance Measure:

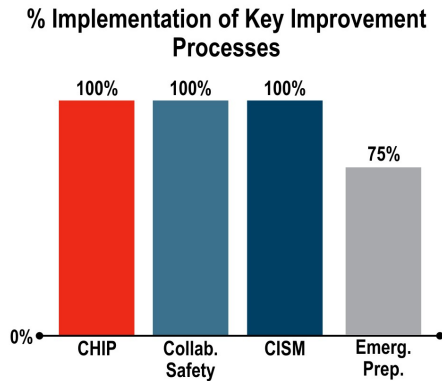
Implement Data Governance Oversight team and a centralized Quality Assurance Structure.

2025 Focus:

Centralize department quality assurance process; enhance a culture of safety through a quality improvement process; streamline processes to generate efficiencies.

Health & Safety Pillar: Ensure the Well Being of Citizens

Objective – Updated operating standards to strengthen response to four critical community issues by 2025.

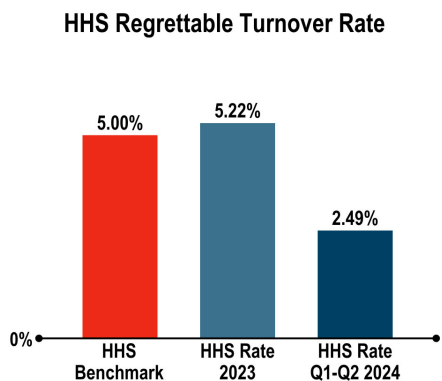


Performance Measure: Achieve 100% implementation of four key improvement processes: Community Health Improvement Plan (CHIP), Emergency Preparedness, Critical Incident Stress Management (CISM), and Collaborative Safety.

2025 Focus: Enhance departmental and divisional emergency preparedness plans, conduct drills and exercises, and facilitate appropriate trainings at all levels of responsibility.

Team Pillar: Best Professionals Serving the Public in the Best Way

Objective – Prioritize a culture that attracts, retains, and engages superior staff by reducing regrettable turnover by 2025.



Performance Measure: Attain a rate of 5% or less regrettable turnover annually.

2025 Focus: Share Health and Human Services successes and services; create consistency in the recruitment processes; build capacity for university engagement opportunities.

Administrative Services

Program Description

Along with providing the overall direction of the Health and Human Services (HHS) Department, Administrative Services is responsible for coordinating and providing operational and fiscal support.

Major functions and responsibilities include the processing of client and provider payments, contract administration of vendor purchased services, commercial insurance carrier contract negotiation, monitor and analyze legislative initiatives, billing and service coding for Medicare, Medical Assistance, commercial insurance carriers and responsible parties. The division processes HHS specific Accounts Payable, supports the County wide payroll system for HHS, and is the liaison to DOA-Human Resources. Administrative Services monitors HHS compliance with the Health Insurance Portability & Accountability Act (HIPAA) Privacy Security/Health Information Technology for Economic and Clinical Health (HITECH) Act compliance, corporate compliance oversight, client medical records management and centralized administrative support. The division coordinates the annual budget process along with monitoring budget variances and reporting of business data analytics. Department specific data collection, analysis and reporting to various outside entities are coordinated and supported through this division.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	71.21	70.20	70.20	69.80	(0.40)
General Government	\$8,716,391	\$9,056,880	\$8,896,800	\$8,532,751	(\$524,129)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$5,900	\$5,000	\$5,000	\$5,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$300,390	\$292,200	\$30,270	\$30,200	(\$262,000)
Appr. Fund Balance	\$457,909	\$230,490	\$247,121	\$219,247	(\$11,243)
County Tax Levy (Credit)	\$169,706	\$273,101	\$273,101	\$1,951,069	\$1,677,968
Total Revenues	\$9,650,296	\$9,857,671	\$9,452,292	\$10,738,267	\$880,596
Personnel Costs	\$5,446,808	\$6,500,478	\$6,093,950	\$6,613,227	\$112,749
Operating Expenses	\$2,309,047	\$1,270,500	\$1,958,947	\$2,019,786	\$749,286
Interdept. Charges	\$2,137,066	\$2,086,693	\$2,087,800	\$2,105,254	\$18,561
Fixed Assets	\$5,764	\$0	\$0	\$0	\$0
Total Expenditures	\$9,898,685	\$9,857,671	\$10,140,697	\$10,738,267	\$880,596
Rev. Over (Under) Exp.	(\$248,389)	\$0	(\$688,405)	\$0	\$0

Current and Planned Capital Projects

Proj.#	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '24	Est. Operating Impact	A=Annual T=One-Time
202014	HHS Technology System Enhancements	2025	\$1,453,000	80%	\$97,000	A
202533	MyEvolv	TBD (likely after 2025)	\$445,000	0%	TBD*	A

*The MyEvolv capital project anticipates that ongoing costs related to licensing fees will be offset by cost reductions in shifting licenses out of the MyAvatar system. If these do not balance out then the ongoing costs would be dependent upon the total licenses duplicated in both MyAvatar and MyEvolv.

Administrative Services (cont.)

Program Highlights

General government revenues decrease by \$524,100 to \$8,532,800. The Basic County Allocation (BCA) decreases \$160,200. American Rescue Plan Act (ARPA) decreases \$129,800 due to the end of the program. In addition, indirect cost recovery from the Aging and Disability Resource Center (ADRC) State Contract decreases \$327,600 due to a shift in the indirect claim revenue being recorded in the ADRC Division budget. Other decreases include \$3,000 in indirect allocation of the Title IIIB GWAAR allocation and \$8,000 in WIC indirect revenue. These are offset by an increase of \$35,100 for indirect revenue of the Crisis Regional Stabilization Facility grant and an increase of \$68,400 for indirect revenue for the CLTS allocation. There are no funding changes included for the Income Maintenance allocation of \$115,000 or the State Automated Child Welfare Information System (SACWIS) allocation of \$52,700.

Charges for services includes record copy services are unchanged at \$5,000, based on prior year activity.

Other revenues are budgeted to decrease by \$262,000, due to a shift of Wisconsin Medical Assistance Cost Reporting (WIMCR) program revenue being recorded in the division budgets where the Medicaid programs reside.

Fund balance decreases \$11,200 to \$219,200. The appropriated fund balance includes \$50,000 in the Waukesha County Opioid Settlement funds for addiction awareness, \$16,000 for cubicle replacements in the Administrative Service suite and \$153,200 of General Fund balance for a 1.00 FTE principal financial analyst sunset position to work with the Quality Assurance Performance Improvement (QAPI) team, Health Information Management (HIM) and HHS Leadership to develop and promote a department wide compliance plan. This sunset position is to be funded for three years, beginning in 2024.

Personnel costs are budgeted to increase by approximately \$112,700 to \$6,613,200. This increase reflects the cost to continue for 69.80 FTE, which reflects a decrease of 0.40 FTE from the prior year. The FTE decrease includes the creation of 1.00 FTE senior fiscal specialist, 1.00 FTE financial analyst, 1.0 senior financial analyst and the re-funding of a 1.0 FTE fiscal specialist. The increases are offset by the abolishment of 1.00 FTE administrative assistant and 1.00 FTE fiscal specialist, the sunsetting of a senior financial analyst, and decreases of 1.25 FTE in extra help and 0.15 FTE in overtime. The accounting services coordinator has been reclassified to fiscal administrator and a programs and projects analyst is reclassified to an administrative services coordinator to reflect operational structure.

Operating expenses increase by \$749,300 to \$2,019,800. Contracted services increased \$720,700, mainly due to the outsourcing of additional program billing of \$267,000 and increased Netsmart licensing costs of \$356,650, as well as \$80,000 of contracted help to assist with quality assurance performance management and health information management. Consulting services increased \$28,500 for department wide training and office furniture and equipment increased \$28,300. These increases are offset by a reduction of opioid awareness marketing expenses of \$20,000.

Interdepartmental charges increase by \$18,6001 to \$2,105,300 primarily due to a \$110,100 increase in End User Technology (EUTF) charges related to an increase in the proportion of FTEs in administration as compared to all of HHS. In addition, there is an increase of \$5,100 in vehicle replacement charges that were transferred from Child & Youth Coordinated Services division to Administrative Services. These increases are offset by a \$100,700 decrease in workers compensation as these costs are now being allocated across the other HHS divisions.

Family Care Payments to the State

Program Description

This program reflects the required (mandated) payment back to the State as part of the local maintenance of effort base for the State Family Care initiative, which began July of 2008 for Waukesha County.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,504,618	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,878,463	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,878,463	\$2,504,618	\$2,504,618	\$2,504,618	\$0
Rev. Over (Under) Exp.	\$626,155	\$0	\$0	\$0	\$0

Program Highlights

General government revenues of \$2,504,600 reflect a portion of State Community Aids – Basic County Allocation (BCA) received from the State Department of Health Services. Operating expenses include the required payment back to the State Department of Health Services to meet the scheduled county contribution. The county is now at the scheduled legislated maintenance of effort (equal to 22% of the total long-term care expenditures for the final year that the county operated this program), the same amount annually hereafter to help pay for Waukesha County residents receiving benefits from the state's Family Care Program.

Economic Services Administration and Support

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	43.41	45.60	45.60	44.30	(1.30)
General Government	\$3,988,406	\$4,025,741	\$3,979,727	\$4,033,579	\$7,838
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$75,216	\$50,000	\$67,578	\$50,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$74,976)	\$142,950	\$142,950	\$114,823	(\$28,127)
Total Revenues	\$3,988,646	\$4,218,691	\$4,190,255	\$4,198,402	(\$20,289)
Personnel Costs	\$3,539,744	\$3,994,055	\$3,846,642	\$3,962,193	(\$31,862)
Operating Expenses	\$14,715	\$22,609	\$18,994	\$19,224	(\$3,385)
Interdept. Charges	\$195,102	\$202,027	\$204,232	\$216,985	\$14,958
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,749,561	\$4,218,691	\$4,069,868	\$4,198,402	(\$20,289)
Rev. Over (Under) Exp.	\$239,085	\$0	\$120,387	\$0	\$0

Program Highlights

General government revenues are budgeted to increase \$7,800 to \$4,033,600. This is due to increases of approximately \$49,700 in state funding for the Medical Assistance, Food Share, and Child Care fraud allocations, as well as an increase of \$4,800 in the Income Maintenance Allocation. This also includes a \$5,500 increase to the Day Care Administration funding budgeted based on a five-year average. This is offset by the elimination of the additional COVID Unwinding funds of \$52,100 which was used to offset costs associated with the reinstatement of eligibility requirements after the COVID pandemic and ran from March 2023 through June 2024.

Other revenues related to the recovery of overpayment collections of state incentives are budgeted to stay the same.

Personnel costs are budgeted to decrease by approximately \$31,900 to \$3,962,200. This is primarily due to the reduction in overtime and extra help utilized for the COVID Unwinding. This is offset by the cost to continue for the 42.00 regular FTE staff.

Operating expenses are budgeted to decrease by \$3,400 to \$19,200 due to changes in supplies and telephone expenses based on trend.

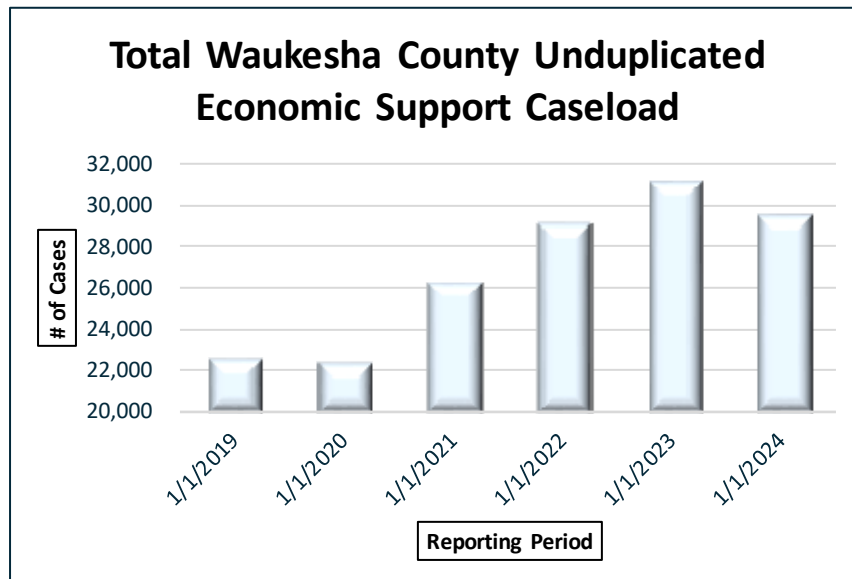
Economic Services Administration and Support (cont.)

Interdepartmental charges increase by about \$15,000 to \$217,000, mainly due to changes in workers compensation of \$11,100 based on a change in the allocation methodology among the various HHS cost centers. This also includes \$2,000 in computer and end user technology fees, \$1,000 in postage and \$500 in telephone costs.

Program Activities

Program Activity - Economic Support	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Caseload Data					
Medical Assistance cases (a)	26,667	27,000	27,000	25,000	(2,000)
Food Share Cases (a)	9,381	9,000	9,500	9,350	350
W-2 Child Care Average Monthly Cases (a)	674	750	700	750	-
Call Center Data					
Average minutes to answer a call (b)	6.00	10.00	10.00	10.00	-
Application processing timeliness (c)	99.0%	95.0%	95.0%	95.0%	0%

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



This shows unduplicated caseload totals as opposed to the Program Activities chart where a case may appear in multiple areas if there is more than one benefit being received. The increased caseload as of 1/1/2023 is directly due to the pandemic and higher numbers of people needing assistance.

Child & Youth Family Services – Child Protective Services

Program Description

The Child & Youth Family Services Division provides a variety of direct and collaborative services to support families and their children. Child Protective Services are initiated through reports from the community with allegations of child abuse/neglect or a need for family services due to parenting challenges. The emphasis of intervention is on child safety and well-being and is targeted to build parental protective capacity and improve family functioning. Many of the services provided are court ordered with the intent to prevent out of home placements, assure a safe home if placement is needed, reunify families as quickly as possible, or establish an alternate permanent plan such as guardianship or adoption. When safety planning to keep a child in the home of a parent is not possible, out of home placements are ordered by the court. Whenever possible placement is made with relatives, but can also include foster homes, treatment foster homes, group homes, residential care centers, and supervised independent living. All effort is made to avoid placing children outside the family home while providing services.

Other services provided in this program area to strengthen families include foster care licensing and training, kinship care, childcare provider certification, and crisis respite day care. Additionally, Child Protective Services purchases services focused on prevention and early intervention to assist families and avoid entry into the child welfare system.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	42.00	41.00	41.00	39.50	(1.50)
General Government	\$3,218,616	\$3,475,604	\$3,517,703	\$3,782,218	\$306,614
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$147,245	\$184,000	\$200,453	\$190,000	\$6,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$101,296	\$115,000	\$72,623	\$115,000	\$0
Appr. Fund Balance	\$37,376	\$50,000	\$0	\$0	(\$50,000)
County Tax Levy (Credit)	\$5,309,124	\$4,933,831	\$4,933,831	\$4,734,846	(\$198,985)
Total Revenues	\$8,813,657	\$8,758,435	\$8,724,610	\$8,822,064	\$63,629
Personnel Costs	\$3,929,713	\$4,319,211	\$4,062,906	\$4,276,768	(\$42,443)
Operating Expenses	\$3,379,389	\$3,963,293	\$3,757,112	\$4,085,830	\$122,537
Interdept. Charges	\$455,557	\$475,931	\$476,020	\$459,466	(\$16,465)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,764,659	\$8,758,435	\$8,296,038	\$8,822,064	\$63,629
Rev. Over (Under) Exp.	\$1,048,998	\$0	\$428,572	\$0	\$0

Program Highlights

General government revenues increase by \$306,600 to \$3,782,200. This includes Family First one-time funding in the amount of \$37,500. Targeted Safety Support Funds revenue increases \$38,000. Other increases include \$169,200 to the kinship benefits allocation and \$20,100 to the kinship assessment allocation, as well as \$3,500 for Child Care Certification funds. In addition, there is a \$6,100 decrease to the IV-E Legal revenue based on a 5 year average, and an increase to the Child and Family BCA allocation of \$44,400.

Charges for services revenue for billable out of home care services increases by \$6,000 to \$190,000 based on trend.

Other revenue based on Supplemental Security Income/Social Security (SSI/SS) collections from clients for cost of care, and donations to the foster care program, remains the same at \$115,000.

Child & Youth Family Services – Child Protective Services (cont.)

Fund balance decreases by \$50,000 due to the elimination of Waukesha County Opioid Settlement funds.

Personnel costs are budgeted to decrease by \$42,400 to \$4,276,800. This is due to cost to continue for 39.50 FTE staff, which is offset by the transfer of 1.00 FTE social worker position to the Children’s Long Term Support unit, and the unfunding of 0.50 FTE social worker position.

Operating expenses are budgeted to increase by \$122,500 to \$4,085,800. Contracted services increase in total by \$13,700. This increase is related to the utilization of Targeted Safety Support Funds resulting in a decrease to tax levy funded contracts of \$23,500. Family First contracted services expense of \$37,500 was added to fill gaps in service needs for Child Welfare families using the one-time funding. In addition, there is an increase to the child care certification contract of \$3,500. Kinship expense increases \$169,200 based on projected growth due to the expansion of the definition of relative and “like kin” providers. Foster care expenses are reduced by \$44,900 based on trend. In addition, day care and respite crisis services decrease \$6,900. Client transportation expenses decrease by \$9,500 mainly due to lower usage and the ability to fund these expenses by other means.

Interdepartmental charges decrease by \$16,500 to \$459,500. This is primarily due to the reduction of 1.50 FTE in this program and the associated decreases in end-user technology and liability insurance which is partially offset by increases to workers’ compensation costs.

Program Activities

Program Activity - Out of Home Placement	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Foster Care					
Children	76	90	70	72	(18)
Days of Care	17,190	16,667	13,253	15,461	(1,206)
Expenditures	\$ 707,173	\$ 700,000	\$ 570,439	\$ 655,121	\$ (44,879)
Group Home					
Children	1	2	1	2	-
Days of Care	71	494	186	296	(198)
Expenditures	\$ 34,884	\$ 210,000	\$ 114,669	\$ 150,000	\$ (60,000)
Residential Care Center					
Children	3	4	5	5	1
Days of Care	395	720	732	794	74
Expenditures	\$ 281,593	\$ 440,000	\$ 486,491	\$ 500,000	\$ 60,000

Child & Youth Family Services – Child Protective Services (cont.)

Program Activity - Initial CPS	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Reports Received	2,343	2,350	2,000	2,100	(250)
Families Served	469	588	375	390	(198)

Program Activity - Ongoing CPS	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Families Served	119	155	143	160	5
New Cases					
In Home	16	35	28	35	-
Out of Home	9	20	15	20	-
Prevention	18		38	45	
Total New Cases	43	55	81	100	-

Note: In September of 2023, reports to Access which identified a service need that if addressed could reduce the risk of future abuse/neglect were assigned to Ongoing Social Workers through a "Services Report". Through this report, contact is attempted with families to offer short term voluntary services as a means of prevention. Given the success of this outreach, connecting with 91% of families, this will continue, and these cases will be identified as "Prevention" in this chart.

Program Activity - Foster Care	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Voluntary Kinship (# of kids)	207	215	200	225	10
Licensed Relatives	38	45	30	35	(10)
Licensed Foster Homes	44	70	45	50	(20)
Subsidized Guardianship	33	40	30	35	(5)

**Children with Special Needs Unit
(Includes Birth to Three Program)**

Program Description

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

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

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

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	16.00	16.00	16.00	17.00	1.00
General Government	\$6,743,960	\$8,810,433	\$8,553,784	\$9,205,904	\$395,471
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$285,255	\$236,000	\$311,523	\$301,000	\$65,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$155,740	\$230,000	\$172,126	\$225,000	(\$5,000)
Appr. Fund Balance	\$536	\$0	\$4,455	\$0	\$0
County Tax Levy (Credit)	(\$379,968)	(\$619,902)	(\$619,902)	(\$471,380)	\$148,522
Total Revenues	\$6,805,523	\$8,656,531	\$8,421,986	\$9,260,524	\$603,993
Personnel Costs	\$1,449,651	\$1,527,563	\$1,473,949	\$1,676,191	\$148,628
Operating Expenses	\$4,895,026	\$6,878,887	\$6,362,073	\$7,310,508	\$431,621
Interdept. Charges	\$152,017	\$250,081	\$248,415	\$273,825	\$23,744
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,496,694	\$8,656,531	\$8,084,437	\$9,260,524	\$603,993
Rev. Over (Under) Exp.	\$308,829	\$0	\$337,549	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$395,500 to \$9,205,900. This is mainly due to a \$401,300 increase in Children’s Long-Term Support (CLTS) case management revenue as a result of the state mandate to not have a wait list for services, and an increase in the number of contracted staff to provide services to the increased volume of CLTS clients being served. In addition, there is a \$57,200 increase in revenue from the state Birth to Three funding allocation. These increases are partially offset by a decrease in projected CLTS Administrative revenue of \$63,000.

The charges for services revenues are budgeted to increase \$65,000 to \$301,000 based on trend. This is for parental payment billing related to the CLTS Waiver program. There is an offsetting expense as these funds are passed on to the State of Wisconsin.

Children with Special Needs Unit (cont.)

Other revenue which includes reimbursement through the Third Party Administrator for the purchase of products and services or eligible foster care expenses for CLTS clients decreases \$5,000 to \$225,000. This revenue has an offsetting expense.

Personnel costs increase by about \$148,600 to \$1,676,200. This is due to the transfer of 1.00 FTE social worker from Child Protective Services program, as well as the cost to continue for the 17.00 FTE.

Operating expenses are budgeted to increase by \$431,600 to \$7,310,500. This is mostly due to an increase in contracted services costs of \$443,100 related to the state's mandate to not have a wait list for services, and an increase in the number of CLTS contracted staff and an increase in the CLTS clients served. There is an increase of \$65,000 in parental payment billing expense, which has an offsetting revenue, as well as a decrease of \$30,000 for purchases of products and services to CLTS clients, which also has offsetting revenue. The \$155,600 budget for Developmentally Disabled (DD) Center treatment is removed and reprioritized within the budget due to reduced availability and need for these services, resulting in lower utilization in recent years. Clients are more frequently treated through the Children with Long-Term Support Needs program. If the need arises to use DD center care in the future, the department will manage those expenses within other appropriations meant for treatment and care. Birth to Three contract expense increases \$96,500 related to vendor personnel costs. Cell phone, computer equipment, and mileage expense make up the remaining increase of \$12,600 due to additional staffing needs and trend.

Interdepartmental charges increase by \$23,700 to \$273,800 due to increased end user technology costs and liability insurance for additional contract staff in addition to increased workers' compensation costs.

Program Activities

Program Activity - Children with Special Needs	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Children's Long Term Support Waiver	1,505	2,080	1,826	2,162	82
Children's Community Options Program	544	220	600	600	380
Children's Intake	450	500	465	480	(20)

Note: The number of families receiving CCOP funds has increased due to a change in how funds are utilized, so more families receive funding but it is capped at a lower amount per family.

Program Activity - Birth to Three	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Children Referred	678	695	720	730	35
Children Assessed	358	450	447	450	-
Children Served	509	570	562	570	-

Note: The number of children referred, assessed and served for B-3 is based on current trends.

**Children with Long-Term Support Needs (CLTS)
Third Party Administrator**

Program Description

During 2010, the Centers for Medicare and Medicaid Services required that renewal of the Children’s Long-Term Support (CLTS) Waiver must comply with federal regulations for implementing a standardized, statewide Medicaid Management Information System for processing provider claims and encounter level data reporting no later than December 31, 2011. The State of Wisconsin Department of Health Services selected Wisconsin Physicians Service (WPS) as the contracted vendor for the Third Party Administrator (TPA) claims implementation. All County Waiver Agency (CWA) claims were paid through WPS, removing claims from being recorded on the county financial records. Early in 2013, the State issued an opinion that payments made by the TPA to service providers are grant expenditure and must be treated as such in 2013 and future audits, and must also be included on the Schedule of Expenditure of Federal and State Awards (SEFSA).

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$9,360,688	\$10,000,000	\$11,770,845	\$14,000,000	\$4,000,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$9,360,688	\$10,000,000	\$11,770,845	\$14,000,000	\$4,000,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$9,360,688	\$10,000,000	\$11,770,845	\$14,000,000	\$4,000,000
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$9,360,688	\$10,000,000	\$11,770,845	\$14,000,000	\$4,000,000
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

General government revenues and operating expenses are budgeted to increase \$4,000,000 based on projected spending. There is no tax levy impact to these transactions as the revenue and expenses are pass-through required by the State of Wisconsin and are informational-only transactions.

Program Description

The Child and Youth Coordinated Services division provides court supervision and treatment to delinquent youth, as well as juveniles in need of protection or services. Services to these youth and their families are directed at maintaining the youth in their own homes and communities, reducing delinquency recidivism, and promoting family stability and public safety. Services include regularly scheduled family and individual meetings, collaboration with schools and academic programs, provision of alternatives to traditional sanctions (i.e., Positive Youth Initiative, mediation, youth accountability groups, community service and Teen Court, etc.), monitoring compliance with court orders including school attendance, conflict resolution, case coordination, group counseling, and independent living training/preparation. Intensive tracking, supervision, home detention and electronic monitoring are provided through contracts. In addition to these in-home services, monitoring and coordination of correctional and correctional aftercare placements, and monitoring and coordination of foster care, group home, and residential care center placements of delinquent youth and juveniles in need of protection and services are provided.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	27.00	26.00	26.00	24.00	(2.00)
General Government	\$3,983,489	\$3,961,762	\$3,907,831	\$3,905,330	(\$56,432)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$71,114	\$130,000	\$85,676	\$100,000	(\$30,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$82,252	\$30,000	\$13,324	\$20,000	(\$10,000)
Appr. Fund Balance	\$134,663	\$106,020	\$0	\$218,050	\$112,030
County Tax Levy (Credit)	\$981,620	\$795,312	\$795,312	\$349,799	(\$445,513)
Total Revenues	\$5,253,138	\$5,023,094	\$4,802,143	\$4,593,179	(\$429,915)
Personnel Costs	\$2,459,733	\$2,726,695	\$2,385,736	\$2,553,938	(\$172,757)
Operating Expenses	\$1,342,774	\$2,053,115	\$1,746,281	\$1,811,102	(\$242,013)
Interdept. Charges	\$207,145	\$243,284	\$243,306	\$228,139	(\$15,145)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,009,652	\$5,023,094	\$4,375,323	\$4,593,179	(\$429,915)
Rev. Over (Under) Exp.	\$1,243,486	\$0	\$426,820	\$0	\$0

Program Highlights

General government revenues are budgeted to decrease by \$56,400 to \$3,905,300 mainly due to a decrease in the Youth Aids allocation.

Charges for services revenue decreases \$30,000 to \$100,000 based on trend.

Other revenue based on projected Supplemental Security Income/Social Security (SSI/SS) collections from clients for cost of care decreases by \$10,000 to \$20,000 based on trend.

Fund balance increases \$112,000 to \$218,000. This is to partially offset costs incurred related to a juvenile placement in a correctional setting for an entire year, given the substantial rate increases from the State of Wisconsin, and the potential for youth from other counties who commit offenses in Waukesha being charged and sentenced in Waukesha Courts. There has been minimal activity in recent years, but the cost would be substantial for just one placement, so fund balance is budgeted strategically in case it is needed.

Personnel costs are budgeted to decrease by \$172,800 to \$2,553,900 due to the cost to continue for 24.00 FTE. This is partially offset by the transfer of 1.00 FTE Human Service Support Specialist position to the Juvenile Court Intake unit in Juvenile Detention Services, as well as the elimination of 1.00 FTE Social Worker position. The remaining 19.00 FTE Social Workers are being reclassified as Senior Care Managers.

Operating expenses are budgeted to decrease by about \$242,000 to \$1,811,100. Contracted services decrease by \$103,000, primarily due to cost savings for intensive in-home therapy, which is now being covered by the Youth CCS

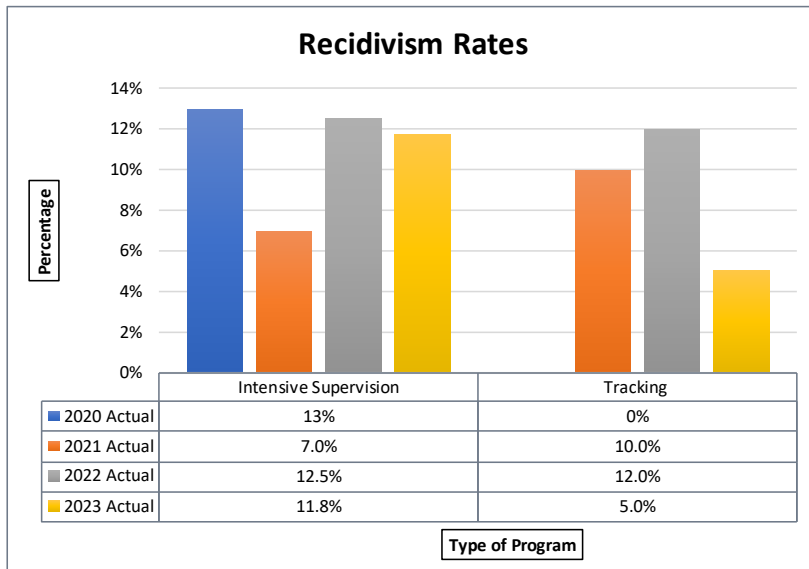
Youth Justice (cont.)

Program which is eligible for reimbursement through Medicaid, and the consolidation of contracted programs to gain efficiencies. Expenses for Juvenile Correctional placements increase by \$26,700 due to rate increases. Youth Crisis Stabilization expense of \$81,000 has been removed as this service will be part of Clinical Services budget going forward. Residential Care Center expenses decrease \$44,600 based on trend, and lab related expenses decrease \$8,500 due to lower usage. Client transportation expenses decrease by \$16,600 mainly due to lower usage and the ability to fund these expenses by other means. The remaining decrease of approximately \$15,000 is due to changes in travel, training, mileage, and phone based on trend.

Interdepartmental charges decrease by approximately \$15,100 to \$228,100. This is primarily due to the reduction of 2.00 FTE in this program area and the reallocation of associated end-user technology and telephone expenses.

The department intends to accept approximately \$10,000 in in-kind donations from the Milwaukee Brewers in the form of Brewer’s game tickets in 2025 for youth served in the Child and Youth Coordinated Services Division.

Program Activities



Note: Recidivism rate shows percentage of youth who reoffend following intervention.

Program Activity - Alternate Care	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Foster Care					
Youth	5	8	4	8	-
Days of Care	848	1,255	402	1,218	(37)
Expenditures	\$ 84,697	\$ 150,000	\$ 26,610	\$ 150,000	-
Group Homes					
Youth	2	2	1	2	-
Days of Care	136	143	186	139	(4)
Expenditures	\$ 47,396	\$ 50,000	\$ 62,145	\$ 50,000	-
Residential Care Centers					
Youth	5	6	4	5	(1)
Days of Care	561	1,020	427	910	(110)
Expenditures	\$ 263,305	\$ 550,000	\$ 285,607	\$ 505,400	\$ (44,600)
State Correctional					
Days of Care of juveniles in State correctional institutions	174	360	488	365	5
State charges for correctional institution placement	\$ 216,804	\$ 436,100	\$ 612,844	\$ 462,820	\$ 26,720

**General Fund
Child and Youth
Coordinated
Services**

Health & Human Services

Program

Juvenile Detention Services

Program Description

The Juvenile Detention Services area provides Juvenile Court Intake and After-Hours services along with coordination of 24-hour care to youth adjudicated delinquent or to youth who have committed status offenses and are determined to be in need of secure or non-secure detention. Physical custody determinations are provided by Juvenile Court Intake or After-Hours staff. Male and female secure detention services are provided under contract with out-of-county secure juvenile detention facilities. Male and female shelter care (non-secure detention) services are provided through a contract with a licensed in-county facility.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	8.90	10.90	10.90	11.28	0.38
General Government	\$342,308	\$342,308	\$342,308	\$342,308	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$97,047	\$160,000	\$103,670	\$140,000	(\$20,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,844,053	\$2,594,041	\$2,594,041	\$2,540,922	(\$53,119)
Total Revenues	\$2,283,408	\$3,096,349	\$3,040,019	\$3,023,230	(\$73,119)
Personnel Costs	\$959,368	\$1,089,888	\$992,935	\$1,178,849	\$88,961
Operating Expenses	\$1,581,722	\$1,875,699	\$1,520,285	\$1,746,001	(\$129,698)
Interdept. Charges	\$103,647	\$130,762	\$131,226	\$98,380	(\$32,382)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,644,737	\$3,096,349	\$2,644,446	\$3,023,230	(\$73,119)
Rev. Over (Under) Exp.	(\$361,329)	\$0	\$395,573	\$0	\$0

Program Highlights

General government revenues remain flat at \$342,300.

Charges for services related to fees charged for days of service in shelter care and secure detention decreases by \$20,000 to \$140,000 based on trend.

Personnel costs are budgeted to increase by about \$89,000 to \$1,178,800 mostly due to an increase of \$34,000 for overtime for the After-Hours unit to provide the required coverage. 1.00 FTE Human Services Support Specialist was transferred in from Youth Justice and 1.00 FTE Social Worker was abolished. The remaining 7.00 FTE Social Workers are reclassified as Senior Care Managers. In addition, this includes cost to continue for 10.00 FTE.

Operating expenses decrease by about \$129,700 to \$1,746,000. This is mainly due to a decrease of \$200,000 purchase of contracted male secure services based on projected utilization. There is also an increase of \$77,100 for purchase of service contracts related to the new shelter care contract vendor taking effect 7/1/2025. The remaining decrease to operating expenses of about \$6,800 is due to changes in travel, training, mileage, and phone expenses based on trend.

Interdepartmental charges are budgeted to decrease by \$32,400 to \$98,400. This is primarily due to a decrease of \$23,000 to Sheriff Department transportation costs for male and female secure detention located in other counties, as a result of the lower projected utilization. There is also a decrease to collections fees of \$6,400 based on usage. The remaining decrease of \$3,000 is due to changes to end user technology and telephone expenses.

Juvenile Detention Services (cont.)

Program Activities

Program Activity- Juvenile Detention Services	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Contracted Shelter Care					
Days of Care - Male	394	589	612	570	(19)
Average daily population - Male	1.08	1.60	1.68	1.56	(0.04)
Days of Care - Female	619	421	284	462	41
Average daily population - Female	1.70	1.20	0.78	1.27	0.07
Contracted Secure Detention					
Days of Care - Male	879	1,730	782	868	(862)
Average daily population- Male	2.40	4.74	2.14	2.38	(2.36)
Days of Care - Female	360	319	160	229	(90)
Average daily population -Female	0.98	0.87	0.44	0.63	(0.24)
Total Days of Care - Shelter and Secure	2,252	3,059	1,838	2,129	(930)

The 2025 estimates for shelter care and secure are based on a 3 year rolling average.

Youth Intensive Services

Program Description

The Intensive Youth Services program area includes Comprehensive Community Services (CCS) and Coordinated Service Team (CST) for youth. CCS is a state Medicaid program that provides individuals across the lifespan with psychosocial mental health and/or substance use treatment services. CST provides a comprehensive, individualized system of care for children with complex behavioral needs. Children and adolescents enrolled in CCS or CST are served through the Child and Youth Coordinated Services Division.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	19.00	19.00	19.00	19.00	0.00
General Government	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,400,728	\$1,849,681	\$2,550,341	\$3,252,814	\$1,403,133
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$632,746	\$628,239	\$704,113	\$1,019,113	\$390,874
Appr. Fund Balance	\$31,688	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$168,132	\$201,590	\$201,590	\$366,406	\$164,816
Total Revenues	\$2,293,294	\$2,739,510	\$3,516,044	\$4,698,333	\$1,958,823
Personnel Costs	\$1,747,304	\$1,965,096	\$1,672,347	\$2,136,880	\$171,784
Operating Expenses	\$1,106,378	\$695,195	\$2,141,684	\$2,465,195	\$1,770,000
Interdept. Charges	\$86,982	\$79,219	\$79,226	\$96,258	\$17,039
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,940,664	\$2,739,510	\$3,893,257	\$4,698,333	\$1,958,823
Rev. Over (Under) Exp.	(\$647,370)	\$0	(\$377,213)	\$0	\$0

Program Highlights

General government revenues consist of a state allocation for the Coordinated Service Team and remain flat at \$60,000.

Charges for services are budgeted to increase \$1,403,100 to \$3,252,800. This includes revenue for charges for billing children’s CCS services to Medicaid. The increase is based on the ongoing expansion of the CCS Youth Program contracted provider network, and the growing number of youth being served.

Other revenues increase \$390,900 to \$1,019,100 related to Wisconsin Medicaid Cost Reporting (WIMCR) for reimbursement of prior year cost of services and staff.

Personnel costs are budgeted to increase \$171,800 to \$2,136,900. This also includes cost to continue for 19.00 FTE as well as the reclassification of 1.00 FTE Senior Mental Health Counselor to a Programs and Projects Analyst, and 1.00 FTE Human Service Support Specialist to a Mental Health Counselor, in order to more accurately represent job duties of those positions.

Operating expenses increase by \$1,770,000 to \$2,465,200. This is due to an increase in the expense for CCS services from contract agencies, based on projected usage, and related to the increase in the number of youth served. There is offsetting revenue for most of these expenses.

Interdepartmental charges increase by \$17,000 to \$96,300. This is for end user technology fees and telephone costs associated with the 19.00 FTE and a change in the allocation methodology for vehicle insurance.

Mental Health Outpatient-Clinical

Program Description

The Clinical Services Division provides behavioral medicine, treatment, and support services to citizens of Waukesha County who are experiencing symptoms of mental health and substance use disorders. The service delivery system is consistent with State Statute Chapter 51 requirements and applicable state and federal regulations. The array of services creates a continuum of care, including diagnostic services, medication management, crisis intervention, individual and group therapy, case management, independent living training, peer support, residential rehabilitation, and acute psychiatric inpatient treatment. Services are individualized to maximize each client’s independence, recovery, self-management of symptoms, and to prevent relapse.

The Mental Health Outpatient-Clinical program provides state certified outpatient mental health clinic services, substance use services, and crisis intervention services serving children, youth, and adults. The staff includes the professional services of psychiatrists and advanced practice nurse practitioners for psychotropic medication management. Support services are available to uninsured clients to access patient assistance programs and low-cost medication plans. Access to specialized inpatient services at state mental health institutes, including geropsychiatry, child psychiatry, and secure placements for adults are initiated and monitored through the outpatient clinic. The Regional Crisis Stabilization Facility is now reported as a separate program.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	52.01	50.59	52.59	57.11	6.52
General Government	\$2,100,565	\$1,548,182	\$1,614,784	\$1,533,123	(\$15,059)
Fine/Licenses	\$284,684	\$300,000	\$281,667	\$281,667	(\$18,333)
Charges for Services	\$1,409,128	\$1,746,295	\$2,137,307	\$2,413,223	\$666,928
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,676,522	\$2,067,802	\$2,001,274	\$2,130,460	\$62,658
Appr. Fund Balance	\$363,911	\$567,760	\$291,360	\$237,493	(\$330,267)
County Tax Levy (Credit)	\$6,839,945	\$7,026,889	\$7,026,889	\$6,650,392	(\$376,497)
Total Revenues	\$13,674,755	\$13,256,928	\$13,353,281	\$13,246,358	(\$10,570)
Personnel Costs	\$6,423,643	\$6,501,024	\$6,900,521	\$7,268,350	\$767,326
Operating Expenses	\$6,351,656	\$6,146,381	\$4,603,324	\$5,300,302	(\$846,079)
Interdept. Charges	\$486,914	\$609,523	\$603,203	\$677,706	\$68,183
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$13,262,213	\$13,256,928	\$12,107,048	\$13,246,358	(\$10,570)
Rev. Over (Under) Exp.	\$412,542	\$0	\$1,246,233	\$0	\$0

Program Highlights

General government revenues decrease by \$15,100 to \$1,533,100 due to changes in grant funding. The decrease in revenue is primarily related to the conclusion of the supplemental Mental Health Block grant for \$109,500. This is partly offset by the addition of the Youth Prevention grant of \$49,400 and the supplemental Substance Use Block Grant of \$40,800. Funding that will continue in the 2025 budget is the Substance Use Block grant of \$421,500, the Urban/Rural Women’s Substance Use Services grant of \$242,500, the State Opioid Response grant of \$155,400, the Injection Drug Use Treatment grant of \$144,600, the Collaborative Crisis Services for Youth grant of \$112,000, the Non-Supplemental Mental Health Block grant of \$109,500, the Residential Opioid Use Disorder Room & Board grant of \$105,600, the Urban Black and Hispanic grant of \$90,900, the Injection Drug Use Prevention grant of \$68,300, and the Community Transition Program (CJCCTP) grant of \$49,200.

Mental Health Outpatient-Clinical (cont.)

Fines and license revenues decrease by \$18,300 to \$281,700 based on trending caseload and prior year revenue history pertaining to the Intoxicated Driver Program.

Charges for services are budgeted to increase by \$666,900 or 38.2% over the 2024 budget to \$2,413,200. This is mostly attributable to an increase in clinical revenue due to continuous improvement efforts to maximize revenue for outpatient mental health and substance use treatment services, along with reductions in no-show appointments, and an increase of client contacts. In addition, municipal charges were included in the 2025 budget related to embedded crisis workers in two Waukesha County cities for \$160,300.

Other revenue is budgeted to increase by \$62,700 to \$2,130,500 and includes an increase of \$319,200 in additional Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement based on the previous settlement. This increase is partially offset by a decrease of \$256,500 in child client reimbursements for services received at the state mental health institute at Winnebago based on trending placements.

Fund balance decreases by \$330,300. The appropriated fund balance includes funding from the Waukesha County Opioid Settlement fund including \$120,000 for crisis response personnel to respond to opioid-related crises, \$100,000 for youth treatment, \$10,500 for software for tracking location of overdose response kits, and \$7,000 for overdose response kits.

Personnel costs are budgeted to increase by \$767,300 to \$7,268,400. This reflects the costs to continue of 57.11 FTE, an increase of 6.52 FTE from the 2024 budget. The increase in FTE is due to the creation of 3.00 FTE clinical therapists without sunset provisions to replace 3.00 FTE clinical therapists previously budgeted in the Special Purpose Grant, against ARPA revenues. These positions are embedded with law enforcement to assist with crisis response. There is also an increase in 1.74 FTE in extra help and 0.23 FTE in overtime. In addition, a 1.00 FTE registered nurse is reclassified to a registered nurse supervisor and 0.10 FTE of the Mental Health Center Administrator was transferred to the Mental Health Center. 2.00 FTE Clinical Therapist were created in 2024 related to embedded crisis workers in two Waukesha County cities.

Operating expenses are budgeted to decrease by \$846,100 to \$5,300,300. Expenses for adults and children at the state mental health institutes decrease by \$854,500 due to decreasing with levels of acuity, staffing of the Mental Health Center, bed availability, and a decrease in Opioid Settlement funding. In addition, prescription medication costs decrease by \$11,100. These decreases are partially offset by increases in expenses that are grant funded including emergency medical supplies increase by \$14,700 and promotion supplies by \$13,600. Contracted psychiatrist services also increase by \$21,500 based on coverage needs. In addition, youth crisis programming of \$35,000 was transferred from the Child and Youth Coordinated Services division in the 2025 budget.

Interdepartmental charges increase by \$68,200 to \$677,700. This is due to increases of \$18,300 in End User Technology (EUTF) charges for program employees and contractors, \$79,200 in workers compensation based on claims experience, \$4,700 in transportation, and \$2,100 in copier replacement charges. These increases are partially offset by decreases of \$27,900 for collection services and \$9,100 for fixed phone charges.

Mental Health Outpatient-Clinical (cont.)

Program Activities

Program Activity - Mental Health Outpatient	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
MH Outpatient Clinical					
Outpatient – MH - Unduplicated count	2,788	3,150	2,900	3,000	150
Outpatient – SU - Unduplicated count	1,077	1,100	1,100	1,100	-
Service Contacts					
Mental Health / Therapy	8,336	9,000	8,300	8,600	400
Medication Management	11,374	11,000	11,000	11,000	-
Substance Use Treatment	18,214	18,000	16,800	18,000	-
Residential and Inpatient Services					
Substance Use Residential: Days of Care	5,795	3,633	4,474	3,835	(203)
State Institutes: Days of Care (children)	251	300	230	225	75
State Institutes: Days of Care (adults)	1,866	1,700	1,030	1,150	550
Crisis Intervention					
In Person Risk Assessment	868	850	1,075	1,175	(325)
In Person Reponse (without assessment)	769	800	850	900	(100)
Crisis Inbound Calls/Collateral Contacts	8,945	8,500	7,800	7,500	1,000

Mental Health Outpatient-Intensive

Program Description

The Mental Health Outpatient-Intensive program (located at the Mental Health Center) is comprised of the Treatment and Support Services Unit (TSSU) and Community Support Program (CSP). CSP is a state certified program providing intensive community based psychosocial rehabilitation services to individuals with severe and persistent mental health conditions. TSSU provides an array of community based mental health services to residents of Waukesha County. Services include Targeted Case Management, Community Recovery Services (CRS) benefits for eligible clients, and Comprehensive Community Services (CCS). CCS is a state certified program that provides individuals across their lifespan with psychosocial mental health and/or substance use treatment services. Children and Adolescents enrolled in CCS will be served through the Adolescent and Family Services Division.

Residential care for adults in group homes, adult family homes, and institutional settings is provided through contracts with multiple specialized programs throughout Wisconsin.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	34.80	35.50	35.50	35.38	(0.12)
General Government	\$692,352	\$692,352	\$692,352	\$692,352	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,803,711	\$3,204,156	\$3,040,921	\$3,167,822	(\$36,334)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,188,554	\$2,388,388	\$2,255,360	\$2,255,360	(\$133,028)
Appr. Fund Balance	\$31,688	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,311,871	\$2,522,315	\$2,522,315	\$2,044,863	(\$477,452)
Total Revenues	\$7,028,176	\$8,807,211	\$8,510,948	\$8,160,397	(\$646,814)
Personnel Costs	\$3,161,178	\$3,591,144	\$3,506,568	\$3,645,745	\$54,601
Operating Expenses	\$4,403,715	\$4,979,469	\$4,413,490	\$4,186,358	(\$793,111)
Interdept. Charges	\$237,846	\$236,598	\$239,332	\$328,294	\$91,696
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,802,739	\$8,807,211	\$8,159,390	\$8,160,397	(\$646,814)
Rev. Over (Under) Exp.	(\$774,563)	\$0	\$351,558	\$0	\$0

Program Highlights

General government revenues remain flat at \$692,400. State funding for the Community Support Program is \$88,600 and the Community Mental Health award is \$603,700.

Charges for services are budgeted to decrease by approximately \$36,300 to \$3,167,800. Comprehensive Community Services (CCS) program client fee revenue increases by \$259,300 based on 2024 actual trend. This is offset by a budgeted decrease of \$16,400 for Targeted Case Management revenue based on trend and a decrease of \$279,200 in client fee revenue for services billed to Medicaid for the Community Recovery Services (CRS) program based on decreased caseloads.

Other revenue is budgeted to decrease by \$133,000 to \$2,255,400. The Wisconsin Medicare Cost Reporting (WIMCR) cost settlement related to the CCS program is expected to increase by \$14,600 to \$1,496,200 based on the 2024 cost projections. CRS WIMCR prior-year cost settlement is budgeted to decrease by \$151,200 to \$39,800 based on 2024 cost projections.

Mental Health Outpatient-Intensive (cont.)

Personnel costs are budgeted to increase by \$54,600 to \$3,645,700. This reflects the cost to continue for existing staff of 35.38 FTE, a decrease of 0.12 FTE from 2024. The change in FTE is due a transfer of 0.80 FTE registered nurse to the Mental Health Center and an increase in temporary extra help of 0.68 FTE. In addition, a Clinical Therapist is reclassified to a Senior Mental Health Counselor.

Operating expenses are budgeted to decrease by \$793,100 to \$4,186,400, mainly due a decrease of \$783,600 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs. The decrease in residential care services is due to expanded efforts to ensure that clients are moving to least restrictive levels of care and being assessed for other appropriate funding sources. In addition, a \$10,700 increase in contracted services for community support services.

Interdepartmental charges are budgeted to increase by \$91,700 to \$328,300. This is mostly due to an increase of \$8,300 in End User Technology (EUTF) charges for program employees and contractors, \$2,900 in fixed phone charges, and \$2,700 in copier replacement charges.

Program Activities

Program Activity – MH Outpatient Intensive	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services	122	145	145	155	10
Targeted Case Management	84	90	80	80	(10)
Community Support Program	153	150	145	150	-
Total Number of Clients	359	385	370	385	-
Residential Days					
Comprehensive Community Services	242	564	166	282	(282)
Community Recovery Services	150	172	148	170	(2)
Mental Health Residential	658	467	652	447	(20)
Total Days of Care	1,050	1,203	966	899	(304)
Service Contacts					
Comprehensive Community Services	16,500	23,000	21,000	23,000	-
Targeted Case Management	3,933	4,500	4,000	4,000	(500)
Community Support Program	24,963	20,000	25,000	25,000	5,000
Total Service Contacts	45,396	47,500	50,000	52,000	4,500

Regional Crisis Stabilization Facility

Program Description

The Crisis Stabilization Facility is licensed as a DHS 83 Community-Based Residential Facility that provides 24-hour care to reduce or eliminate an individual's symptoms of mental illness to avert the need for inpatient hospitalization. This type of facility provides a short-term living environment where an individual experiencing a mental health crisis receives services including assessment, crisis planning and follow-up and linkage to community services and resources. Unlike inpatient level of care, the stabilization unit is not locked, and it provides a home-like environment where adults can receive support and leave the unit to attend appointments with providers in the community. The facility has a 14-bed capacity to serve voluntary individuals. Key referrals sources for this service include law enforcement, medical hospitals, inpatient units, self-referral, and crisis intervention staff from Waukesha County and neighboring counties. This program was previously reported in the Mental Health Outpatient-Clinical program.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.70	1.00	1.00	1.00	0.00
General Government	\$180,880	\$812,442	\$1,261,039	\$923,718	\$111,276
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$398,641	\$246,272	\$321,787	(\$76,854)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$334,670	\$669,340	\$669,340
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$180,880	\$1,211,083	\$1,841,981	\$1,914,845	\$703,762
Personnel Costs	\$60,498	\$122,363	\$124,096	\$128,181	\$5,818
Operating Expenses	\$120,484	\$922,074	\$939,667	\$1,580,927	\$658,853
Interdept. Charges	\$559	\$166,646	\$165,154	\$173,615	\$6,969
Fixed Assets	\$0	\$0	\$32,122	\$32,122	\$32,122
Total Expenditures	\$181,541	\$1,211,083	\$1,261,039	\$1,914,845	\$703,762
Rev. Over (Under) Exp.	(\$661)	\$0	\$580,942	\$0	\$0

Program Highlights

General Government revenue increases by \$111,300 to \$923,700. This is related to an increase in funding for requested allowable expenses from the DHS Regional Crisis Stabilization Facility grant awarded to Waukesha County through September of 2025.

Charges for services decrease by \$76,900 to \$321,800 in the 2025 budget related to an assumed 1,806 days of care for clients with Medicaid coverage based on trend from the first year of operations.

Other Revenue are budgeted to increase by \$669,300 related to an assumed 2,610 days of care for client services claim processed by the from Regional Crisis Stabilization Facility's contract vendor. This is due to a change in methodology of reporting insurance reimbursement from the 2024 budget.

Personnel costs are budgeted to increase by \$5,800 to \$128,200, which includes the cost to continue the 1.00 FTE position in this area to oversee the operations of the Regional Crisis Stabilization Facility.

Operating expenses are budgeted to increase by approximately \$658,900 to \$1,580,900, primarily due to an increase of \$691,900 for contracted services due to an increase in assumed average daily census and a change in methodology for reporting vendor costs from the 2024 budget. In addition, there was an increase in food for

Regional Crisis Stabilization Facility (cont.)

meal preparation of \$13,000 and office equipment of \$4,100. This will be partially offset with a decrease of \$3,700 for janitorial services and \$49,300 for food services.

Interdepartmental charges increase by \$7,000 to \$173,600. These charges increased based on the operational requirements after the first full year of operations, including \$81,300 for end user technology (EUTF) charges and \$54,300 for building maintenance.

Program Activities:

Program Activity - Regional Crisis Stabilization Facility	2023 Actual*	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Days of Care	-	3,580	3,614	4,015	435
Average Length of Stay (Days)	-	15.0	10.0	10.0	(5.0)
Average Daily Census	-	9.81	9.90	11.00	1.19
Admissions	-	239	361	402	163
Average Occupancy	0%	70%	70%	79%	9%

* Assumed December 1, 2023 opening date

Mental Health Center

Program Description

This budget reports the financial operations of the Mental Health Center (MHC) inpatient hospital for accounting purposes and state/federal reporting including federal/state Medicare cost report requirements. This program provides for all services related to admissions to the hospital for psychiatric emergency and other psychiatric hospitalizations and related support services.

The inpatient hospital program of the Mental Health Center provides 24-hour care including assessment, intervention, diagnosis, and treatment for individuals with acute symptoms of mental illness and or substance use issues requiring: diagnosis; medication monitoring and stabilization; individual, couple, and group counseling; and development of aftercare services. Alcohol detoxification management services are also provided. The facility has a capacity of 16 adults and serves court-involved and voluntary patients.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	39.82	38.81	38.81	40.12	1.31
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,451,393	\$2,365,071	\$2,705,607	\$2,849,891	\$484,820
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$57,222	\$115,000	\$0	\$89,300	(\$25,700)
County Tax Levy (Credit)	\$4,444,705	\$4,153,811	\$4,153,811	\$3,859,257	(\$294,554)
Total Revenues	\$6,953,320	\$6,633,882	\$6,859,418	\$6,798,448	\$164,566
Personnel Costs	\$4,305,416	\$4,286,073	\$4,494,931	\$4,691,460	\$405,387
Operating Expenses	\$2,176,248	\$1,388,218	\$1,198,904	\$1,236,722	(\$151,496)
Interdept. Charges	\$1,089,775	\$954,013	\$947,580	\$870,266	(\$83,747)
Fixed Assets	\$0	\$5,578	\$0	\$0	(\$5,578)
Total Expenditures	\$7,571,439	\$6,633,882	\$6,641,415	\$6,798,448	\$164,566
Rev. Over (Under) Exp.	(\$618,119)	\$0	\$218,003	\$0	\$0

Program Highlights

General Government revenue had no change from 2024 to 2025.

Charges for services increase by \$484,800 to \$2,849,900 in the 2025 budget related to an increase in the average reimbursement per patient days of care related to the implementation of revenue cycle process improvements. The psychiatric hospital patient days of care are expected to be 4,380 based on an average daily census of 12.0, a decrease of 1.0 per day from 2024.

Appropriated Fund balance decreases by \$25,700 to \$89,300 for building improvements. Approved projects include: \$36,000 to replace windows, doors and blinds, \$17,300 for restroom remodels, \$15,000 for HVAC maintenance, \$10,000 for video security system, and \$11,000 for other minimal projects.

Personnel costs are budgeted to increase by \$405,400 to \$4,691,500, which includes the cost to continue for 40.12 FTE staff assigned to this program. This increase includes the transfer of 0.10 FTE Mental Health Center administrator and 0.80 FTE registered nurse from Mental Health Outpatient Services and the creation of an additional 0.60 FTE registered nurse supervisor. In addition, weekend registered nurses increase by 0.52 FTE, temporary extra help increases 0.07 FTE, and overtime decreases by 0.55 FTE.

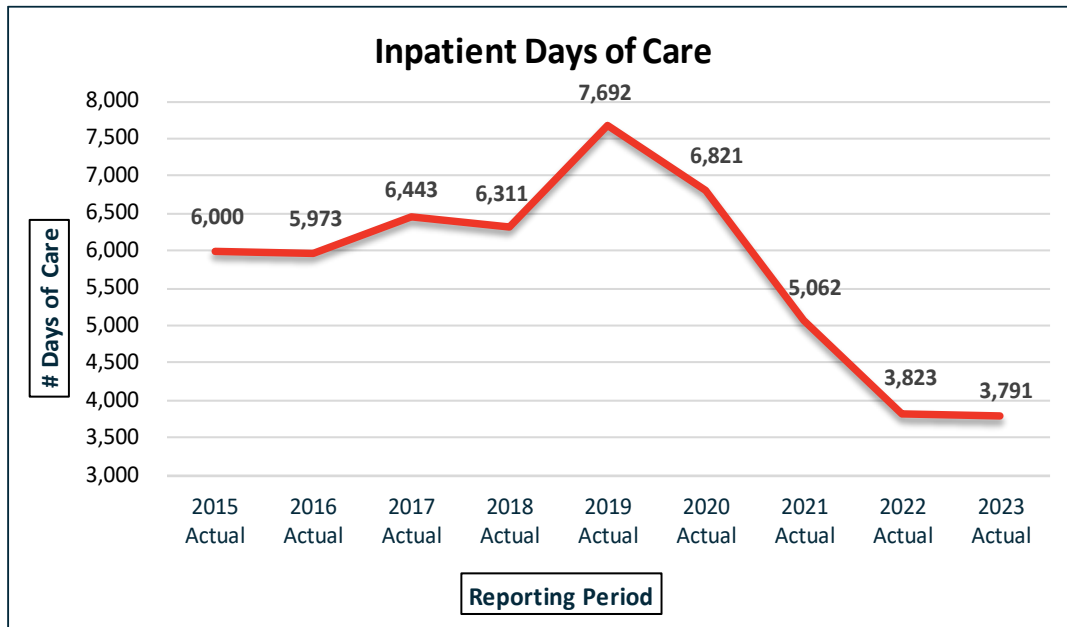
Mental Health Center (cont.)

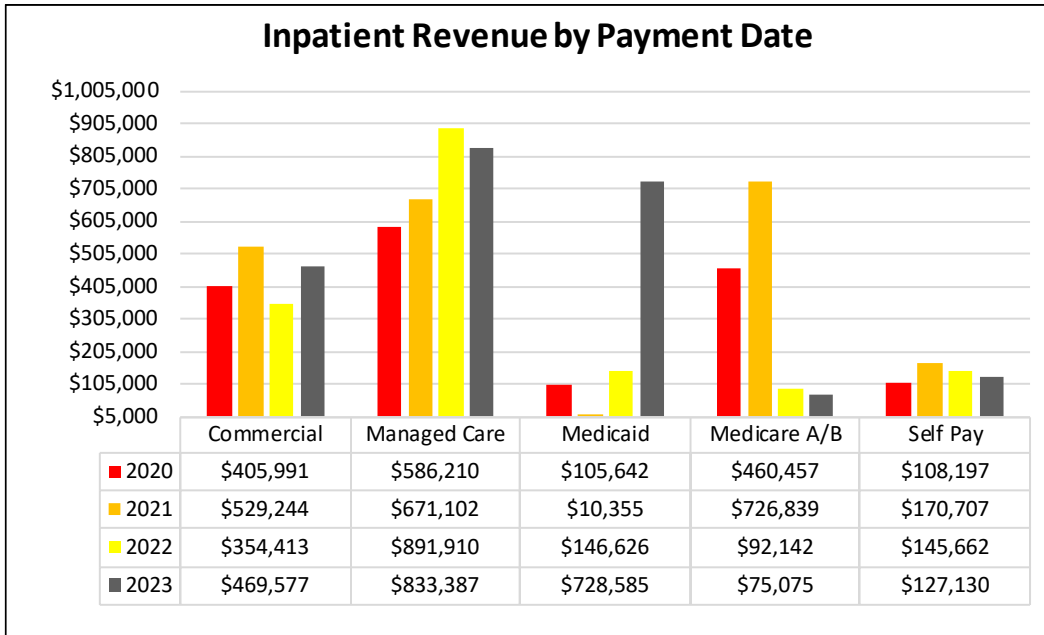
Operating expenses are budgeted to decrease approximately \$151,500 to \$1,236,700, primarily due to contracted medical services decrease of \$157,700 because of a new vendor contract. Prescription medication decreases \$52,300 due to the increased use of sample medications, consulting services decreases \$19,000 due to the elimination of a pharmacy consultant service, and office equipment decreases \$15,900. These decreases are offset by an increase in contracted security costs of \$46,000 with the addition of daytime shifts and psychiatric services of \$58,800 with the addition of weekday coverage.

Interdepartmental charges decreased by \$83,700 to \$870,300. These charges include a decrease in workers compensation of \$49,000, collection services of \$34,600, transportation charges of \$9,500, computer maintenance charges of \$6,400, and malpractice insurance of \$6,000. This is partially offset by an increase in building maintenance of \$8,000 and computer replacement costs of \$5,600.

Program Activities

Program Activity - Mental Health Center	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Days of Care	3,791	4,745	3,807	4,380	(365)
Average Length of Stay (Days)	7.7	7.9	7.9	8.3	0.4
Average Daily Census	10.4	13.0	10.0	12.0	(1.0)
Admissions	489	600	482	525	(75)
Discharges	481	600	489	525	(75)





Criminal Justice Collaborating Council (CJCC)

Program Description

The Waukesha County Criminal Justice Collaborating Council (CJCC), established in 2002, is comprised of 19 local elected officials and departments heads who represent all sectors of the justice system. The CJCC has five priorities, which include: greater cooperation among branches of county government, community agencies, and local units of government; a better understanding of local crime and criminal justice system problems; creation of clear objectives and priorities for the local criminal justice system; cost-efficient allocation of criminal justice resources; and implementation of effective criminal justice programming that utilizes research-based best practices.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.00	1.00	1.00	1.00	0.00
General Government	\$474,911	\$474,911	\$482,410	\$487,254	\$12,343
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$44,286	\$49,776	\$56,508	\$50,416	\$640
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$170,605	\$213,137	\$200,273	\$223,000	\$9,863
County Tax Levy (Credit)	\$1,250,630	\$1,353,321	\$1,353,321	\$1,206,785	(\$146,536)
Total Revenues	\$1,940,432	\$2,091,145	\$2,092,512	\$1,967,455	(\$123,690)
Personnel Costs	\$146,393	\$154,101	\$154,268	\$157,564	\$3,463
Operating Expenses	\$1,669,659	\$1,831,305	\$1,816,508	\$1,699,039	(\$132,266)
Interdept. Charges	\$104,685	\$105,739	\$103,228	\$110,852	\$5,113
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,920,737	\$2,091,145	\$2,074,004	\$1,967,455	(\$123,690)
Rev. Over (Under) Exp.	\$19,695	\$0	\$18,508	\$0	\$0

Program Highlights

General government revenues increase by \$12,300 to \$487,300, primarily due to the Pretrial Pilot Grant receiving \$11,300 in additional funds. In addition, the Community Service Options Program is allocated an additional \$1,100 by the Department of Corrections (DOC). Continuing grant funding includes Wisconsin Department of Justice funding of \$118,800 for the Pretrial Pilot grant; the Treatment Alternatives and Diversion (TAD) Drug Court grant funding of \$149,700; requested state DOC revenue for the Community Service Options (CSO) program of \$26,100; and the DOC funding of \$192,700 for the Drug Treatment Court program.

Charges for services are budgeted to increase by \$640 to \$50,400 based on the trends of fee collections within the day reporting program. OWI Treatment Court monthly fees are assessed based upon family income, and participants are charged a mandatory flat fee based upon length of stay in the program.

Appropriated fund balance increases by \$9,900 to \$223,000 related to opioid settlement funds. The budget includes \$202,000 for the Diversion program, and \$21,000 for Drug Treatment Court staff training.

Personnel costs increase by \$3,500 or 2.5% to \$157,600, reflecting the cost to continue for the 1.00 FTE Justice Services Coordinator position.

Operating expenses are budgeted to decrease by approximately \$132,300 to \$1,699,000. This is primarily related to two services areas, AODA and Community Transition Program, moving to the Sheriff's Department in the amount of \$102,900 along with the corresponding tax levy. There is also a decrease in the amount of \$60,400 in contracted Pretrial case management costs. The cost to continue of contracted services for various CJCC programs increases by approximately \$24,600, assuming an average 2.5% increase for most vendors.

Interdepartmental charges are budgeted to increase by \$5,113 to \$110,852, primarily due to changes in end user technology and telephone expenses.

Program Activities

CJCC activities include the following programs:

Pretrial Screening Program

Screens all newly booked inmates in the Waukesha County Jail, for the purpose of gathering and verifying information to prepare a screening report for the Court prior to the initial court appearance to assist in release decisions and setting appropriate bail.

Pretrial Supervision Program

Provides pretrial supervision and monitoring of adults with pending misdemeanor and felony charges while awaiting trial or adjudication to assure appearances at court hearings, provide support with defendants' needs to prevent recidivism, and is an alternative to pretrial incarceration, saving jail days.

Drug Treatment Court Program

Utilizing a post-plea, pre-dispositional 5-phase model, provides rigorous supervision, case management, and drug testing for offenders with substance use disorders. This includes intensive judicial oversight and an emphasis on treatment to increase long-term sobriety, which will ultimately reduce crime and increase public safety. The average program length is approximately 18 months.

OVI Treatment Court Program

Provides intensive supervision and case management of 3rd & 4th offense alcohol and drug-impaired drivers post-conviction with intensive judicial oversight and an emphasis on treatment, to help offenders break the cycle of repeat impaired driving, improve the chances of a sober and healthy lifestyle, and contribute to a safe community. The average program length is approximately 14 months.

Community Service Options Program

Provides support with site placement and tracking/reporting community service hours worked for adult offenders who are court ordered to complete community service as a condition of their sentence or as a condition of probation, as well as to adults confined in the Huber facility who wish to reduce their jail sentence by performing community service.

Day Report Center Program

Provides intensive supervision and monitoring of adults post-conviction, providing an alternative to incarceration with the goals of reducing the population of the Huber facility and reducing recidivism through direct support and referrals to services throughout Waukesha County to meet clients' needs and improve lives.

Jail Adult Basic Education (ABE) Program

Partnering with Waukesha County Technical College (WCTC) and the Waukesha County Sheriff's Department, this program provides adult basic education, high school completion, and employability skills to inmates in the Waukesha County Jail.

Reentry Employment Program

Provides job readiness skills (resume development, preparation for interviews, assistance completing on-line applications, etc.) to unemployed or underemployed offenders in the Waukesha County Huber facility to help them secure and maintain employment.

CJCC (cont.)

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

Program Activity – CJCC	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Clients					
Pretrial Screening	2,815	2,800	2,698	2,800	-
Pretrial Supervision	402	375	440	425	50
Pretrial Intoxicated Driver Intervention	359	400	300	325	(75)
Day Report Center	137	200	156	200	-
OWI Treatment Court	66	70	60	55	(15)
Drug Treatment Court	64	70	55	60	(10)
Community Service Options	498	400	275	300	(100)
Offender Reentry Employment	159	100	85	70	(30)
Jail ABE/GED	150	150	142	150	-
Total Number of Clients (a)	4,650	4,565	4,211	4,385	(180)
Jail Days Diverted					
Pretrial Supervision	5,412	6,500	4,976	6,000	(500)
Pretrial Intoxicated Driver Intervention	3,064	8,000	3,256	5,000	(3,000)
Day Report Center (b)	4,102	4,000	5,790	5,500	1,500
OWI Treatment Court (b)	4,971	4,000	4,279	4,000	-
Community Service Options (b)	451	250	313	250	-
Total Jail Days Diverted (c)	18,000	22,750	18,614	20,750	(2,000)

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

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

(c) Totals reflect difference between pretrial offer and actual sentence. Totals are also reflective of case backlog caused by the pandemic, as cases are taking longer to reach disposition.

Program Description

Administration Section

The Administration Section provides leadership, direction, and clinical competence in the overall management of the Public Health Division. It assures the Division focuses on its mission to “champion innovative programs and partnerships to foster optimal health and well-being for our community.” This section is responsible for the division maintaining state certification as a health department and assures alignment with the core functions of public health, the Essential Public Health Services, and Foundational Public Health Services model. This section works closely with the Administrative Division in ensuring corporate compliance and HIPAA maintenance.

Public Health Strategy

The implementation of Public Health 3.0 will be the primary focus of this section as the division fulfills the chief health strategist role and implements initiatives such the county’s Community Health Improvement Plan (CHIP), as well as other collective impact efforts. This section oversees the appropriate use of health data and data systems to identify insights and trends, and systematically uses that data to inform decisions and promote positive health outcomes.

Communicable Disease Control Section

The Communicable Disease Control Section provides services to individuals, families and to the population collectively. This section provides communicable disease surveillance, investigations, and interventions to control communicable diseases and outbreaks affecting individuals, families, and businesses in Waukesha County. Communicable disease interventions include notification, education, treatment consultation and containment measures (such as work restriction, isolation, or quarantine). Clinical services in this section include directly observed treatment for Tuberculosis (TB), STD screenings, immunization services, and the Travel Clinic. Partner notification for STDs and HIV are conducted routinely.

Family and Community Health Section

The Family and Community Health Section provides services directly to individuals, families and to the population collectively. This section provides various services and education to individuals from early childhood to late in life through clinic visits, home visits or community events. Child preventive health services can include lead poisoning screenings, child health checks, and child neglect and abuse assessments. Adult health services consist of screenings and case management in areas such as cholesterol, glucose, blood pressure, pregnancy testing, as well as prenatal and postpartum monitoring. Additionally, there is participation on numerous community coalitions to address health issues in the community.

Women, Infants and Children (WIC) Section

The Women, Infants and Children (WIC) program is federally funded and provides nutrition assessments for prenatal and postpartum lactating mothers, infants under one year and children through five years of age. Nutrition recommendations are offered with corresponding electronic benefits specifically outlining food purchases that will remedy nutritional deficiencies. Education and referrals to community services provide a comprehensive response to identified needs.

Public Health Preparedness Section

Public health preparedness is a rapidly evolving component that addresses preparedness strategies for quick response to a range of public health threats, both intentional and unintentional, including biological, chemical, or natural disasters. Emerging diseases, such as Avian Influenza, are tracked closely, and plans are continually refined based off the latest state and national guidance and information. Staff trainings and exercises are conducted regularly with key partners.

Public Health (cont.)

	2023	2024	2024	2025	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	29.26	27.62	27.62	28.44	0.82
General Government	\$1,154,863	\$1,414,602	\$1,408,677	\$1,215,250	(\$199,352)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$68,069	\$197,980	\$100,400	\$161,150	(\$36,830)
Interdepartmental	\$280	\$0	\$0	\$0	\$0
Other Revenue	\$2,730	\$0	\$51,500	\$0	\$0
Appr. Fund Balance	\$62,875	\$0	\$0	\$187,720	\$187,720
County Tax Levy (Credit)	\$1,938,260	\$1,914,613	\$1,914,613	\$2,112,906	\$198,293
Total Revenues	\$3,227,077	\$3,527,195	\$3,475,190	\$3,677,026	\$149,831
Personnel Costs	\$2,621,073	\$2,988,143	\$2,837,772	\$3,132,929	\$144,786
Operating Expenses	\$306,175	\$329,000	\$359,387	\$344,388	\$15,388
Interdept. Charges	\$204,974	\$210,052	\$208,895	\$199,709	(\$10,343)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,132,222	\$3,527,195	\$3,406,054	\$3,677,026	\$149,831
Rev. Over (Under) Exp.	\$94,855	\$0	\$69,136	\$0	\$0

Program Highlights

General government revenue is budgeted to decrease approximately \$199,400 to \$1,215,300. The decrease is due to the end of the American Rescue Plan Act (ARPA) funding by \$87,200 and a decrease of \$226,400 related to the end of the Public Health ARPA (a separate allocation from the ARPA funding mentioned above), as the grant concluded in 2024. These decreases are offset by an increase in Women Infants and Children (WIC) grant funding of \$88,800, Preparedness grant funding of \$21,300 and Immunization grant funding of \$5,000.

Charges for services are budgeted to decrease by \$36,800 to \$161,200. This is a result of several services continuing to ramp back up to pre-COVID volumes, while other services are decreased based on trend and to avoid duplication of services with other community providers.

Appropriated fund balance is budgeted at \$187,700 related to opioid settlement funding received in prior years. The funds will be used for data analysis software and positions related to opioid strategies (mentioned below).

Personnel costs are budgeted to increase by approximately \$144,800 to \$3,132,900. This increase reflects the cost to continue for 28.44 FTE existing staff, along with the addition of a 1.00 FTE social worker supported by the opioid settlement funding. A 0.53 extra help Registered Dietician was also added due to increasing caseloads and is supported by the WIC grant. In addition, a reduced by 0.56 FTE Community Health Educator position that was funded by the PHARPA grant will not be carried into 2025.

Operating expenses are budgeted to increase by \$15,400 to \$344,400. Additional funding for various grants and other funding sources has led to increased budgets for redcap software of \$30,000, promotional supplies by \$13,500, travel costs related to training by \$8,000, office supplies by \$7,500, medical supplies and drugs by \$6,000, tuition and registration for training by \$5,000, and computer software subscriptions by \$3,500. These increases are offset by reductions due to the end of the Public Health ARPA grant in contracted services of \$23,300 and telephone service \$5,700.

Public Health (cont.)

Interdepartmental charges are budgeted to decrease by approximately \$10,300 to \$199,700. These charges include a decrease in administrative overhead of \$7,900, telephone charges \$4,000, trunked radio of \$3,400, vehicle liability insurance of \$2,200 and postage of \$800. This is partially offset by an increase in end user technology fee of \$8,200.

Program Activities

Program Activity - Administration	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Inbound Telephone calls for information/triage	3,271	4,000	3,120	4,000	0
In-person Clients	724	2,200	771	1,500	-700

Program Activity - Public Health Strategy	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Partnerships/Initiatives to advance towards Public Health 3.0	35	50	100	100	50
Social Media Interactions (Likes, Share, Comments + Clicks)	21,690	N/A	9,158	10,000	N/A
Public Health Articles/Publications	8	40	28	40	0
Foundational Public Health Services Trainings	9	10	10	12	2

Program Activity - Family and Community Health	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Lead Poisoning Prevention					
Children tested for lead poisoning	146	250	192	250	0
Lead poisoned children that were case managed	151	150	160	175	25
Child Health Program					
Children at-risk	14	75	30	50	-25
Home Visit to Children	38	300	80	150	-150
Healthy Pregnancy Program					
Pregnant Women Case Managed	17	40	25	40	0
Home Visits to pregnant women	20	150	50	100	-50
Chronic Disease Program					
Chronic disease screenings	35	400	198	350	-50
Community Education Events	43	150	47	100	-50

Public Health (cont.)

Program Activity - WIC	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Mothers, infants/children served per year in the WIC Program (a)	2,537	2,500	2,750	2,750	250
Total non-certification follow-ups completed	2,639	2,600	2,850	2,850	250
Total certification appointments completed	2,646	2,300	2,750	2,750	450
Pregnant and breastfeeding women receiving breastfeeding education support services	564	500	575	575	75
Internal and external referrals completed to assist families with unmet needs	1,012	1,300	1,200	1,300	0

(a) From January 1, 2023 through December 31, 2023 WIC food benefits supplemented Waukesha County retail food vendors by \$2,882,100 and local Waukesha County farmers by \$13,524 through Farmers' Market sales.

Program Activity - Communicable Disease and Preparedness	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Communicable Disease Investigations					
Communicable Disease referrals received	5,130	5,634	6,679	6,700	1,066
Cases Identified	2,272	2,500	2,606	2,700	200
Category 1 Disease Investigations	363	550	470	550	0
Outbreak Investigated*	87	110	133	150	40
*Includes COVID-19					
Tuberculosis Control					
Directly Observed Therapy (DOT) visits	393	1,000	550	1,000	0
TB skin tests	118	300	175	300	0
Immunization Program					
Total Vaccines Administered	808	2,800	1,500	2,800	0
Children Immunized	122	400	175	400	0
Adults Immunized	256	1,000	500	1,000	0
Travel Clinic clients	161	325	220	325	0
STD Program					
Screenings in STD clinic	59	200	100	150	-50
Preparedness Program					
Preparedness trainings conducted	29	50	58	60	10

Veterans' Services

Program Description

The Waukesha County Division of Veterans' Services advocates for and assists Waukesha County veterans of the U.S. Armed Services, their dependents, and survivors. The Division ensures that clients obtain all available and appropriate benefits for which they are entitled. The Division staff is committed to act in a courteous, effective, and fiscally responsible manner to maintain its reputation as one of the top veterans' service divisions in the State by providing maximum service to its clientele.

Referrals are made to Federal, State, and local agencies for benefits from other programs. Information related to veterans' issues is collected, updated, made available on the internet, and disseminated where and when appropriate.

In addition, the County Executive, with the approval of the County Board, appoints three Veterans' Commissioners. The Commission meets as needed to authorize and provide financial assistance to needy veterans.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$110,349	\$131,539	\$102,404	\$17,875	(\$113,664)	-86.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$4,602	\$4,602	\$4,602	N/A
County Tax Levy (Credit)	\$428,662	\$460,990	\$460,990	\$492,785	\$31,795	6.9%
Total Revenue Sources	\$539,011	\$593,529	\$568,996	\$516,262	(\$77,267)	-13.0%
Expenditures						
Personnel Costs	\$395,897	\$507,418	\$434,948	\$443,599	(\$63,819)	-12.6%
Operating Expenses	\$32,901	\$56,949	\$49,806	\$43,340	(\$13,609)	-23.9%
Interdept. Charges	\$24,652	\$29,162	\$29,429	\$29,323	\$161	0.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$453,450	\$593,529	\$514,183	\$516,262	(\$77,267)	-13.0%
Rev. Over (Under) Exp.	\$85,561	\$0	\$54,813	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	6.00	6.00	6.00	5.00	(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	6.00	6.00	6.00	5.00	(1.00)

Program Highlights

General government revenues decrease by \$113,700 to \$17,900. This decrease is due to the American Rescue Plan Act (ARPA) grant funding of \$103,000, which had been used to provide initial funding for the Assistant County Veterans' Officer position created in 2023, expiring at the end of 2024. In addition, the Veterans' Services Officer Supplemental Grant (direct allocation of ARPA funding) budgeted at \$14,600 in 2024 is removed in the 2025 budget. The remaining revenue balance consists of the County Veterans' Service Office Grant of \$17,900 to be used for veteran's outreach programs.

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

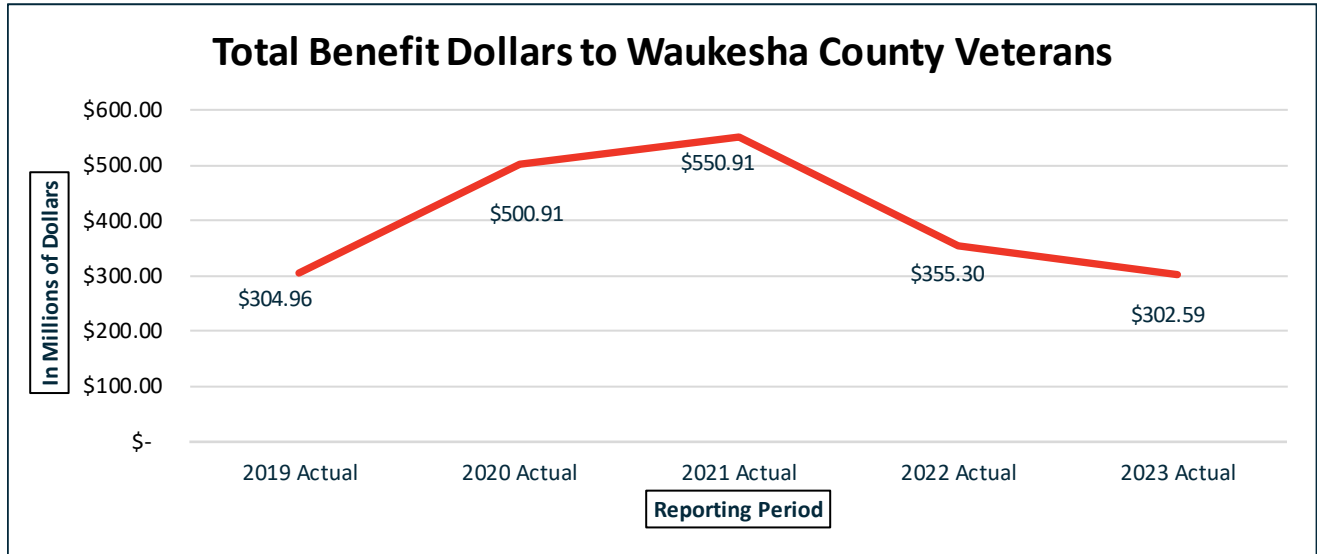
Fund balance appropriation increased \$4,600 and is related to the Veterans' Services restricted donation fund balance.

Personnel costs are budgeted to decrease \$63,800 to \$443,600. This reflects the abolishment of 1.00 FTE sunset administrative specialist position and the cost to continue a 5.0 FTE.

Veterans' Services (Cont.)

Operating expenses are budgeted to decrease \$13,600 to \$43,300 due to the American Rescue Plan Act (ARPA) grant funding ending in 2024. Computer software, tuition and registration costs, and PR supplies decreased by \$14,600 previously funded by the Veteran Services Office Supplemental grant. Other decreases are attributed to cost-saving cuts in books, publications, and subscription costs. These decreases are offset by a \$1,100 increase in telephone costs.

Program Activities



This figure reflects the value of all Federal and State benefits awarded to Waukesha county veterans. Based on the 2023 data this equates to \$706 of benefits returned for each tax levy dollar expended.

ADRC - Adult Protective Services

Program Description

The Adult Protective Services (APS) unit of the Aging and Disability Resource Center provides mandated services defined in Wis Stat. Ch 46.90 and 55 to adults and elder adults (ages 60 and older) at risk of abuse and neglect in the community. Primary responsibilities are to respond to reports of abuse, neglect, and financial exploitation and to link clients with protective services that mitigate further risk of abuse and neglect and promote their right to self-determination. APS social workers investigate a client's competence and ability to remain independent in the community. For clients assessed to be incompetent and in need of court ordered protection and services, the legal petition is initiated for guardianship and protective placement matters. APS staff work with clients to determine need for protective services and/or placement in the least restrictive setting. A variety of court services are conducted including nominating proposed guardians, witness testimony, and comprehensive evaluations reports for court personnel determining recommendations on least restrictive interventions. APS conducts the court ordered annual review of all cases protectively placed by Waukesha County.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	10.89	10.75	10.75	11.00	0.25
General Government	\$486,706	\$531,706	\$571,495	\$571,495	\$39,789
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$4,078	\$14,900	\$5,000	\$5,000	(\$9,900)
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)	\$941,600	\$939,822	\$939,822	\$855,220	(\$84,602)
Total Revenues	\$1,432,384	\$1,486,428	\$1,516,317	\$1,431,715	(\$54,713)
Personnel Costs	\$983,361	\$1,128,557	\$928,494	\$1,172,798	\$44,241
Operating Expenses	\$178,358	\$200,145	\$159,130	\$108,267	(\$91,878)
Interdept. Charges	\$156,329	\$157,726	\$157,287	\$150,650	(\$7,076)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,318,048	\$1,486,428	\$1,244,911	\$1,431,715	(\$54,713)
Rev. Over (Under) Exp.	\$114,336	\$0	\$271,406	\$0	\$0

Program Highlights

General government revenues increase \$39,800 to \$571,500 due to an increase in the State Adult Protective Services BCA Allocation for 2025 that funds Adults-at-Risk activities and Adult Protective Services (APS). The revenues also include Supportive Home Care State Basic County Allocation of \$259,000.

Charges for services was decreased \$9,900 to \$5,000 for revenues from clients protectively placed in a hospital setting based on current year trending.

Personnel costs are budgeted to increase approximately \$44,200 to \$1,172,800 due to the cost to continue of 11.00 FTEs. This includes an increased allocation of 0.25 FTE to an extra help social worker.

ADRC - Adult Protective Services (cont.)

Operating expenses are budgeted to decrease approximately \$91,900 to \$108,300 due to reductions of \$55,000 in client services for reduced corporate guardian costs, \$25,000 for contracted services based on current trends, and \$15,000 for Marsh Country Health Alliance for nursing home services.

Interdepartmental charges are budgeted to decrease \$7,100 to \$150,700 mainly due to a decrease of \$6,500 in computer maintenance and a decrease of \$900 in Microsoft licensing. Decreases are offset by an increase of \$300 in postage.

Program Activities

Program Activity - Adult Protective Services	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
New Adult At-Risk Investigations (a)	215	250	200	210	(40)
Initial Court Evaluation (b)	122	50	127	125	75
WATTS Court Ordered Annual Assessment Reviews (c)	268	280	275	280	0
Emergency Protective Placements (EPP)	55	60	43	48	(12)
Mental Health - Chapter 51.67	5	10	5	5	(5)
Youth Transition Guardianships (d)	6	5	3	5	0
Outreach (e)	NA	NA	274	280	0

- (a) 2025 budget decreases by 40 from 2024 budget based on actual number of investigations in 2023 and 2024. Numbers of calls of concern and investigations are trending upward, however more outreach is being conducted, rather than opening investigations.
- (b) Initial court evaluation includes guardianships, private petitions and general court work.
- (c) Annual court assessment to determine least restrictive placement.
- (d) Youth Transition Guardianships decrease from 2023 budget, based on 2023 projected actuals and the continued education to parents and youth on alternate decision-making options, as well as collaboration with Corp Counsel on redirecting consumers to private attorneys.
- (e) Proactive support to at-risk consumers to reduce abuse or neglect.

ADRC - Community Services

Program Description

The Community Services program provides a range of home and community-based services and opportunities. These activities empower seniors, those with disabilities, and their caregivers to make informed choices and remain as independent as possible in their home of choice and community. The Community Services program is funded through a variety of grants, donations, and tax levy that support direct services to clients and administrative operations.

Core services include: home delivered and congregate meals, personal care, light housekeeping, respite care, specialized transportation, caregiver support, home chore services, friendly visit calls, health promotion and emergency intervention. Services do require an assessment to ensure that individuals meet eligibility criteria set by the various programs. Volunteer opportunities provide support to these programs.

Services provided under the Federal Older Americans Act (Title III-B Supportive Services, Title III-C-1 Congregate Nutrition, Title III-C-2 Home Delivered Meals, Title III-D Preventive Health and Title III-E National Family Caregiver Support) serve those age 60 and over with an emphasis placed on reaching the frail, isolated, homebound and disadvantaged older population, as well as their caregivers. Older Americans Act services are not means tested and mandate a request for donations towards services; therefore, no standardized fees can be charged for services. Most services in the Community Services program are provided through contracted community providers.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	20.64	20.40	20.40	20.65	0.25
General Government	\$3,548,626	\$3,200,528	\$3,475,710	\$3,131,520	(\$69,008)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$456,198	\$406,186	\$428,584	\$455,141	\$48,955
Appr. Fund Balance	\$8,662	\$8,662	\$8,662	\$8,662	\$0
County Tax Levy (Credit)	\$961,012	\$1,393,963	\$1,393,963	\$1,375,024	(\$18,939)
Total Revenues	\$4,974,498	\$5,009,339	\$5,306,919	\$4,970,347	(\$38,992)
Personnel Costs	\$1,720,126	\$1,812,255	\$1,878,827	\$1,862,083	\$49,828
Operating Expenses	\$3,121,094	\$3,008,829	\$3,250,141	\$2,919,173	(\$89,656)
Interdept. Charges	\$204,565	\$188,255	\$192,233	\$189,091	\$836
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,045,785	\$5,009,339	\$5,321,201	\$4,970,347	(\$38,992)
Rev. Over (Under) Exp.	(\$71,287)	\$0	(\$14,282)	\$0	\$0

Program Highlights

General government revenues are budgeted to decrease \$69,000 to \$3,131,500. This decrease is due primarily to a decrease in American Rescue Plan Act (ARPA) funding due to a higher rate of ARPA-related spending in 2024 over 2025. ARPA decreases include \$75,700 for In-Home Services, \$73,800 related to the Home Delivered Meals program, and \$13,800 for Health Promotion. Non-ARPA related decreases include base grant reductions of \$13,300 for Specialized Transportation, \$8,400 for the Nutrition Services Incentive program, \$6,200 for the Senior Dining program, \$4,700 for Family Caregiver Support, and \$1,200 in Health Promotion for evidence-based programs. These decreases are offset by non-ARPA related base grant increases of \$62,900 in the Home Delivered Meals program, \$26,900 for the Social Isolation grant, \$22,700 related to Alzheimer's Family Support, \$8,200 for the Elder Abuse program, and \$7,600 for In-Home Services.

Other revenue is budgeted to increase \$49,000 to \$455,100 primarily due to increases of \$61,500 in client donations. These increases are partially offset by a decrease of \$12,500 in Managed Care Organization (MCO) meal revenue based on trend.

ADRC – Community Services (cont.)

Fund balance remains unchanged at \$8,700 for one-time equipment purchases in 2025 for the Senior Dining and Home Delivered Meals program.

Personnel costs are budgeted to increase \$49,800 to \$1,862,100. The increase includes the cost to continue of the 20.65 FTE. In addition, the increase includes a 0.25 FTE allocation for an extra help programs and projects analyst.

Operating expenses are budgeted to decrease about \$89,700 to \$2,919,200. Decreases include \$68,100 for in home care due to the decrease in ARPA funding, \$26,500 in food service costs for Senior Dining and Home Delivered Meal programs, \$15,600 in transportation costs mainly due to anticipated decreases in Rideline costs, and \$11,000 in promotion costs. These decreases are offset by an increase of \$20,500 for client services mainly due to an increase in Alzheimer grant funding and \$11,800 for DP software repair and maintenance for meal service and volunteer tracking software.

Interdepartmental charges are budgeted to increase by about \$800 to \$189,100 due to increases of \$2,200 in computer replacement, \$1,800 in telephones, \$1,600 in records storage and retrieval, and \$500 in computer maintenance. Increases are offset by decreases of \$2,800 in general liability insurance and \$1,700 in postage.

Program Activities

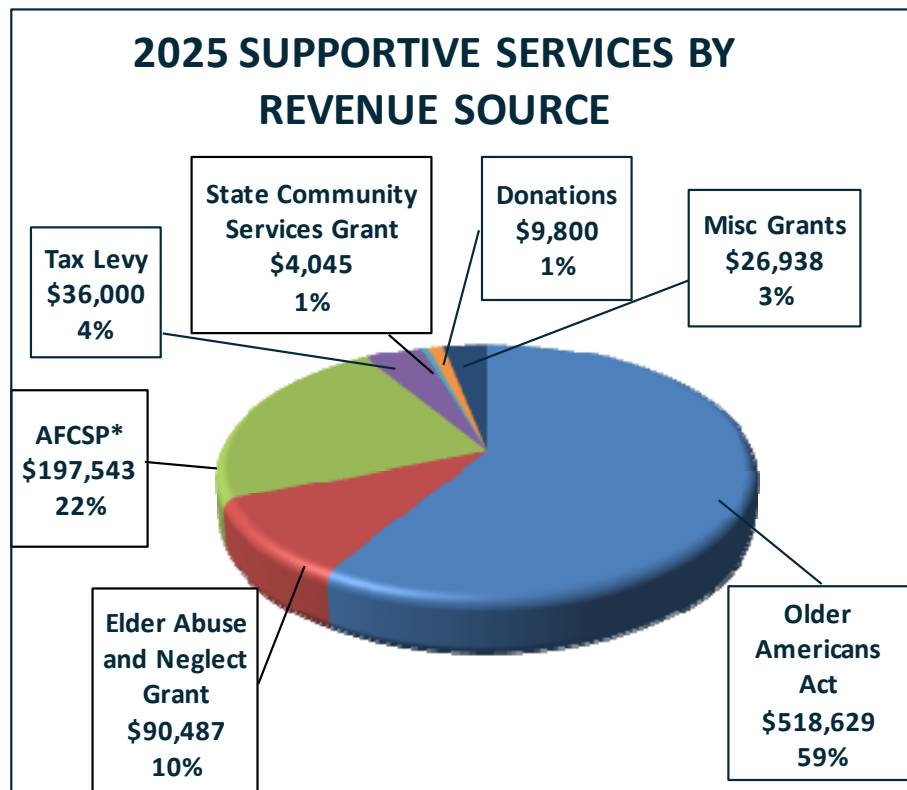
Transportation

Program Activity - Specialized Transportation	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Rideline					
One-Way Trips	12,429	9,700	10,434	10,400	700
Net Average Cost Per One-Way Trip	\$ 48.05	\$ 49.65	\$ 41.63	\$ 44.75	\$ (4.90)
Expenditures	\$ 597,253	\$ 481,559	\$ 434,367	\$ 465,398	\$ (16,161)
Shared-fare Taxi					
One-Way Trips	31,585	30,009	30,310	31,094	1,085
Net Average Cost Per One-Way Trip	\$ 6.53	\$ 7.11	\$ 6.43	\$ 6.99	\$ (0.11)
Expenditures	\$ 206,154	\$ 213,313	\$ 195,000	\$ 217,500	\$ 4,187
Volunteer-based Rides					
One-Way Trips	6,204	7,000	7,000	7,000	-
Net Average Cost Per One-Way Trip	\$ 3.46	\$ 4.07	\$ 4.07	\$ 4.07	-
Expenditures	\$ 21,464	\$ 28,464	\$ 28,464	\$ 28,464	-
Group Trips					
One-Way Trips	823	1,500	1,500	1,500	-
Net Average Cost Per One-Way Trip	\$ 5.77	\$ 5.98	\$ 5.98	\$ 5.98	-
Expenditures	\$ 4,750	\$ 8,967	\$ 8,967	\$ 8,967	-
Shuttles					
One-Way Trips	845	950	918	995	45
Net Average Cost Per One-Way Trip	\$ 15.65	\$ 18.19	\$ 18.18	\$ 18.21	\$ 0.02
Expenditures	\$ 13,226	\$ 17,283	\$ 16,686	\$ 18,122	\$ 839
TOTAL One-Way Trips	51,886	49,159	50,162	50,989	1,830

ADRC – Community Services (cont.)

Supportive Services

Program Activity - Supportive Services	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Clients	1,075	656	912	950	294



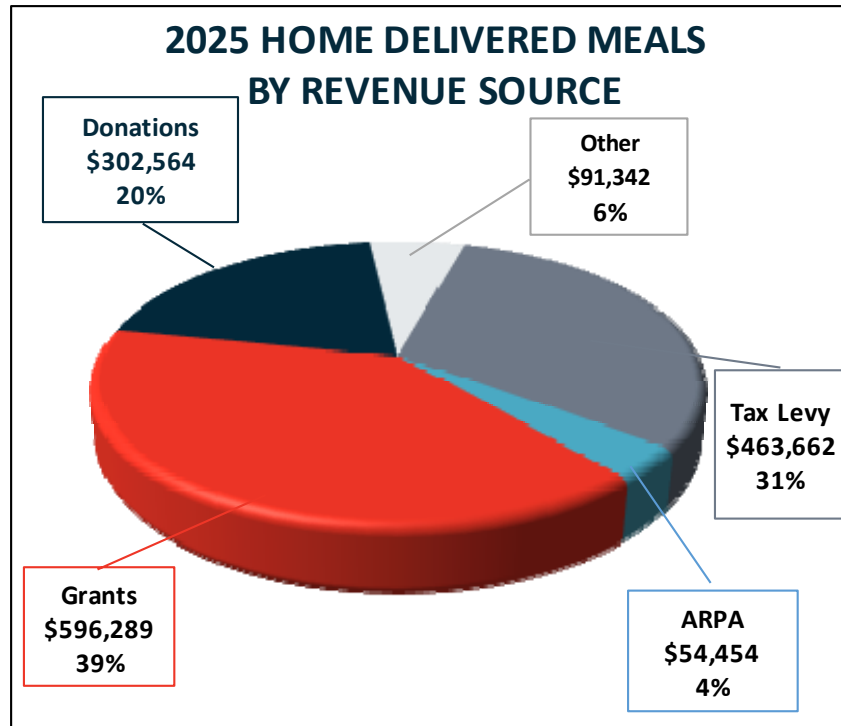
*AFCSP – Alzheimer Family Caregiver Support Program

Program Activity - Volunteer	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Volunteers	487	500	500	525	25
Hours	32,178	30,000	33,000	34,500	4,500
Valuation (a)	\$964,360	\$899,100	\$1,051,380	\$1,099,170	\$200,070

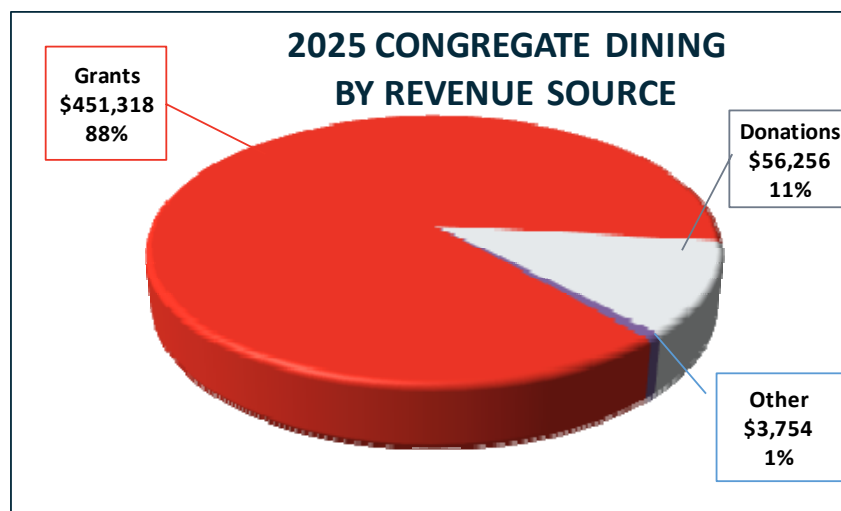
a) The 2022 State average of \$29.97 based on "The Independent Sector" value of volunteer is used for the valuation of volunteers for the 2023 Actual and 2024 Budget. The 2023 State average of \$31.86 based on "The Independent Sector" valuation used for 2024 estimate and 2025 budget valuations.

ADRC – Community Services (cont.)

Home Delivered Meals



Congregate/Senior Dining Meals



ADRC – Community Services (cont.)

Meal Services Summary:

Program Activity -Meal Services	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Home Delivered Meals					
Meals Served	136,382	144,303	138,472	137,953	(6,350)
Program Participants	1,220	1,265	1,200	1,150	(115)
Gross Cost Per Meal	\$ 10.21	\$ 10.23	\$ 10.54	\$ 10.93	\$ 0.70
Average Client Donation Per Meal	\$ 1.93	\$ 1.80	\$ 2.07	\$ 2.32	\$ 0.52
Net Cost Per Meal	\$ 8.28	\$ 8.43	\$ 8.47	\$ 8.61	\$ 0.18
Expenditures	\$ 1,392,047	\$ 1,475,513	\$ 1,459,178	\$ 1,508,311	\$ 32,798
Congregate/Senior Dining Meals					
Meals Served	21,428	24,298	25,098	22,236	(2,062)
Program Participants	824	800	900	850	50
Gross Cost Per Meal	\$ 21.17	\$ 20.93	\$ 20.41	\$ 23.62	\$ 2.69
Average Client Donation Per Meal	\$ 1.99	\$ 1.95	\$ 2.29	\$ 2.53	\$ 0.58
Net Cost Per Meal	\$ 19.18	\$ 18.98	\$ 18.12	\$ 21.09	\$ 2.11
Expenditures	\$ 453,652	\$ 508,620	\$ 512,311	\$ 525,375	\$ 16,755

Health & Human Services

Aging & Disability Resource Center Contract Fund

Fund Purpose

The Aging and Disability Resource Center (ADRC), a special revenue fund, serves as a single point of entry for the public to gain information and assistance related to various resources and options available to older adults and/or adults living with a disability. The ADRC honors choice, supports dignity, and maximizes independence.

Core services include, reliable and objective information and assistance, options counseling, assessment of financial and functional eligibility for Wisconsin’s publicly funded long-term care program, enrollment counseling for Wisconsin’s various long-term care programs, elder and disability benefit counseling, dementia care support, youth transitional services, marketing, outreach and public education. The ADRC information and assistance center also serves as the entry point for referrals related to potential adult at risk and elder abuse or neglect cases. Additional activities include preventative and early intervention health education activities and advocacy.

Funding to support the programs of the ADRC is provided by the State of Wisconsin Department of Health Services, Bureau on Aging and Long-Term Care Resources and the U.S. Department of Health and Human Services.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$3,553,498	\$4,034,993	\$3,930,904	\$4,267,640	\$232,647	5.8%
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	\$3,553,498	\$4,034,993	\$3,930,904	\$4,267,640	\$232,647	5.8%
Expenditures						
Personnel Costs	\$2,896,035	\$3,436,486	\$3,266,656	\$3,595,515	\$159,029	4.6%
Operating Expenses (a)	\$251,749	\$191,529	\$256,429	\$243,939	\$52,410	27.4%
Interdept. Charges (a)	\$405,716	\$406,978	\$407,819	\$428,186	\$21,208	5.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,553,500	\$4,034,993	\$3,930,904	\$4,267,640	\$232,647	5.8%
Rev. Over (Under) Exp.	(\$2)	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	34.72	35.72	35.72	35.72	0.00
Extra Help	0.75	0.13	0.13	0.13	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	35.47	35.85	35.85	35.85	0.00

(a) The operating expenses and interdepartmental charges are estimated to exceed budget related to higher printing costs, if needed a budget modification will be requested.

Program Highlights

General government revenue for the Aging and Disability Resource Center (ADRC) Contract fund is budgeted to increase about \$232,600 to \$4,267,600 mainly due to a shift of revenue related to the reduction of indirect claim revenue recorded in the Administrative Services Division budget. Also included in the increase is \$132,800 for Federal match related to the higher base revenue and match percentage rate.

Personnel costs are budgeted to increase approximately \$159,000 to \$3,595,500. The increase is due to the cost to continue of 35.85 FTE. A name revision to positions will occur in 2025, changing ADRC specialists and senior ADRC specialists to care manager and senior care manager, respectively. In 2025, care manager allocations increase 2.0 FTE and senior care manager allocations decrease 2.0 FTE.

Operating expenses increase about \$52,400 to \$243,900 mainly due to increases of \$40,700 in outside printing for ADRC Resource Guides. Increases also include \$4,500 in postage, \$3,500 in interpretation services, \$1,400 in mileage reimbursement, and \$1,000 in promotion supplies.

Interdepartmental charges increase \$21,200 to \$428,200. Increases include \$7,600 for postage, \$6,700 for Administrative Overhead related to DOA indirect charges, \$5,700 for computer maintenance charges, and \$2,800 for computer replacement charges. Increases are offset by decreases of \$800 for telephone charges.

Program Activity

The ADRC provides customers a variety of services to help them make appropriate choices to meet their long-term care needs. Activities include information and referral, long-term care options counseling, conducting financial and functional eligibility screens, and elder and disability benefit counseling contacts.

Program Activity - ADRC Contract Fund	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of:					
Resource Center Consumers Served (unduplicated)	9,102	12,000	9,500	11,000	(1,000)
Elder Benefits Counseling Clients Served (a)(c)	822	850	850	900	50
Disability Benefits Counseling Cases (b)(c)	342	450	450	500	50
Consumer Contact Activities (d)					
Information & Assistance	15,789	20,000	17,000	20,000	-
Options Counseling	2,565	2,100	3,000	3,500	1,400
Functional Screen Assistance	1,031	1,350	1,100	1,200	(150)
Medicaid Process Assistance	1,005	850	1,000	1,000	150
Long Term Care Program Enrollment Assistance	1,229	1,200	1,400	1,550	350
Dementia Consultations	465	NA	500	525	NA
Memory Screens	163	NA	200	225	NA
Other (administrative, follow up, disenrollment counseling)	3,534	7,100	3,700	4,500	(2,600)
Total	25,781	32,600	27,900	32,500	1,600

(a) For ages 60 and over.

(b) For ages 18 to 59 including client and third-party contact.

(c) In 2023, two elder benefit specialists help county residents receive \$4,884,830 in benefits and two disability benefit specialist helped county residents receive \$1,237,167.

(d) Wellsky state data base, more than one activity may have been provided in a single contact.

Special Purpose Grant Fund (ARPA) – Health and Human Services

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 479-484.

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	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING (a)	\$777,903	\$882,011	\$1,155,821	\$0	(\$882,011)	-100.0%
NON-ARPA FUNDING						
General Government	\$316,080	\$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	\$1,093,983	\$882,011	\$1,155,821	\$0	(\$882,011)	-100.0%
Expenditures						
Personnel Costs	\$688,768	\$552,012	\$522,522	\$0	(\$552,012)	-100.0%
Operating Expenses	\$372,527	\$312,000	\$615,377	\$0	(\$312,000)	-100.0%
Interdept. Charges	\$32,692	\$17,999	\$17,922	\$0	(\$17,999)	-100.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,093,987	\$882,011	\$1,155,821	\$0	(\$882,011)	-100.0%
Rev. Over (Under) Exp.	(\$4)	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	0.00	(5.00)
Extra Help	3.50	0.32	0.00	0.00	(0.32)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	8.50	5.32	5.00	0.00	(5.32)

Program Highlights

The 2025 budget allocates no ARPA funding as program costs were required to be spent or obligated by December 31, 2024 and completed by December 31, 2026.

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**Parks, Environment,
Education,
&
Land Use**

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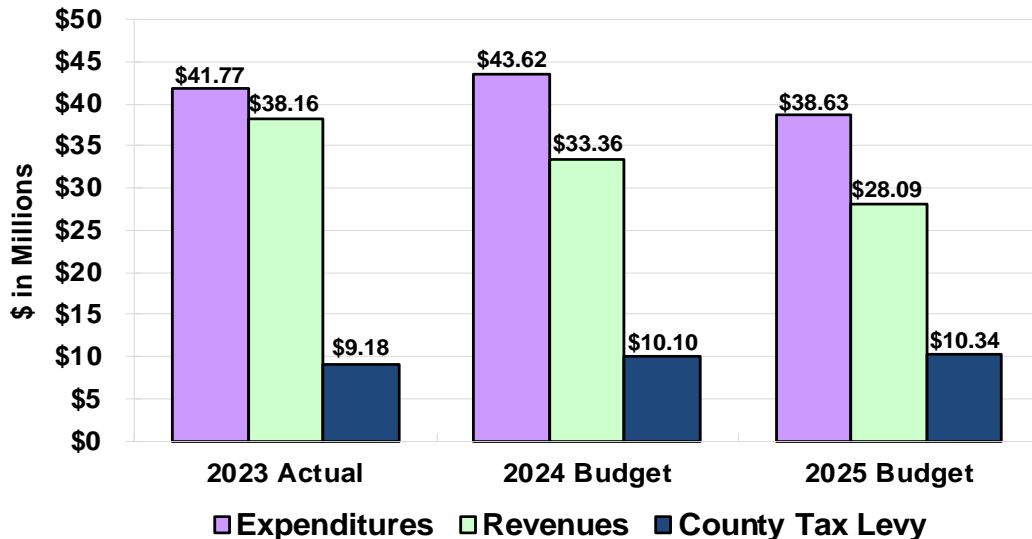
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

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

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



The 2025 expenditure budget for this functional area totals approximately \$38,628,400, after excluding proprietary fund capitalized fixed asset item purchases, a decrease of \$5 million or 11.4% from the 2024 budget. Revenues in the 2025 budget total about \$28,087,700, after including \$2,062,900 of various fund balance appropriations, which is a decrease of \$5,273,700 or 15.8% from the 2024 base budget of \$33,361,300. The tax levy necessary to fund this functional area totals \$10,340,900, an increase of \$245,400 or 2.4% from the 2024 budget. This functional area uses about 8.6% of the total county tax levy.

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

Functional Area Summary by Agency

	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change from 2024 Adopted Budget	
					\$	%
* TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE*						
Revenues (a)	\$38,163,610	\$33,361,349	\$35,889,624	\$28,087,684	(\$5,273,665)	-15.8%
County Tax Levy	\$9,176,897	\$10,095,517	\$10,095,517	\$10,340,902	\$245,385	2.4%
Expenditure	\$41,769,129	\$43,620,188	\$44,036,248	\$38,628,383	(\$4,991,805)	-11.4%
Rev. Over (Under) Exp. (d)	\$5,571,378	(\$163,322)	\$1,948,893	(\$199,797)	(\$36,475)	N/A
Oper Income/(Loss) (b)	\$5,063,567	(\$134,905)	\$1,737,738	(\$116,205)	\$18,700	N/A

BREAKDOWN BY AGENCY

REGISTER OF DEEDS

Revenues (a)	\$3,466,267	\$3,693,800	\$3,583,332	\$3,697,980	\$4,180	0.1%
County Tax Levy (c)	(\$2,633,848)	(\$2,142,629)	(\$2,142,629)	(\$2,112,629)	\$30,000	N/A
Expenditure	\$1,400,125	\$1,551,171	\$1,549,994	\$1,585,351	\$34,180	2.2%
Rev. Over (Under) Exp.(c)	(\$567,706)	\$0	(\$109,291)	\$0	\$0	N/A

UW EXTENSION

Revenues (a)	\$88,794	\$149,414	\$146,176	\$148,849	(\$565)	-0.4%
County Tax Levy	\$353,877	\$366,744	\$366,744	\$386,744	\$20,000	5.5%
Expenditure	\$365,975	\$516,158	\$510,650	\$535,593	\$19,435	3.8%
Rev. Over (Under) Exp.	\$76,696	\$0	\$2,270	\$0	\$0	N/A

LIBRARY

Revenues (a)	\$2,923,622	\$2,985,608	\$2,849,749	\$3,210,211	\$224,603	7.5%
County Tax Levy	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Expenditure	\$6,533,748	\$7,148,737	\$6,953,655	\$7,620,725	\$471,988	6.6%
Rev. Over (Under) Exp. (d)	\$389,481	\$15,000	\$74,223	\$13,000	(\$2,000)	-13.3%

PARKS AND LAND USE

Revenues (a)	\$31,684,927	\$26,532,527	\$29,310,367	\$21,030,644	(\$5,501,883)	-20.7%
County Tax Levy	\$7,457,261	\$7,693,273	\$7,693,273	\$7,643,273	(\$50,000)	-0.6%
Expenditure	\$33,469,281	\$34,404,122	\$35,021,949	\$28,886,714	(\$5,517,408)	-16.0%
Rev. Over (Under) Exp.	\$5,672,907	(\$178,322)	\$1,981,691	(\$212,797)	(\$34,475)	N/A
Oper Income/(Loss) (b)	\$5,063,567	(\$134,905)	\$1,737,738	(\$116,205)	\$18,700	N/A

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

Department	Fund	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Register of Deeds	General	\$6,031	\$0	\$0	\$0
UW-Extension	General	\$0	\$0	\$0	\$0
Bridges Library	County	\$0	\$0	\$0	\$0
Bridges Library	State Aid	\$157,720	\$150,941	\$107,841	\$261,500
Bridges Library	CAFÉ	\$77,517	\$75,000	\$0	\$0
Parks and Land Use	General	\$383,169	\$258,100	\$507,632	\$263,854
Parks and Land Use	Tarmann	\$400,000	\$400,000	\$400,000	\$400,000
Parks and Land Use	WIOA	\$150,000	\$150,000	\$150,000	\$212,500
Parks and Land Use	ARPA	\$1,500,000	\$0	\$0	\$0
Parks and Land Use	Golf Courses	\$205	\$0	\$72,712	\$0
Parks and Land Use	Ice Arenas	\$5,805	\$0	\$0	\$0
Parks and Land Use	Recycling/MRF	\$644,948	\$2,172,812	\$2,269,590	\$925,023
Total Fund Balance Appropriation:		\$3,325,395	\$3,206,853	\$3,507,775	\$2,062,877

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

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

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

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

Significant program and funding changes to the 2025 Budget include the following:

- **Register of Deeds** budget includes a total tax levy increase of \$30,000 resulting in a tax levy credit of \$2.11 million. The budgeted charges for services increase \$4,200 due to an increase in non-certified bulk image sales. Document recording fees and real estate transfer fees remain at 2024 levels as interest rates remain high. Personnel costs increase \$53,300 due to the cost to continue. Operating expenses are budgeted to decrease by \$20,700 due primarily to removal of \$26,000 in one time implementation costs for the Recording Notification System to notify users of new transfer documents filed against their property.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$218,900. This largely reflects growth in various parks fees (including entrance, annual stickers, reservations, camping, boat launch, and concession revenues, etc.) of \$115,000. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$112,700. General government revenue is budgeted to decrease \$133,700, due to Land Information Systems funding decreasing \$60,000 related to reductions in State of Wisconsin state strategic initiative grant funds, \$32,700 decrease of American Rescue Plan Act (ARPA) funds temporarily included in 2024 to assist county departments with fuel price volatility, and the discontinuation of a \$35,000 DNR grant for School Section Lake maintenance.

Total expenditures increase \$274,600, including of \$342,100 of increased personnel costs or 3.4%. Personnel includes a reduction of 1.26 FTE of temporary extra help, including the elimination of seasonal aquatics staff of 2.50 FTE, offset by an increase in seasonal and land management technicians and administrative support of 1.83 FTE. Operating expenses increase \$59,700, which includes a \$30,800 increase in utility costs or 7% to better reflect prior year costs and anticipated price increases; \$13,500 in contracted service costs; \$12,000 in finance charges reflecting increased credit card processing activity; and \$32,100 in maintenance projects. Interdepartmental charges increase \$42,300, including \$33,500 for vehicle costs, which includes vehicle repair, vehicle replacement, and fuel costs. In addition, EUTF charges increase \$18,600. Fixed assets decrease \$169,500 for projects within the 3-Year Maintenance and Major Projects Plan (discussed below).

- The **Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** decreases \$144,200 to \$343,700. The 2025 budget includes several large projects, including: \$76,000 video projection system for the Expo Center stage, \$13,000 in Expo flooring improvements, \$15,000 in concrete repairs around the government center, and \$8,800 for erosion repairs at Fox River Park.
- **Parks and Land Use – Community Development Fund** utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs. Program expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to increase from 2024 budgeted levels for the Community Development Block Grant (CDBG) program by about \$47,400 to \$1,471,400 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,419,700, a decrease of \$2,114,900 from the 2024 budget. The budget includes \$1,342,400 in annual HOME allocated funds, a decrease of \$290,000, and \$0 of HOME-American Rescue Plan Act funding, a decrease of \$1,902,200 to create affordable housing and services to assist individuals at risk or experiencing homelessness.
- **Parks and Land Use – Workforce and Economic Development Fund** includes Workforce Innovation and Opportunity Act (WIOA) federal funding to assist job seekers access to employment, education, training, and support services. Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The 2025 budget includes WIOA grant funding of \$1,838,300, an increase of about \$44,400 from the 2024 budget. The annual funding received from the State of Wisconsin – Department of Corrections to provide the Windows to Work program to offenders who are under supervision at Washington County Huber, Ozaukee County Huber, and Waukesha County Jail and Huber facilities reflect a \$33,800 decrease to \$50,000 based on estimated reduction in program need. The Waukesha American Job Center originally budgeted under the Department of Administration’s budget is newly budgeted and managed by the Parks and Land Use Department in 2025.
- **Parks and Land Use – Special Purpose Grant Fund** – The 2025 budget decreases \$4.5 million related to the one-time 2024 expansion to the GROW Fund of the same amount through a contract with the Waukesha County Center for Growth, a business-led economic development organization. The 2024 expansion was funded with ARPA. An earlier expansion of \$4.5 million in 2023 was funded with a \$3.0 million of ARPA and \$1.5 million of professional baseball park district taxes distributed to Waukesha County. The total county contributions remain at \$9,000,000.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2024 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** estimates a cash flow of about \$85,700 (revenues minus expenditures, excluding depreciation expenses). Revenues increase \$142,400 to \$2,527,900, mainly related to higher green fees and higher golf cart rental revenues. Expenditures increase \$195,500 to \$2,624,400, including \$83,700 for personnel related to cost to continue and the creation of 1.00 FTE course supervisor position to help meet the increased demand and use of golf courses, partially offset by a decrease in temporary extra help of 1.12 FTE. Operating expense increase \$76,400, including \$30,500 for land improvements, \$21,000 for merchandise for resale, \$17,500 for landscaping supplies, \$17,000 for maintenance, and \$16,500 in finance charges reflecting increased credit card processing activity. This is offset by a reduction of \$52,900 for depreciation and \$4,500 for planned building repairs. Interdepartmental charges increase by \$35,400 largely due to a \$22,800 increase in vehicle repair and replacement charges to reflect anticipated repair and maintenance costs. Golf fixed assets increase \$6,500 to \$217,500. The 2025 budgeted fixed assets includes \$138,500 for 20 new golf carts at a cost of approximately \$6,900 per cart, \$38,000 as part of a multi-year process for additional cart paths, and \$18,000 for new outdoor patio tables and chairs at Naga-Waukee golf course. The Moor Downs golf course fixed assets also include \$14,000 for cart path additions, and \$9,000 for tee box enhancements on holes 3, 6, and 8.
- **Parks and Land Use – Ice Arena Fund** revenues increase \$102,300 or 8.5%, mainly reflecting a \$77,000 increase in contracted ice revenues. Concessions and merchandise revenues are also budgeted to increase \$18,000 and \$12,300, respectively. Expenditures increase \$83,600 to \$1,420,000, including a \$40,700 increase in operating expenses mainly from a \$16,500 increase in utilities based on usage and anticipated rate increases, \$10,500 increase in small equipment costs, \$7,200 increase in merchandise for resale-concession costs, and \$4,000 increase in contracted recreational programming costs. Also, depreciation is scheduled to increase by \$4,900 to nearly \$153,300 based on prior year and future fixed asset acquisitions. Fixed assets are budgeted at \$28,300. This includes a snow pit pump and sub-floor pump at Eble Ice Arena and bathroom door replacements at Naga-Waukee Ice Arena.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** - On May 31, 2023, a structural fire occurred at the Joint MRF facility. The damage to the equipment was considered significant and the building determined to be inoperable. Due to the fire, contractual cost and revenue sharing models were terminated with the Joint MRF's third party processor. As a result, the 2025 budget was developed based upon estimated costs for interim material processing arrangements at several other local recycling facilities. In 2024, the county is moving forward with an RFP to determine the most optimal long-term strategy to process its' tonnage and receive the best return on investment. Other revenues increase \$1,772,000 to \$1,872,000, due to an increase of \$1,818,000 in recycling revenue. This is reflective of revenue sharing agreements the County has with temporary vendors processing county recycling materials, presuming \$70 per ton (80% revenue share) for nearly 26,000 tons. Appropriated Recycling Fund balance includes \$925,000 of MRF fund balance to support ongoing recycling operations, until a longer-term strategy for materials processing is identified. No fund balance is budgeted to issue dividend payments to municipal recycling program partners in the 2025 budget.
- The **Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$245,400 or 5.9% to \$4,423,500 in 2025. The increase in library tax levy is primarily due to residents of non-library communities using a higher share of overall circulation at 19.93% and higher municipal library expenditures against which this circulation percent is applied, as specified in County Code 11-4, which compensates Waukesha County member libraries for usage by non-library communities. The special library tax levy is distinct from and has no impact on the County General Tax Levy.
- **Bridges Library System State Aids Fund** general government revenues increase by \$146,100 or 8% from 2024 budgeted levels. This is a result of an increase in state aid to library systems. Bridges Library System will receive \$1,946,200 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$162,100 over the amount received in 2024. Fund balance appropriations increase by \$110,600, to \$261,500. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. The largest portion of these funds will be used to support the ever-increasing demand for electronic materials with \$150,000 designated to the Wisconsin Digital Library Advantage program. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

- **Bridges Library System CAFÉ Fund** charges for service revenues from member libraries increase \$23,100 or 4.5%, as a result of cost to continue increases and new charges associated with the implementation of a new text message notification service. Other revenues consist of investment income and are increased \$2,000 based on 2023 actuals and 2024 estimates. No CAFÉ fund balance revenues are included in this budget. Operating expenses are budgeted to decrease by approximately \$52,000 due to the lack of fund balance projects in 2025.
- **Extension Waukesha County** personnel costs are budgeted to increase \$23,100 mostly due to cost to continue and benefit plan selection. Operating expenditures are budgeted to decrease \$3,800 due to the removal of the Consumer Horticulture program which as had some of its services (e.g. the community garden and horticulture helpline) absorbed by Commercial Horticulture and Community Development. The elimination of the 1.0 FTE contracted Consumer Horticulture educator is offset by sharing half of a Community Development Educator with Jefferson County and an increase of 0.5 FTE contracted temporary help. Charges for services revenue decrease by \$4,600 in the 2025 budget. This is due to \$9,000 in lower revenues due to changes in programming and \$4,200 lower 4-H dues revenue which is partially offset by a \$10,100 increase in the 4-H camp program mostly due to an increase in the anticipated number of attendees and admission fees. Other revenues increase \$3,100 due to the addition of Farm to School grant revenues which is partially offset by lower 4-H summer camp donations. Tax levy increases \$20,000.

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Budget	24-25 Change
REGISTER OF DEEDS	General	16.00	16.00	16.00	16.00	0.00
UW-EXTENSION*	General	2.00	2.00	2.00	2.00	0.00
BRIDGES LIBRARY SYSTEM	State Aids Fund	6.25	6.25	6.25	6.25	0.00
	CAFÉ Shared Automation Fund	0.75	0.75	0.75	0.75	0.00
	Subtotal Bridges Library System	7.00	7.00	7.00	7.00	0.00
PARKS & LAND USE	General	84.71	85.71	85.71	85.71	0.00
	Community Development	4.09	4.35	4.35	4.35	0.00
	Workforce Fund	0.76	0.76	0.76	0.76	0.00
	Golf Courses	3.90	3.90	3.90	4.90	1.00
	Ice Arenas	4.16	4.16	4.16	4.16	0.00
	Materials Recycling Fund	4.43	4.43	4.43	4.43	0.00
	Subtotal Parks & Land Use	102.05	103.31	103.31	104.31	1.00
TOTAL REGULAR POSITIONS		127.05	128.31	128.31	129.31	1.00
TOTAL EXTRA HELP		56.49	53.00	53.00	50.83	(2.17)
TOTAL OVERTIME		1.92	1.71	1.71	1.67	(0.04)
TOTAL BUDGETED POSITIONS		185.46	183.02	183.02	181.81	(1.21)

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

2025 BUDGET ACTIONS

Register of Deeds

Increase: 0.02 FTE Overtime

Parks - General

Reclassify: 1.00 FTE Humane Animal Officer to Environmental Health Specialist
 Refund: 1.00 FTE Fiscal Assistant
 Unfund: 1.00 FTE Administrative Assistant
 Decrease: 1.26 FTE Extra Help
 Decrease: 0.06 FTE Overtime

Parks - Golf

Create: 1.00 FTE Golf Clubhouse Supervisor
 Decrease: 1.12 FTE Extra Help

Parks - Ice

Increase: 0.21 FTE Extra Help

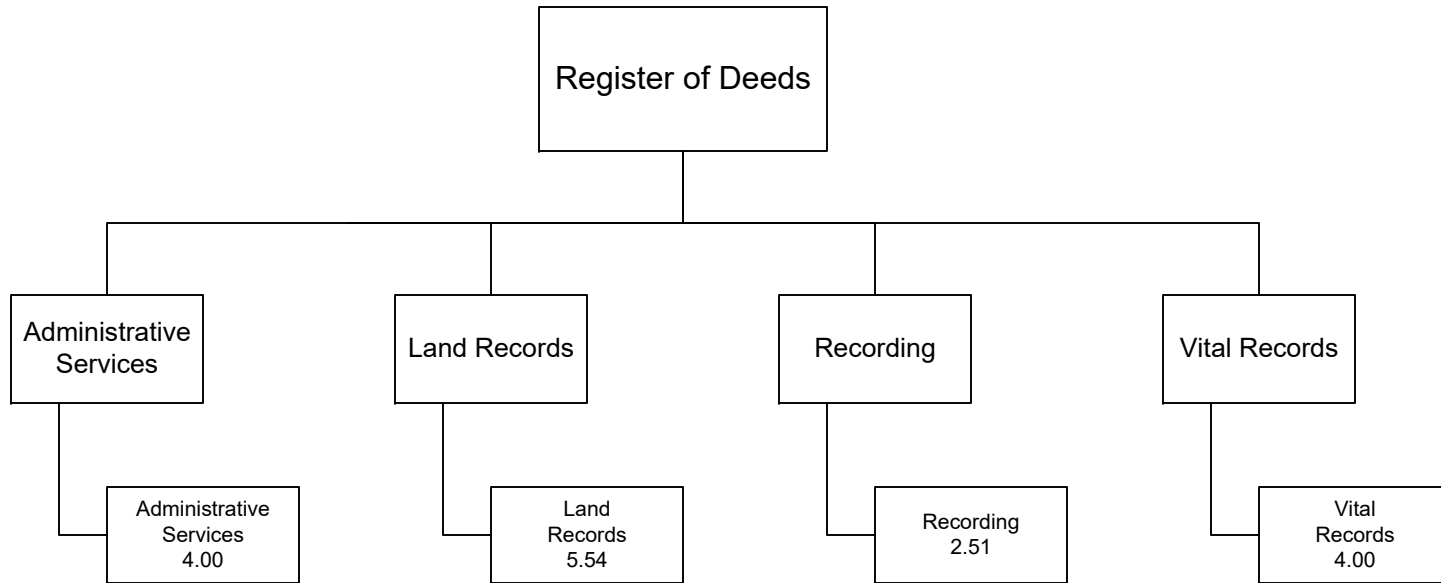
2024 CURRENT YEAR ACTIONS

None

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



16.05 TOTAL FTE'S

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

Statement of Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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	\$3,460,224	\$3,693,800	\$3,583,332	\$3,697,980	\$4,180	0.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$12	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (b)	\$6,031	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit) (a)	(\$2,633,848)	(\$2,142,629)	(\$2,142,629)	(\$2,112,629)	\$30,000	N/A
Total Revenue Sources	\$832,419	\$1,551,171	\$1,440,703	\$1,585,351	\$34,180	2.2%
Expenditures						
Personnel Costs	\$1,215,647	\$1,335,455	\$1,335,286	\$1,388,726	\$53,271	4.0%
Operating Expenses (b)	\$89,331	\$115,231	\$115,262	\$94,527	(\$20,704)	-18.0%
Interdept. Charges	\$95,147	\$100,485	\$99,446	\$102,098	\$1,613	1.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,400,125	\$1,551,171	\$1,549,994	\$1,585,351	\$34,180	2.2%
Rev. Over (Under) Exp.	(\$567,706)	\$0	(\$109,291)	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	16.00	16.00	16.00	16.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.10	0.03	0.03	0.05	0.02
Total FTEs	16.10	16.03	16.03	16.05	0.02

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

(b) Appropriated Fund Balance	2023 Actual	2024 Budget	2024 Est.	2025 Budget
Purchase Orders and Carryovers from the prior year	\$6,031	\$0	\$0	\$0
Total	\$6,031	\$0	\$0	\$0

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Property Transaction Processing

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

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Mean recording interval:	3.8	4.5	5.0	4.5

Customer Service Pillar: High customer satisfaction

Objective 2: Service Delivery

Provide desired services to clients efficiently. (Administrative Services)

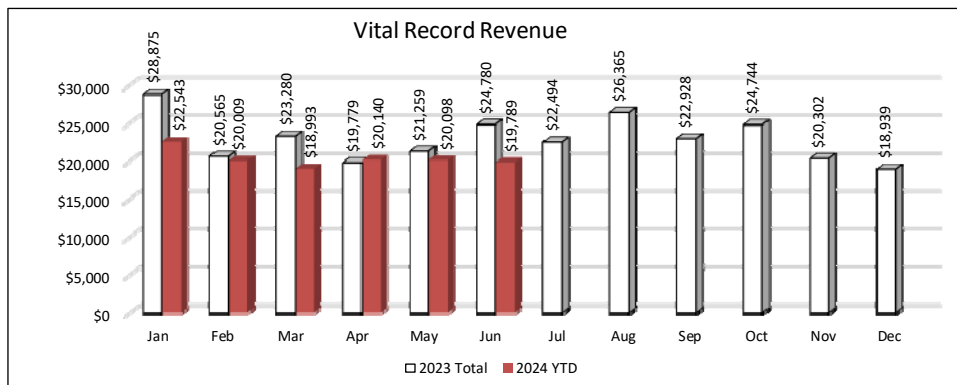
In Q2 of 2024, the Waukesha County ROD implemented a Recording Notification System that allows county constituents to sign up via email for notification of any transfer documents recorded against their property. While state law requires the ROD to record any submitted Land Records document that is in recordable format, the RNS is the county's best tool to keep homeowners apprised of any recording activity affecting their property.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Total transactions via Internet	5,187	5,500	5,600	5,750
Walk-in document requests	1,287	900	1,300	900
Phone-in document requests	2,650	3,000	2,700	2,750
Mail-In document requests	754	250	800	600
RNS Subscribers	N/A	N/A	2,800	3,000
RNS Properties	N/A	N/A	3,042	3,200
RNS Notifications Sent	N/A	250	250	350

Objective 3: Vital Records Requests

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

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



Administrative Services

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,150,862	\$2,324,257	\$2,298,318	\$2,324,257	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$12	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$481	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$1,990,149)	(\$1,800,536)	(\$1,800,536)	(\$1,799,169)	\$1,367
Total Revenues	\$161,206	\$523,721	\$497,782	\$525,088	\$1,367
Personnel Costs	\$449,662	\$468,021	\$475,962	\$496,128	\$28,107
Operating Expenses	\$12,442	\$45,205	\$44,726	\$18,115	(\$27,090)
Interdept. Charges	\$10,545	\$10,495	\$10,381	\$10,845	\$350
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$472,649	\$523,721	\$531,069	\$525,088	\$1,367
Rev. Over (Under) Exp.	(\$311,443)	\$0	(\$33,287)	\$0	\$0

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

Program Highlights

Charges for services remain unchanged from 2024 at \$2,324,300. This is composed entirely real estate transfer fees, anticipating no significant increase in activity in 2025.

Personnel costs increase by \$28,100 reflecting costs to continue for 4.00 FTE. Operating expenses are budgeted to decrease by \$27,100, due primarily to removal of \$26,000 in one time implementation costs for the Recording Notification System to notify users of new transfer documents filed against their property. Interdepartmental charges are budgeted to increase slightly by about \$400, primarily due to higher computer maintenance charges.

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.59	5.53	5.53	5.54	0.01
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$935,165	\$991,043	\$924,491	\$990,000	(\$1,043)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$5,550	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$725,985)	(\$471,282)	(\$471,282)	(\$449,067)	\$22,215
Total Revenues	\$214,730	\$519,761	\$453,209	\$540,933	\$21,172
Personnel Costs	\$314,976	\$405,248	\$404,696	\$422,243	\$16,995
Operating Expenses	\$66,428	\$59,624	\$59,235	\$62,567	\$2,943
Interdept. Charges	\$52,962	\$54,889	\$54,889	\$56,123	\$1,234
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$434,366	\$519,761	\$518,820	\$540,933	\$21,172

Rev. Over (Under) Exp.	(\$219,636)	\$0	(\$65,611)	\$0	\$0
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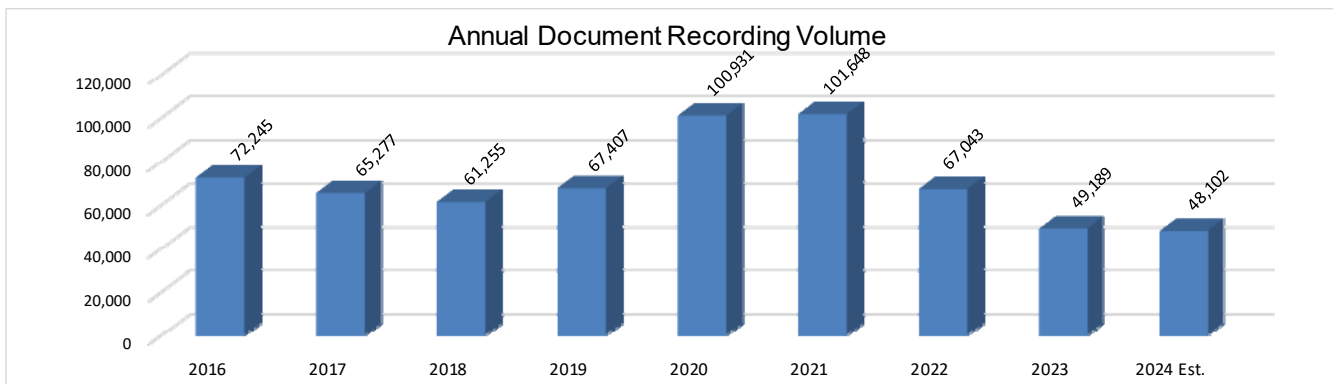
(a) Revenues in excess of expenditures are used to offset tax levy funding required for other county general fund operations.

Program Highlights

Charges for services decrease by \$1,000 due primarily to a projected decrease in over-the-counter copy sales, based on current and prior year activity. Document recording fee revenue remains budgeted at the 2024 level of about \$752,000.

Personnel costs are budgeted to increase by \$17,000, reflecting costs to continue for 5.54 FTE staff and an increase in overtime of 0.01 FTE. Operating expenses are budgeted to increase by \$2,900 primarily due to ongoing licensing and support costs associated with the Recording Notification System. Interdepartmental charges are budgeted to increase by \$1,200 primarily due to an increased in computer maintenance and replacement fees.

State and County Recording Fees	2024	2025
State of Wisconsin	\$7	\$7
County Land Info. Syst. Office	\$8	\$8
ROD Retains	\$15	\$15
Total Fees	\$30	\$30



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

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	2.51	2.50	2.50	2.51	0.01
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$99,889	\$103,500	\$112,577	\$108,723	\$5,223
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)	\$102,458	\$108,321	\$108,321	\$92,468	(\$15,853)
Total Revenues	\$202,347	\$211,821	\$220,898	\$201,191	(\$10,630)
Personnel Costs	\$182,795	\$188,277	\$170,151	\$175,074	(\$13,203)
Operating Expenses	\$358	\$829	\$828	\$3,628	\$2,799
Interdept. Charges	\$22,441	\$22,715	\$21,715	\$22,489	(\$226)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$205,594	\$211,821	\$192,694	\$201,191	(\$10,630)
Rev. Over (Under) Exp.	(\$3,247)	\$0	\$28,204	\$0	\$0

Program Highlights

Charges for services revenue for direct recognition of non-certified bulk image sales increase by \$5,200, reflecting an increase in per page charges for bulk images and current year sales.

Personnel costs are budgeted to decrease by \$13,200 due to employee turnover and benefit plan selection, partially offset by a 0.01 FTE increase in overtime. Operating expenses increase by \$2,800, primarily due to the addition of one-time funding to reprogram the call management system. Interdepartmental charges decrease by \$200 primarily due a decrease in EUTF computer maintenance charges.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Subdivision Plats, Certified Survey Maps, Condo Plats Examined and Cashiered	174	180	195	180	0

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$274,308	\$275,000	\$247,946	\$275,000	\$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) (a)	(\$20,172)	\$20,868	\$20,868	\$43,139	\$22,271
Total Revenues	\$254,136	\$295,868	\$268,814	\$318,139	\$22,271
Personnel Costs	\$268,214	\$273,909	\$284,477	\$295,281	\$21,372
Operating Expenses	\$10,103	\$9,573	\$10,473	\$10,217	\$644
Interdept. Charges	\$9,199	\$12,386	\$12,461	\$12,641	\$255
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$287,516	\$295,868	\$307,411	\$318,139	\$22,271
Rev. Over (Under) Exp.	(\$33,380)	\$0	(\$38,597)	\$0	\$0

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

Program Highlights

Charges for services remain at 2024 level.

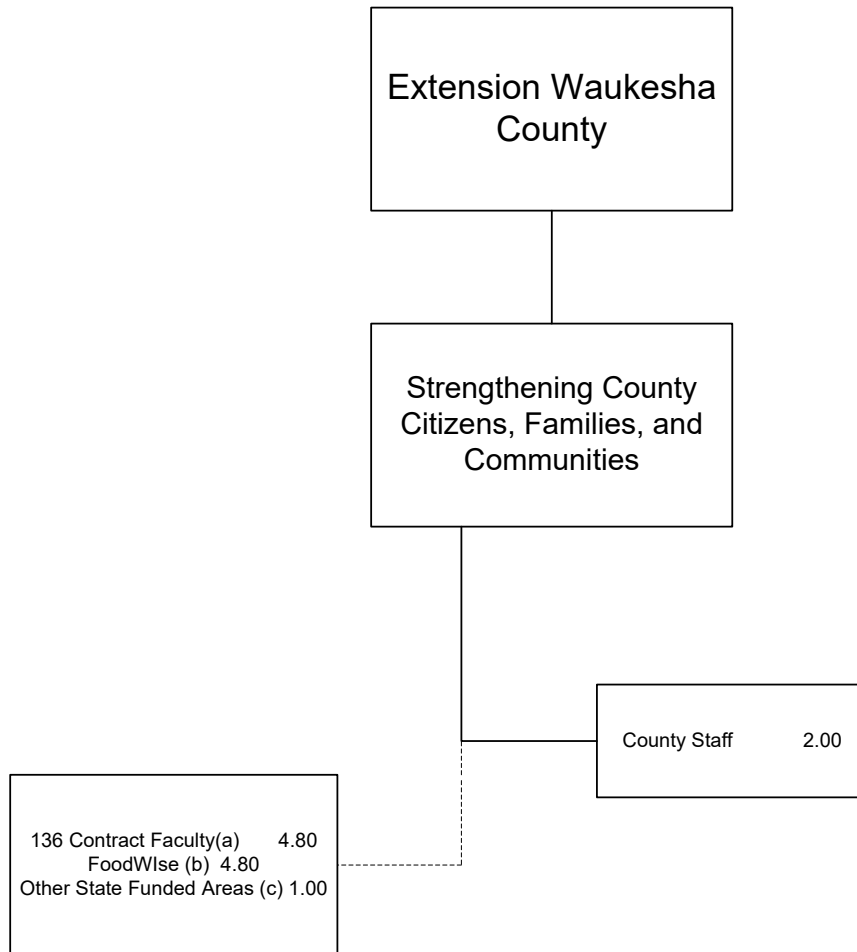
Personnel costs increase by \$21,400, representing costs to continue for 4.00 FTE. Operating expenses increase by \$600, due primarily to an increase to outside printing charges for vital record security paper. Interdepartmental charges increase by \$300, primarily due to an increase in computer software and maintenance charges.

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

Extension Waukesha County

EXTENSION WAUKESHA COUNTY

FUNCTION / PROGRAM CHART



2.00 TOTAL FTE'S

- (a.) State 136 Contract UW-Extension Faculty and Academic Staff are funded by State/County/Grant/Fee sources.
- (b.) The FoodWise Program (formerly WNEP) is federally funded and administered by the State's UW Extension. Its operating expenses, personnel costs, and grant funding are not included in the County Budget.
- (c.) The Extension Waukesha County's Area Extension Director (Department Head) is funded 100% with state funding.

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

Statement of Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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	\$72,873	\$115,565	\$112,467	\$110,950	(\$4,615)	-4.0%
Interdepartmental	\$3,000	\$3,000	\$3,000	\$4,000	\$1,000	33.3%
Other Revenue	\$12,921	\$30,849	\$30,709	\$33,899	\$3,050	9.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$353,877	\$366,744	\$366,744	\$386,744	\$20,000	5.5%
Total Revenue Sources	\$442,671	\$516,158	\$512,920	\$535,593	\$19,435	3.8%
Expenditures						
Personnel Costs	\$127,797	\$148,136	\$164,453	\$171,248	\$23,112	15.6%
Operating Expenses	\$195,077	\$323,113	\$301,988	\$319,297	(\$3,816)	-1.2%
Interdept. Charges	\$43,101	\$44,909	\$44,209	\$45,048	\$139	0.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$365,975	\$516,158	\$510,650	\$535,593	\$19,435	3.8%
Rev. Over (Under) Exp.	\$76,696	\$0	\$2,270	\$0	\$0	N/A

Position Summary (FTE)

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

Additional Human Res.	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Position Change
State 136 Contract (a)	4.80	4.80	4.80	4.80	0.00
FoodWise (b)	5.80	5.80	4.80	4.80	(1.00)
Other State Funded Areas (c)	2.00	2.00	2.00	1.00	(1.00)
Total (Non-County)	12.60	12.60	11.60	10.60	(2.00)

(a) UW-Madison Division of Extension 136 Contract educators are funded with 40% local revenues, including tax levy, grants, and other program service revenues, with the State funding the remaining 60%. The cost of the 40% local share is recognized in operating expenditures.

(b) The FoodWise program is federally funded and administered by the state's UW-Madison Division of Extension. Its operating expenses, personnel costs, and grant funding are not included in the county budget. This program provides services to the Waukesha County residents and is run through the County's Extension Office.

(c) The Extension Waukesha County's Area Extension Director (Department Head) is funded 100% with state funding.

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

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

Program Highlights

Charges for services revenue decrease by \$4,615 in the 2025 budget. This is due to \$9,000 in lower revenues due to changes in programming and \$4,200 lower 4-H dues revenue which is partially offset by a \$10,110 increase in the 4-H camp program mostly due to an increase in the anticipated number of attendees and admission fees.

Interdepartmental revenues increase by \$1,000 from \$3,000 to \$4,000 due to cost to continue for the youth garden program for Health & Human Services. This has been moved from the Consumer Horticulture program to the Health and Well-Being program.

Other revenues increase \$3,050 due to 4-H summer camps lower than expected donations. 2024 was the first year of 4-H camp and it is expected to build momentum with donation revenue in future years.

Personnel costs increase by \$23,100 due to cost to continue and benefit plan selection.

Operating expenses decrease by \$3,816 from the 2024 budget. Workshops for the public have decreased by \$9,650 mostly due to removal of the Consumer Horticulture program, which has had some of its services (e.g. the community garden and horticulture helpline) absorbed by Commercial Horticulture and Community Development. This is partially offset by a \$6,342 increase in costs associated with the 136 Contract with the state and a \$2,529 increase in costs associated with the 4-H Camp (excluding 136 Contract educator costs associated with administering the camp). The 136 contract saw the reduction of 1.0 FTE Consumer Horticulture educator and an increase of 0.5 FTE Community Development educator and 0.5 FTE extra help in Community Development. The Community Development educator is 1.0 FTE and is shared with Jefferson County. This position was previously funded entirely by the state (see "Other State Funded Areas" in the table on the previous page). The state continues to assume approximately 60% of 136 contract costs (4.80 FTE) with the county assuming approximately 40% with a combination of grant funding, charges for services, tax levy, and other program revenue. In addition, the UW-Madison Division of Extension will continue to assume responsibility for 100% of the Area Extension Director position (Department Head).

Interdepartmental charges increase \$139 mostly due to computer maintenance and replacement.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Green Industry Education

Conduct green industry professional training sessions.

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Percent of Participants who Report an Increase in Knowledge as a Result of the Training	80%	85%	89%	85%
Number of Employees in the Green Industry Trained	999	950	1,250	1,300
Percent of Employees that Indicate that Educational Workforce Training Sessions Increase their Awareness of Practices that Protect the Environment	80%	82%	78%	81%

Objective 2: Increase Organizational Effectiveness

Increase capacity of public and nonprofit organizations and program participants by conducting and analyzing needs assessments; facilitating strategic planning and other organizational development processes; increasing public and stakeholder participation, collecting and analyzing community and economic data; and conducting Real Colors trainings.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of Organizations or Municipalities	5	6	4	6
Number of Program Participants	283	200	200	220

Objective 3: Community Development Education

Conduct workshops or programs with commissioners, elected officials and staff, residents and decision-making bodies to increase knowledge and participation with local government operations, goals, challenges and opportunities.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of Organizations or Municipalities	2	3	2	4
Number of Program Participants	44	95	55	110

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

Objective 4: Nutrition Education

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

FoodWise partners with community and government agencies to reach the low-income population in Waukesha County. The following indicators are focused on increases in percentage of nutrition education participants who report improvement in nutrition or physical activity practices following a series of lessons. FoodWise uses a variety of age-appropriate, learner-centered, and research-based curricula.

Performance Measures:

- a. Provide educational outreach to an increasing number of agency partners and low-income contacts.
 - 1. Maintain program community partner agencies at 55 to 60.
 - 2. Increase program contacts.
 - 3. Increase number of Adult Expanded Food and Nutrition Education Program (EFNEP) and Supplemental Nutrition Assistance Program Education (SNAP-Ed) participants by teaching *Eating Smart & Being Active, Around the Table, Cooking Matters, StrongBodies*, and other relevant curricula.
 - 4. Increase number of Youth EFNEP and SNAP-Ed participants.

- b. Collect evaluation data from participants of Supplemental Nutrition Assistance Program Education (SNAP-Ed) and Expanded Nutrition Education Program (EFNEP). This data will measure nutritional behavior change through the use of research and evidence-based FoodWise state program evaluations comparing pre- and post-tests.
 - 1. Increase the percentage of older youth and adults who report an increase in daily fruit and vegetable consumption.
 - 2. Maintain percentage of low-income participants who showed improvement in one or more nutrition practices.
 - 3. Improve percentage of participants who report increasing physical activity.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of Community Partner Agencies	57	60	58	59
Number of Adults Participating in Nutrition and Physical Activity Programs in EFNEP and SNAP-Ed	427	400	400	450
Number of Youth Participating in EFNEP and SNAP-Ed	1,283	1,900	1,500	1,600
Percent of Older Youth and Adults Who Report Increase in Daily Fruit and Vegetable Consumption*	44%	53%	50%	53%
Percent Increase in Low-income Participants Who Showed Improvement in One or More Nutrition Practices**	88%	88%	92%	90%
Percent of Participants Who Report Increasing Physical Activity***	68%	66%	67%	69%

*EFNEP pre-post survey data: 6th-12th grade & adults

**EFNEP pre-post survey data: All ages

***SNAP-Ed & EFNEP survey data.

Objective 5: Strength Training for Aging Residents

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

Performance measures include the number of 8 to 12-week StrongBodies sessions offered throughout the county, number of volunteers trained, number of registered participants, and percentage of participants who report increased strength.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of StrongBodies Sessions Offered	10	17	16	22
Number of StrongBodies Participants	191	250	241	300
Number of New StrongBodies Leaders Trained for Extension Waukesha County	5	5*	3	2
Total Number of Active StrongBodies Leaders Trained for Extension Waukesha County**	6	N/A*	9	11
Percent Reporting Increased Strength	84%	90%	90%	90%

*This performance measure was changed in 2024 to split the "Number of Volunteers Trained" to also reflect the new StrongBodies leaders trained versus the total number. The 2024 Target was not set to reflect this.

**Active StrongBodies Leaders Trained" reflects current employees and volunteers with active volunteer status, renewed every two years.

Quality Pillar: High standards of service excellence

Objective 6: 4-H Youth Development

Strengthen existing programs and expand access for underserved audiences to the 4-H Youth Development Program in Waukesha County.

An emphasis on Youth Development programming which includes life, leadership, and career skills development to help meet growing future labor force needs of Waukesha County by increasing the number of in-school and afterschool program and participants in Waukesha County Positive Youth Development programs.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of In-school and Afterschool 4-H Programs	5	10	10	10
Number of Youth Enrolled in 4-H and Youth Development Programs	620	730	700	750
Number of Community Partners	14	10	20	20

**This performance measure was changed in 2024 from "Number of afterschool 4-H programs" to reflect the total number of in-school and afterschool programs.*

Extension Waukesha County

Grant/Project Title	Funding Source	Funding Administration	2023 Actual Award	2024 Budgeted Award	2024 Estimated Award	2025 Budgeted Award
Subtotal State/Nonprofits/ Other Administered Grants (a)	USDA	SNAP/EFNEP	\$441,542	\$477,780	\$477,780	\$403,095
ProHealth Tower Hill Education Outreach Project (b)	ProHealth Care	ProHealth Care	\$25,000	\$25,000	\$25,000	\$25,000
Department of Public Instruction, Pre-College Grant (c)	State of Wisconsin DPI	State of Wisconsin DPI	\$33,750	\$25,500	\$25,500	\$25,500
CAPER (Consolidated Annual Performance Evaluation Report) (CDBG) (d)*	CDBG	CDBG	\$5,000	\$5,000	\$5,000	\$5,000
Tower Hill Neighborhood Assoc. Revitalization Planning Grant and Crime Prevention and Safety Grant (CDBG) (e)	CDBG	CDBG	\$21,337	\$26,167	\$24,383	\$0
Revitalization Planning and Strategic Plan Update Grant (CDBG) (f)	CDBG	CDBG	\$26,000	\$0	\$0	\$0
Farmers Market Promotion Program (g)	USDA	USDA	\$249,887	\$249,887	\$249,887	\$249,887
Nia: Pathways and Purpose for the Future (h)	USDA	CYFAR	\$40,398	\$63,696	\$63,696	\$40,881
Co-Creating Educational Resources for Hmoob Farmers (i)	UW-Madison Extension Innovation Grant	UW-Madison Extension Innovation Grant	\$39,950	\$39,950	\$39,950	\$39,950
Engaging Waukesha Youth in Farm to School Education (j)*	Greater Milwaukee Foundation	Greater Milwaukee Foundation	\$0	\$7,000	\$7,000	\$5,300
Tower Hill Neighborhood (CDBG) (k)	CDBG	CDBG	\$0	\$0	\$0	\$37,628
StrongBodies Expansion in Waukesha County (l)	UW-Madison ARPA	UW-Madison ARPA	\$0	\$7,954	\$7,954	\$7,954
Total Extension Waukesha County's Grants/Funding			\$882,864	\$927,934	\$926,150	\$840,195

*Grants will be run through the county budget.

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

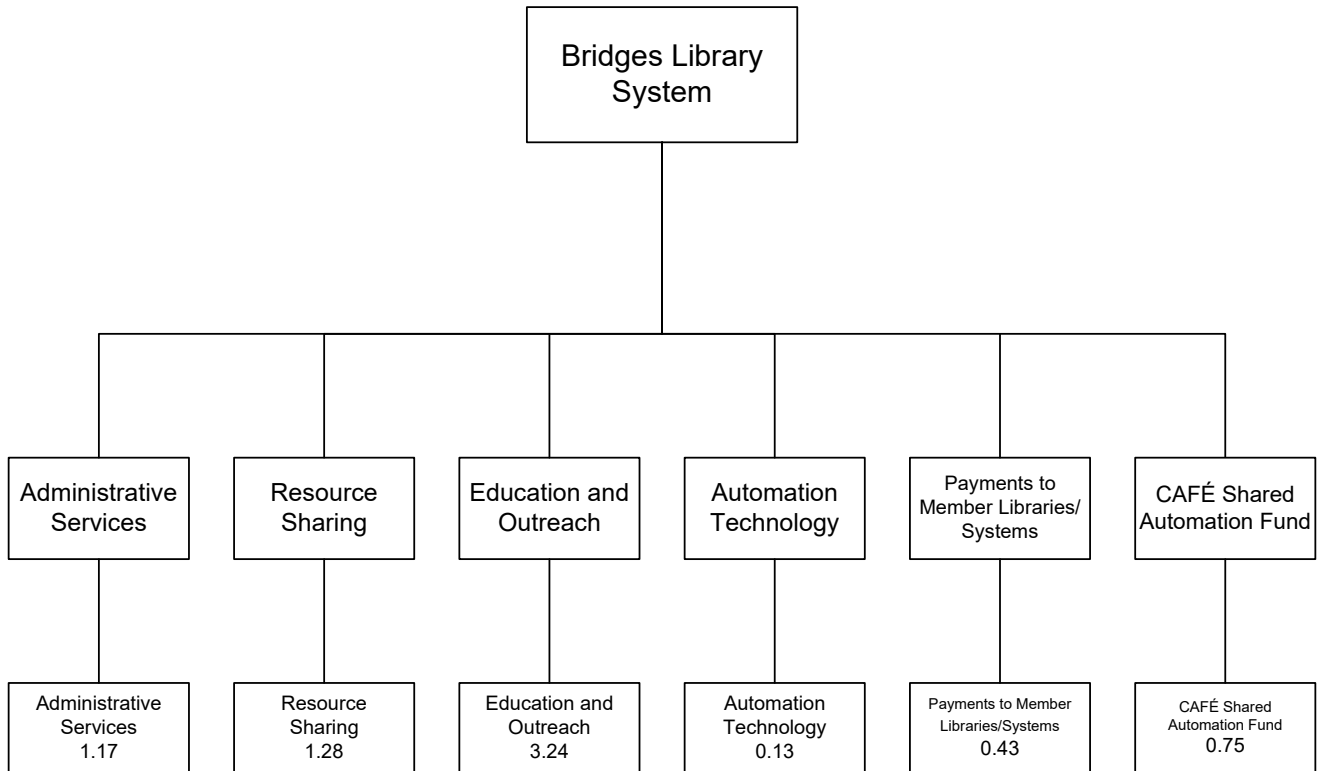
- (a) For the 2024 budget, this consists of \$477,780 of FoodWise funding (including SNAP-Ed funding of \$294,232 and EFNEP funding of \$183,548). For the 2025 budget, this consists of \$403,095 of FoodWise funding (including SNAP-Ed funding of \$215,936 and EFNEP funding of \$187,159).
- (b) This includes a donation from ProHealth Care specifically for the Tower Hill Education Outreach Project.
- (c) The Department of Public Instruction – Pre-College Grant is awarded by the State of Wisconsin, Department of Public Instruction.
- (d) The CDBG data analysis provided trends for the Waukesha County Community Development Block Grant program to help inform priority projects and decision-making. In addition, the report served for reporting performance outcomes through the Consolidated Annual Performance and Evaluation Report (CAPER) as required by the U.S. Department of Housing and Urban Development (HUD) to share local measures.
- (e) A CDBG grant for the neighborhood revitalization and neighborhood association crime prevention and public safety project.
- (f) A CDBG grant to collect data and analyze economic impact for the West Side Neighborhood Revitalization Strategy Area and Haertel Field neighborhoods and to work with residents to update the strategic plan as required by HUD.
- (g) Farmers market promotion program is a grant awarded by the USDA to sustain and grow Wisconsin farmers markets through data collection, networks, and collaboration.
- (h) The Children, Youth, and Families at Risk (CYFAR) Grant Program allocates funding provided by congressional appropriation to Land-grant university Cooperative Extension for comprehensive community-based programs for at-risk children, youth, and families.
- (i) This Co-Creating Educational Resources for Hmoob Farmers grant focuses on co-creating videos with HMoob growers that will encourage the adoption of science-based production practices focused on weed management and season extension. These videos will be posted and promoted through HMoob social media channels.
- (j) The Farm to School grant is awarded by the Greater Milwaukee Foundation to engage Waukesha youth in farm to school education. The Farm to School Program will increase positive health indicators of students in the Waukesha school district, increase long-term healthy eating behaviors of students and families, and increase local foods on the school menu. It will also increase family and volunteer participation in school garden and nutrition activities while encouraging civic engagement in the Waukesha community.
- (k) This funding expands the Extension Emerging Leaders program at Butler Middle School in a neighborhood revitalization strategy area. The program will engage underserved youth in hands on leadership and STEM programming.
- (l) The StrongBodies expansion project will increase the number of community sites offering StrongBodies sessions in Waukesha County and increase the number of volunteers trained in the StrongBodies curriculum.

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Bridges Library System

BRIDGES LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



7.00 TOTAL FTE'S

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

Statement of Purpose

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

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
County Library Fund						
Revenue (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (TNR)	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Expenditures	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
State Aids, Federal & Misc.						
Revenue (a)	\$2,324,575	\$2,390,910	\$2,324,750	\$2,665,406	\$274,496	11.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,025,478	\$2,390,910	\$2,272,200	\$2,665,406	\$274,496	11.5%
Rev. Over (Under) Exp.	\$299,097	\$0	\$52,550	\$0	-	N/A
CAFÉ Shared Automation Fund						
Revenue (a)	\$599,047	\$594,698	\$524,999	\$544,805	(\$49,893)	-8.4%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$508,663	\$579,698	\$503,326	\$531,805	(\$47,893)	-8.3%
Rev. Over (Under) Exp.	\$90,384	\$15,000	\$21,673	\$13,000	(\$2,000)	-13.3%
Total All Funds						
Revenue (a)	\$2,923,622	\$2,985,608	\$2,849,749	\$3,210,211	\$224,603	7.5%
County Tax Levy (TNR)	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Expenditures	\$6,533,748	\$7,148,737	\$6,953,655	\$7,620,725	\$471,988	6.6%
Rev. Over (Under) Exp.	\$389,481	\$15,000	\$74,223	\$13,000	(\$2,000)	-13.3%
Position Summary (FTE)						
Regular Positions	7.00	7.00	7.00	7.00	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	7.00	7.00	7.00	7.00	0.00	

(a) Fund balance uses include:

Fund	Usage	2023 Actual	2024 Budget	2024 Est.	2025 Budget
State Aid	Library Technology Projects	\$25,200	\$61,600	\$24,500	\$0
State Aid	Gale Presents Udemy (on-demand video courses)	\$19,476	\$35,000	\$35,000	\$0
State Aid	Library Hearing Loop Installation	\$40,000	\$30,000	\$30,000	\$0
State Aid	Solar Charging Benches	\$68,400	\$0	\$0	\$0
State Aid	Library Planning Grants	\$0	\$18,000	\$12,000	\$60,000
State Aid	Impact of Compensation Study	\$0	\$3,341	\$3,341	\$0
State Aid	Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
State Aid	Wisconsin Digital Library - Advantage Program	\$0	\$0	\$0	\$150,000
State Aid	Network Equipment	\$0	\$0	\$0	\$34,500
State Aid	System Strategic Planning	\$0	\$0	\$0	\$17,000
State Aid	Purchase Orders/Carry-Overs	\$4,644	\$0	\$0	\$0
CAFÉ	Various CAFÉ Technology Upgrades and Projects	\$5,500	\$75,000	\$0	\$0
Total		\$163,220	\$225,941	\$107,841	\$261,500

Major Departmental Strategic Plan Objectives

Customer Service Pillar

Objective 1: Provide leadership by exploring innovative technology solutions and trends.

Enhance search capabilities and results of the online catalog with the implementation of a discovery layer.

Performance Measure: Receive high ratings of search satisfaction from survey of catalog users following implementation.

Objective 2: Improve libraries' abilities to respond to the needs of their communities and citizens.

Partner with member libraries to address the increasing demand for digital materials by increasing the support for the Overdrive Advantage program from \$150,000 to \$400,000.

Performance Measure: Decreased average wait times for patrons and increased circulation of digital materials.

Finance Pillar

Objective 3: Leverage economies of scale and buying power to benefit the system and member libraries.

Decrease costs, increase efficiencies, and improve the patron reservation experience with a collaborative purchase of a Library of Things reservation solution for member libraries.

Performance Measure: A minimum of 50% of member libraries with Library of Things collections will implement this technology.

Quality Pillar

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

Increase grant funding to member libraries by 35% to address needs unique to their library in the areas of accessibility, inclusivity, technology, marketing, and adult programming.

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

Team Pillar

Objective 5: Prepare member libraries to better serve communities today and meet future needs.

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

Performance Measure: Increase use of online, on-demand learning services made available with LSTA funds by 20% over the previous year usage.

Expand grant funding to support libraries with strategic or facilities planning.

Performance Measure: A minimum for four libraries will complete planning projects within the budget year.

Fund Purpose

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

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit) (a)	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Total Revenue Sources	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,999,607	\$4,178,129	\$4,178,129	\$4,423,514	\$245,385	5.9%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

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

No positions are budgeted in this fund. The Bridges Library System Director carries out administration of this County Fund budget, and all staff are budgeted within the State Aids and CAFÉ funds. By County Code 11-4, the usage of the 16 County libraries by residents of the 19 communities without libraries represents the largest portion of the County library fund budget. For purposes of the 2025 budget, the TNR residents borrowed 19.931% of the materials at libraries, and the ordinance calls for them to be taxed for 19.931% of the library operating costs as calculated by the ordinance. The result is an increase in the County Levy of \$245,385 or 5.9% to \$4,423,514. Per Wisconsin State Statute 43.12, TNR communities are also taxed for their residents' use of libraries in adjacent counties (excluding Milwaukee County). That portion of the Library Tax increased \$3,100 or 9.0% to \$37,200 and is based on actual circulation-based reimbursement requests made by adjacent county libraries (or library systems on behalf of the libraries). All reimbursement requests have been verified by the Bridges Library System Director.

How the 2025 County Special Library Tax Formula is Calculated:

The County Code of Ordinances (11-4) specifies that the library system should annually calculate an allowable expenditure factor based on member library operating expenditures. The allowable expenditure factor is multiplied by the percent of use (at 19.931% for the 2025 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2024 LIBRARY TAX LEVY FOR 2025 BUDGET PURPOSES					
Category		2023 for 2024 Budget Purposes	2024 for 2025 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$20,571,191	\$21,752,603	\$1,181,412	5.7%
Revenues (2 years prior)	-	\$21,203,744	\$22,404,101	\$1,200,357	5.7%
Overage or (lapse) - 2 years prior		-\$632,553	-\$651,498	-\$18,945	3.0%
Projected budget - year prior	+	\$21,632,297	\$22,659,325	\$1,027,028	4.7%
Calculated allowable expenditures		\$20,999,744	\$22,007,827	\$1,008,083	4.8%
Countywide TNR percent 2 years prior	x	19.733%	19.931%	N/A	1.0%
County levy (TNR % times allowable expenditures)		\$4,143,965	\$4,386,292	\$242,327	5.8%
Intercounty Funding	+	\$34,164	\$37,222	\$3,058	9.0%
Total		\$4,178,129	\$4,423,514	\$245,385	5.9%

In August 2008, the County Board adopted the current Library Tax Levy Distribution formula, which took effect beginning with the 2009 Budget year, based on the recommendations of a Special Library Funding Distribution Formula Review Committee. The Committee evaluated funding formula options with the major policy goals of fairness, stability and clarity. This formula was modified by the County Board during the summer of 2011 based on recommendations of the Act 150 Planning Committee to incorporate interlibrary loans into the definition of crossover circulations (see description of formula below). The 2016-2017 Act 150 Library Planning Committee recommended a minor modification in the way interlibrary loans are counted to better track how items are shared among libraries. In 2021-2022, the Act 150 Library Planning Committee recommended a change in the definition of circulation in the County Library Collection and Distribution formulas to count verifiable digital materials circulated along with physical materials. For the 2025 budget, verifiable electronic materials include Overdrive and Hoopla circulations. The digital usage of libraries has grown every year. Libraries are challenged to offer both traditional and digital formats with very tight local budget constraints. This change was recommended to reimburse libraries more fairly for service to residents living in municipalities without libraries. The table below shows that usage of physical items increased by 4.4% in TNR areas and by 3.1% in Waukesha County overall resulting in an increase in the TNR proportionate use from 19.293% to 19.525%. The usage of digital items increased by 5.8% in TNR areas and by 6.1% in Waukesha County overall resulting in a decrease in the TNR proportionate use from 22.236% to 22.173%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in a 1.0% increase in the TNR proportionate use from 19.733% to 19.931%. That, along with an increase in allowable costs of \$985,758 or 4.7% results in an overall increase in funding to county libraries of 5.7%

Activity (a)	2022 Budget	2023 Budget (b)	2024 Budget	2025 Budget	2024 - 2025 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	559,245	723,759	739,416	771,706	4.4%
Total In-County Circulation	3,002,071	3,755,864	3,832,592	3,952,459	3.1%
Percent Non Library Community Borrowing of Total County Borrowing	18.629%	19.270%	19.293%	19.525%	1.2%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	127,611	133,592	150,027	158,656	5.8%
Total In-County Digital Circulation	576,788	601,486	674,704	715,549	6.1%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.124%	22.210%	22.236%	22.173%	-0.3%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	686,856	857,351	889,443	930,362	4.6%
Total In-County Physical & Digital Circulation	3,578,859	4,357,350	4,507,296	4,668,008	3.6%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	19.192%	19.676%	19.733%	19.931%	1.0%

(a) 2 yrs prior actual statistics used for budget development (e.g. 2023 actual statistics used for 2025 budget).
 (b) First year electronic circulation is included along with physical circulation.

Adjacent County Funding	2023	2024	2025	2024-2025 \$ Change
Payments made <u>by</u> Waukesha County to adjacent county libraries	\$22,163	\$34,164	\$37,222	\$3,058
Payments made <u>to</u> Waukesha County libraries by adjacent counties (a)	\$464,830	\$473,407	\$471,482	(\$1,925)
Net Waukesha County Position	\$442,667	\$439,243	\$434,260	(\$4,983)

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

Library Distribution Formula:

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

2024-2025 Library Tax Levy Distribution

Library	2024 Distribution	2025 Distribution	24 vs. 25 \$ Change	24 vs. 25 % Change
Big Bend	\$30,181	\$33,087	\$2,906	9.6%
Brookfield	\$286,032	\$293,341	\$7,309	2.6%
Butler	\$18,150	\$23,460	\$5,310	29.3%
Delafield	\$425,291	\$463,587	\$38,296	9.0%
Eagle	\$24,228	\$25,109	\$881	3.6%
Elm Grove	\$45,655	\$48,061	\$2,406	5.3%
Hartland	\$310,534	\$327,587	\$17,053	5.5%
Menomonee Falls	\$37,690	\$38,969	\$1,279	3.4%
Mukwonago	\$513,751	\$553,918	\$40,167	7.8%
Muskego	\$91,958	\$105,976	\$14,018	15.2%
New Berlin	\$20,516	\$19,490	(\$1,026)	-5.0%
North Lake	\$104,787	\$111,357	\$6,570	6.3%
Oconomowoc	\$342,289	\$369,590	\$27,301	8.0%
Pewaukee	\$114,627	\$110,349	(\$4,278)	-3.7%
Sussex	\$579,575	\$628,271	\$48,696	8.4%
Waukesha	\$1,198,701	\$1,234,140	\$35,439	3.0%
Subtotal Pmt to Waukesha Co. Libraries	\$4,143,965	\$4,386,292	\$242,327	5.8%
Intercounty Payments	\$34,164	\$37,222	\$3,058	9.0%
Total Library Tax Levy Distribution	\$4,178,129	\$4,423,514	\$245,385	5.9%

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library system services and support to its member libraries, which increased from 16 libraries to 24 libraries with the addition of Jefferson County in 2016. State aids provide the vast majority of revenues and are distributed to the library system through a State statutory formula. The Wisconsin Division for Libraries and Technology (DLT) must approve the budget and program of service based on whether the DLT determines that the library system has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Bridges Library System Board approves the budget based on the amount of revenue that the DLT estimates for the following year. The Library System receives additional revenue for providing services to other library systems as well as for providing services and programs to member libraries. An increase of 9.1% in state aid is projected for 2025.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$1,646,462	\$1,823,061	\$1,807,061	\$1,969,153	\$146,092	8.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$449,236	\$402,908	\$385,848	\$415,753	\$12,845	3.2%
Interdepartmental	\$0	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$71,157	\$11,000	\$21,000	\$16,000	\$5,000	45.5%
Appr. Fund Balance (a)	\$157,720	\$150,941	\$107,841	\$261,500	\$110,559	73.2%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,324,575	\$2,390,910	\$2,324,750	\$2,665,406	\$274,496	11.5%
Expenditures						
Personnel Costs	\$647,429	\$746,410	\$728,998	\$757,549	\$11,139	1.5%
Operating Expenses	\$1,230,487	\$1,489,956	\$1,388,708	\$1,748,697	\$258,741	17.4%
Interdept. Charges	\$147,562	\$154,544	\$154,494	\$159,160	\$4,616	3.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,025,478	\$2,390,910	\$2,272,200	\$2,665,406	\$274,496	11.5%
Rev. Over (Under) Exp.	\$299,097	\$0	\$52,550	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	6.25	6.25	6.25	6.25	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	6.25	6.25	6.25	6.25	0.00

(a) Library State Aid Fund Balance Uses:

	2023 Actual	2024 Budget	2024 Est.	2025 Budget
Library Technology Projects	\$25,200	\$61,600	\$24,500	\$0
Gale Presents Udemy (on-demand video courses)	\$19,476	\$35,000	\$35,000	\$0
Library Hearing Loop Installation	\$40,000	\$30,000	\$30,000	\$0
Solar Charging Benches	\$68,400	\$0	\$0	\$0
Library Planning Grants	\$0	\$18,000	\$12,000	\$60,000
Impact of Compensation Study	\$0	\$3,341	\$3,341	\$0
Accessibility Scans gauge ADA compliance	\$0	\$3,000	\$3,000	\$0
Wisconsin Digital Library - Advantage Program	\$0	\$0	\$0	\$150,000
Network Equipment	\$0	\$0	\$0	\$34,500
System Strategic Planning	\$0	\$0	\$0	\$17,000
Purchase Orders/Carry-Over	\$4,644	\$0	\$0	\$0
Total	\$157,720	\$150,941	\$107,841	\$261,500

Program Highlights

General government revenues increase by \$146,100 or 8% from 2024 budgeted levels. This is a result of an increase in state aid to library systems and an anticipated decrease in federally funded Library Services Technology Act (LSTA) grant funds from the Department of Public Instruction. Bridges Library System will receive \$1,946,200 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$162,100 over the amount received in 2024. LSTA grant funding is budgeted to be \$23,000, a decrease of \$16,000.

Charges for services revenues increase by \$12,800 or 3.2%, mainly due to increased funding from Prairie Lakes Library System from \$189,700 to nearly \$204,000. The Prairie Lakes funds are pass-through amounts received from Prairie Lakes Library System and paid out to member libraries that provide circulation to residents from Walworth and Racine Counties who live in areas without libraries. Cooperative purchasing revenues decrease some due to the decrease in demand for RFID tags now that all but one library has completed the conversion to this technology and only new items require tags. Revenue from library systems participating in the SEWI Continuing Education consortium increases from \$17,100 to \$18,900.

Interdepartmental revenue remains the same as the 2024 budget. The \$3,000 budgeted is excess revenue from prior year e-commerce fees brought into the budget to offset the bank fees associated with processing credit card transactions.

Other revenue, which comes from interest income, general donations, and other grants, is budgeted at \$16,000, an increase of \$5,000. Interest income was increased by \$5,000 based on 2023 actuals and 2024 estimates.

State Library Aids Fund Balance appropriations increase by \$110,600, to \$261,500. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. The largest portion of these funds will be used to support the ever-increasing demand for electronic materials with \$150,000 designated to the Wisconsin Digital Library Advantage program. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties. Library and system planning is also prioritized with \$17,000 designated for system strategic planning and \$60,000 for individual library strategic or space planning. Additionally, routers will be replaced in Waukesha County libraries for \$34,500.

Personnel costs increased by just over \$11,100 or 1.5% related to cost to continue for 6.25 FTE budgeted in this program. Salaries increased by \$21,000 or 3.9%. This increase is offset by a decrease in benefit expenditures due plan selection changes.

Operating expenses increase by \$258,700 or 17.4%. An increase in state aid allowed the system to increase support for electronic materials as well as grants and services to member libraries. With the growing demand for eContent, funds dedicated to the OverDrive Advantage Program will increase from \$150,000 to \$400,000. Libraries will continue their contribution of \$100,000 to this program. The system will increase their contribution from \$50,000 to \$150,000 and provide an additional \$150,000 from the fund balance to support the Advantage collection and a Lucky Day pilot project. The system will decrease the Hoopla (eContent) grant support to libraries from \$110,000 to \$60,000, while other grants to libraries program expenditures increase. Innovation and improvement grants increase by \$27,000, adult program grants by \$2,400, and library planning grants by \$42,000. The budget also allocates \$17,000 for system level planning and \$13,000 for new software to assist with the management of the Library of Things. Offsetting these increases are decreases based on the completion of several technology projects in 2024, including implementation costs of a shared program calendar solution, an RFID inventory solution, patron counters, and library hearing loops.

Interdepartmental charges increase by \$4,600 or 3.0% primarily due to increased charges for administrative overhead.

Program Descriptions

Payments to Member Libraries/Systems

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

Administrative Services

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

Resource Sharing

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

Automation Technology

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

Education and Outreach

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

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Payments to Member Library Systems						
Staffing (FTE)	0.43	0.43	0.43	0.43	0.00	
Revenues	\$171,690	\$189,680	\$189,680	\$203,635	\$13,955	7.4%
Appr. Fund Balance	\$0	\$18,000	\$9,000	\$60,000	\$42,000	233.3%
Expenditures	\$374,753	\$474,931	\$462,448	\$520,824	\$45,893	9.7%
Rev. Over (Under) Exp.	\$26,596	\$0	\$3,483	\$0	-	N/A
Administrative Services						
Staffing (FTE)	1.17	1.17	1.17	1.17	0.00	
Revenues	\$1,699,590	\$1,832,461	\$1,829,561	\$1,994,553	\$162,092	8.8%
Appr. Fund Balance	\$0	\$3,341	\$3,341	\$17,000	\$13,659	408.8%
Expenditures	\$330,103	\$408,119	\$364,108	\$422,458	\$14,339	3.5%
Rev. Over (Under) Exp.	\$101,313	\$0	\$41,111	\$0	-	N/A
Resource Sharing						
Staffing (FTE)	1.28	1.28	1.28	1.28	0.00	
Revenues	\$143,337	\$129,968	\$129,968	\$131,308	\$1,340	1.0%
Appr. Fund Balance	\$0	\$0	\$0	\$150,000	\$150,000	N/A
Expenditures	\$568,602	\$639,477	\$632,845	\$949,499	\$310,022	48.5%
Rev. Over (Under) Exp.	\$50,276	\$0	\$6,632	\$0	-	N/A
Automation Technology						
Staffing (FTE)	0.13	0.13	0.13	0.13	0.00	
Revenues	\$33,216	\$17,660	\$13,400	\$18,250	\$590	3.3%
Appr. Fund Balance	\$93,600	\$58,600	\$24,500	\$34,500	(\$24,100)	-41.1%
Expenditures	\$155,698	\$191,206	\$170,203	\$171,716	(\$19,490)	-10.2%
Rev. Over (Under) Exp.	\$36,295	\$0	(\$17,357)	\$0	-	N/A
Education and Outreach						
Staffing (FTE)	3.24	3.24	3.24	3.24	0.00	
Revenues	\$119,022	\$70,200	\$54,300	\$56,160	(\$14,040)	-20.0%
Appr. Fund Balance	\$64,120	\$71,000	\$71,000	\$0	(\$71,000)	-100.0%
Expenditures	\$596,322	\$677,177	\$642,597	\$600,909	(\$76,268)	-11.3%
Rev. Over (Under) Exp.	\$84,617	\$0	\$18,680	\$0	-	N/A
Total Bridges Library System-State Aids, Federal & Misc. Fund						
Revenues	\$2,166,855	\$2,239,969	\$2,216,909	\$2,403,906	\$163,937	7.3%
Appr. Fund Balance	\$157,720	\$150,941	\$107,841	\$261,500	\$110,559	73.2%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,025,478	\$2,390,910	\$2,272,200	\$2,665,406	\$274,496	11.5%
Rev. Over (Under) Exp.	\$299,097	\$0	\$52,550	\$0	\$0	N/A
Position Summary (FTE) - Bridges Library System-State Aids, Federal & Misc. Fund						
Regular Positions	6.25	6.25	6.25	6.25	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	6.25	6.25	6.25	6.25	0.00	

Fund Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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	\$498,178	\$512,698	\$514,999	\$535,805	\$23,107	4.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$23,352	\$7,000	\$10,000	\$9,000	\$2,000	28.6%
Appr. Fund Balance	\$77,517	\$75,000	\$0	\$0	(\$75,000)	-100.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$599,047	\$594,698	\$524,999	\$544,805	(\$49,893)	-8.4%
Expenditures						
Personnel Costs	\$102,133	\$107,936	\$107,929	\$112,385	\$4,449	4.1%
Operating Expenses	\$406,530	\$471,762	\$395,397	\$419,420	(\$52,342)	-11.1%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$508,663	\$579,698	\$503,326	\$531,805	(\$47,893)	-8.3%
Rev. Over (Under) Exp. (a)	\$90,384	\$15,000	\$21,673	\$13,000	(\$2,000)	-13.3%

Position Summary (FTE)

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

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

Program Highlights

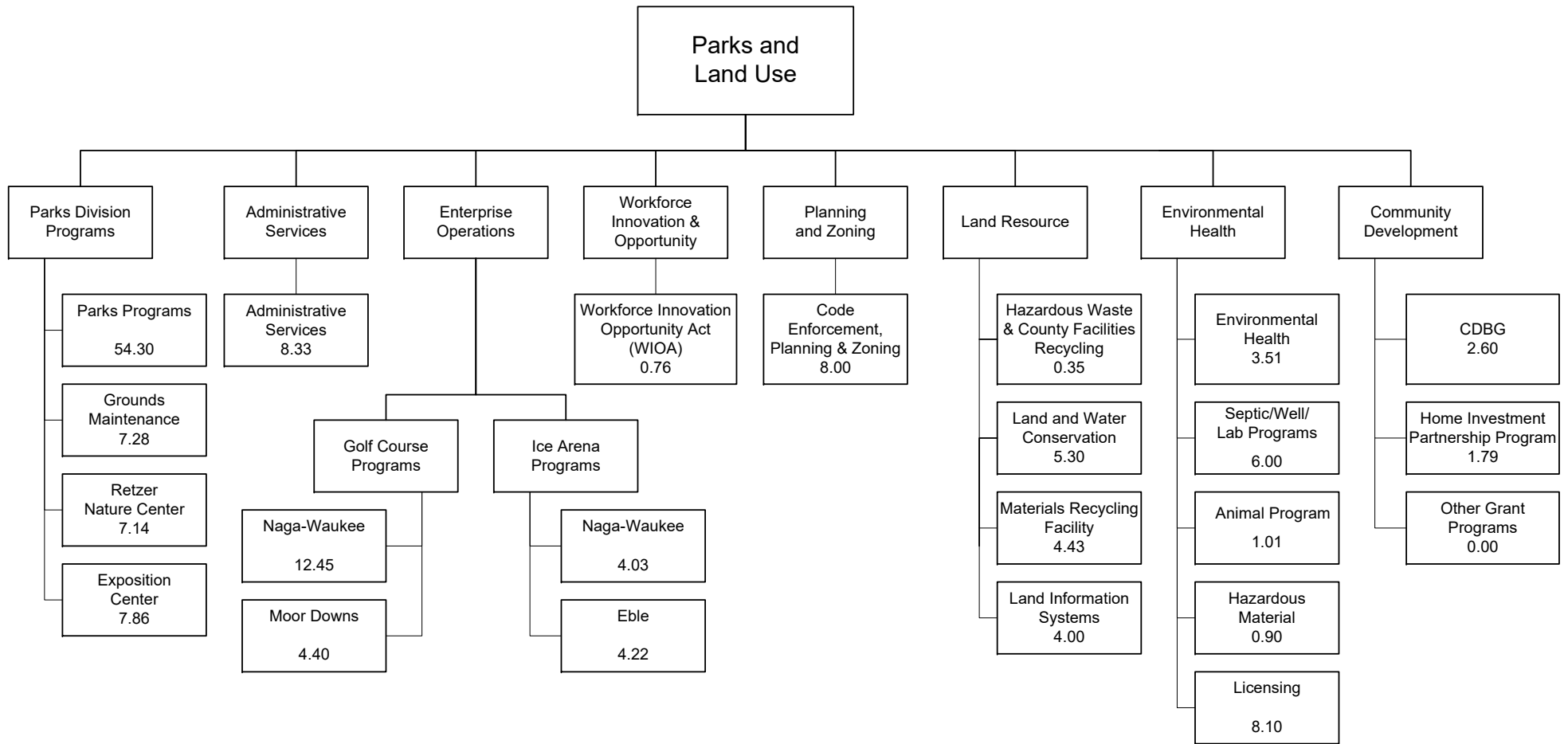
Charges for service revenues from member libraries increase \$23,100 or 4.5%, as a result of cost to continue increases and new charges associated with the implementation of a new text message notification service. Other revenues consist of investment income and are increased based on 2023 actuals and 2024 estimates. No CAFÉ fund balance revenues are included in this budget.

Personnel costs increase \$4,400 or 4.1% reflecting the cost to continue for the 0.75 FTE library automation coordinator. The remaining 0.25 FTE of this position is located in the State Aids Fund. Operating expenses are budgeted to decrease by approximately \$52,000 due to the lack of fund balance projects in 2025.

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



156.76 TOTAL FTE'S

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

Statement of Purpose

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

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate (b)	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
General Fund						
Revenues (b)	\$7,544,236	\$7,460,931	\$7,830,421	\$7,685,554	\$224,623	3.0%
County Tax Levy	\$7,334,761	\$7,580,773	\$7,580,773	\$7,630,773	\$50,000	0.7%
Expenditures	\$13,805,817	\$15,041,704	\$15,258,522	\$15,316,327	\$274,623	1.8%
Rev. Over (Under) Exp.	\$1,073,180	\$0	\$152,672	\$0	\$0	N/A
Community Development						
Revenues (b)	\$5,396,113	\$5,396,650	\$5,426,596	\$3,292,901	(\$2,103,749)	-39.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (a)	\$5,579,430	\$5,396,650	\$5,391,984	\$3,292,901	(\$2,103,749)	-39.0%
Rev. Over (Under) Exp.	(\$183,317)	\$0	\$34,612	\$0	\$0	N/A
Workforce Innovation Opportunity Act						
Revenues	\$1,985,992	\$1,943,959	\$2,201,665	\$2,050,848	\$6,889	\$0
County Tax Levy	\$122,500	\$112,500	\$112,500	\$12,500	(\$100,000)	\$0
Expenditures	\$2,085,990	\$2,056,459	\$2,314,165	\$2,063,348	\$6,889	\$0
Rev. Over (Under) Exp.	\$22,502	\$0	\$0	\$0	\$0	N/A
Tarmann Fund						
Revenues (b)	\$854,181	\$400,000	\$832,548	\$400,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$5,000	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$849,181	\$0	\$832,548	\$0	-	N/A
Golf Courses						
Revenues	\$2,901,831	\$2,385,488	\$2,653,870	\$2,527,850	\$142,362	6.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$2,292,491	\$2,428,905	\$2,409,917	\$2,624,442	\$195,537	8.1%
Operating Inc./(Loss)	\$609,340	(\$43,417)	\$243,953	(\$96,592)	(\$53,175)	N/A
Ice Arenas						
Revenues (b)	\$1,344,274	\$1,201,440	\$1,246,854	\$1,303,785	\$102,345	8.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$1,291,431	\$1,336,345	\$1,357,867	\$1,419,990	\$83,645	6.3%
Operating Inc./(Loss)	\$52,843	(\$134,905)	(\$111,013)	(\$116,205)	\$18,700	N/A
Materials Recycling Fund						
Revenues (b)	\$7,158,300	\$3,244,059	\$4,618,413	\$3,769,706	\$525,647	16.2%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (c)	\$3,909,122	\$3,244,059	\$3,789,494	\$3,769,706	\$525,647	16.2%
Operating Inc./(Loss)	\$3,249,178	\$0	\$828,919	\$0	\$0	N/A
Parks and Land Use - Special Purpose Grant Fund (ARPA)						
Revenues	\$4,500,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,500,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-100.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)	\$31,684,927	\$26,532,527	\$29,310,367	\$21,030,644	(\$5,501,883)	-20.7%
County Tax Levy	\$7,457,261	\$7,693,273	\$7,693,273	\$7,643,273	(\$50,000)	-0.6%
Expenditures (a)(c)	\$33,469,281	\$34,404,122	\$35,021,949	\$28,886,714	(\$5,517,408)	-16.0%
Rev. Over (Under) Exp.	\$5,672,907	(\$178,322)	\$1,981,691	(\$212,797)	(\$34,475)	N/A
Operating Inc./(Loss)	\$5,063,567	(\$134,905)	\$1,737,738	(\$116,205)	\$18,700	N/A
Position Summary All Funds (FTE)						
Regular Positions	102.05	103.31	103.31	104.31	1.00	
Extra Help	56.49	53.00	53.00	50.83	(2.17)	
Overtime	1.82	1.68	1.68	1.62	(0.06)	
Total	160.36	157.99	157.99	156.76	(1.23)	

- (a) 2024 estimates for expenditures exceed the adopted budget due to 2023 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.
- (b) The 2024 revenue budget includes fund balance appropriations totals of \$2,980,912: including \$258,100 for general fund operations; \$2,172,812 of Material Recycling Facility (MRF) Funds; \$400,000 of Tarmann Fund balance; and \$150,000 of General Fund balance in the Workforce Innovation and Opportunity Act Fund. The 2025 revenue budget includes fund balance appropriations totals of \$1,782,377: including \$244,854 for general fund operations; \$925,023 of Material Recycling Facility (MRF) Funds; \$400,000 of Tarmann Fund balance; and \$150,000 of General Fund balance in the Workforce Innovation and Opportunity Act Fund.
- (c) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform to generally accepted financial accounting standards.

Fund Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$519,940	\$646,045	\$609,795	\$512,365	(\$133,680)	-20.7%
Fine/Licenses	\$1,568,773	\$1,587,380	\$1,605,963	\$1,700,055	\$112,675	7.1%
Charges for Services	\$4,156,301	\$4,006,348	\$4,094,381	\$4,199,589	\$193,241	4.8%
Interdepartmental	\$169,285	\$177,450	\$177,450	\$194,400	\$16,950	9.6%
Other Revenue	\$746,768	\$785,608	\$835,200	\$815,291	\$29,683	3.8%
Appr. Fund Balance (a)	\$383,169	\$258,100	\$507,632	\$263,854	\$5,754	2.2%
County Tax Levy (Credit)	\$7,334,761	\$7,580,773	\$7,580,773	\$7,630,773	\$50,000	0.7%
Total Revenue Sources	\$14,878,997	\$15,041,704	\$15,411,194	\$15,316,327	\$274,623	1.8%
Expenditures						
Personnel Costs	\$9,406,584	\$10,017,846	\$9,966,929	\$10,359,931	\$342,085	3.4%
Operating Expenses (b)	\$2,280,786	\$2,709,740	\$2,753,638	\$2,769,442	\$59,702	2.2%
Interdept. Charges	\$1,844,597	\$1,989,118	\$1,996,717	\$2,031,454	\$42,336	2.1%
Fixed Assets (b)	\$273,850	\$325,000	\$541,238	\$155,500	(\$169,500)	-52.2%
Total Expenditures	\$13,805,817	\$15,041,704	\$15,258,522	\$15,316,327	\$274,623	1.8%
Rev. Over (Under) Exp.	\$1,073,180	\$0	\$152,672	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	84.71	85.71	85.71	85.71	0.00
Extra Help	39.70	36.49	36.49	35.23	(1.26)
Overtime	1.34	1.20	1.20	1.14	(0.06)
Total FTEs	125.75	123.40	123.40	122.08	(1.32)

(a) General fund balance is appropriated for:

	2023 Actual	2024 Budget	2024 Est.	2025 Budget	Change
Land Information System	\$0	\$132,600	\$132,600	\$132,600	\$0
3-Year Maintenance and Projects Plan	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Planetarium Maintenance	\$3,000	\$34,000	\$34,000	\$37,254	\$3,254
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Brown's Fen wetland maintenance and tree replacements	\$0	\$16,500	\$16,500	\$0	(\$16,500)
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Temporary Fuel Volatility Support	\$0	\$0	\$0	\$19,000	\$19,000
Purchase Order/Carryovers (i)	\$305,169	\$0	\$249,532	\$0	\$0
Total Fund Balance Appropriation	\$383,169	\$258,100	\$507,632	\$263,854	\$5,754

i.) Fund balance pertaining to carryovers/purchase orders are for items not completed in their respective prior years. The 2024 estimate of \$249,532 is largely due to \$122,800 for the Mukwonago Park Shower Facility Restroom project, \$25,000 for contracted household hazardous waste costs, \$16,600 for the replacement of a boiler at Retzer Nature Center, \$10,000 for shoreline repair and access costs at Forest Lake, \$5,000 in crack filling and stripping costs at county parking lots, and small variances for several three-year plan projects.

(b) 2024 estimates for expenditures exceed the adopted budget due to 2023 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Total Parks and Land Use General: Positions					
Total Positions by Program	2024				Change From 2024 Adopted Budget
	2023 Actual	Adopted Budget	2024 Estimate	2025 Budget	
Parks Programs	58.26	55.42	55.42	54.30	-1.12
Regular Positions	28.86	28.86	28.86	28.86	0.00
Extra Help/Overtime	29.40	26.56	26.56	25.44	-1.12
General County Grounds Maintenance	7.27	7.28	7.28	7.28	0.00
Regular Positions	2.50	2.50	2.50	2.50	0.00
Extra Help/Overtime	4.77	4.78	4.78	4.78	0.00
Retzer Nature Center	7.41	7.48	7.48	7.14	-0.34
Regular Positions	5.75	5.75	5.75	5.75	0.00
Extra Help/Overtime	1.66	1.73	1.73	1.39	-0.34
Exposition Center	7.66	7.66	7.66	7.86	0.20
Regular Positions	4.20	4.20	4.20	4.20	0.00
Extra Help/Overtime	3.46	3.46	3.46	3.66	0.20
Planning & Zoning	8.00	8.00	8.00	8.00	0.00
Regular Positions	8.00	8.00	8.00	8.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Environmental Health	4.01	4.01	4.01	3.51	-0.50
Regular Positions	4.00	4.00	3.00	3.00	-1.00
Extra Help/Overtime	0.01	0.01	0.01	0.51	0.50
Licensing	7.10	8.10	8.10	8.10	0.00
Regular Positions	7.10	8.10	8.10	8.10	0.00
Extra Help/Overtime	-	-	-	-	0.00
Septic/Well/Lab Programs	5.00	5.00	5.00	6.00	1.00
Regular Positions	5.00	5.00	5.00	6.00	1.00
Extra Help/Overtime	-	-	-	-	0.00
Animal Program	1.60	1.57	1.57	1.01	-0.56
Regular Positions	1.00	1.00	1.00	1.00	0.00
Extra Help/Overtime	0.60	0.57	0.57	0.01	-0.56
Hazardous Material	0.90	0.90	0.90	0.90	0.00
Regular Positions	0.90	0.90	0.90	0.90	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land & Water Conservation	5.84	5.30	5.30	5.30	0.00
Regular Positions	4.80	4.80	4.80	4.80	0.00
Extra Help/Overtime	1.04	0.50	0.50	0.50	0.00
Hazardous Waste & County Facilities Recycling	0.35	0.35	0.35	0.35	0.00
Regular Positions	0.35	0.35	0.35	0.35	0.00
Extra Help/Overtime	-	-	-	-	0.00
Land Information Systems	4.00	4.00	4.00	4.00	0.00
Regular Positions	4.00	4.00	4.00	4.00	0.00
Extra Help/Overtime	-	-	-	-	0.00
Administrative Services	8.35	8.33	8.33	8.33	0.00
Regular Positions	8.25	8.25	8.25	8.25	0.00
Extra Help/Overtime	0.10	0.08	0.08	0.08	0.00
Total Parks and Land Use General: Positions	125.75	123.40	122.40	122.08	-1.32
Regular Positions	84.71	85.71	84.71	85.71	0.00
Extra Help	39.70	36.49	36.49	35.23	-1.26
Overtime	1.34	1.20	1.20	1.14	-0.06

PARKS-GENERAL FUND: PROGRAM UNITS

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget	%
					\$	
Total Parks General Fund						
Revenues	\$7,161,067	\$7,202,831	\$7,322,789	\$7,421,700	\$218,869	3.0%
Appr. Fund Balance	\$383,169	\$258,100	\$507,632	\$263,854	\$5,754	2.2%
County Tax Levy	\$7,334,761	\$7,580,773	\$7,580,773	\$7,630,773	\$50,000	0.7%
Expenditures	\$13,805,817	\$15,041,704	\$15,258,522	\$15,316,327	\$274,623	1.8%
Rev. Over (Under) Exp.	\$1,073,180	\$0	\$152,672	\$0	-	N/A
Position Summary (FTE)						
Regular Positions	84.71	85.71	85.71	85.71	0.00	
Extra Help	39.70	36.49	36.49	35.23	(1.26)	
Overtime	1.34	1.20	1.20	1.14	(0.06)	
Total	125.75	123.40	123.40	122.08	(1.32)	
Parks Programs						
Staffing (FTE)	58.26	55.42	55.42	54.30	-1.12	-2.0%
Revenues	\$2,970,502	\$2,822,618	\$2,878,100	\$2,945,399	\$122,781	4.3%
Appr. Fund Balance	\$292,557	\$90,500	\$312,288	\$77,254	(\$13,246)	-14.6%
County Tax Levy	\$3,209,712	\$3,316,981	\$3,316,981	\$3,255,336	(\$61,645)	-1.9%
Expenditures	\$5,541,938	\$6,230,099	\$6,368,148	\$6,277,989	\$47,890	0.8%
Rev. Over (Under) Exp.	\$930,833	\$0	\$139,221	\$0	-	N/A
General County Grounds Maintenance						
Staffing (FTE)	7.27	7.28	7.28	7.28	0.00	0.0%
Revenues	\$0	\$32,680	\$32,680	\$0	(\$32,680)	-100.0%
Appr. Fund Balance	\$100	\$0	\$500	\$19,000	\$19,000	N/A
County Tax Levy	\$647,845	\$740,255	\$740,255	\$765,291	\$25,036	3.4%
Expenditures	\$688,867	\$772,935	\$755,491	\$784,291	\$11,356	1.5%
Rev. Over (Under) Exp.	(\$40,922)	\$0	\$17,944	\$0	-	N/A
Retzer Nature Center						
Staffing (FTE)	7.41	7.48	7.48	7.14	-0.34	-4.5%
Revenues	\$206,885	\$148,700	\$160,943	\$142,243	(\$6,457)	-4.3%
Appr. Fund Balance	\$1,039	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$582,041	\$624,868	\$624,868	\$653,555	\$28,687	4.6%
Expenditures	\$717,628	\$773,568	\$766,116	\$795,798	\$22,230	2.9%
Rev. Over (Under) Exp.	\$72,337	\$0	\$19,695	\$0	-	N/A
Exposition Center						
Staffing (FTE)	7.66	7.66	7.66	7.86	0.20	2.6%
Revenues	\$560,687	\$567,700	\$567,700	\$632,950	\$65,250	11.5%
Appr. Fund Balance	\$53,889	\$10,000	\$10,000	\$10,000	\$0	0.0%
County Tax Levy	\$243,996	\$264,363	\$264,363	\$294,984	\$30,621	11.6%
Expenditures	\$907,188	\$842,063	\$841,665	\$937,934	\$95,871	11.4%
Rev. Over (Under) Exp.	(\$48,616)	\$0	\$398	\$0	-	N/A
Planning & Zoning						
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00	0.0%
Revenues	\$162,165	\$168,550	\$158,150	\$177,100	\$8,550	5.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$795,488	\$830,710	\$830,710	\$806,187	(\$24,523)	-3.0%
Expenditures	\$962,235	\$999,260	\$1,008,661	\$983,287	(\$15,973)	-1.6%
Rev. Over (Under) Exp.	(\$4,582)	\$0	(\$19,801)	\$0	-	N/A
Environmental Health						
Staffing (FTE)	4.01	4.01	4.01	3.51	-0.50	-12.5%
Revenues	\$122,397	\$112,353	\$112,353	\$112,353	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$403,103	\$437,803	\$437,803	\$338,957	(\$98,846)	-22.6%
Expenditures	\$541,623	\$550,156	\$557,765	\$451,310	(\$98,846)	-18.0%
Rev. Over (Under) Exp.	(\$16,123)	\$0	(\$7,609)	\$0	-	N/A

PARKS-GENERAL FUND: PROGRAM UNITS (Cont.)

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate (b)	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Licensing						
Staffing (FTE)	7.10	8.10	8.10	8.10	0.00	0.0%
Revenues	\$1,057,913	\$1,079,530	\$1,106,450	\$1,138,055	\$58,525	5.4%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$185,037)	(\$165,205)	(\$165,205)	(\$188,224)	(\$23,019)	N/A
Expenditures	\$722,532	\$914,325	\$910,872	\$949,831	\$35,506	3.9%
Rev. Over (Under) Exp.	\$150,344	\$0	\$30,373	\$0	-	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	5.00	5.00	5.00	6.00	1.00	20.0%
Revenues	\$436,423	\$426,500	\$426,000	\$455,000	\$28,500	6.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$105,094	\$101,942	\$101,942	\$270,239	\$168,297	165.1%
Expenditures	\$479,409	\$528,442	\$577,474	\$725,239	\$196,797	37.2%
Rev. Over (Under) Exp.	\$62,108	\$0	(\$49,532)	\$0	-	N/A
Animal Program						
Staffing (FTE)	1.60	1.57	1.57	1.01	-0.56	-35.7%
Revenues	\$45,414	\$50,000	\$47,463	\$76,500	\$26,500	53.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$99,460	\$103,029	\$103,029	\$43,947	(\$59,082)	-57.3%
Expenditures	\$131,807	\$153,029	\$149,751	\$120,447	(\$32,582)	-21.3%
Rev. Over (Under) Exp.	\$13,067	\$0	\$741	\$0	-	N/A
Hazardous Material						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	0.0%
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$25,000	\$25,000	\$27,230	\$25,000	\$0	0.0%
County Tax Levy	\$161,564	\$169,420	\$169,420	\$168,190	(\$1,230)	-0.7%
Expenditures	\$158,440	\$194,420	\$194,826	\$193,190	(\$1,230)	-0.6%
Rev. Over (Under) Exp.	\$28,124	\$0	\$1,824	\$0	-	N/A
Land & Water Conservation						
Staffing (FTE)	5.84	5.30	5.30	5.30	0.00	0.0%
Revenues	\$451,140	\$572,500	\$540,000	\$566,500	(\$6,000)	-1.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$259,487	\$278,221	\$278,221	\$296,765	\$18,544	6.7%
Expenditures	\$714,096	\$850,721	\$824,058	\$863,265	\$12,544	1.5%
Rev. Over (Under) Exp.	(\$3,469)	\$0	(\$5,837)	\$0	-	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00	0.0%
Revenues	\$382,344	\$429,000	\$429,000	\$429,000	\$0	0.0%
Appr. Fund Balance	\$10,584	\$0	\$25,014	\$0	\$0	N/A
County Tax Levy/(Credit)	\$63,776	(\$18,017)	(\$18,017)	(\$19,015)	(\$998)	N/A
Expenditures	\$349,365	\$410,983	\$415,263	\$409,985	(\$998)	-0.2%
Rev. Over (Under) Exp.	\$107,339	\$0	\$20,734	\$0	-	N/A
Land Information Systems						
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00	0.0%
Revenues	\$667,397	\$692,700	\$763,950	\$632,700	(\$60,000)	-8.7%
Appr. Fund Balance	\$0	\$132,600	\$132,600	\$132,600	\$0	0.0%
County Tax Levy/(Credit)	\$56,415	\$52,874	\$52,874	\$61,403	\$8,529	16.1%
Expenditures	\$893,887	\$878,174	\$957,022	\$826,703	(\$51,471)	-5.9%
Rev. Over (Under) Exp.	(\$170,075)	\$0	(\$7,598)	\$0	-	N/A
Administrative Services						
Staffing (FTE)	8.35	8.33	8.33	8.33	0.00	0.0%
Revenues	\$97,800	\$100,000	\$100,000	\$113,900	\$13,900	13.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$891,817	\$843,529	\$843,529	\$883,158	\$39,629	4.7%
Expenditures	\$996,802	\$943,529	\$931,410	\$997,058	\$53,529	5.7%
Rev. Over (Under) Exp.	(\$7,185)	\$0	\$12,119	\$0	-	N/A

Parks Programs

Program Description

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

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Volunteer Management

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

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

	2021 Actual(a)	2022 Actual	2023 Actual	2021-2023 Average	2024 Target
Park System Volunteer Hours	13,588	7,537	7,964	9,741	11,689

(a)The variance in 2021 was mainly related to one-time projects led by Americorps, higher numbers of Eagle Scout/Girl Scout Silver Award Projects, and Citizen Science Wetland Monitoring projects not repeated in following years.

Objective #2: Credit Card Usage

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

Performance measure: Increase the ratio of credit card to cash collection to 70%/30% by December of 2023.

	2020	2021	2022	2023
Credit Card/Cash Ratio	63%/37%	68%/32%	74%/26%	74%/26%

Quality Pillar: High standards of service excellence

Objective #1: Park Rental Facilities Satisfaction

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

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

Customer Satisfaction	2020	2021	2022	2023
Average Score	4.75	4.69	4.34	4.22
Percent Score	95%	94%	87%	84%

Parks Programs (Continued)

	2023 Actual	2024 Budget	2024 Estimate (a)	2025 Budget	Budget Change
Staffing (FTE)	58.26	55.42	55.42	54.30	(1.12)
General Government	\$99,496	\$155,000	\$80,000	\$122,000	(\$33,000)
Fine/Licenses	\$410	\$1,000	\$500	\$500	(\$500)
Charges for Services	\$2,630,993	\$2,432,710	\$2,516,750	\$2,552,908	\$120,198
Interdepartmental	\$47,500	\$48,000	\$48,000	\$51,000	\$3,000
Other Revenue	\$192,103	\$185,908	\$232,850	\$218,991	\$33,083
Appr. Fund Balance	\$292,557	\$90,500	\$312,288	\$77,254	(\$13,246)
County Tax Levy (Credit)	\$3,209,712	\$3,316,981	\$3,316,981	\$3,255,336	(\$61,645)
Total Revenues	\$6,472,771	\$6,230,099	\$6,507,369	\$6,277,989	\$47,890
Personnel Costs	\$3,442,296	\$3,758,682	\$3,697,962	\$3,854,294	\$95,612
Operating Expenses	\$839,953	\$1,061,009	\$1,030,663	\$1,133,789	\$72,780
Interdept. Charges	\$998,739	\$1,085,408	\$1,098,285	\$1,134,406	\$48,998
Fixed Assets (a)	\$260,950	\$325,000	\$541,238	\$155,500	(\$169,500)
Total Expenditures	\$5,541,938	\$6,230,099	\$6,368,148	\$6,277,989	\$47,890
Rev. Over (Under) Exp.	\$930,833	\$0	\$139,221	\$0	\$0

(a) 2024 estimates for expenditures exceed the adopted budget due to 2023 carryover and/or purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

The 2025 general government revenues are decreased by \$33,000 to \$122,000 mainly due to the discontinuation of a \$35,000 DNR grant for School Section Lake maintenance. The 2025 budget includes: \$25,000 in Wisconsin DNR Urban Forestry grants to inventory and assess the condition of trees in the park system, and \$27,000 for a Wild Turkey Stamp grant for prescribed burning and/or prescribed plant treatments. The 2025 budget still includes grant funding of \$62,000 for snowmobile trail maintenance and \$6,000 for outdoor recreation activities (e.g., muskie stocking).

Fines and licenses revenues, related to parking violations on County grounds, have been decreased \$500 from the 2024 budget to reflect three-year average revenue. The 2025 budget also proposes an increase of \$25 in new permit processing fees for activities including scuba diving, unmanned drone usage, metal detector use, and trail camera placement.

Charges for services revenues are increased by about \$120,200 to \$2,552,900, mostly related to the following: an increase in daily entrance fees of \$91,000 to \$560,000 and annual membership sales of \$50,000 to \$1.25 million based upon prior year trends. Additionally, campground fees increase \$7,800 to \$233,400, and lake access memberships increased by \$10,000 based on prior and current year trends. These increases are partially offset by a decrease in reservation fees of \$43,400, mainly due to transferring land and facility rental revenues for county beer gardens to Other Revenues.

Interdepartmental revenues include reimbursement of Park staff time for management assistance to the golf course operations and are budgeted at \$51,000, an increase of \$3,000 from the 2024 budget.

Other revenues increase by \$33,100 to \$219,000. This increase is mainly due to a \$30,000 increase in landfill siting fee revenues based on prior year landfill expansions, resulting in additional available funds. Additionally, the budget includes a \$63,000 increase in miscellaneous revenues, mostly due to transferring beer garden operator rental payments from the reservation accounts at Fox Brook, Menomonee, and Minooka parks. These increases are partly offset by a \$38,000 decrease in donations related to one-time project donations for the Retzer Discovery Trail and Boardwalk, reduced from 2024 budgeted levels.

General Fund balance of \$77,300 is allocated for 2025, of which \$37,300 is allocated for Planetarium/Retzer maintenance projects, which is an increase of \$3,300. These funds are collected from Retzer patrons and retained for maintenance projects. In addition, the General Fund balance allocated to 3-year maintenance plan projects remains at the 2024 budgeted level of \$40,000.

Personnel costs are increased by \$95,600 or 2.5%. Increases include the cost to continue of existing staff mostly due to a \$97,200 increase in salary related costs. Temporary extra help increases slightly by \$1,500 to \$815,400, reflecting the elimination of seasonal aquatics staff of 2.50 FTE (5,200 hours), offset by increases in seasonal land management technicians and temporary administrative support (3,800 hours), as well as increases in other seasonal employee rates to help maintain market competitiveness.

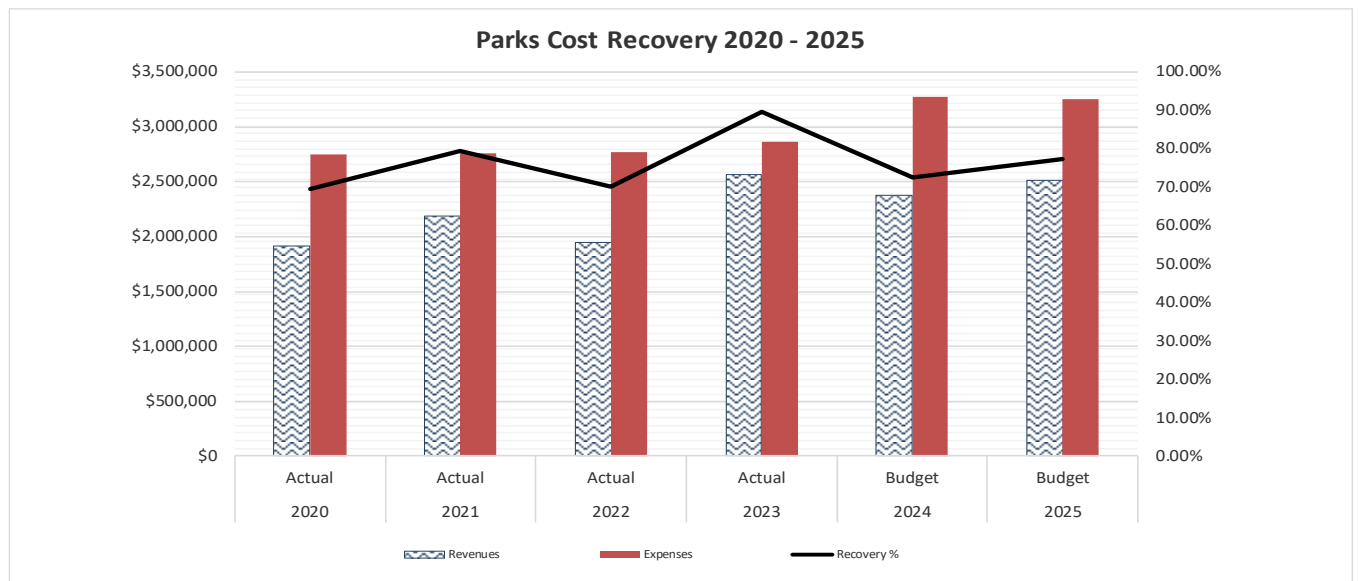
Parks Programs (Continued)

Operating expenses increase \$72,800 to \$1,133,800. The increase includes: \$47,000 in contracted services costs related to using outside vendors to service the Urban Forestry and Wild Turkey Stamp grant projects discussed previously, \$12,100 in increased water and sewer charges to reflect increased costs related to fire service fees and stormwater charges enacted by the City of Waukesha and Village of Menomonee Falls, \$28,800 for spending related to the three year plan; mainly due to mechanical and HVAC projects at several park facilities, \$12,000 in higher finance charges reflecting increased credit card processing activity, and \$8,000 in equipment costs including automatic door locks at the Mukwonago park shower facilities. This is partly offset by an \$11,500 reduction in landscaping supplies to better reflect prior year actuals, \$10,000 in septic tank services to better reflect prior year spending, and \$6,100 in less software maintenance and \$5,000 in consulting services to better reflect costs with new point of sale and asset management systems.

Interdepartmental charges increase \$49,000 mainly due to a \$25,000 increase in vehicle fuel, maintenance, and replacement costs, largely to account for increases in the prices of new vehicles and costs to service and maintain existing vehicles in the fleet. In addition, end user technology charges increase \$17,200 based on rate increases as well as adjustments in departmental allocations, and postage costs increase \$15,000 to better reflect higher use due to mailed notifications to park patrons. This is partly offset by a reduction of risk management insurance charges increase \$2,500.

Fixed assets decrease \$169,500 to \$155,500 related to changes in planned projects in the 3-year maintenance from 2024. \$87,000 for three Wisconsin DNR grant projects (School Section Lake, turkey stamp and urban forestry, with the turkey stamp and urban forestry projects budgeted as operating contracted services in 2025), \$70,000 for security camera installation at the Expo Center, \$50,000 for a STEM Learning Lab at Retzer Nature Center, and \$25,000 for Discovery Trail improvements at Retzer Nature Center. This is partly offset by a \$76,000 video projection system for the Expo Center stage, \$13,000 in Expo flooring improvements, \$15,000 in concrete repairs around the government center, and \$8,800 for erosion repairs at Fox River Park.

Activity Data	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Daily Entrance Permits	58,854	70,121	67,000	68,500	80,000	13,000
Annual Memberships	39,486	43,953	36,000	40,228	37,400	1,400
Family Camping	5,064	6,928	4,473	5,795	5,780	1,307
Group Camping	1,082	895	880	1,022	786	(94)
Reserved Picnics/Pavilion/Lodge Rental	997	734	1,049	995	768	(281)
Annual Boat Launch Stickers	1,485	1,995	1,200	1,200	1,300	100
Daily Boat Launch	7,123	7,809	10,500	10,500	7,000	(3,500)



The preceding analysis excludes all capital and 3-year Maintenance Plan items from expenditures. The Park and Planning Commission has established a goal of 30% cost recovery for the fee-based parks. The chart indicates that expenditures have remained relatively stable and the park system has been able to maintain revenue recovery over a 4-year average, at approximately 77.32% of expenditures. The 2025 budget includes a cost recovery rate of 77.41%.

3-Year Maintenance and Major Projects Plan

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

Facility ID	Description	2025	2026	2027
All Facilities	Concrete Repairs & Replacement	\$15,000	\$15,000	
All Facilities	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$81,327
All Facilities	Striping - Pavement	\$30,000	\$30,000	\$30,000
All Facilities	Culvert Maintenance	\$15,000	\$25,000	
All Facilities	Site & Grounds	\$8,400	\$8,000	
Expo	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$48,000	\$16,800
Expo	Site & Grounds	\$115,400	\$51,000	\$82,000
Fox Brook	Plumbing & HVAC	\$4,650	\$6,540	\$8,030
Fox Brook	Mechanical, Electrical & Appliance			\$1,650
Fox Brook	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$10,500		
Fox Brook	Site & Grounds	\$10,000		
Fox River	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$6,600		
Fox River	Plumbing & HVAC	\$3,060	\$5,000	\$6,600
Fox River	Site & Grounds	\$8,800	\$4,900	
Menomonee	Plumbing & HVAC	\$8,800	\$3,080	\$3,080
Menomonee	Mechanical, Electrical & Appliance	\$7,000		
Menomonee	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$2,500	
Minooka	Plumbing & HVAC	\$2,750	\$6,270	
Mukwonago	Plumbing & HVAC	\$4,000	\$14,429	\$11,367
Mukwonago	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)		\$4,900	
Muskego	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$6,000
Muskego	Plumbing & HVAC	\$13,530		\$1,540
NagaWaukee	Plumbing & HVAC	\$12,245	\$23,949	\$15,905
NagaWaukee	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$10,000
NagaWaukee	Site & Grounds	\$8,000	\$50,000	
Nashotah	Plumbing & HVAC	\$3,080		\$17,600
Nashotah	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)	\$10,250		
Nashotah	Site & Grounds	\$9,400		
Retzer (a)	Plumbing & HVAC	\$27,254		
Retzer	Facility Repairs and Replacements (Roof, Doors, Windows, Paint, etc.)			\$21,100
Retzer (a)	Site & Grounds	\$10,000		
PLAN TOTAL		\$343,719	\$298,568	\$313,000

(a) Planetarium/Retzer maintenance of \$37,254 is fund balance designated for this purpose.

3-Year Maintenance and Major Projects Plan (Continued)

CURRENT AND PLANNED CAPITAL PROJECTS

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of '24	Estimated Operating Impact	A=Annual T=One-Time
202312	Lake Country Trail Phase V – Connection to Jefferson County	2026	\$1,989,900	10%	TBD	A
202208	Golf Course Infrastructure Plan	2026	\$3,040,000	50%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$6,147,320	N/A	\$0	A
202410	Pavement Management Plan (2028-2032)	2032	\$6,750,000	N/A	\$0	A
202103 (a)	UW-Waukesha Site Improvements	2026	-	N/A	TBD	A
202408	Fox Bend Wetland Restoration	2026	\$122,000	5%	TBD	A
202409	Ice Arena Facility Improvement Plan	2028	\$2,394,400	25%	TBD	A
202523	Expo Forum Building Improvements	2029	\$1,791,500	0%	TBD	A
202524	Park System Roof Replacements	2029	\$518,000	0%	TBD	A
202525	Retzer Nature Center Covered Shelter	2026	\$471,500	0%	TBD	A

(a) The UW-Waukesha project is being proposed for deletion in the 2025-2029 Capital Plan.

General County Grounds Maintenance

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Government Center Facility Safety and Cleanliness

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

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

Performance Measure	2023 Actual	2024 Target	2024 Estimate	2025 Target
Reported Slips and Falls	1	0	2	0

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.27	7.28	7.28	7.28	0.00
General Government	\$0	\$32,680	\$32,680	\$0	(\$32,680)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$100	\$0	\$500	\$19,000	\$19,000
County Tax Levy (Credit)	\$647,845	\$740,255	\$740,255	\$765,291	\$25,036
Total Revenues	\$647,945	\$772,935	\$773,435	\$784,291	\$11,356
Personnel Costs	\$362,150	\$398,834	\$381,012	\$413,311	\$14,477
Operating Expenses	\$120,623	\$138,562	\$138,940	\$134,825	(\$3,737)
Interdept. Charges	\$206,094	\$235,539	\$235,539	\$236,155	\$616
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$688,867	\$772,935	\$755,491	\$784,291	\$11,356

Rev. Over (Under) Exp.	(\$40,922)	\$0	\$17,944	\$0	\$0
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Program Highlights

General Government revenues decrease \$32,700 to \$0 due to the temporary inclusion of American Rescue Plan Act (ARPA) funds to assist county departments with fuel price volatility in 2024. General Fund balance revenues increase \$19,000 to reflect temporary assistance to assist with fuel price volatility.

Personnel costs increase nearly \$14,500 to \$413,300 and include the cost to continue current staff levels.

Operating costs decrease \$3,700 largely due to decreases in hardware and lumber supplies for repairs and replacements of tables, benches, recycling containers, etc around the government center; based on historical spending.

Interdepartmental charges increase approximately \$600 mainly due to a reduction of \$6,000 in DPW-Highway Operations supplies and services based on anticipated support needs in 2025, offset by an increase of \$4,500 in vehicle replacement and maintenance charges and a \$2,000 increase in liability and workers compensation risk management charges based on prior year claims experience.

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Acres of Land Maintained	214	214	214	214
Acres of Parking Lot Maintained	45	45	45	45
Sq Ft- Sidewalk/Entrances	140,000	140,000	140,000	140,000

Retzer Nature Center

Program Description

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

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #1: Public Events and Programs

80% customer satisfaction rating for public events and programs.

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

Performance Measure	2023 Actual	2024 Target	2024 Estimate	2025 Target
Program Satisfaction	93%	80%	90%	90%
Score Results	4.65	4.00	4.50	4.50

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.41	7.48	7.48	7.14	(0.34)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$159,856	\$117,200	\$127,443	\$114,743	(\$2,457)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$47,029	\$31,500	\$33,500	\$27,500	(\$4,000)
Appr. Fund Balance	\$1,039	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$582,041	\$624,868	\$624,868	\$653,555	\$28,687
Total Revenues	\$789,965	\$773,568	\$785,811	\$795,798	\$22,230
Personnel Costs	\$498,692	\$553,004	\$549,251	\$566,540	\$13,536
Operating Expenses	\$97,198	\$89,592	\$85,893	\$96,566	\$6,974
Interdept. Charges	\$121,738	\$130,972	\$130,972	\$132,692	\$1,720
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$717,628	\$773,568	\$766,116	\$795,798	\$22,230
Rev. Over (Under) Exp.	\$72,337	\$0	\$19,695	\$0	\$0

Program Highlights

Charges for services revenues are budgeted at \$114,700, a decrease of \$2,500 from the 2024 budget related to decreases of \$10,000 to \$17,500 in school programming fees. Additional school programming fees raised will be deferred and used for Retzer maintenance projects in the department's three-year maintenance plan. This decrease is partly offset by increase in workshop fees of \$2,000 based on historical volume, and \$5,000 special event fees mainly related to the annual Apple Harvest Festival. Other revenues are budgeted at \$27,500, a \$4,000 decrease from the 2024 budget, mainly due to a \$6,000 reduction in one-time donation revenues from the Friends of Retzer Nature Center in 2024. Merchandise sales are budgeted at \$12,000, a slight increase of \$2,000 from the 2024 budget, largely related to Retzer gift shop sales.

Personnel costs are budgeted to increase by \$13,500 to nearly \$566,500, largely due to increased salary costs of \$17,300 reflecting the cost to continue of existing positions. This is partly offset by a decrease of \$5,900 or 0.34 FTE in temporary extra help costs. Operating expenses increase nearly \$7,000 to \$96,600 mainly due to a \$2,000 increase in utility expenses and \$3,000 increase in concession food for resale, mainly for the Apple Harvest Festival. Interdepartmental charges increase by about \$1,700 mainly due to increases in vehicle repair, replacement, and fuel costs of \$3,300, partly offset by a reduction of \$1,400 in risk management insurance costs.

Program Description

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

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect Taxpayer’s Investment

Objective #1:

The Department of Parks and Land Use will research and identify potential naming rights opportunities for the Exposition Center, including potential corporate partners and funding prospects. This objective aligns with the department’s Partnership Engagement Plan to enhance revenue sources and increase community engagement through strategic partnerships. The team will compile a report that includes potential naming rights partners, estimated value of the naming rights, and a list of criteria for selection. The report will be presented to the Land Use, Parks and Environment Committee no later than June 17, 2025.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.66	7.66	7.66	7.86	0.20
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$560,687	\$567,700	\$567,700	\$632,950	\$65,250
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$53,889	\$10,000	\$10,000	\$10,000	\$0
County Tax Levy (Credit)	\$243,996	\$264,363	\$264,363	\$294,984	\$30,621
Total Revenues	\$858,572	\$842,063	\$842,063	\$937,934	\$95,871
Personnel Costs	\$572,336	\$546,185	\$545,551	\$590,055	\$43,870
Operating Expenses	\$246,802	\$212,859	\$212,859	\$266,765	\$53,906
Interdept. Charges	\$75,150	\$83,019	\$83,255	\$81,114	(\$1,905)
Fixed Assets	\$12,900	\$0	\$0	\$0	\$0
Total Expenditures	\$907,188	\$842,063	\$841,665	\$937,934	\$95,871
Rev. Over (Under) Exp.	(\$48,616)	\$0	\$398	\$0	\$0

Program Highlights

Charges for services revenue are increased \$65,300 from 2024 budgeted levels to \$633,000. Starting in 2025, \$40,000 is budgeted for Expo staff to assist customers with procuring third party suppliers for bartending, security, and other event staffing needs. Additionally, overall facility fees are increased an additional \$25,000 in the 2025 budget and will be adjusted as necessary to maintain a competitive market position. General Fund balance appropriations of \$10,000 are included in the 2025 budget to fund expenditures for a table and chair replacement program.

Personnel costs increase \$43,900, mainly due to the cost to continue existing staff levels. Temporary extra help costs increase \$12,900 or 0.24 FTE (about 500 hours) to better reflect increased facility demands and help, along with increased temporary help rates to maintain market competitiveness. Operating expenses increase approximately \$53,900 to \$266,800 mainly due to increases of \$35,000 in contracted services for third party suppliers, including security personnel, bartenders, etc. for facility clients. Utility costs increase \$13,400 to better reflect prior year usage and rate adjustments. Interdepartmental charges decrease by about \$1,900 related to a \$7,100 decrease in risk management insurance charges, offset by a \$3,800 increase in computer technology fees.

Exposition Center (Continued)

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Banquet/Wedding	6	6	6	6
Consumer Sales	38	35	35	38
Entertainment/Sport	10	10	10	12
Fundraiser	0	2	2	2
Grounds Events	6	6	5	8
Hobby Shows	4	4	5	4
Meetings	30	35	32	36
Religious	3	3	3	3
Seminar	2	2	2	2
Trade Show	2	4	4	4
4 H	30	40	34	32
County Sponsored	55	58	55	52

Planning & Zoning

Program Description

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High standards of service excellence

Objective #1:

Create an online permit application point-of-sale system and a file upload platform for digital plan submittals with virus threat scanning capabilities that establishes workflows with notifications for follow up actions by December 2025.

Customer Service Pillar: Best professionals serving the public in best way

Objective #1:

To assist with onboarding, develop a staff training manual for core functions of the Planning and Zoning Division that would provide an overview and context of key program areas, utilizing a template to serve as a model for other divisions by December 2025.

Planning & Zoning (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	8.00	8.00	8.00	8.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$99,240	\$110,300	\$106,000	\$110,500	\$200
Charges for Services	\$59,106	\$55,250	\$49,000	\$63,500	\$8,250
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,819	\$3,000	\$3,150	\$3,100	\$100
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$795,488	\$830,710	\$830,710	\$806,187	(\$24,523)
Total Revenues	\$957,653	\$999,260	\$988,860	\$983,287	(\$15,973)
Personnel Costs	\$893,925	\$923,395	\$937,605	\$913,101	(\$10,294)
Operating Expenses	\$13,372	\$18,404	\$13,595	\$18,473	\$69
Interdept. Charges	\$54,938	\$57,461	\$57,461	\$51,713	(\$5,748)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$962,235	\$999,260	\$1,008,661	\$983,287	(\$15,973)
Rev. Over (Under) Exp.	(\$4,582)	\$0	(\$19,801)	\$0	\$0

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, increase by \$200 to \$110,500 based on current and anticipated activity levels as well as proposed fee increases ranging from \$5-\$50. Charges for services revenues increase \$8,300 related to an increase in municipal service charges related to a new agreement with the Town of Eagle for zoning services. Reimbursements are for direct staff time to provide planning assistance to municipalities. These revenues also include \$45,000 in subdivision review revenues. Other revenue is budgeted at \$3,100 and is largely related to the sale of maps.

Personnel costs decrease \$10,300 to \$913,100 mainly due to the cost to continue for existing staffing levels, related to staff turnover within the division, and the underfill of a 1.00 FTE senior planner with a 1.00 FTE senior land use specialist.

Operating expenses are to remain near 2024 budgeted levels, increasing by less than \$100.

Interdepartmental charges decrease \$5,700, mainly due to decreases in risk management charges of \$3,900 and \$1,000 in computer maintenance and replacement charges.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Activity Data					
# of Conditional Use reviews	25	16	20	20	4
# of Zoning Violations pursued	72	90	75	80	(10)
Site Plan reviews	29	20	24	25	5
Activity Data					
# of Zoning Permits	326	400	350	375	(25)
# of Board of Adjustment cases	27	36	24	25	(11)
# of Certified Survey Maps (CSMs) reviewed	29	35	28	32	(3)
# of Subdiv. Plat Reviews	29	30	30	30	-

Environmental Health

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Public Water Supply Safety

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

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

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

	2023 Actual	2024 Target(a)	2024 Estimate	2025 Target
Systems inventoried	393	388	392	392
% sampled by County (a)	97	1	97	97
% with coliform bacteria	5	0	3	3
% with nitrates	<1%	<1%	<1%	<1%

(a) Some samples regularly being taken to private labs. This is an option for any of the facilities.

Objective #2: Private Sewage System Maintenance Program

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

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

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

	2023 Actual	2024 Target	2024 Estimate	2025 Target
Maintenance notices sent (a)	7,878	7,000	7,000	7,000
Reminder notices sent	2,132	1,800	1,800	1,800
Citations Issued	188	200	200	200
Maintenance events reported (b)	27,032	24,000	24,000	24,000
% Maintenance Compliance	98%	95%	95%	95%
WI Fund Grant (Septic Replacements) (c)	0	0	0	0

- (a) Total number varies from year-to-year as a result of when properties were added to the maintenance program. Additionally, some owners maintain their septic systems on a more frequent schedule, not requiring a notice to be sent from the County.
- (b) Some systems are serviced multiple times per year or more frequently than every three years due to age or type of system or owner preference.
- (c) Wisconsin Fund program funding not announced for 2025.

Customer Service Pillar: High customer satisfaction

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

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

Environmental Health (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.01	4.01	4.01	3.51	(0.50)
General Government	\$17,365	\$17,365	\$17,365	\$17,365	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$104,931	\$94,988	\$94,988	\$94,988	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$101	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$403,103	\$437,803	\$437,803	\$338,957	(\$98,846)
Total Revenues	\$525,500	\$550,156	\$550,156	\$451,310	(\$98,846)
Personnel Costs	\$456,850	\$455,306	\$463,065	\$357,192	(\$98,114)
Operating Expenses	\$28,599	\$42,611	\$41,461	\$41,234	(\$1,377)
Interdept. Charges	\$56,174	\$52,239	\$53,239	\$52,884	\$645
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$541,623	\$550,156	\$557,765	\$451,310	(\$98,846)
Rev. Over (Under) Exp.	(\$16,123)	\$0	(\$7,609)	\$0	\$0

Program Highlights

General government revenues remain at the 2024 budgeted levels of \$17,400 and consists of the State’s Radon grant to cover staff time and other costs related to providing radon education services to area residents.

Charges for services remain at the 2024 budgeted level of nearly \$95,000 for \$79,000 in water samples examined in accordance with the Safe Drinking Water Act, as well as \$15,000 in radon kit sales revenue, and \$1,000 in fees related to the lead program.

Personnel costs decrease \$98,100 to \$357,200 and funds the cost to continue existing staff levels, as well as the transfer of 1.00 FTE environmental health supervisor position to the Septic/Well and Lab program, offset by an increase of \$22,800 or 0.50 FTE in temporary extra help costs to assist with digitizing records in the division.

Operating expenses decrease by approximately \$1,400 mainly due to a decrease in merchandise for resale costs of \$2,000 to \$12,000 to better reflect prior year spending related to radon kits.

Interdepartmental charges increase \$600 mainly due to increases of \$3,000 in postage costs, offset by a reduction of \$1,600 in computer maintenance and replacement charges, and \$600 in risk management insurance charges.

Program Description

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

Major Departmental Strategic Plan Objectives

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

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

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

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

Performance Measure: Perform at least one routine or pre-licensing (new or change in ownership) inspection of each licensed establishment during the license year for 100% inspection frequency.

	2023	2024	2024	2025
# of Inspections/Consultations Performed	Actual	Target	Estimate	Target
# of Licenses Issued	2,262	2,175	2,200	2,200
# of Routine Inspections at Licensed Establishments	1,458	1,800	1,800	1,800
# of Pre-licensing Inspections	263	150	150	150
Inspection Frequency	76%	90%	89%	89%
Total of all Inspections (all types) Conducted (b)	2,659	2,900	2,900	2,900
Ave. # of Inspections per FTE Field Inspector (c)	429	392	392	392
Total # of Facilities (Licensed + non-licensed schools)(d)	2,319	2,230	2,255	2,255
Ave. # of Facilities per Inspector(e)	346	301	305	305

- (a) 2023 Actual data reflects the number of permits issued and inspections conducted for the July 1, 2023 – June 30, 2024 license year. 2024 estimate = 2024-2025 license year and 2025 target = 2025-2026 license year
- (b) Inspection types include: routine, re-inspections & re-inspection 2, pre-license, pre-license follow-up, complaint investigations, DPI school, and “specialty” inspections.
- (c) Accounting for FTE working during the license year / turnover.
- (d) Schools that provide their own food service (not contracted) but participate in the National School Breakfast or Lunch program are not required to obtain a license, but still must be inspected. In these cases, they are charged an inspection fee and are accounted for as non-licensed facilities. Those schools that do have a contracted food service provider are accounted for as licensed facilities.
- (e) The United States Food and Drug Administration (FDA) National Retail Regulatory Program Standard indicates a staffing level of one full time equivalent (FTE) devoted to food for every 280-320 inspections performed annually. Waukesha County specific data shows that pre-Covid having an average of 270-280 facilities per inspector resulted in a “max workload to meet 100% inspection frequency” of 370-390 total inspections where 270 - 280 were routine and pre-licensing inspections and 18% of routine inspections resulted in needing a re-inspection.

Licensing (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.10	8.10	8.10	8.10	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$1,054,448	\$1,075,080	\$1,102,500	\$1,134,055	\$58,975
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$3,465	\$3,950	\$3,950	\$4,000	\$50
Other Revenue	\$0	\$500	\$0	\$0	(\$500)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$185,037)	(\$165,205)	(\$165,205)	(\$188,224)	(\$23,019)
Total Revenues	\$872,876	\$914,325	\$941,245	\$949,831	\$35,506
Personnel Costs	\$644,602	\$828,986	\$825,502	\$853,259	\$24,273
Operating Expenses	\$30,426	\$35,063	\$35,094	\$36,443	\$1,380
Interdept. Charges	\$47,504	\$50,276	\$50,276	\$60,129	\$9,853
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$722,532	\$914,325	\$910,872	\$949,831	\$35,506
Rev. Over (Under) Exp.	\$150,344	\$0	\$30,373	\$0	\$0

(a) Tax Levy (Credit) reflects revenues over expenses, which are used to offset expenses within other Environmental Health program areas.

Program Highlights

License revenues increase \$59,000 to \$1,134,100, primarily due to an increase in restaurant license/inspection revenues of \$20,500 to \$755,500 as a result of prior year trends and an increase in rates of up to 3% in 2025. The budget also adjusts pre-license inspection fees to the cost of their license fee for newly constructed (or renovated) establishments (as opposed to changes in operators) to better reflect the work involved in the inspection process. Additionally, retail food license revenues increase \$30,000 to \$257,500 based on prior year as well as a 3% rate increase. The budget also includes lodging fee revenues of \$29,900; an increase of nearly \$6,000, and recreational camp and pool licensing revenues of \$91,200; an increase of \$2,700. License fees for recreational and educational camps are adjusted in the 2025 budget to the State of Wisconsin’s license schedule; reflecting a risk-based fee schedule, similar to other adjustments made to restaurant and retail food licenses in recent years.

Interdepartmental revenues increase slightly to \$4,000 and consist of licensing fees charged to parks concession facilities. Miscellaneous other revenues are reduced \$500 to \$0 based on prior year experience.

Personnel costs increase \$24,300 or 2.9% mainly to reflect the cost to continue of existing staff. Operating expenses increase slightly by \$1,400 to \$35,600, mainly to reflect increased mileage costs related to inspections. Interdepartmental charges increase nearly \$9,900 largely due to increases in risk management insurance charges of \$9,400 based on departmental changes in allocating these costs by staffing levels throughout the department.

Licensing (Continued)

Activity Data

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
# of Inspections/Consultations Performed					
Restaurants	1,419	1,500	1,500	1,500	0
Retail Foods	627	650	650	650	0
DPI School / General (Jail, Senior Dining)	164	100	150	150	50
Lodging	93	70	80	80	10
Public Pool, Camp & Rec/ED Camp	356	300	300	300	0

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
# of Establishment Licenses Issued					
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	109	115	100	100	(15)
Prepackaged	47	40	40	40	-
Full Service	1,089	1,075	1,075	1,075	-
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	129	120	120	120	-
Full Service	437	405	410	410	5
Micromarket	68	70	65	65	(5)
Lodging					
Hotel/Motel	46	43	43	43	-
Bed and Breakfast	6	5	5	5	-
Tourist Rooming House	57	34	50	50	16
Recreation					
Public Pools	259	258	250	250	(8)
Campground / Rec Ed. Camps	15	16	15	15	(1)

Septic/Well/Lab Programs

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Same Day Reporting of Unsafe Sample Results

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

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

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

	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of unsafe bacteria samples (a)	117	120	120	120
Number of owner and staff-collected samples (b)	735	900	800	900
% Reported same day	100%	100%	100%	100%

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

Objective #2: Private Sewage Inspections upon Installation

Inspect private sewage systems at the time of installation.

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

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

	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of systems inspected	360	400	400	400
% systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	247	165	200	200

Septic/Well/Lab Programs (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.00	5.00	5.00	6.00	1.00
General Government	(\$19)	\$0	\$0	\$0	\$0
Fine/Licenses	\$369,264	\$351,000	\$351,000	\$380,000	\$29,000
Charges for Services	\$67,178	\$75,000	\$75,000	\$75,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$500	\$0	\$0	(\$500)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$105,094	\$101,942	\$101,942	\$270,239	\$168,297
Total Revenues	\$541,517	\$528,442	\$527,942	\$725,239	\$196,797
Personnel Costs	\$381,756	\$425,272	\$473,604	\$623,954	\$198,682
Operating Expenses	\$43,406	\$46,664	\$47,364	\$46,662	(\$2)
Interdept. Charges	\$54,247	\$56,506	\$56,506	\$54,623	(\$1,883)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$479,409	\$528,442	\$577,474	\$725,239	\$196,797
Rev. Over (Under) Exp.	\$62,108	\$0	(\$49,532)	\$0	\$0

Program Highlights

License revenue consists of septic permit revenues and are increased \$29,000 to \$380,000, largely reflecting a 3% rate increase based on prior year volume. Charges for services revenues remain at \$75,000 and include \$40,000 in water sample fees and \$35,000 for preliminary site assessment fees.

Personnel costs increase \$198,700 largely due to the transfer of 1.00 FTE environmental health supervisor position from the environmental health program area, as well as the cost to continue of remaining positions. Operating expenses remain near 2024 budgeted levels of \$46,700. Interdepartmental charges decrease \$1,900 related to a \$1,600 reduction in computer maintenance and replacement charges.

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
<u>Number of Septic Permits Issued</u>					
Conventional	145	180	160	160	(20)
Mound	233	180	190	190	10
Holding Tank	27	20	25	25	5
At Grade	11	10	14	14	4
Pressure Distribution	3	2	3	2	0

Program Description

Provide education, advice and enforcement on animal bite reports with appropriate animal quarantines and rabies investigations.

Major Departmental Strategic Plan Objectives

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

Objective #1: Animal Bite Victim Protocol

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

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

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

	2023 Actual	2024 Target	2024 Estimate	2025 Target
Number of reported animal bites	711	650	700	700
% bite victims seek medical advice within 48 hours	95%	100%	95%	100%

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

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

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

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

Activity Data	2023 Actual	2024 Target	2024 Estimate	2025 Target
# Reports animal abuse/neglect	156	200	200	200
% Followed up within 48 hours	90%	90%	90%	90%

Animal Program (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.60	1.57	1.57	1.01	(0.56)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$45,411	\$50,000	\$45,963	\$75,000	\$25,000
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3	\$0	\$1,500	\$1,500	\$1,500
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$99,460	\$103,029	\$103,029	\$43,947	(\$59,082)
Total Revenues	\$144,874	\$153,029	\$150,492	\$120,447	(\$32,582)
Personnel Costs	\$105,410	\$120,998	\$118,681	\$93,001	(\$27,997)
Operating Expenses	\$4,311	\$8,835	\$7,835	\$7,140	(\$1,695)
Interdept. Charges	\$22,086	\$23,196	\$23,235	\$20,306	(\$2,890)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$131,807	\$153,029	\$149,751	\$120,447	(\$32,582)
Rev. Over (Under) Exp.	\$13,067	\$0	\$741	\$0	\$0

Program Highlights

Fines/licensing revenues consist of dog license surcharge revenues of \$75,000, an increase of \$25,000 from the 2024 budget reflecting an increase of \$2, adjusting the fee from \$3 to \$5, and will be used to primarily fund the countywide rabies program. The last license increase was in 2004.

Personnel costs decrease nearly \$28,000 to \$93,000 to reflect the elimination of 0.56 FTE temporary extra help humane animal officers, partly offset by the cost to continue of remaining staff. The 2025 budget proposes a reduction in the services provided under the Waukesha County Humane Animal program. The program will be modified to focus primarily on animal bite reports on humans and rabies investigations.

Operating expenses decrease nearly \$1,700 mainly due to decreases in mileage reimbursement based on historical trends. Interdepartmental charges decrease by nearly \$2,900 due to increases in risk management insurance charges of \$1,300 and \$1,500 in computer maintenance and replacement charges.

Hazardous Material

Program Description

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

Major Departmental Strategic Plan Objectives

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

Objective #1: Groundwater and Surface Water Quality Protection

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

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	97%	100%	100%	100%

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$25,000	\$25,000	\$27,230	\$25,000	\$0
County Tax Levy (Credit)	\$161,564	\$169,420	\$169,420	\$168,190	(\$1,230)
Total Revenues	\$186,564	\$194,420	\$196,650	\$193,190	(\$1,230)
Personnel Costs	\$124,480	\$131,033	\$131,414	\$136,475	\$5,442
Operating Expenses	\$22,394	\$50,856	\$50,881	\$45,760	(\$5,096)
Interdept. Charges	\$11,566	\$12,531	\$12,531	\$10,955	(\$1,576)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$158,440	\$194,420	\$194,826	\$193,190	(\$1,230)

Rev. Over (Under) Exp.	\$28,124	\$0	\$1,824	\$0	\$0
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Program Highlights

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

Personnel costs increase about \$5,400 related to the cost to continue existing staff levels. Operating expenses decrease \$5,100 to \$45,800 mainly due to a reduction of \$5,000 in costs associated with providing environmental site assessments (e.g., phase 1 site assessments) to \$15,000 based on prior year actual activity. The budget also includes \$25,000 for brownfield redevelopment costs. Interdepartmental charges decrease nearly \$1,600 due to reductions in risk management liability and workers compensation charges.

Hazardous Material (Continued)

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Env. Assessment Performed					
In REM (foreclosure) Property Reviewed	28	40	21	30	(10)
Number of Petroleum Storage Tanks					0
Monitor for Compliance—Above Ground	56	57	58	58	1
Monitor for Compliance—Under Ground	3	2	1	1	(1)

Land & Water Conservation

Program Description

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

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

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

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
For storm water permit sites >= 1 acre Benchmark = 20 working days	8	10	10	10
For storm water permit sites < 1 acre Benchmark = 10 working days	2	5	5	5

Land & Water Conservation (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.84	5.30	5.30	5.30	0.00
General Government	\$273,286	\$301,000	\$268,500	\$293,000	(\$8,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$180,479	\$213,500	\$213,500	\$215,500	\$2,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	(\$2,625)	\$58,000	\$58,000	\$58,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$259,487	\$278,221	\$278,221	\$296,765	\$18,544
Total Revenues	\$710,627	\$850,721	\$818,221	\$863,265	\$12,544
Personnel Costs	\$549,736	\$579,502	\$559,365	\$599,687	\$20,185
Operating Expenses	\$99,494	\$201,747	\$201,574	\$195,897	(\$5,850)
Interdept. Charges	\$64,866	\$69,472	\$63,119	\$67,681	(\$1,791)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$714,096	\$850,721	\$824,058	\$863,265	\$12,544
Rev. Over (Under) Exp.	(\$3,469)	\$0	(\$5,837)	\$0	\$0

Program Highlights

General government revenues are budgeted to decrease by \$8,000 to \$293,000 due to a reduction in the State Department of Agriculture, Trade, and Consumer Protection (DATCP) staffing funding in the State budget. This funding is used to help offset a portion of land and water conservation staffing costs. In addition, the budget includes non-point state pass-thru grant funding of \$50,000 to cost share the installation of conservation practices to meet state water runoff pollution control standards. Additionally, \$15,000 in pass-thru grant funding related to the Wildlife Damage program is also budgeted, which is unchanged from the previous year.

Charges for services revenues increase slightly by \$2,000 to \$215,500 and include stormwater permit revenues of \$92,500. In addition, Stormwater education program fees are budgeted at the 2024 level of \$70,000, as part of an intergovernmental agreement with the County to implement a mandatory storm water education program for 25 municipalities in the county. Municipalities need this program to comply with Municipal Separate Storm Sewer Systems (MS4) storm water discharge permit requirements under Department of Natural Resources administrative code NR 216. The 2025 budget also includes \$38,000 in lake organization contributions to the Aquatic Invasive Species Program (AIS) primarily to support intern positions.

Other revenue is budgeted at \$58,000, remaining at 2024 budget levels, and mainly includes \$50,000 in real estate developer funds held by the County, which may be used to bring new developments into compliance with stormwater codes in case developers are unwilling to do so.

Personnel costs increase approximately \$20,200 or 3.5% to \$599,687 mainly due to the cost to continue of existing employees. Operating expenses decrease \$5,900 or 2.9% to \$195,900, mainly due to small reductions in several supply and equipment accounts based on prior year activity. Interdepartmental charges decrease nearly \$1,800 mainly due to reductions in computer technology maintenance and replacement charges.

Land & Water Conservation (Continued)

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Number of Educational Presentations/Events	78	70	70	70	0
Number of Stormwater Permits issued	90	80	80	80	0
Number of Construction Site Inspections	911	700	700	700	0
Number of Farm Compliance Inspections	25	8	25	8	0

Hazardous Waste and County Facilities Recycling

Program Description

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

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

Objective #1: Safe Disposal of Household Hazardous Waste

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

County cost per participant for HHW collected is equal to or less than \$68 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
County HHW disposal costs per participating household	\$34.47	\$30.00	\$35.00	\$35.00

Hazardous Waste and County Facilities Recycling (Continued)

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$52,907	\$69,000	\$69,000	\$69,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$19,287	\$50,000	\$50,000	\$50,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$310,150	\$310,000	\$310,000	\$310,000	\$0
Appr. Fund Balance	\$10,584	\$0	\$25,014	\$0	\$0
County Tax Levy (Credit) (a)	\$63,776	(\$18,017)	(\$18,017)	(\$19,015)	(\$998)
Total Revenues	\$456,704	\$410,983	\$435,997	\$409,985	(\$998)
Personnel Costs	\$23,981	\$28,845	\$27,150	\$28,513	(\$332)
Operating Expenses	\$322,494	\$379,978	\$385,953	\$379,730	(\$248)
Interdept. Charges	\$2,890	\$2,160	\$2,160	\$1,742	(\$418)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$349,365	\$410,983	\$415,263	\$409,985	(\$998)
Rev. Over (Under) Exp.	\$107,339	\$0	\$20,734	\$0	\$0

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

Program Highlights

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

Charges for services revenue remain at the 2024 budgeted levels of \$50,000 related to payments from Walworth and Washington Counties for use of the Waukesha collection site. Through a Memorandum of Understanding, Walworth and Washington County residents, by referral, are able to utilize Waukesha County collection sites and events.

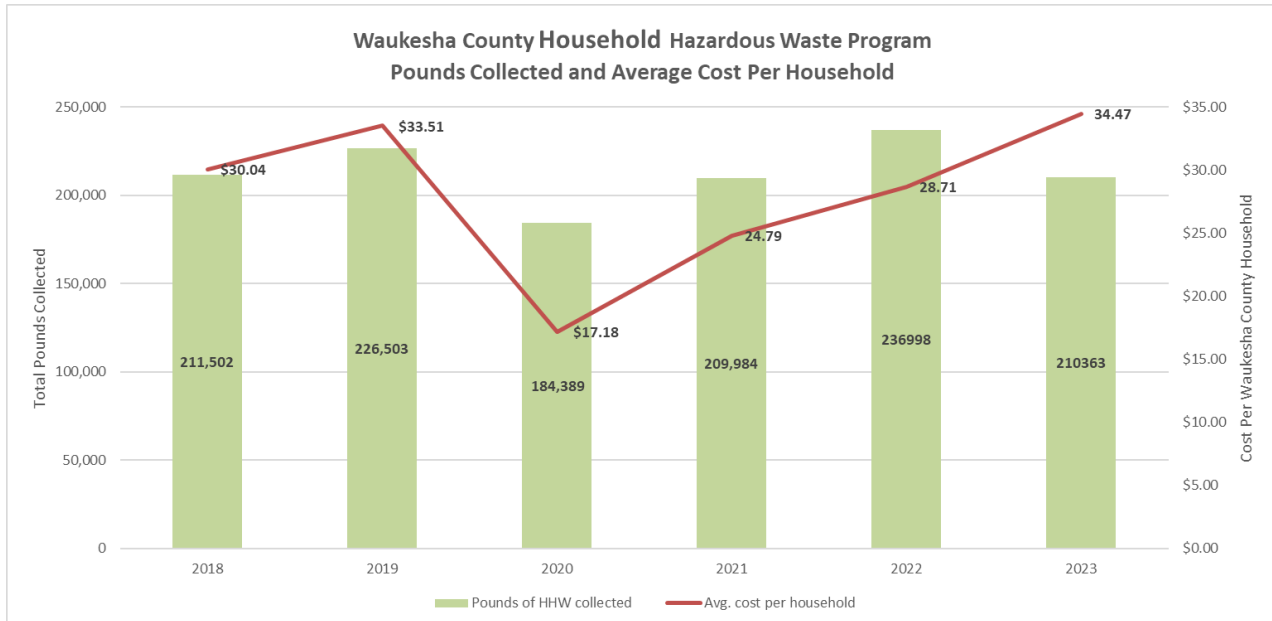
Other revenue remains at \$310,000 and includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

Personnel costs decrease nearly \$300, mainly due to employee turnover offset by the cost to continue of remaining employees.

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

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Households served at Hazardous Waste Collection	3,491	5,500	4,000	5,800	300
Pounds of Hazardous Waste collected	209,903	215,000	219,000	224,000	9,000
Pounds of HHW per household	60	39	58	58	19
Number of Households using product exchange	0	0	0	10	10
Tons of office paper/containers recycled at County facilities/parks	605	225	400	400	175

Hazardous Waste and County Facilities Recycling (Continued)



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

Land Information Systems

Program Description

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

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

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

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

Land Information Systems (continued)

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standard for Service excellence

Objective #1: Municipalities Providing Addresses to the County Electronically

Create a scalable municipal hub for all 37 Waukesha County municipalities to report new and incorrect addresses, as well as educate municipal addressing authorities on proper address assignment and support quality standards prescribed for successful Next Generation 911 implementation, by 2025.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$76,905	\$71,000	\$142,250	\$11,000	(\$60,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$373,784	\$400,000	\$400,000	\$400,000	\$0
Interdepartmental	\$20,520	\$25,500	\$25,500	\$25,500	\$0
Other Revenue	\$196,188	\$196,200	\$196,200	\$196,200	\$0
Appr. Fund Balance	\$0	\$132,600	\$132,600	\$132,600	\$0
County Tax Levy (Credit)	\$56,415	\$52,874	\$52,874	\$61,403	\$8,529
Total Revenues	\$723,812	\$878,174	\$949,424	\$826,703	(\$51,471)
Personnel Costs	\$495,682	\$478,508	\$478,508	\$482,227	\$3,719
Operating Expenses	\$343,942	\$349,415	\$428,263	\$297,459	(\$51,956)
Interdept. Charges	\$54,263	\$50,251	\$50,251	\$47,017	(\$3,234)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$893,887	\$878,174	\$957,022	\$826,703	(\$51,471)
Rev. Over (Under) Exp.	(\$170,075)	\$0	(\$7,598)	\$0	\$0

Program Highlights

General governmental revenues decrease \$60,000 to \$11,000 related to reductions in State of Wisconsin state strategic initiative grant funds. Charges for services revenues remain at the 2024 budgeted level of \$400,000 and consists of document recording fee revenues and reflects the estimated number of recorded documents. Interdepartmental revenues remain at \$25,500 as part of an interagency agreement between LIS staff and the department of Emergency Preparedness to provide street address maintenance services to assist in locating 911 calls. Other revenues remain at \$196,200 and include \$1,200 related to publication sales of mapping data, and \$195,000 of landfill fee revenues. Fund balance appropriations remain at \$132,600 related to prior year LIS revenues retained for LIS services as a result of the decline in document recording fee revenues.

Personnel costs increase \$3,700 to fund the cost to continue for existing staffing levels. Operating expenses decrease nearly \$52,000 to \$297,500, mostly to reflect reductions of \$65,000 in contracted service costs related to the county moving data hosting charges from Amazon web services to internal County information technology support. This is partly offset by an increase in software repair and maintenance costs of \$12,300 related to anticipated increases in license costs related to new Asset Management software. The budget continues to include nearly \$120,000 in contracted SEWRPC surveying costs. Interdepartmental charges decrease about \$3,200 largely due to a decrease of \$6,600 in administrative overhead charges offset by increase of \$3,400 in computer maintenance/replacement charges.

Administrative Services

Program Description

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer Satisfaction

Objective #1: Consistent Customer Service Across All Departments

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

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

Performance Measure:	2022 Actual	2023 Actual	2024 Target	2024 Estimate	2025 Target
PLU Annual Department customer service average rating	4.41	4.29	4.65	4.65	4.65

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	8.35	8.33	8.33	8.33	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	\$97,800	\$100,000	\$100,000	\$113,900	\$13,900
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$891,817	\$843,529	\$843,529	\$883,158	\$39,629
Total Revenues	\$989,617	\$943,529	\$943,529	\$997,058	\$53,529
Personnel Costs	\$854,688	\$789,296	\$778,259	\$848,322	\$59,026
Operating Expenses	\$67,772	\$74,145	\$73,263	\$68,699	(\$5,446)
Interdept. Charges	\$74,342	\$80,088	\$79,888	\$80,037	(\$51)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$996,802	\$943,529	\$931,410	\$997,058	\$53,529
Rev. Over (Under) Exp.	(\$7,185)	\$0	\$12,119	\$0	\$0

Program Highlights

Interdepartmental revenues increase \$13,900 to \$113,900 mostly due to a \$10,000 increase in staff time for management and financial assistance to the Workforce Fund.

Personnel costs increase approximately \$59,000 to \$848,300 mainly due to the cost to continue of existing staff. Operating expenses decrease \$5,400 mainly due to a reduction in consulting services of \$5,000 based on historical activity. Interdepartmental charges decrease slightly by less than \$100 to about \$80,000.

Statement of Purpose

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

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate (a)	Budget	Adopted Budget	
					\$	%
Revenues						
General Government (a) (b)	\$5,059,266	\$4,958,650	\$4,977,496	\$2,891,101	(\$2,067,549)	-41.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,203	\$98,000	\$109,100	\$141,800	\$43,800	44.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$332,644	\$340,000	\$340,000	\$260,000	(\$80,000)	-23.5%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$5,396,113	\$5,396,650	\$5,426,596	\$3,292,901	(\$2,103,749)	-39.0%
Expenditures						
Personnel Costs	\$411,468	\$483,771	\$476,730	\$498,210	\$14,439	3.0%
Operating Expenses (a)	\$5,082,729	\$4,825,105	\$4,827,480	\$2,707,411	(\$2,117,694)	-43.9%
Interdept. Charges	\$85,233	\$87,774	\$87,774	\$87,280	(\$494)	-0.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$5,579,430	\$5,396,650	\$5,391,984	\$3,292,901	(\$2,103,749)	-39.0%
Rev. Over (Under) Exp.	(\$183,317)	\$0	\$34,612	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	4.09	4.35	4.35	4.35	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.04	0.04	0.04	0.04	0.00
Total FTEs	4.13	4.39	4.39	4.39	0.00

(a) The 2024 estimate includes the 2023 carryover of encumbered funds totaled \$1.50 million, and ordinance 178-105 carried over approved and available expenditure appropriations of \$458,000 for the CDBG program, \$3,813,400 for the HOME program, \$2,412,000 for the HOME-American Rescue Plan Act (ARPA) program, \$840,200 for the Emergency Rental Assistance grant program, and \$210,100 for CDBG-CV (coronavirus) grant program operating expenditures.

(b) The 2025 Budget includes an estimation of the U.S. Department of Housing (HUD) allocation. It is anticipated that if the actual award notification is lower than the budgeted amount, the Finance Committee will be notified, and the expenditures will be limited to the amount of the award notification.

Community Development Block Grant

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	2.25	2.60	2.60	2.60	0.00
General Government (a)	\$1,619,466	\$1,424,017	\$1,650,000	\$1,471,411	\$47,394
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$264	\$37,000	\$39,100	\$39,800	\$2,800
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$111,471	\$40,000	\$65,000	\$60,000	\$20,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,731,201	\$1,501,017	\$1,754,100	\$1,571,211	\$70,194
Personnel Costs	\$205,597	\$273,798	\$272,071	\$285,725	\$11,927
Operating Expenses (a)	\$1,424,221	\$1,169,589	\$1,409,408	\$1,227,615	\$58,026
Interdept. Charges	\$50,748	\$57,630	\$57,630	\$57,871	\$241
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,680,566	\$1,501,017	\$1,739,109	\$1,571,211	\$70,194
Rev. Over (Under) Exp.	\$50,635	\$0	\$14,991	\$0	\$0

(a) 2024 estimate represents amounts including the 2023 carryover of encumbrances totaling \$403,600 and a 2023 budget ordinance carryover of \$458,000 through a separate ordinance. The 2024 budget was modified to account for increases in grant funding based on actual HUD allocations above the adopted budget of \$47,394, adjusting the budget by enrolled ordinances #178-105 and #179-19.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at \$1,471,400, an increase of approximately \$47,400 from the 2024 budget.

Charges for services of \$39,800, an increase of \$2,800, are from fees for servicing CDBG housing loans. These fees may come from payments from subgrantees or as draws from federal grant funds.

Other revenues increase \$20,000 to \$60,000, due to an increase in program income of \$20,000 to \$60,000, repaid by the City of Waukesha, Housing Development, and Housing Rehabilitation programs, to better reflect prior year activity.

Personnel costs increase \$11,900 mainly due to the cost to continue existing staff levels.

Overall, operating expenses increase \$58,000, mainly due to a \$35,700 increase in subgrantee grants to communities and a \$20,000 decrease in program income funded projects.

Community Development Block Grant (Cont.)

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investments

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

For the department’s Community Development and Workforce Development Divisions, which operate under similar grant administration structures, analyze service delivery and operational models to support business continuity and resource efficiencies. The analysis will examine opportunities to align resources and promote long-term business continuity by December 2024.

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

Objective #2: Address Consolidated Plan Compliance

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

The allocation will target funding and performance to key criteria determined by the US Department of Housing and Urban Development.

Performance Measure	Funding Target % of			
	annual Allocation	2023 Actual	2024 Target	2025 Target
Low and Moderate Income (LMI) Persons Expenditure Benefit(a)	70%	93%	90.00%	90%
Public Services Expenditures Cap(b)	15%	15%	15.00%	15%
Timeliness Ratio of grant fund balances(c)	<1.50	1.11	1.5	1.50

(a) Measure reports the percentage of CDBG expenditures benefiting low and moderate-income persons. Minimum HUD program requirement is 70%.

(b) Measure reports the percentage of CDBG expenditures spent on public services. Current HUD statutory maximum is 15%.

(c) HUD evaluates timeliness based on the adjusted ratio of grant fund balances, which include program income, and revolving funds. Current HUD maximum timeliness standard is 1.50.

On an annual basis, the CDBG board will allocate funds to various community objectives, further defined as:

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

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

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

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

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

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

HOME Investment Partnership Program

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.67	1.79	1.79	1.79	0.00
General Government (a)	\$1,683,876	\$3,534,633	\$2,277,246	\$1,419,690	(\$2,114,943)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,939	\$61,000	\$70,000	\$102,000	\$41,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$221,173	\$300,000	\$275,000	\$200,000	(\$100,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,908,988	\$3,895,633	\$2,622,246	\$1,721,690	(\$2,173,943)
Personnel Costs	\$162,730	\$209,973	\$204,659	\$212,485	\$2,512
Operating Expenses (a)	\$1,945,724	\$3,655,516	\$2,367,822	\$1,479,796	(\$2,175,720)
Interdept. Charges	\$34,485	\$30,144	\$30,144	\$29,409	(\$735)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,142,939	\$3,895,633	\$2,602,625	\$1,721,690	(\$2,173,943)

Rev. Over (Under) Exp.	(\$233,951)	\$0	\$19,621	\$0	\$0
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(a) 2024 estimate includes the 2023 carryover of encumbrances totaling \$1,092,000 and a 2023 budget ordinance carryover of \$3,813,400 through a separate ordinance. The 2024 budget was modified to account for a decrease in grant funding of \$290,001 below the adopted budget via enrolled ordinances #178-105 and 179-19.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,419,700, a decrease of \$2,114,900 from the 2024 budget. The budget includes \$1,342,400 in annual HOME allocated funds, a decrease of \$290,000. The budget is further reduced from a decrease of \$1,902,200 in HOME-American Rescue Plan Act funding, a program to create affordable housing and services to assist individuals at risk or experiencing homelessness. The 2024 budget allocated the remaining subgrantee portion of HOME-ARPA funds, to allow greater flexibility to program staff in managing the program until its grant end date in 2030.

Charges for services are budgeted to increase \$41,000 to \$102,000 and reflect fees for servicing HOME housing loans. Similar to the CDBG program, these fees may come from payments from subgrantees or as draws from federal grant funds.

Other revenues include program income is budgeted at \$200,000, a decrease of \$100,000 from the 2024 budget. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs, which has declined in more recent years.

Personnel costs increase \$2,500 due to the cost to continue existing staffing levels.

Operating expenses decrease \$2,175,700 to \$1.48 million mainly due to the allocation of the remaining subgrantee portion of HOME-ARPA funds of \$1.82 million in 2024, to allow greater flexibility to program staff in managing the program until its grant end date in 2030, as well as a \$355,000 decrease in HOME entitlement and program income funded projects, corresponding to the decrease noted under general government and other revenues.

Interdepartmental charges decrease slightly by about \$700.

HOME Investment Partnership Program (Cont.)

Major Departmental Strategic Plan Objectives

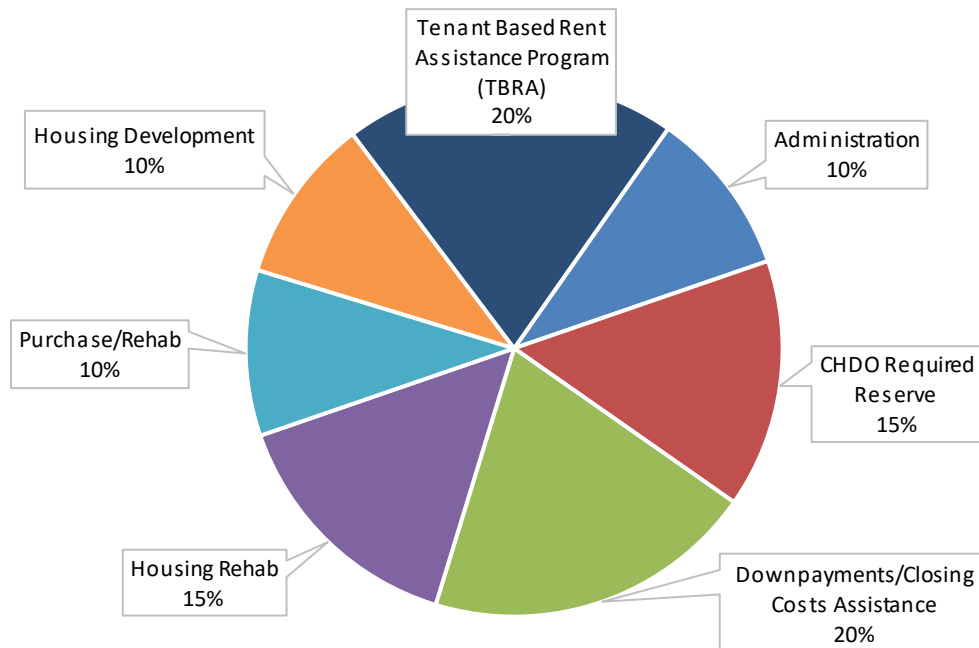
Quality Pillar: Ensuring Affordable Housing Options

Objective #1: Implement new Housing Development procedures document and workflow for housing development projects, to improve internal and external communications and close projects within six months of the application date. Housing development projects in 2025 and 2026 will close within six months from the date of application.

Performance Measure:

	Year 2025 Goal		Year 2026 Goal	
	# of Applications Received-Target	Closed within 6 Months	# of Applications Received-Target	Closed within 6 Months
Housing development projects in 2024 and 2025 will close within six months from the date of application.	3	3	3	3

2024 Actual Allocation of HOME Program Funding Award at \$1,342,416



* 2024 allocation based on the Home Board Recommendation.

Other Grant Programs

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government (a)	\$1,755,924	\$0	\$1,050,250	\$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)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,755,924	\$0	\$1,050,250	\$0	\$0
Personnel Costs	\$43,141	\$0	\$0	\$0	\$0
Operating Expenses (a)	\$1,712,784	\$0	\$1,050,250	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,755,925	\$0	\$1,050,250	\$0	\$0
Rev. Over (Under) Exp.	(\$1)	\$0	\$0	\$0	\$0

(a) 2024 Estimate includes estimated spending related to Emergency Rental Assistance grant funding of \$840,200 and \$210,100 for CDBG-CV (coronavirus) grant program operating expenditures carried over from 2023 through enrolled ordinance 178-105.

Program Highlights

Federal revenues from the US Department of Treasury remain at \$0 related to all remaining rental assistance appropriations already appropriated in the 2023 adopted budget, expected to be completed in 2024.

Operating expenses remain at \$0 in the 2025 budget, due to reductions in Emergency Rental Assistance funding to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, expected to be completed in 2024.

Community Development Fund Grant Descriptions

Grant Title	Funding Source	Funding Administration	Grant End Date	2023 Actual Spend (a)	2024 Budget (b)	2024 Estimated Award	2025 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,619,466	\$1,424,017	\$1,471,411	\$1,471,411
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,632,417	\$1,632,417	\$1,342,416	\$1,342,416
Emergency Rental Assistance #2	US Dept. of Treasury	US Dept. of Treasury	Sept. 30, 2025	\$1,704,581	\$0	\$0	\$0
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$28,433	\$1,902,216	\$1,902,216	\$0

(a) Includes prior year grant award spending in total

(b) Reflects 2024 adopted budget amounts.

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

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

Emergency Rental Assistance #2 This grant allocates US Department of Housing and Urban Development (HUD) funds to assist individuals unable to pay their rent or utilities as a result of the COVID-19 pandemic, as well as aid in housing stability. This grant is expected to be closed out in 2024.

HOME-American Rescue Plan Act (ARPA) This grant allocates US Department of Housing and Urban Development (HUD) funds as part of the March 2021 American Rescue Plan Act to create affordable housing and services to assist individuals experiencing or at risk of experiencing homelessness via the development of non-congregate shelter units, supportive services, tenant-based rental assistance, and the development of affordable housing. All remaining subgrantee expenditures were included in the 2024 budget.

Fund Purpose

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

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

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget (a)	Change From 2024 Adopted Budget	
					\$	%
Revenues						
General Government	\$1,835,992	\$1,793,959	\$2,051,665	\$1,838,348	\$44,389	2.5%
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	\$150,000	\$150,000	\$150,000	\$212,500	\$62,500	41.7%
County Tax Levy (Credit)	\$122,500	\$112,500	\$112,500	\$12,500	(\$100,000)	-88.9%
Total Revenue Sources	\$2,108,492	\$2,056,459	\$2,314,165	\$2,063,348	\$6,889	0.3%
Expenditures						
Personnel Costs	\$100,741	\$111,038	\$111,726	\$116,866	\$5,828	5.2%
Operating Expenses	\$1,985,174	\$1,945,198	\$2,202,216	\$1,931,105	(\$14,093)	-0.7%
Interdept. Charges	\$75	\$223	\$223	\$10,377	\$10,154	4553.4%
Fixed Assets	\$0	\$0	\$0	\$5,000	\$5,000	N/A
Total Expenditures	\$2,085,990	\$2,056,459	\$2,314,165	\$2,063,348	\$6,889	0.3%
Rev. Over (Under) Exp.	\$22,502	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

(a) The 2025 budget includes the Waukesha Workforce Development Center program that in previous years was under the American Job Center in the Department of Administration.

Workforce & Economic Development

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.76	0.76	0.76	0.76	0.00
General Government	\$1,835,992	\$1,793,959	\$2,051,665	\$1,838,348	\$44,389
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	\$150,000	\$150,000	\$150,000	\$150,000	\$0
County Tax Levy (Credit)	\$122,500	\$112,500	\$112,500	\$12,500	(\$100,000)
Total Revenues	\$2,108,492	\$2,056,459	\$2,314,165	\$2,000,848	(\$55,611)
Personnel Costs	\$100,741	\$111,038	\$111,726	\$116,866	\$5,828
Operating Expenses	\$1,985,174	\$1,945,198	\$2,202,216	\$1,873,605	(\$71,593)
Interdept. Charges	\$75	\$223	\$223	\$10,377	\$10,154
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,085,990	\$2,056,459	\$2,314,165	\$2,000,848	(\$55,611)
Rev. Over (Under) Exp.	\$22,502	\$0	\$0	\$0	\$0

Program Highlights

Workforce Innovation Opportunity Act revenue from the State of Wisconsin - Department of Workforce Development (DWD) is budgeted at \$1,838,300, an increase of \$44,400 or 2% to better reflect prior year and anticipated spending levels across all WIOA programs. Annual funding received from the State of Wisconsin – Department of Corrections to provide the Windows to Work follow up program to offenders who were under supervision at participating facilities was reduced nearly \$43,000 to \$50,000 based on prior year spending and program need. Planned economic development activities are reduced by \$100,000 to \$162,500, due to a reduction in the County’s contribution to the Waukesha County Center for Growth and are funded with \$12,500 of tax levy and \$150,000 of General Fund balance.

Personnel costs increase approximately \$5,800 or 5%. Operating expenses decrease \$71,600 due to reductions in core workforce grants of \$116,700, which include \$1,201,140 in related contracted services for approved vendors to provide assistance to adults, youth, dislocated workers, and ex-offenders to access training and support services to gain employment, and a reduction in the County’s contribution to the Waukesha County Center for Growth by \$100,000. This is offset by an increase in contracted services of \$175,000 for one-time grants to assist dislocated workers and streamline eligibility processes to ensure customers have access to careers services and training.

Workforce & Economic Development Expenditures	Funding Source	2024 Budget	2025 Budget
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$1,793,959	\$1,838,348
	County General Fund Balance	\$150,000	\$150,000
Waukesha County Economic Development	County Tax Levy	\$100,000	\$0
	County Tax Levy	\$12,500	\$12,500

GROW Fund Revolving Loan (a)	Funding Source	2024 Budget	2025 Budget
American Rescue Plan Act (ARPA)	US Dept. of Treasury	\$4,500,000	\$0

(a) The GROW Fund included funding from the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds program and was budgeted in the Special Purpose Grant Fund. The 2024 budget expanded the GROW Fund by \$4.5 million, funded with ARPA revenues.

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

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

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

Tourism Initiative: The county ended support to Waukesha Area Convention and Visitors Bureau activity in the 2024 budget.

GROW Fund Revolving Loan: The 2024 budget appropriated \$4.5 million to expand the GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County.

Financial Pillar: Protect taxpayer investments

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

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

Grant Title	Funding Source	Funding Administration	FY 22-23 Actual Award	FY 23-24 Estimated Award	FY 23-24 Actual Award	FY 24-25 Estimated Award
WIOA Administration	US Dept. of Labor	WI Dept. of Workforce Development	\$102,926	\$99,880	\$99,866	\$0*
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$288,668	\$294,000	\$264,173	\$249,497
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$295,860	\$362,000	\$325,868	\$350,000
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$341,837	\$343,063	\$308,757	\$291,603
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$37,786	\$45,381		\$44,000
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$83,750	\$90,250	\$50,000	\$50,000
Worker Advancement Initiative	US Dept. of Treasury	WI Dept. of Workforce Development	\$0	\$0	\$0	\$0
QUEST	US Dept. of Labor	WI Dept. of Workforce Development	\$283,737	\$0	\$0	\$0
Human Centered Design	US Dept. of Labor	US Dept. of Labor	\$0	\$0	\$0	\$500,000
Skills to Build	US Dept. of Labor	Employ Milwaukee	\$0	\$0	\$1,511,737	\$0

* Beginning in PY24-25 the Administration Grant will no longer be a separate allocation and will be included as a portion of the Adult, Dislocated Worker, and Youth grants.

Grant Descriptions:

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

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

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

WIOA Youth Program:

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

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

Windows to Work Program: This grant serves released offenders who were under Department of Corrections supervision at participating facilities. The program provides assistance with obtaining and retaining employment after release.

QUEST: The Quality Jobs, Equity, Strategy, and Training (QUEST) Disaster Recovery Dislocated Worker Grant addresses known deficiencies in the childcare economy related to access, quality, affordability, and wages through the provision of employment and training services and supportive services.

Human Centered Design: This grant provides training and technical assistance to workforce development staff and partner agencies. The grant will support professional development and projects to enhance customer focused processes with human-centered design principles.

Skills To Build: This is a regional grant in collaboration with Employ Milwaukee that provides training, on-the-job training, supportive services, and incumbent worker training to job seekers and businesses in advanced manufacturing to support jobs that will complete work on projects for the Bipartisan Infrastructure Law.

Performance Indicators:

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

WIOA Title I Primary Indicators of Performance (Q4 PY24-25)										
Program	Q2 Unsubsidized Employment		Q4 Unsubsidized Employment		Median Earnings (Qtrly)		Credential Attainment Rate		Measurable Skill Gain	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Adult	38.5%	82%	40%	78%	\$4,150	\$8,924	34%	65%	39%	75%
Dislocated Worker	42%	78%	41%	86%	\$6,050	\$10,609	36%	50%	36%	64%
Youth	43%	85%	43%	81%	\$2,850	\$7,584	32%	63%	33%	45%

Definitions of Primary Indicators of Performance:

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

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

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

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

Waukesha Workforce Development Center

Program Description

The Waukesha American Job Center is a physical hub for workforce development partners that provides a one-stop-shop resource center for businesses and job seekers. While each partner maintains a lease for their space use, the partners collaborate on some shared expenses, including shared reception. An MOU governs the division of these costs based on square footage.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$62,500	\$62,500
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$62,500	\$62,500
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$57,500	\$57,500
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$5,000	\$5,000
Total Expenditures	\$0	\$0	\$0	\$62,500	\$62,500
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

Previously managed under the Department of Administration’s budget, this represents similar funding and service levels to previous years.

American Job Center fund balance of \$62,500 is used to fund \$57,500 in contracted, shared receptionist staff at the one-stop-shop resource center. The remaining \$5,000 for fixed assets includes facility equipment purchases for the space.

Special Purpose Grant Fund– GROW Fund

Fund Purpose

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

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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
ARPA FUNDING	\$3,000,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-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	\$1,500,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,500,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-100.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$4,500,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-100.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$4,500,000	\$4,500,000	\$4,500,000	\$0	(\$4,500,000)	-100.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

Program Highlights

The 2025 budget decreases \$4.5 million related to the one-time 2024 expansion to the GROW Fund of the same amount through a contract with the Waukesha County Center for Growth, a business-led economic development organization. The GROW Fund, a community development revolving loan fund, was established with \$2.5 million from area banks, under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The GROW Fund helps to expand and attract businesses and increase housing stock to meet the projected employment growth in Waukesha County. Representatives from banks in Waukesha County serve on the loan committee and make decisions regarding issuing the loans.

Fund Purpose

The Parkland Management and Land Acquisition Fund provides for the acquisition of parkland and unique natural areas either directly by the County or in partnership with local municipalities, government units, or non-profit conservation organizations as identified in the Waukesha County Park and Open Space Plan and Greenway Plans. Specific acquisitions under this program shall be presented as ordinances for consideration by the County Board. The County Board has also approved the use of this fund's reserves to maintain existing park system infrastructure through the capital plan and Parks operating budget.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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	\$454,181	\$0	\$432,548	\$0	\$0	N/A
Appr. Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$854,181	\$400,000	\$832,548	\$400,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$5,000	\$62,500	\$0	\$62,500	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$337,500	\$0	\$337,500	\$0	0.0%
Total Expenditures	\$5,000	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$849,181	\$0	\$832,548	\$0	\$0	N/A

Program Highlights

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

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

In recent years, the pace of land acquisition has slowed due to the majority of land identified for major parks in the county's Park and Open Plan has already been acquired. Lands identified in the Park and Open Space Plan for greenways, are often acquired through donation or dedication as part of the development project. This budget remains at \$400,000 to provide funding when identified parcels become available at fair market value. All county land purchases also require County Board approval through ordinance.

Major Departmental Strategic Plan Objectives

County-Wide Strategic Pillar: Quality

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

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

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

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
Acres in Parks Plan	4,543	4,543	4,543	4,543
Acres of Parks Plan Acquired	4,020	4,020	4,020	4,020
% of Park Plan Acquired	88.5%	88.5%	88.5%	88.5%
Acres in Greenway Plan	7,689	7,689	7,689	7,689
Acres of Greenway Plan Acquired	3,539	3,539	3,539	3,539
% of Greenway Plan Acquired	46%	46%	46%	46%

Fund Purpose

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

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$11,008	\$11,008	\$0	(\$11,008)	-100.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,800,322	\$2,323,980	\$2,459,150	\$2,469,150	\$145,170	6.2%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$101,304	\$50,500	\$111,000	\$58,700	\$8,200	16.2%
Appr. Fund Balance	\$205	\$0	\$72,712	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,901,831	\$2,385,488	\$2,653,870	\$2,527,850	\$142,362	6.0%
Expenditures						
Personnel Costs	\$916,830	\$946,014	\$943,874	\$1,029,745	\$83,731	8.9%
Operating Expenses	\$769,126	\$836,995	\$819,410	\$913,362	\$76,367	9.1%
Interdept. Charges	\$606,535	\$645,896	\$646,633	\$681,335	\$35,439	5.5%
Fixed Assets (Memo) (c)	\$26,945	\$211,000	\$211,000	\$217,537	\$6,537	3.1%
Total Expenditures	\$2,292,491	\$2,428,905	\$2,409,917	\$2,624,442	\$195,537	8.1%
Operating Income/(Loss)	\$609,340	(\$43,417)	\$243,953	(\$96,592)	(\$53,175)	N/A
Cash Flow From Operations (b)	\$693,100	\$191,803	\$298,464	\$85,728	(\$106,075)	-55.3%

Position Summary (FTE)

Regular Positions	3.90	3.90	3.90	4.90	1.00
Extra Help	12.63	12.63	12.63	11.51	(1.12)
Overtime	0.44	0.44	0.44	0.44	0.00
Total FTEs	16.97	16.97	16.97	16.85	(0.12)

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

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective #1: 80% customer satisfaction rating for golf experience and events (a).

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

(a) Department management will look to seek survey responses from patrons purchasing tee times in 2024.

Objective #2: Beginning with the 2025 golf season; market, plan, and host one new small business outing of 12-32 players each month at both county golf courses for local companies searching for smaller and time-sensitive events.

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

Performance Measure	2023 Actual	2024 Target	2024 Estimate	2025 Target
Naga-Waukee Golf Course	7	5	5	6
Moor Downs Golf Course	6	5	5	6

Naga-Waukee Golf Course

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	12.29	12.28	12.28	12.45	0.17
General Government	\$0	\$8,600	\$8,600	\$0	(\$8,600)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,133,476	\$1,856,605	\$1,924,150	\$1,924,150	\$67,545
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$99,204	\$48,000	\$108,000	\$55,700	\$7,700
Appr. Fund Balance	\$190	\$0	\$70,790	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,232,870	\$1,913,205	\$2,111,540	\$1,979,850	\$66,645
Personnel Costs	\$706,225	\$717,056	\$714,916	\$766,405	\$49,349
Operating Expenses (excl. Depr. Exp)	\$488,678	\$429,220	\$513,210	\$531,971	\$102,751
Depreciation Expense	\$69,511	\$213,589	\$101,322	\$135,894	(\$77,695)
Interdept. Charges	\$485,390	\$523,074	\$523,631	\$554,178	\$31,104
Fixed Assets (Memo) (a)	\$19,230	\$171,500	\$171,500	\$194,537	\$23,037
Total Expenditures	\$1,749,804	\$1,882,939	\$1,853,079	\$1,988,448	\$105,509

Operating Income/(Loss)	\$483,066	\$30,266	\$258,461	(\$8,598)	(\$38,864)
Cash Flow From Operations (b)	\$552,387	\$243,855	\$288,993	\$127,296	(\$116,559)

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

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

Naga-Waukee Golf Course (Continued)

Program Highlights

Overall revenues are increased \$66,600 from the 2024 budget to \$1,979,900, to better reflect prior and current year activity, as well as slight rate adjustments of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. The budget also includes \$38,000 of trade in value for 20 used golf carts. This is partially offset by a decrease of \$8,600 in temporary general government American Rescue Plan Act (ARPA) funds to offset fluctuating fuel costs.

Personnel costs increase by \$49,300 or 6.9%, largely due to an increase in temporary extra help of \$19,000, related to anticipated rate increases in order to maintain market competitiveness. In addition, salary related costs increase \$24,400 or 8.7% to reflect the creation of 0.20 FTE golf clubhouse supervisor (full-time position shared with Moor Downs) as well as the cost to continue of existing full-time staff.

Operating expenses increase by \$102,800 mainly related to an increase of \$38,000 in non-fixed asset land improvements for brush removal, \$16,000 in landscape supplies to better reflect prior year actuals, \$15,000 for additional food for resale based on higher concession activity, \$12,000 in additional credit card finance charges based on customer utilization, and \$10,000 in several supply accounts to better reflect additional consumption related to higher activity levels. Scheduled depreciation decreases nearly \$77,700, to better reflect prior year and anticipated future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by \$31,100 due to a \$12,500 increase in vehicle repair charges to reflect anticipated repair and maintenance costs, as well as a \$9,900 increase in vehicle replacement charges. Additionally, administrative overhead charges increase \$2,700 and department management charges increase \$5,800. This increase is partly offset by a decrease of \$2,300 in anticipated fuel costs to better reflect prior year usage and anticipated pricing.

Scheduled fixed asset purchases of \$194,500, includes \$138,500 for 20 new golf carts at a cost of approximately \$6,900 per cart, \$38,000 as part of a multi-year process for additional cart paths, and \$18,000 for new outdoor patio tables and chairs.

Activity

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
9 Hole Rounds	69,751	67,100	67,500	67,500	400
Golf Car Rentals	32,843	30,500	31,000	31,000	500
9 Hole Play	18,213	16,700	17,200	17,200	500
18 Hole Play	25,769	25,200	25,200	25,200	0

Naga-Waukee Golf Course Revenue				
	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Green Fees	\$1,159,577	\$1,004,850	\$1,050,000	\$1,050,000
Golf Cars	\$474,755	\$421,225	\$425,000	\$425,000
Food	\$294,690	\$233,450	\$250,000	\$250,000
Merchandise	\$112,093	\$111,650	\$111,650	\$111,650
Misc. Revenue	\$191,564	\$142,030	\$274,890	\$143,200
Total Revenue	\$2,232,679	\$1,913,205	\$2,111,540	\$1,979,850

Moor Downs Golf Course

Program Description

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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.68	4.69	4.69	4.40	(0.29)
General Government	\$0	\$2,408	\$2,408	\$0	(\$2,408)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$666,846	\$467,375	\$535,000	\$545,000	\$77,625
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,100	\$2,500	\$3,000	\$3,000	\$500
Appr. Fund Balance	\$15	\$0	\$1,922	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$668,961	\$472,283	\$542,330	\$548,000	\$75,717
Personnel Costs	\$210,605	\$228,958	\$228,958	\$263,340	\$34,382
Operating Expenses (excl. Depr. Exp)	\$196,483	\$172,555	\$178,977	\$199,071	\$26,516
Depreciation Expense	\$14,454	\$21,631	\$25,901	\$46,426	\$24,795
Interdept. Charges	\$121,145	\$122,822	\$123,002	\$127,157	\$4,335
Fixed Assets (Memo) (a)	\$7,715	\$39,500	\$39,500	\$23,000	(\$16,500)
Total Expenditures	\$542,687	\$545,966	\$556,838	\$635,994	\$90,028
Operating Income/(Loss)	\$126,274	(\$73,683)	(\$14,508)	(\$87,994)	(\$14,311)
Cash Flow From Operations (b)	\$140,713	(\$52,052)	\$9,471	(\$41,568)	\$10,484

- (a) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the department's fixed asset request.
- (b) Cash flow from operation figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.

Program Highlights

Overall revenues are increased \$75,700 to about \$548,000, largely related to higher greens fees of \$35,700 to better reflect prior and current year activity and slight rate adjustments of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Revenue increases also include golf car rentals \$28,200 based on prior and current year activity, and concessions and pro shop revenues of \$13,700. This is partially offset by a decrease of \$2,400 in temporary general government American Rescue Plan Act (ARPA) funds to offset fluctuating fuel costs.

Personnel costs increase about \$34,400 or 15% to \$263,300. This increase is largely due to \$55,300 in higher salary costs and \$28,000 in related benefits associated with the creation of a 0.80 FTE 9-hole Clubhouse Supervisor (0.20 FTE budgeted at Naga-Waukee Golf Course) to provide full-time supervision at the golf course. These position costs are partly offset by the reduction of 1.09 FTE extra help or \$40,300.

Operating expenses increase by \$26,500 to nearly \$199,100, largely due to a \$15,000 in additional golf supplies for the replacement of irrigation components on the course, \$6,000 in increased pro shop and concession merchandise based on customer utilization, a \$4,500 increase in credit card processing fees based on customer utilization.

Scheduled Depreciation is increased by \$24,800 based on prior year and future year fixed asset acquisitions.

Interdepartmental charges have increased about \$4,300 largely due to a \$3,000 increase in vehicle replacement charges, \$660 increase in administrative overhead and management services charges, \$400

Ice Arenas Fund

Parks & Land Use

Enterprise Fund

Fund Purpose

Provide high-quality ice-skating facilities at competitive and affordable rates, fulfilling our customers' recreational and entertainment expectations.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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	\$1,315,141	\$1,194,440	\$1,229,355	\$1,286,785	\$92,345	7.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$23,328	\$7,000	\$17,499	\$17,000	\$10,000	142.9%
Appr. Fund Balance	\$5,805	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,344,274	\$1,201,440	\$1,246,854	\$1,303,785	\$102,345	8.5%
Expenditures						
Personnel Costs	\$580,332	\$608,311	\$599,470	\$646,664	\$38,353	6.3%
Operating Expenses (b)	\$599,090	\$613,035	\$642,234	\$653,697	\$40,662	6.6%
Interdept. Charges	\$112,009	\$114,999	\$116,163	\$119,629	\$4,630	4.0%
Fixed Assets (Memo) (c)	\$24,997	\$80,416	\$80,416	\$28,309	(\$52,107)	-64.8%
Interdept. Debt-Prin (d)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,291,431	\$1,336,345	\$1,357,867	\$1,419,990	\$83,645	6.3%
Operating Income/(Loss) (b)	\$52,843	(\$134,905)	(\$111,013)	(\$116,205)	\$18,700	N/A
Cash Flow From Operations (a)	\$184,998	\$13,573	\$35,107	\$37,132	\$23,559	173.6%
Position Summary (FTE)						
Regular Positions	4.16	4.16	4.16	4.16	0.00	
Extra Help	4.16	3.88	3.88	4.09	0.21	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	8.32	8.04	8.04	8.25	0.21	

- (a) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (b) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes higher depreciation expense from all capital investment regardless of the funding source.
- (c) Total expenditures and net operating income/(loss) excludes capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (d) Per county ordinance 177-70 the General Fund principal repayment for Eble Park and Naga-Wauke Ice Arenas' loan amounts have been deferred until use levels and revenue recovery declines which would prompt a discussion to preserve or sell the Naga-Wauke Ice Arena. The potential sale of the property would be used to repay the general fund loan. Any additional equity from a potential sale could be distributed to the ice arena fund balance. The loan from the Golf Fund is waived as the funds loaned were for the construction of an additional golf course, no longer being pursued. Capital project funding will be proposed as necessary using funds from the Waukesha County Parkland Management and Land Acquisition Funds (Tarmann Fund) placing a priority on the maintenance of existing high use facilities versus the expansion of park system land holdings.

Major Departmental Strategic Plan Objectives

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

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

Performance Measure:	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Ice Arena customer service average rating	93%	91%	87%	80%	80%

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

Percentage of in-season contracted ice based upon a 34-week season schedule (September – April). Hours are based on 72 hours of available in-season ice per week. In-Season hours are weekdays from 3 p.m. to 11 p.m. and weekends from 7 a.m. to 11 p.m.

Performance Measure:	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Naga-Waukee: In-Season Hours Utilized	60%	50%	53%	55%	60%
Eble: In-Season Hours Utilized	58%	53%	53%	55%	60%

Percentage of off-season (summer) contracted ice time based upon a 16-week season (less in-season as identified above). Hours are based on 76 hours of available of-season ice per week. Off-Season hours are weekdays from 8 a.m. to 3 p.m. & 5 p.m. to 10 p.m. and weekends from 8 a.m. to 4 p.m.

Performance Measure:	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Naga-Waukee: Off-Season Hours Utilized	30%	40%	41%	40%	45%
Eble: Off-Season Hours Utilized	14%	42%	48%	45%	50%

CURRENT CONTRACT ICE COMPARISON: IN-SEASON	2022	2023	2024	2025	2025 % Increase
Eble	\$275.00	\$284.00	\$285.00	\$285.00	0.00%
Naga-waukee	\$275.00	\$284.00	\$285.00	\$285.00	0.00%

CURRENT CONTRACT ICE COMPARISON: OFF-SEASON	2022	2023	2024	2025	2025 % Increase
Eble	\$240.00	\$242.00	N/A	N/A	0.00%
Naga-waukee	\$240.00	\$242.00	N/A	N/A	0.00%
Waukesha Summer	\$205.00	\$210.00	\$225.00	\$225.00	0.00%

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.16	4.02	4.02	4.03	0.01
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$633,675	\$581,500	\$596,394	\$626,500	\$45,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$19,581	\$5,000	\$15,301	\$15,000	\$10,000
Appr. Fund Balance	\$1,599	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$654,855	\$586,500	\$611,695	\$641,500	\$55,000
Personnel Costs	\$303,742	\$322,484	\$317,567	\$336,372	\$13,888
Operating Expenses (excl. Depr. Exp)	\$246,002	\$250,540	\$256,903	\$270,910	\$20,370
Depreciation Expense (a)	\$87,362	\$94,024	\$91,882	\$95,373	\$1,349
Interdept. Charges	\$51,803	\$57,030	\$57,714	\$59,882	\$2,852
Fixed Assets (Memo) (b)	\$9,997	\$0	\$0	\$6,885	\$6,885
Total Expenditures	\$688,909	\$724,078	\$724,066	\$762,537	\$38,459
Operating Income/(Loss) (a)	(\$34,054)	(\$137,578)	(\$112,371)	(\$121,037)	\$16,541
Cash Flow From Operations (c)	\$51,709	(\$43,554)	(\$20,489)	(\$25,664)	\$17,890

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

Program Highlights

Program revenues increase \$55,000 to \$641,500, largely due to an increase of \$15,000 in contracted ice rentals due to new contract customers, a \$15,000 increase hockey league revenues due to six additional teams added between both seasons throughout the year. In addition, concession sales increase \$8,000 to better reflect prior year activity and current year estimates. Investment income is increased \$10,000 to \$14,000 based on prior year returns and current year estimates. Ice arena fees, including public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase nearly \$13,900 to \$336,400 and fund the cost to continue existing staffing levels, with a slight increase of 0.01 FTE temporary extra help.

Operating expenses, excluding budgeted depreciation, is budgeted to increase about \$20,400 to \$271,000, largely due to an increase of \$10,500 in utility costs based on a combination of rate increases and usage, \$4,500 in small equipment costs partly related to a new floor scrubber, \$2,000 in contracted recreational programming costs, in addition to a \$2,000 increase in merchandise for resale-concession costs, and \$1,500 in facility painting supplies. Depreciation is scheduled to increase by \$1,300 to nearly \$95,400 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase nearly \$2,900 mainly due to an increase in \$600 in vehicle repair and replacement charges, calculated liability and risk management charges of \$500 based on previous claims experience, \$480 in concession operation license fees, and \$800 in increased administrative overhead charges.

Fixed assets increase \$6,900 related to costs associated with bathroom entry door replacements.

Naga-Waukee Ice Arena (continued)

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2025 vs. 2024 Budget Change
Contract Ice Hours (a)	1,877	1,600	1,764	1,844	244
Public Skating Attendance (b)	12,548	13,600	12,130	12,715	(885)
No. of Skate Rentals	4,353	5,000	4,500	4,500	(500)

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

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

Naga-Waukee Ice Arena Revenue					
	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2025 vs. 2024 Budget Change
Public Skating	\$103,622	\$100,000	\$107,039	\$105,000	\$5,000
Learn to Skate Program	\$24,440	\$25,000	\$24,855	\$27,000	\$2,000
WCHL - Hockey League	\$100,219	\$82,500	\$82,500	\$97,500	\$15,000
Contracted Ice	\$351,160	\$330,000	\$330,000	\$345,000	\$15,000
Concession	\$50,110	\$40,000	\$48,000	\$48,000	\$8,000
Investment Income	\$16,597	\$4,000	\$14,000	\$14,000	\$10,000
Merch/Bds/Misc	\$7,109	\$5,000	\$5,301	\$5,000	\$0
Total	\$653,257	\$586,500	\$611,695	\$641,500	\$55,000

Eble Ice Arena

Program Description

Provide quality and affordable ice skating opportunities to the public.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.16	4.02	4.02	4.22	0.20
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$681,466	\$612,940	\$632,961	\$660,285	\$47,345
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,747	\$2,000	\$2,198	\$2,000	\$0
Appr. Fund Balance	\$4,206	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$689,419	\$614,940	\$635,159	\$662,285	\$47,345
Personnel Costs	\$276,590	\$285,827	\$281,903	\$310,292	\$24,465
Operating Expenses (excl. Depr. Exp)	\$215,128	\$214,017	\$239,211	\$229,450	\$15,433
Depreciation Expense (a)	\$50,598	\$54,454	\$54,238	\$57,964	\$3,510
Interdept. Charges	\$60,206	\$57,969	\$58,449	\$59,747	\$1,778
Fixed Assets (Memo) (b)	\$15,000	\$80,416	\$80,416	\$21,424	(\$58,992)
Total Expenditures	\$602,522	\$612,267	\$633,801	\$657,453	\$45,186

Operating Income/(Loss) (a)	\$86,897	\$2,673	\$1,358	\$4,832	\$2,159
Cash Flow From Operations (c.)	\$133,289	\$57,127	\$55,596	\$62,796	\$5,669

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

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

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

Eble Ice Arena (continued)

Program Highlights

Program revenues increase about \$47,300 to \$662,300, mainly due to an increase in contracted ice time of \$30,000 related to increased rates and new clients, as well as a \$15,000 increase in hockey league revenues related to the addition of six new teams (combination with Naga-Waukee Ice). Concession sales are increased \$10,000 based on prior year experience, and are offset by a \$10,000 reduction in public skating revenues based schedule adjustments and activity. Ice arena fees, including public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase approximately \$24,500 to \$310,300, and fund the cost to continue existing staffing levels, with an increase of 0.20 FTE (about 400 hours) temporary extra help, to assist with increasing activity.

Operating expenses are being increased by approximately \$15,400 to \$229,500 due to a \$6,000 increase in utilities based on usage and anticipated rate increases, \$6,000 increase in small equipment due to the purchase of a new floor scrubber, \$5,000 in merchandise for resale-concession costs based on increased activity. The budget also includes an increase of \$2,000 in recreation services and supplies for contracted programming services based on prior year and anticipated activity. Building repair and maintenance costs decrease \$6,400 due to a reduction in scheduled door and fixture replacements in the facility. Budgeted depreciation expenses increase \$3,500 to about \$58,000 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase almost \$1,800 mainly due to a \$900 increase in vehicle repair and maintenance costs, \$600 increase in liability and risk management charges based on claims experience, \$500 in concession operation license fees, and \$800 in increased administrative overhead charges. This is partly offset by a \$1,200 decrease in vehicle replacement charges, better reflecting adjusted costs and timelines associated with Zamboni replacement.

Fixed assets decrease \$59,000 due to the one-time purchases of a \$42,800 for replacement water heaters, \$23,600 for main entryway renovations, and \$14,000 for a reverse osmosis system for water purification in 2024 not repeating in 2025. Fixed assets of \$21,400 in 2025 include a new snow pit pump and sub-floor pump.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2025 vs. 2024 Budget Change
Contract Ice Hours (a)	1,886	1,600	1,718	1,870	270
Public Skating Attendance (b)	12,220	13,595	12,841	11,880	(1,715)
No. of Skate Rentals	5,014	5,000	4,500	4,500	(500)

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

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

Eble Ice Arena Revenue					
	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2025 vs. 2024 Budget Change
Public Skating	\$111,436	\$118,340	\$118,340	\$108,340	(\$10,000)
Learn to Skate Program	\$30,487	\$26,200	\$33,735	\$26,200	\$0
WCHL – Hockey League	\$99,352	\$82,500	\$82,500	\$97,500	\$15,000
Contracted Ice	\$373,120	\$339,900	\$339,900	\$369,900	\$30,000
Concession	\$64,023	\$45,000	\$55,000	\$55,000	\$10,000
Merch/Bds/Misc	\$6,795	\$3,000	\$5,684	\$5,345	\$2,345
Total	\$685,213	\$614,940	\$635,159	\$662,285	\$47,345

Fund Purpose/Program Description

As the designated “responsible unit” for 26 Waukesha County municipalities, the County promotes waste reduction, recycling, composting, and resource recovery through the administration of an “effective recycling program” to comply with the Solid Waste Reduction Recovery, and Recycling Law (Chapter 287 of Wisconsin Statutes). The County oversees recycling processing, state recycling grants, and recyclable collection services at county-owned facilities and several drop-off sites located around the county. The County also delivers a comprehensive public education and outreach program, participates on local landfill siting and monitoring committees, and provides technical assistance to local officials, businesses, and the public on waste management techniques, including waste reduction, composting, recycling, and special waste disposal.

Since 2001, the County has distributed over \$20 million in annual dividend payments to the 26 community partners in the county to help them recover recyclable collection costs. These payments were suspended in 2019 due to the ability of the County to sustain an adequate fund balance for future equipment upgrades at the Joint MRF. The 2023 budget reinstated dividend payments under a new calculation that shifts from projections to actual program revenues.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$971,247	\$971,247	\$972,683	\$972,683	\$1,436	0.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$5,542,105	\$100,000	\$1,376,140	\$1,872,000	\$1,772,000	1772.0%
Appr. Fund Balance (a)	\$644,948	\$2,172,812	\$2,269,590	\$925,023	(\$1,247,789)	-57.4%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$7,158,300	\$3,244,059	\$4,618,413	\$3,769,706	\$525,647	16.2%
Expenditures						
Personnel Costs	\$334,931	\$412,354	\$393,717	\$412,591	\$237	0.1%
Operating Expenses (b)	\$2,787,369	\$2,697,670	\$3,261,588	\$3,222,859	\$525,189	19.5%
Depreciation Expense	\$655,741	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$131,081	\$134,035	\$134,189	\$134,256	\$221	0.2%
Fixed Assets (Memo) (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,909,122	\$3,244,059	\$3,789,494	\$3,769,706	\$525,647	16.2%
Operating Income/(Loss)	\$3,249,178	\$0	\$828,919	\$0	\$0	N/A
Cash Flow From Operations (d)	\$3,259,971	(\$2,172,812)	(\$1,440,671)	(\$925,023)	\$1,247,789	N/A
Position Summary (FTE)						
Regular Positions	4.43	4.43	4.43	4.43	0.00	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	4.43	4.43	4.43	4.43	0.00	

(a) MRF Appropriated fund balance is used for:

	2023 Actual	2024 Budget	2024 Est.	2025 Budget
MRF Equipment Repair/Replacement (1)	\$267,597	\$0	\$0	\$0
Recycling Program Disbursement - Community Dividend (2)	\$308,725	\$230,551	\$230,551	\$0
Support MRF Operations due to Fire Emergency		\$1,942,261	\$1,942,261	\$925,023
Purchase Order/Carryover	\$68,626	\$0	\$96,778	\$0
Total Fund Balance Appropriation	\$644,948	\$2,172,812	\$2,269,590	\$925,023

1. Represents revenues received from the county's recycling processor and from associated third party tonnage designated for facility/equipment repairs and replacements. Starting in 2019, these revenues were budgeted directly in the MRF budget, along with MRF Fund balance as needed, to offset equipment repairs/replacements.
 2. Represents dividends to be issued to eligible, participating municipalities if (1) the MRF Fund Balance is above financial thresholds to maintain liquidity and financial health and (2) the recycling program's audited financial statements show a positive cash flow at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report, of the preceding year in which the dividend payments are to be made.
- (b) The 2024 Estimates includes 2023 budget appropriation carryovers and open encumbrances, which modified the 2024 budget after it was adopted.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases are made from cash generated by operating revenues and are included in the Department's fixed asset request.
- (d) Cash flow from operations figures (excluding fund balance) are based on total operating revenues less expenditures, excluding depreciation expense.

Program Highlights

On May 31, 2023, a structural fire occurred at the Joint MRF facility. The damage to the equipment was considered significant and the building determined to be inoperable. Due to the fire, contractual cost and revenue sharing models were terminated with the Joint MRF's third party processor. As a result, the 2025 budget was developed based upon estimated costs for interim material processing arrangements at several other local recycling facilities. In 2024, the county is moving forward with an RFP to determine the most optimal long-term strategy to process its' tonnage and receive the best return on investment.

General government revenue, which consists of the State Recycling Grant, are budgeted to increase slightly by \$1,400 or less than 1% to \$972,700, based on the availability of state recycling grant funding for participating entities.

Other revenues increase \$1,772,000 to \$1,872,000, due to an increase of \$1,818,000 in recycling revenue. This is reflective of revenue sharing agreements the County has with temporary vendors processing county recycling materials, presuming \$70 per ton (80% revenue share) for nearly 26,000 tons. This is partly offset by a decrease of \$50,000 in community compost reimbursements due to the County transitioning coordination of this program to the municipalities. Investment income of \$50,000 is unchanged from the 2024 budget.

Appropriated Recycling Fund balance includes \$925,000 of MRF fund balance to support ongoing recycling operations. No fund balance is budgeted to issue dividend payments to municipal recycling program partners in the 2025 budget. As part of the revised intergovernmental agreement in 2022, the County reinstated dividend payments to its municipal recycling program partners beginning in 2023. The agreement calls for issuing dividends when there is positive prior year activity, with the MRF Fund's working capital being above financial thresholds to maintain liquidity and financial health, and the recycling program's audited financial statements showing a positive year-over-year increase in working capital at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report. Despite a positive cash flow in the 2023 program year, this revenue was not the result of favorable operations, rather insurance payments for equipment losses suffered during the May 2023 Joint MRF fire. These funds will continue to be used to support ongoing recycling operations as necessary, until a longer-term strategy for materials processing is identified.

Personnel costs increase slightly by \$200, due to the cost to continue existing staff levels and benefits changes.

Operating expenses increase \$521,200 to nearly \$3,222,900. Processing costs increase \$1,090,000 as a result of current average processing rates (averaging \$112/ton) provided by third party processors, alternate processors distinguishing material sales revenues from processing costs, and subsequent increases in billing rates related to CPI, to absorb Waukesha County tonnage. This increase is partly offset by dividend payments to communities decreasing \$230,500 to \$0, based on the funds operating performance, mentioned previously. Material transportation charges decrease \$318,200 to \$200,000. The decrease is due to the anticipated selection of a new materials processor. Per the county's intergovernmental agreements with member municipalities, the county is responsible for additional hauling costs for materials to alternate facilities when principal facilities are offline (i.e., Joint MRF fire). A new long-term materials processor would reduce this current county expense.

Interdepartmental charges are increased slightly by about \$200 to \$134,300.

Activity Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Tons Processed at County Compost Facility	3,179	4,000	100	100
Tons of Office Paper and Containers Recycled – County	605	250	500	500
Number of Participants in Education Presentation/Events	1860	4000	2500	2500

**Due to Joint MRF Fire and material processed at several other facilities, this number is derived using a calculation and is considerate of historical averages.*

Waukesha County Recycling Program Partners

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

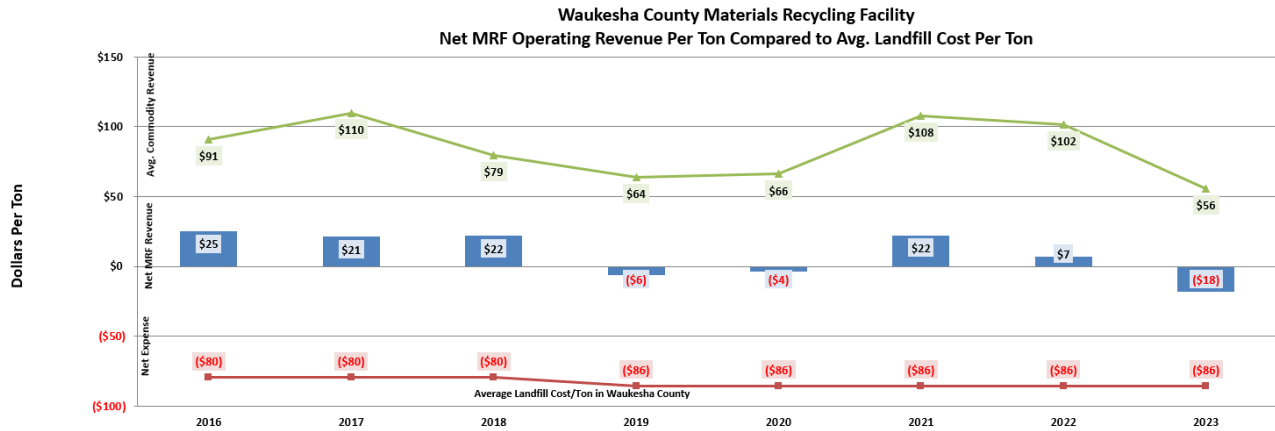
Performance Measures

Quality Pillar: High standards of service excellence

Objective: Enhance residential education and outreach and provide municipal partners with technical support through individual engagement by December 31, 2025.

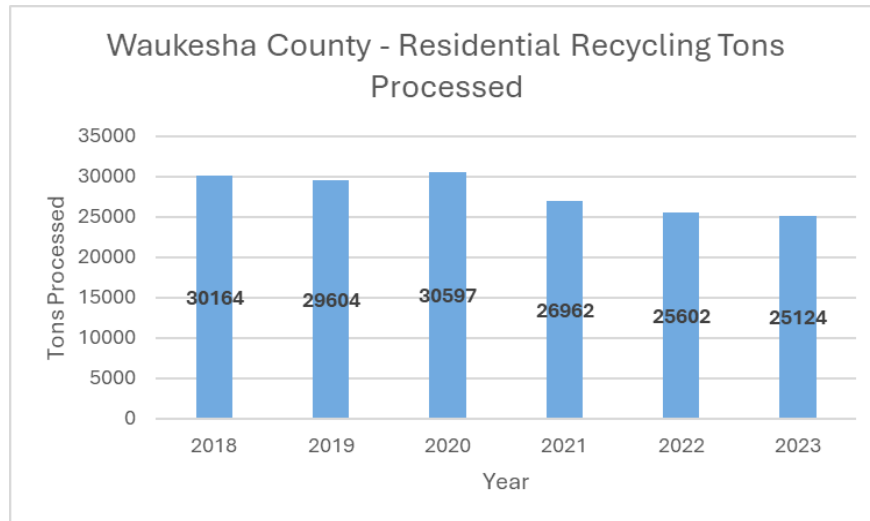
2024 Benchmark	2025	2026
33%	66%	100%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (\$7 in 2022) The net operating costs/revenues include processing costs and residue disposal costs in addition to revenues associated with the sale of recyclables, also known as the Average Commodity Revenue (ACR). Recyclable commodity markets averaged \$102 in 2022, however increased processing costs and residue disposal resulted in a lower net revenue. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2022 landfill disposal charge held to an average of \$86/ton. The six year net average operating gain is \$10.38 per ton and when added to average landfill costs there is a \$93.88 per ton advantage to recycling. A 2023 composition analysis of recycled material delivered to the Joint MRF had not yet been completed before the facility fire; therefore, current composition data is unknown.



*2023 data is limited to January-May. Following Joint MRF Fire material was redirected to several alternative processors.

Tonnage for 2018 thru 2019 includes two communities that joined the County recycling program (Village of Vernon and the City of Muskego). 2020 saw an increase in tonnage due to shifting work patterns and an increase of cardboard due to online shopping. 2021's tonnage decreased due to the continued lighter weight of recyclable materials and one community leaving the County's program (City of Muskego). 2022's tonnage decrease continued due to the lighter weight of recyclable materials, as well as reductions in consumer spending, reducing demand for recycled materials. This trend continues through 2023, too.



Public Works

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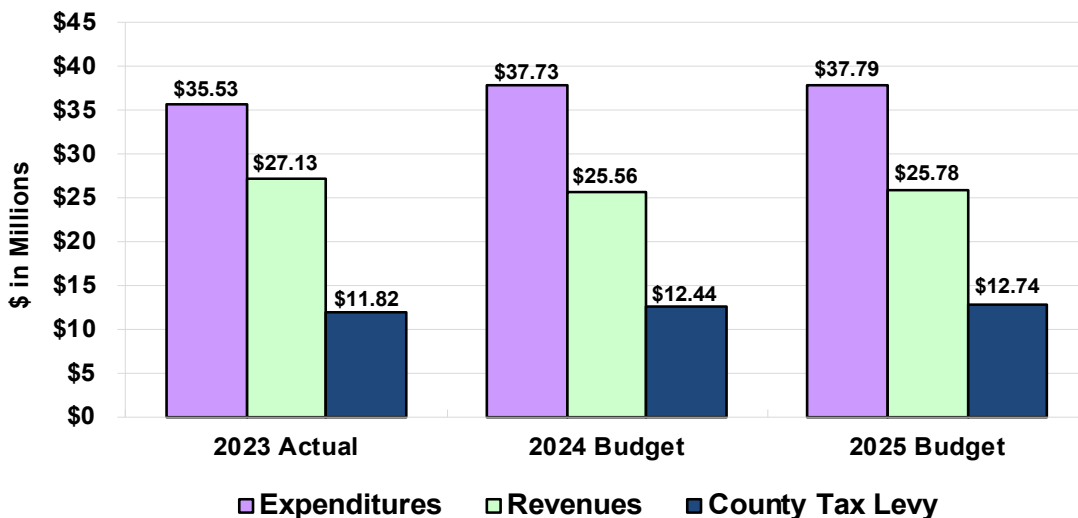
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PUBLIC WORKS

Functional Area Budget Highlights

The Public Works Functional Area includes all Public Works Department funds outlined below. The **Public Works** Department includes **General Fund** appropriations to provide architectural services, energy and utility costs, construction management and facilities maintenance, and housekeeping services. The **Transportation Fund** includes all maintenance and repair services for the County Trunk Highway System and provides appropriations for maintenance and repair of State Trunk Highways within the county, under contract with the state Department of Transportation (DOT), and engineering, permit processing, and traffic control for roadways. Also in the fund are contracted **transit service** activities including commuter bus service to/from Milwaukee, plus limited intra-county bus service and contracted program administration. A **Central Fleet Maintenance Internal Service Fund** provides for maintenance and repairs of county-owned motorized equipment, and assists equipment users in making vehicle maintenance, repair, and replacement decisions. The **Vehicle/Equipment Replacement Internal Service Fund** finances necessary and justified replacements of vehicles and major pieces of equipment. The **Airport Operations Enterprise Fund** of the Department of Public Works, through a Fixed Based Operator contract, maintains and operates a reliever airport serving general aviation and business travel needs.

Not included in this functional area are public works-related capital projects, (See the Capital Projects Section) and major IT equipment replacements (from the End-User Technology Internal Service Fund, in the General Administration Functional Area Section).



The 2025 expenditure budget for this functional area totals \$37,790,800, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$57,300 or 0.2% from the 2024 Adopted Budget. Budgeted revenues (including \$883,300 of fund balance appropriations) total \$25,779,500, an increase of \$220,900 or 0.9% from the previous year's budget. The tax levy necessary to fund this functional area totals \$12,740,600, an increase of \$303,000 or 2.4% from the 2024 Adopted Budget.

**** PUBLIC WORKS ****
Functional Area Summary by Agency

	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change from 2024 Adopted Budget	
					\$	%
* TOTAL PUBLIC WORKS *						
Revenues (a)	\$27,131,780	\$25,558,598	\$25,556,688	\$25,779,546	\$220,948	0.9%
County Tax Levy (b)(c)	\$11,815,363	\$12,437,628	\$12,437,628	\$12,740,628	\$303,000	2.4%
Expenditure (d)	\$35,531,595	\$37,733,516	\$36,842,640	\$37,790,818	\$57,302	0.2%
Rev. Over (Under) Exp.	\$1,912,846	\$0	\$250,354	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,502,702	\$262,710	\$901,322	\$729,356	\$466,646	177.6%

BREAKDOWN BY AGENCY

PUBLIC WORKS						
Revenues (a)	\$27,131,780	\$25,558,598	\$25,556,688	\$25,779,546	\$220,948	0.9%
County Tax Levy (b)(c)	\$11,815,363	\$12,437,628	\$12,437,628	\$12,740,628	\$303,000	2.4%
Expenditure (d)	\$35,531,595	\$37,733,516	\$36,842,640	\$37,790,818	\$57,302	0.2%
Rev. Over (Under) Exp.	\$1,912,846	\$0	\$250,354	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,502,702	\$262,710	\$901,322	\$729,356	\$466,646	177.6%

(a) Appropriated fund balance is included in revenues as follows:

Fund	Description of Use	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Offset costs until future of facilities is determined	\$160,000	\$160,000	\$160,000	\$301,000
General	Fuel price increase relief	\$0	\$0	\$0	\$1,600
General	Purchase order & carryovers from prior year	\$413,466	\$0	\$286,080	\$0
	Subtotal General Fund Balance Appropriation	\$673,466	\$260,000	\$546,080	\$402,600
Transportation	One time purchase of highway maintenance equipment*	\$0	\$0	\$0	\$60,000
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Fuel price increase relief	\$0	\$0	\$0	\$100,000
Transportation	Carryovers, encumbrances, and ordinances	\$267,009	\$0	\$51,549	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$317,009	\$50,000	\$101,549	\$210,000
Central Fleet	Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Central Fleet	Purchase order & carryovers from prior year	\$0	\$0	\$0	\$0
	Subtotal Central Fleet Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083
Airport	Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Airport	Carryovers, encumbrances, and ordinances	\$511	\$0	\$3,453	\$0
Airport	Snow removal cost	\$50,000	\$0	\$0	\$0
Airport	In-House snow removal costs	\$226,000	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$446,093	\$169,582	\$173,035	\$169,582
	TOTAL FUND BALANCE APPROPRIATION	\$1,537,651	\$580,665	\$921,747	\$883,265

*Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance (PbM) Program.

**General Fund Balance is appropriated for the Transportation Fund Budget.

(b) Tax levy amount is not determined by expenditures less revenues due to proprietary fund accounting.

(c) Beginning in 2020, tax levy support for the Airport Fund is eliminated.

(d) Total expenditures and net operating income exclude capitalized fixed asset purchases to conform with financial accounting standards. Fixed asset purchases will be made out of operating revenues, and are included in the department's fixed asset request. Vehicle Replacement Fund expenditures exclude capitalized fixed asset purchases of \$5,422,800 in the 2025 Budget, \$4,890,700 in the 2024 Budget, \$4,890,700 in the 2024 Estimate, and \$3,933,365 in 2023. Airport expenditures exclude \$50,000 in the 2024 Budget and \$219,510 in 2023.

PUBLIC WORKS

Functional Area Budget Highlights

Significant program and funding changes to the 2025 Budget include the following:

- State **General Transportation Aids (GTA)** budgeted in the Transportation Fund are budgeted to decrease by \$134,600 to \$4.99 million.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$95,500 in 2025. Salt rates increase by \$3.11 or 4.0%, from \$77.75 to \$80.86 per ton based on the state's salt contract for the 2024-25 winter season. This includes a \$116,000 decrease in the cost of salt used for county highways, based on an estimated 12,700 tons, which is a decrease of 2,000 tons to bring budget in line with the average usage over the previous few years. Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads increases \$1,900, assuming 600 tons (same as 2024 budgeted level). Salt sold to municipalities for use on their local roads increases \$18,700 and assumes 6,000 tons (same as 2024 budgeted level). Revenues from salt sales to municipalities include a \$14 per ton handling fee, which is the same as the 2024 budget.
- **State Highway Maintenance operations revenue reimbursements** for work on state roads, as directed by the Wisconsin Department of Transportation, are budgeted to decrease by \$230,400 to \$6.71 million. This is largely due to the removal of an internal cross-charge of \$442,200, which would double count revenues and expenditures in the State and County Highway Operation program budgets. Offsetting this decrease includes \$173,500 of anticipated higher state Routine Maintenance Agreement (RMA) reimbursements for labor and \$38,300 higher reimbursement for equipment usage.
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$185,000 which is the cost-to-continue of 28.00 regular FTE positions. Another 1.32 FTE of temporary seasonal help and 2.31 FTE of overtime is budgeted in 2025, unchanged from the 2024 budget.
- **County Highway Maintenance program** personnel expenses increase by \$75,000. This is due to the cost-to-continue of 31.90 regular FTE positions. Another 1.73 FTE of temporary seasonal help and 1.04 FTE of overtime is budgeted in 2025, unchanged from the 2024 budget.
- **The 2025 Transit Services** program expenses are budgeted to decrease by \$6,000, primarily due to reductions in service for commuter routes due to decreased ridership. Total transit costs are estimated at about \$3.58 million, but the total budget for Waukesha County is only about \$981,100 because the contracted transit administrator, Waukesha Metro, applies for offsetting federal/state revenues and collects farebox revenues directly, billing the county for the net expenditures. The temporary use of federal pandemic response funding (e.g., CARES Act) helps offset increasing route expenses and declining farebox revenues to help prevent offset county tax levy need for this program, which decreases by \$10,000 from the 2024 budget to \$842,700.
- **The 2025 Transit Budget** extends the Paratransit route grandfathered service provision for an additional year through December 31, 2025, to allow the last remaining riders transition to alternative providers.
- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.23/gallon, or 7%, to \$3.27/gallon from the 2024 budget. Due to significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding had been used to help smooth the impact of the price changes. For 2025, this is replaced with General Fund balance due to ARPA limitations beginning at the end of 2024. The budget assumes that internal governmental fund departments will cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.77/gallon (\$2.98/gallon with markup), with \$182,100 of General Fund balance covering the remainder up to the total estimated fuel price of \$3.27/gallon (\$3.48/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting \$322,000 for fuel costs, a \$70,900 decrease from 2024, which is partially offset by General Fund balance of \$100,000.
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$116,000 or 4.1% due to an increase in internal maintenance rates and cost of parts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$129,000 or 3.7%, from \$3.49 million to about \$3.62 million, which is due to increases in new vehicle/equipment prices.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2025 by \$308,700 from the 2024 budgeted level of \$2,547,700 to \$2,856,400. The budget for electricity increases by \$186,700 or 11.7% and water/sewer increases by \$128,500 or 25.1% due to recent City of Waukesha water rate increases as part of a phase-in of higher costs related to obtaining Lake Michigan water. These are slightly offset by a decrease in natural gas of \$6,500. The average effective rates for all three utilities, electric, water, and natural gas, have all seen increases in recent years and are budgeted to see continued increases in 2025. Total consumption for all three utilities is lower in the 2025 budget than in previous years due to bringing it in line with prior year actuals.

PUBLIC WORKS

Functional Area Budget Highlights

- The **Building Improvement Plan (BIP)** totals \$939,300 in the 2025 budget. The base BIP budget is reduced by \$100,000 in 2025 to \$850,000. In addition to the base BIP, the plan includes \$89,300 for improvements at the Mental Health Center (MHC), which is offset by interdepartmental charges from Health and Human Services to recover a portion of these costs through daily rate increases. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2024 budget.
- Overall expenditures in the **Housekeeping Services** program decrease about \$129,400 or 11.4% in the 2025 budget. Personnel costs decrease \$151,100 due to the unfunding of 2.00 FTE Building Service Workers and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of the remaining 2.10 FTE. Operating expenses include contracted housekeeping services, which are budgeted to decrease by \$21,400, which is a 2.8% increase from the 2024 budget due to a slight increase in the current housekeeping contract that began in 2024.
- The 2025 **Airport** budget continues to fund in-house snow removal, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. Cost increase related to this are predominantly for cost-to-continue as well as equipment and maintenance costs.
- Revenues in the **Airport Operations Fund** budget increase \$44,300 and include revenues from increases built into land leases and rental contracts.

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

PUBLIC WORKS

Agency	Fund	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Budget	24-25 Change
PUBLIC WORKS	General	39.90	38.90	38.90	36.90	(2.00)
PUBLIC WORKS	Transportation	74.10	73.10	73.10	73.10	0.00
PUBLIC WORKS	Central Fleet Maintenance	14.00	14.00	14.00	14.00	0.00
PUBLIC WORKS	Vehicle Replacement Fund	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS	Airport Operations	5.00	5.00	5.00	5.00	0.00
TOTAL REGULAR POSITIONS		133.00	131.00	131.00	129.00	(2.00)
TOTAL EXTRA HELP		6.51	6.51	6.51	6.69	0.18
TOTAL OVERTIME		4.08	4.13	4.13	4.08	(0.05)
TOTAL BUDGETED POSITIONS		143.59	141.64	141.64	139.77	(1.87)

2025 BUDGET ACTIONS

Public Works - General

Unfund: 2.00 FTE Building Service Worker
Reduce: 0.05 FTE Overtime

Public Works - Central Fleet Maintenance

Increase: 0.18 FTE Extra Help

Public Works - Airport Operations

Reclassify: 1.00 FTE Programs & Projects Analyst to Airport Supervisor

2024 CURRENT YEAR ACTIONS

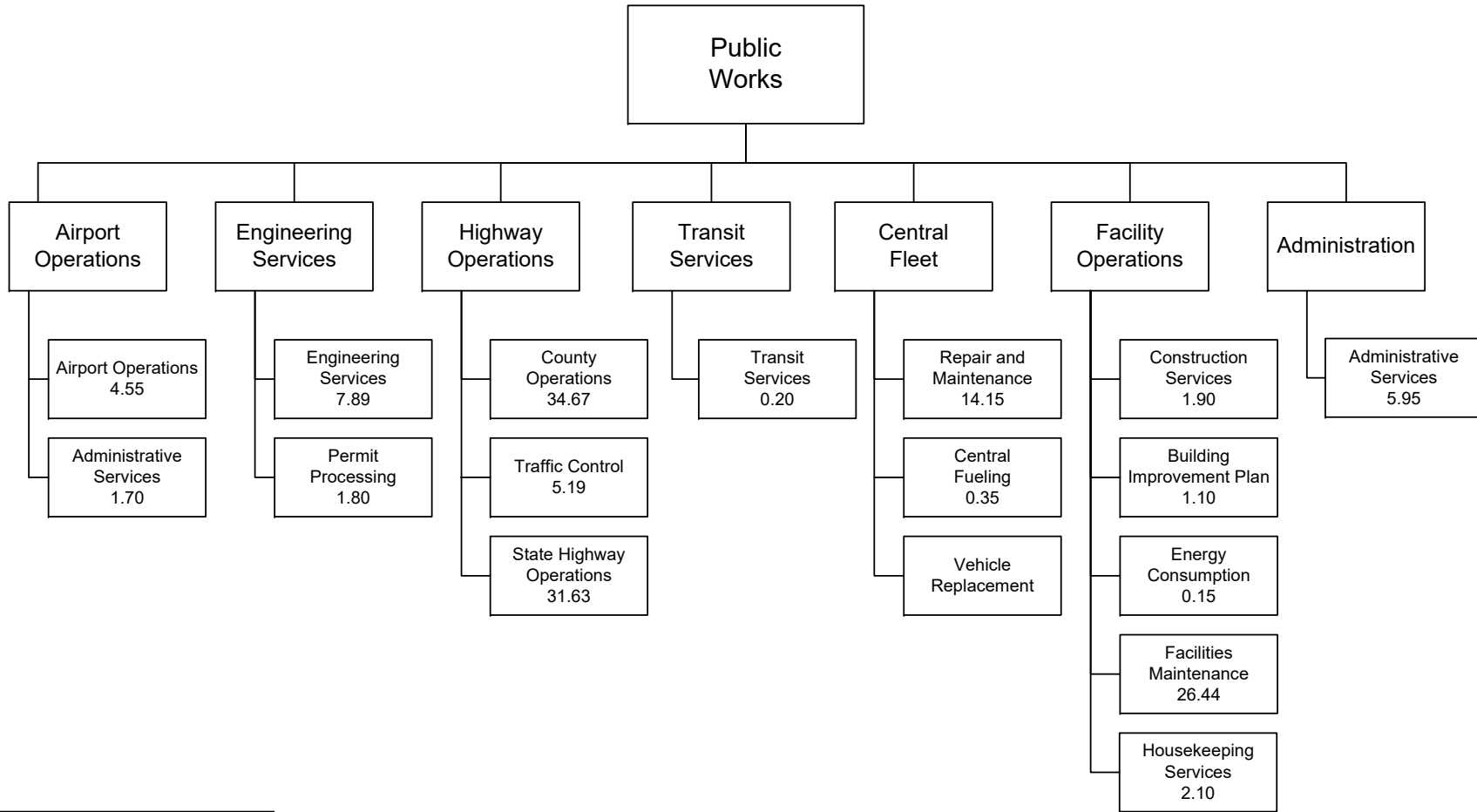
None

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Public Works

PUBLIC WORKS

FUNCTION / PROGRAM CHART



139.77 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.

All Funds

Public Works

Statement of Purpose/Summary

Statement of Purpose

Provide the foundations of success for the citizens and businesses of Waukesha County by constructing and maintaining quality transportation and building infrastructure.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget \$	%
Public Works-General Fund						
Revenues (b)(d)	\$1,280,813	\$688,647	\$971,989	\$927,741	\$239,094	34.7%
County Tax Levy	\$8,330,654	\$8,878,289	\$8,878,289	\$8,978,289	\$100,000	1.1%
Expenditures (b)	\$9,302,471	\$9,566,936	\$9,768,402	\$9,906,030	\$339,094	3.5%
Rev. Over (Under) Exp.	\$308,996	\$0	\$81,876	\$0	\$0	N/A
Transportation Fund						
Revenues (b)(d)	\$14,805,574	\$14,582,641	\$14,388,543	\$14,298,547	(\$284,094)	-1.9%
County Tax Levy	\$3,484,709	\$3,559,339	\$3,559,339	\$3,762,339	\$203,000	5.7%
Expenditures (b)	\$16,686,433	\$18,141,980	\$17,779,404	\$18,060,886	(\$81,094)	-0.4%
Rev. Over (Under) Exp.	\$1,603,850	\$0	\$168,478	\$0	\$0	N/A
Central Fleet						
Revenues (d)	\$4,357,016	\$4,664,549	\$4,364,931	\$4,690,209	\$25,660	0.6%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,203,362	\$4,588,286	\$4,286,105	\$4,627,140	\$38,854	0.8%
Operating Inc./Loss (c)	\$153,654	\$76,263	\$78,826	\$63,069	(\$13,194)	-17.3%
Vehicle Replacement						
Revenues	\$4,437,721	\$4,089,885	\$4,282,221	\$4,285,882	\$195,997	4.8%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,290,076	\$3,903,438	\$3,572,487	\$3,619,595	(\$283,843)	-7.3%
Operating Inc./Loss (c)	\$1,147,645	\$186,447	\$709,734	\$666,287	\$479,840	257.4%
Airport						
Revenues (b)(d)	\$1,796,674	\$1,532,876	\$1,549,004	\$1,577,167	\$44,291	2.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$1,595,271	\$1,532,876	\$1,436,242	\$1,577,167	\$44,291	2.9%
Operating Inc./Loss (c)	\$201,403	\$0	\$112,762	\$0	\$0	N/A
American Rescue Plan Act						
Revenues (b)(d)	\$453,982	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$453,982	\$0	\$0	\$0	\$0	N/A
Operating Inc./Loss (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)(d)	\$27,131,780	\$25,558,598	\$25,556,688	\$25,779,546	\$220,948	0.9%
County Tax Levy (a)	\$11,815,363	\$12,437,628	\$12,437,628	\$12,740,628	\$303,000	2.4%
Expenditures (b)	\$35,531,595	\$37,733,516	\$36,842,640	\$37,790,818	\$57,302	0.2%
Rev. Over (Under) Exp.	\$1,912,846	\$0	\$250,354	\$0	\$0	N/A
Operating Inc./Loss (c)	\$1,502,702	\$262,710	\$901,322	\$729,356	\$466,646	177.6%
Position Summary (FTE)						
Regular Positions	133.00	131.00	131.00	129.00	(2.00)	
Extra Help	6.51	6.51	6.51	6.69	0.18	
Overtime	4.08	4.13	4.13	4.08	(0.05)	
Total	143.59	141.64	141.64	139.77	(1.87)	

- (a) Tax levy amount is not determined by expenditures less revenues.
- (b) The 2024 Estimate includes 2023 budget appropriation carryovers and open encumbrances, which modified the 2024 budget after it was adopted.
- (c) Total expenditures and net operating income excludes capitalized fixed asset purchases and debt service principal repayment of Proprietary Funds to conform to financial accounting standards. Fixed Asset purchases will be made out of operating revenues and are included in the department's fixed asset request.
- (d) Fund Balance is appropriated as shown on the following page:

All Funds

Public Works

Statement of
Purpose/Summary

Fund Balance Use

Fund	Description of Use	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
General	Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
General	Offset costs until future of facilities is determined	\$160,000	\$160,000	\$160,000	\$301,000
General	Fuel price increase relief	\$0	\$0	\$0	\$1,600
General	Carryovers, encumbrances, and ordinances	\$413,466	\$0	\$286,080	\$0
	Subtotal General Fund Balance Appropriation	\$673,466	\$260,000	\$546,080	\$402,600
Transportation	One time purchase of highway maintenance equipment*	\$0	\$0	\$0	\$60,000
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Fuel price increase relief	\$0	\$0	\$0	\$100,000
Transportation	Carryovers, encumbrances, and ordinances	\$267,009	\$0	\$51,549	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$317,009	\$50,000	\$101,549	\$210,000
Central Fleet	Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Central Fleet	Carryovers, encumbrances, and ordinances	\$0	\$0	\$0	\$0
	Subtotal Central Fleet Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083
Airport	Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Airport	Carryovers and encumbrances	\$511	\$0	\$3,453	\$0
Airport	Contracted Snow Removal Costs	\$50,000	\$0	\$0	\$0
Airport	In-House snow removal costs	\$226,000	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$446,093	\$169,582	\$173,035	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,537,651	\$580,665	\$921,747	\$883,265

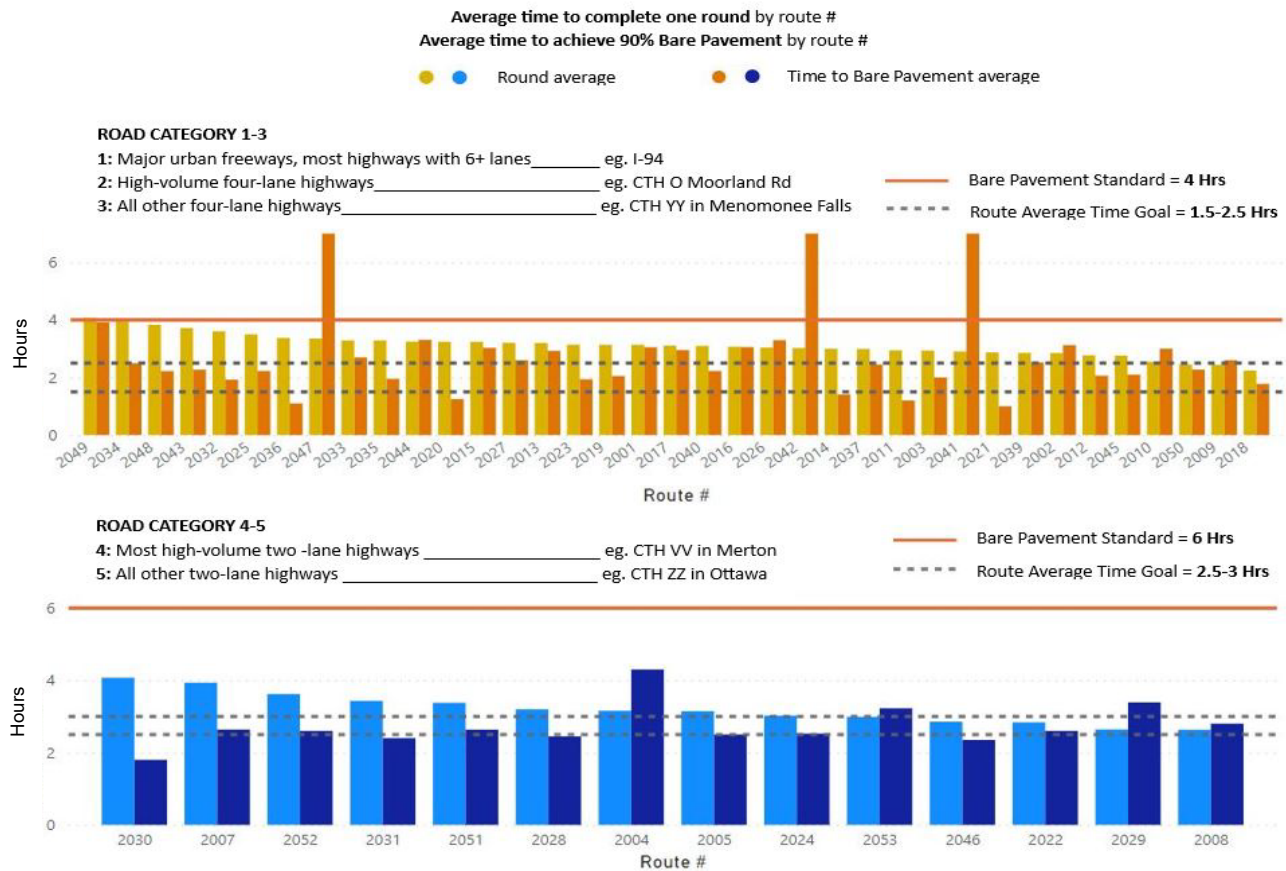
* Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance program (PbM).

** General Fund Balance is appropriated for the Transportation Fund budget.

Major Departmental Strategic Plan Objectives

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

Objective 1: Highway Snow and Ice Removal. During a winter snow event, track round times by road category. A round is one trip around a plow route. After a winter snow event, achieve 90% bare pavement on County Trunk Highway System as defined by the Wisconsin Department of Transportation Highway Maintenance Manual.



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

Objective 2: Perception of Waukesha County as an Employer. Achieve a rating of 80% or higher on the annual County Wide Strategic Planning Survey for statement “I would recommend Waukesha County as an employer.”

2020 Actual	2021 Actual	2022 Actual	2023 Actual	Target
74%	79%	89%	85%	80%

Quality Pillar: High standards of service excellence

Objective 3: Improve Coordination with Other Governments. Collaborate communication efforts with other governmental jurisdictions for cross sharing of resources.

Customer Service Pillar: High customer satisfaction

Objective 4: Improved Traffic Operations. Improve efficiencies and customer service in traffic operations through improved processes; staffing structure; training; equipment levels; and internal communication between engineering, highway operations, and the public.

New Dashboard Creation In Progress*



*Due to software changes, the previous chart is currently being updated in the new system. Expect the reintroduction of this chart in future budget years.

Objective 5: Improve Customer Service. To establish consistent customer service across Waukesha County departments, achieve a 4.6 out of 5.0 mean rating annually for customer service satisfaction with respect to accessibility, accuracy, attitude, operations, timeliness, and communication.

2023 Actual	2024 Estimate	2025 Target
4.71	4.70	4.65

Finance Pillar: Protect Taxpayer Investment

Objective 6:

UW Milwaukee has announced it will be closing its campus in Waukesha County. The University has indicated it plans to vacate the property June 1, 2025. This budget authorizes DPW, PLU and Corporation Counsel to negotiate the discontinuation of the lease with the UW Board of Regents and work with the City of Waukesha to market and solicit offers for the purchase of the UW Waukesha Campus property.

The county will also solicit proposals for the sale of the Northview property and the sale of excess right-of way along Janesville Road.

The Non-Departmental budget includes \$100,000 of General Fund balance for marketing, soliciting offers and costs associated with the negotiation and closing of the sale of all three properties. All sale of county property is subject to county board approval. This funding is also budgeted to cover potential one-time or short-term costs as operations transition to new locations before longer-term arrangements are settled in future budgets.

Fund Purpose

Through planning, design, construction and maintenance, preserve and extend the useful life of the county's facilities. Provide a safe and efficient work environment within the county facilities. Provide managerial, fiscal, technical, and clerical support to the capital planning and implementation process in conjunction with an overall approach to addressing county infrastructure issues.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual (a)	Adopted Budget	Estimate (a)(b)	Budget	Adopted Budget \$	%
Revenues						
General Government	\$168,646	\$12,752	\$12,752	\$11,000	(\$1,752)	-13.7%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$32,282	\$30,210	\$31,882	\$32,000	\$1,790	5.9%
Interdepartmental	\$405,513	\$385,585	\$381,255	\$482,041	\$96,456	25.0%
Other Revenue	\$906	\$100	\$20	\$100	\$0	0.0%
Appr. Fund Balance (a)(b)	\$673,466	\$260,000	\$546,080	\$402,600	\$142,600	54.8%
County Tax Levy (Credit)	\$8,330,654	\$8,878,289	\$8,878,289	\$8,978,289	\$100,000	1.1%
Total Revenue Sources	\$9,611,467	\$9,566,936	\$9,850,278	\$9,906,030	\$339,094	3.5%
Expenditures						
Personnel Costs	\$3,699,964	\$3,858,561	\$3,927,786	\$3,891,666	\$33,105	0.9%
Operating Expenses (a)(b)	\$4,757,211	\$4,781,543	\$4,917,340	\$5,257,544	\$476,001	10.0%
Interdept. Charges	\$461,214	\$476,832	\$474,076	\$514,820	\$37,988	8.0%
Fixed Assets (a)(b)	\$384,082	\$450,000	\$449,200	\$242,000	(\$208,000)	-46.2%
Total Expenditures	\$9,302,471	\$9,566,936	\$9,768,402	\$9,906,030	\$339,094	3.5%
Rev. Over (Under) Exp.	\$308,996	\$0	\$81,876	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	39.90	38.90	38.90	36.90	(2.00)
Extra Help	0.40	0.40	0.40	0.40	0.00
Overtime	0.39	0.39	0.39	0.34	(0.05)
Total FTEs	40.69	39.69	39.69	37.64	(2.05)

(a) The 2024 estimate includes 2023 carryovers of \$286,080 mostly related to Building Improvement Plan projects, which includes open encumbrances that modified the budget after it was adopted.

(b) General Fund Balance is appropriated for:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
Offset costs until future of facilities is determined	\$160,000	\$160,000	\$160,000	\$301,000
Fuel price increase relief	\$0	\$0	\$0	\$1,600
Purchase order & carryovers from prior year	\$413,466	\$0	\$286,080	\$0
Total Fund Balance Appropriation	\$673,466	\$260,000	\$546,080	\$402,600

Construction Services

Program Description

This division is responsible for coordinating all building-related capital projects in the five-year capital plan and major maintenance projects in the Building Improvement Plan. Coordination consists of following county project control methodology to present, implement, design, construct and administer all new and renovated or remodeled capital projects. Measurements of successful projects are realized in both fiscal management and timely completion of each project. In addition, this division is responsible for management of properties the county acquires through land acquisitions, tax foreclosures, etc. Management can include securing properties, demolition of sites, or sale of sites as well as preparation and execution of leased space within county office buildings.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.90	1.90	1.90	1.90	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$4,085	\$0	\$0
County Tax Levy (Credit)	\$248,529	\$261,212	\$261,212	\$272,706	\$11,494
Total Revenues	\$248,529	\$261,212	\$265,297	\$272,706	\$11,494
Personnel Costs	\$240,600	\$240,387	\$241,025	\$251,881	\$11,494
Operating Expenses	\$16,165	\$20,000	\$22,000	\$20,000	\$0
Interdept. Charges	\$825	\$825	\$825	\$825	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$257,590	\$261,212	\$263,850	\$272,706	\$11,494

Rev. Over (Under) Exp.	(\$9,061)	\$0	\$1,447	\$0	\$0
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Program Highlights

Net personnel costs are increasing by about \$11,500 primarily related to costs to continue for the regular staff of 1.90 FTE. Staff support is used to provide support to the capital projects and to provide building project services to the other county departments. Operating expenses of \$20,000 are budgeted for consulting services for building system analysis.

Current and Planned Construction Services Capital Projects

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 2024	Est. Operating Impact
201503	Demolish Former HHS Building	2024	\$3,620,000	100%	Decrease
201705	Courthouse Project Step 2 - Renovate 1959 Courthouse	2026	\$113,800,000	20%	TBD (a)
202209	Communications Center Roof Replacement	2025	\$253,000	0%	Decrease
202210	Highway/Fleet Roof Replacement	2027	\$1,699,000	0%	Decrease
202211	Law Enforcement Center Window Replacement	2027	\$1,095,000	0%	Decrease
202217	Mental Health Center Remodel	2024	\$1,158,000	95%	Decrease (b)
202309	Juvenile Center Roof Replacement	2028	\$658,000	0%	Decrease
202310	Communications Center UPS Upgrade	2025	\$220,000	0%	\$0
202313	Mental Health Center Roof Replacement	2028	\$565,000	0%	Decrease
202314	County Jail Roof Replacement	2028	\$698,000	0%	Decrease
202534	Airport Maintenance Building	2027	\$92,000	0%	\$0
202528	LEC Generator Replacement	2030	\$263,000	0%	Decrease
202510	Salt Dome Replacement	2025	\$1,540,000	0%	Decrease
202530	Sussex Roof Upgrade	2028	\$204,400	0%	Decrease
202532	Admin Building Study	2026	\$150,000	0%	TBD
202536	Jail Expansion Study	2025	\$250,000	0%	TBD

- a) Step 2 of the courthouse project (renovate 1959 courthouse) is expected to lower utility costs through the installation of energy efficient building systems. Contracted housekeeping services costs will likely be offset by savings as the Facilities Maintenance Division continues to transition from in-house cleaning staff to contracted cleaning staff. Regarding staffing, consolidating office space and moving operations within departments closer together is expected to result in greater operational efficiencies.
- b) Mental Health Center Remodel includes \$1,158,000 of American Rescue Plan Act funding.

Building Improvement Plan

Program Description

Review building structure, mechanical systems and other needs on a regular basis to ensure they are still of good quality and functioning in the most effective manner. Plan for long-term maintenance, repair and replacement and develop a five-year funding plan.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.10	1.10	1.10	1.10	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	\$63,085	\$45,000	\$45,000	\$89,250	\$44,250
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$481,418	\$100,000	\$337,859	\$100,000	\$0
County Tax Levy (Credit)	\$982,815	\$990,499	\$990,499	\$896,966	(\$93,533)
Total Revenues	\$1,527,318	\$1,135,499	\$1,373,358	\$1,086,216	(\$49,283)
Personnel Costs	\$142,487	\$140,499	\$141,720	\$146,966	\$6,467
Operating Expenses	\$759,051	\$545,000	\$723,198	\$697,250	\$152,250
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$384,082	\$450,000	\$449,200	\$242,000	(\$208,000)
Total Expenditures	\$1,285,620	\$1,135,499	\$1,314,118	\$1,086,216	(\$49,283)
Rev. Over (Under) Exp.	\$241,698	\$0	\$59,240	\$0	\$0

Program Highlights

Interdepartmental revenues consist of charges to the Mental Health Center for building improvement projects at that facility. These revenues are based on planned projects. General Fund balance appropriations remain the same as in the 2024 budget. The use of General Fund balance has been reduced in previous years and is planned to be eventually phased out in future budgets.

Personnel costs are increasing by about \$6,500 primarily related to the costs to continue for the regular staff of 1.10 FTE. The Five-Year Building Improvement Plan projects are budgeted across both operating expense appropriations (for non-capitalized items) or in the fixed asset appropriations (if items are capitalized and cost over \$5,000). Overall, the base plan of \$850,000 is a \$100,000 reduction from the plan amount in 2024 and prior years due to budget and revenue constraints. Additional expenditures for Mental Health Center (MHC) projects total \$89,300, an increase of \$44,300 from 2024. Because the MHC recovers a portion of program costs (including these projects) through outside funding, these costs are offset with an interdepartmental revenue charge from the MHC.

Projects in the plan are either identified by the Public Works staff as necessary improvements to buildings, are requested by other county employees as improvements to their work areas or have been identified by staff during a condition analysis.

Building Improvement Plan (cont.)

Building Improvement Plan by Type of Project

Type of Project	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029
Asbestos	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Blinds	\$10,000	\$6,000	\$6,000	\$60,000	\$6,000
Carpet / Tile / Seal	\$65,000	\$120,000	\$105,000	\$105,000	\$105,000
Ceiling Tile	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Doors & Windows	\$51,000	\$36,000	\$21,000	\$21,000	\$21,000
Electrical	\$0	\$35,000	\$20,000	\$20,000	\$0
Flooring	\$110,000	\$36,650	\$55,000	\$15,000	\$15,000
Foundation	\$0	\$0	\$0	\$0	\$0
Furniture	\$40,000	\$45,000	\$45,000	\$45,000	\$45,000
HVAC	\$267,000	\$305,000	\$350,000	\$339,000	\$270,000
HVAC Controls	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
Interior Signage	\$0	\$0	\$0	\$0	\$0
Maintenance Only	\$110,000	\$42,000	\$12,000	\$54,000	\$157,000
Paint / Wall Cover	\$20,000	\$40,000	\$30,000	\$29,000	\$20,000
Plumbing	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
Remodel	\$0	\$0	\$0	\$0	\$0
Remodel/Restroom	\$17,250	\$0	\$0	\$0	\$0
Roof	\$20,000	\$30,000	\$30,000	\$20,000	\$20,000
Safety/Security	\$31,000	\$35,000	\$35,000	\$35,000	\$25,000
Seal/ Tuckpoint	\$20,000	\$25,000	\$20,000	\$20,000	\$20,000
Grand Total	\$939,250	\$933,650	\$907,000	\$941,000	\$882,000

Building Improvement Plan by Building

Building	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029
Administration Center	\$ 185,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Communications Center	\$ -	\$ -	\$ -	\$ -	\$ -
County Jail	\$ 55,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Courthouse (a)	\$ -	\$ -	\$ -	\$ -	\$ -
Health Human Services	\$ -	\$ 65,000	\$ 105,000	\$ 25,000	\$ 25,000
Highway Operations	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Juvenile Center	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Center	\$ 23,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 23,000
Mental Health Center	\$ 89,250	\$ 83,650	\$ 57,000	\$ 91,000	\$ 32,000
Nothview (a)	\$ -	\$ -	\$ 35,000	\$ 50,000	\$ -
Other/All Buildings (b)	\$ 587,000	\$ 677,000	\$ 577,000	\$ 642,000	\$ 727,000
UWW	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Clinic	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Grand Total	\$ 939,250	\$ 933,650	\$ 907,000	\$ 941,000	\$ 882,000

Use of Fund Balance (c)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
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- (a) Maintenance Only mode includes the Courthouse and Northview facilities operating in "maintenance only" mode due to the uncertainty related to their future.
- (b) Projects, as needed, in other buildings are groupings of maintenance projects that have been identified through experience as maintenance needs; yet, at the time of budget development it is unknown which building will require the specific maintenance. Items included here are flooring replacements, painting, window and door replacements, mechanical equipment repair/replacement, tuck pointing/sealing/caulking of the building envelope, and roof repairs as needed. When these projects are completed, the expenses are charged to the building where the work was completed.
- (c) Designated for future use to replace interior treatments (e.g. carpeting, painting, roofing) and small projects (building systems, HVAC) to facilitate a stable maintenance plan.

Energy Consumption

Program Description

Review of utility bills to monitor energy consumption. Identify possible equipment inefficiencies so repairs can be performed to eliminate energy waste and identify specifications in new equipment to ensure future energy efficiencies.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.15	0.15	0.15	0.15	0.00
General Government	\$26,395	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$32,282	\$30,210	\$31,882	\$32,000	\$1,790
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$160,000	\$160,000	\$160,000	\$301,000	\$141,000
County Tax Levy (Credit)	\$2,071,375	\$2,383,609	\$2,383,609	\$2,550,488	\$166,879
Total Revenues	\$2,290,052	\$2,573,819	\$2,575,491	\$2,883,488	\$309,669
Personnel Costs	\$24,783	\$26,119	\$26,105	\$27,088	\$969
Operating Expenses	\$2,270,679	\$2,547,700	\$2,489,919	\$2,856,400	\$308,700
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,295,462	\$2,573,819	\$2,516,024	\$2,883,488	\$309,669
Rev. Over (Under) Exp.	(\$5,410)	\$0	\$59,467	\$0	\$0

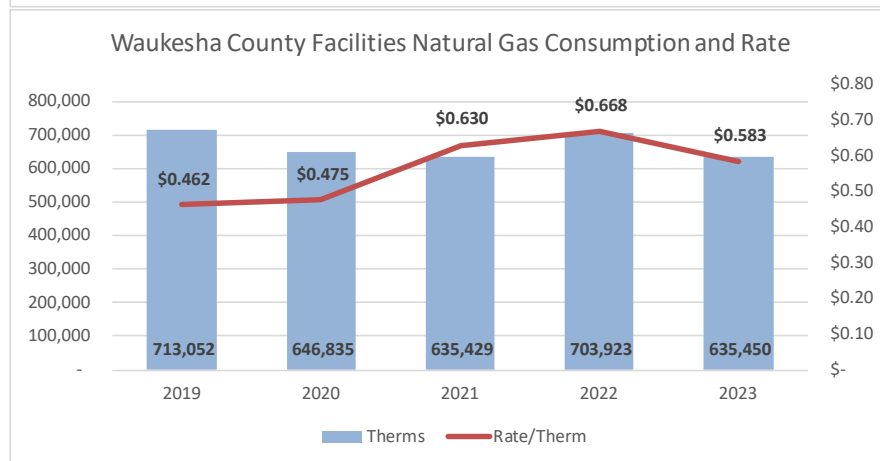
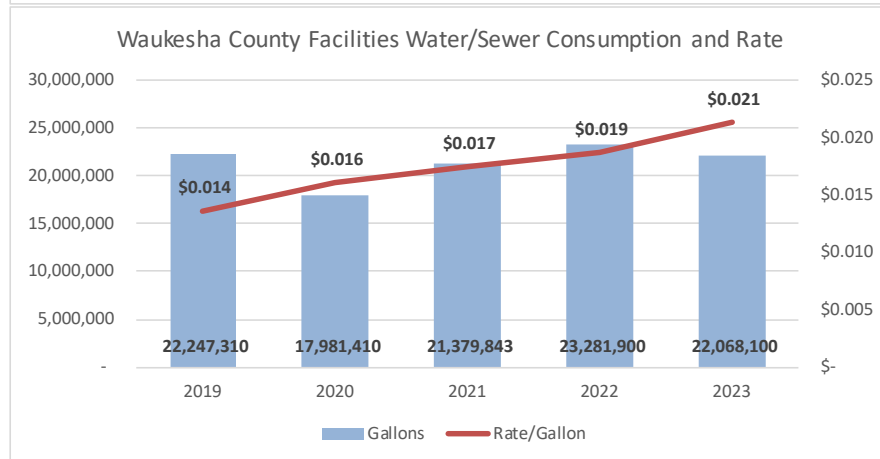
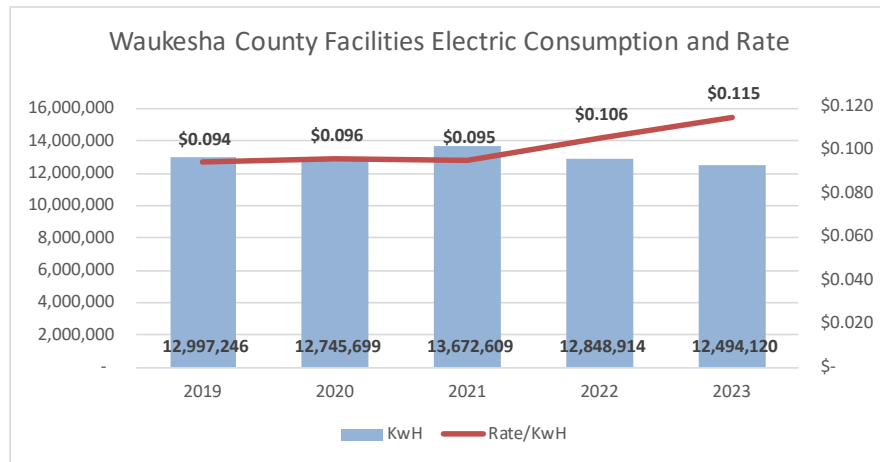
Program Highlights

Charges for services revenues include \$32,000 for county office space rental to outside agencies such as title companies, the Farm Service Agency, and the District Court Administrator. Fund balance of \$301,000 is appropriated to phase-in higher utility costs, this is an increase of \$141,000 in the 2025 budget.

Net personnel costs are increasing by about \$1,000 primarily related to costs to continue for the regular staff of 0.15 FTE. Operating expenses increase \$308,700, or 12%, to \$2,856,400 due to rising utility rates. The electric utility budget increases by \$186,700 reflecting a 13% increase in rates, partially offset by a decrease of 200k kWh. Natural gas expenses decrease by \$6,500, or 1.5%, to \$435,700, due to a decrease in therms of 20k, partially offset by a 1.5% rate increase. Water/sewer expenses increase \$128,500, or 25%, to \$640,500, reflecting a 28% projected increase in rates, partially offset by a reduction of 500k gallons. Due to the volatile nature of the utility markets and changing weather conditions, energy costs can often be difficult to predict. The department continues to maintain and improve the buildings' infrastructure to provide for the most efficient heating and cooling systems. As systems are updated, utility usage is monitored, and budgets will be adjusted accordingly.

Activity-Utility Source	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Electricity (Kilowatt-Hrs)	13,672,609	13,349,680	12,566,598	13,500,000	13,318,757	13,300,000
Natural Gas (Therms)	635,429	703,923	635,450	680,210	603,157	660,210
Water/Sewer (Gallons)	21,379,843	23,281,900	22,068,100	22,700,000	21,898,748	22,200,000

Energy Consumption (cont.)



The Waukesha County Department of Public Works strives to reduce utility consumption through facility improvements (e.g., installing energy efficient lighting, modern HVAC controls). Total consumption is also affected by weather (e.g., hotter summers result in more air conditioning usage, colder winters result in more natural gas consumption) and population levels (e.g., fluctuations in jail population driving water consumption). Recently, the various utility rates have increases. This includes electricity, which is driven by rate increases approved by the Wisconsin Public Service Commission, based on supply chain disruptions and the cost of fuel and transport. DPW secured lower pricing for a majority of its natural gas supply in a three-year contract beginning in 2022, but a variable component affects the average cost. Water/sewer rates have been increasing the last several years as the Waukesha Water Utility phases in the costs of providing water from Lake Michigan.

Facilities Maintenance

Program Description

The Facilities Maintenance Division provides a variety of services to customers. The primary function is to extend the useful life of the facilities by providing preventative maintenance and repair services for our building infrastructure and equipment. This includes maintaining interior aesthetics, painting, carpeting, etc. through internal work or through external contracts. This also includes the management of maintenance related capital projects.

The secondary function is to provide support services to the various county programs. Examples include room set ups, moving furniture, or any other request from a program manager that is necessitated by a program requirement and not a building requirement. This program area is the main contact with departmental customers for all building maintenance needs.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	26.44	26.44	26.44	26.44	0.00
General Government	\$130,773	\$2,752	\$2,752	\$0	(\$2,752)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$335,928	\$334,085	\$329,755	\$386,291	\$52,206
Other Revenue	\$884	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$29,109	\$0	\$44,136	\$1,600	\$1,600
County Tax Levy (Credit)	\$3,128,762	\$3,382,018	\$3,382,018	\$3,497,701	\$115,683
Total Revenues	\$3,625,456	\$3,718,855	\$3,758,661	\$3,885,592	\$166,737
Personnel Costs	\$2,295,024	\$2,428,654	\$2,500,919	\$2,565,025	\$136,371
Operating Expenses	\$915,854	\$865,829	\$896,817	\$858,130	(\$7,699)
Interdept. Charges	\$412,391	\$424,372	\$424,816	\$462,437	\$38,065
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,623,269	\$3,718,855	\$3,822,552	\$3,885,592	\$166,737
Rev. Over (Under) Exp.	\$2,187	\$0	(\$63,891)	\$0	\$0

Program Highlights

Interdepartmental revenues in this program area are received from other county departments for maintenance services provided to their departments. These revenues are mainly from proprietary funds or certain other special revenue funds that receive outside revenue sources to pay for these related expenses.

Net personnel costs are increasing by about \$136,400 primarily related to costs to continue for current staff. This is partially offset by turnover for the regular staff of 25.75 FTE. Funding continues for a 0.40 FTE architectural intern and 0.29 FTE of overtime.

Operating expenditures included in this program area are for materials and supplies required to maintain the exterior and interior county buildings. Also included are materials for the heating, cooling, plumbing and electrical systems in all the buildings. In addition, expenditures include the cost of contracts administered by the staff required for the operations of the building systems. Staff work closely with the Purchasing Division to determine the most effective and economical level of contracted service for the buildings. Maintenance contracts, budgeted in operating expenses include: elevator service, chiller and boiler maintenance, and sprinkler/fire alarm testing. Due to revenue constraints, the operating expense budget decreases \$7,700 in 2025, the budget reduces for security system repair/maintenance, electrical system repair/maintenance, general maintenance supplies, and interior building repair/maintenance. These decreases are partially offset by an increase of \$2,000 in work order system subscription costs. Interdepartmental charges increase \$38,100 due to increased insurance, vehicle, and Microsoft licensing costs.

Housekeeping Services

Program Description

The Housekeeping Division is responsible for maintaining a clean working environment for most of the county-owned buildings either through the use of internal staff or through contracted housekeeping services. Internal housekeeping staff is responsible for maintaining the Courthouse and Northview buildings. The housekeeping staff follows a planned schedule of cleaning, but also responds to individual requests for specific areas of need. Housekeeping services also include the supervision, monitoring, and management of housekeeping service contracts for Administration Center, Courts Tower, Mental Health Center, Juvenile Detention Center, the Human Services Center, Communications Center, Law Enforcement Center including the County Jail, Highway Operations Center and four substations, and the Waukesha Employee Health and Wellness Center. Housekeeping supervisory staff are the primary point of contact for communication from other county personnel for all housekeeping concerns.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.10	4.10	4.10	2.10	(2.00)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$6,500	\$6,500	\$6,500	\$6,500	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,213,641	\$1,129,613	\$1,129,613	\$1,000,208	(\$129,405)
Total Revenues	\$1,220,141	\$1,136,113	\$1,136,113	\$1,006,708	(\$129,405)
Personnel Costs	\$390,829	\$353,657	\$350,481	\$202,581	(\$151,076)
Operating Expenses	\$767,634	\$773,365	\$760,728	\$794,756	\$21,391
Interdept. Charges	\$8,829	\$9,091	\$9,091	\$9,371	\$280
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,167,292	\$1,136,113	\$1,120,300	\$1,006,708	(\$129,405)
Rev. Over (Under) Exp.	\$52,849	\$0	\$15,813	\$0	\$0

Program Highlights

Interdepartmental revenues consist of a cross-charge for supply costs to the Mental Health Center (MHC). Expenses for the actual housekeeping service are paid directly through the MHC budget. The MHC benefits from economies of scale when the housekeeping supplies are ordered centrally by the housekeeping staff.

The 2025 personnel budget decreases \$151,100 due to unfunding two Building Service Worker positions in a continued shift to contracted cleaning services for cost savings. FTEs for this program are 2.10 for 2025, reflecting a 2.00 FTE decrease. Operating expenditures include the contracted costs to clean many of the county buildings and the cost of cleaning supplies. Contracted cleaning services are used to clean all county buildings including partial cleaning in the Courthouse and Courthouse Tower due to reduction in internal housekeeping staff. Buildings serviced entirely with contracted cleaning include the Administration Center, Law Enforcement Center, County Jail, Juvenile Detention Center, the Health and Human Services Center, Highway Operations Center and all Highway Substations, the Big Bend/Vernon Sheriff's Substation, and the Communications Center. The Waukesha Employee Health and Wellness Center and Mental Health Center are cleaned by contract; however, the costs are not included in this budget (budgeted directly in those funds). The current housekeeping contract went into effect 4/1/2024. The contract is a three-year agreement with the option for two one-year extensions. Interdepartmental charges include the cost of telephone service, copier replacement, and technology total cost of computer ownership charges.

Administrative Services

Program Description

This area serves as the first and primary point of contact for the public and other government agencies. This division provides the overall administrative direction for the department, maintains financial and administrative records for the department, and provides central supervision for all organizational units. The Administrative Services program is responsible for coordinating and providing efficient administrative/clerical support to the department.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	6.00	6.00	6.00	5.95	(0.05)
General Government	\$11,478	\$10,000	\$10,000	\$11,000	\$1,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$22	\$100	\$20	\$100	\$0
Appr. Fund Balance	\$2,939	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$685,532	\$731,338	\$731,338	\$760,220	\$28,882
Total Revenues	\$699,971	\$741,438	\$741,358	\$771,320	\$29,882
Personnel Costs	\$606,241	\$669,245	\$667,535	\$698,125	\$28,880
Operating Expenses	\$27,828	\$29,649	\$24,678	\$31,008	\$1,359
Interdept. Charges	\$39,169	\$42,544	\$39,344	\$42,187	(\$357)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$673,238	\$741,438	\$731,557	\$771,320	\$29,882
Rev. Over (Under) Exp.	\$26,733	\$0	\$9,801	\$0	\$0

Program Highlights

General government revenues include administrative reimbursement for the Local Road Improvement Program (LRIP) budget at \$11,000. This revenue is received every other year; however, one-half of the revenue is budgeted every year to provide for a more stable revenue budget from year to year. Other revenues include the sale of plans to contractors that may bid on projects.

Net personnel costs increase \$28,900 due to cost to continue of current staff, partially offset by a reduction of 0.05 FTE of overtime budgeted in 2025. Operating expenses increase by about \$1,400 due to budget adjustments for telephone charges and computer software licenses. Interdepartmental charges which include computer replacement charges and copier replacement charges decrease by \$400 due to a shift of postage expenses related to capital projects offset by increases in copier replacement, records storage fees and computer replacement and licensing costs.

Fund Purpose

Provide for transportation-related activities including roadways and transit services. Activities include the maintenance, repair, and operation of the County Trunk Highway System and providing the necessary labor, equipment and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation. Transit activities include bus services to selected areas of Waukesha County, primarily addressing the transit needs of employers and employees commuting between Waukesha County and its neighboring counties. Engineering, Traffic Control and Permit processing programs are also included in this fund.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	%
Revenues						
General Government	\$12,547,070	\$12,339,880	\$12,345,394	\$12,270,836	(\$69,044)	-0.6%
Fine/Licenses	\$206,875	\$180,500	\$167,000	\$190,000	\$9,500	5.3%
Charges for Services	\$465,162	\$710,500	\$509,310	\$729,160	\$18,660	2.6%
Interdepartmental	\$713,283	\$816,431	\$833,690	\$384,181	(\$432,250)	-52.9%
Other Revenue	\$556,175	\$485,330	\$431,600	\$514,370	\$29,040	6.0%
Appr. Fund Balance (a)	\$317,009	\$50,000	\$101,549	\$210,000	\$160,000	320.0%
County Tax Levy (Credit)	\$3,484,709	\$3,559,339	\$3,559,339	\$3,762,339	\$203,000	5.7%
Total Revenue Sources	\$18,290,283	\$18,141,980	\$17,947,882	\$18,060,886	(\$81,094)	-0.4%
Expenditures						
Personnel Costs	\$7,144,871	\$7,693,386	\$7,645,832	\$8,033,717	\$340,331	4.4%
Operating Expenses (a)	\$3,860,991	\$4,491,490	\$4,126,013	\$4,409,971	(\$81,519)	-1.8%
Interdept. Charges	\$5,641,353	\$5,957,104	\$6,007,559	\$5,557,198	(\$399,906)	-6.7%
Fixed Assets (a)	\$39,218	\$0	\$0	\$60,000	\$60,000	N/A
Total Expenditures	\$16,686,433	\$18,141,980	\$17,779,404	\$18,060,886	(\$81,094)	-0.4%
Rev. Over (Under) Exp.	\$1,603,850	\$0	\$168,478	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	74.10	73.10	73.10	73.10	0.00
Extra Help	4.74	4.74	4.74	4.74	0.00
Overtime	3.54	3.54	3.54	3.54	0.00
Total FTEs	82.38	81.38	81.38	81.38	0.00

(a) Includes General Fund balance appropriation of:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
One time purchase of highway maintenance equipment*	\$0	\$0	\$0	\$60,000
Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Phase-in higher fuel prices	\$0	\$0	\$0	\$100,000
Carryovers, encumbrances, and ordinances	\$267,009	\$0	\$51,549	\$0
Total Fund Balance Appropriation	\$317,009	\$50,000	\$101,549	\$210,000

*Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects through the Performance-Based Maintenance program (PbM).

County Operations

Program Description

The Operations Division provides service directly to the public by keeping County trunk highways safe and well maintained. This includes plowing, salting, and sanding in the winter; repaving highway pavement and shoulders; mowing of roadsides and median strips; cutting back vegetation from the right of way; clearing culverts, drainage ditches, and catch basins; and concrete and asphalt repair. To perform these tasks, the division operates a fleet of vehicles and equipment at the highway operations center and at four substations located throughout the county. The Operations Division also provides services to other county departments and municipalities on a cost reimbursement basis.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	34.77	34.67	34.67	34.67	0.00
General Government	\$4,230,323	\$4,333,506	\$4,225,826	\$4,503,826	\$170,320
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$465,162	\$710,500	\$509,310	\$729,160	\$18,660
Interdepartmental	\$713,283	\$816,431	\$833,690	\$384,181	(\$432,250)
Other Revenue	\$40,596	\$41,000	\$26,600	\$41,000	\$0
Appr. Fund Balance	\$46,545	\$0	\$0	\$160,000	\$160,000
County Tax Levy (Credit)	\$2,040,376	\$1,973,628	\$1,973,628	\$2,127,519	\$153,891
Total Revenues	\$7,536,285	\$7,875,065	\$7,569,054	\$7,945,686	\$70,621
Personnel Costs	\$2,792,823	\$3,004,986	\$2,934,453	\$3,079,956	\$74,970
Operating Expenses	\$1,837,540	\$2,343,186	\$2,061,131	\$2,265,004	(\$78,182)
Interdept. Charges	\$2,416,998	\$2,526,893	\$2,425,310	\$2,540,726	\$13,833
Fixed Assets	\$39,218	\$0	\$0	\$60,000	\$60,000
Total Expenditures	\$7,086,579	\$7,875,065	\$7,420,894	\$7,945,686	\$70,621
Rev. Over (Under) Exp.	\$449,706	\$0	\$148,160	\$0	\$0

Program Highlights

The 2025 budget assumes General Transportation Aids (GTA) revenue budgeted for the Transportation Fund decreases \$134,600 to \$4,992,300 based on current year allocation. Within the Transportation Fund, \$3,953,800 of GTA is allocated to the County Operations program, a decrease of \$107,700, with the remainder being allocated to the Traffic Control and Engineering programs. American Rescue Plan Act (ARPA) funding of \$172,000 for phasing in higher fuel prices is eliminated in 2025 due to the expiration of that grant, and will instead be continued with General Fund balance (reduced to \$100,000). Additionally, the department has included revenues for the reimbursement from the state for salt and equipment storage and radio cost reimbursements of \$450,000 that would historically have been an interdepartmental revenue for the County Highway Ops division.

Charges for services represent revenues received from municipalities for the purchase of salt and for pavement marking services. The 2025 budget anticipates 6,000 tons of salt being purchased by local municipalities. This tonnage is based on agreements between the county and the respective local jurisdictions. The storage and handling fee charged to municipalities remains at \$14.00 per ton in 2025. The price of salt has increased 4.0% from \$77.75/ton in the 2024 budget to \$80.86 in 2025 (\$94.86 with external customer markup). Revenues from municipal salt sales increase \$18,700 to \$485,200 due to the increase in salt prices. Charges to municipalities for pavement marking services remains at \$160,000 in 2025.

County Operations (Continued)

Interdepartmental revenues, totaling around \$384,200, decrease about \$432,300. This is primarily due to the aforementioned shift of state equipment and storage reimbursement from an interdepartmental to a general government revenue. Interdepartmental revenues include the state administrative cost recovery in the amount of \$285,700, which stays flat from the 2024 budget. Interdepartmental revenues also include about \$98,500 for services provided to the Airport that includes mowing, brush control and small pavement work on the grounds; work provided to Parks and Land Use (PLU), such as changing light bulbs in parking lots and tree trimming; and sale of an estimated 600 tons of salt to PLU. Those revenues decrease \$8,700.

Other revenues represent insurance reimbursements for damage to highway guardrail property due to accidents and the sale of scrap metal. These stay flat in the 2025 budget.

Fund Balance increases from \$0 to \$160,000 in the 2025 budget. Of that, \$100,000 is General Fund budgeted for the phase-in of higher fuel costs which had previously been ARPA funded. The other \$60,000 is Performance-Based Maintenance (PbM) fund balance for the purchase of a hardpack snow removal attachment.

Personnel costs increase \$75,000 in 2025 for cost to continue for 34.67 total FTE and increased average rates for overtime and extra help. Funding continues for 1.04 FTE of overtime, and extra help for seasonal patrol workers remains at 1.73 FTE. The 2025 budget funds 24.90 FTE patrol workers and 2.00 crew leaders to maintain the County Highway System.

Operating expenses decrease \$78,200 to about \$2,265,000 primarily due to decrease in budgeted salt for snow and ice removal by \$95,500 in 2025, based on contracted salt price increases and decrease in recent average salt use. The price per ton for salt increases 4.0% from \$77.75 per ton in 2024, to \$80.86 in 2025, which is based on the confirmed 2024/2025 winter contracted price. Salt is the largest expense in this appropriation unit, budgeted at \$1,560,600. The county has reduced the budget from 14,700 tons to 12,700 of salt usage based on prior years on county highways to offset increasing salt prices and reduce operating expenses by \$95,500. The county also budgets \$48,500 (an increase of \$1,900) for 600 tons of salt usage (same as 2024 budgeted level) for Parks and Land Use and 6,000 tons (same as the 2024 budgeted level) for sale to local municipalities in the amount of \$485,200, an increase of \$18,700.

Operating expenses include roadway materials such as cold/hot patch, crackfiller, gravel, sand, cement, guardrail, and culvert pipe, which remain at the 2024 budgeted amount of \$145,500; utility expenses for the main shop and four substations, budgeted to increase \$5,500 to \$147,500; plow blade replacement expenditures of \$63,000 which remain at the 2024 budget level; contracted snow removal for park and rides and rental of equipment remain at the 2024 budgeted level of \$43,000; and landfill/waste disposal costs of \$39,000 remain at the 2024 budget level.

Interdepartmental charges include charges for End User Technology (EUTF); insurance costs, including worker's compensation; radio services; vehicle costs; and telephone costs. The largest expenditure in this appropriation unit is for vehicle costs. Vehicle costs include vehicle repairs, vehicle replacements, and fuel costs, and are budgeted to increase \$23,800. Fuel costs decrease \$70,900 from the 2024 due to lower budgeted fuel prices in 2025 and a slight shift of fuel costs to the state budget. Vehicle repair charges increase \$25,500. Vehicle replacement charges increase \$69,100 due to rising vehicle purchase prices. Remaining vehicle costs are supported by the state of Wisconsin and are budgeted in the State Highway Maintenance portion of this budget. Total vehicle costs to support the department fleet (both County and State Highway Maintenance programs) are anticipated to increase about \$84,900 to \$4,617,500. Based on anticipated state revenues to support state road maintenance, \$2,535,000 of the total \$4,617,500 of vehicle expenses are supported by the State Maintenance budget. Additionally, interdepartmental charges related to insurance decrease by about \$18,800 from the 2024 budget. This is primarily due to a reduction in liability insurance and workers' compensation.

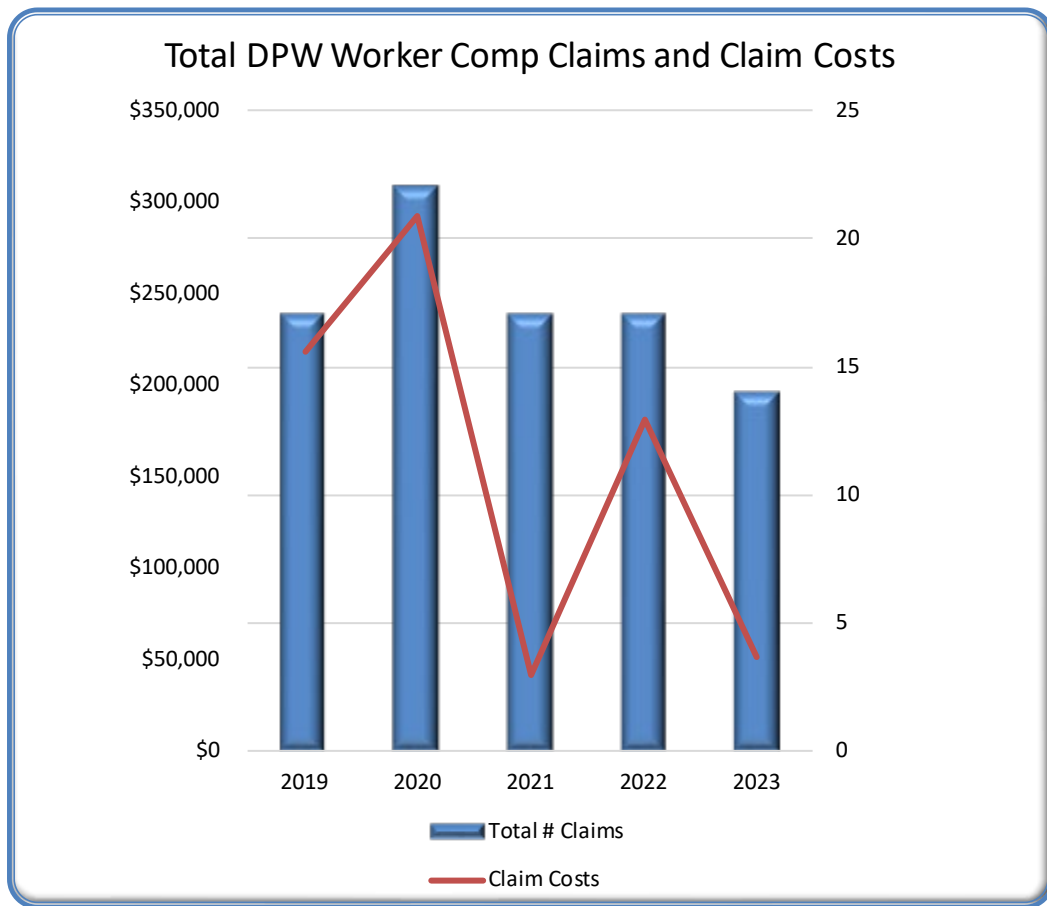
Fixed assets are budgeted at \$60,000 to purchase a roadway ice remover truck attachment. This device will allow for easier removal of hard pack ice in below freezing temperatures with less use of salt or other chemical de-icers.

County Operations (Continued)

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Centerline miles of road maintained – County (a)	405	408	405	405	(3)
Centerline miles of road striped – Non County/Non-State	262	300	275	275	(25)
Center line striping cost per mile	\$1,237	\$1,350	\$1,330	\$1,350	-
Mowing—1 linear mile cost per mile	\$377	\$410	\$410	\$450	40
Avg Annual maint 1 lane mile	\$7,531	\$8,300	\$7,886	\$8,334	34
Salt Annual Tons Used on County Roads	8,988	14,700	8,456	12,700	(2,000)

(a) Changes in county centerline miles mainly due to jurisdictional transfers related to highway capital projects.

(b) Includes pothole patching, full depth asphalt repair and crack sealing



	2021 Actual	2022 Actual	2023 Actual
% of DPW Worker Comp Costs related to Highway Operations	85.13%	98.45%	39.09%

State Highway Operations

Program Description

Provide the necessary labor, equipment, and materials to maintain the State Trunk Highway System as specified by the Wisconsin Department of Transportation (WisDOT). Maintenance tasks performed include plowing, salting and sanding in winter; highway pavement repair; pavement marking; and mowing and vegetation control in summer. Minor construction projects will also be performed by agreement with the state. A cost accounting system for the purposes of obtaining reimbursement for work performed is also maintained.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	32.63	31.63	31.63	31.63	0.00
General Government	\$7,250,209	\$6,940,998	\$7,055,712	\$6,710,554	(\$230,444)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$7,250,209	\$6,940,998	\$7,055,712	\$6,710,554	(\$230,444)
Personnel Costs	\$2,796,728	\$3,019,384	\$3,027,403	\$3,204,371	\$184,987
Operating Expenses	\$970,343	\$550,050	\$639,630	\$550,050	\$0
Interdept. Charges	\$3,168,762	\$3,371,564	\$3,526,049	\$2,956,133	(\$415,431)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,935,833	\$6,940,998	\$7,193,082	\$6,710,554	(\$230,444)
Rev. Over (Under) Exp.	\$314,376	\$0	(\$137,370)	\$0	\$0

Program Highlights

The State Highway Maintenance program budget is a non-tax levy supported program. All expenses are approved and reimbursed by the Wisconsin Department of Transportation (WisDOT). The 2025 general government revenue budget is based on the State’s approved 2024 Routine Maintenance Agreement (RMA) and anticipated funding for Discretionary Maintenance Agreement and Traffic Maintenance Agreement projects. Revenues earned for this maintenance decrease \$230,400 due to the removal of a cross charge for \$442,200 that was previously budgeted to transfer revenues to County Highway Operations. To simplify the accounting of this revenue, these revenues will be accounted for directly in the County Highway Operations budget, without the cross-charge (which had previously double-counted the expenses and revenues). The increase in RMA and other state aid net of the cross-charge removal is \$211,800 or 3.3%.

Personnel costs increase \$185,000. The costs are driven by the actual labor revenues generated from state work. This program continues to support 28.00 FTE positions in 2025. Total positions in this budget are two superintendents and 26 patrol workers. Overtime is budgeted at 2.31 FTE or about 4,800 hours. Extra help budgeted at 1.32 FTE.

Operating expenses remain at \$550,100 in the 2025 budget. Operating expenses are material costs for maintenance on State highways.

Interdepartmental charges decrease due to a change in depositing equipment storage and other miscellaneous state revenues into the state budget and later moving them to the County Highway Operations budget through a journal entry cross charge. Beginning in 2025 these revenues will be deposited directly into the county budget. This also explains the net decrease in general government revenues mentioned above. Estimated equipment reimbursement from the state for vehicle-related expenses including vehicle replacement, vehicle repair and maintenance, and fuel costs are budgeted to increase \$49,700 to \$2,535,000 based on recent trends in equipment cost reimbursements.

Activity	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Centerline miles of road maintained	207	207	207	207	207	0
Centerline miles of road striped	80	69	120	72	100	(20)
Lane miles maintained	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	0

Source: WisDOT Level of Service (LOS) Model calculation

Transit Services

Program Description

Through third-party contracts, this program provides bus service to address the mass transit needs of employers and employees commuting between Waukesha County and its neighboring counties. Currently the Waukesha County Transit System primarily operates commuter service, parallel to and along the I-94 Oconomowoc-Waukesha-Milwaukee corridor, although services also exist between the southern and eastern tier communities and the Milwaukee Central Business District (CBD) and University of Wisconsin-Milwaukee (UWM).

Fixed bus route services extend eastbound into Milwaukee County as traditional “commuter” services carrying workers to jobs in the Milwaukee CBD. Non-traditional “reverse commuter” services also exist to respond to the labor needs in Waukesha County, bringing workers from Milwaukee County into areas in Waukesha County where job density is high, especially in existing and developing industrial parks.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.10	0.20	0.20	0.20	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	\$137,359	\$134,330	\$135,000	\$138,370	\$4,040
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$852,700	\$852,700	\$852,700	\$842,700	(\$10,000)
Total Revenues	\$990,059	\$987,030	\$987,700	\$981,070	(\$5,960)
Personnel Costs	\$14,839	\$25,551	\$27,523	\$28,442	\$2,891
Operating Expenses	\$328,077	\$961,479	\$715,202	\$952,628	(\$8,851)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$342,916	\$987,030	\$742,725	\$981,070	(\$5,960)
Rev. Over (Under) Exp.	\$647,143	\$0	\$244,975	\$0	\$0

Program Highlights

Waukesha Metro Transit administers the Waukesha County Transit program through a contract with the city of Waukesha. Funding from state and federal sources is received directly by and paid to vendors by Waukesha Metro. Other revenue is a reimbursement from Waukesha Metro for the costs remaining in the county budget that are eligible for state and federal funding and increases \$4,000 in 2025.

The budgeted state reimbursement rate for 2025 is 57.5%, an increase from 56.5% in 2024. This projected increase is above the historical average as a result of pandemic related funds for transit use in recent years. Fuel surcharges are estimated at \$50,000 in the 2024 and 2025 budgets. Prior to 2020, \$50,000 of fund balance was allotted to cover potential fuel surcharges. While pandemic related relief funds remain, these funds will be used to cover actual fuel surcharges in place of fund balance.

Personnel costs increase \$2,900 due to cost to continue for 0.20 FTE. A portion (0.10 FTE) of the Business Manager’s position continues to be allocated to this program as well as a portion (0.10 FTE) of a county Patrol Worker for maintenance to transit related Park & Ride locations. Operating expenses decrease in 2025 by \$8,900 due to service reductions implemented in 2024. This results in a decrease of \$10,000 of tax levy in the transit program. These funds were shifted to the county highway operations program to assist in meeting the cost to continue.

Transit Services (Continued)

Projected decreases in ridership and farebox revenue is offset by transit federal relief funds allotted to the County in response to the Covid-19 pandemic. The 2025 budget assumes the use of \$533,200 of federal relief funds (managed by Waukesha Metro to reduce net bills paid by the county and not included in the county budget directly). Fare rates for transit remain steady in 2025. The current 901/904/905 service contract was awarded in 2023 and expires on May 31, 2028. Reductions to 901 service have eliminated the requirements to provide Paratransit service for this route. Due to declining ridership and an increase in duplicate service areas with the extension of Route 1, this service ended on October 31, 2023. A grandfathered service provision through December 31, 2024 was approved by Waukesha County (enrolled ordinance 178-33) to allow the last remaining riders transition to alternative providers. This budget includes funding for a final one-year extension of that grandfathered service through December 31, 2025.

In the 2025 budget, funding is reserved for potential use for FlexRide, a new ride share program being tested in 2022 and 2023 with grant funds procured by the Southeastern Wisconsin Regional Planning Commission and UW Milwaukee and funded partially by Waukesha County for the first time in 2024. This pilot program connects workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. Waukesha County could be a future source of funding if the program is successful and other on-going funding partners are identified.

Activity

Total Ridership

Route	Route Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2024-2025 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)					100,544	96,000	100,800	256
FlexRide	Milwaukee to Menomonee Falls/Butler					10,000	28,600	30,030	20,030
901904905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	25,335	14,010	18,195	18,384	18,714	17,823	17,480	(1,234)
Subtotal		25,335	14,010	18,195	18,384	129,258	142,423	148,310	19,052
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	1,486	769	531	535	650	380	500	(150)
Total with Paratransit		26,821	14,779	18,726	18,919	129,908	142,803	148,810	18,902

Investment per ride

Investment per ride determined by total Cost of the Route less fare box revenues divided by the total ridership.

Route	Route Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2024-2025 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)					\$15.37	\$16.10	\$15.52	\$0.15
FlexRide	Milwaukee to Menomonee Falls/Butler					\$43.83	\$15.32	\$14.73	(\$29.10)
901904905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	\$45.72	\$82.91	\$70.98	\$63.83	\$65.18	\$66.38	\$64.84	(\$0.34)
Subtotal Average		\$45.72	\$82.91	\$70.98	\$105.86	\$24.78	\$22.23	\$21.17	(\$3.61)
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	\$50.41	\$52.41	\$61.69	\$62.82	\$64.26	\$73.52	\$65.29	\$1.02
Avg with Paratransit		\$47.28	\$81.33	\$70.72	\$104.65	\$24.98	\$22.37	\$21.32	(\$3.66)

Rides per Revenue Hour

Route	Route Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2024-2025 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)					7.27	7.16	7.37	0.10
FlexRide	Milwaukee to Menomonee Falls/Butler					2.00	5.72	6.01	4.01
901,904,905	Weekday between Cities of Waukesha and Oconomowoc and downtown Milwaukee.	2.46	2.01	3.09	3.07	3.12	3.13	3.69	0.57
Subtotal Average		2.46	2.01	3.09	1.37	5.21	5.91	6.34	1.13
Paratransit	Paratransit service operated within 1 mile of the Route 901 service area	1.72	1.62	1.68	1.92	1.56	1.09	1.25	(0.31)
Avg with Paratransit		2.40	1.99	3.02	1.38	5.15	5.84	6.25	1.10

Engineering Services

Program Description

The Engineering Services Division is the main point of contact for meeting the customers’ technical needs and requests concerning major road projects. This division administers the design and construction of county trunk highways and bridges. The work involves planning of capital projects, selecting consultants for design work and construction management or providing “in-house” design services, administering contracts, acquiring right of way, advertising and awarding construction contracts, and administering the construction contracts and activities. In addition, the Engineering Services Division works with the Highway Operations Division in resurfacing of asphalt pavements, replacement of culverts, roadside ditching projects, and side bank cutting.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	7.89	7.89	7.89	7.89	0.00
General Government	\$558,994	\$557,688	\$569,628	\$562,228	\$4,540
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$260,517	\$225,000	\$225,000	\$250,000	\$25,000
Appr. Fund Balance (a)	\$134,510	\$50,000	\$101,549	\$50,000	\$0
County Tax Levy (Credit)	\$305,129	\$348,634	\$348,634	\$375,603	\$26,969
Total Revenues	\$1,259,150	\$1,181,322	\$1,244,811	\$1,237,831	\$56,509
Personnel Costs	\$900,656	\$954,852	\$962,650	\$1,009,409	\$54,557
Operating Expenses (a)	\$198,468	\$167,900	\$230,050	\$168,313	\$413
Interdept. Charges	\$55,362	\$58,570	\$55,970	\$60,109	\$1,539
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,154,486	\$1,181,322	\$1,248,670	\$1,237,831	\$56,509
Rev. Over (Under) Exp.	\$104,664	\$0	(\$3,859)	\$0	\$0

(a) Current-year expenditures exceed the adopted budget due to prior-year appropriations carried over from 2023.

Program Highlights

General government revenues consist of General Transportation Aids (GTA), which are projected to decrease by \$13,500 or 2.4%. This program includes approximately \$544,200 of the \$4.99 million of total estimated GTA revenue in the 2025 budget. Remaining GTA revenues are budgeted in the County Highway Maintenance and Traffic Control programs.

The 2025 budget continues to include external revenues from the federal Highway Safety Improvement Program (HSIP) and the Surface Transportation Program (STP) for reimbursement of staff design for work on highway capital projects. These revenues increase \$25,000.

Revenues include \$50,000 of General Fund balance and \$50,000 of GTA to fund the intersection improvement program introduced in 2019. This program is budgeted at the same level of \$100,000 as it has been in previous years. The purpose of the program is to enhance or modify existing signal equipment, modify turn lanes, and improve pedestrian crossings.

Personnel costs increase \$54,600 due to cost to continue for existing staff and benefit selection changes. Extra help funding continues for 0.69 FTE for three summer interns and 1.00 FTE for a co-op student. The co-op student program is run through a partnership with Marquette University and various University of Wisconsin schools.

Engineering Services (Continued)

Operating expenses increase \$400 due to increases in software subscription costs. Other operating expenses in this program include consulting services, annual training, and survey supplies.

Interdepartmental charges, which include costs of computer and phone services, increase \$1,500.

Activity

Performance Measures	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Estimate	2025 Budget
Bridge Conditions						
<i>Sufficiency Index: Benchmark</i>	80.0	80.0	80.0	80.0	80.0	80.0
Sufficiency Index: Actuals	86.1	86.1	86.4	85.5	86.3	86.0
Number of Bridges	66	66	66	66	67	67
Load Posted Bridges	0	0	0	0	0	0

Pavement Condition Index (PCI)

County Highway System

Year	2021	2022	2023	2024	2025	2026	2027	2028
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
PCI: Benchmark	70	70	70	70	70	70	70	70
All Pavement PCI: Forecast	68	69	69	69	70	70	69	68

Engineering Services (Continued)

Current and Planned Capital Projects

Project #	Project Name	Total Project Cost	Total County Cost	Non-County Fed/State/Other Revenues	Estimated Completion Year	2024 Est. % Compl. Yr End	Net Annual Est. Operating Impact
201901(a)	Culvert Replacement Program: 2023-2027	\$1,000,000	\$1,000,000	\$0	Ongoing	N/A	\$0
201906(a)	Repaving Program 2023-2027	\$25,130,000	\$16,448,000	\$8,682,000	Ongoing	N/A	Reduced
201302	CTH YY, Underwood Creek Structure	\$1,480,000	\$603,000	\$877,000	2025	20%	Reduced
201802	CTH V V, W.B. Bridge at Menomonee River	\$1,903,000	\$393,400	\$1,509,600	2025	5%	Reduced
201803	CTH O, CTH ES to CTH D	\$12,138,000	\$5,120,600	\$7,017,400	2025	10%	\$0
202001	CTH SS, Meadowbrook Creek Structure	\$842,000	\$842,000	\$0	2027	0%	Reduced
202013	CTH O, CTH D to STH 59	\$22,916,000	\$3,395,600	\$19,520,400	2026	5%	\$0
202102	CTH O, CTH HH to Grange Ave	\$17,935,800	\$4,214,200	\$13,721,600	2027	5%	\$10,400
202201	CTH I, Calhoun Creek Bridge	\$644,000	\$170,000	\$474,000	2027	5%	Reduced
202202	CTH EF, Bark River Bridge	\$483,000	\$123,800	\$359,200	2025	30%	Reduced
202203	CTH I, Mukwonago River Bridge	\$656,000	\$172,000	\$484,000	2027	5%	Reduced
202301	CTH Y, CTH L to CTH HH	\$5,183,000	\$1,036,600	\$4,146,400	2027	0%	\$0
202302	CTH J, CTH FT Intersection	\$1,776,700	\$267,700	\$1,509,000	2027	10%	Reduced
202303	CTH ES, Sunnyslope Road Intersection	\$1,808,000	\$405,800	\$1,402,200	2029	0%	Minor Incr
202304	CTH F, CTH K Intersection	\$2,542,200	\$344,200	\$2,198,000	2027	0%	Minor Incr
202305	CTH T, CTH JJ Intersection	\$1,175,700	\$185,100	\$990,600	2027	0%	Minor Incr
202306	Construction Partnerships	\$250,000	\$250,000	\$0	Ongoing	N/A	\$0
202401	CTH F - Busse Road Intersection	\$1,010,000	\$145,700	\$864,300	2028	0%	Reduced
202402	CTH D - Sunny Slope Road Intersection	\$1,810,000	\$235,000	\$1,575,000	2029	0%	Reduced
202403	Signal Controller Replacement	\$958,000	\$191,000	\$767,000	2027	5%	Reduced
202404	CTH ES Scotland Drive to CTH U	\$1,800,000	\$1,800,000	\$0	2027	0%	\$0
202407	CTH D - CTH E Intersection	\$422,500	\$422,500	\$0	2028	0%	\$0
202501	CTH YY, Butler Ditch Tributary Structure	\$1,124,000	\$1,124,000	\$0	2031	N/A	Reduced
202502	CTH S, STH 67 to STH 59	\$912,000	\$412,000	\$500,000	2026	N/A	\$0
202503	CTH F, IH 94 to Duplainville Road	\$24,468,000	\$4,893,600	\$19,574,400	2030	N/A	\$0
202504	CTH F, W. Moreland Blvd to IH 94	\$28,259,500	\$5,651,900	\$22,607,600	2031	N/A	\$0
202505	CTH P, Ashippun River to N. County Line	\$13,657,000	\$2,731,400	\$10,925,600	2032	N/A	\$0
202506	CTH ES, Atkinson ST to CTH NN	\$1,048,900	\$209,800	\$839,100	2029	N/A	\$0
202508	CTH CW, Amber Lane to CTH P	\$6,696,000	\$1,339,200	\$5,356,800	2031	N/A	\$0
202509	CTH D, CTH X Intersection	\$2,910,000	\$345,000	\$2,565,000	2028	N/A	Minor Incr
202513	CTH ES, CTH NN to Center Drive	\$4,189,000	\$837,800	\$3,351,200	2032	N/A	\$0
202514	CTH K, CTH JK to CTH Y	\$37,650,000	\$7,690,000	\$29,960,000	2032	N/A	\$74,700
202515	CTH BB, US 18 to CTH DR	\$2,340,000	\$2,340,000	\$0	2027	N/A	\$0
202520	CTH KE - CTH E Intersection	\$1,816,000	\$599,200	\$1,216,800	2028	N/A	Minor Incr
202521	CTH YY, CTH VV to WIS 175	\$7,720,000	\$5,511,600	\$2,208,400	2028	N/A	\$0

(a) Consists of program projects with continuing annual appropriations. Project costs listed above consist of the amount budgeted for 2025.

Traffic Control

Program Description

The Traffic Control program provides for the maintenance, engineering and placement of traffic signals, signs and pavement markings on the County Trunk Highway System.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.19	5.19	5.19	5.19	0.00
General Government	\$507,544	\$507,688	\$494,228	\$494,228	(\$13,460)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$117,703	\$85,000	\$45,000	\$85,000	\$0
Appr. Fund Balance	\$135,954	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$258,719	\$362,419	\$362,419	\$398,184	\$35,765
Total Revenues	\$1,019,920	\$955,107	\$901,647	\$977,412	\$22,305
Personnel Costs	\$458,521	\$486,155	\$489,549	\$503,206	\$17,051
Operating Expenses	\$526,563	\$468,875	\$480,000	\$473,976	\$5,101
Interdept. Charges	\$231	\$77	\$230	\$230	\$153
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$985,315	\$955,107	\$969,779	\$977,412	\$22,305
Rev. Over (Under) Exp.	\$34,605	\$0	(\$68,132)	\$0	\$0

Program Highlights

General government revenue consists of General Transportation Aids (GTA), which decrease \$13,500. This program includes approximately \$494,200 of the \$4.99 million of total estimated GTA revenue in the 2025 budget. County Highway Maintenance and Engineering Services include the remaining GTA revenues.

Other revenues include insurance reimbursements for damage to traffic signals and signs due to accidents. The revenue is based on prior-year actuals.

Net personnel costs increase \$17,100 for cost to continue of existing staff. This budget also supports 0.19 FTE of overtime.

Operating expenses increase \$5,100 in the 2025 budget, mainly due to an increase in utility costs for signalized intersections. Traffic Signal repair and maintenance expenses remain flat at \$90,000.

Activity	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Traffic Signals	115	115	115	115	115	0
Roundabout Intersections	8	8	8	8	8	0

Permit Processing

Program Description

The Permit Processing program area is the main point of contact for meeting the customers' requests concerning driveway and utility permits. Staff works with utility companies, developers, and homeowners to review applications and answer questions about utility and access permits.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.80	1.80	1.80	1.80	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$206,875	\$180,500	\$167,000	\$190,000	\$9,500
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)	\$27,785	\$21,958	\$21,958	\$18,333	(\$3,625)
Total Revenues	\$234,660	\$202,458	\$188,958	\$208,333	\$5,875
Personnel Costs	\$181,304	\$202,458	\$204,254	\$208,333	\$5,875
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$181,304	\$202,458	\$204,254	\$208,333	\$5,875
Rev. Over (Under) Exp.	\$53,356	\$0	(\$15,296)	\$0	\$0

Program Highlights

Permit fees increase about 5% and are itemized on the schedule on the following page. This follows the cycle of increasing fees every two years. The next permit fee increase is planned to occur in 2027. Revenues for driveway access permits and utility permits are budgeted to increase slightly by \$9,500.

Personnel costs increase \$5,900 due to cost to continue for current staff.

Activity	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Driveway & Miscellaneous Permits Processed	104	124	80	75	80	0
Utility Permits Processed	385	349	375	360	375	0

Permit Processing (Continued)

Utility Permits		2024		2025	
Type	Unit	Application	Inspect	Application	Inspect
Excavate in Pavement	First 200'	\$110	\$275	\$120	\$290
	Add'l 1,000'		\$275		\$290
Excavate/Plow in ROW	First 200'	\$110	\$275	\$120	\$290
	Add'l mile		\$275		\$290
New Poles	Per Permit	\$110	\$275	\$120	\$290
Re-application		\$110		\$120	
Re-inspection	Each		\$105		\$115

Access Permits		2024		2025	
Type	Unit	Application	Permit	Application	Permit
Private Driveway with no culvert or owner installed culvert - Single Family, Farm	Each driveway		\$620		\$650
New private driveway with owner supplied culvert and installed by Waukesha County	Each driveway		\$2,160		\$2,270
Commercial/Industrial/Institutional/Subdivision	Each driveway	\$560	\$950	\$590	\$1,000
Traffic Impact Study Review (Required for commercial/industrial/institutional > 50,000 SF or for subdivisions > 100 units)	Each TIA		\$1,250		\$1,350
Commercial/Industrial/Institutional/Subdivision (Roadway reconstruction needed)	Each driveway	\$560	\$4,190	\$590	\$4,400
Traffic Signal Installation	Per signal		\$2,100		\$2,200
Re-application		\$110		\$120	
Re-inspection	Each		\$105		\$115
<i>Miscellaneous work in R/W:</i>					
Sidewalk / Path / Retaining Wall / Driveways: pave, repave, replace culvert by owner			\$170		\$180
Existing Culvert removed & replaced with owner supplied culvert and installed by county with gravel only			\$2,250		\$2,370
Temporary driveway			\$225		\$240
Sign in right of way - county install owner supplied sign	Per Sign		\$210		\$225
Revocable Occupancy permit			\$480		\$500

Fund Purpose

An internal service fund set up to account for the maintenance and repair of all county-owned motorized equipment. The operation includes a county-wide fuel dispensing system; a stockroom to furnish parts and supplies for vehicle and equipment repair and maintenance; the operation of a service truck for maintaining equipment in the field; the maintenance of a database of vehicle repair costs, receiving, setup, and issuing of all new vehicles and equipment to county departments; and disposal of surplus vehicles and equipment for county departments. Other activities include assisting the Department of Administration – Purchasing Division in the development of equipment specifications and in the evaluation of bids; assisting user departments in making vehicle maintenance, repair, and replacement decisions; and exploring the use of new technologies (electronic diagnostics, alternative fuels, etc.) for improving the county's fleet capability.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$2,151	\$2,151	\$0	(\$2,151)	-100.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$104,730	\$106,293	\$74,900	\$113,184	\$6,891	6.5%
Interdepartmental (a)	\$4,114,388	\$4,429,722	\$4,152,597	\$4,445,642	\$15,920	0.4%
Other Revenue	\$36,815	\$25,300	\$34,200	\$30,300	\$5,000	19.8%
Appr. Fund Balance (b)	\$101,083	\$101,083	\$101,083	\$101,083	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,357,016	\$4,664,549	\$4,364,931	\$4,690,209	\$25,660	0.6%
Expenditures						
Personnel Costs	\$1,292,822	\$1,374,453	\$1,393,682	\$1,463,471	\$89,018	6.5%
Operating Expenses (b)	\$2,822,845	\$3,097,871	\$2,776,461	\$3,015,342	(\$82,529)	-2.7%
Interdept. Charges	\$87,695	\$115,962	\$115,962	\$148,327	\$32,365	27.9%
Fixed Assets (Memo) (b)(c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures (c)	\$4,203,362	\$4,588,286	\$4,286,105	\$4,627,140	\$38,854	0.8%
Operating Income/(Loss) (c)	\$153,654	\$76,263	\$78,826	\$63,069	(\$13,194)	-17.3%

Position Summary (FTE)

Regular Positions	14.00	14.00	14.00	14.00	0.00
Extra Help	0.17	0.17	0.17	0.35	0.18
Overtime	0.15	0.15	0.15	0.15	0.00
Total FTEs	14.32	14.32	14.32	14.50	0.18

(a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

(b) Includes Central Fleet Fund balance appropriation of:

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Offset facility depreciation expense	\$101,083	\$101,083	\$101,083	\$101,083
Purchase order & carryovers from prior year	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083

(c) Total expenditures and net operating income exclude fixed asset purchases to conform with financial accounting standards. Fixed asset purchases will be made out of operating revenues and cash balances and are included in the department's fixed assets expenditure request.

Repair & Maintenance

Program Description

Provides for the maintenance and repair for all county-owned motorized equipment. This includes a stockroom, a service truck for on-site customer repairs, and the maintenance of a database of vehicle repair costs, receiving, setup, and new vehicle issuance. This division also provides repair and maintenance services to external customers.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	13.97	13.97	13.97	14.15	0.18
General Government	\$0	\$2,151	\$2,151	\$0	(\$2,151)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$51,927	\$58,063	\$25,000	\$51,066	(\$6,997)
Interdepartmental (a)	\$2,821,826	\$2,826,338	\$2,872,469	\$2,942,356	\$116,018
Other Revenue	\$26,082	\$13,300	\$20,700	\$18,300	\$5,000
Appr. Fund Balance	\$101,083	\$101,083	\$101,083	\$101,083	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,000,918	\$3,000,935	\$3,021,403	\$3,112,805	\$111,870
Personnel Costs	\$1,262,530	\$1,343,077	\$1,359,061	\$1,425,576	\$82,499
Operating Expenses	\$1,474,976	\$1,497,452	\$1,490,907	\$1,513,086	\$15,634
Interdept. Charges	\$87,695	\$113,479	\$113,479	\$145,695	\$32,216
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,825,201	\$2,954,008	\$2,963,447	\$3,084,357	\$130,349
Operating Income/(Loss)	\$175,717	\$46,927	\$57,956	\$28,448	(\$18,479)

(a) Interdepartmental revenues are generated from charges to departments that receive revenues from various sources including tax levy funding.

Program Highlights

General government revenue of \$2,200 in the 2024 budget is American Rescue Plan Act (ARPA) funds to help phase-in higher fuel costs. This is removed in the 2025 budget.

Central Fleet continues to provide repair and maintenance service to both internal departments and external customers. The division continues to charge a separate rate to external customers, while maintaining services to internal customers. Revenue projections are based on a multi-year average of services provided to customers. Charges for services revenues (external customers) decrease \$7,000 based on prior year averages. Interdepartmental charge revenues increase \$116,000 or 3.8% due to internal maintenance trends, cost of parts and annual labor rate increases. Other revenues include salvage revenues, oil recycling revenues, procurement card rebates, and miscellaneous reimbursements. Fund balance continues to be used to offset the facility depreciation.

Repair & Maintenance (Continued)

Personnel costs increase \$82,500 due to an increase of 0.18 FTE in extra help, cost to continue of current staff and benefit selection changes. The overtime budget is steady at 0.15 FTE (about 312 hours) in 2025 and extra help is now budgeted at 0.35 FTE (about 728 hours), an increase of 0.18 FTE (374 hours). Both are based on recent trends.

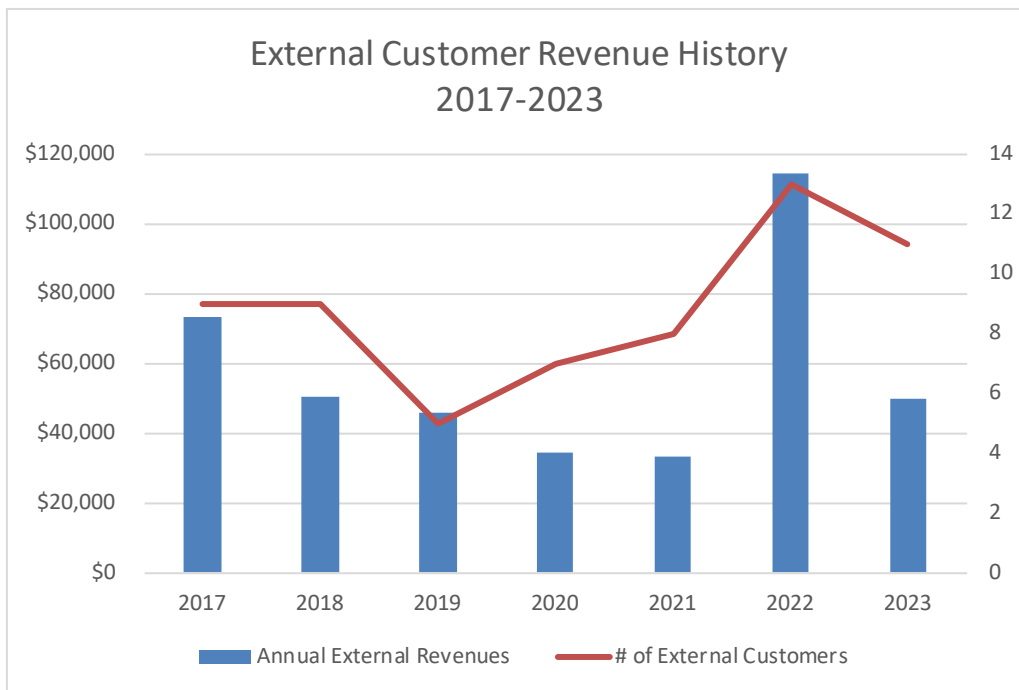
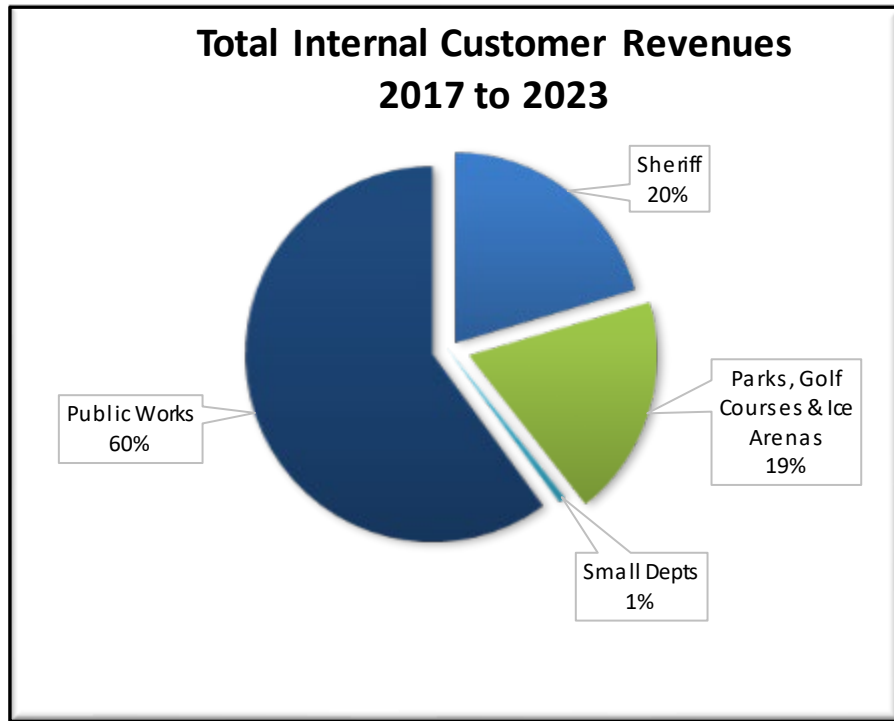
Operating expenses are increasing about \$15,600 mostly related to commercial vehicle repair costs and annual work order software renewal. The major items in the operating expenses appropriation unit include \$902,000 for the costs of parts, \$271,900 for commercial repair services, \$109,900 of depreciation expenses, \$60,100 of support/licensing costs for Fleet Focus software, and \$29,000 for small tools and shop supplies. Other expenditures in this appropriation unit include building maintenance costs, training expenses, utilities, and housekeeping costs.

Interdepartmental charges increase \$32,200 from the 2024 budget, mainly due to vehicle replacement costs and increased workers compensation insurance costs. Expenses in this appropriation unit include general vehicle liability insurance, property insurance, end user technology-total cost of ownership charges (EUTF), telephone charges, radio charges, and indirect cost charges. There are no fixed asset purchases planned in 2025.

2025 labor rates increase 3% for Heavy and Light Labor, Service rate increases 10% to cover cost of vehicles to provide onsite Service Labor.

Rate Type	2024	2025	% Change
External Heavy Labor Rate	\$118.63	\$122.19	3.0%
External Light Labor Rate	\$99.15	\$102.12	3.0%
External Service Labor Rate	\$107.93	\$118.72	10.0%
Internal Heavy Labor Rate	\$107.80	\$111.03	3.0%
Internal Light Labor Rate	\$91.10	\$93.83	3.0%
Internal Service Labor Rate	\$98.89	\$108.78	10.0%
Parts Markup	16.0%	16.0%	0.0%
Commercial Markup	16.0%	16.0%	0.0%

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Total Work Orders	3,912	4,250	4,100	4,150	(100)
Internal Customer Work Orders	3,827	4,115	4,000	4,050	(65)
External Customer Work Orders	85	135	100	100	(35)
Total Internal. Cust. Rep./Maint. Rev.	\$2,781,826	\$2,786,338	\$2,832,469	\$2,892,356	\$ 106,018
Total External Cust. Rep./Maint. Rev	\$51,927	\$58,063	\$25,000	\$50,066	\$ (7,997)
Total External Customers	11	13	12	12	(1)



Program Description

This program provides a county-wide fuel dispensing system for all county vehicles and equipment and some external customers.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$52,803	\$48,230	\$49,900	\$62,118	\$13,888
Interdepartmental (a)	\$1,292,562	\$1,603,384	\$1,280,128	\$1,503,286	(\$100,098)
Other Revenue	\$10,733	\$12,000	\$13,500	\$12,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,356,098	\$1,663,614	\$1,343,528	\$1,577,404	(\$86,210)
Personnel Costs	\$30,292	\$31,376	\$34,621	\$37,895	\$6,519
Operating Expenses	\$1,347,869	\$1,600,419	\$1,285,554	\$1,502,256	(\$98,163)
Interdept. Charges	\$0	\$2,483	\$2,483	\$2,632	\$149
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,378,161	\$1,634,278	\$1,322,658	\$1,542,783	(\$91,495)
Operating Income/(Loss)	(\$22,063)	\$29,336	\$20,870	\$34,621	\$5,285

(a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.

Program Highlights

Revenues are made up of interdepartmental charges to internal customers and charges for services for sales to external customers. Interdepartmental revenue decreases by \$100,100 to \$1,503,300 due to an estimated 6.6% decrease in fuel cost trends for 2025. External customer revenues are projected to increase \$13,900 to reflect increased cost of fuel sold and one additional external customer. Other revenues include fuel tax rebates which stay flat in 2025.

Personnel costs increase \$6,500 due to cost to continue of current staff. Operating expenses decrease \$98,200 due to cost trends of fuel and a reduction in cost of goods sold. The estimated average price per gallon decreases to \$3.27 from the 2024 budgeted level of \$3.50. Interdepartmental Charges increase slightly to \$2,600. These charges are largely the repair costs Central Fleet staff perform on fuel stations.

Due to significant increases and volatility in the price of fuel since 2021, the county began budgeting temporary usage of American Rescue Plan Act (ARPA) funding in 2022, 2023, and 2024 to help smooth the impact of the price increases. For 2024, the fuel budget assumed that internal departments would cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.64/gallon (\$2.85/gallon with markup), with ARPA funding covering the remainder up to the total estimated fuel price of \$3.50/gallon. For 2025, the budget assumes that internal departments will again cover an increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.77/gallon (\$2.98/gallon with markup), with fund balance, in department's budgets, covering the remainder up to the total 2025 estimated fuel price of \$3.48/gallon.

Central Fleet Fund**Public Works****Program/
Capital Projects**

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Fuel Sites Maintained	16	16	16	16	0
Gallons Sold	415,099	445,179	421,380	449,829	4,650
External Fuel Customers	5	4	5	5	1

Current and Planned Capital Projects

Project #	Project Name	Expected Year of Completion	Total Project Cost	Est % Completed at end of 2024	Est. Operating Impact
201415	Fuel Tank Replacement and Infrastructure	2028	\$2,850,000	80%	\$2,500.00

Vehicle Replacement Fund

Public Works

Internal Service Fund

Statement of Purpose

The Vehicle/Equipment Replacement Fund is an interest-bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. The county adopted a Vehicle Replacement Plan for certain vehicles and contractor type equipment. With the exception of certain utility vehicles, the Vehicle Replacement Plan will only include those items with a replacement cost of \$7,500 or greater and a useful life of two or more years. Contractor equipment includes unlicensed off-road vehicles, construction equipment, large maintenance tools and equipment, and other rolling stock. The plan allows for the funding of replacements through contributions to the replacement fund by user departments with inflationary increases on replacements funded by proceeds from the sale of retired vehicles and by investment income applied to the fund. Year-to-year fluctuations within the departmental base budgets will be reduced as a result of the plan. Replacement decisions are based on usage, service, and cost issues. A regular replacement cycle will keep the condition of the fleet at an optimum level reducing fleet maintenance costs and excessive out of service situations. Beginning in 2022, the county began borrowing for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	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 (a)	\$3,320,504	\$3,489,885	\$3,489,885	\$3,618,882	\$128,997	3.7%
Other Revenue (b)	\$1,117,217	\$600,000	\$792,336	\$667,000	\$67,000	11.2%
Appr. Fund Balance (c) (d)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,437,721	\$4,089,885	\$4,282,221	\$4,285,882	\$195,997	4.8%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,250,076	\$3,863,438	\$3,532,487	\$3,569,595	(\$293,843)	-7.6%
Interdept. Charges	\$40,000	\$40,000	\$40,000	\$50,000	\$10,000	25.0%
Fixed Assets (Memo) (d)	\$3,933,365	\$4,890,700	\$4,890,700	\$5,422,800	\$532,100	10.9%
Total Expenditures (d)	\$3,290,076	\$3,903,438	\$3,572,487	\$3,619,595	(\$283,843)	-7.3%
Operating Income/(Loss) (d)	\$1,147,645	\$186,447	\$709,734	\$666,287	\$479,840	257.4%

Position Summary (FTE)

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

- (a) Interdepartmental revenues are charges to departmental users, which may be funded by a combination of revenue sources including tax levy.
- (b) Other revenues include revenues from vehicle and equipment sales. Investment income is accounted for but is not budgeted for in the fund and is used to offset increases in future vehicle replacement costs.
- (c) Total expenditures and net operating income exclude fixed assets to conform with financial accounting standards. Fixed asset purchase orders will be funded with operating revenues, and existing fund balance are included in the department's fixed asset request.
- (d) A portion of fixed assets in 2023-25 are funded through a transfer of the bond proceeds from the Capital Project Fund to account for \$2.5 million, \$3.8 million, and \$4.2 million respectively, of vehicle purchases.

Vehicle Replacement Plan

Program Description

The Vehicle/Equipment Replacement Fund is an interest-bearing internal service fund established to finance necessary and justified vehicle/equipment replacements. Departments retain ownership of their vehicles and are cross charged for the future replacement costs.

Program Highlights

Interdepartmental revenues are based on the depreciation of each vehicle in the replacement plan. Depreciation is assessed at one half-year charge for the acquisition and disposition years of a vehicle. Full-year depreciation is assessed all other years. Depreciation increases are a result of increased valuation of vehicles in the plan and the first full-year depreciation charge on the 2025 vehicle purchases. Initially depreciation is assessed on the budgeted value of the vehicle and then adjusted to account for actual acquisition costs. The actual acquisition cost tends to be lower than the budgeted cost, therefore lowering the overall depreciation charge. These revenues increase \$129,000, due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). As new vehicles are purchased, the replacement charges “reset” to the new, higher price.

Other revenues are the estimated value received from the sale of retired vehicles at auction. The budget can fluctuate based on the number of and value of vehicles going to auction each year. Auction revenue increases \$67,000 in 2025 due to increases of auction proceeds and scheduled number of outgoing units.

Operating expenditures decrease by \$293,800, mostly related to depreciation costs for the vehicle replacement plan as a result of changes from new vehicles being added offset by vehicles being retired. The overall reduction is due to taking 2-year Sheriff vehicles out of the plan. Interdepartmental charges increase \$10,000 to \$50,000 in 2025, which is an annual charge from Central Fleet Maintenance for administrative work related to VRP acquisitions and auctions.

Fixed asset memo items represent the estimated cost of vehicle and equipment acquisitions and are budgeted at \$5,422,800 in 2025. The county began borrowing for major vehicle replacements in 2022, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. This is a phased approach with \$2.5 million borrowed in 2023, which increased to \$3.8 million in 2024, and \$4.2 million in 2025 to more broadly cover acquisitions for governmental fund operations (e.g., DPW – Highway Operations, Parks and Land Use – General Fund). For total planned borrowing in 2025, see the Capital Projects and Debt Service sections in this budget document.

**Vehicle Replacement
Fund**

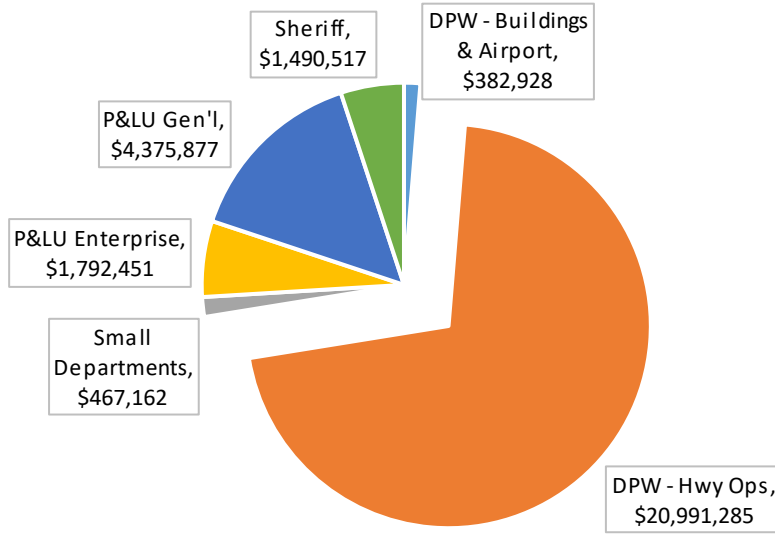
Public Works

Program

**Waukesha County
2025 Vehicle Replacement Plan**

<u>Department</u>	<u>Description</u>	<u>Qty</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Est. Salvage</u>
Sheriff's Department	Squad, Police Pursuit Package	7	\$51,500	\$360,500	\$84,000
Sheriff's Department	Squad, Police Pursuit Package, 4X4	1	\$53,900	\$53,900	\$12,000
Sheriff's Department	SUV	1	\$43,500	\$43,500	\$10,000
Sheriff's Department	SUV	1	\$34,000	\$34,000	\$8,000
Sheriff's Department	Van, Transport	1	\$47,600	\$47,600	\$12,000
Subtotal Sheriff's Dept		11		\$539,500	\$126,000
Public Works Hwys	SUV	1	\$29,300	\$29,300	\$8,000
Public Works Hwys	Truck, Patrol	3	\$278,800	\$836,400	\$120,000
Public Works Hwys	Truck, Patrol, muni body	3	\$303,200	\$909,600	\$120,000
Public Works Hwys	Truck, Sweeper w/ Broom	1	\$460,000	\$460,000	\$30,000
Public Works Hwys	Loader, Rubber Tired	1	\$239,600	\$239,600	\$25,000
Public Works Hwys	Tractor, Flails	1	\$189,300	\$189,300	\$20,000
Public Works Hwys	Forestry Head	1	\$43,000	\$43,000	\$15,000
Public Works Hwys	Brush Chipper	1	\$122,900	\$122,900	\$10,000
Public Works Hwys	Dozer	1	\$155,000	\$155,000	\$15,000
Public Works Hwys	Tractor, Flails	1	\$193,000	\$193,000	\$20,000
Public Works Hwys	Tractor	1	\$124,000	\$124,000	\$15,000
Public Works Hwys	Towed Rotary	1	\$40,500	\$40,500	\$2,000
Public Works Hwys	Compressor Truck w/ Compressor	1	\$145,000	\$145,000	\$10,000
Public Works Hwys	Truck, 1 Ton, Dump box	1	\$92,500	\$92,500	\$10,000
Public Works Hwys	TrailerTruck, 1/2 Ton	1	\$45,000	\$45,000	\$10,000
Subtotal DPW Hwys		19		\$3,625,100	\$430,000
Parks & Land Use Gen'l Fund	Truck, 3/4 Ton, 4x4	1	\$61,200	\$61,200	\$10,000
Parks & Land Use Gen'l Fund	Truck, dump	1	\$235,000	\$235,000	\$10,000
Parks & Land Use Gen'l Fund	Mower, Zero Turn	1	\$33,600	\$33,600	\$3,000
Parks & Land Use Gen'l Fund	Truck, 1/4 Ton	1	\$41,700	\$41,700	\$5,000
Parks & Land Use Gen'l Fund	SUV	1	\$29,300	\$29,300	\$8,000
Parks & Land Use Gen'l Fund	Utility Vehicle, 4X4	1	\$31,100	\$31,100	\$2,500
Parks & Land Use Gen'l Fund	Truck, 3/4 Ton, 4x4	1	\$56,500	\$56,500	\$10,000
Parks & Land Use Gen'l Fund	Utility Vehicle, 4X4	1	\$27,200	\$27,200	\$2,500
Parks & Land Use Gen'l Fund	Outfront Rotary Mower	3	\$61,300	\$183,900	\$18,000
Parks & Land Use Gen'l Fund	Truck, Dump Box, 4x4	2	\$88,600	\$177,200	\$20,000
Parks & Land Use Gen'l Fund	Mower, Zero Turn	1	\$35,000	\$35,000	\$5,000
Subtotal P&LU Gen'l Fund		14		\$911,700	\$94,000
Parks & Land Use Enterprise Fund	Utility Vehicle	1	\$18,100	\$18,100	\$2,000
Parks & Land Use Enterprise Fund	Utility Vehicle	1	\$54,200	\$54,200	\$5,000
Parks & Land Use Enterprise Fund	Topdresser	1	\$24,200	\$24,200	\$1,000
Parks & Land Use Enterprise Fund	Wide Area Mower	1	\$104,700	\$104,700	\$10,000
Parks & Land Use Enterprise Fund	Airifier, Walker	1	\$43,000	\$43,000	\$2,000
Parks & Land Use Enterprise Fund	Slit Seeder, Tow-behind	1	\$25,200	\$25,200	\$1,000
Parks & Land Use Enterprise Fund	Overseeder	1	\$24,200	\$24,200	\$1,000
Parks & Land Use Enterprise Fund	Mower, Zero Turn	1	\$33,600	\$33,600	\$3,000
Parks & Land Use Enterprise Fund	Utility Vehicle	1	\$19,300	\$19,300	\$2,000
Subtotal P&LU Enterprise		9		\$346,500	\$27,000
Grand Total		53		\$5,422,800	\$677,000

Value of Active Vehicles by Department



Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Active Vehicles in Plan	394	394	406	407	13
Vehicles Replaced	48	53	53	53	0

**Vehicle Replacement
Fund**

Public Works

Program

**WAUKESHA COUNTY
FIVE YEAR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

Agency	<u>2024 Budget</u>		<u>2025</u>		<u>2026</u>		<u>2027</u>		<u>2028</u>		<u>2029</u>	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
Airport	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Public Works Hwy Ops	15	\$3,351,400	19	\$3,625,100	28	\$3,673,760	19	\$3,334,020	16	\$2,114,000	11	\$2,760,200
Public Works Bldg Ops	0	\$0	0	\$0	0	\$0	3	\$148,100	3	\$154,300	0	\$0
Sheriff (a)	8	\$329,300	11	\$539,500	11	\$384,700	4	\$180,200	7	\$254,400	12	\$599,000
Parks & Land Use Gen'	24	\$750,900	14	\$911,700	16	\$620,000	5	\$306,455	13	\$634,400	16	\$728,600
Golf Courses	6	\$459,100	9	\$346,500	5	\$232,000	5	\$221,600	6	\$343,500	5	\$314,600
Ice Arenas	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Medical Examiner	0	\$0	0	\$0	0	\$0	2	\$91,000	0	\$0	2	\$128,800
Human Services	0	\$0	0	\$0	0	\$0			3	\$118,100	1	\$51,600
Records Mgmt	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Emergency Mgmt	0	\$0	0	\$0	1	\$50,700	0	\$0	1	\$54,200	0	\$0
Radio Services	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	1	\$57,500
	53	\$4,890,700	53	\$5,422,800	61	\$4,961,160	38	\$4,281,375	49	\$3,672,900	48	\$4,640,300

Airport

Operations Fund

Public Works

Enterprise Fund

Statement of Purpose

The mission of Waukesha County Airport (an enterprise fund) is to maximize the net economic and recreational benefit it provides to southeastern Wisconsin and the Great Lakes region. By leading the industry with quality facilities and services and operating in a fiscally prudent manner, the airport strives to meet the needs of all customers and users. Through short-and long-range planning, the staff initiates proactive and environmentally responsible projects, establishes systems to maintain existing structures, and designs future improvements. The airport provides a safe, convenient, and efficient operating environment for all members of the aviation community while cooperating with all levels of government.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$1,462	\$1,462	\$0	(\$1,462)	-100.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,317,625	\$1,334,694	\$1,341,645	\$1,379,585	\$44,891	3.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$32,956	\$27,138	\$32,862	\$28,000	\$862	3.2%
Appr. Fund Balance (a)	\$446,093	\$169,582	\$173,035	\$169,582	\$0	0.0%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,796,674	\$1,532,876	\$1,549,004	\$1,577,167	\$44,291	2.9%
Expenditures						
Personnel Costs	\$386,560	\$592,647	\$532,888	\$588,639	(\$4,008)	-0.7%
Operating Expenses (a)(b)	\$1,043,448	\$671,322	\$656,232	\$713,477	\$42,155	6.3%
Interdept. Charges	\$165,263	\$268,907	\$247,122	\$275,051	\$6,144	2.3%
Fixed Assets (Memo) (c)	\$219,510	\$50,000	\$0	\$0	(\$50,000)	-100.0%
Total Expenditures	\$1,595,271	\$1,532,876	\$1,436,242	\$1,577,167	\$44,291	2.9%
Operating Income/(Loss)	\$201,403	\$0	\$112,762	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.00	0.00
Extra Help	1.20	1.20	1.20	1.20	0.00
Overtime	0.00	0.05	0.05	0.05	0.00
Total FTEs	6.20	6.25	6.25	6.25	0.00

(a) Airport Fund balance is used as follows:

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Carryovers and encumbrances	\$511	\$0	\$3,453	\$0
Contracted snow removal cost	\$50,000	\$0	\$0	\$0
In-House snow removal cost	\$226,000	\$0	\$0	\$0
Total Fund Balance Appropriation	\$446,093	\$169,582	\$173,035	\$169,582

(b) Budgeted depreciation expense is included in the operating expense appropriation unit, which only represents the county's portion of the capital investment and excludes State and Federal funds as contributed capital. As a result, the operation's income or loss shown here differs from the Annual Comprehensive Financial Report statements and includes these funds as contributed capital.

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

Airport Operations

Program Description

The Airport Operations division provides all administrative services, grounds maintenance, and oversight of infrastructure for the Waukesha County Airport. Administrative staff provide service to Airport customers and are responsible for the monitoring of all leases and contracts and the enforcement of all provisions, maintaining compliance with all applicable Federal Aviation Regulations (FAR's), Orders and Advisory Circulars (AC's) as well as conditions of grant assurances.

Airport Operations maintains the airport grounds, infrastructure, and equipment as necessary to ensure a safe and secure airfield operation. The program tracks the condition of airport buildings and associated equipment through scheduling and monitoring of contracted maintenance services; is responsible for wildlife control, snow removal, airfield security, hazard mitigation, and emergency response; and monitors the contract for performing and providing aeronautical services and parking and ramp operations. This program includes the air traffic control tower facility and operations and fuel farm operations. The cost of the air traffic controllers is funded by the Federal Contract Tower Program.

Program Highlights

Charges for service revenues are budgeted to increase about \$44,900 and include revenues from land leases, hangar rental revenues, office space revenues from the Fixed Base Operator (FBO) for exclusively leased county facilities, the FBO lease for the Airport fuel farm, the FBO lease for ramp space, tie down fees and revenue on fuel sales. The increase is due to contractual rate increases in existing lease agreements which are calculated based on CPI. Fund balance is used to partially offset depreciation.

Personnel costs for the cost to continue of 5.00 FTE full time staff, 1.20 FTE of seasonal extra help and 0.05 FTE of overtime decrease \$4,000 in 2025, primarily due to employee benefit selection. Actual costs are projected to be lower than the budget assumed in 2024 for the transition to in-house snow removal operations and related staff. The budget assumes a reclassification of a Programs and Projects Analyst to an Airport Supervisor. Operating expenses increase by \$42,200, mainly due to increased equipment lease costs of \$28,000 for snow removal, \$10,000 for contracted services, offset by a decrease in building costs after an HVAC upgrade project completed in 2024. Depreciation increases \$22,300 due to completion of parking lot and roof projects in 2023 and snow removal equipment acquisition.

Interdepartmental charges increase \$6,100 in 2025 mainly due to increases in Central Fleet vehicle and equipment costs of \$4,500 and insurance charges of \$4,200 partially offset by decreases in communication and computer replacement/support charges. Interdepartmental charges include insurance charges, grounds and building maintenance charges, and vehicle replacement, repair, and fuel costs.

There are no fixed asset purchases in the 2025 budget.

Activity Data	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Total Airport Buildings	12	12	12	12	12	0
Square Yards of Pavement (a)	467,949	482,066	482,066	482,066	482,066	0
Acres of grass to be mowed	331	323	323	323	323	0

(a) The 2023 actual includes completion of the Airport Parking Lot Rehabilitation and Expansion (capital project #202109).

Airport

Operations Fund

Public Works

Program

Activity Data	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Fuel Purchases (gallons)							
Jet A (a)	1,540,500	1,776,413	1,555,819	1,400,000	1,575,228	1,500,000	100,000
100LL	101,006	134,488	113,178	100,000	82,907	100,000	0
Total	1,642,204	1,910,901	1,668,997	1,500,000	1,658,135	1,600,000	100,000

(a) Jet A (Jet fuel) is used by both turboprop and jet aircraft. The primary customers for Jet A are business aircraft.

PCI - Actuals	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Estimate	2025 Target
Runways	91.0	91.0	90.0	90.0	90.0	90.0
Taxiways	75.0	75.0	77.0	74.0	73.0	72.0
Aprons	64.0	70.0	70.0	70.0	70.0	70.0
Landside Pavements	65.0	63.0	62.0	75.0	61.0	60.0

Marketing Performance Measures - T-Hangars	2021 Actual	2022 Actual	2023 Actual	2024 Target	2024 Estimate	2025 Target
Customer Satisfaction Survey (biennial)						
-Management Effectiveness	93%	93%	95%	95%	95%	95%
-Communication Effectiveness	89%	89%	88%	90%	88%	90%
T-Hangar Occupancy Rate *	100%	82%	87%	100%	100%	100%
Total Cumulative # of Hangars	61	61	64	64	64	65

* A study of the T-Hangar was completed in May 2014 to address the aging structure and plan future improvements to increase occupancy.

Airport Capital Projects

Current and Planned Capital Projects				Estimated Annual Operating Impact*		
Project #	Project Name	Estimated Completion Year	County Project Cost	(Revenue)/ Expense	Estimated Depreciation/Other Operating Expense	Total (Rev)/Exp
200804	Master Plan Update	2024	\$65,000	\$0	\$0	\$0
201308	Taxiway C realignment and Lighting	2029	\$210,000	\$0	\$10,500	\$10,500
202534**	Airport Maintenance and Snow Removal Building	2027	\$92,000	\$0	\$7,250	\$7,250
200310	Runway 10/28 Safety Area	2026	\$1,215,000	\$2,000	\$31,840	\$33,840

* See capital project forms for ongoing operating impacts

** The 2025-2029 Capital Plan includes reintroducing project #200703 as #202534. See form later in the book for further details.

Special Purpose

Grant Fund

Public Works

Special Revenue Fund

Statement of 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.

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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	%
Revenues						
ARPA FUNDING	\$453,982	\$0	\$0	\$0	\$0	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$453,982	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$453,982	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$453,982	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

The 2025 budget no longer includes ARPA funding for the Department of Public Works, all projects were scheduled to be completed in 2023. The 2023 budget included \$100,000 of ARPA funding to rebuild catch basins, storm water inlets, manholes, culverts, and stormwater retention ponds/medians, which will improve drainage, pollution control, and road safety. Previous budgets built upon \$100,000 of ARPA funds that were already approved for this purpose during 2022 (enrolled ordinance 177-23). Previous budgets also included \$70,000 to help complete a project initiated in 2022 (also enrolled ordinance 177-23) to purchase a 60,000-gallon brine water storage tank, which will allow for greater recycling of onsite stormwater for brine. This additional tank will help expand capacity to apply salt brine on highways, reducing the need for rock salt in snow and ice removal, as well as reduce water utility and water disposal costs. These projects are eligible for ARPA funding by helping manage stormwater and nonpoint source pollution.

General Administration

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GENERAL ADMINISTRATION

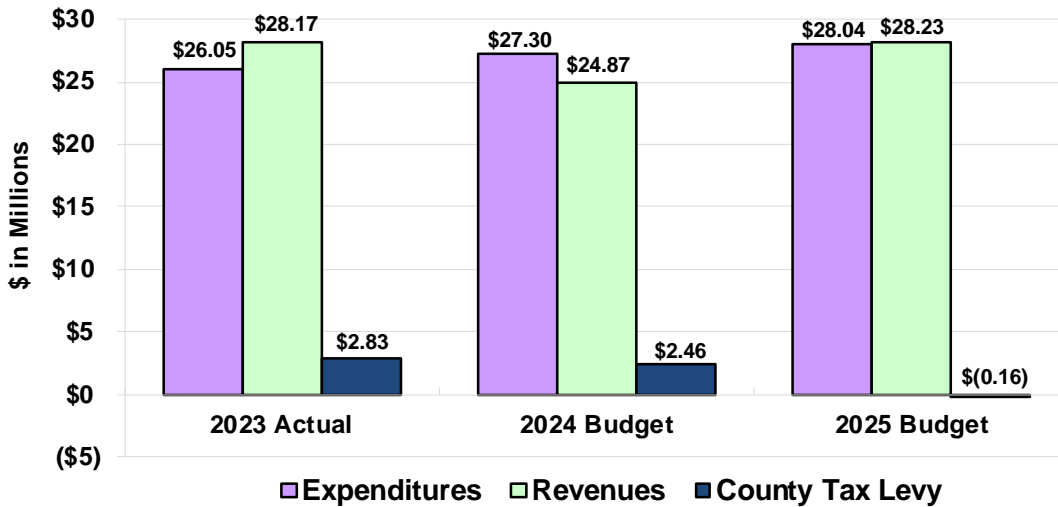
Functional Area Budget Highlights

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 2025 expenditures budget for this functional area totals \$28,041,300, after excluding internal service fund capitalization fixed asset expenses. This represents an increase of about \$738,000 or 2.7% from the 2024 Adopted Budget. Budgeted revenues in 2025 include \$1,596,800 of fund balance appropriations and total \$28,228,400, an increase of \$3,358,300 or 13.5% from the 2024 Adopted Budget. The tax levy necessary to fund this functional area decreases \$2,625,100 or 106.6% from the 2024 Adopted Budget.

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

	2023	2024	2024	2025	Change from 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
* TOTAL GENERAL ADMINISTRATION *						
Revenues (a)	\$28,169,673	\$24,870,139	\$28,553,426	\$28,228,447	\$3,358,308	13.5%
County Tax Levy (c)	\$2,825,036	\$2,462,660	\$2,462,660	(\$162,481)	(\$2,625,141)	-106.6%
Expenditure (b)	\$26,050,735	\$27,302,374	\$27,028,286	\$28,041,333	\$738,959	2.7%
Rev. Over (Under) Exp.	\$4,213,456	\$0	\$3,700,442	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$730,517	\$30,425	\$287,358	\$24,633	(\$5,792)	-19.0%
BREAKDOWN BY AGENCY						
COUNTY EXECUTIVE						
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$682,638	\$730,440	\$730,440	\$760,440	\$30,000	4.1%
Expenditure	\$562,149	\$730,440	\$714,771	\$760,440	\$30,000	4.1%
Rev. Over (Under) Exp.	\$120,489	\$0	\$15,669	\$0	\$0	N/A
COUNTY BOARD						
Revenues (a)	\$56,755	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$1,007,907	\$1,009,958	\$1,009,958	\$1,006,958	(\$3,000)	-0.3%
Expenditure	\$875,849	\$1,009,958	\$965,364	\$1,006,958	(\$3,000)	-0.3%
Rev. Over (Under) Exp.	\$188,813	\$0	\$44,594	\$0	\$0	N/A
COUNTY CLERK						
Revenues (a)	\$330,371	\$609,970	\$575,435	\$404,853	(\$205,117)	-33.6%
County Tax Levy	\$353,113	\$390,462	\$390,462	\$409,462	\$19,000	4.9%
Expenditure	\$647,386	\$1,000,432	\$954,466	\$814,315	(\$186,117)	-18.6%
Rev. Over (Under) Exp.	\$36,098	\$0	\$11,431	\$0	\$0	N/A
COUNTY TREASURER						
Revenues (a)	\$9,293,031	\$6,689,402	\$10,077,394	\$7,746,288	\$1,056,886	15.8%
County Tax Levy (c)	(\$4,858,556)	(\$5,890,597)	(\$5,890,597)	(\$6,900,597)	(\$1,010,000)	N/A
Expenditure	\$738,075	\$798,805	\$798,493	\$845,691	\$46,886	5.9%
Rev. Over (Under) Exp.	\$3,696,400	\$0	\$3,388,304	\$0	\$0	N/A
DEPARTMENT OF ADMINISTRATION						
Revenues (a)	\$17,887,112	\$16,960,167	\$17,289,997	\$19,466,706	\$2,506,539	14.8%
County Tax Levy	\$4,717,493	\$5,172,808	\$5,172,808	\$3,476,355	(\$1,696,453)	-32.8%
Expenditure (b)	\$21,805,638	\$22,102,550	\$22,002,477	\$22,918,428	\$815,878	3.7%
Rev. Over (Under) Exp.	\$68,449	\$0	\$172,970	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$730,517	\$30,425	\$287,358	\$24,633	(\$5,792)	-19.0%
CORPORATION COUNSEL						
Revenues (a)	\$602,404	\$610,600	\$610,600	\$610,600	\$0	0.0%
County Tax Levy	\$922,441	\$1,049,589	\$1,049,589	\$1,084,901	\$35,312	3.4%
Expenditure	\$1,421,638	\$1,660,189	\$1,592,715	\$1,695,501	\$35,312	2.1%
Rev. Over (Under) Exp.	\$103,207	\$0	\$67,474	\$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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
County Executive	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
County Board	Purchase orders and carryovers from prior years	\$56,755	\$0	\$0	\$0
County Clerk	Election costs and purchase order from prior year	\$25,000	\$310,915	\$310,915	\$107,213
County Treasurer	Offset revenue decreases	\$120,000	\$120,000	\$120,000	\$120,000
Dept of Administration	Office furniture, depreciation, liability insurance	\$2,195,274	\$1,036,831	\$1,057,251	\$1,369,605
Corporation Counsel	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$2,397,029	\$1,467,746	\$1,488,166	\$1,596,818

(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 2025 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$1,044,432. The 2024 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$715,168. The 2023 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$726,008.

(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 2025 Budget include the following:

- 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 2025 budgeted tax levy credit decreases by \$1,010,000 to \$6,900,600. Penalties and interest on delinquent taxes decreases \$65,000 to \$1,595,000 and is offset by \$120,000 of fund balance as this is phased down to be closer to actuals. Investment income increases by \$1,113,600 to \$5,611,300 due to higher interest rates.
- The **County Clerk's Office** fund balance is decreased \$203,700 to \$107,200 for the 2025 budget. Normally, fund balance is only budgeted in even-numbered years for the higher number of elections. For the 2025 budget, there was a significant increase in the price per ballot from \$0.21 to \$0.28, requiring a continued subsidy until these higher costs can be phased-in over time. In addition, there is an increase in the number of ballots from 2023 (the last odd-numbered election year) by about 78,700 due to anticipated higher turnout in a state Supreme Court election.
- The **County Board's** expenditures decrease \$3,000 to \$1,007,000. Personnel costs increase \$7,100 due to the cost to continue, partially offset by a decrease in temporary extra help by 0.14 FTE. Operating expenses decrease \$12,100 due to a decrease in consulting services that have historically not been used. Interdepartmental charges increase \$2,000 due computer maintenance and replacement costs.
- The **Department of Administration (DOA) General Fund** expenditures increase \$192,700. Personnel costs increase by \$32,800 or 0.6%, due to the cost to continue, partially offset by a decrease of 2.17 FTE. This includes the sunset of American Rescue Plan Act-funded 1.0 FTE Senior Financial Analyst and 1.0 FTE Senior Human Resources Analyst that had been created to assist with the implementation of a new Enterprise Resource Planning System (ERP), the creation of a 1.0 FTE Senior Human Resources Analyst to support benefits and compensation management, the abolishment of a 1.0 FTE Administrative Specialist, and the elimination of 0.17 FTE that previously funded an intern in the Budget Division. Operating expenses increase \$159,600 primarily due to software charges for the new ERP system which is being phased in with an anticipated go live date in 2025 by \$84,800, net of the elimination of other systems that it is replacing, and an increase for postage and mail contract service costs by \$71,400 because of increases proposed by the U.S. Postal Service.
- Revenues, excluding fund balance and tax levy, in the **DOA General Fund** increase about \$1.8 million, and include about \$1.2 million in new aid from the state to offset the elimination of the tax on personal property; \$625,000 in "Computer Aid" for the exemption property tax on computers, which had been budgeted in the Capital Projects Fund but was shifted to DOA to free up tax levy to provide to the Sheriff's Department for increasing Jail costs; an increase of \$179,300 in indirect and administrative cost recovery, mostly due to Human Resources including a charge to the Health and Dental Insurance Fund for benefits administration support; and a \$79,100 increase in mail services revenue based on anticipated usage and postal rate increases. This is partially offset by a decrease of \$287,800 in ARPA funding for two sunset positions in Accounting Services and Human Resources to help implement the ERP system in 2024 (mentioned above). Budgeted fund balance increases by \$104,200 to \$114,900 to assist with the transition of key managers prior to retirement. Overall tax levy decreases \$1.7 million, primarily due to the inclusion of new personal property aid and transfer in of Computer Aid, mentioned above.
- The **DOA-End User Technology Fund (EUTF)** 2025 budget expenditures increase \$452,000, or 4.2%. Operating expenses increase \$340,400 primarily due to hardware expenses for equipment replacement. Budgeted fund balance increases by \$308,900 to \$922,300 to help phase in significant increases in Microsoft license costs and the timing of the replacement of laptops purchased during the pandemic. Interdepartmental revenues also increase by \$250,800 due to a 3% rate increase charged to departments for on-going costs of technology.
- The **DOA-Risk Management Fund** budget expenditures increase 2.5% or \$90,500 to \$3.74 million. This is primarily due to operating expenses increasing \$76,100 due to increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and the impact of natural disasters and inflation on property insurance market. Fund balance of \$244,300, a reduction of \$23,500, 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 13.3% or \$147,700 to \$1,259,200. This is primarily due to the creation of a 1.00 FTE Senior Collections Specialist position to help address an increasing number of clients and debtor accounts. Charges for service revenue increases by \$103,100 to reflect the anticipated collection levels from external clients for the additional 1.00 FTE collections staff. Interdepartmental revenues decrease by \$79,300 due to decreased collections for internal clients. Other revenue increases by \$150,300 primarily due to increases in collection commission for accounts where the fee is paid by the debtor.
- The **DOA-American Job Center Fund** budget expenditures decrease \$67,100 to \$147,300. Personnel costs decrease by \$25,000 due to the Workforce Development Coordinator sunsetting effective mid-year 2025. The Workforce Development Coordinator position serves as the Regional Workforce Alliance's one-stop-operator (OSO) function and equal opportunity and civil rights compliance for the seven-county region in southeastern Wisconsin. The current OSO position contract ends in June of 2025 and the county is not pursuing an extension of the award. Operating expenses decrease by \$50,300 and includes the reduction of \$48,600 expenditure authority for the purchase of third-party temp extra help in the Waukesha Center. Remaining administrative support to staff the Workforce Resource Center, totaling \$62,500, will be transferred to the Department of Parks and Land Use's Workforce and Economic Development Fund beginning on January 1, 2025.
- The **Corporation Counsel – General Legal Services** budget expenditures increase \$35,300 or 2.1%, mostly related to the personnel cost to continue for 12.79 FTE.

**BUDGETED POSITIONS 2023-2025
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2023 Year End	2024 Adopted Budget	2024 Modified Budget	2025 Budget	24-25 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	5.51	0.51
TREASURER	General	5.00	5.00	5.00	5.00	0.00
DEPT. OF ADMINISTRATION	General	43.20	45.70	45.70	43.70	(2.00)
	Special Purpose Grant Fund (ARPA)	1.00	-	-	-	0.00
	End User Technology	52.00	52.00	52.00	52.00	0.00
	Risk Management	2.90	2.90	2.90	2.90	0.00
	Collections	7.40	8.40	8.40	9.40	1.00
	American Job Center	1.00	1.00	1.00	0.50	(0.50)
	Subtotal Dept. of Admin.	107.50	110.00	110.00	108.50	(1.50)
CORPORATION COUNSEL	General	11.85	12.30	12.30	12.30	0.00
TOTAL REGULAR POSITIONS		137.50	140.45	140.45	139.46	(0.99)
TOTAL EXTRA HELP		4.78	4.08	4.08	2.72	(1.36)
TOTAL OVERTIME		0.03	0.04	0.04	0.03	(0.01)
TOTAL BUDGETED POSITIONS		142.31	144.57	144.57	142.21	(2.36)

2025 BUDGET ACTIONS

County Board

Decrease: 0.14 FTE Extra Help

County Clerk

Create: 0.51 FTE Administrative Assistant

Decrease: 0.51 FTE Extra Help

Department of Administration - General Fund

Reclassify: 1.00 FTE Fiscal Specialist to Senior Fiscal Specialist
 Transfer In: 0.50 FTE Senior Financial Analyst from End User Technology Fund
 Create: 1.00 FTE Senior Human Resources Analyst
 Transfer Out: 0.50 FTE Fiscal Specialist to End User Technology Fund
 Abolish: 1.00 FTE Senior Human Resources Analyst (Sunset)
 Abolish: 1.00 FTE Senior Financial Analyst (Sunset)
 Abolish: 1.00 FTE Administrative Specialist
 Decrease: 0.17 FTE Extra Help

Department of Administration - End User Technology Fund

Reclassify: 1.00 FTE Senior IT Professional to Principal IT Professional
 Reclassify: 1.00 FTE Financial Analyst to Senior Financial Analyst
 Reclassify: 1.00 FTE Information Technology Analyst to Senior IT Professional
 Transfer In: 0.50 FTE Fiscal Specialist from General Fund
 Transfer Out: 0.50 FTE Senior Financial Analyst to General Fund
 Decrease: 0.25 FTE Extra Help
 Decrease: 0.01 FTE Overtime

Department of Administration - Risk Management Fund

Reclassify: 1.00 FTE Administrative Specialist to Risk Analyst

Department of Administration - Collection Fund

Create: 1.00 FTE Senior Collections Specialist

Department of Administration - American Jobs Center

Abolish: 0.50 FTE Workforce System Coordinator

Corporation Counsel - General Fund

Decrease: 0.29 FTE Extra Help

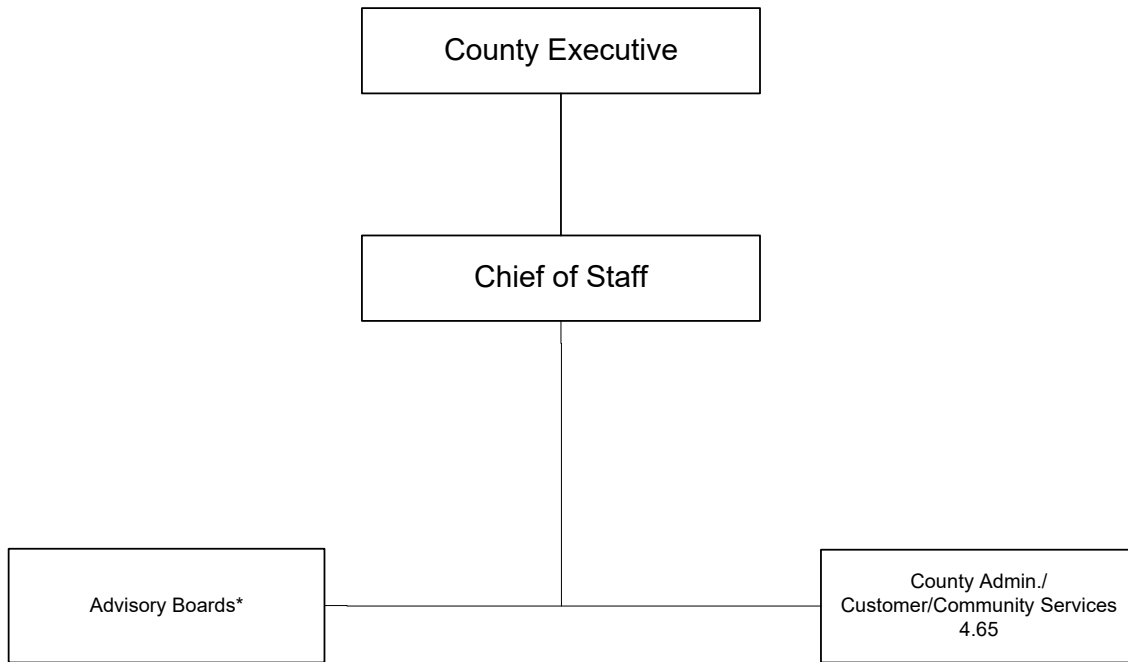
2024 CURRENT YEAR ACTIONS

None

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	2023	2024	2024	2025	Change From 2024	
	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
Apr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$682,638	\$730,440	\$730,440	\$760,440	\$30,000	4.1%
Total Revenue Sources	\$682,638	\$730,440	\$730,440	\$760,440	\$30,000	4.1%
Expenditures						
Personnel Costs	\$520,240	\$663,875	\$662,900	\$695,795	\$31,920	4.8%
Operating Expenses	\$18,514	\$42,296	\$27,747	\$38,246	(\$4,050)	-9.6%
Interdept. Charges	\$23,395	\$24,269	\$24,124	\$26,399	\$2,130	8.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$562,149	\$730,440	\$714,771	\$760,440	\$30,000	4.1%
Rev. Over (Under) Exp.	\$120,489	\$0	\$15,669	\$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:	2023 Actual	2024 Estimate	2025 Target
Countywide Customer Satisfaction Rating	4.58	4.70	4.65
County Executive’s Office Customer Satisfaction Rating	4.58	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:	2023 Actual	2024 Actual	2025 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:	2022 Actual	2023 Actual	2024 Actual
\$ County Equalized Value (includes TID)	\$75.4 billion	\$84.96 billion	\$88.23 billion
\$ Amount of New Construction (a)	\$1.17 billion	\$1.35 billion	\$1.23 billion
% of Change (b)	1.75%	1.79%	1.45%

(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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.65	4.65	4.65	4.65	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)	\$671,018	\$718,820	\$718,820	\$750,020	\$31,200
Total Revenues	\$671,018	\$718,820	\$718,820	\$750,020	\$31,200
Personnel Costs	\$514,960	\$657,875	\$658,900	\$689,795	\$31,920
Operating Expenses	\$14,678	\$36,676	\$25,393	\$33,826	(\$2,850)
Interdept. Charges	\$23,395	\$24,269	\$24,124	\$26,399	\$2,130
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$553,033	\$718,820	\$708,417	\$750,020	\$31,200
Rev. Over (Under) Exp.	\$117,985	\$0	\$10,403	\$0	\$0

Program Highlights

Personnel costs increase \$31,900 due to cost to continue for 4.65 FTE staff and employee benefit selection changes. Operating expenses decrease \$2,900 due to a decrease in staff development and travel costs. Interdepartmental charges increase by nearly \$2,100 largely due to tech replacement and an increase in EUTF charges.

Activity Data

Performance Measure:	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Dept. Heads Report directly to County Exec (a)	8	8	8	8
No. of news releases, electronic newsletters and newspaper columns drafted and distributed by the County Executive's Office. This number includes reviews of other department news releases and electronic media. (b)	-	60	60	60
No. of social media/videos created and shared across multiple channels and platforms. (c)	-	660	660	660

- (a) Includes Corporation Counsel and UW Extension
- (b) The County Executive's Office utilizes a variety of tools to communicate with its constituency. Among the most effective means of conveying information to a broad audience is by issuing news releases and newsletters.
- (c) Previous year metrics are unavailable.

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 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)	\$11,620	\$11,620	\$11,620	\$10,420	(\$1,200)
Total Revenues	\$11,620	\$11,620	\$11,620	\$10,420	(\$1,200)
Personnel Costs	\$5,280	\$6,000	\$4,000	\$6,000	\$0
Operating Expenses	\$3,836	\$5,620	\$2,354	\$4,420	(\$1,200)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$9,116	\$11,620	\$6,354	\$10,420	(\$1,200)
Rev. Over (Under) Exp.	\$2,504	\$0	\$5,266	\$0	\$0

Program Highlights

Personnel costs for the advisory boards are budgeted to remain at the 2024 budget amount. Operating expenses decrease by \$1,200 to better reflect prior years' actuals.

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 expenditures included within the County Executive's budget.

Boards & Commissions Members

	Co. Board	Citizens	Avg. Meetings Per Month
Aging and Disability Resource Center Advisory Board	1	8	1
Airport Operations Commission	1	4	1
Board of Adjustment	0	6	1
Ethics Board	0	4	As needed
Health & Human Services Board	3	6	1
Park & Planning Commission	2	5	1
Wisconsin River Rail Transit Commission	1	2	1

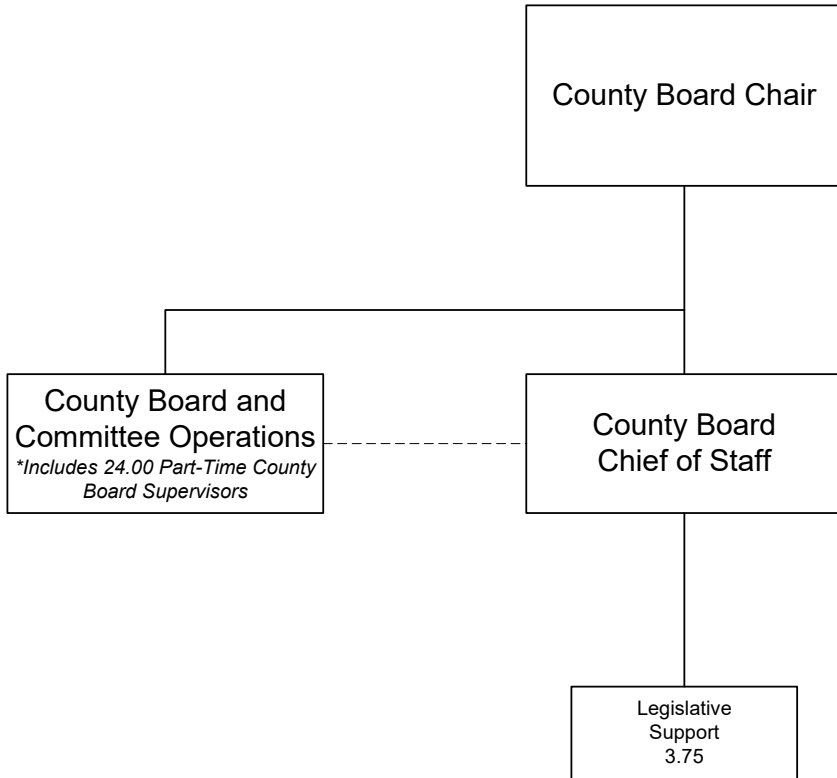
Other Boards and Commissions appointed by the County Executive that are not included in the County Executive's Department budget include: The Southeastern Wis. Regional Planning Commission appointees, The Housing Authority, Lake Management Districts, trustees to library boards, Traffic Safety Commission, 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



3.75 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	2023	2024	2024	2025	Change From 2024	
	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	\$56,755	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$1,007,907	\$1,009,958	\$1,009,958	\$1,006,958	(\$3,000)	-0.3%
Total Revenue Sources	\$1,064,662	\$1,009,958	\$1,009,958	\$1,006,958	(\$3,000)	-0.3%
Expenditures						
Personnel Costs	\$621,791	\$669,082	\$654,601	\$676,222	\$7,140	1.1%
Operating Expenses	\$190,077	\$274,328	\$244,216	\$262,187	(\$12,141)	-4.4%
Interdept. Charges	\$63,981	\$66,548	\$66,547	\$68,549	\$2,001	3.0%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$875,849	\$1,009,958	\$965,364	\$1,006,958	(\$3,000)	-0.3%
Rev. Over (Under) Exp.	\$188,813	\$0	\$44,594	\$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	0.25	(0.14)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	3.89	3.89	3.89	3.75	(0.14)

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:	2022 Actual	2023 Actual	2024 Actual	2025 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	2022 Actual	2023 Actual	2024 Actual
\$ Amount of Net New Construction ^(a)	\$1.17 billion	\$1.35 billion	\$1.24 billion
% of Change	1.75%	1.79%	1.45%

(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.

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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
County Board Customer Satisfaction Rating	4.68	4.65	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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	3.89	3.89	3.89	3.75	(0.14)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$56,755	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$662,531	\$674,317	\$674,317	\$688,333	\$14,016
Total Revenues	\$719,286	\$674,317	\$674,317	\$688,333	\$14,016
Personnel Costs	\$372,645	\$415,130	\$400,658	\$426,601	\$11,471
Operating Expenses	\$139,334	\$197,678	\$187,216	\$196,037	(\$1,641)
Interdept. Charges	\$59,600	\$61,509	\$61,508	\$65,695	\$4,186
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$571,579	\$674,317	\$649,382	\$688,333	\$14,016
Rev. Over (Under) Exp.	\$147,707	\$0	\$24,935	\$0	\$0

Program Highlights

Personnel costs increase \$11,500 due to the cost to continue for existing staff, partially offset by a decrease in temporary extra help of \$5,008 or 0.14 FTE

Operating costs decrease by \$1,600, from office supplies and office equipment/furniture to better align with actuals. Contracted Internal Audit expenses remain budgeted at \$175,000.

Interdepartmental costs increase \$4,200 due to computer maintenance and replacement costs.

Activity-Workload Data	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Audits of department activities	2	4	2	2	(2)
Follow-up of internal audit and external auditor's recommendations	0	1	1	1	0

Activity-Workload Data	175th Board Year	176th Board Year	177th Board Year	178th Board Year
Calendar Years	2020-2021	2021-2022	2022-2023	2023-2024
Ordinances, Resolutions & Appointments considered	143	168	152	168

*Board years run from April to April

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 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)	\$345,376	\$335,641	\$335,641	\$318,625	(\$17,016)
Total Revenues	\$345,376	\$335,641	\$335,641	\$318,625	(\$17,016)
Personnel Costs	\$249,146	\$253,952	\$253,943	\$249,621	(\$4,331)
Operating Expenses	\$50,743	\$76,650	\$57,000	\$66,150	(\$10,500)
Interdept. Charges	\$4,381	\$5,039	\$5,039	\$2,854	(\$2,185)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$304,270	\$335,641	\$315,982	\$318,625	(\$17,016)
Rev. Over (Under) Exp.	\$41,106	\$0	\$19,659	\$0	\$0

Program Highlights

Personnel costs decrease by \$4,300 to align Wisconsin Retirement System contributions with actual expenses.

Operating costs decrease by \$10,500 in consulting services that have historically not been used. Membership dues remain budgeted at \$36,000 to pay for Wisconsin Counties Association and National Counties Association annual membership dues.

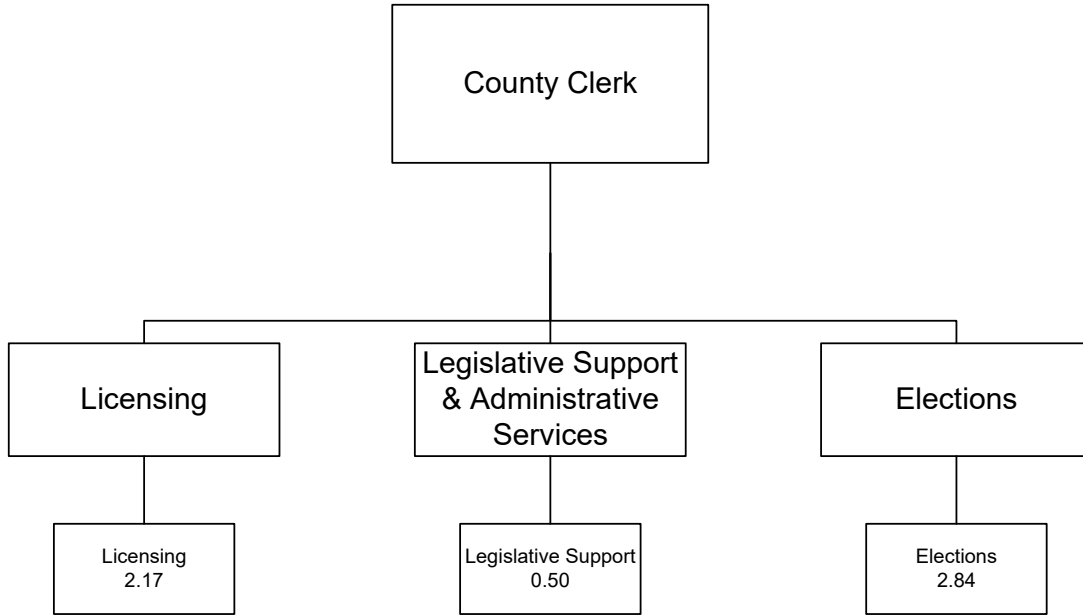
Interdepartmental costs decrease \$2,200 due to Microsoft licensing costs going down.

Activity-Workload Data (Number of committee meetings)	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Executive Committee	14	12	12	12
Finance Committee	19	21	20	20
Health and Human Services Committee	11	9	8	7
Human Resources Committee	10	10	6	7
Judiciary and Law Enforcement Committee	9	9	10	9
Land Use, Parks and Environment Committee	13	11	11	12
Public Works Committee	12	11	13	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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$50,000	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$168,392	\$185,935	\$183,785	\$184,520	(\$1,415)	-0.8%
Charges for Services	\$86,889	\$113,120	\$80,670	\$113,120	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$90	\$0	\$65	\$0	\$0	N/A
Appr. Fund Balance (a)	\$25,000	\$310,915	\$310,915	\$107,213	(\$203,702)	-65.5%
County Tax Levy (Credit)	\$353,113	\$390,462	\$390,462	\$409,462	\$19,000	4.9%
Total Revenue Sources	\$683,484	\$1,000,432	\$965,897	\$814,315	(\$186,117)	-18.6%
Expenditures						
Personnel Costs	\$413,718	\$463,888	\$439,011	\$471,703	\$7,815	1.7%
Operating Expenses	\$196,715	\$498,675	\$477,297	\$303,395	(\$195,280)	-39.2%
Interdept. Charges	\$36,953	\$37,869	\$38,158	\$39,217	\$1,348	3.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$647,386	\$1,000,432	\$954,466	\$814,315	(\$186,117)	-18.6%
Rev. Over (Under) Exp.	\$36,098	\$0	\$11,431	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	5.00	5.00	5.00	5.51	0.51
Extra Help	0.51	0.51	0.51	0.00	(0.51)
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 2025 budget includes a one-time general fund balance appropriations associated with the increased costs of ballots. 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. The Clerk's Office plans to offer more cross-training to the staff to allow both for coverage while staff is away and look to long-range succession planning.

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. The Clerk's office has worked to meet with each municipality at least twice a year. In 2025 the Clerk's office plans on offering quarterly opportunities for municipal clerks and deputy clerks to meet in an informal setting.

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	2.17	2.17	2.17	2.17	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$168,392	\$185,935	\$183,785	\$184,520	(\$1,415)
Charges for Services	\$18,275	\$17,120	\$15,620	\$17,120	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$90	\$0	\$65	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$9,182)	\$7,473	\$7,473	(\$4,409)	(\$11,882)
Total Revenues	\$177,575	\$210,528	\$206,943	\$197,231	(\$13,297)
Personnel Costs	\$157,618	\$171,771	\$144,152	\$143,358	(\$28,413)
Operating Expenses	\$11,639	\$19,425	\$14,511	\$19,375	(\$50)
Interdept. Charges	\$20,341	\$19,332	\$20,883	\$34,498	\$15,166
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$189,598	\$210,528	\$179,546	\$197,231	(\$13,297)
Rev. Over (Under) Exp.	(\$12,023)	\$0	\$27,397	\$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 increase \$7,500 to \$143,300 for 2,205 marriage licenses. Passport application fees are budgeted to decrease \$8,900 to \$41,200 for 1,100 passports. Marriage waiver fees are budgeted to remain at the same level as 2024 at \$2,000.

Personnel costs are budgeted to decrease \$28,400 mostly related to employee selection of benefits. Operating expenses remain relatively flat at \$19,400. Interdepartmental charges increase by \$15,200 mainly related to reallocation of computer maintenance costs from other programs in the department.

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

	2021 Actual*	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Marriage Licenses	1,791	2,087	2,105	2,090	2,205	2,205	115
Marriage Licenses Fee-County Portion	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Passports Applications	547	858	846	1,354	910	1,100	-254
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	518	856	977	1,050	1,000	1,000	-50
Passport Photos Fee	\$14.29	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00

* 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 and 22 school districts. The county also generates and publishes state-required election notices and maintains and files all necessary reports for 8 Waukesha County “Relier” municipalities on the statewide WisVote System, ensuring they are in compliance with the requirements of federal law and state statutes. The County Clerk’s office electronically receives unofficial election results on election night and posts results on the county’s website. The County Clerk chairs the County Board of Canvass that certifies the official results for federal, county, state, and multi-jurisdictional Judges.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	2.84	2.84	2.84	2.84	0.00
General Government	\$50,000	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$68,613	\$95,000	\$65,000	\$95,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$25,000	\$310,915	\$310,915	\$107,213	(\$203,702)
County Tax Levy (Credit)	\$314,597	\$336,735	\$336,735	\$362,770	\$26,035
Total Revenues	\$458,210	\$742,650	\$712,650	\$564,983	(\$177,667)
Personnel Costs	\$216,194	\$249,527	\$248,931	\$280,658	\$31,131
Operating Expenses	\$183,611	\$477,750	\$461,736	\$282,770	(\$194,980)
Interdept. Charges	\$14,110	\$15,373	\$14,696	\$1,555	(\$13,818)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$413,915	\$742,650	\$725,363	\$564,983	(\$177,667)
Rev. Over (Under) Exp.	\$44,295	\$0	(\$12,713)	\$0	\$0

(a) Reflects additional fund balance in 2025 to phase in higher costs of ballots and in 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 \$107,200 to help offset the higher election ballot costs.

Personnel costs are budgeted to increase \$31,100 largely related to the creation of a 0.51 FTE administrative assistant for \$31,000, offset by 0.51 FTE decrease in extra help of \$21,100.

Operating expenses are budgeted to decrease \$195,000, which is normal for odd-numbered election years (when there are two fewer regular election days than in even-numbered years). This includes an increase in the number of ballots from 2023 (the last odd-numbered election year) by about 78,700 due to anticipated higher turnout in a state Supreme Court election. In addition, the cost per ballot in 2025 is expected to increase by \$0.07 from 2023 (the last comparable odd year) from \$0.21/ballot to \$0.28/ballot. Ballots account for an increase of approximately \$56,700 of the \$98,000 increase from 2023. There is also \$16,000 budgeted for ballot bags, \$12,000 for modem costs, and \$10,000 budgeted for system technical support. Interdepartmental charges decrease by \$13,800 mainly related to a reallocation of computer maintenance costs to other programs in the department.

Activity

	2021	2022*	2023*	2024	2025
Number of Waukesha County Registered Voters as certified in January	296,544	276,697	297,000	285,000	289,000
Number of Regular Elections	2	4	2	4	2
Number of Special Elections	1	0	5	0	0
Total	3	4	7	4	2

* 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 include updating and posting the Directory of Public Officials, as well as compiling Annual Proceedings book for the Board of Supervisors. The County Clerk’s office processes paperwork to title all county owned vehicles, trailers and special equipment. The titles for these units are held in the County Clerk’s office until they are replaced or go to auction. License plate renewals, recall notices and other vehicle ownership information is tracked through the Clerk’s office. The office is responsible for preparing a fiscally responsible annual budget. It actively works with the county and County Board on areas of mutual interest such as business continuity, the county accounting system, and internal audit.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$1,000	\$50	\$1,000	\$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)	\$47,698	\$46,254	\$46,254	\$51,101	\$4,847
Total Revenues	\$47,699	\$47,254	\$46,304	\$52,101	\$4,847
Personnel Costs	\$39,906	\$42,590	\$45,928	\$47,687	\$5,097
Operating Expenses	\$1,465	\$1,500	\$1,050	\$1,250	(\$250)
Interdept. Charges	\$2,502	\$3,164	\$2,579	\$3,164	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$43,873	\$47,254	\$49,557	\$52,101	\$4,847
Rev. Over (Under) Exp.	\$3,826	\$0	(\$3,253)	\$0	\$0

Program Highlights

Charges for services revenue is budgeted to remain at \$1,000 for copy and duplicating fees.

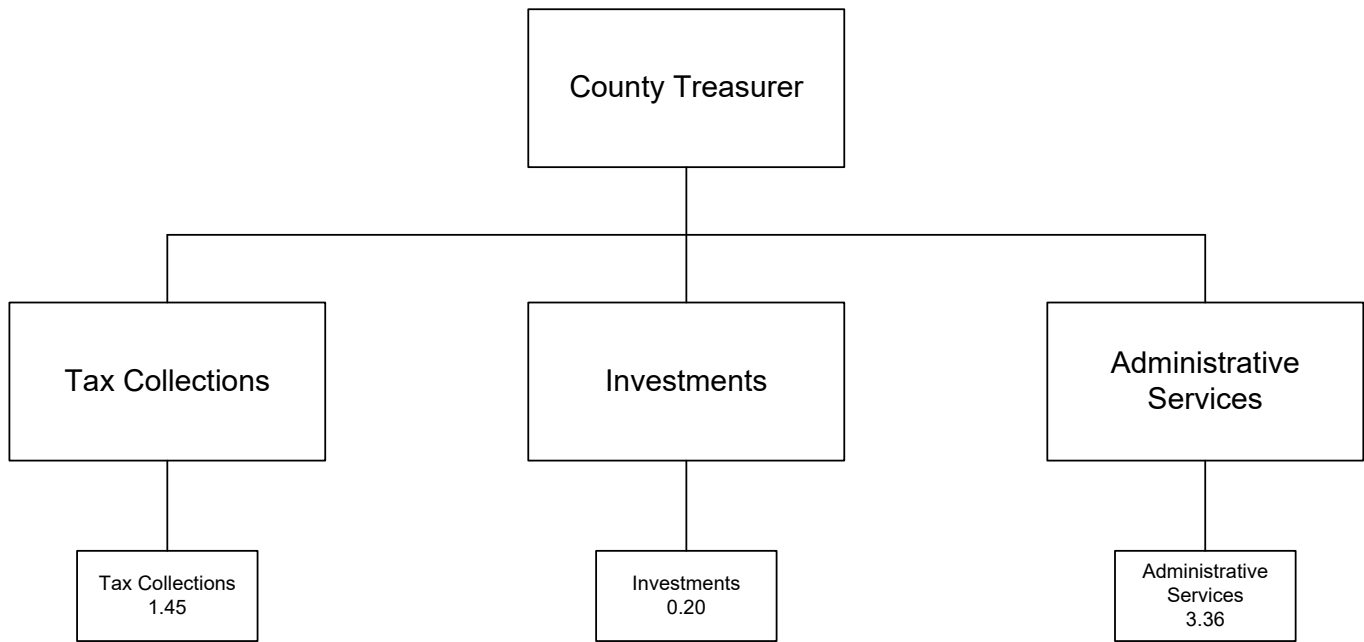
Personnel costs are budgeted to increase \$5,100 mostly related to increased salary costs of \$2,800 and employee selection of benefits. Operating expenses decrease \$250 to \$1,250 related to books and publications.

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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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$214,092	\$189,956	\$189,956	\$198,233	\$8,277	4.4%
Charges for Services	\$154,784	\$145,500	\$154,935	\$145,500	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a) (c)	\$8,804,155	\$6,233,946	\$9,612,503	\$7,282,555	\$1,048,609	16.8%
Appr. Fund Balance (d)	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy (Credit) (b)	(\$4,858,556)	(\$5,890,597)	(\$5,890,597)	(\$6,900,597)	(\$1,010,000)	N/A
Total Revenue Sources	\$4,434,475	\$798,805	\$4,186,797	\$845,691	\$46,886	5.9%
Expenditures						
Personnel Costs	\$465,631	\$495,594	\$495,282	\$533,943	\$38,349	7.7%
Operating Expenses	\$143,740	\$168,690	\$168,690	\$175,659	\$6,969	4.1%
Interdept. Charges	\$128,704	\$134,521	\$134,521	\$136,089	\$1,568	1.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$738,075	\$798,805	\$798,493	\$845,691	\$46,886	5.9%
Rev. Over (Under) Exp.	\$3,696,400	\$0	\$3,388,304	\$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 2023 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 2024 revenues are projected to outperform the 2024 adopted budget as a result of higher investment income offset by lower interest and penalty collected on delinquent property taxes.

(d) Fund balance appropriation	2023 Actual	2024 Budget	2024 Estimate	2025 Estimate
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

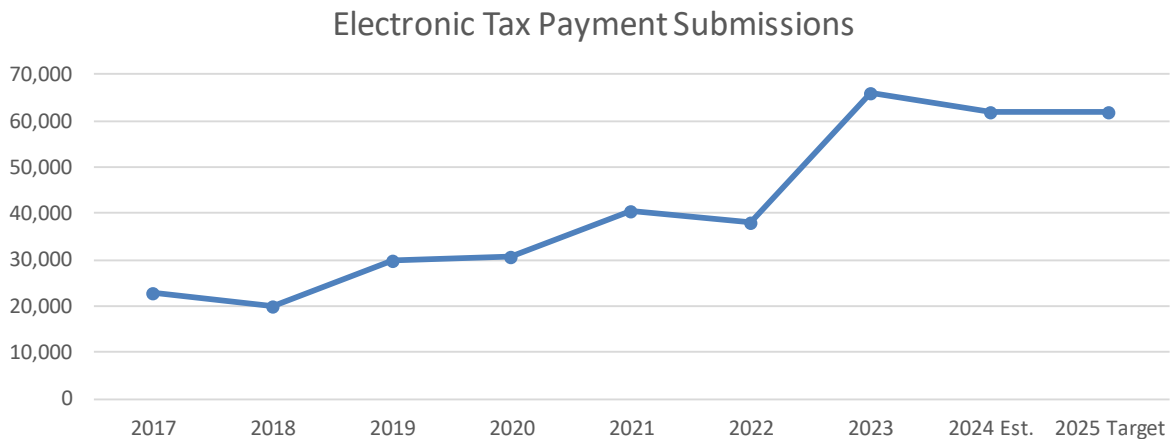
Quality Pillar: High standards of service excellence

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 2023 and 2024 tax payments, a 2025 target (estimate) is shown below:

Performance Measure:	2023 Actual	2024 Target	2024 Estimate	2025 Target
# Tax payments received electronically	66,118	54,000	62,000	62,000
Projected estimated cost savings	\$11,901	\$9,720	\$11,160	\$11,160



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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.45	1.45	1.45	1.45	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$214,092	\$189,956	\$189,956	\$198,233	\$8,277
Charges for Services	\$153,669	\$144,000	\$153,435	\$144,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,536,513	\$1,735,000	\$1,411,203	\$1,670,000	(\$65,000)
Appr. Fund Balance	\$120,000	\$120,000	\$120,000	\$120,000	\$0
County Tax Levy (Credit) (a)	(\$1,933,731)	(\$1,893,442)	(\$1,893,442)	(\$1,823,443)	\$69,999
Total Revenues	\$90,543	\$295,514	(\$18,848)	\$308,790	\$13,276
Personnel Costs	\$122,743	\$131,680	\$131,783	\$137,367	\$5,687
Operating Expenses	\$84,836	\$102,500	\$102,500	\$108,500	\$6,000
Interdept. Charges	\$59,955	\$61,334	\$61,334	\$62,923	\$1,589
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$267,534	\$295,514	\$295,617	\$308,790	\$13,276
Rev. Over (Under) Exp.	(\$176,991)	\$0	(\$314,465)	\$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 \$8,300 to \$198,200. This relates to a \$8,300 increase in agricultural use conversion penalties.

Other revenue is budgeted to decrease \$65,000 to \$1,670,000. This relates to a \$65,000 decrease to 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 \$5,700 primarily related to costs to continue the 1.45 FTE.

Operating expenses are budgeted to increase by \$6,000, which includes an increase of \$3,000 in postage and \$3,000 in outside printing.

Interdepartmental charges are budgeted to increase by \$1,600, which includes increases of \$1,000 for postage, \$200 for DOA-Business Office charges, \$85 for Microsoft licensing, and \$430 for administrative overhead, offset by a slight decrease of \$100 for computer maintenance.

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

	2019	2020	2021	2022	2023	2024 Est.
Interest	\$934,473	\$918,872	\$1,081,201	\$917,225	\$896,231	\$851,643
Penalty	\$464,292	\$459,469	\$527,522	\$458,675	\$447,913	\$425,823
TOTAL	\$1,398,765	\$1,378,341	\$1,608,723	\$1,375,900	\$1,344,144	\$1,277,466

Activity

The Treasurer's office collected first installment taxes for sixteen municipalities in the 2023-2024 tax years. The dollars collected increased by \$2.0 million to \$208 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	2018-19	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
City of Delafield	\$15,838,433	\$16,669,029	\$17,898,935	\$17,842,112	\$17,685,655	\$19,430,287
Town of Brookfield	\$12,994,155	\$13,868,953	\$12,899,933	\$13,702,997	\$12,995,781	\$12,263,599
Town of Delafield	\$0	\$15,589,170	\$16,346,718	\$16,613,445	\$16,871,479	\$17,481,948
Town of Lisbon	\$0	\$0	\$0	\$15,971,998	\$16,884,040	\$16,817,089
Village of Dousman	\$2,880,808	\$3,008,760	\$3,177,528	\$3,081,631	\$3,365,704	\$3,686,063
Village of Elm Grove	\$0	\$0	\$0	\$18,953,722	\$18,673,321	\$17,864,944
Village of Lac La Belle	\$1,483,172	\$1,476,409	\$1,596,335	\$1,640,038	\$1,835,599	\$1,591,546
Village of Lannon	\$1,515,347	\$1,622,468	\$1,630,044	\$2,034,387	\$2,634,112	\$3,028,024
Village of Menomonee Falls	\$66,106,014	\$64,698,167	\$68,236,820	\$68,057,077	\$71,387,754	\$71,641,318
Village of Merton	\$4,832,939	\$4,959,055	\$5,191,687	\$4,856,317	\$5,054,182	\$5,779,287
Village of Nashotah	\$2,052,978	\$2,072,757	\$2,159,055	\$2,156,118	\$2,276,416	\$2,276,011
Village of North Prairie	\$0	\$0	\$0	\$0	\$2,890,958	\$2,960,599
Village of Oconomowoc Lake	\$3,939,989	\$4,102,400	\$4,291,662	\$4,602,676	\$5,104,346	\$4,327,413
Village of Pewaukee	\$12,154,302	\$12,980,778	\$13,474,437	\$13,170,313	\$12,973,357	\$13,084,129
Village of Wales	\$5,077,237	\$5,013,801	\$5,107,867	\$5,399,480	\$4,980,684	\$5,377,523
Village of Waukesha	\$9,609,622	\$10,827,874	\$11,317,057	\$10,792,792	\$10,409,638	\$10,451,944
Total	\$138,484,996	\$156,889,621	\$163,328,078	\$198,875,103	\$206,023,027	\$208,061,722

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.20	0.20	0.20	0.20	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	\$7,265,803	\$4,497,646	\$8,200,000	\$5,611,255	\$1,113,609
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit) (a)	(\$3,305,171)	(\$4,398,438)	(\$4,398,438)	(\$5,507,348)	(\$1,108,910)
Total Revenues	\$3,960,632	\$99,208	\$3,801,562	\$103,907	\$4,699
Personnel Costs	\$21,634	\$22,317	\$22,300	\$26,682	\$4,365
Operating Expenses	\$26,126	\$28,500	\$28,500	\$28,500	\$0
Interdept. Charges	\$46,422	\$48,391	\$48,391	\$48,725	\$334
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$94,182	\$99,208	\$99,191	\$103,907	\$4,699

Rev. Over (Under) Exp.	\$3,866,450	\$0	\$3,702,371	\$0	\$0
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(a) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.

Program Highlights

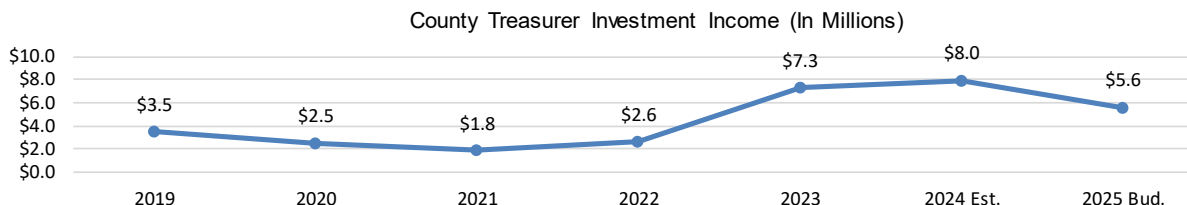
Other revenue is budgeted to increase by \$1,100,000 consisting of an increase in investment income as a reflection of the current interest rate environment.

Personnel costs are budgeted to increase by \$4,400 primarily related to costs to continue the 0.20 FTE.

Interdepartmental charges are budgeted to increase \$300 related to an increase for the DOA-Business Office charges.

Activity

Investment income in 2023 was at \$7.3 million. Interest rates increased throughout 2023 and are expected to stay relatively high throughout 2024 with potential rate cuts through 2025.



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.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$1,115	\$1,500	\$1,500	\$1,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,839	\$1,300	\$1,300	\$1,300	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$380,346	\$401,283	\$401,283	\$430,194	\$28,911
Total Revenues	\$383,300	\$404,083	\$404,083	\$432,994	\$28,911
Personnel Costs	\$321,254	\$341,597	\$341,199	\$369,894	\$28,297
Operating Expenses	\$32,778	\$37,690	\$37,690	\$38,659	\$969
Interdept. Charges	\$22,327	\$24,796	\$24,796	\$24,441	(\$355)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$376,359	\$404,083	\$403,685	\$432,994	\$28,911
Rev. Over (Under) Exp.	\$6,941	\$0	\$398	\$0	\$0

Program Highlights

Personnel costs increase by \$28,300, primarily related to costs to continue the 3.36 FTE.

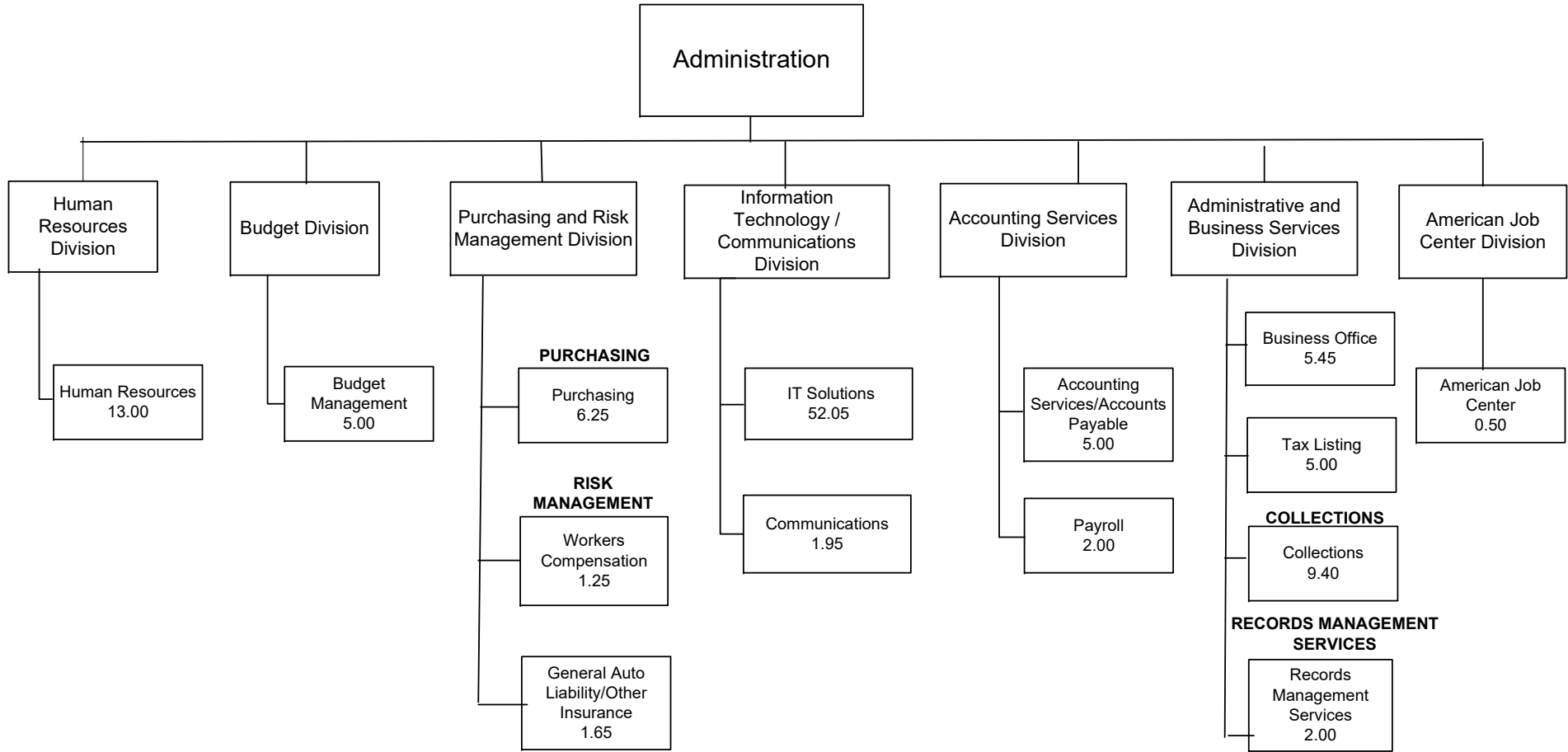
Operating expenses are budgeted to increase by \$1,000 related to increase of \$1,000 in armored vehicle services offset by a slight decrease of \$31 in software maintenance charges.

Interdepartmental charges are budgeted to decrease \$400 related to decreases in postage of \$1,000, records storage and retrieval of \$200, and computer maintenance of \$200, offset by an increase in computer replacement of \$1,000.

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



110.50 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.

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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
General Fund (a)						
Revenues	\$2,498,010	\$2,710,373	\$2,591,116	\$4,625,672	\$1,915,299	70.7%
County Tax Levy	\$3,338,250	\$3,659,655	\$3,659,655	\$1,937,053	(\$1,722,602)	-47.1%
Expenditures	\$5,770,214	\$6,370,028	\$6,118,197	\$6,562,725	\$192,697	3.0%
Rev. Over (Under) Exp.	\$66,046	\$0	\$132,574	\$0	\$0	N/A
End User Technology Fund (a)						
Revenues	\$8,992,116	\$9,277,898	\$9,323,830	\$9,697,970	\$420,072	4.5%
County Tax Levy	\$1,379,243	\$1,513,153	\$1,513,153	\$1,539,302	\$26,149	1.7%
Expenditures	\$9,877,030	\$10,760,626	\$10,569,161	\$11,212,639	\$452,013	4.2%
Operating Inc./ (Loss) (b)	\$494,329	\$30,425	\$267,822	\$24,633	(\$5,792)	-19.0%
Risk Management						
Revenues	\$4,675,854	\$3,645,992	\$3,638,385	\$3,736,488	\$90,496	2.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,536,701	\$3,645,992	\$3,699,703	\$3,736,488	\$90,496	2.5%
Operating Inc./ (Loss)	\$139,153	\$0	(\$61,318)	\$0	\$0	N/A
Collections						
Revenues	\$1,051,568	\$1,111,503	\$1,142,871	\$1,259,240	\$147,737	13.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$954,533	\$1,111,503	\$1,062,017	\$1,259,240	\$147,737	13.3%
Operating Inc./ (Loss)	\$97,035	\$0	\$80,854	\$0	\$0	N/A
American Job Center						
Revenues	\$266,766	\$214,401	\$247,766	\$147,336	(\$67,065)	-31.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$264,363	\$214,401	\$207,370	\$147,336	(\$67,065)	-31.3%
Rev. Over (Under) Exp.	\$2,403	\$0	\$40,396	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$402,798	\$0	\$346,029	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$402,797	\$0	\$346,029	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$17,887,112	\$16,960,167	\$17,289,997	\$19,466,706	\$2,506,539	14.8%
County Tax Levy	\$4,717,493	\$5,172,808	\$5,172,808	\$3,476,355	(\$1,696,453)	-32.8%
Expenditures	\$21,805,638	\$22,102,550	\$22,002,477	\$22,918,428	\$815,878	3.7%
Rev. Over (Under) Exp.	\$68,449	\$0	\$172,970	\$0	\$0	N/A
Operating Inc./ (Loss) (b)	\$730,517	\$30,425	\$287,358	\$24,633	(\$5,792)	-19.0%
Position Summary (FTE) (c)						
Regular Positions	107.50	110.00	110.00	108.50	(1.50)	
Extra Help	3.40	2.42	2.42	2.00	(0.42)	
Overtime	0.01	0.01	0.01	0.00	(0.01)	
Total	110.91	112.43	112.43	110.50	(1.93)	

- (a) Property tax levy decreases by \$1,696,453 due to budgeting \$1.2 million in new aid from the state to offset the elimination of the tax on personal property. Also, \$625,000 in "Computer Aid" for the exemption of the property tax on computers, which had been budgeted in the Capital Projects Fund, is transferred to DOA to free up tax levy to provide to the Sheriff's Department for increasing Jail costs. Without these adjustments, which make the department whole for the levy decrease, the budgeted tax levy increase for the department would have been \$150,000. Tax levy is budgeted in the End User Technology Fund beginning with the 2023 budget 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 2025 position changes for the General Fund include sunsetting a 1.00 FTE Senior Financial Analyst and a 1.0 FTE Senior Human Resources Analyst that were funded with American Rescue Plan Act revenue, abolishing a 1.00 FTE Administrative Specialist, and creating a 1.0 FTE Senior Human Resources Analyst. The American Job Center Fund includes the sunsetting of the Workforce System Coordinator mid-year, with a partial-year impact of 0.50 FTE. The 2025 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)	Y	2026	\$5,365,000	80%	\$390,000	A
202412	Election System Equipment Replacement	Y	2029	\$2,156,000	0%	TBD	

- (a) Coordinated project with departments countywide.
- (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.

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	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Revenues						
General Government	\$813,231	\$1,080,968	\$933,105	\$2,647,885	\$1,566,917	145.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$228,748	\$239,120	\$222,149	\$229,641	(\$9,479)	-4.0%
Interdepartmental	\$1,238,251	\$1,262,585	\$1,323,585	\$1,516,279	\$253,694	20.1%
Other Revenue	\$106,623	\$117,000	\$103,135	\$117,000	\$0	0.0%
Appr. Fund Balance (a)	\$111,157	\$10,700	\$9,142	\$114,867	\$104,167	973.5%
County Tax Levy (Credit) (b)(c)	\$3,338,250	\$3,659,655	\$3,659,655	\$1,937,053	(\$1,722,602)	-47.1%
Total Revenue Sources	\$5,836,260	\$6,370,028	\$6,250,771	\$6,562,725	\$192,697	3.0%
Expenditures (b)(c)						
Personnel Costs	\$4,485,528	\$5,086,761	\$4,757,862	\$5,119,609	\$32,848	0.6%
Operating Expenses (a)	\$1,068,676	\$1,050,995	\$1,131,841	\$1,210,578	\$159,583	15.2%
Interdept. Charges	\$216,010	\$225,372	\$222,822	\$232,538	\$7,166	3.2%
Fixed Assets	\$0	\$6,900	\$5,672	\$0	(\$6,900)	-100.0%
Total Expenditures	\$5,770,214	\$6,370,028	\$6,118,197	\$6,562,725	\$192,697	3.0%
Rev. Over (Under) Exp.	\$66,046	\$0	\$132,574	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions (b)	43.20	45.70	45.70	43.70	(2.00)
Extra Help (c)	0.69	0.17	0.17	0.00	(0.17)
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	43.89	45.87	45.87	43.70	(2.17)

(a) Fund balance appropriation	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Diversity program	\$10,000	\$0	\$0	\$0
Compensation Study	\$100,000	\$0	\$0	\$0
Carryovers and Open Purchase Orders	\$1,157	\$0	\$0	\$0
Replacement scanner in Records Division	\$0	\$10,700	\$9,142	\$0
Retirement payouts	\$0	\$0	\$0	\$114,867
Total Fund Balance Appropriation:	\$111,157	\$10,700	\$9,142	\$114,867

(b) The 2025 Department of Administration General Fund budget includes sunsetting a 1.00 FTE Senior Financial Analyst and a 1.00 FTE Senior Human Resources Analyst that was funded with American Rescue Plan Act revenue, the abolishment of a 1.00 FTE Administrative Specialist, and the creation of a 1.00 FTE Senior Human Resources Analyst.

(c) Extra Help decreases by 0.17 FTE which is the reduction of Extra Help in the Budget Division.

Note: Property tax levy decreases by \$1,722,602 due to budgeting \$1.2 million in new aid from the state to offset the elimination of the tax on personal property. Also, \$625,000 in "Computer Aid" for the exemption of the property tax on computers, which had been budgeted in the Capital Projects Fund, is transferred to DOA to free up tax levy to provide to the Sheriff's Department for increasing Jail costs. Without these adjustments, which make the department whole for the levy decrease, the budgeted tax levy increase for the DOA General Fund would have been \$123,851.

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:	2023 Actual	2024 Estimate	2025 Estimate
Customer Satisfaction Rating	4.85	4.85	4.85
Departmental Participation in SOSE	2	5	5

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:	2023 Actual	2024 Estimate	2025 Estimate
Number of Policies	104	104	104
Number of policies with issue/revision dates within last 4 years	50%	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.

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:	2023 Actual	2024 Estimate	2025 Estimate
Stable to increasing scores on customer satisfaction survey	4.85	4.85	4.85
Stable to increasing score on employee survey question “I understand how my work contributes to overall success of county strategic priorities.”	4.80	4.80	4.80

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.

Year	Medical Inflation Rate	County Increase
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%
2024	5.0%	2.5%

2. Maintain employee health and Wellness Center utilization of employees, spouses and children.

Health Center Utilization		
Year	Total Visits	Unique Patients
2019	5,664	1,870
2020	5,642	1,424*
2021	6,302	1,409
2022	7,077	1,266
2023	5,540	1,146

*Transition year to personal health visits only. Prior years reflected occupational and personal health

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

	2021 Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Estimate
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA	91	122	220	94	100

Objective 6: LEAN – Continuous Improvement

Implement Waukesha Continuous Improvement (CI) programming encouraging 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 to both new and experienced employees such as Strategic Planning, Leadership Development and Change Management. 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 regular incremental improvements. Support a 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. Provide tools to department leaders to track employees’ ideas for improvement and associated activities.

2023 LEAN-CI Initiative Accomplishments:

1. 2 Green Belt participants
2. 1 White Belt
3. 2 Project Sponsors Trained
4. Value Stream Mapping Workshop - 48 attendees and contest for those that completed Value Stream Map and improved a process
5. “Intro to Lean – Continuous Improvement” class
6. Started planning for 2024 Demos and Implementation of Lean- Continuous Improvement Application that will help departments track their improvement ideas and improvement activities, with that information seamlessly transferring into the overall County’s Lean – CI site

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. Continue to implement recommendations from the 2023 comprehensive salary and benefits study in the 2025 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 Actual	2024 Estimate	2025 Estimate
Regrettable Turnover *	4.78%	4.89%	7.60%	12.0%	7.37%	6.5%	6.0%
Regrettable Turnover FTE	66	68	106	169	105	93	86

*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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	4.95	5.45	5.45	5.45	0.00
General Government	\$813,231	\$792,798	\$792,798	\$2,647,885	\$1,855,087
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$676,652	\$713,562	\$713,562	\$724,326	\$10,764
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$845,590)	(\$790,477)	(\$790,477)	(\$2,591,394)	(\$1,800,917)
Total Revenues	\$644,293	\$715,883	\$715,883	\$780,817	\$64,934
Personnel Costs	\$648,941	\$662,737	\$729,658	\$726,580	\$63,843
Operating Expenses	\$9,599	\$23,779	\$11,023	\$23,779	\$0
Interdept. Charges	\$28,094	\$29,367	\$29,367	\$30,458	\$1,091
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$686,634	\$715,883	\$770,048	\$780,817	\$64,934
Rev. Over (Under) Exp.	(\$42,341)	\$0	(\$54,165)	\$0	\$0

Program Highlights

General government revenues increase by \$1.9 million and include budgeting \$1.2 million in new aid from the state to offset the elimination of the tax on personal property. Also, \$625,000 in "Computer Aid" for the exemption of the property tax on computers, which had been budgeted in the Capital Projects Fund, is transferred to this program to free up tax levy to provide to the Sheriff's Department for increasing Jail costs. In addition, there is an increase of \$8,600 for indirect overhead costs charged to federal and local government programs. Indirect cost recovery revenue received by the County above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget. In 2025, the department projects indirect cost recovery increases of \$5,800 for Child Support, \$4,500 for HHS Income Maintenance, and \$6,800 for Aging and Disability Resource Center programming. These increases are partially offset by a decrease of the American Job Center One Stop Operator indirect costs of \$4,500 reflecting the mid-year phase out of the program in 2025 and a \$4,000 decrease in indirect revenue from Sheriff Department municipal patrol contracts due to a reduction in service requested by municipalities. Interdepartmental revenue increases by \$10,800 reflecting indirect cost recovery for county programs.

Personnel costs increase by \$63,800. This includes cost to continue for 5.45 FTE existing staff and the reallocation of 1.00 FTE fiscal support positions from the Accounting/Payroll and Information Technology program areas as part of centralization of services to provide greater service to DOA divisions and increase countywide service capacity. The reallocation includes the transfer of 0.50 FTE Fiscal Specialist from the Accounting and Payroll program for an additional \$42,100, and the transfer of 0.50 FTE Senior Financial Analyst from the End User Technology Fund for an additional \$59,200. The Senior Financial Analyst transferred is also reclassified from a Financial Analyst to a Senior Financial Analyst reflecting increasing job responsibilities. Other position changes include the reclassification of a 1.00 FTE Fiscal Specialist to a 1.00 FTE Senior Fiscal Specialist for a net additional cost of \$4,200. These costs increases are partially offset by a \$67,650 decrease associated with the abolishment of 1.00 FTE Administrative Specialist.

Operating expenses remain at the 2024 budgeted level. The operating expense budget includes \$10,400 for office supplies, equipment, and maintenance and \$10,100 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges increase by \$1,100 mainly for End User Technology costs.

Accounting and Payroll Services

Program Description

The Accounting and Payroll Services program provides support to all county agencies in establishing and maintaining an effective accounting and financial reporting system and a county-wide system of internal control in accordance with generally accepted accounting principles (GAAP). Functions also include the processing of vendor invoices to ensure payments are made in a timely manner and the preparation and execution payroll. Program personnel prepare annual financial statements, work in conjunction with the Budget Management division in maintaining financial assets and monitoring expenditures against annual and capital budgets, prepare financial analyses, manage county investments, assist the Treasurer’s Office in managing county cash flows, and audit transactions so that requisitions and payments are accurate and purchased in accordance with the adopted budget. Program personnel also work in conjunction with the Human Resources division in maintaining an effective human resources/payroll reporting system, audit county-wide payroll in accordance with established county policies and procedures and in compliance with state and federal regulations, and file required payroll reports to various reporting agencies.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	8.00	9.00	9.00	7.00	(2.00)
General Government	\$0	\$147,863	\$0	\$0	(\$147,863)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$71,075	\$73,983	\$73,983	\$74,465	\$482
Other Revenue	\$120	\$0	\$135	\$0	\$0
Appr. Fund Balance	\$547	\$0	\$0	\$54,024	\$54,024
County Tax Levy (Credit)	\$1,178,980	\$1,285,619	\$1,285,619	\$1,319,811	\$34,192
Total Revenues	\$1,250,722	\$1,507,465	\$1,359,737	\$1,448,300	(\$59,165)
Personnel Costs	\$915,943	\$1,090,456	\$816,068	\$949,226	(\$141,230)
Operating Expenses	\$348,359	\$380,359	\$384,005	\$460,806	\$80,447
Interdept. Charges	\$36,129	\$36,650	\$36,650	\$38,268	\$1,618
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,300,431	\$1,507,465	\$1,236,723	\$1,448,300	(\$59,165)
Rev. Over (Under) Exp.	(\$49,709)	\$0	\$123,014	\$0	\$0

Program Highlights

General Government revenue decreases by \$147,900 reflecting the elimination of American Rescue Plan Act (ARPA) funding. The 2024 budget included \$135,400 of ARPA for a Senior Financial Analyst for ARPA project administration and reporting, \$2,500 associated with training for the position, and \$10,000 for an economic and labor data subscription. The position sunsets in the 2025 budget and the expenses are eliminated. Interdepartmental revenue increases by \$500 due to an increase in financial service charges to the Treasurer’s Office. Fund balance of \$54,000 provides for a limited double fill of the of the Principal Financial Analyst assigned to investment and cash management in advance of their retirement to allow for continuity of operations in this critical area.

Personnel costs decrease a total of \$141,200 due to the sunset of 1.00 FTE Senior Financial Analyst mentioned above for a reduction of \$135,400 and the transfer of 0.50 FTE Fiscal Specialist to the Business Office division and 0.50 FTE Fiscal Specialist to End User Technology Fund – Communications division for a reduction of \$84,200. Other personnel cost increases reflect cost to continue for existing staff and for a limited double fill of the Principal Financial Analyst position of \$54,000.

Total operating expenses increase \$80,400. The 2025 budget includes \$375,500 funding for software license costs related to the county’s financial system, hosted human resources information system and other accounting software support, which combine for an increase (net of other systems being replaced by the ERP) of \$84,800 mainly associated with Workday implementation. County audit costs also increase \$8,600 to \$62,200. These increases are partially offset by the elimination of \$12,500 in ARPA funded programming.

Interdepartmental charges increase by \$1,600 mainly for end user technology costs.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Budget Entries Audited	586	900	750	750	(150)
Journal Entries Audited	3,673	3,200	3,500	3,500	300
Invoices (Direct Buys) Audited	45,410	42,000	43,000	43,000	1,000
P-card Lines Entered/Audited	13,331	13,500	13,000	13,000	(500)
Paychecks Processed	44,471	44,250	44,750	44,850	600
W2s Processed	2,084	2,300	2,050	2,100	(200)

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$229,227	\$239,020	\$222,149	\$229,641	(\$9,379)
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)	\$223,448	\$251,566	\$251,566	\$283,752	\$32,186
Total Revenues	\$452,675	\$490,586	\$473,715	\$513,393	\$22,807
Personnel Costs	\$406,163	\$435,507	\$440,800	\$451,942	\$16,435
Operating Expenses	\$39,785	\$32,176	\$36,115	\$37,557	\$5,381
Interdept. Charges	\$22,636	\$22,903	\$22,903	\$23,894	\$991
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$468,584	\$490,586	\$499,818	\$513,393	\$22,807
Rev. Over (Under) Exp.	(\$15,909)	\$0	(\$26,103)	\$0	\$0

Program Highlights

Charges for services revenue includes tax billing revenue to municipalities which is decreasing by \$9,400 reflecting lower parcel counts due to the repeal of personal property taxes, which is partially offset by a 3.8% per parcel billing rate increase from \$1.84 to \$1.91 resulting in an additional \$7,500.

Personnel costs increase \$16,400 for existing staff. Operating expenses increase \$5,400 reflecting an increase in contracted services for tax bill printing expenses.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing (c)	128,715	169,900	122,654	123,200	(46,700)
Number of property listings updated	79,476	130,000	139,000	140,000	10,000
Number of property transfers processed	6,830	10,000	12,142	13,200	3,200
# Tax Billing Customers	34	34	34	34	0
# Property Tax Bills Printed	108,816	107,900	104,300	104,700	(3,200)
# Online County Tax Payments (a)	9,350	6,000	10,000	10,500	4,500
\$ Online County Tax Payments (a)	\$40,055,754	\$28,000,000	\$41,278,600	\$42,000,000	\$14,000,000
# Municipalities participating with county's online payment program (b)	11	10	10	10	0

- (a) Reflects payments to county for property tax. Total 2023 online transactions, including county, municipal partners, Collections, and the Register of Deeds account for 26,036 transactions totaling \$68,567,921.
- (b) The 10 municipalities that participate with the County's on-line payment program do not include the 16 municipalities that contract with the Treasures office for tax collection.
- (c) Repeal of Personal Property Accounts effective 01/01/2024 - Real Property Parcels only after 12/31/2023.

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	5.69	5.17	5.17	5.00	(0.17)
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)	\$696,231	\$687,145	\$687,145	\$693,576	\$6,431
Total Revenues	\$696,231	\$687,145	\$687,145	\$693,576	\$6,431
Personnel Costs	\$556,244	\$630,516	\$543,953	\$635,758	\$5,242
Operating Expenses	\$25,633	\$30,392	\$96,809	\$30,392	\$0
Interdept. Charges	\$26,027	\$26,237	\$26,237	\$27,426	\$1,189
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$607,904	\$687,145	\$666,999	\$693,576	\$6,431
Rev. Over (Under) Exp.	\$88,327	\$0	\$20,146	\$0	\$0

Program Highlights

Personnel costs increase by \$5,200 for cost to continue of staff following turnover in two positions, partially offset by the elimination of 0.17 FTE extra help for the Budget Intern.

Operating expenses include contract services, staff development, software subscription costs, printing, and equipment. The 2024 estimate includes \$86,200 for one-time contract services for the Budget Task Force.

Interdepartmental charges increase by \$1,200 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 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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	12.00	13.00	13.00	13.00	0.00
General Government	\$0	\$139,941	\$139,941	\$0	(\$139,941)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	(\$533)	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$159,868	\$159,868
Other Revenue	\$17,990	\$22,000	\$18,000	\$22,000	\$0
Appr. Fund Balance	\$110,610	\$0	\$0	\$60,843	\$60,843
County Tax Levy (Credit)	\$1,515,798	\$1,608,651	\$1,608,651	\$1,571,703	(\$36,948)
Total Revenues	\$1,643,865	\$1,770,592	\$1,766,592	\$1,814,414	\$43,822
Personnel Costs	\$1,290,494	\$1,522,552	\$1,431,406	\$1,563,108	\$40,556
Operating Expenses	\$252,692	\$188,086	\$162,589	\$190,486	\$2,400
Interdept. Charges	\$56,419	\$59,954	\$57,554	\$60,820	\$866
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,599,605	\$1,770,592	\$1,651,549	\$1,814,414	\$43,822

Rev. Over (Under) Exp.	\$44,260	\$0	\$115,043	\$0	\$0
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Program Highlights

General government revenue decreases \$139,900 reflecting the elimination of American Rescue Plan Act (ARPA) funding for a 1.00 FTE sunset Senior Human Resources Analyst. Interdepartmental revenue of \$159,900 includes a charge to the Health and Dental Insurance Fund for benefits administration support. Fund Balance of \$60,800 provides for the limited double fill of the HR Manager position in advance of their retirement.

Personnel costs increase by \$40,600 mostly due to the limited double fill of the HR Manager position of \$60,800, cost to continue existing staff, and the creation of 1.0 FTE Senior Human Resource Analyst. Personnel costs are partially offset by reductions for turnover and benefit selection of \$70,000 and the sunset of 1.00 FTE Human Resource Analyst position.

Operating expenses increase by \$2,400 mainly due to increased county-wide employee tuition/training. Operating expenses continue the \$22,000 cafeteria subsidy supported through vending revenue.

Interdepartmental charges increase \$900 mainly due to End User Technology costs by \$2,400 and copier replacement by \$900, partially offset by a decrease in postage by \$2,400.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
# of Seasonal, Temporary Employees Hired	229	250	250	258	8
# of Regular Full-Time Employees Hired	246	240	240	247	7
Promotions/Demotions/Transfers	97	100	100	103	3
Peak # of Employees on Payroll	1,722	1,750	1,750	1,803	53
# of Employee/Family Medical Leaves	263	300	296	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).

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$54	\$100	\$0	\$0	(\$100)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$88,513	\$95,000	\$85,000	\$95,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$529,993	\$565,855	\$565,855	\$611,477	\$45,622
Total Revenues	\$618,560	\$660,955	\$650,855	\$706,477	\$45,522
Personnel Costs	\$528,188	\$588,261	\$644,978	\$632,587	\$44,326
Operating Expenses	\$37,820	\$43,537	\$40,849	\$43,537	\$0
Interdept. Charges	\$28,576	\$29,157	\$29,157	\$30,353	\$1,196
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$594,584	\$660,955	\$714,984	\$706,477	\$45,522
Rev. Over (Under) Exp.	\$23,976	\$0	(\$64,129)	\$0	\$0

Program Highlights

Other revenue is comprised of procurement card and salvage revenues.

Personnel costs increase by \$44,300 for cost to continue of staff, and salary placement and benefit plan selection changes related to employee turnover. The 2024 estimate includes an accrued benefit time payout of \$24,900 associated with retirement separations.

Operating expenses include e-procurement system support costs of \$31,500, staff development, equipment and office supplies.

Interdepartmental charges increase by \$1,200 mainly due to End User Technology cost increases for this program.

Activity	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Requisitions Processed	137	200	190	190	(10)
Purchase Orders / Blanket Contracts Issued	519	525	530	525	-
Bids/Requests for Proposals (RFPs) Issued	87	110	75	100	(10)

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	2.00	2.00	2.00	2.00	0.00
General Government	\$0	\$366	\$366	\$0	(\$366)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$490,524	\$475,040	\$536,040	\$557,620	\$82,580
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$10,700	\$9,142	\$0	(\$10,700)
County Tax Levy (Credit)	\$39,390	\$51,296	\$51,296	\$48,128	(\$3,168)
Total Revenues	\$529,914	\$537,402	\$596,844	\$605,748	\$68,346
Personnel Costs	\$139,555	\$156,732	\$150,999	\$160,408	\$3,676
Operating Expenses	\$354,788	\$352,666	\$400,451	\$424,021	\$71,355
Interdept. Charges	\$18,129	\$21,104	\$20,954	\$21,319	\$215
Fixed Assets	\$0	\$6,900	\$5,672	\$0	(\$6,900)
Total Expenditures	\$512,472	\$537,402	\$578,076	\$605,748	\$68,346
Rev. Over (Under) Exp.	\$17,442	\$0	\$18,768	\$0	\$0

Program Highlights

General Government revenue from American Rescue Plan Act (ARPA) funds to help smooth vehicle fuel cost increased that were included for 2023 and 2024 are eliminated in 2025. Interdepartmental revenues increase by \$82,600. This includes \$79,100 in mail services revenue for a total budget of \$436,100 based on anticipated usage and postal rate increases. Countywide physical record storage revenue is increasing by \$3,500 based on the number of boxes stored. General Fund balance is removed reflecting a 2024 one-time purchase of a scanner and service agreement to address countywide scanning needs.

Personnel costs increase by \$3,700 for cost to continue for existing staff.

Operating expenses increase by \$71,400 primarily due to an increase for postage and mail contract service costs due to increases proposed by the postal service. Total postage expenses for 2025 are budgeted at \$402,600. Operating expenses also include maintenance agreements costs for the scanner, records management software, space saving shelving unit, and annual disposition of documents past records retention.

Interdepartmental charges remain steady mainly due to a \$300 increase for various insurance costs, a \$400 increase for End User Technology fund charges and a \$500 decrease in vehicle maintenance/fuel expenses.

Records Management Services (cont.)

Activity – Records Management

	2023	2024	2024	2025	Budget
Output Indicators	Actual	Budget	Estimate	Budget	Change
Storage Boxes Received (a)	879	300	350	350	50
Storage Boxes Destroyed (a)	472	800	372	640	(160)
Boxes/Journals Offsite	8,587	7,180	8,565	8,275	1,095
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

	2023	2024	2024	2025	Budget
Output Indicators	Actual	Budget	Estimate	Budget	Change
Incoming Mail (Bins)	1,751	1,700	1,700	1,700	-
Outgoing Mail (Pieces)	455,920	440,000	463,000	468,400	28,400

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.

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Revenues						
ARPA FUNDING (a)	\$402,798	\$0	\$346,029	\$0	\$0	N/A
NON-ARPA FUNDING						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$402,798	\$0	\$346,029	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$117,607	\$0	\$0	\$0	\$0	N/A
Operating Expenses (a)	\$285,190	\$0	\$176,029	\$0	\$0	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets (a)	\$0	\$0	\$170,000	\$0	\$0	N/A
Total Expenditures	\$402,797	\$0	\$346,029	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$1	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	1.00	0.00	0.00	0.00	0.00

(a) The 2024 estimate is greater than the 2024 budget primarily due to the carryover of \$346,029 from 2023 to 2024 related to countywide website redesign project.

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

Program Highlights

2024 is the final year for American Rescue Plan Act use in the Department of Administration with the completion of the website redesign project. All planned uses of ARPA can be found on pages 479-484.

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:

	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Annual Budget Allocation	\$1,337,206	\$6,012,930	\$20,438,625	\$50,106,963	\$615,000
Number of approved Projects/Initiatives	30				

Fund Purpose

The End User Technology Fund is an internal service fund established to finance secure technology services, applications, and infrastructure.

The technology services, applications, and infrastructure are managed on a total cost of ownership and support basis and are designed to identify the services provided and resources required by the Information Technology division to support County departments. This support includes and not limited to replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk, cybersecurity, maintenance of network hardware and software, data analytics, server support and maintenance, backup and recovery functions, business analysis, project management, and other costs related to providing technology to users. The costs incurred are charged back to the users based on the number of user logins required by a Department and Microsoft licensing level required by user position.

Financial Summary	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change From 2024 Adopted Budget	
					\$	%
Revenues						
General Government	\$283,000	\$414,396	\$414,396	\$264,779	(\$149,617)	-36.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$12,472	\$0	\$3	\$0	\$0	N/A
Interdepartmental	\$8,022,945	\$8,236,922	\$8,271,424	\$8,487,727	\$250,805	3.0%
Other Revenue	\$29,218	\$13,212	\$13,212	\$23,212	\$10,000	75.7%
Appr. Fund Balance (a)	\$644,481	\$613,368	\$624,795	\$922,252	\$308,884	50.4%
County Tax Levy (d)	\$1,379,243	\$1,513,153	\$1,513,153	\$1,539,302	\$26,149	1.7%
Total Revenue Sources	\$10,371,359	\$10,791,051	\$10,836,983	\$11,237,272	\$446,221	4.1%
Expenditures						
Personnel Costs	\$6,427,853	\$6,910,527	\$6,798,055	\$7,021,238	\$110,711	1.6%
Operating Expenses (a)	\$3,411,147	\$3,811,398	\$3,732,437	\$4,151,797	\$340,399	8.9%
Interdept. Charges	\$38,030	\$38,701	\$38,669	\$39,604	\$903	2.3%
Fixed Assets (memo) (b)	\$769,183	\$715,168	\$711,115	\$1,044,432	\$329,264	46.0%
Total Expenditures (b)	\$9,877,030	\$10,760,626	\$10,569,161	\$11,212,639	\$452,013	4.2%
Rev. Over (Under) Exp. (b) (c)	\$494,329	\$30,425	\$267,822	\$24,633	(\$5,792)	-19.0%

Position Summary (FTE)

Regular Positions	52.00	52.00	52.00	52.00	0.00
Extra Help	2.71	2.25	2.25	2.00	(0.25)
Overtime	0.01	0.01	0.01	0.00	(0.01)
Total FTEs	54.72	54.26	54.26	54.00	(0.26)

(a) Fund balance appropriation	2023	2024 Budget	2024 Estimate	2025 Budget
Open Carryovers / Open Purchase Orders	\$31,113	\$0	\$11,427	\$0
Appropriated Fund balance from End User Technology Fund	\$138,368	\$138,368	\$138,368	\$447,252
Appropriated Fund balance from General Fund	\$475,000	\$475,000	\$475,000	\$475,000
Total Fund Balance Appropriation:	\$644,481	\$613,368	\$624,795	\$922,252

- (b) Total expenditure 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.

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:	2023 Actual	2024 Estimate	2025 Estimate
Stable to increasing scores on customer satisfaction survey	4.87	4.86	4.80
Increasing number of online visits	4,531,000	4,800,000	5,000,000

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:	2023 Actual	2024 Estimate	2025 Estimate
Achieve industry benchmark phish-prone % score	7.4% actual 6.1% benchmark	6.5% actual 6.1% benchmark	6.0% 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:	2023 Actual	2024 Estimate	2025 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?”	4.79	4.70	4.70

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

Performance Measures:	2023 Actual	2024 Estimate	2025 Estimate
Number of data decision visualizations/dashboards	5	25	35

Program Description

This program provides for the financing of replacement and maintenance of personal computers and printers, application support, software licensing and support, service desk, cybersecurity, maintenance of network hardware and software, data analytics, server support and maintenance, backup and recovery functions, business analysis, project management, and other costs related to providing technology to users. These costs are charged to County departments under a Total Cost of Ownership and Support concept.

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

IT Business Application Support (BAS): The BAS team, which includes 10.00 FTE, 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 team, which includes 19.05 FTE, 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. The operations team also includes the IT Service Desk.

IT Project Management Office (PMO): The IT PMO team, which includes 6.00 FTE, 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 team, which includes 4.00 FTE, 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 Security and Compliance: This function includes 1.00 FTE and performs technology risk assessments and audits related to information assets, develops and implements policies/procedures, and designs control systems. This program also leverages opportunities to advance secure technical initiatives.

IT Solutions: The Solutions team, which includes 11.00 FTE, has responsibility and oversight for enterprise data management, application development, end user experience, and enterprise content management efforts. The team provides support for all county applications, interfaces, integrations, and web development. The Solutions section also conducts research and evaluations of emerging technologies applications support and development to make appropriate recommendations.

Records Management: The Records Management team, which includes 1.00 FTE, 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. Mailroom services are also managed within this program.

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.

Information Technology

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	53.21	52.45	52.45	52.05	(0.40)
General Government	\$283,000	\$414,396	\$414,396	\$264,779	(\$149,617)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$12,472	\$0	\$3	\$0	\$0
Interdepartmental (a) (b)	\$7,540,064	\$7,761,621	\$7,789,383	\$8,019,561	\$257,940
Other Revenue	\$25,956	\$10,000	\$10,000	\$20,000	\$10,000
Appr. Fund Balance (c) (e)	\$644,481	\$613,368	\$624,795	\$922,252	\$308,884
County Tax Levy (Credit)	\$1,379,243	\$1,513,153	\$1,513,153	\$1,539,302	\$26,149
Total Revenues	\$9,885,216	\$10,312,538	\$10,351,730	\$10,765,894	\$453,356
Personnel Costs	\$6,298,854	\$6,713,574	\$6,598,040	\$6,797,823	\$84,249
Operating Expenses	\$3,138,816	\$3,565,280	\$3,507,592	\$3,940,258	\$374,978
Interdept. Charges	\$3,448	\$3,259	\$3,227	\$3,180	(\$79)
Fixed Assets (memo) (d)	\$769,183	\$715,168	\$711,115	\$1,044,432	\$329,264
Total Expenditures (d)	\$9,441,118	\$10,282,113	\$10,108,859	\$10,741,261	\$459,148
Rev. Over (Under) Exp. (d) (e)	\$444,098	\$30,425	\$242,871	\$24,633	(\$5,792)

- (a) Interdepartmental revenues related to the total cost of ownership charges from departmental users include a combination of revenue sources including tax levy. Interdepartmental charges increase by 3% from \$7.8 million in 2024 to \$8.0 million in 2025.
- (b) Interdepartmental revenues for the copier replacement program are for the replacement and maintenance of copiers utilized throughout the departments that may be funded by a combination of revenue sources including tax levy.
- (c) Fund balance appropriated in the 2025 budget includes \$447,252 of End User Technology Fund Balance and \$475,000 of General Fund Balance. Fund Balance usage is increasing in 2025 by \$309,000 due to equipment replacement costs increasing above prior amount of \$175,000, phasing in the 15% price increase of Microsoft license costs of \$40,000, and costs related to piloting new software which will be re-evaluated next year for \$94,000.
- (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

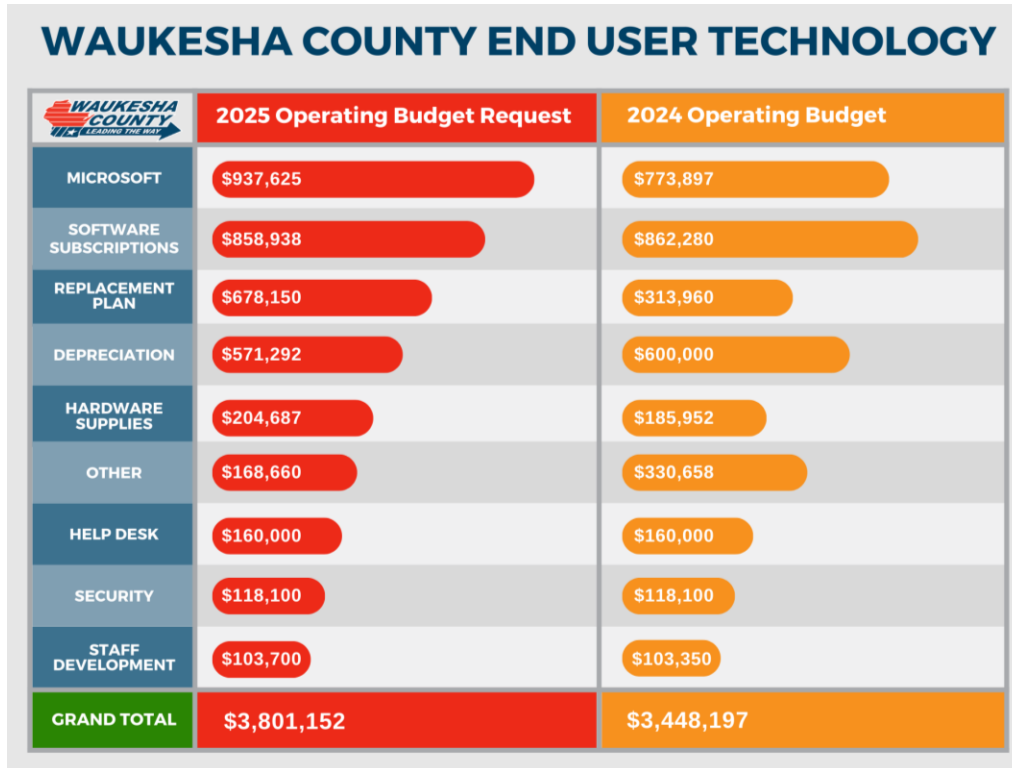
General government revenue for 2025 decreased by nearly \$150,000 related to a \$165,000 reduction in federal funding from the American Rescue Plan Act which is partially offset by an increase in the state of Wisconsin shared revenue of approximately \$15,000 to a budgeted amount of \$265,000 to support rising technology costs associated with cyber security needs.

Interdepartmental revenues increased by just over \$250,000. The increase includes a 3% rate increase charged to departments for on-going costs of technology. The budgeted fund balance includes \$475,000 of General Fund balance and \$447,300 of End User Technology Fund balance. The increased use of fund balance is related to a phasing in significant increases in Microsoft license costs, timing of the replacement of laptops purchased during the pandemic, and piloting new software.

Personnel costs increase \$84,200. Changes include a decrease of \$34,000 associated with a 0.25 FTE reduction in extra help and the 0.15 FTE reallocation of a Senior Financial Analyst to the Business Services Division (reclassified from a Financial Analyst). The reallocation of fiscal staff is part of the centralization of services to provide greater support to DOA divisions and increase countywide service capacity. Additional personnel changes include the reclassification of a Senior IT Professional and Information Technology Analyst position to the Principal and Senior level classifications respectively to address changing workload needs. The remaining increase reflects cost to continue which is significantly offset by turnover in the department due to retirements.

Information Technology (Cont.)

Operating expenses in 2025 increased by a total of \$375,000. These increases are due to an additional \$342,000 in hardware expenses related to equipment replacement cycles. The Division also experienced an increase of \$163,700 in software due to the 15% increase in the Microsoft contract renewal. These additional costs are partially offset by the \$100,600 reduction in consulting services and reductions of \$30,100 spread across other accounts. The following chart illustrates what is included in the 2025 operating budget request.



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 529 PC's (including laptops), 65 flat panel displays and 35 peripherals (printers, scanners, etc.) in 2025. The plan currently supports 1590 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 the device fails after the two years. Peripherals are on a five-year replacement cycle and replaced when device fails after the fifth year. Flat panel displays will no longer be replaced in the replacement plan starting in 2023.

Year	2019	2020**	2021	2022	2023	2024	2025	Units Purchased Incr./ (Decr.)
PC	261	822	351	276	228	276	529***	253
Flat panels	60	64	65	65	65	65	65	0
Peripherals	35	35	35	35	35	35	35	0
VDI*			19	8	11	0	0	0

*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.

***2025 is the first replacement cycle for the large number of PC which transitioned from desktops to laptops during the COVID-19 Pandemic.

Activity – Copier Replacement

	2023	2024	2024	2025	Budget
Copier Purchases	Actual	Budget	Estimate	Budget	Change
Total Number of Units in Plan	97	98	101	101	3
Units Purchased Annually	21	22	20	37	15

Communications

Program Description

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

	2023	2024	2024	2025	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	1.51	1.81	1.81	1.95	0.14
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$482,881	\$475,301	\$482,041	\$468,166	(\$7,135)
Other Revenue	\$3,262	\$3,212	\$3,212	\$3,212	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$486,143	\$478,513	\$485,253	\$471,378	(\$7,135)
Personnel Costs	\$128,999	\$196,953	\$200,015	\$223,415	\$26,462
Operating Expenses	\$272,331	\$246,118	\$224,845	\$211,539	(\$34,579)
Interdept. Charges	\$34,582	\$35,442	\$35,442	\$36,424	\$982
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$435,912	\$478,513	\$460,302	\$471,378	(\$7,135)
Rev. Over (Under) Exp.	\$50,231	\$0	\$24,951	\$0	\$0

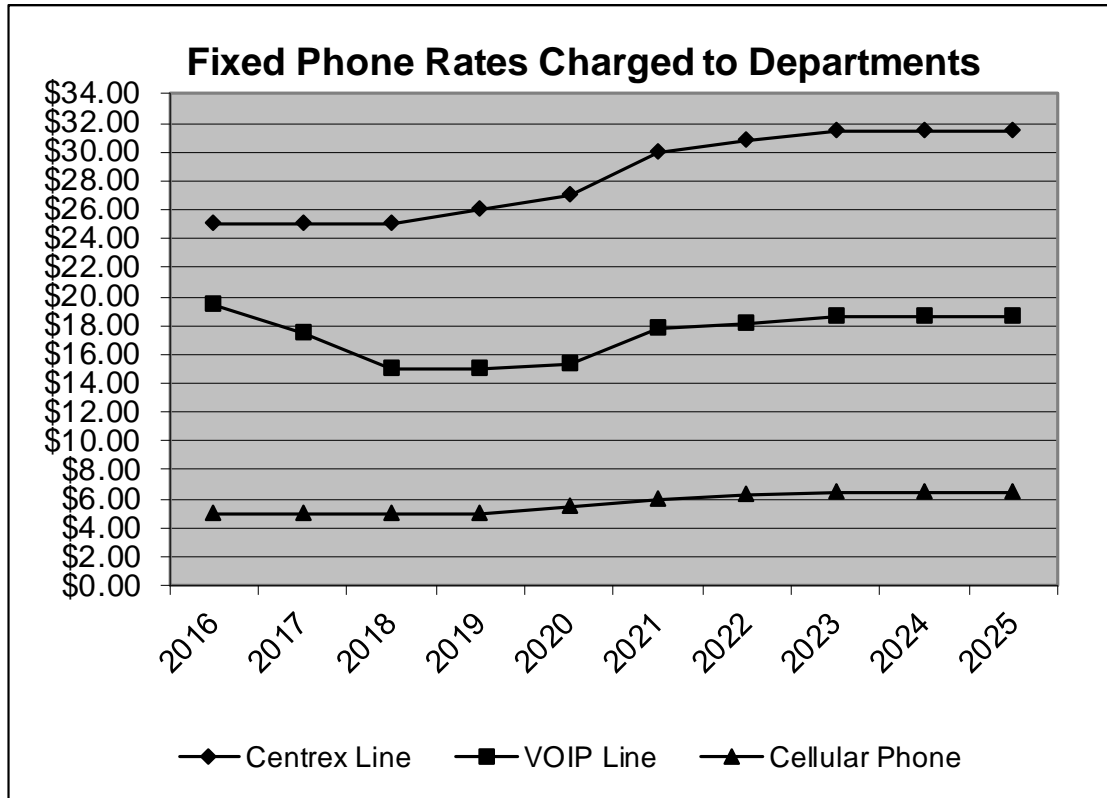
Program Highlights

Interdepartmental revenues decreased by under \$7,100. The Division is anticipating the discontinuation of telephone lines related to ARPA positions that are sunseting at the end of 2024 and continued line consolidation.

Personnel costs increased by \$26,500 and include transfer of 0.35 FTE Senior Financial Analyst to the DOA Business Services Division and the transfer of 0.50 FTE Fiscal Specialist from the Accounting Services Division for a net increase of \$8,400. The remaining \$18,000 increase reflects the cost to continue for existing staff.

Operating expenses decreased by \$34,600 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

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
# of VOIP Lines	1,586	1,552	1,530	1,530	(22)
# of Centrex Telephone Lines	204	204	172	172	(32)
# of Non-Centrex Telephone Lines	65	68	60	60	(8)
# of Cellular Phones*	641	610	590	576	(34)

* 2023 includes 21 COVID-19 Cellular Phones

The VOIP (Voice Over Internet Protocol) capital project implementation occurred in 2013 – 2014. Currently 172 Centrex (land lines) and 60 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	2023	2024	2024	2025	Change From 2024	
	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 (a)	\$2,785,377	\$3,002,343	\$3,002,343	\$3,092,138	\$89,795	3.0%
Other Revenue (b)	\$524,977	\$375,900	\$368,855	\$400,100	\$24,200	6.4%
Appr. Fund Balance (c)	\$1,365,500	\$267,749	\$267,187	\$244,250	(\$23,499)	-8.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources (a) (b) (c)	\$4,675,854	\$3,645,992	\$3,638,385	\$3,736,488	\$90,496	2.5%
Expenditures						
Personnel Costs	\$368,868	\$385,196	\$442,485	\$396,111	\$10,915	2.8%
Operating Expenses	\$4,038,510	\$3,154,693	\$3,150,255	\$3,230,771	\$76,078	2.4%
Interdept. Charges	\$129,323	\$106,103	\$106,963	\$109,606	\$3,503	3.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$4,536,701	\$3,645,992	\$3,699,703	\$3,736,488	\$90,496	2.5%
Rev. Over (Under) Exp.	\$139,153	\$0	(\$61,318)	\$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 used to subsidize department insurance rates reduced approximately \$23,000 in 2025.

Fund Balance Appropriation	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Open purchase orders/carryovers	\$0	\$0	\$0	\$0
Liability & Property Insurance Program General Fund Balance	\$1,315,500	\$215,500	\$215,500	\$194,250
Liability & Property Insurance Program Risk Management Fund Balance	\$0	\$51,687	\$51,687	\$50,000
Worker's Compensation Program	\$0	\$0		
Total Fund Balance Appropriation:	\$1,315,500	\$267,187	\$267,187	\$244,250

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:	2023 Actual	2024 Target	2024 Actual	2025 Target
Workers' Compensation Experience Modification Factor	0.76	1.00	0.83	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:	2023 Actual	2024 Budget	2024 Estimate	2025 Target
Total dollar amount of fund balance used to subsidize department insurance rates is cut in half within 5 years from \$265,500 to \$132,750 by year end 2028	\$265,500	\$267,749	\$267,749	\$244,250

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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.65	1.65	1.65	1.65	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 (a)	\$1,487,064	\$1,693,273	\$1,693,273	\$1,764,581	\$71,308
Other Revenue (b)	\$468,327	\$312,800	\$305,755	\$337,000	\$24,200
Appr. Fund Balance (c)	\$1,365,500	\$267,187	\$267,187	\$244,250	(\$22,937)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a) (b)	\$3,320,891	\$2,273,260	\$2,266,215	\$2,345,831	\$72,571
Personnel Costs	\$215,376	\$224,599	\$270,012	\$229,381	\$4,782
Operating Expenses	\$2,832,029	\$1,943,488	\$1,940,842	\$2,007,774	\$64,286
Interdept. Charges	\$127,884	\$105,173	\$105,825	\$108,676	\$3,503
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,175,289	\$2,273,260	\$2,316,679	\$2,345,831	\$72,571
Rev. Over (Under) Exp.	\$145,602	\$0	(\$50,464)	\$0	\$0

- (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 used to subsidize department insurance rates reduced approximately \$23,000 in 2025.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 4.2% or \$71,300 to reflect increased liability and property insurance costs. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 3.0%. Other revenues increase \$24,200 with improved investment returns. Fund balance, used to subsidize department insurance rates, reduced \$22,900 towards goal of cutting it in half within 5 years by year end 2028.

Personnel costs increase \$4,800 for cost to continue of existing staff and includes a reclassification of a 0.75 FTE Administrative Specialist to a Risk Analyst. Operating expenses increase \$64,300 primarily due to increases in liability and property insurance costs based on ongoing hard insurance market due to social inflation costs in jury awards, adverse liability claims trends for law enforcement, impact of natural disasters and inflation on property insurance market, and tight reinsurance market. Interdepartmental charges increase \$3,500 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.

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	1.25	1.25	1.25	1.25	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 (a)	\$1,298,313	\$1,309,070	\$1,309,070	\$1,327,557	\$18,487
Other Revenue	\$56,650	\$63,100	\$63,100	\$63,100	\$0
Appr. Fund Balance	\$0	\$562	\$0	\$0	(\$562)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$1,354,963	\$1,372,732	\$1,372,170	\$1,390,657	\$17,925
Personnel Costs	\$153,492	\$160,597	\$172,473	\$166,730	\$6,133
Operating Expenses	\$1,206,481	\$1,211,205	\$1,209,413	\$1,222,997	\$11,792
Interdept. Charges	\$1,439	\$930	\$1,138	\$930	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,361,412	\$1,372,732	\$1,383,024	\$1,390,657	\$17,925
Rev. Over (Under) Exp.	(\$6,449)	\$0	(\$10,854)	\$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 1.4% or \$18,500, as program operating expenses remain stable. Other revenues related to investment income remain stable.

Personnel costs increase \$6,100 for cost to continue of existing staff and includes a reclassification of a 0.25 FTE Administrative Specialist to a Risk Analyst. Operating expenses increase \$11,800 to reflect increase in estimated insurance costs.

Activity – Risk Management Fund Overall

	2020	2021	2022	2023	2024
Output Indicators	Actual	Actual	Actual	Actual	Estimate
Safety Inspections/Surveys	17	27	19	20	20
Safety Meetings	60	55	32	51	40
Training In-services	18	16	17	23	20
Contracts & Ins Certificates Reviewed	665	640	607	595	550

	2020	2021	2022	2023	2024
Efficiency Indicators	Actual	Actual	Actual	Actual	Estimate
Total Purchased Insurance Premium	\$1,041,955	\$1,157,591	\$1,304,805	\$1,437,254	\$1,534,752.00
Cost of Insurance Per \$1,000 of County Expenditures*	\$3.90	\$4.05	\$4.38	\$4.85	\$4.76
Total Risk Management Expenditures	\$3,092,281	\$3,165,113	\$3,280,546	\$4,536,705	\$3,645,995
Cost of Risk Per \$1,000 of County Expenditures*	\$11.58	\$11.07	\$11.01	\$15.32	\$11.32
County Expenditures (*excluding capital projects & debt service)	\$267,042,366	\$285,799,676	\$297,981,946	\$296,150,976	\$322,222,695

Activity – Liability & Property Insurance Program

	2020	2021	2022	2023	2024
Output Indicators (valued as of 1/1/2024):	Actual	Actual	Actual	Actual	Estimate
# of General/Auto Liability Claims	78	78	62	50	67
Paid & Reserve	\$373,140	\$347,037	\$198,933	\$611,597	N/A
Average Cost Per Claim	\$4,784	\$4,449	\$3,209	\$12,232	N/A
# of Property/Auto Physical Claims	49	71	63	72	64
Paid & Reserve Net of Subrogation	\$239,827	\$494,503	\$233,281	\$297,923	N/A
Average Cost Per Claim	\$4,894	\$6,965	\$3,703	\$4,138	N/A
Subrogation Collections	\$28,784	\$22,139	\$28,502	\$15,500	N/A

Activity – Workers' Compensation Program

	2020	2021	2022	2023	2024
Output Indicators (valued as of 1/1/2024):	Actual	Actual	Actual	Actual	Estimate
# of Worker's Compensation Claims	108	108	91	91	101
Paid & Reserve Net of Subrogation	\$655,235	\$555,090	\$768,178	\$617,321	N/A
Average Cost Per Claim	\$6,067	\$5,140	\$8,442	\$6,784	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	2023	2024	2024	2025	Change From 2024	
	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	\$321,017	\$300,000	\$356,472	\$403,101	\$103,101	34.4%
Interdepartmental	\$425,722	\$560,000	\$457,567	\$480,669	(\$79,331)	-14.2%
Other Revenue	\$260,555	\$225,204	\$291,420	\$375,470	\$150,266	66.7%
Appr. Fund Balance (a)	\$44,274	\$26,299	\$37,412	\$0	(\$26,299)	-100.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,051,568	\$1,111,503	\$1,142,871	\$1,259,240	\$147,737	13.3%
Expenditures						
Personnel Costs	\$672,169	\$851,482	\$802,807	\$989,553	\$138,071	16.2%
Operating Expenses (a)	\$120,489	\$79,832	\$81,503	\$86,011	\$6,179	7.7%
Interdept. Charges	\$161,875	\$180,189	\$177,707	\$183,676	\$3,487	1.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$954,533	\$1,111,503	\$1,062,017	\$1,259,240	\$147,737	13.3%
Rev. Over (Under) Exp.	\$97,035	\$0	\$80,854	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	7.40	8.40	8.40	9.40	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	7.40	8.40	8.40	9.40	1.00

(a) Fund balance appropriation	2023 Actual	2024 Budget	2024 Est.	2025 Budget
Depreciation expense	\$1,380	\$0	\$0	\$0
Open Purchase Orders/Carryovers	\$19,238	\$0	\$11,113	\$0
To maintain Collections internal cost to departments	\$23,656	\$26,299	\$26,299	\$0
Total Fund Balance Appropriation:	\$44,274	\$26,299	\$37,412	\$0

Program Highlights

Charges for service revenue increases by \$103,100 and interdepartmental revenues decrease by \$79,300 due to collections experience between internal and external clients. These revenue increases reflect anticipated collection levels for 7.00 FTE collections staff, which is an increase of 1.00 FTE senior collections specialist. This position is requested to provide additional capacity to address the increasing number of clients and accounts. 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 \$150,300 due to increases in collection commission for accounts where the fee is paid by the debtor. This increase is partially offset by a \$19,400 decrease in interest income on judgements. Collections appropriated fund balance of \$26,300 is removed in 2025, this had been budgeted to subsidize the internal client fee structure. This subsidy is eliminated in 2025 while maintaining the same fee structure to clients.

Collections

Administration

Program/Objective

Personnel costs increase by \$138,100, which reflects the increase of 1.00 FTE senior collections specialist at an anticipated cost of \$101,700 to provide the Division with additional full time collections staff to address the increased number of clients and debtor accounts. The remaining increase reflects cost to continue for existing staff.

Operating expenses increase by \$6,200. The increase includes \$5,000 for credit-collections services associated with the additional collector and services to search for debtor employer information. The increase also includes \$900 for the collection system hosting and licensing fees.

Interdepartmental charges increase by \$3,500 primarily due to a \$1,700 increase in End User Technology charges and by \$1,600 increase in administrative overhead costs.

Activity

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
\$ Coll. for Wauk. Cty. Customers	\$1,030,302	\$1,620,500	\$1,094,850	\$1,244,600	(\$375,900)
\$ Coll. & Shared with State	\$1,258,115	\$1,359,000	\$1,315,000	\$1,315,000	(\$44,000)
\$ Coll. for Municipal Customers	\$2,047,980	\$1,074,700	\$2,312,400	\$2,600,000	\$1,525,300
Total \$ Collected	\$4,336,397	\$4,054,200	\$4,722,250	\$5,159,600	\$1,105,400
Total \$ Retained by County	\$2,102,151	\$2,697,897	\$2,291,000	\$2,573,500	(\$124,397)
Accts Referred to Collection Div.	16,286	18,000	18,000	18,000	0
\$ Referred to Collection Division	\$11,166,649	\$11,500,000	\$11,500,000	\$11,500,000	\$0
# of External Governmental Customers	93	89	97	100	11

Major Departmental Strategic Plan Objectives

Quality Pillar: High standards of service excellence

Objective 1: Line of Business Application Enhancement

Continue enhancements to provide enhanced customer service and efficient features such as batching services to search for employment information.

Performance Measures:

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

Performance Measures:	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	4.04	3.53	4.54	4.76	4.54	4.45	4.10
Waukesha County Recovery % (b)	27.7%	32%	34%	36%	32%	32%	33%
Waukesha County Average Liquidation % (c)	32.72%	32.86%	41%	32.31%	38.83%	41.06%	44.87%
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	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$80,223	\$45,586	\$81,051	\$59,100	\$13,514	29.6%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$149,258	\$50,100	\$48,000	\$0	(\$50,100)	-100.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,423	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$29,862	\$118,715	\$118,715	\$88,236	(\$30,479)	-25.7%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$266,766	\$214,401	\$247,766	\$147,336	(\$67,065)	-31.3%
Expenditures						
Personnel Costs	\$148,243	\$155,983	\$155,193	\$131,039	(\$24,944)	-16.0%
Operating Expenses	\$116,120	\$58,418	\$52,177	\$8,116	(\$50,302)	-86.1%
Interdept. Charges	\$0	\$0	\$0	\$8,181	\$8,181	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$264,363	\$214,401	\$207,370	\$147,336	(\$67,065)	-31.3%
Rev. Over (Under) Exp.	\$2,403	\$0	\$40,396	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	1.00	1.00	1.00	0.50	(0.50)
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	0.50	(0.50)

Program Highlights

General government revenues is comprised of \$59,100 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 budgeted revenue reflects the OSO contract ending on June 30th, 2025 after the retirement of the current Workforce Development Coordinator. The County will not be filling this position so will not pursue another extension of the award.

Charges for service revenue was reduced to reflect the transfer of responsibility of providing administrative support to the services providers at the Waukesha American Job Center to Parks and Land Use Department starting January of 2025. The American Job Center fund balance of \$88,236 is budgeted in 2024 to maintain short term funding for the Workforce Coordinator.

Personnel costs decreased by \$25,000 due to abolishing the Workforce Development Coordinator effective mid-year 2025. Operating expenses decrease by \$50,300. This includes the reduction of \$48,600 expenditure authority for the purchase of third-party temp extra help in the Waukesha Center. This cost will be budgeted in the Parks and Land Use Department starting January of 2025.

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.

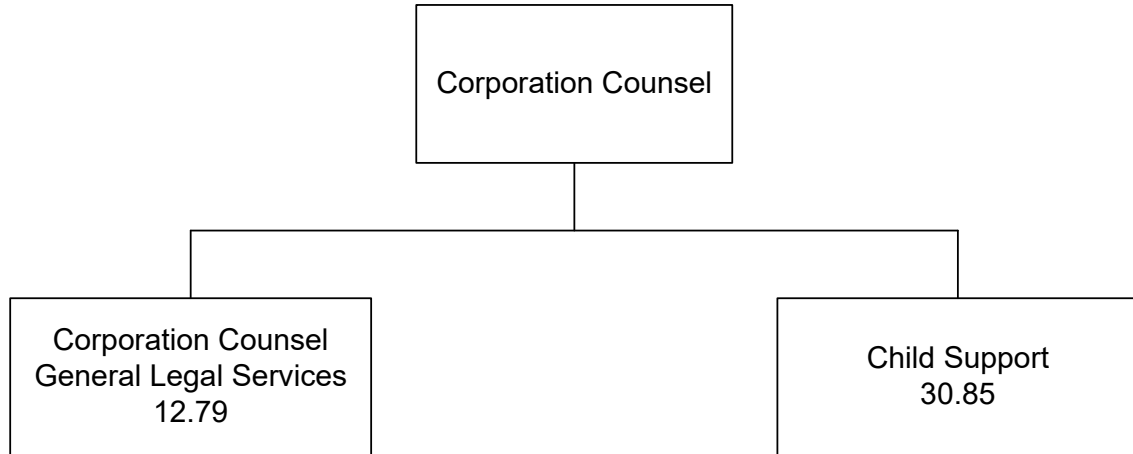
	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Organization Satisfaction Survey results from partners receiving services from Waukesha County Department of Administration (5-Point Scale)	X	4.0	4.0	4.0

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Corporation Counsel

CORPORATION COUNSEL'S OFFICE

FUNCTION / PROGRAM CHART



43.64 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	2023 Actual	2024		2025 Budget	Change From 2024 Adopted Budget	
		Adopted Budget	2024 Estimate		\$	%
Corporation Counsel						
Revenues	\$602,404	\$610,600	\$610,600	\$610,600	\$0	0.0%
County Tax Levy	\$922,441	\$1,049,589	\$1,049,589	\$1,084,901	\$35,312	3.4%
Expenditures	\$1,421,638	\$1,660,189	\$1,592,715	\$1,695,501	\$35,312	2.1%
Rev. Over (Under) Exp.	\$103,207	\$0	\$67,474	\$0	\$0	N/A
Child Support						
Revenues (a)	\$2,398,907	\$2,807,935	\$2,734,164	\$2,869,656	\$61,721	2.2%
County Tax Levy	\$412,866	\$362,444	\$362,444	\$402,132	\$39,688	11.0%
Expenditures	\$2,864,469	\$3,170,379	\$3,089,966	\$3,271,788	\$101,409	3.2%
Rev. Over (Under) Exp.	(\$52,696)	\$0	\$6,642	\$0	\$0	N/A
Total All Funds						
Revenues	\$3,001,311	\$3,418,535	\$3,344,764	\$3,480,256	\$61,721	1.8%
County Tax Levy	\$1,335,307	\$1,412,033	\$1,412,033	\$1,487,033	\$75,000	5.3%
Expenditures	\$4,286,107	\$4,830,568	\$4,682,681	\$4,967,289	\$136,721	2.8%
Rev. Over (Under) Exp.	\$50,511	\$0	\$74,116	\$0	\$0	N/A
Position Summary (Combined FTE)						
Regular Positions	41.00	42.85	42.85	42.85	0.00	
Extra Help	0.72	1.00	1.00	0.77	(0.23)	
Overtime	0.01	0.02	0.02	0.02	0.00	
Total	41.73	43.87	43.87	43.64	(0.23)	

(a) Child Support revenues include State General Purpose Revenue (GPR) of \$311,669 in 2023 actual, \$468,031 in 2024 adopted budget, and \$475,049 in 2025 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	2023	2024	2024	2025	Change From 2024	
	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	\$7	\$50	\$50	\$50	\$0	0.0%
Interdepartmental	\$602,397	\$610,550	\$610,550	\$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)	\$922,441	\$1,049,589	\$1,049,589	\$1,084,901	\$35,312	3.4%
Total Revenue Sources	\$1,524,845	\$1,660,189	\$1,660,189	\$1,695,501	\$35,312	2.1%
Expenditures						
Personnel Costs	\$1,285,608	\$1,465,661	\$1,436,305	\$1,498,884	\$33,223	2.3%
Operating Expenses	\$75,555	\$129,268	\$91,150	\$136,268	\$7,000	5.4%
Interdept. Charges	\$60,475	\$65,260	\$65,260	\$60,349	(\$4,911)	-7.5%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,421,638	\$1,660,189	\$1,592,715	\$1,695,501	\$35,312	2.1%
Rev. Over (Under) Exp.	\$103,207	\$0	\$67,474	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	11.85	12.30	12.30	12.30	0.00
Extra Help	0.48	0.76	0.76	0.47	(0.29)
Overtime	0.01	0.02	0.02	0.02	0.00
Total FTEs	12.34	13.08	13.08	12.79	(0.29)

Program Highlights

Total revenue in the Corporation Counsel office increases by \$35,300 or 2.1%, to \$1,695,500 in the 2025 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 \$35,300 or 3.4%, to \$1,084,900 in 2025.

Personnel costs increase by \$33,200 or 2.3%, to \$1,498,900 for 12.79 FTEs. Within personnel expenses, salaries increase \$47,200 and is partially offset by a decrease in health insurance costs of \$22,900 resulting from changes in insurance coverages. Costs related to Extra Help remain flat from the 2024 budget due to higher pay rates being offset by a reduction of 0.29 FTE.

Operating expenses increase by \$7,000, or 5.4%, to \$136,300, driven by increased expenditures for collective bargaining expenses of \$4,000 and an increase in books, publications, and subscription costs of \$3,000.

Interdepartmental charges decrease by \$4,900, or -7.5%, to \$60,300, mainly due to a decrease 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:	2023 Actual	2024 Target	2024 Estimate	2025 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	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	60	54	60	65	60	0
Lawsuits Monitored	55	56	50	50	50	0
Contracts Reviewed	261	296	300	250	300	0
Resolutions/Ordinances Reviewed	120	108	130	115	130	0
Public Records Requests	116	82	85	150	100	15

Health & Safety Pillar: Ensure Well Being of Residents

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

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

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

Activity - Workload Data	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	850	716	900	650	800	(100)
Guardianships/Protective Placements:						
- Adults	417	417	420	375	400	(20)
- Juveniles	35	42	30	30	30	0
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	291	145	275	175	200	(75)
- Termination of Parental Rights (TPR)	15	15	15	15	15	0

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Non- Departmental

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NON-DEPARTMENTAL

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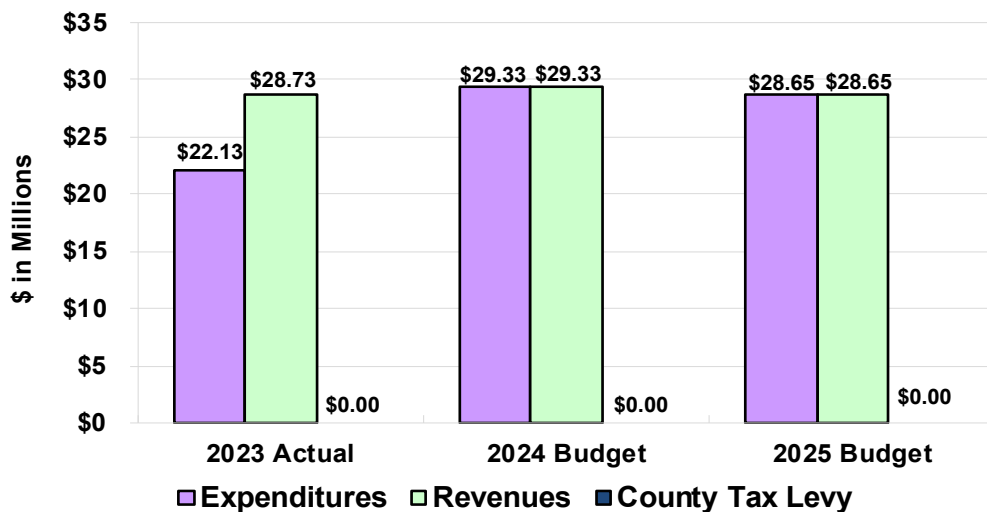
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NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire county; payment of special assessments on county properties; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees and dependents. This fund also includes an Employee Wellness (Health Risk Assessment) program designed to improve employee productivity, morale, and healthcare cost savings through health education and health focused activities. This fund budgets for the Waukesha Employee Health and Wellness Center for employees enrolled in county health insurance plans, with the goal of reducing prescription drug and medical costs. The center is operated through an intergovernmental agreement with the city of Waukesha, who is also participating. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process. The county established the **Special Purpose Grant Fund** to more readily track and manage funds allocated to the county through the **American Rescue Act Plan (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program**. These funds will be allocated to multiple departments throughout the grant period (through 2026), and the Non-Departmental section includes a consolidated schedule of planned uses for greater transparency and simpler reporting for budget reviewers.



Significant program and funding changes to the 2025 Budget include the following:

- The **Tax Levy** necessary to fund this functional area remains at the 2024 budgeted amount of \$0.
- **Non-Departmental – General Fund:** Expenditures increase by \$105,100 in 2025, which includes \$100,000 for the sale costs of the University of Wisconsin-Milwaukee at Waukesha and Northview properties and for excess right-of-way signs, \$11,000 for interdepartmental charges from the Risk/Insurance fund, and \$4,000 for the Southeastern Wisconsin Regional Planning Commission (SEWRPC) costs that provide regional planning and research for the seven counties in southeastern Wisconsin. Decreases include \$9,000 for the administration of an independent charter school due to a grant received that will decrease expenses incurred by the County.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$781,600, or 2.9%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures decrease \$768,000, or 3.2%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to decrease by about \$1.6 million, or 8.4%, from \$19.2 million to \$17.6 million related to favorable claim experience in prior and the current year. Stop loss insurance coverage insurance for higher-cost claims is budgeted to decrease by \$322,100. This is offset by \$594,000 of contracted services costs due to the implementation of new health programs, \$227,500 for increased administration costs and usage of prescription advocacy services, and \$193,000 increase for HSA contributions by the County.
 - **Wellness Initiative Program:** Operating expenses decrease \$51,500 due to shifting expenses for the biometric screening completed annually by the County to the Employee Health and Wellness Center.
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$38,900 to \$1.6 million, including operating expenses increasing by \$37,000, largely for contracted clinic staffing costs associated with the conducting of employee health risk assessments, as well as the inclusion of a full-time Physical Therapy Assistant to assist in caseloads within the center.
- **Contingency Fund** remains at the 2024 budget level of \$1.2 million, funded with appropriated General Fund balance.

****NON-DEPARTMENTAL****
Functional Area Summary by Agency

	2023 Actual	2024 Adopted Budget	2024 Estimate	2025 Budget	Change from 2024 Adopted Budget	
					\$	%
TOTAL NON-DEPARTMENTAL						
Revenues (a) (b)	\$28,733,304	\$29,329,791	\$23,926,940	\$28,653,343	(\$676,448)	-2.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$22,125,994	\$29,329,791	\$23,783,388	\$28,653,343	(\$676,448)	-2.3%
Rev. Over (Under) Exp.	\$3,552,273	\$0	\$94,216	\$0	\$0	N/A
Oper Income/(Loss)	\$3,055,037	\$0	\$49,336	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
GENERAL NON-DEPARTMENTAL						
Revenues (a)	\$4,801,305	\$1,533,311	\$1,566,789	\$1,638,443	\$105,132	6.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$1,249,032	\$1,533,311	\$1,472,573	\$1,638,443	\$105,132	6.9%
Rev. Over (Under) Exp.	\$3,552,273	\$0	\$94,216	\$0	\$0	N/A
HEALTH AND DENTAL INSURANCE						
Revenues (a)	\$23,931,999	\$26,596,480	\$22,360,151	\$25,814,900	(\$781,580)	-2.9%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$20,876,962	\$26,596,480	\$22,310,815	\$25,814,900	(\$781,580)	-2.9%
Oper Income/(Loss)	\$3,055,037	\$0	\$49,336	\$0	\$0	N/A
CONTINGENCY						
Revenues (a) (b)	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

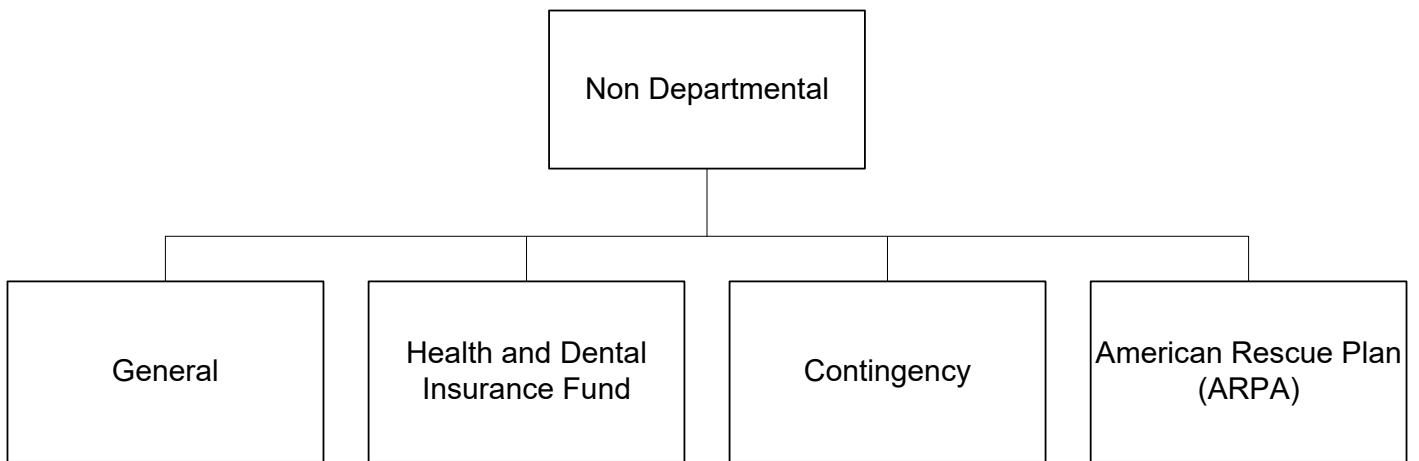
(a) The revenue budget for 2025 includes fund balance appropriations totaling \$1,929,000 which includes \$593,500 in the General Fund, \$136,000 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2024 includes fund balance appropriations totaling \$3,504,000 which includes \$476,900 in the General Fund, \$1,090,300 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund.

(b) Contingency fund use in 2023 actuals and the 2024 estimate is being displayed for informational purposes in the table above but is not included in the totals for Non-Departmental because the actual expenditures are already recognized in the program budgets where the contingency fund transfers were approved.

Non-Departmental

NON DEPARTMENTAL

FUNCTION / PROGRAM CHART



There are no positions associated with the Non-Departmental accounts.

Statement of Purpose

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (five years or less) program appropriations.

Activities

This budget is the custodial responsibility of the Department of Administration. Items included are State Shared Revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of the retirement and sick leave payout reserve, funding for the county's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), and funding for loss control and safety requirements which cannot be anticipated for county facilities and programs.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government (a)	\$4,104,592	\$827,589	\$840,343	\$815,050	(\$12,539)	-1.5%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$71,570	\$68,845	\$89,569	\$69,922	\$1,077	1.6%
Other Revenue	\$136,646	\$160,000	\$160,000	\$160,000	\$0	0.0%
Appr. Fund Balance (d)	\$488,497	\$476,877	\$476,877	\$593,471	\$116,594	24.4%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,801,305	\$1,533,311	\$1,566,789	\$1,638,443	\$105,132	6.9%
Expenditures						
Personnel Costs (d)	\$290,862	\$442,192	\$368,700	\$441,600	(\$592)	-0.1%
Operating Expenses (d)	\$856,793	\$983,410	\$996,164	\$1,078,475	\$95,065	9.7%
Interdept. Charges	\$101,377	\$107,709	\$107,709	\$118,368	\$10,659	9.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,249,032	\$1,533,311	\$1,472,573	\$1,638,443	\$105,132	6.9%
Rev. Over (Under) Exp.	\$3,552,273	\$0	\$94,216	\$0	\$0	N/A

Position Summary (FTE) No positions are budgeted in this fund.

- (a) General government revenues include state shared revenue payments of \$775,000 for the 2025 budget, countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources, mainly for the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs of \$34,000, which decreases by \$3,500. General government revenues also includes state per pupil aid to cover the cost of administering an independent school charter of \$6,000, which decreases by \$9,000 in the 2025 budget based on approved contract.
- (b) 2023 actual fines and licenses revenues exclude jail assessment fees of about \$440,000 which are accounted for in the Non-Departmental budget, but budgeted in subsequent years to help fund jail equipment replacement, related capital projects, debt service for jail related projects, and inmate medical services.
- (c) Interdepartmental revenues include indirect cost recovery, mostly from county proprietary and special revenue funds, in excess of the amounts budgeted in the Department of Administration.
- (d) Appropriated General Fund balance for the 2025 budget includes, \$203,500 of tax increment district dissolution funds from prior years, \$160,000 for retirement payouts from reserves for this purpose, \$100,000 to support the transition and sale of the University of Wisconsin-Milwaukee at Waukesha and Northview facilities, \$40,000 toward one-time employee severance/retention payment, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. For a description of budgeted General Fund balance use in 2025, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.

2025 Specific Activities and Purpose:

SEWRPC Allocation: Continue to provide funding for the county's share of the Southeastern Wisconsin Regional Planning Commission (SEWRPC) which provides regional planning, including: land use, transportation, water quality, flood-land management, and planned research for the seven counties in southeastern Wisconsin.

Wisconsin River Rail Transit System: The Wisconsin River Rail Transit Commission (WRRTC) infrastructure project costs.

Charter School: Budget for consulting services associated with the overseeing and administering the reauthorized charter contract with Lake Country Classical Academy, Inc, as provided through enrolled ordinance 178-7. These costs are offset by state per pupil aid.

Loss Control/ADA: Continue to fund loss control and safety requirements and to fund measures necessary to comply with the federal Americans with Disabilities Act (ADA) that cannot be anticipated for county facilities and programs.

University of Wisconsin-Milwaukee at Waukesha, Northview, and excess right-of-way sales: The Non-Departmental budget includes \$100,000 of General Fund balance for marketing, soliciting offers, and costs associated with the negotiation and closing of the sale of all three properties. All sale of county property is subject to county board approval. This funding is also budgeted to cover potential one-time or short-term costs as operations transition to new locations before longer-term arrangements are settled in future budgets.

Separation Payouts (Vacation/Sick Leave): Continue budgeting for sick leave payouts that exceed normal budget amounts for large departments (reserves), based on an expected higher level of retirements (as baby boomers progress toward retirement). Large service departments provide for most of this cost within their respective budgets. Continue to maintain an account to fund retirement sick leave and vacation payouts in administrative and small departments.

Non-Represented Employee Maximum Sick Leave/Vacation Payouts: Continue to fund the employee incentive payment for those who have maximized their sick leave accrual (maximum of 960 hours) in prior years. Continue to fund payouts for unused vacation time (maximum 40 hours) for non-represented employees who earn more than three weeks of vacation time during a year.

Section 125 Plan Administration Costs: Continue to fund the third-party administration of the county employees' Flexible Spending Account plans, which allow employees to set aside untaxed earnings for out-of-pocket health care expenses, which save the county the employer's cost share of FICA and Medicare payments.

Severance/Retention: Provide for the funding of a program establishing a severance budget and an incentive to remain employed with the county to the end of the year for employees that are laid off due to abolishing or unfunding their position in the budget process. Employees who leave before the end of the designated term or accept another county position are ineligible.

Deferred Compensation Plan Consulting & Financial Education for Employees: Continue to provide consulting services to the employee investment advisory committee for the deferred compensation plan and financial education services to active employees. This is offset by revenues (no tax levy) that the plan administrator shares with the county.

Consulting/Grant/Other: Continue to provide funding for special consulting studies identified during the year.

Merchant Card Fees: Provide funding for credit card and debit card processing fees in non-enterprise activities except for Parks and Land Use that budgets its own.

Employment Advertising: Funding for recruitment efforts to fill position vacancies.

Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuous	2023	2024	2024	2025	Budget	%
		Actual	Budget	Estimate	Budget	Change	Change
Operating	SEWRPC Allocation	\$675,440	\$676,410	\$676,410	\$680,475	\$4,065	0.6%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Charter School	\$0	\$15,000	\$6,000	\$6,000	(\$9,000)	-60.0%
Operating	Loss Control/ADA	\$11,356	\$35,000	\$35,000	\$35,000	\$0	0.0%
Operating	UW-Milwaukee at Waukesha, Northview, and excess right of way sales (a)	\$0	\$0	\$0	\$100,000	\$100,000	N/A
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$98,154	\$160,000	\$160,000	\$160,000	\$0	0.0%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$144,806	\$166,192	\$158,700	\$165,600	(\$592)	-0.4%
Operating	Section 125 Plan Administration Costs	\$5,010	\$8,000	\$8,000	\$8,000	\$0	0.0%
Personnel	Unemployment	\$47,903	\$76,000	\$50,000	\$76,000	\$0	0.0%
Personnel	Severance/Retention (a)	\$0	\$40,000	\$0	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$28,524	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Consulting (a)	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$42,899	\$40,000	\$45,000	\$40,000	\$0	0.0%
Operating	Employment Advertising	\$21,120	\$45,000	\$40,000	\$45,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$2,061	\$4,000	\$4,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$101,377	\$107,709	\$107,709	\$118,368	\$10,659	9.9%
Multiple	Other Expenses	\$20,790	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Strategic Planning and Training (a)	\$19,594	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total Expenditures		\$1,249,034	\$1,533,311	\$1,450,819	\$1,638,443	\$105,132	6.9%
Revenue:							
Gen Gov't	State Shared Revenues	\$775,000	\$775,000	\$775,000	\$775,000	\$0	0.0%
Gen Gov't	Other General Government Revenues (b)	\$3,329,591	\$52,589	\$43,589	\$40,050	(\$12,539)	-23.8%
Interdept'l	Interdepartmental Charge Revenue*	\$71,570	\$68,845	\$89,569	\$69,922	\$1,077	1.6%
Other	Other Revenue (c)	\$136,647	\$160,000	\$160,000	\$160,000	\$0	0.0%
Fund Bal	Fund Balance Appropriation (a)	\$488,497	\$476,877	\$476,877	\$593,471	\$116,594	24.4%
Tax Levy	Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues		\$4,801,305	\$1,533,311	\$1,545,035	\$1,638,443	\$105,132	6.9%
Revenues Over/(Under) Expenditures		\$3,552,271	\$0	\$94,216	\$0	\$0	N/A

* See footnote (c) to the financial summary table on first page of this budget.

- (a) Appropriated General Fund balance for the **2025 Budget** includes \$203,500 of tax increment district dissolution funds from prior years, \$160,000 for retirement payouts from reserves for this purpose, \$100,000 to support transition and sale costs of the University of Wisconsin-Milwaukee at Waukesha and Northview facilities, \$40,000 toward one-time employee severance/retention payment, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. Appropriated General Fund balance for the **2024 Budget** includes \$160,000 for retirement payouts from reserves for this purpose, \$186,900 of tax increment district dissolution funds from prior years, \$30,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payment, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System.
- (b) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration (\$37,600 in the 2024 budget and \$34,000 in the 2025 budget). These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs. General government revenues also include state per pupil aid to cover the cost of administering an independent school charter (\$15,000 in the 2024 budget and \$6,000 in the 2025 budget). Higher 2023 actuals include approximately \$3.0 million of American Rescue Plan Act (ARPA) funding to reimburse the county for eligible indirect cost recovery and the impact of off-cycle salary adjustments implemented since 2022 (including the compensation study) to help improve recruitment and retention.
- (c) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services, budgeted at \$40,000 in 2025. Additionally, there are procurement card rebates estimated at \$45,000 in the 2025 budget and miscellaneous recoveries of \$75,000 in the 2025 budget.

Fund Purpose

The Health and Dental Insurance Fund is an internal service fund established to provide for and effectively manage the health benefits for county employees, elected officials, and dependents. This fund consists of a self-funded active employee health insurance plan, a self-funded dental insurance plan, an employee wellness program, and the Waukesha Employee Health and Wellness Center. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the county’s self-funded insurance, the premiums paid into these plans, and costs associated with the wellness programs. This fund recovers its costs through charges to county departments, employees, and qualifying participants for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This fund provides budgetary protection by purchasing stop loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels, and effectiveness of wellness and health benefit changes to the total cost of the program.

Financial Summary	2023	2024	2024	2025	Change From 2024	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
Revenues						
General Government	\$26,503	\$22,200	\$23,600	\$22,900	\$700	3.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,434,479	\$3,829,000	\$3,336,000	\$3,750,000	(\$79,000)	-2.1%
Interdepartmental	\$18,399,227	\$21,352,000	\$17,621,600	\$21,603,000	\$251,000	1.2%
Other Revenue (a)	\$632,790	\$303,000	\$424,171	\$303,000	\$0	0.0%
Appr. Fund Balance (b)	\$1,439,000	\$1,090,280	\$954,780	\$136,000	(\$954,280)	-87.5%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$23,931,999	\$26,596,480	\$22,360,151	\$25,814,900	(\$781,580)	-2.9%
Expenditures						
Personnel Costs	\$4,187	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$20,791,495	\$26,514,300	\$22,231,816	\$25,571,900	(\$942,400)	-3.6%
Interdept. Charges	\$81,280	\$82,180	\$78,999	\$243,000	\$160,820	195.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$20,876,962	\$26,596,480	\$22,310,815	\$25,814,900	(\$781,580)	-2.9%
Rev. Over (Under) Exp.	\$3,055,037	\$0	\$49,336	\$0	\$0	N/A

(a) Other revenues for 2023 actuals include \$216,500 of prescription drug rebates and \$357,100 of stop/loss reimbursements.

(b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2025 budget includes \$136,000 to fund the Wellness Initiative program. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2024 budget includes \$187,500 to fund the Wellness Initiative program and \$902,800 is budgeted to fund most of the Waukesha Employee Health and Wellness Center

Major Departmental Strategic Objectives

Finance Pillar: Protect taxpayer investments

Objective 1: Health Plan Costs Control health plan rate of cost increase (or reduce costs). Contain health insurance cost trends, and/or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

The increase in plan costs from the prior-year actual/estimate for the Choice Plus (Point of Service – POS) and high deductible health (with health savings account feature – HDHP) plans. Keep health insurance plan increases from prior-year estimate/actual lower than medical inflation rate.

Performance Measures:

Choice Plus Plan		2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Average Plan % Premium Increase		2.50%	2.50%	2.50%	1.00%
Average Monthly Plan Cost:	Single	\$913	\$936	\$936	\$946
	Family	\$2,465	\$2,526	\$2,526	\$2,552
HDHP Plan		2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Average Plan % Premium Increase		2.50%	2.50%	2.50%	1.00%
Average Full Monthly Plan Cost:	Single*	\$783	\$800	\$800	\$807
	Family*	\$2,048	\$2,095	\$2,095	\$2,114

*County contribution to employee health savings accounts is included in monthly figures (added to premium).

Performance Measure:	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Medical Inflation Rate**	5.0% - 7.0%	6.0%	6.0%	5.0 - 12.0%

**Milliman's (County Health Insurance Actuary) expected annual trend assumptions are 5.0% for medical claims and 12% for prescription drug benefits in 2025. For 2024, both medical and pharmaceutical inflation was assumed to be 6%.

Activity	2023	2024	2024	2025	Budget
<u># of Health Ins. Contracts</u>	Actual (a)	Budget (b)	Estimate (c)	Budget (b)	Chng
POS Single	55	61	49	46	(15)
Family	82	84	78	76	(8)
Subtotal	137	145	127	122	(23)
HDHP Single	406	406	415	431	25
Family	594	700	599	698	(2)
Subtotal	1,000	1,106	1,014	1,129	23
Total	1,137	1,251	1,141	1,251	0

- (a) Enrollment as of 12/31/2023.
- (b) The 2024 and 2025 budget figures are based on enrollment counts obtained during mid-summer budget development, with adjustments made for vacant positions. Beginning in 2017, all new hires are limited to enrollment in the HDHP plan.
- (c) Enrollment as of August 2024.

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Two health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus) and (2) a self-funded high deductible health plan (HDHP) with a health savings account (HSA) feature. Newly hired employees are limited to enrollment in the HDHP plan. Both plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs (see Wellness Initiative Program). The 2025 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% for non-participants). Participants in the HDHP plan receive a employer HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$3,330,602	\$3,730,000	\$3,227,000	\$3,651,000	(\$79,000)
Interdepartmental	\$17,900,638	\$20,821,000	\$17,128,600	\$21,072,000	\$251,000
Other Revenue	\$573,594	\$300,000	\$421,171	\$300,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$21,804,834	\$24,851,000	\$20,776,771	\$25,023,000	\$172,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$18,738,157	\$24,197,700	\$20,326,216	\$23,269,800	(\$927,900)
Interdept. Charges	\$50,131	\$53,300	\$50,000	\$213,200	\$159,900
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$18,788,288	\$24,251,000	\$20,376,216	\$23,483,000	(\$768,000)
Rev. Over (Under) Exp.	\$3,016,546	\$600,000	\$400,555	\$1,540,000	

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2025 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to decrease \$79,000. Interdepartmental charge revenues include the county's share of estimated premiums and county contributions to employee HSA accounts charged to departments, and are projected to increase \$251,000. Charges for services decrease and interdepartmental charges increase due to more employees being enrolled in the HSA plan (versus the POS plan), which has a lower employee share of premium costs. The premiums for both the county and employee share for both plans are budgeted to increase 1.0%.

Other revenues consist of prescription drug rebates, which remain at the 2024 budgeted amount of \$300,000. Revenues exceed expenditures by \$1,540,000 to help phase-out fund balance support for the Waukesha Employee Health and Wellness Center, an increase of \$940,000 from 2024.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to decrease by about \$1.6 million, or 8.4%, from \$19.2 million to \$17.6 million related to favorable claim experience in prior and the current year. Stop loss insurance coverage insurance for higher-cost claims is budgeted to decrease by \$322,100. This is offset by \$594,000 of contracted services costs due to the implementation of a new chronic condition and weight management program, as well as \$227,500 for increased administration costs and usage of prescription advocacy services. Operating expenses also include a \$193,000 increase for HSA contributions by the county based on anticipated higher enrollment in the plan. Interdepartmental charges increase \$159,900 for Human Resources staff time dedicated to implementing health, dental, wellness, and clinic operations.

Waukesha Employee Health and Wellness Center

Program Description

This program area accounts for all the costs and revenues associated with the on-site Waukesha Employee Health and Wellness Center, which is established through an intergovernmental contract between the City and County of Waukesha. The center is managed by a private sector organization whose primary focus and business objectives are the development, implementation, and management of employer-sponsored on-site medical clinics. The purpose of the clinic is to improve the short- and long-term health results of enrolled employees and their families by providing readily accessible, on-site health care services. The costs associated with the center are controlled through a multi-year contract that shares costs among the two members and provides savings to both the county and employees. This formula is updated annually using a three-year rolling average of each entity's share of utilization. For the 2025 budget, the cost-share for the county and city will change slightly to 63%/37%, (compared to 64%/36% for 2024). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$26,503	\$22,200	\$23,600	\$22,900	\$700
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$34,181	\$40,000	\$40,000	\$40,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,079,200	\$902,780	\$902,780	\$0	(\$902,780)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,139,884	\$964,980	\$966,380	\$62,900	(\$902,080)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,289,507	\$1,539,700	\$1,386,700	\$1,576,700	\$37,000
Interdept. Charges	\$31,136	\$25,280	\$27,999	\$26,200	\$920
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,320,643	\$1,564,980	\$1,414,699	\$1,602,900	\$37,920
Rev. Over (Under) Exp.	(\$180,759)	(\$600,000)	(\$448,319)	(\$1,540,000)	(\$940,000)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and increase \$700 due to shifting the cost-share formula of expenses between the City of Waukesha and the County. Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan and remains at the 2024 budgeted amount of \$40,000. Appropriated Health Insurance Fund Balance is phased-out in the 2025 budget as part of a multi-year plan to phase-in ongoing support from Active employee health plan premiums (see revenues exceeding expenditures of \$1.54 million on previous page).

Operating expenses increase by \$37,000 largely due to a \$27,400 increase for contracted clinical staff due to cost to continue, \$11,800 in lab fees, and \$10,000 increase in immunizations from rising costs to provide these services. Interdepartmental charges increase by \$900 due to copier replacement charges.

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded Employee Dental Insurance program. This includes dental claims payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$69,696	\$59,000	\$69,000	\$59,000	\$0
Interdepartmental	\$498,589	\$531,000	\$493,000	\$531,000	\$0
Other Revenue	\$8,406	\$3,000	\$3,000	\$3,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$576,691	\$593,000	\$565,000	\$593,000	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$482,662	\$591,400	\$467,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$500	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$482,662	\$593,000	\$467,900	\$593,000	\$0
Rev. Over (Under) Exp.	\$94,029	\$0	\$97,100	\$0	\$0

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) of the lower cost self-funded plan is in interdepartmental revenues and remain at the 2024-budgeted level. Premium rates for the self-funded plan are not changing for the 2025 budget.

Operating expenses consist mostly of dental claims costs of \$593,000, which remains at the 2024-budgeted level.

Activity	2023 Actual (a)	2024 Budget	2024 Est. (b)	2025 Budget	Budget Change
# of Dental Ins. Contracts					
Self-Funded					
Single	292	270	305	270	0
Family	417	450	422	450	0
Subtotal	709	720	727	720	0
Fully-Insured*					
Single	154	154	150	154	0
Family	335	364	327	364	0
Subtotal	489	518	477	518	0
Total	1,198	1,238	1,204	1,238	0

*The county offers a fully insured dental insurance plan and is not budgeted in this fund. This plan is budgeted in departmental budgets and accounted for in General Fund balance sheet accounts (directly paid to insurer).

- (a) Enrollment as of 12/31/2023.
- (b) Enrollment as of August 2024.

Wellness Initiative

Program Description

This program area accounts for all costs associated with the operation of the Employee Assistance Program (EAP) and employee wellness programs/incentives. This program is designed to improve the health and well-being of county employees' lives through health education and activities that will assist health plan members in understanding disease management, prevention, and support of positive lifestyle change.

	2023 Actual	2024 Budget	2024 Estimate	2025 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	\$50,790	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$359,800	\$187,500	\$52,000	\$136,000	(\$51,500)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$410,590	\$187,500	\$52,000	\$136,000	(\$51,500)
Personnel Costs	\$4,187	\$0	\$0	\$0	\$0
Operating Expenses	\$281,169	\$185,500	\$51,500	\$134,000	(\$51,500)
Interdept. Charges	\$0	\$2,000	\$500	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$285,356	\$187,500	\$52,000	\$136,000	(\$51,500)
Rev. Over (Under) Exp.	\$125,234	\$0	\$0	\$0	\$0

Program Highlights

Included in the budget is \$60,000 for the Employee Assistance Programs (EAP). The balance of \$76,000 funds a variety of wellness programming expenses.

Statement of Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests is determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary	2023 Actual	2024	2024	2025 Budget	Change From 2024 Adopted Budget	
		Adopted Budget	Estimate (a)		\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$0	\$1,200,000	\$100,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

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

Position Summary (FTE) No positions are budgeted in this fund.

(a) In 2024, the County Board approved a contingency fund transfer of \$16,729 to pay for expert testimony services for the prosecution of Jessy Kurczewski. Services were incurred in 2023, but were billed in April 2024, requiring the need for the funds transfer.

American Rescue Plan Act (ARPA)

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; building public sector capacity; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.

The Special Purpose Grant Fund is a special revenue fund established to more readily track and manage resources allocated to the county through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. These funds will be allocated to multiple departments throughout the grant period. 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. Expenditures are detailed within departmental budgets and can be cross-referenced using the page numbers included within the summary chart below.

There will be instances when it is more appropriate to account for ARPA funding outside of the Special Purpose Grant 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. This Non-Departmental summary includes a consolidated schedule of all planned uses for both those accounted for within the ARPA Fund and within departmental operating budgets and capital projects to provide greater transparency and simpler reporting for budget reviewers.

2021-2026 American Rescue Plan Act (ARPA) Funding

Page #	Project Title	Department	Actual to through 2023	2024 Estimate	2025 Budget Request	Total
JUSTICE AND PUBLIC SAFETY						
116	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	\$1,049,282	\$0	\$0	\$1,049,282
109,112	STAFFING THE SIXTH CRIMINAL COURT	DISTRICT ATTORNEY	\$0	\$302,517	\$0	\$302,517
132	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	\$1,012,083	\$0	\$0	\$1,012,083
148-153, 151	PUBLIC SAFETY COMPENSATION AND CAPACITY BUILDING	SHERIFF	\$2,229,146	\$720,000	\$0	\$2,949,146
159	REPLACEMENT OF UNSUPPORTED TASERS	SHERIFF	\$800,000	\$0	\$0	\$800,000
159	MOBILE DEVICE FORENSIC SOFTWARE	SHERIFF	\$125,978	\$0	\$0	\$125,978
503-505	COURTHOUSE PROJECT	CAPTIAL PROJECTS	\$7,063,405	\$28,936,595	\$0	\$36,000,000
N/A	MEDICAL EXAMINERS OFFICE RENOVATION	CAPTIAL PROJECTS	\$18,100	\$1,881,900	\$0	\$1,900,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2023	2024 Estimate	2025 Budget Request	Total
HEALTH AND HUMAN SERVICES						
N/A	PANDEMIC RESPONSE	HEALTH & HUMAN SERVICES	\$1,555,501	\$0	\$0	\$1,555,501
N/A	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH & HUMAN SERVICES	\$432,946	\$780,280	\$0	\$1,213,226
216-219	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH & HUMAN SERVICES	\$285,283	\$87,245	\$0	\$372,528
N/A	MENTAL HEALTH CENTER (MHC) REDESIGN PROJECT	HEALTH & HUMAN SERVICES	\$683,372	\$903,628	\$0	\$1,587,000
N/A	CRIMINAL JUSTICE COLLABORATING COUNCIL PRETRIAL SUPERVISION BACKLOG	HEALTH & HUMAN SERVICES	\$86,378	\$0	\$0	\$86,378
231	CRISIS LAW ENFORCEMENT COLLABORATION	HEALTH & HUMAN SERVICES	\$332,897	\$339,881	\$0	\$672,778
231	EVIDENCE BASED HUMAN SERVICES PROGRAMMING	HEALTH & HUMAN SERVICES	\$386,616	\$421,107	\$0	\$807,723
231	HUMAN SERVICES AWARD PROGRAMS	HEALTH & HUMAN SERVICES	\$41,360	\$394,833	\$0	\$436,193
220-221	VETERANS' SERVICES	HEALTH & HUMAN SERVICES	\$76,871	\$73,515	\$0	\$150,386

PARKS AND LAND USE

541	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	\$613,645	\$1,286,355	\$0	\$1,900,000
318	ECONOMIC IMPACT PROGRAMS	PARKS AND LAND USE	\$3,000,000	\$4,500,000	\$0	\$7,500,000
N/A	CLEAN WATER PROJECTS	PARKS AND LAND USE	\$26,203	\$808,797	\$0	\$835,000

PUBLIC WORKS

N/A	CTH O, CTH I to CTH ES	PUBLIC WORKS	\$0	\$480,000	\$0	\$480,000
386	ROAD & CATCH BASIN SWEEPER TRUCK	PUBLIC WORKS	\$351,749	\$0	\$0	\$351,749
386	BRINE TANKER TRUCK	PUBLIC WORKS	\$223,702	\$0	\$0	\$223,702
386	CATCH BASIN REBUILD	PUBLIC WORKS	\$64,192	\$135,808	\$0	\$200,000
386	RECYCLED WATER FOR BRINE	PUBLIC WORKS	\$38,040	\$81,960	\$0	\$120,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2023	2024 Estimate	2025 Budget Request	Total
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ADMINISTRATION

187-188, 430, 434	GRANT PROJECT POSITIONS	ADMINISTRATION	\$263,272	\$417,576	\$0	\$680,848
Multiple Depts	PUBLIC SECTOR WORKER RETENTION (a)	ADMINISTRATION	\$1,946,323	\$1,618,000	\$0	\$3,564,323
443-444	WEBSITE, CLOUD, AND CYBER SECURITY INFRASTRUCTURE	ADMINISTRATION	\$274,917	\$346,029	\$0	\$620,946
545-546	ERP REPLACEMENT	ADMINISTRATION	\$809,643	\$3,325,357	\$615,000	\$4,750,000
Multiple Depts	COMMODITY INFLATION	ADMINISTRATION	\$965,498	\$327,440	\$0	\$1,292,938
Multiple Depts	COMPENSATION STUDY	ADMINISTRATION	\$273,215	\$1,319,397	\$0	\$1,592,612
N/A	INDIRECT COST (b)	ADMINISTRATION	\$2,759,141	\$618,744	\$0	\$3,377,885

TOTAL OBLIGATED ARPA FUNDING (2021-2026)

\$27,788,760 \$50,106,964 \$615,000 \$78,510,724

Total Current and Planned ARPA Funding Appropriations

\$23,083,297 \$47,870,219 \$615,000 \$71,568,516

(a) Contains expenses anticipated to be incurred and reimbursed for unanticipated off cycle salary adjustments but not appropriated.

(b) Expenses anticipated to be incurred and reimbursed but not appropriated.

Program/Functional Area Highlights

Waukesha County is using American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to fund projects which are directly eligible according to the allowable uses of this funding. The projects were selected based on prioritizing the long-term objectives of the County including:

- Addressing short-term pandemic related operational impact (e.g. temporary inflation, or phasing in permanent inflation)
- Investing in public health infrastructure (e.g., mental health, substance abuse, community violence interventions)
- Advancing economic recovery and growth
- Investing in productivity, generating return on investment
- Enhancing services
- Leveraging partnerships and collaborations, both internally and with other governments
- Meeting federal timeline restrictions (funding through 2026)
- Mitigating program risks/long-term levy impacts
- Managing total funding availability
- Limiting administrative complexity

Justice and Public Safety

Criminal Court Case Backlog/Staffing the Sixth Criminal Court

Waukesha County addressed the criminal case backlog by adding a sixth criminal court. Grant funds will be used to fund positions and operating costs associated with the criminal court. The court was initially intended to be temporary with positions sunseting by December 31, 2023, but Circuit Courts management is continuing the court within existing base budget resources. ARPA funding within the Courts Department ended on December 31st, 2023 and was later extended to December 31st, 2024 in the District Attorney's office.

Public Safety Compensation and Capacity Building

This project provides additional compensation to sworn officers to assist in the retention and recruitment of employees in these positions. This project ends on December 31st, 2024, and the remaining ongoing impact will continue to be phased-in with other funds.

Replacement of Unsupported Tasers

Replacement of currently unsupported tasers utilized to de-escalate violence with law enforcement interactions. This project is complete.

American Rescue Plan Act (ARPA)

Mobile Device Forensic Software

This project allows for the purchase of five years of licensing costs for software which allows the Sheriff department to unlock and complete forensic extraction from mobile devices. This project is complete.

Courthouse Project Step 2: Renovate 1959 Courthouse

This project is to offset the costs of core infrastructure in the renovation of the 1959 Courthouse.

Medical Examiner's Office Renovation

This project is to renovate the Medical Examiner's Office to improve space utilization, technology, and to be more in line with industry standards.

Health and Human Services

Pandemic Response

This project is dedicated to covering pandemic related costs incurred by the county that are not covered through other funding sources. Examples of costs currently supported with ARPA include, sick leave and medical expenses related to employee COVID-19 cases, and public facility disinfection.

HHS Technology System Enhancements

Capital Project #202014 HHS Technology System Enhancements was modified by enrolled ordinance 176-42 to provide for additional functionality needs identified by HHS department management during its experience with the COVID-19 pandemic and cover project costs through ARPA-CSLFRF funding. Projects that enhance service delivery in public health, behavioral health, and other HHS services and data systems are eligible for funding under ARPA-CSLFRF. Funding for 2023-2024 focuses on the transition of HHS client records to a paperless environment.

Public Health Level 3 Certification

This project is to upgrade Waukesha County from Public Health Level II health department to Level III, which will see the Public Health Division assume a chief health strategist role, overseeing the appropriate use of health data and data systems to identify insights and trends and systematically use that data to inform decisions and promote positive health outcomes in the community. This project is complete.

Mental Health Center (MHC) Redesign Project

The purpose of this project is to redesign the current inpatient facility that would enable the County to downsize the inpatient hospital to 16 beds, and to create a 14-bed Crisis Stabilization unit.

Criminal Justice Collaborating Council Pretrial Supervision Backlog

The criminal court case backlog has increased the amount of time individuals awaiting trial spend on pretrial supervision. The contracted Pretrial Supervision Program monitors defendants charged with misdemeanors or felonies, ordered on supervision as a condition of bail, who are in the community while their case progresses through the justice system. This project adds one case manager, which better enables the program to manage current caseloads and new referrals to the program, until caseloads return to pre-pandemic levels. This project is complete.

Crisis Law Enforcement Collaboration

This project expands the current pilot project to hire three additional clinical with the Waukesha County Health and Human Services – Crisis Services in conjunction with Waukesha law enforcement agencies. A mental health professional responds with law enforcement to expedite crisis response and reduce time of law enforcement on scene. This project ends on December 31st, 2024 with ongoing funding prioritized within the department's budget.

Evidence Based Human Services Programing

This project develops a continuous quality review process for critical incidents to help support future data-driven decision-making regarding system/program enhancements, support and service needs as well as provide a structured framework for multi-stakeholder collaboration improvements. The initial programmatic areas of emphasis include programming for child welfare and overdose related fatalities.

Human Services Award Program

This project provides award programs in the following two areas, child welfare and community health. The child welfare program awards help to better align with Federal Family First Prevention Services Act to keep families safe and together along with addressing the associated increase in challenges to families caused by the pandemic. The Waukesha County Community Health Improvement Plan (CHIP) identifies the top community health issues and develops a community health improvement plan for how to address them utilizing awards for community agencies to have an impact on improving community health priorities.

Veterans' Services

This project is to modify the divisional staffing structure to allow for increased outreach to community veterans, improved coverage and efficiency and better leadership succession planning.

American Rescue Plan Act (ARPA)

Parks and Land Use

Maintenance of Park and Open Space

Future-year use of \$1.9 million of ARPA-CSLRF funding is included within the capital plan to address paving maintenance at county parks. ARPA funds are available to address any negative economic harm, which the U.S. Treasury Department has defined to include addressing park maintenance needs.

Economic Impact Programs

This project provides funding to expand the revolving loan GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County. This project is complete.

Clean Water Projects

This project includes multiple initiatives to comply with mandated reductions of nonpoint source pollution in the Menomonee River Watershed.

Public Works

Rehabilitate County Trunk Highway (CTH) O (Moorland Road), from CTH I (Beloit Road) to CTH ES (National Avenue)

These funds are used to cover an increase in the net share of county costs for this capital project (#201610) to rehabilitate a 1.4-mile segment of Moorland Road in the City of New Berlin.

Road & Catch Basin Sweeper Truck

This project was initiated to purchase a machine which will be used as part of the County's program to reduce non-point source pollution from the County highway system, to comply with the County's NR 216 Municipal Separate Storm Sewer System (MS4) permit, as well as its Total Maximum Daily Load (TMDL) compliance plan for the Rock River, Milwaukee River, and future Fox River (IL) watersheds. This project is complete.

Brine Tanker Truck

Waukesha County is purchasing a 4,000-gallon tanker truck to be used for the transport and distribution of salt brine. This project is complete.

Catch Basin Rebuild

Waukesha County is using funds to rebuild catch basins, storm water inlets, manholes, culverts, and stormwater retention ponds/medians. There are over 1,500 structures across Waukesha County, many of the structures are over 50 years old and require minor to extensive rebuild. The project will improve drainage, pollution control, and road safety.

Recycled Water for Brine

This project will use funds to augment existing infrastructure for recycling of "dirty water" (non-sewage) from four Highway Operations Substations, and use it in the generation of salt brine, which would be utilized during winter storms. Salt brine anti-icing is a technique used to reduce the overall consumption of rock salt while significantly improving driver safety. Overall salt reductions exceed 25%. Highway Operations currently has a 30,000-gallon brine recycling tank and pump system. The project allows for four additional 6,250 gallon tanks of storage for a total of 55,000 gallons. The funds will be used to expand water generation, storage, and pumping capacity at the Highway Operations Center. Rainwater provides the source of the "dirty water" and is therefore currently limited by the amount of storage capacity.

Administration

Grant Project Positions

The Department of Administration budget includes 1.00 FTE senior financial analyst position and 1.00 FTE senior HR analyst to provide addition support and backfill responsibilities for current staff during the ERP implementation. In addition, the Department of Health and Human Services includes 1.00 FTE senior financial analyst to back fill staff responsibilities to provide dedicated personnel to focus on Health and Human Services financial, grant reporting, and timekeeping needs in the ERP project. The sunset positions have been abolished in the 2025 budget.

Public Sector Retention

This project helps phase in funding to address wage inflation and employee retention challenges caused by inflation in the current labor market. This project includes unanticipated off-cycle salary increases required to retain staff.

American Rescue Plan Act (ARPA)

Website, Cloud, and Cyber Security Infrastructure

The County is proposing a redesign to the current website. The current website was developed without a strategic plan over a long period of time and is outdated, with many of the features not meeting user needs efficiently or effectively. The current website was designed to push information out by department rather than by how members of the public access services and contains many irrelevant pages and documents.

Additionally, during the COVID-19 pandemic, many departments increased utilization of online services. It is believed that there are many more opportunities countywide to serve the public through online methods, which would improve residents' ability to access services quickly and conveniently and likely result in cost-savings through streamlined processes.

In addition to redesigning the website, the County will transition the website to a cloud hosted environment, upgrade the core switch (network backbone/gateway to internet), establish a cloud backup environment with air gap, and replace existing software for virus and malware protection.

ERP Replacement

The County's current HR/payroll system and accounting system are nearing the end of vendor support and no longer being enhanced. The current time and attendance system does not fully meet the needs of 24-hour operations. A fully integrated ERP system would allow for the County to utilize more effectively manage financial, time, and personnel data to improve the management of programmatic and administrative operations throughout the County.

The replacement of all three systems with a fully integrated ERP system will allow for process improvements in areas that currently require complex integrations, through the development of centralized databases, the minimization of shadow or paper-based systems, establishment of electronic versus manual workflows and processes, more effective communications with management and employees, streamlined payroll processing, management query and reporting tools, and end user access through mobile applications.

Commodity Inflation

This project provides temporary funding to offset potentially volatile commodity prices, helping eliminate the need to otherwise make substantial cuts to services.

Compensation Study

The project provides 2023-2024 funding to phase in the implementation of changes to the County's total compensation as recommended through the County's 2023 Compensation Study.

Indirect Cost

The American Rescue Plan Act allows for indirect cost recovery. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the CSLFRF grant award, such as the cost of facilities or administrative functions like a director's office.

Debt Service

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DEBT SERVICE

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Mission

Debt Service provides funds sufficient to make annual interest and principal payments on county debt obligations borrowed for capital expenditures, largely highway and building projects. The county began borrowing for vehicle replacement in the 2022 budget. By statute, the county’s outstanding debt is restricted to 5% of the equalized value of all property in the county.

Policy

The county structures its debt borrowing issues to maintain annual debt service payments to avoid major fluctuations between years. Promissory notes are amortized integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions when warranted by the market.

The county uses debt borrowing to fund no more than 80% of net (after revenues applied) capital budget expenditures for a moderate term no longer than ten years. This allows debt service to be managed to comprise no greater than 10% of total governmental operating expenditures over the long term. Capital projects include highway projects, county buildings, information technology projects, and projects at county parks and the airport. Based on the current five-year Capital Projects Plan, debt service expenditures are structured to be no greater than 10% of the estimated total governmental funds operating expenditures over the next five years. See "Debt Service Ratio" (two pages later).

The county also uses debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan Fund. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. Debt issued for vehicles will be conservatively paid back over seven-year terms (before the next replacement is needed), but will be structured within the same ten-year promissory notes issued for capital projects to avoid the need for separate debt issuances during the same year.

General Debt Service Fund

This fund includes general county debt obligations related to capital project and vehicle replacement expenditures for governmental fund operations.

<u>Expenditures</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>	<u>Budget Change</u>
Principal	\$13,784,000	\$14,345,000	\$14,345,000	\$14,685,000	\$340,000
Interest Expense	\$1,958,736	\$2,344,088	\$2,191,568	\$2,471,776	\$127,688
Cost of Issuance	\$160,586	\$150,000	\$150,000	\$0	(\$150,000)
TOTAL DEBT	\$15,903,322	\$16,839,088	\$16,686,568	\$17,156,776	\$317,688
Fund Balance	\$779,082	\$1,410,875 (a)	\$1,258,355	\$1,810,875 (b)	\$400,000
TAX LEVY	\$15,124,240	\$15,428,213	\$15,428,213	\$15,345,901	(\$82,312)

(a) The 2024 budget includes fund balance from the following sources: Debt Service Fund balance of \$460,875 and General Fund balance of \$100,000, and Vehicle Replacement Plan departmental contributions of \$850,000.

(b) The 2025 budget includes fund balance from the following sources: Debt Service Fund balance of \$560,875 and Vehicle Replacement Plan departmental contributions of \$1,250,000.

Program Highlights

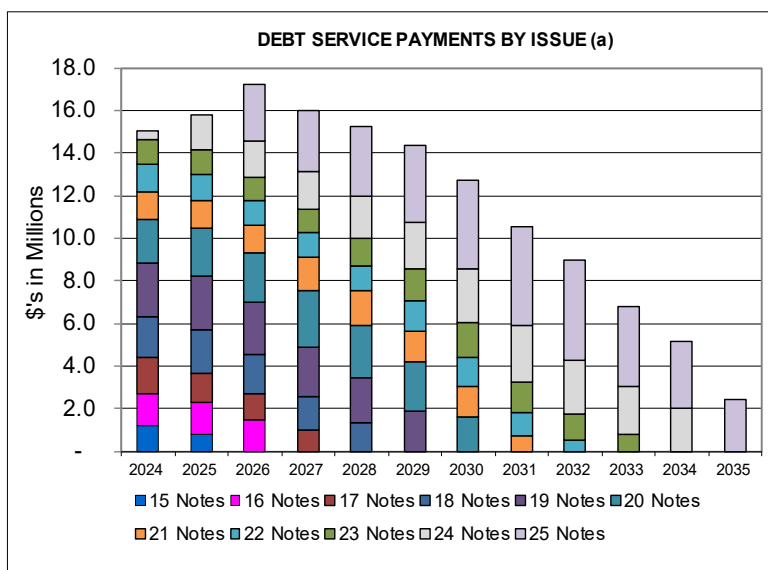
Payments by bond issue indicate a rapid repayment of debt due to a policy of using moderate term (10 years) promissory notes amortized by integrating new debt with existing debt to achieve stability in annual payments and impact on future budgets. Larger payments are structured in later years to take advantage of call provisions of the market rates when warranted. It is the county’s policy to maintain county infrastructure (roads, facilities, technology, and equipment) within established standards to avoid more costly replacement or liability risks. The county relies on using moderate term debt issues to finance these projects and continue to address infrastructure needs prudently.

Beginning in 2022, the county started using debt borrowing to purchase certain vehicles and equipment planned for in the Vehicle Replacement Plan (VRP) Fund. Borrowing for vehicle replacement makes up \$4.2 million of the \$29.2 million bond issue planned for 2025, an increase of \$400,000. Departmental contributions toward vehicle replacement will be used to fund principal payments on the related debt. The first principal payment on this borrowing will mature in 2026. Borrowing for the capital plan increases \$8.0 million, from \$17.0 million in 2024 to \$25.0 million in 2025, largely for higher construction costs for the courthouse renovation project (#201705), and the expiration of American Rescue Plan Act (ARPA) funds that had been used to offset borrowing needs in previous plan years.

In 2025, debt service expenditures are projected to increase by \$317,700, and includes an increase in principal payments by \$340,000, largely due to the phasing in of newer VRP debt, which increases \$400,000 in 2025, offset by \$60,000 in lower capital related principal costs. Overall budgeted interest expenses increase \$127,700, which includes \$61,000 from the inclusion of new debt for vehicle replacement in prior years and \$66,700 from capital plan debt. Beginning with the 2025 issue, the county will no longer budget for a first year interest payment on new debt issues and will instead budget for it in the second year when those costs are known. This does not result in any net change in interest cost over the life of the bond, but only effects the timing of the payments. Interest on the 2025 debt is estimated to be 3.5% and is factored into the graphs at the bottom of this page and the end of this budget.

Also beginning in 2025, the County will no longer directly budget for the cost of issuance (bond counsel, the county’s financial advisor, and rating agency reviews). Instead, the County will require the winning bid underwriter to cover these costs at closing, similar to how many other public sector debt issuers handle these costs. This approach helps spread the cost of issuance more appropriately over the life of the bond and allows for greater certainty in budgeting, beginning with the second-year interest payment. This is expected to marginally increase interest rates on the county’s debt and is factored into projections herein.

Debt Service is funded primarily with property tax levy, which is budgeted to decrease by \$82,300 to \$15,345,900. Remaining revenues consist of fund balance of \$1,810,900, including Debt Service Fund balance of \$560,900 and departmental contributions toward vehicle replacement principal payments of \$1,250,000.



(a) Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart.

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of the debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than 10% of the total governmental operating expenditures in future county budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2025-2029 Five-Year Capital Projects Plan and interest on vehicle and equipment replacements. Debt Service figures below exclude principal payments on vehicle and equipment replacement, which is funded through contributions from the Vehicle Replacement Fund. Most projected expenditures for governmental operations assume a 3.0% annual growth rate after 2025.

(Millions)	2023	2024	2025	2026	2027	2028	2029
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$255.5	\$274.1	\$278.6	\$287.3	\$296.2	\$305.3	\$314.7
Debt Ser.(b)(c)	\$15.5	\$15.8	\$15.9	\$16.8	\$17.5	\$18.3	\$19.0
Ratio (%) of Debt to Oper	6.0%	5.8%	5.7%	5.8%	5.9%	6.0%	6.1%

(a) Excludes proprietary fund operating expenditures.

(b) Does not include refunding and debt redemption activity.

(c) Net of Vehicle Replacement Plan contributions.

Debt Outstanding

Debt outstanding is the outstanding principal on general obligation bonds for which the county has pledged its full faith, credit, and unlimited taxing power.

Year Issue (a)	Budget Year	Final Payment Year	Amount Issued	True Interest Cost	Outstanding Debt
2024 GOPN	2024	2034	\$20,800,000	3.55%	\$20,800,000
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$11,210,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$8,990,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$9,000,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$12,700,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$10,800,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$6,400,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$3,500,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$2,915,000
2015 GOPN	2015	2025	\$10,000,000	1.57%	\$800,000
TOTAL DEBT 12/31/24					\$87,115,000
2025 ISSUE					\$29,200,000
TOTAL DEBT (b)					\$116,315,000

(a) GOPN=General Obligation Promissory Note

(b) The 2025 budget will reduce the outstanding debt with the budgeted principal payment of \$14,685,000 to \$101,630,000 before the 2025 issue.

Outstanding Debt Limit

By statute, the county's outstanding debt is limited to 5% of the equalized value of all county property.

	2023 Budget Year	2024 Budget Year	2025 Budget Year
Equalized Value (d)	\$75,406,493,900	\$84,956,236,000	\$88,230,894,000
Debt Limit (5% x equalized value)	\$3,770,324,695	\$4,247,811,800	\$4,411,544,700
Outstanding Debt (e)	\$94,444,000	\$101,460,000	\$116,315,000
Available Debt Limit	\$3,675,880,695	\$4,146,351,800	\$4,295,229,700
Percent of Debt Limit Available	97.5%	97.6%	97.4%

(c) Total county equalized value including tax incremental districts for budget year purposes.

(d) Includes anticipated 2025 debt issue of \$29.2 million.

SCHEDULE OF CURRENT AND PLANNED DEBT SERVICE REQUIREMENTS

	2015 GOPN	2016 GOPN	2017 GOPN	2018 GOPN	2019 GOPN	2020 GOPN	2021 GOPN	2022 GOPN	2023 GOPN	2024 GOPN	2025 GOPN	Total
<u>2025</u>												
Principal	\$800,000	\$1,435,000	\$1,300,000	\$1,900,000	\$2,300,000	\$2,000,000	\$1,200,000	\$1,160,000	\$1,060,000	\$1,530,000	\$0	\$14,685,000
Interest	\$8,000	\$43,950	\$58,450	\$163,500	\$242,626	\$226,500	\$118,500	\$320,400	\$407,200	\$882,650	\$0	\$2,471,776
2025 Budget Total	\$808,000	\$1,478,950	\$1,358,450	\$2,063,500	\$2,542,626	\$2,226,500	\$1,318,500	\$1,480,400	\$1,467,200	\$2,412,650	\$0	\$17,156,776
<u>2026</u>												
Principal		1,480,000	1,200,000	1,700,000	2,300,000	2,100,000	1,200,000	1,160,000	1,060,000	1,540,000	1,290,000	15,030,000
Interest		14,800	33,800	109,500	173,625	193,000	105,000	274,000	364,800	805,900	1,340,092	3,414,517
<u>2027</u>												
Principal			1,000,000	1,500,000	2,200,000	2,500,000	1,500,000	1,160,000	1,160,000	1,640,000	1,900,000	14,560,000
Interest			10,750	61,500	115,750	147,000	87,750	227,600	320,400	726,400	943,600	2,640,750
<u>2028</u>												
Principal				1,300,000	2,100,000	2,300,000	1,600,000	1,260,000	1,360,000	1,940,000	2,400,000	14,260,000
Interest				19,500	68,750	99,000	64,500	179,200	270,000	636,900	868,350	2,206,200
<u>2029</u>												
Principal					1,900,000	2,200,000	1,400,000	1,350,000	1,660,000	2,240,000	2,800,000	13,550,000
Interest					22,563	54,000	42,000	127,000	209,600	532,400	777,350	1,764,913
<u>2030</u>												
Principal						1,600,000	1,400,000	1,300,000	1,610,000	2,640,000	3,470,000	12,020,000
Interest						16,000	21,000	74,000	144,200	423,600	667,625	1,346,425
<u>2031</u>												
Principal							700,000	1,100,000	1,300,000	2,870,000	4,100,000	10,070,000
Interest							5,250	31,500	86,000	313,400	535,150	971,300
<u>2032</u>												
Principal								500,000	1,200,000	2,300,000	4,340,000	8,340,000
Interest								7,500	42,000	210,000	387,450	646,950
<u>2033</u>												
Principal									800,000	2,100,000	3,500,000	6,400,000
Interest									12,000	122,000	250,250	384,250
<u>2034</u>												
Principal										2,000,000	3,000,000	5,000,000
Interest										40,000	136,500	176,500
<u>2035</u>												
Principal											2,400,000	2,400,000
Interest											42,000	42,000
Total Principal	\$800,000	\$2,915,000	\$3,500,000	\$6,400,000	\$10,800,000	\$12,700,000	\$9,000,000	\$8,990,000	\$11,210,000	\$20,800,000	\$29,200,000	\$116,315,000
Total Interest	\$8,000	\$58,750	\$103,000	\$354,000	\$623,314	\$735,500	\$444,000	\$1,241,200	\$1,856,200	\$4,693,250	\$5,948,367	\$16,065,581
Total Payment	\$808,000	\$2,973,750	\$3,603,000	\$6,754,000	\$11,423,314	\$13,435,500	\$9,444,000	\$10,231,200	\$13,066,200	\$25,493,250	\$35,148,367	\$132,380,581

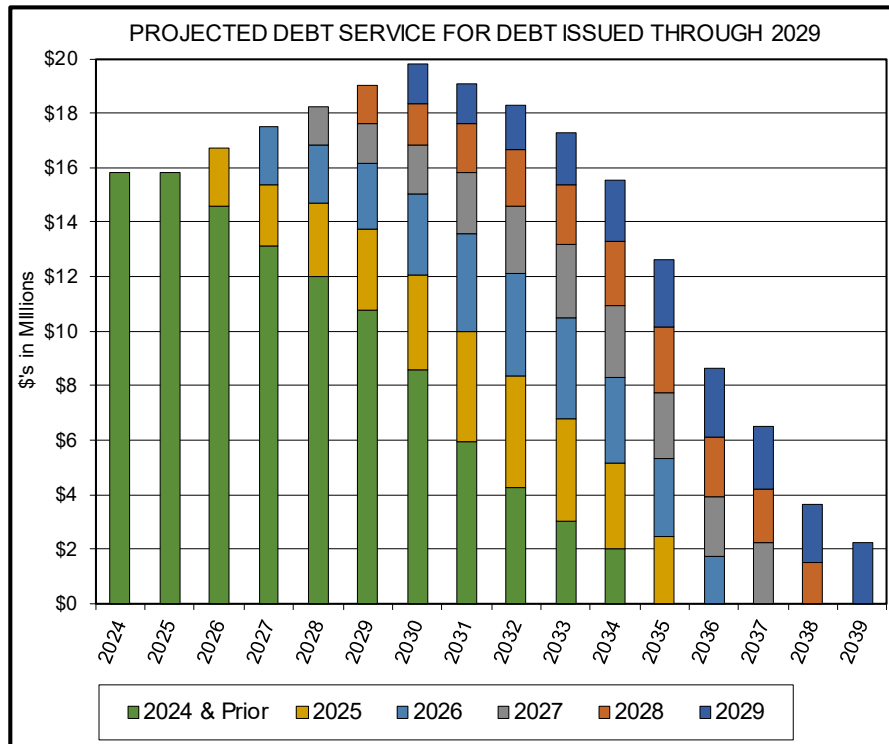
*Interest assumption (true interest cost – TIC) for the 2025 issue is estimated at 3.5%

Debt Service

Debt Service

Projected Debt Service

Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. The chart below also includes the estimated cost of issuance (e.g., bond counsel, bond rating review) and interest on vehicle replacements. Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded from the chart. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures. (See Debt Service ratio earlier in this budget.)



2025	2026	2027	2028	2029
Budget	5 - Year Plan	5 - Year Plan	5 - Year Plan (c)	5 - Year Plan (c)

Capital Plan					
Capital Plan Project Costs (c)	\$39,545,400	\$38,077,900	\$22,782,900	\$24,997,523	\$22,160,123
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$6,357,600	\$8,399,200	\$2,797,100	\$7,069,600	\$3,511,800
Tax levy/Current Funds (b)	\$7,337,800	\$5,689,900	\$1,994,200	\$1,590,723	\$1,620,723
Investment Income	\$850,000	\$788,800	\$591,600	\$537,200	\$557,600
Borrowed Funds	<u>\$25,000,000</u>	<u>\$23,200,000</u>	<u>\$17,400,000</u>	<u>\$15,800,000</u>	<u>\$16,400,000</u>
Total Capital Plan Funding	\$39,545,400	\$38,077,900	\$22,782,900	\$24,997,523	\$22,090,123
Vehicle/Equipment Replacement					
Replacement Costs	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000	\$3,000,000
Replacement Borrowing	\$4,200,000	\$3,000,000	\$3,000,000	\$2,500,000	\$3,000,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	4.00%	4.00%	4.00%	4.00%	4.00%
Planned Bond Issue	\$29,200,000	\$26,200,000	\$20,400,000	\$18,300,000	\$19,400,000

(a) Other funding for projects usually is identified as project year nears the budget appropriation year.

(b) Includes funds from Capital and General Fund Balances.

(c) Current Five-Year Plan includes \$23.4 million and \$14.1 million of known project costs in 2028 and 2029. The estimates in this table are increased about \$1.6 million for 2028 and \$8.0 million for 2029, anticipating more project needs will be known as those years approach.

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Capital Projects

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Mission

To provide comprehensive planning and analysis of the long-range capital needs of Waukesha County. This process contributes to the fiscal review and prioritization of such capital projects as facility development (new construction and improvements), infrastructure maintenance, technology, major equipment, systems installations, and vehicle replacement.

Policy

A capital project is defined as an active or proposed non-recurrent expenditure in one or more specified plan years of an amount usually in excess of \$100,000 for a permanent fixed asset (building, land improvement, or equipment or technology installation), which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven years.

This budget maintains the emphasis on planning and funding for infrastructure and capital improvements projects, as they are needed rather than reacting to unplanned situations. Most new projects are to be requested in the last year of the five-year plan, unless circumstances require a more immediate time frame. County Code Section 7-16 (c) requires design and implementation for larger projects to be, at a minimum, in separate calendar years. Justification of projects includes costs versus benefits, return on investment analysis, and project need. A long-range goal to managing overall debt service is to use annual cash balances from tax levy, fund balance, and ongoing revenues to fund capital projects at a minimum of 20% of net capital expenditures. This "down payment" reduces the need to borrow additional funds and manages debt service growth in relationship to the operating budget to accommodate the policy for debt service of less than 10% of operating budget.

In the 2022 adopted budget, the county started to borrow for major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The Capital Project Fund pays for the initial acquisition, with principal repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. These expenses and related borrowing are broken out in the table below.

In this section, under "Operating Impacts by Functional Area," there is a summary of operational impacts resulting from implementation of the capital improvement program. Also, in this section are individual capital project sheets, which detail operational impacts. Impacts associated with new facility operations are included in planning for future funding needs for county operations (see individual project pages), but are only included in operating department budgets in the year they will be incurred; however, the county's five-year operating budget projection considers these impacts in the appropriate years.

Financial Summary

	2023 Budget	2024 Budget	2025 Budget	Change from 2024
Expenditures	\$43,103,000	\$49,120,900	\$39,545,400	(\$9,575,500)
Revenues-Project Specific	\$8,316,100	\$2,084,300	\$5,330,400	\$3,246,100
Enterprise Fund Balance (a)	\$1,008,500	\$693,000	\$829,500	\$136,500
Internal Service Fund Balance	\$0	\$615,000	\$0	(\$615,000)
Restricted Special Rev Fund Bal (a)	\$0	\$398,500	\$197,700	(\$200,800)
Net Expenditures	\$33,778,400	\$45,330,100	\$33,187,800	(\$12,142,300)
Other Financing Sources:				
Investment Earnings	\$280,000	\$594,000	\$850,000	\$256,000
Debt Issue Proceeds	\$10,000,000	\$17,000,000	\$25,000,000	\$8,000,000
Cash Balances from				
Governmental Fund Balance (b)	\$1,323,884	\$4,730,138	\$5,432,077	\$701,939
Other Fund Balance	\$0	\$0	\$0	\$0
Revenues-General (c)	\$20,672,401	\$22,006,704	\$1,510,465	(\$20,496,239)
Tax Levy	\$1,502,115	\$999,258	\$395,258	(\$604,000)
Total Cash Balances	\$23,498,400	\$27,736,100	\$7,337,800	(\$20,398,300)
Est. Use of Cash Balances				
as % Of Net Expenditures	70%	61%	22%	
VEHICLE REPLACEMENT PLAN FUNDED THROUGH BORROWING				
Expenditures	\$2,500,000	\$3,800,000	\$4,200,000	\$400,000
Debt Issue Proceeds	\$2,500,000	\$3,800,000	\$4,200,000	\$400,000
TOTAL EXPENDITURES AND BORROWING (CAPITAL IMPROVEMENT PLAN + VEHICLE REPLACEMENT)				
Expenditures	\$45,603,000	\$52,920,900	\$43,745,400	(\$9,175,500)
Debt Issue Proceeds	\$12,500,000	\$20,800,000	\$29,200,000	\$8,400,000

- (a) 2025 budgeted use of enterprise fund balance includes \$411,000 from the Golf Course Fund for Golf Course Infrastructure Improvements (#202208) and \$418,500 from the Airport Fund for the Runway 10/28 Safety Zones (#200310). Restricted special revenue fund balance is from the Parkland Management and Land Acquisition (Tarmann) Fund for Ice Arena Facility Improvements (#202409).
- (b) 2025 budgeted use of governmental fund balance of \$5,432,077 includes Jail Assessment Fund balance of \$304,000 for Jail Security Audio Upgrade (#202206), General Fund balance of \$1,500,000 allocated to address temporarily higher downpayment requirements, and Capital Project Fund balance of \$3,628,077.
- (c) General revenues include \$200,000 of existing state Shared Revenues, \$695,465 of state personal property aid for the tax exemption of machinery, tools, and patterns not used for manufacturing, and \$615,000 of federal American Rescue Plan Act funds.

Capital Projects

2025 Capital Projects

Summary

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>24-25 Budget Change</u>
EXPENDITURES				
Justice and Public Safety	\$20,450,000	\$35,780,000	\$21,394,000	(\$14,386,000)
Health and Human Services	\$649,000	\$305,000	\$445,000	\$140,000
Parks, Env, Edu & Land Use	\$5,414,300	\$2,995,200	\$2,011,300	(\$983,900)
Public Works	\$13,939,700	\$8,140,700	\$15,080,100	\$6,939,400
County Wide Technology Projects	\$2,650,000	\$1,900,000	\$615,000	(\$1,285,000)
Vehicle Replacement	\$2,500,000	\$3,800,000	\$4,200,000	\$400,000
Total Gross Capital Expenditures	\$45,603,000	\$52,920,900	\$43,745,400	(\$9,175,500)

REVENUES-Project Specific

Local Municipal Share - County Highway	\$1,100,000	\$0	\$450,000	\$450,000
Donations/Contributions/Reimbursements	\$0		\$495,000	\$495,000
County Highway Improvement Program (CHIP)	\$430,000	\$350,000	\$350,000	\$0
CHIP-Discretionary	\$812,000	\$260,000	\$260,000	\$0
Surface Transportation Program (STP) & Other Fed Hwy Funding	\$1,059,200	\$905,600	\$527,800	(\$377,800)
State Supplemental Local Road Improvement Program (LRIP)	\$2,552,000		\$3,100,000	\$3,100,000
Federal, State, & Municipal Funding for PLU Projects	\$2,162,900	\$568,700	\$147,600	(\$421,100)
Community Development Block Grant Funding	\$0			\$0
Landfill Siting Revenues	\$200,000			\$0
Subtotal: Revenues-Project Specific	\$8,316,100	\$2,084,300	\$5,330,400	\$3,246,100

REVENUES-General

Existing State Shared Revenue/Utility Payment	\$200,000	\$200,000	\$200,000	\$0
Supplemental Shared Revenue		\$1,996,239	\$0	(\$1,996,239)
State Aid for Computer Equipment Property Tax Exemption	\$625,000	\$625,000	\$0	(\$625,000)
State Aid for Tax Exemption of Personal Property	\$713,401	\$695,465	\$695,465	\$0
American Rescue Plan Act	\$19,134,000	\$18,490,000	\$615,000	(\$17,875,000)
Subtotal: Revenues-General	\$20,672,401	\$22,006,704	\$1,510,465	(\$20,496,239)

FUND BALANCE APPROPRIATIONS:

Airport Fund Balance	\$108,500		\$418,500	\$418,500
Golf Course Fund Balance	\$900,000	\$693,000	\$411,000	(\$282,000)
End User Technology Fund Balance		\$615,000	\$0	(\$615,000)
Parkland Mgmt and Land Acquisition (Tarmann) Fund Balance.	\$0	\$398,500	\$197,700	(\$200,800)
Subtotal: Proprietary Fund Balance	\$1,008,500	\$1,706,500	\$1,027,200	(\$679,300)

General Fund Balance	\$0	\$4,085,000	\$1,500,000	(\$2,585,000)
Gen Fund - Assigned: Jail Assessment Revenue Reserves	\$50,000	\$400,000	\$304,000	(\$96,000)
Capital Project Funds Assigned	\$1,273,884	\$245,138	\$3,628,077	\$3,382,939
Subtotal: Cash Balances from Governmental Fund Balance	\$1,323,884	\$4,730,138	\$5,432,077	\$701,939
Total Fund Balance Uses For Capital Projects	\$2,332,384	\$6,436,638	\$6,459,277	\$22,639

Investment Earnings	\$280,000	\$594,000	\$850,000	\$256,000
Debt Proceeds - For Capital Improvement Plan	\$10,000,000	\$17,000,000	\$25,000,000	\$8,000,000
Debt Proceeds - For Vehicle Replacement Plan	\$2,500,000	\$3,800,000	\$4,200,000	\$400,000

Tax Levy	\$1,502,115	\$999,258	\$395,258	(\$604,000)
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Pg #	PROJECT TITLE	Project Number	2025 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - AIRPORT

502	RUNWAY 10/28 SAFETY ZONES	200310	\$418,500	\$418,500	(a)	\$0
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PUBLIC WORKS - BUILDINGS

503	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,350,000			\$20,350,000
506	LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$20,000			\$20,000
507	COMMUNICATIONS CENTER UPS UPGRADE	202310	\$200,000			\$200,000
508	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$270,000			\$270,000
509	HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$100,000			\$100,000
510	HIGHWAY SALT DOME REPLACEMENT	202510	\$1,540,000	\$465,000	(b)	\$1,075,000
511	JAIL EXPANSION PROJECT STUDY	202536	\$250,000			\$250,000

PUBLIC WORKS - HIGHWAYS

513	CTH O, CTH ES TO CTH D REHABILITATION	201803	\$5,195,800	\$450,000	(c)	\$4,745,800
514	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$90,000			\$90,000
515	CTH O, CTH HH TO GRANGE AVE	202102	\$330,000	\$264,000	(d)	\$66,000
517	CTH I, CALHOUN CREEK BRIDGE	202201	\$21,000			\$21,000
518	CTH EF, BARK RIVER BRIDGE	202202	\$72,000			\$72,000
519	CTH VV, WESTBOUND BRIDGE OVER MENOMONEE RIVER	201802	\$190,400			\$190,400
520	CTH I, MUKWONAGO RIVER BRIDGE	202203	\$23,000			\$23,000
521	CTH Y - CTH L to CTH HH REHABILITATION	202301	\$300,000	\$240,000	(e)	\$60,000
522	CTH F - CTH K INTERSECTION	202304	\$24,600			\$24,600
523	CTH T - CTH JJ INTERSECTION	202305	\$75,000			\$75,000
524	CTH F - BUSSE ROAD INTERSECTION	202401	\$12,300			\$12,300
525	CTH D - SUNNY SLOPE ROAD INTERSECTION	202402	\$10,000			\$10,000
526	SIGNAL CONTROLLER REPLACEMENT	202403	\$30,000	\$23,800	(f)	\$6,200
527	CTH ES, SCOTLAND DRIVE TO CTH U	202404	\$75,000			\$75,000
528	CTH S - STH 67 TO STH 59	202502	\$50,000			\$50,000
529	CTH D - CTH X INTERSECTION	202509	\$10,000			\$10,000
530	CTH K - CTH JK TO CTH Y	202514	\$200,000			\$200,000
532	CTH BB - US 18 TO CTH DR	202515	\$97,500			\$97,500
533	CTH KE - CTH E INTERSECTION	202520	\$195,000			\$195,000
534	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
535	REPAVING PROGRAM 2023-2027	201906	\$5,820,000	\$3,710,000	(g)	\$2,110,000

- (a) Airport Fund balance of \$418,500.
- (b) Insurance reimbursement revenue from the collapse of the previous Highway Ops salt dome of \$465,000 is applied.
- (c) Municipal contribution funding from the City of New Berlin.
- (d) Federal Surface Transport Program (STP) funding for utility relocation.
- (e) Federal Surface Transport Program (STP) funding for land acquisition.
- (f) Federal Carbon Reduction Program funding.
- (g) Includes state Local Road Improvement Program- Supplemental (LRIP-S) funding of \$3,100,000, County Highway Improvement Program (CHIP) funding of \$350,000, and CHIP-Discretionary funding of \$260,000.

Capital Projects

2025 Capital Projects

Project Listing

Pg #	PROJECT TITLE	Project Number	2025 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

536	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$106,400	\$106,400	(h)	\$0
537	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$411,000	\$411,000	(i)	\$0
538	ICE ARENA FACILITY IMPROVEMENT PLAN	202409	\$238,900	\$238,900	(j)	\$0
539	PARK SYSTEM ROOF REPLACEMENTS	202524	\$25,000			\$25,000
540	RETZER NATURE CENTER COVERED SHELTER	202525	\$30,000	\$30,000	(k)	\$0
541	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,200,000			\$1,200,000

SHERIFF - IT

542	JAIL SECURITY AUDIO UPGRADE	202206	\$304,000	\$304,000	(l)	\$0
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HEALTH AND HUMAN SERVICES - IT

543	MYEVOLV	202533	\$445,000			\$445,000
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COUNTYWIDE - IT

545	ERP SYSTEM IMPLEMENTATION	202215	\$615,000		(m)	\$615,000
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VEHICLE REPLACEMENT

(n)	VEHICLE REPLACEMENT	N/A	\$4,200,000			\$4,200,000
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TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$43,745,400	\$6,661,600		\$37,083,800
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ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE COMPUTER EQUIPMENT EXEMPTION	\$0
EXISTING STATE SHARED REVENUE/UTILITY PAYMENT	\$200,000
SUPPLEMENTAL SHARED REVENUE	\$0
STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$695,465
AMERICAN RESCUE PLAN ACT FUNDING (ARPA) (l)	\$615,000
GENERAL FUND BALANCE (o)	\$1,500,000
CAPITAL PROJECT FUND BALANCE	\$3,628,077
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$25,000,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$4,200,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$850,000
TOTAL FROM OTHER FUNDING SOURCES	\$36,688,542

TAX LEVY	\$395,258
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- (h) Funding from the state DNR Waterfowl Stamp Program, Southeast Wisconsin Fox River Commission Grant, and state Department of Agriculture, Trade, and Consumer Protection Soil and Water Resource Management Grant.
- (i) Golf Course Fund Balance of \$411,000.
- (j) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$197,700 and Energy Efficiency and Conservation Block Grant funding of \$41,200.
- (k) Funding from Friends of Retzer Nature Center (FORNC) donations of \$30,000.
- (l) Jail Assessment Fund balance.
- (m) Project is funded in 2025 with federal American Rescue Plan Act revenues allocated to the capital plan.
- (n) Description of planned vehicle replacements can be found in the capital project highlights in the following pages and in the Public Works functional area for the Vehicle Replacement Fund.
- (o) General Fund balance of \$1,500,000 is allocated to address temporarily higher downpayment requirements, primarily due to the Courthouse Project Step 2 – Renovate 1959 Courthouse.

GENERAL SUMMARY

Capital project expenditures in 2025 decrease about \$9.5 million from the 2024 Adopted Budget to \$43.4 million. Changes are identified by functional areas below.

Justice and Public Safety

Projects in this functional area total \$21.4 million, which is a decrease of \$14.4 million from the prior-year budget. The 2025 budget includes funding of \$20.4 million to continue construction of the second phase of a two-phase project to modernize and expand the courthouse. The first phase was completed in 2021. Phase two entails the renovation of the existing courthouse building to include installation of new state of the art mechanical, electrical, fire protection, window systems, and new wall, floor, and ceiling finishes in all renovated areas. The budget also includes \$270,000 for the construction phase to replace the Communication Center roof and \$200,000 for the Communications Center UPS (Uninterruptible Power Supply) upgrade. Additionally, the 2025 budget includes \$250,000 for the Jail Expansion Project study to evaluate options to address higher inmate populations. Also in the plan is \$304,000 to complete the Jail Audio Security Upgrade project.

Health and Human Services

Projects in this functional area total \$445,000, which is an increase of \$140,000 from the prior-year budget, and includes Health and Human Services technology enhancements that focus on creating efficiencies within their electronic health records system.

Parks, Environment, Education and Land Use

Projects in this functional area total about \$2.0 million, a decrease of \$1.0 million from the 2024 budget. The five-year Pavement Management Plan is budgeted at \$1.2 million in 2025. The budget includes \$411,000 to continue golf course improvements at the Naga-Waukee War Memorial and Moor Downs golf courses. The improvements will include irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path maintenance, a new clubhouse and irrigation well, clubhouse roof replacement, pedestrian bridge upgrades, clubhouse restroom renovations, and patio pavement maintenance. Similarly, infrastructure improvements of \$238,900 are budgeted as part of a multi-year effort to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukee and Eble ice arenas.

The 2025 budget also includes \$106,400 for the construction phase for the Fox Bend Wetland Restoration project, which will restore approximately 20 acres of this undeveloped county park in the Village of Vernon to its natural condition, resulting in higher quality wetlands, better flood plain storage, and increased beneficial native wildlife and vegetation at the site through control of invasive vegetation and new plantings. The design phase for the Retzer Nature Center Covered Shelter and park system roof replacements are budgeted at \$30,000 and \$20,000.

Public Works

Project expenditures in the public works functional area total \$15.1 million, an increase of about \$6.9 million from the 2024 budget. County dollars leverage an additional \$7.2 million of state/federal funds for highway projects that are budgeted by the Wisconsin Department of Transportation and not accounted for in the county's capital budget. Projects include the airport, buildings, and highways as follows:

Buildings/Land Improvements

The major focus for building improvements in the five-year capital plan is the second phase of a two-phase project to upgrade and modernize the county courthouse (discussed previously under the Justice and Public Safety functional area). Outside of facility projects budgeted in other functional areas, there is \$1.5 million to replace a salt dome that collapsed in 2024 and \$100,000 for the design phase to replace the Highway Operations/Central Fleet building roof.

Airport

The 2025 capital budget includes \$418,500 for construction of the Runway Safety Zones project at the Waukesha County Airport. For this project, the 2025 county contribution leverages state funds of \$8.4 million that are budgeted by the Wisconsin Bureau of Aeronautics (BOA) and are not accounted for in the county's capital budget.

Highways

The 2025 capital budget for roadways continues priorities established in three categories to provide a balanced plan. Projects and funding priorities are identified below.

Repaving/Priority Corridors

A funding level of \$5.8 million is budgeted for the annual County Trunk Highway (CTH) Repaving Program. In addition, the budget includes \$5.2 million for the construction phase of CTH O (Moorland Road), from CTH ES (National Avenue) to CTH D (Cleveland Avenue), in the city of New Berlin. For CTH O, CTH HH (College Avenue) to Grange Avenue, \$330,000 is budgeted for utility relocation (construction planned for 2027). The land acquisition phase is budgeted at \$300,000 for CTH Y (Racine Avenue), from CTH L (Janesville Road) to CTH HH, in the cities of New Berlin and Muskego (construction planned for 2027). A planning study for CTH K (Lisbon Road), from CTH JK (Lynndale Road) to CTH Y (Lannon Road), in the villages of Lisbon, Sussex, and Menomonee Falls, of \$200,000 is also budgeted in 2025. The design phase for multiple projects are

budgeted for in 2025, including \$97,500 for CTH BB (N. Golden Lake Road), from US 18 to CTH DR, in the Village of Summit; \$90,000 for CTH O, from CTH D to STH 59 (Greenfield Avenue), in the City of New Berlin; \$75,000 for CTH ES, from Scotland Drive to CTH U (Guthrie Drive) in villages of Vernon and Big Bend; and \$50,000 for CTH S, from STH 67 to STH 59, in the Town of Eagle.

Bridges/Culverts

The Culvert Replacement Program continues with an annual budget of \$200,000. The budget includes \$23,000 for the design phase for CTH I (Beloit Road), Mukwonago Creek Structure in the Town of Mukwonago and \$21,000 for the design phase for CTH I (Beloit Road), Calhoun Creek Bridge in the City of New Berlin. The construction phase is budgeted at \$190,400 for CTH V V (Silver Spring Road), Westbound Bridge over Menomonee River in the Village of Butler, and \$72,000 for CTH EF (Dorn Road), Bark River Bridge in the Town of Merton.

Signal & Safety Improvements

Decisions to initiate signal and safety spot improvements are based on safety, traffic congestion, and roadway safety audits to identify the use of lower-cost remediation strategies. The budget includes \$195,000 for the design phase for the CTH KE (Maple Avenue)/CTH E (North Shore Drive) intersection in the village of Hartland and town of Delafield. Also included is \$75,000 for the land acquisition phase for the CTH T (Grandview Boulevard)/CTH JJ (Bluemound Road) intersection in the city and village of Pewaukee. Other budgeted projects in the design phase include \$24,600 for CTH F (Redford Boulevard)/CTH K (Lisbon Road) intersection in the town of Lisbon and village of Sussex; \$12,300 for CTH F (Redford Boulevard)/Busse Road intersection in the in the city of Pewaukee; \$10,000 for CTH D (Cleveland Avenue)/Sunny Slope Road intersection in the city of New Berlin; and \$10,000 for CTH D (Sunset Drive)/CTH X (Genesee Road) intersection in the city of Waukesha.

The budget also includes \$30,000 for an additional year in the design phase of a project to replace aging and out-of-date traffic signal equipment with modern technology to improve traffic flow at intersections throughout the county (replacements updated to 2026-27).

Countywide Technology

The 2025 capital budget includes \$615,000 for the final year of funding to implement an enterprise resource planning (ERP) system, which is expected to include functionality for human resources/payroll, time and attendance, and financial management. Implementation is expected to be completed in 2026.

Vehicle Replacement

The county borrows for some major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement costs and having a useful life of seven years or more on average. The Capital Project Fund will pay for the initial acquisition, with principal repaid in the Debt Service Fund with contributions collected through the Vehicle Replacement Plan. Borrowing for vehicles is budgeted at \$4.2 million, an increase of \$400,000 from 2024.

Project Revenue Funding

Revenues and various fund balance appropriations for project funding decrease by about \$17.0 million to \$14.2 million for the 2025 Budget. This is primarily due to the phase-out of ARPA funds from the Step 2 courthouse project.

Project specific revenues increase by \$3,246,100 to \$5,330,400. For highway projects, this budget includes \$450,000 of municipal funding from the City of New Berlin for the CTH O (Moorland Road), CTH ES (National Avenue) to CTH D (Cleveland Avenue), project. Also included are state revenues of \$264,000 to cover a portion of the utility relocation costs for the CTH O (Moorland Road), CTH HH (College Avenue) to Grange Avenue, as well as \$240,000 to cover a portion of the land acquisition costs for the CTH Y (Racine Avenue), CTH L (Janesville Road) to CTH HH, project. Another \$23,800 is budgeted to offset most of the design costs for the traffic signal controller replacement project. The budget also includes state Local Road Improvement Plan – Supplemental (LRIP-S) or \$3,100,000 County Highway Improvement Program (CHIP) funding of \$350,000 and CHIP-Discretionary funding of \$260,000 to help fund the County Highway Repaving Program.

The Highway Operations Salt Dome Replacement project also includes \$465,000 of insurance reimbursement revenue from the collapse of the former structure.

For Parks and Land Use projects, the budget includes \$106,400 of various state and outside funding sources for the Fox Bend Wetland Restoration project, \$41,200 in Energy Efficiency and Conservation Block grant funding for the Ice Arena Facility Improvement Plan project, and \$30,000 of donation revenue for the Retzer Nature Center Covered Shelter project.

Current Funding Sources

The budget includes \$200,000 of existing state Shared Revenues and state personal property aid for the tax exemption of machinery, tools, and patterns (not used in manufacturing) is budgeted at \$695,465. New supplemental Shared Revenue that had been budgeted at \$2.0 million in 2024 is reallocated to departments, including \$1.2 million to offset the elimination of American Rescue Plan Act (ARPA) funding toward the implementation of the compensation study and higher. The remaining

Capital Projects

Capital Projects

Operating Impact

\$0.8 million, along with \$625,000 of Computer Aid for the tax exemption of computers and the \$604,000 reduction in levy (mentioned below) is reallocated to free up \$2.0 million of additional resources for higher jail operating costs.

Use of fund balances in 2025 totals about \$6.5 million, which is an increase of \$22,600 from the 2024 budget. **Airport Fund balance** is budgeted at \$418,500 for the Runway Safety Zones project. **Golf Course Fund balance** is budgeted at \$411,000 to fund the golf course improvements at Naga-Waukee War Memorial and Moor Downs golf courses. **Parkland Management and Land Acquisition (Tarmann) Fund balance** of \$197,700 is budgeted for the Ice Arena Facility Improvement Plan project. **Jail Assessment Fund balance** is budgeted at \$304,000 for the Jail Audio Security Upgrade project. **General Fund balance** of \$1,500,000 is budgeted which is used as a portion of the debt issuance downpayment. **Capital Project Fund balance** of about \$3,628,100 is budgeted in 2025.

The 2025 budget includes \$615,000 of American Rescue Plan Act (ARPA) funding, a decrease of \$17.9 million. ARPA funds of \$615,000 are being used for the ERP System Implementation in 2025.

Borrowed funds are budgeted at \$29.2 million, which is \$8.4 million higher than in 2024. This includes \$25.0 million budgeted for capital projects, an increase of \$8.0 million from 2024, and \$4.2 million budgeted for vehicle replacements, an increase of \$400,000 from 2024. Investment income is budgeted at \$850,000, which is \$256,000 higher than in 2024. Property tax levy funding decreases \$604,000 to \$395,200. Tax levy, the use of governmental fund balance, and other revenues generates the county's "down payment" at 22% of net capital expenditures, above the policy target of 20%.

OPERATING IMPACTS BY FUNCTIONAL AREA

Justice and Public Safety/Public Works

Regarding the Courthouse Project: Based on information gathered through the design review process, there will be operating impacts related to staffing and facility maintenance. Consolidating office space and moving operations within departments closer together, is expected to result in greater operational efficiencies for most affected departments.

Step 1 of this project was completed in 2021. Step 2 of this project will renovate the existing courthouse building to enhance security at the courthouse; upgrade the fire protection system; install staff and public announcement systems to provide notifications during emergencies; and redesign the security entrance to improve the flow of courthouse visitors. The renovation will also include the installation of state-of-the-art mechanical, electrical, plumbing, and window systems; and new wall, floor, and ceiling finishes in all renovated areas. This new project is expected to reduce energy consumption through the installation of energy efficient equipment, systems, and windows. Consolidating office space and moving department operations closer together are expected to improve operational efficiency.

Regarding the Jail Expansion Study, the operating costs are not all currently known and will depend on design options. There will be an increased need for correctional officers as it relates to the additional housing areas created by this project, which will result in a significant increase in operating costs. These housing areas will need to be staffed by at least one to two correctional officers 24 hours per day. Depending on the additional housing, there may be a need for additional supervisory staff and clerical staff in the jail. An expansion will also increase annual utility, contracted maintenance, and facility maintenance staffing costs. The study will help determine the ongoing operating costs.

Public Works - Highways

Annual operating costs for additional lane miles are estimated at approximately \$8,300 per lane mile. The county's goal is to maintain or improve the current overall pavement condition index (1-100 scale) for county highways, which is estimated at 69 in 2023. Regarding bridges, the county follows Wisconsin Department of Transportation guidelines for bridge replacement. Structure rehabilitation is warranted when the sufficiency number drops below 80, and a structure replacement is warranted when the sufficiency number drops below 50. The Highway Engineering Division continues to work to maintain an average sufficiency index rating of 80 or higher for all county bridges. The overall bridge sufficiency index for 2023 was 86.4.

Health and Human Services

Transitioning to the MyEvolv system for some electronic health records is expected to generate operational efficiencies through improved billing processes, case management, and quality control. The Department anticipates that the new licensing costs for the MyEvolv system will be offset by an equal or greater reduction in licensing costs from the current system used for this work (MyAvatar). Though, there may be instances where staff requires both licenses, which would increase net costs.

Countywide Information Technology

Ongoing annual maintenance costs for the new Enterprise Resource Planning (ERP) system are estimated to be approximately \$600,000 to \$800,000. These new costs are expected to be partially offset by savings from discontinuing use of the current systems (e.g., HRIS, time and attendance, financial management), and from elimination of other third-party contracts (e.g., vendor for Affordable Care Act reporting), which total approximately \$410,000 in annual costs, and other operating efficiencies.

Project Title:	Runway 10/28 Safety Areas	Project #:	A-200310
Department:	Public Works - Airport	Project Type:	Airport
Phase:	Preliminary Design	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	August 20, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2007	2013	2014	2025	Total
Project Phase	Design	Construction	Construction	Construction	Project
Expenditure Budget	\$356,500	\$260,000	\$180,000	\$418,500	\$1,215,000
Revenue Budget	<u>\$356,500</u>	<u>\$260,000</u>	<u>\$180,000</u>	<u>\$418,500</u>	<u>\$1,215,000</u>
Net County Cost	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE		
Construction	\$19,926,000			WI BOA 5%	\$1,215,000
Design	\$1,944,000			FAA 90%	\$21,870,000
Construction Admin	\$2,430,000			Project dependent on available Federal and/or State Funding	
Total Project Cost	\$24,300,000			Total Revenue	\$23,085,000
EXPENDITURE BUDGET	\$1,215,000			REVENUE BUDGET	\$1,215,000
				(Airport Fund Balance)	

Project Scope & Description

To improve the currently non-compliant runway 10/28 safety area (RSA) and object free area (OFA) to provide for standard RSA and OFA dimensions by adding 400 feet of pavement on the West end of Runway 10/28, relocating navigational equipment, realigning Silvernail Rd., and implementing declared distances for arriving and departing aircraft. The previous scope involved implementing declared distances, but only on existing pavement, which would shorten the runway. The project is being updated for higher anticipated expenses due to inflationary cost increases since the last project update. The increase in expenses will be funded with Airport Fund balance. The county cost share remains at 5% of the increase. The current Federal timeline is for design in 2024 and construction beginning in 2025 with anticipated completion in 2027.

Location: Safety Areas off the west end of runway 10/28.

Analysis of Need

In October of 1999, the FAA issued Order 5200.8, *Runway Safety Area Program*. The RSA is intended to provide a measure of safety in the event of an aircraft excursion from the runway by significantly reducing the extent of personal injury (to both people on the ground and in the aircraft) and aircraft damage during overruns, undershoots and veer-offs. It is the objective of the Runway Safety Area Program that all RSA's at federally obligated airports conform to the standards set forth in FAA Advisory Circular (AC) 150/5300-13, *Airport Design*. As part of the Master Plan process there was a review of the RSA. Based strictly on above ground objects the RSA does not meet the FAA requirements. Pewaukee Road penetrates the RSA by an average of 375 feet, while Silvernail penetrates the RSA at an angle, with encroachment at the southwest corner by approximately 200 feet and encroachment at the northeast edge by 700 feet. Changes to airport design criteria, lack of federal funding for several years, changes in cost share percentages and concurrence from different divisions of FAA delayed project. In March 2012, the FAA agreed on a course of action.

With safety area compliance projects becoming a high priority for the BOA, it would be prudent to include this project in the plan in order to get it included in the BOA capital plan to ensure that the state can program adequate funds.

Alternatives

In the environmental analysis for the project, several alternatives were identified including the installation of Engineered Material Arresting System (EMAS), the addition of pavement on both ends of runway 10/28, and tunneling Pewaukee and/or Silvernail Rd. All of these options were found to be more impactful and more expensive both in construction costs and long term maintenance costs than the preferred alternative identified by this Capital Project. Additionally, the other alternatives served to shorten the available length of the runway which is unacceptable to our current users and to the projected aircraft operating demands.

Ongoing Operating Costs

The ongoing operating costs would be associated with the continued maintenance required for upkeep of the extended pavement, plus the extra area required for snow removal.

Previous Action

Approved for design, initial request for construction. Approved with an updated scope in the 2016-2020 capital plan.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2021	2022	2023	2024	2025	2026	Total Project
Project Phase	Budget & Concept Design	Design & Construction	Construction	Construction	Construction	Construction	
Expenditure Budget	\$1,200,000	\$16,000,000	\$20,400,000	\$35,350,000	\$20,350,000	\$20,500,000	\$113,800,000
Revenue Budget	\$0	\$6,000,000	\$14,000,000	\$20,000,000	\$0	\$0	\$40,000,000
Net Cost After Revenues Applied	\$1,200,000	\$10,000,000	\$6,400,000	\$15,350,000	\$20,350,000	\$20,500,000	\$73,800,000
COST DOCUMENTATION				REVENUE			
Architect	\$4,634,000				American Rescue Plan Act (ARPA)		
Construction Management	\$4,634,000				Coronavirus State and Local Fiscal Recovery Funds		\$36,000,000
Construction	\$96,790,000				General Fund Balance		\$4,000,000
Contingency	\$7,742,000						
Total Project Cost	\$113,800,000				Total Revenue		\$40,000,000
EXPENDITURE BUDGET	\$113,800,000				REVENUE BUDGET		\$40,000,000

Project Scope & Description

The existing courthouse, located at 515 W. Moreland Blvd., was constructed in 1959 and remains structurally sound. The courthouse currently houses the Judiciary, Clerk of Courts, Family Court Counseling, District Attorney's Offices (including Victim/Witness), the County Board Room, Information Technology, and other miscellaneous functions. Throughout the life of the courthouse, extensive remodeling has taken place to add additional courtrooms and reconfigure interior space to meet the expanding needs of the services located in the courthouse. Operational and business inefficiencies, particularly for the courts systems, have been created due to both space and building limitations. In addition, existing courtrooms do not meet current design standards. The courthouse building infrastructure is approaching the end of its useful life.

This project will enhance security at the courthouse by improving video surveillance; upgrading fire protection; installing staff and public announcement systems to provide notifications during emergencies; and redesigning the security entrance to improve the flow of courthouse visitors.

The County retained Zimmerman Architectural Studios to develop a "Courthouse Study," (capital project #200914), to provide a comprehensive analysis of courthouse space requirements and design needs. This study was completed in 2013, and Zimmerman recommended a two-step design approach (below). This project is intended to address step 2 (renovation of the existing courthouse facility as outlined in the aforementioned study).

Step 1: This step was completed in 2021 and included the construction of a new four-story, eight-courtroom facility and relocation of eight existing courtrooms to the new facility. This work also included the demolition of the existing 1959 jail (capital project #201418 Secure Courtroom Construction).

Step 2: This capital project would renovate the existing courthouse building in a multi-phase vertical segment approach to provide newly renovated facilities for all divisions, except the secure courtrooms addressed in step 1. Courthouse renovation will also include the installation of new state of the art mechanical, electrical, fire protection, window systems and new wall, floor, and ceiling finishes in all renovated areas. This approach will not require temporary offsite relocation of courthouse personnel.

As part of the 2021 Design and Budget Concept phase, the county retained Kueny and Wold Architects as design consultants to provide an updated analysis of space requirements, design needs, and conceptual budget of step 2 from the 2013 study. There are a number of factors that may impact the design and the construction costs of this project, including, but not limited to, incorporating additional operations to the courthouse space, future economic conditions, and the maturing of the design process for the remaining phases of work that are part of step 2.

The step 2 project scope will continue with the renovation of the existing building and include an additional 27,000 square foot build out (for a new total of 191,000 square feet), inclusion of juvenile court services, and achieve three-way separation in all court rooms. The build out will allow the continuation of courtroom layout and three-way separation from step 1 into step 2. This step eliminates the existing prisoner transport tunnel and creates new prisoner transport and holding areas to better achieve courtroom and overall building security. In addition, this step will expand the entrance to improve security,

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

traffic flow patterns, and wayfinding. This step will include new state of the art mechanical, electrical, fire protection, window and roof systems and new wall, floor, and ceiling finishes as previously planned.

During the 2022-2026 Capital Plan review process, county staff indicated that there were still decisions to be made about the location of the future County Board room and office space. This project scope was updated in the 2023-2027 Capital Plan to relocate the County Board room to the Administration Center near the current County Board office space to provide appropriate space for Judicial/Courts, Sheriff, and District Attorney staffing.

Based on initial 2023 construction bid results, the project costs were increased \$15,000,000. Project costs are higher due to the complexity and multi-year phasing of construction, rising costs of materials, consumer demand and limitation of supply, inflation, overseas conflicts, and shipping delays. This increase is covered through three funding sources: \$6,000,000 in additional funds from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, \$5,000,000 from additional planned debt issuance (accounted for in the capital budget summary table on the first page within the “net costs after revenues applied”), and \$4,000,000 from General Fund balance use.

This project includes federal American Rescue Plan Act (ARPA) funding to partially offset the costs of this core infrastructure project that is expected to serve public safety and other governmental operations for at least the next 50 years. Targeting ARPA funds for this project offsets borrowing needs, saving the county taxpayers. Project expenses are eligible through ARPA’s Coronavirus State and Local Fiscal Recovery Funds program, which provides funding to local governments to compensate them for revenue loss due to the COVID-19 pandemic, according to a formula developed by the U.S. Treasury.

Locations

Waukesha County Courthouse, 515 West Moreland Blvd., Waukesha, WI 53188.

Analysis of Need

The existing courthouse building, constructed in 1959, remains structurally sound. Over the years, extensive remodeling has taken place to add additional courtrooms and reconfigure interior space. Public access to the building is now limited to the main entrance (door #2) where security screening takes place. Customer circulation has been identified for improvement, particularly the Courts area. Due to the remodeling, some courtrooms are considered inadequate since the space and/or security does not measure up to current courtroom design standards.

The existing courthouse is in need of complete replacement of its mechanical, electrical, plumbing, fire protection, window and roof systems. The need for these replacements will coincide with the completion of the courts building (step 1) and the vacating of eight courtrooms in the existing courthouse. The space left vacant by the courtrooms will be used in consideration with the consultant’s recommendation for step 2, as described previously in the project scope and description.

Alternatives

1. The currently-approved project scope.
2. The project was bid with alternates to reduce scope/cost by deferring third floor completion to a future capital project and eliminating the southern vertical prisoner transport corridor (discussed in more detail below). These alternatives were included because of the possibility that total project costs could exceed budget. Bid alternatives did not produce significant cost reductions, in part due to the economic conditions and the complexity of the project/specifications. Rebidding the project, with clarified alternatives may have resulted in more defined alternative cost reductions. These alternatives include:
 - a. Deferring most or all of the third-floor build out. This would mean that the third floor would be shelled unfinished space, which would be part of a later capital project. This modification would be accommodated by maintaining current Juvenile Court operations at the Juvenile Center. In addition, the construction of a large-capacity courtroom and conference room would be deferred until the future capital project. If the bid had been re-issued, the cost savings were estimated at \$3 million to \$5 million. However, delaying this phase of the project would likely have increased the total project costs due to inflation and remobilization of construction efforts
 - b. Removing the southern vertical prison transport corridor. The functionality of the courtrooms that would be affected by this corridor do not currently require prisoner transport (e.g., Civil and Family). This corridor had been built into the existing project to provide maximum flexibility for the judicial process, which may be needed in the future. If the bid had been re-issued, the cost savings were estimated at less than \$1 million.

Project Title:	Courthouse Project Step 2 – Renovate 1959 Courthouse	Project #:	201705
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

Additionally, the County can choose to do nothing and continue to operate all County functions and services at their present location utilizing existing facilities, risking HVAC failure, and without gaining future HVAC, utility, and staffing efficiencies.

Ongoing Operating Costs

The new project is expected to reduce energy consumption through installation of energy efficient equipment and windows. Consolidation of office space and moving departmental operations closer together are expected to improve operational efficiency.

Previous Action

The Courthouse Study was completed in August, 2013. Step 1 (Project 201418): Approved as a new capital project in the 2014-2018 capital plan. Approved as planned in the 2015-2019, 2016-2020, 2017-2021 capital plans. Approved with a cost and revenue update in the 2018-2022 capital plan. Approved as planned in the 2019-2023 and 2020-2024 capital plans. Approved with a cost update in the 2021-2025 capital plan. Step 2 (Project 201705): Approved as a new project in the 2017-2021 capital plan. Approved as planned in the 2018-2022 and 2019-2023 capital plans. Approved with a schedule update in the 2020-2024 capital plan. Approved as planned in the 2021-2025 capital plan. Approved with a cost, revenue, and scope update in the 2022-2026 capital plan. Approved with a scope update in the 2023-2027 capital plan. Approved with a cost and revenue update through enrolled ordinance 178-8 in April 2023. Approved as planned in the 2024-2028 capital plan.

Project Title:	Law Enforcement Center Window Replacement	Project #:	202211
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Construction	Construction			Project
Expenditure Budget	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
COST DOCUMENTATION			REVENUE			
Architect (Budget Concept & Design)		\$20,000				
Construction		\$1,000,000				
Contingency		\$75,000				
Total Project Cost		\$1,095,000		Total Revenue		\$0
EXPENDITURE BUDGET		\$1,095,000		REVENUE BUDGET		\$0

Project Scope & Description

This project will repair and replace the existing exterior windows in the jail pods. The law enforcement center was constructed in 1993 and windows are original. The windows are 31 years old and will be 33 years old at time of replacement.

Location

Law Enforcement Center, 515 West Moreland Blvd., Waukesha, WI 53188

Analysis of Need

The existing exterior windows in the Law Enforcement Center jail pods are 31 years old and will be 33 years old at time of replacement. The window glazing and vacuum insulation seals have failed over time. The average life expectancy of a commercial grade aluminum window is 20 years. The window system aids in heating and cooling, sound control, and protection from the elements.

Alternatives

Patch around the windows as repairs are needed.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027 and the 2024-2028 capital plans.

Project Title:	Communications Center UPS Upgrade	Project #:	202310
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY			
Year	2024	2025	Total
Project Phase	Design	Construction	Project
Expenditure Budget	\$20,000	\$200,000	\$220,000
Revenue Budget	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$200,000	\$220,000
COST DOCUMENTATION		REVENUE	
Design		\$20,000	
Construction		\$185,000	
Contingency		\$15,000	
Total Project Cost		\$220,000	Total Revenue \$0
EXPENDITURE BUDGET		\$220,000	REVENUE BUDGET \$0

Project Scope & Description

This project will upgrade the existing uninterruptible power supply or UPS at the Communications Center.

Location

1621 Woodburn Road, Waukesha WI 53086

Analysis of Need

The communications center was constructed in 2003 and has the original UPS system. UPS systems have a useful life of 10 to 15 years. The critical components of the system, cap and fans, were replaced in 2017 to extend the life of the system another 7 years. The system will be 22 years old at the time of replacement. The UPS system is critical for the 911 dispatch center in the event of a power outage to maintain power without interruption.

Alternatives

Delay the project and continue to repair and replace parts until the system breaks down. Delaying replacement will have potential impact on the critical operations of the 911 call center as it will shut down the call center in the event of a power glitch or failure.

Ongoing Operating Costs

Replacing the UPS system will not impact the ongoing preventive maintenance measures.

Previous Action

Approved as a new project in the 2023-2027 capital plan. Approved as planned in the 2024-2028 capital plan.

Project Title:	Communications Center Roof Replacement	Project #:	202209
Department:	Public Works - Buildings	Project Type:	Roof Replacement
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase		Design	Construction			Project
Expenditure Budget	\$0	\$10,000	\$270,000	\$0	\$0	\$280,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$0	\$10,000	\$270,000	\$0	\$0	\$280,000
COST DOCUMENTATION			REVENUE			
Architect (Budget & Concept Design)		\$10,000				
Construction		\$252,000				
Contingency		\$18,000				
Total Project Cost		\$280,000		Total Revenue		\$0
EXPENDITURE BUDGET		\$280,000		REVENUE BUDGET		\$0

Project Scope & Description

This project is to replace 11,800 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the Communications Center building.

Location

1621 Woodburn Road, Waukesha, WI 53188

Analysis of Need

The Communications Center was constructed in 2003 and has the original roofing system. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. The roof is currently 21 years old and has been patched and deteriorated due to sun exposure.

The project cost has increased \$27,000 based on the design consultant's updated 2024 cost estimate.

Alternatives

Patch the roof when leaks develop.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved with a cost update in the 2023-2027 capital plan. Approved as planned in the 2024-2028 capital plan.

Project Title:	Highway/Fleet Roof Replacement	Project #:	202210
Department:	Public Works - Buildings	Project Type:	Roof Replacement
Phase:	Formation	Sponsor:	Public Works
Budget Action:	C - \$ Update	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	Total		
Project Phase	Design	Construction	Construction	Project		
Expenditure Budget	\$100,000	\$714,000	\$1,125,000	\$0	\$0	\$1,939,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$100,000	\$714,000	\$1,125,000	\$0	\$0	\$1,939,000
COST DOCUMENTATION			REVENUE			
Design (Budget & Concept)		\$100,000				
Construction		\$1,720,000				
Contingency		\$119,000				
Total Project Cost		\$1,939,000		Total Revenue		\$0
EXPENDITURE BUDGET		\$1,939,000		REVENUE BUDGET		\$0

Project Scope & Description

This project will replace 102,980 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the highway and fleet operations building.

Location

Highway/Fleet Building, 1641 Woodburn Road, Waukesha, WI 53188

Analysis of Need

The main highway building was constructed in 1997, and the fleet building was constructed in 1998. They both have their original roofs. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. As of 2023, the highway roof is 27 years old, and the fleet roof is 26 years old. The roofs will both be 27 and 26 years old, respectively, at the time of replacement. Extensive patching has occurred over the years which has aided in extending the life of the roof. A March 2020 roof survey was completed on the highway/fleet facility that indicated that significant roofing upgrades are required to maintain the integrity of the roofs. The roof will continue to be monitored and patched and repaired on an as needed basis.

The project cost has increased \$240,000 based on the design consultant's updated 2024 cost estimate.

Alternatives

Patch roof as leaks develop.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved with a cost update in the 2023-2027 capital plan. Approved as planned in the 2024-2028 capital plan.

Project Title:	Highway Salt Dome Replacement	Project #:	202510
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	Public Works
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Construction					Project
Expenditure Budget	\$1,540,000	\$0	\$0	\$0	\$0	\$1,540,000
Revenue Budget	<u>\$465,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$465,000</u>
Net Costs After Revenues Applied	\$1,075,000	\$0	\$0	\$0	\$0	\$1,075,000
COST DOCUMENTATION			REVENUE			
Architect (Budget Concept & Design)		\$28,000				\$28,000
Construction		\$1,400,000				\$437,000
Contingency		\$112,000				
Total Project Cost		\$1,540,000				\$465,000
EXPENDITURE BUDGET		\$1,540,000				REVENUE BUDGET
						\$465,000

Project Scope & Description

The project will consist of the demolition of the 4,500-ton salt dome concrete footings and the construction of a new 6,000-ton salt shed. Since this is a one-year project, funds for construction will not be spent until a standing committee of the County Board approves the project bid process. Due to the unexpected nature of the facility collapse, professional design services will be funded out of DPW consulting appropriations in 2024.

Location

Main Highway Shop 1641 Woodburn Road, Waukesha, WI 53086

Analysis of Need

On January 23, 2024 the 4,500 ton salt dome, constructed in 1986, collapsed due to the weight of snow accumulation on the west side of the structure. The structure was demolished down to the concrete foundation walls for safety reasons. The new salt shed will be constructed within the footprint of the existing salt dome. When the dome was constructed, it was a 60/40 split State DOT/county salt storage. The state DOT has since constructed a separate 100% state 9,000-ton salt dome. Additionally, in 2021 state DOT constructed a 15,000-ton regional salt shed at a 90/10 State DOT/County split. This means the Waukesha main shop has 22,500 tons of State capacity and Waukesha County has 1500 tons of capacity. Waukesha County total capacity including substations at one time is 7,200 compared to the state DOT 28,200 tons.

Waukesha County would benefit to construct a 6,000 ton shed to separate site salt, meaning tracking and inventory would become less confusing. Waukesha County holds contracted salt sales to local municipalities, schools, and Waukesha County Parks for seasonal orders around 5,000 tons. Refill salt orders typically range five to ten business days out, meaning the more salt storage, we have the less frequently time is spent refilling our capacity.

Alternatives

Do not reconstruct salt dome, which would require the county to cease municipal salt sales, which is a revenue source and allows municipalities to benefit from the state's salt bid process that the county participates in. The county would have to constantly be ordering and waiting on salt delivery and stocking materials meaning less time performing road maintenance.

Another alternative is to construct a 4,500-ton shed versus a 6,000-ton shed, which poses some operational challenges: 1) Operations would continue as normal, however having the additional capacity would be beneficial for having enough space to complete routine maintenance and to have the ability to completely empty a site for any work to be performed. 2) Due to unpredictable weather patterns, the county submits seasonal salt order by April 30 for the following year, making additional salt storage capacity crucial for the county and for local municipality back-up. 3) Additional capacity makes tracking and reporting salt use and sales easier, due to the need to separate state vs county inventories.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with time spent refilling to capacity.

Previous Action

None

Project Title:	Jail Expansion Study	Project #:	202536
Department:	Sheriff's Department	Project Type:	Facility Expansion Study
Phase:	Formation	Sponsor:	Public Works
Budget Action:	New	Manager:	Eric Severson, Sheriff
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Study					Project
Expenditure Budget	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$250,000	\$0	\$0	\$0	\$0	\$250,000
COST DOCUMENTATION			REVENUE			
Study	\$250,000					
Design	TBD					
Construction	TBD					
Contingency	TBD					
Total Project Cost	\$250,000					Total Revenue \$0
EXPENDITURE BUDGET	\$250,000					REVENUE BUDGET \$0

Project Scope & Description

Evaluate options for expanding capacity of the current Jail facility to address current and future inmate population levels, special needs inmates, and the potential impact on population levels from implementing an electronic monitoring system that replaced Huber work release facility operations.

There are several possibilities for expansion of the Waukesha County Jail including adding an additional floor to the top of the building and expanding into a parking lot adjacent to the Jail. The Sheriff's Department is requesting funding for a consulting firm complete a building, staffing, and projected needs analysis to best address the Jail capacity and inmate housing concerns.

The Jail currently has a severe lack of special needs housing and have been housing inmates in other areas not properly equipped to handle them. An area of significant need is to expand this type of housing to properly care for and supervise these inmates. This increase in housing will come with an increase in the need for correctional officers due to the acute needs of this inmate population.

Due to the changing needs of housing inmates, when the jail has 80% of the rated number of inmates, it is at capacity. Classification of inmates is a critical part of running and maintaining a safe and secure facility. The department is required by state statute to have an objective prisoner classification system and consistently maintaining capacity over 80% means this classification system is not functioning as it should. On average, the jail has been over its capacity for many years. During the 2023 calendar year, the average capacity of the Jail was 87.5% and six days in 2023 were over 100% capacity. Another goal of this project is to increase the rated capacity of the jail to account for fluctuations in inmate population and allow for proper inmate classification. This will decrease liability and possible issues with inmates not in an appropriate housing location due to lack of available beds.

Location

Waukesha County Jail

Analysis of Need

The Jail population continues to require an increased level of attention due to mental health concerns, general health concerns, and concerns related to the use of drugs and alcohol. The special needs housing area currently has room for 27 inmates. Since there are more inmates who require this level of supervision than spots for appropriate housing, they need to be held elsewhere. The average number of inmates per day that should have been housed in special needs housing but needed to be housed elsewhere was 11.8 in 2022, 16.1 in 2023, and 18.5 year-to-date 2024. The August 2022 annual inspection report for the Waukesha County Jail received a recommendation about space needs in relation to the special needs housing.

This has caused a constant need for the department to hire overtime to appropriately monitor these inmates. Most frequently, these inmates are housed in areas of the Jail that are not meant to house inmates on more than a temporary basis. For example, inmates are being housed in the intake and release center for long periods of time. This area is not approved for long term housing and has many constraints that put a significant burden on correctional staff to monitor these inmates appropriately.

Project Title:	Jail Expansion Study	Project #:	202536
Department:	Sheriff's Department	Project Type:	Facility Expansion Study
Phase:	Formation	Sponsor:	Public Works
Budget Action:	New	Manager:	Eric Severson, Sheriff
Date:	July 8, 2024	Map / Image:	Click Here

There is a significant need to expand the overall housing capability of the Jail so that the maximum limits of the Jail are not constantly pressed in the near future. The liability significantly increases as the limits of correctional facilities are met and exceeded. This will leave many inmates without appropriate housing and the attention they need.

Alternatives

Continue to house inmates in areas not appropriate for their needs within the facility. This is not a long-term solution to the problem of inmates housed in not appropriate areas. This alternative is also not safe for the inmates or the corrections staff supervising the inmates.

An alternative to the overall population could be to allow inmates out on electronic home detention devices. This comes with increased costs for administering a program that the Jail currently does not run on a consistent basis. This also comes with a significant increase in patrol requirements. There is increased liability when inmates sentenced to Jail are released to be monitored by an electronic device.

The Waukesha County Jail could contract with other county jails or detention facilities to house inmates that we are not able to accommodate. This would add significant costs to the department with the average rates currently charged around \$60 per inmate per day. This would also put a significant strain on the patrol division transporting these individuals throughout the state depending on their location. Other detention facilities are also seeing strains on their special needs housing so it is likely that these inmates would be very difficult or impossible to properly house elsewhere.

Ongoing Operating Costs

The operating costs are not all currently known and will depend on design options. There will be an increased need for correctional officers as it relates to the additional housing areas created by this project, which will result in a significant increase in operating costs. These housing areas will need to be staffed by at least one to two correctional officers 24 hours per day. Depending on the additional housing, there may be a need for additional supervisory staff and clerical staff in the jail. An expansion will also increase annual utility, contracted maintenance, and facility maintenance staffing costs. The study will help determine the ongoing operating costs.

Previous Action

None

Project Title:	CTH O, CTH ES to CTH D Rehabilitation	Project #:	201803
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2021	2022	2023	2024	2025	Total
Project Phase	Design	Design	Land Acq	Des/Land	Construction	Project
Expenditure Budget	\$112,200	\$208,300	\$641,400	\$43,300	\$5,195,800	\$6,201,000
Revenue Budget	\$0	\$0	\$630,400	\$0	\$450,000	\$1,080,400
Net Cost After Revenues Applied	\$112,200	\$208,300	\$11,000	\$43,300	\$4,745,800	\$5,120,600
COST DOCUMENTATION			REVENUE			
Design	\$740,000					
WisDOT Design Review	\$15,000					\$477,800
Land Acquisition	\$788,000					\$630,400
Construction	\$9,200,000					\$5,459,200
Construction Management	\$920,000					\$450,000
Contingency	\$460,000					
State Review	\$15,000					
Total Project Cost	\$12,138,000					\$7,017,400
EXPENDITURE BUDGET	\$6,201,000					REVENUE BUDGET
						\$1,080,400

Project Scope & Description:

This 1.2-mile long project involves the rehabilitation/reconstruction of CTH O to bring it up to current standards. Improvements will include: replacing the existing concrete pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to other businesses and residences adjacent to Moorland Road will need to be maintained during construction. Therefore, traffic control will be a major challenge for this project. This project will use federal funds to partially offset the cost of design, land acquisition, and construction. The department applied for and was awarded \$6,567,400 in federal STP funds for this project. The City of New Berlin will be contributing an estimated \$450,000 for locally requested scope. Design costs have increased by \$60,000 due to additional consultant work to complete traffic signal fiber interconnect and final traffic signal plans.

Location: City of New Berlin

Analysis of Need:

The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration, and several slabs have failed requiring significant investment in maintenance. The roadway was first built in 1978 and was rehabilitated in 2006. That rehabilitation will be at the end of its useful life by 2025, and the concrete pavement will need to be replaced. Pavement issues are further compounded by the fact that this portion of Moorland Road is one of the busiest on the county system with over 30,000 vehicles per day. The corridor serves as a major access road between I-43 and I-94.

Alternatives: Attempt further rehabilitation. This alternate is not recommended because it is not considered cost-effective due to the poor condition of the existing pavement and the high cost of traffic control needed to maintain traffic for this roadway.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Approved as a new project in the 2018-2022 capital plan; approved as planned in the 2019-2023 plan. Delayed with a change of scope and a cost update in the 2020-2024 capital plan. This project initially extended from CTH ES to STH 59 as a single project but was split into two projects (see #202013, CTH O, CTH D to STH 59) in the 2020-2024 capital plan. Accelerated with cost and revenue updates in the 2021-2025 capital plan. Approved with a cost update in the 2022-2026 capital plan. Approved with a cost update and delayed in the 2023-2027 capital plan. Approved with a cost update in the 2024-2028 capital plan.

Project Title:	CTH O, CTH D to STH 59 Rehabilitation	Project #:	202013
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Moorland Road
Budget Action:	C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

Year	2022	2023	2024	2025	2026	Total
Project Phase	Design		Des/Land	Design	Construction	Project
Expenditure Budget	\$206,000	\$0	\$988,000	\$90,000	\$4,122,600	\$5,406,600
Revenue Budget	\$0	\$0	\$802,400	\$0	\$1,208,600	\$2,011,000
Net Cost After Revenues Applied	\$206,000	\$0	\$185,600	\$90,000	\$2,914,000	\$3,395,600
COST DOCUMENTATION			REVENUE			
Design	\$1,030,000				Federal Surface Transportation	
WisDOT Design Review	\$15,000				Program (STP) - Design	\$727,000
Land Acquisition	\$1,003,000				STP Funding - Land	\$802,400
Construction	\$18,100,000				STP Funding - Construction	\$11,782,400
Construction Management	\$1,800,000				City of New Berlin Local Scope	\$1,208,600
Contingency	\$900,000				Development Agreement	TBD
State Oversight	\$68,000				Congressional Direct Spending	\$5,000,000
Total Project Cost	\$22,916,000				Total Revenue	\$19,520,400
EXPENDITURE BUDGET	\$5,406,600				REVENUE BUDGET	\$2,011,000

Project Scope & Description

This 1.5-mile long project involves the rehabilitation/reconstruction of CTH O to bring it up to current standards. Improvements will include replacing the existing concrete pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to Moorland Road will need to be maintained during construction. This project will use federal funds to partially offset the cost of design and construction. The department was awarded \$1,529,400 in STP funds for the design and real estate phases of the project. The remainder of the funding for construction has been awarded in the 2022-23 STP cycle in the amount of \$11,782,400, an increase of \$882,400 from what was previously assumed. The City of New Berlin cost share for requested local scope has increased to \$1,208,600. Design costs have increased by \$90,000 due to additional consultant work to complete the plat and retaining wall designs. The county has applied for \$5,000,000 in congressionally directed spending to bring the total project county cost share closer to the standard 20%. The congressionally directed spending request is for federal fiscal year 2025 and the county anticipates a successful grant approval based on support from Rep. Fitzgerald. The county is coordinating Traffic Impact Analysis (TIA) improvements that will be constructed with the project as part of a mixed-use development between Greenfield Avenue and the Union Pacific Railroad. A project agreement is being drafted that will summarize added development construction costs with an equal and offsetting developer cost share.

Location: City of New Berlin

Analysis of Need: The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration. The roadway was first built in 1978 and was rehabilitated in 2006, but that rehabilitation is nearing the end of its useful life, and the concrete pavement will need to be replaced. Pavement issues are further compounded by the fact that this portion of Moorland Road is one of the busiest on the county highway system with nearly 40,000 vehicles per day. The corridor serves as a major access road between I-43 and I-94.

Alternatives: Attempt further rehabilitation. This alternate is not recommended because it is not considered cost-effective due to the poor condition of the existing pavement and the high cost of traffic control needed to maintain traffic for this roadway.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Originally, the rehabilitation for this stretch of highway was included in capital project #201803, but is being split out into this separate project. Approved as a new project in the 2020-2024 capital plan. Accelerated in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Accelerated through ordinance 176-104 in 2022. Approved with a cost and revenue update in 2023-2027 capital plan. Approved with a cost and revenue update in 2024-2028 capital plan.

Project Title:	CTH O, CTH HH to Grange	Project #:	202102
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Preliminary Design	Road Name:	Moorland Rd.
Budget Action:	Delay C - \$ Update C - Rev C - Scope Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2025	2026	2027	Total
Project Phase	Design	Dsgn/Land	Utility Relo	Utility Relo	Construction	Project
Expenditure Budget	\$123,000	\$614,200	\$330,000	\$1,644,000	\$4,786,000	\$7,497,200
Revenue Budget	\$0	\$428,800	\$264,000	\$1,315,200	\$1,275,000	\$3,283,000
Net Costs after Revenues Applied	\$123,000	\$185,400	\$66,000	\$328,800	\$3,511,000	\$4,214,200
COST DOCUMENTATION			REVENUE			
			Federal Surface Transportation Program (STP) Funding			
Design			Design		\$804,600	
Land Acquisition			Land		\$428,800	
Utility Relocation-TC Energy/ANR Pipeline			*Utility Relocation		\$1,579,200	
Construction			*Construction		\$9,634,000	
Construction Management			*Anticipated STP funding to be awarded			
Contingency			City of New Berlin Project Agreement		\$1,000,000	
WisDOT Construction Review			Developers Contribution		\$75,000	
			City of New Berlin Local Scope		\$200,000	
Total Project Cost	\$17,935,800		Total Revenue		\$13,721,600	
EXPENDITURE BUDGET	\$7,497,200		REVENUE BUDGET		\$3,283,000	

Project Scope & Description: This project will add the additional lanes to CTH O, between CTH HH (College Avenue) and Grange Avenue (1.2 miles) to create the planned 4-lane roadway. The road will have a median to provide for separation of opposing movements. The roadway will stay on its current alignment and will be situated within the existing 130-foot wide corridor and, although most of the right-of-way has been previously acquired, some additional land acquisition and grading easements will be needed. There is a significantly substandard vertical curve just south of the intersection with Small Road/Grange Avenue. This is due to a shallow 12-inch TC Energy/ANR natural gas pipeline that was constructed prior to the initial highway construction. The project will relocate the pipeline to accommodate correcting the substandard vertical curve and improving stopping sight distance and overall safety. This project is the final CTH O segment to be widened and rehabilitated and will allow the county to complete operational, safety and condition improvements along the entire CTH O corridor. Waukesha County applied for and was awarded Federal STP funding for the project. The City of New Berlin has signed an agreement with the County to contribute \$1,000,000 as a city contribution for the construction phase of the project. The developer has provided a contribution of \$75,000 towards the project. The project was awarded an additional \$10,740,280 of federal STP funding in the 2028-29 funding cycle. Federal STP funding now totals \$12,446,600. The City of New Berlin has requested the addition of City funded local scope, estimated to cost \$200,000 and noted as additional project revenue.

The county is waiting for an updated cost estimate from WisDOT for the additional STP funding. The additional funding may cause a construction schedule delay due to scheduling of federal funding statewide. The current information assumes a 1-year delay of construction (from 2026 to 2027) and utility relocation scheduled in 2025 and 2026, ahead of construction.

Location: City of New Berlin

Analysis of Need: When CTH O was constructed between Janesville Road and Grange Avenue in 1997, it was designed so that the 2 lane roadway that was built would become the north bound lanes of a future 4-lane roadway. At that time the SEWRPC jurisdictional plan called for CTH O to be a 2-lane highway. Since then traffic has increased significantly along the route, and the latest SEWRPC jurisdictional plan calls for CTH O to be a 4-lane highway. In 2009 the City of Muskego, as part of a Tax Incremental Financing (TIF) District, created the planned 4-lane roadway between Janesville Road and College Avenue by building the new south bound lanes. The portion of CTH O between College Avenue and Grange Avenue remains a 2-lane roadway although traffic volumes recorded in 2018 along this portion of CTH O were approximately 17,500 vehicles per day, and development along the project route is in progress. It's expected that this area will continue to develop. This development is the reason that New Berlin will contribute to this project through a new TIF District. In addition to the traffic growth, this section of CTH O is in between two four-lane segments, causing congestion and confusion due to lane drops and bottlenecks of traffic.

Alternatives:

1. Do nothing. This alternate does not address the long-term needs for the corridor.
2. Reconstruct CTH O as described above.

Ongoing Operating Costs: Operating costs are expected to increase by approximately \$10,400 per year for the additional lane miles.

Project Title:	CTH I, Calhoun Creek Bridge	Project #:	202201
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Beloit Road
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Design	Design	Design	Design/Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$21,000	\$45,000	\$98,000	\$170,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$0	\$21,000	\$45,000	\$98,000	\$170,000
COST DOCUMENTATION			REVENUE			
Design Prelim		\$6,000				
Design		\$77,000				\$474,000
WisDOT Design Review		\$28,000				
Land Acquisition		\$45,000				
Construction		\$390,000				
Construction Management		\$78,000				
Contingency		\$20,000				
Total Project Cost		\$644,000				\$474,000
EXPENDITURE BUDGET		\$170,000				REVENUE BUDGET
						\$0

Project Scope & Description: This project is a rehabilitation of the CTH I bridge over Calhoun Creek. The scope of the project consists of structural lining the three existing culvert barrels. This will maintain the integrity of the barrels and extend their useful life. The existing concrete headwalls and the roadway over the structure will remain in-place. There is adequate right-of-way width and permanent easement at this bridge site. However, additional temporary easements will likely be required for construction to begin. The project will be constructed with the roadway open to through traffic. An Independent Study Report was completed in 2023. Waukesha County applied for federal funding in 2023 and was awarded \$474,000 in 2024.

Location: City of New Berlin

Analysis of Need: The existing bridge (B-67-318) is a three-barrel corrugated steel culvert structure. The culvert barrels are six feet in diameter. Two barrels were constructed in 1976 with a CTH I roadway project. In 2009, a developer added a third barrel and constructed the existing headwalls. The two original barrels are corroding with significant section loss in the low flow portion of the pipes. The third barrel has some rust beginning in the low flow area. The roadway over the structure is in good condition and was re-built in 2018. The roadway is functionally classified as a 'minor arterial.' The bridge is considered 'structurally deficient' due to its current condition rating. The structure sufficiency number is 26.8. This indicates that structure replacement is warranted according to Wisconsin Department of Transportation (WisDOT) guidelines, which makes the bridge eligible for federal bridge replacement or rehabilitation funding when the sufficiency index is below 50. Rehabilitation by culvert lining will address the structure deficiencies while avoiding the need to excavate the roadway. An independent engineering study report was prepared for this project prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 7,300 vehicles per day.

Alternatives: Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs: Maintenance costs will be reduced in the early years after construction beyond 2027.

Previous Action:

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan.

Project Title:	CTH EF, Bark River Bridge	Project #:	202202
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Rybeck Road
Budget Action:	As Planned	Manager:	Allison Bussler
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025		Total
Project Phase	Design	Design	Land	Const		Project
Expenditure Budget	\$6,000	\$16,000	\$29,800	\$72,000	\$0	\$123,800
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$16,000	\$29,800	\$72,000	\$0	\$123,800
COST DOCUMENTATION			REVENUE			
Prelim Design		\$6,000				
Design		\$75,000				
WisDOT Design Review		\$15,000				
Land Acquisition		\$28,000				
Construction		\$297,000				
Construction Management		\$45,000				
Contingency		\$17,000				
Total Project Cost		\$483,000				\$359,200
EXPENDITURE BUDGET		\$123,800	REVENUE BUDGET			\$0

Project Scope & Description: This project is an overlay of the CTH EF bridge over the Bark River. A concrete overlay will be constructed. Concrete repairs will be made to the spalled and deteriorated culvert ends. Stainless steel flashing will be installed on the ends of the culvert roof. Wingwall strapping will be installed. Existing railing will be replaced with a long span guardrail system. Approach guardrail will be replaced to meet current standards. The immediate asphalt bridge approaches will be repaved. The existing right-of-way at the bridge matches the ultimate width of 66 feet on CTH EF. No additional fee acquisition is anticipated, though grading easements are necessary. Waukesha County completed an independent study report and received approval for Local Bridge Program funding in 2022 (BIL funded) resulting in anticipated federal aid of \$359,200. The state municipal agreement with WisDOT was updated at start of design in 2023 to reflect final design cost.

Location: Town of Merton

Analysis of Need: The existing bridge (B-67-210) is a two-span box culvert that was constructed in 1984. The roof of the box culvert serves as the roadway driving surface. Most of the structure is in good condition. However, an estimated 8% of the top deck surface is delaminated. The delamination is due to corrosion of the top mat of bar steel. At the two culvert ends, the pier wall and roof underside are deteriorating, with delamination and spalling. The approach guardrail is in poor condition and does not meet current standards. The roadway is functionally classified as a 'minor arterial.' The bridge is considered 'structurally deficient' due to its current condition rating. The structure sufficiency number is 57.0. This indicates that structure rehabilitation is warranted according to Wisconsin Department of Transportation (WisDOT) guidelines, which makes the bridge eligible for federal bridge rehabilitation funding when the sufficiency index is below 80. An independent engineering study report was prepared for this project in 2022, prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 3,200 vehicles per day.

Alternatives: Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs: Maintenance costs will be reduced in the early years after construction.

Previous Action:

Approved as a new project in the 2022-2026 capital plan. Approved accelerated with a cost and revenue update in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan.

Project Title:	CTH V V, W.B. Bridge over Menomonee River	Project #:	201802
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Silver Spring Drive
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	August 20, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2018	2019-2022	2023	2024	2025	Total
Project Phase	Design		Design	Design	Construction	Project
Expenditure Budget	\$6,000	\$0	\$197,000	\$0	\$190,400	\$393,400
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$6,000	\$0	\$197,000	\$0	\$190,400	\$393,400
COST DOCUMENTATION			REVENUE			
Design Report			\$6,000			
Design			\$177,000			
WisDOT Design Review			\$20,000	Fed Aid Design (SMA)		\$149,600
Land Acquisition			\$0	Fed Aid Const Phase (SMA)		\$1,039,200
Construction			\$1,457,000	Fed Const Increase		\$320,800
Construction Management			\$145,000	(Anticipated)		
WisDOT Construction Review			\$25,000			
Contingency			\$73,000			
Total Project Cost			\$1,903,000	Total Revenue		\$1,509,600
EXPENDITURE BUDGET			\$393,400	REVENUE BUDGET		\$0

Project Scope & Description

This project is a rehabilitation of the westbound (W.B.) CTH V V bridge over the Menomonee River. The scope includes concrete deck and railing replacement. Repairs will be completed to the abutments including epoxy crack injection and grouting of the void beneath the abutment. In addition, concrete approach slabs will be replaced, and approach guardrail upgraded to current standards. The roadway will remain two travel lanes on the bridge. Right of way acquisition is not anticipated. During construction, the bridge will be closed with traffic detoured onto the eastbound CTH V V bridge (with one lane in each direction). A bridge rehabilitation report has been completed, which was necessary to verify the cost effectiveness of the proposed rehabilitation scope. In 2022, Waukesha County received WisDOT's approval of the rehabilitation report and was awarded \$1,188,800 in federal/state bridge aid. The state municipal agreement (SMA) was executed in 2022, and design began in 2023. Expected construction cost has grown due to required girder strengthening, swallow netting, traffic handling with temporary cross-overs, and increased approach length. Waukesha County will apply for additional \$320,800 fed aid for the construction phase through WisDOT's change management process. The expected county cost increase for construction phase is \$80,200.

Locations

Village of Butler

Analysis of Need

The existing bridge (B-67-85) is a three-span concrete deck girder structure that was constructed in 1964. A concrete overlay was placed on the deck in 1994. The bridge girders and substructure are in fair to good condition. The deck is beginning to spall, and a 2021 thermal infrared scan of the deck wearing surface indicates 37.3% delamination or debonding of the previous overlay. In addition, the sidewalk and railings are deteriorating, with spalling and exposed bar steel. The abutments have active cracking and there is a void beneath the east abutment exposing the steel piling. The structure sufficiency number is 72.8 and is eligible for federal bridge aid. The 2018 traffic volume on the westbound bridge was 14,250 vehicles per day.

Alternatives

Reconstruct the existing bridge but will not be eligible for federal bridge aid.

Ongoing Operating Costs

Maintenance costs may be reduced in the early years after construction.

Previous Action

New project in the 2018-2022 capital plan. Approved as planned in the 2019-2023 capital plan. Delayed with a cost update in the 2020-2024 capital plan. Approved as planned in the 2021-2025, 2022-2026 and 2023-2027 capital plans. Approved with a cost and revenue update and delayed in the 2024-2028 capital plan.

Project Title:	CTH I, Mukwonago River Bridge	Project #:	202203
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Beloit Road
Budget Action:	C - Scope C - \$ Update	Manager:	Allison Bussler
Date:	July 3, 2024	Map / Image:	Click Here

Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Pre. Design		Design	Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$23,000	\$45,000	\$98,000	\$172,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$6,000	\$0	\$23,000	\$45,000	\$98,000	\$172,000
COST DOCUMENTATION			REVENUE			
Preliminary Design	\$6,000					
Design	\$95,000		Fed Aid Bridge (Anticipated)			\$484,000
WisDOT Design Review	\$20,000					
Land Acquisition	\$45,000					
Construction	\$383,000					
Construction Management	\$88,000					
Contingency	\$19,000					
Total Project Cost	\$656,000		Total Revenue			\$484,000
EXPENDITURE BUDGET	\$172,000		REVENUE BUDGET			\$0

Project Scope & Description: This rehabilitation of the CTH I bridge over the Mukwonago River is rescoped from concrete overlay to concrete deck repairs. The spalls and delaminations in the deck will be repaired with concrete patching, using sacrificial anodes. Concrete repairs will be made to the spalled slab edges. Galvanized steel flashing will be installed on the slab edges. Existing bridge railing may be modified/remounted or completely replaced with this project. Railing replacement with concrete parapet will be investigated. Approach guardrail will be replaced to meet current standards. The immediate asphalt approaches will be repaved. The existing right-of-way width is 66 feet, whereas the ultimate right-of-way width is 100 feet. The county does not anticipate purchasing the ultimate right-of-way width. However, some land acquisition is anticipated to relocate one or two driveways for guardrail construction. At construction, it is anticipated that the bridge will be closed to traffic with a detour in-place. An independent study report was completed in 2023, and application was made to WisDOT for federal funding. WisDOT did not concur with our recommended concrete overlay and the independent study report was revised using a modified scope, which was approved by WisDOT. Though scope is modified, total project cost is reduced only slightly, mostly due to inflationary increases in the revised independent study report.

Locations: Town of Mukwonago

Analysis of Need: The existing bridge (B-67-202) is a single span flat slab structure that was constructed in 1981. The bridge wearing surface is an estimated 8% delaminated and is beginning to spall. The delamination is due to corrosion of the top mat of bar steel. The slab underside is spalled along both edges. The approach guardrail is in poor condition and does not meet current standards. The roadway is functionally classified as a 'minor arterial.' The structure sufficiency number is 59.2. This indicates that structure rehabilitation is warranted according to WisDOT guidelines, which makes the bridge eligible for federal bridge rehabilitation funding when the sufficiency index is below 80. An independent engineering study report will be prepared for this project prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 1,200 vehicles per day.

Alternatives: Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs: Maintenance costs will be reduced in the early years after construction beyond 2027.

Previous Action:

Approved as a new project in the 2022-2026. Approved as planned in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan.

Project Title:	CTH Y – CTH L to CTH HH	Project #:	202301
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Preliminary Design	Road Name:	Racine Avenue
Budget Action:	Delay	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027		Total
Project Phase	Design	Land Acq		Const		Project
Expenditure Budget	\$76,600	\$300,000	\$0	\$900,000	\$0	\$1,276,600
Revenue Budget	\$0	\$240,000	\$0	\$0	\$0	\$240,000
Net Costs After Revenues Applied	\$76,600	\$60,000	\$0	\$900,000	\$0	\$1,036,600
COST DOCUMENTATION		REVENUE				
Design		\$348,000			STP and BIL	\$3,906,400
WisDOT Design Review		\$35,000				
Land Acquisition		\$300,000			STP Land Acquisiton	\$240,000
Construction		\$3,900,000				
Construction Management		\$400,000				
Contingency		\$200,000				
Total Project Cost		\$5,183,000			Total Revenue	\$4,146,400
EXPENDITURE BUDGET		\$1,276,600			REVENUE BUDGET	\$240,000

Project Scope & Description: This 2.1-mile-long project involves the pavement replacement and rehabilitation of CTH Y (Racine Avenue) to bring it up to current standards. Improvements may include replacing the existing asphalt pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to CTH Y (Racine Avenue) will need to be maintained during construction. The roadway will be open to local traffic during construction. This project will use federal funds to partially offset the cost of design, land acquisition, and construction. The department received a combined total of \$4,146,400 in federal Surface Transportation Program (STP) funds and Bipartisan Infrastructure Law (BIL) funds. Construction has been delayed to 2027 to provide adequate time for design and land acquisition. CTH Y is part of the proposed detour route for the CTH O (CTH HH to Grange Avenue) project. If the CTH O (CTH HH to Grange Avenue) project is delayed due to the new SMA, CTH Y construction will need to move from 2027 to 2028.

Locations: City of New Berlin and City of Muskego.

Analysis of Need: CTH Y (Racine Avenue) is a heavily traveled North-South facility. The highway serves industrial parks in the city of Muskego, residential development in both Muskego and New Berlin and isolated commercial uses along the corridor. It provides a north-south connection to the City of Waukesha, City of New Berlin, City of Muskego and Interstate 43.

The pavement along this stretch of roadway is deteriorating and in poor condition. The county's 2020 pavement inspection reports the Pavement Condition Index (PCI) of the section of CTH Y from CTH L (Janesville Road) to CTH HH (College Avenue) varies from 26 to 46. The existing pavement has reached the end of its service life and is in need of resurfacing/rehabilitation. The pavement deficiencies include transverse and longitudinal cracking, alligator cracking, rutting and minor settlement/heaving. There is edge raveling and failure in the rural sections

Drainage in the urban section, between CTH L and Hillendale Dr, is not functioning due to paved over flow lines, non-existent gutter sections and damaged curb sections.

Alternatives: Do Nothing, which does not address the pavement condition or intersections.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Approved as a new project in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 capital plan.

Project Title:	CTH F – CTH K Intersection	Project #:	202304
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Redford Blvd.
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY				
Year	2025	2026	2027	Total
Project Phase	Design	Land	Construct	Project
Expenditure Budget	\$24,600	\$100,000	\$219,600	\$344,200
Revenue Budget	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$24,600	\$100,000	\$219,600	\$344,200
COST DOCUMENTATION			REVENUE	
Design	\$230,600		Federal Highway Safety Improvement Program (HSIP) Funding	
WisDOT Design Rev	\$15,000			
Land Acquisition	\$100,000		Design	\$221,000
Construction	\$1,952,000		Construction	\$1,977,000
Construction Management	\$136,600			
WisDOT Construction Review	\$10,000			
Contingency	\$98,000			
Total Project Cost	\$2,542,200		Total Revenue	\$2,198,000
EXPENDITURE BUDGET	\$344,200		REVENUE BUDGET	\$0

Project Scope & Description

The intersection of CTH F (Redford Blvd) and CTH K (Lisbon Road) handles a high percentage of truck traffic due to area industry and quarries. The purpose of this project is to improve the traffic signal equipment and geometry of the intersection. Changes to the existing CTH F and CTH K intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH F left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace intersection induction loop detectors with new video detection.
- Reconfigure medians, corner islands, and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and whether railroad preemption is needed.
- Investigate whether upgrading street lighting would improve the safety of the intersection.

Waukesha County has been awarded Federal HSIP Funding. Costs and revenues are updated based on the WisDOT SMA. Overall expenditure budget is increased by \$74,700.

Locations – Town of Lisbon and Village of Sussex.

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH F and CTH K had the highest number of recorded accidents and the highest crash rate with respect to its traffic volume. The left turning movements of the northbound and southbound traffic have the second and third highest frequency of accidents for single turn movements. Eighty-two (82) crashes have occurred over a 5-year period with vehicles turning left onto CTH K accounting for thirty-one (31) of them. The existing lane alignment of CTH F restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. This intersection has significant numbers of night-time crashes and crashes that occurred under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives – The do nothing alternative does not address an identified high accident rate intersection.

Ongoing Operating Costs - It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action – Approved as a new project in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 capital plan.

Project Title:	CTH T – CTH JJ Intersection	Project #:	202305
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Main Street
Budget Action:	C - \$ Update C - Rev Update Delay	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2024	2025	2026	2027	Total
Project Phase	Design	Land		Construction	Project
Expenditure Budget	\$16,000	\$75,000	\$0	\$94,100	\$185,100
Revenue Budget	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$16,000	\$75,000	\$0	\$94,100	\$185,100
COST DOCUMENTATION			REVENUE		
Design		\$135,000	Federal Highway Safety Improvement		
WisDOT design Review		\$25,000	Program (HSIP) Funding		
Land Acquisition		\$75,000	Design		\$144,000
Construction		\$843,700	Construction		\$846,600
Construction Management		\$54,000			
Contingency		\$43,000			
Total Project Cost		\$1,175,700	Total Revenue		\$990,600
EXPENDITURE BUDGET		\$185,100	REVENUE BUDGET		\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH T (N Grandview Boulevard) and CTH JJ (Bluemound Road). Changes to the existing CTH T and CTH JJ intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH T left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians, corner islands, and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County received HSIP funding for the intersection improvements. Costs and revenues have been updated to reflect the signed SMA. The county share for expenses is reduced by \$45,600. Construction is delayed from 2026 to 2027 to better accommodate design and land acquisition schedules.

Location: City and Village of Pewaukee

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH T and CTH JJ had the second highest crash rate with respect to its volume. Thirty-seven (37) crashes have occurred over a 5-year period with southbound vehicles turning left onto CTH JJ accounting for twelve (12) of them. The existing lane alignment of CTH T restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives: The do nothing alternative does not address an identified high crash rate intersection.

Ongoing Operating Costs: It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action: Approved as a new project in the 2023-2027 capital plan. Approved accelerated with a cost and revenue update in the 2024-2028 capital plan.

Project Title:	CTH F at Busse Road	Project #:	202401
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Redford Boulevard
Budget Action:	C - \$ Update Accelerate C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY				
Year	2025	2027	2028	Total
Project Phase	Design	Real Estate	Construction	Project
Expenditure Budget	\$12,300	\$50,000	\$83,400	\$145,700
Revenue Budget	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$12,300	\$50,000	\$83,400	\$145,700
COST DOCUMENTATION			REVENUE	
Design		\$115,000	Fed. Highway Safety Improvement Program (HSIP)	
WisDOT Design Review		\$10,000		
Land Acquisiton		\$50,000		
Construction		\$704,000	Design	\$112,700
Construct Mngmnt		\$86,000	Construction	\$751,600
WisDOT Construction Review		\$10,000		
Contiungency		\$35,000		
Total Project Cost		\$1,010,000	Total Revenue	\$864,300
EXPENDITURE BUDGET		\$145,700	REVENUE BUDGET	\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH F (Redford Boulevard) and Busse Road. Changes to the existing CTH F and Busse Road intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH F left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County has been awarded Federal HSIP Funding. Costs and revenues are updated based on the WisDOT SMA. The county share of the expenditure budget is reduced by \$55,800. The project schedule has been advanced by 1-year to accommodate the statewide HSIP Program schedule.

Location: City of Pewaukee

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH F (Redford Boulevard) and Busse Road had the fourth highest crash rate with respect to its volume. Forty-six (46) crashes have occurred over a 5-year period, with northbound vehicles turning left onto Busse Road accounting for seven (7) of them. The existing lane alignment of CTH F restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives

The do nothing alternative does not address an identified high accident rate intersection

Ongoing Operating Costs

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed

Previous Action

Approved as a new project in the 2024-2028 capital plan.

Project Title:	CTH D at Sunnyslope Road	Project #:	202402
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	W Cleveland Ave/S Sunny Slope Rd
Budget Action:	C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2025	2027	2028	2029	Total
Project Phase	Design	Design	Land	Const	Project
Expenditure Budget	\$10,000	\$30,000	\$50,000	\$145,000	\$235,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$10,000	\$30,000	\$50,000	\$145,000	\$235,000
COST DOCUMENTATION			REVENUE		
Design		\$310,000	Highway Saefety Improvement Program (HSIP) anticipated		
Land Acquisiton		\$50,000	Design		\$270,000
Construction		\$1,260,000	Construction		\$1,305,000
Const Mngnt		\$125,000			
Contingency		\$65,000			
Total Project Cost		\$1,810,000	Total Revenue		\$1,575,000
EXPENDITURE BUDGET		\$235,000	REVENUE BUDGET		\$0

Project Scope & Description

The purpose of this project is to improve the traffic signal equipment and geometry of the intersection of CTH D (W Cleveland Avenue) and S Sunnyslope Road. Changes to the existing CTH D and S Sunnyslope Road intersection will provide safer traffic signal control, reduce collisions, and improve visibility for turning vehicles. Improvements include:

- Realign CTH D & S Sunnyslope Road left turn lanes to improve visibility of opposing traffic.
- Replace all existing traffic signal equipment, installing monotubes and adding retroreflective backplates over each approach lane.
- Replace induction loops with new video detection.
- Reconfigure medians and curve radii to accommodate lane realignment if warranted.
- Conduct a traffic study to determine any appropriate modifications to turning bay capacity and signal timing and to determine if upgrading street lighting would improve the safety of the intersection.

Waukesha County will apply for Highway Safety Improvement Program (HSIP) funding for this proposed project. \$10,000 was added in 2025 for design to account for development and submission of the HSIP application.

Location

City of New Berlin

Analysis of Need

At the intersection of CTH D (W Cleveland Avenue) and S Sunnyslope Road, fifty (50) crashes have occurred over a 5-year period. Left turning vehicles accounted for a significant portion of the crashes. The existing lane alignment of the intersection restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. A significant number of accidents occurred in the night-time and under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives

The do nothing alternative does not address an identified high accident rate intersection

Ongoing Operating Costs

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed.

Previous Action

Approved as a new project in the 2024-2028 capital plan.

Project Title:	Signal Controller Replacement	Project #:	202403
Department:	Public Works - Highways	Project Type:	Equipment Replacement
Phase:	Formation	Road Name:	Various
Budget Action:	Delay C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design	Design	Construction	Construction		Project
Expenditure Budget	\$129,000	\$30,000	\$399,500	\$399,500	\$0	\$958,000
Revenue Budget	<u>\$103,200</u>	<u>\$23,800</u>	<u>\$320,000</u>	<u>\$320,000</u>	\$0	<u>\$767,000</u>
Net Costs After Revenues Applied	\$25,800	\$6,200	\$79,500	\$79,500	\$0	\$191,000
COST DOCUMENTATION			REVENUE			
Design		\$149,000	Federal Congestion Management and Air Quality (CMAQ) Anticipated			
WisDOT Design Review		\$10,000	Design			\$127,000
Construction		\$540,000	Construction			\$640,000
Construction Management		\$164,000				
WisDOT Construction Review		\$15,000				
Contingency		\$80,000				
Total Project Cost		\$958,000	Total Revenue			\$767,000
EXPENDITURE BUDGET		\$958,000	REVENUE BUDGET			\$767,000

Project Scope & Description

The purpose of this project is to replace obsolete and inefficient traffic signal controllers throughout Waukesha County. The county maintains 115 signals on highway intersections. The signal equipment is older technology with some being more than 30 years old. Improvements include:

- New traffic signal controllers
- Updated signal timing programs

Waukesha County has been awarded a Congestion Mitigation and Air Quality (CMAQ) grant for this proposed project. This grant covers 80% of eligible costs. Construction is delayed 1-year based on WisDOT grant approval timing and to allow adequate time for design. Construction is being phased over two years.

Location

Throughout Waukesha County

Analysis of Need

The older controllers make the signals less efficient and are not able to implement modern improvements like flashing-yellow-arrows or adaptive control, and upcoming technologies, such as connected vehicles, that can reduce the amount of time a vehicle spends idling at an intersection. New controllers provide better coordination along corridors with multiple traffic signals, so drivers see more green lights and spend less time stopped at red lights. New controllers are also more efficient and use less electricity. Poorly timed traffic signals increase carbon emissions and pollution. Studies show a typical car generates 1 lb of carbon dioxide (CO2) emissions for every 3 minutes of idling. Well-timed signals can have a significant impact on reduction of carbon emissions. This will reduce overall carbon emissions by increasing the efficiency of the highways. The county’s traffic signal controller vendor no longer sells the brand that is used at the majority of intersections.

Alternatives

The do nothing alternative leaves the county using aging and unsupported equipment.

Ongoing Operating Costs

It is anticipated that maintenance costs will be reduced in the years immediately after improvements to signal equipment are completed. The energy-efficient equipment is expected to reduce electrical consumption.

Previous Action

Approved as a new project in the 2024-2028 capital plan.

Project Title:	CTH ES Scotland Drive to CTH U	Project #:	202404
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	National Avenue
Budget Action:	Accelerate C - \$ Update C - Scope	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design		Construction			Project
Expenditure Budget	\$75,000	\$0	\$1,725,000	\$0	\$0	\$1,800,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$75,000	\$0	\$1,725,000	\$0	\$0	\$1,800,000
COST DOCUMENTATION			REVENUE			
Design	\$75,000					
Land Acquisition	\$0					
Construction	\$1,500,000					
Construction Management	\$150,000					
Contingency	\$75,000					
Total Project Cost	\$1,800,000					Total Revenue \$0
EXPENDITURE BUDGET	\$1,800,000					REVENUE BUDGET \$0

Project Scope & Description

CTH ES (National Avenue), from Scotland Drive to CTH U (Guthrie Drive), is 2.6-miles and is experiencing deteriorating pavement and needs reconditioning to address the condition. The project length has been extended 1.6 miles, from STH 164 westerly to Scotland Drive. The highway was last reconstructed 27 years ago in 1997, and the pavement surface is deteriorating and rated in poor condition. The proposed project will recondition the pavement.

The project did not receive STP funding in the 28-29 cycle. The project is being downscoped and county funded to address the pavement condition.

Location

Village of Vernon and Village of Big Bend

Analysis of Need

CTH ES is an east west highway running through the southern communities of Waukesha County. In the project area, it follows the north side of I43 providing an alternate route to the interstate highway. CTH ES serves multiple businesses, farms and residential properties in this growing part of Waukesha County. Current traffic counts show 7,700 vehicles per day on this stretch of highway, which is expected to increase. This highway was reconstructed in 1997 to add shoulders, modernized the existing substandard roadway and improve intersections. Currently there is an accident concern at CTH ES and CTH U, along with failing pavement along the entire project length.

Alternatives

- Continue to maintain the existing facility. This alternate is not recommended since it does not address the safety and conditional issues on this roadway.
- Rehabilitate the pavement surface and improve the CTH ES and CTH U intersection as described above.

Ongoing Operating Costs

Ongoing operating costs are not expected in change.

Previous Action

Approved as a new project in the 2024-2028 capital plan.

Project Title:	CTH S, STH 67 to STH 59	Project #:	202502
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Preliminary Design	Road Name:	CTH S
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Const				Project
Expenditure Budget	\$50,000	\$362,000	\$0	\$0	\$0	\$412,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$50,000	\$362,000	\$0	\$0	\$0	\$412,000
COST DOCUMENTATION			REVENUE			
Design		\$50,000	Federal STP- Local Construction			\$500,000
Construction		\$715,000	(Anticipated)			
Construction Management		\$71,000				
WisDOT Construction Review		\$36,000				
Contingency		\$40,000				
Total Project Cost		\$912,000	Total Revenue			\$500,000
EXPENDITURE BUDGET		\$412,000	REVENUE BUDGET			\$0

Project Scope & Description

The existing asphalt pavement will be improved with cold in-place asphalt recycling (CIR) and a 2-inch asphalt overlay. Existing shoulders will be dressed with gravel, and new pavement markings installed. The project will be constructed open to traffic.

Waukesha County has applied for Surface Transportation Program –Local (STP-L) construction funding for \$500,000.

Location

Town of Eagle

Analysis of Need

CTH S is a minor collector that serves as an important connection between WIS 67 and WIS 59. CTH S runs through the Kettle Moraine State Forest and provides access to the Old World Wisconsin Historic Site, Ice Age National Scenic Trail's Stoney Ridge Segment Trailhead, equestrian ranches and rural residential properties. This highway includes a crossing of the Wisconsin & Southern Railroad. CTH S has last been resurfaced in 1998 with crack sealing maintenance having occurred in 2011. The current PCI is 45. The pavement deficiencies include transverse and longitudinal cracking, alligator cracking, rutting and minor settlement/heaving. There is also edge raveling and failure in the rural sections.

Alternatives

This section of County Trunk Highway was slated to be paved with the Waukesha County paving program in 2024. This section was identified as a potential location for STP-L federal project funding. Allowing further deterioration of the road surface is not advisable.

Ongoing Operating Costs

Operating costs are not expected to change.

Previous Action

None

Project Title:	CTH D,CTH X Intersection	Project #:	202509
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Sunset Dr & Genesee Rd
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Design	Land Acq	Construction		Project
Expenditure Budget	\$10,000	\$29,500	\$50,000	\$255,500	\$0	\$345,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$10,000	\$29,500	\$50,000	\$255,500	\$0	\$345,000
COST DOCUMENTATION			REVENUE			
Design		\$280,000	Federal Highway Safety Improvement Program (HSIP) Funding (Anticipated)			
WisDOT Design Review		\$25,000				
Land Acquisition		\$50,000	Design			\$265,500
Construction		\$2,200,000	Construction			\$2,299,500
Construction Management		\$220,000				
WisDOT Construction Review		\$25,000				
Contingency		\$110,000				
Total Project Cost		\$2,910,000	Total Revenue			\$2,565,000
EXPENDITURE BUDGET		\$345,000	REVENUE BUDGET			\$0

Project Scope & Description

The purpose of this project is to improve safety and the intersection of CTH D (Sunset Drive) and CTH X (Genesee Road). Changes to the existing CTH D and CTH X intersection will provide safer traffic signal control, improve visibility for turning vehicles, reduce collisions and provide safer pedestrian crossings. Improvements include:

- Realign the CTH D left turn lanes to improve visibility of opposing traffic. Change the existing protected/permitted left turns to protected-only left turn operation.
- Replace all existing traffic signal equipment. Provide highway lighting at each corner of intersection area.
- Replace intersection detectors with new detection.
- Reconfigure corner islands for improving CTH X right turn views of cross-traffic along CTH D.
- Provide pedestrian countdown lights, pedestrian push buttons (PPB), new concrete curb ramps, non-elevated pedestrian median crossings and marked crosswalks for all intersection area existing sidewalks.

Waukesha County will apply to the Wisconsin Department of Transportation (WisDOT) for Highway Safety Improvement Program (HSIP) funding for this intersection improvement.

Location

City of Waukesha

Analysis of Need

This intersection has one of the highest collision rates at signalized intersections along Waukesha County Trunk Highways. Visibility of oncoming traffic is somewhat restricted by the existing alignments of CTH D's turn lanes for safely completing left turns and right turns from CTH X onto CTH D. The traffic signals are owned by Waukesha County and operated by City of Waukesha.

Alternatives

The alternative is leaving the intersection as is.

Ongoing Operating Costs

There may be a minor operational cost increase anticipated due to increased signal equipment.

Previous Action

None

Project Title:	CTH K, CTH JK to CTH Y	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Formation	Road Name:	Lisbon Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2027	2030	2031	2032	Total
Project Phase	Planning Study	Design	Land Acq		Construction	Project
Expenditure Budget	\$200,000	\$568,000	\$3,000,000	\$0	\$6,322,000	\$10,090,000
Revenue Budget	\$0	\$0	\$2,400,000	\$0	\$0	\$2,400,000
Net Costs After Revenues Applied	\$200,000	\$568,000	\$600,000	\$0	\$6,322,000	\$7,690,000
COST DOCUMENTATION			REVENUE			
Planning Study	\$200,000					
Design	\$2,740,000			Federal STP-M Design		\$2,272,000
WisDOT Design Review	\$100,000			Federal STP-M Land Acquisition		\$2,400,000
Land Acquisition	\$3,000,000			Federal STP-M Construction		\$25,288,000
Construction	\$27,400,000			Federal RAISE Grant	TBD	
Construction Management	\$2,740,000			(All Anticipated)		
WisDOT Construction Review	\$100,000					
Contingency	\$1,370,000					
Total Project Cost	\$37,650,000			Total Revenue		\$29,960,000
EXPENDITURE BUDGET	\$10,090,000			REVENUE BUDGET		\$2,400,000

Project Scope & Description

The 5-mile project involves a preliminary planning study to evaluate reconstruction alternatives including reconstruction without additional capacity and a future 4-lane expansion of CTH K between CTH JK (Lynndale Road) and CTH Y (Lannon Road). The preliminary planning study will help determine staging and scheduling options, construction and land acquisition costs and identify project delivery risks. The preliminary planning study will also reevaluate whether a grade separation over the Canadian National Railroad is feasible and cost effective and will update a previous study that was completed in 2007. The preliminary planning study will include public involvement and coordination with the communities, businesses, property owners, railroad, emergency responders, and resource agencies. At the conclusion of the preliminary planning study, the county will have determined a project scope, schedule, and cost and will be prepared to apply for federal funding through STP in the 2030-31 program cycle and future RAISE Grant solicitations. Rebuilding American Infrastructure with Sustainability and Equity (RAISE) is a federal discretionary grant opportunity. Project costs represent planning level estimates for a 2-lane urban divided roadway.

Location

Village of Lisbon, Village of Sussex and Village of Menomonee Falls

Analysis of Need

The original pavement was built in 1961-62 and is in poor condition. CTH K within the project segment has a current average annual daily traffic (AADT) of over 13,000 and a very high truck percentage of 20%. Traffic volume continues to increase along this important east-west arterial due to residential and commercial growth. There have been 3 fatal and 7 serious injury crashes along the project segment over the last 5-years. The 5-year crash rate is 235 and 2.6x the statewide average. The 5-year KAB crash rate is 43 and 2.3x the statewide average. The Canadian National (CN) Railroad has an at-grade crossing (US DOT crossing #692245A) in the project limits. CN Railroad runs 34 total trains per day (TTPD) across CTH K. The forecasted 2050 traffic volume on CTH K is 16,500. The combination of increasing traffic volume and existing train crossings will create an exposure factor of 527,000 by 2050. Including the CN Railroad crossing at CTH K, CTH VV and CTH F, there are 3-crossings within 1.5-miles with a combined exposure factor of 860,200 and projected to exceed 1.2 million by 2050. Additional traffic growth on CTH K will increase rail crossing conflicts and delay.

Alternatives

- Do Nothing. This alternative would continue pavement resurfacing through the paving program, but would not address growing level of service, safety and railroad crossing delay.
- Complete a preliminary planning study to determine reconstruction preferred alternative, segment staging, scheduling and cost estimates and apply for federal STP funding in the next program cycle (2026).

Project Title:	CTH K, CTH JK to CTH Y	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Formation	Road Name:	Lisbon Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

Ongoing Operating Costs

Operating costs would be determined by the preferred alternative through the completion of a preliminary planning study. If capacity expansion is selected, operating costs would be expected to increase by \$8,300/lane mile or a total annual increase of \$74,700. If a grade separated crossing of the CN Railroad is selected, there would be an annualized operating cost increase for inspection and maintenance of the new structure, estimated to be \$5,000.

Previous Action

None

Project Title:	CTH BB, US 18 to CTH DR	Project #:	202515
Department:	Public Works - Highways	Project Type:	Rehabilitation
Phase:	Formation	Road Name:	N. Golden Lake Road
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2025	2026	2027	2028	2029	Total	
Project Phase	Design		Construction				Project
Expenditure Budget	\$97,500	\$0	\$2,242,500	\$0	\$0	\$2,340,000	
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0	
Net Costs After Revenues Applied	\$97,500	\$0	\$2,242,500	\$0	\$0	\$2,340,000	
COST DOCUMENTATION				REVENUE			
Design	\$97,500						
Construction	\$1,950,000						
Construction Management	\$195,000						
Contingency	\$97,500						
Total Project Cost	\$2,340,000						
EXPENDITURE BUDGET	\$2,340,000						REVENUE BUDGET

Project Scope & Description

The 2.5-mile project will improve the existing asphalt pavement section and investigate improving shoulders and roadway safety clearance within the existing highway right-of-way. The project will improve subbase areas with significant deterioration and will investigate intersection geometrics and address intersection safety and operational performance within the existing highway right-of-way. It is recommended to consider widening the paved shoulders where feasible and adding shoulder and centerline rumble strips where appropriate to the corridor. These recommendations would be expected to decrease run-off-the-road crashes.

Location

Village of Summit

Analysis of Need

CTH BB (North Golden Lake Road) between US 18 and CTH DR has an existing PCI of 46 and requires pavement rehabilitation. The last pavement rehabilitation was completed in 2009 as part of the annual paving program. The existing pavement has over 17,000 SF of alligator cracking and requires subbase stabilization. The average annual daily traffic (AADT) on this roadway was 1,700 in 2022. In the past five years along this corridor, a total of 14 crashes have occurred, including three injury crashes involving vehicles running off the road.

Alternatives

The pavement will need to be rehabilitated either from the county funded annual pavement program or as a stand-alone county-funded project. The safety performance of the highway segment and the large amount of alligator cracking require a larger scope than is typically addressed within the annual pavement program, making this project a better candidate for a stand-alone county-funded project.

Ongoing Operating Costs

No change in operating costs is expected with the proposed project.

Previous Action

None

Project Title:	CTH KE – CTH E Intersection	Project #:	202520
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Maple Ave & North Shore Dr
Budget Action:	New	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map/Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Land		Const		Project
Expenditure Budget	\$195,000	\$100,000	\$0	\$1,521,000	\$0	\$1,816,000
Revenue Budget	\$0	\$0	\$0	\$1,216,800	\$0	\$1,216,800
Net Costs After Revenues Applied	\$195,000	\$100,000	\$0	\$1,521,000	\$0	\$599,200
COST DOCUMENTATION			REVENUE			
Design		\$195,000	Federal CRP (Construction)*			\$1,216,800
Land Acquisition		\$100,000	*Anticipated			
Construction		\$1,300,000				
Construction Management		\$156,000				
Contingency		\$65,000				
Total Project Cost		\$1,816,000	Total Revenue			\$1,216,800
EXPENDITURE BUDGET		\$599,200	REVENUE BUDGET			\$1,216,800

Project Scope & Description

The purpose of this project is to build a single-lane compact roundabout at the intersection of CTH KE (North Shore Drive) and CTH E (Maple Avenue). This change to the existing CTH KE and CTH E intersection will provide safer traffic control, reduce collisions, improve visibility for turning vehicles, and reduce delays for the traveling public. Improvements would include:

- Build a central island with a diameter between 80 feet & 100 feet and a height of 4 to 10 inches with a traversable curb
- Build a lane width of 16 feet
- Build splitter islands on each approach with a traversable curb
- Add pedestrian accommodations
- Add 4-quadrant street lighting

DPW will apply for Federal Carbon Reduction Program (CRP) funding for construction or the compact roundabout. Federal CRP funding is not available for design.

Locations

Village of Hartland and Town of Delafield

Analysis of Need

The intersection is in a well-developed area with a mix of residential and commercial uses. On CTH KE (North Shore Drive) the intersection is uphill for both eastbound and west traffic. The residents use this area for exercise and some children walk across the intersection to reach school. The commercial uses attract heavy vehicle traffic that is often unfamiliar with the intersection. Being unfamiliar with the area, and approaching the intersection uphill, they often do not see the stop signs and run through the intersection.

Over the five-year period from January 2019 and December 2023 there have been 14 crashes at the intersection. At least 7 of these crashes could have been mitigated with the installation of a compact roundabout.

Alternatives

Leave the existing all way stop traffic control at the intersection in place.

Ongoing Operating Costs

Maintenance costs for the roundabout should be lower than for the existing all way stop. Some additional operational costs will be associated with street lighting utility cost.

Previous Action

None

Project Title:	Culvert Replacement Program 2023 - 2027	Project #:	201901
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Program Project	Road Name:	Various
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 8, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total Project
Project Phase						
Expenditure Budget	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
COST DOCUMENTATION				REVENUE		
2023 Appropriation	\$200,000					
2024 Appropriation	\$200,000					
2025 Appropriation	\$200,000					
2026 Appropriation	\$200,000					
2027 Appropriation	\$200,000					
Total Project Cost	\$1,000,000					
					Total Revenue	\$0
EXPENDITURE BUDGET	\$1,000,000				REVENUE BUDGET	\$0

Project Scope & Description

Provide annual funding for a countywide culvert replacement program.

Location

Various

Analysis of Need

The Public Works Department replaces a number of culverts every year because of deterioration. This program is designed to address larger culvert structures that require extensive design, more land acquisition and have higher construction costs. These larger culvert sites do not meet “bridge” criteria, and therefore are not eligible for federal bridge aid. Projects in this program are 100% county funded. The county averages one culvert replacement per year under this program. Individual culvert locations are generally designed the year prior to construction.

Alternatives

Schedule individual projects as needed.

Ongoing Operating Costs

The projects do not require departmental budget operating expenditures. Projects are reviewed by County engineering staff.

Previous Action

- Approved as new in the 2019-2023 capital plan.
- Approved as planned in the 2020-2024, 2021-2025, and 2022-2026 capital plans.
- Approved with a cost update in the 2023-2027 capital plan.
- Approved as planned in the 2024-2028 capital plan.

Project Title:	Repaving Program 2023-2027	Project #:	201906
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Program Project	Road Name:	Various
Budget Action:	C - Scope C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY									
Year	2023	2024	2025	2026	2027	Total			
Project Phase									
Expenditure Budget	\$4,300,000	\$5,510,000	\$5,820,000	\$4,300,000	\$5,200,000	\$25,130,000			
Revenue Budget	<u>\$1,242,000</u>	<u>\$610,000</u>	<u>\$3,710,000</u>	<u>\$2,510,000</u>	<u>\$610,000</u>	<u>\$8,682,000</u>			
Net Cost After Revenues Applied	\$3,058,000	\$4,900,000	\$2,110,000	\$1,790,000	\$4,590,000	\$16,448,000			
COST DOCUMENTATION			REVENUE						
		Crack Seal/Fill, Hwy Paving & Shouldering Reshouldering Preservation	Total	Local Road Improvement Program: County Highway Improvement Program (CHIP) CHIP-D (Discretionary) CHIP-S (Supplemental)					
	Paver Study			CHIP	CHIP-D	CHIP-S	Total		
2023	\$50,000	\$4,250,000	\$0	\$430,000	\$812,000	\$0	\$1,242,000		
2024	\$50,000	\$5,460,000	\$0	\$350,000	\$260,000	\$0	\$610,000		
2025	\$50,000	\$5,270,000	\$500,000	\$350,000	\$260,000	\$3,100,000	\$3,710,000		
2026	\$50,000	\$3,750,000	\$500,000	\$350,000	\$260,000	\$1,900,000	\$2,510,000		
2027	\$50,000	\$4,650,000	\$500,000	\$350,000	\$260,000	\$0	\$610,000		
Total Project Cost	\$250,000	\$23,380,000	\$1,500,000	\$25,130,000	Total Revenue	\$1,830,000	\$1,852,000	\$5,000,000	\$8,682,000
EXPENDITURE BUDGET			\$25,130,000	REVENUE BUDGET		\$8,682,000			

Project Scope & Description

The project involves resurfacing or rehabilitation of county trunk highways to remove distressed areas and provide improved riding surfaces. It is the Department of Public Works's goal to pave approximately 20 lane miles of roadway on an annual basis. Crush, relay and surface or other alternative methods will be used as necessary in lieu of a simple patch and overlay. The project includes the cost of the ongoing Pavement Inspection Program, which determines the sections of highways to be repaved, along with the cost of shouldering, and parking lots at the Department's substation facilities.

The repaving program is being updated to include two 3-year cycles of asphalt pavement crack sealing/filling and reshouldering to extend the life of the pavement resurfacing/rehabilitation through improved pavement preservation and performance. The repaving program is the largest single reoccurring highway investment and adding two 3-year cycles of crack sealing/filling and reshouldering at a cost of \$500,000 per year will extend the life of the repaving investment. Crack sealing helps keep water out of the pavement subgrade, while shouldering helps protect the pavement edge. These preservation practices will help slow the rate of pavement deterioration. The county averaged 15-miles of annual repaving (2018-2023). Based on the previous 6-years of data, the county will repave a typical mile of county highway every 27-years, which is well beyond the expected performance life of pavement resurfacing/rehabilitation that is being completed in the repaving program.

Project costs and revenues are increased based on CHIP-S commitment to repaving program in 2025 and 2026. 2025 CHIP-S revenue includes carryover from 2022-23 CHIP-S program cycle. 2025 Hwy Paving & Shouldering costs are increased to account for 2022-23 CHIP-S program cycle carryover revenue.

Location: Various locations throughout the county.

Analysis of Need

The Department of Public Works presently maintains about 405 centerline miles of roadways on the county trunk system. The typical useful life of pavement is 15 years. The department reconstructed several existing two-lane roadways to four-lane facilities and many of these four-lane facilities are now coming to the end of their design life and need repaving. As asphalt pavements age, the surface tends to rut and crack due to vehicle loads and weathering of the asphalt. The department has a pavement management program, using a pavement consultant, TransMAP, to drive and capture the entire county system once every three years and to rate pavement conditions each year allowing better management of pavement projects. The average Pavement Condition Index (PCI) of asphaltic pavements in 2023 is 69. It is the intention of this project to continue to maintain current pavement conditions. Resurfacing projects take into consideration the PCI of existing pavements and classification of the road. The PCI ratings are updated each year.

Alternatives

- Spot repairs and patching. The result will be a slight delay in the deterioration of the system.
- Resurface roadways based on pavement conditions determined by the pavement management system and department review.

Ongoing Operating Costs

The cost of maintaining a two-lane roadway is projected to cost about \$8,300 per mile annually.

Previous Action

Approved as new in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a schedule and revenue update in the 2021-2025 capital plan. Approved with a revenue update in the 2022-2026 capital plan. Approved accelerated and with a revenue update in the 2023-2027 capital plan. Approved accelerated in the 2024-2028 capital plan.

Project Title:	Fox Bend Wetland Restoration Project	Project #:	202408
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	July 2, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase						Project
Expenditure Budget	\$6,000	\$106,400	\$10,000	\$0	\$0	\$122,400
Revenue Budget	<u>\$6,000</u>	<u>\$106,400</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$122,400</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION		REVENUE				
Design fees		\$6,000	DNR Waterfowl Stamp Program Grant			\$92,400
Construction costs		\$106,400	SE Wisconsin Fox River Commission			\$10,000
Site maintenance		\$10,000	DATCP Soil and Water Resource Management			\$20,000
Total Project Cost		\$122,400	Total Revenue			\$122,400
EXPENDITURE BUDGET		\$122,400	REVENUE BUDGET			\$122,400

Project Scope & Description

Fox Bend Park is currently an undeveloped park, but plans include managing the site for natural habitat and ecological restoration. This project proposes to convert ~20 acres of degraded marginal-quality agricultural land dominated by invasive reed canary grass and woody invasive species to a mosaic of high-quality native wetland and transitional habitats. The parcels included in this proposal are owned and managed by Waukesha County.

The project is a planned collaboration with a number of organizations to restore the ~ 20 acres to their natural, historic condition of the floodplain area along the Fox River. Since this portion of the property is very difficult to lease for agricultural use, this project will provide a multitude of benefits including the following: 1) restore higher quality wetlands for waterfowl and other wildlife, 2) potentially increase floodplain storage through the wetland scrapes, and 3) increase beneficial native wildlife and vegetation at the site through the control of invasive vegetation and new plantings.

The project will include County design and site preparation for the control of invasive vegetation in 2024 (no external costs). Contractor construction will occur in 2025 with additional vegetation control, drain tile disruption, grading, seeding/planting, and general site restoration. Contractor vegetative maintenance will continue into 2026 for the main wetland restoration area. County staff will then take over site monitoring and vegetative maintenance for the construction site starting in 2027.

Project funding includes a WDNR Waterfowl Stamp Program Grant (\$92,400) intended to help manage, preserve and restore wetland habitat. Waukesha County will also apply for funding from the Southeastern Wisconsin Fox River Commission (\$10,000), intended to improve water resource conditions in the Fox River basin, and a Soil and Water Resource Management Grant (\$20,000) from the Wisconsin Department of Agriculture, Trade and Consumer Protection intended to fund conservation practices.

Location

The Fox Bend Park property includes over six hundred acres of contiguous lands along the Fox River, and it is located in the Village of Vernon. The site includes ~50 acres of leased agricultural land, while the remaining ~175 acres is managed as natural habitat by Waukesha County Parks. The ~ 20 acres proposed for this project are on the north side of the property, adjacent to the Fox River. The property fronts CTH L on the south side.

Analysis of Need

The project will restore higher quality wetlands for waterfowl and other wildlife, potentially increase floodplain storage, and increase beneficial native wildlife and vegetation. This project will improve and expand hunting opportunities for Waukesha County residents and visitors by adding an additional 20 acres of huntable lands within the park system.

Alternatives

- 1) Maintain existing site conditions, which will encourage continual invasive growth and habitat degradation on the site. 100% alternate revenue-based funding for the beneficial improvements will be missed.
- 2) Repair the existing drain tile and attempt to bring the land back into agricultural production. This would require County funds to repair and maintain the broken tile, and success would be a challenge due to the low elevation and close proximity of the land to the floodplain. Additionally, this option would not provide any additional habitat for beneficial wildlife.

Ongoing Operating Costs

Ongoing maintenance by County staff will include infrequent mowing and prescribed burning to prevent re-establishment of invasive vegetation.

Previous Action:

Approved as a new project in the 2024-2028 capital plan.

Project Title:	Ice Arena Facility Improvement Plan	Project #:	202409
Department:	Parks & Land Use	Project Type:	Mechanicals/Bldg Systems
Phase:	Formation	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update	Manager:	Dale Shaver, PLU Director
Date:	July 2, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design/Const	Design/Cons		Design/ Construct	Design/ Construct	Project
Expenditure Budget	\$596,200	\$238,900	\$0	\$506,100	\$1,094,400	\$2,435,600
Revenue Budget	<u>\$596,200</u>	<u>\$238,900</u>	<u>\$0</u>	<u>\$506,100</u>	<u>\$1,094,400</u>	<u>\$2,435,600</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION		REVENUE				
Design/Engineering		\$238,900				
Construction		\$1,957,700			Tarmann Land Acquisition Fund	\$2,196,700
Contingency		\$239,000			Energy Efficiency & Conservation Block Grant	\$238,900
Total Project Cost		\$2,435,600			Total Revenue	\$2,435,600
EXPENDITURE BUDGET		\$2,435,600			REVENUE BUDGET	\$2,435,600

Project Scope & Description: Per Enrolled Ordinance 177-70 relating to the acceptance of the ice arena operational plan, the County Board approved that capital project funding will be allocated from the Parkland Management and Land Acquisition Fund (Tarmann Fund), placing a high priority on the maintenance of Ice Arenas as existing high-use recreational facilities, versus expansion of park system land holdings. The County has been awarded \$238,900 in Energy Efficiency & Conservation Block Grant funding, which will be used in 2025 to hire a consultant to design the 2028 improvements at Eble Ice Arena.

2024 (Naga-Waukee): Replace the Ballasted Roofing System that was installed in 1996 with a 20-year life expectancy.

2025 (Eble): Complete the design to replace the refrigeration skid system that was installed in 1988 and was scheduled to be replaced in 2027. The current system uses R-22 refrigerant that has been banned by the U.S. EPA; therefore, a new system will need to be installed for long-term sustainability.

2027(Naga-Waukee):

1. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
2. Replace compressors: originally installed in 1996 with a 25-year life expectancy, with a scheduled replacement in 2021.
3. Replace mechanical control and instrumentation system: originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.

2028(Eble):

1. Replace the refrigeration skid system per the completed design.
2. Replace Air distribution system: originally installed in 1996 with a scheduled replacement of 2015.
3. Replace mechanical control and instrumentation system, originally installed in 1996 with a 25-year life expectancy and a scheduled replacement in 2021.

Location: Eble and Naga-Waukee Ice Arenas.

Analysis of Need: In 2021 the Park System contracted with Apex Facility Solutions to conduct a detailed facility condition assessment for both Eble and Naga-Waukee Ice Arenas, to aid in the planning and prioritization for facility maintenance including preventative maintenance, fixed assets, and facility improvements. The capital projects focus on critically essential equipment replacements that cannot be funded through operating budgets.

Alternatives: Wait for the mechanical systems to fail before replacing. A mechanical systems failure in 2021 at Eble Ice Arena required a temporary closure of the facility and cost the County over \$80,000 in lost revenue.

Ongoing Operating Costs: Ongoing maintenance will continue to be performed by the staff at Eble and Naga-Waukee Ice Arenas. Upgraded equipment and mechanical systems will result in efficiencies and cost savings pertaining to the usage of electricity, and fewer labor hours for maintenance and repairs. Costs will continue to be offset by ice arena revenue.

Previous Action: Approved as new in the 2024-2028 capital plan.

Project Title:	Park System Roof Replacements	Project #:	202524
Department:	Parks & Land Use	Project Type:	Roof Replacement
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	July 2, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total Project
Project Phase	Design/Const	Construction			Construction	
Expenditure Budget	\$25,000	\$205,000	\$0	\$0	\$288,000	\$518,000
Revenue Budget	\$0	\$0	\$0	\$0	\$18,000	\$18,000
Net Cost After Revenues Applied	\$25,000	\$205,000	\$0	\$0	\$270,000	\$500,000
COST DOCUMENTATION			REVENUE			
2025	\$25,000		2025			\$0
2026	\$205,000		2026			\$0
2027	\$0		2027			\$0
2028	\$0		2028			\$0
2029	\$288,000		2029	Golf Course Fund Balance		\$18,000
Total Project Cost	\$518,000		Total Revenue			\$18,000
EXPENDITURE BUDGET	\$518,000		REVENUE BUDGET			\$18,000

Project Scope & Description

The Waukesha County Department of Parks & Land Use maintains roofs on 105 structures across the Park System. Roofs, like other assets to maintain, are tracked in the department’s asset management system. There are a number of roofs that are due for replacement in the next five-year cycle since the structures were built in the late 1990’s and early 2000’s, and the roofs are reaching the end of their usable lifespan. Typically, roof replacements are planned for and funded in the Park System Division’s 3-Year Maintenance Plan section of the operating budget. Due to the number of roofs and the asset maintenance demand on the 3-Year Maintenance Plan, this project will focus on the higher number of roofs to be replaced in the next five years.

2025: Lake Country Trail Restroom Building (CTH C)
 Fox River Park – Hiker Restroom Building, Entrance Hut

2026: Fox River Park – Picnic Pavilions 1,2,3, & Main Office
 Fox Brook Park – Picnic Pavilion

2029: Exposition Center – Northview Shed
 Minooka Park – Main Office
 Nashotah Park – Main Office
 Moor Downs Golf Course – Storage Garage

Location: Fox Brook Park (Brookfield), Fox River Park (Waukesha), Lake Country Trail (Summit), Exposition Center (Waukesha), Nashotah Park (Merton), Minooka Park (Waukesha)

Analysis of Need: The County prioritizes maintaining facilities consistent with industry standards for asset lifecycles. The asset management system is used to plan for necessary replacement and maintenance of infrastructure, and each of the roofs in this project is identified as needing to be replaced due to reaching or exceeding the projected useful lifespan. Replacing the roofs before they fail will allow the Park System to maintain operations and revenue generation without disruption. Incorporating the replacements in a capital project instead of the operating budget will allow for economy of scale in bidding, and it will also improve the capacity in the operating budget to complete other scheduled asset maintenance needs.

Alternatives: 1) Continue to perform spot repairs as leaks occur or roof sections fail and rely on continued function of aging roofs that are beyond the anticipated useful lifespan. This approach could lead to roof failures that also cause incidental costly damage to building interiors. 2) Continue to fund roof replacements through the 3-Year Maintenance Plan budget. This approach will increase the timeframe for completing the replacements considerably, which could also lead to roof failures and incidental building damage.

Ongoing Operating Costs: Ongoing maintenance of the roofs will continue to be performed by Parks & Land Use Carpentry staff. The roof replacements will result in cost savings due to greater energy efficiency, and fewer labor hours for maintenance and repairs.

Previous Action: None

Project Title:	Retzer Nature Center Covered Shelter	Project #:	202525
Department:	Parks & Land Use	Project Type:	Facility Expansion
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	July 2, 2024	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Const.				Project
Expenditure Budget	\$30,000	\$441,500	\$0	\$0	\$0	\$471,500
Revenue Budget	<u>\$30,000</u>	<u>\$441,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$471,500</u>
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design fees		\$30,000	Donations			\$388,760
Construction costs		\$401,500	Community Development Block Grant			\$82,740
Contingency		<u>\$40,000</u>	Total Revenue			\$471,500
Total Project Cost		\$471,500				
EXPENDITURE BUDGET		\$471,500	REVENUE BUDGET			\$471,500

Project Scope & Description

Once completed, this project would provide over 1,400 square feet of additional, covered and universally accessible space for outdoor environmental education and public enjoyment at Retzer Nature Center. Construction of this project includes preparation of the site, as well as adjacent access routes from parking and drop-off areas to provide an accessible, paved area upon which to construct the shelter. It also includes construction of the footings, assembly of the shelter structure and placement of the structure within the site. It is anticipated that fundraising by the Friends of Retzer Nature Center (FORNC), coupled with additional partnerships, grants and donations would fund the design, bidding, and construction of this project.

Location

Retzer Nature Center, S14 W28167 Madison St, Waukesha, WI 53188. The site selected for the facility expansion is the underutilized space adjacent to the west end of the existing maintenance building, north of the existing parking lot, and near the existing restrooms housed within the maintenance building.

Analysis of Need

Retzer Nature Center (RNC) is a 483-acre, community resource for exploration and science education. Indoor and covered/protected spaces at RNC are at a premium, requiring rotation of groups through multiple spaces/stations for different topics. There were over 10,893 education program attendees in 2023, an increase of 14% from 2022. The size of groups that visit Retzer for their programs is also increasing and can be entire grade levels with over 100 children, requiring multiple spaces to be available at one time to maximize the learning experience with several smaller groups. Patronage of all the spaces and programming at Retzer Nature Center continues to increase, and a large reason for this is the safe, accessible, and program-specific rooms and spaces available at the facility. There is a need for additional learning space outdoors for persons of all abilities with protection from weather.

Alternatives

1. Do nothing, keep facility as it is.
2. Retrofit existing programmed patio area for use as outdoor classroom/covered shelter, at an undetermined cost.
3. Construct outdoor classroom/covered shelter and supporting infrastructure in another part of the 483-acre facility, with expected higher costs associated to provide access from parking.

Ongoing Operating Costs

Ongoing maintenance and snow removal will be performed by existing Retzer staff as a component of the care for the Retzer Nature Center grounds. Any additional prep work to support and maintain the new space for programming will be conducted by the existing staff at Retzer.

Previous Action

None

Project Title:	Jail Security Audio Upgrade	Project #:	202206
Department:	Sheriff's Department	Project Type:	Equipment Replacement
Phase:	Preliminary Design	Sponsor:	Sheriff's Department
Budget Action:	C - \$ Update C - Rev Update	Manager:	John Gorski, IT
Date:	August 26, 2024		

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Project Phase	Design/Analysis		Implementation	Implementation		Project
Expenditure Budget	\$0	\$50,000	\$400,000	\$304,000	\$0	\$754,000
Revenue Budget	\$0	\$50,000	\$400,000	\$304,000	\$0	\$754,000
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Hardware and Installation		\$570,000				
Licenses		\$50,000			Jail Assessment Fund Balance Reserves	\$754,000
Design / Analysis		\$50,000				
Contingency		\$84,000				
Total Project Cost		\$754,000		Total Revenue		\$754,000
EXPENDITURE BUDGET		\$754,000		REVENUE BUDGET		\$754,000

Project Scope & Description:

The Waukesha County Jail has a security electronics system that includes an analog audio system that was installed in 2005 when the jail was constructed. This includes approximately 175 intercoms along with the software and infrastructure to go with the equipment.

The current security electronics system was installed in 2005 when the jail was constructed so the technology that is utilized by corrections staff 24 hours a day is approximately 17 years old. One of the major components of the security electronics system is the audio system used to communicate throughout the facility. This is used by staff to verify who is at a particular door, communicate with inmates in cells, and all other verbal communication needs throughout the facility.

The current Audio system is an analog system that has limitations and other issues that would be resolved by upgrading to a digital audio system throughout the facility. The current system is having minor failures that are being addressed by a current vendor. The vendor is recommending that the county either upgrade or replace the system due to its age and technology used when it was installed in 2005.

The system is utilized 24 hours a day and is a vital component of the jail's safety and security monitoring ability. It is clear the system is reaching its limitations and end of life in the near future, so the Sheriff's Department is requesting that the system be replaced or upgraded prior to full failure. The Sheriff's Department would like to engage the services of a consultant to design a system that best fits the need of the Waukesha County Jail.

The project is being updated with increased costs and revenues associated with higher anticipated costs for the project based on estimates. The increase in expenses is funded with additional Jail Assessment Fund balance reserves.

Location: Waukesha County Jail, 515 W. Moreland Blvd., Waukesha, WI 53188

Analysis of Need: The audio system is an essential component that needs to be upgraded or replaced before failure. Without the audio system functioning, additional staff will be required to relay information throughout the facility. This will result in significant additional personnel costs to provide necessary levels of operational and facility security.

Alternatives: One alternative to having a two-way audio system is significantly increasing jail staffing to cover areas and relay information verbally. The second alternative considered is a full replacement of the system including all of the cables and equipment. This is expected to be significantly more expensive than the proposed option.

Ongoing Operating Costs: The on-going costs of the new audio system should be minimal outside of regular maintenance that would be paid for by the Jail Equipment Replacement Plan.

Previous Action: Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027 and 2024-2028 capital plans.

Project Title:	MyEvolv	Project #:	202533
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	Health & Human Services
Budget Action:	New	Manager:	Sandra Masker, IT
Date:	July 8, 2024	Dept. Mgr:	Randy Setzer, HHS

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Implementation					Project
Expenditure Budget	\$445,000	\$0	\$0	\$0	\$0	\$445,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$445,000	\$0	\$0	\$0	\$0	\$445,000
COST DOCUMENTATION			REVENUE			
Implementation	\$269,000					
Consulting	\$118,000					
Contingency	\$58,000					
Total Project Cost	\$445,000		Total Revenue			\$0
EXPENDITURE BUDGET	\$445,000		REVENUE BUDGET			\$0

Project Scope & Description

The Health and Human Services (HHS) Department is undertaking a capital project to improve its electronic health record (EHR) system. This project aims to implement a new software solution in the Social Services divisions to enhance efficiency and work quality, automate quality assurance functions, share data with third-party vendors, provide detailed billing statements, digitalize manual paper-based forms and processes, and remove non-clinical programs within divisions from an existing application. The project will involve nine modules and HHS will contract with an implementor to implement the myEvolv system, a cloud-based EHR solution with comprehensive case management and billing features, hosted by Netsmart Technologies. The implementor has extensive experience with Netsmart and implementing the myEvolv system. County staff worked with the vendor, which already supplies the EHR product for its other divisions, to complete the budget, concept, and design phases of this project in 2023-24.

Location

Waukesha County Health and Human Services

Analysis of Need

Waukesha County has relied on myAvatar PM since 2002 for Clinical Services billing. In 2013, Waukesha County purchased additional modules with the aim of having a comprehensive EHR solution. However, after several years of implementation, it became apparent that myAvatar NX lacked the necessary functionality for Social Services, particularly in tracking family-based services. HHS evaluated alternative systems specializing in Social Services and determined that a single system cannot meet their needs. Consequently, they are now seeking the best-case management system specifically tailored to their Social Service teams' requirements.

The Netsmart myEvolv platform is an integrated human services EHR and finance management system specifically designed for entities that manage and bill for human services programs. Netsmart offers a complete package for meeting the programs' needs "out of the box." Among the strengths identified by the evaluation team were that myEvolv is a fully developed and tested user-friendly solution. Use of this platform will result in increased efficiency, enhanced data collection and reporting. Additionally, Netsmart's software met all of the comprehensive billing and fiscal requirements, including the ability to fully map General Ledger codes throughout the system to ensure accurate fiscal reporting and reconciliation. Netsmart also offers an intuitive and user-friendly interface for the State's Program Participation System (PPS) reporting and is prepared to roll-out the upcoming changes from the State of Wisconsin in the near future.

The myEvolv system is a proven technology in use by agencies providing services. Walworth County is also moving to myEvolv. HHS's Children's Long-Term Support (CLTS) program will be the application's biggest user, having grown from serving 400 children in the initial year of myAvatar to an estimated 2,000 by the end of 2024. In terms of workforce, that is an expansion from 12 CLTS staff to 60 (including contracted workers).

The myEvolv system offers several key features to manage complicated family setups efficiently. It allows for the entry of multiple invoices for the same service to different clients without navigating to each client individually. Automation features streamline processes and reduced reliance on Excel spreadsheets and manual reports. Reports can be generated using client-specific information and statement dates. The system enhances auditing abilities and quality assurance measures by cross-referencing before authorization, thereby reducing errors. It automates parental payment liability calculations and schedules to-do tasks with

Project Title:	MyEvolv	Project #:	202533
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	Health & Human Services
Budget Action:	New	Manager:	Sandra Masker, IT
Date:	July 8, 2024	Dept. Mgr:	Randy Setzer, HHS

logic related to activity, completion, and approval, improving timeliness and minimizing errors. Automated quality assurance functions reduce manual auditing and supervisor time, while on-demand reports facilitate staff self-regulation and supervisor oversight. The system seamlessly shares data with third-party vendors, meets state-mandated expectations, and provides detailed billing statements to families. These enhancements collectively contribute to a more efficient, streamlined, and data-driven operational environment, addressing critical areas of concern across the program.

Alternatives

Choosing to "Do Nothing" would mean maintaining the current processes and challenges within the myAvatar NX system. This includes persisting issues such as:

- a. Maintaining paper files and manual workflows, which do not align with family-based services.
- b. Cases being missed due to episode issues during case transfers.
- c. Manual tracking and calculation of billing for certain services.
- d. Risk of error in manual service authorization entry.
- e. Lack of real-time monitoring of authorizations and payments by program.
- f. Double entry of information related to parental payment limit billing.
- g. Inability for families to access detailed billing statements.
- h. Manual entry of information from third-party vendors.
- i. Inefficient communication between fiscal and the programmatic operations, leading to excessive emails and messages.

Continuing with these inefficiencies would undermine staff productivity, communication channels, the family-first mentality, auditing processes, and fiscal monitoring capabilities, necessitating urgent action to address program needs.

Netsmart's myEvolv system is designed specifically for Social Services. It caters to diverse care needs across various settings, including case management, youth justice, community-based, residential, shelter, and office-based environments. The system integrates best practices in family-centered treatment, trauma-informed care, transitions of care, wraparound services, and family case planning, incorporating education, behavioral development, addiction, and physical care services. It enables secure electronic communication and referral exchange with other providers, supports mobile workflows for tracking mileage and travel time, and offers engagement solutions for caregivers, individuals, and families through a resource family portal, remote patient support, and educational resources. Additionally, it facilitates the analysis of critical measurements and data to enhance outcomes for families.

Ongoing Operating Costs

The cost for operating cost will be offset by the reduction in operating cost for myAvatar, primarily from the anticipation of reduced licensing costs that will shift from myAvatar to myEvolv for social services. There may be instances where staff requires both licenses, which would increase net costs. The project is expected to generate efficiencies through improved billing processes, case management, and quality control.

Previous Action

None

Project Title:	ERP System Implementation	Project #:	202215
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	HR Mgr. Renee Gage & Business Services Mgr. Danielle Igielski
Budget Action:	C - \$ Update C - Rev Update	Manager:	Lance Spranger, IT Manager
Date:	July 8, 2024		

CAPITAL BUDGET SUMMARY					
Year	2022	2023	2024	2025	
Project Phase	Software Selection/ Design	Implementation	Implementation	Implementation	Total Project
Expenditure Budget	\$200,000	\$2,650,000	\$1,900,000	\$615,000	\$5,365,000
Revenue Budget	\$200,000	\$2,650,000	\$1,900,000	\$615,000	\$5,365,000
Net County Cost	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE		
Consulting	\$150,000	American Rescue Plan Act Funding			\$4,750,000
Software	\$1,300,000	EUTF Fund Balance			\$615,000
Contracted Implementation					
Support	\$3,300,000				
Contingency	\$615,000				
EXPENDITURE BUDGET	\$5,365,000	REVENUE BUDGET			\$5,365,000

Project Scope & Description: This project addresses the procurement of a cloud based Enterprise Resources Planning System (ERP), inclusive of an integrated Human Resource Information System (HRIS), time and attendance, and financial system. The first year of the project funds will be used to contract with a consulting firm to assist in analysis of the current ERP vendor market and help develop and evaluate RFPs. The project funds in the second year are budgeted to begin implementation after vendor selection. The fully integrated ERP system will allow for process improvements in areas which currently require complex integrations, a centralized database, the minimization of shadow or paper based systems, ability to establish electronic versus manual workflows and processes, more effective communications with management and employees, streamlined payroll processing, management query and reporting tools, and mobile applications.

Specific HR and Payroll areas to be improved include benefits administration (including interfaces with third-party benefit providers), HR administration, Affordable Care Act management, new-hire reporting to meet federal requirements, recruiting, employee self-service (including via mobile device), document management, performance management, management reporting, and dashboards.

The goal of this project would be to implement a fully integrated ERP system, if one product is identified that meets the County needs across all platforms. If a single solution is deemed not viable, then separate software products would be considered.

Project costs are increased \$615,000 based on updated estimates based on the final results of the competitive procurement process. Project funding includes the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. An ERP system replacement is eligible for reimbursement under the CSLFRF category of Public Sector Capacity: Effective Service Delivery. The CSLFRF Final Rule clarified that permissible uses of funds under the Public Sector Capacity: Effective Service Delivery category includes investments in technology to support using data in designing, executing, and evaluating programs, including hiring public sector staff. A fully integrated ERP system would allow for the County to more effectively utilize financial, time, and personnel data to improve the management of programmatic and administrative operations throughout the County. Project funding includes End User Technology Fund (EUTF) balance in addition to ARPA revenues to avoid committing grant funds toward expenses that may not be needed and would be ineligible for other uses after December 31, 2024.

Location: All County departments.

Analysis of Need: The County is currently utilizing three different software systems to provide these functions. During the implementation of the current HRIS system, it was announced in 2018 that the system (Highline) that was purchased was acquired by NeoGov. Following this acquisition, it became known that the product purchased by the County will be replaced by a solution currently in development. The County conducted a gap analysis with the vendor, and determined that this new product will not meet County needs. In addition, in November of 2021, it was announced that the vendor that purchased the financial system will also no longer enhance or develop the product further. Lastly, the current time and attendance system is complicated to maintain, costly to incorporate any changes, and does not meet the need of county 24-hour operations (e.g., 911 Dispatch and Sheriff's Department).

Alternatives: Continue with the current systems until the vendor is no longer providing support and essential federal requirements (e.g., W2 and 1099 reporting). Pursue the needed Human Resources and financial system functionality in a number of separate projects and systems.

Project Title:	ERP System Implementation	Project #:	202215
Department:	DOA - Information Technology	Project Type:	Information Technology
Phase:	Implementation	Sponsor:	HR Mgr. Renee Gage & Business Services Mgr. Danielle Igielski
Budget Action:	C - \$ Update C - Rev Update	Manager:	Lance Spranger, IT Manager
Date:	July 8, 2024		

Ongoing Operating Costs: Ongoing annual maintenance costs for the new vendor selected through the RFP process are estimated to be approximately \$600,000. These new costs are expected to be partially offset by savings from discontinuing use of the current systems (e.g., HRIS, time and attendance, financial management), and from elimination of other third-party contracts (e.g., vendor for Affordable Care Act reporting), which total approximately \$410,000 in annual costs, and other operating efficiencies.

Previous Action: This project was approved with this scope as Enrolled Ordinance 177-26 which modified the 2022-2026 capital plan. Approved as planned in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 capital plan.

Capital Projects Plan

Each year, the County Executive submits a capital budget and an updated five-year Capital Plan to the County Board. After review and modification, the County Board adopts the plan by resolution. The plan represents the prioritization of long-range capital infrastructure needs linked to the county’s strategic plan.

Justice and Public Safety projects total \$43.8 million or 31.7% of the plan. This includes \$40.9 million to fund courthouse project - step 2, renovate existing courthouse. The first phase of this two-phase project was completed in 2021. The budget and concept for the second phase began in 2021, and refined architectural estimates were completed in 2023. Construction began in 2023 and is expected to continue into 2026, with a total estimated to cost of \$113.8 million (including earlier phases).

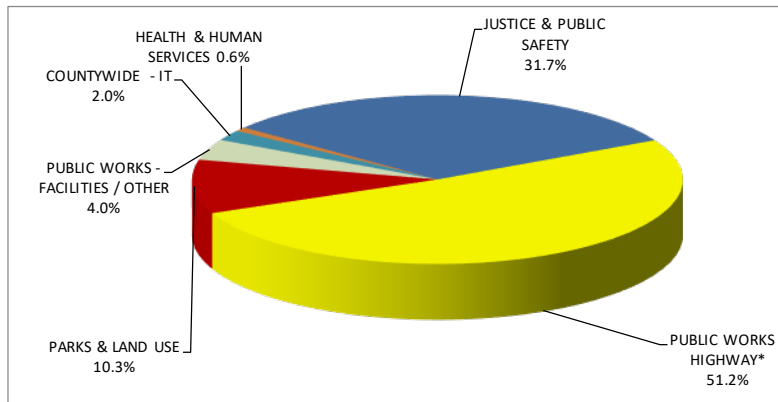
Public Works–Highway projects are about 51.2% of the plan at \$70.6 million. However, many of the projects are managed by the Wisconsin Department of Transportation, who account for a majority of project costs using federal funds (typically paying 80% to 90% of most costs), and bill the county for its remaining share. As a result, the capital plan reflects only the county’s net share on much larger transportation investments. **Factoring in total transportation costs, including approximately \$57.8 million of federal funds, highway projects make up about 65.6% (about \$128.4 million in total) of the five-year capital plan.**

The Parks and Land Use functional area includes \$14.2 million or about 10.3% of the plan, of which \$9.0 million is for trails and parks pavement improvements. Trail project costs are mostly funded with federal, state, and local partnership revenues.

Public Works–Facilities/Other projects total \$5.5 million or about 4.0% of the plan. The major building project in the five-year capital plan is the second phase of the two-phase project to upgrade the county courthouse (discussed above under the Justice and Public Safety functional area). The plan includes \$1.5 million for the replacement of the highway operation salt dome (construction in 2025). Additionally, the plan includes \$1.15 million as part of a \$2.85 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028). The plan also includes roof replacement at the Highway Operations/Central Fleet building at \$1.9 million. \$418,500 is also included for the Airport Safety Runway Zones project.

Countywide-IT totals \$2.8 million, which includes \$615,000 for the final funding component in 2025 toward a fully integrated Enterprise Resources Planning System (ERP), with implementation expected to be complete in 2026, and \$2.2 million to replace election voting equipment (replacement to be complete in 2029).

Health and Human Services projects total \$1.1 million. The projects include \$445,000 for the Health and Human Services MyEvolv system and \$646,000 to replace the roof at the Mental Health Center.



FUNCTIONAL AREA	TOTAL 2025-2029	% OF TOTAL
JUSTICE & PUBLIC SAFETY	\$43,784,000	31.7%
PUBLIC WORKS - HIGHWAY*	\$70,550,400	51.2%
PARKS & LAND USE	\$14,203,200	10.3%
PUBLIC WORKS - FACILITIES / OTHER	\$5,503,900	4.0%
COUNTYWIDE - IT	\$2,771,000	2.0%
HEALTH AND HUMAN SERVICES	\$1,091,000	0.8%
TOTAL PLAN EXPENDITURES	\$137,903,500	100.0%

*Factoring in total transportation costs, including approximately \$57.8 million of federal funds, highway projects make about 65.6% of the five-year capital plan.

WAUKESHA COUNTY 2025-2029 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2025 BUDGET	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$21,090,000	\$20,700,000	\$925,000	\$745,000	\$20,000	\$43,480,000
System Projects	\$304,000	\$0	\$0	\$0	\$0	\$304,000
Subtotal	\$21,394,000	\$20,700,000	\$925,000	\$745,000	\$20,000	\$43,784,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$0	\$0	\$25,000	\$621,000	\$0	\$646,000
System Projects	\$445,000	\$0	\$0	\$0	\$0	\$445,000
Subtotal	\$445,000	\$0	\$25,000	\$621,000	\$0	\$1,091,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects	\$2,011,300	\$4,603,400	\$1,706,100	\$2,594,400	\$3,288,000	\$14,203,200
PUBLIC WORKS						
Priority Corridor Expansion	\$530,000	\$1,644,000	\$6,340,800	\$0	\$2,226,000	\$10,740,800
Intersections and Bridges	\$863,300	\$1,113,000	\$1,947,500	\$2,762,400	\$637,800	\$7,324,000
Pavement and Rehabilitation	\$11,628,300	\$9,147,500	\$10,067,500	\$15,383,600	\$6,258,700	\$52,485,600
Subtotal Highways	\$13,021,600	\$11,904,500	\$18,355,800	\$18,146,000	\$9,122,500	\$70,550,400
Facilities	\$1,640,000	\$864,000	\$1,135,000	\$194,400	\$10,000	\$3,843,400
Airport	\$418,500	\$6,000	\$86,000	\$0	\$0	\$510,500
Other	\$0	\$0	\$550,000	\$600,000	\$0	\$1,150,000
Subtotal Public Works	\$15,080,100	\$12,774,500	\$20,126,800	\$18,940,400	\$9,132,500	\$76,054,300
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$615,000	\$0	\$0	\$539,000	\$1,617,000	\$2,771,000
TOTAL GROSS EXPENDITURES	\$39,545,400	\$38,077,900	\$22,782,900	\$23,439,800	\$14,057,500	\$137,903,500
Less Proj. Specific Rev./Proprietary Fund Bal.	(\$6,357,600)	(\$8,399,200)	(\$2,797,100)	(\$7,069,600)	(\$3,511,800)	(\$28,135,300)
NET EXPENDITURES	\$33,187,800	\$29,678,700	\$19,985,800	\$16,370,200	\$10,545,700	\$109,768,200
Cash Balances Excluding Property Tax Levy	(\$6,942,542)	(\$5,194,642)	(\$1,398,942)	(\$895,465)	(\$895,465)	(\$15,327,056)
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$26,245,258	\$24,484,058	\$18,586,858	\$15,474,735	\$9,650,235	\$94,441,144

The 2025-2029 Capital Plan identifies 67 projects at an estimated total cost of \$137.9 million over the five-year period. Projects in the first year of the plan represent the 2025 Budget. Major projects for future years are briefly explained in the following narrative. A project listing all projects in the plan is shown on the following pages.

JUSTICE AND PUBLIC SAFETY

Justice and public safety projects total \$43.8 million. This includes \$40.9 million in the 2025-2029 plan for construction for the second phase of the courthouse project. Construction is expected to continue through 2026 (total project costs, including earlier design phases, estimated at \$113.8 million). The second phase will renovate the existing courthouse in order to replace aging mechanical systems, enhance business operations through a more efficient office layout, and improve public access. Other projects in this functional area include window replacements at the Law Enforcement Center of \$1.1 million; roof replacements for the Communication Center and County Jail facilities totaling \$1.1 million; and the Communications Center UPS (Uninterruptible Power Supply) upgrade of \$200,000. Additionally, the 2025-2029 plan includes a Jail Expansion Study project which is budgeted at \$250,000 and will look at ways to evaluate options for addressing higher inmate populations. Also included is the Law Enforcement Center Generator replacement project's design of \$20,000 in 2029. The plan includes \$304,000 to complete the Jail Security Audio Upgrade project.

HEALTH AND HUMAN SERVICES

Projects in this functional area total \$1.1 million, which includes \$445,000 for the Health and Human Services MyEvolv project, which focuses on creating efficiencies in their electronic health records system. The plan also includes \$646,000 for the Mental Health Center roof replacement.

PARKS AND LAND USE

Projects in this functional area total \$14.2 million and includes \$7.2 million for maintenance improvements on park

roadways and paved surfaces around county facilities. The plan also includes \$1.8 million to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukee and Eble ice arenas. Another \$1.7 million is planned for the construction phase for the Lake Country Trail – Phase V, a 2.25-mile trail that will combine an off-road trail facility with on-road accommodations to link the Lake Country Trail at Roosevelt Park in the City of Oconomowoc with the proposed Jefferson County Interurban Trail at the Waukesha/Jefferson County line. Construction is planned for 2026. The 2025-2029 capital plan also includes \$661,000 for continued golf course improvements at the Naga-Waukee War Memorial and Moor Downs golf courses. The improvements being made include irrigation system repair and replacement, pump station replacement, HVAC replacement, cart path maintenance, a new clubhouse and irrigation well, clubhouse roof replacement, pedestrian bridge upgrades, clubhouse restroom renovations, patio pavement maintenance. Also included is the Fox Bend Wetland Restoration project with \$116,400 for the construction phase of the restoration of approximately 20 acres of this undeveloped county park in the Village of Vernon to its natural condition, resulting in higher quality wetlands, better flood plain storage, and increased beneficial native wildlife and vegetation at the site through control of invasive vegetation and new plantings.

New to the capital plan, the Expo Forum Building Improvement project has \$1.6 million budgeted for interior and exterior improvements and fixture upgrades. Some design and interior fixture replacement is planned for 2026 with mechanical upgrades, roof replacement, and painting planned for 2029. Additionally, the plan includes \$518,000 for Park System Roof Replacements, which will replace roofs across various picnic and park buildings across the county. Also, the plan contains a Retzer Nature Center Covered Shelter project for \$471,500 and is funded through donation revenues from the Friends of Retzer Nature Center and through CDBG grants. Design is planned for 2025 with construction in 2026.

PUBLIC WORKS

Public Works projects for highways and facility/other projects are estimated to total \$76.1 million. This includes road projects totaling \$70.6 million. New and expanded road capacity construction is identified in priority corridors, and the plan includes \$6.8 million for utility relocation work and to widen about 1.2 miles of CTH O (Moorland Road), between CTH HH (College Avenue) and Grange Avenue in the city of New Berlin. These costs are estimated to total \$16.4 million, with federal aid covering \$11.2 million, and the city of New Berlin and a developer contributing \$1.3 million, with the county cost share of \$3.9 million (construction is planned in 2027). A new priority corridor project is included in the capital plan for 5.0 miles of CTH K (Lisbon Road), between CTH JK (Lynndale Road) and CTH Y (Lannon Road). This includes \$200,000 budgeted in 2025 for a planning study to evaluate the best ways to stage and schedule the project, federal funding opportunities, and to enhance community involvement. Preliminary design work is budgeted at \$568,000 and expected to begin in 2027. There are also two new projects to enhance CTH F (Redford Boulevard), between I-94 and Duplainville Road for 1.2 miles and also between West Moreland Boulevard and I-94 for 1.5 miles. Through this project department of Public Works plans to work the Department of Parks and Land Use to investigate off-street bike/pedestrian opportunities to extend the existing Fox River Trail to Frame Park into the City of Waukesha. Both projects have preliminary design funding planned for 2027 (totaling \$987,000) and land acquisition planned for 2029 (totaling \$2.2 million).

Road projects include \$52.5 million for major maintenance and roadway rehabilitation, \$2.5 million for bridge improvements, and \$4.9 million for several spot safety improvements, primarily for intersection and signal work.

The plan also includes \$1.15 million as part of a \$2.85 million project to upgrade fuel tank systems and replace tanks as needed (project began in 2018 and continues until 2028), \$1.9 million to replace the roof at the Highway Operations/Central Fleet building, \$1.5 million for the Salt Dome Replacement, \$418,500 for the Airport Runway Safety Zones project, \$204,400 for the Sussex Substation Roof Replacement, and \$92,000 for the Airport's Snow Removal/Maintenance Equipment Building. Additionally, the plan includes \$150,000 for an Administration Center Building Study to look into key improvements to better organize the space and promote wayfinding for the public.

COUNTYWIDE TECHNOLOGY

The capital plan includes \$615,000 to implement an enterprise resource planning (ERP) system, which is expected to include functionality for human resources/payroll, time and attendance, and financial management. Final funding is budgeted in 2025, with implementation expected to be finalized in 2026. The plan also includes \$2.2 million for an Election System Upgrade project to replace voting equipment with all 37 municipalities (initial funding in 2028, replacement complete in 2029).

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	TOTAL FIVE-YEAR PLAN
PUBLIC WORKS - AIRPORT									
RUNWAY 10/28 SAFETY ZONES	200310	C- \$, Rev Update	\$796,500	\$418,500	\$0	\$0	\$0	\$0	\$418,500
AIRPORT MAINTENANCE & SNOW REMOVAL BUILDING	202534	New	\$0	\$0	\$6,000	\$86,000	\$0	\$0	\$92,000
PUBLIC WORKS - CENTRAL FLEET									
FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	As Planned	\$1,700,000	\$0	\$0	\$550,000	\$600,000	\$0	\$1,150,000
PUBLIC WORKS - FACILITIES									
COURTHOUSE PROJ STEP 2 - RENOVAE 1959 COURTHOUSE*	201705	As Planned	\$72,950,000	\$20,350,000	\$20,500,000	\$0	\$0	\$0	\$40,850,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	As Planned	\$0	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
COMMUNICATIONS CENTER UPS UPGRADE	202310	As Planned	\$20,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000
COMMUNICATION CTR ROOF REPLACEMENT	202209	C- \$ Update	\$10,000	\$270,000	\$0	\$0	\$0	\$0	\$270,000
HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	C- \$ Update	\$0	\$100,000	\$714,000	\$1,125,000	\$0	\$0	\$1,939,000
JUVENILE CENTER ROOF REPLACEMENT	202309	Delay	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	C- \$ Update	\$0	\$0	\$0	\$25,000	\$621,000	\$0	\$646,000
COUNTY JAIL ROOF REPLACEMENT	202314	C- \$ Update	\$0	\$0	\$0	\$50,000	\$745,000	\$0	\$795,000
UWW DUAL DUCT AIRHANDLER REPLACEMENT	202415	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NORTHVIEW HUBER ROOFING UPGRADE	202416	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HIGHWAY SALT DOME REPLACEMENT	202510	New	\$0	\$1,540,000	\$0	\$0	\$0	\$0	\$1,540,000
LEC GENERATOR REPLACEMENT	202528	New	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
SUSSEX SUBSTATION ROOF UPGRADE	202530	New	\$0	\$0	\$0	\$10,000	\$194,400	\$0	\$204,400
JAIL EXPANSION PROJECT STUDY	202536	New	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
ADMIN BLDG STUDY & REMODEL	202532	New	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000
PUBLIC WORKS - HIGHWAYS									
CTH O, CTH ES TO CTH D REHABILITATION	201803	C - \$, Rev Update	\$1,005,200	\$5,195,800	\$0	\$0	\$0	\$0	\$5,195,800
CTH O, CTH D TO STH 59 REHABILITATION	202013	C - \$, Rev Update	\$1,194,000	\$90,000	\$4,122,600	\$0	\$0	\$0	\$4,212,600
CTH O, CTH HH TO GRANGE AVE	202102	Delay, C - Scope, \$, Rev Update	\$737,200	\$330,000	\$1,644,000	\$4,786,000	\$0	\$0	\$6,760,000
CTH I, CALHOUN CREEK BRIDGE	202201	As Planned	\$6,000	\$21,000	\$45,000	\$98,000	\$0	\$0	\$164,000
CTH EF, BARK RIVER BRIDGE	202202	As Planned	\$51,800	\$72,000	\$0	\$0	\$0	\$0	\$72,000
CTH D - CTH E INTERSECTION	202407	As Planned	\$0	\$0	\$20,000	\$0	\$402,500	\$0	\$422,500
CTH V V, WESTBOUND BRIDGE OVER MEMONONEE RIVER	201802	C- \$, Rev Update	\$203,000	\$190,400	\$0	\$0	\$0	\$0	\$190,400
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	Delay	\$0	\$0	\$174,000	\$541,000	\$0	\$0	\$715,000
CTH I, MUKWONAGO RIVER BRIDGE	202203	C- Scope, \$ Update	\$6,000	\$23,000	\$45,000	\$98,000	\$0	\$0	\$166,000
CTH Y - CTH L to CTH HH REHABILITATION	202301	Delay	\$0	\$300,000	\$0	\$900,000	\$0	\$0	\$1,200,000
CTH J - CTH FT INTERSECTION	202302	Delay, C- \$ Update	\$126,400	\$0	\$0	\$141,300	\$0	\$0	\$141,300
CTH ES - SUNNYSLOPE ROAD INTERSECTION	202303	Delay, C- \$ Update	\$0	\$0	\$0	\$26,000	\$250,000	\$129,800	\$405,800
CTH F - CTH K INTERSECTION	202304	C - \$, Rev Update	\$0	\$24,600	\$100,000	\$219,600	\$0	\$0	\$344,200
CTH T - CTH JJ INTERSECTION	202305	Delay, C - \$, Rev Update	\$30,400	\$75,000	\$0	\$94,100	\$0	\$0	\$169,100
CTH F - BUSSE ROAD INTERSECTION	202401	Accelerate, C- \$, Rev Update	\$0	\$12,300	\$0	\$50,000	\$83,400	\$0	\$145,700
CTH D - SUNNY SLOPE ROAD INTERSECTION	202402	C- \$ Update	\$0	\$10,000	\$0	\$30,000	\$50,000	\$145,000	\$235,000
SIGNAL CONTROLLER REPLACEMENT	202403	Delay, C- \$, Rev Update	\$129,000	\$30,000	\$399,500	\$399,500	\$0	\$0	\$829,000
CTH ES, SCOTLAND DRIVE TO CTH U	202404	Accelerate, C- Scope, \$ Update	\$0	\$75,000	\$0	\$1,725,000	\$0	\$0	\$1,800,000
CTH YY - BUTLER DITCH TRIBUTARY STRUCTURE	202501	New	\$0	\$0	\$0	\$0	\$0	\$163,000	\$163,000
CTH S - STH 67 TO STH 59	202502	New	\$0	\$50,000	\$362,000	\$0	\$0	\$0	\$412,000
CTH F - IH 94 TO DUPLAINVILLE ROAD	202503	New	\$0	\$0	\$0	\$461,600	\$0	\$900,000	\$1,361,600
CTH F - W. MORELAND BLVD TO IH 94	202504	New	\$0	\$0	\$0	\$525,200	\$0	\$1,326,000	\$1,851,200
CTH P - ASHIPUN RIVER TO N COUNTY LINE	202505	New	\$0	\$0	\$0	\$0	\$228,400	\$0	\$228,400
CTH ES - ATKINSON ST TO CTH NN	202506	New	\$0	\$0	\$22,900	\$0	\$50,000	\$176,900	\$249,800
CTH CW - AMBER LANE TO CTH P	202508	New	\$0	\$0	\$0	\$0	\$125,200	\$500,000	\$625,200
CTH D - CTH X INTERSECTION	202509	New	\$0	\$10,000	\$29,500	\$50,000	\$255,500	\$0	\$345,000
CTH ES - CTH NN TO CENTER DRIVE	202513	New	\$0	\$0	\$0	\$0	\$0	\$81,800	\$81,800
CTH K - CTH JK TO CTH Y	202514	New	\$0	\$200,000	\$0	\$568,000	\$0	\$0	\$768,000
CTH BB - US 18 TO CTH DR	202515	New	\$0	\$97,500	\$0	\$2,242,500	\$0	\$0	\$2,340,000
CTH KE - CTH E INTERSECTION	202520	New	\$0	\$195,000	\$100,000	\$0	\$1,521,000	\$0	\$1,816,000
CTH YY - CTH V V TO WIS 175	202521	New	\$0	\$0	\$340,000	\$0	\$7,380,000	\$0	\$7,720,000
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	As Planned	\$400,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$600,000
CULVERT REPLACEMENT PROGRAM 2028-2032	202414	As Planned	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
REPAVING PROGRAM 2023-2027	201906	C- Scope, \$, Rev Update	\$9,810,000	\$5,820,000	\$4,300,000	\$5,200,000	\$0	\$0	\$15,320,000
REPAVING PROGRAM 2028-2032	202413	C- Scope, \$, Rev Update	\$0	\$0	\$0	\$0	\$7,600,000	\$5,500,000	\$13,100,000

Capital Projects

2025-2029 Capital Plan

Project Listing

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	TOTAL FIVE-YEAR PLAN
PARKS AND LAND USE									
LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	As Planned	\$250,000	\$0	\$1,739,900	\$0	\$0	\$0	\$1,739,900
FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	As Planned	\$6,000	\$106,400	\$10,000	\$0	\$0	\$0	\$116,400
UWW SITE INFRASTRUCTURE IMPROVEMENTS - PHASE II	202103	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GOLF COURSE INFRASTRUCTURE PROJECT	202208	C- \$, Rev Update	\$2,930,000	\$411,000	\$250,000	\$0	\$0	\$0	\$661,000
ICE ARENA FACILITY IMPROVEMENT PLAN	202409	C- \$, Rev Update	\$596,200	\$238,900	\$0	\$506,100	\$1,094,400	\$0	\$1,839,400
EXPO FORUM BUILDING IMPROVEMENTS	202523	New	\$0	\$0	\$135,000	\$0	\$0	\$1,500,000	\$1,635,000
PARK SYSTEM ROOF REPLACEMENTS	202524	New	\$0	\$25,000	\$205,000	\$0	\$0	\$288,000	\$518,000
RETZER NATURE CENTER COVERED SHELTER	202525	New	\$0	\$30,000	\$441,500	\$0	\$0	\$0	\$471,500
PAVEMENT MANAGEMENT PLAN 2023 - 2027									
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	As Planned	\$2,712,300	\$1,200,000	\$1,822,000	\$1,200,000	\$0	\$0	\$4,222,000
PAVEMENT MANAGEMENT PLAN 2028 - 2032									
PAVEMENT MANAGEMENT PLAN 2028 - 2032	202410	C- \$ Update	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000	\$3,000,000
IT - SHERIFF									
JAIL SECURITY AUDIO UPGRADE	202206	As Planned	\$450,000	\$304,000	\$0	\$0	\$0	\$0	\$754,000
IT - HEALTH & HUMAN SERVICES									
MYEVOLV	202533	New	\$0	\$445,000	\$0	\$0	\$0	\$0	\$445,000
IT - COUNTY CLERK									
ELECTION SYSTEM REPLACEMENT	202412	As Planned	\$0	\$0	\$0	\$0	\$539,000	\$1,617,000	\$2,156,000
IT - COUNTYWIDE									
ERP SYSTEM IMPLEMENTATIONS	202215	C- \$, Rev Update	\$4,750,000	\$615,000	\$0	\$0	\$0	\$0	\$615,000
GROSS EXPENDITURES				\$39,545,400	\$38,077,900	\$22,782,900	\$23,439,800	\$14,057,500	\$137,903,500
REVENUES:									
Golf Fund Balance - #202208 Golf Course Infrastructure Improvements			\$411,000	\$250,000					\$661,000
Golf Fund Balance - #202524 Park System Roof Replacements							\$18,000		\$18,000
Parkland Mgmt and Land Acq (Tarmann) Fund Bal - #202409 - Ice Arena Facility Imprvmt Plan			\$197,700			\$506,100	\$1,094,400		\$1,798,200
Airport Fund Balance - #200310 Runway 10/28 Safety Zones			\$418,500						\$418,500
Airport Fund Balance - #202534 Airport Maintenance & Snow Removal Equip Bldg				\$6,000	\$86,000				\$92,000
CHIP D Revenue - #201906 CTH Repaving Program			\$260,000	\$260,000	\$260,000				\$780,000
CHIP Revenue - #201906 CTH Repaving Program			\$350,000	\$350,000	\$350,000				\$1,050,000
CHIP D Revenue - #202413 CTH Repaving Program						\$260,000	\$260,000		\$520,000
CHIP Revenue - #202413 CTH Repaving Program						\$350,000	\$350,000		\$700,000
Local Muni Funding and Developer Contribution - #202102 CTH O, CTH HH to Grange					\$0	\$1,275,000			\$1,275,000
Local Muni Funding - #202013 CTH O, CTH D to STH 59 Rehabilitation					\$1,208,600				\$1,208,600
Local Muni Funding - #201803 CTH O, CTH ES to CTH D Rehabilitation			\$450,000						\$450,000
STP Funding for Utility Relocation - #202102 CTH O, CTH HH to Grange			\$264,000	\$1,315,200					\$1,579,200
STP Funding for Land - #202301 CTH Y - CTH L to CTH HH			\$240,000						\$240,000
STP Funding for Land - #202404 CTH ES, Scotland Drive to CTH U						\$0			\$0
STP Funding for Land - #202503 CTH F - IH 94 to Duplainville Road							\$720,000		\$720,000
STP Funding for Land - #202504 CTH F - W. Moreland Blvd to IH 94							\$1,060,800		\$1,060,800
STP Funding for Land - #202506 CTH ES - Atkinson Street to CTH NN							\$40,000		\$40,000
STP Funding for Land - #202508 CTH CW - Amber Lane to CTH P							\$400,000		\$400,000
Local Road Improvement Program Funding (LRIP-S) #201906 CTH Repaving Program			\$3,100,000	\$1,900,000					\$5,000,000
Local Road Improvement Program Funding (LRIP-S) #202413 CTH Repaving Program						\$1,900,000			\$1,900,000
Carbon Reduction Program - #202403 Signal Controller Replacement			\$23,800	\$320,000	\$320,000				\$663,800
Carbon Reduction Program - #202520 CTH KE - CTH E Intersection						\$1,216,800			\$1,216,800
Carbon Reduction Program - #202521 CTH YY - CTH VV to WIS 175						\$2,208,400			\$2,208,400
Local Muni Funding - 202412 Election System Replacement							\$703,000		\$703,000
Insurance Reimbursement Revenue - #202510 Highway Salt Dome Replacement			\$465,000						\$465,000
Multiple Sources of Funding - #202312 - Lake Country Trail - Phase V				\$1,715,900					\$1,715,900
Multiple Sources of Funding - #202408 - Fox Bend Wetland Restoration Project			\$106,400	\$10,000					\$116,400
Multiple Sources of Funding - #202525 Retzer Nature Center Covered Shelter			\$30,000	\$441,500					\$471,500
Multiple Sources of Funding - #201908 PLU Pavement Mgmt - Rehab New Berlin Trail				\$622,000					\$622,000
Energy Efficiency Block Grant - #202409 - Ice Arena Facility Improvement Plan			\$41,200						\$41,200
Shared Revenue - Supplemental Aid			\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Shared Revenue/Utility Payment			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
State Personal Property Replacement - Computer Aid			\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Personal Property Aid			\$695,465	\$695,465	\$695,465	\$695,465	\$695,465	\$695,465	\$3,477,325
Federal American Rescue Plan Act - #202215 ERP System Implementation			\$615,000						\$615,000
General Fund Balance Jail Assessment - #202206 Jail Security Audio Upgrade			\$304,000						\$304,000
General Fund Balance			\$1,500,000	\$1,500,000					\$3,000,000
Capital Project Fund Balance			\$3,628,077	\$2,799,177	\$503,477				\$6,930,731
Subtotal Revenue & Fund Balance**			\$13,300,142	\$13,593,842	\$4,196,042	\$7,965,065	\$4,407,265		\$43,462,356
EXPENDITURES BEFORE TAX LEVY, DEBT, BORROWING & INTEREST (a)				\$26,245,258	\$24,484,058	\$18,586,858	\$15,474,735	\$9,650,235	\$94,441,144

Stats./Trends

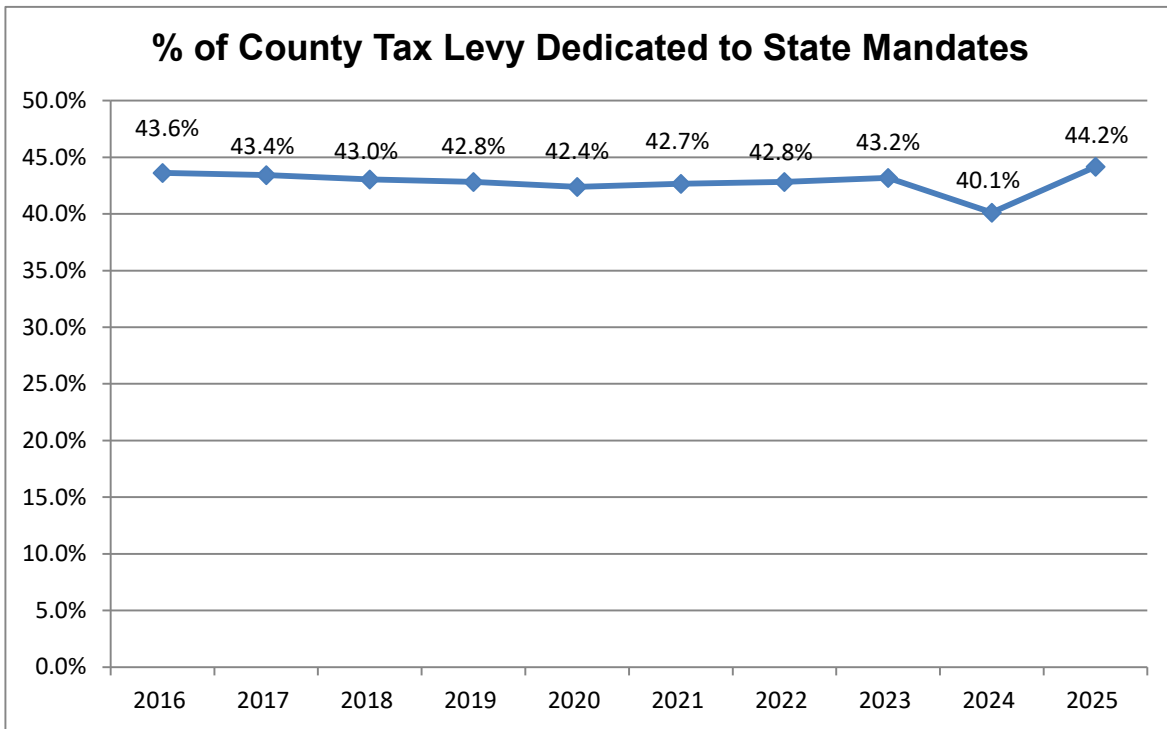
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Table 1
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

The share of county tax levy that is required to fund state mandates reduces discretionary spending that is available for non-mandated essential services and programs. Estimated mandated county tax levy includes court services provided by the Clerk of Court and the District Attorney. The Sheriff also provides service to the courts including process serving, warrants, and bailiff services. Mandated law enforcement services includes probations/parole holds, corrections, and law enforcement service levels for patrol services required by statute. The largest share of mandates are for federal/state health and human service programs administered by the county.



<u>Item</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	(Value in Millions)				
County Tax Levy Budget:	\$107.8	\$109.5	\$112.3	\$114.9	\$115.5
Estimated Major State Mandated Net Expenditures:	\$52.0	\$53.2	\$54.7	\$55.9	\$60.8
(a) State Discretionary Revenue Offsets:	(\$6.0)	(\$6.3)	(\$6.2)	(\$9.8)	(\$9.8)
County Tax Levy for Major State Mandates:	\$46.0	\$46.9	\$48.5	\$46.1	\$51.0
% of County Tax Levy for Major State Mandates:	42.7%	42.8%	43.2%	40.1%	44.2%

(a) State revenues include Shared Revenues and General Transportation Aids.

Table 2
COUNTY DEMOGRAPHICS STATISTICS TRENDS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(4) Unemployment Rate	(5) Public School Enrollment	(5) Private School Enrollment	(6) Median Age
2013	391,478	\$59,599	229,258	5.5%	62,656	11,517	43
2014	392,761	\$61,567	231,233	4.4%	62,130	11,734	43
2015	393,927	\$64,723	230,731	3.7%	61,836	11,608	43
2016	396,449	\$66,756	233,770	3.4%	61,860	11,435	43
2017	398,236	\$68,412	242,000	2.9%	61,885	11,280	43
2018	401,446	\$71,073	243,987	2.6%	61,723	11,280	43
2019	405,991	\$73,586	246,050	2.8%	60,980	11,005	43
2020	406,978	\$76,772	232,788	5.7%*	60,471	10,494	43 (7)
2021	410,769	\$83,902	237,872	3.2%	61,222	9,676	44
2022	411,538	\$86,498	243,186	2.5%	61,115	11,324	44
2023	413,728	\$91,766	247,798	2.6%	60,558	11,139	44

SOURCES

- (1) Wisconsin Department of Administration
- (2) Bureau of Economic Analysis-US Department of Commerce. Prior-Year Data Revised as of 11/14/24.
- (3) Wisconsin Department of Workforce Development
- (4) Bureau of Economic Analysis - US Dept of Commerce
- (5) Wisconsin Department of Public Instruction
- (6) U.S. Census Bureau, American Fact Finder
- (7) 2020 Census

* Prior year numbers revised by the US Dept of Commerce

** Data not published yet

**Table 3
WAUKESHA COUNTY POPULATION**

According to the 2024 population estimates by the Wisconsin Department of Administration, the current population of Waukesha County is 413,728.

	2020 CENSUS	2023	2024	'23 - '24 CHANGE	'23 - '24 % CHANGE
CITIES					
Brookfield	41,464	41,121	41,055	(66)	-0.16%
Delafield	7,185	7,141	7,162	21	0.29%
Milwaukee*	0	0	0	0	N/A
Muskego	25,032	25,496	25,624	128	0.50%
New Berlin	40,451	40,135	40,055	(80)	-0.20%
Oconomowoc	18,203	19,126	19,699	573	3.00%
Pewaukee	15,914	16,140	16,215	75	0.46%
Waukesha	71,158	71,094	70,923	(171)	-0.24%
CITIES TOTAL	219,407	220,253	220,733	480	0.22%
TOWNS					
Brookfield	6,477	6,439	6,423	(16)	-0.25%
Delafield	8,095	8,096	8,085	(11)	-0.14%
Eagle	3,478	3,512	3,524	12	0.34%
Genesee	7,171	7,167	7,186	19	0.27%
Merton	8,277	8,267	8,311	44	0.53%
Mukwonago	7,781	7,763	7,762	(1)	-0.01%
Oconomowoc	8,836	8,831	8,799	(32)	-0.36%
Ottawa	3,646	3,637	3,631	(6)	-0.16%
TOTAL TOWNS	53,761	53,712	53,721	9	0.02%
VILLAGES					
Big Bend	1,483	1,479	1,481	2	0.14%
Butler	1,787	1,766	1,761	(5)	-0.28%
Chenequa	526	527	534	7	1.33%
Dousman	2,419	2,452	2,493	41	1.67%
Eagle	2,071	2,133	2,140	7	0.33%
Elm Grove	6,513	6,516	6,492	(24)	-0.37%
Hartland	9,501	10,084	10,128	44	0.44%
Lac la Belle	279	279	282	3	1.08%
Lannon	1,355	2,087	2,195	108	5.17%
Lisbon**	10,477	10,733	10,935	202	1.88%
Menomonee Falls	38,527	39,565	40,099	534	1.35%
Merton	3,441	3,518	3,569	51	1.45%
Mukwonago	8,040	8,163	8,438	275	3.37%
Nashotah	1,321	1,306	1,306	0	0.00%
North Prairie	2,202	2,192	2,198	6	0.27%
Oconomowoc Lake	566	567	567	0	0.00%
Pewaukee	8,238	8,159	8,193	34	0.42%
Summit	4,784	5,202	5,341	139	2.67%
Sussex	11,487	12,022	12,282	260	2.16%
Vernon	7,474	7,441	7,455	14	0.19%
Wales	2,862	2,911	2,907	(4)	-0.14%
Waukesha	8,457	8,471	8,478	7	0.08%
TOTAL VILLAGES	133,810	137,573	139,274	1,701	1.24%
TOTAL: COUNTY	406,978	411,538	413,728	2,190	0.53%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Administration.

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 12, 2024 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$88,230,894,000. This represents an increase of \$3,274,658,000 or 3.85% from 2023. A table listing 2023 and 2024 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2023 EQUAL PROP. VALUE	2024 EQUAL PROP. VALUE	'23 - '24 CHANGE	%
CITIES:				
Brookfield	\$9,943,967,300	\$9,841,962,300	(\$102,005,000)	-1.03%
Delafield	\$2,307,810,400	\$2,441,888,300	\$134,077,900	5.81%
* Milwaukee	\$16,081,000	\$12,899,700	(\$3,181,300)	-19.78%
Muskego	\$4,788,855,500	\$5,042,447,500	\$253,592,000	5.30%
New Berlin	\$7,871,954,300	\$8,046,558,800	\$174,604,500	2.22%
Oconomowoc	\$3,745,228,800	\$3,953,102,300	\$207,873,500	5.55%
Pewaukee	\$4,856,403,000	\$4,971,695,200	\$115,292,200	2.37%
Waukesha	\$9,487,929,500	\$9,870,303,400	\$382,373,900	4.03%
SUBTOTAL	\$43,018,229,800	\$44,180,857,500	\$1,162,627,700	2.70%
TOWNS:				
Brookfield	\$1,618,867,500	\$1,650,058,900	\$31,191,400	1.93%
Delafield	\$2,429,161,100	\$2,490,754,400	\$61,593,300	2.54%
Eagle	\$803,590,500	\$844,663,400	\$41,072,900	5.11%
Genesee	\$1,450,843,200	\$1,561,608,400	\$110,765,200	7.63%
Merton	\$2,680,122,200	\$2,773,800,000	\$93,677,800	3.50%
Mukwonago	\$1,408,313,700	\$1,495,561,600	\$87,247,900	6.20%
Oconomowoc	\$2,741,544,400	\$2,957,088,600	\$215,544,200	7.86%
Ottawa	\$793,889,200	\$845,501,600	\$51,612,400	6.50%
SUBTOTAL	\$13,926,331,800	\$14,619,036,900	\$692,705,100	4.97%
VILLAGES:				
Big Bend	\$246,944,600	\$265,188,800	\$18,244,200	7.39%
Butler	\$342,945,300	\$334,857,100	(\$8,088,200)	-2.36%
Chenequa	\$682,173,500	\$721,518,100	\$39,344,600	5.77%
Dousman	\$300,115,000	\$322,877,800	\$22,762,800	7.58%
Eagle	\$310,325,400	\$313,394,400	\$3,069,000	0.99%
Elm Grove	\$1,611,607,000	\$1,746,770,700	\$135,163,700	8.39%
Hartland	\$1,995,168,100	\$2,107,999,000	\$112,830,900	5.66%
Lac la Belle	\$172,683,300	\$195,047,400	\$22,364,100	12.95%
Lannon	\$294,020,300	\$337,021,100	\$43,000,800	14.63%
** Lisbon	\$2,010,232,000	\$2,122,800,900	\$112,568,900	5.60%
Menomonee Falls	\$7,795,110,600	\$8,003,243,900	\$208,133,300	2.67%
Merton	\$717,836,600	\$766,640,300	\$48,803,700	6.80%
Mukwonago	\$1,335,589,200	\$1,378,157,300	\$42,568,100	3.19%
Nashotah	\$308,695,000	\$291,702,600	(\$16,992,400)	-5.50%
North Prairie	\$363,326,000	\$385,482,900	\$22,156,900	6.10%
Oconomowoc Lake	\$535,525,400	\$598,411,900	\$62,886,500	11.74%
Pewaukee	\$1,361,836,700	\$1,395,317,700	\$33,481,000	2.46%
Summit	\$1,818,609,600	\$2,054,151,200	\$235,541,600	12.95%
Sussex	\$2,259,570,900	\$2,357,042,500	\$97,471,600	4.31%
Vernon	\$1,331,536,500	\$1,443,007,300	\$111,470,800	8.37%
Wales	\$629,229,300	\$604,333,600	(\$24,895,700)	-3.96%
Waukesha	\$1,588,594,100	\$1,686,033,100	\$97,439,000	6.13%
SUBTOTAL	\$28,011,674,400	\$29,430,999,600	\$1,419,325,200	5.07%
TOTAL	\$84,956,236,000	\$88,230,894,000	\$3,274,658,000	3.85%

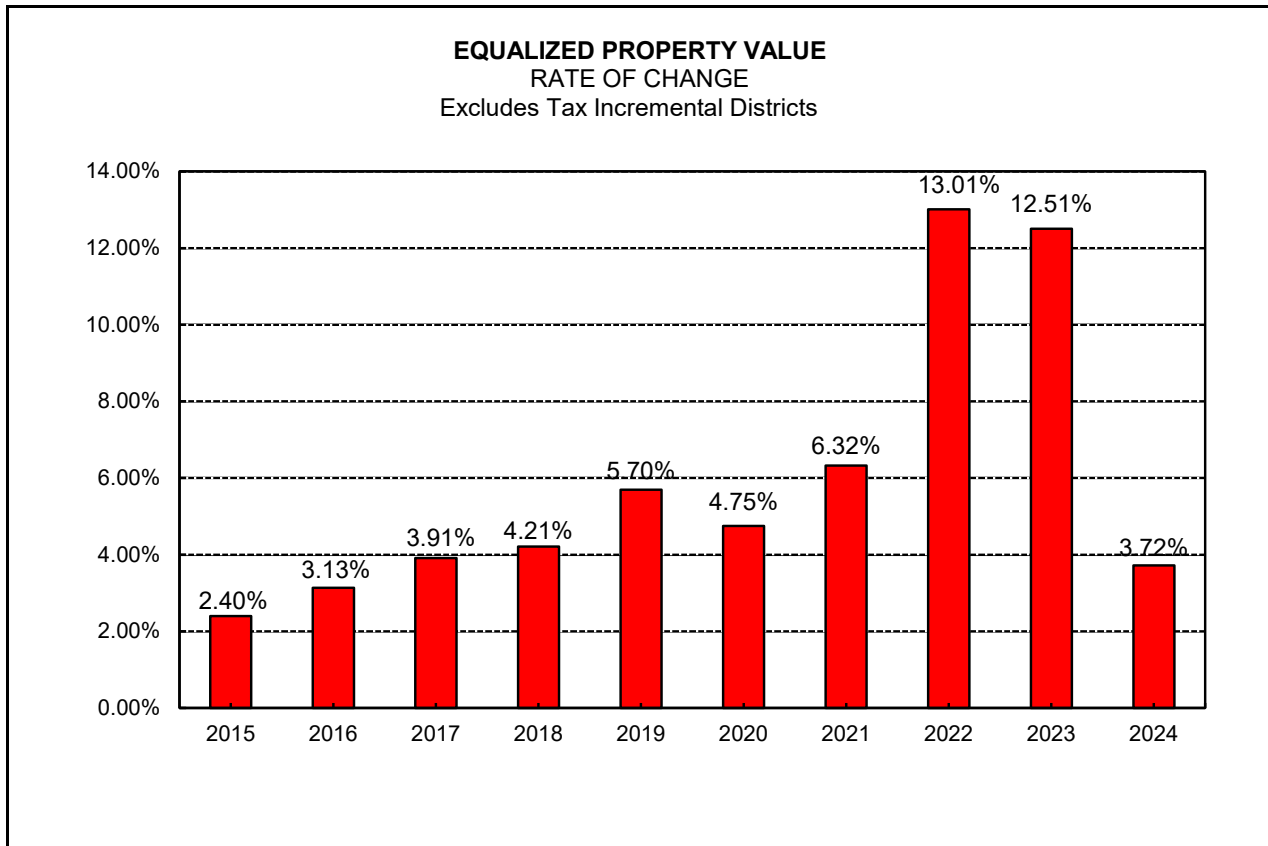
* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

** Lisbon became a village following a January 2023 special referendum election.

SOURCE: Wisconsin Department of Revenue.

Table 5
EQUALIZED PROPERTY VALUE
Excludes Tax Incremental Districts

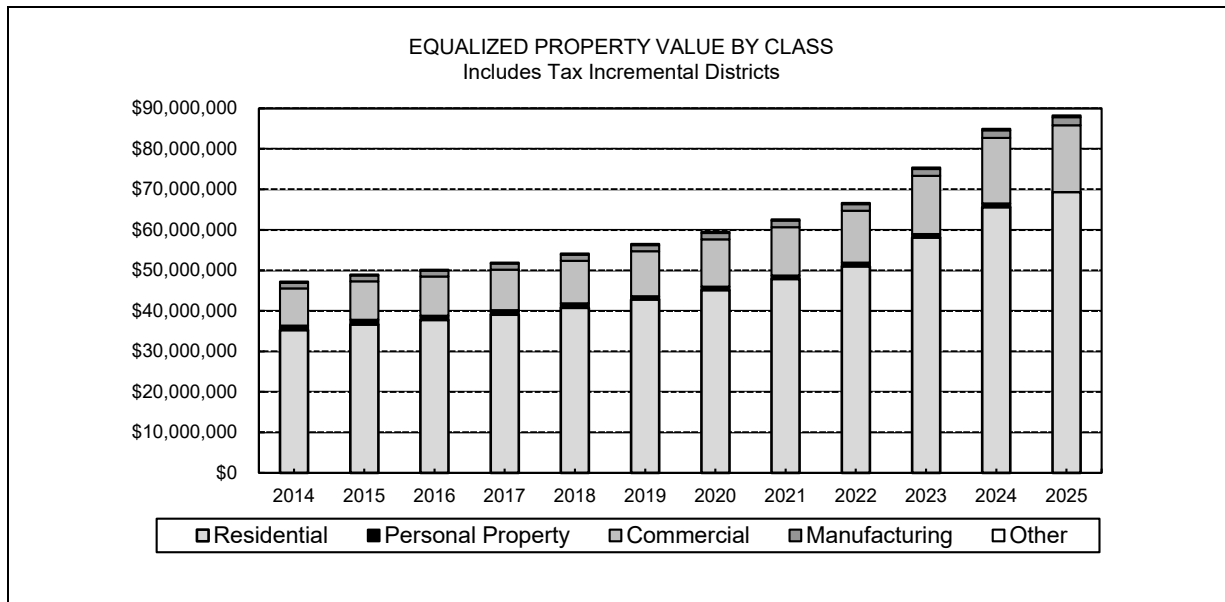
Equalized property value is a broad measure of the county's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the county levy. In 2002-2007, the county experienced high levels of growth due to market based inflation rates ranging from 4.2%-9% on residential properties (over 75% of total value) and higher levels of new construction. Beginning in 2009, deflation on residential property rates offset by new construction of less than 2% were responsible for most of the valuation decrease. Prior to 2009, the County had not experienced a tax base reduction in over 30 years. Property values began increasing again in 2013 and have exceeded the previous peak value of \$52,055,313,050 in 2008. Property values have steadily increased in recent years, spiking at around 13% in 2022 and 2023, driven in part by higher market-based inflation. Property value growth for 2024 returned to more historically normal growth levels, and was offset by the eax exemption of personal property.



<u>Valuation Year</u>	<u>Total Value</u> (excludes TID's)	<u>Change In Valuation</u>	<u>Rate of Change</u>
2015	\$49,440,690,500	\$1,157,272,300	2.40%
2016	\$50,989,620,500	\$1,548,930,000	3.13%
2017	\$52,982,985,200	\$1,993,364,700	3.91%
2018	\$55,212,959,400	\$2,229,974,200	4.21%
2019	\$58,358,920,500	\$3,145,961,100	5.70%
2020	\$61,132,610,900	\$2,773,690,400	4.75%
2021	\$64,997,770,400	\$3,865,159,500	6.32%
2022	\$73,452,931,500	\$8,455,161,100	13.01%
2023	\$82,638,928,700	\$9,185,997,200	12.51%
2024	\$85,713,447,900	\$3,074,519,200	3.72%

Table 6
EQUALIZED PROPERTY VALUE BY CLASS OF PROPERTY
 Including Tax Incremental Districts

The total value of equalized property including all tax incremental districts reported for Waukesha County in budget year 2025 is \$88.23 billion. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, and agricultural/forest/swamp/other properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the county. Market values in the residential tax base began to decline for the 2010 budget, resulting in a decrease in this proportion of the tax base to 75% from 76%. Since then it has rebounded. Residential valuation for the 2025 budget increased by about 5.7% based on prior-year analysis by the Wisconsin Department of Revenue. Commercial properties and manufacturing continue to maintain their share of the tax base at about 19% and 2% respectively for budget year 2025. Residential property value is 78.6% of the total property value base.



Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/Swamp/Other	Total Value
2014	\$35,263,595	\$1,105,906	\$9,202,897	\$1,367,263	\$277,706	\$47,217,367
2015	\$36,654,772	\$1,159,551	\$9,509,067	\$1,395,080	\$276,547	\$48,995,017
2016	\$37,729,840	\$1,103,400	\$9,641,547	\$1,433,208	\$279,629	\$50,187,625
2017	\$39,052,315	\$1,127,036	\$10,020,704	\$1,460,141	\$277,359	\$51,937,555
2018	\$40,728,754	\$1,169,249	\$10,483,713	\$1,493,718	\$282,698	\$54,158,132
* 2019	\$42,779,364	\$808,507	\$11,140,259	\$1,513,522	\$294,986	\$56,536,638
2020	\$45,119,301	\$871,812	\$11,689,762	\$1,553,375	\$306,663	\$59,540,913
2021	\$47,857,267	\$886,813	\$11,935,477	\$1,627,680	\$312,921	\$62,620,158
2022	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223	\$66,686,338
2023	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648	\$75,406,494
2024	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933	\$84,956,236
** 2025	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693	\$88,230,894
% of Total	78.6%	0.0%	18.7%	2.2%	0.5%	100.0%

*Personal property value decreased for the 2019 budget due to a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.

**Personal property value was eliminated beginning in 2025 and is offset by a state personal property aid payment of \$1.2 million.

Table 7
GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
EXCLUDES BRIDGES LIBRARY SYSTEM

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
	2015				
	2016				
	2017				
	2018				
	2019				
	2020				
	2021				
	2022				
	2023				
	2024				
Adopted	2025	2024	\$1.35	(\$0.04)	-2.9%

BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)	
	2015				
	2016				
	2017				
	2018				
	2019				
	2020				
	2021				
	2022				
	2023				
	2024				
Adopted	2025	2024 (5)	\$115,537,401	\$675,235	0.6%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)	
	2015				
	2016				
	2017				
	2018				
	2019				
	2020				
	2021				
	2022				
	2023				
	2024				
Adopted	2025	2024 (5)	\$85,713,447,900	\$3,074,519,200	3.7%

- NOTES: (1) Rounded to nearest cent.
(2) Excludes amounts for Bridges Library System.
(3) The tax levy increase is reduced to \$940,671 due a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.
(4) Equalized value excludes tax incremental financing districts (TIDs).
(5) Personal property value was eliminated beginning in 2025 and is offset by a state personal property aid payment of \$1.2 million.

**Table 8
BRIDGES LIBRARY SYSTEM PROPERTY TAX LEVY DATA**

BRIDGES LIBRARY SYSTEM PROPERTY TAX RATE --PER \$1,000 OF EQUALIZED VALUE--					
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE	RATE CHANGE (\$\$)	RATE CHANGE (%)	
2015	2014	\$0.2863	\$0.0095	3.4%	
2016	2015	\$0.2830	(\$0.0033)	-1.1%	
2017	2016	\$0.2799	(\$0.0031)	-1.1%	
2018	2017	\$0.2651	(\$0.0148)	-5.3%	
2019	2018	\$0.2587	(\$0.0064)	-2.4%	
2020	2019	\$0.2452	(\$0.0135)	-5.2%	
2021	2020	\$0.2389	(\$0.0063)	-2.6%	
2022	2021	\$0.2291	(\$0.0098)	-4.1%	
2023	2022	\$0.2156	(\$0.0135)	-5.9%	
2024	2023	\$0.2016	(\$0.0140)	-6.5%	
Adopted	2025	2024	\$0.2015	(\$0.0000)	0.0%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR BRIDGES LIB.	TAX LEVY CHANGE (\$\$)	TAX LEVY CHANGE (%)	
2015*	2014	\$3,424,360	\$458,732	15.5%	
2016	2015	\$3,464,119	\$39,759	1.2%	
2017	2016	\$3,517,752	\$53,633	1.5%	
2018	2017	\$3,500,124	(\$17,628)	-0.5%	
2019	2018	\$3,523,524	\$23,400	0.7%	
2020	2019	\$3,538,749	\$15,225	0.4%	
2021	2020	\$3,659,778	\$121,029	3.4%	
2022	2021	\$3,706,706	\$46,928	1.3%	
2023	2022	\$3,999,607	\$292,901	7.9%	
2024	2023	\$4,178,129	\$178,522	4.5%	
Adopted	2025	2024	\$4,423,514	\$245,385	5.9%

BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE CHANGE (\$\$)	EQUALIZED VALUE CHANGE (%)	
2015*	2014	\$11,960,623,400	\$1,245,847,600	11.6%	
2016	2015	\$12,239,774,800	\$279,151,400	2.3%	
2017	2016	\$12,568,556,000	\$328,781,200	2.7%	
2018	2017	\$13,205,088,000	\$636,532,000	5.1%	
2019	2018	\$13,621,455,600	\$416,367,600	3.2%	
2020	2019	\$14,430,850,100	\$809,394,500	5.9%	
2021	2020	\$15,317,332,800	\$886,482,700	6.1%	
2022	2021	\$16,179,685,200	\$862,352,400	5.6%	
2023	2022	\$18,555,002,500	\$2,375,317,300	14.7%	
2024	2023	\$20,729,686,000	\$2,174,683,500	11.7%	
Adopted	2025	2024	\$21,951,625,900	\$1,221,939,900	5.9%

*Increase in Bridges Library System Tax Levy rate, levy amount and equalized value for municipalities without libraries is primarily due to the dissolution of the joint library agreement between the Village of Lisbon and Village of Sussex, resulting in the Village of Lisbon becoming a non-library community.

Table 9
COMPARATIVE COUNTIES PROPERTY RATES
FOR 2024 ADOPTED BUDGET

Waukesha County's property tax rate is ranked 71st of 72 counties for 2024 budget purposes. An asterik (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	Property Tax Rate		County	Property Tax Rate	
	2023 Rank	2024 Budget (a)		2023 Rank	2024 Budget (a)
Clark	3	7.14	Shawano	37	3.89
Taylor	1	6.71	Sheboygan	35	3.89
Florence	2	6.48	* Winnebago	39	3.84
Pepin	4	6.24	Marinette	53	3.80
Lafayette	8	6.17	<u>Dodge</u>	41	3.77
Marquette	6	6.00	Forest	42	3.66
Richland	5	5.82	Oconto	43	3.58
Waushara	13	5.73	Vernon	31	3.54
Iowa	16	5.65	Columbia	45	3.54
Price	7	5.64	Bayfield	48	3.52
Trempealeau	11	5.60	Barron	46	3.51
Ashland	15	5.45	Grant	54	3.45
Juneau	10	5.43	Douglas	44	3.45
Green Lake	14	5.26	Kenosha	50	3.44
Crawford	12	5.22	Sauk	49	3.41
Rusk	20	5.22	<u>Milwaukee</u>	47	3.28
Jackson	17	5.08	Eau Claire	51	3.26
Kewaunee	9	5.05	<u>Jefferson</u>	52	3.26
Buffalo	26	5.03	Polk	55	3.09
Waupaca	19	5.01	Brown	58	3.04
Dunn	18	4.97	Outagamie	59	2.91
Langlade	21	4.94	*** <u>Racine</u>	63	2.89
Fond du Lac	24	4.75	Washburn	57	2.87
Wood	27	4.69	Burnett	56	2.84
Monroe	25	4.68	St Croix	62	2.83
Adams	22	4.61	Dane	67	2.73
Lincoln	28	4.44	La Crosse	65	2.70
Menominee	23	4.44	Sawyer	61	2.68
Iron	30	4.35	Door	60	2.61
Portage	29	4.30	<u>Walworth</u>	64	2.57
Rock	38	4.09	Chippewa	66	2.40
Green	32	4.06	Oneida	68	1.74
** Manitowoc	34	4.00	<u>Washington</u>	70	1.67
Marathon	40	3.99	Vilas	69	1.62
Calumet	36	3.93	* <u>Waukesha</u>	71	1.44
Pierce	33	3.89	Ozaukee	72	1.34

(a) Property tax rates shown include library system and other special taxing authorities.

**Manitowoc County approved a county sales tax in July 2024 that will take effect on January 1st, 2025.

***Racine County approved a county sales tax in October 2024 that will take effect on April 1st, 2025.

Source: Compiled with data from the Wisconsin Department of Revenue.

Table 10
COMPARATIVE COUNTIES PROPERTY TAX PER PERSON
FOR 2023 AND 2024 BUDGETS

Waukesha County's property tax per person is ranked 70th of 72 counties for 2024 budget purposes. An asterisk (*) to the left of the county name denotes that the county has not enacted an optional 0.5% county sales tax. An underline reflects counties bordering Waukesha County.

County	2023 Rank	2024 Rank	2023 Tax Levy Per Person	2024 Tax Levy Per Person	County	2023 Rank	2024 Rank	2023 Tax Levy Per Person	2024 Tax Levy Per Person
Florence	1	1	\$1,369.78	\$1,346.53	Sauk	37	37	\$519.02	\$528.22
Door	2	2	\$1,012.02	\$1,037.28	Marinette	53	38	\$423.69	\$517.68
Marquette	6	3	\$915.14	\$977.36	Green	38	39	\$506.11	\$513.50
Green Lake	4	4	\$930.22	\$965.74	Columbia	40	40	\$491.03	\$511.16
Adams	5	5	\$922.16	\$944.80	Oneida	43	41	\$480.31	\$506.56
Iron	3	6	\$936.98	\$933.09	Pierce	42	42	\$488.32	\$498.73
Waushara	7	7	\$858.38	\$916.22	Fond du Lac	41	43	\$488.47	\$496.76
Price	8	8	\$808.51	\$844.95	Portage	39	44	\$505.89	\$488.20
Bayfield	10	9	\$773.95	\$814.72	Barron	44	45	\$464.58	\$482.90
Sawyer	11	10	\$773.89	\$795.78	Monroe	45	46	\$462.38	\$469.63
Pepin	9	11	\$774.18	\$774.25	St Croix	46	47	\$453.93	\$463.41
Vilas	12	12	\$749.83	\$761.43	Wood	49	48	\$434.56	\$460.92
Burnett	13	13	\$733.72	\$749.51	Rock	52	49	\$427.34	\$458.34
Iowa	14	14	\$702.48	\$735.59	Kenosha	47	50	\$444.86	\$457.26
Juneau	15	15	\$683.78	\$709.95	Sheboygan	48	51	\$444.83	\$454.52
Taylor	18	16	\$669.81	\$708.45	Calumet	50	52	\$431.57	\$450.26
Washburn	16	17	\$680.72	\$693.66	Shawano	51	53	\$431.09	\$437.75
Forest	17	18	\$676.03	\$684.74	Dane	61	54	\$385.04	\$431.49
Menominee	19	19	\$663.36	\$673.14	Douglas	54	55	\$420.49	\$426.34
Kewaunee	20	20	\$658.54	\$643.53	* Winnebago	56	56	\$411.80	\$421.35
Clark	24	21	\$592.39	\$638.34	Marathon	59	57	\$393.94	\$416.35
Rusk	22	22	\$607.68	\$629.03	<u>Dodge</u>	57	58	\$405.41	\$412.93
Langlade	21	23	\$611.42	\$615.48	<u>Jefferson</u>	55	59	\$414.16	\$408.96
Richland	23	24	\$604.90	\$611.65	** Manitowoc	58	60	\$398.56	\$405.42
Lafayette	31	25	\$547.45	\$610.39	Eau Claire	62	61	\$384.27	\$381.68
Buffalo	33	26	\$541.05	\$594.09	Vernon	60	62	\$391.47	\$349.71
Ashland	28	27	\$562.26	\$588.69	Outagamie	63	63	\$342.04	\$348.99
<u>Walworth</u>	26	28	\$581.54	\$588.52	Brown	64	64	\$338.65	\$346.15
Crawford	25	29	\$583.55	\$578.56	*** Racine	66	65	\$313.11	\$326.72
Waupaca	27	30	\$566.36	\$576.54	Chippewa	67	66	\$312.17	\$314.60
Trempealeau	29	31	\$559.27	\$573.67	<u>Milwaukee</u>	65	67	\$333.97	\$311.86
Oconto	30	32	\$553.68	\$563.78	La Crosse	68	68	\$306.59	\$310.73
Lincoln	35	33	\$531.57	\$552.28	Grant	69	69	\$285.14	\$308.73
Dunn	34	34	\$535.64	\$541.99	* <u>Waukesha</u>	70	70	\$283.11	\$289.33
Jackson	32	35	\$546.63	\$539.44	<u>Washington</u>	71	71	\$272.46	\$272.13
Polk	36	36	\$530.44	\$534.96	Ozaukee	72	72	\$240.55	\$247.57

**Manitowoc County approved a county sales tax in July 2024 that will take effect on January 1st, 2025.

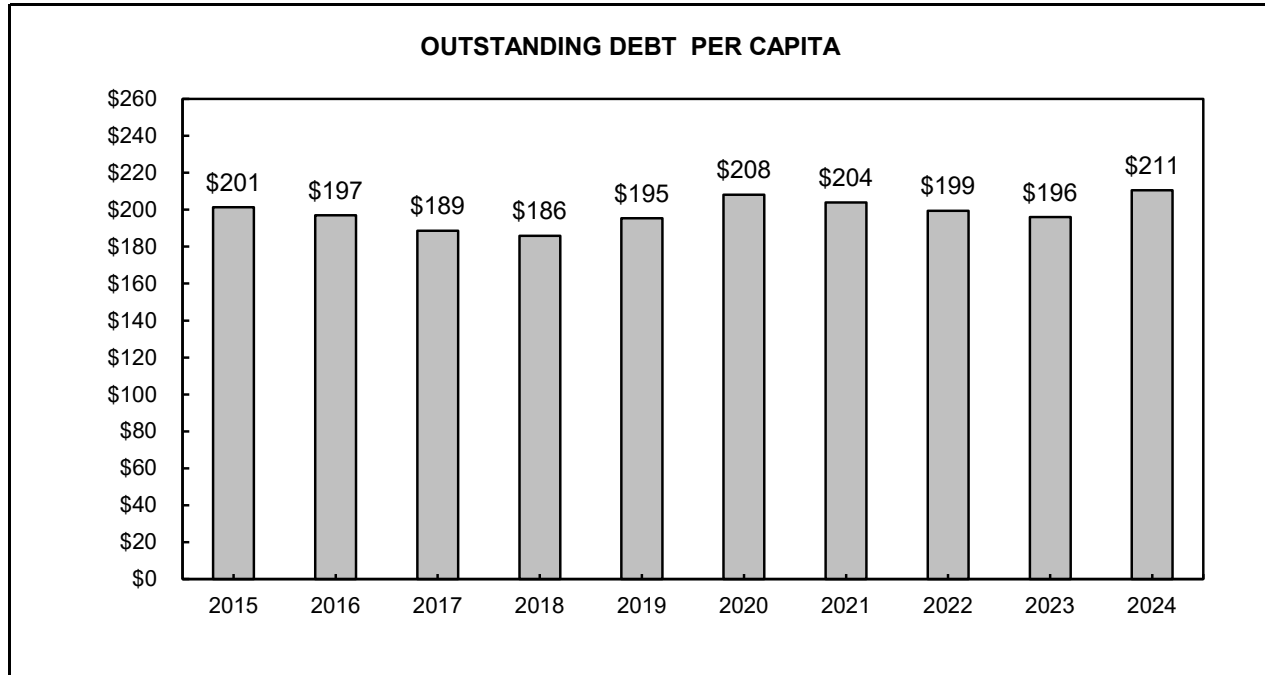
***Racine County approved a county sales tax in October 2024 that will take effect on April 1st, 2025.

Source: Compiled with data from the Wisconsin Department of Revenue.

**Table 11
OUTSTANDING DEBT PER CAPITA**

Outstanding debt is defined as the remaining principal on general obligation bonds which the county has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued.

-In 2020, the County refinanced \$10.5 million of debt issued in 2011, 2012, & 2013.



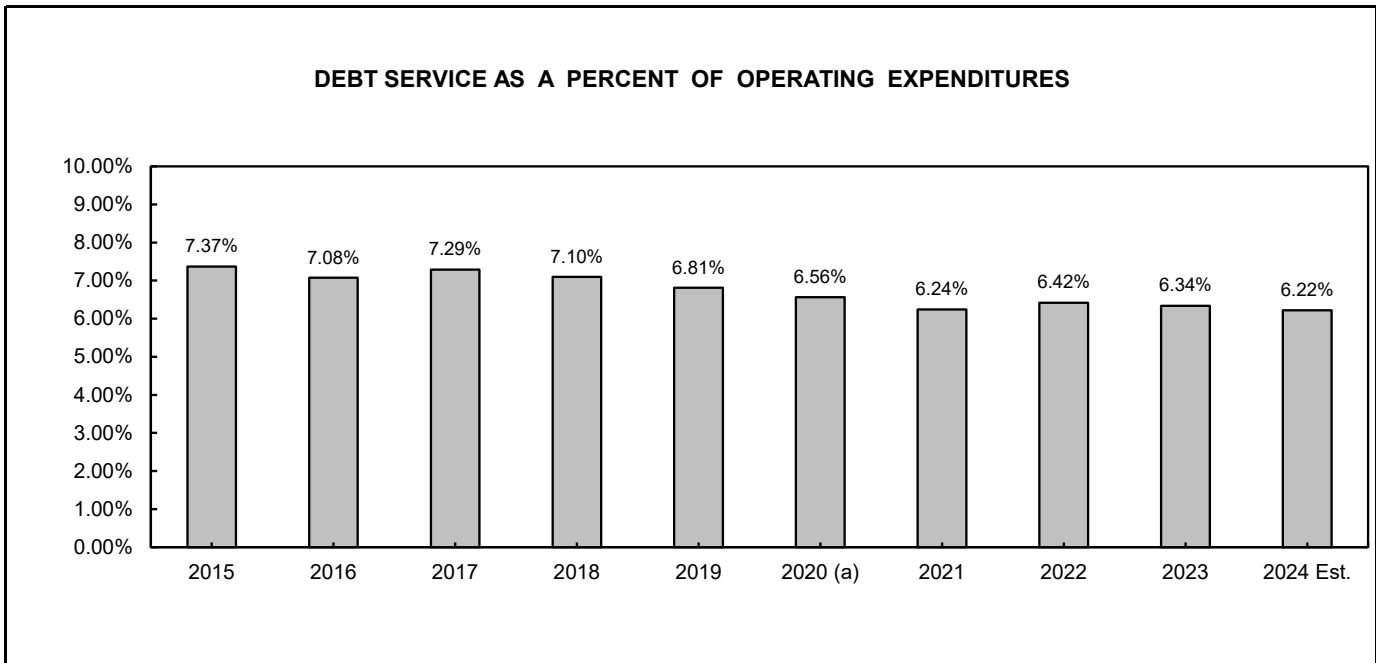
<u>Year</u>	<u>Current Year Borrowing</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Debt Per Capita</u>
2015	\$10,000,000	\$79,335,000	393,927	\$201
2016	\$11,500,000	\$78,130,000	396,449	\$197
2017	\$10,000,000	\$75,125,000	398,236	\$189
2018	\$12,500,000	\$74,595,000	401,446	\$186
2019	\$17,500,000	\$79,330,000	405,991	\$195
2020 *	\$18,000,000	\$84,678,000	406,978	\$208
2021	\$12,000,000	\$83,773,000	410,666	\$204
2022	\$11,300,000	\$81,944,000	410,769	\$199
2023	\$12,500,000	\$80,660,000	411,538	\$196
2024	\$20,800,000	\$87,115,000	413,728	\$211

* Does not include debt issued to refinance prior year issues.

Table 12
DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt service includes principal and interest payments on general county debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds (net of interdepartmental revenues, which are essentially double-budgeted). As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditures is below 10%, the credit industry views this situation favorably. If it exceeds 20%, potential risk exists. County debt service has remained stable in proportion to increases in general operating expenditures. Overall, the county is still below the 10% threshold. Increases reflect a continued emphasis on capital needs including major highway and facility projects. The debt burden is managed in relation to the funding requirements of the Five-Year Capital Plan.

The county has used defeasement and refunding activity to manage debt service. In 2020, \$10.5 million of debt issued in 2011, 2012, and 2013 was refinanced.

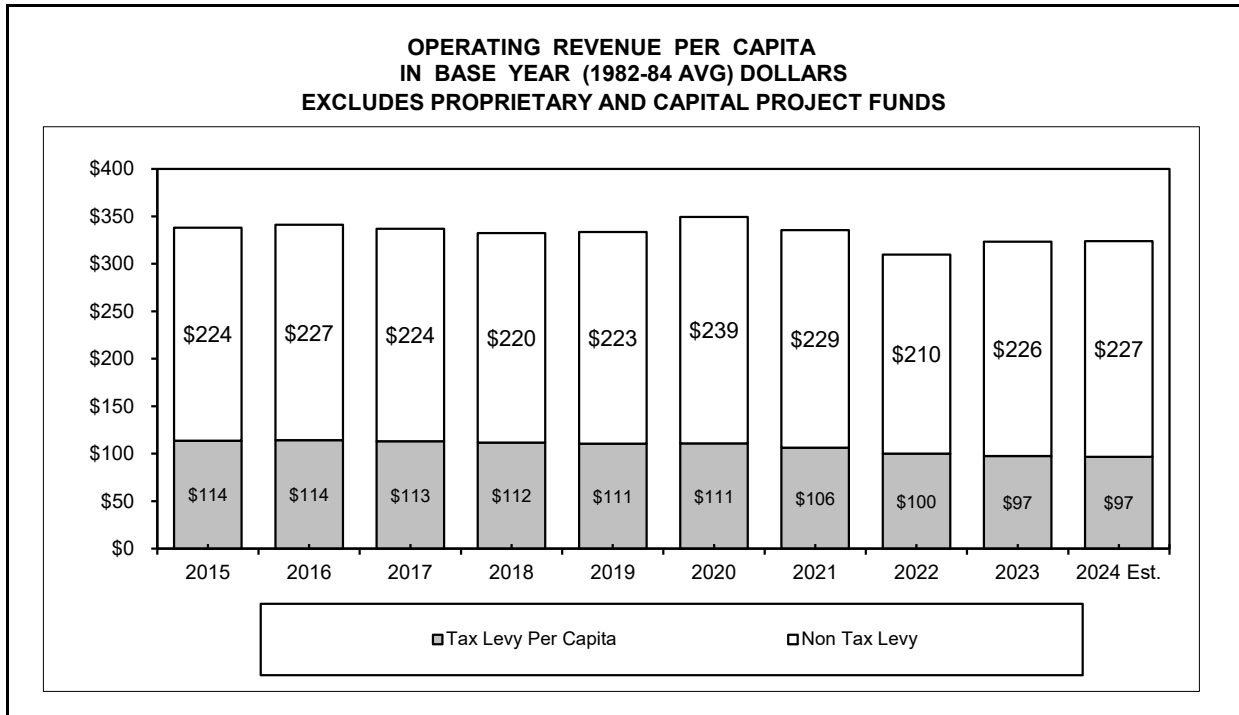


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures (a)</u>	<u>Percent</u>
2015	\$14,435,805	\$195,929,802	7.37%
2016	\$14,353,616	\$202,866,417	7.08%
2017	\$14,731,180	\$202,117,736	7.29%
2018	\$14,628,840	\$205,984,302	7.10%
2019	\$14,491,429	\$212,744,837	6.81%
2020 (a)	\$14,520,724	\$221,269,769	6.56%
2021	\$14,642,311	\$234,565,331	6.24%
2022	\$14,962,321	\$233,065,610	6.42%
2023	\$15,903,322	\$250,820,781	6.34%
2024 Est.	\$16,686,567	\$268,362,754	6.22%

(a) Excludes debt service to refinance \$10.5 million of the 2011, 2012, and 2013 issue.

**Table 13
OPERATING REVENUES PER CAPITA**

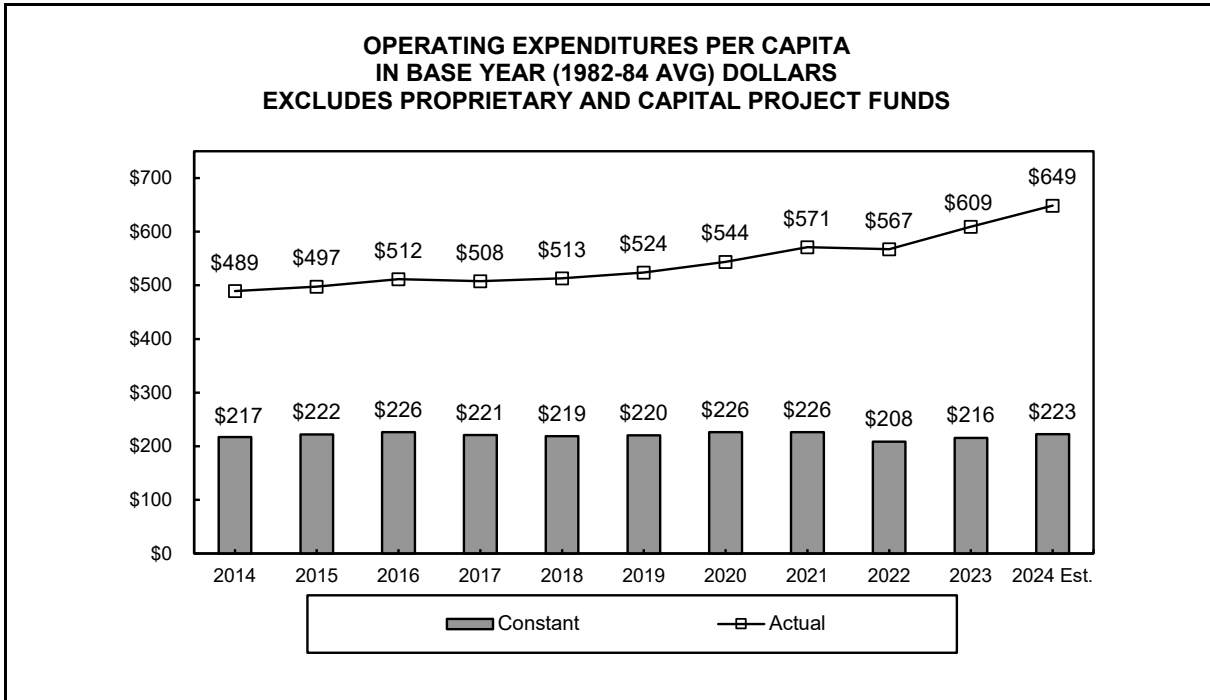
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include General Fund, special revenue and Debt Service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits, but exclude interdepartmental charges to avoid double-counting. Total revenues are adjusted for inflation with the base year being 1982-1984 average. Increasing revenues for 2015-2019 include targeted funding for Mental Health treatment and CLTS services. Higher revenues for 2020 through 2023 actuals, as well as the 2024 estimate are partly driven by federal funding related to the COVID-19 pandemic (partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes).



Year	Oper. Revenues With Tax Levy	W.C. Property Tax Levy	Consumer Price Index	Revenues Base Year	Population	Per Capita
2014	\$194,213,682	\$98,957,976	225.4	\$86,154,456	392,761	\$219
2015	\$198,204,796	\$100,389,114	224.2	\$88,401,408	393,927	\$224
2016	\$203,255,018	\$102,535,428	226.1	\$89,890,108	396,449	\$227
2017	\$204,958,476	\$103,526,141	229.9	\$89,161,226	398,236	\$224
2018	\$207,365,341	\$105,154,181	234.3	\$88,507,978	401,446	\$220
2019	\$215,159,249	\$106,766,564	237.8	\$90,488,211	405,991	\$223
2020	\$232,999,928	\$108,402,828	240.0	\$97,067,125	406,978	\$239
2021	\$237,342,450	\$110,035,377	252.2	\$94,108,822	410,666	\$229
2022	\$234,756,413	\$111,924,004	272.4	\$86,180,452	410,769	\$210
2023	\$262,747,296	\$113,380,394	282.8	\$92,922,371	411,538	\$226
2024 Est.	\$273,620,094	\$116,527,884	291.2	\$93,949,071	413,728	\$227

**Table 14
OPERATING EXPENDITURES PER CAPITA**

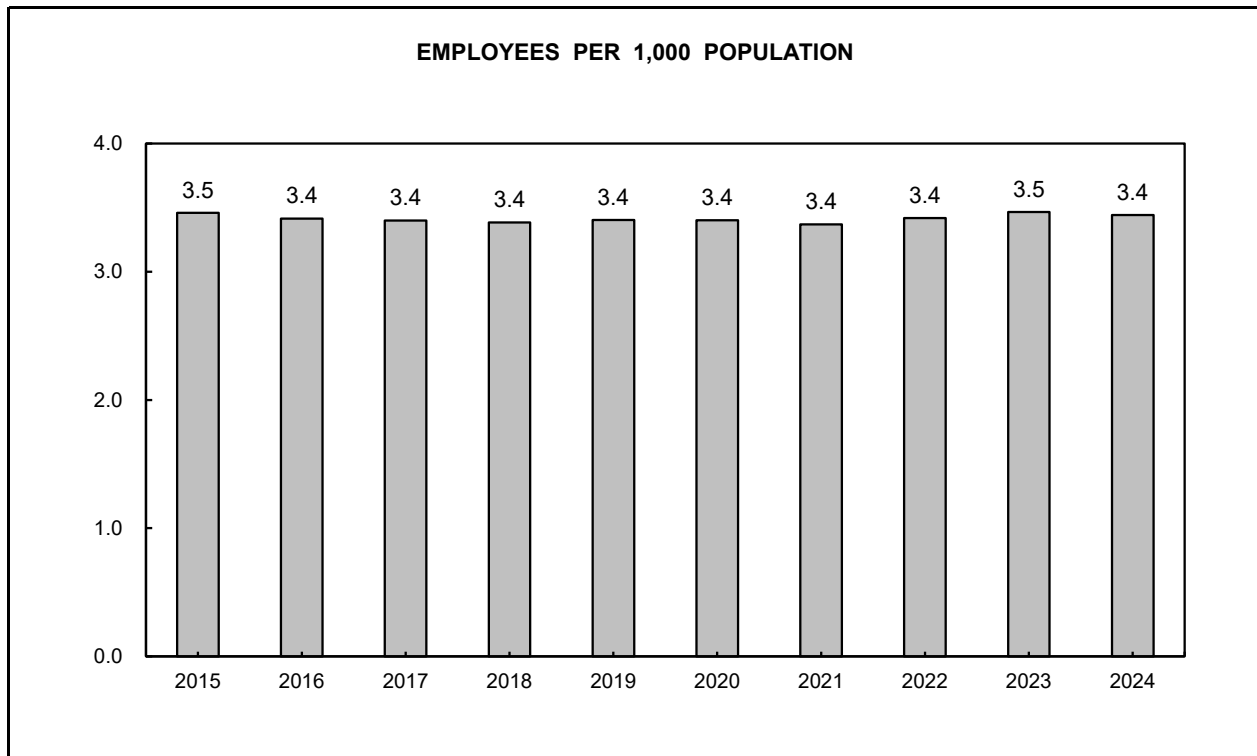
Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include General Fund, Special Revenue and Debt Service funds (excludes proprietary and Capital Project funds). Expenditures exclude interdepartmental charges to avoid double-counting. Debt Service also excludes the one-time expenditures for debt retirement. Expenditure trends for 2015-2019 reflect Health and Human Services client needs, partially funded with targeted state revenues. Higher expenditures for 2020 through 2023 actuals, as well as the 2024 estimate are partly driven by federal funding related to the COVID-19 pandemic (partially offset by higher levels of inflation in the graph below, which adjusts annual figures for changes in the Consumer Price Index for year-to-year comparability purposes).



<u>Year</u>	<u>Expenditures</u>	<u>Consumer Price Index</u>	<u>Base Year</u>	<u>Population</u>	<u>Per Capita</u>	
					<u>Actual</u>	<u>Base Year</u>
2014	\$192,183,796	225.4	\$85,253,985	392,761	\$489	\$217
2015	\$195,929,802	224.2	\$87,386,737	393,927	\$497	\$222
2016	\$202,866,417	226.1	\$89,718,248	396,449	\$512	\$226
2017	\$202,117,736	229.9	\$87,925,444	398,236	\$508	\$221
2018	\$205,984,302	234.3	\$87,914,768	401,446	\$513	\$219
2019	\$212,744,837	237.8	\$89,472,797	405,991	\$524	\$220
2020	\$221,269,769	240.0	\$92,180,374	406,978	\$544	\$226
2021	\$234,565,331	252.2	\$92,992,179	410,666	\$571	\$226
2022	\$233,065,610	272.4	\$85,559,748	410,769	\$567	\$208
2023	\$250,820,781	282.8	\$88,704,478	411,538	\$609	\$216
2024 Est.	\$268,362,754	291.2	\$92,143,933	413,728	\$649	\$223

**Table 15
EMPLOYEES PER 1,000 POPULATION**

The number of employees reflect the number of budgeted regular full-time and part-time positions stated in full time equivalents (FTE) for each year. Since personnel costs represent a significant portion of the county's operating budget, changes in FTE in relation to the population provide another means of assessing the growth in county operations. Decreases may indicate changes in the productivity of employees. The 2015 adopted budget reduced regular staff levels by 0.92 FTE of which 6.92 were in Health and Human Services, mostly related to the reduction of federally-funded positions that assisted with the implementation of the Affordable Care Act offset with increases in Medical Examiner and Public Works. The 2016 adopted budget reduced positions by 9.35 FTE mostly due to reductions in Health and Human Services, Park and Land Use, Clerk of Courts, Register of Deeds, Sheriff, and Administration. Net regular FTE in the 2017 budget remain at the 2016 level, but includes additional 6.75 FTE in the Justice and Public Safety area offset by position reductions elsewhere in the budget. This includes four additional positions at the Waukesha County Communication Center largely due to the Village of Menomonee Falls joining county dispatch. The 2018 budget increases net regular positions by 4.50 FTE in Health and Human Services, Administration, Corporation Counsel and Sheriff departments. Circuit Court services reduced a net of four positions. The 2019 budget increased positions by 23.00 FTE and includes 12.00 FTE that were approved mid-year 2018 for HHS-ADRC, replacing contracted staff. The 2020 budget increased net regular positions by 2.00 FTE. The net regular position FTE's in 2021 were unchanged from 2020. The 2022 adopted budget increased positions by 19.72 FTE which included 10.50 FTE that were approved mid-year 2021 for the addressing the criminal courts backlog. The 2023 adopted budget increased positions by 21.70 FTE. This includes 29.50 FTE that were created mid-year 2022 of which 26.00 FTE were in the Health and Human Service Department, mostly for expansion of youth mental health services and to bring a contracted mental health operation in-house. In addition, 23.85 FTE were created in the 2023 adopted budget of which 16.80 FTE were in the Health and Human Services. They were offset by abolishment of 16.00 FTE of which 15.50 FTE were in Human Services and the unfunding of 15.50 FTE mostly in the Sheriff Department. The 2024 adopted budget decreased positions by 1.65 FTE. This included unfunding of several sunset positions related to ARPA funding, specifically 4.00 FTE for the District Attorney and 3.50 FTE for Circuit Court Services as well as other unfundings across departments. These were partially offset by 2.00 FTE new positions for Corporation Counsel, 2.50 FTE for the District Attorney, and 2.50 FTE for the DOA General Fund.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
2015	1,363	393,927	3.5
2016	1,354	396,449	3.4
2017	1,354	398,236	3.4
2018	1,359	401,446	3.4
2019	1,382	405,991	3.4
2020	1,384	406,978	3.4
2021	1,384	410,666	3.4
2022	1,404	410,769	3.4
2023	1,426	411,538	3.5
2024	1,424	413,728	3.4

* Excludes temporary extra help, seasonals, and limited term employees and is the total FTE within the Adopted Budget.

Table 16
BUDGETED PERSONNEL COSTS AS A PERCENT OF NET OPERATING BUDGET
(ALL FUNDS)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Personnel Costs	\$136,687,836	\$140,550,360	\$148,082,642	\$155,238,052	\$159,294,656
Total Net Oper Expenditures (w/o Capital Projects & Interdepartmental Charges)	\$252,856,881	\$264,407,808	\$285,126,501	\$291,597,733	\$297,219,679
Percent of Net Operating Budget	54.1%	53.2%	51.9%	53.2%	53.6%

BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Salaries and wages (a)	\$99,203,848	\$101,421,139	\$107,477,977	\$113,858,987	\$117,688,210
Employee Benefits (b)	<u>\$37,483,988</u>	<u>\$39,129,221</u>	<u>\$40,604,665</u>	<u>\$41,379,065</u>	<u>\$41,606,446</u>
Total Personnel Costs	\$136,687,836	\$140,550,360	\$148,082,642	\$155,238,052	\$159,294,656
Benefits as % of Total Salaries	37.8%	38.6%	37.8%	36.3%	35.4%

(a) Salaries and wages include salaries of regular full-time and part-time employees, overtime costs, limited term, seasonal extra help employees pay, per diems, educational incentives and earned vacation pay.

(b) Amounts include compensated benefit cost only. Does not include value of paid time off such as vacation which is included in the salaries amounts.

Table 17
GENERAL COUNTY TAX LEVY PERCENT OF TOTAL NET EXPENDITURES
(2021 - 2025)

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Gross Expenditures					
Operating	\$294,850,970	\$308,888,843	\$331,344,450	\$338,446,510	\$344,725,103
Capital	\$19,201,900	\$28,516,000	\$45,603,000	\$52,920,900	\$43,745,400
TOTAL GROSS EXPENDITURES	\$314,052,870	\$337,404,843	\$376,947,450	\$391,367,410	\$388,470,503
Less: Interdepartmental Charges	\$41,994,089	\$44,481,035	\$46,217,949	\$46,848,777	\$47,505,424
TOTAL NET EXPENDITURES	\$272,058,781	\$292,923,808	\$330,729,501	\$344,518,633	\$340,965,079
Operating % of Net Expenditures	92.9%	90.3%	86.2%	84.6%	87.2%
Capital % of Net Expenditures	7.1%	9.7%	13.8%	15.4%	12.8%
General County Tax Levy *					
Operating	\$106,297,468	\$108,211,008	\$110,796,868	\$113,862,908	\$115,142,143
Capital	\$1,515,927	\$1,292,115	\$1,502,115	\$999,258	\$395,258
TOTAL COUNTY GENERAL TAX LEVY	\$107,813,395	\$109,503,123	\$112,298,983	\$114,862,166	\$115,537,401
Operating Levy % of General County Levy	98.6%	98.8%	98.7%	99.1%	99.7%
Capital Levy % of General County Levy**	1.4%	1.2%	1.3%	0.9%	0.3%
General County Tax Levy % of Total Net Expenditures	39.6%	37.4%	34.0%	33.3%	33.9%

* Total Levy Excluding Bridges Library System.

**Table 18
OPERATING & CAPITAL BUDGET SUMMARY WITH YEAR TO DATE INFORMATION**

Note: State law (Wis Stats. Chap.65.90) requires budgets to include actual expenditures and revenues for not less than the first 6 months of the current year.

OPERATING BUDGET	2023	2024	2024	2024	2025	CHANGE FROM 2024	
	ACTUAL (a)	ADOPTED BUDGET	MODIFIED BUDGET	ACTUAL YTD (a)(b)		BUDGET	ADOPTED BUDGET
						\$	%
EXPENDITURES							
PERSONNEL COSTS	\$ 143,373,523	\$ 155,238,052	\$ 155,439,757	\$ 94,340,279	\$ 159,294,656	\$ 4,056,604	2.61%
OPERATING EXPENSES	\$ 127,544,139	\$ 139,084,710	\$ 152,380,299	\$ 85,050,198	\$ 140,578,667	\$ 1,493,957	1.07%
INTERDEPT. CHARGES	\$ 24,265,921	\$ 25,514,882	\$ 25,545,631	\$ 21,405,632	\$ 25,758,029	\$ 243,147	0.95%
FIXED ASSET & IMPROVEMENTS	\$ 1,783,250	\$ 1,769,778	\$ 3,015,977	\$ 2,101,552	\$ 1,936,975	\$ 167,197	9.45%
DEBT SERVICE	\$ 15,903,322	\$ 16,839,088	\$ 16,839,088	\$ 15,532,955	\$ 17,156,776	\$ 317,688	1.89%
TOTAL EXPENDITURES	\$ 312,870,155	\$ 338,446,510	\$ 353,220,752	\$ 218,430,616	\$ 344,725,103	\$ 6,278,593	1.86%
REVENUES							
GEN'L GOVT. REVENUES	\$ 93,179,381	\$ 95,685,550	\$ 108,031,167	\$ 48,076,742	\$ 93,153,086	\$ (2,532,464)	-2.65%
FINES & LICENSES	\$ 3,573,428	\$ 3,709,971	\$ 3,709,971	\$ 2,910,960	\$ 3,813,850	\$ 103,879	2.80%
CHARGES FOR SERVICES	\$ 40,355,520	\$ 43,646,280	\$ 43,794,459	\$ 30,519,599	\$ 45,888,048	\$ 2,241,768	5.14%
INTERDEPART. REVENUES	\$ 42,691,018	\$ 46,848,777	\$ 46,848,777	\$ 34,487,557	\$ 47,505,424	\$ 656,647	1.40%
OTHER REVENUES	\$ 28,645,333	\$ 18,635,532	\$ 18,732,845	\$ 23,034,820	\$ 22,557,760	\$ 3,922,228	21.05%
TOTAL REVENUES	\$ 208,444,680	\$ 208,526,110	\$ 221,117,219	\$ 139,029,678	\$ 212,918,168	\$ 4,392,058	2.11%
RETAINED EARNINGS	\$ (10,096,724)	\$ (453,844)	\$ (453,844)		\$ (838,628)	\$ (384,784)	84.78%
TRANSFERS/FUND BALANCE USED	\$ (274,276)	\$ 12,333,207	\$ 14,516,340		\$ 13,079,906	\$ 746,699	6.05%
TAX LEVY	\$ 114,796,475	\$ 118,041,037	\$ 118,041,037	N/A	\$ 119,565,657	\$ 1,524,620	1.29%

CAPITAL BUDGET	2023	2024	2024	2024	2025	CHANGE FROM 2024	
	ACTUAL	ADOPTED BUDGET	MODIFIED BUDGET	ACTUAL YTD (a)		BUDGET	ADOPTED BUDGET
						\$	%
EXPENDITURES	\$ 27,659,075	\$ 52,920,900	\$ 98,319,199	\$ 76,330,277	\$ 43,745,400	\$ (9,175,500)	-17.34%
REVENUES	\$ 28,203,288	\$ 45,485,004	\$ 44,204,404	\$ 39,132,183	\$ 36,890,865	\$ (8,594,139)	-18.89%
TRANSFERS/FUND BALANCE USED	\$ (2,046,328)	\$ 6,436,638	\$ 53,115,537		\$ 6,459,277	\$ 22,639	0.35%
TAX LEVY	\$ 1,502,115	\$ 999,258	\$ 999,258	NA	\$ 395,258	\$ (604,000)	-60.44%

(a) Certain non-budgeted revenues are excluded from 2023 actuals in this summary.

(b) 2024 actual year to date figures include financial and encumbrance activity through eight months.

BUDGETED POSITIONS 2023-2025 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2023 Year End</u>	<u>2024 Adopted Budget</u>	<u>2024 Modified Budget</u>	<u>2025 Budget</u>	<u>Incr/(Decr) From 2024 Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	107.50	110.00	110.00	108.50	(1.50)
Bridges Library System	7.00	7.00	7.00	7.00	0.00
Circuit Court Services	84.50	81.00	81.00	81.00	0.00
Corporation Counsel	41.00	42.85	42.85	42.85	0.00
County Board	3.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.00	5.00	5.51	0.51
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	41.00	36.53	36.53	32.15	(4.38)
Emergency Preparedness	65.50	66.00	66.00	64.00	(2.00)
Health & Human Services	440.46	441.67	443.67	440.71	(0.96)
Medical Examiner	16.00	16.00	16.00	16.00	0.00
Parks & Land Use	102.05	103.31	103.31	104.31	1.00
Public Works	133.00	131.00	131.00	129.00	(2.00)
Register Of Deeds	16.00	16.00	16.00	16.00	0.00
Sheriff	353.50	352.50	352.50	350.50	(2.00)
Treasurer	5.00	5.00	5.00	5.00	0.00
UW-Extension	2.00	2.00	2.00	2.00	0.00
Total Regular Positions (FTE)	1,427.66	1,424.01	1,426.01	1,412.68	(11.33)
Total Extra-Help Positions (FTE)	98.40	86.98	86.65	84.70	(2.28)
Total Overtime Positions (FTE)	27.75	28.45	28.45	27.63	(0.82)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,553.81</u>	<u>1,539.44</u>	<u>1,541.11</u>	<u>1,525.01</u>	<u>(14.43)</u>

SIGNIFICANT CHANGES FOR 2025:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 14.43, including temporary extra help and overtime.
- There is a net decrease of 11.33 FTE budgeted regular positions
- Temporary extra help decreases by 2.28 FTE (about 4,742 hours), and budgeted overtime decreases 0.82 FTE (about 1,706 hours).

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2025 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2025 Budget Positions Reclassified and/or Department Transfer				
Administration	End User Technology	Information Technology	Principal IT Professional	1.00
Administration	End User Technology	Information Technology	Senior IT Professional	(1.00)
Administration	End User Technology	Information Technology	Senior IT Professional	1.00
Administration	End User Technology	Information Technology	IT Analyst	(1.00)
Administration	End User Technology	Multiple	Senior Financial Analyst	1.00
Administration	End User Technology	Multiple	Financial Analyst	(1.00)
Administration	General	Business Office	Senior Fiscal Specialist	1.00
Administration	General	Business Office	Fiscal Specialist	(1.00)
Administration	Risk Management	Multiple	Risk Management Analyst	1.00
Administration	Risk Management	Multiple	Administrative Specialist	(1.00)
Health & Human Services	General	Administrative Services	Fiscal Administrator	1.00
Health & Human Services	General	Administrative Services	Accounting Services Coordinator	(1.00)
Health & Human Services	General	Administrative Services	Administrative Services Coordinator	1.00
Health & Human Services	General	Administrative Services	Programs & Projects Analyst	(1.00)
Health & Human Services	General	Mental Health Outpatient - Clinical	Registered Nurse Supervisor	1.00
Health & Human Services	General	Mental Health Outpatient - Clinical	Registered Nurse	(1.00)
Health & Human Services	General	Mental Health Outpatient - Intensive	Senior Mental Health Counselor	1.00
Health & Human Services	General	Mental Health Outpatient - Intensive	Clinical Therapist	(1.00)
Health & Human Services	General	Mental Health Outpatient - Intensive	Senior Mental Health Counselor	1.00
Health & Human Services	General	Mental Health Outpatient - Intensive	Mental Health Counselor	(1.00)
Health & Human Services	General/ADRC Contract	Multiple	Senior Care Manager	30.50
Health & Human Services	General/ADRC Contract	Multiple	Senior ADRC Specialist	(30.50)
Health & Human Services	General	Multiple	Senior Care Manager	70.00
Health & Human Services	General	Multiple	Social Worker	(70.00)
Health & Human Services	General	Youth Intensive Services	Senior Mental Health Counselor	1.00
Health & Human Services	General	Youth Intensive Services	Human Services Support Specialist	(1.00)
Health & Human Services	General	Youth Intensive Services	Programs & Projects Analyst	1.00
Health & Human Services	General	Youth Intensive Services	Senior Mental Health Counselor	(1.00)
Parks & Land Use	General	Animal Program	Environmental Health Specialist	1.00
Parks & Land Use	General	Animal Program	Humane Animal Officer	(1.00)
Public Works	Airport	Airport Operations	Parks Supervisor	1.00
Public Works	Airport	Airport Operations	Programs & Projects Analyst	(1.00)
Subtotal of 2025 Budget Positions Reclassified and/or Department Transfer				0.00
2025 Budget Positions Created				
Administration	General	Human Resources	Senior Human Resources Analyst	1.00
Administration	Collections	Collections	Senior Collections Specialist	1.00
Clerk	General	Elections	Administrative Assistant	0.51
District Attorney	General	VOCA Grant Program	Victim Witness Specialist	1.00
District Attorney	General	VOCA Grant Program	Victim Witness Specialist	1.00
District Attorney	General	VOCA Grant Program	Victim Witness Specialist	1.00
Health & Human Services	General	Administrative Services	Financial Analyst	1.00
Health & Human Services	General	Administrative Services	Senior Fiscal Specialist	1.00
Health & Human Services	General	Administrative Services	Senior Financial Analyst	1.00
Health & Human Services	General	Mental Health Center	Registered Nurse Supervisor	0.60
Parks & Land Use	General	Naga-Waukeet Golf Course	Golf Clubhouse Supervisor	0.20
Parks & Land Use	General	Moor Downs Golf Course	Golf Clubhouse Supervisor	0.80
Subtotal of 2025 Budget Positions Created				10.11
2025 Budget Positions Abolished				
Administration	General	Business Office	Administrative Specialist	(1.00)
Health & Human Services	General	Youth Justice	Social Worker	(1.00)
Health & Human Services	General	Administrative Services	Administrative Assistant	(1.00)
Health & Human Services	General	Administrative Services	Fiscal Specialist	(1.00)
Health & Human Services	General	Child & Youth Family Services	Social Worker	(1.00)
Subtotal of 2025 Budget Positions Abolished				(5.00)
2025 Budget Positions Unfunded (But Not Abolished)				
Emergency Preparedness	General	Communication Center Operation	Telecommunicator	(1.00)
Emergency Preparedness	General	Communication Center Operation	Communications Center Supervisor	(1.00)
Parks & Land Use	General	Administrative Services	Administrative Specialist	(1.00)
Public Works	General	Housekeeping Services	Building Service Worker	(2.00)
Sheriff	General	General Patrol	Deputy	(2.00)
Health & Human Services	General	Mental Health Outpatient - Clinical	Clinical Services Manager	(0.35)
Health & Human Services	General	Mental Health Center	Clinical Services Manager	(0.23)
Health & Human Services	General	Child & Youth Family Services	Social Worker	(0.50)
Subtotal of 2025 Budget Positions Unfunded (But Not Abolished)				(8.08)
2025 Refunded Positions				
Health & Human Services	General	Administrative Services	Fiscal Specialist	1.00
Parks & Land Use	General	Administrative Services	Fiscal Assistant	1.00
Subtotal of 2025 Positions Refunds				2.00
2025 Positions Sunset				
Administration	General	Accounting and Payroll Services	Senior Financial Analyst (Sunset)	(1.00)
Administration	General	American Job Center	Workforce System Coordinator (Sunset)	(0.50)
Administration	General	Human Resources	Senior Human Resources Analyst (Sunset)	(1.00)
District Attorney	General	Prosecution/Administrative Services	Special Prosecutor (Sunset)	(1.00)
District Attorney	General	Prosecution/Administrative Services	Administrative Assistant (Sunset)	(0.38)
District Attorney	General	Prosecution/Administrative Services	Senior Administrative Specialist (Sunset)	(1.00)
District Attorney	General	Victim/Witness Program	Victim Witness Specialist (Sunset)	(1.00)
District Attorney	General	VOCA Grant Program	Victim Witness Specialist (Sunset)	(1.00)
District Attorney	General	VOCA Grant Program	Victim Witness Specialist (Sunset)	(1.00)

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2025 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
District Attorney	General	VOCA Grant Program	Victim Witness Specialist (Sunset)	(1.00)
District Attorney	General	VOCA Grant Program	Victim Witness Counselor (Sunset)	(1.00)
Health & Human Services	Special Purpose Grant Fund (ARPA)	ARPA - Health & Human Services – Public Health	Programs & Projects Analyst (Sunset)	(1.00)
Health & Human Services	General	Administrative Services	Senior Financial Analyst (Sunset)	(1.00)
Health & Human Services	General	Veterans' Information Assistance	Administrative Specialist (Sunset)	(1.00)
Subtotal of Sunset Positions Changes				(12.88)
2025 Budget Positions Decreased/Increased				
Health & Human Services	General	Mental Health Center	Weekend Registered Nurse	0.52
Subtotal of 2025 Budget Positions Increased				0.52
2024 Current Year Create Positions				
Health & Human Services	General	Administrative Services	Senior Mental Health Counselor	1.00
Health & Human Services	General	Mental Health Outpatient - Clinical	Clinical Therapist (Sunset)	2.00
Subtotal of 2024 Create Positions				3.00
2024 Current Year Abolished Positions				
Health & Human Services	General	Mental Health Center	Registered Nurse	(1.00)
Subtotal of 2024 Abolished Positions				(1.00)
Total 2025 Net Change in Authorized Positions				(11.33)

**REGULAR FULL-TIME / PART - TIME
BUDGETED POSITIONS SUMMARY 2023-2025
(INCLUDES EXTRA HELP AND OVERTIME)**

DEPARTMENTS BY FUND & FUNCTIONAL AREA	FUND	2023 Actual	Change from 2023	2024 Budget	Change from 2024	2025 Budget
Emergency Preparedness	General	60.00	0.30	60.30	(2.00)	58.30
Emergency Preparedness	Radio Services	5.50	0.20	5.70	-	5.70
District Attorney	General	34.00	2.53	36.53	(4.38)	32.15
District Attorney	American Rescue Plan Act	7.00	(7.00)	0.00	-	0.00
Circuit Court Services	General	81.00	-	81.00	-	81.00
Circuit Court Services	American Rescue Plan Act	3.50	(3.50)	0.00	-	0.00
Medical Examiner	General	16.00	-	16.00	-	16.00
Sheriff	General	353.50	(1.00)	352.50	(2.00)	350.50
Justice and Public Safety		560.50	(8.47)	552.03	(8.38)	543.65
Corporation Counsel	Child Support - General Fund	29.15	1.40	30.55	-	30.55
Health & Human Services	General Fund	400.74	0.21	400.95	4.04	404.99
Health & Human Services	Aging & Disab. Res. Center Contract Fund	34.72	1.00	35.72	-	35.72
Health & Human Services	American Rescue Plan Act	5.00	-	5.00	(5.00)	0.00
Health and Human Services		469.61	2.61	472.22	(0.96)	471.26
Register Of Deeds	General	16.00	-	16.00	-	16.00
Extension Waukesha County	General	2.00	-	2.00	-	2.00
Fed. Library	State Aids & Misc. Fund	6.25	-	6.25	-	6.25
Fed. Library	CAFÉ Shared Automation Fund	0.75	-	0.75	-	0.75
Parks & Land Use	General	84.71	1.00	85.71	-	85.71
Parks & Land Use	Golf Course	3.90	-	3.90	1.00	4.90
Parks & Land Use	Ice Arenas	4.16	-	4.16	-	4.16
Parks & Land Use	Materials Recycling Fund	4.43	-	4.43	-	4.43
Parks & Land Use	Community Development (a)	4.09	0.26	4.35	-	4.35
Parks & Land Use	Workforce Innovation Opportunity Act	0.76	-	0.76	-	0.76
Parks, Env., Educ., and Land Use		127.05	1.26	128.31	1.00	129.31
Public Works	General	39.90	(1.00)	38.90	(2.00)	36.90
Public Works	Transportation	74.10	(1.00)	73.10	-	73.10
Public Works	Central Fleet Maintenance	14.00	-	14.00	-	14.00
Public Works	Airport	5.00	-	5.00	-	5.00
Public Works		133.00	(2.00)	131.00	(2.00)	129.00
County Executive	General	4.65	-	4.65	-	4.65
County Board	General	3.50	-	3.50	-	3.50
County Clerk	General	5.00	-	5.00	0.51	5.51
Treasurer	General	5.00	-	5.00	-	5.00
Dept. Of Administration	General	43.20	2.50	45.70	(2.00)	43.70
Dept. Of Administration	Risk Management	2.90	-	2.90	-	2.90
Dept. Of Administration	Collections	7.40	1.00	8.40	1.00	9.40
Dept. Of Administration	End User Technology Fund	52.00	-	52.00	-	52.00
Dept. Of Administration	American Job Center	1.00	-	1.00	(0.50)	0.50
Dept. Of Administration	American Rescue Plan Act	1.00	(1.00)	0.00	-	0.00
Corporation Counsel	General	11.85	0.45	12.30	-	12.30
General Administration		137.50	2.95	140.45	(0.99)	139.46
Total Regular (F.T. / P.T) Positions (FTE)		1427.66	(3.65)	1424.01	(11.33)	1412.68
Total Extra Help Positions (FTE)		98.40	(11.42)	86.98	(2.28)	84.70
Total Overtime Positions (FTE)		27.75	0.70	28.45	(0.81)	27.63
TOTAL POSITION EQUIVALENTS COUNTY-WIDE		1,553.81	(14.37)	1,539.44	(14.43)	1,525.01

For additional detail see the Budgeted Position Detail Summary for each Department

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Business Office					
Administrative Specialist	1.00	1.00	1.00	-	(1.00)
Business & Collections Services Manager	0.85	0.85	0.85	0.85	-
Director of Administration	0.85	0.85	0.85	0.85	-
Financial Analyst	0.50	1.00	1.00	1.00	-
Fiscal Assistant	1.00	-	-	-	-
Fiscal Specialist	-	1.00	1.00	0.50	(0.50)
Senior Fiscal Specialist	-	-	-	1.00	1.00
Principal Financial Analyst	0.75	0.75	0.75	0.75	-
Senior Financial Analyst	-	-	-	0.50	0.50
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.95	5.45	5.45	5.45	-
Accounting and Payroll Services					
Accounting Services Manager	1.00	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	2.00	2.00	2.00	2.00	-
Senior Financial Analyst	1.00	1.00	1.00	1.00	-
* Senior Financial Analyst	-	1.00	1.00	-	(1.00)
Senior Fiscal Specialist	2.00	2.00	2.00	2.00	-
Fiscal Specialist	1.00	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.00	9.00	9.00	7.00	(2.00)
Tax Listing					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Community Service Representative	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	5.00	-
Budget Management					
Budget Manager	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	3.00	3.00	3.00	3.00	-
Extra Help - Budget Intern	0.69	0.17	0.17	-	(0.17)
Overtime	-	-	-	-	-
Subtotal	5.69	5.17	5.17	5.00	(0.17)
Human Resources					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Employee Benefits Administrator	1.00	1.00	1.00	1.00	-
Human Resources Assistant	2.00	-	-	-	-
Human Resources Benefits Assistant	-	2.00	2.00	2.00	-
Human Resources Manager	1.00	1.00	1.00	1.00	-
Principal Human Resources Analyst	1.00	1.00	1.00	1.00	-
Senior Human Resources Analyst	4.00	4.00	4.00	5.00	1.00
* Senior Human Resources Analyst	-	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	12.00	13.00	13.00	13.00	-

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Purchasing					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Buyer	1.00	1.00	1.00	1.00	-
Principal Buyer	1.00	1.00	1.00	1.00	-
Risk/Purchasing Manager	0.25	0.25	0.25	0.25	-
Senior Buyer	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	6.25	6.25	6.25	6.25	-
Records Management Services					
Administrative Assistant	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	2.00	-
TOTAL ADMINISTRATION - General Fund	43.89	45.87	45.87	43.70	(2.17)
Regular Positions	43.20	45.70	45.70	43.70	(2.00)
Extra Help	0.69	0.17	0.17	-	(0.17)
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

- Abolish: (1.00 FTE) Administrative Specialist in Business Office
- Transfer: 0.15 FTE Senior Financial Analyst from End User Technology Fund – Operations to Business Office
- Transfer: 0.35 FTE Senior Financial Analyst from End User Technology Fund – Communications to Business Office
- Reclassify: 1.00 FTE Fiscal Specialist to Senior Fiscal Specialist in Business Office
- Transfer: (0.50 FTE) Fiscal Specialist from Accounting and Payroll Services to Business Office
- Transfer: (0.50 FTE) Fiscal Specialist from Accounting and Payroll Services to End User Technology Fund - Communications
- Abolish: (1.00 FTE) Senior Financial Analyst (sunset position) in Accounting and Payroll Services
- Reduce: (0.17 FTE) Extra Temporary Help in Budget division
- Create: 1.00 FTE Senior Human Resources Analyst in Human Resources division
- Abolish: (1.00 FTE) Senior Human Resources Analyst (sunset position) in Human Resources division

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

- Fund: 0.50 FTE Financial Analyst position previously shared with the Emergency Preparedness Department.
- Transfer: 1.00 FTE Senior Financial Analyst from DOA-American Rescue Plan Act program to DOA-General Fund Accounting Services/Accounts Payable. This is a sunset position so the position will be terminated or reduced if funding is reduced or terminated.
- Create: 1.00 FTE Senior Human Resources Analyst position fully funded with American Rescue Plan Act funding. This is a sunset position so the position will be terminated or reduced if funding is reduced or terminated.
- Create: 1.00 FTE Fiscal Specialist position in the Business Services Division.
- Abolish: (1.00 FTE) Fiscal Assistant position in the Business Services Division.
- Decrease: (0.52 FTE) Extra Help in Budget Management
- Retitled: Human Resources Assistant to Human Resources Benefits Assistant

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Special Purpose Grant Fund (ARPA)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
American Rescue Plane Act - Administration					
* Senior Financial Analyst	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	-	-	-	-
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
<hr/>					
TOTAL ADMINISTRATION - Special Purpose Grant Fund (ARPA)	1.00	-	-	-	-
Regular Positions	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Transfer: (1.00 FTE) Senior Financial Analyst from DOA-ARPA program to DOA-General Fund Accounting Services/Accounts Payable

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - End User Technology Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
IT Public Safety Systems, Business Application Support, Solutions, Project Management, and Operations					
Business Applications Support Administrator	1.00	-	-	-	-
Business Applications Support Manager	-	1.00	1.00	1.00	-
Business Services Administrator	1.00	-	-	-	-
Chief Information Officer	-	0.85	0.85	0.85	-
Financial Analyst	0.50	0.50	0.50	-	(0.50)
Information Technology Analyst	3.00	2.00	2.00	-	(2.00)
Information Technology Infrastructure Administrator	1.00	-	-	-	-
Information Technology Manager	1.00	-	-	-	-
Information Technology Operations Manager	-	0.85	0.85	0.85	-
Information Technology Solutions Manager	-	1.00	1.00	1.00	-
Information Technology Technician	4.00	4.00	4.00	4.00	-
Principal Information Technology Professional	16.00	18.00	18.00	22.00	4.00
Project Management Office Manager	-	1.00	1.00	1.00	-
Public Safety Systems Administrator	1.00	-	-	-	-
Public Safety Systems Manager	-	1.00	1.00	1.00	-
Records Management Analyst	1.00	1.00	1.00	1.00	-
Senior Information Technology Professional	20.00	19.00	19.00	17.00	(2.00)
Senior Financial Analyst	-	-	-	0.35	0.35
Solutions Administrator	1.00	-	-	-	-
Extra Help	2.71	2.25	2.25	2.00	(0.25)
Overtime	-	-	-	-	-
Subtotal	53.21	52.45	52.45	52.05	(0.40)
Communications					
Administrative Assistant	-	-	-	-	-
Chief Information Officer	-	0.15	0.15	0.15	-
Financial Analyst	0.50	0.50	0.50	-	(0.50)
Fiscal Specialist	-	-	-	0.50	0.50
Senior Financial Analyst	-	-	-	0.15	0.15
Senior Information Technology Professional	-	-	-	1.00	1.00
Information Technology Analyst	-	1.00	-	-	(1.00)
Senior Information Technology Analyst	-	-	1.00	-	-
Information Technology Operations Manager	-	0.15	0.15	0.15	-
Information Technology Technician	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	-	(0.01)
Subtotal	1.51	1.81	1.81	1.95	0.14
TOTAL ADMINISTRATION - End User Technology Fund					
	54.72	54.26	54.26	54.00	(0.26)
Regular Positions	52.00	52.00	52.00	52.00	-
Extra Help	2.71	2.25	2.25	2.00	(0.25)
Overtime	0.01	0.01	0.01	-	(0.01)

2025 BUDGET ACTIONS:

Reclass:	1.00 FTE	Senior IT Professional in Solutions to Principal IT Professional
Transfer In:	0.50 FTE	Fiscal Specialist from General Fund Accounting and Payroll Services to Communications
Reclass:	0.50 FTE	Financial Analyst from Communications to Senior Financial Analyst
Reclass:	0.50 FTE	Financial Analyst from IT Operations to Senior Financial Analyst
Transfer Out:	(0.15 FTE)	Senior Financial Analyst from IT Operations to General Fund Business Office
Transfer Out:	(0.35 FTE)	Senior Financial Analyst from Communications to General Fund Business Office

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Reclass: 1.00 FTE Information Technology Analyst in IT Operations to Senior IT Professional

Reduce: (0.25 FTE) Extra Help

Reduce: (0.01 FTE) Overtime

Note: There are fluctuations in position counts among the IT analysts, senior IT professionals, and principal IT professionals due to employees underfilling and later being promoted.

2024 CURRENT YEAR ACTIONS:

None:

2024 BUDGET ACTIONS:

Retitled Business Application Support Administrator to Business Application Support Manager

Retitled Business Services Administrator to Project Management Office Manager

Retitled Information Technology Manager to Chief Information Officer

Transfer: 0.15 FTE Chief Information Officer from IT Operations to the Communications Program

Reclass: 1.00 FTE Information Technology Analyst to a Senior IT Professional in IT Operations

Retitled Information Technology Infrastructure Administrator to Information Technology Operations Manager

Transfer: 0.15 FTE Information Technology Operations Manager from the IT Operations to the Communications Program.

Retitled Solutions Administrator to Information Technology Solutions Manager

Reclass: 1.00 FTE Senior IT Professional in Public Safety Systems to Principal IT Professional.

Reclass: 1.00 FTE Senior IT Professional in Solutions to Principal IT Professional

Retitled Public Safety Systems Administrator to Public Safety Systems Manager

Reduce 0.46 FTE Extra Help

Reclass 1.00 FTE Senior IT Professional from Information Technology Analyst (underfilled as Information Technology Technician in 2023) in the Communications program.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Risk Management Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
General/Auto Liability & Other Insurance					
Risk Management Analyst	-	-	-	0.75	0.75
Administrative Specialist	0.75	0.75	0.75	-	(0.75)
Director of Administration	0.10	0.10	0.10	0.10	-
Principal Risk Management Analyst	0.20	0.20	0.20	0.20	-
Risk/Purchasing Manager	0.60	0.60	0.60	0.60	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.65	1.65	1.65	1.65	-
Worker's Compensation					
Risk Management Analyst	-	-	-	0.25	0.25
Administrative Specialist	0.25	0.25	0.25	-	(0.25)
Director of Administration	0.05	0.05	0.05	0.05	-
Principal Risk Management Analyst	0.80	0.80	0.80	0.80	-
Risk/Purchasing Manager	0.15	0.15	0.15	0.15	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.25	1.25	1.25	1.25	-
TOTAL ADMINISTRATION - Risk Management Fund					
	2.90	2.90	2.90	2.90	-
Regular Positions	2.90	2.90	2.90	2.90	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Reclass: 1.00 FTE Administrative Specialist to Risk Management Analyst

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Collections Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Collections					
Business & Collections Services Manager	0.15	0.15	0.15	0.15	-
Collections Specialist	3.00	4.00	4.00	5.00	1.00
Collections Supervisor	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Principal Financial Analyst	0.25	0.25	0.25	0.25	-
Senior Collections Specialist	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.40	8.40	8.40	9.40	1.00
<hr/>					
TOTAL ADMINISTRATION - Collections Fund	7.40	8.40	8.40	9.40	1.00
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Regular Positions	7.40	8.40	8.40	9.40	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Create: 1.00 FTE Senior Collections Specialist to address account activity.
Position is budgeted as an underfill.

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Create: 1.00 FTE Senior Collections Specialist to address account activity.
Position is budgeted as an underfill.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - American Job Center	23 Year End	24 Budget	24 Estimate	25 Budget	Change
American Job Center					
* Workforce Development Center Coordinator	1.00	-	-	-	-
* Workforce System Coordinator	-	1.00	1.00	0.50	(0.50)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	1.00	1.00	0.50	(0.50)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL ADMINISTRATION - American Job Center	1.00	1.00	1.00	0.50	(0.50)
Regular Positions	1.00	1.00	1.00	0.50	(0.50)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Abolish: (0.50 FTE) Workforce System Coordinator (Sunset) – Abolished at mid-year 2025 as part of discontinuation of program.

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Title Change: Workforce Development Center Coordinator to Workforce System Coordinator

TOTAL ADMINISTRATION - All Funds	110.91	112.43	112.43	110.50	(1.93)
Regular Positions	107.50	110.00	110.00	108.50	(1.50)
Extra Help	3.40	2.42	2.42	2.00	(0.42)
Overtime	0.01	0.01	0.01	-	(0.01)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

BRIDGES LIBRARY SYSTEM	23 Year End	24 Budget	24 Estimate	25 Budget	Change
STATE AID, FEDERAL AND MISC. FUND					
Payments to Member Libraries/Systems					
* Departmental Executive Assistant	0.13	0.13	0.13	0.13	-
* Director of Bridges Library System	0.30	0.30	0.30	0.30	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.43	0.43	0.43	0.43	-
Administrative Services					
* Departmental Executive Assistant	0.60	0.60	0.60	0.60	-
* Director of Bridges Library System	0.55	0.55	0.55	0.55	-
* Library Automation Coordinator	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.17	1.17	1.17	1.17	-
Resource Sharing					
* Departmental Executive Assistant	0.06	0.06	0.06	0.06	-
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	1.02	1.02	1.02	1.02	-
* Library Automation Coordinator	0.15	0.15	0.15	0.15	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.28	1.28	1.28	1.28	-
Automation Technology					
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	-	-	-	-	-
* Library Automation Coordinator	0.08	0.08	0.08	0.08	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.13	0.13	0.13	0.13	-
Education and Outreach					
* Administrative Specialist	-	-	-	-	-
* Departmental Executive Assistant	0.21	0.21	0.21	0.21	-
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* Librarian	2.98	1.98	1.98	1.98	-
* Public Communications Coordinator	-	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.24	3.24	3.24	3.24	-
CAFÉ SHARED AUTOMATION FUND					
* Library Automation Coordinator	0.75	0.75	0.75	0.75	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.75	0.75	0.75	0.75	-
TOTAL BRIDGES LIBRARY SYSTEM					
	7.00	7.00	7.00	7.00	-
Regular Positions	7.00	7.00	7.00	7.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-

* Positions will be reduced or terminated if State funding is reduced or terminated.

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Reclassify: 1.00 FTE Librarian to Public Communications Coordinator

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Administrative Services Division					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Business Manager	1.00	1.00	1.00	1.00	-
Circuit Court Division Coordinator	1.00	1.00	1.00	1.00	-
Clerk of Courts	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	4.00	4.00	4.00	4.00	-
Principal Information Technology Professional	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	2.00	2.00	2.00	2.00	-
Senior Fiscal Specialist	3.00	3.00	3.00	3.00	-
Extra Help	0.75	1.73	1.73	3.22	1.49
Overtime	-	-	-	-	-
Subtotal	15.75	16.73	16.73	18.22	1.49
Criminal and Traffic Division					
Administrative Specialist	6.00	6.00	6.00	6.00	-
Chief Deputy Clerk	1.00	1.00	1.00	1.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	14.00	14.00	14.00	14.00	-
Extra Help	-	-	-	-	-
Overtime	0.06	0.07	0.07	0.07	-
Subtotal	22.06	22.07	22.07	22.07	-
Family Division					
Administrative Specialist	5.00	5.00	5.00	5.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	5.00	5.00	5.00	5.00	-
Extra Help	1.00	-	-	-	-
Overtime	0.04	0.03	0.03	0.11	0.08
Subtotal	12.04	11.03	11.03	11.11	0.08
Civil and Small Claim Division					
Administrative Specialist	4.00	4.00	4.00	4.00	-
Chief Deputy Clerk	1.00	1.00	1.00	1.00	-
Circuit Court Supervisor	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	7.00	7.00	7.00	7.00	-
Extra Help	-	-	-	-	-
Overtime	0.07	0.06	0.06	0.14	0.08
Subtotal	13.07	13.06	13.06	13.14	0.08
Juvenile/Probate Division					
Administrative Specialist	4.00	3.00	3.00	3.00	-
Clerk of Juvenile Court	1.00	1.00	1.00	1.00	-
Register in Probate	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	5.00	6.00	6.00	6.00	-
Extra Help	1.00	-	-	-	-
Overtime	0.04	0.04	0.04	0.04	-
Subtotal	12.04	11.04	11.04	11.04	-
Family Court Services					
Family Court Services Supervisor	1.00	1.00	1.00	1.00	-
Social Worker	4.00	4.00	4.00	4.00	-
Extra Help	0.25	0.75	0.75	-	(0.75)
Overtime	-	-	-	-	-
Subtotal	5.25	5.75	5.75	5.00	(0.75)
Court Commissioner Office					
Court Commissioner	4.00	4.00	4.00	4.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
TOTAL CIRCUIT COURT SERVICES					
	84.21	83.68	83.68	84.58	0.90
Regular Positions	81.00	81.00	81.00	81.00	-
Extra Help	3.00	2.48	2.48	3.22	0.74
Overtime*	0.21	0.20	0.20	0.36	0.16

*Variances may occur into total changes due to rounding to the nearest thousandth.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

2025 Budget Actions:

Administrative Division

Increase 1.49 FTE 1.33 Extra Help Law Intern, 0.16 Extra Help Civilian Bailiff

Family Division

Increase 0.08 FTE Overtime – Clerical

Civil Division

Increase 0.08 FTE Overtime - Clerical

Family Court Services

Decrease (0.75) FTE (0.5) Extra Help Semi-Skilled, (.25) Extra Help Social Worker

2024 Current Year Actions:

None

2024 Budget Actions:

Administrative Division

Increase 0.98 FTE 0.89 Extra Help Law Intern, 0.09 Extra Help Civilian Bailiff

Criminal Division

Transfer (1.00) FTE Senior Administrative Specialist to Juvenile/Probate

Transfer 1.00 FTE Administrative Specialist from Juvenile/Probate

Create 1.00 FTE Extra Help Lead Worker

Family Division

Decrease (1.00) FTE Extra Help Semi-Skilled for Imaging

Juvenile/Probate Division

Transfer (1.00) FTE Administrative Specialist to Criminal

Transfer 1.00 FTE Senior Administrative Specialist from Criminal

Decrease (1.00) FTE Extra Help Semi-Skilled for Imaging

Family Court Services

Increase 0.50 FTE Extra Help Semi-Skilled for Imaging

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES - Special Purpose Grant Fund (ARPA)	23 Year End	24 Budget	24 Estimate (a)	25 Budget	Change
American Rescue Plan Act - Circuit Court Services					
* Administrative Specialist (a)	1.00	-	-	-	-
* Court Commissioner (a)	1.00	-	-	-	-
* Fiscal Specialist (a)	0.50	-	-	-	-
* Senior Administrative Specialist (a)	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.50	-	-	-	-

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

(a) The 2021 Estimate reflects a partial year FTE.

TOTAL CIRCUIT COURT SERVICES	3.50	-	-	-	-
Regular Positions	3.50	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

- Sunset: 1.00 FTE Administrative Specialist
- Sunset: 1.00 FTE Court Commissioner
- Sunset: 0.50 FTE Fiscal Specialist
- Sunset: 1.00 FTE Senior Administrative Specialist

TOTAL CIRCUIT COURT SERVICES - All Funds	87.71	83.68	83.68	84.58	0.90
Regular Positions	84.50	81.00	81.00	81.00	-
Extra Help	3.00	2.48	2.48	3.22	0.74
Overtime	0.21	0.20	0.20	0.36	0.16

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
General Legal Services					
Administrative Assistant	0.50	0.50	0.50	0.50	-
Attorney	1.00	2.00	2.00	2.00	-
Commitment Hearings Coordinator	1.00	1.00	1.00	1.00	-
Corporation Counsel	0.70	0.70	0.70	0.70	-
Financial Analyst	0.15	0.10	0.10	0.10	-
Office Services Coordinator	0.50	0.50	0.50	0.50	-
Paralegal	-	0.50	0.50	0.50	-
Principal Assistant Corporation Counsel	2.00	2.00	2.00	2.00	-
Senior Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Attorney	3.00	2.00	2.00	2.00	-
Extra Help	0.48	0.76	0.76	0.47	(0.29)
Overtime	0.01	0.02	0.02	0.02	-
Subtotal	12.34	13.08	13.08	12.79	(0.29)
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TOTAL CORPORATION COUNSEL - General Fund	12.34	13.08	13.08	12.79	(0.29)
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Regular Positions	11.85	12.30	12.30	12.30	-
Extra Help	0.48	0.76	0.76	0.47	(0.29)
Overtime	0.01	0.02	0.02	0.02	-

2025 BUDGET ACTIONS:

Decrease (0.29 FTE) Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Create 0.50 FTE Paralegal
 Decrease (0.05 FTE) Financial Analyst shared with DA
 Increase 0.28 FTE Extra Help
 Increase 0.01 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - Child Support	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Child Support					
Administrative Assistant	1.50	1.50	1.50	1.50	-
Administrative Specialist	6.00	6.00	6.00	6.00	-
* Attorney	1.00	1.00	1.00	1.00	-
Child Support Specialist	6.00	6.00	6.00	6.00	-
** Child Support Specialist	1.00	1.00	1.00	1.00	-
Child Support Supervisor	1.00	1.00	1.00	1.00	-
Corporation Counsel	0.30	0.30	0.30	0.30	-
Financial Analyst	0.85	0.75	0.75	0.75	-
Fiscal Specialist	2.00	2.00	2.00	2.00	-
Office Services Coordinator	1.50	1.50	1.50	1.50	-
Paralegal	-	0.50	0.50	0.50	-
Principal Assistant Corporation Counsel	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Attorney	2.00	2.00	2.00	2.00	-
Senior Child Support Specialist	1.00	2.00	2.00	2.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.24	0.24	0.24	0.30	0.06
Overtime	-	-	-	-	-
Subtotal	29.39	30.79	30.79	30.85	0.06

TOTAL CORPORATION COUNSEL - Child Support	29.39	30.79	30.79	30.85	0.06
Regular Positions	29.15	30.55	30.55	30.55	-
Extra Help	0.24	0.24	0.24	0.30	0.06
Overtime	0.00	0.00	0.00	0.00	-

* Approved Senior Attorney underfilled as Attorney

** Child Support Specialist position has a sunset clause attached (Enr. Ord. 156-065) to the position that it will be reduced or terminated if funding is reduced or terminated

All Child Support positions are funded with Administrative Reimbursement of 66%.

2025 BUDGET ACTIONS:

Increase 0.06 FTE Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Create 1.00 FTE Child Support Specialist
 Reclassify 1.00 FTE Child Support Specialist to a Senior Child Support Specialist
 Create 0.50 FTE Paralegal
 Transfer (0.10 FTE) Financial Analyst shared with DA

TOTAL CORPORATION COUNSEL - ALL FUNDS	41.73	43.87	43.87	43.64	(0.23)
Regular Positions	41.00	42.85	42.85	42.85	-
Extra Help	0.72	1.00	1.00	0.77	(0.23)
Overtime	0.01	0.02	0.02	0.02	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY BOARD	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Legislative Support					
Administrative Specialist	1.00	1.00	1.00	1.00	-
County Board Chairman	0.50	0.50	0.50	0.50	-
County Board Chief of Staff	1.00	1.00	1.00	1.00	-
Legislative Policy Advisor	1.00	1.00	1.00	1.00	-
Extra Help	0.39	0.39	0.39	0.25	(0.14)
Overtime	-	-	-	-	-
Subtotal	3.89	3.89	3.89	3.75	(0.14)
Internal Audit					
Internal Audit Manager	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL COUNTY BOARD*					
	3.89	3.89	3.89	3.75	(0.14)
Regular Positions	3.50	3.50	3.50	3.50	-
Extra Help	0.39	0.39	0.39	0.25	(0.14)
Overtime	-	-	-	-	-

* The Waukesha County Board of Supervisors consists of 25 elected members. No FTE is budgeted for the County Board and Committees Operations program due to the part-time nature of the 24 Supervisor positions.

2025 BUDGET ACTIONS:

Decrease (0.14 FTE) Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY CLERK	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Elections					
Administrative Specialist	0.03	0.03	0.03	0.03	-
Administrative Assistant	-	-	-	0.51	0.51
County Clerk	0.80	0.80	0.80	0.80	-
Deputy County Clerk	0.80	0.80	0.80	0.80	-
Senior Administrative Specialist	0.70	0.70	0.70	0.70	-
Extra Help	0.51	0.51	0.51	-	(0.51)
Overtime	-	-	-	-	-
Subtotal	2.84	2.84	2.84	2.84	-
Legislative Support & Administrative Services					
Administrative Specialist	0.10	0.10	0.10	0.10	-
County Clerk	0.10	0.10	0.10	0.10	-
Deputy County Clerk	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	0.20	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.50	0.50	0.50	0.50	-
Licensing					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	0.87	0.87	0.87	0.87	-
County Clerk	0.10	0.10	0.10	0.10	-
Deputy County Clerk	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.17	2.17	2.17	2.17	-
TOTAL COUNTY CLERK					
	5.51	5.51	5.51	5.51	-
Regular Positions	5.00	5.00	5.00	5.51	0.51
Extra Help	0.51	0.51	0.51	-	(0.51)
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Create: 0.51 Administrative Assistant
 Decrease: 0.51 Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY EXECUTIVE	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Customer/Community Service/Advisory Boards					
Administrative Specialist	0.65	0.65	0.65	0.65	-
Chief of Staff	1.00	1.00	1.00	1.00	-
County Executive	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.65	4.65	4.65	4.65	-
TOTAL COUNTY EXECUTIVE	4.65	4.65	4.65	4.65	-
Regular Positions	4.65	4.65	4.65	4.65	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY TREASURER	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Tax Collections					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Deputy County Treasurer	0.20	0.20	0.20	0.20	-
Fiscal Specialist	0.25	0.25	0.25	0.25	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.45	1.45	1.45	1.45	-
Investments					
Treasurer	0.20	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.20	0.20	0.20	0.20	-
Administrative Services					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Deputy County Treasurer	0.80	0.80	0.80	0.80	-
Fiscal Specialist	0.75	0.75	0.75	0.75	-
Treasurer	0.80	0.80	0.80	0.80	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	3.36	3.36	3.36	3.36	-
TOTAL COUNTY TREASURER					
	5.01	5.01	5.01	5.01	-
Regular Positions	5.00	5.00	5.00	5.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.01	0.01	0.01	0.01	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Prosecution / Administrative Services					
Administrative Assistant	3.00	3.00	3.00	3.00	-
* Administrative Assistant	0.50	0.38	0.38	-	(0.38)
Administrative Specialist	4.00	4.00	4.00	4.00	-
Financial Analyst	-	0.15	0.15	0.15	-
Fiscal Specialist	1.00	-	-	-	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Paralegal	1.00	1.00	1.00	1.00	-
* Paralegal	1.00	1.00	1.00	1.00	-
* Senior Administrative Specialist	-	1.00	1.00	-	(1.00)
Senior Administrative Specialist	9.00	9.50	9.50	9.50	-
* Special Prosecutor	-	1.00	1.00	-	(1.00)
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Victim Witness Counselor	1.00	1.00	1.00	1.00	-
Extra Help	0.25	0.56	0.56	-	(0.56)
Overtime	-	-	-	-	-
Subtotal	22.75	24.59	24.59	21.65	(2.94)
Victim/Witness Program					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Victim/Witness Counselor	1.00	1.00	1.00	1.00	-
Victim/Witness Program Coordinator	1.00	1.00	1.00	1.00	-
* Victim/Witness Specialist	-	1.00	1.00	-	(1.00)
Victim/Witness Specialist	4.50	4.50	4.50	4.50	-
Extra Help	-	-	-	-	-
Overtime	-	0.01	0.01	-	(0.01)
Subtotal	7.50	8.51	8.51	7.50	(1.01)
VOCA Grant Program					
* Victim Witness Counselor	1.00	1.00	1.00	-	(1.00)
* Victim Witness Specialist	3.00	3.00	3.00	-	(3.00)
Victim/Witness Specialist	-	-	-	3.00	3.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	3.00	(1.00)
Victim/Witness Subtotal	11.50	12.51	12.51	10.50	(2.01)
Other positions not included in the above total include:					
State funded District Attorney/ Assistant DA's	18.00	18.00	17.00	17.00	(1.00)
Grant/Sheriff funded District Attorney/ Assistant DA's	2.00	2.00	2.00	2.00	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.					
TOTAL DISTRICT ATTORNEY	34.25	37.10	37.10	32.15	(4.95)
Regular Positions	34.00	36.53	36.53	32.15	(4.38)
Extra Help	0.25	0.56	0.56	-	(0.56)
Overtime	-	0.01	0.01	-	(0.01)

2025 BUDGET

Prosecution/Administrative Services

Reduce:	0.56 FTE	Temporary Extra Help
Sunset:	0.38 FTE	Administrative Assistant
Sunset (ARPA):	1.00 FTE	Senior Administrative Specialist
Sunset (ARPA):	1.00 FTE	Special Prosecutor

Victim/Witness Program

Reduce:	0.01 FTE	Overtime
Sunset (ARPA):	1.00 FTE	Victim Witness Specialist

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

VOCA Grant Program

Abolish:	1.00 FTE	Victim Witness Counselor (Sunset)
Abolish:	1.00 FTE	Victim Witness Specialist (Sunset)
Abolish:	1.00 FTE	Victim Witness Specialist (Sunset)
Abolish:	1.00 FTE	Victim Witness Specialist (Sunset)
Create:	1.00 FTE	Victim Witness Specialist
Create:	1.00 FTE	Victim Witness Specialist
Create:	1.00 FTE	Victim Witness Specialist

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Transfer:	0.15 FTE	Financial Analyst position shared with Corporation Counsel/Child Support
Create:	1.00 FTE	Special Prosecutor (Sunset)
Create:	1.00 FTE	Senior Administrative Specialist (Sunset)
Create:	1.00 FTE	Victim Witness Specialist (Sunset)
Increase:	0.01 FTE	Overtime
Decrease:	0.12 FTE	Smart Prosecution Administrative Assistant

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY - Special Purpose Grant Fund (ARPA)	23 Year End	24 Budget	24 Estimate (a)	25 Budget	Change
American Rescue Plan Act - District Attorney					
* Special Prosecutor (a)	3.00	-	-	-	-
* Administrative Assistant (a)	1.00	-	-	-	-
* Senior Administrative Assistant (a)	1.00	-	-	-	-
* Victim Witness Specialist (a)	2.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.00	-	-	-	-

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

(a) 2021 reflects a partial year FTE.

TOTAL DISTRICT ATTORNEY	7.00	-	-	-	-
Regular Positions	7.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

TOTAL DISTRICT ATTORNEY - All Funds	41.25	38.60	39.60	32.53	(6.07)
Regular Positions	41.00	38.03	39.03	32.53	(5.50)
Extra Help	0.25	0.56	0.56	-	(0.56)
Overtime	-	0.01	0.01	-	(0.01)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Communication Center Operation					
Communications Center Supervisor	7.00	7.00	7.00	6.00	(1.00)
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Director of Emergency Preparedness	0.70	0.70	0.70	0.70	-
Financial Analyst	0.30	-	-	-	-
Operations and Training Manager	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	0.60	0.60	0.60	-
Telecommunicator	46.00	47.00	47.00	46.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	4.63	4.63	4.63	4.63	-
Subtotal	60.63	61.93	61.93	59.93	(2.00)
Emergency Management					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	2.00	1.00	1.00	1.00	-
* Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	3.00	3.00	3.00	-
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.					
TOTAL EMERGENCY PREPAREDNESS - General Fund	64.63	64.93	64.93	62.93	(2.00)
Regular Positions	60.00	60.30	60.30	58.30	(2.00)
Extra Help	-	-	-	-	-
Overtime	4.63	4.63	4.63	4.63	-

2025 BUDGET ACTIONS:

Unfund: 1.0 FTE Telecommunicator
 1.0 FTE Communications Center Supervisor

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Unfund: 0.30 FTE Financial Analyst
 Create: 0.60 FTE Programs and Projects Analyst

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - Radio Services Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
General Radio Operations					
Director of Emergency Preparedness	0.30	0.30	0.30	0.30	-
Financial Analyst	0.20	-	-	-	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	0.40	0.40	0.40	-
Radio Systems Manager	1.00	1.00	1.00	1.00	-
Radio Systems Specialist	1.00	1.00	1.00	1.00	-
Radio Systems Technician	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	0.03	0.04	0.04	0.06	0.02
Subtotal	5.53	5.74	5.74	5.76	0.02
<hr/>					
TOTAL EMERGENCY PREPAREDNESS - Radio Services Fund	5.53	5.74	5.74	5.76	0.02
<hr/>					
Regular Positions	5.50	5.70	5.70	5.70	-
Extra Help	-	-	-	-	-
Overtime	0.03	0.04	0.04	0.06	0.02

2025 BUDGET ACTIONS:

Increase: 0.02 FTE Overtime

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Unfund: 0.20 FTE Financial Analyst
 Created: 0.40 FTE Programs and Projects Analyst

TOTAL EMERGENCY PREPAREDNESS - All Funds	70.16	70.67	70.67	68.69	(1.98)
Regular Positions	65.50	66.00	66.00	64.00	(2.00)
Extra Help	-	-	-	-	-
Overtime	4.66	4.67	4.67	4.69	0.02

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services - General Fund

	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Administrative Services					
Accounting Services Coordinator	1.00	1.00	1.00	-	(1.00)
Administrative Services Coordinator	-	-	-	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00	-
Administrative Assistant	12.00	12.00	12.00	11.00	(1.00)
* Administrative Assistant	1.00	-	-	-	-
Administrative Specialist	10.00	9.25	9.25	9.25	-
* Administrative Specialist	2.00	2.00	2.00	2.00	-
Centralized Records Supervisor	-	-	-	-	-
Compliance Program Coordinator	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Director of Health & Human Services	1.00	1.00	1.00	1.00	-
Director of Health & Human Services	1.00	1.00	1.00	1.00	-
Financial Analyst	2.00	2.00	2.00	3.00	1.00
Fiscal Administrator	-	-	-	1.00	1.00
Fiscal Assistant	7.00	7.00	7.00	7.00	-
* Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	6.00	5.00	5.00	5.00	-
Health Information Management Supervisor	1.00	1.00	1.00	1.00	-
Medical Coder	2.00	2.00	2.00	2.00	-
Principal Financial Analyst	-	1.00	1.00	1.00	-
Programs & Projects Analyst	7.00	7.00	7.00	6.00	(1.00)
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Splst	-	-	-	-	-
Registered Nurse	0.50	1.00	-	-	(1.00)
Revenue Cycle Coordinator	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
* Senior Financial Analyst	-	1.00	1.00	-	(1.00)
Senior Financial Analyst	3.00	3.00	3.00	4.00	1.00
Senior Fiscal Specialist	2.00	2.00	2.00	3.00	1.00
Senior Mental Health Counselor	-	-	1.00	1.00	1.00
Support Staff Supervisor	3.00	2.75	2.75	2.75	-
Extra Help	2.11	2.05	2.05	0.80	(1.25)
Overtime	0.60	0.15	0.15	-	(0.15)
Total	71.21	70.20	70.20	69.80	(0.40)

Economic Services Administration and Support

Economic Support Coordinator	1.00	1.00	1.00	1.00	-
Economic Support Specialist	35.00	36.00	36.00	36.00	-
Economic Support Supervisor	4.00	4.00	4.00	4.00	-
Fraud Investigator	1.00	1.00	1.00	1.00	-
Extra Help	1.80	2.10	2.10	1.70	(0.40)
Overtime	0.61	1.50	1.50	0.60	(0.90)
Total	43.41	45.60	45.60	44.30	(1.30)

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - General Fund - Administrative

Services Division	114.62	115.80	115.80	114.10	(1.70)
Regular Positions	109.50	110.00	110.00	111.00	1.00
Extra Help	3.91	4.15	4.15	2.50	(1.65)
Overtime	1.21	1.65	1.65	0.60	(1.05)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services (Cont.)

2025 BUDGET ACTIONS:

Administrative Services

Reclassify:	1.00 FTE	Accounting Services Coordinator to Fiscal Administrator
Reclassify:	1.00 FTE	Programs and Projects Analyst to Administrative Services Coordinator
Abolish:	(1.00 FTE)	Fiscal Specialist
Abolish:	(1.00 FTE)	Administrative Assistant
Abolish:	(1.00 FTE)	Senior Financial Analyst (Sunset)
Create:	1.00 FTE	Senior Financial Analyst
Create:	1.00 FTE	Senior Fiscal Specialist
Create:	1.00 FTE	Financial Analyst
Refund:	1.00 FTE	Fiscal Specialist
Decrease:	(1.25 FTE)	Extra Help
Decrease:	(0.15 FTE)	Overtime

Economic Support

Decrease:	(0.40 FTE)	Extra Help
Decrease:	(0.90 FTE)	Overtime

2024 CURRENT YEAR ACTIONS:

Create	1.00 FTE	Senior Mental Health Counselor
Abolish	(1.00 FTE)	Registered Nurse

2024 BUDGET ACTIONS:

Administrative Services

Create:	1.00 FTE	Senior Financial Analyst
Create:	1.00 FTE	Principal Financial Analyst
Transfer In:	0.50 FTE	Registered Nurse from Clinical Services – Mental Health Center
Transfer Out:	(1.00 FTE)	Administrative Assistant to ADRC-Contract Fund
Transfer Out:	(0.25 FTE)	Support Staff Supervisor to ADRC-General Fund Community Services
Transfer Out:	(0.75 FTE)	Administrative Specialist to ADRC-General Fund Community Services
Unfund:	(1.00 FTE)	Fiscal Specialist
Decrease:	(0.06 FTE)	Extra Help
Decrease:	(0.45 FTE)	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Economic Support

Create:	1.00 FTE	Economic Support Specialist
Increase:	0.30 FTE	Extra Help
Increase:	0.89 FTE	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Child and Youth Family Services Division -
General Fund**

	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Child and Youth Family Services: Child Protective Services					
Care Manager	-	-	-	3.00	3.00
Health & Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Manager	1.00	1.00	1.00	1.00	-
Human Services Supervisor	6.00	6.00	6.00	6.00	-
Human Services Support Specialist	0.50	0.50	0.50	0.50	-
Mental Health Counselor	1.00	-	-	-	-
Senior Care Manager	-	-	-	28.00	28.00
Social Worker	31.50	31.50	31.50	-	(31.50)
* Social Worker	1.00	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	42.00	41.00	41.00	39.50	(1.50)
Children with Special Needs Unit (Including Birth to Three)					
Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Supervisor	2.00	2.00	2.00	2.00	-
Human Services Support Specialist	1.00	1.00	1.00	1.00	-
Senior Care Manager	-	-	-	13.00	13.00
Social Worker	10.00	10.00	10.00	-	(10.00)
* Social Worker	2.00	2.00	2.00	-	(2.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	16.00	16.00	16.00	17.00	1.00

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced. 1.00 FTE sunset Senior Care Manager in Child Protective Services and 2.00 FTE sunset Senior Care Managers in Children with Special Needs.

**TOTAL H&HS - Child and Family Services -
General Fund**

	58.00	57.00	57.00	56.50	(0.50)
Regular Positions	58.00	57.00	57.00	56.50	(0.50)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Child & Youth Family Services

Abolish:	(1.00 FTE)	Social Worker
Reclassify:	31.50 FTE	Social Workers to Senior Care Managers (3.00 FTE underfilled as Care Managers)
Transfer Out:	(1.00 FTE)	Senior Care Manager to Children with Special Needs Unit
Transfer In:	1.00 FTE	Senior Care Manager from Child and Youth Coordinated Services – Detention Services Unit
Unfund:	(0.50 FTE)	Senior Care Manager

Children with Special Needs Unit (Including Birth to Three):

Reclassify:	12.00 FTE	Social Workers to Senior Care Managers
Transfer In:	1.00 FTE	Senior Care Manager from Child and Youth Family Services Division

2024 CURRENT YEAR ACTIONS:

2024 BUDGET ACTIONS:

Create:	1.00 FTE	Social Worker
Abolish:	1.00 FTE	Mental Health Counselor (underfill of Senior Mental Health Counselor)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

**H&HS - Child and Youth Coordinated Services
Division - General Fund**

	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Youth Justice					
Care Manager	-	-	-	6.00	6.00
Health & Human Services Coord	1.00	1.00	1.00	1.00	-
Human Services Manager	1.00	1.00	1.00	1.00	-
Human Services Supervisor	3.00	3.00	3.00	3.00	-
Human Services Support Specialist	1.00	1.00	1.00	-	(1.00)
Senior Care Manager	-	-	-	13.00	13.00
Social Worker	21.00	20.00	20.00	-	(20.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	27.00	26.00	26.00	24.00	(2.00)
Detention Services (Formally Juvenile Center)					
Care Manager	-	-	-	1.00	1.00
Human Services Supervisor	2.00	2.00	2.00	2.00	-
Human Services Support Specialist	-	-	-	1.00	1.00
Senior Care Manager	-	-	-	6.00	6.00
Social Worker	6.00	8.00	8.00	-	(8.00)
Extra Help	-	-	-	-	-
Overtime	0.90	0.90	0.90	1.28	0.38
Subtotal	8.90	10.90	10.90	11.28	0.38
Youth Intensive Services					
Clinical Therapist	3.00	3.00	3.00	3.00	-
Health and Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	1.00	1.00	1.00	-	(1.00)
Human Services Supervisor	2.00	2.00	2.00	2.00	-
Mental Health Counselor	-	-	-	1.00	1.00
Programs & Projects Analyst	-	-	-	1.00	1.00
Senior Mental Health Counselor	12.00	12.00	12.00	11.00	(1.00)
Social Worker	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	19.00	19.00	19.00	19.00	-
TOTAL H&HS - Child and Youth Coordinated Services - General Fund					
	54.90	55.90	55.90	54.28	(1.62)
Regular Positions	54.00	55.00	55.00	53.00	(2.00)
Extra Help	-	-	-	-	-
Overtime	0.90	0.90	0.90	1.28	0.38

2025 BUDGET ACTIONS:

Youth Justice:

- Transfer Out: (1.00 FTE) Human Services Support Specialist to Detention Services
- Abolish: (1.00 FTE) Social Worker

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Child & Youth Coordinated Services Division (Cont.)

Reclassify: 19.00 FTE Social Workers to Senior Care Managers (6.00 FTE underfilled as Care Managers)

Detention Services:

Reclassify: 8.00 FTE Social Workers to Senior Care Managers (1.00 FTE underfilled as Care Manager)
Transfer In: 1.00 FTE Human Services Support Specialist from Youth Justice
Transfer Out: (1.00 FTE) Senior Care Manager to Child and Youth Family Services – Child Protective Services
Increase: 0.38 FTE Overtime

Youth Intensive Services:

Reclassify: 1.00 FTE Human Services Support Specialist to Mental Health Counselor
Reclassify: 1.00 FTE Senior Mental Health Counselor to Programs and Projects Analyst

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Child & Youth Coordinated Services:

Transfer Out: (1.00 FTE) Social Worker to Detention Services

Detention Services:

Transfer In: 1.00 FTE Social Worker from Adolescent and Family Services

Youth Intensive Services:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Clinical Services - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Mental Health Outpatient-Clinical					
Clinical Director	0.50	0.50	0.50	0.50	-
Clinical Services Manager	0.60	0.60	0.60	0.25	(0.35)
Clinical Therapist	25.00	24.00	24.00	27.00	3.00
* Clinical Therapist	3.00	3.00	5.00	5.00	2.00
Health and Human Services Coordinator	2.00	2.60	2.60	2.60	-
Human Services Supervisor	4.00	4.00	4.00	4.00	-
* Human Services Support Specialist	1.00	1.00	1.00	1.00	-
** Licensed Practical Nurse	-	-	-	-	-
Mental Health Center Administrator	0.10	0.10	0.10	-	(0.10)
Outpatient Service Administrator	1.00	1.00	1.00	1.00	-
* Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Psychiatric Nurse Practitioner	3.00	3.00	3.00	3.00	-
Psychiatric Technician	1.00	1.00	1.00	1.00	-
Psychiatrist	1.00	1.00	1.00	1.00	-
Psychometric Technician	0.50	-	-	-	-
** Registered Nurse	1.00	1.00	1.00	-	(1.00)
Registered Nurse Supervisor	-	-	-	1.00	1.00
Senior Clinical Psychologist	1.80	1.30	1.30	1.30	-
*** Senior Mental Health Counselor	-	2.00	2.00	2.00	-
Senior Substance Use Counselor	1.00	-	-	-	-
* Social Worker (Sunset)	1.00	1.00	1.00	1.00	-
Extra Help	2.88	1.96	1.96	3.70	1.74
Overtime	0.63	0.53	0.53	0.76	0.23
Subtotal	52.01	50.59	52.59	57.11	6.52
Mental Health Outpatient-Intensive					
Clinical Therapist	8.50	7.50	7.50	6.50	(1.00)
* Clinical Therapist	2.00	1.00	1.00	1.00	-
Human Services Supervisor	3.30	3.00	3.00	3.00	-
Human Services Support Specialist	4.00	4.00	4.00	4.00	-
Mental Health Counselor	4.00	4.00	4.00	3.00	(1.00)
Psychometric Technician	-	-	-	-	-
Registered Nurse	3.80	3.80	3.80	3.00	(0.80)
Senior Clinical Psychologist	0.20	0.20	0.20	0.20	-
Senior Mental Health Counselor	8.00	10.00	10.00	12.00	2.00
* Senior Mental Health Counselor	1.00	2.00	2.00	2.00	-
Extra Help	-	-	-	0.68	0.68
Overtime	-	-	-	-	-
Subtotal	34.80	35.50	35.50	35.38	(0.12)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Clinical Services - General Fund (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Regional Crisis Stabilization Facility					
Human Services Supervisor	0.70	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.70	1.00	1.00	1.00	-
Mental Health Center					
Certified Occupational Therapy Assistant	2.00	2.00	2.00	2.00	-
Clinical Director	0.50	0.50	0.50	0.50	-
Clinical Services Manager	0.40	0.40	0.40	0.17	(0.23)
Clinical Therapist	2.00	2.00	2.00	2.00	-
Food Service Specialist	1.00	1.00	1.00	1.00	-
Health & Human Services Coordinator	-	0.40	0.40	0.40	-
Mental Health Center Administrator	0.90	0.90	0.90	1.00	0.10
Nursing and Patient Services Coordinator	1.00	1.00	1.00	1.00	-
Nutrition Services Assistant	1.00	1.00	1.00	1.00	-
Occupational Therapy Supervisor	1.00	1.00	1.00	1.00	-
Psychiatric Nurse Practitioner	1.00	1.00	1.00	1.00	-
Psychiatric Technician	8.50	8.50	8.50	8.50	-
Psychiatrist	-	-	-	-	-
Psychometric Technician	-	-	-	-	-
Registered Nurse (RN)	11.26	9.50	9.50	10.30	0.80
Registered Nurse Supervisor	2.00	2.00	2.00	2.60	0.60
Senior Clinical Psychologist	0.50	-	-	-	-
Weekend Registered Nurse	2.11	2.48	2.48	3.00	0.52
Extra Help	2.99	2.80	2.80	2.87	0.07
Overtime	1.66	2.33	2.33	1.78	(0.55)
Subtotal	39.82	38.81	38.81	40.12	1.31

*Sunset positions, position will be terminated or reduced if funding is terminated or reduced.

**Licensed Practical Nurse position underfilled as a Registered Nurse.

***Clinical Therapists underfilled as Senior Mental Health Counselors.

TOTAL H&HS - Clinical Services - General Fund	127.33	125.90	127.90	133.61	7.71
Regular Positions	119.17	118.28	120.28	123.82	5.54
Extra Help	5.87	4.76	4.76	7.25	2.49
Overtime	2.29	2.86	2.86	2.54	(0.32)

2025 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

Transfer In:	3.00 FTE	Clinical Therapist from Special Purpose Grant Fund (ARPA)
Transfer Out:	(0.10 FTE)	Mental Health Center Administrator to Mental Health Center
Reclassify:	1.00 FTE	Registered Nurse (RN) to Registered Nurse Supervisor
Unfund:	(0.35 FTE)	Clinical Services Manager
Increase:	1.74 FTE	Extra Help
Increase:	0.23 FTE	Overtime

Mental Health Outpatient - Intensive

Transfer Out:	(0.80 FTE)	Registered Nurse (RN) to Mental Health Center
Reclassify:	1.00 FTE	Clinical Therapist to Senior Mental Health Counselor
Reclassify:	1.00 FTE	Mental Health Counselor to Senior Mental Health Counselor
Increase:	0.68 FTE	Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Health and Human Services – Clinical Services (Cont.)

Mental Health Center

Transfer In:	0.10 FTE	Mental Health Center Administrator from Mental Health Outpatient - Clinical
Transfer In:	0.80 FTE	Registered Nurse (RN) from Mental Health Outpatient - Intensive
Create:	0.60 FTE	Registered Nurse Supervisor
Increase:	0.52 FTE	Weekend Registered Nurse
Unfund:	(0.23 FTE)	Clinical Services Manager
Increase:	0.07 FTE	Extra Help
Decrease:	(0.55 FTE)	Overtime

2024 CURRENT YEAR ACTIONS:

Mental Health Outpatient - Clinical

Create:	2.00 FTE	Clinical Therapist (sunset)
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2024 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

Reclassify:	0.60 FTE	Health and Human Services Coordinator from Senior Clin Psychologist (the other 0.40 FTE is in the Mental Health Center)
Reclassify:	(0.50 FTE)	Senior Clinical Psychologist to Health and Human Services Coordinator (the other 0.50 FTE is in the Mental Health Center)
Unfund:	(0.50 FTE)	Psychometric Technician
Underfill:	2.00 FTE	Clinical Therapists as Senior Mental Health Counselors
Decrease:	(0.92 FTE)	Extra Help
Decrease:	(0.10 FTE)	Overtime

Mental Health Outpatient - Intensive

Transfer Out:	(0.30 FTE)	Human Services Supervisor to Regional Crisis Stabilization Facility
Underfill:	1.00 FTE	Clinical Therapist to Senior Mental Health Counselor
Underfill:	1.00 FTE	Clinical Therapist to Senior Mental Health Counselor (sunset)
Create:	1.00 FTE	Senior Mental Health Counselor

Regional Crisis Stabilization Facility

Transfer In:	0.30 FTE	Human Services Supervisor from Mental Health Outpatient - Clinical
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Mental Health Center

Reclassify:	0.40 FTE	Health and Human Services Coordinator from Senior Clinical Psychologist (the other 0.60 FTE is in MH Outpatient Clinical)
Reclassify:	(0.50 FTE)	Senior Clinical Psychologist to Health and Human Services Coordinator (the other 0.50 FTE is in the Mental Health Outpatient Clinical)
Increase:	0.37 FTE	Weekend Registered Nurse
Abolish:	(0.60 FTE)	Registered Nurse
Abolish:	(0.50 FTE)	Registered Nurse
Transfer Out:	(0.50 FTE)	Registered Nurse to Administrative Services
Decrease:	(0.16 FTE)	Registered Nurse
Decrease:	(0.19 FTE)	Extra Help
Increase:	0.67 FTE	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - CJCC - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Criminal Justice Collaborating Council					
Justice Services Coordinator	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	1.00	1.00	1.00	-
<hr/>					
TOTAL H&HS - CJCC - General Fund	1.00	1.00	1.00	1.00	-
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Regular Positions	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Public Health - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Public Health Administration					
Health & Human Services Coordinator	1.00	1.00	1.00	1.00	-
Public Health Manager	1.00	1.00	1.00	1.00	-
* WIC Program Supervisor	0.16	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.16	2.10	2.10	2.10	-
Family and Community Health Section					
* Community Health Educator	1.00	1.00	1.00	-	(1.00)
Programs & Projects Analyst	-	0.09	0.09	0.09	-
Public Health Nurse	3.80	2.86	2.86	3.00	0.14
Public Health Supervisor	1.00	1.00	1.00	1.00	-
Public Health Technician	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.80	4.95	4.95	4.09	(0.86)
Women, Infants, Children Nutrition Program					
* Registered Dietetic Technician	0.50	0.50	0.50	0.50	-
* WIC Program Nutritionist	1.50	1.50	1.50	1.50	-
* WIC Program Supervisor	0.84	0.90	0.90	0.90	-
Extra Help	1.36	1.36	1.36	1.88	0.52
Overtime	-	-	-	-	-
Subtotal	4.20	4.26	4.26	4.78	0.52
Communicable Disease and Preparedness					
Community Health Educator	3.50	4.00	4.00	4.00	-
* Community Health Educator	-	-	-	1.00	1.00
Epidemiologist	1.00	1.00	1.00	1.00	-
Health and Human Services Preparedness Coord.	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	-	0.91	0.91	0.91	-
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Health Nurse	5.60	4.74	4.74	4.60	(0.14)
Public Health Supervisor	2.00	2.00	2.00	2.00	-
* Social Worker	-	-	-	1.00	1.00
Extra Help	3.00	1.66	1.66	0.96	(0.70)
Overtime	-	-	-	-	-
Subtotal	17.10	16.31	16.31	17.47	1.16
* Sunset position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Public Health - General Fund	29.26	27.62	27.62	28.44	0.82
Regular Positions	24.90	24.60	24.60	25.60	1.00
Extra Help	4.36	3.02	3.02	2.84	(0.18)
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Public Health Administration

Family and Community Health Section

Transfer Out: (1.00 FTE) Community Health Educator (Sunset) to Communicable Disease and Preparedness

Transfer In: 0.14 FTE Public Health Nurse from Communicable Disease and Preparedness

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – Public Health (Cont.)

Women, Infants, Children Nutrition Program

Increase: 0.52 FTE Extra Help

Communicable Disease and Preparedness

Transfer In: 1.00 FTE Community Health Educator (Sunset) from Family and Community Health

Transfer In: 1.00 FTE Social Worker (sunset) from Special Purpose Grant Fund (ARPA)

Transfer Out: (0.14 FTE) Public Health Nurse to Family and Community Health

Decrease: (0.70 FTE) Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Public Health Administration

Transfer Out: (0.06 FTE) WIC Program Supervisor to Women, Infants, Children Nutrition

Family and Community Health Section

Create: 0.09 FTE Programs and Projects Analyst (1.00 FTE across division)

Unfund: (1.80 FTE) Public Health Nurse

Transfer Out: (0.14 FTE) Public Health Nurse to Communicable Disease and Preparedness

Women, Infants, Children Nutrition Program

Transfer In: 0.06 FTE WIC Program Supervisor from Public Health Administration

Communicable Disease and Preparedness

Create: 1.00 FTE Community Health Educator

Create: 0.91 FTE Programs and Projects Analyst

Abolish: (0.50 FTE) Community Health Educator (Part Time)

Transfer In: 0.14 FTE Public Health Nurse from Family and Community Health

Decrease: (1.34 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Veterans' Services - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Veterans' Information Assistance					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	-	-	-	-	-
* Administrative Specialist	1.00	1.00	1.00	-	(1.00)
Assistant Veterans' Service Officer	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	-	-	-	-	-
Veterans' Service Officer	1.00	1.00	1.00	1.00	-
Veteran Service's Specialist	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	6.00	6.00	6.00	5.00	(1.00)

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Veterans' Services - General Fund	6.00	6.00	6.00	5.00	(1.00)
Regular Positions	6.00	6.00	6.00	5.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Abolish: (1.00 FTE) Administrative Specialist (Sunset)

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - ADRC - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Adult Protective Services					
Health and Human Services Coordinator	0.40	0.40	0.40	0.40	-
Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	-	0.10	0.10	0.10	-
Senior ADRC Specialist	1.00	1.00	1.00	-	(1.00)
Senior Care Manager	-	-	-	1.00	1.00
Social Worker	8.00	8.00	8.00	8.00	-
Extra Help	0.49	0.25	0.25	0.50	0.25
Overtime	-	-	-	-	-
Subtotal	10.89	10.75	10.75	11.00	0.25
Community Services					
Administrative Specialist	2.00	2.75	2.75	2.75	-
ADRC Manager	1.00	1.00	1.00	1.00	-
Community Health Educator	1.00	1.00	1.00	1.00	-
Health and Human Services Coordinator	0.50	0.50	0.50	0.50	-
* Health and Human Services Coordinator	1.00	1.00	1.00	1.00	-
* Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	0.75	0.90	0.90	0.90	-
* Nutrition Services Assistant	0.50	0.50	0.50	0.50	-
* Nutrition and Transport Services Supervisor	1.00	1.00	1.00	1.00	-
* Senior ADRC Specialist	2.88	2.88	2.88	-	(2.88)
* Senior Care Manager	-	-	-	2.88	2.88
* Senior Dining Manager	4.39	3.79	3.79	3.79	-
Support Staff Supervisor	-	0.25	0.25	0.25	-
Volunteer Program Specialist	1.75	2.00	2.00	2.00	-
* Extra Help	2.87	1.83	1.83	2.08	0.25
Overtime	-	-	-	-	-
Subtotal	20.64	20.40	20.40	20.65	0.25
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - ADRC - General Fund	31.53	31.15	31.15	31.65	0.50
Regular Positions	28.17	29.07	29.07	29.07	-
Extra Help	3.36	2.08	2.08	2.58	0.50
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Adult Protective Services

Reclassify: 1.00 FTE Senior ADRC Specialist to Senior Care Manager
 Increase: 0.25 FTE Extra Help

Community Services

Reclassify: 2.88 FTE Senior ADRC Specialist to Senior Care Manager
 Increase: 0.25 FTE Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Adult Protective Services

Create: 0.10 FTE Human Services Support Specialist (Full Time)
 Decrease: (0.24 FTE) Extra Help

Community Services

Create: 1.00 FTE Volunteer Program Specialist (Full Time)
 Create: 0.90 FTE Human Services Support Specialist (Full Time)
 Abolish: (0.75 FTE) Volunteer Program Specialist (Part Time)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADRC General Fund (Cont.)

Abolish:	(0.75 FTE)	Human Services Support Specialist (Part Time)
Unfund:	(0.60 FTE)	Senior Dining Manager
Transfer In:	0.25 FTE	Support Staff Supervisor from Administrative Services
Transfer In:	0.75 FTE	Administrative Specialist from Administrative Services
Decrease:	(1.04 FTE)	Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Aging and Disability Resource Center					
* Administrative Assistant	-	1.00	1.00	1.00	-
(1) * ADRC Specialist	6.50	5.00	5.00	-	(5.00)
(2) * Care Manager	-	-	-	7.00	7.00
Benefits Specialist	2.00	2.00	2.00	2.00	-
* Benefits Specialist	2.00	2.00	2.00	2.00	-
Health & Human Services Coordinator	0.10	0.10	0.10	0.10	-
* Human Services Supervisor	3.00	3.00	3.00	3.00	-
* Public Communications Coordinator	-	1.00	1.00	1.00	-
(1) * Senior ADRC Specialist	21.12	21.62	21.62	-	(21.62)
(2) * Senior Care Manager	-	-	-	19.62	19.62
Extra Help	0.75	0.13	0.13	0.13	-
Overtime	-	-	-	-	-
Subtotal	35.47	35.85	35.85	35.85	-
* Sunset Positions, positions will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	35.47	35.85	35.85	35.85	-
Regular Positions	34.72	35.72	35.72	35.72	-
Extra Help	0.75	0.13	0.13	0.13	-
Overtime	-	-	-	-	-

- (1) Approved ADRC Specialist underfills for the Senior ADRC Specialist Positions.
 (2) Approved Care Manager underfills for the Senior Care Manager

2025 BUDGET ACTIONS:

Reclassify: 26.62 FTE Senior ADRC Specialists to Senior Care Managers (7.00 FTE underfilled as Care Managers)

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Reclassify: (1.00 FTE) Senior ADRC Specialist to Public Communications Coordinator
 Change: 1.00 FTE Senior ADRC Specialist to ADRC Specialist (to underfill)
 Change: 2.50 FTE ADRC Specialists to Senior ADRC Specialists (from underfill)
 Transfer In: 1.00 FTE Administrative Assistant from Administrative Services
 Decrease: (0.62 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Special Purpose Grant Fund (ARPA)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
American Rescue Plan Act - Health and Human Services - Administrative Services					
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	-	-	-	-	-
American Rescue Plan Act - Health and Human Services - Child and Youth Coordinated Services					
* Social Worker	1.00	1.00	1.00	-	(1.00)
Extra Help	1.00	0.32	-	-	(0.32)
Overtime	-	-	-	-	-
Subtotal	2.00	1.32	1.00	-	(1.32)
American Rescue Plan Act - Health and Human Services - Clinical Services					
Clinical Therapist	3.00	3.00	3.00	-	(3.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.00	3.00	3.00	-	(3.00)
American Rescue Plan Act - Health and Human Services - Public Health					
Community Health Educator	-	-	-	-	-
Epidemiologist	-	-	-	-	-
* Programs & Projects Analyst	1.00	1.00	1.00	-	(1.00)
Public Health Supervisor	-	-	-	-	-
Extra Help	2.50	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.50	1.00	1.00	-	(1.00)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Special Purpose Grant Fund (ARPA)	8.50	5.32	5.00	-	(5.32)
Regular Positions	5.00	5.00	5.00	-	(5.00)
Extra Help	3.50	0.32	-	-	(0.32)
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

American Rescue Plan Act – Health and Human Services – Child and Youth Coordinated Services

Transfer Out: (1.00 FTE) Social Worker (sunset) to Public Health

Reduce: (0.32 FTE) Extra Help

American Rescue Plan Act – Health and Human Services – Public Health

Abolish: (1.00 FTE) Programs and Projects Analyst (sunset)

American Rescue Plan Act – Health and Human Services – Clinical Services

Transfer Out: (3.00 FTE) Clinical Therapists to Mental Health Outpatient - Clinical

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – American Rescue Plan Act (Cont.)

2024 CURRENT YEAR ACTIONS

None

2024 BUDGET ACTIONS:

American Rescue Plan Act – Health and Human Services - Administrative Services

Reduce: (0.68 FTE) Extra Help

American Rescue Plan Act – Health and Human Services – Public Health

Reduce: (2.50 FTE) Extra Help

TOTAL HHS - All Funds	466.61	461.54	463.22	460.43	(1.11)
Regular Positions	440.46	441.67	443.67	440.71	(0.96)
Extra Help	21.75	14.46	14.14	15.30	0.84
Overtime	4.40	5.41	5.41	4.42	(0.99)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

MEDICAL EXAMINER	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Medical Examiner Services					
Administrative Assistant	2.00	2.00	2.00	2.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Medical Examiner	6.00	6.00	6.00	6.00	-
Dep. Med. Exam. / Path. Assistant	2.00	2.00	2.00	2.00	-
* Dep. Med. Exam. / Path. Assistant	1.00	1.00	1.00	1.00	-
Deputy Medical Examiner Supervisor	1.00	1.00	1.00	1.00	-
Medical Examiner Operations Supervisor	1.00	1.00	1.00	1.00	-
Medical Examiner (Pathologist)	1.00	1.00	1.00	1.00	-
* Associate Medical Examiner (a)	1.00	1.00	1.00	1.00	-
Extra Help	0.73	0.99	0.99	0.99	-
Overtime	0.57	0.41	0.41	0.50	0.09
Subtotal	17.30	17.40	17.40	17.49	0.09

* Sunset Position will be reduced or terminated if contract funding is reduced or terminated.

TOTAL MEDICAL EXAMINER	17.30	17.40	17.40	17.49	0.09
Regular Positions	16.00	16.00	16.00	16.00	-
Extra Help	0.73	0.99	0.99	0.99	-
Overtime	0.57	0.41	0.41	0.50	0.09

2025 BUDGET ACTIONS:

Increase: 0.09 FTE Overtime

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Increase: 0.26 FTE Extra Help

Decrease: 0.16 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS AND LAND USE - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Parks Programs					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Carpenter	2.00	2.00	2.00	2.00	-
Park Foreman	8.00	8.00	8.00	8.00	-
Park Maintenance Worker	7.00	7.00	7.00	7.00	-
Park Programs Specialist	2.00	2.00	2.00	2.00	-
Parks Supervisor	2.00	2.00	2.00	2.00	-
Parks Systems Manager	1.24	1.24	1.24	1.24	-
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Specialist	0.62	0.62	0.62	0.62	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Senior Landscape Architect	3.00	3.00	3.00	3.00	-
Extra Help	28.60	25.89	25.89	24.79	(1.10)
Overtime	0.80	0.67	0.67	0.65	(0.02)
Subtotal	58.26	55.42	55.42	54.30	(1.12)
General County Grounds Maintenance					
Golf Course Superintendent	0.50	0.50	0.50	0.50	-
Park Maintenance Worker	2.00	2.00	2.00	2.00	-
Extra Help	4.43	4.44	4.44	4.44	-
Overtime	0.34	0.34	0.34	0.34	-
Subtotal	7.27	7.28	7.28	7.28	-
Retzer Nature Center					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Conservation Biologist (Sr. Park Naturalist)	1.00	1.00	1.00	1.00	-
Conservation Specialist	0.50	0.50	0.50	0.50	-
Nature Center Supervisor	1.00	1.00	1.00	1.00	-
Park Foreman	1.00	1.00	1.00	1.00	-
Park Naturalist	1.25	1.25	1.25	1.25	-
Extra Help	1.66	1.71	1.71	1.37	(0.34)
Overtime	-	0.02	0.02	0.02	-
Subtotal	7.41	7.48	7.48	7.14	(0.34)
Exposition Center					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Exposition Center Worker	1.00	1.00	1.00	1.00	-
Exposition Center Manager	1.00	1.00	1.00	1.00	-
Exposition Center Superintendent	1.00	1.00	1.00	1.00	-
Parks System Manager	0.20	0.20	0.20	0.20	-
Extra Help	3.39	3.39	3.39	3.63	0.24
Overtime	0.07	0.07	0.07	0.03	(0.04)
Subtotal	7.66	7.66	7.66	7.86	0.20

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Planning & Zoning					
Administrative Specialist	-	-	-	-	-
Land Use Specialist	2.00	2.00	2.00	2.00	-
Planning & Zoning Manager	1.00	1.00	1.00	1.00	-
Senior Land Use Specialist	1.00	1.00	1.00	1.00	-
Senior Planner	3.00	3.00	3.00	3.00	-
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.00	8.00	8.00	8.00	-
Environmental Health					
Administrative Specialist	2.00	1.00	1.00	1.00	-
Environmental Health Manager	1.00	1.00	1.00	1.00	-
Environmental Health Supervisor	1.00	1.00	1.00	-	(1.00)
Senior Administrative Specialist	-	1.00	1.00	1.00	-
Extra Help	-	-	-	0.50	0.50
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	4.01	4.01	4.01	3.51	(0.50)
Licensing					
Environmental Health Sanitarian I	6.00	6.00	6.00	6.00	-
Environmental Health Supervisor	-	1.00	1.00	1.00	-
Hazardous Materials Coordinator	0.10	0.10	0.10	0.10	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	7.10	8.10	8.10	8.10	-
Septic/Well/Lab Programs					
Environmental Health Sanitarian I	3.00	3.00	3.00	3.00	-
Environmental Health Supervisor	-	-	-	1.00	1.00
Environmental Health Specialist	1.00	1.00	1.00	1.00	-
Lead Environmental Health Sanitarian	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.00	5.00	5.00	6.00	1.00
Animal Program					
Environmental Health Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.58	0.56	0.56	-	(0.56)
Overtime	0.02	0.01	0.01	0.01	-
Subtotal	1.60	1.57	1.57	1.01	(0.56)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Hazardous Materials					
Hazardous Materials Coordinator	0.90	0.90	0.90	0.90	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.90	0.90	0.90	0.90	-
Land & Water Conservation					
Conservation Specialist	1.20	1.20	1.20	1.20	-
Land Resources Manager	0.70	0.70	0.70	0.70	-
Senior Civil Engineer	1.00	1.00	1.00	1.00	-
Senior Conservation Specialist	1.90	1.90	1.90	1.90	-
Extra Help	1.04	0.50	0.50	0.50	-
Overtime	-	-	-	-	-
Subtotal	5.84	5.30	5.30	5.30	-
Hazardous Waste & County Facilities Recycling					
Recycling Specialist	0.05	0.05	0.05	0.05	-
Recycling & Solid Waste Supervisor	0.10	0.10	0.10	0.10	-
Senior Administrative Specialist	0.20	0.20	0.20	0.20	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.35	0.35	0.35	0.35	-
Land Information Systems					
Land Information Systems Analyst	2.00	2.00	2.00	2.00	-
Land Information Systems Mapping Technician	1.00	1.00	1.00	1.00	-
Land Information Systems Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
Administrative Services					
Administrative Assistant	2.00	2.00	2.00	2.00	-
Administrative Specialist	1.00	1.00	-	-	(1.00)
Business Manager	1.00	1.00	1.00	1.00	-
Director of Parks and Land Use	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Fiscal Assistant	-	-	1.00	1.00	1.00
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Workforce Development Board Director	0.25	0.25	0.25	0.25	-
Extra Help	-	-	-	-	-
Overtime	0.10	0.08	0.08	0.08	-
Subtotal	8.35	8.33	8.33	8.33	-
TOTAL PARKS & LAND USE - General Fund					
	125.75	123.40	123.40	122.08	(1.32)
Regular Positions	84.71	85.71	85.71	85.71	-
Extra Help	39.70	36.49	36.49	35.23	(1.26)
Overtime	1.34	1.20	1.20	1.14	(0.06)

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

2025 BUDGET ACTIONS:

Parks Programs

Reduce: (1.10 FTE) Extra Help
 Reduce (0.02 FTE) Overtime

Retzer Nature Center

Reduce: (0.34 FTE) Extra Help

Exposition Center

Increase: 0.24 FTE Extra Help
 Reduce: (0.04 FTE) Overtime

Environmental Health

Transfer: (1.00 FTE) Environmental Health Supervisor to Septic/Well/Lab
 Increase: 0.50 FTE Extra help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)

Septic/Well/Lab Programs

Transfer: 1.00 FTE Environmental Health Supervisor from Environmental Health

Animal Program

Reclassify: 1.00 FTE Humane Animal Officer to Environmental Health Specialist

Reduce: (0.56 FTE) Extra Help

Administrative Services

Unfund: (1.00 FTE) Administrative Specialist

Refund: 1.00 FTE Fiscal Assistant

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Parks Programs

Reduce: (2.71 FTE) Extra Help

Reduce (0.13 FTE) Overtime

General County Maintenance Center

Increase: 0.01 FTE Extra Help

Retzer Nature Center

Increase: 0.05 FTE Extra Help

Increase: 0.02 FTE Overtime

Environmental Health

Reclassify: 1.00 FTE Administrative Specialist to Sr. Administrative Specialist

Licensing

Create: 1.00 FTE Environmental Health Supervisor

Animal Program

Decrease: (0.02 FTE) Extra Help

Decrease: (0.01 FTE) Overtime

Land & Water Conservation

Decrease: (0.54 FTE) Extra Help

Administrative Services

Decrease: (0.02 FTE) Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Community Development Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Parks and Land Use - CDBG					
* Administrative Specialist	0.26	0.26	0.26	0.26	-
* Community Development Manager	0.50	0.60	0.60	0.60	-
* Fiscal Specialist	0.71	0.81	0.81	0.81	-
* Programs & Projects Analyst	0.75	0.90	0.90	0.90	-
Extra Help	-	-	-	-	-
Overtime	0.03	0.03	0.03	0.03	-
Subtotal	2.25	2.60	2.60	2.60	-
Parks and Land Use - HOME Grant Programs					
* Administrative Specialist	0.09	0.09	0.09	0.09	-
* Community Development Manager	0.35	0.40	0.40	0.40	-
* Fiscal Specialist	0.23	0.19	0.19	0.19	-
* Programs & Projects Analyst	0.99	1.10	1.10	1.10	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	1.67	1.79	1.79	1.79	-
Parks and Land Use - Other Grant Programs					
* Community Development Manager	0.15	-	-	-	-
* Fiscal Specialist	0.06	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.21	-	-	-	-

* Sunset Position, position will be terminated or reduced if funding is eliminated or reduced.

TOTAL PARKS & LAND USE - Community Development Fund	4.13	4.39	4.39	4.39	-
Regular Positions	4.09	4.35	4.35	4.35	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.04	0.04	0.04	0.04	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

- Transfer: 0.15 FTE Community Development Manager from Other Grant Programs to CDBG and HOME
- Transfer: 0.10 FTE Fiscal Specialist from Other Grant Programs and HOME to CDBG
- Abolish: (0.74 FTE) Programs and Projects Analyst
- Create: 1.00 FTE Programs and Projects Analyst

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Workforce Innovation Opportunity Act	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Administration					
Workforce Development Board Director	0.70	0.70	0.70	0.70	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.70	0.70	0.70	0.70	-
Adult					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
Dislocated Worker					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
Youth					
Workforce Development Board Director	0.02	0.02	0.02	0.02	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.02	0.02	0.02	0.02	-
TOTAL PARKS & LAND USE - Workforce Innovation Opportunity Act					
	0.76	0.76	0.76	0.76	-
Regular Positions	0.76	0.76	0.76	0.76	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Golf Courses	23 Year End	24 Budget	24 Estimate	25 Budget	Change
NAGA-WAUKEE GOLF COURSE					
Golf Course Clubhouse Supervisor 18 Hole	1.00	1.00	1.00	1.00	-
Golf Course Clubhouse Supervisor 9 Hole	-	-	-	0.20	0.20
Golf Course Superintendent	1.00	1.00	1.00	1.00	-
Park Maintenance Worker	1.00	1.00	1.00	1.00	-
Parks Systems Manager	0.35	0.35	0.35	0.35	-
Extra Help	8.61	8.60	8.60	8.57	(0.03)
Overtime	0.33	0.33	0.33	0.33	-
Subtotal	12.29	12.28	12.28	12.45	0.17
MOOR DOWNS GOLF COURSE					
Golf Clubhouse Supervisor	-	-	-	0.80	0.80
Golf Course Superintendent	0.50	0.50	0.50	0.50	-
Parks Systems Manager	0.05	0.05	0.05	0.05	-
Extra Help	4.02	4.03	4.03	2.94	(1.09)
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	4.68	4.69	4.69	4.40	(0.29)
TOTAL PARKS & LAND USE - Golf Courses					
	16.97	16.97	16.97	16.85	(0.12)
Regular Positions	3.90	3.90	3.90	4.90	1.00
Extra Help	12.63	12.63	12.63	11.51	(1.12)
Overtime	0.44	0.44	0.44	0.44	-

2025 BUDGET ACTIONS:

Naga-Waukee Golf Course

Create: 0.20 FTE Golf Clubhouse Supervisor
 Decrease: (0.03 FTE) Extra Help

Moor Downs Golf Course

Create: 0.80 FTE Golf Clubhouse Supervisor
 Decrease: (1.09 FTE) Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Naga-Waukee Golf Course

Decrease: (0.01 FTE) Extra Help

Moor Downs Golf Course

Increase: 0.01 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Ice Arenas	23 Year End	24 Budget	24 Estimate	25 Budget	Change
NAGA-WAUKEE Ice Arena					
Ice Arena Coordinator	1.00	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	0.08	-
Extra Help	2.08	1.94	1.94	1.95	0.01
Overtime	-	-	-	-	-
Subtotal	4.16	4.02	4.02	4.03	0.01
EBLE PARK Ice Arena					
Ice Arena Coordinator	1.00	1.00	1.00	1.00	-
Ice Arena Supervisor	1.00	1.00	1.00	1.00	-
Parks System Manager	0.08	0.08	0.08	0.08	-
Extra Help	2.08	1.94	1.94	2.14	0.20
Overtime	-	-	-	-	-
Subtotal	4.16	4.02	4.02	4.22	0.20
TOTAL PARKS & LAND USE - Ice Arenas					
	8.32	8.04	8.04	8.25	0.21
Regular Positions	4.16	4.16	4.16	4.16	-
Extra Help	4.16	3.88	3.88	4.09	0.21
Overtime	-	-	-	-	-

2025 BUDGET ACTIONS:

Naga-Waukee Ice Arena

Increase: 0.01 FTE Extra Help

Eble Park Ice Arena

Increase: 0.20 FTE Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Naga-Waukee Ice Arena

Decrease: (0.14 FTE) Extra Help

Eble Park Ice Arena

Decrease: (0.14 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Material Recycling Facility Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Material Recycling Facility					
Land Resources Manager	0.30	0.30	0.30	0.30	-
Public Communications Specialist	0.38	0.38	0.38	0.38	-
Recycling Specialist	0.95	0.95	0.95	0.95	-
* Recycling Specialist	1.00	1.00	1.00	1.00	-
Recycling & Solid Waste Supervisor	0.90	0.90	0.90	0.90	-
Senior Administrative Specialist	0.80	0.80	0.80	0.80	-
Senior Conservation Specialist	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.43	4.43	4.43	4.43	-
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TOTAL PARKS & LAND USE - Material Recycling Facility Fund	4.43	4.43	4.43	4.43	-
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Regular Positions	4.43	4.43	4.43	4.43	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

TOTAL PARKS AND LAND USE - All Funds	160.36	157.99	157.99	156.76	(1.23)
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Regular Positions	102.05	103.31	103.31	104.31	1.00
Extra Help	56.49	53.00	53.00	50.83	(2.17)
Overtime	1.82	1.68	1.68	1.62	(0.06)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Construction Services					
Architectural Engineer Technician	0.75	0.75	0.75	0.75	-
Construction Project Supervisor	0.50	0.50	0.50	0.50	-
Facilities Manager	0.05	0.05	0.05	0.05	-
Maintenance Mechanic III	0.60	0.60	0.60	0.60	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.90	1.90	1.90	1.90	-
Building Improvement Plan					
Architectural Engineer Technician	0.25	0.25	0.25	0.25	-
Construction Project Supervisor	0.20	0.20	0.20	0.20	-
Facilities Manager	0.05	0.05	0.05	0.05	-
Facilities Supervisor	0.20	0.20	0.20	0.20	-
Maintenance Mechanic III	0.40	0.40	0.40	0.40	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.10	1.10	1.10	1.10	-
Energy Consumption					
Facilities Manager	0.10	0.10	0.10	0.10	-
Facilities Supervisor	0.05	0.05	0.05	0.05	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.15	0.15	0.15	0.15	-
Facilities Maintenance					
Construction Project Supervisor	0.30	0.30	0.30	0.30	-
Electrician	1.00	1.00	1.00	1.00	-
Facilities Manager	0.70	0.70	0.70	0.70	-
Facilities Supervisor	0.75	0.75	0.75	0.75	-
Maintenance Mechanic I	4.00	4.00	4.00	4.00	-
Maintenance Mechanic II	15.00	15.00	15.00	15.00	-
Maintenance Mechanic III	4.00	4.00	4.00	4.00	-
Extra Help	0.40	0.40	0.40	0.40	-
Overtime	0.29	0.29	0.29	0.29	-
Subtotal	26.44	26.44	26.44	26.44	-
Housekeeping Services					
Building Service Worker	4.00	3.00	3.00	1.00	(2.00)
Facilities Manager	0.10	0.10	0.10	0.10	-
Housekeeping Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.10	4.10	4.10	2.10	(2.00)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Administrative Services					
Business Manager	0.90	0.90	0.90	0.90	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Director of Public Works	1.00	1.00	1.00	1.00	-
Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.10	0.10	0.10	0.05	(0.05)
Subtotal	6.00	6.00	6.00	5.95	(0.05)
<hr/>					
TOTAL PUBLIC WORKS - General Fund	40.69	39.69	39.69	37.64	(2.05)
<hr/>					
Regular Positions	39.90	38.90	38.90	36.90	(2.00)
Extra Help	0.40	0.40	0.40	0.40	-
Overtime	0.39	0.39	0.39	0.34	(0.05)

2025 BUDGET ACTIONS:

Reduce: 0.05 FTE Overtime
 Unfund: 2.00 FTE Building Service Worker

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Unfund: 1.00 FTE Building Service Worker

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Transportation Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
County Operations					
Crew Leader	2.00	2.00	2.00	2.00	-
Fiscal Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Highway Operations Manager	1.00	1.00	1.00	1.00	-
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	25.00	24.90	24.90	24.90	-
Extra Help	1.73	1.73	1.73	1.73	-
Overtime	1.04	1.04	1.04	1.04	-
Subtotal	34.77	34.67	34.67	34.67	-
State Highway Operations					
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	27.00	26.00	26.00	26.00	-
Extra Help	1.32	1.32	1.32	1.32	-
Overtime	2.31	2.31	2.31	2.31	-
Subtotal	32.63	31.63	31.63	31.63	-
Transit Services					
Business Manager	0.10	0.10	0.10	0.10	-
Patrol Worker	-	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.10	0.20	0.20	0.20	-
Engineering Services					
* Civil Engineer	2.00	2.00	2.00	2.00	-
Engineering Services Manager	1.00	1.00	1.00	1.00	-
** Engineering Technician	0.20	-	-	-	-
* Senior Civil Engineer	3.00	3.00	3.00	3.00	-
** Senior Engineering Technician	-	0.20	0.20	0.20	-
Extra Help	1.69	1.69	1.69	1.69	-
Overtime	-	-	-	-	-
Subtotal	7.89	7.89	7.89	7.89	-
Traffic Control					
Patrol Worker	2.00	2.00	2.00	2.00	-
Sign & Signal Maintenance Worker	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	0.19	0.19	0.19	0.19	-
Subtotal	5.19	5.19	5.19	5.19	-
Permit Processing					
** Engineering Technician	0.80	-	-	-	-
** Senior Engineering Technician	1.00	1.80	1.80	1.80	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.80	1.80	1.80	1.80	-

* Approved Senior Civil Engineer underfilled as Civil Engineer

** Approved Senior Engineering Technician was underfilled as Engineering Technician prior to 2024 budget.

TOTAL PUBLIC WORKS - Transportation Fund	82.38	81.38	81.38	81.38	-
Regular Positions	74.10	73.10	73.10	73.10	-
Extra Help	4.74	4.74	4.74	4.74	-
Overtime	3.54	3.54	3.54	3.54	-

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS

None

2024 BUDGET ACTIONS

- Unfund: 1.00 FTE State Highway Operations Patrol Worker
- Unfund: 1.00 FTE Engineering Technician (underfill)
- Transfer: 0.10 FTE Patrol Worker from County Highway Maintenance to Transit

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Central Fleet Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Repair & Maintenance					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Fiscal Specialist	0.75	0.75	0.75	0.75	-
Fleet Manager	0.90	0.90	0.90	0.90	-
Lead Mechanic	3.00	2.00	2.00	2.00	-
Mechanic	7.00	7.00	7.00	7.00	-
Shop Supervisor	-	1.00	1.00	1.00	-
Stock Clerk	1.00	1.00	1.00	1.00	-
Extra Help	0.17	0.17	0.17	0.35	0.18
Overtime	0.15	0.15	0.15	0.15	-
Subtotal	13.97	13.97	13.97	14.15	0.18
Central Fueling					
Fiscal Specialist	0.25	0.25	0.25	0.25	-
Fleet Manager	0.10	0.10	0.10	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.35	0.35	0.35	0.35	-
TOTAL PUBLIC WORKS - Central Fleet Fund					
	14.32	14.32	14.32	14.50	0.18
Regular Positions	14.00	14.00	14.00	14.00	-
Extra Help	0.17	0.17	0.17	0.35	0.18
Overtime	0.15	0.15	0.15	0.15	-

2025 BUDGET ACTIONS:

Increase: 0.18 FTE Extra Help

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Fund: 1.00 FTE Shop Supervisor
 Unfund: 1.00 FTE Lead Mechanic

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Airport Fund	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Airport Operations					
Airport Manager	0.30	0.30	0.30	0.30	-
Airport Supervisor	-	-	-	1.00	1.00
Park Maintenance Worker	2.00	2.00	2.00	2.00	-
Programs & Projects Analyst	1.00	1.00	1.00	-	(1.00)
Extra Help	1.20	1.20	1.20	1.20	-
Overtime	-	0.05	0.05	0.05	-
Subtotal	4.50	4.55	4.55	4.55	-
Administrative Services					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Airport Manager	0.70	0.70	0.70	0.70	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.70	1.70	1.70	1.70	-
TOTAL PUBLIC WORKS - Airport Fund					
	6.20	6.25	6.25	6.25	-
Regular Positions	5.00	5.00	5.00	5.00	-
Extra Help	1.20	1.20	1.20	1.20	-
Overtime	0.00	0.05	0.05	0.05	-

2025 BUDGET ACTIONS:

Reclassify: 1.00 FTE Programs & Projects Analyst to Airport (Parks) Supervisor

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

TOTAL PUBLIC WORKS - ALL FUNDS	143.59	141.64	141.64	139.77	(1.87)
Regular Positions	133.00	131.00	131.00	129.00	(2.00)
Extra Help	6.51	6.51	6.51	6.69	0.18
Overtime	4.08	4.13	4.13	4.08	(0.05)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

REGISTER OF DEEDS	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Administrative Services					
Deputy Register of Deeds	1.00	1.00	1.00	1.00	-
Register of Deeds	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
Land Records					
Administrative Assistant	-	-	-	-	-
Administrative Specialist	5.00	5.00	5.00	5.00	-
Senior Administrative Specialist	0.50	0.50	0.50	0.50	-
Extra Help	-	-	-	-	-
Overtime	0.09	0.03	0.03	0.04	0.01
Subtotal	5.59	5.53	5.53	5.54	0.01
Recording					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Senior Administrative Specialist	0.50	0.50	0.50	0.50	-
Extra Help	-	-	-	-	-
Overtime	0.01	-	-	0.01	0.01
Subtotal	2.51	2.50	2.50	2.51	0.01
Vital Records					
Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Administrative Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	4.00	4.00	4.00	4.00	-
TOTAL REGISTER OF DEEDS					
	16.10	16.03	16.03	16.05	0.02
Regular Positions	16.00	16.00	16.00	16.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.10	0.03	0.03	0.05	0.02

2025 BUDGET ACTIONS:

Land Records:

Increase: 0.01 FTE Overtime

Recording:

Increase: 0.01 FTE Overtime

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Land Records:

Decrease: (0.06 FTE) Overtime

Recording:

Decrease: (0.01 FTE) Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Process / Warrant Service					
Administrative Specialist	6.00	6.00	6.00	6.00	-
Captain	1.00	1.00	1.00	1.00	-
Deputy	2.00	2.00	2.00	2.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.22	0.22	0.22	0.22	-
Subtotal	10.22	10.22	10.22	10.22	-
Court Security					
Deputy	17.86	17.86	17.86	17.86	-
* Deputy	1.00	-	-	-	-
Lieutenant	1.00	1.00	1.00	1.00	-
Extra Help	2.79	2.79	2.79	2.79	-
Overtime	0.39	0.39	0.39	0.39	-
Subtotal	23.04	22.04	22.04	22.04	-
General Investigations					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Captain	1.00	1.00	1.00	1.00	-
Deputy	1.00	1.00	1.00	1.00	-
Detectives	19.00	19.00	19.00	19.00	-
* Detectives	2.00	2.00	2.00	2.00	-
Lieutenant	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	0.51	0.51	0.51	0.51	-
Subtotal	28.51	28.51	28.51	28.51	-
Special Investigations					
Captain	1.00	1.00	1.00	1.00	-
* Deputy	1.00	1.00	1.00	1.00	-
Detectives	6.00	6.00	6.00	6.00	-
Lieutenant	1.00	1.00	1.00	1.00	-
Extra Help	0.86	0.86	0.86	0.86	-
Overtime	0.69	0.68	0.68	0.70	0.02
Subtotal	10.55	10.54	10.54	10.56	0.02
General Patrol					
Administrative Assistant	1.50	1.50	1.50	1.50	-
Captain	4.00	4.00	4.00	4.00	-
* Captain	1.00	1.00	1.00	1.00	-
Deputy	69.14	69.14	69.14	67.14	(2.00)
* Deputy (a)	32.84	32.00	32.00	32.00	-
Lieutenant	8.00	8.00	8.00	8.00	-
* Lieutenant	3.00	3.00	3.00	3.00	-
Extra Help	-	-	-	-	-
Overtime	5.52	5.52	5.52	5.52	-
Subtotal	125.00	124.16	124.16	122.16	(2.00)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF (cont.)	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Inmate Security and Services-Jail					
Administrative Assistant	4.00	4.00	4.00	4.00	-
Administrative Specialist	7.00	7.00	7.00	7.00	-
Corrections Captain (Correctional Facilities Manager)	2.00	2.00	2.00	3.00	1.00
Correctional Officer	101.00	101.00	101.00	119.00	18.00
Corrections Lieutenant (Corrections Supervisor)	10.00	10.00	10.00	12.00	2.00
Fiscal Assistant	2.00	2.00	2.00	2.00	-
Jail Administrator	1.00	1.00	1.00	1.00	-
Deputy Jail Administrator (Sr Correctional Facility Mgr)	1.00	1.00	1.00	1.00	-
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	3.78	3.79	3.79	4.43	0.64
Subtotal	132.78	132.79	132.79	154.43	21.64
Inmate Security and Services-Huber Facility					
Corrections Captain (Correctional Facilities Manager)	1.00	1.00	1.00	-	(1.00)
Correctional Officer	18.00	18.00	18.00	-	(18.00)
Corrections Lieutenant (Corrections Supervisor)	2.00	2.00	2.00	-	(2.00)
Fiscal Assistant	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.65	0.65	0.65	-	(0.65)
Subtotal	21.65	21.65	21.65	-	(21.65)
Administrative Services					
Administrative Specialist	6.00	6.00	6.00	6.00	-
Business Manager	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Deputy Inspector	1.00	1.00	1.00	1.00	-
Financial Analyst	1.00	1.00	1.00	1.00	-
Fiscal Specialist	2.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	-	1.00	1.00	1.00	-
Inspector	1.00	1.00	1.00	1.00	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	2.00	2.00	2.00	2.00	-
Sheriff	1.00	1.00	1.00	1.00	-
Extra Help	1.00	1.00	1.00	1.00	-
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	19.11	19.11	19.11	19.11	-
SHERIFF (cont.)					
TOTAL SHERIFF	370.02	369.02	369.02	367.03	(1.99)
Regular Positions	353.50	352.50	352.50	350.50	(2.00)
Extra Help	4.65	4.65	4.65	4.65	-
Overtime**	11.87	11.87	11.87	11.88	0.01

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

**Variances may occur into total changes due to rounding to the nearest thousandth.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

2025 BUDGET ACTIONS:

Unfund:	(2.00 FTE)	Deputy Sheriff – General Patrol
Transfer:	1.00 FTE	Corrections Captain from Huber Facility to Jail
Transfer:	18.00 FTE	Correctional Officer from Huber Facility to Jail
Transfer:	2.00 FTE	Corrections Lieutenant from Huber Facility to Jail
Increase:	0.01 FTE	Overtime

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Sunset:	(1.00 FTE)	Sunset Deputy Sheriff – Court Security
Sunset:	(1.00 FTE)	Sunset Deputy Sheriff – General Patrol – Town of Merton Contract
Reclassify:	1.00 FTE	Fiscal Specialist to Senior Fiscal Specialist

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EXTENSION WAUKESHA COUNTY	23 Year End	24 Budget	24 Estimate	25 Budget	Change
Strengthening County Citizens, Families & Communities					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Departmental Executive Assistant	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.00	2.00	2.00	2.00	-
Faculty*	4.00	4.80	4.80	4.80	-
TOTAL EXTENSION WAUKESHA COUNTY					
Regular Positions	2.00	2.00	2.00	2.00	-
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.00	0.00	0.00	0.00	-
Faculty Positions funded by State\County\Grants*	4.00	4.80	4.80	4.80	-

*State 136 Contract Extension Waukesha County positions that are funded by 60 percent state funding and 40 percent local share funding.

2025 BUDGET ACTIONS:

None

2024 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

None

GLOSSARY OF SIGNIFICANT TERMS

ACCRUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITIES

The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS

Data that reflects the volume (quantitative measure) of work performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned into performance measures (see performance measures).

ADOPTED BUDGET

The budget that is approved by the County Board in November for the following fiscal year beginning January 1.

AMORTIZATION

The gradual elimination of a liability.

APPROPRIATION

The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in department budgets by fund.

APPROPRIATION UNIT

An expenditure account grouped by purpose, including:

1. Personnel Costs
2. Operating Expenses
3. Interdepartmental Charges
4. Fixed Assets/Improvements
5. Debt Service

ASSESSED VALUATION

A valuation set on real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes. (See equalized property valuation).

ASSESSMENT

An assessment is the value placed upon your property by the local assessor, which is a basis for levying property taxes (See equalized property valuation).

ASSETS

Resources with present service capacity that the government presently controls.

AUTHORIZED POSITIONS

Regular full-time or regular part-time positions as authorized by a County Board approved ordinance.

BALANCE SHEET

A statement that discloses the financial condition of an entity by assets, liabilities, and fund balance (equity) of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

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

BOND OR PROMISSORY NOTES

A fixed interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

GLOSSARY OF SIGNIFICANT TERMS

BOND RATING

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. Waukesha County has a Aaa/AAA bond rating, which represents the lowest risk possible to obtain.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting through the appropriation process the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified. Most local governments have two types of budgets, an "operating" budget and a "capital" budget.

BUDGET BOOK

The official written document prepared by the budget office and supporting staff, which presents the Executive's proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval and Executive veto (if necessary).

BUDGET MESSAGE

The opening section of the budget prepared by the County Executive that provides the County Board of Supervisors and the public with a general summary of important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Waukesha County controls at the appropriation unit level (see appropriation unit).

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET

A budget of approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL EXPENDITURES

The cost of acquisition of operating equipment items, which includes expenditures for fixed assets and capital projects.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget as fixed assets.

CAPITAL PROJECT

An active or proposed nonrecurring expenditure that is in excess of one hundred thousand dollars (\$100,000) for costs associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, or equipment), and has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS PLAN

A five-year plan for capital expenditures. The first year in the plan is the adopted Capital Budget.

CHILDREN'S LONG TERM SUPPORT (CLTS)

(Home and Community Based Waiver Funding) provides fully funded and locally-matched tax levy funding for children diagnosed with Autism, Asperger's, and Pervasive Developmental Disorders.

COMMISSIONS AND BOARDS

Members consist of both County Board of Supervisors and citizens. Most commission and board members are appointed by the County Executive and approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.

GLOSSARY OF SIGNIFICANT TERMS

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)

The major state funding source for County Human Service Department programs. These funds can be broadly used to pay for social services and services for mentally disabled persons.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs, and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY RECOVERY SERVICES (CRS)

(1915(i) Home and Community Based Services) will provide three specific services: Community Living Supportive Services, Supported Employment, and Peer Supports under the umbrella of psychosocial rehabilitation to individuals with serious and persistent mental illness.

COMPONENT UNIT

A component unit is used to account for operations that is legally separate organization from the governing body, but where the elected officials of the primary government are financially accountable to the organizations.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The official annual financial report for the County. This report is prepared in conformity with Generally Accepted Accounting Principles, and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

COMPREHENSIVE COMMUNITY SERVICES (CCS)

Under State Administrative Code Ch. DHS 36, Comprehensive Community Services are designed to provide persons with mental disorders and substance-use disorders a flexible array of individualized community based psycho-social rehabilitation services authorized by a mental health professional to consumers with mental health or substance use issues across their lifespan.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN

A County Board member elected by the County Board. This part-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of County Board Committees.

COUNTY BOARD OF SUPERVISORS

The acting County legislative body. It is comprised of twenty-five (25) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY EXECUTIVE

A non-partisan position who is elected at large for a four-year term. The Executive is responsible for coordinating and directing all administrative and management functions for the County, which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and commissions. Appointments are subject to County Board confirmation. A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary to override a County Executive veto.

DEBT

An obligation resulting from borrowing money.

DEBT LIMIT

The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT

The maximum debt rate that the County may levy a tax, which is imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE

Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects.

GLOSSARY OF SIGNIFICANT TERMS

DEFEASANCE

The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major county office (agency) that administers programs and operations.

DEPRECIATION

A business operating expense, which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

DESIGNATED FOR SUBSEQUENT YEAR

A portion of this year's unreserved fund balance to provide for the excess of expenditures, other financing uses over revenues, and other financing sources budgeted in the next year.

DISPATCHING COUNSELS

Computers/communication equipment used by the Waukesha County Communications Center for emergency dispatch.

EFFECTIVENESS INDICATOR

A type of performance measure including effectiveness, quality, cycle time, and citizen satisfaction that measures results and accomplishments of the service provided.

EFFICIENCY INDICATOR

A performance measure that measures how much output or outcome can be produced or provided by a given resource level, or how much input it takes to produce a given outcome level. Indicators quantify the relationship between inputs and outputs and can be expressed as productivity ratios or as unit-cost ratios.

EMPLOYEE BENEFITS

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

ENCUMBRANCE

Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

END USER TECHNOLOGY FUND (EUTF)

The End User Technology Fund is an internal service fund established to finance common technology infrastructure for county users. The fund is managed on a total cost of ownership basis and includes the following costs: the replacement and maintenance of personal computers, printers, and copiers; software licensing and support; help desk and training; maintenance of county network hardware and software; backup and recovery functions; and other costs related to making technology available to users.

EQUALIZED PROPERTY VALUATION

Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY

The excess of assets over liabilities generally referred to as fund balance.

EXPENDITURE

The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

GLOSSARY OF SIGNIFICANT TERMS

FINANCIAL STATEMENTS

Presentation of financial data that shows the financial position, cash flows generated, and the results of financial operations of a fund, for a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Waukesha County uses a January 1 to December 31 calendar year as its fiscal year.

FIXED ASSETS/IMPROVEMENTS

Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects. Capital projects as defined by County Code and indicated above are excluded.

FULL TIME EQUIVALENT (FTE)

Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on 2,080 hours annually of a full-time position.

FUNCTIONAL AREA

Departments are grouped in the annual budget according to the related functions that they perform. The budget has eight functional areas including: Justice & Public Safety, Health & Human Services, Parks, Environment, Education and Land Use, Public Works, General Administration, Capital Projects, Debt Service, and Non-Departmental.

FUND BALANCE

Fund Balance is the difference between assets and liabilities in a government fund's balance sheet.

Beginning in 2011, GASB 54 established five classifications of fund balance with a hierarchy that is based on the extent to which spending constraints restrict how a government can use the funds. The five classifications are:

- **Nonspendable fund balance** – amounts that are not in a spendable form, such as inventory or prepaid expenses. It also includes amounts that are required to be maintained intact, such as the principal of an endowment fund.
- **Restricted fund balance** – amounts that can be spent only for specific purposes stipulated by external providers, such as grant providers or bondholders, as well as amounts that are restricted constitutionally or through legislation.
- **Committed fund balance** – amounts that can be used only for specific purposes that are determined by a formal action of the County Board. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally.
- **Assigned fund balance** – amounts that are intended for specific purposes, as expressed by the governing body or authorized official. This applies to the remaining resources in any governmental fund other than the general fund that are intended to be used for a defined purpose.
- **Unassigned fund balance** – all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

GLOSSARY OF SIGNIFICANT TERMS

FUNDS

A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Waukesha County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities, equipment, highways, or technology.
2. Debt Service: to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.
4. Proprietary: an account that uses the accrual basis of accounting.
 - a. Enterprise: to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g. golf courses).
 - b. Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g. Central Fleet).
5. Special Revenue: are created to account and report revenue sources that are restricted or committed to specified purposes (e.g. Bridges Library System Funds).

FUND PURPOSE

A statement that describes the reasons why the fund exists. It is mainly used to describe the purpose of certain special revenues and proprietary (Internal Services and Enterprises) funds.

FUND TRANSFER

A transfer of expenditure authority between appropriation units within a fund or department.

GENERAL OBLIGATION BONDS

Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by law (section 67.05 (10)) to levy on all taxable property, such as ad valorem taxes, without limitation as to rate or amount that may be necessary to pay the notes.

INCOME MAINTENANCE (IM)

Used to describe services and associated funding related to the providing of economic support services, such as food stamps, low income child care, and medical benefits.

INTERDEPARTMENTAL CHARGES

Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).

LAND INFORMATION SYSTEM (LIS)

An integrated computerized system that links land parcel locations to digital mapping and databases concerning property information (e.g., address, zoning, or civil boundaries).

LIABILITIES

Amounts that are owed for assets received, services rendered, or any other obligation.

MAJOR FUNDS DEFINITIONS

A fund is considered major if it is the primary operating fund of the County or meets the following criteria: (1) Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund. The County has six major funds: General, Debt Service, Capital Projects, Parks and Land Use – Materials Recycling Fund, Emergency Preparedness – Radio Services Fund, and Public Works – Airport Fund.

MEDICAL ASSISTANCE (MA)

A Medicaid (Title XIX) program that pays for necessary health care services for persons whose financial resources are not adequate to provide for their health care needs.

GLOSSARY OF SIGNIFICANT TERMS

MISSION

A statement defining the major reasons for the existence, including the purpose of the County.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

MODIFIED BUDGET

An adopted budget becomes a modified budget when amended through an ordinance or funds transfer to adjust the revenue or expenditure budget.

NET ASSETS

The residual of all other elements presented in a statement of financial position.

OBJECTIVES

Goal statement that focuses on achieving the county-wide key strategic pillars. The level of services or specific achievement an agency expects to, or plans to accomplish in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS

Amounts that a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET

A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means in which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets for governments is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management.

OPERATING EXPENSES

Cost of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. This also includes the cost of all services purchased from outside vendors.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OVERLAPPING DEBT

The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.

PERFORMANCE MEASURE

A measure used to determine success by indicating how well a program or service is accomplishing its mission and goals, by linking program area results to the County-Wide Pillars and Objectives.

PERSONNEL COSTS

Costs of all salary and non-salary compensation incurred in accordance with County policy. This includes wages, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, and vacation. Major employee benefits include: County pension and Social Security contributions, health, life, dental, and disability insurance.

GLOSSARY OF SIGNIFICANT TERMS

PILLARS

County-wide pillars are five key components that provide a framework for an evaluation process within the strategic plan. These five concepts can be applied to all types of organizations and allows comparison.

1. **Customer Service:** High Customer Satisfaction
2. **Quality:** High standards of Service excellence
3. **Team:** Best professional serving the public in the best way
4. **Health and Safety:** Ensure the well-being of citizens
5. **Finance:** Protect taxpayers investment

POSITION SUMMARY

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours per year.

PROGRAM

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET

A budget that focuses upon the mission, function, and objectives of a department rather than upon its detailed (line item) object classes of expenditures.

PROMISSORY NOTE

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES

Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. There are several budget categories of revenue that the County receives, including:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. Fines and Licenses: funds received as a result of penalties paid by persons having been found in violation of state laws and/or county ordinances. Fees received from the sale of county issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.
5. Other Revenues: funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES

There are seven standing committees of the County Board organized on functional lines. The Executive, Finance, and Human Resources committees deal with administrative policy matters; whereas, the remaining four standing committees (Judiciary and Law Enforcement; Health and Human Services; Land Use, Parks, and Environment; and Public Works) are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID

Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATEMENT OF PURPOSE

A statement defining the major reasons for the existence of the department, including its purpose in the County government.

GLOSSARY OF SIGNIFICANT TERMS

STATUTE

A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLANNING

The process of determining long-term goals and then identifying the best approach for achieving those goals.

SUNSET CLAUSE POSITIONS

Authorized positions created by County Board approved ordinances, which include a clause to reduce or eliminate a position or budget appropriation for that position if the designated funding source is subsequently reduced or terminated.

TAX INCREMENTAL FINANCING DISTRICT (TID)

Areas of redevelopment within a municipality, designated to finance public projects that stimulates development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and are placed in a special account to be used to pay the project costs.

TAX LEVY

The total amount of revenues to be raised by property taxes to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE

The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation at the current tax rate.

TRUE NON-RESIDENT (TNR)

Resident in a non-library community.

UNFUNDED POSITIONS

An authorized position with no funding appropriation provided for the current or ensuing budget year.

VETO

A power of the County Executive to delete or stop approval on a resolution or ordinance passed by the County Board. The County Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary in order to override a County Executive veto action.

WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA) FUND

Waukesha County serves as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). WIOA grant funding provides contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment.

WORKING CAPITAL

Liquidity measure of fiscal health, measured by current assets minus current liabilities. Positive working capital means that an entity should be able to pay off its short-term liabilities.

YOUTH AIDS

A funding source distributed by the State of Wisconsin Department of Children and Families to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.

GLOSSARY OF ACRONYMS

ABE Adult Basic Education	ES Economic Support	POWTS Private On-site Waste Treatment Systems
ACA Affordable Care Act	ESBA Eating Smart Being Active	PSAP Public Safety Answering Point
ADA Americans with Disabilities Act	ESRI Environmental Systems Research Institute	REI Recycling Efficiency Initiative
ADRC Aging and Disability Resource Center	EUTF End User Technology Fund	RFP Request for Proposal
ADT Average Daily Traffic	FCS Family Court Services	RMA Routine Maintenance Agreement
AFCSF Alzheimer's Family Caregiver Support Program	FDA U.S. Food and Drug Administration	ROI Return on Investment
AODA Alcohol and Other Drug Abuse	FEMA Federal Emergency Management Agency	SAMHSA Substance Abuse Mental Health Services Association
APS Adult Protective Services	FICA Federal Insurance Contributions Act	SBA Small Business Administration
ATC Alcohol Treatment Court	FMIS Financial Management Information System	SDWA Safe Drinking Water Act
B-3 Birth to three program	FSET Food Share Employment and Training	SED Seriously Emotionally Disturbed
BC Benefit/cost	FSP Family Support Program	SEFSA Schedule of Expenditure of Federal and State Awards
BCA Basic County Allocation	FTE Full Time Equivalent	SEWRPC Southeastern Wisconsin Regional Planning Commission
BJA Bureau of Justice Assistance	FY Fiscal Year	SMSA Standard Metropolitan Statistical Area
CAD Computer Aided Dispatch	GAAP Generally Accepted Accounting Principles	SPD State Public Defender
CAFR Comprehensive Annual Financial Report	GAB Government Accountability Board	SRO School Resource officer
CAFÉ Computer Access for Everyone	GAL Guardian ad Litem	SSI Supplemental Security Income
CBD Central Business District	GASB Government Accounting Standards Board	STD Sexually Transmitted Disease
CCAP Circuit Court Automation Program	GED General Education Development	STEM Science, Technology, Engineering, and Mathematics
CCOP Children's Community Option Program	GFOA Government Finance Officers Association	STP Surface Transportation Program (Federal)
CCS Comprehensive Community Services	GPR General Purpose Revenue	SVRIS Statewide Vital Records Information System
CDBG Community Development Block Grant	GTA General Transportation Aids	SVRS Statewide Voter Registration System
CDC Centers for Disease Control	HDM Home Delivered Meals	TAD Treatment Alternatives and Diversion Grant
CEMP Comprehensive Emergency Management Plan	HHS Health and Human Services	TDD Telecommunication Device for the Deaf
CHDO Community Housing Development Organizations	HHW Household Hazardous Waste	TE Transportation Enhancement
CHDS Community Health and Disease Surveillance Program	HIPAA Health Insurance Portability and Accountability Act	TID Tax Incremental Financing District
CHIP County Highway Improvement Program	HITECH Health Information Technology for Economic and Clinical Health Act	TNR True Non-Resident
CHIPS Children in Need of Protection or Services	HIV Human Immunodeficiency Virus	TPA third-party administrator
CHIPP Community Health Improvement Plan	HOME Home Investment Partnerships Grant	TPR Termination of Parental Rights
CJCC Criminal Justice Collaborating Council	HSA Health Savings Account	TSSU Treatment and Support Services Unit
CLTS Children's Long Term Support Waiver Services	HSEP High School Equivalency Diploma	UPS Uninterruptible Power Supply
COC Clerk of Courts	HSHIP Highway Safety Improvement Program	USDA United States Department of Agriculture
CPI Consumer Price Index	HVAC Heating, Ventilation, and Air Conditioning	UW-EXT University of Wisconsin Extension
CPI-U Consumer Price Index -Urban	HUD Housing and Urban Development	UWW University of Wisconsin-Waukesha
CPS Child Protective Services	ICD International Classification of Diseases	VA Veterans Administration
CRS Community Recovery Services	ICF/IID Intermediate Care Facilities for Individuals with Intellectual Disabilities	VAWA Violence Against Women Act
CSMs Certified Survey Maps	IDP Intoxicated Driver Program	VDI Visual Desktop Infrastructure
CSP Community Support Program	IM Income Maintenance	VOIP Voice Over Internet Protocol
CTH County Trunk Highway	IPAWS Integrated Public Alert and Warning System	VOCA Victims of Crime Act
CWS Child Welfare Services	IT Information Technology	WCC Waukesha Communications Center
CY Calendar Year	JABG Juvenile Accountability Block Grant	WCEDC Waukesha County Economic Development Corporation
DARE Drug Abuse Resistance Education	KIDS Kids Information Data System	WCNC Waukesha County Nutrition Coalition
DATCP State Department of Trade and Consumer Protection	LEPC Local Emergency Planning Committee	WCS Wisconsin Correctional Service
DCF Department of Children and Families	LIHEAP Low Income Home Energy Assistance Program	WCTS Waukesha County Technical College
DHS Department of Health and Human Services	LIS Land Information System	WIOA Workforce Innovation Opportunity Act
DNR State Department of Natural Resources	LSS Lutheran Social Services	WIC Women, Infant and Child
DOA Department of Administration	MA Medical Assistance	WICAMS Wisconsin Credentialing and Asset Management System
DOC State Department of Corrections	MCH Maternal and Child Health	WisDOT Wisconsin Department of Transportation
DOT Department of Transportation	MCO Manage Care Organization	WisACWIS Wisconsin Statewide Automated Child Welfare Information System
DPI Department of Public Instruction	MDC Mobile Data Computers	WIMCR Wisconsin Medicaid Cost Report
DRC Day Report Center	MHC Mental Health Center	WITS Wisconsin Incident Tracking System
EBDM Evidence Based Decision Making	ML Moraine Lakes Consortium	WMMIC Wisconsin Municipal Mutual Insurance Company
ECM Enterprise Content Management	MOU Memorandum of Understanding	WNEP Wisconsin Education Nutrition Program
EECBG Energy Efficiency and Conservation Block Grant	MRF Materials Recycling Fund	WOW-Board Waukesha-Ozaukee-Washington Workforce Development Board
EFNEP Expanded Food and Nutrition Education Program	MSL Medical Support Liability	WPS Wisconsin Physicians Services
EMMA Electronic Municipal Market Access	NAMI National Alliance on Mental Illness	WRS Wisconsin Retirement System
EMR Emergency Medical Records	NAMI National Alliance on Mental Illness	WWBIC WI Women's Business Initiative Center
EMS Emergency Medical Services	NFPA National Fire Protection Association	YE Year End
EPA Federal Environmental Protection Agency	NIMS National Incident Management System	
EPCRA Emergency Planning and Community Right-to-Know Act	NOS Not Otherwise Specified	
EPL Emerald Park Landfill	NSIP Nutrition Services Incentive Program	
	OAR Operating After Revocation	
	OWI Operating While Intoxicated	
	PCI Pavement Condition Index	
	PH Public Health	
	PNCC Prenatal Care Coordination Program	
	POS Point of Service	

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Andrew Thelke, Director
Waukesha County Department of Administration

Department of Administration – Budget Division:

William P. Duckwitz, Budget Manager

Tyler Livesey, Senior Financial Analyst

Willem Weigel, Senior Financial Analyst

Christianne Hill, Financial Analyst

Josh Selje, Financial Analyst

WAUKESHA COUNTY

Department Heads

Administration	Andrew Thelke
* Clerk of Courts	Monica Paz
Corporation Counsel	Erik G. Weidig
* County Board Chairperson	James A. Heinrich
* County Clerk	Margaret Wartman
* County Executive	Paul Farrow
* District Attorney	Susan L. Opper
Emergency Preparedness	Gary Bell
Federated Library	Karol Kennedy
Health & Human Services	Elizabeth Aldred
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Presiding Judge.....	Ralph Ramirez
Public Works	Allison M. Bussler
* Register of Deeds	James R. Behrend
* Sheriff	Eric J. Severson
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension	Jerry Braatz

* Elected Position