

2026 EXECUTIVE BUDGET

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

Prepared by the Office of the County Executive
515 W. Moreland Blvd Waukesha, WI 53188

www.WaukeshaCounty.Gov



Waukesha County Executive

Paul Farrow

(Term Expires April 2027)

Waukesha County Board of Supervisors

(Terms Expire April 2026)

Chairperson

James A. Heinrich (9th District)

First Vice-Chairperson

Keith Hammitt (23rd District)

Second Vice-Chairperson

Jacob LaFontain (7th District)

1st District Steve Styza	6th District Jeremy Walz	14th District Christine Mommaerts	20th District Thomas J. Schellinger
2nd District Wayne Euclide	8th District Johnny Koremenos	15th District Robert L. Kolb	21st District Joel R. Gaughan
3rd District John G. Gscheidmeier	10th District Terry Thieme	16th District Michael A. Crowley	22nd District Gary J. Szpara
4th District James Batzko	11th District Christine M. Howard	17th District Brian Meier	24th District Deb Schroeder
5th District Timothy Dondlinger	12th District Peter M. Wolff	18th District Larry Nelson	25th District Darlene M. Johnson
	13th District John D. Leisemann	19th District Darryl J. Enriquez	

About the Cover:

Pewaukee Lake is a 2437-acre lake located in Waukesha County. It has a maximum depth of 45 feet. Visitors have access to the lake from public boat landings. Fish include Musky, Panfish, Largemouth Bass, Northern Pike and Walleye. The lake's water is moderately clear.

Cover Photo by:

Hillary Mintz, Press Secretary/PIO to the County Executive

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

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Waukesha County

Office of the County Executive

To: Honorable County Board Members
From: Paul Farrow, County Executive
Date: September 23, 2025

Dear Honorable County Board Supervisors:

The 2026 Executive Budget continues to meet the needs of our residents and local businesses while adhering to our conservative financial principles and the state's strict levy limits. As part of the plan I laid out earlier this year to address the county's ongoing fiscal pressures, I have sought the input of the public at three budget town hall sessions, worked with the County Board to educate and lobby our state leaders on the county's needs, and consulted with local businesses on how the county can best serve them and make this a prosperous place to live.

We made some gains with the state budget, but funding fell short from where it ought to be under a responsible state/local government partnership. Counties statewide urged a \$70 million increase in Circuit Court support to bring the state share of mandated costs closer to 50/50, but state leadership approved only \$10 million. Funding increased in a handful of targeted areas, but does not materially change the county's long-term fiscal challenges. Other areas, such as the \$13.3 million of Community Aids that provide Health and Human Services with its largest primary source of discretionary intergovernmental revenue, remain flat.

To make up for these gaps, department leadership from across the county continued to provide creative solutions. This includes employing technology, collaborating with each other, and prioritizing services. You will see cuts to staffing and services in multiple areas in the budget. These are thoughtfully proposed to help ensure residents continue to benefit from the quality work the county provides. This budget is balanced, but challenges still remain. I look forward to working with you on solutions as we go forward.

COUNTY EXPENDITURES AND REVENUES

Proposed expenditures in the budget total \$389.2 million, an increase of \$0.7 million from the prior year. Operating budget expenditures decrease \$1.5 million or 0.4%. Capital project expenditures increase \$2.2 million for a total capital budget of \$46.0 million and includes the final funding year for the courthouse renovation project, repaving of County Trunk Highways, and improvements to park infrastructure and facilities.

The proposed 2026 general property tax levy totals \$117.6 million, an increase of 1.79% or \$2,070,352. The increase includes a factor for tax increment district closures, prior-year unused levy capacity, debt service on infrastructure investments and a net new construction growth rate of 1.46% as compared to 1.45% in the prior year. The growth in levy is against an equalized property tax base of \$92.8 billion, which experienced an 8.3% increase. The general county tax rate decreases \$0.08 per \$1,000 of property value, from \$1.35 to \$1.27.

The budget continues careful management of personnel. This includes a net reduction in funded full-time, part-time, temporary, and overtime staffing of 4.33 FTE, offset by the cost to continue existing staff. After excluding new sunset positions that are fully funded with outside revenue sources, created during the current year and this proposed budget, the total FTE reduction is 6.83 FTE.

The 2026 budget includes changes in key revenue sources.

- The Federal Reserve 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 \$276,000 in the Treasurer's Office. Interest rates are likely to come down in the future, so this revenue source is budgeted conservatively.
- After remaining essentially flat for more than a quarter century, the state budget increased the county's Circuit Court Support Grant allocation by \$573,500, which frees up resources that will help cover the department's cost to continue for about two years.
- After the state provided the county an additional \$3.5 million in Shared Revenue in 2024 as part of a statewide effort to provide relief to local governments, increases have been more incremental, covering a fraction of the county's cost to continue. The state budget approved a 3.4% or \$141,900 increase in 2026. For 2027, the increase will be less, at 2.1% or \$91,200. A separate provision of Shared Revenue, which provides counties revenues to offset the property tax exemption of utilities, increases \$150,000 in 2026.
- County staff are continuously looking for ways to stretch dollars and maximize cost recovery through outside revenue sources to the benefit of local taxpayers. Through the efforts of our Department of Administration, working with Health and Human Services, we were able to negotiate with state officials to increase our Medicaid reimbursement levels for a more comprehensive recovery of prior-year county-provided human services, resulting in a \$1.5 million increase for the 2026 budget. This cost recovery, frequently referred to as Wisconsin Medicaid Cost Reporting (WIMCR), is accounted for among several programs in HHS.
- Continuing strong demand for quality outdoor recreation leads to an increase in various parks fees (e.g., annual/entrance stickers, camping fees) of \$262,000. The county's long-standing practice of supporting our parks with fees from those who enjoy these quality-of-life amenities (making up 84% of funding), reduces tax levy reliance and is one of the factors that makes Waukesha County a fiscally conservative leader. The county also made the decision to re-prioritize \$260,000 of annual landfill siting fee revenue that was being set aside for major parks maintenance projects in the capital plan and will instead use it to replace tax levy in its operating budget that funded the smaller three-year maintenance plan. These additional revenues, along with the unfunding of a 1.0 FTE land use specialist, help offset the department's \$360,000 tax levy reduction.

The Justice and Law Enforcement program areas remain a priority, receiving about \$1.7 million of additional tax levy, which is nearly 90% of all new, non-debt levy.

- The Sheriff's Department receives an additional \$1.5 million in tax levy, an increase of 4.3%, and an additional \$120,000 million in Shared Revenue, to help cover the cost to continue. Two additional sunset deputy sheriff positions were added during the year to provided school resource officer services and are fully funded by the school districts. The department avoided a major revenue reduction when the Federal Communication Commission (FCC) delayed the implementation of a ruling, based on the Martha Wright-Reed Act, that would have eliminated all inmate telephone funding for the county. The FCC rule was set to go into effect on April 1, 2026, and was estimated to reduce revenues \$600,000 (\$425,000 in the first year and \$175,000 in the second year). The department is already bringing this revenue down \$208,000 based on usage trends, but the remainder will be a budget challenge when the rule goes into effect one year later on April 1, 2027. Over \$2.0 million of temporary fund balance continues to be budgeted in this department to offset levy need for the phase-in of new costs and equipment replacement, and will need to be decreased over time, creating future budget challenges.
- Emergency Preparedness, which includes emergency dispatch operations for the Sheriff's Department and 33 municipalities, includes an increase of \$180,000 or 2.4% in tax levy, driven mostly by the cost to continue staff and technology. The department offsets costs by unfunding a 1.0 FTE programs and projects analyst, with Department of Administration staff picking up many of the financial management responsibilities of the previous position to consolidate functions at a lower overall cost.

- The District Attorney's Office receives an increase in tax levy of \$70,000 or 2.9%. The 2025-27 state budget provided an additional six prosecutor positions, but did not include funding for additional support staff. The department was able to increase its staffing by 0.5 FTE for an additional part-time victim witness specialist, partly due to an anticipated increase in the state's Victim/Witness reimbursement rate from 50% to 55%. The county continues to provide \$168,000 of its Opioid Settlement funding (an increase of \$8,000) to partially make up for a \$249,000 decrease in the department's VOCA grant award in the 2025 budget.
- The Medical Examiner's Office receives an increase in tax levy of \$117,000 or 7.9%, along with continuing \$114,000 of Opioid Settlement funds. The County Board approved an ordinance during the summer to add an associate medical examiner position, bringing the number of forensic pathologists up to three. This was necessary to help ensure sustainable caseloads and aid in future recruitment efforts. The additional position costs about \$400,000, and approximately 40% of it is covered by eliminating temporary pathologist coverage. The remaining \$244,000 is covered with fund balance, and will need to be phased out over the next several years. Personnel costs also include \$110,000 of additional expenses, supported with fund balance, to cover potential costs associated with staffing transitions.

SERVICE LEVEL ADJUSTMENTS

The 2026 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 \$148,200 largely due to rate increases. In order to meet these and other rising costs, the department is unfunding its last remaining county-employed building services worker in the Housekeeping program. All Housekeeping services will now be performed through contract staff.
- Tax levy for the county's Transit Services program decreases \$155,000 to reflect the mid-year 2025 elimination of commuter routes 901, 904, and 905, which previously served various points in Lake Country to the City of Waukesha and downtown Milwaukee/UW-Milwaukee Campus. Transit routes have been eliminated over the last several years due to low ridership, and funding is prioritized for county's lone remaining Route 1 that runs from the city's Transit Center in downtown Waukesha, along Bluemound Road to Brookfield Square, before connecting with Milwaukee County's Bus Rapid Transit that runs along Wisconsin Avenue to downtown Milwaukee.
- Health and Human Services is prioritizing its resources in its Aging and Disability Resource Center division by eliminating two senior dining meal sites in Oconomowoc and La Casa based on low participation. The department has been working with those affected to identify alternatives.
- Net of other position adjustments, Health and Human Services is abolishing and unfunding 2.0 FTE administrative assistants, a 1.0 FTE senior fiscal specialist, the remaining 0.42 FTE of the clinical services manager, a 0.6 FTE part-time senior dining manager and a part-time 0.40 FTE psychiatric nurse practitioner.
- Health and Human Service's Third-Party Administrator Program for Children with Long-Term Support needs is being eliminated in the 2026 budget, as the state is no longer requiring the county to report these expenses or manage the provider audits. This will not have an impact on the services the county provides, nor on the tax levy because these were pass-through expenses offset with revenues. This action reduces the expenditure and revenue budget by \$14.0 million.
- Through a re-alignment of responsibilities and the elimination of the virtual desktop infrastructure, the Department of Administration is able to unfund 1.0 FTE principal information technology professional position.
- Recognizing the importance of proper elections administration, this budget increases staffing in the County Clerk's Office by about 0.5 FTE, bringing a part-time administrative assistant position up to full-time. The

cost of ballots continues to be a major cost driver for this department, with the price per ballot estimated to increase from \$0.28 to \$0.31, which translates into a \$76,600 increase from the last comparable election year (2026 versus 2024). General fund balance remains budgeted to help phase-in this cost.

- The Register of Deeds Office is unfunding 1.0 FTE administrative specialist position and is investing \$25,000 for new auto-indexing software to help reduce staffing needs and assist with backfile indexing.

INVESTING IN INFRASTRUCTURE

The 2026 capital budget, with total expenditures of \$46.0 million, increases \$2.2 million from the 2025 budget, and includes \$20.5 million for the final funding year for the Courthouse Project Step II: Renovate 1959 Courthouse. 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. Highway projects include \$850,000 for the design phase of major project to improve CTH K (Lisbon Road) from CTH JK (Lynndale Road) to Brookfield Road. There's also \$1.8 million (mostly funded with federal, state, and municipal contributions) to extend the Lake Country trail from Roosevelt Park in the City of Oconomowoc to the Jefferson County Line (which Jefferson County will connect to the City of Watertown). For facilities, there is \$200,000 to begin window replacement at the Law Enforcement Center, \$1.6 million to start roof construction at the Highway Operations/Central Fleet building, \$324,000 to finish roof replacement at the Communications Center, and \$150,000 to study the Administration Center building on options to reconfigure/relocate departments to better meet the needs of the public, improve wayfinding, and create staffing efficiencies.

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 increases \$1.4 million, mostly due to an increase in budgeted General Fund balance by \$3.5 million and an increase in tax levy by \$562,200, partially offset by a decrease in Capital Project Fund balance of \$1.6 million, eliminating of the remaining \$615,000 of American Rescue Plan Act funding, reducing prior-year Jail Assessment Funds by \$304,000 and transferring \$200,000 of Shared Revenue utility aid payments to the operating budget. The total downpayment covers 26% of net capital costs, which is above the target policy of 20%, but will be difficult to maintain in future capital years as resources have been transferred to the operating budget to help meet critical service needs.

Borrowed funds are budgeted at \$27.2 million, a decrease of \$2.0 million from the 2025 budget. This includes \$24.2 million in borrowing for the capital plan, a decrease of \$0.8 million from the 2025 budget, and \$3.0 million in borrowing for major vehicle replacements, a decrease of \$1.2 million. The County's 2026 debt service expenses are budgeted at \$18.9 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 7.0% 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 who helped prepare the 2026 County Executive's Budget and the County Board Supervisors who sat beside me in countless meetings in preparation of this budget. As you, the County Board, begin your budget review process, I ask that you support the presented budget that will continue our commitment to the taxpayers of Waukesha County to deliver high quality services and a balanced budget.

Sincerely,



PAUL FARROW

Quick Question?

(See page 612-613 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! 2026 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?	54
	How many people are working in all of these departments?	543
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?	533-534
Big Projects in 2026 & Beyond!	What are the big projects this year?	475-476
	How are we paying for these projects?	474
	Can we afford to do all of these projects?	473
	What areas are planning for projects over the next five years?	519-520
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?	55-57
	What is the process for developing the budget?	63
Fun Facts & Stats	How many municipalities does Waukesha County have?	13
	What are Waukesha County's unique economic demographics?	14
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	What is the county's equalized property value by municipality?	528
	What is the levy rate history and how does it compare to the actual levy amount?	531
	Who are the department heads?	614

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.

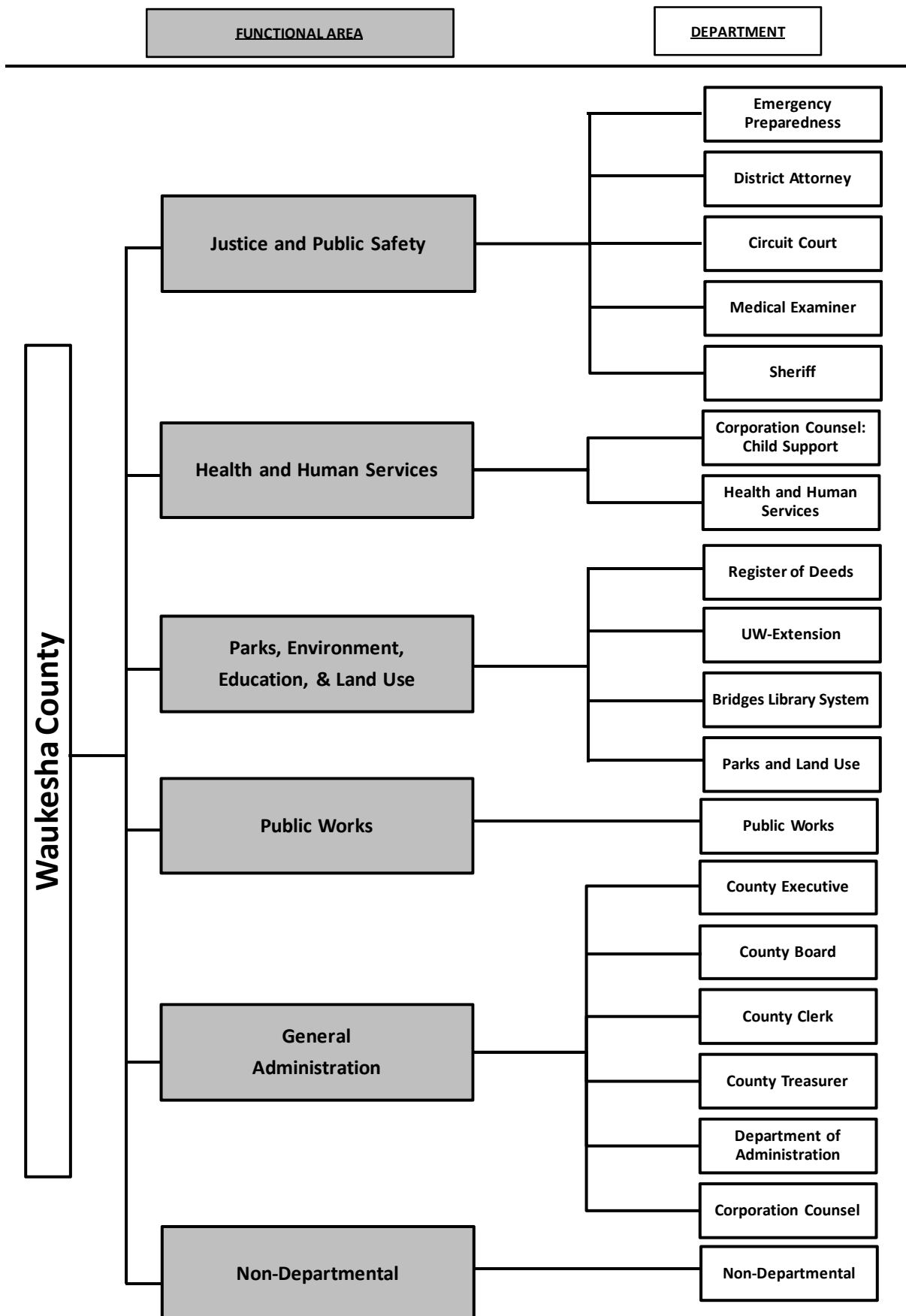
The **Operating, Debt Service, and Capital budgets** are presented within functional areas with a summary section included at the beginning of each area. Functional areas include:

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 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.

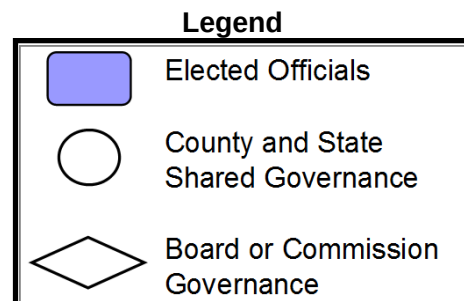
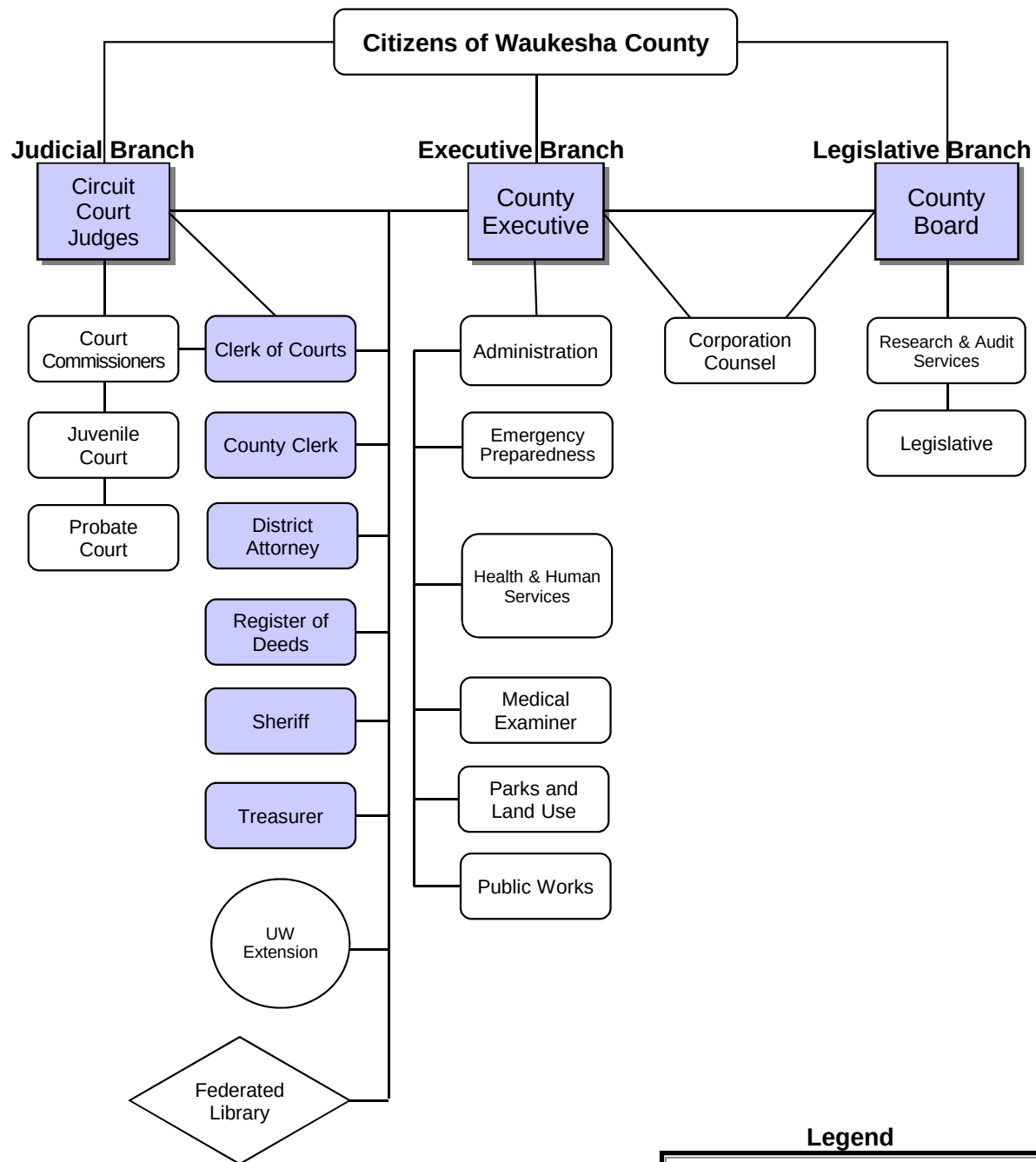
Appropriation Units - One or more expenditure accounts grouped by purpose for budgetary control, including:

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, 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

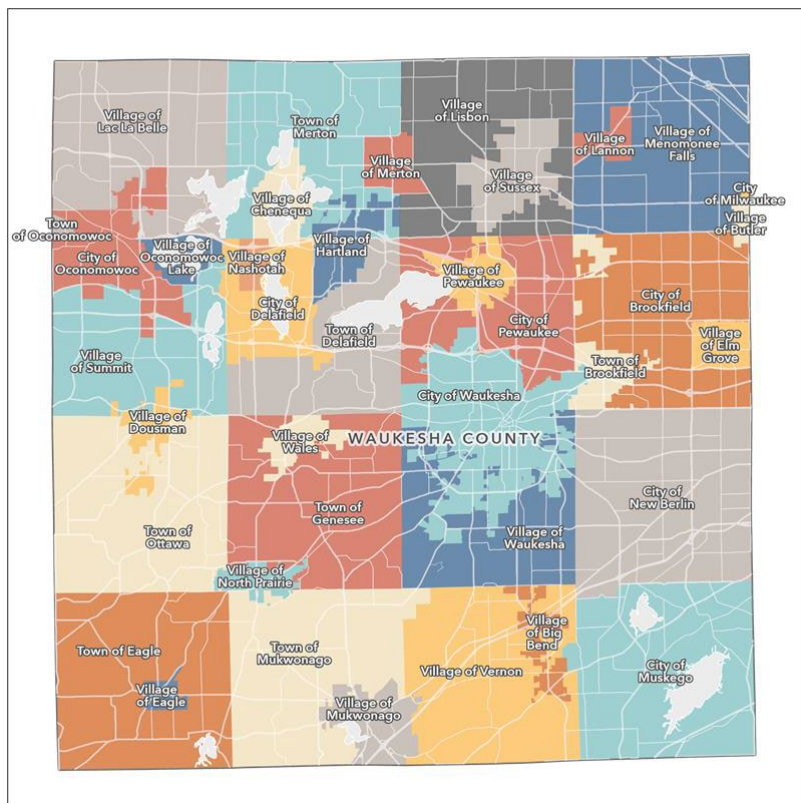


WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE



COUNTY POPULATION*	
As of 1/1/2025	417,230
2020 Census	406,978
*WI Department of Administration (2025), U.S. Census Bureau (2020)	

EQUALIZED PROPERTY VALUES	
Including TID	\$95,725,979,100
Excluding TID	\$92,839,031,800



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 7 towns. The County Board is represented by 25 County Board Supervisors.

WAUKESHA COUNTY, WISCONSIN • COMMUNITY PROFILE

ECONOMIC DEMOGRAPHICS

LARGEST EMPLOYERS	
EMPLOYER	EMPLOYEES
Froedtert	4,626
Kohl's Department Stores	4,000
ProHealth Care	3,473
Roundys (Krogers)*	3,387
General Electric Healthcare	2,850
Advocate Aurora Healthcare*	2,800
Milwaukee Electric Tool/Empire Level	2,800
Wal-Mart Corporation	2,338
Generac	2,283
Quad Graphics Inc.	2,056
Eaton Cooper Power Systems	1,720
Target Corporation*	1,679
BMO Harris Bank	1,581
School District of Waukesha	1,500
Waukesha County	1,424
Elmbrook School District	1,221
Spring City/Pieper Electric	1,200
Subtotal	40,938

* No survey responded received in 2025. Latest response available (2024) is used.
Source: Data Axle Genie (www.salesgenie.com), the Village of Sussex official statement dated March 14, 2024, City of Brookfield official statement dated June 6, 2024, City of Waukesha 2025 Executive Operating Budget, and direct employer contacts Spring 2025.

EMPLOYMENT BY INDUSTRY	
INDUSTRY	2024 NAICS (1)
Retail Trade, Transportation, Utilities	51,716
Manufacturing	42,017
Education and Health	44,206
Professional and Business Services	35,487
Leisure and Hospitality	22,360
Construction	19,610
Financial Activities	14,673
Other Services (2)	8,655
Public Administration	6,439
Information	2,625
Total	247,788

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

PRINCIPAL TAXPAYERS		
TAXPAYER	2024 EQUALIZED VALUE	2023 RANK
Wimmer Brothers	\$406,524,878	1
The Corners of Brookfield*	\$230,383,700	2
Aurora	\$191,891,439	5
Fiduciary Real Estate Development	\$189,349,600	7
ProHealth Care	\$180,380,821	3
Brookfield Square*	\$179,587,900	4
Mandel	\$175,692,564	N/A
Individual	\$160,123,386	6
Target Corporation	\$147,992,269	10
Irgens	\$146,606,734	N/A
Subtotal	\$2,008,533,291	
% Total 2024 Equalized Value**	2.3%	

*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

CONSTRUCTION & BUILDING PERMITS		
Year	Residential	
	Number	Value in 000's
2024	1,110	\$774,453
2023	847	\$443,154
2022	1,010	\$502,943
2021	1,124	\$599,050
2020	868	\$393,312

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	\$51,003,150	\$893,618	\$12,799,348	\$1,667,999	\$322,223
2022	\$58,082,799	\$925,014	\$14,311,879	\$1,719,154	\$367,648
2023	\$65,568,918	\$947,508	\$16,183,154	\$1,867,723	\$388,933
2024	\$69,332,332	\$0	\$16,518,746	\$1,966,122	\$413,693
2025	\$74,670,714	\$0	\$18,445,505	\$2,182,669	\$427,091
% of Total	78.0%	0.0%	19.3%	2.3%	0.4%

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

WAUKESHA COUNTY, 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: 97.3%
Wisconsin: 93.7%

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

SCHOOL ENROLLMENT*

2024-2025 Academic Year

Public: 60,032
Private: 10,962
Home schooling: 1,664**

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

POST-SECONDARY EDUCATION

Colleges and Universities

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

Technical and Vocational Schools

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

TRANSPORTATION

Roads

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)

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

UTILITIES

Electric Power

WE Energies
City of Oconomowoc Electric & Gas

Telephone

AT&T/Direct TV
CenturyLink
Spectrum

Natural Gas

WE Energies
Wisconsin Gas Company

Solid Waste

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

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

Water

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

Sanitary Sewerage

19 sanitary sewerage systems served by 7 public wastewater treatment plants

EMERGENCY SERVICES*

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

*Source: State of Wisconsin, Department of Justice

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Waukesha County
Wisconsin**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

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Summary

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WAUKESHA COUNTY

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2026 Budget Assumptions

Certain broad assumptions are determined during the first two quarters of 2025 to update the 2024 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 2026 Budget development:

- Inflation levels began increasing early in 2021 and the Consumer Price Index (CPI, All Urban Consumers - Midwest) continued to rise at high single-digit percent rates on a year-over-year basis through 2022. There were many factors that led to increasing prices, including a rebound in consumer demand following pandemic precautions, supply chain disruptions, rising fuel costs, and low unemployment resulting a tight labor market. The Federal Reserve increased interest rates multiple times between March of 2022 through July 2023 to mitigate inflation, and CPI growth stabilized around 3% for many goods and services. The impact of tariffs remains uncertain, in terms of which items will be affected, by how much, and whether domestic importers will be able to adapt.
- 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 2026 budget purposes is 1.46%). However, CPI is a broad average of consumer spending, and many county cost drivers vary from these trends.
- Utility costs continue to increase faster than the standard growth assumption of 3%. 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 \$148,200 or 5.2% in 2026. Utilities have been a major budget driver in recent years, increasing nearly \$850,000 in the 2023 through 2025 budgets.
- 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 \$90,000 decrease in temporary funds (to \$450,000 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 about 5%, from \$3.27/gallon (\$3.48/gallon with markup) to \$3.11/gallon (\$3.32/gallon with markup).
- 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 to help offset higher claims experience, the 2026 budget assumes an average increase in health insurance premium rates of 6.3%.
- Revenues related to economic activity:
 - Increasing interest rates (mentioned above) have resulted in higher investment income levels, which are budgeted to increase about \$276,000 million in 2025. The Federal Reserve began reducing interest rates in late 2024, before pausing due to inflation concerns. Interest rates are likely to come down in the future, so this revenue source is budgeted conservatively.
 - After decreasing revenues from penalty and interest on delinquent taxes by \$1.3 million since 2013, these revenues will be decreased another \$50,000 in 2026 to help bring the budget more in-line with actual revenues.
- Based on continuing strong demand for quality outdoor recreation, various parks fees (e.g., annual/entrance stickers, camping fees) were assumed to increase \$250,000. The county has a long-standing practice of supporting the parks with fees from those who enjoy these quality-of-life amenities. The 2026 budget included an increase of \$262,000, making up 84% of costs.
- The state legislature's consideration of the 2025-27 budget was still underway during the county's budget assumption development process, and minimal additional funding was assumed due to uncertainty and past experience with underfunded state mandates. The adopted state budget included some targeted funding increases, including \$573,500 in additional Circuit Court Support Grant revenues (after remaining essentially flat for more than a quarter century). Other areas, such as the \$13.3 million of Community Aids that provide Health and Human Services with its largest primary source of discretionary intergovernmental revenue, remain flat.

2026 General County Tax Levy Summary

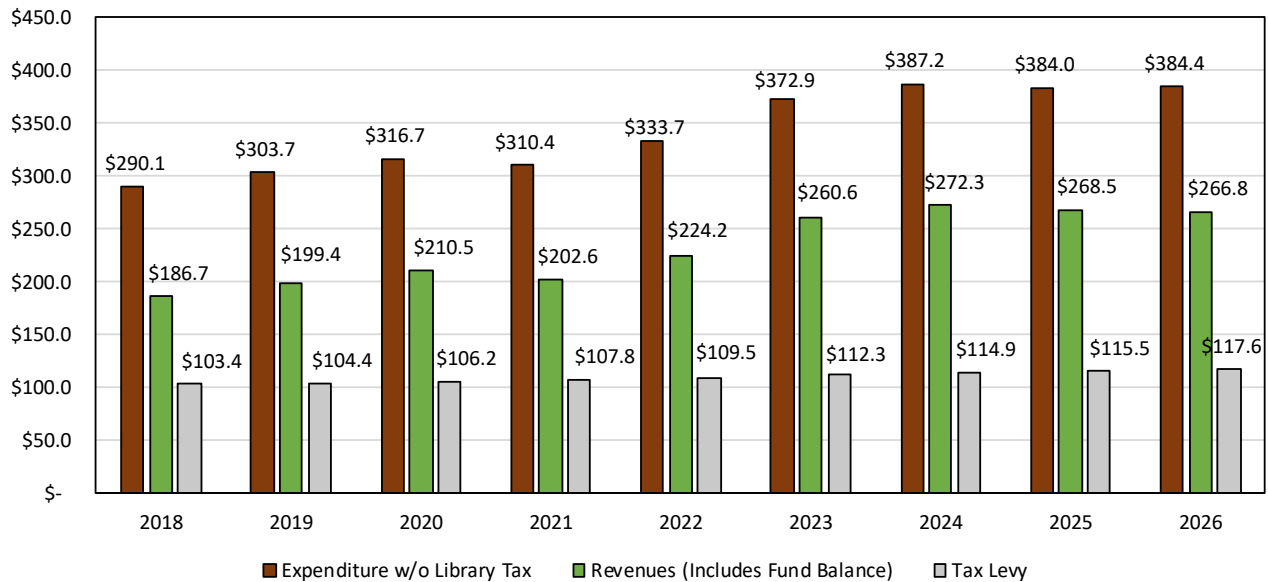
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2026 proposed budget includes a general county tax levy of \$117,607,753, which is an increase of 1.79% or \$2,070,352.

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

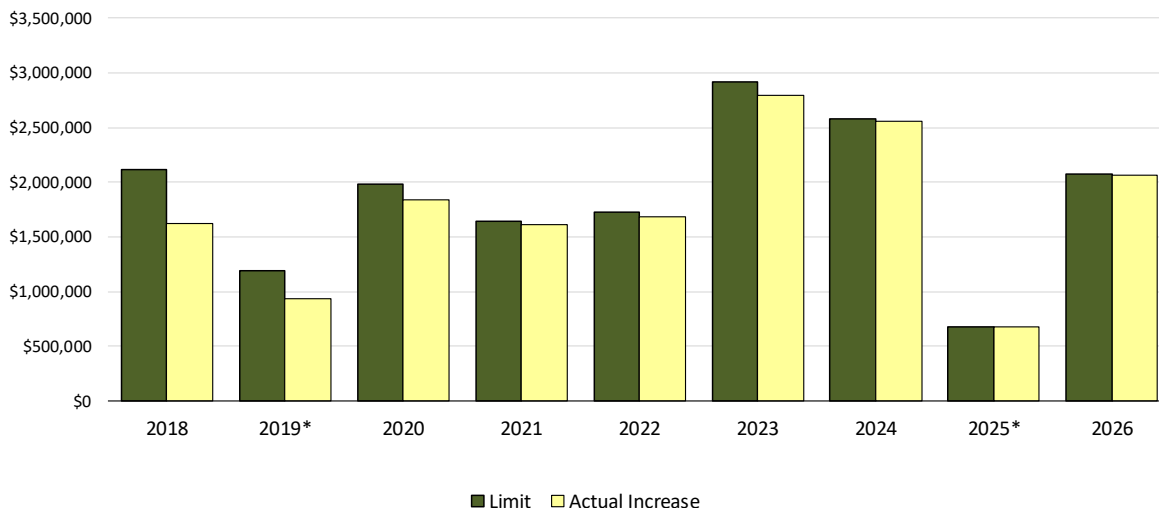
Total Expenditures, Revenue, Tax Levy

(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.

2026 BUDGET SUMMARY

	2025 Adopted Budget	2026 Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$344,725,103	\$343,231,917	(\$1,493,186)	-0.43%
MEMO: Less Interdept. Charges (a)	\$47,505,424	\$49,016,620	\$1,511,196	3.18%
MEMO: Net Expenditures (a)	\$297,219,679	\$294,215,297	(\$3,004,382)	-1.01%
Less: Revenues (Excl. Retained Earnings)	\$212,079,540	\$207,287,443	(\$4,792,097)	-2.26%
Less Net Appropriated Fund Balance	\$13,079,906	\$14,537,169	\$1,457,263	
TAX LEVY - OPERATING BUDGETS	\$119,565,657	\$121,407,305	\$1,841,648	1.54%
CAPITAL PROJECTS BUDGET				
Expenditures	\$43,745,400	\$45,966,400	\$2,221,000	5.1%
Less: Revenues	\$36,890,865	\$36,474,830	(\$416,035)	-1.1%
Less: Appropriated Fund Balance	\$6,459,277	\$8,534,105	\$2,074,828	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$395,258	\$957,465	\$562,207	142.2%
COUNTY TOTALS				
Expenditures (a)	\$388,470,503	\$389,198,317	\$727,814	0.2%
Less: Revenues	\$248,970,405	\$243,762,273	(\$5,208,132)	-2.1%
Less: Appropriated Fund Balance	\$19,539,183	\$23,071,274	\$3,532,091	
County General Tax Levy (Excl Library)(b)	\$115,537,401	\$117,607,753	\$2,070,352	1.79%
Federated Library Tax Levy (c)	\$4,423,514	\$4,757,017	\$333,503	7.5%
Total County Tax Levy (b)	\$119,960,915	\$122,364,770	\$2,403,855	2.00%

- (a) 2026 operating budget net expenditures are \$294,215,297 and total County net expenditures are \$340,181,697 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 2026 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section). State statute limits general property tax levy increases to the growth in net new construction (1.46% for 2026), with adjustments for debt service, the closure of tax increment districts, and prior-year unused levy capacity.
- (c) Special County Library tax applied to those Waukesha County communities without a library.

2026 Budget Tax Levy Breakdown

(General County and Federated Library)

	2025 Adopted Budget	2026 Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
General County Tax Levy	\$115,537,401	\$117,607,753	\$2,070,352	1.79%
General County Tax Rate	\$1.3479	\$1.2668	(\$0.0811)	-6.02%
General County Equalized Value	\$85,713,447,900	\$92,839,031,800	\$7,125,583,900	8.31%
Federated Library Tax Levy	\$4,423,514	\$4,757,017	\$333,503	7.54%
Federated Library Tax Rate	\$0.2015	\$0.2012	(\$0.0003)	-0.15%
Federated Library Equalized Value	\$21,951,625,900	\$23,639,273,300	\$1,687,647,400	7.69%

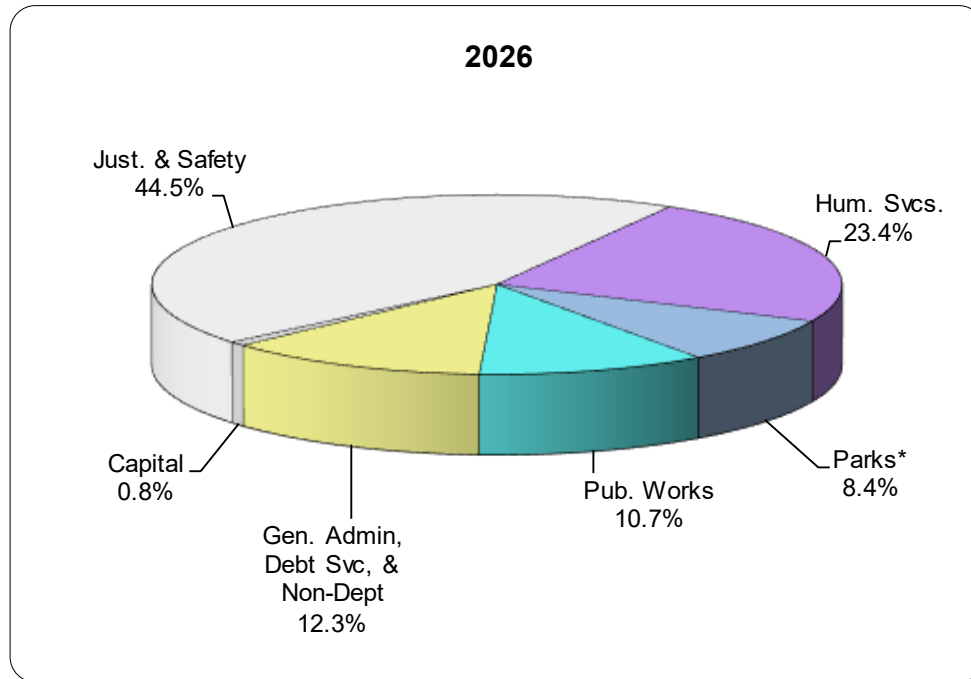
2026 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

2026 County Executive Budget						
AGENCY NAME	EXPEND.	REVENUES	FUND FUND BALANCE	RETAINED EARNINGS	TAX LEVY	Tax Levy \$ Chg '25 - '26
JUSTICE AND PUBLIC SAFETY						
EMERGENCY PREPAREDNESS						
General	\$8,732,283	\$1,093,315	\$48,360		\$7,590,608	\$180,000
Radio Services	\$2,198,869 (a)	\$1,615,071	\$876,774	(\$292,976)	\$0	\$0
DISTRICT ATTORNEY	\$3,501,332	\$858,392	\$176,150		\$2,466,790	\$70,000
CIRCUIT COURT SERVICES	\$11,647,803	\$5,691,517	\$0		\$5,956,286	(\$193,512)
MEDICAL EXAMINER	\$3,489,118	\$1,392,553	\$496,352		\$1,600,213	\$117,000
SHERIFF	<u>\$55,963,825</u>	<u>\$17,152,670</u>	<u>\$2,015,656</u>		<u>\$36,795,499</u>	<u>\$1,521,050</u>
Subtotal: Justice & Public Safety	\$85,533,230	\$27,803,518	\$3,613,292	(\$292,976)	\$54,409,396	\$1,694,538
HEALTH AND HUMAN SERVICES						
CORPORATION COUNSEL						
Child Support (General Fund)	\$3,344,880	\$2,936,060	\$0		\$408,820	\$6,688
HEALTH & HUMAN SERVICES						
Human Services (General Fund)	\$93,660,100	\$63,737,853	\$1,738,530		\$28,183,717	\$0
Aging and Disability Resource Center Contract (ADRC) Fund	<u>\$4,370,986</u>	<u>\$4,370,986</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Subtotal: Health and Human Services	\$101,375,966	\$71,044,899	\$1,738,530	\$0	\$28,592,537	\$6,688
PARKS, ENVIR, EDUC. & LAND USE						
REGISTER OF DEEDS	\$1,590,232	\$3,752,861	\$0		(\$2,162,629)	(\$50,000)
UW-EXTENSION: EDUCATION	\$539,318	\$142,574	\$0		\$396,744	\$10,000
BRIDGES LIBRARY SYSTEM						
County	\$4,757,017	\$0	\$0		\$4,757,017	\$333,503
State Aids	\$2,729,792	\$2,621,292	\$108,500		\$0	\$0
CAFÉ Shared Automation	\$560,313	\$542,440	\$24,000	(\$6,127)	\$0	\$0
PARKS & LAND USE						
General	\$15,893,060	\$8,250,397	\$371,890		\$7,270,773	(\$360,000)
Community Development	\$3,320,402	\$3,320,402	\$0		\$0	\$0
Workforce and Economic Development	\$2,718,087	\$2,551,287	\$154,300		\$12,500	\$0
Parkland Management and Land Acquisition	\$400,000	\$0	\$400,000		\$0	\$0
Golf Courses	\$2,691,452 (a)	\$2,763,076	\$0	(\$71,624)	\$0	\$0
Ice Arenas	\$1,569,474 (a)	\$1,409,077	\$0	\$160,397	\$0	\$0
Material Recycling Facility	<u>\$2,778,861 (a)</u>	<u>\$2,886,183</u>	<u>\$0</u>	<u>(\$107,322)</u>	<u>\$0</u>	<u>\$0</u>
Subtotal: Parks, Env., Ed. & Land Use	\$39,548,008	\$28,239,589	\$1,058,690	(\$24,676)	\$10,274,405	(\$66,497)

2026 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

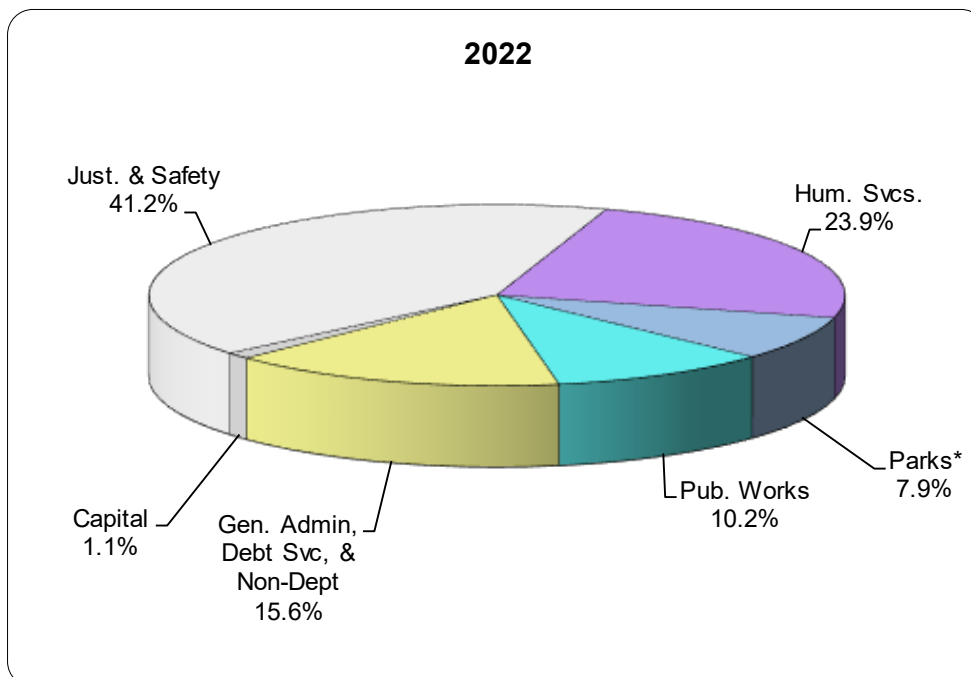
2026 County Executive Budget						
AGENCY NAME	EXPEND.	REVENUES	FUND FUND BALANCE	RETAINED EARNINGS	TAX LEVY	Tax Levy \$ Chg '25 - '26
PUBLIC WORKS						
DEPARTMENT OF PUBLIC WORKS						
General	\$10,134,824	\$560,535	\$401,000		\$9,173,289	\$195,000
Transportation	\$18,368,157	\$14,341,818	\$109,000		\$3,917,339	\$155,000
Central Fleet Maintenance	\$4,666,262 (a)	\$4,613,294	\$101,083	(\$48,115)	\$0	\$0
Vehicle/Equipment Replacement	\$3,793,904 (a)	\$4,398,670	\$0	(\$604,766)	\$0	\$0
Airport	\$1,615,264 (a)	\$1,445,682	\$169,582		\$0	\$0
Subtotal: Public Works	\$38,578,411	\$25,359,999	\$780,665	(\$652,881)	\$13,090,628	\$350,000
GENERAL ADMINISTRATION						
COUNTY EXECUTIVE	\$795,440	\$0	\$0		\$795,440	\$35,000
COUNTY BOARD	\$1,006,958	\$0	\$0		\$1,006,958	\$0
COUNTY CLERK	\$1,061,090	\$296,500	\$299,112		\$465,478	\$56,016
TREASURER	\$780,687	\$7,819,284	\$120,000		(\$7,158,597)	(\$258,000)
ADMINISTRATION						
General	\$7,101,917	\$5,339,689	\$60,000		\$1,702,228	(\$234,825)
Risk Management	\$4,127,598 (a)	\$3,634,194	\$493,404		\$0	\$0
Collections	\$1,310,166 (a)	\$1,273,166	\$37,000		\$0	\$0
End User Technology	\$11,488,881 (a)	\$9,015,811	\$903,426	\$2,253	\$1,567,391	\$28,089
CORPORATION COUNSEL						
General	\$1,788,263	\$630,050	\$0		\$1,158,213	\$73,312
Subtotal: General Administration	\$29,461,000	\$28,008,694	\$1,912,942	\$2,253	(\$462,889)	(\$300,408)
NON DEPARTMENTAL						
GENERAL	\$2,897,937	\$1,040,624	\$1,857,313		\$0	\$0
HEALTH & DENTAL INSURANCE	\$26,894,400 (a)	\$26,758,400	\$136,000		\$0	\$0
Subtotal: Non-Departmental	\$29,792,337	\$27,799,024	\$1,993,313	\$0	\$0	\$0
DEBT SERVICE--GENERAL	\$18,942,965	\$0	\$3,439,737	\$0	\$15,503,228	\$157,327
Subtotal: Operating Budget	\$343,231,917	\$208,255,723	\$14,537,169	(\$968,280)	\$121,407,305	\$1,841,648
CAPITAL PROJECTS	\$45,966,400	\$36,474,830	\$8,534,105	\$0	\$957,465	\$562,207
GRAND TOTAL	\$389,198,317	\$244,730,553	\$23,071,274	(\$968,280)	\$122,364,770	\$2,403,855

TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

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



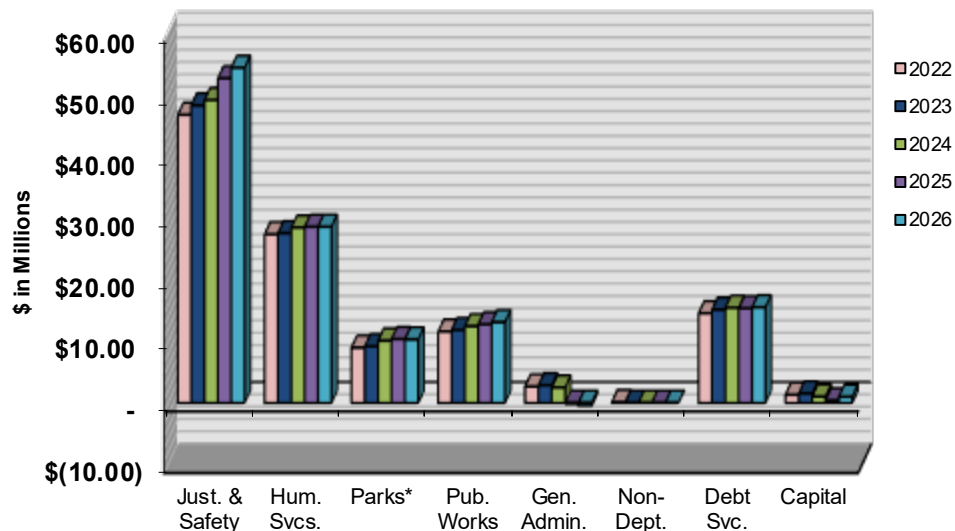
Beginning in 2025, General Administration and Non-Departmental in the aggregate budget for more revenue than expenses due to the recognition of investment income and state personal property aid in these programs, which produces a negatively tax levy. This levy credit frees up resources for other governmental fund operations. For the purposes of this chart General Administration/Non-Departmental is grouped with Debt Service. Use of tax levy by General Administration/Non-Departmental is -0.4% in 2026 and 2.8% in 2022, while Debt Service uses 12.7% in 2026 and 12.8% in 2022.

* Includes Parks, Environment, Education, and Land Use

2025-2026 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2025 Adopted Budget	2026 Adopted Budget	Incr/(Decr) From 2025 Adopted Budget	
			\$	%
Justice & Public Safety	\$52,714,858	\$54,409,396	\$1,694,538	3.2%
Health & Human Services	\$28,585,849	\$28,592,537	\$6,688	0.0%
Parks, Env., Educ. & Land Use	\$10,340,902	\$10,274,405	\$(66,497)	-0.6%
Public Works	\$12,740,628	\$13,090,628	\$350,000	2.7%
General Administration	(\$162,481)	(\$462,889)	\$(300,408)	184.9%
Non-Departmental	\$0	\$0	-	-
Debt Service	\$15,345,901	\$15,503,228	\$157,327	1.0%
Capital Projects	\$395,258	\$957,465	\$562,207	142.2%
Total Tax Levy	\$119,960,915	\$122,364,770	\$2,403,855	2.0%

**2022-2026 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

2024 - 2026 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2024 Actual	2025 Adopted Budget	2025 Estimate (a)	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Personnel Costs	\$152,841,223	\$159,294,656	\$157,315,418	\$165,570,719	\$6,276,063
Operating Expenses	\$131,513,940	\$140,578,667	\$121,119,933	\$130,426,453	\$(10,152,214)
Interdepartmental Charges	\$25,203,078	\$25,758,029	\$25,320,768	\$26,589,266	\$831,237
Fixed Assets & Imprvmnts (a) (b)	\$2,120,822	\$1,936,975	\$2,472,046	\$1,702,514	\$(234,461)
Debt Service-Excl Proprietary (b)	\$16,671,648	\$17,156,776	\$17,156,776	\$18,942,965	\$1,786,189
Capital Projects (a) (c)	\$59,599,016	\$43,745,400	\$36,694,475	\$45,966,400	\$2,221,000
Total Expenditures	\$387,949,726	\$388,470,503	\$360,079,416	\$389,198,317	\$727,814

FUNCTIONAL AREA	2024 Actual	2025 Adopted Budget	2025 Estimate (a)	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Justice & Public Safety	\$78,075,113	\$82,393,552	\$82,867,243	\$85,533,230	\$3,139,678
Health & Human Services	\$106,051,517	\$112,060,898	\$96,668,824	\$101,375,966	\$(10,684,932)
Parks, Env., Educ. & Land Use (d)	\$41,282,876	\$38,775,719	\$38,599,748	\$39,548,008	\$772,289
Public Works (a)	\$35,019,627	\$37,790,818	\$36,537,791	\$38,578,411	\$787,593
General Administration (d)	\$26,280,898	\$27,893,997	\$26,882,005	\$29,461,000	\$1,567,003
Non-Departmental	\$24,969,031	\$28,653,343	\$24,672,554	\$29,792,337	\$1,138,994
Debt Service-Excl Proprietary (b)	\$16,671,648	\$17,156,776	\$17,156,776	\$18,942,965	\$1,786,189
Capital Projects (a) (c)	\$59,599,016	\$43,745,400	\$36,694,475	\$45,966,400	\$2,221,000
Total Expenditures	\$387,949,726	\$388,470,503	\$360,079,416	\$389,198,317	\$727,814

- (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 \$42,966,400 total expenditures for the Capital Improvement Plan and \$3,000,000 total expenditures for the Vehicle Replacement Plan.
- (d) The table is restated to include expenses that had been budgeted in the General Administration functional area under the Department of Administration - American Job Center Fund to instead be restated in the Parks, Environment, Education, and Land Use functional area under the Workforce and Economic Development Fund.

2026 EXPENDITURE HIGHLIGHTS

Expenditure Budget:

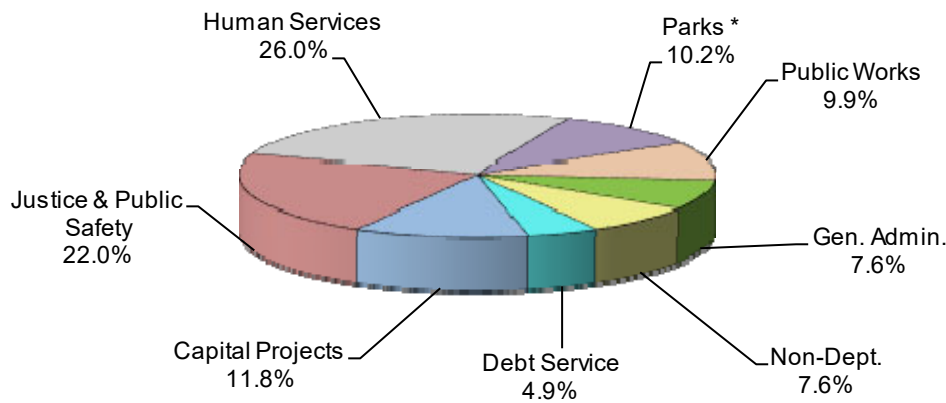
The 2026 total expenditure budget is \$389,198,300, an increase of \$727,800 or 0.2% from the 2025 adopted budget. The 2025 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$343,231,900 and capital project spending of \$45,966,400. The total operating budget decreases by \$1,493,200 or 0.4% from the 2025 adopted operating budget while capital project expenditures increase by \$2,221,000 or 5.1% from the 2025 adopted budget.

The net total operating expenditure budget is \$294,215,300 after excluding \$49,016,600 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an decrease of \$3,004,400 or 1.0%.

The budget includes personnel costs totaling \$165,570,700 or 51.1% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$6,276,100 or 3.9% from the 2025 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by \$9,321,000 or 5.6% to \$157,015,700 in the 2026 budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,702,500, a decrease of \$234,500 from the 2025 budget. Debt service payments are budgeted at \$18,943,000, which is an increase of \$1,786,200 from the 2025 budget. This is about 6.2% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).

2026 Expenditures as a Percent of Total



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$85,533,230	22.0%
Human Services	\$101,375,966	26.0%
Parks *	\$39,548,008	10.2%
Public Works	\$38,578,411	9.9%
Gen. Admin.	\$29,461,000	7.6%
Non-Dept.	\$29,792,337	7.6%
Debt Service	\$18,942,965	4.9%
Capital Projects	<u>\$45,966,400</u>	11.8%
Total Expenditures	\$389,198,317	100.0%

* Includes Parks, Environment, Education and Land Use

2026 EXPENDITURE HIGHLIGHTS

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

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

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

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

The 2023 Budget expenditure level increases by \$39.5 million to \$376.9 million. The 2023 capital budget increases \$17.1 million. Operating expenses increase \$12.1 million or 9.5% and reflect modest increases across most functional areas and an increase in grant funded expenditures. Personnel costs increase by \$7.5 million or 5.4% and reflect costs to continue and an increase in (largely grant funded) positions. Budgeted full-time equivalents (FTEs) increase by a net of 10.02, including temporary extra help and overtime. Total expenditure related to federal funding American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) increases \$20.8 million to \$28.9 million. Funds are budgeted among the Justice and Public Safety, Health and Human

2026 EXPENDITURE HIGHLIGHTS

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 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.

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 2026 funding changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- The 2026 **expenditure budget** for this functional area totals \$85,533,200, an increase of \$3,139,600 or 3.8% from the 2025 budget.
- **Emergency Preparedness – General Fund** expenditures decrease \$212,300 or 2.4%. Personnel costs increase \$84,400 due to cost to continue but is offset by the unfunding of 0.60 FTE Programs and Projects Analyst and a decrease of 0.54 FTE of overtime for telecommunicators. There is a \$100,000 increase in operating expenses due an \$87,900 budget increase for software, which includes \$30,500 for CAD, \$15,000 to continue payroll through the previous vendor, \$13,400 for software to track the locations of opioid overdose kits, and other maintenance costs increases. Internet and communication costs increase \$13,400. Fixed assets decrease \$419,200 due to not repeating the CAD upgrade project in 2026.
- **Emergency Preparedness – Radio Services** Personnel costs decrease by \$11,100 mainly due to unfunding 0.40 FTE of a Programs and Projects Analyst previously budgeted in this fund. Operating expenses increase \$149,700 mainly due to an increase in depreciation based on radio replacements during 2025 and anticipated equipment replacements in 2026. Fixed asset memo items include \$110,250 for remote terminal unit replacements and \$50,000 for unanticipated equipment replacement.
- **Sheriff** expenditures increase \$2.1 million, or 4.0%, to \$56.0 million. Personnel increases \$1,622,700 or 4.0% to \$42.4 million, primarily due to cost to continue. The budget includes the current year increase of 2.00 FTE Deputy Sheriffs (School Resource Officers) that have sunset provisions and are funded through their respective school districts. An expanded Electronic Monitoring program began in June 2024 when the Sheriff's Department ended Huber facility operations. This expense is budgeted at \$600,500 in 2026. Inmate Medical services are budgeted to increase by \$1,500 to \$3,914,100 after the new contract for

2026 EXPENDITURE HIGHLIGHTS

medical services was finalized. Budgeted fuel costs decrease \$27,300 due to a lower assumed price per gallon of gas in 2026 compared to 2025. The Sheriff's budget includes non-corrections equipment of \$353,700 for the equipment replacement plan. This plan is funded with \$155,400 of prior year seized fund revenues (assigned General Fund balance) and \$193,300 of General Fund balance. The jail equipment replacement plan increases by \$62,300 in 2026 to \$187,300, funded with prior-year jail assessment fees (assigned General Fund balance).

- **Circuit Court Services** expenditures increase \$454,100 or 4.1%. Personnel costs increase \$353,200 or 4.8% for cost to continue. Operating costs decrease \$28,700 partly due to the discontinuation of hard copy versions of the law library.
- The **District Attorney** expenditures increases \$35,700 mostly due to the cost to continue and the creation of a 0.50 FTE Victim/Witness Specialist. This is partially offset by \$125,000 in expenses associated with the Violence Against Women Act (VAWA) grant that is eliminated as the grant funding ends in 2025.
- The **Medical Examiner's Office** personnel costs increase \$402,300, due to the cost to continue for 16.00 FTE staff and the addition of 1.00 FTE associate medical examiner position during 2025. The budget includes 0.44 FTE in overtime (a decrease of 0.06 FTE) and 0.70 FTE in temporary extra help (a decrease of 0.29 FTE) for deputy medical examiners. Operating expenses increase \$36,400 due to increasing costs for replacing inventory in the morgue, staff training, and rising medical services costs that include toxicology and x-rays.

Health and Human Services

- The 2026 **expenditure budget** for this functional area totals \$101,376,000, a decrease of \$10,684,900 or 9.5% from the 2025 budget. This is largely due to the removal of the **Children with Long-Term Needs – Third Party Administrator** pass-through payments and revenues after the state is no longer requiring the county to report these expenses or manage the provider audits.
- **HHS - Administrative Services Division** personnel costs are budgeted to increase by approximately \$181,700 to \$6,795,000. This increase reflects the cost to continue for 68.00 FTE, which reflects a net decrease of 1.00 FTE from the prior year. The changes to FTE count include abolishing 3.00 FTE Administrative Assistants and 1.00 FTE Senior Fiscal Specialist. This also includes the reallocation 1.00 FTE Administrative Assistant from ADRC Contract Fund, 1.00 FTE Administrative Assistant from Veterans Services, 0.75 FTE Administrative Specialist from ADRC General Fund along with 0.25 FTE Support Staff Supervisor to accurately reflect operational reporting. Extra help increased by 0.12 FTE and overtime increased by 0.40 FTE. Contracted services decrease by \$175,000 due to a contract renegotiation for the all-inclusive electronic health record software, a decrease in contracted staff related to continuous quality improvement project that ended in 2025 of \$77,000, a reduction of opioid education expenses of \$25,000, and various contracted services related to department training decrease by \$21,400. These decreases are offset by increases of \$130,000 in contracted services for documentation software that will allow providers to upload the same documentation that is used in their internal software and contracted services for Electronic Health Records (EHR) consulting of \$40,000. Interdepartmental charges increase by \$421,000 to \$2,526,300 primarily due to a \$450,300 administrative overhead charge for the Wisconsin Medical Assistance Cost Reporting (WIMCR).
- **HHS - Economic Services Administration and Support Program** Personnel costs are budgeted to increase by approximately \$183,500 to \$4,145,700. This is primarily due to the creation of 1.00 FTE Economic Support Specialist position, which is offset by the abolishment of a 1.00 FTE Administrative Assistant in the Administrative Services cost center. In addition, the increase reflects the cost to continue of the 44.80 FTE along with an offsetting decrease of 0.33 FTE Economic Support Specialist in extra help and 0.17 FTE Economic Support Specialist overtime.
- **HHS – Veterans' Services** personnel costs are budgeted to decrease \$68,800 to \$374,800. This reflects the transfer of 1.00 FTE Administrative Assistant position to the Administrative Services cost center and the cost to continue of the 4.0 FTE staff. The transferred position will continue to be located in the Veterans' Service Office for support, but will be accounted for and managed through the Administrative Services Division.
- **HHS - Criminal Justice Collaborating Council (CJCC)** Operating expenses are budgeted to increase by approximately \$126,400 to \$1,825,400. This is primarily related to an increase in contracted services of \$103,000 based on a new RFP contract for program and case management services, along with an increase of \$12,000 related to court interpreter services for treatment courts. In addition, there was an increase due to the Drug Treatment Court Peer Services Coordinator contracted position of \$29,300, which had been previously included with the Outpatient Behavioral Health cost center.
- **HHS - Public Health** appropriated fund balance is budgeted to increase \$29,300 to \$217,000 related to Waukesha County Opioid Settlement funds. These funds will be used for data analysis software and positions related to opioid strategies. Personnel costs are budgeted to increase by approximately \$154,500 to \$3,387,500.
- **HHS - Child Protective Services Program** Personnel costs are budgeted to increase by \$843,100 to \$5,119,800. This is due to cost to continue for 44.50 FTE staff. In addition, 3.0 FTE Senior Care Managers, 1.0 FTE Human Services Supervisor and 1.0 FTE Human Services Support Specialist are transferred from Youth Justice in the

2026 EXPENDITURE HIGHLIGHTS

amount of \$517,000, along with 1.28 FTE overtime costs of \$114,700. In addition, there is a 0.16 FTE increase in overtime costs of \$4,900. Operating expenses are budgeted to increase by \$200,200 to \$4,286,100. This is a combination of an increase in contracted services for child group home expenses of \$288,000, foster care placements of \$54,900 due to an increase in the cost of care, and \$4,800 in the foster care program for the Act 260 Foster Parent Grant. These increases are offset by decreases in residential care center expenses of \$100,000 based on trend and subsidized guardianship of \$30,000.

- **HHS – Youth Justice** personnel costs are budgeted to decrease by \$645,100 to \$3,087,700. This is due to 3.0 FTE Senior Care Managers, 1.0 FTE Human Services Supervisor, and 1.0 FTE Human Services Support Specialist shifting from Youth Justice to Child Protective Services Program, along with 1.0 FTE Human Services Manager transferring to Coordinated Services, in the amount of \$517,000. The cost to continue for 28.0 FTEs is also included in the budgeted personnel costs. In addition, 1.28 FTE overtime cost is transferred to Child Protective Services program in the amount of \$114,700. Operating expenses are budgeted to increase by about \$112,200 to \$3,669,300. This is due primarily to an increase of \$241,000 in Child Group Homes expenses and a \$103,300 increase in contracted services, primarily due to a rate increase and vendor change for Shelter Care beginning 7/1/25, along with an increase of \$23,600 in Residential Care Center expenses, and \$100,000 in expenses due to obtaining funding from the Youth Justice Innovation Grant. These increases are offset by decreases in expenses for Juvenile Correctional placement by \$232,700, and Foster Care Payments by \$110,000 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 are budgeted to increase by \$483,500 to \$7,794,100. This is mostly due to an increase in contracted services costs of \$495,100 related to the state's mandate not to have a wait list for services, and an increase in the number of CLTS contracted staff necessary to support the increase in CLTS clients served.
- **HHS – Youth Intensive Services** – Personnel costs are budgeted to increase \$196,800 to \$2,333,700. This is based on the transfer of 1.0 FTE Human Services Manager from Child and Youth Family Services, as well as cost to continue for 19.00 FTE. Operating expenses increase by \$34,100 to \$2,499,300. This is mostly due to an increase of \$30,000 for Comprehensive Community Services (CCS provider) contracted services.
- **HHS - Mental Health Outpatient-Intensive** – Personnel costs are budgeted to increase by \$102,000 to \$3,747,800. This reflects the cost to continue for existing staff of 34.5 FTE, which decrease by 0.88 FTE. This decrease includes a 0.2 FTE of a Senior Clinical Psychologist transferred to Outpatient Clinic and a decrease in extra help by 0.68 FTE. Operating expenses are budgeted to increase by \$391,300 to \$4,577,600, mainly due to an increase of \$400,400 in contracted services related to residential care services for clients that do not qualify for CCS, Community Recovery Services (CRS) or other reimbursement programs.
- **HHS - Mental Health Outpatient-Clinic** – Personnel costs are budgeted to increase by \$42,700 to \$4,532,200. This reflects the costs to continue of 32.86 FTE, and a decrease of 0.69 FTE from the 2025 budget. The decrease in FTE is due to the abolishment of the remaining 0.25 FTE Clinical Services Manager and unfunding 0.40 FTE Psychiatric Nurse Practitioner. There is a transfer of 0.1 FTE Health & Human Services Coordinator and 0.5 FTE Programs & Projects Analyst to the Emergency Behavioral Health cost center. These decreases are partially offset by a transfer in of a 0.20 FTE Senior Clinical Psychologist from Outpatient Intensive. In addition, 0.37 FTE was added for extra help and overtime reduced by 0.02 FTE. Operating expenses are budgeted to decrease by \$2,026,800 to \$3,034,500. The state mental health institutes expense of \$2,333,300 was transferred to Emergency Behavioral Health.
- **HHS – Crisis Resource Center** personnel costs are budgeted to increase by \$48,100 to \$176,300, which includes the cost to continue of 1.00 FTE position in this area to oversee the operations of the Crisis Resource Center and a transfer in of 0.2 FTE of the Human Services Manager from the Psychiatric Hospital program. Operating expenses are budgeted to increase by approximately \$25,100 to \$1,606,000, primarily due to an increase of \$43,300 for contracted services due to an increase in the contract vendor rate.
- **HHS – Psychiatric Hospital** Personnel costs are budgeted to decrease by \$173,500 to \$4,754,100, which includes the cost to continue for 39.86 FTE staff assigned to this program. Position changes include the transfer in of 0.50 FTE Program & Projects Analyst, and 0.10 FTE Health & Human Services Coordinator from the Outpatient Behavioral Health cost center. In addition, there was a decrease in FTE due to the abolishment of a 0.17 FTE of a Clinical Services Manager allocated to this program, reducing 0.5 FTE of a Psychiatric Technician, reducing 0.3 FTE of a Registered Nurse and the transfer out of 0.40 FTE of a Human Service Manager to the Crisis Resource Center and Crisis Services programs. Overtime decreased by 0.90 FTE and extra help increased by 4.41 due to the transfer of 3.0 FTE Weekend Nurses from regular FTE and 1.6 FTE for Psychiatric Technician, offset by smaller FTE reductions. Operating expenses are budgeted to increase approximately \$2,576,400 to \$3,813,100 primarily due to the transfer of State Institute stays of \$2,582,600 from the Outpatient Behavioral Health cost center.
- **HHS – Crisis Services** personnel costs are budgeted to increase by \$507,200 to \$3,050,000. This reflects the cost to continue of 23.76 FTE, including the transfer in of 0.2 FTE Human Services Manager from the Psychiatric Hospital.

2026 EXPENDITURE HIGHLIGHTS

- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services (APS)** - Personnel costs are budgeted to increase approximately \$62,400 to \$1,235,100 due to the cost to continue of 10.5 regular FTEs and a 0.01 FTE decrease in social worker extra help. Operating expenses are budgeted to decrease approximately \$4,500 to \$103,800 due to a reduction of \$11,900 in Marsh Country Health Alliance expense in contracted inpatient care, offset by increases of \$2,500 in travel costs, \$2,100 in books publications and subscriptions, \$1,000 in both mileage reimbursement and interpretation services, and \$500 in training and registration.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - Personnel costs are budgeted to decrease \$335,900 to \$1,526,200. The decreases include moving 1.5 FTE of ADRC management staff (1.0 FTE HHS Coordinator, 0.5 FTE Human Services Manager) to the ADRC Contract Fund, moving 0.25 FTE of a Support Staff Supervisor and 0.75 FTE of an Administrative Specialist to the Administrative Services cost center, and unfunding 0.6 FTE for a Senior Dining Manager. Other decreases include extra help by 1.21 FTE. Increases include the cost to continue of the 16.56 FTE, along with the transfer in of 0.12 FTE Senior Care Manager and 0.10 FTE Health & Human Services Coordinator from the ADRC Contract Fund. Operating expenses are budgeted to decrease about \$269,800 to \$5,154,000. Decreases include \$243,400 in food service costs for Senior Dining and Home Delivered Meal programs due to a Home Delivered Meal prioritization process and the reduction of two Congregate meal sites at Oconomowoc and LaCasa and eliminating \$210,100 in grants to taxi firms for their operating costs that will instead be built into taxi program rates. Other decreases include \$15,600 in client support services, \$12,000 in health screening, \$11,900 in promotional and public relations supplies, \$7,300 in telephone lines and service, \$4,900 in mileage reimbursement, and \$3,500 in computer equipment. These decreases are offset by increases of \$120,600 in transportation costs and \$82,100 in contracted services, both related to reducing taxi operating grants (mentioned above) and instead accounting for these costs through taxi program charges. Decreases also include \$42,600 for respite personal care.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase approximately \$339,700 to \$3,935,200. The increase includes the cost to continue of 35.85 FTE, as well as increases of 1.0 FTE for a Health & Human Services Coordinator and 0.5 FTE for a Human Services Manager, both moved from the ADRC General Fund. Extra help also increases 0.75 FTE. The increases are offset by decreases of 1.00 FTE for an Administrative Assistant moved to the Administrative Services cost center, and the transfer out of 0.12 FTE Senior Care Manager and 0.10 HHS Coordinator to the ADRC General Fund. Interdepartmental charges decrease \$247,500 to \$180,700 mainly due to the elimination of \$234,800 in administrative overhead for DOA indirect charges.
- **Corporation Counsel – Child Support** personnel costs increased by \$65,000 or 2.3% to \$2,935,100, mainly for cost to continue, partially offset by a decrease in temporary extra help by 0.06 FTE, or \$11,000.

Parks, Environment, Education, and Land Use

- The 2026 **expenditure budget** for this functional area totals \$39,548,000, an increase of \$919,600 or 2.4% from the 2025 budget.
- **Register of Deeds** personnel costs are budgeted to decrease by \$33,100. One position is planned to be unfunded in the 2026 Budget, and these decreases are partially offset by the costs to continue the remaining 15.02 FTE staff. Operating expenses are budgeted to increase by \$36,700, primarily due to licensing of new auto-indexing software (\$25,000 per year) meant to decrease staffing needs and assist with backfile indexing.
- **Parks and Land Use General Fund** total expenditures increase \$576,700, including \$385,200, or 3.7%, of increased personnel costs. This is driven by the cost to continue 84.71 FTE staff which is partially offset by the unfunding of 1.00 FTE Land Use Specialist. Temporary extra help increases 0.52 FTE, mostly related to an increase in land management activities. Operating expenses increase \$159,100, which includes a \$76,900 increase in contracted services related to a future use study at the Expo Center, a \$38,500 increase in utility costs to better reflect prior year costs and anticipated price increases, and a \$37,400 increase in supplies driven by a \$23,600 increase in landscaping supplies to be used for targeted land conservation projects at park facilities. Fixed assets increase \$32,600 for projects that mainly fall 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** increases \$21,200 to \$364,900. The 2026 budget includes several large projects, including: \$43,500 for the first phase of the children's garden renovation at Retzer Nature Center (funded mainly with donations), \$30,000 for a forklift at the Expo Center to assist with the breakdown and setup of events, boardwalk expansion and donation projects of \$22,500, and water fountain and restroom fixture replacements of \$25,600 at multiple parks.
- **Parks and Land Use – Community Development Fund** expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease from 2025 budgeted levels for the Community Development Block Grant (CDBG) program by about \$28,400 to \$1,443,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,436,700, an increase of \$17,000 from the 2025 budget. The budget includes \$1,340,700 in annual HOME allocated funds, a decrease of \$1,700. This is offset by an increase of \$18,700 to \$96,000 in HOME-

2026 EXPENDITURE HIGHLIGHTS

American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant. 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.

- **Parks and Land Use Tarmann Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2025 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 \$67,000 to \$2,691,500, including \$69,600 for personnel related to cost to continue and an increase in temporary extra help of 0.64 FTE. Operating expenses decrease \$26,400 largely due to a decrease of \$32,000 in prior year non-fixed asset land improvements (largely for brush removal) as well as a \$30,000 reduction in water and irrigation costs related to the planned installation of an onsite well, reducing the need for City of Waukesha water utility expenses. This is partially offset by an increase of \$15,000 for additional food and merchandise for resale based on higher customer activity, \$9,000 in building maintenance costs to address maintenance building painting costs, \$8,000 in additional credit card finance charges based on customer utilization and \$5,600 related to switching reservation systems to Vermont Systems thereby leveraging existing utilization by the parks system. Golf fixed assets memo items increase \$2,700 to \$220,200. The 2026 budgeted fixed assets includes \$148,200 for 20 new golf carts at a cost of approximately \$7,400 per cart and \$20,000 for driving range renovations at Naga-Waukeke golf course and \$25,000 for cart path additions, \$14,000 for exterior door replacements, and \$13,000 for hole improvements at Moor Downs golf course.
- **Parks and Land Use – Ice Arena Fund** expenditures increase \$149,500 to \$1,569,500, with a \$91,900 increase in operating expenses including an increase of \$32,500 in building repair and maintenance costs for a new Zamboni room door, replacement of multiple drinking fountains, and the replacement of rubber flooring in the locker rooms. Additionally, contracted recreational services increase \$24,000 to better reflect costs associated with additional hockey league teams added in 2025 and increases related to ice skating lessons, and utilities costs increase \$23,100 due to an increase in electricity costs driven by higher usage and increases in the utility rate. Fixed assets are budgeted to increase \$88,100 to \$116,400. This includes \$64,400 for the installation of two new garage doors, as well as a new server to enable remote monitoring of arena mechanicals at Naga-Waukeke ice arena; \$22,000 for a new fire alarm system; and \$30,000 for a new server to enable remote monitoring of arena mechanicals at Eble 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. On November 13, 2024, the county released an RFP for recycling processing and a contract was awarded to Waste Management of Wisconsin, Inc. for private processing of Waukesha County Responsible Unit recyclable material, effective May 1, 2025. As a result, operating expenses decrease \$1,026,700 to about \$2,196,200. Processing costs decrease \$830,000 to \$2.1 million as a result of the 2025 contract with Waste Management. Processing costs are conservatively budgeted to increase 3% to \$82.14 per ton (based on CPI) for over 25,000 tons. Additionally, transportation charges are reduced \$200,000 to \$0 due to the selection of a new materials processor. The contract with Waste Management outlines a fiscal framework that extends over a decade with the possibility for two additional five-year extensions, crafting a multi-year financial model for the budget. The contract includes a processing fee in 2026 estimated at \$82.14 per ton for handling roughly 25,000 tons of recyclables annually, or about \$2.1 million in costs. This is supplemented by an 80% revenue share from commodity sales which, using an average revenue of \$100 per ton (net of tons that are not recyclable) for \$1,690,000 of revenue. The allocation of \$3 per ton for educational initiatives ensures that approximately \$68,000 is systematically funneled towards enhancing recycling education and staffing annually to increase recyclable material quality and reduce waste.
- **Bridges Library System State Aids Fund** – An increase in state aid allowed the system to continue support for electronic materials as well as grants and services to member libraries. Member libraries will increase their contribution to the OverDrive Advantage Program from \$100,000 to \$226,900, and the system will maintain their contribution of \$150,000 from state aid revenues and provide an additional \$50,000 from the fund balance (a decrease of \$100,000 from 2025) to support the Advantage collection and a Lucky Day pilot project Year 2 for a total cost of \$426,900. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties.
- **Extension Waukesha County** personnel costs are budgeted to increase \$2,900 mostly due to costs to continue. Operating expenditures are budgeted to increase slightly by \$600. Workshops for the public have decreased \$5,300 mostly due to changes in programming. This is partially offset by \$2,500 increase in recreation services associated with the 4-H Camp (excluding 136 Contract educator costs associated with administering the camp) and a 3% increase in costs associated with the 136 Contract with the state, from \$217,800 to \$224,000. The 136 contract will continue to have 0.50 FTE extra help in Community Development.

2026 EXPENDITURE HIGHLIGHTS

Public Works

- The 2026 **expenditure budget** for this functional area totals \$38,578,400, an increase of \$787,600 or 2.1% from the 2025 budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$59,900 in 2026. Salt rates increase by \$4.04 or 5.0%, from \$80.86 to \$84.90 per ton based on the state's salt contract for the 2025-26 winter season. The overall change includes a \$33,600 decrease in the cost of salt used for county highways, based on an estimated 11,700 tons, which is a decrease of 1,000 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. This is offset by the budgeting of solar salt for the first time, with the budgeted amount of \$66,800 coming from 500 tons at \$133.65 per ton. This salt will be used to provide cleaner brine and reduce staff time cleaning the brine tanks and instead prioritize other highway work. Salt for Parks and Land Use for county facilities and parks roads increases \$2,400, assuming 600 tons (same as 2025 budgeted level).
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$50,300, 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 2026, unchanged from the 2025 budget.
- **County Highway Maintenance program** personnel expenses increase by \$157,300. 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 2026, unchanged from the 2025 budget.
- **The 2026 Transit Services** program expenses are budgeted to decrease by \$201,900, primarily due to elimination of service for commuter routes due to decreased ridership. Total transit costs are estimated at about \$1.84 million, but the total budget for Waukesha County is only about \$779,200 due to offsetting revenues.
- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.16/gallon, or 4.9%, to \$3.11/gallon (\$3.32/gallon with \$0.21/gallon markup to departments).
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$111,000 or 3.8% 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 \$174,300 or 4.8%, from \$3.62 million to about \$3.79 million, which is due to increases in new vehicle/equipment prices.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2026 by \$148,200 from the 2025 budgeted level of \$2,856,400 to \$3,004,600. The budget for electricity increases by \$104,500 or 5.9% and water/sewer increases by \$57,100 or 8.9% due to recent City of Waukesha water rate increases as part of a phase-in of higher costs related to obtaining Lake Michigan water. Additionally, natural gas increases by \$13,300 or 3.1%. 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 2026. Total budgeted consumption for electricity and natural gas are lower in the 2026 budget than in previous years due to bringing it in line with prior-year actuals. The budget for water/sewer consumption remains flat.
- The **Building Improvement Plan (BIP)** totals \$901,700 in the 2026 budget. The base BIP budget remains at the 2025 budget level of \$850,000. In addition to the base BIP, the plan includes \$51,700 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 expenditures in the **Housekeeping Services** program decrease about \$35,200 or 3.5% in the 2026 budget. Personnel costs decrease \$71,900 due to the unfunding of a 1.00 FTE Building Service Worker and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of the remaining 1.10 FTE. Contracted housekeeping services increase by \$35,500, which is a 4.9% increase from the 2025 budget due to an increase in the current housekeeping contract.
- The 2026 **Airport** budget increase \$38,100 and include revenues from increases built into land leases and rental contracts.

General Administration

- The 2026 **expenditure budget** for this functional area totals \$29,461,000 an increase of \$1,419,700 or 5.1% from the 2025 budget.
- The **County Clerk's Office** operating expenses are budgeted to increase \$202,000 due to a significant increase in the price per ballot from \$0.28 to \$0.31, requiring a continued fund balance subsidy until these higher costs can be phased-in over time. Personnel expenses increase \$44,200 due to the creation of 1.00 FTE Administrative Assistant, which is offset by the abolishment of 0.49 FTE Administrative Assistant position.
- The **County Board's** expenditures remain at \$1,007,000. Personnel costs increase \$19,200 due to the cost to continue. Operating expenses decrease \$20,500, including a \$10,000 decrease in consulting services that have historically not been used and other smaller reductions. Interdepartmental charges increase \$1,300 due to computer maintenance and replacement costs.
- The **Department of Administration (DOA) General Fund** expenditures increase \$539,200. Personnel costs increase by \$353,600 or 6.9%, due to the cost to continue, a limited double fill of the Community Services Representative

2026 EXPENDITURE HIGHLIGHTS

position in the tax listing division; the creation of a Principal Financial Analyst, partially offset by the abolishment of a Senior Financial Analyst in the Business Office program; the creation of a Senior Buyer, partially offset by the abolishment of an Administrative Specialist in the Purchasing program; the reclassification of a Financial Analyst to a Senior Financial Analyst in the Accounting and Payroll Services program; and an increase of \$25,000 of extra temporary help in the Business Office program. Operating expenses increase \$172,600 primarily due to an increase in ongoing software costs for the new ERP system of \$158,700 (net of other systems being replaced by the ERP).

- The **DOA-End User Technology Fund (EUTF)** 2026 budget expenditures increase \$276,200, or 2.5%. Personnel costs increase \$319,400 primarily due to cost to continue, which is offset by a decrease of \$142,900 associated with unfunding a 1.0 FTE Principal IT Professional within IT Operations along with a 0.17 FTE reduction in intern support. Operating expenses decrease \$60,300 mostly due to decreased computer replacements costs and the Courthouse remodeling project which allows for consolidation of phone lines.
- The **DOA-Risk Management Fund** budget expenditures increase 10.5% or \$391,100 to \$4.1 million. This is primarily due to operating expenses increasing \$373,000 due to estimated insurance costs, increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and the impact of natural disasters and inflation on property insurance market.
- The **DOA-Collections Fund** expenditures increase 4.0% or \$50,900 to \$1,310,200. This is primarily due to the double fill of the collections supervisor position prior to retirement, and the promotion of two collection specialists to senior collections specialists. Fund balance also increases \$37,000 to assist with the limited double fill of the collections supervisor position. Fixed Assets of \$12,400 are for the replacement of the letter folding machine, which is shared with Parks and Land Use.
- The **Corporation Counsel – General Legal Services** budget expenditures increase \$92,800 or 5.5%, mostly related to the personnel cost to continue for 12.85 FTE.

Non-Departmental

- The 2026 **expenditure budget** for this functional area totals \$29,792,300, an increase of \$1,139,000 or 4.0% from the 2025 adopted budget.
- **Non-Departmental – General Fund:** Expenditures increase by \$59,500 in 2026, which includes a \$45,300 increase for Risk Management charges for smaller and administrative departments and an \$18,200 increase to the SWEPRC allocation.
- **Health and Dental Insurance Fund:** Total expenditures increase \$1,079,500, or 4.2%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Operating expenditures increase \$865,400, or 3.7%, mostly due to estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$620,000, or 3.5%, from \$17.6 million to \$18.2 million reflecting recent claims experience. Plan administration and programming costs increase \$150,600 to fund patient advocacy programs aimed at reducing long-term chronic health issue costs. Stop loss insurance coverage insurance for higher-cost claims is budgeted to increase by \$106,900. Interdepartmental charges increase \$28,700, mostly for \$32,000 in higher administrative cost recovery for indirect costs and Human Resources staff time dedicated to implementing health, dental, wellness, and clinic operations.
 - **Wellness Initiative Program:** Operating expenses increase \$160,000 related to the inclusion of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings. This campaign is entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county.
 - **Waukesha Employee Health and Wellness Center:** Expenses increase by \$25,400 largely due to a \$29,300 increase for contracted clinical staff due to cost to continue.
 - **Contingency Fund** remains at the 2025 budget level of \$1.2 million, funded with General Fund balance.

Debt Service:

The **Debt Service expenditure budget** for general governmental purposes is \$18,943,000, an increase of \$1,786,200 or 10.4% from the 2025 Adopted Budget. To fund the 2026 Capital Project budget, \$27.2 million is planned to be borrowed, which is a decrease of \$2,000,000 from the 2025 adopted budget level. This includes \$24.2 million of borrowing for the Capital Plan, and \$3.0 million for major vehicle replacements in 2026. After retiring approximately \$15.0 million of principal in 2026, the county's total debt outstanding is expected to be approximately \$113.8 million at year-end 2026, well below the allowable levels set by state statutes.

Capital Projects

The 2026 **Capital Project expenditure budget** of \$45,966,400 increases \$2,221,000 from the 2025 adopted budget. The 2026 Capital budget identifies funding for existing and new projects at a net county cost of \$33.7 million (after direct project revenues of \$7,726,600 and proprietary, internal service, and restricted balance appropriations of \$1,527,000 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 26% of net capital expenditures, slightly above the policy target of 20%. An additional \$3.0 million is budgeted to continue borrowing for major vehicle replacements in 2026.

2024-2026 REVENUE SUMMARY

SOURCE (c)	2024 Actual	2025 Adopted Budget	2025 Estimate	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Intgov't Contracts & Grants	\$130,477,054	\$87,208,425	\$73,776,406	\$77,766,870	\$(9,441,555)
State Transportation Aids	\$4,989,831	\$4,992,282	\$4,964,383	\$4,992,282	-
State Shared Revenues	\$4,883,533	\$4,791,626	\$4,526,847	\$5,083,487	\$291,861
State Personal Prop./Computer Aid	\$1,344,125	\$2,541,918	\$2,541,918	\$2,588,436	\$46,518
Fines & Licenses	\$3,672,418	\$3,813,850	\$3,865,028	\$4,011,895	\$198,045
Charges for Services (a)	\$49,540,687	\$50,076,499	\$50,884,205	\$53,097,099	\$3,020,600
Interdepartmental Revenue	\$44,623,575	\$47,505,424	\$45,095,707	\$49,016,620	\$1,511,196
Other Revenues (a)	\$15,687,505	\$12,472,754	\$17,350,563	\$13,541,617	\$1,068,863
Interest/Penalty on Delinq Taxes	\$1,308,788	\$1,595,000	\$1,358,841	\$1,545,000	\$(50,000)
Investment Inc-Unrestricted Funds	\$7,738,364	\$5,611,255	\$7,500,000	\$5,887,247	\$275,992
Debt Borrowing	\$20,800,000	\$29,200,000	\$29,200,000	\$27,200,000	\$(2,000,000)
Appropriated Fund Balance	\$(23,575,588)	\$19,539,183	\$(2,876,284)	\$23,071,274	\$3,532,091
Retained Earnings (a)	\$7,419,139	\$(838,628)	\$1,930,887	\$(968,280)	\$(129,652)
Tax Levy	\$119,040,295	\$119,960,915	\$119,960,915	\$122,364,770	\$2,403,855
Total Revenues	\$387,949,726	\$388,470,503	\$360,079,416	\$389,198,317	\$727,814

FUNCTION	2024 Actual	2025 Adopted Budget	2025 Estimate	2026 Budget	Incr/(Decr) from 2025 Adpt. Budget
Justice & Public Safety	\$28,089,493	\$26,354,604	\$26,987,686	\$27,803,518	\$1,448,914
Health & Human Services	\$79,163,668	\$82,286,975	\$69,879,055	\$71,044,899	\$(11,242,076)
Parks, Env, Educ & Land Use (b)	\$32,401,998	\$26,083,907	\$31,106,021	\$28,239,589	\$2,155,682
Public Works	\$25,715,972	\$24,896,281	\$23,418,761	\$25,359,999	\$463,718
General Administration (b)	\$26,916,136	\$26,572,529	\$28,009,304	\$28,008,694	\$1,436,165
Non-Departmental	\$27,108,620	\$26,723,872	\$24,772,206	\$27,799,024	\$1,075,152
Debt Borrowing	\$20,800,000	\$29,200,000	\$29,200,000	\$27,200,000	\$(2,000,000)
Capital Projects	\$44,869,992	\$7,690,865	\$7,690,865	\$9,274,830	\$1,583,965
Appropriated Fund Balance	\$(23,575,588)	\$19,539,183	\$(2,876,284)	\$23,071,274	\$3,532,091
Retained Earnings (a)	\$7,419,139	\$(838,628)	\$1,930,887	\$(968,280)	\$(129,652)
Tax Levy	\$119,040,295	\$119,960,915	\$119,960,915	\$122,364,770	\$2,403,855
Total Revenues	\$387,949,726	\$388,470,503	\$360,079,416	\$389,198,317	\$727,814

(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.

(b) The table is restated to include revenues that had been budgeted in the General Administration functional area under the Department of Administration - American Job Center Fund to instead be restated in the Parks, Environment, Education, and Land Use functional area under the Workforce and Economic Development Fund.

(c) As part of the implementation of a new enterprise resource planning system during 2025, revenues have been reclassified to different categories, resulting in higher charges for service and general government revenue, offset by lower other revenue. The 2025 budget and 2024 actuals have been restated for comparison purposes.

2026 REVENUE HIGHLIGHTS

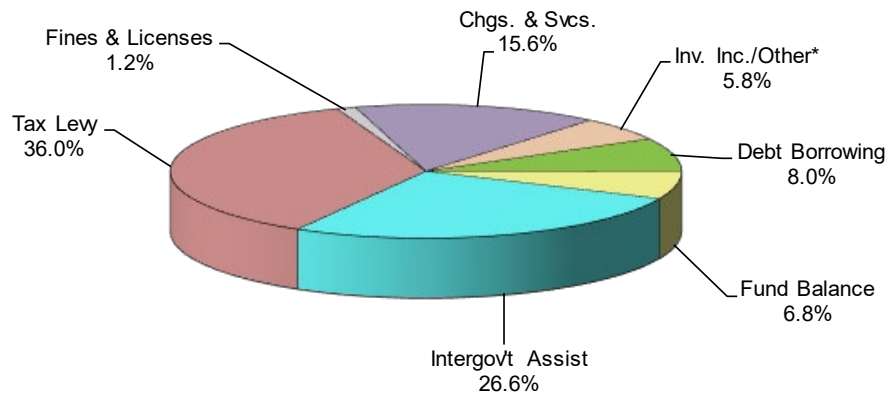
Revenue Budget:

The **2026 revenue budget (excluding property tax levy, fund balance appropriations, and revenue generating proprietary fund retained earnings) totals \$243,762,273** a decrease of \$5,208,132 or 2.1% from the 2025 Adopted Budget. The revenue budget includes \$49,016,620 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2026 budgeted revenues consist of departmental operating revenues at \$207,287,443 and capital project revenues at \$36,474,830 including \$27,200,000 from planned borrowing. Overall, the operating revenues decreases by \$4,792,097 or 2.3% from the prior-year budget, while capital project revenues decrease by \$416,035 or 1.1%.

The graph below reflects the ratio of revenue sources budgeted for 2026 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 36.0% and 26.6% of intergovernmental assistance as the major revenue components.

**2026 Revenues as a Percent of Total
(Excludes Interdepartmental)**



* Excludes Retained Earnings

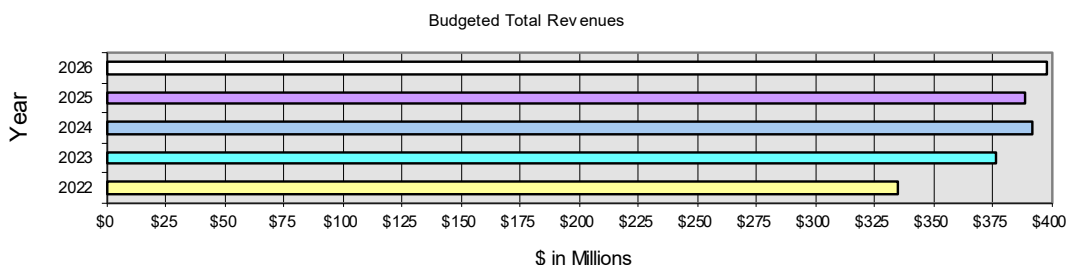
Revenue Projection Methodology

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 2022-2026. Total revenues, including tax levy and appropriated fund balance, are budgeted to increase \$727,800 or 0.2% to \$389.2 million.



2026 REVENUE HIGHLIGHTS

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

The 2026 revenue budget increases \$727,800 or 0.2% to \$389.2 million, including a decrease in intergovernmental contracts and grant revenue of \$9,441,600 or 10.8% largely due to the removal of the \$14.0 million pass-through revenue associated with HHS–Children with Long-Term Needs – Third Party Administrator due to a change in the state requirement to record these transactions on the county books, resulting in the removal of this pass-through from the budget. Project specific intergovernmental revenues for Capital Projects increase by \$2.1 million. Additionally, Circuit Court intergovernmental revenues increase \$573,500 due to additional state funding in the state budget. Charges for services revenues increase by \$3.0 million, or 6.0%, including \$1.2 million in Health and Human Services due to an increase in client fees for patient care at the Psychiatric Hospital of \$467,700 and in the Mental Health Outpatient – Intensive program of \$458,300. Charges in Parks, Land Use, and Education increase by about \$1.0 million due to park system fees and utilization of county owned golf courses and ice arenas. Justice and Public Safety charges increase \$716,700 due to increases in municipal patrol and school resource officer contract revenues. Interdepartmental revenues increase approximately \$1.5 million, or 3.2%, primarily due to \$900,000 increase in the Non-Departmental Health and Dental Insurance Fund related to higher premium costs for health insurance. End User Technology Fund (EUTF) charges for computer maintenance and replacement increase \$218,200, and risk management charges increase \$113,000. The Vehicle Replacement Fund (VRP) increases charges by \$174,300 for new county vehicles/equipment. Changes in other revenues, which increase \$1.3 million, are due to \$1.5 million for increased Wisconsin Medicaid Cost Reporting (WIMCR) and \$276,000 in investment income. Fund balance appropriations increase \$3.5 million, and county general tax levy (excluding the special library tax) increase \$2,070,352 or 1.79% to \$117,607,753 from the 2025 Adopted Budget.

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

The 2024 revenue budget increases \$14.4 million or 3.8% to \$391.4 million, including a decrease in intergovernmental contracts and grant revenue of \$2,546,000 or 2.1%, largely due to a decrease in federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding with a decrease of \$1.5 million. This also includes \$3.5 million of additional state Shared Revenue related to the passage of 2023 Wisconsin Act 12 which increases the shared revenue payments to local government and an additional \$1.2 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$1.0 million. Project-specific intergovernmental revenues for capital projects decrease \$6.0 million. Charges for services increase \$878,300, or

2026 REVENUE HIGHLIGHTS

2.1%, to approximately \$43.6 million, largely due to a \$626,100 increase in clients fees for health and human services driven by \$398,600 of new regional crisis stabilization facility revenues and \$289,400 of higher mental health services' fees. Justice and Public Safety charges increase \$258,200, including \$197,700 of higher municipal patrol contract revenues in the Sheriff's Department. These increases are offset by a \$382,700 decrease in Register of Deeds revenues including a \$228,000 decrease for recording fees and a \$146,000 decrease in real estate transfer fees. Interdepartmental revenues increase approximately \$630,800, or 1.4%, to \$46,848,800, including \$217,000 of higher Risk Management departmental charges, \$151,500 of higher vehicle replacement fund charges, and \$151,500 of higher End User Technology Fund charges for software and technology. Other revenues decrease \$951,900 or 4.7% to a total of \$19.2 million, mostly due to a \$2.1 million decrease in the Material Recycling Fund related to the ending of recycling operations at the county facility due to a major fire event in May 2023. In addition, Health and Human Services revenues for opioid class action lawsuit settlement proceeds are reclassified to fund balance from other revenue, resulting in a \$729,800 decrease (with an offsetting increase in fund balance). Further changes to other revenues include \$1.6 million of higher investment income in the Treasurer's Office and \$175,000 of additional asset sale proceeds in the vehicle replacement fund. Fund balance appropriations increase of \$5.8 million, and the county general tax levy (excluding the special library tax) increases \$2,563,183 or 2.28% to \$114,862,166.

The 2023 revenue budget increases \$39.5 million or 11.7% to \$376.9 million, including an increase in intergovernmental contracts and grant revenue of \$34.0 million or 38.5%, largely due to federal American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funding of \$29.3 million (an increase of \$20.8 million). This also includes an additional \$1.7 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase in CLTS-third party administrator revenues of \$2.5 million. Charges for services increase \$694,500 to \$42.8 million, largely due to a \$885,500 increase in Comprehensive Community Services (CCS) revenues related to additional billable services for adolescents, a \$642,300 increase in municipal police services provided by the Sheriff's Department, a \$301,800 increase for Parks and Land Use-General Fund park system fees (annual park stickers, entrance fees, camping, etc.), and a \$219,700 increase in Register of Deeds revenues for real estate transfer fees. Interdepartmental revenues increase approximately \$1.7 million, to \$46.2 million, primarily from a \$729,900 increase in Public Works - Central Fleet fuel charges related to higher fuel costs; a \$604,000 increase in Non-Departmental-Health and Dental Insurance Fund premiums and HSA contributions charged to county departments, reflecting a 2.5% premium rate increase; and a \$422,600 increase in End User Technology charges. Other revenues sources increase \$724,300 or 3.7% to a total of \$20.2 million, mostly Health and Human Services revenues including \$729,800 of opioid class action lawsuit settlement proceeds, \$421,800 of Wisconsin Medicaid Cost Reporting (WIMCR) prior year settlement revenue, and \$348,800 of state institution collections revenue. Fund balance appropriations decrease of \$2.4 million, and the county general tax levy (excluding the special library tax) increases \$2,795,860 or 2.55% to \$112,298,983.

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.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2025 to the 2026 Revenue Budget, by source, follows.

Intergovernmental Contracts & Grants:

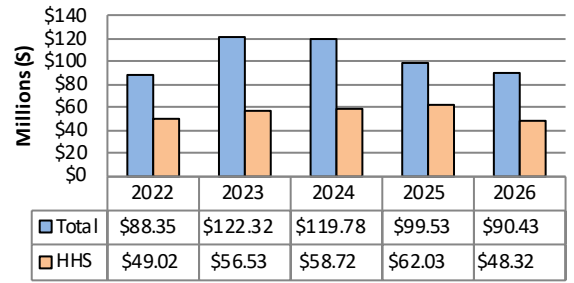
Combined, total 2026 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted decrease of \$9.1 million or 9.1% from the 2025 Adopted Budget.

2026 REVENUE HIGHLIGHTS

- **State shared revenue** increases \$291,900 based on the approved state allocation for 2026. The state budget approved a 3.4% for \$141,900 increase for base and supplemental Shared Revenue. A separate provision of Shared Revenue, which provides counties revenues to offset the property tax exemption of utilities, increases \$150,000 in 2026.

- **Health and Human Services Functional Area** Intergovernmental Revenue decrease by approximately \$13.7 million to \$48.3 million as follows:

Budgeted Intergovernmental Revenues



Millions (\$)

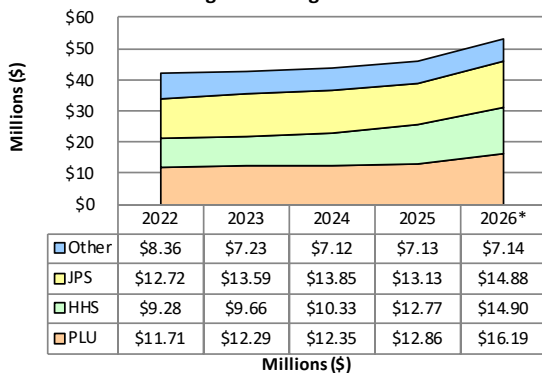
*The 2026 Budget includes the recategorization of some accounts to Intergovernmental Revenues.

- **HHS–Children with Long-Term Needs –Third Party Administrator** pass-through revenues decreases by \$14.0 million to \$0 due to a change in the state requirement to record these transactions on the county books, resulting in the removal of \$14.0 of revenues and expenditures from the budget.
- **Department of Health and Human Services (HHS) – Children with Special Needs Program** includes an increase in administrative revenues of \$457,400 and increased service coordination revenues of \$156,300.
- **HHS–Clinical Services – Crisis Resource Center** grant funding decreases \$923,700 due to the ending of the grant to fund operations at the new regional crisis stabilization facility operated out of the Mental Health Center. This grant funding is meant to support the startup of operations of these crisis facilities which will eventually be supported by client fees and other funding sources.

- **Circuit Court Services** revenue increases \$667,600 due a \$573,500 increase in state funding for the Circuit Court Support grant. They also have an additional increase of \$91,400 related to state reimbursement of child support (IV-D) expenses.
- **Capital Project** intergovernmental revenues increase \$2.1 million to \$8.5 million, primarily due to higher project specific revenues associated with several Parks and Land Use capital projects as well as transportation projects. Revenues from the federal **American Rescue Plan Act (ARPA)** - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), which was budgeted in the 2025 Capital Budget, decreases \$615,000 to \$0 budgeted in 2026.

Fines and Licenses: Fine and license revenues increase \$198,000 or 5.2% to \$4,011,900 in 2026. For the **Medical Examiner's Office**, cremation permit revenues increase \$116,500. Overall **Parks and Land Use-General Fund** license revenue increase \$83,000 and include: \$37,700 for restaurant licenses, \$36,800 in retail food, and \$11,700 for lodging fees. Utility permits in the **Department of Public Works – Transportation Fund** increase \$12,800, mostly for the implementation of an oversized/overweight permit in 2026. Agricultural use conversion penalties for the **County Treasurer** decrease \$18,000.

Budgeted Charges for Service



*The 2026 Budget includes the recategorization of some accounts to Charges for Service, causing the increase in the chart.

Charges for Services*: User fees are budgeted to increase \$3.0 million or 6.0% to approximately \$53.1 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).

*As part of the implementation of a new enterprise resource planning system during 2025, revenues have been reclassified to different

categories, resulting in higher charges for service and general government revenue, offset by lower other revenue.

- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$1.2 million to \$14.9 million. This is primarily due to an increase in client fees for patient care at the Psychiatric Hospital of \$467,700 and in the Mental Health Outpatient – Intensive program of \$458,300. There is also a net increase of \$107,700 for collections revenue related to patients being treated at the state mental health institutes (revenue transferred from Mental Health Outpatient – Clinic to Psychiatric Hospital).

2026 REVENUE HIGHLIGHTS

- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues increase by about \$1.0 million to \$16.2 million. **Parks and Land Use-General Fund** park system fees increase \$262,000 (annual park stickers, entrance fees, camping, etc.) and \$60,000 for fees for the Exposition Center. The department is also budgeting an additional \$260,000 of annual landfill siting fee revenue that was being set aside for major parks maintenance projects in the capital plan and will instead use it to replace tax levy in its operating budget that funded the smaller three-year maintenance plan. **Golf Course Fund** and **Ice Arenas Fund** service fees increase \$271,100 to \$4.03 million related to increased utilization of county-owned facilities. **Bridges Library-State Aids** library services charges increase by \$154,300 due increases in funding from the Prairie Lakes Library System and member libraries increasing their contributions to the Advantage Program.
- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by \$716,700 to \$14.9 million, including an increase in **Sheriff** charges of \$659,900, mainly due to municipal patrol and school resource officer revenues. The **District Attorney** has an increase of \$27,200 related to copying fees. **Emergency Preparedness – General Fund** has an increase of \$14,000 in municipal charges for annual computer aided dispatch and integrated systems support charges. There is an increase of \$38,700 within the **Radio Services Fund** due primarily to \$33,600 in radio maintenance support charges and \$5,100 in cell tower lease revenues. These are partially offset by a \$23,100 reduction in **Medical Examiner** charges related to expected number of autopsies performed for Washington County.

Interdepartmental Revenues: 2026 interdepartmental revenues increase approximately \$1.5 million, or 3.2%, to \$49,016,600. Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by \$908,000 or 4.2% to \$22.5 million mainly due to employee insurance plans shifting from the Choice Plus plan to the High Deductible Health plan, which has a higher county premium cost share, and an increase in premium rates due to claims experience and medical inflation.
- **DOA-General Fund** charges decrease \$113,800 due to the elimination of \$74,500 of financial service charges to the Treasurer's Office (offset with a transfer of tax levy). Additionally, records management revenues are reduced by \$60,000 primarily due to eliminating imaging revenues of \$50,000 from the District Attorney's Office.
- **DOA-End User Technology Fund** charges increase \$218,200 or 2.6% reflecting annual increases in charges to user departments for computer maintenance and replacement, as well as software subscriptions.
- **DOA-Risk Management** charges increase \$113,000 primarily for increases to liability and property insurance costs, as well as a smaller increase for worker's compensation costs.
- **Public Works-Vehicle Replacement Fund** departmental charges increase \$174,300 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).
- **Public Works-Central Fleet Fund** departmental charges increase \$111,000 for the repair and maintenance program, partially offset by \$85,300 in lower fuel charges based on decreasing fuel prices.

Other Revenues:

Other revenues (before excluding retained earnings) from various sources increase \$1.3 million or 6.6% to a total of \$21.0 million.

- **Treasurer** investment income increases \$276,000 related to higher interest rates.
- **Health and Human Services** other revenues increase \$1.3 million primarily related to about \$1.5 million of increased revenue from Wisconsin Medicaid Cost Reporting (WIMCR), which is a cost recovery for prior-year HHS services. Offsetting this increase are smaller reductions in several line items, including reduced ADRC donation revenues of \$95,100.
- **Sheriff** other revenues decrease by \$241,900, including a reduction in jail communication revenue by \$208,000.
- **Administration- General Fund** increases \$75,000 due to the implementation of new electronic checks to pay invoices beginning in 2026.
- **Public Works – Vehicle Replacement Fund** revenue from the sale of capital assets decrease \$61,500 in the 2026 budget related to a decreased quantity of scheduled vehicles being auctioned.

2026 REVENUE HIGHLIGHTS

Debt Financing:

The 2026 Budget includes borrowing of \$27.2 million to finance a major portion of 2026 capital projects and vehicle replacements, a decrease of \$2.0 million from the 2025 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2025 Tax Levy (for 2026 Budget purposes), the budget includes fund balance appropriations of approximately \$23.07 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, an increase of \$3.53 million from the previous year. This includes \$14.5 million for the operating budgets and \$8.5 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	\$60,000							\$60,000
Admin - Collections Fund			\$37,000					\$37,000
Admin - End User Tech. Fund	\$725,000		\$178,426					\$903,426
Admin - Risk Mgmt Fund	\$413,404		\$80,000					\$493,404
Bridges Library System Funds							\$132,500	\$132,500
Capital Projects Budget	\$5,000,000	\$878,000		\$649,000	\$2,007,105			\$8,534,105
Circuit Court Services								\$0
Contingency Fund	\$1,200,000							\$1,200,000
County Clerk Dept.	\$299,112							\$299,112
Debt Service Fund			\$1,650,000			\$1,789,737		\$3,439,737
District Attorney	\$8,150	\$168,000						\$176,150
Emergency Preparedness	\$35,000	\$13,360		\$876,774				\$925,134
Human Services Dept.	\$631,934	\$1,106,596						\$1,738,530
Medical Examiner	\$382,000	\$114,352						\$496,352
Non-Departmental	\$657,313		\$136,000					\$793,313
Parks and Land Use Dept.	\$526,190	\$400,000		\$0				\$926,190
Public Works Dept	\$510,000		\$101,083	\$169,582				\$780,665
Sheriff Dept.	\$1,756,616	\$259,040						\$2,015,656
Treasurer	\$120,000							\$120,000
UW Extension Dept.								\$0
Total by Fund Type	\$12,324,719	\$2,939,348	\$2,182,509	\$1,695,356	\$2,007,105	\$1,789,737	\$132,500	\$23,071,274

Tax Levy: The overall 2025 tax levy (for 2026 Budget purposes) is \$122,364,770, which represents an increase of \$2,403,855 or 2.0% from the 2025 Adopted Budget. The total tax levy consists of general county purpose levy of \$117,607,753, a \$2,070,352 or 1.79% increase from the 2025 Adopted Budget, and the special Bridges Library System tax levy of \$4,757,017, an increase of \$333,503 or 7.5% from the 2025 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 2024-2026

SUMMARY BY FUNCTIONAL AREA

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

FUNCTIONAL AREAS:	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Adopted Budget	24-25 Change
Justice and Public Safety	552.03	543.65	546.65	546.15	2.50
Health and Human Services	474.22	471.26	471.26	463.04	(8.22)
Parks, Env., Educ., and Land Use	129.30	129.80	129.80	128.30	(1.50)
Public Works	131.00	129.00	129.00	128.00	(1.00)
General Administration	139.45	138.96	138.96	138.45	(0.51)
Non-Departmental	-	-	-	-	-
Total Regular Positions Countywide	1,426.00	1,412.67	1,415.67	1,403.94	(8.73)
Temporary Extra Help	86.97	84.70	84.64	89.50	4.80
Overtime	28.45	27.63	27.63	27.23	(0.40)
Total Position Equivalents Countywide	1,541.42	1,525.00	1,527.94	1,520.67	(4.33)

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

Significant Changes for 2026

- Budgeted Full Time Equivalents (FTEs) decreases by a net of 4.34 FTE, including temporary extra help and overtime.
- There is a net decrease of 8.73 FTE budgeted regular positions including 2026 and 2025 current year changes.
- 2026 changes include the creation of 7.50 FTE positions. This is offset by the abolishment of 7.43 FTE, the unfunding of 9.00 FTE (including 3.00 FTE Weekend Registered Nurse positions in Health & Human Services that are being accounted for as temporary extra help instead of regular positions), a decrease of 2.00 FTE sunset positions, and a decrease of 0.80 FTE part time position hours.
- Temporary extra help increases a net of 4.80 FTE or about 9,963 hours including the 3.00 FTE Weekend Registered Nurses mentioned above.
- Budgeted overtime decreases a net of 0.40 FTE or about 832 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 2025

- 3.00 FTE are created:
 - Created 1.00 FTE by enrolled ordinance (180-25).
 - Created 1.00 FTE by enrolled ordinance (180-18).
 - Created 1.00 FTE by enrolled ordinance (179-53).

FUNCTIONAL AREA SUMMARY BY FUND TYPE

2026 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & PUBLIC SAFETY	\$26,188,447			\$1,615,071			\$850,000	\$28,653,518
HEALTH & HUMAN SERVICES	\$66,673,913	\$4,370,986						\$71,044,899
PARKS, ENV., EDUC., LAND USE	\$12,145,832	\$5,871,689	\$3,163,732	\$7,058,336			\$2,931,400	\$31,170,989
PUBLIC WORKS	\$560,535	\$14,341,818		\$1,445,682	\$9,011,964		\$3,945,200	\$29,305,199
GENERAL ADMINISTRATION	\$14,085,523	\$0			\$13,923,171		\$28,748,230	\$56,756,924
NON DEPARTMENTAL	\$1,040,624				\$26,758,400			\$27,799,024
FUND BALANCE APPROPRIATION	\$7,584,363	\$663,300	\$132,500	\$1,046,356	\$1,670,913	\$3,439,737	\$8,534,105	\$23,071,274
RETAINED EARNINGS	\$0	\$0	(\$6,127)	(\$311,525)	(\$650,628)			(\$968,280)
TAX LEVY	\$95,649,830	\$8,686,856	\$0	\$0	\$1,567,391	\$15,503,228	\$957,465	\$122,364,770
TOTAL REVENUES	\$223,929,067	\$33,934,649	\$3,290,105	\$10,853,920	\$52,281,211	\$18,942,965	\$45,966,400	\$389,198,317
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	\$83,334,361			\$2,198,869			\$25,524,000	\$111,057,230
HEALTH & HUMAN SERVICES	\$97,004,980	\$4,370,986					\$0	\$101,375,966
PARKS, ENV., EDUC., LAND USE	\$18,022,610	\$11,195,506	\$3,290,105	\$7,039,787			\$6,241,400	\$45,789,408
PUBLIC WORKS	\$10,134,824	\$18,368,157		\$1,615,264	\$8,460,166		\$14,001,000	\$52,579,411
GENERAL ADMINISTRATION	\$12,534,355				\$16,926,645	\$18,942,965	\$200,000	\$48,603,965
NON DEPARTMENTAL (a)	\$2,897,937				\$26,894,400			\$29,792,337
TOTAL EXPENDITURES	\$223,929,067	\$33,934,649	\$3,290,105	\$10,853,920	\$52,281,211	\$18,942,965	\$45,966,400	\$389,198,317

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2026 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
INTERGOVT. CONTRACTS/GRANTS	\$56,434,229	\$22,229,844	\$2,032,199	\$972,683	\$310,090		\$8,452,030	\$90,431,075
FINES & LICENSES	\$3,809,145	\$202,750	\$0	\$0	\$0			\$4,011,895
CHARGES FOR SERVICES	\$38,440,700	\$1,105,602	\$1,103,533	\$8,176,069	\$4,271,195			\$53,097,099
INTERDEPART. REVENUES	\$4,898,590	\$390,297	\$3,000	\$573,261	\$43,151,472			\$49,016,620
OTHER REVENUES	\$17,112,210	\$656,000	\$25,000	\$397,076	\$1,960,778		\$28,022,800	\$48,173,864
FUND BALANCE APPROPRIATION	\$7,584,363	\$663,300	\$132,500	\$1,046,356	\$1,670,913	\$3,439,737	\$8,534,105	\$23,071,274
RETAINED EARNINGS	\$0	\$0	(\$6,127)	(\$311,525)	(\$650,628)			(\$968,280)
TAX LEVY	\$95,649,830	\$8,686,856	\$0	\$0	\$1,567,391	\$15,503,228	\$957,465	\$122,364,770
TOTAL REVENUES	\$223,929,067	\$33,934,649	\$3,290,105	\$10,853,920	\$52,281,211	\$18,942,965	\$45,966,400	\$389,198,317
EXPENDITURES								
PERSONNEL COSTS	\$137,767,889	\$12,923,083	\$926,468	\$3,607,570	\$10,345,709			\$165,570,719
OPERATING EXPENSES	\$66,625,484	\$14,677,857	\$2,199,305	\$5,803,351	\$41,120,456			\$130,426,453
INTERDEPARTMENTAL CHARGES	\$18,170,680	\$5,996,209	\$164,332	\$1,442,999	\$815,046			\$26,589,266
FIXED ASSETS & IMPROVEMENTS	\$1,365,014	\$337,500	\$0	\$0	\$0		\$45,966,400	\$47,668,914
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$18,942,965		\$18,942,965
TOTAL EXPENDITURES	\$223,929,067	\$33,934,649	\$3,290,105	\$10,853,920	\$52,281,211	\$18,942,965	\$45,966,400	\$389,198,317

(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 2026-28 strategic planning process kicked off during the summer of 2025 with teams from across the county participating in facilitator training. An environmental scan, highlighting key data and trends, will be completed during the fall. During the first quarter of 2026, departments will develop strategic plans, including new goals to address issues of countywide concern that were identified during the environmental scan review.

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

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.

2024 LEAN-CI Initiative Accomplishments:

1. 1 Green Belt participant.
2. 2 "Intro to Lean – Continuous Improvement" classes held.
3. Provided a 3-part Lean series – Understanding How Work is Done, Understanding & Identifying Problems and Understanding Causes & Implementing Quick Solutions.
4. Provided demos of the 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. Demos were provided to all County departments' leadership teams for consideration.

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 estimate revenues and expenditures over a five-year period. The five-year forecast also provides dynamic information for the planning process and assists in providing direction for future actions and planning of resource allocations in a way that links to the county's strategic planning goals.

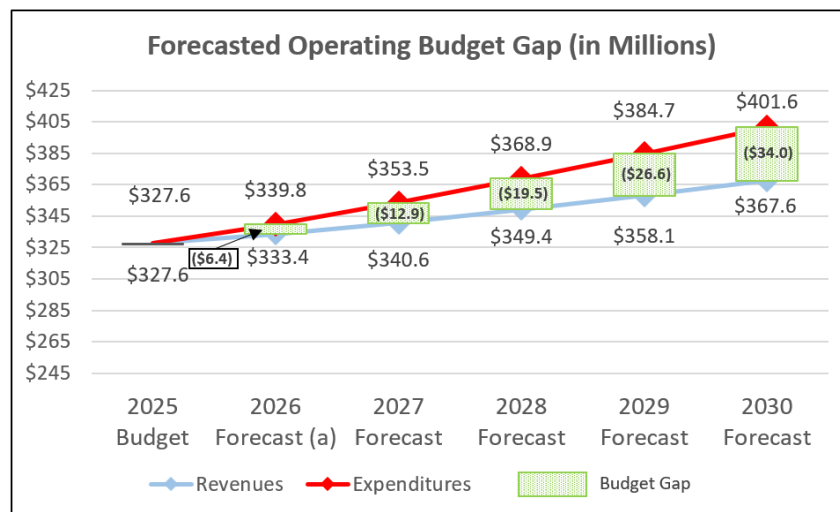
The five-year financial forecast is developed annually in the early stages of budget development. It includes a review of the prior fiscal year-end results and considers the impacts of various county planning processes. The Budget Division of the Department of Administration works with staff in other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

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

Operating Budget Five Year Financial Forecast Summary 2026-2030

Operating Budget (in Millions)			
Year	Revenues	Expenditures	Gap
2025 Budget	\$327.6	\$327.6	\$0.0
2026 Forecast (a)	\$333.4	\$339.8	(\$6.4)
2027 Forecast	\$340.6	\$353.5	(\$12.9)
2028 Forecast	\$349.4	\$368.9	(\$19.5)
2029 Forecast	\$358.1	\$384.7	(\$26.6)
2030 Forecast	\$367.6	\$401.6	(\$34.0)

The forecast applies to all budgeted county funds, except for Capital Projects and Debt Service. Generally, the cost-to-continue existing services is expected to grow at a faster pace than revenues, producing a gap that grows over time. Most personnel costs were projected to increase 5%-6%, reflecting modest increases in across-the-board salary adjustments to remain competitive in the labor market and the cost of health insurance. Most operating expenses and interdepartmental charges were projected to increase 3%. The outlook for inflation remains uncertain, but where appropriate, higher growth factors were applied to cost drivers that exceed general assumptions (e.g., utilities). Most revenues were projected to grow at 2%-3%. This assumes reasonable increases to user fees, partially offset by restrictions set by state statute on certain charges. This also assumes relatively minimal growth in state/federal funding for mandated services based on historical experience. General tax levy (excluding the library system tax on non-library communities for their use of the system), was assumed to grow 1.4% annually. General levy growth is mostly restricted by state statute to the growth in new construction values, less demolition, which has consistently been less than 2%, and is a major factor affecting the forecasted gap. Additional information on initial assumptions used in the forecast can be found in the 2026 Budget Assumptions page, at the beginning of the Summary section of this book.



(a) The 2026 operating budget is balanced at \$324.3 million, reflecting the elimination of the gap through expenditure reductions and revenue increases.

FINANCIAL MANAGEMENT POLICIES

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

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

Revenue Policy

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

Balanced Budget

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

Property Tax Levy Increase Limits

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

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 2026 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												
Operating Budget Process		DATES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Review prior year results/identify potential budget issues.														
Analyze impact of State budget on County funding/programs.														
Develop budget assumptions and Internal Service rates for the ensuing year.														
Department budget targets developed and issued.	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.														
		KEY												
Capital Budget Process		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>
JAN-MAR (1 st Qtr)	All open projects reviewed; completed projects closed List of current projects developed and submitted to departments	Review prior year results/identify potential budget concerns and issues to develop solutions Formulate budget strategies, planning, and update forecast Analyze impact of State Budget on County funding and programs
APR-JUNE	Review of open and planned projects Preliminary consideration of new project requests Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office	Develop budget assumptions for ensuing year Budget procedures instructions, Internal Service Rates updated and distributed to departments Budget training provided to County Board of Supervisors, department heads, and fiscal staff Departmental budget targets issued Departments submit new position requests
JULY-SEP	County Executive seeks public opinion Departments present project plans to County Executive Executive review and decision making Executive's capital budget and five-year capital plan developed and finalized	County Executive seeks public opinion Departments submit budget requests DOA-Budget Division staff review and analyze budget requests Department administrators present budget requests to County Executive DOA-Employment Services Division, Budget Office, and Executive's Office review and recommend new/abolish positions DOA Budget staff make recommendations to Exec. Executive makes budget decisions
SEP-OCT	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	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

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 and 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 Comprehensive Annual Financial Report (CAFR), grouped into three broad fund categories comprised of seven 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).

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.**

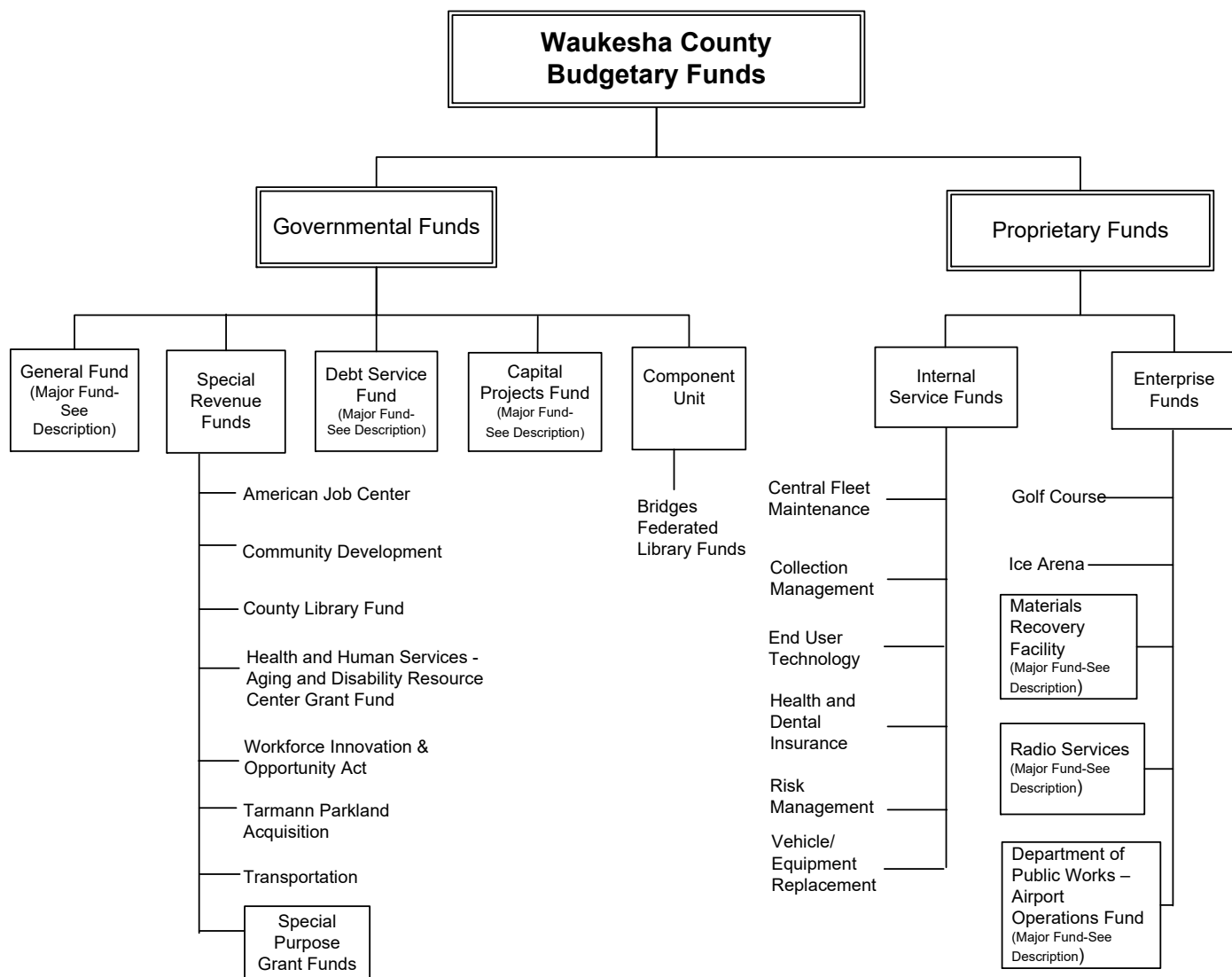
Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of 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 six major funds; General, 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 Comprehensive Annual Report (CAFR) 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 contracted recycling facility.

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>2026</u> <u>Expenditure</u> <u>Budget</u>	<u>2026</u> <u>Tax</u> <u>Levy</u>
<u>GENERAL FUND</u>		
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>\$223,929,067</u>	<u>\$95,649,830</u>
<u>SPECIAL REVENUE FUNDS</u>		
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.	\$4,370,986	\$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.	\$18,368,157	\$3,917,339
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.	\$4,757,017	\$4,757,017
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.	\$3,320,402	\$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.	\$74,300	\$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.	\$2,643,787	\$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>\$33,934,649</u>	<u>\$8,686,856</u>

FUND DESCRIPTIONS

	<u>2026</u> <u>Expenditure</u> <u>Budget</u>	<u>2026</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>\$3,290,105</u>	<u>\$0</u>
<u>INTERNAL SERVICE FUNDS</u>		
Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
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.	\$11,488,881	\$1,567,391
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.	\$3,793,904	\$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.	\$4,666,262	\$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.	\$4,127,598	\$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.	\$1,310,166	\$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.	\$26,894,400	\$0
INTERNAL SERVICE FUND TOTALS	<u>\$52,281,211</u>	<u>\$1,567,391</u>

FUND DESCRIPTIONS

	<u>2026</u> <u>Expenditure</u> <u>Budget</u>	<u>2026</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.	\$2,198,869	\$0
Golf Courses Fund To account for operations and maintenance of the two county golf courses.	\$2,691,452	\$0
Ice Arenas Fund To account for operations and maintenance of the two county ice arenas.	\$1,569,474	\$0
Department of Public Works - Airport Operations Fund To account for department of Public Works Airport operations and development of the county airport.	\$1,615,264	\$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>\$2,778,861</u>	<u>\$0</u>
ENTERPRISE FUND TOTALS	<u>\$10,853,920</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>\$18,942,965</u>	<u>\$15,503,228</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>\$45,966,400</u>	<u>\$957,465</u>
TOTAL ALL FUNDS	<u><u>\$389,198,317</u></u>	<u><u>\$122,364,770</u></u>

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Justice & Public Safety

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JUSTICE AND PUBLIC SAFETY

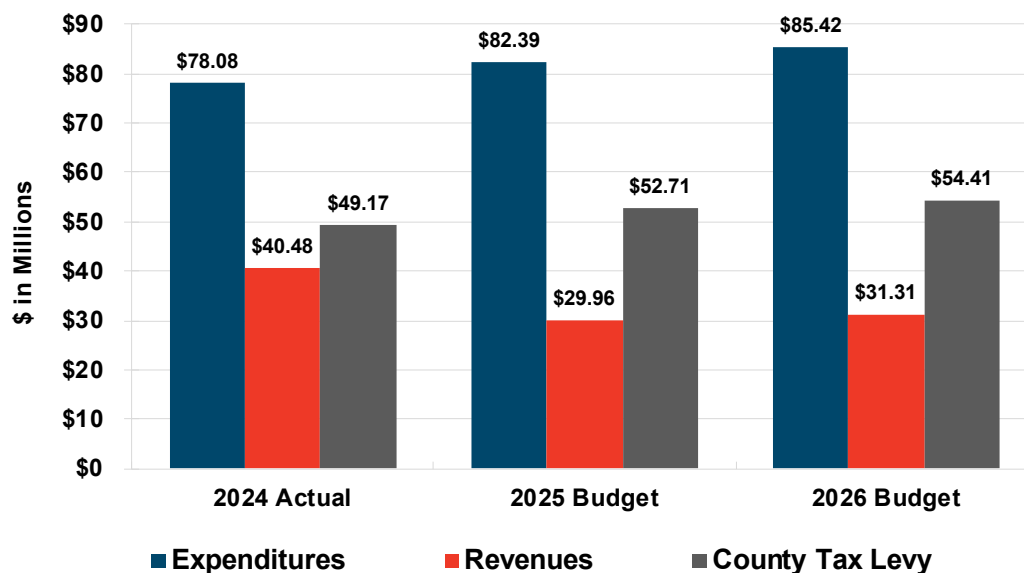
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JUSTICE AND PUBLIC SAFETY

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** program. For administration and budgetary purposes, the Register in Probate, Juvenile Court, Court Commissioner, and Family Court Services budgets are merged with the Clerk of Courts' operating budget under an umbrella agency known as **Circuit Court Services**. The Clerk of Courts Office provides administrative support for the state and local court system within Waukesha County, including civil, family, and criminal and traffic courts. The Juvenile/Probate Court and Court Commissioner functions assist court operations in their specific areas and operate Family Court Services. The **Medical Examiner's Office** investigates deaths in Waukesha County as mandated by Wisconsin state statutes to ensure the safety, health, and general welfare of the community and provides contracted autopsy services to Washington and Kenosha (limited to pediatric autopsies) counties. The **Sheriff's Department** provides patrol, investigation, and specialized law enforcement services to the entire county. Courtroom security and transportation are provided to court-supported operations through interdepartmental agreements. The department also operates the county jail for prisoners awaiting trial and those serving jail terms of less than one year and an electronic monitoring program.

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



The 2026 expenditure budget for this functional area totals \$85.4 million after excluding fund capitalization fixed asset items. This represents an increase of \$3.02 million, or 3.7%, from the 2025 adopted budget. Revenues, including fund balance in the 2026 budget total \$31.1 million, an increase of \$1,343,700, or 4.5% from the 2025 budget. The county tax levy necessary to fund this functional area totals \$54.4 million, an increase of \$1.7 million, or 3.2%, from the 2025 budget.

JUSTICE AND PUBLIC SAFETY						
Functional Area Summary by Agency						
Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from 2025 Adopted Budget	
	Actual	Adopted Budget	Estimate	Budget	\$	%
TOTAL JUSTICE & PUBLIC SAFETY						
Revenue	\$28,089,493	\$26,354,604	\$26,987,686	\$27,803,518	\$1,448,914	5.5%
Fund Balance (a)	\$2,385,654	\$3,608,526	\$4,062,057	\$3,613,292	\$4,766	0.1%
County Tax Levy / (Credit)	\$49,167,928	\$52,714,858	\$52,714,858	\$54,409,396	\$1,694,538	3.2%
Expenditures (b)	\$78,075,113	\$82,393,552	\$82,867,243	\$85,533,230	\$3,139,678	3.8%
Rev. Over (Under) Exp.	\$1,227,746	\$0	\$556,287	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$340,216	\$284,436	\$341,071	\$292,976	\$8,540	3.0%
BREAKDOWN BY AGENCY						
EMERGENCY PREPAREDNESS						
Revenue	\$2,900,543	\$2,636,534	\$3,036,201	\$2,708,386	\$71,852	2.7%
Fund Balance (a)	\$896,052	\$1,237,452	\$1,282,354	\$925,134	-\$312,318	-25.2%
County Tax Levy / (Credit)	\$6,960,608	\$7,410,608	\$7,410,608	\$7,590,608	\$180,000	2.4%
Expenditures (b)	\$10,088,718	\$11,000,158	\$11,381,054	\$10,931,152	-\$69,006	-0.6%
Rev. Over (Under) Exp.	\$328,268	\$0	\$7,038	\$0	\$0	N/A
Oper Income/(Loss) (c)	\$340,216	\$284,436	\$341,071	\$292,976	\$8,540	3.0%
DISTRICT ATTORNEY						
Revenue	\$1,615,968	\$900,656	\$920,098	\$858,392	-\$42,264	-4.7%
Fund Balance (a)	\$77,368	\$168,150	\$168,150	\$176,150	\$8,000	4.8%
County Tax Levy / (Credit)	\$2,296,790	\$2,396,790	\$2,396,790	\$2,466,790	\$70,000	2.9%
Expenditures	\$3,880,987	\$3,465,596	\$3,453,367	\$3,501,332	\$35,736	1.0%
Rev. Over (Under) Exp.	\$109,139	\$0	\$31,671	\$0	\$0	N/A
CIRCUIT COURT SERVICES						
Revenue	\$5,188,641	\$5,043,947	\$5,291,881	\$5,691,517	\$647,570	12.8%
Fund Balance (a)	\$35,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$6,049,798	\$6,149,798	\$6,149,798	\$5,956,286	-\$193,512	-3.1%
Expenditures	\$10,766,836	\$11,193,745	\$10,978,654	\$11,647,803	\$454,058	4.1%
Rev. Over (Under) Exp.	\$506,603	\$0	\$463,025	\$0	\$0	N/A
MEDICAL EXAMINER						
Revenue	\$1,382,261	\$1,299,179	\$1,362,642	\$1,392,553	\$93,374	7.2%
Fund Balance (a)	\$36,000	\$135,602	\$313,602	\$496,352	\$360,750	266.0%
County Tax Levy / (Credit)	\$1,418,213	\$1,483,213	\$1,483,213	\$1,600,213	\$117,000	7.9%
Expenditures	\$2,796,316	\$2,917,994	\$3,142,882	\$3,489,118	\$571,124	19.6%
Rev. Over (Under) Exp.	\$40,158	\$0	\$16,575	\$0	\$0	N/A
SHERIFF						
Revenue	\$17,002,080	\$16,725,783	\$16,628,359	\$17,411,710	\$685,927	4.1%
Fund Balance (a)	\$1,341,234	\$1,815,827	\$2,046,456	\$1,756,616	-\$59,211	-3.3%
County Tax Levy / (Credit)	\$32,442,519	\$35,274,449	\$35,274,449	\$36,795,499	\$1,521,050	4.3%
Expenditures	\$50,542,256	\$53,816,059	\$53,911,286	\$55,963,825	\$2,147,766	4.0%
Rev. Over (Under) Exp.	\$243,578	\$0	\$37,978	\$0	\$0	N/A

(a) Appropriated fund balance usage includes (see department budget pages for more detail):

Department	Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Emergency Preparedness - General Fund	Phase-in costs, equipment replacements, and purchase orders and carryovers from prior year	\$72,695	\$454,153	\$467,270	\$48,360
Emergency Preparedness - Radio Services Fund	Radio operations depreciation and phase-in of new software support charges	\$823,357	\$783,299	\$815,084	\$876,774
District Attorney	Opioid settlement funding and courthouse facility dog donations	\$77,368	\$168,150	\$168,150	\$176,150
Circuit Court Services	Equipment replacement plan and temporary extra help	\$35,000	\$0	\$0	\$0
Medical Examiner	Phase-in costs, opioid settlement funding, and one time radio replacement contribution	\$36,000	\$135,602	\$313,602	\$496,352
Sheriff	Reserved fund balance, equipment replacement programs, correctional officer positions, and jail medical contracts	\$1,341,234	\$1,815,827	\$2,046,456	\$1,756,616
TOTAL FUND BALANCE APPROPRIATION		\$2,385,654	\$3,357,031	\$3,810,562	\$3,354,252

(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 2026 Budget include the following:

- **Emergency Preparedness – General Fund** includes \$597,600 of supplemental state Shared Revenue, unchanged from the 2025 budget. Fund balance usage decreases \$405,800 to \$48,400, due to a one-time CAD upgrade project in 2025 not being repeated in 2026. There is a \$14,000 increase in municipal charges for services to cover the for costs to continue for computer aided dispatch (CAD) and related systems operations and support charges. Total expenditures decrease \$212,300 or 2.4%. Personnel costs increase \$84,400 due to cost to continue but is offset by the unfunding of 0.60 FTE Programs and Projects Analyst and a decrease of 0.54 FTE of overtime for telecommunicators. There is an \$100,000 increase in operating expenses due an \$87,900 budget increase for software, which includes \$30,500 for CAD, \$15,000 to continue payroll through the previous vendor, \$13,400 for software to track the locations of opioid overdose kits, and other maintenance costs increases. Internet and communication costs increase \$13,400. Fixed assets decrease \$419,200 due to not repeating the CAD upgrade project in 2026 (mentioned above).
- **Emergency Preparedness – Radio Services** increases the appropriated Radio Services Fund balance by about \$93,500 to \$876,800, mostly to offset an increase in depreciation. Charges for services increase \$38,700 due to increased municipal charges of \$34,300 and cell tower leasing revenue increases of \$5,100. Personnel costs decrease by \$11,100 mainly due to unfunding 0.40 FTE of a programs and projects analyst previously budgeted in this fund. Operating expenses increase \$149,700 mainly due to an increase in depreciation based on radio replacements during 2025 and anticipated equipment replacements in 2026. Fixed asset memo items include \$110,250 for remote terminal unit replacements and \$50,000 for unanticipated equipment replacement.
- **Sheriff** expenditures increase \$2.1 million, or 4.0%, to \$56.0 million. Personnel increases \$1,622,700 or 4.0% to \$42.4 million, primarily due to cost to continue. The budget includes the current year increase of 2.00 FTE Deputy Sheriffs (School Resource Officers) that have sunset provisions and are funded through their respective school districts. **Tax levy** allocated to this department increases \$1.5 million or 4.3%.
- The Sheriff's revenue budget includes **State Shared Revenues** of \$2,565,200, or an increase of \$120,000 from the 2025 budget.
- **Fund balance** decreases by \$51,700 to \$2,015,700, and includes the phase-in of costs for non-elected sworn officer retention efforts (\$450,000), the implementation of an electronic monitoring program (\$535,900), jail assessment fees for the jail equipment replacement plan and a portion of jail medical contract expenses (\$241,000), General Fund balance to offset inmate medical costs (\$44,000), the non-corrections equipment replacement program (\$198,300), seized funds mostly for non-corrections replacement program expenses (\$157,400), and variations in the jail medical contract (\$60,000), offsetting higher risk management charges (\$60,000), and the annual bullet proof vest replacement program (\$10,000). Opioid funds of \$259,000 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 \$600,500 in 2026.
- **Inmate Medical** services are budgeted to decrease by \$1,500 to \$3,914,100 after the new contract for medical services was finalized.
- **Fuel** decreases \$27,300 due to a lower assumed price per gallon of gas in 2026 compared to 2025.
- **Municipal Charges for Police Services** increase \$690,600 or 8.7% to \$8.73 million mainly due to the addition of 2.00 FTE Deputy Sheriffs as School Resource Officers and an increase in municipal patrol contract and school resource officer contract revenue for the cost to continue.
- **Jail Prisoner Board Revenues** decrease \$10,200 to \$659,000. The department is budgeting for 16 inmates per day from the Wisconsin Department of Corrections, which is the same assumption in the 2025 budget. Revenues related to Electronic Monitoring decrease by \$69,500 due to a reduction in the budgeted number of inmates.

JUSTICE AND PUBLIC SAFETY

Functional Area Budget Highlights

- The Sheriff's budget includes **non-corrections equipment** of \$353,700 for the equipment replacement plan. This plan is funded with \$155,400 of prior year seized fund revenues (assigned General Fund balance) and \$193,300 of General Fund balance. The **jail equipment replacement plan** increases by \$62,300 in 2026 to \$187,300, funded with prior-year jail assessment fees (assigned General Fund balance).
- **Circuit Court Services** expenditures increase \$454,100 or 4.1%. Personnel costs increase \$353,200 or 4.8% for cost to continue. Operating costs decrease \$28,700 partly due to the discontinuation of hard copy versions of the law library. General government revenues increase by \$667,600 or 26.6%, primarily due to additional state funding for the Circuit Court support grant of \$573,500. IV-D revenues from the State of Wisconsin for expenses within the Family Division also increase \$32,900, and within the Court Commissioners by \$61,200.
- The **District Attorney's** General Fund expenditures increases \$35,700 mostly due to the cost to continue and the creation of a 0.50 FTE Victim/Witness Specialist. This is partially offset by \$125,000 in expenses associated with the Violence Against Women Act (VAWA) grant that is eliminated as the grant funding ends in 2025. In revenues, tax levy increases by \$70,000. General government revenues decrease \$65,800 mostly related to a \$125,000 decrease in Violence Against Women Act (VAWA) reflecting the ending of the grant funding. The state Victim Witness reimbursement rate is budgeted to increase from 50% in 2025 to about 55% in 2026, and increase revenues by \$59,200. The District Attorney's office was allocated \$168,000 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 **Medical Examiner's Office** non-levy revenues increase \$454,100, largely due to an increase of \$360,750 in fund balance, mostly to support phasing in an associate medical examiner position created during 2025, and \$116,500 of increased cremation permit fee revenues. Tax levy increases by \$117,000. In expenditures, personnel costs increase \$402,300 or 17.1%, due to the cost to continue for 16.00 FTE staff and the addition of 1.00 FTE associate medical examiner position. Personnel costs also include \$110,000 additional expenses, supported with General Fund balance, to cover uncertain impacts of staffing changes (e.g., retirements). The budget includes 0.44 FTE in overtime (a decrease of 0.06 FTE) and 0.70 FTE in temporary extra help (a decrease of 0.29 FTE) for deputy medical examiners. Operating expenses increase \$36,400 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 2024-2026
SUMMARY BY AGENCY AND FUND**

JUSTICE AND PUBLIC SAFETY

Agency	Fund	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Budget	25-26 Change
EMERGENCY PREPAREDNESS	General	60.30	58.30	58.30	57.70	(0.60)
	Radio Services	5.70	5.70	5.70	5.30	-0.40
	Subtotal	66.00	64.00	64.00	63.00	(1.00)
DISTRICT ATTORNEY	General	36.53	32.15	32.15	32.65	0.50
	Special Purpose Grant Fund (ARPA)	0.00	0.00	0.00	0.00	0.00
	Subtotal	36.53	32.15	32.15	32.65	0.50
CIRCUIT COURT SERVICES	General	81.00	81.00	81.00	81.00	0.00
	Special Purpose Grant Fund (ARPA)	0.00	0.00	0.00	0.00	0.00
	Subtotal	81.00	81.00	81.00	81.00	0.00
MEDICAL EXAMINER	General	16.00	16.00	17.00	17.00	1.00
SHERIFF	General	352.50	350.50	352.50	352.50	2.00
TOTAL REGULAR POSITIONS		552.03	543.65	546.65	546.15	2.50
TOTAL EXTRA HELP		8.68	8.86	8.86	8.57	(0.29)
TOTAL OVERTIME		17.16	17.43	17.43	17.59	0.16
TOTAL BUDGETED POSITIONS		577.87	569.94	572.94	572.31	2.37

2026 BUDGET ACTIONS

Emergency Preparedness-General

Unfund: 0.60 FTE Programs and Projects Analyst
Decrease: 0.54 FTE Overtime

Emergency Preparedness-Radio Services Fund

Unfund: 0.40 FTE Programs and Projects Analyst
Decrease: 0.03 FTE Overtime

District Attorney

Reclassify: 1.00 FTE Victim Witness Counselor to Paralegal
Create: 0.50 FTE Victim Witness Specialist

Circuit Court Services

Decrease: 0.01 FTE Extra Help
Decrease: 0.16 FTE Overtime

Medical Examiner

Create: 1.00 FTE Deputy Medical Examiner / Path. Assistant
Create: 1.00 FTE Associate Medical Examiner
Sunset: 1.00 FTE Deputy Medical Examiner / Path. Assistant
Sunset: 1.00 FTE Associate Medical Examiner
Decrease: 0.29 FTE Extra Help
Decrease: 0.06 FTE Overtime

Sheriff

Reclassify: 1.00 FTE Support Staff Supervisor to Office Services Coordinator
Increase: 0.95 FTE Overtime

2025 CURRENT YEAR ACTIONS

Medical Examiner

Create: 1.00 FTE Associate Medical Examiner

Sheriff

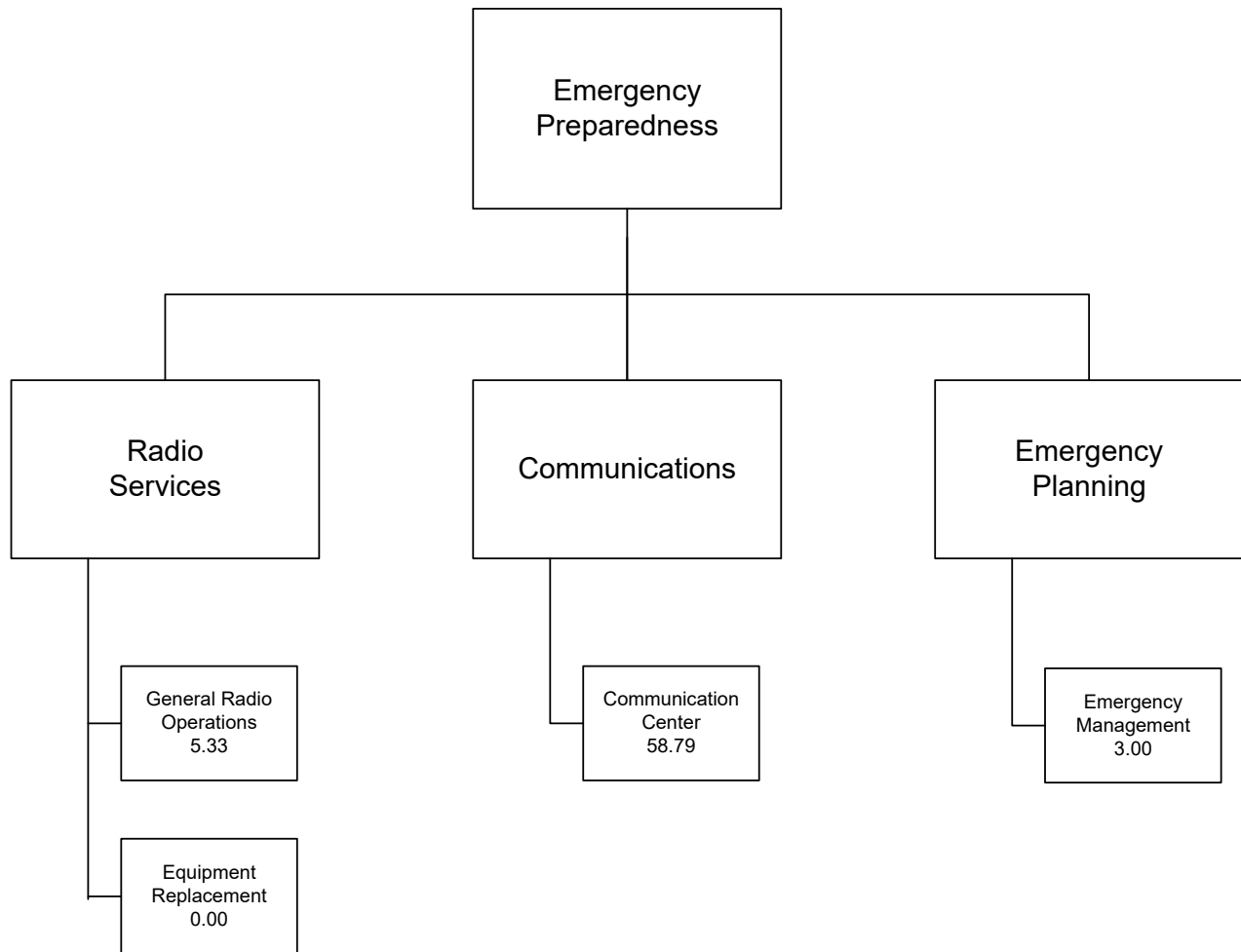
Create: 2.00 FTE Deputy Sheriff (Sunset)
Refund: 1.00 FTE Administrative Specialist
Unfund: 1.00 FTE Administrative Assistant

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Emergency Preparedness

EMERGENCY PREPAREDNESS

FUNCTION / PROGRAM CHART



67.12 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	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from FY2025 Adopted Budget	
					\$	%
General Fund						
Revenues	\$1,396,982	\$1,079,866	\$1,479,320	\$1,093,315	\$13,449	1.2%
Fund Balance Appropriation	\$72,695	\$454,153	\$467,270	\$48,360	\$4,635	1.0%
County Tax Levy	\$6,960,608	\$7,410,608	\$7,410,608	\$7,590,608	\$180,000	2.4%
Expenditures	\$8,102,017	\$8,944,627	\$9,350,160	\$8,732,283	(\$212,344)	-2.4%
Rev. Over (Under) Exp.	\$328,268	\$0	\$7,038	\$0	\$0	N/A
Radio Services Fund						
Revenues	\$1,503,560	\$1,556,668	\$1,556,881	\$1,615,071	\$58,403	3.8%
Fund Balance Appropriation	\$823,357	\$783,299	\$815,084	\$876,774	\$70,506	9.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,986,701	\$2,055,531	\$2,030,894	\$2,198,869	\$143,338	7.0%
Operating Inc. / (Loss)	\$340,216	\$284,436	\$341,071	\$292,976	\$8,540	3.0%
Total All Funds						
Revenues	\$2,900,543	\$2,636,534	\$3,036,201	\$2,708,386	\$71,852	2.7%
Fund Balance Appropriation	\$896,052	\$1,237,452	\$1,282,354	\$925,134	(\$312,318)	-25.2%
County Tax Levy	\$6,960,608	\$7,410,608	\$7,410,608	\$7,590,608	\$180,000	2.4%
Expenditures	\$10,088,718	\$11,000,158	\$11,381,054	\$10,931,152	(\$69,006)	-0.6%
Rev. Over (Under) Exp.	\$328,268	\$0	\$7,038	\$0	\$0	N/A
Operating Inc. / (Loss)	\$340,216	\$284,436	\$341,071	\$292,976	\$8,540	3.0%
Position Summary (FTE)						
Regular Positions	66.00	64.00	64.00	63.00	(1.00)	-1.6%
Extra Help	-	-	-	-	-	N/A
Overtime	4.67	4.69	4.69	4.12	(0.57)	-12.1%
Total	70.67	68.69	68.69	67.12	(1.57)	-2.3%

- (a) General Fund balance is budgeted as follows: 2026: \$48,360, 2025: \$454,153, 2024: \$35,000
- (b) Radio Services Fund balance is appropriated as follows: 2026: \$871,500, 2025: \$765,300, 2024: \$817,800 to partially cover depreciation expenses of federally funded capitalized assets, recovery of lost revenue from Radio Core hosting, and unanticipated equipment replacement.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,165,940	\$854,873	\$1,261,865	\$854,343	(\$530)	-0.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$211,091	\$217,205	\$217,205	\$231,184	\$13,979	6.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$19,951	\$7,788	\$250	\$7,788	\$0	0.0%
Appr. Fund Balance (a)	\$72,695	\$454,153	\$467,270	\$48,360	(\$405,793)	-89.4%
County Tax Levy (Credit)	\$6,960,608	\$7,410,608	\$7,410,608	\$7,590,608	\$180,000	2.4%
Total Revenue Sources	\$8,430,285	\$8,944,627	\$9,357,198	\$8,732,283	(\$212,344)	-2.4%
Expenditures						
Personnel Costs	\$6,304,946	\$6,643,374	\$6,577,698	\$6,727,817	\$84,443	1.3%
Operating Expenses	\$1,083,001	\$1,317,322	\$1,788,581	\$1,427,338	\$110,016	8.4%
Interdept. Charges	\$548,268	\$564,778	\$564,728	\$577,128	\$12,350	2.2%
Fixed Assets	\$165,802	\$419,153	\$419,153	\$0	(\$419,153)	-100.0%
Total Expenditures	\$8,102,017	\$8,944,627	\$9,350,160	\$8,732,283	(\$212,344)	-2.4%
Rev. Over (Under) Exp.	\$328,268	\$0	\$7,038	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	60.30	58.30	58.30	57.70	(0.60)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	4.63	4.63	4.63	4.09	(0.54)	
Total FTEs	64.93	62.93	62.93	61.79	(1.14)	

(a) Appropriated fund balance includes:

Description	2024 Actual	2025 Budget	2025 Est.	2026 Budget	Change
Unanticipated Emerg. Equipment Replacement needs	\$35,000	\$35,000	\$35,000	\$35,000	\$0
Purchase Orders and Carryovers from the prior year	\$37,695	\$0	\$1,303	\$0	\$0
Fund Balance for upfront NG911 Grant	\$0	\$0	\$430,967	\$0	\$0
Opioid Settlement - Pulsepoint	\$0	\$0	\$0	\$13,360	\$13,360
CAD Systems Upgrade	\$0	\$419,153	\$0	\$0	(\$419,153)
Total Fund Balance Appropriation	\$72,695	\$454,153	\$467,270	\$48,360	(\$405,793)

(b) Expenses exceed budget due to ordinances and carryovers.

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 to improve response time and dispatch calls in a timely manner.

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

Performance Measures:	2024 Actual	2025 Target	2025 YTD	2026 Target
Answer call within 15 seconds	99%	90%	100%	90%
Answer call within 40 seconds	100%	99%	100%	99%

Objective 2: Meet APCO Call Processing Standards

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

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

- A. **Call Answer to Entry:** The APCO standard states that 90% of calls for service shall be processed within 60 seconds. WCC telecommunicators utilizing enhanced dispatching tools and workflows, US Digital Design Alerting System, and Pre-Alert implementation, are currently meeting and exceeding expectations in this standard.

Performance Measures:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Fire Call Entry (60 seconds)	90%	90%	90%	90%
EMS Call Entry (60 seconds)	90%	90%	90%	90%

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

Performance Measures:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Fire Calls Dispatch (90 seconds)	90%	90%	90%	90%
EMS Calls Dispatch (90 seconds)	90%	90%	90%	90%

Finance Pillar: Retention of Employees

Objective 3: Apply operational efficiencies to Improve Hiring and Retention

Highlights/Initiatives:

- WCC is focused on continuing to build upon improved culture, focusing on hiring for “fit”, then training for skill. Hiring requisitions have resulted in numerous lateral applicants as word of WCC’s improved culture has carried to other agencies.
- WCC has made significant improvement to its training process, including the introduction of dual-training phones and radio after classroom. Anecdotally, this change has improved the total training time and retention of new hire telecommunicators. Training data will continue to be monitored as the department works to establish new benchmark hours for phones and radio training.
- WCC paused hiring for fall 2024 to catch up on cross-training current employees to ensure necessary operational flexibility and readiness on the dispatch floor.
- Shift differential for hard-to-fill hours remains in place, but will be reduced significantly for 2026 and beyond. This has aided in the retention of telecommunicators assigned to third shift after training is completed.
- The WCC Leadership Team is working to complete a complete revamp of policies and procedures. This work will align policy with current procedures and create a procedural guide to aid in new hire training.

Position Summary	2022	2023	2024	2025 YTD
Total Budgeted Positions (a)	48	48	47	46
Deployable Dispatchers (Beginning of Year)(b)	29.0	26.0	32.0	36.0
Total Number Hired	23	15	8	4
Total Employment Separations	22	10	7	3
Annual Position Gain/(Loss)	1	5	1	1

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

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

Communication Center Operations

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	61.93	59.93	59.93	58.79	-1.14
General Government	\$906,346	\$597,556	\$977,370	\$597,556	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$211,091	\$217,205	\$217,205	\$231,184	\$13,979
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,297	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$72,695	\$454,153	\$467,270	\$48,360	(\$405,793)
County Tax Levy (Credit)	\$6,640,964	\$7,065,897	\$7,065,897	\$7,243,089	\$177,192
Total Revenues	\$7,833,394	\$8,334,811	\$8,727,742	\$8,120,189	(\$214,622)
Personnel Costs	\$5,974,267	\$6,275,256	\$6,238,044	\$6,368,003	\$92,747
Operating Expenses	\$915,269	\$1,155,409	\$1,628,106	\$1,254,261	\$98,852
Interdept. Charges	\$471,472	\$484,993	\$484,998	\$497,925	\$12,932
Fixed Assets	\$165,802	\$419,153	\$419,153	\$0	(\$419,153)
Total Expenditures	\$7,526,810	\$8,334,811	\$8,770,301	\$8,120,189	(\$214,622)
Rev. Over (Under) Exp.	\$306,584	\$0	(\$42,559)	\$0	\$0

Program Highlights

General government revenue remains steady at \$597,600 in 2026.

Charges for services increase by \$14,000, 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 \$48,400 is budgeted for continued use of unplanned emergency equipment replacement items of \$35,000 and \$13,400 related to prior-year opioid settlement funding for Pulsepoint software, which is used for co-locating overdose response kits, and had been transferred to this budget from Health and Human Services because Emergency Preparedness manages this contract.

Personnel costs are budgeted to increase by \$92,700 due to cost to continue. This is partially offset by the unfunding of 0.60 FTE Programs and Projects Analyst, the other 0.40 FTE was in Radio Services, and a decrease of 0.54 FTE for overtime for telecommunicators.

Operating expenses increase by \$98,900 primarily due to \$87,900 budget increase for software, which includes \$30,500 for CAD, \$15,000 to continue payroll through the previous vendor, \$13,400 for software to track the locations of opioid overdose kits, and other maintenance costs increases. Internet and communication costs increase \$13,400.

Interdepartmental charges see an increase of \$12,900, primarily due to increases in End User Technology Fund (EUTF) charges.

Communication Center Operations (cont.)

Based on prior County Board action (2004-2025), General Fund Balance of \$5,350,000 has been assigned through the budgetary processes for funding future equipment and software replacement at the dispatch center (except for desktop computers already in the replacement plan). The Waukesha County Department of Administration will reserve an additional \$350,000 of General Fund Balance each year as part of a five-year plan through 2030 for this purpose.

Below is a listing of dispatch center equipment replacement projects budgeted with reserved funds through the 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 had planned to be used to update the CAD system within the Communications Center, but a grant covered 90% of the costs, with a 10% county match.

Participating Members

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

Towns (a): Brookfield, Delafield, Eagle, Genesee, Merton, Mukwonago, 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 enhance citizen preparedness. The office is the single point of contact for National Incident Management System (NIMS) compliance and continues to coordinate and participate in disaster exercises throughout the county. The division maintains the Comprehensive Emergency Management Plan (CEMP), as adopted by the County Board in 2013, ensuring the contents, protocols, and responsibilities assigned remain consistent and current with county policy and capabilities. The County maintains a county-wide Pre-Disaster Hazard Mitigation Plan in conjunction with the municipalities within the county. The division is active in implementation of the Wisconsin Credentialing and Asset Management System (WICAMS) program for emergency response personnel accountability. The division funds access to the Konexus mass notification system, which provides emergency and non-emergency notification services to county staff. The system also provides an alert and warning mechanism to community members for life threatening emergencies. The county-wide hazmat team is also contracted with these funds.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	3.00	3.00	3.00	3.00	0.00
General Government	\$259,594	\$257,317	\$284,495	\$256,787	(\$530)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$17,654	\$7,788	\$250	\$7,788	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$319,644	\$344,711	\$344,711	\$347,519	\$2,808
Total Revenues	\$596,892	\$609,816	\$629,456	\$612,094	\$2,278
Personnel Costs	\$330,679	\$368,118	\$339,654	\$359,814	(\$8,304)
Operating Expenses	\$167,732	\$161,913	\$160,475	\$173,077	\$11,164
Interdept. Charges	\$76,797	\$79,785	\$79,730	\$79,203	(\$582)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$575,207	\$609,816	\$579,859	\$612,094	\$2,278
Rev. Over (Under) Exp.	\$21,685	\$0	\$49,597	\$0	(\$0)

Note: The Hazardous Materials Management and Disaster Management programs are merged into the Emergency Management program in the 2025 budget; this is carried over in subsequent years.

Program Highlights

Emergency Management is estimated to receive general government revenues from the Emergency Management Performance Grant (EMPG), Emergency Planning and Community Right-to-Know Act (EPCRA) Planning Grant, and the Computer and Hazmat Response Equipment Grant. The EPCRA and Hazmat Response Equipment grants are funded through regulatory administrative fees taken in by the State of Wisconsin and are expected to remain flat in 2026. Other revenue is budgeted at \$7,800 for pass through revenues given to the City of Waukesha for contracted hazmat services.

Personnel costs decreased by \$8,300 due to changes in employee benefit plans. Operating expenses increased by \$11,200 for \$7,400 to right size based on prior year actuals and \$3,400 due to higher staff development expenses. Interdepartmental charges decreased by \$600 due to a decrease in the vehicle replacement charges.

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.

	2024	2025	2025	2026
Performance Measures:	Actual	Target	Estimate	Target
Participate in 1 regional or statewide exercise	1	1	1	1
Complete 1 county led HSEEP* exercise	1	1	1	1
Complete 32 hours of training per staff (96 total)	96	96	96	96
Complete 6 outreach initiatives via various methods	6	6	6	6
Participate in one statewide or regional WebEOC** drill	1	1	1	1
Update the Comprehensive Emergency Management Plan	1	1	1	1
Attend regularly scheduled SE EM Region meetings	100%	100%	100%	100%
Update the Integrated Preparedness Plan	1	1	1	1

*Homeland Security Exercise and Evaluation Program

**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.

	2024	2025	2025	2026
Performance Measures:	Actual	Target	Estimate	Target
Off-site Plans created or updated*	25%	25%	25%	25%
Update Comprehensive Emergency Response Plan	1	1	1	1
Complete 3 EPCRA outreach initiatives via various methods	3	3	3	3
Attend quarterly LEPC meetings	4	4	4	4
Chemical releases reported to LEPC**	100%	100%	100%	100%

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

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

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.

	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
Financial Summary	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	\$969,833	\$1,003,096	\$1,003,124	\$1,041,810	\$38,714	3.9%
Interdepartmental	\$520,637	\$553,572	\$553,757	\$573,261	\$19,689	3.6%
Other Revenue	\$13,090	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$823,357	\$783,299	\$815,084	\$876,774	\$93,475	11.9%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,326,917	\$2,339,967	\$2,371,965	\$2,491,845	\$151,878	6.5%
Expenditures						
Personnel Costs	\$746,631	\$769,684	\$741,415	\$758,630	(\$11,054)	-1.4%
Operating Expenses	\$1,089,079	\$1,127,775	\$1,131,407	\$1,277,429	\$149,654	13.3%
Interdept. Charges	\$150,992	\$158,072	\$158,072	\$162,810	\$4,738	3.0%
Fixed Assets (Memo)	\$0	\$50,000	\$62,707	\$160,250	\$110,250	220.5%
Total Expenditures	\$1,986,701	\$2,055,531	\$2,030,894	\$2,198,869	\$143,338	7.0%
Rev. Over (Under) Exp.	\$340,216	\$284,436	\$341,071	\$292,976	\$8,540	3.0%
Position Summary (FTE)						
Regular Positions	5.70	5.70	5.70	5.30	(0.40)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.04	0.06	0.06	0.03	(0.03)	
Total FTEs	5.74	5.76	5.76	5.33	(0.43)	

(a) Appropriated fund balance includes:

Program	Item	2024 Actual	2025 Budget	2025 Est.	2026 Budget	\$ Bud Change
General Radio	General Radio Operations Depreciation	\$60,227	\$65,690	\$65,690	\$65,690	\$0
General Radio	Phase In of Motorola Support Charges	\$84,081	\$65,100	\$65,100	\$56,540	(\$8,560)
Equipment Replacement	Equipment Replacement Depreciation	\$559,542	\$536,105	\$567,890	\$671,356	\$135,250
General Radio	Reduction of Revenues from MKE Core Payment	\$80,765	\$83,189	\$83,189	\$83,189	\$0
General Radio	Phase in of PPA position	\$33,215	\$33,215	\$33,215	\$0	(\$33,215)
General Radio	Compensation study	\$2,768	\$0	\$0	\$0	\$0
All	Carryovers	\$2,759	\$0	\$0	\$0	\$0
Total Radio Services Fund Balance		\$823,357	\$783,299	\$815,084	\$876,775	\$93,475

- (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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Percent of time the system is available overall (reliability)	100.00%	99.90%	100.00%	100.00%
Percent of time the system has unimpaired coverage(performance)	98.8% (b)	98.5%	98.8%	98.5%

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

(b) Unimpaired uptime is marginally higher for 2024 and 2025 due to the migration to WiPSN. These were planned and scheduled feature interruptions and were coordinated in advance with the system users.

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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
County	82	75	80	400
In-County Municipal	1,083	500	1,200	1,200
Out-of-County	90	60	60	60
Total	1,255	635	1,340	1,660

(a) 2025 and 2026 totals may be higher than estimated dependent on participation in Wisconsin Public Safety Network (WiPSN).

(b) County programming count is expected to be higher than average due to mobile radio replacements.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.74	5.76	5.49	5.33	-0.43
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$969,833	\$1,003,096	\$1,003,124	\$1,041,810	\$38,714
Interdepartmental	\$246,605	\$269,136	\$269,321	\$280,285	\$11,149
Other Revenue	\$13,090	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$263,814	\$247,193	\$247,194	\$205,418	(\$41,775)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,493,342	\$1,519,425	\$1,519,639	\$1,527,513	\$8,088
Personnel Costs	\$746,631	\$769,684	\$741,415	\$758,630	(\$11,054)
Operating Expenses	\$554,537	\$591,669	\$563,517	\$606,073	\$14,404
Interdept. Charges	\$144,497	\$158,072	\$158,072	\$162,810	\$4,738
Fixed Assets	\$0	\$25,000	\$0	\$25,000	\$0
Total Expenditures	\$1,445,665	\$1,519,425	\$1,463,004	\$1,527,513	\$8,088
Rev. Over (Under) Exp.	\$47,678	\$0	\$56,635	\$0	(\$0)

(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 2025 and 2026 budgets include \$25,000 for unanticipated radio replacements.

Program Highlights

Charges for services increases by \$38,700 mainly due to an increase of \$33,600 in Motorola support charges and \$5,100 in land lease revenues.

Interdepartmental revenues increase \$11,100 due to increased trunked radio charges to departments for usage. Fund balance decreases by \$41,800 mostly due to phasing in the P25 system and ongoing phase in of the Genesis/Cirrus system.

Personnel costs decreases by \$11,100 due to a 0.40 FTE decrease in Programs and Projects Analyst. Operating expenses increase by \$14,400, primarily due to \$6,200 in repair and maintenance costs and \$4,700 in network monitoring and system reporting software maintenance costs.

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	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	\$274,032	\$284,436	\$284,436	\$292,976	\$8,540
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$559,543	\$536,106	\$567,890	\$671,356	\$135,250
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$833,575	\$820,542	\$852,326	\$964,332	\$143,790
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$534,542	\$536,106	\$567,890	\$671,356	\$135,250
Interdept. Charges	\$6,494	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$25,000	\$62,707	\$135,250	\$110,250
Total Expenditures	\$541,036	\$536,106	\$567,890	\$671,356	\$135,250
Rev. Over (Under) Exp.	\$292,539	\$284,436	\$284,436	\$292,976	\$8,540

- (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 2025 and 2026 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 \$8,500 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	2025 # of Radios (a)	2026 # of Radios (a)	2025 Budget (a)	2026 Budget	\$ Change
Public Works	115	137	\$53,538	\$55,144	\$1,606
Parks & Land Use	83	83	\$37,777	\$38,911	\$1,134
Sheriff	305	311	\$156,843	\$161,549	\$4,706
Public Works - Central Fleet	7	11	\$2,613	\$2,691	\$78
Medical Examiner	6	6	\$3,933	\$4,051	\$118
Emerg. Prep – Emerg. Mgmt.	3	22	\$1,883	\$1,939	\$56
Emerg. Prep - Radio Services	9	9	\$5,773	\$5,773	\$0
Emerg. Prep - Comm. Center	29	29	\$13,112	\$13,505	\$393
Health & Human Services	11	17	\$6,326	\$6,516	\$190
Airport	9	11	\$2,638	\$2,716	\$78
Total (b)	577	636	\$284,436	\$292,795	\$8,359

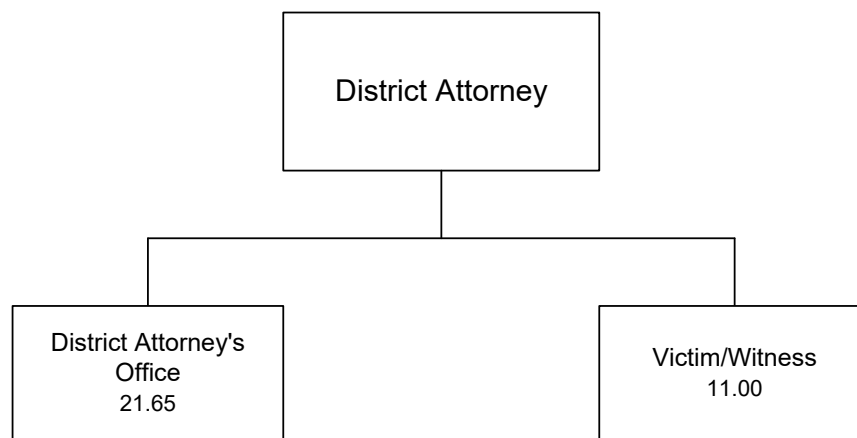
- (a) Radio replacement charges are based on a % of the retail replacement cost for each radio. Annual charges vary from \$288-\$630 per radio, based on model and features.
- (b) Total replacement charges do not include \$2,800 in charges to Waukesha County Technical College.

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District Attorney

DISTRICT ATTORNEY'S OFFICE

FUNCTION / PROGRAM CHART



32.65 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.

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

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,267,746	\$587,374	\$606,816	\$521,548	(\$65,826)	-11.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$127,926	\$95,000	\$95,000	\$122,252	\$27,252	28.7%
Interdepartmental	\$208,948	\$200,921	\$200,921	\$196,498	(\$4,423)	-2.2%
Other Revenue	\$11,347	\$17,361	\$17,361	\$18,094	\$733	4.2%
Appr. Fund Balance (a)	\$77,368	\$168,150	\$168,150	\$176,150	\$8,000	4.8%
County Tax Levy (Credit)	\$2,296,790	\$2,396,790	\$2,396,790	\$2,466,790	\$70,000	2.9%
Total Revenue Sources	\$3,990,126	\$3,465,596	\$3,485,038	\$3,501,332	\$35,736	1.0%
Expenditures						
Personnel Costs	\$2,983,078	\$2,644,858	\$2,632,640	\$2,861,995	\$217,137	8.2%
Operating Expenses	\$557,664	\$486,939	\$486,928	\$353,205	(\$133,734)	-27.5%
Interdept. Charges	\$340,245	\$333,799	\$333,799	\$286,132	(\$47,667)	-14.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,880,987	\$3,465,596	\$3,453,367	\$3,501,332	\$35,736	1.0%
Rev. Over (Under) Exp.	\$109,139	\$0	\$31,671	\$0	(\$0)	N/A
Position Summary (FTE)						
Regular Positions	36.53	32.15	32.15	32.65	0.50	
Extra Help	0.56	0.00	0.00	0.00	0.00	
Overtime	0.01	0.00	0.00	0.00	0.00	
Total FTEs	37.10	32.15	32.15	32.65	0.50	

(a) Fund balance appropriation includes:

Description	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Six-year office furniture replacement plan	\$0	\$0	\$0	\$0
Opioid settlement funding allocation	\$0	\$160,000	\$160,000	\$168,000
Prior Year Donations for Courthouse Facility Dog	\$8,150	\$8,150	\$8,150	\$8,150
Justice Premiere Software Implementation	\$48,319	\$0	\$0	\$0
Contingency Fund Transfer	\$16,729	\$0	\$0	\$0
Purchase Ord. and Carryovers from prior year	\$4,170	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$77,368	\$168,150	\$168,150	\$176,150

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High Customer SatisfactionObjective 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:	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Officer cancellations	4,507	4,809	4,950	4,500
Civilian cancellations	2,518	2,944	3,100	3,000
Total cancellations*	7,025	7,753	8,050	7,500
Estimated cost avoidance	\$386,375	\$426,415	\$442,570	\$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 CitizensObjective 2: Bail Forfeitures

The District Attorney's Office receives as revenue 20% of the most recent year's interest on bail forfeitures – in 2024, the County collected \$25,471 in interest and \$51,911 in principal, a total of \$77,381 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 \$ 5,094 for 2025.

Finance Pillar: Protect Taxpayer's InvestmentsObjective 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:	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Adult criminal cases resolved with plea agreements or other methods*	5,841	6,350	5,600	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:	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Restitution Collected	\$917,174	750,222	\$685,000	\$685,000

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:	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Restitution Hearings Held	113	115	95	85

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

In 2024, there were 115 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	24.59	21.65	21.65	21.65	0.00
General Government	\$454,034	\$125,000	\$125,000	\$0	(\$125,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$127,926	\$95,000	\$95,000	\$122,252	\$27,252
Interdepartmental	\$208,948	\$200,921	\$200,921	\$196,498	(\$4,423)
Other Revenue	\$5,010	\$13,000	\$13,000	\$13,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,956,437	\$2,034,578	\$2,034,578	\$2,076,728	\$42,150
Total Revenues	\$2,752,355	\$2,468,499	\$2,468,499	\$2,408,478	(\$60,021)
Personnel Costs	\$1,985,661	\$1,722,720	\$1,727,345	\$1,836,594	\$113,874
Operating Expenses	\$540,742	\$449,213	\$449,212	\$322,968	(\$126,245)
Interdept. Charges	\$301,821	\$296,566	\$296,566	\$248,916	(\$47,650)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,828,225	\$2,468,499	\$2,473,123	\$2,408,478	(\$60,021)
Rev. Over (Under) Exp.	(\$75,870)	\$0	(\$4,624)	\$0	\$0

Program Highlights

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

Charges for services increase to \$27,200 for copy fees, based on historical revenues and anticipated receipts.

Interdepartmental revenue decreases to \$4,400. This is due to a change in personnel for HHS – Criminal Justice Collaborating Council (CJCC) which funds a Pre-trial Diversion Coordinator grant position.

Personnel costs increase by \$113,800 due to a cost to continue, benefit increases and a number of personnel changes including merit adjustments and retirements.

Operating expenses decreased by \$126,200. This is primarily related to the end of the VAWA grant.

Interdepartmental charges decreased \$47,700 primarily due to decreases in imaging charges.

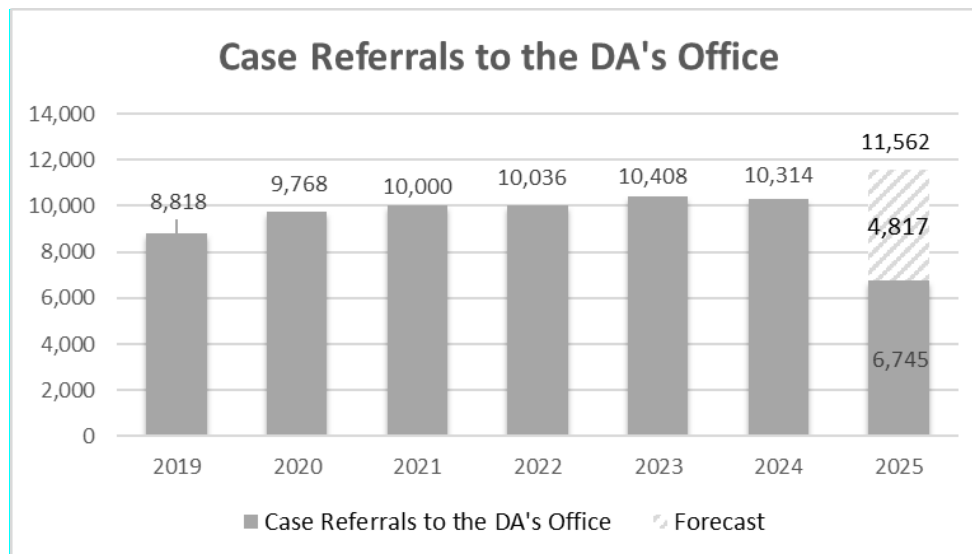
Prosecution / Administrative Services (Continued)

Activities

There were 70 criminal trials handled by prosecutors in 2023 and 80 in 2024. There have been 40 criminal trials as of June 2025. 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 10,314 in 2024.



In late 2024 the District Attorney's Office worked with 26+ police agencies to introduce the use of Axon Justice for their submission of referrals and evidence. This was a huge undertaking that has resulted in increased consistency and quality of case management. Evidence is much more accessible, and searchable. One of the biggest benefits is that we are able to provide discovery to defense attorneys more quickly which will result in fewer case adjournments and delays. This has improved our ability to help our courts maintain a timely calendar with increased efficiency but still requires a great deal of DA staff members' time due to the increase of electronic discovery.

Victim/Witness

Program Description

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

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.

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

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	12.51	10.50	10.50	11.00	0.50
General Government	\$813,713	\$462,374	\$481,816	\$521,548	\$59,174
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$6,337	\$4,361	\$4,361	\$5,094	\$733
Appr. Fund Balance	\$0	\$168,150	\$168,150	\$176,150	\$8,000
County Tax Levy (Credit)	\$340,353	\$362,212	\$362,212	\$390,062	\$27,850
Total Revenues	\$1,160,403	\$997,097	\$1,016,539	\$1,092,854	\$95,757
Personnel Costs	\$997,417	\$922,138	\$905,295	\$1,025,401	\$103,263
Operating Expenses	\$16,921	\$37,726	\$37,716	\$30,237	(\$7,489)
Interdept. Charges	\$38,424	\$37,233	\$37,233	\$37,216	(\$17)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,052,762	\$997,097	\$980,244	\$1,092,854	\$95,757
					\$0
Rev. Over (Under) Exp.	\$107,641	\$0	\$36,295	\$0	\$0

Program Highlights

General government revenue increases due to higher revenue related to increased personnel benefit costs and the accompanying increase in reimbursement for the higher cost positions. The Victim Witness reimbursement revenue is budgeted at 55% of budgeted expenditures for 2026. 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 increases by \$700. Fund balance of \$176,150 is included for \$168,000 in opioid settlement funding awarded to the department, as well as \$8,150 for facility dog donations.

Personnel costs include the cost to continue 10.50 FTE and an increase of 0.50 FTE for the creation of a part-time Victim Witness Specialist. Operating costs decrease \$7,500 due mostly to travel and staff development reductions to meet budget constraints.

Activities

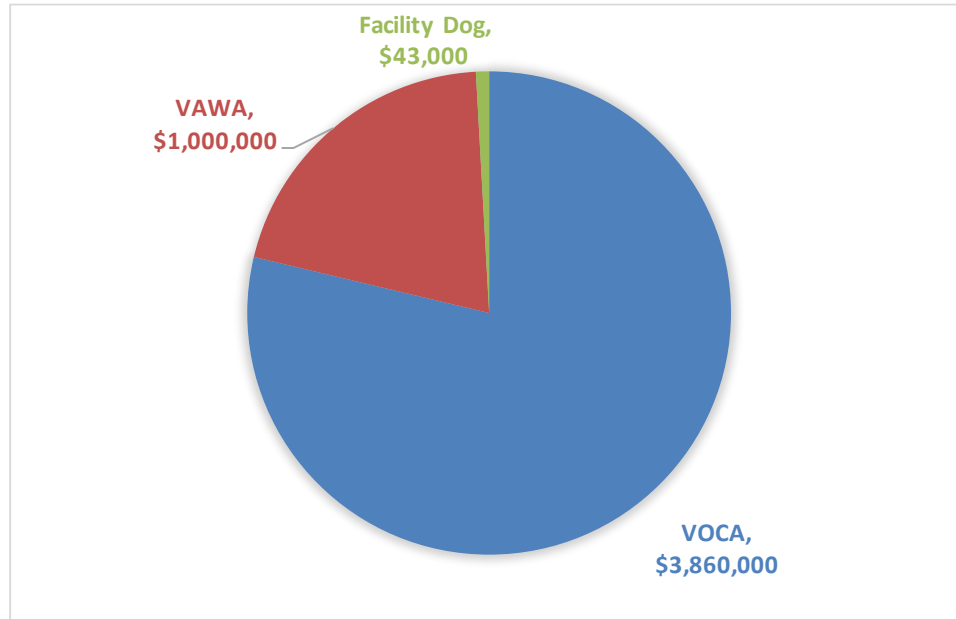
Victim Assistance provided more than 38,700 informational contacts to crime victims and witnesses on charged cases alone during 2024 – an increase of more than 300 contacts from 2023. This included at least 18,551 phone contacts and more than 2,565 in-person meetings and instances of court accompaniment. 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 315 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.

The DA's Office pursues grant and funding opportunities whenever possible to fund services, equipment and training costs. Since 1993, direct services, prosecution costs and emergency resources for crime victims have been supplemented by grant-funded programs. Grants currently fund a bilingual Sensitive Crimes Specialist and a portion of the costs for a Restitution Specialist, as well as emergency resources for victims in crisis. Grant funding and donations have supported the entire costs to date of the Facility Dog program.



Grants have funded:

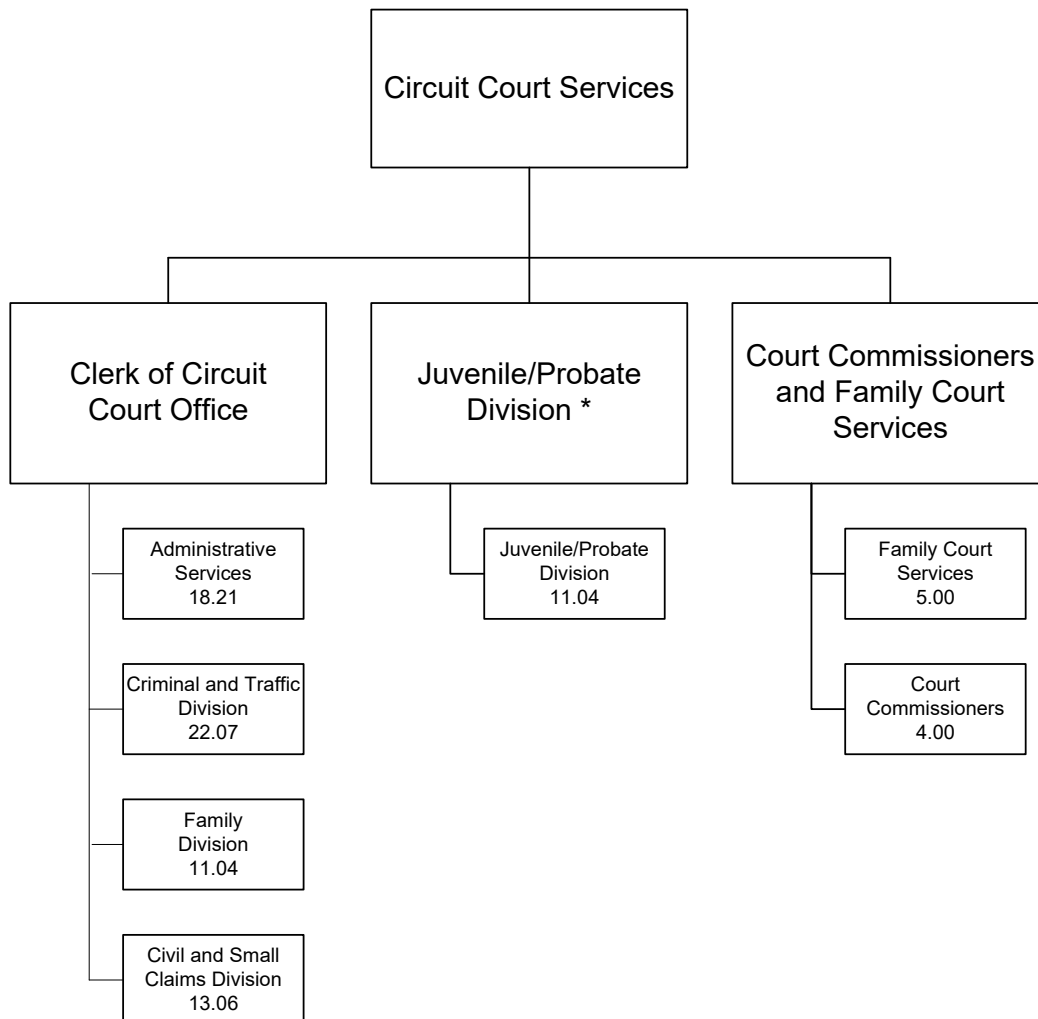
- 4.00 FTE Victim Witness positions
- 1.00 FTE Prosecutor
- Emergency financial assistance for crime victims
- Furniture, computers and cell phones
- Staff training and development
- Indirect revenue
- Expert witness fees
- Witness intimidation investigation
- Facility dog, activity books and stuffed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

More than 4.9 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.

Circuit Court Services

CIRCUIT COURT SERVICES

FUNCTION / PROGRAM CHART



84.42 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.

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 calendar management and scheduling
 Case related financial management and accounting
 Operating and capital budget management

Court records management
 Judicial and courtroom support and assistance
 Jury management
 Technology, security, and facility coordination

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$2,691,784	\$2,512,097	\$2,808,531	\$3,179,667	\$667,570	26.6%
Fine/Licenses	\$490,644	\$500,250	\$492,250	\$500,250	\$0	0.0%
Charges for Services	\$1,433,519	\$1,498,600	\$1,498,100	\$1,498,600	\$0	0.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$572,695	\$533,000	\$493,000	\$513,000	(\$20,000)	-3.8%
Appr. Fund Balance (a)	\$35,000	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$6,049,798	\$6,149,798	\$6,149,798	\$5,956,286	(\$193,512)	-3.1%
Total Revenue Sources	\$11,273,439	\$11,193,745	\$11,441,679	\$11,647,803	\$454,058	4.1%
Expenditures						
Personnel Costs	\$7,105,694	\$7,333,389	\$7,283,581	\$7,686,608	\$353,219	4.8%
Operating Expenses	\$1,800,635	\$1,964,863	\$1,726,580	\$1,936,132	(\$28,731)	-1.5%
Interdept. Charges	\$1,860,507	\$1,895,493	\$1,968,493	\$2,025,063	\$129,570	6.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$10,766,836	\$11,193,745	\$10,978,654	\$11,647,803	\$454,058	4.1%
Rev. Over (Under) Exp.	\$506,603	\$0	\$463,025	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	81.00	81.00	81.00	81.00	0.00	
Extra Help	2.48	3.22	3.22	3.21	(0.01)	
Overtime	0.20	0.36	0.36	0.20	(0.16)	
Total FTEs	83.68	84.58	84.58	84.42	(0.16)	

(a) Fund balance appropriation includes:

Description	2024 Actual	2025 Budget	2025 Est.	2026 Budget
Extra Help Scanning	\$35,000	\$0	\$0	\$0
Purchase Orders and Carryovers from the Prior Year	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$35,000	\$0	\$0	\$0

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residentsObjective 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:	2022 Actual	*2023 Actual	*2024 Actual	*2025 YE Projection	*2026 Target
Criminal/Traffic Division Video Conference Events	4,276	3,437	3,029	3,000	3,000
Civil Division Video Conference Events	1,364	973	694	800	800
Family Division Video Conference Events	5,161	4,815	4,522	3,000	1,000
Juvenile/Probate Division Video Conference Events	2,259	2,077	2,111	2,300	2,000
Total	13,060	11,302	10,356	9,100	6,800

*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 investmentObjective 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:	2022 Actual	2023 Actual	2024 Actual	2025 YE Projection	2026 Budget
Family GAL Fees Paid by the County at Case Disposition	\$288,502	\$240,828	\$222,199	\$168,966	\$223,130
County GAL Fees Recovered Post Case Disposition	\$163,638	\$161,776	\$182,459	\$184,897	\$192,500
Recovery thru COC	27%	22%	27%	11%	22%
Recovery thru DOA-C	73%	78%	73%	89%	78%
Net Funds Advanced by County	\$124,864	\$79,052	\$39,740	(\$15,931)	\$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:	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Jury In-Person and Online Surveys Received	714	1,074	1,081	1,203	950	1,000
Summons and Brochure Were Clear and Easy to Understand						
Strongly Agree / Agree	99%	95%	98%	99%	99%	99%
Strongly Disagree / Disagree	1%	1%	1%	0%	1%	1%
*Your Opinion Of Jury Services <u>Before</u> Serving?						
Excellent/Good	91%	N/A	N/A	N/A	N/A	N/A
Poor	9%	N/A	N/A	N/A	N/A	N/A
*Your Opinion Of Jury Services <u>After</u> Serving?						
Excellent/Good	90%	N/A	N/A	N/A	N/A	N/A
Poor	10%	N/A	N/A	N/A	N/A	N/A
*Your Overall Experience was better than Expected?						
Strongly Agree / Agree	N/A	83%	84%	86%	89%	90%
Strongly Disagree / Disagree	N/A	1%	1%	1%	1%	1%

Administration Division	*2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 YE Est.
Gross Annual Department Receipts	\$14,501,987	\$19,721,883	\$17,018,568	\$16,836,977	\$15,932,228
Total Receipt Transactions	53,271	52,443	52,055	55,742	61,674
E-payment Receipt Transactions	18,944	17,309	17,456	18,141	19,654
Gross E-payments Receipts (included above)	\$2,627,341	\$2,477,099	\$2,649,433	\$3,058,599	\$3,449,608
Total Disbursement Transactions	2,914	3,073	3,147	3,071	3,220
Net Sales by Credit Card	\$2,527,104	\$2,221,651	\$2,074,426	\$2,289,543	\$2,406,136
YE Funds Held in Trust (invested)/Ct. Order	\$52,440	\$2,980,640	\$0	\$0	\$0
Network Users Supported	126	128	112	112	112
Workstations/Printers/Scanners**	348	353	340	340	340

Jury Program	*2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 YE Est.
Total # of Jury Trials Started	97	100	104	103	98
Total Jury Days	196	227	198	202	176
Total Questionnaires Returned	9,879	14,020	10,655	9,740	13,200
Total Questionnaires Returned Online	6,512	9,720	7,344	6,786	9,500
% of Questionnaires Returned Online	66%	69%	69%	70%	72%

Criminal & Traffic Division	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Felony Cases	1,958	1,982	1,934	2,129	2,020	1,866	1,857	1,995	2,056	2,150
Misdemeanor Cases	2,482	2,869	2,394	2,679	2,614	2,535	2,410	2,516	2,348	2,510
Criminal Traffic Cases	1,387	1,924	1,282	1,390	1,434	1,394	1,669	1,871	1,898	1,910
Traffic Cases	7,050	7,426	6,713	6,961	6,167	6,173	6,138	6,241	7,424	7,618
Forfeiture Cases	1,047	1,116	565	627	944	913	874	904	748	784
TOTAL CASES	13,924	15,317	12,888	13,786	13,179	12,881	12,948	13,527	14,474	14,972
	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
C/T Jury Trials Started	55		60		70		73		76	
C/T Jury Days	120		154		147		143		128	

Family Division	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Divorce/Legal Separation Cases	1,020	1,014	959	1,041	1,073	987	998	997	936	978
Paternity Cases	287	283	244	270	239	273	244	227	186	220
Other Family Cases	271	265	267	265	259	263	291	273	358	382
TOTAL CASES	1,578	1,562	1,470	1,576	1,571	1,523	1,533	1,497	1,480	1,580
Post-Judgment Family Actions		1,912		2,064		1,853		1,541		1,580
Post-Judgment Paternity Actions		1,610		1,571		1,464		1,435		1,432
TOTAL	3,522		3,635		3,317		2,976		3,012	

* 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	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Large Claim Foreclosures	101	105	223	214	185	202	217	229	236	192
Large Claim-All Other	1,690	1,780	1,595	1,638	1,823	1,805	1,912	1,923	2,352	2,092
Small Claim Contested	581	601	527	541	552	594	677	643	612	794
Small Claim Uncontested	3,171	3,171	3,089	3,089	3,767	3,767	4,051	4,051	3,882	3,882
TOTAL CASES	5,543	5,657	5,434	5,482	6,327	6,368	6,857	6,846	7,082	6,960
	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
Civil Jury Trials Started	20		15		13		8		8	
Civil Jury Days	52		48		28		33		16	

Family Court Services	*2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 YE Est.
Mediation Cases Opened	474	504	452	384	326
Custody/Visitation Studies Opened	120	102	97	109	102

Juvenile / Probate Division	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed	Open	Disposed
Delinquency/Juvenile Protection (JIPS)	117	151	165	146	127	172	103	152	112	136
Child in Need of Protection (CHIPS)	79	96	49	51	32	49	34	31	28	42
Termination of Parental Rights	41	51	46	47	41	38	32	35	34	30
Other Juvenile	285	277	243	234	244	240	264	266	222	210
Juvenile Ordinance Violations	35	128	116	116	151	151	114	114	108	108
Adult Commitments	601	609	547	605	469	470	467	462	470	474
Formal Estate Actions	28	346	57	22	43	23	59	49	70	36
Informal Estate Actions	637	1126	595	470	536	463	512	623	526	632
Trusts	22	16	27	22	27	19	21	20	38	28
Guardianships	241	148	235	235	201	178	201	197	228	224
Adult Adoptions	25	18	18	19	19	19	18	17	26	32
Other Probate	138	327	138	110	122	127	126	133	170	138
TOTAL CASES	2,249	3,293	2,236	2,077	2,012	1,949	1,951	2,099	2,032	2,090
	*2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 YE Est.	
Juvenile/Probate Jury Trials	4		2		1		3		2	
Juvenile/Probate Jury Days	6		2		3		7		2	

* 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.

Statutorily Required Operating Expenses

Operating Expense	2026 Budget
Guardian Ad Litem	\$964,969
Medical Services	\$357,248
Interpreters	\$202,000
Jury Service	\$184,450
Law Library	\$28,775
Transcripts	\$14,500
Witness Fees	\$4,000
Total Mandated	\$1,755,942

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	16.73	18.22	18.22	18.21	-0.01
General Government	\$1,486,128	\$1,617,255	\$1,913,689	\$2,190,767	\$573,512
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$241,094	\$280,000	\$280,000	\$280,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$218,631	\$123,000	\$123,000	\$103,000	(\$20,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$141,055	\$104,257	\$104,257	(\$370,566)	(\$474,823)
Total Revenues	\$2,086,908	\$2,124,512	\$2,420,946	\$2,203,201	\$78,689
Personnel Costs	\$1,511,253	\$1,652,648	\$1,654,270	\$1,730,107	\$77,459
Operating Expenses	\$84,471	\$145,793	\$125,865	\$143,685	(\$2,108)
Interdept. Charges	\$389,847	\$326,071	\$333,571	\$329,409	\$3,338
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,985,571	\$2,124,512	\$2,113,706	\$2,203,201	\$78,689
Rev. Over (Under) Exp.	\$101,337	\$0	\$307,240	\$0	\$0

Program Highlights

General government revenues increase \$573,500 due to additional state funding of circuit courts.

Other revenue consists of interest earnings on the Clerk of Courts business account, decreasing \$20,000 to \$100,000, due to interest rates coming down from their highs. General donations by jury participants who donate their pay for jury service remains flat at \$3,000.

Personnel costs increase \$77,500 to \$1,730,100 due to cost to continue of 18.21 FTE and a slight decrease of 0.01 FTE in temporary extra help.

Operating expenses decrease by \$2,100 to \$143,700. This includes a decrease of \$1,000 in software user licensing and a decrease in professional development of \$1,100.

Interdepartmental charges increase by \$3,300, including postage increases \$5,500 and End User Technology Fund (EUTF) charges increase \$3,200. Decreases include \$2,900 in collections services, \$2,200 in telephone charges, and \$300 related to Risk Management allocations for insurance.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	22.07	22.07	22.07	22.07	0.00
General Government	\$64,297	\$0	\$0	\$0	\$0
Fine/Licenses	\$446,044	\$465,000	\$457,000	\$465,000	\$0
Charges for Services	\$527,984	\$506,600	\$570,100	\$506,600	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$113,205	\$105,000	\$105,000	\$105,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,095,591	\$2,211,800	\$2,211,800	\$2,359,644	\$147,844
Total Revenues	\$3,247,121	\$3,288,400	\$3,343,900	\$3,436,244	\$147,844
Personnel Costs	\$1,664,725	\$1,705,141	\$1,620,346	\$1,735,680	\$30,539
Operating Expenses	\$809,797	\$752,351	\$742,200	\$752,471	\$120
Interdept. Charges	\$783,302	\$830,908	\$900,908	\$948,093	\$117,185
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,257,824	\$3,288,400	\$3,263,454	\$3,436,244	\$147,844
Rev. Over (Under) Exp.	(\$10,703)	\$0	\$80,446	\$0	\$0

Program Highlights

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 2025 budget.

Charges for services includes bail forfeitures, professional service cost recoveries, administrative fees and court fees and remains unchanged from the 2025 budget.

Other revenues derived from delinquent cost recovery remains unchanged from the 2025 budget.

Personnel costs increase \$30,500 to \$1,735,700 for the cost to continue of 22.07 FTE.

Operating expenses increase \$100 to \$752,500. Publication fees for the law library decrease \$10,300 due to the discontinuation of hard copy versions, interpretation increases \$10,000 and professional development increases \$400.

Interdepartmental charges increase by \$117,200 primarily due to \$115,000 in Sheriff's deputy charges for transportation and court security. Collection services increase \$2,200.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	11.03	11.11	11.11	11.04	-0.07
General Government	\$853,931	\$682,223	\$682,223	\$715,081	\$32,858
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$54,630	\$49,500	\$49,500	\$49,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$133,999	\$150,000	\$150,000	\$150,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$646,272	\$581,103	\$581,103	\$616,592	\$35,489
Total Revenues	\$1,688,832	\$1,462,826	\$1,462,826	\$1,531,173	\$68,347
Personnel Costs	\$831,942	\$852,166	\$870,010	\$920,148	\$67,982
Operating Expenses	\$284,311	\$269,330	\$268,230	\$263,625	(\$5,705)
Interdept. Charges	\$293,039	\$341,330	\$346,330	\$347,400	\$6,070
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,409,292	\$1,462,826	\$1,484,570	\$1,531,173	\$68,347
Rev. Over (Under) Exp.	\$279,540	\$0	(\$21,744)	\$0	\$0

Program Highlights

General government revenues increase \$32,900 to \$715,100 driven by \$32,900 for state reimbursement of IV-D (Child support-related) expenses due to increase in court time from some calendars being shifted from family division judge to family division commissioner.

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 \$68,000 to \$920,100, due to the cost to continue for 11.04 FTE, partially offset by a 0.07 FTE decrease in overtime.

Operating expenses decrease \$5,700 primarily due to the discontinuation of hard copy versions in the law library.

Interdepartmental charges increase by \$6,100 primarily due to a \$5,000 increase in bailiff services and a \$1,100 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	13.06	13.14	13.14	13.06	-0.08
General Government	\$25,208	\$0	\$0	\$0	\$0
Fine/Licenses	\$300	\$250	\$250	\$250	\$0
Charges for Services	\$138,794	\$155,000	\$145,000	\$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)	\$1,109,549	\$1,164,609	\$1,164,609	\$1,211,394	\$46,785
Total Revenues	\$1,273,851	\$1,319,859	\$1,309,859	\$1,366,644	\$46,785
Personnel Costs	\$962,693	\$986,998	\$963,746	\$1,015,006	\$28,008
Operating Expenses	\$46,389	\$75,800	\$45,550	\$76,000	\$200
Interdept. Charges	\$246,958	\$257,061	\$262,061	\$275,638	\$18,577
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,256,041	\$1,319,859	\$1,271,357	\$1,366,644	\$46,785
Rev. Over (Under) Exp.	\$17,810	\$0	\$38,502	\$0	\$0

Program Highlights

Fines/licenses for occupational driver's licenses remain unchanged from 2025 Budget at \$250.

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

Personnel costs increase \$28,000 to \$1,015,000 for cost to continue of 13.06 FTE, partially offset by a 0.08 FET decrease in overtime.

Operating expenses increase by \$200 in travel/training.

Interdepartmental charges increase by \$18,600, due to an increase of \$20,000 in Sheriff's deputy charges for court security and a decrease in records storage of \$1,400.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	11.04	11.04	11.04	11.04	0.00
General Government	\$182,858	\$137,619	\$137,619	\$137,619	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$244,702	\$246,000	\$246,000	\$246,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$106,860	\$155,000	\$115,000	\$155,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,100,876	\$1,140,705	\$1,140,705	\$1,176,829	\$36,124
Total Revenues	\$1,635,296	\$1,679,324	\$1,639,324	\$1,715,448	\$36,124
Personnel Costs	\$804,837	\$851,268	\$874,177	\$923,380	\$72,112
Operating Expenses	\$560,562	\$695,054	\$521,300	\$674,666	(\$20,388)
Interdept. Charges	\$133,339	\$133,002	\$118,502	\$117,402	(\$15,600)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,498,737	\$1,679,324	\$1,513,979	\$1,715,448	\$36,124
Rev. Over (Under) Exp.	\$136,558	\$0	\$125,345	\$0	\$0

Program Highlights

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

Charges for services, which include recoveries of costs from court appointed counsel, copy fees and recording fees remain unchanged from 2025 budget.

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

Personnel costs increase by \$72,100 to \$923,400, for the cost to continue of 11.04 FTE.

Operating expenses decrease by \$20,400 to \$674,700. Court appointed attorney fees decrease by \$10,700 and the discontinuation of hard copy versions in the law library result in an \$11,000 decrease. Membership dues increase \$1,300.

Interdepartmental charges decrease by \$15,600 driven by a decrease of \$18,500 in Sheriff's deputy charges for transportation and court security. Postage expense increases \$4,000.

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	2024	2025	2026
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.			
	2024	2025	2026
Study Fees	\$2,000	\$2,000	\$2,200

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.75	5.00	5.00	5.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$44,300	\$35,000	\$35,000	\$35,000	\$0
Charges for Services	\$226,315	\$261,500	\$207,500	\$261,500	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$35,000	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$283,807	\$270,704	\$270,704	\$311,986	\$41,282
Total Revenues	\$589,422	\$567,204	\$513,204	\$608,486	\$41,282
Personnel Costs	\$600,714	\$545,837	\$562,471	\$589,369	\$43,532
Operating Expenses	\$10,919	\$16,985	\$12,635	\$14,735	(\$2,250)
Interdept. Charges	\$10,390	\$4,382	\$4,382	\$4,382	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$622,024	\$567,204	\$579,488	\$608,486	\$41,282
Rev. Over (Under) Exp.	(\$32,602)	\$0	(\$66,284)	\$0	\$0

Program Highlights

Fines/licenses for marriage and counseling fees remain unchanged from 2025 budget at \$35,000.

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

Personnel costs increase by \$43,500 to \$589,400 for cost to continue of 5.0 FTE.

Operating expenses decrease \$2,300 to \$14,700 due to lower travel/training.

Interdepartmental charges remain unchanged at \$4,400.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$79,363	\$75,000	\$75,000	\$136,200	\$61,200
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)	\$672,648	\$676,620	\$676,620	\$650,407	(\$26,213)
Total Revenues	\$752,011	\$751,620	\$751,620	\$786,607	\$34,987
Personnel Costs	\$729,531	\$739,331	\$738,561	\$772,918	\$33,587
Operating Expenses	\$4,185	\$9,550	\$10,800	\$10,950	\$1,400
Interdept. Charges	\$3,632	\$2,739	\$2,739	\$2,739	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$737,348	\$751,620	\$752,100	\$786,607	\$34,987
Rev. Over (Under) Exp.	\$14,663	\$0	(\$480)	\$0	\$0

Program Highlights

General government revenues increase \$61,200 to \$136,200 for state reimbursement of IV-D (Child support-related) expenses due to increase in court time from some calendars being shifted from family division judge to family division commissioner.

Personnel costs increase by \$33,600 to \$772,900 for the cost to continue of 4.00 FTE.

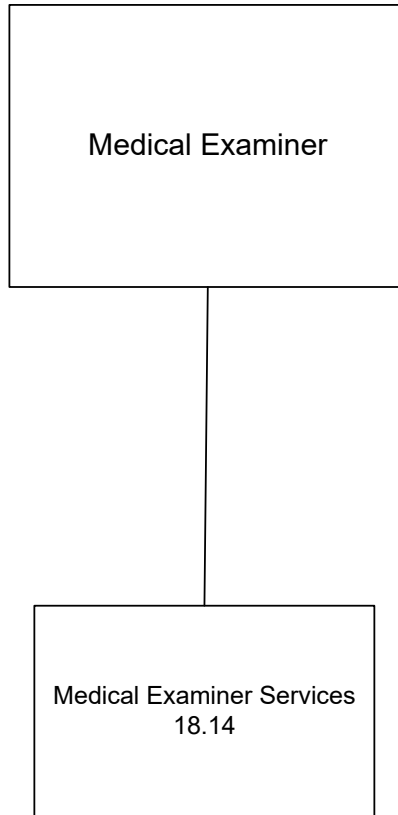
Operating expenses increase by \$1,400 for travel/training.

Interdepartmental charges remain unchanged at \$2,700.

Medical Examiner

MEDICAL EXAMINER'S OFFICE

FUNCTION / PROGRAM CHART



18.14 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. The office is contracted by Washington County to provide autopsy services for their county. In 2023, the office was contracted with Kenosha County to provide pediatric autopsy services.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$803,058	\$755,125	\$851,384	\$871,618	\$116,493	15.4%
Charges for Services	\$579,203	\$544,054	\$511,258	\$520,935	(\$23,119)	-4.2%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$36,000	\$135,602	\$313,602	\$496,352	\$360,750	266.0%
County Tax Levy (Credit)	\$1,418,213	\$1,483,213	\$1,483,213	\$1,600,213	\$117,000	7.9%
Total Revenue Sources	\$2,836,474	\$2,917,994	\$3,159,457	\$3,489,118	\$571,124	19.6%
Expenditures						
Personnel Costs	\$2,268,795	\$2,356,899	\$2,536,121	\$2,869,218	\$512,319	21.7%
Operating Expenses	\$348,105	\$384,525	\$431,191	\$420,967	\$36,442	9.5%
Interdept. Charges	\$179,417	\$176,570	\$175,570	\$198,933	\$22,363	12.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,796,316	\$2,917,994	\$3,142,882	\$3,489,118	\$571,124	19.6%
Rev. Over (Under) Exp.	\$40,158	\$0	\$16,575	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	0.00	0.00	0.00	0.00	0.00	
Extra Help	17.40	17.49	18.49	18.14	0.65	
Overtime	16.00	16.00	17.00	17.00	1.00	
Total FTEs	33.40	33.49	35.49	35.14	1.65	

(a) General Fund Balance is appropriated for:

Description	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Central Fleet Charges	\$0	\$0	\$0	\$0
Phase in of Deputy Medical Examiner Supervisor	\$26,000	\$20,000	\$20,000	\$10,000
Fuel Subsidy	\$0	\$1,250	\$1,250	\$0
Carry overs	\$10,000	\$0	\$0	\$0
Opioid Settlement funding	\$0	\$114,352	\$114,352	\$114,352
Potential Staffing Change Impact	\$0	\$0	\$0	\$110,000
New Associate Medical Examiner	\$0	\$0	\$178,000	\$244,000
One -Time Radio Replacement Contribution	\$0	\$0	\$0	\$18,000
Total Fund Balance Appropriation	\$36,000	\$135,602	\$313,602	\$496,352

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residentsObjective 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.

	2024	2025	2026
Communication Methods	Actuals	Estimate	Target
Email Distributions	4	6	6
Police Chief Meetings	4	6	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.

	2024	2025	2026
Trainings attended by staff	Actuals	Estimate	Target
Overdose death data provided to HHS	56	60	60
Cases reviewed by Overdose Fatality Review Team (OFRT)	7	10	10

Finance Pillar: Protect taxpayer investmentsObjective 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).

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

	2020	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Estimate	Budget	Budget
Indigent cases	2	3	8	3	3	6	3
Expense	\$1,000	\$1,500	\$4,000	\$1,500	\$1,500	\$3,000	\$1,500

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.

Policy & Procedure Manual Review Process	2024 Actuals	2025 Estimate	2026 Target
Policies Reviewed	25%	25%	25%

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.

Trainings Attended by staff	2024 Actuals	2025 Estimate	2026 Target
Technical skills	16	15	15
Interpersonal skills	32	20	20

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.

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	2024	2025	2026	% Change '25-'26
Cremation Permit Fee (each)	\$293	\$302	\$311	3%
Transport Fee (each)	\$226	\$233	\$240	3%
Death Certificate Signing Fee (each)	\$94	\$97	\$100	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

Fines and licenses revenue is budgeted to increase \$116,500 to \$871,600, or 15.4%, which consists of cremation permit fees and assumes a volume increase of 300 permits, from 2,500 to 2,800. The per fee cost will increase \$9 to \$311, equivalent to a 3% increase.

Charges for services revenue are budgeted to decrease by \$23,100, to \$520,900, which is related to an expected decrease in the number of autopsies performed for Washington County. Fund balance is budgeted to increase by \$360,750 due to \$244,000 in expenses associated with the creation of 1.00 FTE Associate Medical Examiner position during 2025 and \$18,000 for the purchase of new radio equipment. This is partially offset by a \$10,000 decrease in funding to phase in a 1.00 FTE Deputy Medical Examiner Supervisor that was created in 2023. The 2026 budget continues to include \$114,400 of prior-year Opioid Settlement fund balance to cover related costs.

Personnel costs increase \$512,300 or 21.7%, due to the cost to continue of 16.00 FTE staff and the addition of 1.00 FTE Associate Medical Examiner. Personnel costs also include \$110,000 additional expenses, supported with General Fund balance, to cover uncertain impacts of staffing changes (e.g., retirements). Temporary extra help decreases \$131,900 to partially offset the cost of an additional 1.00 FTE Associate Medical Examiner position, including the elimination of 0.48 FTE of part-time forensic pathologist help, offset by an increase of 0.20 FTE of Deputy Medical Examiner temporary assistance. Overtime costs decreased by \$5,400 to more accurately reflect average overtime wages, due to the use of temporary assistance. Operating expenses are budgeted to increase \$36,500 due to increasing medical services costs, staff training, and the replacement of equipment within the morgue that has reached the end of its useful life. Interdepartmental charges are budgeted to increase by \$22,400, or 12.7%, mainly due to the purchase of upgraded radios.

Activity - Workload Data	2021	2022	2023	2024	2025 Budget	2025 Estimate	2026 Budget
Autopsies-Waukesha Co.	311	297	270	260	275	268	266
External Exams-Waukesha Co.	230	274	259	282	268	296	279
Partner Autopsies	120	113	120	90	103	84	90
Partner Exams (a)	104	95	100	90	0	1	0
Total	765	779	749	722	646	649	635

Activity - Workload Data	2021	2022	2023	2024	2025 Budget	2025 Estimate	2026 Budget
Non-Scene Cases Investigated	1,045	1,076	978	1,081	1,000	1,176	1,078
Scene Cases Investigated	378	348	319	317	338	354	330
Scene/Phone Cases Investigated (b)	231	196	172	209	184	182	188
Cremation Permits Issued (c)	2,706	2,643	2,557	2,665	2,572	2,898	2,800

(a) Partner Exams line added in 2015. Not all of these exams are done at the Waukesha facility. Beginning 2025, exams decreased due to contract change.

(b) Scene/Phone cases represent home deaths with no in-person response.

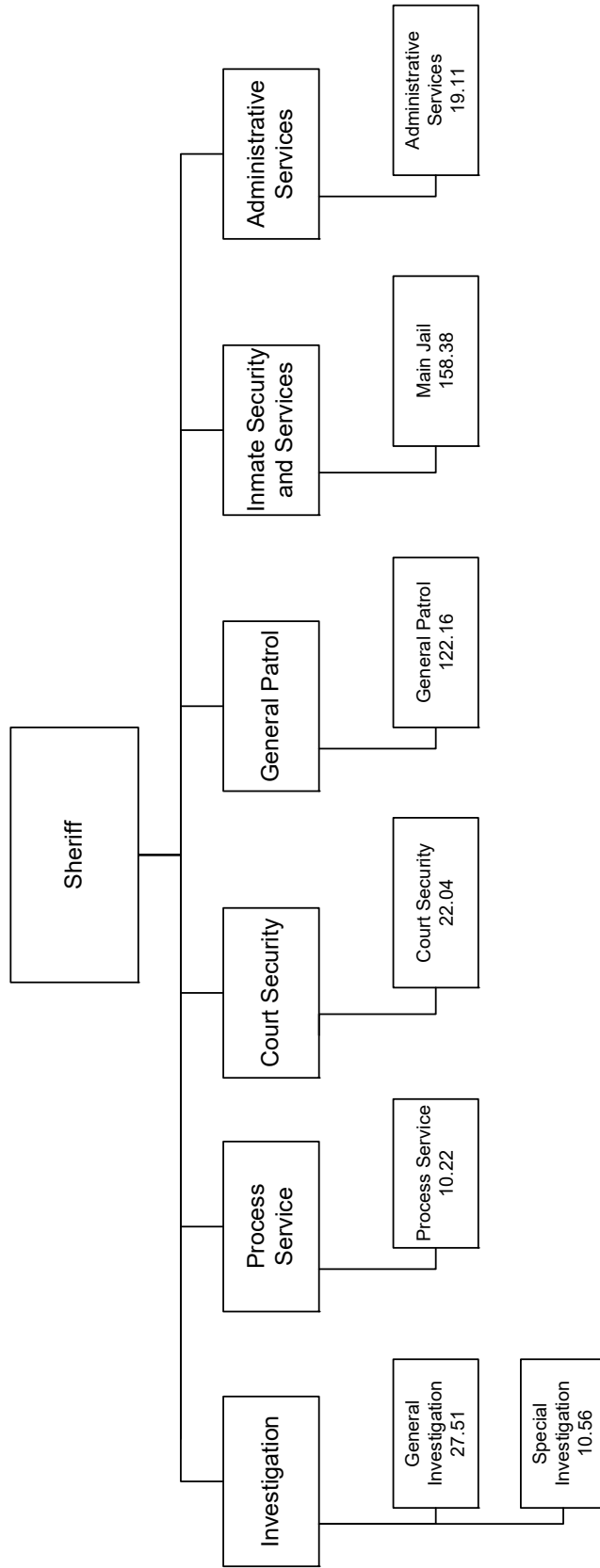
(c) Cremation activity above reflects actual permits issued. Cremation revenue varies slightly due to mandated fee waivers.

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Sheriff

SHERIFF'S DEPARTMENT

FUNCTION / PROGRAM CHART



369.98 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

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$3,004,172	\$2,894,001	\$2,936,870	\$3,052,379	\$158,378	5.5%
Fine/Licenses	\$6,683	\$4,000	\$4,500	\$4,500	\$500	12.5%
Charges for Services	\$11,185,275	\$10,801,087	\$10,867,727	\$11,460,994	\$659,907	6.1%
Interdepartmental (a)	\$1,634,588	\$1,758,500	\$1,715,106	\$1,860,000	\$101,500	5.8%
Other Revenue	\$1,171,363	\$1,016,700	\$852,661	\$774,797	(\$241,903)	-23.8%
Appr. Fund Balance (b)	\$1,341,234	\$2,067,322	\$2,297,951	\$2,015,656	(\$51,666)	-2.5%
County Tax Levy (Credit)	\$32,442,519	\$35,274,449	\$35,274,449	\$36,795,499	\$1,521,050	4.3%
Total Revenue Sources	\$50,785,833	\$53,816,059	\$53,949,264	\$55,963,825	\$2,147,766	4.0%
Expenditures						
Personnel Costs	\$39,592,368	\$40,733,007	\$40,842,187	\$42,355,688	\$1,622,681	4.0%
Operating Expenses	\$5,903,724	\$7,787,383	\$7,849,064	\$7,900,430	\$113,047	1.5%
Interdept. Charges	\$4,458,794	\$4,609,969	\$4,515,020	\$4,879,207	\$269,238	5.8%
Fixed Assets	\$587,369	\$685,700	\$705,015	\$828,500	\$142,800	20.8%
Total Expenditures	\$50,542,256	\$53,816,059	\$53,911,286	\$55,963,825	\$2,147,766	4.0%
Rev. Over (Under) Exp.	\$243,578	\$0	\$37,978	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	352.50	350.50	352.50	352.50	2.00	
Extra Help	4.65	4.65	4.65	4.65	0.00	
Overtime	11.87	11.88	11.88	12.83	0.95	
Total FTEs*	369.02	367.03	369.03	369.98	2.95	

* 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Carryovers, encumbrances, and ordinances	\$385,140	\$0	\$230,629	\$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	\$131,937	\$165,328	\$165,328	\$157,418
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 (\$150,000), and inmate medical (\$91,000 in 2026).	\$216,000	\$213,000	\$213,000	\$241,000
General Fund Balance used to fund the non-corrections equipment replacement program (\$198,315) and for inmate medical costs (\$44,000 in 2026).	\$205,510	\$232,108	\$232,108	\$242,315
Potential variations in the new jail medical contract	\$60,000	\$60,000	\$60,000	\$60,000
Jail MOUD Nurse - Opioid Settlement Funds	\$0	\$251,495	\$251,495	\$259,040
Electronic Monitoring Program	\$272,000	\$535,883	\$535,883	\$535,883
Phase-In wage increase for non elected, sworn staff	\$0	\$540,000	\$540,000	\$450,000
Risk Assessment Charges	\$0	\$0	\$0	\$60,000
Fuel	\$0	\$59,508	\$59,508	\$0
Contract Smoothing	\$60,647	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$1,341,234	\$2,067,322	\$2,297,951	\$2,015,656

Major Departmental Strategic Plan Objectives

Health & Safety Pillar: Ensure the well-being of residentsObjective 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:	2024 Actual (a)	2025 Target	2025 Estimate	2026 Projection
Violent Crime	50	65	65	65
Burglary/Larceny	223	350	350	350

(a) The 2024 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 (2024 statistics)

Description	Brown	Dane	Racine	Eau Claire	Kenosha	Waukesha
Violent Crimes	66	56	115	18	216	50
Property Crimes	690	487	343	354	906	223

Objective 2: Student Resource Officer

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

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:	2024-2025 School Year	2025 Target	2025 Estimate	2025 Projection
SRO student contacts*	5,039	6,500	6,500	6,500

*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 to develop child abuse and child exploitation cases for prosecution. The performance measure is the amount of time dedicated to case development and the number of people arrested from enforcement efforts.

Performance Measure:	2024 Actual	2025 Target	2025 Estimate	2026 Projection
Hours dedicated to case development on Internet Crimes Against Children (ICAC)	723	1,000	750	850
Number of individuals arrested due to enforcement efforts	7	5	7	6

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:	2024 Actual	2025 Target	2025 Estimate	2026 Projection
Buy money spent on case development	\$5,085	\$30,000	\$30,000	\$30,000
# of Defendants	42	100	40	75
# of Felony Charges	89	150	156	200
Controlled Substances Seized/Purchased				
Heroin/Fentanyl	14,545 grams	10,000 grams	6,000 grams	10,000 grams
Methamphetamine	3,521 grams	2,500 grams	2,750 grams	2,750 grams
Cocaine	92,404 grams	3,000 grams	2,000 grams	3,000 grams
Marijuana	97,724 grams	25,000 grams	25,000 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:	2024 Actual	2025 Projection	2025 Estimate	2026 Projection
Assaults between inmates – Actual	42	35	40	40
Assaults on Corrections Staff – Actual	24	20	25	25

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 25</u>	<u>Estimated Operating Impact</u>	<u>A=Annual T=One-Time</u>
202206	Jail Security Audio Upgrade	2026	\$754,000	50%	Minimal	T
202536	Jail Expansion Study	2025	\$250,000	50%	TBD	A

Jail Equipment Replacement Plan

Program Description

The 2026 Sheriff's Department Budget includes funding for an equipment replacement plan for the Waukesha County Jail. This program is partially funded with \$150,000 of General Fund balance generated from prior years' jail assessment fee revenues. Below is a summary of the items that the department is planning on purchasing with the 2026 funding.

<u>Category</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Office Equipment	\$10,500	\$15,500	\$10,500
Medical Equipment	\$12,000	\$1,800	\$18,700
Inmate Area Equipment	\$45,500	\$45,500	\$46,500
Laundry Equipment	\$34,200	\$34,000	\$34,200
Maintenance Items	\$1,350	\$400	\$350
Kitchen Equipment	\$41,600	\$37,300	\$25,000
Security Equipment	\$42,100	\$47,500	\$50,000
Total	\$187,250	\$182,000	\$185,250

Non-Corrections Equipment Replacement Plan

Program Description

The 2026 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 \$155,418 of reserved General Fund balance generated from prior year seized funds revenue and \$198,315 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>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Drone Equipment	\$2,718	\$42,718	\$4,018	\$2,718	\$2,718
Investigative Equipment	\$51,400	\$18,550	\$42,650	\$47,050	\$100,550
Patrol Equipment	\$200,515	\$170,830	\$218,540	\$276,630	\$332,740
Medical Equipment	\$400	\$22,150	\$23,590	\$22,150	\$22,150
Public Safety Equipment	\$0	\$9,000	\$9,450	\$1,750	\$1,750
Tactical Equipment	\$98,700	\$66,150	\$60,750	\$32,200	\$63,870
Total	\$353,733	\$329,398	\$358,998	\$382,498	\$523,778

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	\$155,418	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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	10.22	10.22	10.22	10.22	0.00
General Government	\$36,513	\$5,726	\$6,082	\$7,635	\$1,909
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$144,999	\$200,000	\$168,148	\$185,000	(\$15,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$1,850	\$1,850	\$0	(\$1,850)
County Tax Levy (Credit)	\$896,147	\$1,045,785	\$1,045,785	\$1,088,189	\$42,404
Total Revenues	\$1,077,659	\$1,253,361	\$1,221,865	\$1,280,824	\$27,463
Personnel Costs	\$760,173	\$966,403	\$712,573	\$982,033	\$15,630
Operating Expenses	\$14,490	\$20,730	\$21,551	\$19,118	(\$1,612)
Interdept. Charges	\$199,258	\$266,228	\$266,228	\$279,673	\$13,445
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$973,920	\$1,253,361	\$1,000,352	\$1,280,824	\$27,463
Rev. Over (Under) Exp.	\$103,738	\$0	\$221,513	\$0	\$0

Program Highlights

General government revenue in this program is collected as a reimbursement from the State of Wisconsin for deputy training. An increase has been budgeted for 2026 due to an increase in the minimum reimbursement amount per deputy allotted by the State. The phase-in of the non-elected sworn officer pay increase that affects this and other programs in this budget is continued through the use of \$450,000 of General Fund balance, which is budgeted centrally in the General Patrol program.

Charges for services revenue decrease by \$15,000 to \$185,000 due to past revenue trends for process and warrant service. County tax levy is increasing by \$42,400 due to personnel and interdepartmental cost increases (noted below).

Personnel expenses increase \$15,600 to \$982,000 due to cost to continue for 10.22 FTE. The department is budgeting \$31,500 for 470 hours of overtime. Operating expenses decrease by \$1,600 to \$19,100 due to a projected decrease in small equipment purchases. Interdepartmental charges increase \$13,400 due to higher risk management expenses based on previous claims experience, as well as increased costs associated with computer replacement and maintenance, and software licensing.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Warrants Entered	3,383	3,300	3,300	3,300	0
Warrants Disposed	3,715	3,300	3,500	3,500	200

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	22.04	22.04	22.04	22.04	0.00
General Government	\$101,200	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$976,326	\$1,035,000	\$1,026,134	\$1,080,000	\$45,000
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$1,286,983	\$1,688,251	\$1,688,251	\$1,655,351	(\$32,900)
Total Revenues	\$2,364,509	\$2,723,251	\$2,714,385	\$2,735,351	\$12,100
Personnel Costs	\$2,663,241	\$2,723,251	\$2,673,772	\$2,735,351	\$12,100
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,663,241	\$2,723,251	\$2,673,772	\$2,735,351	\$12,100
Rev. Over (Under) Exp.	(\$298,731)	\$0	\$40,613	\$0	\$0

Program Highlights

Interdepartmental revenue increases \$45,000 to \$1,080,000 due to anticipated security needs by Circuit Court Services.

Personnel costs increase by \$12,100 to \$2.7 million due to cost to continue for existing staff. This includes \$106,500 for 2.79 FTE temporary extra help to provide court and administration center security screeners and \$55,200 in overtime. Operating and interdepartmental expenses related to court security are budgeted in the Process/Warrant Services program for ease of department administration.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Bailiff Hours	16,087	17,566	16,013	16,019	(1,547)
Average Bailiff Cost per Hour	\$62.03	\$62.62	\$65.57	\$67.17	\$4.55

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	28.51	28.51	28.51	27.51	-1.00
General Government	\$159,277	\$61,480	\$46,882	\$53,640	(\$7,840)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$294,810	\$306,667	\$304,217	\$319,870	\$13,203
Interdepartmental	\$156,238	\$160,000	\$152,736	\$170,000	\$10,000
Other Revenue	\$21,935	\$56,800	\$39,467	\$32,800	(\$24,000)
Appr. Fund Balance	\$57,038	\$21,443	\$21,691	\$11,100	(\$10,343)
County Tax Levy (Credit)	\$3,618,087	\$3,930,809	\$3,930,809	\$4,019,162	\$88,353
Total Revenues	\$4,307,385	\$4,537,199	\$4,495,802	\$4,606,572	\$69,373
Personnel Costs	\$3,677,083	\$3,808,055	\$3,766,451	\$3,825,497	\$17,442
Operating Expenses	\$129,887	\$131,847	\$121,857	\$124,246	(\$7,601)
Interdept. Charges	\$536,526	\$582,497	\$570,058	\$613,329	\$30,832
Fixed Assets	\$0	\$14,800	\$14,800	\$43,500	\$28,700
Total Expenditures	\$4,343,496	\$4,537,199	\$4,473,166	\$4,606,572	\$69,373
Rev. Over (Under) Exp.	(\$36,111)	\$0	\$22,636	\$0	\$0

Program Highlights

General government revenue amounting to \$53,600 consists of the state of Wisconsin's reimbursement program for officer training budgeted at \$8,600, and \$45,000 to reimburse departmental overtime spent on specific types of cases. 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 \$32,800 is funding received through restitution payments and donated funds.

General Fund balance of \$11,100 is budgeted to fund the equipment replacement plan. County tax levy for this program area increases by \$88,300.

Personnel costs of \$3.83 million increase by \$17,400 due to the cost to continue for existing staff, which includes \$78,700 for 1,055 hours of overtime. Personnel decreases by 1.00 FTE due to moving one deputy position to the General Patrol division budget to align with duties performed. Operating expenditures decrease by \$7,600 to \$124,200, mainly due to a decrease in projected purchases for small equipment and computer equipment related to the equipment replacement plan. Interdepartmental charges increase by \$30,800 mainly due to increases in computer replacement and maintenance charges, vehicle and worker's compensation risk management charges, and vehicle replacement charges. This increase is partially offset by decreases in fuel, vehicle repair charges and radio charges. Fixed assets are budgeted at \$43,500 for equipment related to the equipment replacement plan.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Investigations Assigned	794	1,000	783	850	(150)
Len Bias Homicide Cases*	9	10	6	8	(2)

*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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	10.54	10.56	10.56	10.56	0.00
General Government	\$356,507	\$270,075	\$310,194	\$303,715	\$33,640
Fine/Licenses	\$6,558	\$3,500	\$4,000	\$4,000	\$500
Charges for Services	\$119,962	\$126,764	\$126,764	\$133,579	\$6,815
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$251,263	\$23,000	\$17,000	\$11,000	(\$12,000)
Appr. Fund Balance	\$20,419	\$2,000	\$4,377	\$2,000	\$0
County Tax Levy (Credit)	\$1,450,897	\$1,567,540	\$1,567,540	\$1,625,007	\$57,467
Total Revenues	\$2,205,607	\$1,992,879	\$2,029,875	\$2,079,301	\$86,422
Personnel Costs	\$1,458,975	\$1,522,119	\$1,526,957	\$1,583,781	\$61,662
Operating Expenses	\$126,568	\$173,166	\$122,353	\$177,030	\$3,864
Interdept. Charges	\$294,124	\$297,594	\$302,594	\$318,490	\$20,896
Fixed Assets	\$35,204	\$0	\$0	\$0	\$0
Total Expenditures	\$1,914,871	\$1,992,879	\$1,951,904	\$2,079,301	\$86,422
Rev. Over (Under) Exp.	\$290,736	\$0	\$77,971	\$0	\$0

Program Highlights

General government revenues of \$303,700 consist of \$89,500 in Federal Byrne Grant funding, \$151,700 in High Intensity Drug Trafficking revenue (HIDTA), \$60,000 in other Drug Task Force revenue related to grant reimbursement, and \$2,500 of state of Wisconsin training revenue. Fine and license revenue consists of marijuana ordinance violation revenue. Charges for services revenue covers the cost of 1.00 FTE acting detective position for the City of Pewaukee contract. Other revenue of \$11,000 is to reimburse the county for overtime utilization by the Federal Drug Enforcement Agency as well as a small amount of funding received through restitution payments. 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 \$57,500.

Personnel costs of \$1.58 million increase by \$61,600 due to cost to continue for existing staff. Personnel costs include \$37,200 for 0.86 FTE temporary extra help to provide clerical assistance to the staff working in the division and \$109,800 for overtime. This budgeted overtime amount includes \$42,600 of overtime and benefits associated with work done with HIDTA.

Operating expenses of \$177,000 increase by \$3,900 mainly due to a \$3,400 increase in software maintenance and a \$1,700 increase in auto leases, partially offset by a \$1,250 decrease in cellphone lines and service. Interdepartmental charges increase by \$20,900 to \$318,500 mainly due to projected increases in risk management charges, computer replacement and maintenance charges, software licensing, trunked radio operation and maintenance, and legal charges to pay for a drug prosecutor.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Cases Investigated	94	100	103	100	0
Felony Counts Referred	89	150	156	175	25

General Patrol

Program Description

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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	124.16	122.16	124.16	122.16	0.00
General Government	\$1,575,546	\$2,527,200	\$2,542,359	\$2,649,629	\$122,429
Fine/Licenses	\$125	\$500	\$500	\$500	\$0
Charges for Services	\$7,299,803	\$7,642,886	\$7,745,730	\$8,315,960	\$673,074
Interdepartmental	\$502,024	\$563,500	\$536,236	\$610,000	\$46,500
Other Revenue	\$160,965	\$202,900	\$185,000	\$204,486	\$1,586
Appr. Fund Balance	\$462,214	\$927,151	\$1,027,282	\$858,133	(\$69,018)
County Tax Levy (Credit)	\$8,976,080	\$7,467,846	\$7,467,846	\$7,620,716	\$152,870
Total Revenues	\$18,976,756	\$19,331,983	\$19,504,953	\$20,259,424	\$927,441
Personnel Costs	\$14,662,724	\$15,528,095	\$15,467,950	\$16,273,160	\$745,065
Operating Expenses	\$694,816	\$846,015	\$945,324	\$814,596	(\$31,419)
Interdept. Charges	\$2,267,657	\$2,333,973	\$2,228,858	\$2,465,768	\$131,795
Fixed Assets	\$434,215	\$623,900	\$623,900	\$705,900	\$82,000
Total Expenditures	\$18,059,412	\$19,331,983	\$19,266,032	\$20,259,424	\$927,441
Rev. Over (Under) Exp.	\$917,345	\$0	\$238,921	\$0	\$0

Program Highlights

General government revenue of \$84,500 includes \$40,000 for the State Highway Safety grant, \$20,200 in reimbursement from the state for training, and \$24,300 for snowmobile and boat patrol reimbursement. There is also \$2,565,200 in Shared Revenue, which is an increase of \$120,000.

Charges for services revenue increase by \$673,100 to \$8.32 million. The department is budgeting to receive a total of \$804,400 in School Resource Officer (SRO) revenue from the Arrowhead, Sussex Hamilton, and Kettle Moraine school districts. This is an increase of \$332,700 due to increased service levels contracted by Arrowhead and Sussex Hamilton school districts from the 2025 budget. The DARE program revenue is budgeted at \$14,000 for full cost recovery of service to five schools contracting for service in the 2025-2026 school year including: Richmond, Stone Bank, North Lake, Lake Country, and St. Anthony's. The department is also budgeting an increase of \$357,900 for municipal patrol contract and overtime revenue. Total contract revenue is budgeted at \$7,765,300.

Interdepartmental revenue increases \$46,500 due to the Circuit Court Services' estimate for conveyance and transportation costs that are charged by the department.

Fund balance of \$858,100 includes \$338,100 for the equipment replacement plan, \$450,000 for a phase in of an across-the-board wage increase for non-elected sworn officers which occurred in 2023, \$60,000 to mitigate the increased costs of risk charges, and \$10,000 in General Fund balance for the annual purchase of replacement bulletproof vests. County tax levy for this program area increases by \$272,800.

Personnel costs increase by \$745,100 for the cost to continue for existing staff as well as the addition of 3.00 FTE deputy sheriff positions. 1.00 FTE is a transfer of position from the General Investigations area to align with assigned duties. 2.00 FTE sunset positions are added for the addition of service in SRO contracts. The department is budgeting \$350,200 in overtime to pay for 5,220 hours equivalent to about 2.52 FTEs which is a reduction of 3.00 FTE from the 2025 budget. The reduced overtime hours and expenditures have been moved to the jail division budget to align with historical expenditures in overtime.

Operating expenditures decrease \$31,400 primarily due to a decrease of equipment in the equipment replacement plan including \$73,800 decrease for firearm equipment, \$30,200 decrease in small equipment, \$5,700 decrease in emergency medical supplies as well as a \$19,000 decrease budgeted in contracted services. These decreases are partially offset by a \$57,000 increase in tactical equipment and a \$1,200 increase in small tools related to the equipment replacement plan, \$14,700 increase in software maintenance, \$9,000 in training, and \$13,900 in vehicle maintenance. A \$25,000 increase for medical costs associated with psychiatric services for first responders has also been budgeted for 2026.

Interdepartmental charges increase by \$131,800 mainly due to an increase in risk management charges, vehicle repair and maintenance charges, radio communications, and information technology charges. The increases are partially offset by decreases in fuel and telephone charges.

The department is budgeting a total of \$705,900 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. Safeguard inmate funds and property, provide canteen services, monitor inmate visitation, and provide mail distribution. The Waukesha County Jail has maintained its accreditation from the National Commission on Correctional Health Care since 1983.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	154.44	154.43	154.43	158.38	3.95
General Government	\$735,790	\$28,800	\$30,588	\$36,800	\$8,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,310,083	\$2,510,970	\$2,509,291	\$2,492,285	(\$18,685)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$723,157	\$722,200	\$591,170	\$514,211	(\$207,989)
Appr. Fund Balance	\$760,063	\$1,107,378	\$1,235,251	\$1,139,923	\$32,545
County Tax Levy (Credit)	\$13,940,890	\$17,166,805	\$17,166,805	\$18,288,047	\$1,121,242
Total Revenues	\$19,469,983	\$21,536,153	\$21,533,105	\$22,471,266	\$935,113
Personnel Costs	\$14,361,257	\$14,152,386	\$14,658,572	\$14,855,301	\$702,915
Operating Expenses	\$4,846,933	\$6,502,216	\$6,522,630	\$6,650,680	\$148,464
Interdept. Charges	\$889,240	\$834,551	\$845,551	\$886,185	\$51,634
Fixed Assets	\$117,950	\$47,000	\$66,315	\$79,100	\$32,100
Total Expenditures	\$20,215,381	\$21,536,153	\$22,093,068	\$22,471,266	\$935,113
Rev. Over (Under) Exp.	(\$745,398)	\$0	(\$559,963)	\$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 and 2024 Actuals for Huber are also in this program.

Program Highlights

General government revenue of \$36,800 is from the State of Wisconsin to assist with funding law enforcement training. General government revenue increases \$8,000 due to an increase in the minimum reimbursement amount per officer allotted by the State.

Charges for services revenue decreases by \$18,700 to \$2,492,300 primarily due to a reduction in the percentage of collections for electronic monitoring revenue. The charge for the 2026 budget for employed inmates in the EM program is \$24.00 per day, which is the 2025 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 84 total inmates and budgeting \$15,000 in revenue related to charges to inmates for EM set up fees. The department will still budget for 16 inmates per day for the Wisconsin Department of Corrections, which is the same level as the 2025 budget. The department is budgeting for approximately 500 municipal inmate days, which is a decrease from the 2025 adopted budget and results in \$10,200 of lower revenue. This is partially offset by a projected increase of commissary revenue by \$71,500.

Other revenue is decreasing by \$208,000 due to a projected decrease of jail communication revenue by \$208,000. Appropriated fund balance of \$1,139,900 includes Jail Assessment Fee Fund balance of \$150,000 for the jail equipment replacement plan and \$91,000 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 \$259,000 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 \$1.12 million due mainly to revenue reductions noted above as well as the cost to continue for existing staff and increased overtime costs as noted below.

Personnel costs of almost \$14.86 million increase by \$702,900 due to the cost to continue for existing staff, as well as an increase in budgeted overtime hours. The department is budgeting \$851,300 for overtime for 17,435 overtime hours equivalent to 8.38 FTEs, an increase of 3.95 FTE. 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 \$148,500. Total inmate medical services are budgeted to increase by \$1,500. Also, \$593,100 is budgeted for the administration of the electronic monitoring program, an increase of \$62,000 from the 2025 budget. Other operating increases include purchases related to the equipment replacement plan, inmate commissary purchases, and inmate food costs. The department is budgeting \$1,031,900 for inmate food, which increases by \$37,500 from the 2025 budget, and \$775,000 for inmate commissary, which increases by \$40,000 from the 2025 budget.

Interdepartmental charges are increasing by \$51,600 mainly due to increases in information technology costs, collections services, and risk management charges. The department is also budgeting \$79,100 in the fixed asset appropriation unit for replacement of jail equipment. In total, the department is budgeting \$187,250 in the jail program for equipment replacement based on equipment replacement needs.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	19.11	19.11	19.11	19.11	0.00
General Government	\$39,339	\$720	\$765	\$960	\$240
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$15,618	\$13,800	\$13,577	\$14,300	\$500
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$14,042	\$11,800	\$20,024	\$12,300	\$500
Appr. Fund Balance	\$41,500	\$7,500	\$7,500	\$4,500	(\$3,000)
County Tax Levy (Credit)	\$2,273,435	\$2,407,413	\$2,407,413	\$2,499,027	\$91,614
Total Revenues	\$2,383,934	\$2,441,233	\$2,449,279	\$2,531,087	\$89,854
Personnel Costs	\$2,008,917	\$2,032,698	\$2,035,912	\$2,100,565	\$67,867
Operating Expenses	\$91,031	\$113,409	\$115,349	\$114,760	\$1,351
Interdept. Charges	\$271,988	\$295,126	\$301,731	\$315,762	\$20,636
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,371,936	\$2,441,233	\$2,452,992	\$2,531,087	\$89,854
Rev. Over (Under) Exp.	\$11,998	\$0	(\$3,713)	\$0	\$0

Program Highlights

Charges for services revenue is increasing by \$500 due to copy and duplicating fees revenue. Other revenue is also projected to increase by \$500 for towing and other revenue. General Government revenue is increasing slightly by \$240 due to reimbursement from the State of Wisconsin for training. Tax levy for this program is increasing by \$91,600 due to the personnel changes noted below as well as an increase in interdepartmental charges.

Personnel costs increase by \$67,900 due to the cost to continue for existing staff of 18.00 FTE. Temporary extra help is budgeted at \$31,000 for 1.00 FTE staff for department shuttle drivers. The department is budgeting \$9,300 for approximately 234 hours of overtime.

Operating expenses are increasing by \$1,400 to \$114,800 and include office supplies of \$30,000, equipment, supplies, and maintenance costs of \$32,400, training costs of \$15,000, subscriptions and memberships of \$9,925, and service costs of \$27,300. Interdepartmental charges increase \$20,600 to \$315,800.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Accident Reports	2,202	2,000	2,000	2,000	0
Incident Reports	4,478	4,500	4,300	4,300	(200)

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Main Jail					
Jail Bookings	6,434	7,800	7,000	7,400	(400)
Federal Inmate Days	15,416	0	4,100	0	0
Other Inmate Days	142,646	145,270	144,432	155,125	9,855
Average Daily Population	432	398	415	425	27
Billable Probation/Parole Days	4,022	6,250	5,625	5,625	(625)
Billable Extended Supervision Sanct.	4,031	5,840	5,840	5,840	0
Huber Facility					
Total Huber Inmate Days	13,344	0	0	0	0
Avg Huber Daily Population-Housed	37	0	0	0	0
Avg Electronic Homebound	61	92	110	92	0
Meals Served for Jail and Huber facilities*	543,953	497,175	465,385	497,175	0

Fee Schedule

Correction Fees	2025	2026	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	\$ 32.86	\$ 11.28
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).

Health & Human Services

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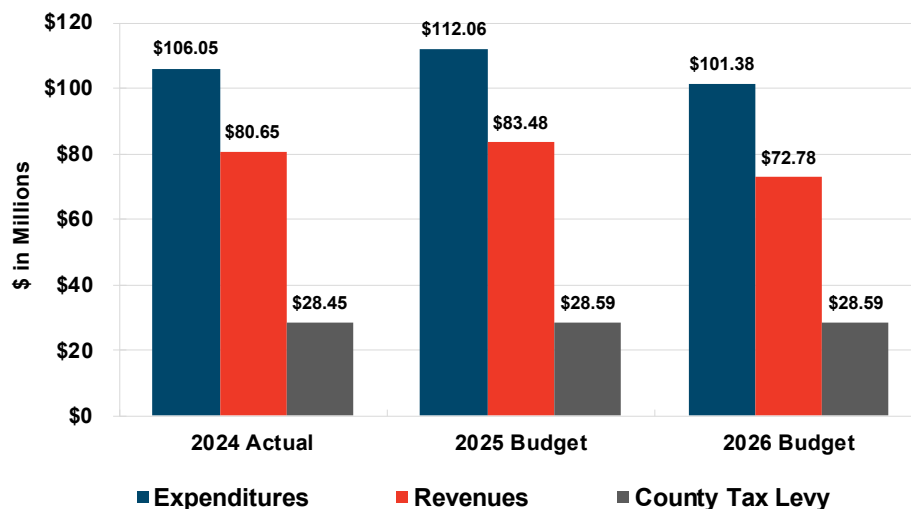
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HEALTH AND HUMAN SERVICES

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. **Outpatient Behavioral Health** provides behavioral medicine, treatment, and support services to citizens of Waukesha County who are experiencing symptoms of mental health and substance use disorders as well as intensive community based psychosocial rehabilitation services to individuals with severe and persistent mental health conditions. **Emergency Behavioral Health** consists of an inpatient psychiatric hospital certified to provide both substance use and mental health treatment, a community-based residential facility that provides 24-hour care to reduce or eliminate an individual's symptoms of mental illness to avert the need for inpatient hospitalization, and crisis services that provides both in-person and telephonic crisis assessments, aiding residents in developing safety plans and connecting them to necessary treatments. **Economic Support** includes determining eligibility for Medical Assistance, Badger Care, Foodshare, and childcare payments. **Public Health** services are also provided in this area including assessments, consultation, education, preparedness and referral services to promote health and prevent disease. The **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 2026 expenditure budget for this functional area totals \$101,376,000 a decrease of \$10,684,900 or 9.5% from the 2025 Budget. Budgeted revenues include \$631,900 of General Fund balance appropriations and \$1,106,600 of opioid settlement funds. Revenues budgeted in this functional area total \$71,044,900, a decrease of \$11,242,100 or 13.7% from the 2025 budget. The tax levy necessary to fund this functional area totals \$28,592,500, an increase of \$6,700 from the 2025 budget. Tax levy in this functional area is about 23.4% of the total county tax levy.

HEALTH & HUMAN SERVICES						
Functional Area Summary by Agency						
Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from 2025 Adopted Budget	
	Actual	Adopted Budget	Estimate	Budget	\$	%
TOTAL HEALTH & HUMAN SERVICES						
Revenue	\$79,163,669	\$82,286,975	\$69,879,055	\$71,044,899	-\$11,242,076	-13.7%
Fund Balance (a)	\$1,490,560	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy / (Credit)	\$28,449,091	\$28,585,849	\$28,585,849	\$28,592,537	\$6,688	0.0%
Expenditures	\$106,051,516	\$112,060,898	\$96,668,824	\$101,375,966	-\$10,684,932	-9.5%
Rev. Over (Under) Exp.	\$3,051,803	\$0	\$3,404,967	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
COPORATION COUNSEL-CHILD SUPPORT						
Revenue	\$2,853,389	\$2,869,656	\$2,869,656	\$2,936,060	\$66,404	2.3%
Fund Balance (a)	\$9,939	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$362,444	\$402,132	\$402,132	\$408,820	\$6,688	1.7%
Expenditures	\$3,126,962	\$3,271,788	\$3,271,787	\$3,344,880	\$73,092	2.2%
Rev. Over (Under) Exp.	\$98,811	\$0	\$1	\$0	\$0	N/A
HEALTH & HUMAN SERVICES						
Revenue	\$76,310,279	\$79,417,319	\$67,009,399	\$68,108,839	-\$11,308,480	-14.2%
Fund Balance (a)	\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy / (Credit)	\$28,086,647	\$28,183,717	\$28,183,717	\$28,183,717	\$0	0.0%
Expenditures	\$102,924,555	\$108,789,110	\$93,397,037	\$98,031,086	-\$10,758,024	-9.9%
Rev. Over (Under) Exp.	\$2,952,992	\$0	\$3,404,966	\$0	\$0	N/A

(a) Appropriated fund balance usage includes (see department budget pages for more detail):

HHS Programs	HHS Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Department Wide	Opioid Settlement Funding	\$577,274	\$698,213	\$698,213	\$1,106,596
Administrative Services	Professional Services CQI, One-time Equipment Purchases for Administrative Services	\$164,964	\$169,247	\$169,247	\$164,964
Child and Youth Family Services	Dept.-wide Initiatives for Treatment Foster Care Home High Cost Placement	\$0	\$0	\$0	\$175,200
Child and Youth Coordinated Services	Dept.-wide Initiatives for Juvenile Correction Placement Services	\$106,020	\$218,050	\$218,050	\$115,076
Aging & Disability Resource Center (ADRC)	One-time Equipment Purchases for Senior Dining	\$8,662	\$8,662	\$8,662	\$8,662
Veteran Services	Veterans Resource Fair and Grave Markers	\$0	\$4,602	\$4,602	\$3,000
Outpatient Behavior Health	One-time Furniture and Office Equipment Purchases	\$0	\$0	\$0	\$48,653
Emergency Behavior Health	One-time Building Projects and Equipment Replacements	\$65,000	\$89,300	\$89,300	\$116,379
Department Wide	Purchase Orders and Carryovers from the Prior Year	\$558,701	\$0	\$420,813	\$0
TOTAL HHS FUND BALANCE APPROPRIATION		\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530
Corporation Counsel	Purchase Orders and Carryovers from the Prior Year	\$9,939	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,490,560	\$1,188,074	\$1,608,887	\$1,738,530

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

Significant program and funding changes to the 2026 Budget include the following:

- The **Health and Human Services (HHS)** budget for Community Aids revenue remains flat at \$13,268,600 in 2026. This is the department's primary source of discretionary intergovernmental revenue funding.
- **HHS - Administrative Services** personnel costs are budgeted to increase by approximately \$181,700 to \$6,795,000. This increase reflects the cost to continue for 68.00 FTE and includes a net decrease of 1.00 FTE from the prior year. The changes to FTE count include abolishing 3.00 FTE Administrative Assistants and a 1.00 FTE Senior Fiscal Specialist. This also includes the reallocation 1.00 FTE Administrative Assistant from ADRC Contract Fund, 1.00 FTE Administrative Assistant from Veterans Services, 0.75 FTE Administrative Specialist from ADRC General Fund along with 0.25 FTE Support Staff Supervisor to accurately reflect operational reporting. Extra help increases by 0.12 FTE and overtime increases by 0.40 FTE.

Contracted services decrease by \$175,000 due to a contract renegotiation for the all-inclusive electronic health record software, a decrease in contracted staff related to continuous quality improvement project that ended in 2025 of \$77,000, a reduction of opioid education expenses of \$25,000, and various contracted services related to department training by \$21,400. These decreases are offset by increases of \$130,000 in contracted services for documentation software that will allow providers to upload the same documentation that is used in their internal software and contracted services for Electronic Health Records (EHR) consulting of \$40,000. Interdepartmental charges increase by \$421,000 to \$2,526,300 primarily due to a \$450,300 administrative overhead charge for the Wisconsin Medical Assistance Cost Reporting (WIMCR).

Appropriated Fund balance decreases by \$29,300 to \$189,900. Waukesha County Opioid Settlement funds for addiction awareness decrease from \$50,000 to \$25,000. In addition General Fund balance support for a 1.00 FTE Principal Financial Analyst sunset position decreases by \$4,300. This position is set to sunset after three years, ending for the 2027 budget.

- **HHS - Economic Services Administration and Support Program** general government revenues are budgeted to increase by \$324,800 to \$4,358,400. This is primarily due to a 2% increase of \$57,200 in the base Income Maintenance grant allocation contract, as well as approximately \$242,000 in federal match funding for the Income Maintenance Allocation. This also includes a \$1,900 increase to the Day Care Administration funding based on a five-year average.

Personnel costs are budgeted to increase by approximately \$183,500 to \$4,145,700. This is primarily due to the creation of 1.00 FTE Economic Support Specialist position, which is offset by the abolishment of a 1.00 FTE Administrative Assistant in the Administrative Services cost center. In addition, the increase reflects the cost to continue of the 44.80 FTE along with an offsetting decrease of 0.33 FTE Economic Support Specialist in extra help and 0.17 FTE Economic Support Specialist overtime.

- **HHS – Veterans' Services** personnel costs are budgeted to decrease \$68,800 to \$374,800. This reflects the transfer of 1.00 FTE Administrative Assistant position to the Administrative Services cost center and the cost to continue of the 4.00 FTE staff. The transferred position will continue to be located in the Veterans' Service Office for support, but will be accounted for and managed through the Administrative Services Division.
- **HHS - Criminal Justice Collaborating Council (CJCC)** revenues (including tax levy and fund balance) increase \$145,600 in 2026. Fund balance increases \$190,200 to \$413,200 related to \$178,200 of additional Opioid Settlement funds for both the Opioid diversion case management and OWI Treatment Court services (newly funded with these funds in 2026) and an increase of \$12,000 for interpretation services related to the treatment courts. The use of Opioid Settlement revenues for the OWI Treatment Court is intended to temporarily fund the court until ongoing funding can be secured for a combined hybrid program with the existing Drug Treatment Court. Tax levy decreases \$45,100 to \$1,161,700. Total budgeted 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. Operating expenses are budgeted to increase by approximately \$126,400 to \$1,825,400. This is primarily related to an increase in contracted services of \$103,000 based on a new RFP contract for program and case management services, along with an increase of \$12,000 related to court interpreter services. In addition, there was an increase due to the Drug Treatment Court Peer Services Coordinator contracted position of \$29,300, which had been previously included with the Outpatient Behavioral Health cost center.
- **HHS - Public Health** general government revenue decreases approximately \$27,400 to \$1,187,800 mainly due to a reduction of \$20,000 to the Supplemental Nutrition Assistance Program – Education grant, \$14,900 to the BioTerrorism Preparedness grant, \$12,800 in the Public Health Infrastructure grant, and \$12,000 in the Immunization grant. These are offset by increases of \$22,300 to the Women Infants and Children (WIC) grant, \$8,400 to the WIC Peer Counseling grant, \$5,600 to the Maternal and Child Health grant, and \$400 to the Prevention grant. Charges for

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

services revenue decreases by \$29,100 as a result of a projected decrease in demand of the travel immunization clinic and other services, along with ending the STD clinic. Other revenues increase by \$37,800 related to the Wisconsin Medicaid Cost Reporting (WIMCR) for reimbursement of prior year cost of services of \$22,800 along with \$15,000 in general donations. Appropriated fund balance is budgeted to increase \$29,300 to \$217,000 related to Waukesha County Opioid Settlement funds. These funds will be used for the cost to continue of 1.35 FTE to complete opioid strategies related to overdose fatality review and communications of \$155,500, data analysis software of \$16,000, and consulting services of \$45,500 for the facilitation of coalitions and community health improvement planning related to opioid use disorders.

- **HHS - Child Protective Services Program** general government revenues decrease by \$234,700 to \$3,547,500. This includes the loss of Targeted Safety Support IV-E revenue in the amount of \$175,000 and the loss of Family First one-time funding in the amount of \$37,500. Subsidized Guardianship reimbursement decreases by \$30,000. Appropriated fund balance increases by \$175,200. This is to partially offset temporarily higher costs related to Treatment Foster Home Level 5 care (budgeted in group homes, see below). Personnel costs are budgeted to increase by \$843,100 to \$5,119,800. This is due to cost to continue for 44.50 FTE staff. In addition, 3.00 FTE Senior Care Managers, 1.00 FTE Human Services Supervisor and 1.00 FTE Human Services Support Specialist are transferred from Youth Justice in the amount of \$517,000, along with 1.28 FTE overtime costs of \$114,700. In addition, there is a 0.16 FTE increase in overtime costs of \$4,900. Operating expenses are budgeted to increase by \$200,200 to \$4,286,100. This is a combination of an increase in contracted services for child group home expenses of \$288,000, foster care placements of \$54,900 due to an increase in the cost of care, a \$4,800 in the foster care program for the Act 260 Foster Parent Grant. These increases are offset by decreases in residential care center expenses of \$100,000 based on trend and subsidized guardianship of \$30,000.
- **HHS – Youth Justice** general government revenues are budgeted to increase by \$206,900 to \$4,454,600 mainly due to an increase in the Youth Aids allocation of \$98,500, the Community Intervention Program by \$8,400, and the Youth Justice Innovation Grant of \$100,000. Personnel costs are budgeted to decrease by \$645,100 to \$3,087,700. This is due to 3.00 FTE Senior Care Managers, 1.00 FTE Human Services Supervisor, and 1.00 FTE Human Services Support Specialist shifting from Youth Justice to Child Protective Services Program, along with 1.00 FTE Human Services Manager transferring to Coordinated Services, in the amount of \$517,000. The cost to continue for 28.00 FTEs is also included in the budgeted personnel costs. In addition, 1.28 FTE overtime cost is transferred to the Child Protective Services program in the amount of \$114,700. Operating expenses are budgeted to increase by about \$112,200 to \$3,669,300. This is due primarily to an increase of \$241,000 in Child Group Homes expenses and \$103,300 in contracted services, primarily due to a rate increase and vendor change for Shelter Care beginning 7/1/25, along with an increase of \$23,600 in Residential Care Center expenses, and a \$100,000 in expenses due to obtaining funding from the Youth Justice Innovation Grant. These increases are offset by decreases in expenses for Juvenile Correctional placement by \$232,700, and Foster Care Payments by \$110,000 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 \$613,700 to \$9,819,600. This is mainly due to a \$457,400 increase to projected CLTS Administrative revenue. There is also an increase of \$156,300 to service coordination revenue based on current estimates. Operating expenses are budgeted to increase by \$483,500 to \$7,794,100. This is mostly due to an increase in contracted services costs of \$495,100 related to the state's mandate not to have a wait list for services, and an increase in the number of CLTS contracted staff necessary to support the increase in 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. Both general government revenue and operating expenses, budgeted at \$14.0 million in 2025, are eliminated in the 2026 budget because the state is no longer requiring the county to report these expenses or manage the provider audits associated with this funding. There is no tax levy impact associated with this change because expenses had been offset with revenues.
- **HHS – Youth Intensive Services** charges for services are budgeted to remain flat at \$3,252,800. This includes revenue for charges for billing youth Comprehensive Community Services (CCS) services to Medicaid. Other revenues increase by \$447,800 to \$1,466,900 related to Wisconsin Medicaid Cost Reporting (WIMCR) for reimbursement of prior-year cost of services and staff. Personnel costs are budgeted to increase \$196,800 to \$2,333,700. This is based on the transfer of 1.00 FTE Human Services Manager from Child and Youth Family Services, as well as cost to continue for 19.00 FTE. Operating expenses increase by \$34,100 to \$2,499,300. This is mostly due to an increase of \$30,000 for CCS provider contracted services.
- **HHS - Mental Health Outpatient-Intensive** general government revenues remain flat at \$692,400 for the Community Support Program at \$88,600 and the Community Mental Health award at \$603,700. Charges for services are budgeted to increase by approximately \$458,300 to \$3,626,100. Comprehensive Community Services (CCS) program client fee

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revenue increases by \$409,700 based on an increase of billable units and usage of contracted service providers. In addition, Community Support Program (CSP) program client fee revenue increases by \$146,300. This is offset by a budgeted decrease of \$101,000 in client fee revenue for services billed to Medicaid for the Community Recovery Services (CRS) program based on decreased caseloads and a decrease of \$3,100 for Targeted Case Management revenue. Other revenue is budgeted to increase by \$248,600 to \$2,504,000, which is the Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for reimbursement of prior year cost of services and staff. Personnel costs are budgeted to increase by \$102,000 to \$3,747,800. This reflects the cost to continue for existing staff of 34.5 FTE, which decrease by 0.88 FTE. This decrease includes a 0.2 FTE of a Senior Clinical Psychologist transferred to Outpatient Clinic and a decrease in extra help by 0.68 FTE. Operating expenses are budgeted to increase by \$391,300 to \$4,577,600, mainly due to an increase of \$400,400 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs.

- **HHS - Mental Health Outpatient-Clinic** general government revenues increase by \$216,000 to \$1,637,200 due to changes in grant funding. The increase in revenue is primarily related to the increase for the Injection Prevention grant by \$153,800, a new Opioid Vital Strategies grant of \$100,000 and the Residential Opioid Use Disorder Room & Board grant of \$59,600. This is partly offset by a decrease in basic county allocation of \$49,200, Supplemental Substance Use Block grant of \$40,800 that concluded in 2025 and grant funds for the State Opioid Response grant of \$7,400. Charges for services are budgeted to decrease by \$678,000 due to the transfer of collections revenue for clients placed at the state mental health institutes to the Emergency Behavioral Health Division of \$698,300, along with the related expenditures. Other revenue is budgeted to increase by \$112,800 to \$613,400 due to an increase of \$61,900 in Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement based on the previous settlement and rep payee service fee of \$50,900. Appropriated Fund balance increases by \$262,500 to \$380,100. The balance includes Waukesha County Opioid Settlement funding for youth substance use treatment of \$100,000, Vital Strategies grant matching funding of \$100,000, Benefits Navigator contracted service of \$85,000, medical provider training costs of \$30,000, a drug software database software used by providers to obtain information on medications of \$9,400 and overdose response kits of \$7,000. In addition, the balance includes \$48,600 for one-time furniture and office equipment replacement. Personnel costs are budgeted to increase by \$42,700 to \$4,532,200. This reflects the costs to continue of 32.86 FTE, and a decrease of 0.69 FTE from the 2025 budget. The decrease in FTE is due to the abolishment of the remaining 0.25 FTE Clinical Services Manager and unfunding 0.40 FTE Psychiatric Nurse Practitioner. There is a transfer of 0.10 FTE Health & Human Services Coordinator and 0.5 FTE Programs & Projects Analyst to the Emergency Behavioral Health cost center. These decreases are partially offset by a transfer in of a 0.20 FTE Senior Clinical Psychologist from Outpatient Intensive. In addition, 0.37 FTE was added for extra help and overtime reduced by 0.02 FTE. Operating expenses are budgeted to decrease by \$2,026,800 to \$3,034,500. The state mental health institutes expense of \$2,333,300 was transferred to Emergency Behavioral Health.
- **HHS – Crisis Resource Center** general government revenue decreases by \$923,700 to \$0. This is related to the end of funding from the Regional Crisis Stabilization Facility grant awarded to Waukesha County as of September of 2025. Personnel costs are budgeted to increase by \$48,100 to \$176,300, which includes the cost to continue of 1.00 FTE position in this area to oversee the operations of the Crisis Resource Center and a transfer in of 0.20 FTE of the Human Services Manager from the Psychiatric Hospital program. Operating expenses are budgeted to increase by approximately \$25,100 to \$1,606,000, primarily due to an increase of \$43,300 for contracted services due to an increase in the contract vendor rate.
- **HHS – Psychiatric Hospital** charges for services increase by \$1,273,700 to \$4,283,900 related to an increase in the average reimbursement per patient day of care related to the implementation of revenue cycle process improvements of \$467,700. In addition, \$806,000 of State Institute stays are transferred from the Outpatient Behavioral Health cost center. The Psychiatric Hospital patient days of care are expected to be 4,380 based on an average daily census of 12.0. Appropriated Fund balance increases by \$27,000 to \$116,400 for building improvements. Approved projects include: \$36,700 to replace flooring and \$15,000 for HVAC maintenance and \$64,700 for one-time furniture and office equipment replacement. Personnel costs are budgeted to decrease by \$173,500 to \$4,754,100, which includes the cost to continue for 39.86 FTE staff assigned to this program. Position changes include the transfer in of 0.50 FTE Program & Projects Analyst, and 0.10 FTE Health & Human Services Coordinator from the Outpatient Behavioral Health cost center. In addition, there was a decrease in FTE due to the abolishment of a 0.17 FTE of a Clinical Services Manager allocated to this program, reducing 0.50 FTE of a Psychiatric Technician, reducing 0.30 FTE of a Registered Nurse and the transfer out of 0.40 FTE of a Human Service Manager to the Crisis Resource Center and Crisis Services programs. Overtime decreased by 0.90 FTE and extra help increased by 4.41 due to the transfer of 3.00 FTE Weekend Nurses from regular FTE and 1.60 FTE for Psychiatric Technician, offset by smaller FTE reductions. Operating expenses are budgeted to increase approximately \$2,576,400 to \$3,813,100 primarily due to the transfer of State Institute stays of \$2,582,600 from the Outpatient Behavioral Health cost center.
- **HHS – Crisis Services** general government revenue increase by \$74,900 for the addition of the DOJ Statewide Crisis Intervention Program grant funding. Charges for services increase by approximately \$179,600 primarily due to municipal charges increase of \$115,000 (transferred in from Outpatient Clinical) for two embedded crisis workers in Waukesha County cities. In addition, client fee revenue is anticipated to increase \$64,400 from the prior year due to

HEALTH AND HUMAN SERVICES

Functional Area Budget Highlights

the expanded mobile crisis benefits from Medicaid. Other revenue is budgeted to increase by \$633,000 to \$1,564,600 based on the Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for reimbursement of prior year cost of services and staff. Appropriated Fund balance remains unchanged at \$119,993 for Waukesha County Opioid Settlement funding for crisis response personnel to respond to opioid-related crises. Personnel costs are budgeted to increase by \$507,200 to \$3,050,000. This reflects the cost to continue of 23.76 FTE, including the transfer in of 0.20 FTE Human Services Manager from the Psychiatric Hospital.

- **HHS - Aging & Disability Resource Center (ADRC) General Fund – Adult Protective Services (APS)** general government revenues are unchanged at \$571,500 for the State Adult Protective Services Basic County Allocation (BCA) that funds Adults-at-Risk activities and Adult Protective Services (APS), and the Supportive Home Care State BCA. Personnel costs are budgeted to increase approximately \$62,400 to \$1,235,100 due to the cost to continue of 10.5 regular FTEs and a 0.01 FTE decrease in social worker extra help. Operating expenses are budgeted to decrease approximately \$4,500 to \$103,800 due to a reduction of \$11,900 in Marsh Country Health Alliance expense in contracted inpatient care, offset by increases of \$2,500 in travel costs, \$2,100 in books publications and subscriptions, \$1,000 in both mileage reimbursement and interpretation services, and \$500 in training and registration.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund – Community Services** general government revenues are budgeted to decrease \$129,900 to \$5,506,300. Decreases include \$54,500 in American Rescue Plan Act (ARPA) funding as ARPA funding ends in 2025, \$34,400 in Specialized Transportation related to revenue shifted to the Administrative Services cost center for transportation staff, \$26,900 for the Social Isolation Grant that ended in 2025, and \$17,400 for a reduction in the Alzheimer's Family Support Grant. Other revenue is budgeted to decrease \$92,400 to \$362,700 primarily due to a decrease of \$95,100 in client donations. Personnel costs are budgeted to decrease \$335,900 to \$1,526,200. The decreases include moving 1.50 FTE of ADRC management staff (1.0 FTE HHS Coordinator, 0.50 FTE Human Services Manager) to the ADRC Contract Fund, moving 0.25 FTE of a Support Staff Supervisor and 0.75 FTE of an Administrative Specialist to the Administrative Services cost center, and unfunding 0.60 FTE for a Senior Dining Manager. Other decreases include extra help by 1.21 FTE. Increases include the cost to continue of the 16.56 FTE, along with the transfer in of 0.12 FTE Senior Care Manager and 0.10 FTE Health & Human Services Coordinator from the ADRC Contract Fund. Operating expenses are budgeted to decrease about \$269,800 to \$5,154,000. Decreases include \$243,400 in food service costs for Senior Dining and Home Delivered Meal programs due to a Home Delivered Meal prioritization process and the reduction of two congregate meal sites at Oconomowoc and LaCasa and eliminating \$210,100 in grants to taxi firms for their operating costs that will instead be built into taxi program rates. Other decreases include \$15,600 in client support services, \$12,000 in health screening, \$11,900 in promotional and public relations supplies, \$7,300 in telephone lines and service, \$4,900 in mileage reimbursement, and \$3,500 in computer equipment. These decreases are offset by increases of \$120,600 in transportation costs and \$82,100 in contracted services, both related to reducing taxi operating grants (mentioned above) and instead accounting for these costs through taxi program charges. Decreases also include \$42,600 for respite personal care.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** general government revenue for the Aging and Disability Resource Center Contract fund is budgeted to increase about \$103,400 to \$4,371,000 mainly due to the addition of three new grants, the State Health Insurance Program (SHIP) grant, the State Pharmaceutical Assistance Program (SPAP) grant, and the Medicare Improvements for Patients and Providers Act (MIPPA) grant for total base grant increase of \$71,000 plus federal match of \$6,700. The base ADRC grant also includes an estimated increase of \$69,500 plus federal match of \$58,300. Increases are offset by a \$66,900 shift of revenue related to the staff cost claimed in the grant but included in the Administrative Services cost center, and a decrease of \$35,200 related to the allocation of base revenue from various other grants and related federal match. Personnel costs are budgeted to increase approximately \$339,700 to \$3,935,200. The increase includes the cost to continue of 35.85 FTE, as well as increases of 1.00 FTE for a Health & Human Services Coordinator and 0.50 FTE for a Human Services Manager, both moved from the ADRC General Fund. Extra help also increases 0.75 FTE. The increases are offset by decreases of 1.00 FTE for an Administrative Assistant moved to the Administrative Services cost center, and the transfer out of 0.12 FTE Senior Care Manager and 0.10 HHS Coordinator to the ADRC General Fund. Interdepartmental charges decrease \$247,500 to \$180,700 mainly due to the elimination of \$234,800 in administrative overhead for DOA indirect charges.
- **Corporation Counsel - Child Support** general government revenues increase by \$71,100. This is primarily due to an increase in Federal Net FFP Reimbursement of qualifying expenses by \$48,900 and a \$23,100 increase in reimbursement revenues from our Cooperative Agreements. These increases are slightly offset by a \$4,300 decrease in revenue from the State Medical Support GPR compared to the 2025 budget. Personnel costs increased by \$65,000 or 2.3% to \$2,935,100, mainly for cost to continue, partially offset by a decrease in temporary extra help by 0.06 FTE, or \$11,000.

**BUDGETED POSITIONS 2024-2026
SUMMARY BY AGENCY AND FUND**

HEALTH AND HUMAN SERVICES						
Agency	Fund	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Budget	25-26 Change
CORPORATION COUNSEL	Child Support	30.55	30.55	30.55	30.55	-
HEALTH & HUMAN SERVICES	General Fund					
	Administrative/ Economic Support Services	111.00	111.00	111.00	111.00	-
	Intake Support Services	-	-	-	-	-
	Child and Youth Family Services	77.00	73.50	73.50	72.50	(1.00)
	Child and Youth Coordinated Services	35.00	36.00	36.00	37.00	1.00
	Outpatient Behavioral Health	69.35	65.85	65.85	64.60	(1.25)
	Emergency Behavioral Health	49.93	57.97	57.97	54.60	(3.37)
	Public Health	24.60	25.60	25.60	25.60	-
	Criminal Justice Collaborating Council	1.00	1.00	1.00	1.00	-
	Veterans Services	6.00	5.00	5.00	4.00	(1.00)
	ADRC	29.07	29.07	29.07	26.19	(2.88)
	Total H&HS General Fund	402.95	404.99	404.99	396.49	(8.50)
	Aging and Disability Resource Center Contract	35.72	35.72	35.72	36.00	0.28
	Special Purpose Grant Fund (ARPA)	5.00	-	-	-	-
	H&HS Subtotal	443.67	440.71	440.71	432.49	(8.22)
	TOTAL REGULAR POSITIONS	474.22	471.26	471.26	463.04	(8.22)
	TOTAL EXTRA HELP	14.70	15.60	15.54	19.24	3.64
	TOTAL OVERTIME	5.41	4.42	4.42	3.91	(0.51)
	TOTAL BUDGETED POSITIONS	494.33	491.28	491.22	486.19	(5.09)

2026 BUDGET ACTIONS

Corporation Counsel - Child Support

Increase: 0.06 FTE Extra Help

Health and Human Services - General Fund

Decrease: 0.55 FTE Extra Help

Increase: 0.51 FTE Overtime

Administrative/ Economic Support Services

Reclassify: 1.00 FTE Compliance Program Coordinator to Programs and Projects Analyst

Create: 1.00 FTE Economic Support Specialist

Abolish: 1.00 FTE Senior Fiscal Specialist

Abolish: 3.00 FTE Administrative Assistants

Transfer In: 1.00 FTE Administrative Assitant from Veteran Services

Transfer In: 1.00 FTE Administrative Assistant (Sunset) from ADRC - Contract Fund

Transfer In: 0.75 FTE Administrative Specialist from ADRC - General Fund

Transfer In: 0.25 FTE Support Staff Supervisor from ADRC - General Fund

Child and Youth Family Services

Transfer Out: 1.00 FTE Human Services Manager to Child & Youth Coordinated Services

Child and Youth Coordinated Services

Transfer In: 1.00 FTE Human Services Manager from Child & Youth Family Services

Outpatient Behavioral Health

Reclassify: 1.00 FTE Outpatient Services Administrator to Human Services Manager

Transfer Out: 0.10 FTE Health & Human Services Coordinator to Emergency Behavioral Health

Transfer Out: 0.50 FTE Programs & Projects Analyst to Emergency Behavioral Health

Abolish: 0.25 FTE Clinical Services Manager

Unfund: 0.40 FTE Psychiatric Nurse Practitioner

Emergency Behavioral Health

Reclassify: 1.00 FTE Mental Health Center Administrator to Human Services Manager

Transfer In: 0.10 FTE Health & Human Services Coordinator from Outpatient Behavioral Health

Transfer In: 0.50 FTE Programs & Projects Analyst from Outpatient Behavioral Health

Abolish: 0.17 FTE Clinical Services Manager

Reduce: 0.30 FTE Registered Nurse

Reduce: 0.50 FTE Psychiatric Technician

Veterans Services

Transfer Out: 1.00 FTE Administrative Assistant to Administrative Services

Aging Disability Resource Center (ADRC) - General Fund

Reclassify: 0.50 FTE Nutrition Services Assistant to Senior Administrative Specialist

Transfer In: 0.12 FTE Senior Care Manager from ADRC - Contract Fund

Transfer In: 0.10 FTE Health & Human Services Coordinator from ADRC - Contract Fund

Unfund: 0.60 FTE Senior Dining Manager

Transfer Out: 0.25 FTE Support Staff Supervisor to Administrative Services

Transfer Out: 0.75 FTE Administrative Specialist to Administrative Services

Transfer Out: 0.50 FTE Human Services Manager to ADRC - Contract Fund

Transfer Out: 1.00 FTE Health & Human Services Coordinator to ADRC - Contract Fund

2026 BUDGET ACTIONS (Continued)

<u>Aging Disability Resource Center (ADRC) - Contract Fund</u>	
Transfer In:	0.50 FTE Human Services Manager from ADRC - General Fund
Transfer In:	1.00 FTE Health & Human Services Coordinator from ADRC - General Fund
Transfer Out:	0.12 FTE Senior Care Manager to ADRC - General Fund
Transfer Out:	0.10 FTE Health & Human Services Coordinator to ADRC - General Fund
Transfer Out:	1.00 FTE Administrative Assistant to Administrative Services
Increase:	0.75 FTE Extra Help

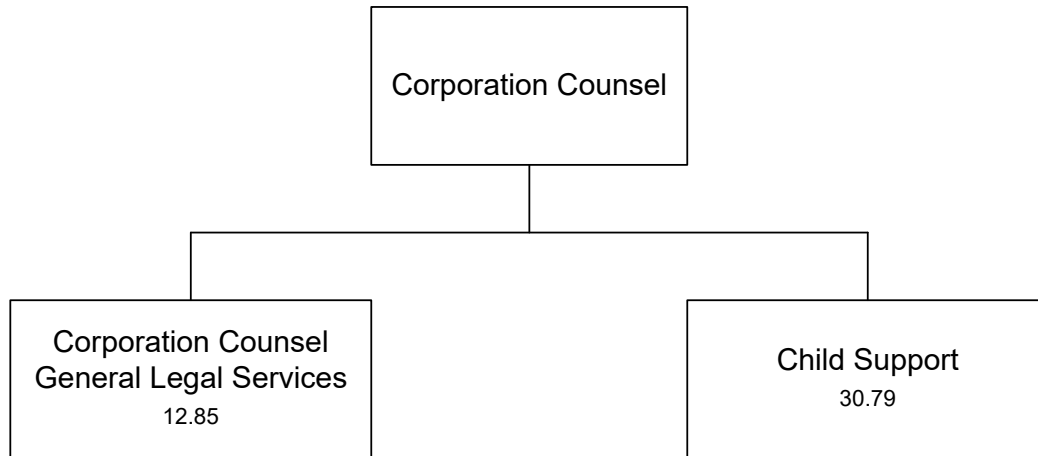
2025 CURRENT YEAR ACTIONS

None

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

Program Description

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

Payment of Non-PAID Services 1000:

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$2,809,867	\$2,822,606	\$2,822,606	\$2,893,725	\$71,119	2.5%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$43,007	\$47,050	\$47,050	\$42,335	(\$4,715)	-10.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$515	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$9,939	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$362,444	\$402,132	\$402,132	\$408,820	\$6,688	1.7%
Total Revenue Sources	\$3,225,772	\$3,271,788	\$3,271,788	\$3,344,880	\$73,092	2.2%
Expenditures						
Personnel Costs	\$2,759,980	\$2,870,070	\$2,870,069	\$2,935,145	\$65,075	2.3%
Operating Expenses	\$168,564	\$199,978	\$199,978	\$202,396	\$2,418	1.2%
Interdept. Charges	\$198,417	\$201,740	\$201,740	\$207,339	\$5,599	2.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,126,962	\$3,271,788	\$3,271,787	\$3,344,880	\$73,092	2.2%
Rev. Over (Under) Exp.	\$98,811	\$0	\$1	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	30.55	30.55	30.55	30.55	0.00	
Extra Help	0.24	0.30	0.24	0.24	(0.06)	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	30.79	30.85	30.79	30.79	(0.06)	

Child Support (Continued)

Program Highlights

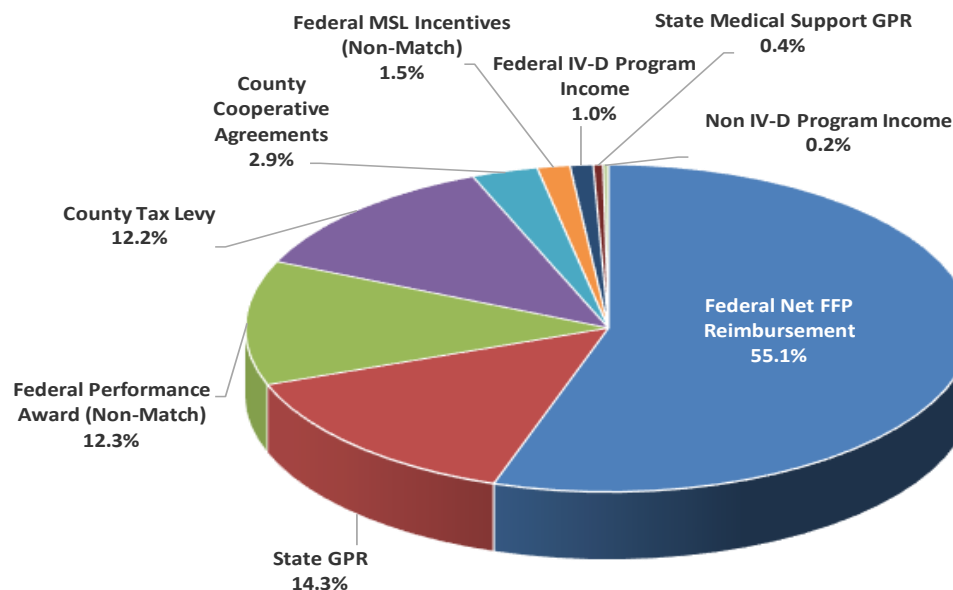
CSD General Government revenues increase by \$71,100. This is primarily due to an increase in Federal Net FFP Reimbursement of qualifying expenses by \$48,900 and a \$23,100 increase in reimbursement revenues from our Cooperative Agreements. These increases are slightly offset by a \$4,300 decrease in revenue from the State Medical Support GPR compared to the 2025 budget.

Charges for service revenues are budgeted to be \$4,700 less than 2025 as charges for Non IV-D services are decreasing. The CSD charges fees for the provision of services for non-IV-D cases, such as fees for processing income withholding orders. County tax levy slightly increases by \$6,700 from the 2025 budget to a total of \$408,800.

Personnel costs increased by \$65,000 or 2.3% to \$2,935,100. Included in the costs to continue for the 30.55 regular FTE positions are an increase in salaries of \$60,200 and an increase in retirement contributions of \$3,000 or 2.1%. These increases are partially offset by a decrease in health insurance of \$1,400 due to updates in insurance elections. Temporary extra help decreases from \$11,000 to \$9,000 due to the decrease of 0.06 FTE to a total of 0.24 FTE.

Operating expenses increased by \$2,400, or 1.2%, primarily due to an increase of \$1,800 in laboratory services for genetic testing in paternity cases as the number of tests have increased. Interdepartmental charges increased by \$5,600, or 2.8%, to \$207,300, mainly due to an increase of \$4,500 in End User Technology Fund (EUTF) charges.

**Waukesha County Child Support Program
2026 Revenue Budget of \$3.34 Million**



The pie chart above represents total estimated revenue in the 2026 Child Support Division budget, which is primarily funded by the federal and state governments through the Wisconsin Department of Children and Families. Included are Federal Net FFP Reimbursements of \$1,843,100, State GPR of \$476,900, a Federal Performance award of \$411,400, Federal MSL Incentives of \$48,700, and State Medical Support GPR of \$14,500. The County Cooperative Agreements with Clerk of Circuit Court, Court Commissioner, and the Sheriff's Department produce approximately \$99,000. Non-IV-D service fees are \$8,000. Program income of \$34,300 includes customer payments for copy fees and non-IV-D services, and customer reimbursements of vital statistics and genetic test fees. The 2026 budget includes tax levy of \$408,809.

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.

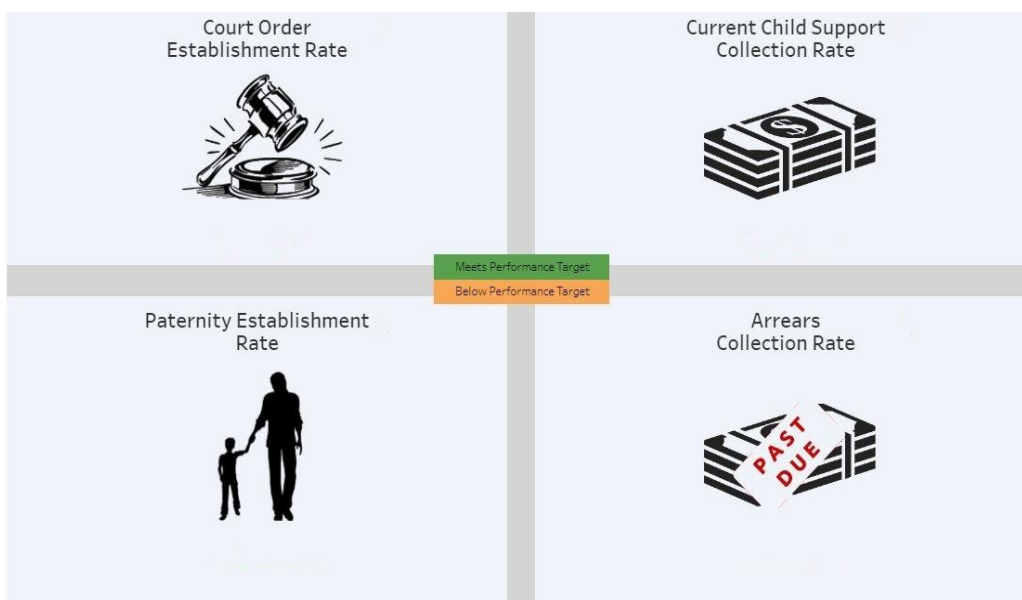
Performance Status: In FFY 2024, the CSD collected a total of \$30,127,143 dollars for the IV-D cases it services, specifically \$25,508,890 of current child support payments and \$4,618,523 in past due arrears.

Performance Status: In September 2024, the Waukesha County CSD successfully passed an on-site audit of the federal Internal Revenue Service on how the agency safeguards and protects federal tax information of participants in the program.

Federal Performance Measures for Child Support Programs

Performance Status: In recent federal fiscal years, the CSD earned 100% of all performance incentive funding available. It again expects to do so in FFY 2025 and FFY 2026. In FFY 2026, the preliminary allocation for performance incentive funding for Waukesha County is \$411,413.

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 CSD for recent years. Federal performance incentive payments are earned by the State of Wisconsin and then distributed to the county child support agencies.

Federal Fiscal Year End	Performance 1 - Court Order Rate	Performance 2 - Paternity Est. Rate	Performance 3 - Current Support Collection Rate	Performance 4 - Arrears Collection Rate
Goal	80%	90%	80%	80%
2021	93.31%	105.74%	81.69%	80.98%
2022	93.95%	106.37%	82.38%	81.75%
2023	93.77%	103.28%	83.46%	80.58%
2024	93.52%	106.73%	83.35%	80.50%
As of 06/01/2025	93.67%	102.26%	84.27%	73.81%
Estimated 2025	93.75%	104.00%	84.50%	80.00%

Wisconsin Formula for Funding Based Upon Performance Incentives

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

Federal Fiscal Year-end	Number of IV-D cases
2021	9,089
2022	9,131
2023	9,198
2024	9,624
As of 6/2025	9,764

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

The total caseload for the CSD is the sum of IV-D cases and Non-IV-D cases. The CSD, per contract with the State, must provide limited services to Non-IV-D cases and maintain data in the KIDS statewide system. For FFY24, the Waukesha County CSD total caseload was 15,296 total cases (9,624 IV-D cases as shown above plus 5,672 Non-IV-D cases).

Other Revenue: Publication of Fee Schedule

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

The CSD may charge the following fees:

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

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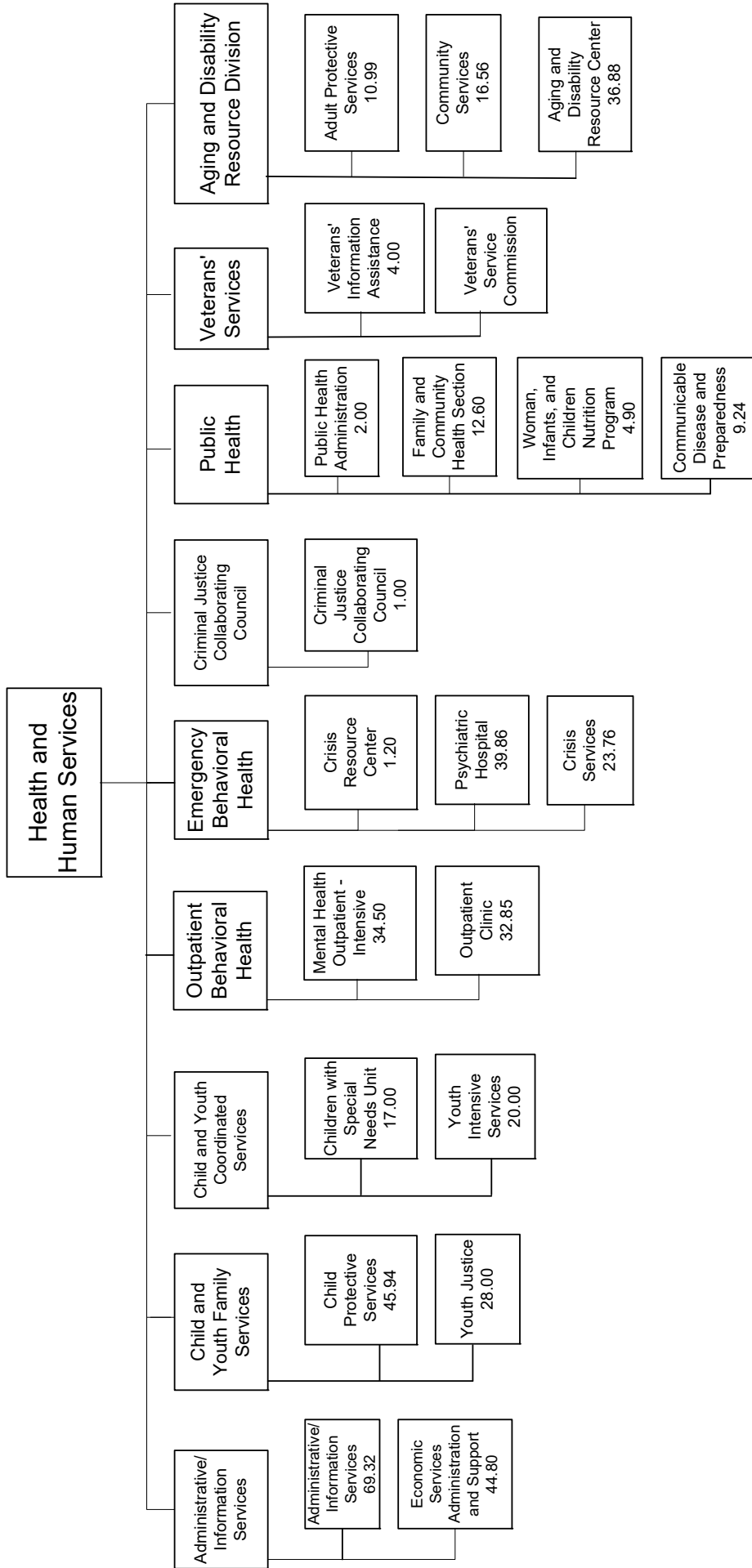
Instead of coming into the CSD Office to pay for these records, parents can use Child Support On-line Services (CSOS), at no cost, to view or print the payment information and balances on their case. Parents may also use CSOS to update their address or phone number directly into the KIDS system. CSOS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

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Health & Human Services

HEALTH AND HUMAN SERVICES

FUNCTION / PROGRAM CHART



455.40 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:

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, Child and Youth Coordinated Services, 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

					Change from FY2025 Adopted Budget	
Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	\$	%
General Fund						
Revenues	\$71,372,714	\$75,149,679	\$62,987,806	\$63,737,853	(\$11,411,826)	-15.2%
Fund Balance Appropriation	\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy	\$28,086,647	\$28,183,717	\$28,183,717	\$28,183,717	\$0	0.0%
Expenditures	\$98,188,906	\$104,521,470	\$89,375,444	\$93,660,100	(\$10,861,370)	-10.4%
Rev. Over (Under) Exp.	\$2,751,076	\$0	\$3,404,966	\$0	\$0	N/A
Aging and Disability Resource Center Contract Fund						
Revenues	\$3,841,917	\$4,267,640	\$4,021,593	\$4,370,986	\$103,346	2.4%
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,841,917	\$4,267,640	\$4,021,593	\$4,370,986	\$103,346	2.4%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$1,095,648	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$893,732	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$201,916	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$76,310,279	\$79,417,319	\$67,009,399	\$68,108,839	(\$11,308,480)	-14.2%
Fund Balance Appropriation	\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy	\$28,086,647	\$28,183,717	\$28,183,717	\$28,183,717	\$0	0.0%
Expenditures	\$102,924,555	\$108,789,110	\$93,397,037	\$98,031,086	(\$10,758,024)	-9.9%
Rev. Over (Under) Exp.	\$2,952,992	\$0	\$3,404,966	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	443.67	440.71	440.71	432.49	(8.22)	
Extra Help	14.46	15.30	15.30	19.00	3.70	
Overtime	5.41	4.42	4.42	3.91	(0.51)	
Total	463.54	460.43	460.43	455.40	(5.03)	

HEALTH AND HUMAN SERVICES (ALL DIVISIONS)

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	
Administrative Services (Includes Economic Support Services)						
Revenues	\$13,589,412	\$12,651,530	\$12,795,451	\$12,951,179	\$299,649	2.4%
Fund Balance Appropriation	\$399,339	\$219,247	\$592,637	\$189,964	(\$29,283)	-13.4%
County Tax Levy	\$416,051	\$2,065,892	\$2,065,892	\$2,429,059	\$363,167	17.6%
Expenditures	\$14,422,993	\$14,936,669	\$15,238,463	\$15,570,202	\$633,533	4.2%
Rev. Over (Under) Exp.	(\$18,191)	\$0	\$215,517	\$0	\$0	N/A
Veterans' Services						
Revenues	\$102,372	\$18,875	\$18,875	\$19,768	\$893	4.7%
Fund Balance Appropriation	\$4,602	\$4,602	\$4,602	\$3,000	(\$1,602)	-34.8%
County Tax Levy	\$460,990	\$492,785	\$492,785	\$407,358	(\$85,427)	-17.3%
Expenditures	\$497,435	\$516,262	\$407,239	\$430,126	(\$86,136)	-16.7%
Rev. Over (Under) Exp.	\$70,529	\$0	\$109,023	\$0	\$0	N/A
Criminal Justice Collaborating Council (CJCC)						
Revenues	\$529,089	\$537,670	\$535,469	\$538,127	\$457	0.1%
Fund Balance Appropriation	\$205,675	\$223,000	\$212,463	\$413,219	\$190,219	85.3%
County Tax Levy	\$1,353,321	\$1,206,785	\$1,206,785	\$1,161,663	(\$45,122)	-3.7%
Expenditures	\$2,091,714	\$1,967,455	\$1,951,665	\$2,113,009	\$145,554	7.4%
Rev. Over (Under) Exp.	(\$3,629)	\$0	\$3,052	\$0	\$0	N/A
Public Health						
Revenues	\$1,522,041	\$1,376,400	\$1,334,159	\$1,357,631	(\$18,769)	-1.4%
Fund Balance Appropriation	\$15,229	\$187,720	\$192,348	\$216,984	\$29,264	15.6%
County Tax Levy	\$1,914,613	\$2,112,906	\$2,112,906	\$2,218,258	\$105,352	5.0%
Expenditures	\$3,510,464	\$3,677,026	\$3,747,534	\$3,792,873	\$115,847	3.2%
Rev. Over (Under) Exp.	(\$58,580)	\$0	(\$108,121)	\$0	\$0	N/A
Child and Youth Family Services						
Revenues	\$8,158,444	\$8,594,856	\$8,133,937	\$8,597,290	\$2,434	0.0%
Fund Balance Appropriation	\$109,260	\$218,050	\$218,050	\$290,276	\$72,226	33.1%
County Tax Levy	\$8,323,184	\$7,625,567	\$7,625,567	\$7,961,193	\$335,626	4.4%
Expenditures	\$15,366,196	\$16,438,473	\$16,146,881	\$16,848,759	\$410,286	2.5%
Rev. Over (Under) Exp.	\$1,224,692	\$0	(\$169,327)	\$0	\$0	N/A
Child and Youth Coordinated Services						
Revenues	\$22,851,961	\$28,063,831	\$14,520,113	\$15,041,290	(\$13,022,541)	-46.4%
Fund Balance Appropriation	\$5,265	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$418,312)	(\$104,974)	(\$104,974)	(\$227,470)	(\$122,496)	116.7%
Expenditures	\$22,733,177	\$27,958,857	\$12,666,827	\$14,813,820	(\$13,145,037)	-47.0%
Rev. Over (Under) Exp.	(\$294,263)	\$0	\$1,748,312	\$0	\$0	N/A
Outpatient Behavioral Health						
Revenues	\$11,051,429	\$11,032,855	\$11,279,446	\$11,393,951	\$361,096	3.3%
Fund Balance Appropriation	\$338,766	\$117,500	\$152,405	\$380,053	\$262,553	223.4%
County Tax Levy	\$7,935,449	\$7,124,057	\$7,124,057	\$4,956,827	(\$2,167,230)	-30.4%
Expenditures	\$19,684,729	\$18,274,412	\$16,138,377	\$16,730,831	(\$1,543,581)	-8.4%
Rev. Over (Under) Exp.	(\$359,085)	\$0	\$2,417,531	\$0	\$0	N/A
Emergency Behavioral Health						
Revenues	\$6,691,819	\$6,205,888	\$7,683,225	\$7,396,207	\$1,190,319	19.2%
Fund Balance Appropriation	\$393,824	\$209,293	\$227,720	\$236,372	\$27,079	12.9%
County Tax Levy	\$5,767,566	\$5,430,455	\$5,430,455	\$7,378,212	\$1,947,757	35.9%
Expenditures	\$11,037,741	\$11,845,636	\$14,277,946	\$15,010,791	\$3,165,155	26.7%
Rev. Over (Under) Exp.	\$1,815,468	\$0	(\$936,546)	\$0	\$0	N/A
Aging and Disability Resource Center (ADRC)						
Revenues	\$10,718,064	\$10,935,414	\$10,708,724	\$10,813,396	(\$122,018)	-1.1%
Fund Balance Appropriation	\$8,662	\$8,662	\$8,662	\$8,662	\$0	0.0%
County Tax Levy	\$2,333,785	\$2,230,244	\$2,230,244	\$1,898,617	(\$331,627)	-14.9%
Expenditures	\$12,686,374	\$13,174,320	\$12,822,106	\$12,720,675	(\$453,645)	-3.4%
Rev. Over (Under) Exp.	\$374,137	\$0	\$125,524	\$0	\$0	N/A
Health and Human Services - Special Purpose Grant Fund						
Revenues	\$1,095,648	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$893,732	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$201,916	\$0	\$0	\$0	\$0	N/A
Total All H&HS Divisions						
Revenues	\$76,310,279	\$79,417,319	\$67,009,399	\$68,108,839	(\$11,308,480)	-14.2%
Fund Balance Appropriation	\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy	\$28,086,647	\$28,183,717	\$28,183,717	\$28,183,717	\$0	0.0%
Expenditures	\$102,924,555	\$108,789,110	\$93,397,037	\$98,031,086	(\$10,758,024)	-9.9%
Rev. Over (Under) Exp.	\$2,952,993	\$0	\$3,404,966	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	443.67	440.71	440.71	432.49	(8.22)	-1.9%
Extra Help	14.46	15.30	15.30	19.00	3.70	24.2%
Overtime	5.41	4.42	4.42	3.91	(0.51)	-11.4%
Total	463.54	460.43	460.43	455.40	(5.03)	-1.1%

HEALTH AND HUMAN SERVICES POSITIONS (ALL DIVISIONS)

Financial Summary	2024 Actual	2025 Adopted Budget	2025 Estimate	2026 Budget	Change From 2025 Adopted Budget	
					#	%
Administrative Services (Includes Economic Support Services)						
Regular Positions	111.00	111.00	111.00	111.00	0.00	0.0%
Extra Help	4.15	2.50	2.50	2.30	(0.20)	-8.2%
Overtime	1.65	0.60	0.60	0.83	0.23	38.2%
Total	116.80	114.10	114.10	114.12	0.02	0.0%
Veterans' Services						
Regular Positions	6.00	5.00	5.00	4.00	(1.00)	-20.0%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	6.00	5.00	5.00	4.00	(1.00)	-20.0%
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						
Regular Positions	24.60	25.60	25.60	25.60	0.00	0.0%
Extra Help	3.02	2.84	2.84	3.14	0.30	10.6%
Overtime	-	-	-	-	0.00	N/A
Total	27.62	28.44	28.44	28.74	0.30	1.1%
Child and Youth Family Services						
Regular Positions	77.00	73.50	73.50	72.50	(1.00)	-1.4%
Extra Help	-	-	-	-	0.00	N/A
Overtime	0.90	1.28	1.28	1.44	0.16	12.2%
Total	77.90	74.78	74.78	73.94	(0.84)	-1.1%
Child and Youth Coordinated Services						
Regular Positions	35.00	36.00	36.00	37.00	1.00	2.8%
Extra Help	-	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	35.00	36.00	36.00	37.00	1.00	2.8%
Outpatient Behavioral Health						
Regular Positions	69.35	65.85	65.85	64.60	(1.25)	-1.9%
Extra Help	1.96	3.05	3.05	2.74	(0.31)	-10.2%
Overtime	-	0.03	0.03	0.01	(0.02)	-66.7%
Total	71.31	68.93	68.93	67.35	(1.59)	-2.3%
Emergency Behaviorial Health						
Regular Positions	49.93	57.97	57.97	54.60	(3.37)	-5.8%
Extra Help	2.80	4.20	4.20	8.58	4.38	104.3%
Overtime	2.86	2.51	2.51	1.64	(0.87)	-34.7%
Total	55.59	64.68	64.68	64.82	0.14	0.2%
Aging and Disability Resource Center (ADRC)						
Regular Positions	64.79	64.79	64.79	62.19	(2.60)	-4.0%
Extra Help	2.21	2.71	2.71	2.24	(0.47)	-17.3%
Overtime	-	-	-	-	0.00	N/A
Total	67.00	67.50	67.50	64.43	(3.07)	-4.5%
Health and Human Services - Special Purpose Grant Fund						
Regular Positions	5.00	-	-	-	0.00	N/A
Extra Help	0.32	-	-	-	0.00	N/A
Overtime	-	-	-	-	0.00	N/A
Total	5.32	-	-	-	0.00	N/A
Total All H&HS Divisions						
Regular Positions	443.67	440.71	440.71	432.49	(8.22)	-1.9%
Extra Help	14.46	15.30	15.30	19.00	3.70	24.2%
Overtime	5.41	4.42	4.42	3.91	(0.51)	-11.4%
Total	463.54	460.43	460.43	455.40	(5.03)	-1.1%

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, 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).

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$51,698,719	\$54,939,295	\$40,889,806	\$41,055,561	(\$13,883,734)	-25.3%
Fine/Licenses	\$303,210	\$281,667	\$304,469	\$285,000	\$3,333	1.2%
Charges for Services	\$12,237,568	\$13,656,384	\$14,509,571	\$14,854,407	\$1,198,023	8.8%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$7,133,217	\$6,272,333	\$7,283,960	\$7,542,885	\$1,270,552	20.3%
Appr. Fund Balance (a)	\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530	\$550,456	46.3%
County Tax Levy (Credit)	\$28,086,647	\$28,183,717	\$28,183,717	\$28,183,717	\$0	0.0%
Total Revenue Sources	\$100,939,983	\$104,521,470	\$92,780,410	\$93,660,100	(\$10,861,370)	-10.4%
Expenditures						
Personnel Costs	\$42,585,009	\$44,900,755	\$44,359,340	\$46,062,725	\$1,161,970	2.6%
Operating Expenses	\$49,356,011	\$53,380,780	\$39,014,169	\$40,834,577	(\$12,546,203)	-23.5%
Interdept. Charges	\$5,998,950	\$6,207,813	\$5,970,935	\$6,649,416	\$441,603	7.1%
Fixed Assets	\$248,936	\$32,122	\$31,000	\$113,382	\$81,260	253.0%
Total Expenditures	\$98,188,906	\$104,521,470	\$89,375,444	\$93,660,100	(\$10,861,370)	-10.4%
Rev. Over (Under) Exp.	\$2,751,077	\$0	\$3,404,966	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	407.95	404.99	404.99	396.49	(8.50)	
Extra Help	14.33	15.17	15.17	18.11	2.94	
Overtime	5.41	4.42	4.42	3.91	(0.51)	
Total FTEs	427.69	424.58	424.58	418.52	(6.06)	

(a) Fund balance appropriation includes:

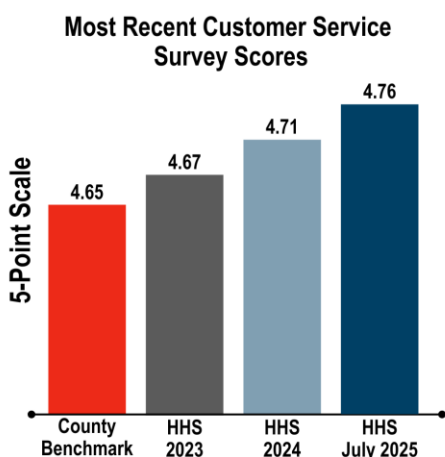
HHS Fund balance appropriation	HHS Programs	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Opioid Settlement Funding	Department Wide	\$577,274	\$698,213	\$698,213	\$1,106,596
Dept.-wide Initiatives for Juvenile Correction Placement Services	Child and Youth Coordinated Services	\$106,020	\$218,050	\$218,050	\$115,076
Professional Services CQI	Administrative Services	\$164,964	\$153,247	\$153,247	\$164,964
One-time Building Projects and Equipment Replacements at Mental Health Center	Emergency Behavioral Health	\$65,000	\$89,300	\$89,300	\$51,650
One-time Equipment Purchases for Senior Dining	ADRC-Community Services	\$8,662	\$8,662	\$8,662	\$8,662
Dept.-wide Initiatives for Treatment Foster Care Home High Cost Placement	Child and Youth Family Services	\$0	\$0	\$0	\$175,200
One-time Furniture and Office Equipment Purchases for Mental Health Center	Emergency Behavioral Health	\$0	\$0	\$0	\$64,729
Intensive	Outpatient Behavioral Health	\$0	\$0	\$0	\$48,653
Veterans Flags and Grave Markers	Veterans Services	\$0	\$0	\$0	\$3,000
One-time Equipment Purchases for Administrative Services	Administrative Services	\$0	\$16,000	\$16,000	\$0
Veterans Resource Fair	Veterans Services	\$0	\$4,602	\$4,602	\$0
Purchase Orders and Carryovers from the Prior Year	Department Wide	\$558,701	\$0	\$420,813	\$0
Total		\$1,480,621	\$1,188,074	\$1,608,887	\$1,738,530

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:

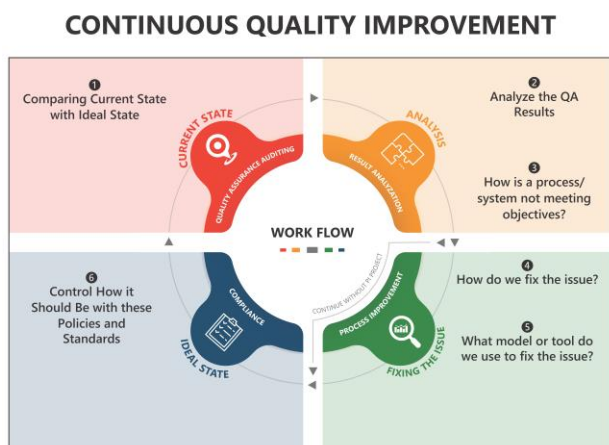
Achieve a customer service score of 4.65 or higher annually.

2025 Focus:

Implement a "No Wrong Door" approach, achieved through comprehensive staff training and enhanced internal communication guidelines to ensure individuals are consistently directed to the appropriate services.

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:

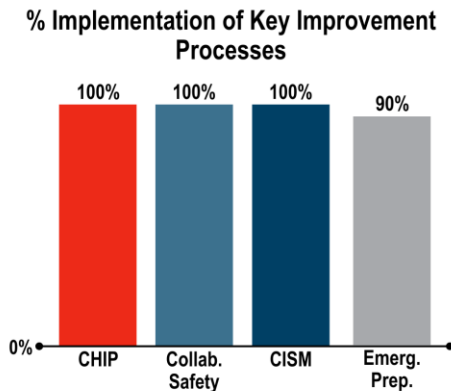
Implement Data Governance Oversight team and a centralized Quality Assurance Structure.

2025 Focus:

Launched a new CQI structure and guidance in March, supported by specialized training and resources for staff, alongside the implementation of a revamped Data Governance structure to enhance financial processes.

Health & Safety Pillar: Ensure the Well Being of Citizens

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

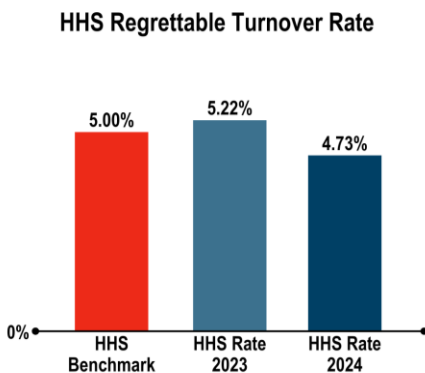


Performance Measure: Achieve 100% implementation of four key improvement processes: Community Health Improvement Plan (CHIP), Emergency Preparedness, Critical Incident Stress Management (CISM), and Collaborative Safety.

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: Emphasize transparency and inclusive decision-making, while building community engagement capabilities and introducing a handout to showcase Waukesha County's benefits to prospective employees

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, monitoring and analyzing 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 business data analytics. Department specific data collection, analysis and reporting to various outside entities are coordinated and supported through this division.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	71.20	69.80	69.80	69.32	(0.48)
General Government	\$9,000,025	\$8,532,751	\$8,369,646	\$8,527,565	(\$5,186)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$7,542	\$5,000	\$5,000	\$5,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$84,215	\$30,200	\$30,250	\$30,200	\$0
Appr. Fund Balance	\$399,339	\$219,247	\$592,637	\$189,964	(\$29,283)
County Tax Levy (Credit)	\$273,101	\$1,951,069	\$1,951,069	\$2,446,290	\$495,221
Total Revenues	\$9,764,222	\$10,738,267	\$10,948,602	\$11,199,019	\$460,752
Personnel Costs	\$6,072,217	\$6,613,227	\$6,630,420	\$6,794,899	\$181,672
Operating Expenses	\$2,074,488	\$2,019,786	\$2,318,681	\$1,877,809	(\$141,977)
Interdept. Charges	\$2,216,982	\$2,105,254	\$2,153,783	\$2,526,311	\$421,057
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$10,363,688	\$10,738,267	\$11,102,884	\$11,199,019	\$460,752
Rev. Over (Under) Exp.	(\$599,466)	\$0	(\$154,282)	\$0	\$0

Program Highlights

General government revenues decrease by \$5,200 to \$8,527,600. There was a decrease in indirect revenue for the Regional Crisis Stabilization grant of \$163,100 due to the grant ending. In addition, indirect revenue from various Public Health grants decrease by \$700. Indirect cost recoveries increase from the Aging and Disability Resource Center (ADRC) State Contract \$87,300 due to a shift in grant funded personnel expenses and from the Specialized Transportation Assistance funding by \$50,200, and the Injection Prevention grant by \$21,100 due to an overall increase in funding based on the grant award. There is no funding changes included for the Income Maintenance allocation of \$115,000 and the State Automated Child Welfare Information System (SACWIS) allocation of \$52,700.

Charges for Services includes records copy services which remains unchanged at \$5,000 based on prior year activity.

Other revenues for cost of care reimbursements are budgeted to remain flat at \$30,200.

Administrative Services (cont.)

Appropriated Fund balance decrease by \$29,300 to \$189,900. Waukesha County Opioid Settlement funds for addiction awareness decrease from \$50,000 to \$25,000. In addition General Fund balance support for a 1.00 FTE Principal Financial Analyst position decreases by \$4,300. This position is set to sunset after three years, ending for the budget 2027.

Personnel costs are budgeted to increase by approximately \$181,700 to \$6,795,000. This increase reflects the cost to continue for 68.00 FTE, which reflects a net decrease of 1.00 FTE from the prior year. The changes to FTE count include abolishing 3.00 FTE Administrative Assistants and 1.00 FTE Senior Fiscal Specialist. This also includes the reallocation 1.00 FTE Administrative Assistant from ADRC Contract Fund, 1.00 FTE Administrative Assistant from Veterans Services, 0.75 FTE Administrative Specialist from ADRC General Fund along with 0.25 FTE Support Staff Supervisor to accurately reflect operational reporting. Extra help increased by 0.12 FTE and overtime increased by 0.40 FTE.

Operating expenses decrease by \$141,900 to \$1,877,800. Contracted services decrease by \$175,000 due to a contract renegotiation for the all-inclusive electronic health record software, a decrease in contracted staff related to continuous quality improvement project that ended in 2025 of \$77,000, a reduction of opioid education expenses of \$25,000, and various contracted services related to department training decrease by \$21,400. In addition, there are decreases of \$37,500 for small equipment and furniture, \$11,200 for computer equipment and \$3,600 related to outside printing. These decreases are offset by increases of \$130,000 in contracted services for documentation software that will allow providers to upload the same documentation that is used in their internal software, contracted services for Electronic Health Records (EHR) consulting of \$40,000, audio/visual for conference rooms of \$19,200, postage of \$9,000, background checks of \$6,600, and books, publication and subscription of \$4,900.

Interdepartmental charges increase by \$421,000 to \$2,526,300 primarily due to a \$450,300 administrative overhead charge for the Wisconsin Medical Assistance Cost Reporting (WIMCR). There was an increase in End User Technology Fees (EUTF) of \$22,500, trunked radio replacement of \$14,400, and vehicle replacement charges of \$7,300. This is offset by decreases of \$5,800 in General/Vehicle Liability insurance, \$5,700 in copier replacement charges due to the elimination of one copier, \$4,900 in workers compensation, \$2,900 in phone related charges, and \$2,800 in property/boiler Insurance.

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 a responsibility to work with the FoodShare Employment and Training (FSET) agency to ensure participants are meeting the work requirements associated with the FSET program.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	45.60	44.30	44.30	44.80	0.50
General Government	\$4,462,930	\$4,033,579	\$4,359,457	\$4,358,414	\$324,835
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$34,700	\$50,000	\$31,098	\$30,000	(\$20,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$142,950	\$114,823	\$114,823	(\$17,231)	(\$132,054)
Total Revenues	\$4,640,580	\$4,198,402	\$4,505,378	\$4,371,183	\$172,781
Personnel Costs	\$3,839,188	\$3,962,193	\$3,905,673	\$4,145,725	\$183,532
Operating Expenses	\$15,971	\$19,224	\$14,120	\$18,736	(\$488)
Interdept. Charges	\$204,146	\$216,985	\$215,786	\$206,722	(\$10,263)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,059,305	\$4,198,402	\$4,135,579	\$4,371,183	\$172,781
Rev. Over (Under) Exp.	\$581,275	\$0	\$369,799	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$324,800 to \$4,358,400. This is primarily due to a 2% increase of \$57,200 in the base Income Maintenance grant allocation contract, as well as approximately \$242,000 in federal match funding for the Income Maintenance Allocation. This also includes a \$1,900 increase to the Day Care Administration funding based on a five-year average.

Other revenues related to the recovery of overpayment collections of state incentives are budgeted to decrease by \$20,000 to \$30,000 due to changes in allowable state recovery methods.

Personnel costs are budgeted to increase by approximately \$183,500 to \$4,145,700. This is primarily due to the creation of 1.00 FTE Economic Support Specialist position in Economic Services Administration and Support which is offset by the abolishment of a 1.00 FTE Administrative Assistant in the Administrative Services cost center. In addition, the increase reflects the cost to continue of the 44.80 FTE along with an offsetting decrease of 0.33 FTE Economic Support Specialist in extra help and 0.17 FTE Economic Support Specialist overtime.

Operating expenses are budgeted to decrease by \$500 to \$18,700 mainly to contracted services.

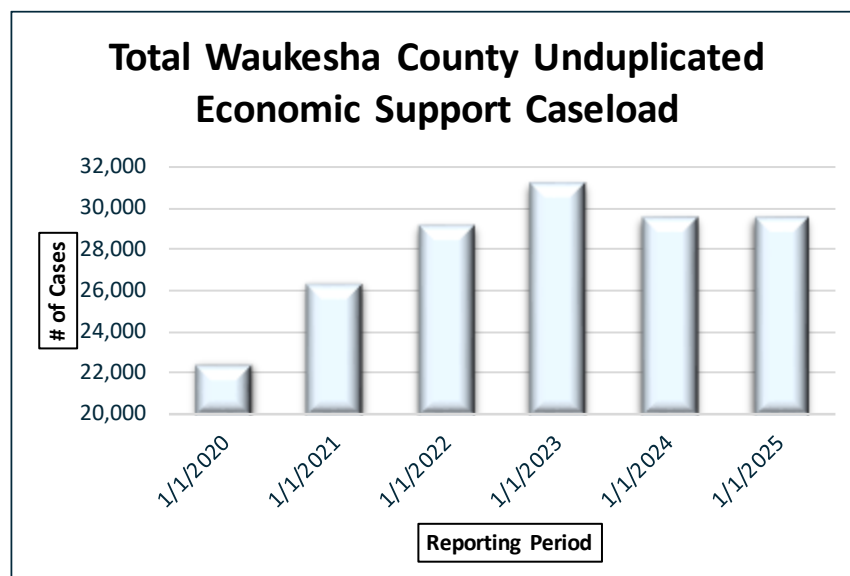
Interdepartmental charges decrease by about \$10,300 to \$206,700, mainly due to a reduction in End User Technology Fees (EUTF) of \$3,900, workers compensation of \$3,000 and computer replacement of \$2,200.

Economic Services Administration and Support (cont.)

Program Activities

Program Activity - Economic Support	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Caseload Data					
Medical Assistance cases (a)	23,222	25,000	27,466	27,000	2,000
Food Share Cases (a)	9,536	9,350	10,206	9,500	150
W-2 Child Care Average Monthly Cases (a)	695	750	632	700	(50)
Call Center Data					
Average minutes to answer a call (b)	9.00	10.00	8.00	10.00	-
Application processing timeliness (c)	99.0%	95.0%	99.0%	95.0%	0%

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



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.

Veterans' Services

Program Description

The Waukesha County Division of Veterans' Services advocates for and assists Waukesha County veterans of the U.S. Armed Services, their dependents, and survivors. The Division ensures that clients obtain all available and appropriate benefits for which they are entitled. The Division staff is committed to acting in a courteous, effective, and fiscally responsible manner to maintain its reputation as one of the top veterans' service divisions in the State by providing maximum service to its clientele.

Referrals are made to Federal, State, and local agencies for benefits from other programs. Information related to veterans' issues is collected, updated, made available on the internet, and disseminated where and when appropriate.

In addition, the County Executive, with the approval of the County Board, appoints three Veterans' Commissioners. The Commission meets as needed to authorize and provide financial assistance to needy veterans.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	6.00	5.00	5.00	4.00	(1.00)
General Government	\$101,598	\$17,875	\$17,875	\$18,768	\$893
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$774	\$1,000	\$1,000	\$1,000	\$0
Appr. Fund Balance	\$4,602	\$4,602	\$4,602	\$3,000	(\$1,602)
County Tax Levy (Credit)	\$460,990	\$492,785	\$492,785	\$407,358	(\$85,427)
Total Revenues	\$567,964	\$516,262	\$516,262	\$430,126	(\$86,136)
Personnel Costs	\$419,412	\$443,599	\$349,477	\$374,822	(\$68,777)
Operating Expenses	\$48,536	\$43,340	\$28,574	\$30,959	(\$12,381)
Interdept. Charges	\$29,487	\$29,323	\$29,188	\$24,345	(\$4,978)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$497,435	\$516,262	\$407,239	\$430,126	(\$86,136)
Rev. Over (Under) Exp.	\$70,529	\$0	\$109,023	\$0	\$0

Program Highlights

General government revenue increase by \$900 to \$18,800. The County Veterans' Service Office Grant funding increase by \$900 based on a 5% increase in the grant award. Other revenue remains flat at \$1,000 related to anticipated outside donations.

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

Fund balance appropriation decrease by \$1,600 to \$3,000. This is a budgeted portion of the Veterans' Services restricted donation fund balance to be used in 2026.

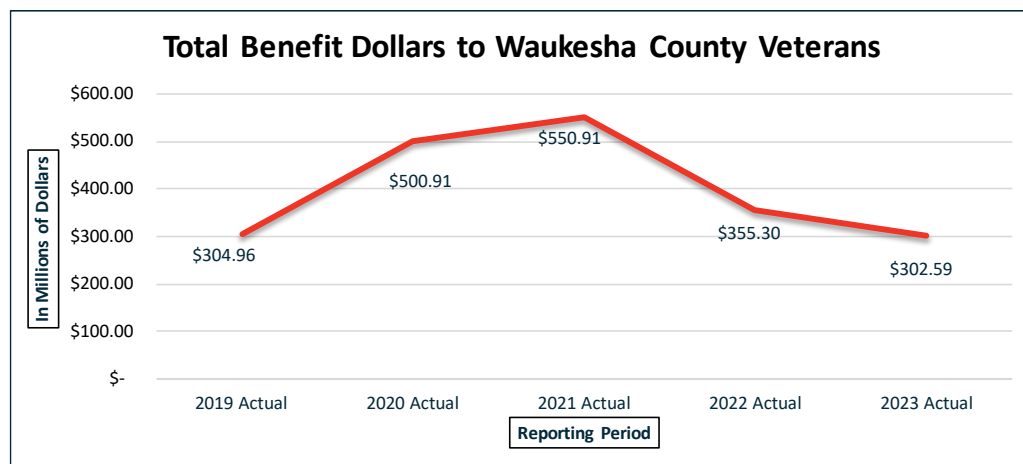
Personnel costs are budgeted to decrease \$68,800 to \$374,800. This reflects the transfer of 1.00 FTE Administrative Assistant position to the Administrative Services cost center and the cost to continue of the 4.0 FTE staff. The transferred position will continue to be located in the Veterans' Service Office for support, but will be accounted for and managed through the Administrative Services Division.

Veterans' Services (Cont.)

Operating expenses are budgeted to decrease \$12,400 to \$30,900 due to spending efficiency in key areas. Flags and grave markers decrease by \$8,000 due to the current inventory count. Prior-year donation revenue will offset these costs and can be adjusted in future budgets for spending need. In addition, computer software maintenance decreased by \$2,000 and Promotional and Public Relations supplies decreased by \$1,500. Other decreases are attributed to cost-saving cuts in memberships, cell phones, and registration costs necessary to carry out Veterans' Services responsibilities.

Interdepartmental charges are budgeted to decrease \$5,000 to \$24,300, primarily due to the transfer of 1.00 FTE Administrative Specialist to the Administrative Services cost center.

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. Note: 2024 data is not available until September 2025 per the National Center for Veterans Analysis and Statistics.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	1.00	1.00	1.00	1.00	0.00
General Government	\$481,582	\$487,254	\$487,254	\$487,254	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$47,507	\$50,416	\$48,215	\$50,873	\$457
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$205,675	\$223,000	\$212,463	\$413,219	\$190,219
County Tax Levy (Credit)	\$1,353,321	\$1,206,785	\$1,206,785	\$1,161,663	(\$45,122)
Total Revenues	\$2,088,084	\$1,967,455	\$1,954,717	\$2,113,009	\$145,554
Personnel Costs	\$153,937	\$157,564	\$162,046	\$167,515	\$9,951
Operating Expenses	\$1,831,478	\$1,699,039	\$1,676,656	\$1,825,440	\$126,401
Interdept. Charges	\$106,298	\$110,852	\$112,963	\$120,054	\$9,202
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,091,714	\$1,967,455	\$1,951,665	\$2,113,009	\$145,554
Rev. Over (Under) Exp.	(\$3,629)	\$0	\$3,052	\$0	\$0

Program Highlights

General government revenues are budgeted to remain the same at \$487,300. 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 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.

Charges for services are budgeted to increase by \$500 to \$50,900 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 \$190,200 to \$413,200 mainly related to increase of the use of opioid settlement funds for both the Opioid diversion case management and OWI Treatment Court services. The budget includes \$204,400 for the Diversion program, \$175,000 for OWI Treatment Court, newly funded with Opioid Settlement revenues in 2026, \$21,000 for Drug Treatment Court staff training, and \$12,000 for court interpreter services, also newly funded in 2026. The use of Opioid Settlement revenues for the OWI Treatment Court is intended to temporarily fund the program until ongoing funding can be secured for a combined hybrid program with the existing Drug Treatment Court.

Personnel costs increase by \$10,000 to \$167,500, reflecting the cost to continue. Operating expenses are budgeted to increase by approximately \$126,400 to \$1,825,400. This is primarily related to an increase in contracted services of \$103,000 based on a new RFP contract for program and case management services, along with an increase of \$12,000 related to court interpreter services, related to treatment courts. In addition, there was an increase due to the Drug Treatment Court Peer Services Coordinator contracted position of \$29,300 which had been previously included with the Outpatient Behavioral Health cost center. These increases are offset by a decrease of \$12,100 in laboratory services and software maintenance of \$7,100.

Interdepartmental charges are budgeted to increase by \$9,200 to \$120,100, primarily due to the personnel costs related to the Diversion Coordinator at the District Attorney's office.

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.

Diversion Program

Screens all defendants referred to the District Attorney's Office for eligibility for either a pre-charge diversion or post-charge Deferred Prosecution Agreement (DPA). Once enrolled, defendants are monitored for either 6 or 12 months for compliance with the conditions of their contract. Upon successful completion, charges are either reduced or dismissed altogether.

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.

OWI 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.

Day Report Center Program

Provides intensive supervision and monitoring of adults' post-conviction, providing an alternative to incarceration 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 to help them secure and maintain employment.

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

Program Activity – CJCC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Clients					
Pretrial Screening	3,113	2,800	2,744	2,800	-
Pretrial Supervision	338	425	365	375	(50)
Pretrial Intoxicated Driver Intervention	205	325	292	300	(25)
Day Report Center	175	200	169	175	(25)
OWI Treatment Court	57	55	50	50	(5)
Drug Treatment Court	53	60	42	35	(25)
Community Service Options	266	300	280	275	(25)
Offender Reentry Employment	70	70	82	75	5
Jail ABE/GED	150	150	150	150	-
Total Number of Clients (a)	4,427	4,385	4,174	4,235	(150)
Jail Days Diverted					
Day Report Center (b)	5,389	5,500	4,204	4,250	(1,250)
OWI Treatment Court (b)	4,700	4,000	3,600	3,775	(225)
Total Jail Days Diverted (c)	10,089	9,500	7,804	8,025	(1,475)

(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.

Public Health

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 as 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), immunization services, and the Travel Clinic.

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.)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	27.62	28.44	28.44	28.74	0.30
General Government (a)	\$1,452,157	\$1,215,250	\$1,212,504	\$1,187,828	(\$27,422)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$79,611	\$161,150	\$98,884	\$132,032	(\$29,118)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	(\$9,726)	\$0	\$22,771	\$37,771	\$37,771
Appr. Fund Balance	\$15,229	\$187,720	\$192,348	\$216,984	\$29,264
County Tax Levy (Credit)	\$1,914,613	\$2,112,906	\$2,112,906	\$2,218,258	\$105,352
Total Revenues	\$3,451,883	\$3,677,026	\$3,639,413	\$3,792,873	\$115,847
Personnel Costs	\$2,961,366	\$3,132,929	\$3,201,263	\$3,287,458	\$154,529
Operating Expenses	\$340,754	\$344,388	\$347,137	\$303,766	(\$40,622)
Interdept. Charges	\$208,343	\$199,709	\$199,134	\$201,649	\$1,940
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,510,464	\$3,677,026	\$3,747,534	\$3,792,873	\$115,847
Rev. Over (Under) Exp.	(\$58,580)	\$0	(\$108,121)	\$0	\$0

(a) Other revenue is negative for 2024 actuals due to account restructuring with the new ERP system, and accounts having been moved to general government classification.

Program Highlights

General government revenue is budgeted to decrease \$27,400 to \$1,187,800. The decrease is due to a reduction of \$20,000 to the Supplemental Nutrition Assistance Program – Education grant, \$14,900 to the Bio-Terrorism Preparedness grant, \$12,800 in the Public Health Infrastructure grant, and \$12,000 in the Immunization grant. These decreases are offset by increases of \$22,300 to the Women Infants and Children (WIC) grant, \$8,400 to the WIC Peer Counseling grant, \$5,600 to the Maternal and Child Health grant, and \$400 to the Prevention grant.

Charges for services are budgeted to decrease by \$29,100 to \$132,000. This is a result of a projected decrease in demand of the travel immunization clinic and other services, along with ending the STD clinic.

Other revenues are budgeted to increase by \$37,800 related to the Wisconsin Medicaid Cost Reporting (WiMCR) for reimbursement of prior year cost of services of \$22,800 along with \$15,000 in general donations.

Appropriated fund balance is budgeted to increase \$29,300 to \$217,000. The balance includes Waukesha County Opioid Settlement funding for the cost to continue of 1.35 FTE to complete opioid strategies related to overdose fatality review and communications of \$155,500, data analysis software of \$16,000, and consulting services of \$45,500 for the facilitation of coalitions and community health improvement planning related to opioid use disorders

Personnel costs are budgeted to increase by \$154,500 to \$3,287,500. This increase reflects the cost to continue for 28.44 FTE staff and an additional 0.30 FTE for extra help. This includes 0.28 FTE Public Health Nurses and 0.24 FTE Registered Dietetic Technicians. These increases are partially offset by a decrease of 0.09 FTE Registered Dietician, 0.08 FTE Public Health Technician, and 0.05 FTE in the WIC Program Nutritionist role.

Operating expenses are budgeted to decrease by \$40,600 to \$303,800. Reduced utilization of the travel clinic has led to a decrease in vaccines by \$22,300 and decreased funding for various grants and other funding sources has led to decreased budgets for software maintenance of \$14,000, promotion and public relations supplies by \$11,000, training and registration of \$10,300, membership dues by \$7,400, emergency medical supplies and drugs by \$4,500, office supplies by \$3,300, outside printing of \$3,200, travel costs by \$2,700, interpretation services of \$2,300, cellphone lines of \$2,100, equipment maintenance of \$2,000, books, publishing and subscriptions by \$1,000, managed print services by \$1,000, and mileage reimbursement by \$1,000. These decreases are partially offset by an increase in contracted services of \$45,000 and software user licensing of \$2,100.

Public Health (cont.)

Interdepartmental charges are budgeted to increase by \$1,900 to \$201,600. These charges include an increase in computer maintenance of \$8,800, fixed telephone charges of \$3,800, general/vehicle liability insurance of \$3,300, Microsoft licensing of \$800, and fixed cell phone charges of \$200. This is partially offset by a decrease in trunked radio replacement of \$6,300 being reclassified to the Administrative Services cost center, postage of \$4,400, workers compensation of \$2,000, computer replacement of \$1,000, and copier replacement of \$1,000.

Program Activities

Program Activity - Administration	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Inbound Telephone calls for information/triage	3,312	4,000	3,640	4,000	0
In-person Clients	918	1,500	1,011	1,300	(200)
Program Activity - Public Health Strategy	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Partnerships/Initiatives to advance towards Public Health 3.0	106	100	110	110	10
Social Media Interactions (Likes, Share, Comments + Clicks)	10,729	10,000	9,336	10,000	0
Public Health Articles/Publications	59	40	60	60	20
Comprehensive Public Health Education and Outreach Events	113	172	150	175	3
Overdose fatality cases reviewed	7	N/A	10	10	
Number of next of kin interviews & outreach	5	N/A	10	10	
Number of bereavement outreach	51	N/A	60	70	
Program Activity - Family and Community Health	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Lead Poisoning Prevention					
Children tested for lead poisoning	178	250	232	250	0
Lead poisoned children that were case managed	151	175	195	200	25
Child Health Program					
Children at-risk	13	50	20	30	(20)
Home Visit to Children	78	150	93	100	(50)
Healthy Pregnancy Program					
Pregnant Women Case Managed	17	40	25	30	(10)
Home Visits to pregnant women	51	100	69	80	(20)
Chronic Disease Program					
Chronic disease screenings	193	350	280	350	0
Program Activity - WIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Mothers, infants/children served per year in the WIC Program (a)	2,668	2,750	2,750	2,750	0
Total non-certification follow-ups completed	3,542	2,850	3,200	3,200	350
Total certification appointments completed	2,176	2,750	2,475	2,475	(275)
Pregnant and breastfeeding women receiving breastfeeding education support services	479	575	525	525	(50)
Internal and external referrals completed to assist families with unmet needs	711	1,300	1,300	1,300	0

(a) From January 1, 2024 through December 31, 2024 WIC food benefits supplemented Waukesha County retail food vendors by \$3,193,751 and local Waukesha County farmers by \$19,136 through Farmers' Market sales.

Public Health (cont.)

Program Activity - Strategy and Preparedness	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Communicable Disease Investigations					
Communicable Disease referrals received	7,702	6,700	6,725	7,000	300
Cases Identified	3,785	2,700	3,103	3,500	800
Category 1 Disease Investigations	2,105	550	454	550	0
Outbreak Investigated	100	150	130	150	0
Tuberculosis Control					
Directly Observed Therapy (DOT) visits	759	1,000	892	1,000	0
TB skin tests	138	300	163	200	(100)
Immunization Program					
Total Vaccines Administered	713	2,800	1,057	1,500	(1,300)
Children Immunized	91	400	122	150	(250)
Adults Immunized	232	1,000	341	400	(600)
Travel Clinic clients	155	325	196	225	(100)
STD Program					
Screenings in STD clinic	27	150	38	0	(150)

Child & Youth Family Services – Child Protective Services

Program Description

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

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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	41.00	39.50	39.50	45.94	6.44
General Government	\$3,592,319	\$3,782,218	\$3,484,624	\$3,547,499	(\$234,719)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$164,213	\$190,000	\$168,636	\$173,215	(\$16,785)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$24,200	\$115,000	\$58,080	\$115,000	\$0
Appr. Fund Balance	\$3,240	\$0	\$0	\$175,200	\$175,200
County Tax Levy (Credit)	\$4,933,831	\$4,734,846	\$4,734,846	\$5,873,628	\$1,138,782
Total Revenues	\$8,717,803	\$8,822,064	\$8,446,186	\$9,884,542	\$1,062,478
Personnel Costs	\$4,024,372	\$4,276,768	\$4,749,649	\$5,119,831	\$843,063
Operating Expenses	\$3,503,197	\$4,085,830	\$4,327,150	\$4,286,064	\$200,234
Interdept. Charges	\$478,272	\$459,466	\$460,362	\$478,647	\$19,181
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$8,005,841	\$8,822,064	\$9,537,161	\$9,884,542	\$1,062,478
Rev. Over (Under) Exp.	\$711,962	\$0	(\$1,090,975)	\$0	\$0

Program Highlights

General government revenues decrease by \$234,700 to \$3,547,500. This includes the loss of Targeted Safety Support IV-E revenue in the amount of \$175,000 and the loss of Family First one-time funding in the amount of \$37,500. Subsidized Guardianship reimbursement decrease by \$30,000. There is an increase in IV-E Foster Parent Training in the amount of \$3,800, Child Care Certification funds of \$3,000, IV-E Legal revenue based on a 5-year average of \$600, and Kinship Benefits allocation of \$450.

Charges for services revenue for billable out of home care services decrease by \$16,800 to \$173,200 based on trend.

Other revenue for 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.)

Appropriated fund balances increase by \$175,200. This is to partially offset temporarily higher costs incurred related Treatment Foster Home Level 5 care (budgeted in group home expenses, see below). There has been minimal activity in recent years, so fund balance is budgeted strategically.

Personnel costs are budgeted to increase by \$843,100 to \$5,119,800. This is due to cost to continue for 44.50 FTE staff. In addition, 3.0 FTE Senior Care Managers, 1.0 FTE Human Services Supervisor and 1.0 FTE Human Services Support Specialist transferred from Youth Justice in the amount of \$517,000, along with 1.28 FTE overtime costs of \$114,700. In addition, 16 FTE increase in overtime costs of \$4,900.

Operating expenses are budgeted to increase by \$200,200 to \$4,286,100. This is a combination of an increase in contracted services for child group home expenses of \$288,000, foster care placements of \$54,900 due to an increase in the cost of care, a \$4,800 in the foster care program for the Act 260 Foster Parent Grant. There is an additional \$7,200 increase in software for After-Hours on call software. The remaining increase in the amount of \$3,600 is attributed to office supplies, phone lines, and small office furniture. These increases are offset by decreases in residential care center of \$100,000 based on trend, subsidized guardianship of \$30,000, contracted services of \$13,500 and mileage reimbursement, travel and cost, and training and registration of \$8,200. The remaining decrease of \$6,500 is attributable to lab services and supplies, outside printing, legal, subpoena and process fees based on trend and usage.

Interdepartmental charges increase by \$19,200 to \$478,700. This is primarily due to the transfer of 5.0 FTE from the Youth Justice program End User Technology Charges (EUTF) and an increase in legal charges of \$14,300.

Program Activities

Program Activity - Out of Home Placement	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Foster Care					
Children	64	72	53	56	(16)
Days of Care	12,819	15,461	14,051	14,800	(661)
Expenditures	\$ 602,149	\$ 655,121	\$ 1,041,605	\$ 710,000	\$ 54,879
Group Home					
Children	3	2	2	3	1
Days of Care	260	296	471	1,095	799
Expenditures	\$ 155,861	\$ 150,000	\$ 436,000	\$ 438,000	\$ 288,000
Residential Care Center					
Children	2	5	1	2	(3)
Days of Care	344	794	155	561	(233)
Expenditures	\$ 234,195	\$ 500,000	\$ 110,500	\$ 400,000	\$ (100,000)

Program Activity - Initial CPS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Reports Received	2,246	2,100	2,235	2,150	50
Families Served	388	390	322	385	(5)

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

Program Activity - Ongoing CPS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Families Served	134	160	163	170	10
New Cases					
Out of Home	16	35	16	20	(15)
Other Court Ordered	12	20	4	8	(12)
Prevention	49	45	92	102	57
Total New Cases	77	100	112	130	30

Program Activity - Foster Care	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Voluntary Kinship Children	207	225	200	220	(5)
Licensed Relatives Homes	31	35	30	35	-
Licensed Foster Homes	43	50	45	45	(5)
Subsidized Guardianship Children	28	35	30	30	(5)

Program Description

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

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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	36.90	35.28	35.28	28.00	(7.28)
General Government	\$4,247,638	\$4,247,638	\$4,250,267	\$4,454,560	\$206,922
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$119,636	\$240,000	\$171,293	\$292,016	\$52,016
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$10,438	\$20,000	\$1,037	\$15,000	(\$5,000)
Appr. Fund Balance	\$106,020	\$218,050	\$218,050	\$115,076	(\$102,974)
County Tax Levy (Credit)	\$3,389,353	\$2,890,721	\$2,890,721	\$2,087,565	(\$803,156)
Total Revenues	\$7,873,085	\$7,616,409	\$7,531,368	\$6,964,217	(\$652,192)
Personnel Costs	\$3,590,082	\$3,732,787	\$2,974,808	\$3,087,650	(\$645,137)
Operating Expenses	\$3,496,633	\$3,557,103	\$3,419,118	\$3,669,313	\$112,210
Interdept. Charges	\$273,640	\$326,519	\$215,794	\$207,254	(\$119,265)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,360,355	\$7,616,409	\$6,609,720	\$6,964,217	(\$652,192)
Rev. Over (Under) Exp.	\$512,730	\$0	\$921,648	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$206,900 to \$4,454,600 mainly due to an increase in the Youth Aids allocation of \$98,500, the Community Intervention Program by \$8,400, and the Youth Justice Innovation Grant of \$100,000.

Charges for services revenue increased by \$52,000 to \$292,000 due to the inclusion of shelter care revenue from other counties when utilizing the beds purchased for Waukesha County use of \$50,000 and an increase in collections revenue of \$2,000.

Other revenue based on projected Supplemental Security Income/Social Security (SSI/SS) collections from clients for cost of care decrease by \$5,000 to \$15,000 based on trend.

Youth Justice (cont.)

Appropriated Fund balance decrease by \$103,000 to \$115,100. This is to partially offset costs incurred related to a juvenile placement in a correctional setting for an entire year and the potential for youth from other counties who commit offenses in Waukesha being charged and sentenced in Waukesha County Courts. The reduction is due to a decrease in the daily rate charged by the Wisconsin Department of Corrections in the 2025-27 state budget. Fund balance is budgeted strategically in case it is needed.

Personnel costs are budgeted to decrease by \$645,100 to \$3,087,700. This is due to 3.0 FTE Senior Care Managers, 1.0 FTE Human Services Supervisor, and 1.0 FTE Human Services Support Specialist shifting from Youth Justice to Child Protective Services Program, along with 1.0 FTE Human Services Manager transferring to Coordinated Services in the amount of \$517,000. The cost to continue for 28.0 FTEs is also included in the budgeted personnel costs. In addition, 1.28 FTE overtime cost transferred to Child Protective Services program in the amount of \$114,700.

Operating expenses are budgeted to increase by about \$112,200 to \$3,669,300. This is due primarily to an increase of \$241,000 in Child Group Homes expenses and a \$103,300 in contracted services, primarily due to a rate increase and vendor change for Shelter Care beginning 7/1/25, along with an increase of \$23,600 in Residential Care Center expenses, and a \$100,000 in expenses due to obtained funding from the Youth Justice Innovation Grant. The remaining increase of \$15,000 is in software maintenance, software user licensing and computer equipment. These increases are offset by decreases in expenses for Juvenile Correctional placement by \$232,700, and Foster Care Payments by \$110,000 based on trend. In addition, there was a decrease of \$9,600 in mileage reimbursement, travel and cost, and training and registration due to lower usage along with a shift of \$7,800 in Client Incentives and Employee Recognition Program to the Child Protective Services program. The remaining decrease includes cellphone lines & services of \$4,900, lab services of \$3,500, along with a total decrease of \$2,200 in office supplies, small office equipment, and printing services.

Interdepartmental charges decrease by approximately \$119,300 to \$207,300. The decrease is primarily due to legal charges that were reallocated to Child and Youth Coordinated Services cost center in the amount of \$74,200. In addition, the transfer of 5.0 FTEs to Child Protective Services Program and reallocation of associated End-User Technology charges decreased by \$23,700. There is also a decrease in Workman's Comp expenses of \$11,500, transportation costs for male and female secure detention located in other counties of \$5,000, as a result of the lower projected utilization and vehicle liability insurance of \$4,800.

Program Activities

Program Activity - Alternate Care	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Foster Care					
Youth	3	8	2	2	(6)
Days of Care	189	1,218	750	556	(662)
Expenditures	\$ 4,821	\$ 150,000	\$ 22,437	\$ 40,000	(110,000)
Group Homes					
Youth	2	2	2	2	-
Days of Care	308	139	694	744	605
Expenditures	\$ 92,324	\$ 50,000	\$ 271,459	\$ 291,000	241,000
Residential Care Centers					
Youth	7	5	2	2	(3)
Days of Care	581	910	735	733	(177)
Expenditures	\$ 337,688	\$ 505,400	\$ 523,000	\$ 529,000	\$ 23,600
State Correctional					
Days of Care of juveniles in State correctional institutions	668	365	365	365	-
State charges for correctional institution placement	\$ 840,424	\$ 462,820	\$ 462,820	\$ 230,153	\$ (232,667)

Program Activity - Juvenile Court Intake	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Number of:				
Referrals Received	459	484	420	460
Recommended for Diversion	325	342	300	325

Program Activity - Youth Justice Ongoing	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Number of:				
Youth Served	227	192	175	200
In-Home	214	175	157	161
In-Home	13	17	15	15
Prevention				24

Program Activity - Youth Justice	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Number of: Youth Served				
Permanency Worker*		11	18	25
Independent Living**	30	29	35	35

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

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

Program Activity- Juvenile Detention Services	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Contracted Shelter Care					
Days of Care - Male	666	570	570	580	10
Average daily population - Male	1.82	1.56	1.56	1.58	0.02
Days of Care - Female	316	462	450	450	(12)
Average daily population - Female	0.86	1.27	1.23	1.23	(0.04)
Contracted Secure Detention					
Days of Care - Male	855	868	622	616	(252)
Average daily population- Male	2.34	2.38	1.74	1.69	(0.69)
Days of Care - Female	84	229	208	208	(21)
Average daily population -Female	0.23	0.63	0.57	0.57	(0.06)
Total Days of Care - Shelter and Secure	1,921	2,129	1,850	1,854	(275)

The 2025 estimates for shelter care and secure are based on a 3 year rolling average.

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 Child and Youth Coordinated Services Division as the programs utilize the same assessment tool.

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

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

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	16.00	17.00	17.00	17.00	0.00
General Government	\$7,029,983	\$9,205,904	\$9,270,370	\$9,819,579	\$613,675
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$301,000	\$250,000	\$258,000	(\$43,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$153,586	\$225,000	\$168,000	\$184,000	(\$41,000)
Appr. Fund Balance	\$5,265	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$619,902)	(\$471,380)	(\$471,380)	(\$404,861)	\$66,519
Total Revenues	\$6,568,933	\$9,260,524	\$9,216,990	\$9,856,718	\$596,194
Personnel Costs	\$1,556,652	\$1,676,191	\$1,654,562	\$1,729,447	\$53,256
Operating Expenses	\$5,396,201	\$7,310,508	\$6,158,578	\$7,794,001	\$483,493
Interdept. Charges	\$248,229	\$273,825	\$252,593	\$333,270	\$59,445
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,201,082	\$9,260,524	\$8,065,733	\$9,856,718	\$596,194
Rev. Over (Under) Exp.	(\$632,149)	\$0	\$1,151,257	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$613,700 to \$9,819,600. This is mainly due to a \$457,400 increase to projected CLTS Administrative revenue. There is also an increase of \$156,300 to service coordination revenue based on current estimates.

Children with Special Needs Unit (cont.)

Charges for services revenues are budgeted to decrease by \$43,000 to \$258,000 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.

Other revenues decrease by \$41,000 to \$184,000. This includes reimbursement through the Third Party Administrator for the purchase of products and services or eligible foster care expenses for CLTS clients which decreases \$41,000 based on trend and has an offsetting expense.

Personnel costs increase by about \$53,300 to \$1,729,400. This is due to the cost to continue for the 17.00 FTE.

Operating expenses are budgeted to increase by \$483,500 to \$7,794,000. This is mostly due to an increase in contracted services costs of \$495,100 related to the state's mandate not to have a wait list for services, and an increase in the number of CLTS contracted staff necessary to support the increase in CLTS clients served. Birth to Three contracted services expense increases \$39,200 related to vendor personnel costs. Cellphone lines and services, computer equipment, and mileage expense make up the remaining increase of \$7,100 due to additional staffing needs and trend. There is also a decrease of \$42,000 in parental payment billing expense, as well as a decrease of \$16,000 for purchases of products and services to CLTS clients, both of which have offsetting revenue.

Interdepartmental charges increase by \$59,400 to \$333,300 due to increased end user technology fees (EUTF) and liability insurance for additional contract staff in addition to increased workers' compensation costs.

Program Activities

Program Activity - Children with Special Needs	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Children's Long Term Support Waiver	1,939	2,162	2,097	2,300	138
Children's Community Options Program	591	600	600	600	-
Children's Intake	355	480	448	450	(30)

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	2024 Actual	2025 Budget	2025 Estimate	2025 Budget	Budget Change
Number of:					
Children Referred	696	730	700	700	(30)
Children Assessed	392	450	425	435	(15)
Children Served	474	570	505	535	(35)

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 the TPA, 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 must also be included on the Schedule of Expenditure of Federal and State Awards (SEFSA). For 2025, the State has made another change and will no longer be requiring CWAs to report these expenses or manage the provider audits associated with this funding. Going forward this piece will be managed at the State level.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$11,247,983	\$14,000,000	\$0	\$0	(\$14,000,000)
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	\$11,247,983	\$14,000,000	\$0	\$0	(\$14,000,000)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$11,247,983	\$14,000,000	\$0	\$0	(\$14,000,000)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$11,247,983	\$14,000,000	\$0	\$0	(\$14,000,000)
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

Program Highlights

General government revenues and operating expenses are budgeted to decrease \$14,000,000 to \$0 due to a change in the State requirement to record these transactions on the county books. This will no longer be required and will be removed from the budget. 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.

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	19.00	19.00	19.00	20.00	1.00
General Government	\$65,300	\$60,000	\$60,000	\$60,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,889,211	\$3,252,814	\$3,305,846	\$3,252,814	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,465,897	\$1,019,113	\$1,465,897	\$1,466,897	\$447,784
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$201,590	\$366,406	\$366,406	\$177,391	(\$189,015)
Total Revenues	\$4,621,998	\$4,698,333	\$5,198,149	\$4,957,102	\$258,769
Personnel Costs	\$1,984,474	\$2,136,880	\$2,235,195	\$2,333,681	\$196,801
Operating Expenses	\$2,220,413	\$2,465,195	\$2,267,541	\$2,499,293	\$34,098
Interdept. Charges	\$79,225	\$96,258	\$98,358	\$124,128	\$27,870
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,284,112	\$4,698,333	\$4,601,094	\$4,957,102	\$258,769
Rev. Over (Under) Exp.	\$337,887	\$0	\$597,055	\$0	\$0

Program Highlights

General government revenues consist of a state allocation for the CST and remain flat at \$60,000.

Charges for services are budgeted to remain flat at \$3,252,800. This includes revenue for charges for billing youth CCS services to Medicaid.

Other revenues increases by \$447,800 to \$1,466,900 related to Wisconsin Medicaid Cost Reporting (WiMCR) for reimbursement of prior year cost of services and staff.

Personnel costs are budgeted to increase \$196,800 to \$2,333,700. This is based on the transfer of 1.0 FTE Human Services Manager from Child and Youth Family Services, as well as cost to continue for 19.00 FTE.

Operating expenses increase by \$34,100 to \$2,499,300. This is mostly due to an increase of \$30,000 for CCS provider contracted services. This is also due to the addition of client incentives of \$5,000, transportation costs of \$1,000, and supplies of \$1,000, as well as changes to cell phone expenses, offset by a decrease to family support funds of \$10,000. There is offsetting revenue for most of these expenses.

Interdepartmental charges increase by \$27,900 to \$124,100. This is for End User Technology Fees (EUTF) and telephone costs associated with the 21.28 FTE.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	35.50	35.38	35.38	34.50	(0.88)
General Government	\$692,352	\$692,352	\$692,352	\$692,352	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,116,335	\$3,167,822	\$3,700,557	\$3,626,091	\$458,269
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,503,999	\$2,255,360	\$2,504,003	\$2,504,003	\$248,643
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$2,522,315	\$2,044,863	\$2,044,863	\$1,802,838	(\$242,025)
Total Revenues	\$8,835,001	\$8,160,397	\$8,941,775	\$8,625,284	\$464,887
Personnel Costs	\$3,510,829	\$3,645,745	\$3,601,181	\$3,747,773	\$102,028
Operating Expenses	\$5,057,338	\$4,186,358	\$4,694,283	\$4,577,620	\$391,262
Interdept. Charges	\$243,794	\$328,294	\$323,806	\$299,891	(\$28,403)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$8,811,961	\$8,160,397	\$8,619,270	\$8,625,284	\$464,887
Rev. Over (Under) Exp.	\$23,040	\$0	\$322,505	\$0	\$0

Program Highlights

General government revenues remain flat at \$692,400 for the Community Support Program at \$88,600 and the Community Mental Health award at \$603,700.

Charges for services are budgeted to increase by approximately \$458,300 to \$3,626,100. Comprehensive Community Services (CCS) program client fee revenue increases by \$409,700 based on an increase of billable units and usage of contracted service providers. In addition, Community Support Program (CSP) program client fee revenue increases by \$146,300 based on 2024 actual trend. This is offset by a budgeted decrease of \$101,000 in client fee revenue for services billed to Medicaid for the Community Recovery Services (CRS) program based on decreased caseloads and a decrease of \$3,100 for Targeted Case Management revenue based on trend.

Other revenue is budgeted to increase by \$248,600 to \$2,504,000, which is the Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for reimbursement of prior year cost of services and staff.

Mental Health Outpatient-Intensive (cont.)

Personnel costs are budgeted to increase by \$102,000 to \$3,747,800. This reflects the cost to continue for existing staff of 34.5 FTE, which decrease by 0.88 FTE. This decrease includes a 0.2 FTE of a Senior Clinical Psychologist transferred to Outpatient Clinic and a decrease in extra help by 0.68 FTE.

Operating expenses are budgeted to increase by \$391,300 to \$4,577,600, mainly due to an increase of \$400,400 in contracted services related to residential care services for clients that do not qualify for CCS, CRS or other reimbursement programs. These costs are partially offset by the decrease in travel-related expenses of \$8,900

Interdepartmental charges are budgeted to decrease by \$28,400 to \$299,900. This is mostly due to a decrease of \$26,200 in building maintenance charges, \$2,500 in fixed phone charges, and \$1,600 in computer replacement. This decrease is partially offset by an increase in copier replacement charges of \$2,100.

Program Activities

Program Activity – BH Outpatient Intensive	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Clients					
Comprehensive Community Services	136	155	155	155	-
Targeted Case Management	83	80	73	75	(5)
Community Support Program	152	150	145	150	-
Total Number of Clients	371	385	373	380	(5)
Residential Days of Care					
Comprehensive Community Services	4,037	4,183	4,171	2,559	(1,624)
Community Recovery Services	5,009	6,731	5,669	5,892	(839)
Mental Health Residential	31,485	18,620	20,485	21,781	3,161
Total Days of Care	40,531	29,534	30,325	30,232	697
Service Contacts					
Comprehensive Community Services	21,701	23,000	25,000	24,000	1,000
Targeted Case Management	4,021	4,000	4,500	4,000	-
Community Support Program	24,383	20,000	25,400	25,000	5,000
Total Service Contacts	50,105	47,000	54,900	53,000	6,000

Outpatient Clinic

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 and substance use 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, State Institute, and Crisis Mobile are now all reported as separate programs under Emergency Behavioral Health.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	35.81	33.55	33.55	32.85	(0.70)
General Government	\$1,557,533	\$1,421,168	\$1,487,132	\$1,637,152	\$215,984
Fine/Licenses	\$303,210	\$281,667	\$304,469	\$285,000	\$3,333
Charges for Services	\$2,460,756	\$2,713,876	\$1,984,733	\$2,035,908	(\$677,968)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$417,243	\$500,610	\$606,200	\$613,445	\$112,835
Appr. Fund Balance	\$338,766	\$117,500	\$152,405	\$380,053	\$262,553
County Tax Levy (Credit)	\$5,413,134	\$5,079,194	\$5,079,194	\$3,153,989	(\$1,925,205)
Total Revenues	\$10,490,643	\$10,114,015	\$9,614,133	\$8,105,547	(\$2,008,468)
Personnel Costs	\$5,080,861	\$4,489,485	\$4,348,288	\$4,532,191	\$42,706
Operating Expenses	\$5,315,051	\$5,061,302	\$2,863,345	\$3,034,548	(\$2,026,754)
Interdept. Charges	\$441,651	\$563,228	\$307,473	\$490,155	(\$73,073)
Fixed Assets	\$35,204	\$0	\$0	\$48,653	\$48,653
Total Expenditures	\$10,872,767	\$10,114,015	\$7,519,106	\$8,105,547	(\$2,008,468)
Rev. Over (Under) Exp.	(\$382,125)	\$0	\$2,095,027	\$0	\$0

Program Highlights

General government revenues increase by \$216,000 to \$1,637,200 due to changes in grant funding. The increase in revenue is primarily related to the increase for the Injection Prevention grant by \$153,800, a new Opioid Vital Strategies grant of \$100,000 and the Residential Opioid Use Disorder Room & Board grant of \$59,600. This is partly offset by a decrease in basic county allocation of \$49,200, Supplemental Substance Use Block grant of \$40,800 that concluded in 2025 and grant funds for the State Opioid Response grant of \$7,400. Funding that will continue in the 2026 budget is the Substance Use Block grant of \$421,500, the Urban/Rural Women's Substance Use Services grant of \$242,500, the Injection Drug Use Treatment grant of \$144,600, Mental Health Block grant of \$109,500, the Urban Black and Hispanic grant of \$90,900, and the Urban Youth Prevention grant of \$49,700.

Outpatient Clinic (cont.)

Fines and license revenues increase by \$3,300 to \$285,000 based on trending caseload and prior year revenue history pertaining to the Intoxicated Driver Program.

Charges for services are budgeted to decrease by \$678,000 due to the transfer of collections revenue for clients placed at the state mental health institutes to the Emergency Behavioral Health Division of \$698,300, along with the related expenditures.

Other revenue is budgeted to increase by \$112,800 to \$613,400 due to an increase of \$61,900 in Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement reimbursement based on the previous settlement and rep payee service fee of \$50,900.

Appropriated Fund balance increases by \$262,500 to \$380,100. The balance includes Waukesha County Opioid Settlement funding for youth substance use treatment of \$100,000, Vital Strategies grant matching funding of \$100,000, Benefits Navigator contracted service of \$85,000, medical provider training costs of \$30,000, a drug software database software used by providers to obtain information on medications of \$9,400 and overdose response kits of \$7,000. In addition, the balance includes \$48,600 for one-time furniture and office equipment replacement.

Personnel costs are budgeted to increase by \$42,700 to \$4,532,200. This reflects the costs to continue of 32.86 FTE, and a decrease of 0.69 FTE from the 2025 budget. The decrease in FTE is due to the abolishment of the remaining 0.25 FTE Clinical Services Manager and unfunding 0.40 FTE Psychiatric Nurse Practitioner. There is a transfer of 0.1 FTE Health & Human Services Coordinator and 0.5 FTE Programs & Projects Analyst to the Emergency Behavioral Health cost center. These decreases are partially offset by a transfer in of a 0.20 FTE Senior Clinical Psychologist from Outpatient Intensive. In addition, 0.37 FTE was added for extra help and overtime reduced by 0.02 FTE.

Operating expenses are budgeted to decrease by \$2,026,800 to \$3,034,500. The state mental health institutes expense of \$2,333,300 was transferred to Emergency Behavioral Health. In addition, there are decreases in various supplies expenses of \$14,400; books, publications and subscriptions of \$10,400; travel related expenses of \$10,400; medical services of \$8,000 and laboratory supplies of \$6,600. These decreases are partially offset by the increase of contracted services due to the Injection Prevention grant of \$164,500 and the Opioid treatment cost related to the Benefit Navigator and Medical training of \$115,000 and other contracted services by \$57,000. In addition, transportation services increase by \$19,200.

Interdepartmental charges decrease by \$73,100 to \$490,200. This is due to decreases of \$140,800 for Sheriff's Department transportation services that was transferred to Emergency Behavioral Health, \$21,400 in workers compensation based on claims experience and \$5,200 in administrative overhead. These decreases are partially offset by increases of \$64,500 in End User Technology Fund fees (EUTF), \$14,400 vehicle replacement, \$9,800 for fixed phone charges, \$3,200 in general/vehicle liability insurance and \$2,300 vehicle repair maintenance.

Fixed assets increase by \$48,700 related to one-time furniture and office equipment replacement at the Mental Health Center.

Program Activities

Program Activity - Mental Health Outpatient	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
MH Outpatient Clinical					
Outpatient – MH - Unduplicated count	2,925	3,000	2,988	3,000	-
Outpatient – SU - Unduplicated count	966	1,100	1,015	1,100	-
Service Contacts					
Mental Health / Therapy	9,909	8,600	9,940	9,500	(900)
Medication Management	15,066	11,000	13,600	13,200	(2,200)
Substance Use Treatment	20,121	18,000	18,525	18,000	-
Residential Services					
Substance Use Residential: Days of Care	5,014	3,835	750	650	3,185

Crisis Resource Center

Program Description

The Crisis Resource Center is licensed as a DHS 83 Community-Based Residential Facility that provides 24-hour care to reduce or eliminate an individual's symptoms of mental illness to avert the need for inpatient hospitalization. This type of facility provides a short-term living environment where an individual experiencing a mental health crisis receives services including assessment, crisis planning and follow-up and linkage to community services and resources. Unlike inpatient level of care, the stabilization unit is not locked, and it provides a home-like environment where adults can receive support and leave the unit to attend appointments with providers in the community. The facility has a 14-bed capacity to serve voluntary individuals. Key referrals sources for this service include law enforcement, medical hospitals, inpatient units, self-referral, and crisis intervention staff from Waukesha County and neighboring counties.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	1.00	1.00	1.00	1.20	0.20
General Government	\$1,228,681	\$923,718	\$769,696	\$0	(\$923,718)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$187,639	\$321,787	\$314,333	\$325,739	\$3,952
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$483,300	\$669,340	\$461,859	\$618,180	(\$51,160)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$1,077,661	\$1,077,661
Total Revenues	\$1,899,620	\$1,914,845	\$1,545,888	\$2,021,580	\$106,735
Personnel Costs	\$123,274	\$128,181	\$163,955	\$176,319	\$48,138
Operating Expenses	\$1,492,375	\$1,580,927	\$1,581,355	\$1,606,030	\$25,103
Interdept. Charges	\$157,425	\$173,615	\$173,385	\$239,231	\$65,616
Fixed Assets	\$20,122	\$32,122	\$0	\$0	(\$32,122)
Total Expenditures	\$1,793,196	\$1,914,845	\$1,918,695	\$2,021,580	\$106,735
Rev. Over (Under) Exp.	\$106,424	\$0	(\$372,807)	\$0	\$0

Program Highlights

General government revenue decreases by \$923,700 to \$0. This is related to the end of funding from the Regional Crisis Stabilization Facility grant awarded to Waukesha County as of September of 2025.

Charges for services increase by approximately \$4,000 to \$325,700. This increase is attributed to an estimated 2,190 days of care provided to clients with Medicaid coverage. Billing for these services is completed directly by Health and Human Services, with projections based on trends from the first year of operations.

Other revenue are budgeted to decrease by \$51,100 to \$618,200. This decrease is attributed to an estimated 1,460 days of care for clients holding other types of insurance. These services are billed by the Crisis Resource Center's contract vendor, with revenues provided to Health and Human Services.

Personnel costs are budgeted to increase by \$48,100 to \$176,300, which includes the cost to continue of 1.00 FTE position in this area to oversee the operations of the Crisis Resource Center and a transfer in of 0.2 FTE of the Human Services Manager from the Psychiatric Hospital program.

Operating expenses are budgeted to increase by approximately \$25,100 to \$1,606,000, primarily due to an increase of \$43,300 for contracted services due to an increase in the contract vendor rate. This will be partially offset with a decrease of \$9,800 for travel related costs, \$5,000 for small office equipment and furniture, telephone lines & services by \$2,400 and miscellaneous expenses by \$1,300.

Crisis Resource Center (cont.)

Interdepartmental charges increase by \$65,600 to \$239,200. These charges increased based on end user technology (EUTF) charges of \$49,400, building maintenance of \$13,000 and software license of \$5,100. These increases are offset by decreases in malpractice insurance of \$1,600 and property/boiler insurance of \$300.

Fixed Assets decrease by \$32,100 due to no planned fixed assets purchases for the 2026 budget.

Program Activities:

Program Activity - Regional Crisis Stabilization Facility	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
<i>Number of:</i>					
Days of Care	3,023	3,650	3,594	3,650	-
Average Length of Stay (Days)	15.6	10.0	13.4	14.0	4.0
Average Daily Census	9.02	10.00	9.85	10.00	-
Admissions	160	365	213	225	(140)
Average Occupancy	64%	71%	70%	71%	0%

Psychiatric Hospital

Program Description

The Mental Health Center psychiatric hospital is a state certified facility that delivers both substance use and mental health treatment. This acute care program provides intensive treatment to address imminent safety concerns or severe decompensation in functioning that are a result of mental illness, drug dependence, or developmental disability. Equipped with 16 beds, the facility operates 24/7 to serve adults aged 18 and older. The program provides a comprehensive array of services, including psychiatric evaluation, individualized treatment planning, medication management, psychotherapy, occupational therapy, psychosocial support, and discharge planning. Patients are admitted either voluntarily or involuntarily through the Chapter 51 emergency detention process, with medical screenings conducted prior to hospitalization to ensure appropriate care. Services are designed to address the unique needs of each patient, fostering a secure and supportive environment for recovery.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	37.81	40.12	40.12	39.86	(0.26)
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,880,947	\$3,010,228	\$3,997,811	\$4,283,936	\$1,273,708
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$361,696	\$89,300	\$107,727	\$116,379	\$27,079
County Tax Levy (Credit)	\$4,153,811	\$3,935,047	\$3,935,047	\$5,221,462	\$1,286,415
Total Revenues	\$7,396,454	\$7,034,575	\$8,040,585	\$9,621,777	\$2,587,202
Personnel Costs	\$4,576,808	\$4,927,587	\$4,526,907	\$4,754,108	(\$173,479)
Operating Expenses	\$1,432,028	\$1,236,722	\$3,605,107	\$3,813,123	\$2,576,401
Interdept. Charges	\$878,519	\$870,266	\$986,687	\$989,817	\$119,551
Fixed Assets	\$193,611	\$0	\$31,000	\$64,729	\$64,729
Total Expenditures	\$7,080,966	\$7,034,575	\$9,149,701	\$9,621,777	\$2,587,202
Rev. Over (Under) Exp.	\$315,488	\$0	(\$1,109,116)	\$0	\$0

Program Highlights

Charges for services increase by \$1,273,700 to \$4,283,900 related to an increase in the average reimbursement per patient day of care related to the implementation of revenue cycle process improvements of \$467,700. In addition, \$806,000 of State Institute stays are transferred from the Outpatient Behavioral Health cost center. The Psychiatric Hospital patient days of care are expected to be 4,380 based on an average daily census of 12.0.

Appropriated Fund balance increases by \$27,000 to \$116,400 for building improvements. Approved projects include: \$36,700 to replace flooring and \$15,000 for HVAC maintenance and \$64,700 for one-time furniture and office equipment replacement.

Personnel costs are budgeted to decrease by \$173,500 to \$4,754,100, which includes the cost to continue for 39.86 FTE staff assigned to this program. Position changes include the transfer in of 0.50 FTE Program & Projects Analyst, and 0.10 FTE Health & Human Services Coordinator from the Outpatient Behavioral Health cost center. In addition, there was a decrease in FTE due to the abolishment of a 0.17 FTE of a Clinical Services Manager allocated to this program, reducing 0.5 FTE of a Psychiatric Technician, reducing 0.3 FTE of a Registered Nurse and the transfer out of 0.40 FTE of a Human Service Manager to the Crisis Resource Center and Crisis Services programs. Overtime decreased by 0.90 FTE and extra help increased by 4.41 due to the transfer of 3.0 FTE Weekend Nurses from regular FTE and 1.6 FTE for Psychiatric Technician, offset by smaller FTE reductions.

Psychiatric Hospital (cont.)

Operating expenses are budgeted to increase approximately \$2,576,400 to \$3,813,100 primarily due to the transfer of State Institute stays of \$2,582,600 from the Outpatient Behavioral Health cost center. In addition, increases include medical services by \$10,000, food service by \$3,200, laundry services of \$1,400 along with costs related to the transfer of crisis services from the Outpatient Behavioral Health cost center of \$1,100, and computer equipment of \$1,000. These increases are partially offset by a decrease in telephone of \$7,800, contracted services of \$6,500, office supplies of \$3,900, lab services of \$2,000, clothing of \$1,600, and transportation services of \$1,000.

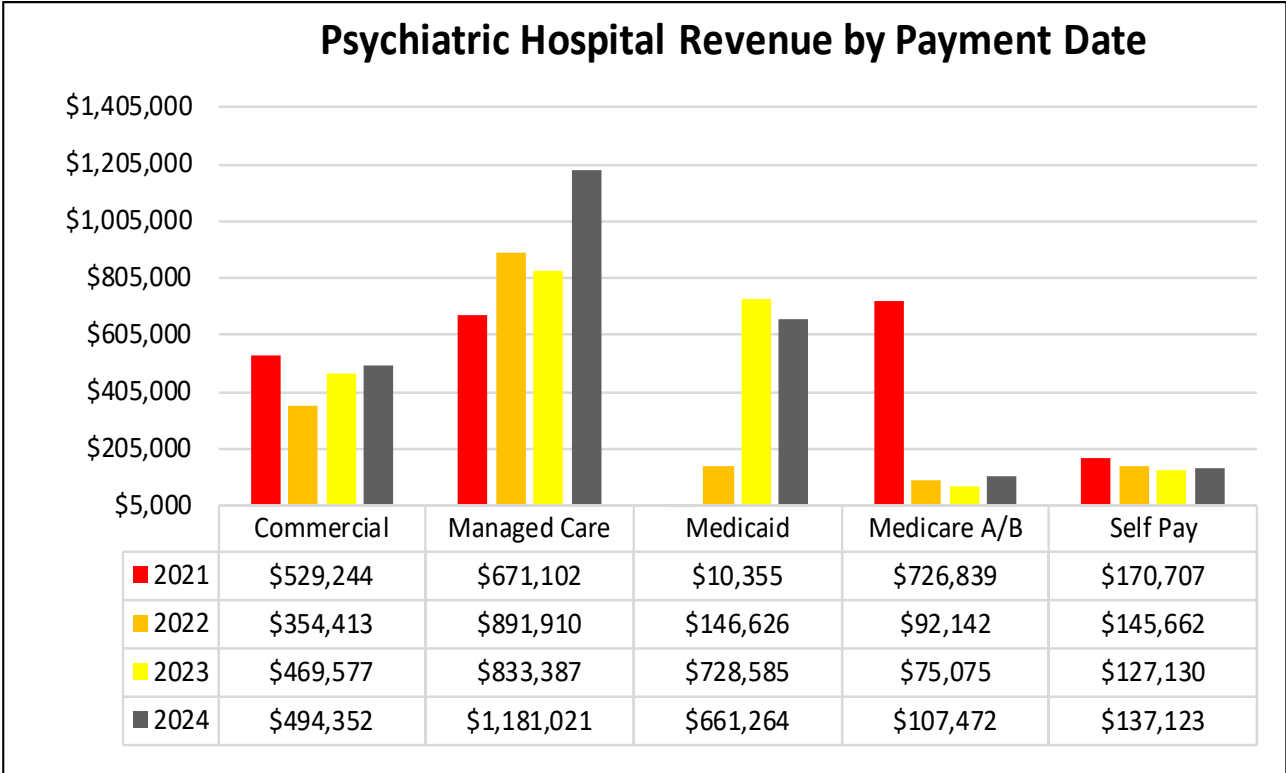
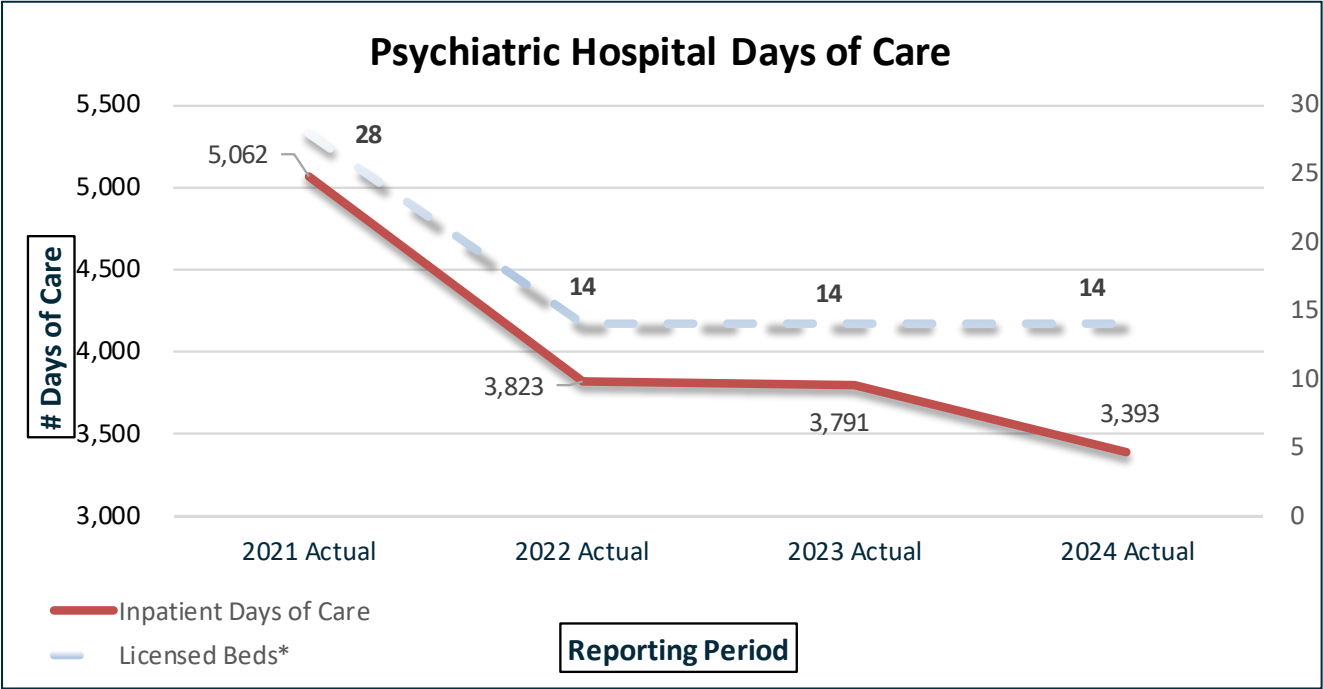
Interdepartmental charges increased by \$119,600 to \$989,800. These charges include an increase in Sheriff transportation of \$140,800, building maintenance of \$49,500, and general/vehicle liability insurance of \$6,400. These increases are offset by decreases of \$44,900 in workers compensation, \$37,000 due to a transfer from Outpatient Behavioral Health cost center, \$12,200 in vehicle replacement, End User Technology Charges (EUTF) of \$8,300, malpractice insurance of \$6,300, computer replacements of \$4,300 and vehicle repair maintenance of \$2,300.

Fixed Assets increase by \$64,700 related to one-time furniture and office equipment replacement at the Psychiatric Hospital.

Program Activities

Program Activity - Emergency Behavioral Health	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Psychiatric Hospital					
Days of Care	3,393	4,380	4,089	4,380	-
Average Length of Stay (Days)	8.0	8.3	8.4	8.3	-
Average Daily Census	9.3	12.0	11.1	12.0	-
Admissions	487	525	504	525	-
Discharges	477	525	480	525	-
State Institutes					
Days of Care (children)	313	225	263	275	(50)
Days of Care (adults)	1,021	1,100	1,073	1,100	-

Psychiatric Hospital (cont.)



General Fund
Emergency Behavioral Health **Health & Human Services** **Program**

Crisis Services

Program Description

The Crisis Services Program, located at the Mental Health Center, offers both in-person and telephonic crisis assessments, aiding residents in developing safety plans and connecting them to necessary treatments. Waukesha County Crisis Services plays a crucial role in the overarching framework of emergency behavioral health services. A key feature of this program is the crisis team members active coordination with community partners, including law enforcement, emergency medical services (EMS), emergency departments, and other first responders. In addition, clinicians are integrated within several law enforcement agencies and the 911.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	16.78	23.56	23.56	23.76	0.20
General Government	\$64,201	\$111,955	\$111,955	\$186,835	\$74,880
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$282,393	\$237,291	\$462,912	\$416,858	\$179,567
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,564,659	\$931,569	\$1,564,659	\$1,564,659	\$633,090
Appr. Fund Balance	\$32,128	\$119,993	\$119,993	\$119,993	\$0
County Tax Levy (Credit)	\$1,613,755	\$1,495,408	\$1,495,408	\$1,079,089	(\$416,319)
Total Revenues	\$3,557,136	\$2,896,216	\$3,754,927	\$3,367,434	\$471,218
Personnel Costs	\$1,878,716	\$2,542,738	\$2,895,813	\$3,049,966	\$507,228
Operating Expenses	\$199,645	\$239,000	\$206,589	\$240,089	\$1,089
Interdept. Charges	\$85,218	\$114,478	\$107,148	\$77,379	(\$37,099)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,163,579	\$2,896,216	\$3,209,550	\$3,367,434	\$471,218
Rev. Over (Under) Exp.	\$1,393,556	\$0	\$545,377	\$0	\$0

Program Highlights

General government revenue increase by \$74,900 for the addition of the DOJ Statewide Crisis Intervention Program grant funding.

Charges for services increase by approximately \$179,600 primarily due to municipal charges increase of \$115,000 (transferred in from Outpatient Clinical) for two embedded crisis workers in Waukesha County cities. In addition, client fee revenue is anticipated to increase \$64,400 from the prior year due to the expanded mobile crisis benefits from Medicaid.

Other revenue is budgeted to increase by \$633,100 to \$1,564,700 based on the Wisconsin Medicaid Cost Reporting (WIMCR) cost settlement for reimbursement of prior year cost of services and staff.

Appropriated Fund balance remains unchanged at \$120,000 for Waukesha County Opioid Settlement funding for crisis response personnel to respond to opioid-related crises.

Personnel costs are budgeted to increase by \$507,200 to \$3,050,000. This reflects the cost to continue of 23.76 FTE, including the transfer in of 0.2 FTE Human Services Manager from the Psychiatric Hospital.

Interdepartmental charges are budgeted to decrease by \$37,100 to \$77,400. This is mostly due to a decrease of \$25,700 in computer maintenance charges, \$3,500 in computer replacement and \$2,300 in software licensing charges.

Crisis Services (cont.)

Program Activities

Program Activity - Emergency Behavioral Health	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
<i>Number of:</i>					
<i>Crisis Intervention</i>					
In Person Response	1,761	1,850	1,988	2,075	(225)
Crisis Inbound Calls/Collateral Contacts	7,241	7,500	7,488	7,500	-

ADRC - Adult Protective Services

Program Description

The Adult Protective Services (APS) unit of the Aging and Disability Resource Center provides mandated services defined in Wis Stat. Ch 46.90 and 55 to adults and elder adults (ages 60 and older) at risk of abuse and neglect in the community. Primary responsibilities include responding to reports of abuse, neglect, and financial exploitation and linking clients with protective services that mitigate further risk of abuse and neglect while promoting their right to self-determination. APS social workers investigate a client's competence and ability to remain independent in the community. For clients assessed to be incompetent and in need of court-ordered protection and services, a legal petition is initiated for guardianship and protective placement matters. APS staff work with clients to determine the need for protective services and/or placement in the least restrictive setting. A variety of court services are conducted including nominating proposed guardians, witness testimony, and providing comprehensive evaluation reports for court personnel determining recommendations on least restrictive interventions. APS conducts the court-ordered annual review of all cases protectively placed by Waukesha County. In partnership with staff who specialize in Aging Services (See ADRC – Community Services), APS also provides community outreach aimed at high-risk individuals identified through collaboration with law enforcement and medical professionals to proactively address consumer needs with the goal of preventing emergency protective placements.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	10.75	11.00	11.00	10.99	(0.01)
General Government	\$571,495	\$571,495	\$571,495	\$571,495	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,778	\$5,000	\$1,351	\$1,925	(\$3,075)
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)	\$939,822	\$855,220	\$855,220	\$923,723	\$68,503
Total Revenues	\$1,513,095	\$1,431,715	\$1,428,066	\$1,497,143	\$65,428
Personnel Costs	\$967,778	\$1,172,798	\$966,315	\$1,235,139	\$62,341
Operating Expenses	\$190,430	\$108,267	\$145,406	\$103,765	(\$4,502)
Interdept. Charges	\$159,031	\$150,650	\$151,389	\$158,239	\$7,589
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,317,238	\$1,431,715	\$1,263,110	\$1,497,143	\$65,428
Rev. Over (Under) Exp.	\$195,857	\$0	\$164,956	\$0	\$0

Program Highlights

General government revenues are unchanged at \$571,500 for the State Adult Protective Services BCA Allocation that funds Adults-at-Risk activities and Adult Protective Services (APS), and the Supportive Home Care State Basic County Allocation.

Charges for services decreased \$3,100 to \$1,900 mainly due to current collections trends.

Personnel costs are budgeted to increase approximately \$62,400 to \$1,235,100 due to the cost to continue of 10.5 regular FTEs and a 0.01 FTE decrease in social worker extra help.

ADRC - Adult Protective Services (cont.)

Operating expenses are budgeted to decrease approximately \$4,500 to \$103,800 due to a reduction of \$11,900 in Marsh Country Health Alliance expense in contracted inpatient care, offset by increases of \$2,500 in travel costs, \$2,100 in books publications and subscriptions, \$1,000 in both mileage reimbursement and interpretation services, and \$500 in training and registration.

Interdepartmental charges are budgeted to increase \$7,600 to \$158,200 mainly due to increases of \$4,900 in legal charges, \$4,100 in computer maintenance and \$700 in postage. Increases are offset by a decrease of \$2,000 in transportation.

Program Activities

Program Activity - Adult Protective Services	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
New Adult At-Risk Investigations (a)	177	210	270	250	40
Initial Court Evaluation (b)	105	125	70	88	(37)
WATTS Court Ordered Annual Assessment Reviews (c)	242	280	238	235	(45)
Emergency Protective Placements (EPP)	28	48	50	48	0
Mental Health - Chapter 51.67	10	5	5	5	0
Youth Transition Guardianships (d)	2	5	8	8	3
Outreach (e)	NA	280	460	475	195

- (a) 2026 budget increases by 40 from 2025 budget based on actual trending of investigations for 2024 and 2025. The number of calls of concern and investigations are trending upward.
- (b) Initial court evaluation includes guardianships, private petitions and general court work.
- (c) Annual court assessment to determine the least restrictive placement.
- (d) Youth Transition Guardianships decrease from 2025 budget, based on 2025 projected actuals for the continued education to parents and youth on alternate decision-making options, as well as collaboration with Corp Counsel on redirecting consumers to private attorneys.
- (e) Increased referrals from law enforcement, EMS, and financial institutions for proactive outreach to at-risk clients.

ADRC - Community Services

Program Description

The Community Services program provides a range of home and community-based services and opportunities. These activities empower adults 60 years and older, adults with disabilities, and their caregivers to make informed choices and remain as independent as possible in their home and communities of choice. The Community Services program is funded through a variety of grants, donations, and tax levy that support direct services to clients and administrative operations.

Core services include home delivered and congregate meals, personal care, light housekeeping, respite care, specialized transportation, caregiver support, home chore services, friendly visit calls, health promotion and early intervention. Services require assessments to ensure individuals meet eligibility criteria. Volunteer engagement provides support to these programs.

Services provided under the federal Older Americans Act (Title III-B Supportive Services, Title III C-1 Congregate Nutrition, Title III C-2 Home Delivered Meals, Title III-D Preventive Health and Title III-E National Family Caregiver Support) serve those age 60 and over with an emphasis placed on reaching the frail, isolated, homebound and disadvantaged older population, as well as their caregivers. Older Americans Act services are not means-tested and mandate a request for donations towards services; therefore, no standardized fees are charged for services. Most services in the Community Services program are provided through contracted community providers.

Family Care Payments to the State were moved from the Administrative Services Division budget to the ADRC Community Services budget, with \$2,504,600 included in both general government revenue and operating Expenses. This program reflects the required (mandated) payment back to the state as part of the local maintenance of effort base for the State Family Care initiative, which began July of 2008 for Waukesha County.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	20.40	20.65	20.65	16.56	(4.09)
General Government	\$5,902,942	\$5,636,138	\$5,745,179	\$5,506,260	(\$129,878)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$399,932	\$455,141	\$369,106	\$362,730	(\$92,411)
Appr. Fund Balance	\$8,662	\$8,662	\$8,662	\$8,662	\$0
County Tax Levy (Credit)	\$1,393,963	\$1,375,024	\$1,375,024	\$974,894	(\$400,130)
Total Revenues	\$7,705,499	\$7,474,965	\$7,497,971	\$6,852,546	(\$622,419)
Personnel Costs	\$1,845,042	\$1,862,083	\$1,993,788	\$1,526,201	(\$335,882)
Operating Expenses	\$5,493,489	\$5,423,791	\$5,360,529	\$5,154,021	(\$269,770)
Interdept. Charges	\$188,688	\$189,091	\$183,086	\$172,324	(\$16,767)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,527,219	\$7,474,965	\$7,537,403	\$6,852,546	(\$622,419)
Rev. Over (Under) Exp.	\$178,280	\$0	(\$39,432)	\$0	\$0

ADRC – Community Services (cont.)**Program Highlights**

General government revenues are budgeted to decrease \$129,900 to \$5,506,300. Decreases include \$54,500 in American Rescue Plan Act (ARPA) funding as ARPA funding ends in 2025, \$34,400 in Specialized Transportation related to revenue shifted to the Administrative Services cost center for transportation staff, \$26,900 for the Social Isolation Grant that ended in 2025, and \$17,400 for a reduction in the Alzheimer's Family Support Grant. The Family Care Payment to the state in the amount of \$2,504,600 is funded with a portion of State Community Aids – Basic County Allocation (BCA) received from the State Department of Health Services remains unchanged.

Other revenue is budgeted to decrease \$92,400 to \$362,700 primarily due to a decrease of \$95,100 in client donations. The decrease is offset by increases of \$2,100 in Managed Care Organization (MCO) meal revenue and \$600 in general donations.

Fund balance remains unchanged at \$8,700 for one-time equipment purchases in 2026 for the Senior Dining and Home Delivered Meals program.

Personnel costs are budgeted to decrease \$335,900 to \$1,526,200. The decreases include moving 1.5 FTE of ADRC management staff (1.0 FTE HHS Coordinator, 0.5 FTE Human Services Manager) to the ADRC Contract Fund, moving 0.25 FTE of a Support Staff Supervisor and 0.75 FTE of an Administrative Specialist to the Administrative Services cost center, and unfunding 0.6 FTE for a Senior Dining Manager. Other decreases include extra help by 1.21 FTE. Increases include the cost to continue of the 16.56 FTE, along with the transfer in of 0.12 FTE Senior Care Manager and 0.10 FTE Health & Human Services Coordinator from the ADRC Contract Fund.

Operating expenses are budgeted to decrease about \$269,800 to \$5,154,000. Decreases include \$243,400 in food service costs for Senior Dining and Home Delivered Meal programs due to a Home Delivered Meal prioritization process and the reduction of two Congregate meal sites at Oconomowoc and LaCasa and eliminating \$210,100 in grants to taxi firms for their operating costs that will instead be built into taxi program rates. Other decreases include \$15,600 in client support services, \$12,000 in health screening, \$11,900 in promotional and public relations supplies, \$7,300 in telephone lines and service, \$4,900 in mileage reimbursement, and \$3,500 in computer equipment. These decreases are offset by increases of \$120,600 in transportation costs and \$82,100 in contracted services, both related to reducing taxi operating grants (mentioned above) and instead accounting for these costs through taxi program charges. Decreases also include \$42,600 for respite personal care.

The Family Care Payment is the required payment back to the State Department of Health Services as a local maintenance of effort for the state taking on Family Care in 2008 and was transferred from the Administrative Services cost center in the amount of \$2,504,600. The county is 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.

Interdepartmental charges are budgeted to decrease by about \$16,800 to \$172,300 due to decreases of \$5,000 in computer maintenance, \$4,900 in workers compensation, \$4,600 in telephone fixed, \$4,100 in postage and \$1,700 in computer replacement. These decreases are offset by an increase of \$3,300 in general liability insurance.

ADRC – Community Services (cont.)

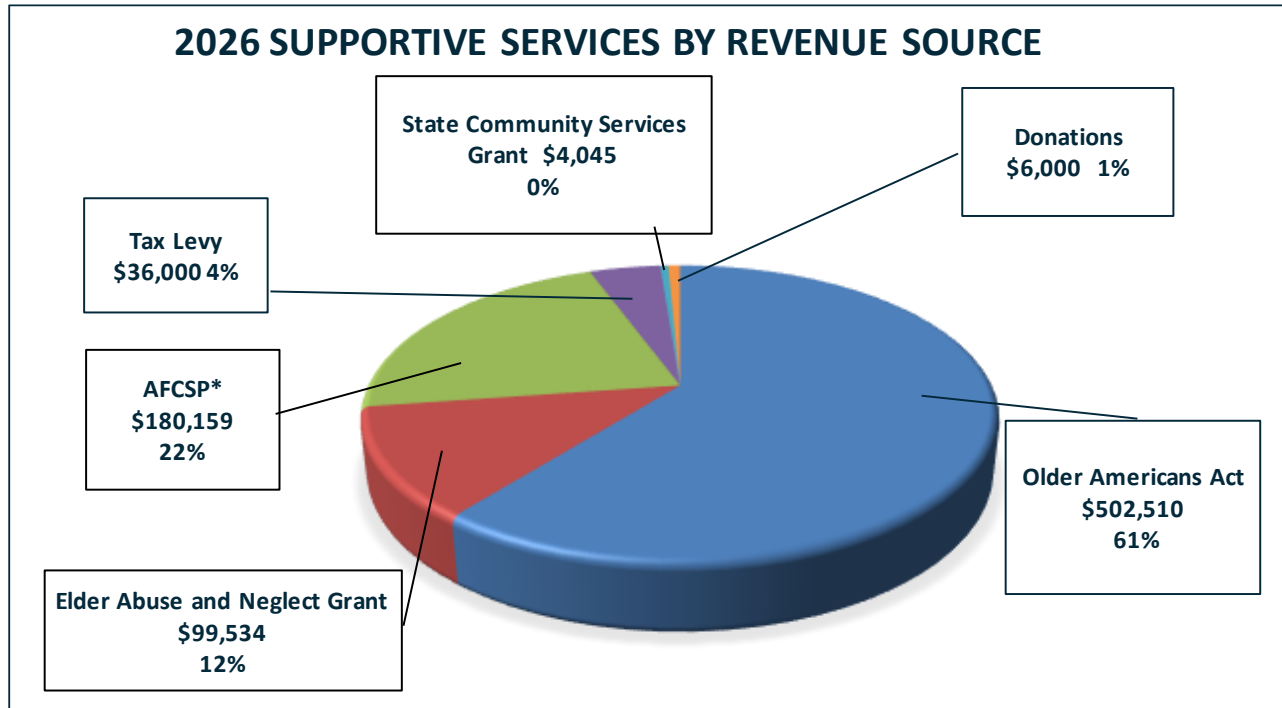
Program Activities

Transportation

Program Activity - Specialized Transportation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Rideline					
One-Way Trips	8,167	10,400	9,461	9,461	(939)
Net Average Cost Per One-Way Trip	\$ 65.81	\$ 44.75	\$ 46.18	\$ 52.26	\$ 7.51
Expenditures	\$ 537,463	\$ 465,398	\$ 436,912	\$ 494,398	\$ 29,000
Shared-fare Taxi					
One-Way Trips	30,909	31,094	31,872	31,872	778
Net Average Cost Per One-Way Trip	\$ 7.58	\$ 6.99	\$ 8.19	\$ 12.23	\$ 5.23
Expenditures	\$ 234,337	\$ 217,500	\$ 261,150	\$ 389,750	\$ 172,250
Volunteer-based Rides					
One-Way Trips	5,394	7,000	6,174	7,000	-
Net Average Cost Per One-Way Trip	\$ 5.28	\$ 4.07	\$ 4.61	\$ 7.46	\$ 3.39
Expenditures	\$ 28,464	\$ 28,464	\$ 28,464	\$ 52,228	\$ 23,764
Group Trips					
One-Way Trips	3,371	1,500	2,420	3,500	2,000
Net Average Cost Per One-Way Trip	\$ 5.99	\$ 5.98	\$ 8.26	\$ 5.71	\$ (0.26)
Expenditures	\$ 20,187	\$ 8,967	\$ 20,000	\$ 20,000	\$ 11,033
TOTAL One-Way Trips	47,841	49,994	49,927	51,833	1,839

ADRC – Community Services (cont.)

Supportive Services



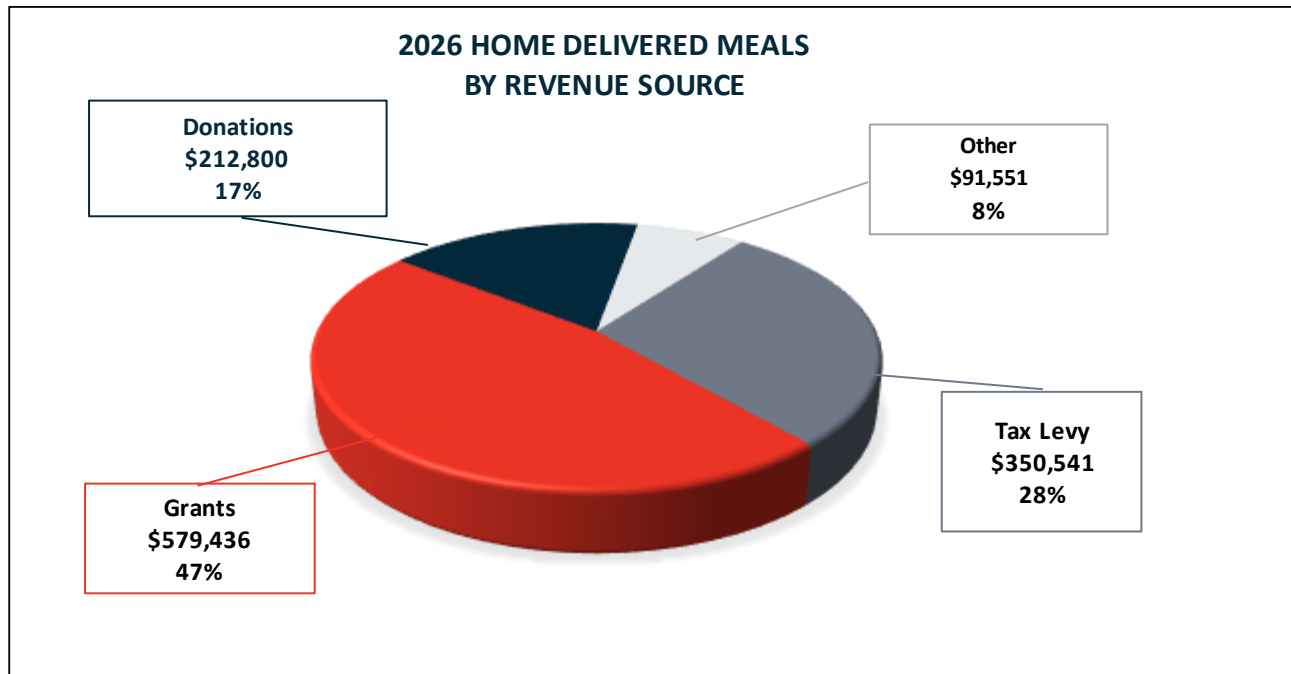
*AFCSP – Alzheimer Family Caregiver Support Program

Program Activity - Volunteer	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of:					
Volunteers	514	525	465	520	520
Hours	32,968	34,500	29,700	33,000	-1,500
Valuation (a)	\$1,050,360	\$1,099,170	\$1,009,800	\$1,122,000	\$22,830

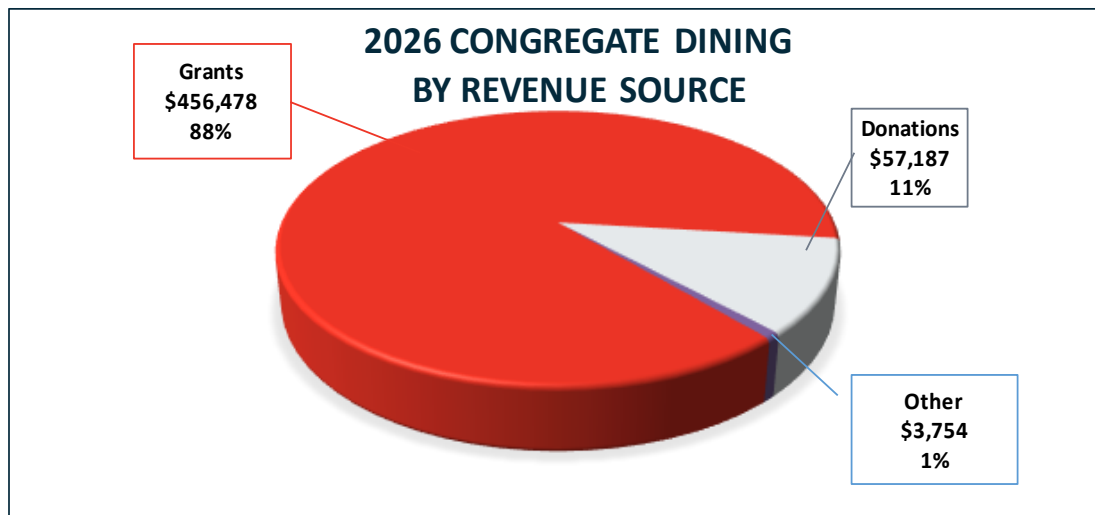
a) The 2023 State average of \$31.86 based on "The Independent Sector" valuation is used for 2024 actual and 2025 budget. The valuation used for 2025 Estimate and 2026 budget is \$34.00.

ADRC – Community Services (cont.)

Home Delivered Meals



Congregate/Senior Dining Meals



ADRC – Community Services (cont.)

Meal Services Summary:

Program Activity -Meal Services	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Home Delivered Meals					
Meals Served	123,440	137,953	97,481	97,481	(40,472)
Program Participants	1,039	1,150	800	850	(300)
Gross Cost Per Meal	\$ 10.92	\$ 10.93	\$ 12.43	\$ 12.66	\$ 1.73
Average Client Donation Per Meal	\$ 1.94	\$ 2.32	\$ 2.16	\$ 2.16	\$ (0.16)
Net Cost Per Meal	\$ 8.98	\$ 8.61	\$ 10.27	\$ 10.50	\$ 1.89
Expenditures	\$ 1,347,837	\$ 1,508,311	\$ 1,211,705	\$ 1,234,328	\$ (273,983)
Congregate/Senior Dining Meals					
Meals Served	25,903	22,236	26,641	21,761	(475)
Program Participants	996	850	875	1,025	175
Gross Cost Per Meal	\$ 20.45	\$ 23.62	\$ 20.66	\$ 23.78	\$ 0.16
Average Client Donation Per Meal	\$ 2.32	\$ 2.53	\$ 2.42	\$ 2.63	\$ 0.10
Net Cost Per Meal	\$ 18.13	\$ 21.09	\$ 18.24	\$ 21.15	\$ 0.06
Expenditures	\$ 489,448	\$ 525,375	\$ 550,371	\$ 517,419	\$ (7,956)

Health & Human Services

Aging & Disability Resource Center Contract Fund

Fund Purpose

The Aging and Disability Resource Center (ADRC) provides reliable and objective information and assistance, options counseling, assessment of financial and functional eligibility for Wisconsin's publicly funded long-term care program, enrollment counseling for Wisconsin's various long-term care programs, elder and disability benefit counseling, dementia care support, and transitional services for youth with disabilities. This special revenue fund also supports community outreach and marketing to ensure awareness of the services offered.

Funding to support the programs of the ADRC is provided by the State of Wisconsin Department of Health Services, Bureau on Aging and Long-Term Care Resources and the U.S. Department of Health and Human Services.

Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from FY2025 Adopted Budget	
					\$	%
Revenues						
General Government	\$3,841,917	\$4,267,640	\$4,021,593	\$4,370,986	\$103,346	2.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,841,917	\$4,267,640	\$4,021,593	\$4,370,986	\$103,346	2.4%
Expenditures						
Personnel Costs	\$3,192,230	\$3,595,515	\$3,305,657	\$3,935,163	\$339,648	9.4%
Operating Expenses	\$236,013	\$243,939	\$285,321	\$255,094	\$11,155	4.6%
Interdept. Charges	\$413,674	\$428,186	\$430,615	\$180,729	(\$247,457)	-57.8%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,841,917	\$4,267,640	\$4,021,593	\$4,370,986	\$103,346	2.4%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	35.72	35.72	35.72	36.00	0.28	
Extra Help	0.13	0.13	0.13	0.88	0.75	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	35.85	35.85	35.85	36.88	1.03	

Program Highlights

General government revenue for the Aging and Disability Resource Center Contract fund is budgeted to increase about \$103,400 to \$4,371,000 mainly due to the addition of three new grants, the State Health Insurance Program (SHIP) grant, the State Pharmaceutical Assistance Program (SPAP) grant, and the Medicare Improvements for Patients and Providers Act (MIPPA) grant for total base grant increase of \$71,000 plus federal match of \$6,700. The base ADRC grant also includes an estimated increase of \$69,500 plus federal match of \$58,300. Increases are offset by a \$66,900 shift of revenue related to the staff cost claimed in the grant but included in the Administrative Services cost center, and a decrease of \$35,200 related to the allocation base revenue from various other grants and related federal match.

Personnel costs are budgeted to increase approximately \$339,700 to \$3,935,200. The increase includes the cost to continue of 35.85 FTE, as well as increases of 1.0 FTE for a Health & Human Services Coordinator and 0.5 FTE for a Human Services Manager, both moved from the ADRC General Fund. Extra help also increases 0.75 FTE. The increases are offset by decreases of 1.00 FTE for an Administrative Assistant moved to the Administrative Services cost center, and the transfer out of 0.12 FTE Senior Care Manager and 0.10 HHS Coordinator to the ADRC General Fund.

Aging & Disability Resource Center Contract Fund (cont.)

Operating expenses increase about \$11,200 to \$255,100 mainly due to increases of \$6,000 in travel costs, \$3,500 in postage, and \$2,000 in cellphone lines and services.

Interdepartmental charges decrease \$247,500 to \$180,700 mainly due to the elimination of \$234,800 in administrative overhead for DOA indirect charges. Other decreases include \$11,400 for computer maintenance charges and \$2,200 for computer replacement charges. Decreases are offset by an increase of \$500 for telephone charges.

Program Activity

The new state data reporting system, Peer Place, tracks the number of hours spent by activity type; therefore, the Program Activity chart has been updated from previous years to show these metrics. Hours for 2024 Actuals and 2025 Budget are not available as previous reporting in Wellsky tracked number of contacts.

Consumers Served and Program Activity	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of Consumers					
Resource Center consumers served (unduplicated):	8,152	11,000	8,901	11,000	-
EBS consumers served (unduplicated):	979	900	1,052	1,100	200
DBS consumers served (unduplicated):	497	500	636	650	150
Total Consumers Served	9,628	12,400	10,589	12,750	350
Hours spent on consumers based activities					
Information and Assistance	NA	NA	12,000	15,000	NA
Options Counseling	NA	NA	9,000	10,650	NA
Functional Screen	NA	NA	7,000	7,200	NA
Medicaid Application Assistance	NA	NA	2,500	2,700	NA
Enrollment Counseling	NA	NA	4,700	4,700	NA
Disenroll Couns-Leaving Program	NA	NA	600	600	NA
Disenroll Couns-Tranf/Re-enroll	NA	NA	800	800	NA
Short Term Service Coordination	NA	NA	55	55	NA
Other ADRC Spec tasks	NA	NA	1,900	1,910	NA
Total Hours	NA	NA	38,555	43,615	NA

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.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted	
	Actual	Adopted Budget	Estimate	Budget	Budget	
					\$	%
Revenues						
General Government	\$1,095,648	\$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 (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,095,648	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$468,130	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$407,680	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$17,922	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$893,732	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$201,916	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	5.00	0.00	0.00	0.00	0.00	
Extra Help	0.32	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	5.32	0.00	0.00	0.00	0.00	

Program Highlights

The 2025 and 2026 budgets allocate no ARPA funding as program costs were required to be spent or obligated by December 31, 2024 and completed by December 31, 2026.

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Parks, Environment, Education, & Land Use

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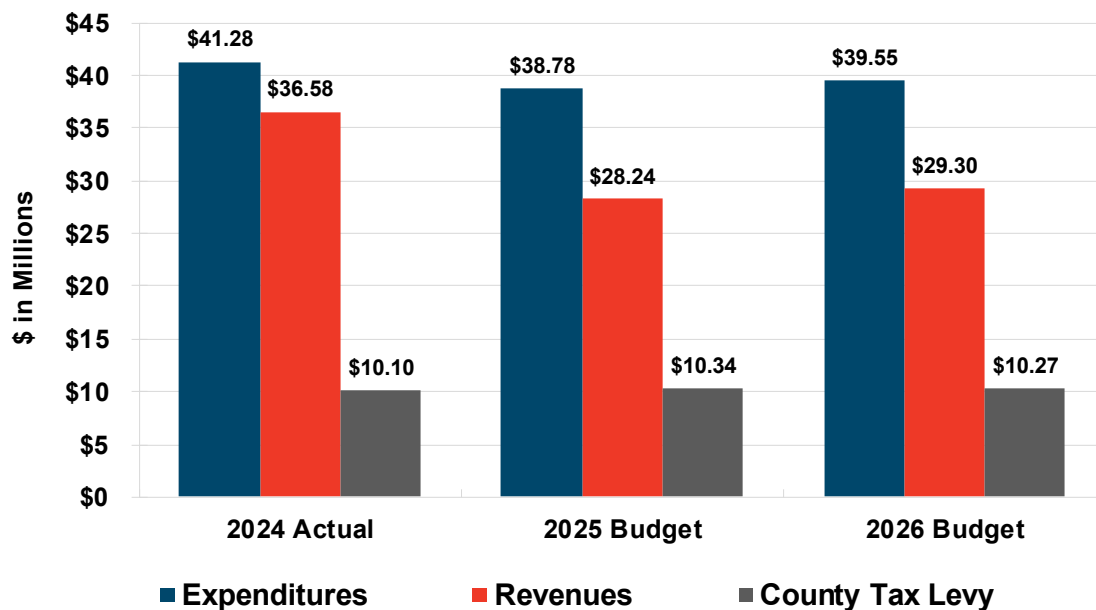
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PARKS, ENVIRONMENT, EDUCATION AND LAND USE

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

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



The 2026 expenditure budget for this functional area totals approximately \$39,548,000, after excluding proprietary fund capitalized fixed asset item purchases, an increase of \$772,300 or 2.0% from the 2025 budget. Revenues in the 2026 budget total about \$29,298,300, after including \$1,058,700 of various fund balance appropriations, which is an increase of \$1,063,300 or 3.8% from the 2025 base budget of \$28,235,000. The tax levy necessary to fund this functional area totals \$10,274,400, a decrease of \$66,500 or 0.6% from the 2025 budget. This functional area uses about 8.5% of the total county tax levy.

PARKS, ENVIRONMENT, EDUCATION AND LAND USE						
Functional Area Summary by Agency						
Financial	FY2024	FY2025	FY2025	FY2026	Change from 2025 Adopted	
	Actual	Adopted Budget	Estimate	Budget	Budget	
					\$	%
TOTAL PARKS, ENVIRONMENT, EDUCATION AND LAND USE						
Revenue	\$32,401,998	\$26,083,907	\$31,106,021	\$28,239,589	\$2,155,682	8.3%
Fund Balance (a)	\$4,176,611	\$2,151,113	\$2,321,963	\$1,058,690	-\$1,092,423	-50.8%
County Tax Levy / (Credit)	\$10,095,517	\$10,340,902	\$10,340,902	\$10,274,405	-\$66,497	-0.6%
Expenditures	\$41,282,876	\$38,775,719	\$38,599,748	\$39,548,008	\$772,289	2.0%
Rev. Over (Under) Exp. (d)	\$2,310,876	\$13,000	\$5,188,921	\$6,127	-\$6,873	-52.9%
Oper Income/(Loss) (b)	\$3,007,662	-\$212,797	-\$19,783	\$18,549	\$231,346	-108.7%
BREAKDOWN BY AGENCY						
REGISTER OF DEEDS						
Revenue	\$3,606,910	\$3,697,980	\$3,897,749	\$3,752,861	\$54,881	1.5%
Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit) (c)	-\$2,142,629	-\$2,112,629	-\$2,112,629	-\$2,162,629	-\$50,000	2.4%
Expenditures	\$1,515,904	\$1,585,351	\$1,537,477	\$1,590,232	\$4,881	0.3%
Rev. Over (Under) Exp. (c)	-\$51,624	\$0	\$247,643	\$0	\$0	N/A
UW EXTENSION						
Revenue	\$119,261	\$148,849	\$153,926	\$142,574	-\$6,275	-4.2%
Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$366,744	\$386,744	\$386,744	\$396,744	\$10,000	2.6%
Expenditures	\$431,004	\$535,593	\$522,917	\$539,318	\$3,725	0.7%
Rev. Over (Under) Exp.	\$55,001	\$0	\$17,753	\$0	\$0	N/A
LIBRARY						
Revenue	\$2,858,866	\$2,948,711	\$2,953,711	\$3,163,732	\$215,021	7.3%
Fund Balance (a)	\$225,941	\$261,500	\$261,500	\$132,500	-\$129,000	-49.3%
County Tax Levy / (Credit)	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Expenditures	\$6,944,667	\$7,620,725	\$7,541,010	\$8,047,122	\$426,397	5.6%
Rev. Over (Under) Exp. (d)	\$318,270	\$13,000	\$97,715	\$6,127	-\$6,873	-52.9%
PARKS AND LAND USE						
Revenue	\$25,816,962	\$19,288,367	\$24,100,635	\$21,180,422	\$1,892,055	9.8%
Fund Balance (a)	\$3,950,670	\$1,889,613	\$2,060,463	\$926,190	-\$963,423	-51.0%
County Tax Levy	\$7,693,273	\$7,643,273	\$7,643,273	\$7,283,273	-\$360,000	-4.7%
Expenditures	\$32,391,301	\$29,034,050	\$28,998,344	\$29,371,336	\$337,286	1.2%
Rev. Over (Under) Exp.	\$1,989,229	\$0	\$4,825,810	\$0	\$0	N/A
Oper Income/(Loss) (b)	\$3,007,662	-\$212,797	-\$19,783	\$18,549	\$231,346	-108.7%

(a) Appropriated fund balance usage includes (see department budget pages for more detail):

Department	Fund	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Register of Deeds	General	\$0	\$0	\$0	\$0
UW-Extension	General	\$0	\$0	\$0	\$0
Bridges Library	County	\$0	\$0	\$0	\$0
Bridges Library	State Aid	\$150,941	\$261,500	\$261,500	\$108,500
Bridges Library	CAFÉ	\$75,000	\$0	\$0	\$24,000
Parks and Land Use	General	\$507,632	\$263,854	\$434,704	\$371,890
Parks and Land Use	Tarmann	\$400,000	\$400,000	\$400,000	\$400,000
Parks and Land Use	WIOA	\$300,736	\$300,736	\$300,736	\$154,300
Parks and Land Use	ARPA	\$0	\$0	\$0	\$0
Parks and Land Use	Golf Courses	\$72,712	\$0	\$0	\$0
Parks and Land Use	Ice Arenas	\$0	\$0	\$0	\$0
Parks and Land Use	Recycling/MRF	\$2,669,590	\$925,023	\$925,023	\$0
		\$4,176,611	\$2,151,113	\$2,321,963	\$1,058,690

(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 2026 Budget include the following:

- **Register of Deeds** budget includes a total tax levy decrease of \$50,000 resulting in a tax levy credit of \$2.16 million. The budgeted charges for services increase \$54,900 due to an increase of \$33,300 in over-the-counter image sales. Real estate transfer fees and document recording fees also increase slightly, \$13,600 and \$8,000, respectively. Personnel costs are budgeted to decrease by \$33,100. One position is planned to be unfunded in the 2026 Budget, and these decreases are partially offset by the costs to continue the remaining 15.02 FTE staff. Operating expenses are budgeted to increase by \$36,700, primarily due to licensing of new auto-indexing software (\$25,000 per year) meant to decrease staffing needs and assist with backfile indexing.
- **Parks and Land Use General Fund** non-levy or fund balance revenues increase \$828,700, or 11.2%. This includes growth in various parks fees (including entrance, annual stickers, reservations, camping, boat launch, and concession revenues, etc.) of \$262,000. There is also an increase in landfill siting revenues of \$260,000 to align with recent actuals which have been higher in recent years due to recent expansions (i.e. Emerald Park) and an \$82,800 increase in general donations to help fund various projects. Fines and licenses revenues, which include restaurant and retail food licensing and inspections, septic system permits, and zoning permits, are budgeted to increase by \$83,000.

Total expenditures increase \$576,700, including \$385,200, or 3.7%, of increased personnel costs. This is driven by the cost to continue 84.71 FTE staff which is partially offset by the unfunding of 1.00 FTE Land Use Specialist. Temporary extra help increases 0.52 FTE, mostly related to an increase in land management activities. Operating expenses increase \$159,100, which includes a \$76,900 increase in contracted services related to a future use study at the Expo Center, a \$38,500 increase in utility costs to better reflect prior year costs and anticipated price increases, and a \$37,400 increase in supplies driven by a \$23,600 increase in landscaping supplies to be used for targeted land conservation projects at park facilities. Fixed assets increase \$32,600 for projects that mainly fall 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** increases \$21,200 to \$364,900. The 2026 budget includes several large projects, including: \$43,500 for the first phase of the children's garden renovation at Retzer Nature Center (funded mainly with donations), \$30,000 for a forklift at the Expo Center to assist with the breakdown and setup of events, boardwalk expansion and donation projects of \$22,500, and water fountain and restroom fixture replacements of \$25,600 at multiple parks.
- **Parks and Land Use – Community Development Fund** utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs. Program expenditures and revenues from the Department of Housing and Urban Development (HUD) are budgeted to decrease from 2025 budgeted levels for the Community Development Block Grant (CDBG) program by about \$28,400 to \$1,443,000 based on anticipated changes in federal funding. Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,436,700, an increase of \$17,000 from the 2025 budget. The budget includes \$1,340,700 in annual HOME allocated funds, a decrease of \$1,700. This is offset by an increase of \$18,700 to \$96,000 in HOME-American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant. 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.
- **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 2026 budget includes WIOA grant funding of \$2,481,300, an increase of \$642,900 mainly due to a new round of funding for the Workers Advancement Initiative of \$1.1 million to provide training and support for workers looking to grow in in-demand careers and \$150,000 for the Skills to Build grant to provide training and support to job seekers and businesses in advanced manufacturing. This is partially offset by a budgeted reduction in the one-time Customer Centered Design grant of \$495,000 to support professional development and projects to enhance customer focused processes. The Waukesha American Job Center was moved from the Department of Administration's budget. Charges to community partners of \$70,000 is used to fund \$50,000 in contracted services for a shared receptionist staff at the Waukesha American Job Center, and \$20,000 for promotional materials for upcoming events.
- **Parks and Land Use – Parkland Management and Land Acquisition Fund** expense and revenue budgets continue to be maintained at the 2025 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

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

consulting services such as surveying, appraising, and other costs related to land acquisition.

- **Parks and Land Use – Golf Course Fund** estimates a cash flow (revenues minus expenditures, excluding depreciation expenses) of about \$265,000. Revenues increase \$235,200 to \$2,763,100, mainly related to higher green fees and higher golf cart rental revenues, partially due to a slight rate adjustment of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Expenditures increase \$67,000 to \$2,691,500, including \$69,600 for personnel related to cost to continue and an increase in temporary extra help of 0.64 FTE. Operating expense decrease \$26,400 largely due to a decrease of \$32,000 in prior year non-fixed asset land improvements (largely for brush removal) as well as a \$30,000 reduction in water and irrigation costs related to the planned installation of an onsite well, reducing the need for City of Waukesha water utility expenses. This is partially offset by an increase of \$15,000 for additional food and merchandise for resale based on higher customer activity, \$9,000 in building maintenance costs to address maintenance building painting costs, \$8,000 in additional credit card finance charges based on customer utilization and \$5,600 related to switching reservation systems to Vermont Systems thereby leveraging existing utilization by the parks system. Golf fixed assets memo items increase \$2,700 to \$220,200. The 2026 budgeted fixed assets includes \$148,200 for 20 new golf carts at a cost of approximately \$7,400 per cart and \$20,000 for driving range renovations at Naga-Waukees golf course and \$25,000 for cart path additions, \$14,000 for exterior door replacements, and \$13,000 for hole improvements at Moor Downs golf course.
- **Parks and Land Use – Ice Arena Fund** estimate a cash flow of about \$600 (revenues minus expenditures, excluding depreciation expenses). Revenues increase \$105,300 or 8.1%, mainly reflecting a \$68,600 increase in contracted ice revenues. Merchandise and concessions revenues are also budgeted to increase \$13,600 and \$11,900, respectively. Expenditures increase \$149,500 to \$1,569,500, with a \$91,900 increase in operating expenses including an increase of \$32,500 in building repair and maintenance costs for a new Zamboni room door, replacement of multiple drinking fountains, and the replacement of rubber flooring in the locker rooms. Additionally, contracted recreational services increase \$24,000 to better reflect costs associated with additional hockey league teams added in 2025 and increases related to ice skating lessons and utilities costs increase \$23,100 due to an increase in electricity costs driven by higher usage and increases in the utility rate. Fixed assets are budgeted to increase \$88,100 to \$116,400. This includes \$64,400 for the installation of two new garage doors, as well as a new server to enable remote monitoring of arena mechanicals at Naga-Waukees ice arena; \$22,000 for a new fire alarm system; and \$30,000 for a new server to enable remote monitoring of arena mechanicals at Eble 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. On November 13, 2024, the county released an RFP for recycling processing and a contract was awarded to Waste Management of Wisconsin, Inc. for private processing of Waukesha County Responsible Unit recyclable material, effective May 1, 2025. The contract with Waste Management outlines a fiscal framework that extends over a decade with the possibility for two additional five-year extensions, crafting a multi-year financial model for the budget. The contract includes a processing fee in 2026 estimated at \$82.14 per ton for handling roughly 25,000 tons of recyclables annually, or about \$2.1 million in costs. This is supplemented by an 80% revenue share from commodity sales which, using an average revenue of \$100 per ton (net of tons that are not recyclable) for \$1,690,000 of revenue. The allocation of \$3 per ton for educational initiatives ensures that approximately \$68,000 is systematically funneled towards enhancing recycling education and staffing annually to increase recyclable material quality and reduce waste. The state Recycling Grant remains at \$972,000.
- **The Bridges Library System County Library Tax Levy** (applies to Waukesha County non-library residents only) increases by \$333,500 or 7.5% to \$4,757,000 in 2026. The increase in library tax levy is primarily due to residents of non-library communities using a higher share of overall circulation at 20.94% 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 \$63,000 or 3.2% from 2025 budgeted levels. This is a result of an increase in state aid to library systems. Bridges Library System will receive \$2,027,200 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties, an increase of \$81,000 over the amount received in 2025. Fund balance appropriations decrease by \$153,000, to \$108,500. Project expenditures are related to strategic priorities identified in the Bridges Library System Strategic Plan. An increase in state aid allowed the system to continue support for electronic materials as well as grants

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Functional Area Budget Highlights

and services to member libraries. Member libraries will increase their contribution to the OverDrive Advantage Program from \$100,000 to \$226,900 and the system will maintain their contribution of \$150,000 from state aid revenues and provide an additional \$50,000 from the fund balance (a decrease of \$100,000 from 2025) to support the Advantage collection and a Lucky Day pilot project Year 2 for a total cost of \$426,900. This will increase the availability of eBooks and eAudiobooks for residents of Waukesha and Jefferson Counties.

- **Bridges Library System CAFÉ Fund** charges for services revenues from member libraries decrease slightly by \$2,400 or 0.4%. CAFÉ reserve fund revenues of \$24,000 are included to cover the cost of the mobile app. Operating expenses are budgeted to increase by approximately \$21,100 due to standard software licensing increases.
- **Extension Waukesha County** personnel costs are budgeted to increase \$2,900 mostly due to costs to continue. Operating expenditures are budgeted to increase slightly by \$600. Workshops for the public have decreased \$5,300 mostly due to changes in programming. This is partially offset by \$2,500 increase in recreation services associated with the 4-H Camp (excluding 136 Contract educator costs associated with administering the camp) and a 3% increase in costs associated with the 136 Contract with the state, from \$217,800 to \$224,000. The 136 contract will continue to have 0.50 FTE extra help in Community Development. Charges for services revenue decrease by \$7,000 in the 2026 budget. This is due to \$6,900 in lower revenues from the county's planned sale of the Huber Facility where the community garden was located. The department is exploring an alternative land location or for the garden site for 2026. County tax levy increases \$10,000.

**BUDGETED POSITIONS 2024-2026
SUMMARY BY AGENCY AND FUND**

PARKS, ENVIRONMENT, EDUCATION AND LAND USE

Agency	Fund	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Budget	25-26 Change
REGISTER OF DEEDS	General	16.00	16.00	16.00	15.00	(1.00)
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	85.71	85.71	85.71	84.71	(1.00)
	Community Development	4.35	4.35	4.35	4.35	0.00
	Workforce Fund	1.75	1.25	1.25	1.75	0.50
	Golf Courses	3.90	4.90	4.90	4.90	0.00
	Ice Arenas	4.16	4.16	4.16	4.16	0.00
	Materials Recycling Fund	4.43	4.43	4.43	4.43	0.00
	Subtotal Parks & Land Use	104.30	104.80	104.80	104.30	(0.50)
TOTAL REGULAR POSITIONS		129.30	129.80	129.80	128.30	(1.50)
TOTAL EXTRA HELP		53.00	50.83	50.83	52.22	1.39
TOTAL OVERTIME		1.71	1.67	1.67	1.62	(0.05)
TOTAL BUDGETED POSITIONS		184.01	182.30	182.30	182.14	(0.16)

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

2026 BUDGET ACTIONS

Register of Deeds

Reclassify: 1.00 FTE Administrative Specialist to Office Services Coordinator
 Unfund: 1.00 FTE Administrative Specialist
 Decrease: 0.03 FTE Overtime

Bridges Library System

Increase: 0.16 FTE Extra Help

Parks - General

Unfund: 1.00 FTE Land Use Specialist
 Increase: 0.52 FTE Extra Help
 Decrease: 0.02 FTE Overtime

Parks - Workforce Fund

Create: 1.00 FTE Workforce Development Specialist (Sunset)
 Sunset: 0.50 FTE Workforce System Coordinator (Sunset)

Parks - Golf Courses

Increase: 0.64 FTE Extra Help

Parks - Ice Arenas

Increase: 0.07 FTE Extra Help

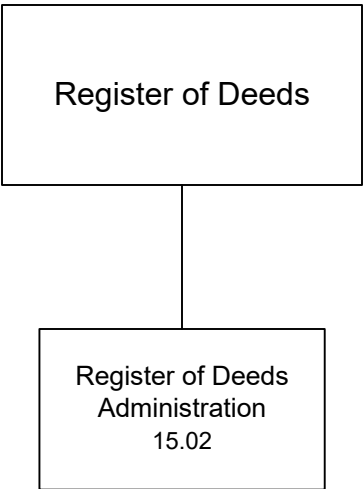
2025 CURRENT YEAR ACTIONS

None

Register of Deeds

REGISTER OF DEEDS OFFICE

FUNCTION / PROGRAM CHART



15.02 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 the citizens of Waukesha County with a depository for safekeeping and public inspection of recorded legal documents pertaining to Land Records and Vital records. Land Records is functionally divided into Recording, responsible for examining newly submitted records for recordability, and Land Records, responsible for indexing and making available those records. Vital Records is responsible for the accurate filing of marriage and death certificates with the State Vital Records Office; and issuing certified copies of Birth, Marriage, Death, and Divorce certificates. All of these areas currently provide in office customer service, as well as mail in and internet options for recording and requesting copies of documents.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$3,606,906	\$3,697,980	\$3,897,749	\$3,752,861	\$54,881	1.5%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$3	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	(\$2,142,629)	(\$2,112,629)	(\$2,112,629)	(\$2,162,629)	(\$50,000)	2.4%
Total Revenue Sources	\$1,464,281	\$1,585,351	\$1,785,120	\$1,590,232	\$4,881	0.3%
Expenditures						
Personnel Costs	\$1,310,551	\$1,388,726	\$1,328,702	\$1,355,586	(\$33,140)	-2.4%
Operating Expenses	\$106,892	\$94,527	\$94,645	\$133,212	\$38,685	40.9%
Interdept. Charges	\$98,461	\$102,098	\$101,246	\$101,434	(\$664)	-0.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,515,904	\$1,585,351	\$1,524,593	\$1,590,232	\$4,881	0.3%
Rev. Over (Under) Exp.	(\$51,624)	\$0	\$260,527	\$0	(\$0)	N/A
Position Summary (FTE)						
Regular Positions	16.00	16.00	16.00	15.00	(1.00)	
Extra Help	0.00	0.00	0.00	0.00	0.00	
Overtime	0.03	0.05	0.05	0.02	(0.03)	
Total FTEs	16.03	16.05	16.05	15.02	(1.03)	

(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.

Program Highlights

Charges for services increase by \$54,900, composed primarily of continued increases in copy and duplicating fee and real estate transfer fee revenues of \$33,300 and \$13,600, respectively. Document recording revenue is increased slightly by \$8,000. While vital records current-year revenue is estimated at 2025 budget levels, revenue is expected to flatten or slightly decrease as the final deadline for Real ID passes.

Personnel costs are budgeted to decrease by \$33,100. One position is planned to be unfunded by attrition in the 2026 Budget and these decreases are offset by the costs to continue for remaining 15.00 FTE staff. Operating expenses are budgeted to increase by \$38,700, primarily due to licensing of new auto-indexing software (\$25,000 per year) meant to decrease staffing needs and assist with backfile indexing, replacement of a de-supported microfilm scanner (\$7,000), and a one-time license fee (\$3,600) for third-party imaging software. Interdepartmental charges are budgeted to decrease by \$700 primarily due to a decrease in postage charges.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investmentsObjective 1: Property Transaction Processing

Promote Land Records and other local businesses by minimizing risk and turn-around time involved in property transactions processed by the Register of Deeds (ROD). (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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Mean recording interval:	3.8	4.5	3.8	4.5

Customer Service Pillar: High customer satisfactionObjective 2: Service Delivery

Provide desired services to clients efficiently. (Administrative Services)

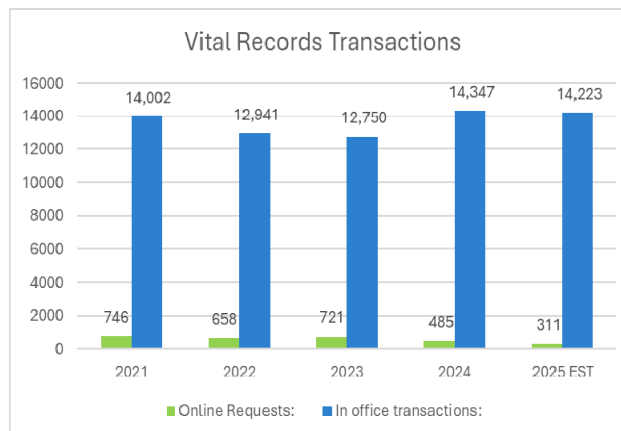
In Q2 of 2024, the Waukesha County ROD implemented a Recording Notification System (RNS) that allows county constituents to sign up via email for notification of any transfer documents recorded against their property. While state law requires the ROD to record any submitted Land Records document that is in recordable format, the RNS is the county's best tool to keep homeowners apprised of any recording activity affecting their property.

Performance Measure:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Total transactions via Internet	5,079	5,750	6,451	6,500
Walk-in document requests	1,363	900	1,490	1,100
Phone-in document requests	2,710	2,750	2,916	2,750
Mail-In document requests	741	600	610	600
New RNS Subscribers	1,015	2,000	1,000	1,500
New RNS Properties	1,105	2,200	1,050	1,700
New RNS Notifications Sent	518	350	1,280	550

Objective 3: Vital Records Requests

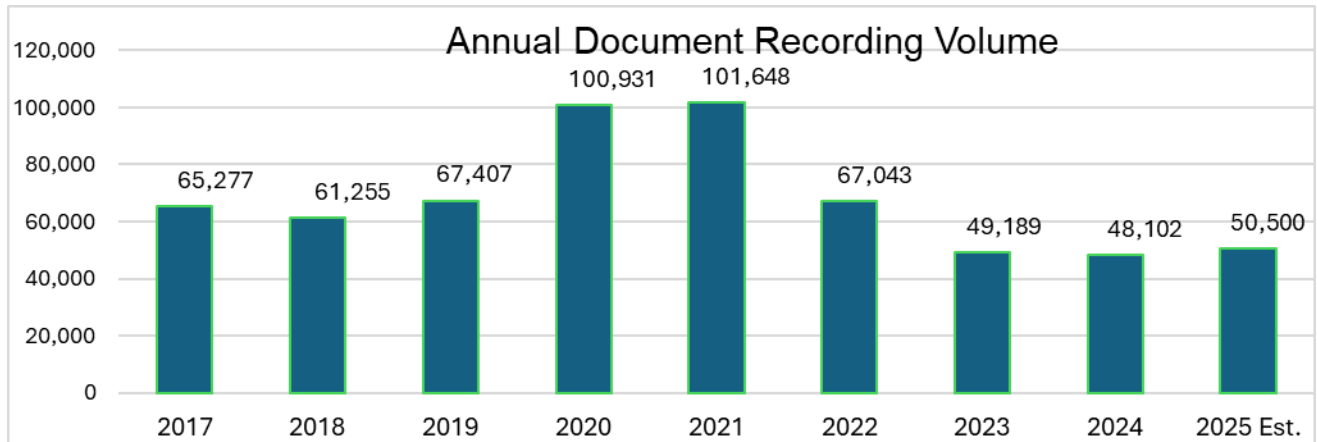
Provide constituents with an irrefutable, reasonably accessible record of births, marriages, and deaths within the State of Wisconsin. The majority of interaction with constituents taking place in the Register of Deeds Office occurs at the Vital Records counter. (Vital Records)

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



Functional Area: Land Records

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



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

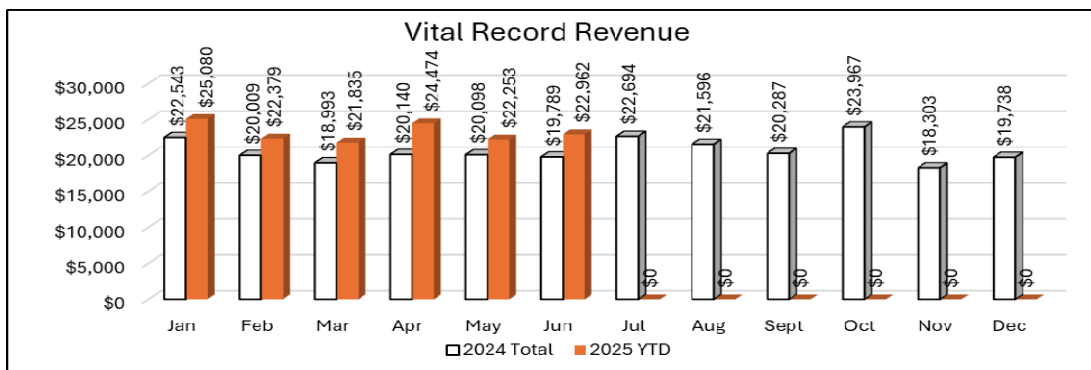
Functional Area: Recording

Recording examines all legal documents to assure conformity to state statutes and advises the public on regulations concerning statutory recording requirements of the Register of Deeds Office. Recording collects and deposits the fees for recording and copies of recorded documents, uniform commercial code Land Records-related recordings, Federal Tax Lien filings, 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.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Subdivision plats, Certified Survey Maps, Condo Plats Examined and Cashiered	174	180	180	180	0

Functional Area: Vital Records

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

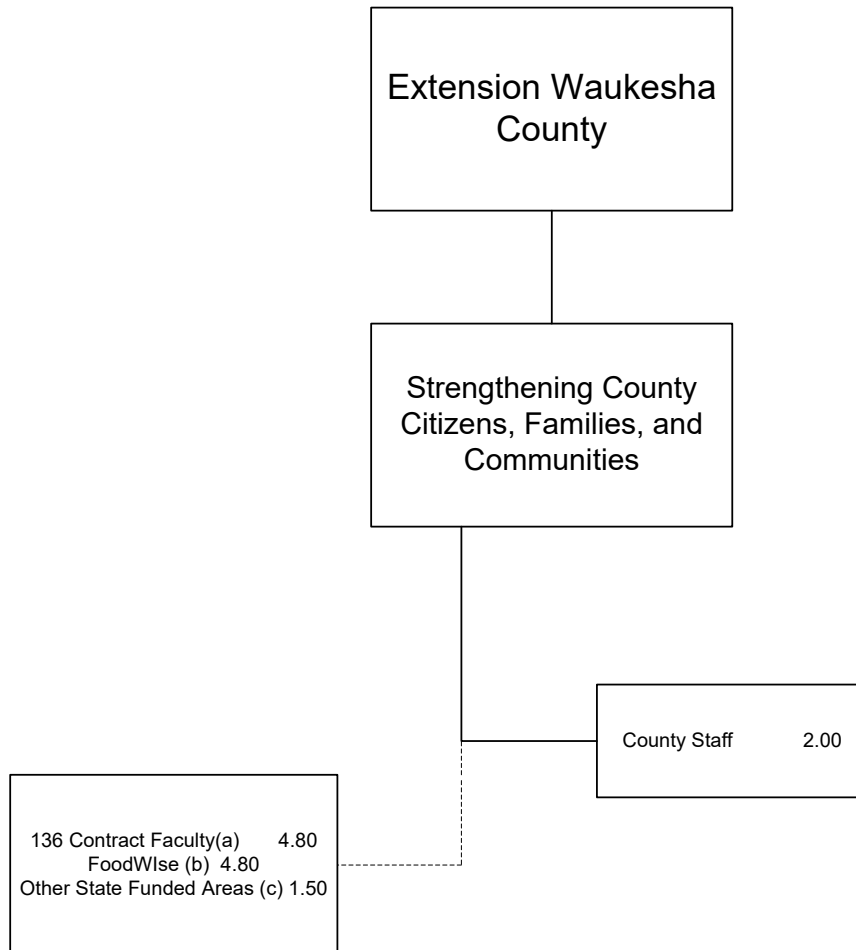


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Extension Waukesha County

EXTENSION WAUKESHA COUNTY

FUNCTION / PROGRAM CHART



2.00 TOTAL FTE'S

(a.) State 136 Contract Extension Waukesha County Faculty and Academic Staff are funded by State/County/Grant/Fee sources.

(b.) The FoodWise Program (formerly WNEP) is federally funded and administered by the State's UW Extension. Its operating expenses, personnel costs, and grant funding are not included in the County Budget.

(c.) The Extension Waukesha County's Area Extension Director (Department Head) is funded 100% with state funding.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted	
	Actual	Adopted Budget	Estimate	Budget	Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$92,721	\$110,950	\$112,940	\$103,975	(\$6,975)	-6.3%
Interdepartmental	\$3,000	\$4,000	\$4,000	\$4,000	\$0	0.0%
Other Revenue	\$23,539	\$33,899	\$36,986	\$34,599	\$700	2.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$366,744	\$386,744	\$386,744	\$396,744	\$10,000	2.6%
Total Revenue Sources	\$486,005	\$535,593	\$540,670	\$539,318	\$3,725	0.7%
Expenditures						
Personnel Costs	\$147,705	\$171,248	\$152,636	\$174,183	\$2,935	1.7%
Operating Expenses	\$239,490	\$319,297	\$323,919	\$319,932	\$635	0.2%
Interdept. Charges	\$43,808	\$45,048	\$45,048	\$45,203	\$155	0.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$431,004	\$535,593	\$521,603	\$539,318	\$3,725	0.7%
Rev. Over (Under) Exp.	\$55,001	\$0	\$19,067	\$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.	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Position Change
State 136 Contract (a)	4.80	4.80	4.80	4.80	0.00
FoodWlse (b)	4.80	4.80	4.80	4.80	0.00
Other State Funded Areas (c)	2.00	1.00	1.50	1.50	0.50
Total (Non-County)	11.60	10.60	11.10	11.10	0.50

- (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 FoodWlse 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. We design and implement educational programs, conduct local research, train leaders and volunteers, and build networks for the benefit of the citizens in Waukesha County. Education is provided to protect the environment, assist communities with growth and change, increase agriculture and horticulture productivity, and 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 \$7,000 in the 2026 budget. This is due to \$6,900 lower revenues from the county’s planned sale of the Huber Facility. The department is exploring an alternative land location or for the garden site for 2026. The Health and Well-Being StrongBodies program is increasing by \$4,600 to \$11,600 due to an increase in the number of locations offered in Waukesha County.

Interdepartmental revenues remain unchanged at \$4,000 due to cost to continue for the youth garden program for Health & Human Services which is being relocated from the Huber Facility to another site in Waukesha.

Other revenues increase \$700 due to a \$6,000 donation given to Extension by the Leaders Association to reduce the cost of 4-H members to attend camp, to participate in horseback riding and fund camp registration waivers.

Personnel costs increase by \$2,900 due to cost to continue.

Operating expenses overall increased by \$600 from the 2025 budget. Workshops for the public have decreased by \$5,300 mostly due to changes in programing. This is partially offset by a \$2,500 increase in recreation services associated with the 4-H Camp (excluding 136 Contract educator costs associated with administering the camp) and a 3% increase in costs associated with the 136 Contract with the state, from \$217,800 to \$224,000. The 136 contract will continue to have 0.50 FTE extra help in Community Development. 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 about \$200 mostly due to computer maintenance and replacement.

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investmentsObjective 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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Percent of Participants who Report an Increase in Knowledge as a Result of the Training	83%	85%	81%	83%
Number of Employees in the Green Industry Trained	1,195	1,300	1,100	1,300
Percent of Employees that Indicate that Educational Workforce Training Sessions Increase their Awareness of Practices that Protect the Environment	79%	81%	80%	80%

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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of Organizations or Municipalities	4	6	10	10
Number of Program Participants	183	220	226	235

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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of Organizations or Municipalities	2	4	8	8
Number of Program Participants	57	110	150	150

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

- 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:	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of Community Partner Agencies	59	60	58	59
Number of Adults Participating in Nutrition and Physical Activity Programs in EFNEP and SNAP-Ed	381	450	350	360
Number of Youth Participating in EFNEP and SNAP-Ed	1,252	1,600	1,100	1,200
Percent of Older Youth and Adults Who Report Increase in Daily Fruit and Vegetable Consumption*	40%	53%	40%	42%
Percent Increase in Low-income Participants Who Showed Improvement in One or More Nutrition Practices**	88%	90%	85%	90%
Percent of Participants Who Report Increasing Physical Activity***	68%	69%	60%	65%

*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:	Actual	Target	Estimate	Target
Number of StrongBodies Sessions Offered	17	17	16	22
Number of StrongBodies Participants	287	250	241	300
Number of New StrongBodies Leaders Trained for Extension Waukesha County	3	2	4	2
Total Number of Active StrongBodies Leaders Trained for Extension Waukesha County*	8	11	12	14
Number of Waukesha County Communities with Active StrongBodies Programs Taught by Extension**	5	5	5	6
Percent Reporting Increased Strength	83%	90%	85%	90%

*Active StrongBodies Leaders Trained" reflects current employees and volunteers with active volunteer status, renewed every two years.

**This performance measure was added in 2025 to reflect the total number of communities that StrongBodies is reaching.

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:	Actual	Target	Estimate	Target
Number of In-school and Afterschool 4-H Programs	5	10	6	8
Number of Youth Enrolled in 4-H and Youth Development Programs	644	750	675	750
Number of Community Partners	24	20	28	30

**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	2024 Actual Award	2025 Budgeted Award	2025 Estimated Award	2026 Budgeted Award
Subtotal State/Nonprofits/ Other Administered Grants (a)	USDA	SNAP/EFNEP	\$477,780	\$403,095	\$403,095	\$399,920
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	\$25,500	\$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	\$26,167	\$0	\$0	\$0
Revitalization Planning and Strategic Plan Update Grant (CDBG) (f)	CDBG	CDBG	\$2,500	\$7,500	\$0	\$0
Farmers Market Promotion Program (g)	USDA	USDA	\$249,887	\$249,887	\$187,415	\$249,887
Nia: Pathways and Purpose for the Future (h)	USDA	CYFAR	\$63,696	\$40,881	\$40,881	\$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	\$7,000	\$5,300	\$5,300	\$0
Tower Hill Neighborhood (CDBG) (k)	CDBG	CDBG	\$0	\$0	\$0	\$0
StrongBodies Expansion in Waukesha County (l)	UW-Madison ARPA	UW-Madison ARPA	\$7,954	\$7,954	\$7,954	\$0
The Village of Rochester Strategic Plan (m)*	The Village of Rochester of Wisconsin	The Village of Rochester of Wisconsin	\$0	\$7,600	\$7,600	\$0
Economic Impact Study of the Southern Wisconsin Railway System (n)*	Wisconsin River Rail Transit Commission	Wisconsin River Rail Transit Commission	\$0	\$0	\$0	\$26,967
Total Extension Waukesha County's Grants/Funding			\$930,434	\$817,667	\$747,695	\$813,105

*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**.

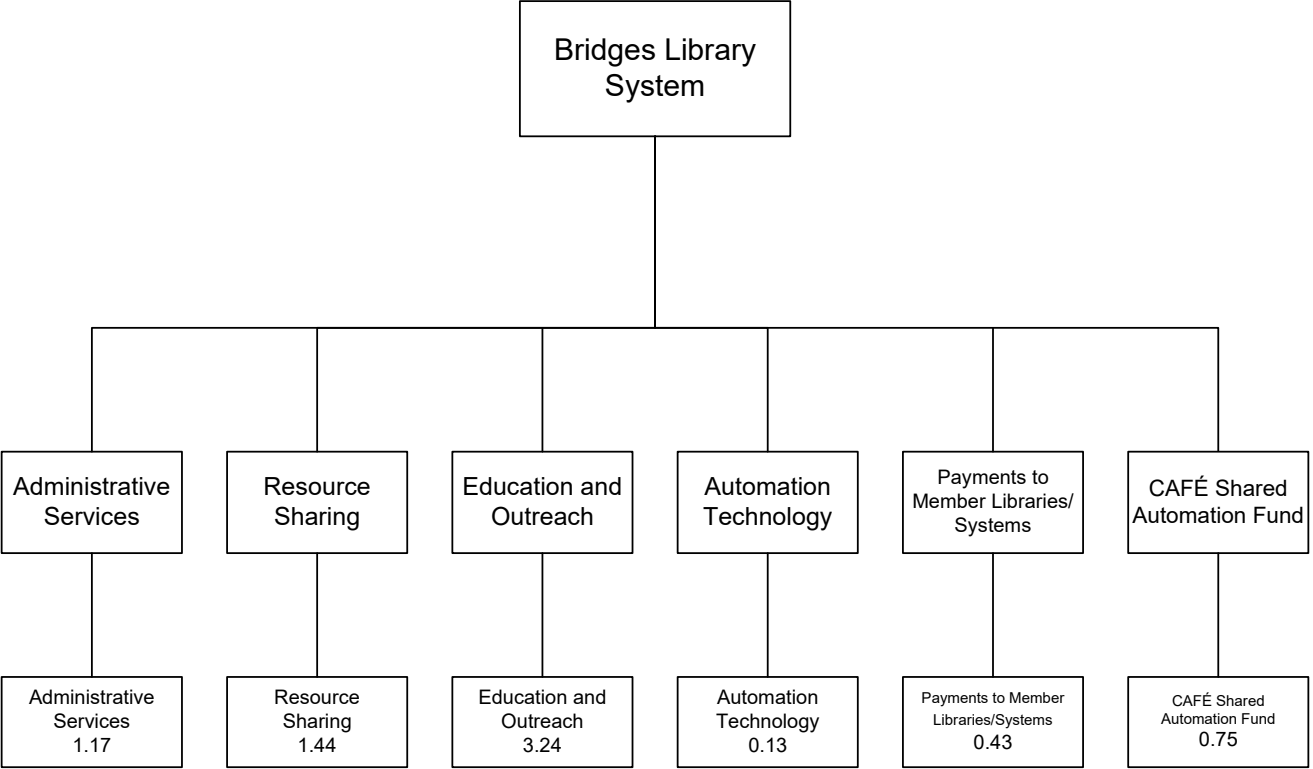
- (a) For the 2024 budget, this consists of \$477,780 of FoodWise funding (including SNAP-Ed funding of \$294,232 and EFNEP funding of \$183,548). For the 2025 budget, this consists of \$403,095 of FoodWise funding (including SNAP-Ed funding of \$215,936 and EFNEP funding of \$187,159). For the 2026 budget, this consists of \$399,920 of FoodWise funding* (including \$214,435 SNAP-Ed funding and \$185,485 EFNEP funding).
- (b) This includes a donation from ProHealth Care specifically for the Tower Hill Education Outreach Project.
- (c) The Department of Public Instruction – Pre-College Grant is awarded by the State of Wisconsin, Department of Public Instruction.
- (d) The CDBG data analysis 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) The 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 focused to 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 also focused on increasing 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.
- (m) Extension will facilitate a Strategic Planning process with the Village of Rochester to result in a three-to-five-year strategic plan to help guide Rochester's future policy priorities and budget allocations. The final product will be based on data gathered, research, surveys, and output from planning workshops.
- (n) Extension will conduct an economic impact study with the Wisconsin River Rail Transit Commission to further demonstrate the local and collective value of the publicly owned Wisconsin Southern Railway System. Results will explore how freight rail service impacts Wisconsin industries and contributes to the economy, and provide a better understanding of the economic impact that a lack of rail freight services may have on these businesses who are also rail customers.

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Bridges Library System

BRIDGES LIBRARY SYSTEM

FUNCTION / PROGRAM CHART



7.16 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 supporting local public libraries. An effective library system allows for innovation in the field, creating opportunities for libraries of all sizes and providing cost savings through economies of scale and collaborations — all to the benefit of the Waukesha and Jefferson County citizens. This budget looks to the strategic directives of the Library System's strategic plan.

Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from FY2025 Adopted Budget	
					\$	%
County Library Fund						
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Expenditures	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
State Aids, Federal & Misc						
Revenues	\$2,269,917	\$2,403,906	\$2,408,906	\$2,621,292	\$217,386	9.0%
Fund Balance Appropriation	\$150,941	\$261,500	\$261,500	\$108,500	(\$153,000)	-58.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,222,038	\$2,665,406	\$2,606,096	\$2,729,792	\$64,386	2.4%
Rev. Over (Under) Exp.	\$198,820	\$0	\$64,310	\$0	\$0	N/A
CAFÉ Shared Automation Fund						
Revenues	\$588,949	\$544,805	\$544,805	\$542,440	(\$2,365)	-0.4%
Fund Balance Appropriation	\$75,000	\$0	\$0	\$24,000	\$24,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$544,499	\$531,805	\$511,400	\$560,313	\$28,508	5.4%
Rev. Over (Under) Exp.	\$119,450	\$13,000	\$33,405	\$6,127	(\$6,873)	-52.9%
Total All Funds						
Revenues	\$2,858,866	\$2,948,711	\$2,953,711	\$3,163,732	\$215,021	7.3%
Fund Balance Appropriation	\$225,941	\$261,500	\$261,500	\$132,500	(\$129,000)	-49.3%
County Tax Levy	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Expenditures	\$6,944,667	\$7,620,725	\$7,541,010	\$8,047,122	\$426,397	5.6%
Rev. Over (Under) Exp.	\$318,270	\$13,000	\$97,715	\$6,127	(\$6,873)	-52.9%
Position Summary (FTE)						
Regular Positions	7.00	7.00	7.00	7.00	-	
Extra Help	0.00	0.00	0.00	0.16	0.16	
Overtime	0.00	0.00	0.00	0.00	-	
Total	7.00	7.00	7.00	7.16	0.16	

(a) Fund balance uses include:

Fund	Usage	2024 Actual	2025 Budget	2025 Est.	2026 Budget
State Aid	Library Technology Projects	\$61,600	\$0	\$0	\$0
State Aid	Gale Presents Udemy (on-demand video courses)	\$35,000	\$0	\$0	\$0
State Aid	Library Hearing Loop Installation	\$30,000	\$0	\$0	\$13,000
State Aid	Library Planning Grants	\$18,000	\$60,000	\$60,000	\$0
State Aid	Impact of Compensation Study	\$3,341	\$0	\$0	\$0
State Aid	Accessibility Scans gauge ADA compliance	\$3,000	\$0	\$0	\$0
State Aid	Wisconsin Digital Library - Advantage Program	\$0	\$150,000	\$150,000	\$50,000
State Aid	Network Equipment	\$0	\$34,500	\$34,500	\$16,000
State Aid	System Strategic Planning	\$0	\$17,000	\$17,000	\$17,000
State Aid	Cataloging Intern	\$0	\$0	\$0	\$6,000
State Aid	LawDepot Database Pilot	\$0	\$0	\$0	\$6,500
CAFÉ	Various CAFÉ Technology Upgrades and Projects	\$75,000	\$0	\$0	\$24,000
Total		\$225,941	\$261,500	\$261,500	\$132,500

Major Departmental Strategic Plan Objectives**Customer Service Pillar**

Objective 1: Strengthen the public image of libraries and our system by producing strategic marketing content for targeted purposes

Performance Measure: Provide professional marketing pieces to be utilized across all member libraries for shared system objectives such as service changes, shared technology communications, and coordinated member library programming.

Finance Pillar

Objective 2: Leverage economies of scale and buying power to benefit the system and member libraries.

Develop an RFP to obtain a cost-effective multi-year contract and coordinate a system wide delivery service for all member libraries that allows the sharing of resources across two counties.

Performance Measure: The movement of library materials across member libraries continues to remain consistently accurate, with evaluation check-ins each quarter.

Quality Pillar

Objective 3: Seek input to ensure library system staff stay connected to member libraries.

Performance Measure: System consultants will visit each member library at least once within a strategic plan cycle, and more frequently for new staff and as requested for consultant support on special projects.

Team Pillar

Objective 4: Maximize performance of system staff.

Performance Measure: Provide funding and continuing education time for system staff to grow in their consulting fields and learn and participate at conferences to expand professional perspective across local, state, and national networks.

Fund Purpose

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

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

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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)	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Total Revenue Sources	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$4,178,129	\$4,423,514	\$4,423,514	\$4,757,017	\$333,503	7.5%
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 now 18 communities (previously 19 before the 2025 merger of the Village of Lac La Belle and the Town of Oconomowoc) without libraries represents the largest portion of the County library fund budget. For purposes of the 2026 budget, the TNR residents borrowed 20.938% of the materials at libraries, and the ordinance calls for them to be taxed for 20.938% of the library operating costs as calculated by the ordinance. The result is an increase in the County Levy of \$329,043 or 7.5% to \$4,715,335. Per Wisconsin State Statute 43.12, TNR communities are also taxed for their residents' use of libraries in adjacent counties (excluding Milwaukee County). That portion of the Library Levy increased \$4,460 or 12.0% to \$41,682 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 2026 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 20.938% for the 2026 budget) by County taxed residents in true non-resident (TNR) communities as shown in the table below.

ESTIMATED 2025 LIBRARY TAX LEVY FOR 2026 BUDGET PURPOSES					
Category		2024 for 2025 Budget Purposes	2025 for 2026 Budget Purposes	\$ Change	% Change
Expenditures (2 years prior)		\$21,752,603	\$22,660,699	\$908,096	4.2%
Revenues (2 years prior)	-	\$22,404,101	\$23,090,816	\$686,715	3.1%
Overage or (lapse) - 2 years prior		-\$651,498	-\$430,117	\$221,381	-34.0%
Projected budget - year prior	+	\$22,659,325	\$22,950,666	\$291,341	1.3%
Calculated allowable expenditures		\$22,007,827	\$22,520,549	\$512,722	2.3%
Countywide TNR percent 2 years prior	x	19.931%	20.938%	N/A	5.1%
County levy (TNR % times allowable expenditures)		\$4,386,292	\$4,715,335	\$329,043	7.5%
Intercounty Funding	+	\$37,222	\$41,682	\$4,460	12.0%
Total		\$4,423,514	\$4,757,017	\$333,503	7.5%

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 2026 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 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 5.6% in TNR areas and by 0.2% in Waukesha County overall resulting in an increase in the TNR proportionate use from 19.525% to 20.571%. The usage of digital items increased by 9.1% in TNR areas and by 5.8% in Waukesha County overall resulting in an increase in the TNR proportionate use from 22.173% to 22.859%. The combined physical and digital circulation in TNR areas and in Waukesha County overall results in a 5.1% increase in the TNR proportionate use from 19.931% to 20.938%. That, along with an increase in allowable costs of \$512,722 or 2.3%, results in an overall increase in funding to county libraries of 7.5%.

Activity (a)	2023 Budget (b)	2024 Budget	2025 Budget	2026 Budget	2024 - 2025 % Change
Physical Circulation to residents subject to library tax (2 yrs prior to budget year)	723,759	739,416	771,706	815,022	5.6%
Total In-County Physical Circulation	3,755,864	3,832,592	3,952,459	3,962,001	0.2%
Percent Non Library Community Borrowing of Total County Borrowing	19.270%	19.293%	19.525%	20.571%	5.4%
Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	133,592	150,027	158,656	173,034	9.1%
Total In-County Digital Circulation	601,486	674,704	715,549	756,977	5.8%
Percent Non Library Community Borrowing of Total County Borrowing of Digital Materials	22.210%	22.236%	22.173%	22.859%	3.1%
Physical & Digital Circulation to residents subject to library tax (2 yrs prior to budget year)	857,351	889,443	930,362	988,056	6.2%
Total In-County Physical & Digital Circulation	4,357,350	4,507,296	4,668,008	4,718,978	1.1%
Percent Non Library Community Borrowing of Total County Borrowing of Physical & Digital Materials	19.676%	19.733%	19.931%	20.938%	5.1%

(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	2024	2025	2026	2024-2025 \$ Change
Payments made <u>by</u> Waukesha County to adjacent county libraries	\$34,164	\$37,222	\$41,682	\$4,460
Payments made <u>to</u> Waukesha County libraries by adjacent counties (a)	\$473,407	\$471,482	\$511,791	\$40,309
Net Waukesha County Position	\$439,243	\$434,260	\$470,109	\$35,849

(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.

2025-2026 Library Tax Levy Distribution

Library	2025 Distribution	2026 Distribution	25 vs. 26 \$ Change	25 vs. 26 % Change
Big Bend	\$33,087	\$37,116	\$4,029	12.18%
Brookfield	\$293,341	\$300,145	\$6,804	2.32%
Butler	\$23,460	\$30,825	\$7,365	31.39%
Delafield	\$463,587	\$507,397	\$43,810	9.45%
Eagle	\$25,109	\$23,854	-\$1,255	-5.00%
Elm Grove	\$48,061	\$49,341	\$1,280	2.66%
Hartland	\$327,587	\$361,229	\$33,642	10.27%
Menomonee Falls	\$38,969	\$44,880	\$5,911	15.17%
Mukwonago	\$553,918	\$599,848	\$45,930	8.29%
Muskego	\$105,976	\$122,219	\$16,243	15.33%
New Berlin	\$19,490	\$22,252	\$2,762	14.17%
North Lake	\$111,357	\$118,016	\$6,659	5.98%
Oconomowoc	\$369,590	\$401,157	\$31,567	8.54%
Pewaukee	\$110,349	\$129,179	\$18,830	17.06%
Sussex	\$628,271	\$685,686	\$57,415	9.14%
Waukesha	\$1,234,140	\$1,282,191	\$48,051	3.89%
Subtotal Pmt to Waukesha Co. Libraries	\$4,386,292	\$4,715,335	\$329,043	7.50%
Intercounty Payments	\$37,222	\$41,682	\$4,460	11.98%
Total Library Tax Levy Distribution	\$4,423,514	\$4,757,017	\$333,503	7.54%

Fund Purpose

The State Aids, Federal and Other Miscellaneous special revenue fund is responsible for providing library system services and support to its member libraries, which increased from 16 libraries to 24 libraries with the addition of Jefferson County in 2016. State aids provide the vast majority of revenues and are distributed to the library system through a State statutory formula. The Wisconsin Bureau of Libraries (formerly the Division of Libraries and Technology) must approve the budget and program of service based on whether the Bureau determines that the library system has an effective service program in each of the required service areas specified in Wisconsin Statute 43.19. The Bridges Library System Board approves the budget based on the amount of revenue that the Bureau estimates for the following year. The Library System receives additional revenue for providing services to other library systems as well as for providing services and programs to member libraries. An increase of 4.2% in state aid is projected for 2026.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted	
	Actual	Adopted Budget	Estimate	Budget	Budget \$	%
Revenues						
General Government	\$1,810,412	\$1,969,153	\$1,974,153	\$2,032,199	\$63,046	3.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$390,127	\$415,753	\$415,753	\$570,093	\$154,340	37.1%
Interdepartmental	\$0	\$3,000	\$3,000	\$3,000	\$0	0.0%
Other Revenue	\$69,379	\$16,000	\$16,000	\$16,000	\$0	0.0%
Appr. Fund Balance	\$150,941	\$261,500	\$261,500	\$108,500	(\$153,000)	-58.5%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$2,420,858	\$2,665,406	\$2,670,406	\$2,729,792	\$64,386	2.4%
Expenditures						
Personnel Costs	\$729,051	\$757,549	\$738,193	\$806,716	\$49,167	6.5%
Operating Expenses	\$1,338,539	\$1,748,697	\$1,703,911	\$1,758,744	\$10,047	0.6%
Interdept. Charges	\$154,449	\$159,160	\$159,160	\$164,332	\$5,172	3.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,222,038	\$2,665,406	\$2,601,264	\$2,729,792	\$64,386	2.4%
Rev. Over (Under) Exp.	\$198,820	\$0	\$69,142	\$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	0.16	0.16	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	6.25	6.25	6.25	6.41	0.16	

(a) Library State Aid Fund Balance Uses:

	2024 Actual	2025 Budget	2025 Est.	2026 Budget
Library Technology Projects	\$61,600	\$0	\$0	\$0
Gale Presents Udemy (on-demand video courses)	\$35,000	\$0	\$0	\$0
Library Hearing Loop Installation	\$30,000	\$0	\$0	\$13,000
Library Planning Grants	\$18,000	\$60,000	\$60,000	\$0
Impact of Compensation Study	\$3,341	\$0	\$0	\$0
Accessibility Scans gauge ADA compliance	\$3,000	\$0	\$0	\$0
Wisconsin Digital Library - Advantage Program	\$0	\$150,000	\$150,000	\$50,000
Network Equipment	\$0	\$34,500	\$34,500	\$16,000
System Strategic Planning	\$0	\$17,000	\$17,000	\$17,000
Cataloging Intern	\$0	\$0	\$0	\$6,000
LawDepot Database Pilot	\$0	\$0	\$0	\$6,500
Total	\$150,941	\$261,500	\$261,500	\$108,500

Program Highlights

General government revenues increase by \$63,000 or 3.2% from 2025 budgeted levels. This is a result of an increase in state aid to library systems and exclusion of any federally funded Library Services Technology Act (LSTA) grant funds from the Department of Public Instruction in 2026. Bridges Library System will receive \$2,027,200 in state aid for the purpose of providing library system services to Waukesha and Jefferson Counties. Bridges Library System also applied and received a Bader Philanthropy grant for a total of \$5,000 in 2025 and \$5,000 in 2026 to support library memory project research.

Charges for services revenues increase by \$154,300 or 37.1%, mainly due to increased funding from Prairie Lakes Library System from \$203,600 to \$223,500 and Member Libraries increasing their contribution to the Advantage Program (electronic books and digital audiobooks) from \$100,000 to \$226,900. The Prairie Lakes funds are pass-through amounts received from Prairie Lakes Library System and paid out to member libraries that provide circulation to residents from Walworth and Racine Counties who live in areas without libraries. Revenue from library systems participating in the SEWI Continuing Education consortium increases from \$18,900 to \$19,400.

Interdepartmental revenue remains the same as the 2025 budget. The \$3,000 budgeted is excess revenue from prior year e-commerce fees brought into the budget to offset the bank fees associated with processing credit card transactions.

Other revenue, which comes from interest income, general donations, and other grants, is budgeted at \$16,000. Interest income was maintained at \$15,000 based on 2025 estimates.

State Library Aids Fund Balance appropriations decreased by \$153,000, to \$108,500. 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 \$50,000 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 system planning was deferred in 2025 and that \$17,000 designated for system strategic planning will instead be expended in 2026. Additionally, Phase 2 of routers will be replaced in Waukesha County libraries for \$16,000. Additional projects include a pilot project of a new legal forms database for \$6,500 and a \$6,000 internship opportunity that will support cataloging records cleanup for member library records. A hearing loop installation will also occur at a member library for \$13,000.

Personnel costs increased by \$49,200 or 6.5% related to cost to continue for 6.25 FTE budgeted in this program and the addition of a temporary 0.16 FTE intern position. Salaries for full time staff increased by only \$8,100 or 1.4% despite the overall personnel cost increase due to the 2025 retirement of two staff members. The remaining personnel cost increases are mostly due to health insurance plan selection.

Operating expenses increase by \$16,000 or 0.9%. An increase in state aid allowed the system to maintain core services and support, with the increase helping cover standard inflationary increases. With the growing demand for eContent, funds will continue to be dedicated to the OverDrive Advantage Program. Libraries will increase their contribution from \$100,000 to \$226,900 to this program. The system will maintain their contribution of \$150,000 from state aid revenues and provide an additional \$50,000 from the fund balance (a decrease of \$100,000 from 2025) to support the Advantage collection and a Lucky Day pilot project Year 2 for a total cost of \$426,900, an increase of \$26,900. The system will maintain their eContent grant support to libraries at \$60,000. Innovation and improvement grants will be maintained at \$72,000, adult program grants will remain at \$12,000, and the competitive grants will end (a decrease of \$30,000). Other essential services included in this portion of the budget are the delivery service that moves materials daily amongst all 24 member libraries, marketing software subscriptions accessible to all member libraries, and access to the Wisconsin Public Library Consortium Buying Pool, (the system's portion is \$173,900 and is required so that all residents of the system can access the Wisconsin Digital Collection).

Interdepartmental charges increase by \$5,200 or 3.2% primarily due to increased charges for administrative overhead and computer maintenance.

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 for all Bridges Library System operations.

Resource Sharing

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

Automation Technology

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

Education and Outreach

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

Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from FY2025 Budget \$	Adopted Budget %
Payments to Member Library Systems						
Staffing (FTE)	0.43	0.43	0.43	0.43	0.00	-100.0%
Revenues	\$189,680	\$203,635	\$203,635	\$223,451	\$19,816	-90.3%
Fund Balance Appropriation	\$18,000	\$60,000	\$60,000	\$0	(\$60,000)	-200.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$458,509	\$520,824	\$519,840	\$452,462	(\$68,362)	-113.1%
Rev. Over (Under) Exp.	(\$250,830)	(\$257,189)	(\$256,205)	(\$229,011)	\$28,178	-111.0%
Administrative Services						
Staffing (FTE)	1.17	1.17	1.17	1.17	0.00	-100.0%
Revenues	\$1,858,238	\$1,994,553	\$1,994,553	\$2,079,199	\$84,646	-95.8%
Fund Balance Appropriation	\$3,341	\$17,000	\$17,000	\$17,000	\$0	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$374,567	\$422,458	\$403,252	\$435,076	\$12,618	-97.0%
Rev. Over (Under) Exp.	\$1,487,012	\$1,589,095	\$1,608,301	\$1,661,123	\$72,028	-95.5%
Resource Sharing						
Staffing (FTE)	1.28	1.28	1.28	1.44	0.16	-87.3%
Revenues	\$133,361	\$131,308	\$131,308	\$259,469	\$128,161	-2.4%
Fund Balance Appropriation	\$0	\$150,000	\$150,000	\$62,500	(\$87,500)	-158.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$652,127	\$949,499	\$962,244	\$1,105,221	\$155,722	-83.6%
Rev. Over (Under) Exp.	(\$518,766)	(\$668,191)	(\$680,936)	(\$783,252)	(\$115,061)	-82.8%
Automation Technology						
Staffing (FTE)	0.13	0.13	0.13	0.13	0.00	-100.0%
Revenues	\$27,519	\$18,250	\$18,250	\$16,850	(\$1,400)	-107.7%
Fund Balance Appropriation	\$58,600	\$34,500	\$34,500	\$16,000	(\$18,500)	-153.6%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$128,840	\$171,716	\$144,870	\$139,938	(\$31,778)	-118.5%
Rev. Over (Under) Exp.	(\$250,830)	(\$257,189)	(\$256,205)	(\$229,011)	\$28,178	-111.0%
Education and Outreach						
Staffing (FTE)	3.24	3.24	3.24	3.24	0.00	-100.0%
Revenues	\$61,120	\$56,160	\$61,160	\$42,323	(\$13,837)	-124.6%
Fund Balance Appropriation	\$71,000	\$0	\$0	\$13,000	\$13,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$607,995	\$600,909	\$575,890	\$597,095	(\$3,814)	-100.6%
Rev. Over (Under) Exp.	(\$475,875)	(\$544,749)	(\$514,730)	(\$541,772)	\$2,977	-100.5%
Total Bridges Library System - State Aids, Federal & Misc. Fund						
Revenues	\$2,269,917	\$2,403,906	\$2,408,906	\$2,621,292	\$217,386	-91.0%
Fund Balance Appropriation	\$150,941	\$261,500	\$261,500	\$108,500	(\$153,000)	-158.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,222,038	\$2,665,406	\$2,606,096	\$2,729,792	\$64,386	-97.6%
Rev. Over (Under) Exp.	\$198,820	\$0	\$64,310	\$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	0.16	0.16	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total	6.25	6.25	6.25	6.41	0.16	

Fund Purpose

CAFÉ (Catalog Access for Everyone) is a shared integrated library system (ILS) that provides ready access to 2.3 million items. This system, and the corresponding CAFÉ Reserve Fund, enables resource sharing, provides automated library services, promotes communication and cooperation among member libraries, implements new information technologies and saves for future hardware and software replacements. The sharing of costs and collections results in significant savings for member libraries as well as greatly expanded access to resources, resulting in efficient and effective use of taxpayer dollars. CAFÉ is funded 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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$559,391	\$535,805	\$535,805	\$533,440	(\$2,365)	-0.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$29,558	\$9,000	\$9,000	\$9,000	\$0	0.0%
Appr. Fund Balance	\$75,000	\$0	\$0	\$24,000	\$24,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$663,949	\$544,805	\$544,805	\$566,440	\$21,635	4.0%
Expenditures						
Personnel Costs	\$107,916	\$112,385	\$111,707	\$119,752	\$7,367	6.6%
Operating Expenses	\$436,583	\$419,420	\$419,420	\$440,561	\$21,141	5.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$544,499	\$531,805	\$531,127	\$560,313	\$28,508	5.4%
Rev. Over (Under) Exp.	\$119,450	\$13,000	\$13,678	\$6,127	(\$6,873)	47.1%
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.

	2024 Actual	2025 Budget	2025 Est.	2026 Budget
Various CAFÉ Technology Upgrades and Projects	\$75,000	\$0	\$0	\$24,000
Total	\$75,000	\$0	\$0	\$24,000

Program Highlights

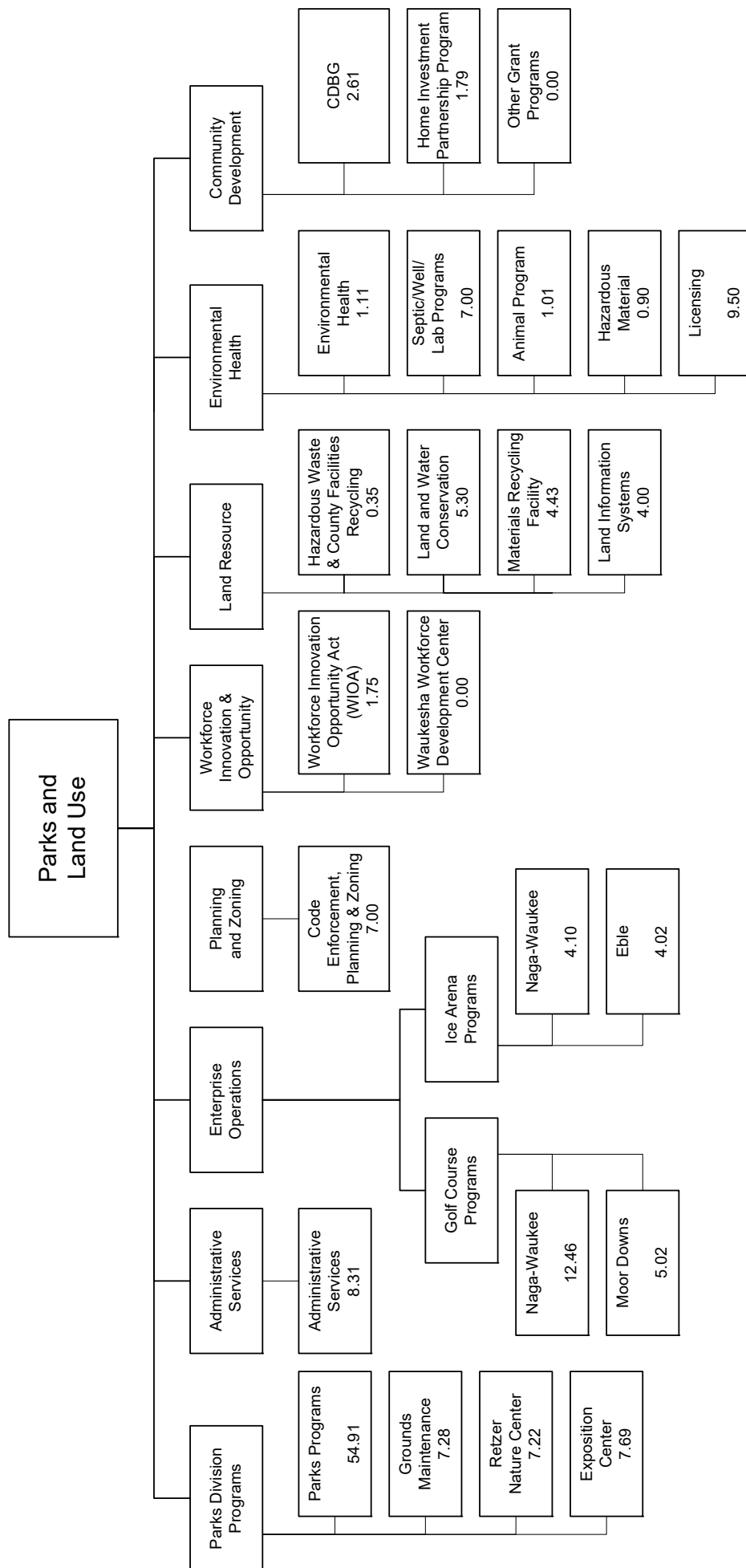
Charges for service revenues from member libraries are essentially flat compared to 2025 (a decrease of \$2,400 or 0.4%). Other revenues consist of investment income which were kept flat, assuming interest rates will eventually decrease from higher prior year levels. \$24,000 in CAFÉ reserve fund revenues are included in this budget to cover the cost of the mobile app.

Personnel costs increase \$7,400 or 6.6% reflecting the cost to continue for the 0.75 FTE library automation coordinator. The remaining 0.25 FTE of this position is located in the State Aids Fund. Operating expenses are budgeted to increase by approximately \$21,100 due to standard software licensing increases.

Parks & Land Use

PARKS AND LAND USE

FUNCTION / PROGRAM CHART



157.76 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	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from FY2025 Budget \$	Adopted % %
General Fund						
Revenues	\$7,625,883	\$7,421,700	\$7,642,369	\$8,250,397	\$828,697	11.2%
Appr. Fund Balance	\$507,632	\$263,854	\$434,704	\$371,890	\$108,036	40.9%
County Tax Levy	\$7,580,773	\$7,630,773	\$7,630,773	\$7,270,773	(\$360,000)	-4.7%
Expenditures	\$14,933,029	\$15,316,327	\$15,350,738	\$15,893,060	\$576,733	3.8%
Rev. Over (Under) Exp.	\$781,259	\$0	\$357,108	\$0	\$0	N/A
Community Development Fund						
Revenues	\$4,105,135	\$3,292,901	\$3,469,124	\$3,320,402	\$27,501	0.8%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,042,213	\$3,292,901	\$3,461,178	\$3,320,402	\$27,501	0.8%
Rev. Over (Under) Exp.	\$62,923	\$0	\$7,946	\$0	\$0	N/A
Workforce and Economic Development						
Revenues	\$1,352,380	\$1,897,448	\$2,086,073	\$2,551,287	\$653,839	34.5%
Appr. Fund Balance	\$300,736	\$300,736	\$300,736	\$154,300	(\$146,436)	-48.7%
County Tax Levy	\$112,500	\$12,500	\$12,500	\$12,500	\$0	0.0%
Expenditures	\$1,748,985	\$2,210,684	\$2,391,492	\$2,718,087	\$507,403	23.0%
Rev. Over (Under) Exp.	\$16,631	\$0	\$7,817	\$0	\$0	N/A
Parkland Management and Land Acquisition Fund						
Revenues	\$728,416	\$0	\$4,052,939	\$0	\$0	N/A
Appr. Fund Balance	\$400,000	\$400,000	\$400,000	\$400,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$1,128,416	\$0	\$4,452,939	\$0	\$0	N/A
Golf Courses						
Revenues	\$3,088,788	\$2,527,850	\$2,792,850	\$2,763,076	\$235,226	9.3%
Appr. Fund Balance	\$72,712	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$2,340,601	\$2,624,442	\$2,547,438	\$2,691,452	\$67,010	2.6%
Operating Inc. / (Loss)	\$748,188	(\$96,592)	\$245,412	\$71,624	\$168,216	-174.2%
Ice Arenas						
Revenues	\$1,517,908	\$1,303,785	\$1,483,097	\$1,409,077	\$105,292	8.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,407,644	\$1,419,990	\$1,476,967	\$1,569,474	\$149,484	10.5%
Operating Inc. / (Loss)	\$110,264	(\$116,205)	\$6,130	(\$160,397)	(\$44,192)	38.0%
Materials Recycling Fund						
Revenues	\$2,898,450	\$2,844,683	\$2,574,183	\$2,886,183	\$41,500	1.5%
Appr. Fund Balance	\$2,669,590	\$925,023	\$925,023	\$0	(\$925,023)	-100.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,418,830	\$3,769,706	\$3,770,531	\$2,778,861	(\$990,845)	-26.3%
Operating Inc. / (Loss)	\$2,149,210	\$0	(\$271,325)	\$107,322	\$107,322	N/A
Parks and Land Use - Special Purpose Grant Fund (ARPA)						
Revenues	\$4,500,000	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,500,000	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues	\$25,816,962	\$19,288,367	\$24,100,635	\$21,180,422	\$1,892,055	9.8%
Appr. Fund Balance	\$3,950,670	\$1,889,613	\$2,060,463	\$926,190	(\$963,423)	-51.0%
County Tax Levy	\$7,693,273	\$7,643,273	\$7,643,273	\$7,283,273	(\$360,000)	-4.7%
Expenditures	\$32,391,301	\$29,034,050	\$28,998,344	\$29,371,336	\$337,286	1.2%
Rev. Over (Under) Exp.	\$1,989,229	\$0	\$4,825,810	\$0	\$0	N/A
Operating Inc. / (Loss)	\$3,007,662	(\$212,797)	(\$19,783)	\$18,549	\$231,346	-108.7%
Position Summary (FTE)						
Regular Positions	104.30	104.80	104.80	104.30	(0.50)	
Extra Help	53.00	50.83	50.83	52.06	1.23	
Overtime	1.68	1.62	1.62	1.60	(0.02)	
Total	158.98	157.25	157.25	157.95	0.70	

- (a) 2025 estimates for expenditures exceed the adopted budget due to 2024 carryovers, purchase orders, and additional expenditure authority added to the adopted budget by County Board approved ordinances.
- (b) The 2025 revenue budget includes fund balance appropriations totals of \$1,738,877: including \$263,854 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. The 2026 revenue budget includes fund balance appropriations totals of \$1,782,377: including \$321,890 for general fund operations; \$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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$609,769	\$512,365	\$497,840	\$561,377	\$49,012	9.6%
Fine/Licenses	\$1,632,071	\$1,700,055	\$1,737,100	\$1,783,040	\$82,985	4.9%
Charges for Services	\$4,930,575	\$4,682,089	\$4,887,629	\$5,281,300	\$599,211	12.8%
Interdepartmental	\$176,875	\$194,400	\$194,400	\$217,280	\$22,880	11.8%
Other Revenue	\$276,593	\$332,791	\$325,400	\$407,400	\$74,609	22.4%
Appr. Fund Balance	\$507,632	\$263,854	\$434,704	\$371,890	\$108,036	40.9%
County Tax Levy (Credit)	\$7,580,773	\$7,630,773	\$7,630,773	\$7,270,773	(\$360,000)	-4.7%
Total Revenue Sources	\$15,714,288	\$15,316,327	\$15,707,846	\$15,893,060	\$576,733	3.8%
Expenditures						
Personnel Costs	\$10,115,960	\$10,359,931	\$10,256,604	\$10,745,113	\$385,182	3.7%
Operating Expenses	\$2,570,893	\$2,769,442	\$2,778,926	\$2,928,544	\$159,102	5.7%
Interdept. Charges	\$1,948,778	\$2,031,454	\$2,030,330	\$2,031,271	(\$183)	0.0%
Fixed Assets	\$297,398	\$155,500	\$284,878	\$188,132	\$32,632	21.0%
Total Expenditures	\$14,933,029	\$15,316,327	\$15,350,738	\$15,893,060	\$576,733	3.8%
Rev. Over (Under) Exp.	\$781,259	\$0	\$357,108	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	85.71	85.71	85.71	84.71	(1.00)	
Extra Help	36.49	35.23	35.23	35.75	0.52	
Overtime	1.20	1.14	1.14	1.12	(0.02)	
Total FTEs	123.40	122.08	122.08	121.58	(0.50)	

(a) General fund balance is appropriated for:

	2024 Actual	2025 Budget	2025 Est.	2026 Budget	Change
Land Information System	\$132,600	\$132,600	\$132,600	\$132,600	\$0
3-Year Maintenance and Projects Plan	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Retzer/Planetarium Maintenance	\$34,000	\$37,254	\$37,254	\$15,000	(\$22,254)
Brownfield Recycling Initiative	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Parkland Conservation	\$16,500	\$0	\$0	\$69,290	\$69,290
Expo Center - Contracted Facility Analysis	\$0	\$0	\$0	\$80,000	\$80,000
Expo Center Chair and Table Replacements	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Temporary Fuel Volatility Support	\$0	\$19,000	\$19,000	\$0	(\$19,000)
Purchase Order/Carryovers (i)	\$249,532	\$0	\$170,850	\$0	\$0
Total Fund Balance Appropriation	\$507,632	\$263,854	\$434,704	\$371,890	\$108,036

i.) Fund balance pertaining to carryovers/purchase orders are for items not completed in their respective prior years. The 2025 estimate of \$170,850 is largely due to department three year plan projects, including: \$30,800 for School Section Lake maintenance costs, Retzer Nature Center boiler and geothermal improvements of \$28,135, Expo Center maintenance and improvement projects of \$26,000, and Land Information System Next Generation 911 project costs of \$21,750 (reimbursed with grant funds).

(b) 2025 estimates for expenditures exceed the adopted budget due to 2024 carryover and purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Total Parks General Fund						
Revenues	\$7,625,883	\$7,421,700	\$7,642,369	\$8,250,397	\$828,697	11.2%
Appr. Fund Balance	\$507,632	\$263,854	\$434,704	\$371,890	\$108,036	40.9%
County Tax Levy	\$7,580,773	\$7,630,773	\$7,630,773	\$7,270,773	(\$360,000)	-4.7%
Expenditures	\$14,933,029	\$15,316,327	\$15,350,738	\$15,893,060	\$576,733	3.8%
Rev. Over (Under) Exp.	\$781,259	\$0	\$357,108	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	85.71	85.71	85.71	84.71	-1.00	N/A
Extra Help	36.49	35.23	35.23	35.75	0.52	N/A
Overtime	1.20	1.14	1.14	1.12	(0.02)	N/A
Total	123.40	122.08	122.08	121.58	(0.50)	N/A
Parks Programs						
Staffing (FTE)	55.42	54.30	54.30	54.91	0.61	N/A
Revenues	\$3,202,307	\$2,945,399	\$3,129,598	\$3,468,327	\$522,928	17.8%
Appr. Fund Balance	\$312,288	\$77,254	\$208,198	\$124,290	\$47,036	60.9%
County Tax Levy	\$3,316,981	\$3,255,336	\$3,255,336	\$0	(\$3,255,336)	-100.0%
Expenditures	\$6,117,021	\$6,277,989	\$6,284,512	\$6,475,030	\$197,041	3.1%
Rev. Over (Under) Exp.	\$714,555	\$0	\$308,620	(\$2,882,413)	(\$2,882,413)	N/A
General County Grounds Maintenance						
Staffing (FTE)	7.28	7.28	7.28	7.28	0.00	N/A
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$500	\$19,000	\$23,292	\$0	(\$19,000)	-100.0%
County Tax Levy	\$740,255	\$765,291	\$765,291	\$0	(\$765,291)	-100.0%
Expenditures	\$708,072	\$784,291	\$791,316	\$795,848	\$11,557	1.5%
Rev. Over (Under) Exp.	\$32,683	\$0	(\$2,733)	(\$795,848)	(\$795,848)	N/A
Retzer Nature Center						
Staffing (FTE)	7.48	7.14	7.14	7.22	0.08	N/A
Revenues	\$181,346	\$142,243	\$142,243	\$189,000	\$46,757	32.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$624,868	\$653,555	\$653,555	\$0	(\$653,555)	-100.0%
Expenditures	\$751,120	\$795,798	\$808,422	\$842,831	\$47,033	5.9%
Rev. Over (Under) Exp.	\$86	\$0	\$86	\$85	\$85	N/A
Exposition Center						
Staffing (FTE)	7.66	7.86	7.86	7.69	-0.17	N/A
Revenues	\$605,421	\$632,950	\$632,950	\$692,950	\$60,000	9.5%
Appr. Fund Balance	\$10,000	\$10,000	\$22,408	\$90,000	\$80,000	800.0%
County Tax Levy	\$264,363	\$294,984	\$294,984	\$0	(\$294,984)	-100.0%
Expenditures	\$991,908	\$937,934	\$959,688	\$1,076,354	\$138,420	14.8%
Rev. Over (Under) Exp.	(\$112,123)	\$0	(\$9,346)	(\$293,404)	(\$293,404)	N/A
Planning & Zoning						
Staffing (FTE)	8.00	8.00	8.00	7.00	(1.00)	N/A
Revenues	\$160,988	\$177,100	\$184,700	\$175,200	(\$1,900)	-1.1%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$830,710	\$806,187	\$806,187	\$0	(\$806,187)	-100.0%
Expenditures	\$1,000,846	\$983,287	\$838,944	\$863,638	(\$119,649)	-12.2%
Rev. Over (Under) Exp.	(\$9,148)	\$0	\$151,943	(\$688,438)	(\$688,438)	N/A
Environmental Health						
Staffing (FTE)	4.01	3.51	3.51	1.11	-2.40	N/A
Revenues	\$134,214	\$112,353	\$117,802	\$30,000	(\$82,353)	-73.3%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$437,803	\$338,957	\$338,957	\$0	(\$338,957)	-100.0%
Expenditures	\$575,165	\$451,310	\$229,152	\$198,978	(\$252,332)	-55.9%
Rev. Over (Under) Exp.	(\$3,148)	\$0	\$227,607	(\$168,978)	(\$168,978)	N/A

Licensing						
Staffing (FTE)	8.10	8.10	8.10	9.50	1.40	N/A
Revenues	\$1,118,323	\$1,138,055	\$1,177,000	\$1,225,800	\$87,745	7.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$165,205)	(\$188,224)	(\$188,224)	\$0	\$188,224	-100.0%
Expenditures	\$822,148	\$949,831	\$1,106,438	\$1,201,877	\$252,046	26.5%
Rev. Over (Under) Exp.	\$130,970	\$0	(\$117,662)	\$23,923	\$23,923	N/A
Septic/Well/Lab Programs						
Staffing (FTE)	5.00	6.00	6.00	7.00	1.00	N/A
Revenues	\$461,348	\$455,000	\$450,000	\$545,000	\$90,000	19.8%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$101,942	\$270,239	\$270,239	\$0	(\$270,239)	-100.0%
Expenditures	\$566,895	\$725,239	\$784,292	\$841,221	\$115,982	16.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
Animal Program						
Staffing (FTE)	1.57	1.01	1.01	1.01	0.00	N/A
Revenues	\$45,965	\$76,500	\$76,500	\$76,500	\$0	0.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$103,029	\$43,947	\$43,947	\$0	(\$43,947)	-100.0%
Expenditures	\$132,609	\$120,447	\$120,498	\$108,534	(\$11,913)	-9.9%
Rev. Over (Under) Exp.	\$16,385	\$0	(\$51)	(\$32,034)	(\$32,034)	N/A
Hazardous Materials						
Staffing (FTE)	0.90	0.90	0.90	0.90	0.00	N/A
Revenues	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$27,230	\$25,000	\$25,000	\$25,000	\$0	0.0%
County Tax Levy	\$169,420	\$168,190	\$168,190	\$0	(\$168,190)	-100.0%
Expenditures	\$180,205	\$193,190	\$188,964	\$197,062	\$3,872	2.0%
Rev. Over (Under) Exp.	\$16,445	\$0	\$4,226	(\$172,062)	(\$172,062)	N/A
Land & Water Conservation						
Staffing (FTE)	5.30	5.30	5.30	5.30	0.00	N/A
Revenues	\$527,781	\$566,500	\$565,676	\$639,500	\$73,000	12.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$278,221	\$296,765	\$296,765	\$0	(\$296,765)	-100.0%
Expenditures	\$781,491	\$863,265	\$907,234	\$937,849	\$74,584	8.6%
Rev. Over (Under) Exp.	\$24,510	\$0	(\$44,793)	(\$298,349)	(\$298,349)	N/A
Hazardous Waste and County Facilities Recycling						
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00	N/A
Revenues	\$393,709	\$429,000	\$416,000	\$430,500	\$1,500	0.3%
Appr. Fund Balance	\$25,014	\$0	\$0	\$0	\$0	N/A
County Tax Levy	(\$18,017)	(\$19,015)	(\$19,015)	\$0	\$19,015	-100.0%
Expenditures	\$359,026	\$409,985	\$416,013	\$416,271	\$6,286	1.5%
Rev. Over (Under) Exp.	\$45,965	\$0	\$76,500	\$76,500	\$76,500	N/A
Land Information Systems						
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00	N/A
Revenues	\$692,362	\$632,700	\$636,000	\$648,100	\$15,400	2.4%
Appr. Fund Balance	\$132,600	\$132,600	\$155,806	\$132,600	\$0	0.0%
County Tax Levy	\$52,874	\$61,403	\$61,403	\$0	(\$61,403)	-100.0%
Expenditures	\$917,209	\$826,703	\$839,552	\$871,627	\$44,924	5.4%
Rev. Over (Under) Exp.	(\$39,373)	\$0	\$13,657	(\$90,927)	(\$90,927)	N/A
Administrative Services						
Staffing (FTE)	8.33	8.33	8.33	8.31	-0.02	N/A
Revenues	\$102,120	\$113,900	\$113,900	\$129,520	\$15,620	13.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$843,529	\$883,158	\$883,158	\$7,270,773	\$6,387,615	723.3%
Expenditures	\$1,029,314	\$997,058	\$1,075,713	\$1,065,940	\$68,882	6.9%
Rev. Over (Under) Exp.	(\$83,665)	\$0	(\$78,655)	\$6,334,353	\$6,334,353	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: Maintain an 80% volunteer satisfaction rating

	2022 Actual	2023 Actual	2024 Actual	2022-2024 Average	2025 Target
Park System Volunteer Hours	7,575	8,815	8,523	8,304	9,000
Satisfaction Rating	4.54	4.60	4.70	4.61	4.5
Percent Rating	91%	92%	94%	92%	90%

Quality Pillar: High standards of service excellence

Objective #1: Park Rental Facilities Satisfaction

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

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

Customer Satisfaction	2021	2022	2023	2024
Average Score	4.69	4.34	4.22	4.24
Percent Score	94%	87%	84%	85%

Parks Programs (Continued)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	55.42	54.30	54.30	54.91	0.61
General Government	\$174,571	\$122,000	\$122,000	\$92,377	(\$29,623)
Fine/Licenses	\$0	\$500	\$0	\$0	(\$500)
Charges for Services	\$2,894,787	\$2,672,908	\$2,865,598	\$3,155,150	\$482,242
Interdepartmental	\$48,000	\$51,000	\$51,000	\$56,000	\$5,000
Other Revenue	\$84,949	\$98,991	\$91,000	\$164,800	\$65,809
Appr. Fund Balance	\$312,288	\$77,254	\$208,198	\$124,290	\$47,036
County Tax Levy (Credit)	\$3,316,981	\$3,255,336	\$3,255,336	\$2,882,413	(\$372,923)
Total Revenues	\$6,831,576	\$6,277,989	\$6,593,132	\$6,475,030	\$197,041
Personnel Costs	\$3,767,708	\$3,854,294	\$3,743,799	\$4,009,718	\$155,424
Operating Expenses	\$986,106	\$1,133,789	\$1,120,553	\$1,146,027	\$12,238
Interdept. Charges	\$1,065,809	\$1,134,406	\$1,135,282	\$1,131,153	(\$3,253)
Fixed Assets	\$297,398	\$155,500	\$284,878	\$188,132	\$32,632
Total Expenditures	\$6,117,021	\$6,277,989	\$6,284,512	\$6,475,030	\$197,041
Rev. Over (Under) Exp.	\$714,555	\$0	\$308,620	\$0	\$0

(a)2025 estimates for expenditures exceed the adopted budget due to 2024 carryover and/or purchase orders and additional expenditure authority added to the adopted budget by County Board approved ordinances.

Program Highlights

The 2026 general government revenues decrease by \$29,600 to \$92,400 mainly due to a reduction of \$31,000 in grant funding for snowmobile trail maintenance. The reduction is mainly for expansion funds that have not been applied for in prior years based on need and availability. Additionally, Wild Turkey Stamp grant funds for prescribed burns and/or plant treatments are reduced \$12,000 to \$15,000, and grants for muskie stocking are reduced \$2,000 to \$4,000. This is partially offset by an increase of \$15,000 related to a grant from the National Fish and Wildlife foundation for contracted staff to perform invasive species control along high priority greenway properties in Mukwonago, and \$2,000 in local assistance grant funds.

Fines and licenses revenues, related to parking violations on County grounds, have been eliminated from the 2026 budget to reflect prioritizing park ranger presence in the parks. Parking monitoring around the County campus will adjusted as necessary.

Charges for services revenues are increased by about \$482,200 to \$3,155,150, mostly related to the following: an increase of \$200,000 in annual park membership fees to \$1.45 million based upon prior year trends. This increase is also attributed to a \$260,000 increase in landfill siting fee revenues based on prior year landfill expansions, and actual revenues received. This also reflects a strategic shift in funding the department's three-year maintenance and projects plan mainly with landfill siting fee revenues and removing county tax levy. Additionally, campground fees increase \$22,000 to \$255,400 based on prior and current year trends, and lake access memberships increased by \$28,000 based on prior year activity and a fee adjustment to \$12 for daily lake access and the addition of a \$20 fee for crafts larger than 26 feet. This is partially offset by a reduction of daily entrance fees of \$35,000 to \$525,000.

Interdepartmental revenues include reimbursement of Park staff time for management assistance to the golf course operations and are budgeted at \$56,000, an increase of \$5,000 from the 2025 budget.

Other revenues increase by \$65,800 to \$164,800. The budget includes a \$74,300 increase in general donations related to specific project donations of \$33,500 for children's garden improvements at Retzer Nature Center, \$17,500 in bench donations, and \$10,000 for boardwalk repairs. Additionally, the budget includes \$20,000 for land conservation projects with donations from the parkland conservation fund. This is partially offset by a reduction of \$8,500 in miscellaneous revenues based on current year and anticipated activity.

General Fund balance of \$124,300 is allocated for 2026, of which \$69,300 is from prior year Parkland Management and Land Acquisition funds to fund a combination of three-year plan maintenance and conservation projects. Additionally, \$15,000 is allocated for Planetarium/Retzer maintenance projects, which is a decrease of \$22,300. 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 2025 budgeted level of \$40,000.

Personnel costs are increased by \$155,400 or 4%. Increases include the cost to continue of existing staff mostly due to a \$91,200 increase in salary related costs. Temporary extra help increases \$24,300 or 0.61 FTE to \$839,800, reflecting an increase in natural land management technician hours to perform specific parkland conservation tasks (0.22 FTE), an increase in general seasonal positions of 0.39 FTE to maintain park operations, as well as increases in other seasonal employee rates to help maintain market competitiveness.

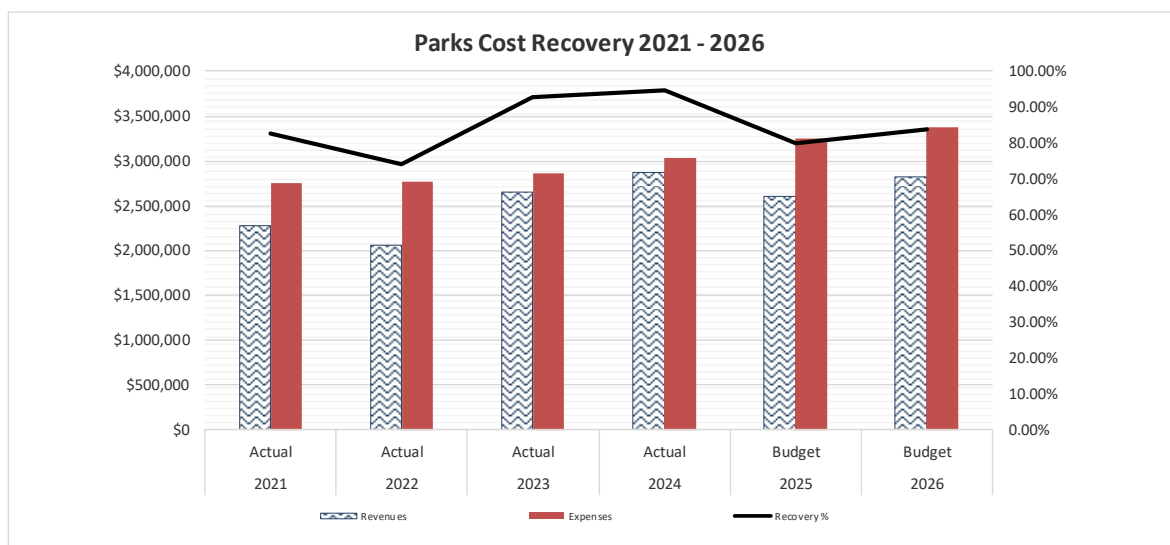
Parks Programs (Continued)

Operating expenses increase \$12,300 to \$1,146,100. The increase includes: \$30,000 in landscaping costs mainly to allow for tree and shrub planting and landscape management at various park facilities, \$15,000 in higher finance charges reflecting increased credit card processing activity, \$12,000 in increased water and sewer costs mainly due to fire service fees and stormwater charges enacted by the City of Waukesha and Village of Menomonee Falls on county park lands, \$28,800 for spending related to the three year plan mainly due to mechanical and HVAC projects at several park facilities, and \$14,600 in various supply accounts and food for resale at park concession stands. This is partly offset by a \$31,000 reduction in contracted snowmobile trail maintenance based on prior year activity, \$17,000 in reduced three year plan costs mainly due to reductions in security costs (i.e., lock replacement), and one-time land management projects from the prior year, \$12,700 in lower software maintenance and licensing to better reflect costs with new point of sale and asset management systems.

Interdepartmental charges decrease nearly \$3,300 mainly due to a \$16,300 decrease in risk management insurance charges largely due to a reduction in liability charges based on an average of prior year claims, as well as a reduction in end user technology costs (including software licensing) of \$6,400 based on adjusting the allocation of these costs throughout the parks department. These decreases are partially offset by an increase in vehicle fuel, maintenance, and replacement costs of \$10,300, largely to account for increases in the prices of new vehicles and costs to service and maintain existing vehicles in the fleet. In addition, postage costs increase \$5,000 to better reflect higher use due to mailed notifications to park patrons.

Fixed assets increase \$32,600 to \$188,100 related to changes in planned projects in the 3-year maintenance from 2025. This includes \$43,500 for the first phase of the children's garden renovation at Retzer Nature Center (funded mainly with donations), \$30,000 for a forklift at the Expo Center to assist with the breakdown and setup of events, boardwalk expansion and donation projects of \$22,500, and water fountain and restroom fixture replacements of \$25,600 at multiple parks. This is partially offset by a reduction of \$89,000 for a video projection system and flooring improvements at the Expo Center, and \$15,000 in concrete repairs around county buildings, which were budgeted in 2025 and not repeated in 2026.

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Daily Entrance Permits	75,427	80,000	75,000	75,000	(5,000)
Annual Memberships	45,335	37,400	43,000	43,000	5,600
Family Camping	6,737	5,780	4,300	4,300	(1,480)
Group Camping	1,066	786	780	780	(6)
Reserved Picnics/Pavilion/Lodge Rental	1,010	768	977	977	209
Annual Boat Launch Stickers	2,199	1,300	1,900	1,900	600
Daily Boat Launch	10,348	7,000	8,000	8,000	1,000



The preceding analysis excludes all capital and 3-year Maintenance Plan items from expenditures. The chart indicates that expenditures have remained relatively stable and the park system has been able to maintain revenue recovery over a 4-year average, at approximately 86.31% of expenditures. The 2026 budget includes a cost recovery rate of 83.78%.

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	2026	2027	2028
All Facilities	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)		\$93,827	
All Facilities	Striping - Pavement	\$35,000	\$35,000	\$35,000
All Facilities	Culvert Maintenance			\$10,000
All Facilities	Site & Grounds	\$20,000	\$20,000	\$67,972
County Grounds	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)		\$16,000	\$6,061
County Grounds	Site & Grounds	\$11,000		\$3,600
Expo	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$25,000	\$44,634	\$19,898
Expo	Site & Grounds	\$40,000	\$64,000	\$89,500
Fox Brook	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$9,675	\$5,000	\$11,923
Fox Brook	Site & Grounds	\$8,000		
Fox River	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$4,950	\$12,100	\$17,630
Fox River	Site & Grounds	\$7,500		
Menomonee	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$24,930	\$11,930	\$9,800
Menomonee	Site & Grounds	\$1,000	\$17,500	
Minooka	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$18,810		\$6,600
Minooka	Site & Grounds		\$47,500	\$30,000
Mukwonago	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$26,593	\$12,925	\$3,080
Mukwonago	Site & Grounds	\$17,500	\$10,121	\$30,000
Muskego	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$2,230	\$10,500	\$14,500
Muskego	Site & Grounds			\$16,000
NagaWaukee	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$32,335	\$17,600	\$32,975
NagaWaukee	Site & Grounds	\$25,632		\$15,000
Nashotah	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$2,230	\$7,643	\$4,080
Nashotah	Site & Grounds	\$4,000		
Retzer	Facility Repairs and Replacements (Mechanical, HVAC, Plumbing, Roof, Doors, Windows, Paint, etc.)	\$5,000	\$48,120	\$20,780
Retzer (a)	Site & Grounds	\$43,500		
PLAN TOTAL		\$364,885	\$474,400	\$444,399

(a) Planetarium/Retzer maintenance of \$15,000 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 '25	Estimated Operating Impact	A=Annual T=One-Time
202312	Lake Country Trail Phase V – Connection to Jefferson County	2026	\$2,011,900	50%	TBD	A
202208	Golf Course Infrastructure Plan	2026	\$3,784,000	50%	\$0	A
201908	Pavement Management Plan (2023-2027)	2027	\$7,084,300	N/A	\$0	A
202410	Pavement Management Plan (2028-2032)	2032	\$7,875,000	N/A	\$0	A
202408	Fox Bend Wetland Restoration	2026	\$122,000	90%	TBD	A
202409	Ice Arena Facility Improvement Plan	2028	\$2,394,400	30%	TBD	A
202523	Expo Forum Building Improvements	2029	\$1,791,500	0%	TBD	A
202524	Park System Roof Replacements	2029	\$518,000	5%	TBD	A
202525	Retzer Nature Center Covered Shelter	2026	\$471,500	0%	TBD	A
202612	Expo Bldg Maint Security and Safety Improvements	2027	\$1,598,000	N/A	TBD	A

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	2024 Actual	2025 Target	2025 Estimate	2026 Target
Reported Slips and Falls	1	0	2	0

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	7.28	7.28	7.28	7.28	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	\$500	\$19,000	\$19,000	\$0	(\$19,000)
County Tax Levy (Credit)	\$740,255	\$765,291	\$765,291	\$795,848	\$30,557
Total Revenues	\$740,755	\$784,291	\$784,291	\$795,848	\$11,557
Personnel Costs	\$378,701	\$413,311	\$423,071	\$424,438	\$11,127
Operating Expenses	\$125,491	\$134,825	\$134,090	\$129,629	(\$5,196)
Interdept. Charges	\$203,880	\$236,155	\$234,155	\$241,781	\$5,626
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$708,072	\$784,291	\$791,316	\$795,848	\$11,557
Rev. Over (Under) Exp.	\$32,683	\$0	(\$7,025)	\$0	\$0

Program Highlights

General Fund balance revenues decrease \$19,000 to reflect the removal of temporary assistance to assist with fuel price volatility.

Personnel costs increase nearly \$11,100 to \$424,400 and include the cost to continue current staff levels.

Operating costs decrease \$5,200 largely due to decreases in landscaping supplies and materials of \$6,800 partially offset by an increase of \$2,800 for hardware and lumber supplies.

Interdepartmental charges increase approximately \$5,600 mainly due to a reallocation of computer maintenance and replacement charges of \$5,000 and an increase of \$1,500 in in vehicle replacement, maintenance, and fuel charges. This is offset by a decrease of \$1,400 in liability and workers compensation risk management charges based on prior year claims experience.

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Activity Data				
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.

	2024	2025	2025	2026
Performance Measure	Actual	Target	Estimate	Target
Program Satisfaction	93%	90%	90%	90%
Score Results	4.65	4.50	4.50	4.50

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	7.48	7.14	7.14	7.22	0.08
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$155,917	\$126,743	\$126,743	\$165,000	\$38,257
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$25,429	\$15,500	\$15,500	\$24,000	\$8,500
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$624,868	\$653,555	\$653,555	\$653,831	\$276
Total Revenues	\$806,214	\$795,798	\$795,798	\$842,831	\$47,033
Personnel Costs	\$543,316	\$566,540	\$579,500	\$603,925	\$37,385
Operating Expenses	\$82,673	\$96,566	\$96,230	\$121,851	\$25,285
Interdept. Charges	\$125,132	\$132,692	\$132,692	\$117,055	(\$15,637)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$751,120	\$795,798	\$808,422	\$842,831	\$47,033
Rev. Over (Under) Exp.	\$55,093	\$0	(\$12,624)	\$0	\$0

Program Highlights

Charges for services revenues are budgeted at \$165,000, an increase of \$38,300 from the 2025 budget related to an increase in programming fees of \$26,000. This is due to a \$1 increase to \$6 fee for program participants as well as \$12,000 for two ornithology (bird behavior, ecology, and conservation) courses. Additionally, special event fees, mainly for the annual Apple Harvest Festival, are increased \$10,000 based on prior year actuals. School programming revenue is anticipated to remain at the budgeted level of \$17,500. Additional Waukesha School District Agreement fees will be deferred and used for Retzer maintenance projects in the department's three-year maintenance plan. Other revenues are budgeted at \$24,000, a \$8,500 increase from the 2025 budget, mainly due to a \$8,500 increase in one-time donation revenues from the Friends of Retzer Nature Center for children's garden updates.

Personnel costs are budgeted to increase by \$37,400 to nearly \$604,000, largely due to the cost to continue of existing positions, as well as an increase of \$4,100 or 0.08 FTE in temporary extra help costs. Operating expenses increase \$25,300 to \$121,800 mainly due to a \$12,500 increase in Adventure Trail Improvement related costs (if necessary donations are realized), \$5,000 in contracted speakers for the ornithology course mentioned previously, \$3,000 increase in concession food for resale, mainly for the Apple Harvest Festival, and \$2,000 for additional cost of gift shop merchandise for resale. Interdepartmental charges decrease by about \$15,600 mainly due to reductions in computer maintenance and replacement costs.

Program Description

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

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	7.66	7.86	7.86	7.69	-0.17
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$605,421	\$632,950	\$632,950	\$692,950	\$60,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$10,000	\$10,000	\$10,000	\$90,000	\$80,000
County Tax Levy (Credit)	\$264,363	\$294,984	\$294,984	\$293,404	(\$1,580)
Total Revenues	\$879,784	\$937,934	\$937,934	\$1,076,354	\$138,420
Personnel Costs	\$641,472	\$590,055	\$607,516	\$625,125	\$35,070
Operating Expenses	\$260,692	\$266,765	\$271,058	\$361,533	\$94,768
Interdept. Charges	\$89,744	\$81,114	\$81,114	\$89,696	\$8,582
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$991,908	\$937,934	\$959,688	\$1,076,354	\$138,420
Rev. Over (Under) Exp.	(\$112,123)	\$0	(\$21,754)	\$0	\$0

Program Highlights

Charges for services revenue are increased \$60,000 from 2025 budgeted levels to \$693,000. Overall facility fees are increased \$60,000 in the 2026 budget and will be adjusted as necessary to maintain a competitive market position. General Fund balance appropriations of \$80,000 is budgeted to fund a long-term facility analysis for a market and feasibility study to evaluate options for the redevelopment and modernization of the Expo Center property. Additionally, \$10,000 continues to be included to fund expenditures for a table and chair replacement program.

Personnel costs increase \$35,100, mainly due to the cost to continue existing staff levels. Temporary extra help decreases slightly by 0.17 FTE (350 hours), but costs increase \$7,400 to adjust rates to maintain market competitiveness. Operating expenses increase approximately \$94,800 to \$361,500 mainly due to a \$80,000 increase contracted services to fund the contracted study noted previously. Utility costs increase \$17,700 to better reflect prior year usage and rate adjustments. Interdepartmental charges increase by about \$8,600 related to a \$15,000 increase in allocated computer technology fees, offset by a reduction of risk management charges of \$4,100 and telephone communications charges of \$3,700.

Exposition Center (Continued)

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Banquet/Wedding	6	6	6	6
Consumer Sales	38	38	35	38
Entertainment/Sport	10	12	10	12
Fundraiser	0	2	2	2
Grounds Events	6	8	5	8
Jobby Shows	4	4	5	4
Meetings	30	36	32	36
Religious	3	3	3	3
Seminar	2	2	2	2
Trade Show	2	4	4	4
4 H	30	32	34	32
County Sponsored	55	52	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:

Through a Value Stream Mapping Process, incorporate identified technology enhancements to improve the zoning permit workflow by including an online permit application point-of-sale system and a file upload platform for digital plan submittals, information and status sharing with applicants, linking records to the County Land Information System for public availability and automate records retention consistent with adopted County policy. The new digital permitting system will be completed by December 2026 and serve as the template for additional permit system upgrades.

Planning & Zoning (Continued)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	8.00	8.00	8.00	7.00	-1.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$101,885	\$110,500	\$114,100	\$106,400	(\$4,100)
Charges for Services	\$55,413	\$63,800	\$67,200	\$65,700	\$1,900
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$3,690	\$2,800	\$3,400	\$3,100	\$300
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$830,710	\$806,187	\$806,187	\$688,438	(\$117,749)
Total Revenues	\$991,698	\$983,287	\$990,887	\$863,638	(\$119,649)
Personnel Costs	\$916,528	\$913,101	\$770,743	\$797,876	(\$115,225)
Operating Expenses	\$26,897	\$18,473	\$16,488	\$16,725	(\$1,748)
Interdept. Charges	\$57,421	\$51,713	\$51,713	\$49,037	(\$2,676)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,000,846	\$983,287	\$838,944	\$863,638	(\$119,649)
Rev. Over (Under) Exp.	(\$9,148)	\$0	\$151,943	\$0	\$0

Program Highlights

Fines and license revenues, which includes zoning permit fee revenues, decrease by \$4,100 to \$106,400 based on current and anticipated activity levels. Charges for services revenues increase slightly by \$1,900 related to municipal service charges zoning services and mapping sales. Reimbursements are for direct staff time to provide planning assistance to municipalities. These revenues also include \$45,000 in subdivision review revenues.

Personnel costs decrease \$115,200 to \$797,900 mainly due to the unfunding of 1.00 FTE land use specialist at \$93,700. Additionally, 2.00 FTE senior planner positions are underfilled with 2.00 FTE senior land use specialists. This decrease is partially offset by the remaining cost to continue of existing staff.

Operating expenses decrease \$1,700 largely due to reductions in office and print supplies of \$1,000 and staff training expenses of \$700.

Interdepartmental charges decrease \$2,700, mainly due to decreases of \$2,400 in computer maintenance and replacement charges.

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
# of Conditional Use reviews	16	20	21	18	(2)
# of Zoning Violations pursued	59	80	40	40	(40)
Site Plan reviews	20	25	18	25	-

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
# of Zoning Permits	357	375	370	375	0
# of Board of Adjustment cases	18	25	24	15	(10)
# of Certified Survey Maps (CSMs) reviewed	22	32	35	32	-
# of Subdiv. Plat Reviews	32	30	33	30	-

Environmental Health

Program Description

Provide division management and through Memorandum of Understanding and in collaboration with the Waukesha County Division of Public Health, provide environmental health investigation, inspection, consultation, and facilitation services for the following: waterborne, and/or animal diseases and illness outbreaks; childhood lead poisoning; Southeast Wisconsin Radon Information Center (RIC); human health hazards; and environmental public health emergency response.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	4.01	3.51	3.51	1.11	-2.40
General Government	\$17,365	\$17,365	\$15,802	\$14,000	(\$3,365)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$115,498	\$94,988	\$102,000	\$16,000	(\$78,988)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,351	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$437,803	\$338,957	\$338,957	\$168,978	(\$169,979)
Total Revenues	\$572,017	\$451,310	\$456,759	\$198,978	(\$252,332)
Personnel Costs	\$486,313	\$357,192	\$132,452	\$122,466	(\$234,726)
Operating Expenses	\$30,633	\$41,234	\$43,816	\$47,983	\$6,749
Interdept. Charges	\$58,219	\$52,884	\$52,884	\$28,529	(\$24,355)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$575,165	\$451,310	\$229,152	\$198,978	(\$252,332)
Rev. Over (Under) Exp.	(\$3,148)	\$0	\$227,607	\$0	\$0

Program Highlights

General government revenues decrease \$3,400 to \$14,000 based on available funding and consists of the State's Radon grant to cover staff time and other costs related to providing radon education services to area residents.

Charges for services decrease nearly \$79,000 related to the transfer of nearly \$79,000 in water samples examined in accordance with the Safe Drinking Water Act to the Septic/Well/Lab program for greater programmatic clarity.

Personnel costs decrease \$234,700 to \$122,500 and reflects the transfer out of \$263,600 in staff costs consisting of a 0.50 FTE environmental health manager to the Licensing program, a 1.00 FTE senior administrative specialist to the Licensing program, and a 1.00 FTE administrative specialist to the Septic/Well program to more accurately reflect job duties and assignments. This is partially offset by the transfer in of \$15,900 or 0.10 FTE of the hazardous materials coordinator from the Licensing program as well as the cost to continue of remaining staff.

Operating expenses increase by approximately \$6,800 mainly due to an increase in software support and maintenance costs related to the Ascent Permit Management Services used for the private on-site waste treatment systems (POWTS) maintenance program and HealthSpace program used for the Transient non-community well program.

Interdepartmental charges decrease \$24,400 mainly due to a decrease of \$22,500 in re-allocated computer maintenance and replacement charges, and \$1,700 in risk management insurance charges.

Program Description

Carry out the provisions of the Agent Agreement with WI Department of Trade, Agriculture, and Consumer Protection. This includes licensing, plan review, and inspection of restaurants, retail food establishments, lodging, and recreational facilities for compliance with Wis. Stat. 97 and applicable Wis. Admin. Codes.

Major Departmental Strategic Plan Objectives**Health and Safety Pillar: Ensure the well-being of residents****Objective #1: Public Health Licensing, Inspection, and Education**

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

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

Performance Measure: Perform at least one routine or pre-licensing (new or change in ownership) inspection of each licensed establishment during the license year for 100% inspection frequency.

	2024	2025	2025	2026
# of Inspections/Consultations Performed	Actual	Target	Estimate	Target
# of Licenses Issued	2,347	2,200	2,244	2,244
# of Routine Inspections at Licensed Establishments	1,586	1,800	1,700	1,700
# of Pre-licensing Inspections	273	150	200	200
Inspection Frequency	79%	89%	85%	85%
Total of all Inspections (all types) Conducted (b)	2,908	2,900	2,885	2,885
Ave. # of Inspections per FTE Field Inspector (c)	404	392	401	401
Total # of Facilities (Licensed + non-licensed schools)(d)	2,404	2,255	2,301	2,301
Ave. # of Facilities per Inspector(e)	334	305	319	319

(a) 2024 Actual data reflects the number of permits issued and inspections conducted for the July 1, 2024 – June 30, 2025 license year. 2025 estimate = 2025-2026 license year and 2026 target = 2026-2027 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)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	8.10	8.10	8.10	9.50	1.40
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$1,114,798	\$1,134,055	\$1,173,000	\$1,221,640	\$87,585
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$3,375	\$4,000	\$4,000	\$4,160	\$160
Other Revenue	\$150	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$165,205)	(\$188,224)	(\$188,224)	(\$23,923)	\$164,301
Total Revenues	\$953,118	\$949,831	\$988,776	\$1,201,877	\$252,046
Personnel Costs	\$737,838	\$853,259	\$1,012,181	\$1,077,741	\$224,482
Operating Expenses	\$30,300	\$36,443	\$34,128	\$36,092	(\$351)
Interdept. Charges	\$54,009	\$60,129	\$60,129	\$88,044	\$27,915
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$822,148	\$949,831	\$1,106,438	\$1,201,877	\$252,046
Rev. Over (Under) Exp.	\$130,970	\$0	(\$117,662)	\$0	\$0

Program Highlights

Licensing program revenues increase \$87,700 to \$1,225,800, primarily due to an increase in restaurant license/inspection revenues of \$37,700 to \$793,200 as a result of prior year trends and an increase in rates of up to 7% in 2026. Additionally, retail food license revenues increase \$36,800 to \$294,300 based on prior year as well as a 9% rate increase. The budget also includes lodging fee revenues of \$41,600, an increase of \$11,700, and recreational camp and pool licensing revenues of \$92,600, an increase of \$1,400.

Interdepartmental revenues increase slightly to \$4,160 and consist of licensing fees charged to parks concession facilities.

Personnel costs increase \$224,500 to reflect the transfer of \$197,400 or 0.50 FTE environmental health manager and 1.00 FTE senior administrative specialist. Remaining personnel cost increases are attributable to the cost to continue of existing staff. Operating expenses are decreased by \$351, a slight decrease from 2025 budgeted levels. Interdepartmental charges increase nearly \$27,900 largely due to increases in computer maintenance and replacement charges of \$26,800 based on changes in allocating these costs by staffing levels throughout the department.

Licensing (Continued)

Activity Data

# of Establishment Licenses Issued	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Restaurants - Retail Food Serving Meals (SM)					
Transient (Temporary)	98	100	100	100	-
Prepackaged	53	40	50	50	10
Full Service	1,122	1,075	1,100	1,100	25
Retail - Retail Food Not Serving Meals (NSM)					
Prepackaged	133	120	125	125	5
Full Service	462	410	425	425	15
Micromarket	65	65	65	65	-
Lodging					
Hotel/Motel	46	43	45	45	2
Bed and Breakfast	5	5	5	5	-
Tourist Rooming House	79	50	65	65	15
Recreation					
Public Pools	270	250	250	250	-
Campground / Rec Ed. Camps	14	15	14	14	(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. Conduct plan review, issue permits and perform inspections and evaluations of private on-site wastewater treatment systems (POWTS). Administer the Safe Drinking Water Act (SDWA) program and conduct bacteriological and/or chemical analysis of private well water samples.

Major Departmental Strategic Plan Objectives**Health and Safety Pillar: Ensure the well-being of residents****Objective #1: Same Day Reporting of Unsafe Residential Well Water Sample Results**

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

Performance Measure: Inform property owners of drinking water quality concerns the same day sample results are available.

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of unsafe bacteria samples (a)	429	120	100	100
Total number of samples submitted for analysis (a)(b)	1,446	900	800	800
% Results reported same day	100%	100%	100%	100%

(a) Some municipalities are enrolled in a DNR program that allows for residences to keep their well for lawn/yard purposes after transitioning to a municipal drinking water supply. The program requires each well to be sampled/tested every 5 years in order to renew/keep the permit. The City of New Berlin watering wells were due for sampling / permit renewal in 2024. This is why the greater number of samples and unsafe results.

(b) This includes owner and staff collected samples.

Objective #2: Public Water Supply Safety

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

These public water systems are connected to private wells that serve the public and include restaurants, parks, churches, and other facilities of public use. In addition, a complete inspection of each water system is conducted once every five years.

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

	2024 Actual	2025 Target(a)	2025 Estimate	2026 Target
Systems inventoried	394	392	394	394
% sampled by County (a)	97	97	97	97
% with coliform bacteria	7	3	4	4
% with nitrates	<1%	<1%	<1%	<1%

(a) Some samples regularly being taken to private labs. This is an option for any of the facilities.

Septic/Well/Lab Programs (Continued)

Objective #3: Private Onsite Wastewater Treatment System (POWTS) Maintenance Program

Operate a mandatory maintenance program as indicated in WI Statute 145.20(5) for the estimated 33,000 POWTS in Waukesha County. This requires all systems to be pumped and/or inspected every three years.

Notices are sent to property owners reminding them of the requirement to pump and/or inspect their POWTS. Proper maintenance will help prevent premature failure of the private sewage system and protect both surface water and groundwater.

Performance Measure: Receive verification that maintenance is conducted on 95% of the POWTS that received a maintenance notice.

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Maintenance notices sent (a)	5,784	7,000	7,000	7,000
Citations Issued	139	200	175	175
Maintenance events reported (b)	26,445	24,000	24,000	24,000
% Maintenance Compliance	98%	95%	95%	95%

- (a) Total number varies from year-to-year as a result of when properties were added to the maintenance program. Additionally, some owners maintain their septic systems on a more frequent schedule, not requiring a notice to be sent from the County.
- (b) Some systems are serviced multiple times per year or more frequently than every three years due to age or type of system or owner preference.

Customer Service Pillar: High customer satisfaction**Objective #1: Private Onsite Wastewater Treatment System Plan Review & Evaluation, Issuance of Permits and Inspections at Installation with consideration to timeline of construction/development projects.**

Complete POWTS plan review within ten business days of receipt of application. This is less than the WI DSPS requirement of fifteen business days.

Performance Measure: 100% of POWTS plan reviews are completed within 10 business days of receipt.

After the plan is approved a sanitary permit can be issued and a licensed plumber will install the system. Plumbers are requested to call for an inspection appointment by 9:30 am the day of the needed inspection.

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

Performance Measure: Complete Preliminary Site Evaluations (PSE's) within 10 business days of receipt of application

Performance Measure: 100% of PSE's are completed within 10 business days of receipt of application

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of systems inspected	414	400	400	400
% systems inspected on same-day	100%	100%	100%	100%
Septic System Plan Reviews	253	200	200	200
% of Plan Reviews conducted within 10 days	100%	(a)	100%	100%
# Preliminary Site Evaluations	651	(a)	600	600
% of PSE's conducted within 10 days	99%	(a)	100%	100%

(a) New measure in the 2026 Budget, no 2025 Target

Objective #2: Provide public access to well and septic records through the Waukesha County Land Information System to improve records availability for residents and the real estate industry.

Septic/Well/Lab Programs (Continued)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.00	6.00	6.00	7.00	1.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$369,425	\$380,000	\$375,000	\$380,000	\$0
Charges for Services	\$91,923	\$75,000	\$75,000	\$165,000	\$90,000
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)	\$101,942	\$270,239	\$270,239	\$296,221	\$25,982
Total Revenues	\$563,290	\$725,239	\$720,239	\$841,221	\$115,982
Personnel Costs	\$456,161	\$623,954	\$684,910	\$728,682	\$104,728
Operating Expenses	\$54,229	\$46,662	\$44,759	\$47,117	\$455
Interdept. Charges	\$56,506	\$54,623	\$54,623	\$65,422	\$10,799
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$566,895	\$725,239	\$784,292	\$841,221	\$115,982
Rev. Over (Under) Exp.	(\$3,605)	\$0	(\$64,053)	\$0	\$0

Program Highlights

License revenues consist of septic permit revenues and remain at 2025 budgeted levels of \$380,000 based on prior year volume. Charges for services revenues increase \$90,000 mainly due to the transfer in of fees from the Environmental Health program for water samples examined in accordance with the Safe Drinking Water Act, budgeted at \$85,000 in 2026. Additionally, these revenues include \$45,000 in water sample fees, an increase of \$5,000, and \$35,000 for preliminary site assessment fees.

Personnel costs increase \$104,700 largely due to the transfer of 1.00 FTE administrative specialist from the environmental health program area, as well as the cost to continue of remaining positions. Operating expenses remain near 2025 budgeted levels and increase slightly by \$455 to \$47,100. Interdepartmental charges increase \$10,800 related to a \$9,400 increase in computer maintenance and replacement charges largely based on changes in departmental allocation of these costs based on staffing.

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
<u>Number of Septic Permits Issued</u>					
Conventional	137	160	145	145	(15)
Mound	210	190	195	195	5
Holding Tank	40	25	30	30	5
At Grade	18	14	8	8	(6)
Pressure Distribution	4	2	2	2	0

Animal Program

Program Description

Provide education, advice, and enforcement on reported animal bites. This includes overseeing quarantines, conducting rabies investigations, sending and arranging for the testing of animal specimens, and carrying out the Dangerous and Prohibited Dangerous Animals Provisions of the Waukesha County Code of Ordinances.

Major Departmental Strategic Plan Objectives**Health and Safety Pillar: Ensure the well-being of residents**Objective #1: Animal Bite Victim Protocol

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

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

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

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Number of reported animal bites	791	700	800	750
% bite victims advised within 48 hours	100%	100%	100%	100%
# Animals Declared Dangerous or Prohibited Dangerous	5	-	5	5

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

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

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

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

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Activity Data				
# Reports animal abuse/neglect	158	200	25	0
% Followed up within 48 hours	90%	90%	90%	0%

*Effective February 24, 2025 the Countywide Humane Officer Program was discontinued and transitioned to law enforcement. During the transition phase, Animal Program staff are available for consultation to law enforcement.

Financial Pillar: Protect taxpayer investmentsObjective #1: Analyze Current Appeals Process

The department will evaluate the applicability and appropriateness of an appeals fee structure by Q1 2026.

Animal Program (Continued)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	1.57	1.01	1.01	1.01	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$45,963	\$75,000	\$75,000	\$75,000	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2	\$1,500	\$1,500	\$1,500	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$103,029	\$43,947	\$43,947	\$32,034	(\$11,913)
Total Revenues	\$148,994	\$120,447	\$120,447	\$108,534	(\$11,913)
Personnel Costs	\$105,636	\$93,001	\$95,120	\$96,402	\$3,401
Operating Expenses	\$3,859	\$7,140	\$4,972	\$4,846	(\$2,294)
Interdept. Charges	\$23,113	\$20,306	\$20,406	\$7,286	(\$13,020)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$132,609	\$120,447	\$120,498	\$108,534	(\$11,913)
Rev. Over (Under) Exp.	\$16,385	\$0	(\$51)	\$0	\$0

Program Highlights

On February 24, 2025, the Waukesha County Board of Supervisory approved Ordinance 179-O-077 Repeal and Recreate Articles IX and XII, Chapter 14 of The Waukesha County Code to Discontinue the Countywide Humane Officer Program, and to Continue the Rabies Control Program and the Regulation of Dangerous and Prohibited Dangerous Animals

Fines/licensing revenues consist of dog license surcharge revenues of \$75,000, and remain at 2025 budgeted levels.

Personnel costs increase \$3,400 to \$96,400 to reflect the cost to continue of existing staff. The 2026 budget reclassifies the 1.00 FTE humane animal officer to a 1.00 FTE environmental health specialist, per the board adopted changes to the program in 2025, noted previously.

Operating expenses decrease nearly \$2,300 largely due to decreases in mileage reimbursement based on historical trends. Interdepartmental charges decrease by nearly \$13,000 due to decreases of \$13,200 in computer maintenance and replacement charges largely based on changes in departmental allocation of these costs based on staffing.

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:	2024 Actual(a)	2025 Target	2025 Estimate	2026 Target
% of County petroleum storage tanks and chemical storage facilities that are code compliant	97%	100%	100%	100%

(a) Percentages are based on state audits of the county's 60 storage tanks and facilities. Material findings are addressed and corrected within the state required timeline of 14 days.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$27,230	\$25,000	\$25,000	\$25,000	\$0
County Tax Levy (Credit)	\$169,420	\$168,190	\$168,190	\$172,062	\$3,872
Total Revenues	\$196,650	\$193,190	\$193,190	\$197,062	\$3,872
Personnel Costs	\$130,896	\$136,475	\$135,654	\$143,075	\$6,600
Operating Expenses	\$36,778	\$45,760	\$42,355	\$46,833	\$1,073
Interdept. Charges	\$12,531	\$10,955	\$10,955	\$7,154	(\$3,801)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$180,205	\$193,190	\$188,964	\$197,062	\$3,872
Rev. Over (Under) Exp.	\$16,445	\$0	\$4,226	\$0	\$0

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 \$6,600 related to the cost to continue existing staff levels. Operating expenses increase \$1,100 to \$46,800 mainly due to an increase of \$1,200 in costs associated with administrative recording fees based on prior year actual activity. The budget also includes \$25,000 for brownfield redevelopment costs. Interdepartmental charges decrease nearly \$3,700 due to reductions in computer maintenance and replacement costs based on changes to the departmental allocation of these costs based on staffing.

Hazardous Material (Continued)

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
<u>Env. Assessment Performed</u>					
In REM (foreclosure) Property Reviewed	17	30	25	30	0
<u>Number of Petroleum Storage Tanks (a)</u>					0
Monitor for Compliance—Above Ground	58	58	58	60	2
Monitor for Compliance—Under Ground	1	1	1	0	(1)

(a) The single underground storage tank is scheduled to be replaced with two above ground storage tanks.

Land & Water Conservation

Program Description

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

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

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfaction

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

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

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

Performance Measure:	2024 Actual	2025 Target	2025 Estimate	2026 Target
For storm water permit sites >= 1 acre Benchmark = 20 working days	8	10	6	10
For storm water permit sites < 1 acre Benchmark = 10 working days	3	5	2	5

Land & Water Conservation (Continued)

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.30	5.30	5.30	5.30	0.00
General Government	\$281,487	\$293,000	\$293,038	\$365,000	\$72,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$241,672	\$215,500	\$214,638	\$216,500	\$1,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,623	\$58,000	\$58,000	\$58,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$278,221	\$296,765	\$296,765	\$298,349	\$1,584
Total Revenues	\$806,002	\$863,265	\$862,441	\$937,849	\$74,584
Personnel Costs	\$587,740	\$599,687	\$639,623	\$663,720	\$64,033
Operating Expenses	\$124,121	\$195,897	\$199,930	\$202,854	\$6,957
Interdept. Charges	\$69,630	\$67,681	\$67,681	\$71,275	\$3,594
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$781,491	\$863,265	\$907,234	\$937,849	\$74,584
Rev. Over (Under) Exp.	\$24,510	\$0	(\$44,793)	\$0	\$0

Program Highlights

General government revenues are budgeted to increase by \$72,000 to \$365,000 due to an increase in the State Department of Agriculture, Trade, and Consumer Protection (DATCP) staffing funding in the State budget. This funding is used to help offset a portion of land and water conservation staffing costs. In addition, the budget includes non-point state pass-through grant funding of \$50,000 to cost share the installation of conservation practices to meet state water runoff pollution control standards. Additionally, \$15,000 in pass-thru grant funding related to the Wildlife Damage program is also budgeted, which is unchanged from the previous year.

Charges for services revenues increase slightly by \$1,000 to \$216,500 and include stormwater permit revenues of \$92,500. In addition, Stormwater education program fees are budgeted to increase \$5,000 to \$75,000, 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 2026 budget also includes \$38,000 in lake organization contributions to the Aquatic Invasive Species Program (AIS) primarily to support intern positions. Budgetary increases are partly offset by a \$4,000 reduction in mining service fees as a result of six fewer mines in the program.

Other revenue is budgeted at \$58,000, remaining at 2025 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 \$64,000 to \$663,700 mainly due to the cost to continue of existing employees, including changes to benefit elections. Operating expenses increase \$6,900 to \$202,800, mainly due to an increase of \$7,000 in shared aquatic invasive species coordinator costs with Washington County. Interdepartmental charges increase nearly \$3,600 mainly due to increases of \$4,400 in computer technology maintenance and replacement charges, partially offset by reductions in risk management charges of \$1,200.

Land & Water Conservation (Continued)

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Number of Educational Presentations/Events	67	70	70	70	0
Number of Stormwater Permits issued	82	80	78	80	0
Number of Construction Site Inspections	762	700	700	700	0
Number of Farm Compliance Inspections	14	8	14	13	5

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 \$75 after the state grant and landfill contribution is subtracted from the total program costs.

Performance Measure:	2024 Actual	2025 Target	2025 Estimate	2025 Target
County HHW disposal costs per participating household	\$31.00	\$35.00	\$35.00	\$35.00

Hazardous Waste and County Facilities Recycling (Continued)

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	0.35	0.35	0.35	0.35	0.00
General Government	\$55,346	\$69,000	\$56,000	\$69,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$181,963	\$204,000	\$204,000	\$205,500	\$1,500
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$156,400	\$156,000	\$156,000	\$156,000	\$0
Appr. Fund Balance	\$25,014	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$18,017)	(\$19,015)	(\$19,015)	(\$14,229)	\$4,786
Total Revenues	\$400,706	\$409,985	\$396,985	\$416,271	\$6,286
Personnel Costs	\$27,036	\$28,513	\$28,396	\$30,012	\$1,499
Operating Expenses	\$329,722	\$379,730	\$385,975	\$385,167	\$5,437
Interdept. Charges	\$2,268	\$1,742	\$1,642	\$1,092	(\$650)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$359,026	\$409,985	\$416,013	\$416,271	\$6,286
Rev. Over (Under) Exp.	\$41,680	\$0	(\$19,028)	\$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 remain at 2025 budgeted levels of \$69,000. Participating communities pay \$55,000 or approximately one-third of the County's HHW program collection costs.

Charges for services revenue increase slightly by \$1,500 to \$51,500 and include \$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. The 2026 budget also includes \$1,500, via a Memorandum of Understanding, to enable Jefferson County residents, by referral, to utilize Waukesha County Collection sites and events.

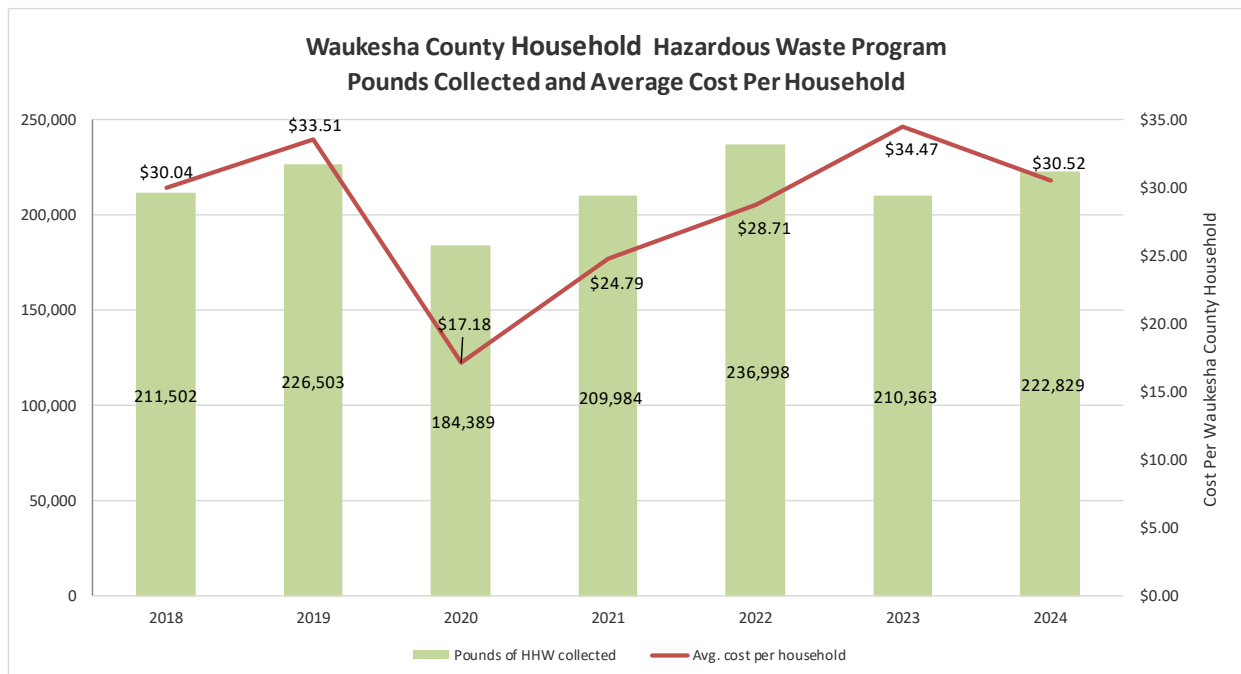
Other revenue remains at \$310,000 and includes \$154,000 from landfill siting agreements. In addition, the Emerald Park Landfill operator (Green For Life) pays the County \$156,000 on an annual basis to have county staff administer all of the HHW program activities.

Personnel costs increase \$1,500, mainly due to the cost to continue of existing employees.

Operating expenses include continuation of a multi-year agreement with Emerald Park Landfill Standing Committee (EPL) and the landfill operator (Green For Life) for the hazardous waste program under which EPL funds of \$156,000 are exhausted first, Clean Sweep grant funds of \$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, Washington, and Jefferson Counties will be billed for residents that utilize preapproved events and locations. The budget also includes \$2,500 for two tablets and scanners for data collection and analysis at collection sites, and increased waste disposal costs of \$1,500.

Activity Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Households served at Hazardous Waste Collection	4,307	4,800	4,400	4,800	0
Pounds of Hazardous Waste collected	222,829	249,600	220,000	249,600	0
Pounds of HHW per household	51	52	50	52	0
Number of Households using product exchange	0	10	0	10	0
Tons of office paper/containers recycled at County facilities/parks	540	400	500	500	100

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.00	4.00	4.00	4.00	0.00
General Government	\$81,000	\$11,000	\$11,000	\$21,000	\$10,000
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$585,862	\$596,200	\$599,500	\$599,500	\$3,300
Interdepartmental	\$25,500	\$25,500	\$25,500	\$27,600	\$2,100
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$132,600	\$132,600	\$132,600	\$132,600	\$0
County Tax Levy (Credit)	\$52,874	\$61,403	\$61,403	\$90,927	\$29,524
Total Revenues	\$877,836	\$826,703	\$830,003	\$871,627	\$44,924
Personnel Costs	\$462,069	\$482,227	\$481,193	\$507,865	\$25,638
Operating Expenses	\$404,928	\$297,459	\$311,342	\$313,543	\$16,084
Interdept. Charges	\$50,211	\$47,017	\$47,017	\$50,219	\$3,202
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$917,209	\$826,703	\$839,552	\$871,627	\$44,924
Rev. Over (Under) Exp.	(\$39,373)	\$0	(\$9,549)	\$0	\$0

Program Highlights

General governmental revenues increase \$10,000 to \$21,000 related to increases in State of Wisconsin state strategic initiative grant funds. Charges for services revenues increase slightly to \$599,500 and consist of document recording fee revenues of \$404,000 and reflects the estimated number of recorded documents, as well as \$195,000 of landfill fee revenues. Interdepartmental revenues increase \$2,100 to \$27,600 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, and offset ESRI licensing costs charged to the department. 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 \$25,600 to fund the cost to continue for existing staffing levels, including changes to benefit selections. Operating expenses increase nearly \$16,100 to \$313,500, mostly to reflect increases of \$23,300 in software maintenance and license costs, related to anticipated increases in ESRI mapping software costs. This is partly offset by a decrease of \$7,500 in contracted service costs related to reductions in third party contracts for cloud storage. The budget continues to include nearly \$122,200 in contracted Southeast Wisconsin Regional Planning Commission (SEWRPC) surveying costs, a slight increase of \$2,000 from 2025 budgeted levels. Interdepartmental charges increase about \$3,200 largely due to an increase of \$2,000 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:	2023 Actual	2024 Actual	2025 Target	2025 Estimate	2026 Target
PLU Annual Department customer service average rating	4.29	4.49	4.65	4.65	4.65

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	8.33	8.33	8.33	8.31	-0.02
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,120	\$0	\$0	\$0	\$0
Interdepartmental	\$100,000	\$113,900	\$113,900	\$129,520	\$15,620
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$843,529	\$883,158	\$883,158	\$936,420	\$53,262
Total Revenues	\$945,649	\$997,058	\$997,058	\$1,065,940	\$68,882
Personnel Costs	\$874,544	\$848,322	\$922,446	\$914,068	\$65,746
Operating Expenses	\$74,465	\$68,699	\$73,230	\$68,344	(\$355)
Interdept. Charges	\$80,305	\$80,037	\$80,037	\$83,528	\$3,491
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,029,314	\$997,058	\$1,075,713	\$1,065,940	\$68,882
Rev. Over (Under) Exp.	(\$83,665)	\$0	(\$78,655)	\$0	\$0

Program Highlights

Interdepartmental revenues increase \$15,600 to \$129,500 mostly due to reflect management support costs provided to department enterprise and special revenue funds.

Personnel costs increase approximately \$65,700 to \$914,100 mainly due to the cost to continue of existing staff. Operating expenses are budgeted to decrease slightly by \$350 to \$68,300. Interdepartmental charges increase by \$3,500 to \$83,500 due to an increase in computer maintenance and replacement charges of \$6,900, partially offset by a reduction in risk management charges of \$2,100.

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 for self-sufficiency;
- Concentration of resources directed to specific Housing and Urban Development (HUD) eligible neighborhoods to improve livability, safety, and empower the residents.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government (a)(b)	\$3,641,342	\$2,891,101	\$3,037,472	\$2,879,702	(\$11,399)	-0.4%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,800	\$141,800	\$151,652	\$160,700	\$18,900	13.3%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$459,993	\$260,000	\$280,000	\$280,000	\$20,000	7.7%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,105,135	\$3,292,901	\$3,469,124	\$3,320,402	\$27,501	0.8%
Expenditures						
Personnel Costs	\$470,394	\$498,210	\$498,080	\$524,098	\$25,888	5.2%
Operating Expenses	\$3,485,673	\$2,707,411	\$2,875,818	\$2,707,986	\$575	0.0%
Interdept. Charges	\$86,145	\$87,280	\$87,280	\$88,318	\$1,038	1.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$4,042,213	\$3,292,901	\$3,461,178	\$3,320,402	\$27,501	0.8%
Rev. Over (Under) Exp.	\$62,923	\$0	\$7,946	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	4.35	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	4.39	4.39	4.39	4.39	0.00	

- (a) The 2025 estimate includes the 2024 carryover of encumbered funds totaled \$811,600, and ordinance 179-82 carried over approved and available expenditure appropriations of \$36,100 for the CDBG program, \$4,792,246 for the HOME program, \$4,160,788 for the HOME-American Rescue Plan Act (ARPA) program, \$125,300 for the Emergency Rental Assistance grant program, and \$10,100 for CDBG-CV (coronavirus) grant program operating expenditures.
- (b) The 2026 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	2.60	2.60	2.60	2.61	0.01
General Government (a)	\$1,548,852	\$1,471,411	\$1,442,980	\$1,442,980	(\$28,431)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$39,800	\$39,800	\$39,800	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$112,297	\$60,000	\$80,000	\$80,000	\$20,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,661,148	\$1,571,211	\$1,562,780	\$1,562,780	(\$8,431)
Personnel Costs	\$205,725	\$285,725	\$286,747	\$301,952	\$16,227
Operating Expenses (a)	\$1,285,554	\$1,227,615	\$1,219,027	\$1,206,578	(\$21,037)
Interdept. Charges	\$57,573	\$57,871	\$57,871	\$54,250	(\$3,621)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,548,852	\$1,571,211	\$1,563,645	\$1,562,780	(\$8,431)
Rev. Over (Under) Exp.	\$112,297	\$0	(\$865)	\$0	\$0

(a) 2025 estimate represents amounts including the 2024 carryover of encumbrances totaling \$811,600 and a 2024 budget ordinance carryover of \$36,100 through a separate ordinance.

Program Highlights

Federal CDBG revenue from the Department of Housing and Urban Development (HUD) is budgeted at nearly \$1,443,000, an decrease of approximately \$28,400 from the 2025 budget.

Charges for services remain at the 2025 budgeted level of \$39,800 and 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 \$80,000, due to an increase in program income of \$20,000 to \$80,000, repaid by the City of Waukesha, Housing Development, and Housing Rehabilitation programs to better reflect prior year activity.

Personnel costs increase \$16,200 mainly due to the cost to continue existing staff levels.

Operating expenses decrease \$21,000, mainly due to a \$21,600 decrease in subgrantee awards to communities funded by CDBG grants and anticipated program income.

Interdepartmental charges decrease \$3,600 largely due to a reallocation of administrative overhead costs to the HOME-ARPA program.

Community Development Block Grant (Cont.)

Major Departmental Strategic Plan Objectives

Financial Pillar: Protect taxpayer investmentsObjective #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 2025.

Health and Safety Pillar: Ensure the well-being of residentsObjective #2: Address Consolidated Plan Compliance

The allocation will target funding and performance to key criteria determined by the US Department of Housing and Urban Development.

Performance Measure	Funding Target % of			
	Annual Allocation	2024 Actual	2025 Target	2026 Target
Low and Moderate Income (LMI) Persons Expenditure Benefit(a)	70%	90%	90%	90%
Public Services Expenditures Cap(b)	15.0%	13.7%	15.0%	15.0%
Timeliness Ratio of grant fund balances(c)	<1.50	1.33	1.50	1.50

(a) Measure reports the percentage of CDBG expenditures benefiting low and moderate-income persons. Minimum HUD program requirement is 70%.

(b) Measure reports the percentage of CDBG expenditures spent on public services. Current HUD statutory maximum is 15%.

(c) HUD evaluates timeliness based on the adjusted ratio of grant fund balances, which include program income and revolving funds. Current HUD maximum timeliness standard is 1.50.

On an annual basis, the CDBG board will allocate funds to various community objectives, further defined as:

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

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

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

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

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

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

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).

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	1.79	1.79	1.79	1.79	0.00
General Government (a)	\$1,189,847	\$1,419,690	\$1,456,784	\$1,436,722	\$17,032
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,800	\$102,000	\$111,852	\$120,900	\$18,900
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$347,697	\$200,000	\$200,000	\$200,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,541,344	\$1,721,690	\$1,768,636	\$1,757,622	\$35,932
Personnel Costs	\$232,599	\$212,485	\$211,333	\$222,146	\$9,661
Operating Expenses (a)	\$1,329,546	\$1,479,796	\$1,519,083	\$1,501,408	\$21,612
Interdept. Charges	\$28,573	\$29,409	\$29,409	\$34,068	\$4,659
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,590,718	\$1,721,690	\$1,759,825	\$1,757,622	\$35,932
Rev. Over (Under) Exp.	(\$49,374)	\$0	\$8,811	\$0	\$0

(a) 2025 estimate includes a 2024 encumbrance of \$3,100 and a budget ordinance carryover of \$4,792,200 for the HOME program, and \$4,160,800 for the HOME-ARPA program.

Program Highlights

Federal HOME revenues from the Department of Housing and Urban Development (HUD) are budgeted at \$1,436,700, an increase of \$17,000 from the 2025 budget. The budget includes \$1,340,700 in annual HOME allocated funds, a decrease of \$1,700. This is offset by an increase of \$18,700 to \$96,000 in HOME-American Rescue Plan Act funding, to cover administrative costs in supporting this multi-year grant. 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 \$18,900 to \$120,900 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 and are budgeted to remain at the 2025 budgeted level of \$200,000. The program income revenue results from down payment assistance, housing development, and housing rehabilitation programs, which have declined in more recent years.

Personnel costs increase \$9,700 due to the cost to continue existing staffing levels.

Operating expenses increase \$21,600 to \$1.50 million mainly due to a \$18,500 increase in HOME entitlement and program income funded projects, corresponding to the increase noted under general government and other revenues.

Interdepartmental charges increase by about \$4,700, largely due to the reallocation of administrative overhead costs from the CDBG program to the HOME-ARPA program.

HOME Investment Partnership Program (Cont.)

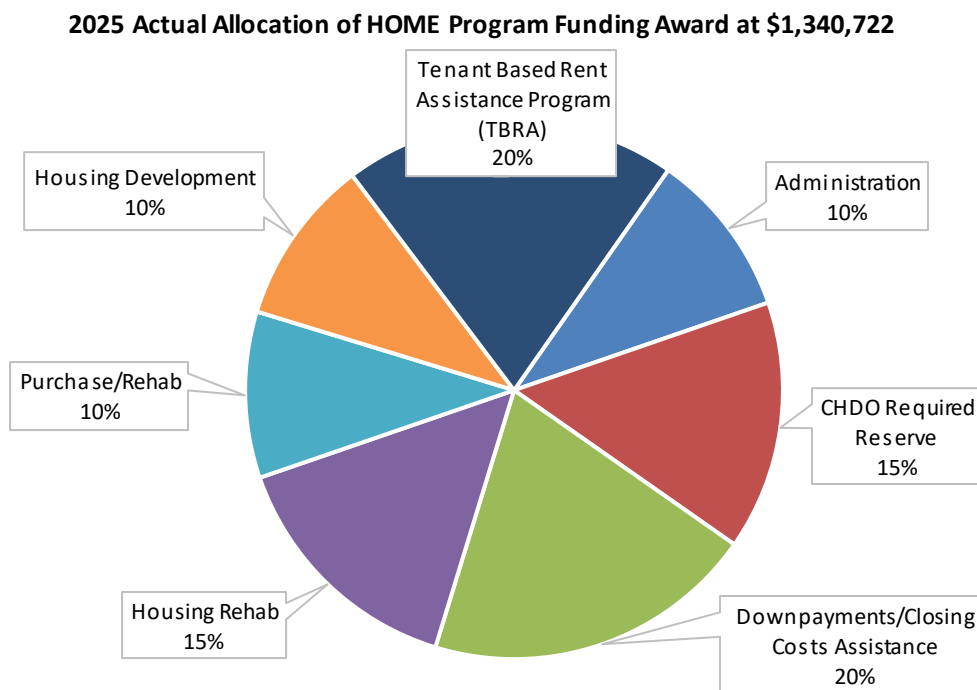
Major Departmental Strategic Plan Objectives

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 2026 and 2027 will close within six months from the date of application.

Performance Measure:

	Year 2026 Goal		Year 2027 Goal	
	# of Applications Received-Target	Closed within 6 Months	# of Applications Received-Target	Closed within 6 Months
Housing development projects in 2026 and 2027 will close within six months from the date of application.	3	3	3	3



* 2025 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government (a)	\$902,643	\$0	\$137,708	\$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	\$902,643	\$0	\$137,708	\$0	\$0
Personnel Costs	\$32,070	\$0	\$0	\$0	\$0
Operating Expenses (a)	\$870,573	\$0	\$137,708	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$902,643	\$0	\$137,708	\$0	\$0
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0

(a) 2025 Estimate includes estimated spending related to Emergency Rental Assistance grant funding of \$125,300 and \$10,100 for CDBG-CV (coronavirus) grant program operating expenditures from purchase orders as well as those carried over from 2024 through enrolled ordinance 179-82.

Program Highlights

Federal revenues from the US Department of Treasury remain at \$0 related to all remaining rental assistance appropriations already appropriated in the 2023 adopted budget, with the program ending in 2025.

Community Development Fund Grant Descriptions

Grant Title	Funding Source	Funding Administration	Grant End Date	2024 Actual Spend (a)	2025 Budget (b)	2025 Estimated Award	2026 Budget
CDBG Entitlement	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,548,852	\$1,471,411	\$1,442,980	\$1,442,980
HOME Investment Partnership	US Dept of Housing & Urban Dev (HUD)	HUD	Annual Cycle	\$1,081,334	\$1,342,416	\$1,340,722	\$1,340,722
HOME-American Rescue Plan Act (ARPA)	US Dept of Housing & Urban Dev (HUD)	HUD	Dec. 31, 2030	\$76,170	\$77,274	\$77,274	\$96,000

(a) Includes prior year grant award spending in total

(b) Reflects 2025 adopted budget amounts.

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

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

HOME-American Rescue Plan Act (ARPA) This grant allocates US Department of Housing and Urban Development (HUD) funds as part of the March 2021 American Rescue Plan Act to create affordable housing and services to assist individuals experiencing or at risk of experiencing homelessness via the development of non-congregate shelter units, supportive services, tenant-based rental assistance, and the development of affordable housing. All remaining subgrantee expenditures were included in the 2024 budget, while ongoing administrative funds will be appropriated annually.

Fund Purpose

Beginning in 2018, Waukesha County began serving as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW WDB). The WOW WDB is comprised of 22 individuals representing 18 driving industries, organizations, technical colleges, and workforce development representatives from the WI – Department of Workforce Development. 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. WOW WDB 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.

In the 2025 budget, the Waukesha Workforce Development Center Fund was moved from the Department of Administration to the Workforce & Economic Development Fund due to the restructuring of the One Stop Operator.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,346,510	\$1,897,448	\$2,086,073	\$2,481,287	\$583,839	30.8%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	-\$411	\$0	\$0	\$70,000	\$70,000	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$6,281	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$300,736	\$300,736	\$300,736	\$154,300	(\$146,436)	-48.7%
County Tax Levy (Credit)	\$112,500	\$12,500	\$12,500	\$12,500	\$0	0.0%
Total Revenue Sources	\$1,765,616	\$2,210,684	\$2,399,309	\$2,718,087	\$507,403	23.0%
Expenditures						
Personnel Costs	\$265,095	\$247,905	\$246,142	\$217,389	(\$30,516)	-12.3%
Operating Expenses	\$1,483,667	\$1,939,221	\$2,129,973	\$2,489,737	\$550,516	28.4%
Interdept. Charges	\$223	\$18,558	\$10,377	\$10,961	(\$7,597)	-40.9%
Fixed Assets	\$0	\$5,000	\$5,000	\$0	(\$5,000)	-100.0%
Total Expenditures	\$1,748,985	\$2,210,684	\$2,391,492	\$2,718,087	\$507,403	23.0%
Rev. Over (Under) Exp.	\$16,631	\$0	\$7,817	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	1.75	1.25	1.25	1.75	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	1.75	1.25	1.25	1.75	0.50	

- (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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	0.75	0.75	0.75	1.75	1.00
General Government	\$1,278,071	\$1,838,348	\$2,026,973	\$2,481,287	\$642,939
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)	\$112,500	\$12,500	\$12,500	\$12,500	\$0
Total Revenues	\$1,540,571	\$2,000,848	\$2,189,473	\$2,643,787	\$642,939
Personnel Costs	\$110,301	\$116,866	\$115,823	\$217,389	\$100,523
Operating Expenses	\$1,428,335	\$1,873,605	\$2,065,073	\$2,415,437	\$541,832
Interdept. Charges	\$223	\$10,377	\$10,377	\$10,961	\$584
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,538,859	\$2,000,848	\$2,191,273	\$2,643,787	\$642,939
Rev. Over (Under) Exp.	\$1,711	\$0	(\$1,800)	\$0	\$0

Program Highlights

Workforce Innovation Opportunity Act and workforce related grant revenue from the State of Wisconsin - Department of Workforce Development (DWD) is budgeted at \$2,481,300, an increase of \$642,900 or 26% mainly due to a new round of funding for the Workers Advancement Initiative of \$1.1 million to provide training and support for workers looking to grow in in-demand careers and \$150,000 for the Skills to Build grant to provide training and support to job seekers and businesses in advanced manufacturing. This is partially offset by a budgeted reduction in the one-time Customer Centered Design grant of \$495,000 to support professional development and projects to enhance customer focused processes. The increase is further reduced by a reduction of \$150,000 in annual funding received from the State of Wisconsin – Department of Workforce Development to better reflect actual awards received and anticipated spending levels. Planned economic development activities remain at the 2025 budgeted level of \$162,500 for the County's contribution to the Milwaukee 7 Regional Economic Development effort and the Waukesha County Center for Growth and are funded with \$12,500 of tax levy and \$150,000 of General Fund balance.

Personnel costs increase \$100,500, mainly to reflect the creation of 1.00 FTE sunset Workforce Development Specialist, to assist with the programmatic tasks associated with the Customer Centered Design and Skills to Build grants. Operating expenses increase \$541,800 mainly due to increases in contracted support costs related to the new funding for the workers advancement initiative of \$1.1 million, partly offset by reductions in Customer Centered Design costs of \$495,000 and core workforce grants of \$97,500, based on prior year spending and anticipated funding levels for approved vendors to provide assistance to adults, youth, dislocated workers, and ex-offenders to access training and support services to gain employment.

Workforce & Economic Development Expenditures	Funding Source	2025 Budget	2026 Budget
Workforce Grants	State of WI, Dept. of Workforce Development, Corrections	\$1,838,348	\$2,481,287
Waukesha County Economic Development	County General Fund Balance	\$150,000	\$150,000
	County Tax Levy	\$0	\$0
Milwaukee 7 Regional Econ Dev Campaign	County Tax Levy	\$12,500	\$12,500

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

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

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

GROW Fund Revolving Loan: The 2024 budget appropriated \$4.5 million to expand the GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for economic development related to businesses located or looking to locate in Waukesha County to expand operations and create job as well as increase workforce housing stock to meet the projected employment growth in Waukesha County.

Grant Title	Funding Source	Funding Administration	FY 24-25 Award	FY 25-26 Award	Estimated FY26-27 Award
WIOA Adult	US Dept. of Labor	WI Dept. of Workforce Development	\$214,156	\$216,359	\$194,723
WIOA Dislocated Worker	US Dept. of Labor	WI Dept. of Workforce Development	\$306,117	\$306,594	\$275,935
WIOA Youth	US Dept. of Labor	WI Dept. of Workforce Development	\$251,756	\$262,590	\$236,331
WIOA Rapid Response	US Dept. of Labor	WI Dept. of Workforce Development	\$43,213	\$43,289	\$43,000
Windows to Work	WI Dept. of Corrections	WI Dept. of Corrections	\$50,000	\$50,000	\$50,000
Worker Advancement Initiative Round 2	US Dept. of Treasury	WI Dept. of Workforce Development	\$0	\$1,013,164	\$0
QUEST	US Dept. of Labor	WI Dept. of Workforce Development	\$283,737	\$655,407	\$0
Skills to Build	US Dept. of Labor	Employ Milwaukee	\$0	\$153,851	\$0
Customer Centered Design	US Dept. of Labor	Fox Valley Workforce Development Board	\$0	\$450,000	\$0

Grant Descriptions:

WIOA Adult Program: This grant serves employers and eligible individuals and includes services such as career planning, training and education, on-the-job training, and supportive services.

WIOA Dislocated Worker Program: This grant serves employers and eligible individuals and includes services such as career planning, training and education, on-the-job training, and supportive services

WIOA Youth Program:

This grant serves employers and eligible individuals between the ages of 14 – 24 and includes services such as career planning, paid work experience, training and education, and supportive services to help youth enter the workforce.

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

Windows to Work Program: This grant serves released offenders who were under Department of Corrections supervision at participating facilities. The program provides assistance with obtaining and retaining employment after release.

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.

Customer Centered Design: This grant provides training and technical assistance to workforce development staff and partner agencies. The grant will support professional development and projects to enhance customer focused processes with human-centered design principles.

Skills To Build: This is a regional grant in collaboration with Employ Milwaukee that provides training, on-the-job training, supportive services, and incumbent worker training to job seekers and businesses in advanced manufacturing to support jobs that will complete work on projects for the Bipartisan Infrastructure Law.

Worker Advancement Initiative: Round 2: This grant builds on the successes of the first round of Worker Advancement Initiative to provide training, On-the-Job training, or work experiences in addition to supportive services and incentives for those entering or upskilling for in-demand careers.

Performance Indicators:

In Program Year 2023, 195 WIOA participants were served through the Adult, Dislocated Worker, and Youth programs. This included working with 20 businesses to provide 47 participants with On-The-Job Training and 8 businesses with Incumbent Worker Training for 43 employees. 180 adult and dislocated workers were employed after participating in the program, earning a calculated total of \$6.7 Million in wages and returning an estimated \$1.4M in Federal tax revenue.

WIOA programs are measured by national primary indicators of performance on a quarterly basis. Each program has five indicators. will be assigned once baseline data has been captured. Performance goals are developed every two years.

WIOA Title I Primary Indicators of Performance for July 1, 2023 – June 30, 2024										
Program	Q2 Unsubsidized Employment		Q4 Unsubsidized Employment		Median Earnings (Quarterly)		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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	1.00	0.50	0.50	0.00	-0.50
General Government	\$68,439	\$59,100	\$59,100	\$0	(\$59,100)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	(\$411)	\$0	\$0	\$70,000	\$70,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$6,281	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$150,736	\$150,736	\$150,736	\$4,300	(\$146,436)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$225,045	\$209,836	\$209,836	\$74,300	(\$135,536)
Personnel Costs	\$154,794	\$131,039	\$130,319	\$0	(\$131,039)
Operating Expenses	\$55,331	\$65,616	\$64,900	\$74,300	\$8,684
Interdept. Charges	\$0	\$8,181	\$0	\$0	(\$8,181)
Fixed Assets	\$0	\$5,000	\$5,000	\$0	(\$5,000)
Total Expenditures	\$210,126	\$209,836	\$200,219	\$74,300	(\$135,536)
Rev. Over (Under) Exp.	\$14,919	\$0	\$9,617	\$0	\$0

Program Highlights

Charges to community partners of \$70,000 is used to fund \$50,000 in contracted services for a shared receptionist staff at the Waukesha American Job Center, and \$20,000 for promotional materials for upcoming events.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$4,500,000	\$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	\$4,500,000	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$4,500,000	\$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	\$4,500,000	\$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	

Program Highlights

The budget remains at the 2025 budgeted level of \$0. 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 economic development related to businesses located or looking to locate in Waukesha County to expand operations and create job as well as increase workforce housing stock to meet the projected employment growth in Waukesha County. 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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$638,363	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$90,054	\$0	\$4,052,939	\$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	\$1,128,416	\$400,000	\$4,452,939	\$400,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$0	\$62,500	\$0	\$62,500	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$337,500	\$0	\$337,500	\$0	0.0%
Total Expenditures	\$0	\$400,000	\$0	\$400,000	\$0	0.0%
Rev. Over (Under) Exp.	\$1,128,416	\$0	\$4,452,939	\$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	

*2025 estimate includes the sale of Parcel 2 of the county gravel pit authorized via Enrolled Ordinance 179-38

Program Highlights

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

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

In recent years, the pace of land acquisition has slowed as the majority of land identified for major parks in the county's Park and Open Plan has already been acquired. Lands identified in the Park and Open Space Plan for greenways are often acquired through donation or dedication as part of the development project. This budget remains at \$400,000 to provide funding when identified parcels become available at fair market value. All county land purchases also require County Board approval through ordinance.

Major Departmental Strategic Plan Objectives

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:	2024 Actual	2025 Target	2025 Estimate	2026 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.

					Change from FY2025 Adopted Budget	
Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$2,940,936	\$2,469,150	\$2,659,150	\$2,644,500	\$175,350	7.1%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue (a)	\$147,852	\$58,700	\$133,700	\$118,576	\$59,876	102.0%
Appr. Fund Balance	\$72,712	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,161,500	\$2,527,850	\$2,792,850	\$2,763,076	\$235,226	9.3%
Expenditures						
Personnel Costs	\$973,054	\$1,029,745	\$1,011,078	\$1,099,305	\$69,560	6.8%
Operating Expenses	\$720,006	\$913,362	\$854,346	\$886,924	(\$26,438)	-2.9%
Interdept. Charges	\$647,540	\$681,335	\$682,014	\$705,223	\$23,888	3.5%
Fixed Assets (Memo) (c)	\$155,628	\$217,537	\$217,537	\$220,235	\$2,698	1.2%
Total Expenditures	\$2,340,601	\$2,624,442	\$2,547,438	\$2,691,452	\$67,010	2.6%
Operating Income / (Loss) (c)	\$820,900	(\$96,592)	\$245,412	\$71,624	\$168,216	-174.2%
Cash Flow From Operations (b)	\$837,469	\$85,728	\$378,403	\$265,004	\$179,276	209.1%
Position Summary (FTE)						
Regular Positions	3.90	4.90	4.90	4.90	0.00	
Extra Help	12.63	11.51	11.51	12.15	0.64	
Overtime	0.44	0.44	0.44	0.44	(0.00)	
Total FTEs	16.97	16.85	16.85	17.49	0.64	

- (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.

Performance measure: 80% of participants reported that they *Agree* or *Strongly Agree* with the statement “*I would recommend this golf course to others.*”

2024 Customer Satisfaction Survey Results (261 responses):

- Moor Downs Golf Course – 88%
- Naga-Waukeee Golf Course – 90%

Objective #2: Beginning with the 2026 golf season; market, plan, and host one new small business outing of 12-32 players each month at both county golf courses for local companies searching for smaller and time-sensitive events.

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

	2024 Actual	2025 Target	2025 Estimate	2026 Target
Performance Measure				
Naga-Waukeee Golf Course	6	6	6	6
Moor Downs Golf Course	5	6	6	6

Naga-Waukeez Golf Course

Program Description

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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	12.28	12.45	12.45	12.46	0.01
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$2,235,444	\$1,924,150	\$2,044,150	\$2,029,500	\$105,350
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$141,784	\$55,700	\$130,700	\$113,576	\$57,876
Appr. Fund Balance	\$70,790	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,448,018	\$1,979,850	\$2,174,850	\$2,143,076	\$163,226
Personnel Costs	\$755,112	\$766,405	\$756,519	\$791,030	\$24,625
Operating Expenses (excl. Depr. Exp)	\$495,293	\$531,971	\$520,068	\$516,594	(\$15,377)
Depreciation Expense	\$72,756	\$135,894	\$105,392	\$153,932	\$18,038
Interdept. Charges	\$523,298	\$554,178	\$554,672	\$573,320	\$19,142
Fixed Assets (Memo) (a)	\$110,793	\$194,537	\$194,537	\$168,235	(\$26,302)
Total Expenditures	\$1,846,459	\$1,988,448	\$1,936,651	\$2,034,876	\$46,428
Operating Income / (Loss)	\$601,559	(\$8,598)	\$238,199	\$108,200	\$116,798
Cash Flow from Operations (b)	\$745,105	\$127,296	\$343,591	\$262,132	\$134,836

(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 \$163,200 from the 2025 budget to \$2,143,100, to better reflect prior and current year golf activity, as well as slight rate adjustments of approximately 2%. Rates will be adjusted as necessary throughout the golf season to maintain market competitiveness. Additionally, the budget reflects an increase of \$57,700 to \$72,700 in investment income to better reflect prior year activity. The budget also includes \$38,000 of trade in value for 20 used golf carts.

Personnel costs increase by \$24,600 or 3.2%, largely due to an increase in temporary extra help of \$25,000, related to anticipated rate increases in order to maintain market competitiveness and a slight increase in staffing of 0.21 FTE (about 440 hours). This is partly offset by the transfer out of 0.20 FTE golf course clubhouse supervisor 9-hole costs to the Moor Downs Golf Course to better align duties. Remaining personnel cost increases are mainly due to the cost to continue of existing staff.

Operating expenses decrease by \$15,400 mainly related to an decrease of \$32,000 in prior year non-fixed asset land improvements (largely for brush removal), as well as a \$12,800 reduction in software costs related to switching reservation systems to Vermont Systems thereby leveraging existing utilization by the parks system, and a \$10,000 reduction in landscape supplies based on prior year grass seed purchases not needing to be repurchased. This is partially offset by an increase of \$15,000 for additional food and merchandise for resale based on higher customer activity, \$9,000 in building maintenance costs to mainly address maintenance building painting costs, \$8,000 in additional credit card finance charges based on customer utilization, and \$5,100 in computer equipment upgrades. Scheduled depreciation increases \$18,000, to better reflect prior year and anticipated future year fixed asset acquisitions, including proposed capital projects.

Interdepartmental charges increase by \$19,100 partly due to a \$8,500 increase in anticipated vehicle repair and replacement charges. Additionally, administrative overhead charges increase \$2,300 and department management charges increase \$5,700. This increase is partly offset by a decrease of \$1,600 in anticipated fuel costs to better reflect prior year usage and anticipated pricing.

Scheduled fixed asset purchases of \$168,200 includes \$148,200 for 20 new golf carts at a cost of approximately \$7,400 per cart, and \$20,000 for driving range renovations.

Activity

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
9 Hole Rounds	71,605	67,500	67,500	67,900	400
Golf Car Rentals	34,369	31,000	31,000	31,500	500
9 Hole Play	18,843	17,200	17,200	17,500	300
18 Hole Play	26,381	25,200	25,200	25,200	0

Naga-Waukeet Golf Course Revenue					
	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Green Fees	\$1,227,010	\$1,050,000	\$1,120,000	\$1,100,000	\$50,000
Golf Cars	\$497,189	\$425,000	\$450,000	\$450,000	\$25,000
Food	\$299,278	\$250,000	\$275,000	\$275,000	\$25,000
Merchandise	\$118,116	\$111,650	\$111,650	\$112,000	\$350
Misc. Revenue	\$235,635	\$143,200	\$218,200	\$206,076	\$62,876
Total Revenue	\$2,377,228	\$1,979,850	\$2,174,850	\$2,143,076	\$163,226

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.69	4.40	4.40	5.02	0.62
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$705,492	\$545,000	\$615,000	\$615,000	\$70,000
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$6,069	\$3,000	\$3,000	\$5,000	\$2,000
Appr. Fund Balance	\$1,922	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$713,483	\$548,000	\$618,000	\$620,000	\$72,000
Personnel Costs	\$217,942	\$263,340	\$254,559	\$308,275	\$44,935
Operating Expenses (excl. Depr. Exp)	\$135,433	\$199,071	\$201,287	\$176,950	(\$22,121)
Depreciation Expense	\$16,524	\$46,426	\$27,599	\$39,448	(\$6,978)
Interdept. Charges	\$124,242	\$127,157	\$127,342	\$131,903	\$4,746
Fixed Assets (Memo) (a)	\$44,835	\$23,000	\$23,000	\$52,000	\$29,000
Total Expenditures	\$494,142	\$635,994	\$610,787	\$656,576	\$20,582
Operating Income / (Loss)	\$219,341	(\$87,994)	\$7,213	(\$36,576)	\$51,418
Cash Flow from Operations (b)	\$237,787	(\$41,568)	\$34,812	\$2,872	\$44,440

(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 increase \$72,000 to \$620,000, largely related to higher greens fees of \$55,000 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 of \$15,000 based on prior and current year activity.

Personnel costs increase about \$44,900 or 17% to \$308,300. This increase is largely due to a \$22,200 increase or 0.43 FTE (about 900 hours) in temporary extra help. The increase is largely attributable to more staff availability to maintain the golf course in anticipation of selling the Northview property (general county grounds maintenance staff also maintains Moor Downs). Additionally, 0.20 FTE golf course clubhouse supervisor 9-hole is transferred from Naga-Waukee golf course to better reflect job duties.

Operating expenses decrease by \$22,100 to nearly \$177,000, largely due to a \$30,000 reduction in water and irrigation costs related to the planned installation of an onsite well, reducing the need for City of Waukesha water utility expenses. Additionally, software maintenance costs reduce \$5,600 related to switching reservation systems to Vermont Systems thereby leveraging existing utilization by the parks system. This is partially offset by an increase of \$5,000 in building maintenance costs related to a clubhouse painting project and additional landscaping supplies of \$3,500.

Scheduled fixed asset acquisitions purchases of \$52,000 include: \$25,000 for cart path additions, \$14,000 for exterior door replacements, and \$13,000 for hole improvements.

Activity

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
9 Hole Rounds	31,856	27,500	27,500	28,500	1,000
Golf Car Rental	18,325	16,500	16,500	17,000	500

Moor Downs Golf Course Revenue*					
	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Green Fees	\$426,117	\$325,000	\$380,000	\$380,000	\$55,000
Golf Cars	\$200,356	\$150,000	\$165,000	\$165,000	\$15,000
Concessions	\$42,706	\$40,000	\$40,000	\$40,000	\$0
Merchandise	\$32,621	\$30,000	\$30,000	\$30,000	\$0
Misc. Revenues	\$9,761	\$3,000	\$3,000	\$5,000	\$2,000
Total Revenue	\$711,561	\$548,000	\$618,000	\$620,000	\$72,000

Fund Purpose

Provide high-quality ice-skating facilities at competitive and affordable rates, fulfilling our customers' recreational and entertainment expectations.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$1,482,896	\$1,286,785	\$1,454,159	\$1,382,577	\$95,792	7.4%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$35,012	\$17,000	\$28,938	\$26,500	\$9,500	55.9%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,517,908	\$1,303,785	\$1,483,097	\$1,409,077	\$105,292	8.1%
Expenditures						
Personnel Costs	\$624,987	\$646,664	\$658,227	\$688,632	\$41,968	6.5%
Operating Expenses (b)	\$668,011	\$653,697	\$698,178	\$745,606	\$91,909	14.1%
Interdept. Charges	\$114,646	\$119,629	\$120,562	\$135,236	\$15,607	13.0%
Fixed Assets (Memo) (c)	\$89,080	\$28,309	\$28,309	\$116,426	\$88,117	311.3%
Total Expenditures (c)	\$1,407,644	\$1,419,990	\$1,476,967	\$1,569,474	\$149,484	10.5%
Operating Income / (Loss) (b) (c)	\$110,264	(\$116,205)	\$6,130	(\$160,397)	(\$88,117)	38.0%
Cash Flow From Operations (a)	\$245,099	\$37,132	\$151,416	\$584	(\$44,192)	-98.4%
Position Summary (FTE)						
Regular Positions	4.16	4.16	4.16	4.16	0.00	
Extra Help	3.88	4.09	4.09	4.16	0.07	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	8.04	8.25	8.25	8.32	0.07	

- (a) Cash flow from operations figures are based on total operating revenues (excluding fund balance) less expenditures, excluding depreciation expense.
- (b) Budgeted depreciation expense includes only the county's portion of the capital investment, and excludes donations as contributed capital. As a result, the operating income/(loss) differs from the annual comprehensive financial statement, which includes higher depreciation expense from all capital investment regardless of the funding source.
- (c) Total expenditures and net operating income/(loss) exclude capitalized fixed asset purchases and debt principal payments to conform to financial accounting standards. Fixed asset purchases will be made from cash generated by operating revenues and are included in the department's fixed assets request.
- (d) Per county ordinance 177-70 the General Fund principal repayment for Eble Park and Naga-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: Provide affordable ice-skating opportunities through cost-effective management.

Percentage of in-season contracted ice time based upon a 34-week season schedule (September – April). Hours are based on 72 hours of available in-season ice per week. In-Season hours are weekdays from 3 p.m. to 11 p.m. and weekends from 7 a.m. to 11 p.m.

Performance Measure:	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Naga-Waukee: In-Season Hours Utilized	50%	53%	51%	48%	53%
Eble: In-Season Hours Utilized	53%	53%	51%	47%	53%

Percentage of off-season (summer) contracted ice time based upon a 16-week season (less in-season as identified above). Hours are based on 76 hours of available off-season ice per week. Off-Season hours are weekdays from 8 a.m. to 3 p.m. & 5 p.m. to 10 p.m. and weekends from 8 a.m. to 4 p.m.

Performance Measure:	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Naga-Waukee: Off-Season Hours Utilized	40%	41%	40%	43%	40%
Eble: Off-Season Hours Utilized	42%	48%	40%	45%	40%

CURRENT CONTRACT ICE COMPARISON: IN-SEASON	2023	2024	2025	2026	2025 % Increase
Eble	\$284.00	\$285.00	\$285.00	\$285.00	0.00%
Naga-waukee	\$284.00	\$285.00	\$285.00	\$285.00	0.00%

CURRENT CONTRACT ICE COMPARISON: OFF-SEASON	2023	2024	2025	2026	2025 % Increase
Eble	\$242.00	N/A	N/A	N/A	0.00%
Naga-waukee	\$242.00	N/A	N/A	N/A	0.00%
Waukesha Summer	\$210.00	\$225.00	\$225.00	\$225.00	0.00%

Naga-Waukee Ice Arena

Program Description

Provide quality and affordable ice-skating opportunities to the public.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.02	4.03	4.03	4.10	0.07
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$697,050	\$626,500	\$701,354	\$677,342	\$50,842
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$32,039	\$15,000	\$26,938	\$24,500	\$9,500
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$729,088	\$641,500	\$728,292	\$701,842	\$60,342
Personnel Costs	\$329,707	\$336,372	\$343,118	\$361,209	\$24,837
Operating Expenses (excl. Depr. Exp)	\$280,773	\$270,910	\$296,544	\$315,471	\$44,561
Depreciation Expense (a)	\$83,912	\$95,373	\$90,870	\$102,531	\$7,158
Interdept. Charges	\$57,772	\$59,882	\$59,947	\$67,511	\$7,629
Fixed Assets (Memo) (b)	\$9,997	\$6,885	\$6,885	\$64,426	\$57,541
Total Expenditures (b)	\$752,164	\$762,537	\$790,479	\$846,722	\$84,185
Operating Income / (Loss) (a) (b)	(\$23,076)	(\$121,037)	(\$62,187)	(\$144,880)	(\$23,843)
Cash Flow from Operations (c)	\$60,836	(\$25,664)	\$28,683	(\$42,349)	(\$16,685)

(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 \$60,300 to \$701,800, largely due to an increase of \$19,800 in contracted ice rentals and a \$12,500 increase hockey league revenues to better reflect prior year activity and new hockey teams added in 2025. In addition, concession sales increase nearly \$4,000 to better reflect prior year activity and current year estimates. Investment income is also increased \$8,000 to \$22,000 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 \$24,800 to \$361,200 and fund the cost to continue existing staffing levels, with a slight increase of 0.07 FTE (145 hours) temporary extra help.

Operating expenses, excluding budgeted depreciation, is budgeted to increase about \$44,600 to \$315,500, largely due to an increase of \$18,500 in building repair and maintenance costs largely related to replacing the overhead door to the Zamboni room and the replacement of multiple drinking fountains, \$12,000 in contracted recreational service charges related to hockey referees and ice skating lessons, \$9,500 in utility costs based on a combination of rate increases and usage, and \$3,000 in food for resale costs. Depreciation is scheduled to increase by \$4,200 to nearly \$99,500 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase \$7,600 mainly due to an increase of \$5,500 in new department management service charges and nearly \$900 increase in administrative overhead charges. In addition, vehicle repair and replacement charges are increased nearly \$1,000.

Fixed assets of \$64,400 include the installation of two new garage doors, as well as a new server to enable remote monitoring of arena mechanicals.

Naga-Waukee Ice Arena (continued)

Activity	2024	2025	2025	2026	2026 vs. 2025
	Actual	Budget	Estimate	Budget	Budget Change
Contract Ice Hours (a)	1,877	1,844	1,764	1,950	106
Public Skating Attendance (b)	12,548	12,715	12,130	13,144	429
No. of Skate Rentals	4,353	4,500	4,500	4,500	0

(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					
	2024	2025	2025	2026	2026 vs. 2025
	Actual	Budget	Estimate	Budget	Budget Change
Public Skating	\$107,276	\$105,000	\$105,000	\$108,547	\$3,547
Learn to Skate Program	\$34,756	\$27,000	\$41,500	\$35,100	\$8,100
WCHL - Hockey League	\$117,512	\$97,500	\$107,500	\$110,000	\$12,500
Contracted Ice	\$374,837	\$345,000	\$390,000	\$364,800	\$19,800
Concession	\$54,343	\$48,000	\$53,000	\$51,895	\$3,895
Investment Income	\$29,976	\$14,000	\$22,000	\$22,000	\$8,000
Merch/Bds/Misc	\$10,387	\$5,000	\$9,292	\$500	(\$4,500)
Total	\$729,088	\$641,500	\$728,292	\$692,842	\$51,342

Eble Ice Arena

Program Description

Provide quality and affordable ice-skating opportunities to the public.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.02	4.02	4.02	4.02	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$785,847	\$660,285	\$752,805	\$705,235	\$44,950
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$2,973	\$2,000	\$2,000	\$2,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$788,820	\$662,285	\$754,805	\$707,235	\$44,950
Personnel Costs	\$295,280	\$310,292	\$315,109	\$327,423	\$17,131
Operating Expenses (excl. Depr. Exp)	\$252,403	\$229,450	\$256,348	\$269,154	\$39,704
Depreciation Expense (a)	\$50,923	\$57,964	\$54,416	\$58,450	\$486
Interdept. Charges	\$56,874	\$59,747	\$60,615	\$67,725	\$7,978
Fixed Assets (Memo) (b)	\$79,083	\$21,424	\$21,424	\$52,000	\$30,576
Total Expenditures (b)	\$655,480	\$657,453	\$686,488	\$722,752	\$65,299
Operating Income / (Loss) (a) (b)	\$133,339	\$4,832	\$68,317	(\$15,517)	(\$20,349)
Cash Flow from Operations (c)	\$184,263	\$62,796	\$122,733	\$42,933	(\$19,863)

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

Program Highlights

Program revenues increase about \$45,000 to \$707,200, mainly due to an increase in contracted ice time of about \$15,000, as well as a \$12,500 increase in hockey league revenues to better reflect prior year actual activity. Concession sales are increased \$8,000 based on prior year experience, and public skating revenues are also increased \$7,700. Ice arena fees, including public skating rates and lesson fees, are adjusted as necessary to maintain market position.

Personnel costs increase approximately \$17,100 to \$327,400 and fund the cost to continue existing staffing levels.

Operating expenses are being increased by approximately \$39,700 to \$269,200. This is partly due to a \$14,000 increase to \$49,600 in building and facility maintenance costs, largely due to rubber flooring replacement in the locker rooms, as well as \$3,500 upgrades to water treatment equipment. Additionally, contracted recreational services increase \$12,000 to better reflect costs associated with additional hockey league teams added in 2025 and increases related to ice skating lessons, \$3,000 is added for parking lot striping, and \$3,000 added for merchandise for resale-concession costs based on increased activity. Budgeted depreciation expenses decreases \$2,500 to about \$55,500 based on prior year and future fixed asset acquisitions.

Interdepartmental charges increase almost \$8,000 mainly due to a \$5,500 increase in new department management service fees and a \$900 increase in administrative overhead costs. Additionally, vehicle maintenance and replacement charges (i.e., Zamboni) increase nearly \$500.

Fixed assets in 2026 include \$22,000 for a new fire alarm system, and \$30,000 for a new server to enable remote monitoring of arena mechanicals.

Eble Ice Arena (continued)

	2024	2025	2025	2026	2026 vs. 2025
Activity	Actual	Budget	Estimate	Budget	Budget Change
Contract Ice Hours (a)	1,886	1,870	1,718	1,945	75
Public Skating Attendance (b)	12,220	11,880	12,841	12,730	850
No. of Skate Rentals	5,014	4,500	4,500	4,500	0

(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					
	2024	2025	2025	2026	2026 vs. 2025
	Actual	Budget	Estimate	Budget	Budget Change
Public Skating	\$121,930	\$108,340	\$108,340	\$116,085	\$7,745
Learn to Skate Program	\$48,216	\$26,200	\$48,065	\$27,000	\$800
WCHL – Hockey League	\$117,298	\$97,500	\$134,355	\$110,000	\$12,500
Contracted Ice	\$419,712	\$369,900	\$376,190	\$384,750	\$14,850
Concession	\$73,562	\$55,000	\$82,300	\$63,000	\$8,000
Merch/Bds/Misc	\$8,103	\$5,345	\$5,555	\$6,400	\$1,055
Total	\$788,820	\$662,285	\$754,805	\$707,235	\$44,950

Fund Purpose/Program Description

As the designated "responsible unit" for 25 Waukesha County municipalities, the County promotes waste reduction, recycling, composting, and resource recovery through the administration of an "effective recycling program" to comply with the Solid Waste Reduction, Recovery, and Recycling Law (Chapter 287 of Wisconsin Statutes). The County oversees recycling processing, state recycling grants, and recyclable collection services at county-owned facilities and several drop-off sites located around the county. The County also delivers a comprehensive public education and outreach program, participates on local landfill siting and monitoring committees, and provides technical assistance to local officials, businesses, and the public on waste management techniques, including waste reduction, composting, recycling, and special waste disposal.

Since 2001, the County has distributed over \$20 million in annual dividend payments to the 25 community partners in the county to help them recover recyclable collection costs. These payments were suspended in 2019 due to the ability of the County to sustain an adequate fund balance for future equipment upgrades at the Joint MRF. The 2023 budget reinstated dividend payments under a new calculation that shifts from projections to actual program revenues. The 2026 budget seeks to implement a new business model away from county-owned recycling facilities to overseeing service contracts with private vendors for processing recyclables. In May 2025, the County signed a new multi-year agreement with Waste Management of Wisconsin, Inc. to process Waukesha County Responsible Unit recyclable material.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate (b)	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$972,683	\$972,683	\$972,683	\$972,683	\$0	0.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$1,543,055	\$1,818,000	\$1,418,000	\$1,690,000	(\$128,000)	-7.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$382,713	\$54,000	\$183,500	\$223,500	\$169,500	313.9%
Appr. Fund Balance (a)	\$2,669,590	\$925,023	\$925,023	\$0	(\$925,023)	-100.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$5,568,040	\$3,769,706	\$3,499,206	\$2,886,183	(\$883,523)	-23.4%
Expenditures						
Personnel Costs	\$381,210	\$412,591	\$418,461	\$441,439	\$28,848	7.0%
Operating Expenses	\$2,902,873	\$3,222,859	\$3,217,814	\$2,196,186	(\$1,026,673)	-31.9%
Depreciation Expense	\$0	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$134,747	\$134,256	\$134,256	\$141,236	\$6,980	5.2%
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures (c)	\$3,418,830	\$3,769,706	\$3,770,531	\$2,778,861	(\$990,845)	-26.3%
Operating Income / (Loss) (c)	\$2,149,210	\$0	(\$271,325)	\$107,322	\$107,322	N/A
Cash Flow From Operations (d)	(\$520,380)	(\$925,023)	(\$1,196,348)	\$107,322	\$1,032,345	-111.6%
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:

	2024 Actual	2025 Budget	2025 Est.	2026 Budget
Recycling Program Disbursement - Community Dividend (1)	\$230,551	\$0	\$0	\$0
Support MRF Operations due to Fire Emergency	\$1,942,261	\$925,023	\$925,023	\$0
Purchase Order/Carryover	\$96,778	\$0	\$66,137	\$0
Total Fund Balance Appropriation	\$2,269,590	\$925,023	\$991,160	\$0

1. Represents dividends to be issued to eligible, participating municipalities if (1) the MRF Fund Balance is above financial thresholds to maintain liquidity and financial health and (2) the recycling program's audited financial statements show a positive cash flow at the close of the Waukesha County fiscal year as listed in the County's Annual Comprehensive Financial Report, of the preceding year in which the dividend payments are to be made.

- (b) The 2025 Estimates includes 2024 budget appropriation carryovers and open encumbrances, which modified the 2025 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. On November 13, 2024, the county released an RFP for recycling processing and a contract was awarded to Waste Management of Wisconsin, Inc. for private processing of Waukesha County Responsible Unit recyclable material, effective May 1, 2025.

The contract with Waste Management outlines a fiscal framework that extends over a decade with the possibility for two additional five-year extensions, crafting a multi-year financial model for the budget. The contract includes a processing fee in 2026 of \$79.75 per ton for handling roughly 25,000 tons of recyclables annually. This is supplemented by an 80% revenue share from commodity sales which, using an average revenue of \$100 per ton, injects an additional revenue stream into the budget. The allocation of \$3 per ton for educational initiatives ensures that approximately \$68,000 is systematically funneled towards enhancing recycling education and staffing annually to increase recyclable material quality and reduce waste. The expected consistency of the state grant at \$972,000 further underpins the budget, offering a steady source of funding.

General government revenue, which consists of the State Recycling Grant, are budgeted to remain at 2025 budgeted levels of \$972,700, based on the availability of state recycling grant funding for participating entities.

Charges for service revenues increase \$41,500 to \$1,913,500, due to an increase of \$100,000 in investment income proceeds based on prior year actuals. Additionally, revenues increase nearly \$68,000 in a \$3 per ton education fee to improve material revenue and reduce cost by removing non-recyclables from the collection and processing systems. This is partially offset by a reduction of \$128,000 to \$1,690,000 in recycling revenue. This is reflective of the contractual revenue sharing agreement the County has with Waste Management, whereby reflecting \$80 per ton (80% revenue share) for nearly 22,600 tons, net of removed and disposed residual tonnage.

Appropriated Recycling Fund balance is reduced \$925,000 to \$0. No fund balance is budgeted for alternative processing of recyclables after the MRF fire or to issue dividend payments to municipal recycling program partners in the 2026 budget. As part of the revised intergovernmental agreement in 2022, the County reinstated dividend payments to its municipal recycling program partners beginning in 2023 based upon when there is positive prior year activity on audited annual financial reports above designated thresholds. As part of revised intergovernmental agreements in 2025, MRF reserve funds will principally be used to support ongoing recycling operations as necessary, in an effort to smooth out uncertain markets and anticipated cost increases in the life of the processing contract.

Personnel costs increase slightly by \$28,800 or 7%, mainly due to the cost to continue existing staff levels and benefits changes.

Operating expenses decrease \$1,026,700 to about \$2,196,200. Processing costs decrease \$830,000 to \$2.1 million as a result of the 2025 contract with Waste Management. Processing costs are conservatively budgeted to increase 3% to \$82.14 per ton (based on CPI) for over 25,000 tons. Additionally, transportation charges are reduced \$200,000 to \$0 due to the 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). The selection of a new long-term materials processor removes this county expense.

Interdepartmental charges are increased nearly \$7,000 to \$141,200, largely due to a \$4,000 in allocated technology support and insurance cross charges, and a \$3,000 increase in PLU management service fees.

Activity Data	2024 Actual	2025 Budget	2025 Est.	2026 Budget	Budget Change
Tons Processed at County Compost Facility	100	100	100	100	0
Tons of Office Paper and Containers Recycled – County	542	500	600	600	(100)
Number of Participants in Education Presentation/Events	1339	2500	3000	3000	(500)

**Due to Joint MRF Fire and material processed at several other facilities, this number is derived using a calculation and is considerate of historical averages.*

Waukesha County Recycling Program Partners

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

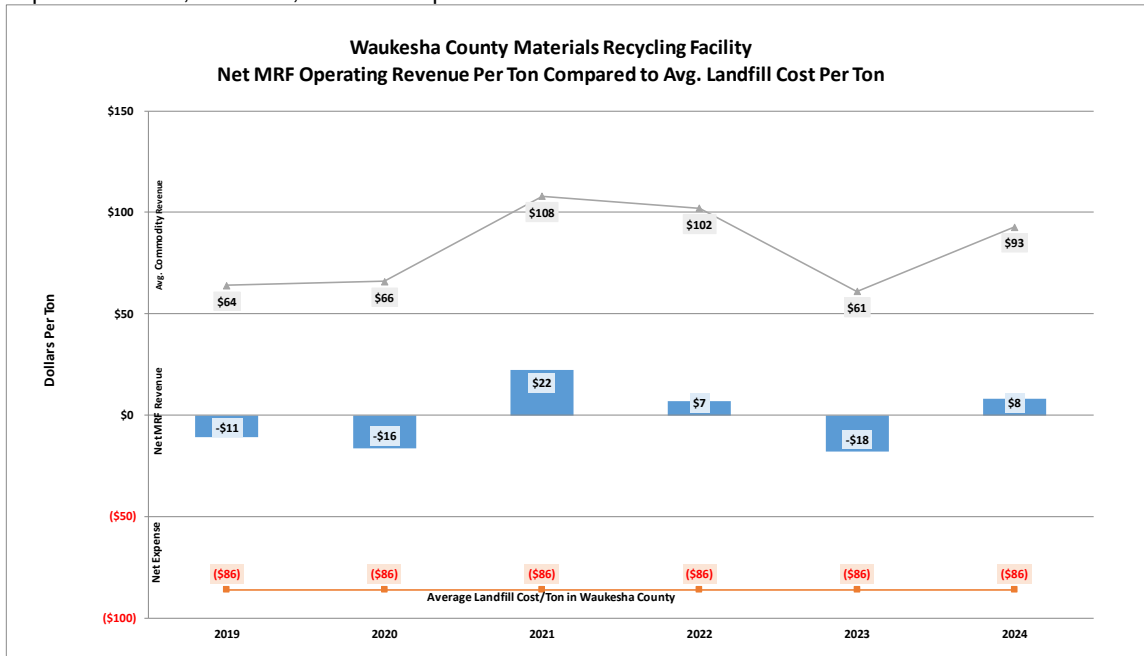
Performance Measures

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.

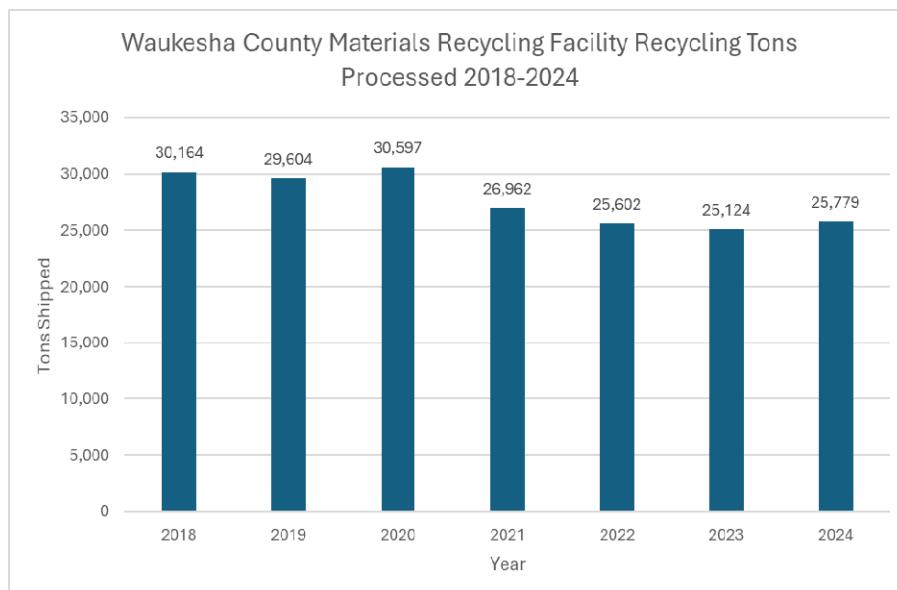
2025 Benchmark	2026	2027
33%	33%	33%

The following chart shows for the past six years the net (per ton) MRF operating costs/revenues (\$8 in 2024). 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 \$93 per ton in 2024, resulting in a higher net revenue. These costs and revenues are compared to the average landfill tip fees for solid waste in Waukesha County. The 2024 landfill disposal charge held to an average of \$86/ton. The six year net average operating gain/(loss) is (\$1.33) per ton, but when added to average landfill costs there is still a \$84.67 per ton advantage to recycling. A composition analysis of recycled material delivered to the County's new processor has not yet been completed in 2025; 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 through 2019 includes two communities that joined the County recycling program (Village of Vernon and the City of Muskego). 2020 saw an increase in tonnage due to shifting work patterns and an increase of cardboard due to online shopping. 2021's tonnage decreased due to the continued lighter weight of recyclable materials and one community leaving the County's program (City of Muskego). 2022's tonnage decrease continued due to the lighter weight of recyclable materials, as well as reductions in consumer spending, reducing demand for recycled materials. This trend continues through 2023. A slight increase in tonnage was observed in 2024.



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Public Works

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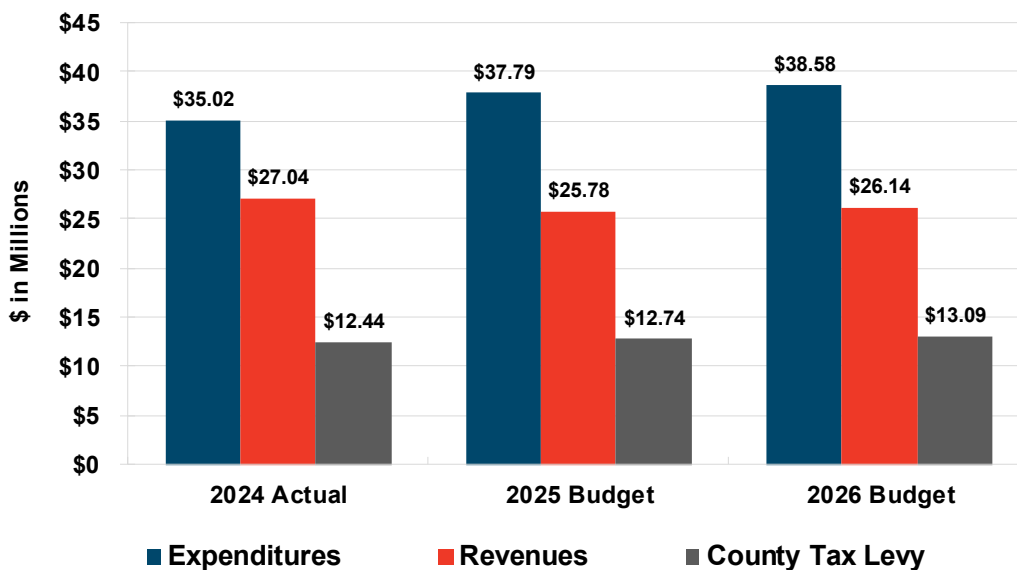
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PUBLIC WORKS

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 bus services and contracted program administration. A **Central Fleet Maintenance Internal Service Fund** provides for maintenance and repairs of county-owned motorized equipment, and assists equipment users in making vehicle maintenance, repair, and replacement decisions. The **Vehicle/Equipment Replacement Internal Service Fund** finances necessary and justified replacements of vehicles and major pieces of equipment. The **Airport Operations Enterprise Fund** of the Department of Public Works, through a Fixed Based Operator contract, maintains and operates a reliever airport serving general aviation and business travel needs.

Not included in this functional area are public works-related capital projects, (See the Capital Projects Section) and major IT equipment replacements (from the End-User Technology Internal Service Fund, in the General Administration Functional Area Section).



The 2026 expenditure budget for this functional area totals \$38,578,400, after adjustments to exclude proprietary fund capitalized fixed asset items, an increase of \$787,600 or 2.1% from the 2025 Adopted Budget. Budgeted revenues (including \$780,700 of fund balance appropriations) total \$26,140,700, an increase of \$361,100 or 1.4% from the previous year's budget. The tax levy necessary to fund this functional area totals \$13,090,600, an increase of \$350,000 or 2.7% from the 2025 Adopted Budget.

PUBLIC WORKS						
Functional Area Summary by Agency						
Financial Summary	FY2024 Actual	FY2025 Adopted Budget	FY2025 Estimate	FY2026 Budget	Change from 2025 Adopted Budget	
					\$	%
TOTAL PUBLIC WORKS						
Revenue	\$25,715,972	\$24,896,281	\$23,418,761	\$25,359,999	\$463,718	1.9%
Fund Balance	\$1,321,747	\$883,265	\$2,398,640	\$780,665	-\$102,600	-11.6%
County Tax Levy / (Credit)	\$12,437,628	\$12,740,628	\$12,740,628	\$13,090,628	\$350,000	2.7%
Expenditures	\$35,019,627	\$37,790,818	\$36,537,791	\$38,578,411	\$787,593	2.1%
Rev. Over (Under) Exp.	\$2,515,667	\$0	\$1,305,014	\$0	\$0	N/A
Oper Income/(Loss)	\$1,940,053	\$729,356	\$715,224	\$652,881	-\$76,475	-10.5%
BREAKDOWN BY AGENCY						
PUBLIC WORKS						
Revenue	\$25,715,972	\$24,896,281	\$23,418,761	\$25,359,999	\$463,718	1.9%
Fund Balance	\$1,321,747	\$883,265	\$2,398,640	\$780,665	-\$102,600	-11.6%
County Tax Levy / (Credit)	\$12,437,628	\$12,740,628	\$12,740,628	\$13,090,628	\$350,000	2.7%
Expenditures	\$35,019,627	\$37,790,818	\$36,537,791	\$38,578,411	\$787,593	2.1%
Rev. Over (Under) Exp.	\$4,455,720	\$729,356	\$2,020,238	\$652,881	-\$76,475	-10.5%

(a) Appropriated fund balance usage includes (see department budget pages for more detail):

Fund		2024 Actual	2025 Budget	2025 Estimate	2026 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	\$301,000	\$301,000	\$301,000
General	Fuel price increase relief	\$0	\$1,600	\$1,600	\$0
General	Purchase order & carryovers from prior year	\$686,080	\$0	\$1,092,250	\$0
		\$946,080	\$402,600	\$1,494,850	\$401,000
Transportation	One time purchase of highway maintenance equipment*	\$0	\$60,000	\$60,000	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Fuel price increase relief	\$0	\$100,000	\$100,000	\$39,000
Transportation	Risk charges increase relief	\$0	\$0	\$0	\$20,000
Transportation	Carryovers, encumbrances, and ordinances	\$51,549	\$0	\$423,125	\$0
		\$101,549	\$210,000	\$633,125	\$109,000
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
		\$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	\$3,453	\$0	\$0	\$0
		\$173,035	\$169,582	\$169,582	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,321,747	\$883,265	\$2,398,640	\$780,665

*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 \$3,923,700 in the 2026 Budget, \$5,422,800 in the 2025 Budget, \$5,422,800 in the 2025 Estimate, and \$4,592,425 in 2024. Airport expenditures exclude \$60,000 in the 2026 Budget, \$43,000 in the 2025 Estimate, and \$52,788 in 2024.

PUBLIC WORKS

Functional Area Budget Highlights

Significant program and funding changes to the 2026 Budget include the following:

- State **General Transportation Aids (GTA)** budgeted in the Transportation Fund are budgeted to stay flat at \$4.99 million.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$59,900 in 2026. Salt rates increase by \$4.04 or 5.0%, from \$80.86 to \$84.90 per ton based on the state's salt contract for the 2025-26 winter season. The overall change includes a \$33,600 decrease in the cost of salt used for county highways, based on an estimated 11,700 tons, which is a decrease of 1,000 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. This is offset by the budgeting of solar salt for the first time, with the budgeted amount of \$66,800 coming from 500 tons at \$133.65 per ton. This salt will be used to provide cleaner brine and reduce staff time cleaning the brine tanks and instead prioritize other highway work. Salt for Parks and Land Use for county facilities and parks roads increases \$2,400, assuming 600 tons (same as 2025 budgeted level). Salt sold to municipalities for use on their local roads increases \$24,200 and assumes 6,000 tons (same as 2025 budgeted level). Revenues from salt sales to municipalities include a \$19 per ton handling fee, which is a \$5 increase per ton from the 2025 budget.
- **State Highway Maintenance operations revenue reimbursements** for work on state roads, as directed by the Wisconsin Department of Transportation, are budgeted to increase by \$245,000 to \$6.96 million. This includes \$90,800 of higher state Routine Maintenance Agreement (RMA) reimbursements for materials, \$75,700 higher reimbursement for equipment usage, and \$48,600 for labor.
- **State Highway Maintenance operations** program personnel expenses are driven by actual labor revenues generated from state work. Personnel expenses increase \$50,300, 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 2026, unchanged from the 2025 budget.
- **County Highway Maintenance program** personnel expenses increase by \$157,300. 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 2026, unchanged from the 2025 budget.
- **The 2026 Transit Services** program expenses are budgeted to decrease by \$201,900, primarily due to elimination of service for commuter routes due to decreased ridership. Total transit costs are estimated at about \$1.84 million, but the total budget for Waukesha County is only about \$779,200 because the contracted transit administrator, Waukesha Metro, applies for offsetting federal/state revenues and collects farebox revenues directly, billing the county for the net expenditures. The temporary use of federal pandemic response funding (e.g., CARES Act) helps offset increasing route expenses and declining farebox revenues to help prevent offset county tax levy need for this program, which decreases by \$155,000 from the 2025 budget to \$687,700.
- The **Central Fleet Vehicle Fuel** budget assumes a decrease in fuel prices of \$0.16/gallon, or 4.9%, to \$3.11/gallon from the 2025 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. Beginning in the 2025 budget, this was replaced with General Fund balance due to ARPA limitations beginning at the end of 2024. This is continued in 2026. The budget assumes that some internal governmental fund departments will cover about 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.91/gallon (\$3.12/gallon with markup), with \$46,600 of General Fund balance covering the remainder up to the total estimated fuel price of \$3.11/gallon (\$3.32/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting \$262,200 for fuel costs, a \$59,800 decrease from 2025, which is partially offset by General Fund balance of \$39,000.
- The **Central Fleet Repair and Maintenance** budget includes an increase in interdepartmental revenues by about \$111,000 or 3.8% 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 \$174,300 or 4.8%, from \$3.62 million to about \$3.79 million, which is due to increases in new vehicle/equipment prices.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2026 by \$148,200 from the 2025 budgeted level of \$2,856,400 to \$3,004,600. The budget for electricity increases by \$104,500 or 5.9% and water/sewer increases by \$57,100 or 8.9% due to recent City of Waukesha water rate increases as part of a phase-in of higher costs related to obtaining Lake Michigan water. Additionally, natural gas increases by \$13,300 or 3.1%. 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 2026. Total budgeted consumption for electricity and natural gas are lower in the 2026 budget than in previous years due to bringing it in line with prior year actuals. The budget for water/sewer consumption remains flat.
- The **Building Improvement Plan (BIP)** totals \$901,700 in the 2026 budget. The base BIP budget remains at the 2025 budget level of \$850,000. In addition to the base BIP, the plan includes \$51,700 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 2025 budget.

PUBLIC WORKS

Functional Area Budget Highlights

- Overall expenditures in the **Housekeeping Services** program decrease about \$35,200 or 3.5% in the 2026 budget. Personnel costs decrease \$71,900 due to the unfunding of a 1.00 FTE Building Service Worker and continued reliance on contracted housekeeping services, which is partially offset by the cost to continue of the remaining 1.10 FTE. Contracted housekeeping services increase by \$35,500, which is a 4.9% increase from the 2025 budget due to an increase in the current housekeeping contract.
- The 2026 **Airport** budget continues to fund in-house snow removal, no longer utilizing a snow removal contractor due to rising costs in prior year actuals. Cost increases related to this are predominantly for cost-to-continue as well as equipment and maintenance costs.
- Revenues in the **Airport Operations Fund** budget increase \$38,100 and include revenues from increases built into land leases and rental contracts.

**BUDGETED POSITIONS 2024-2026
SUMMARY BY AGENCY AND FUND**

PUBLIC WORKS

Agency	Fund	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Budget	25-26 Change
PUBLIC WORKS	General	38.90	36.90	36.90	35.90	(1.00)
PUBLIC WORKS	Transportation	73.10	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		131.00	129.00	129.00	128.00	(1.00)
TOTAL EXTRA HELP		6.51	6.69	6.69	6.69	(0.00)
TOTAL OVERTIME		4.13	4.08	4.08	4.08	(0.00)
TOTAL BUDGETED POSITIONS		141.64	139.77	139.77	138.77	(1.00)

2026 BUDGET ACTIONS

Public Works - General

Unfund: 1.00 FTE Building Service Worker
Reclassify: 1.00 FTE Civik Engineer to Senior Civil Engineer

2025 CURRENT YEAR ACTIONS

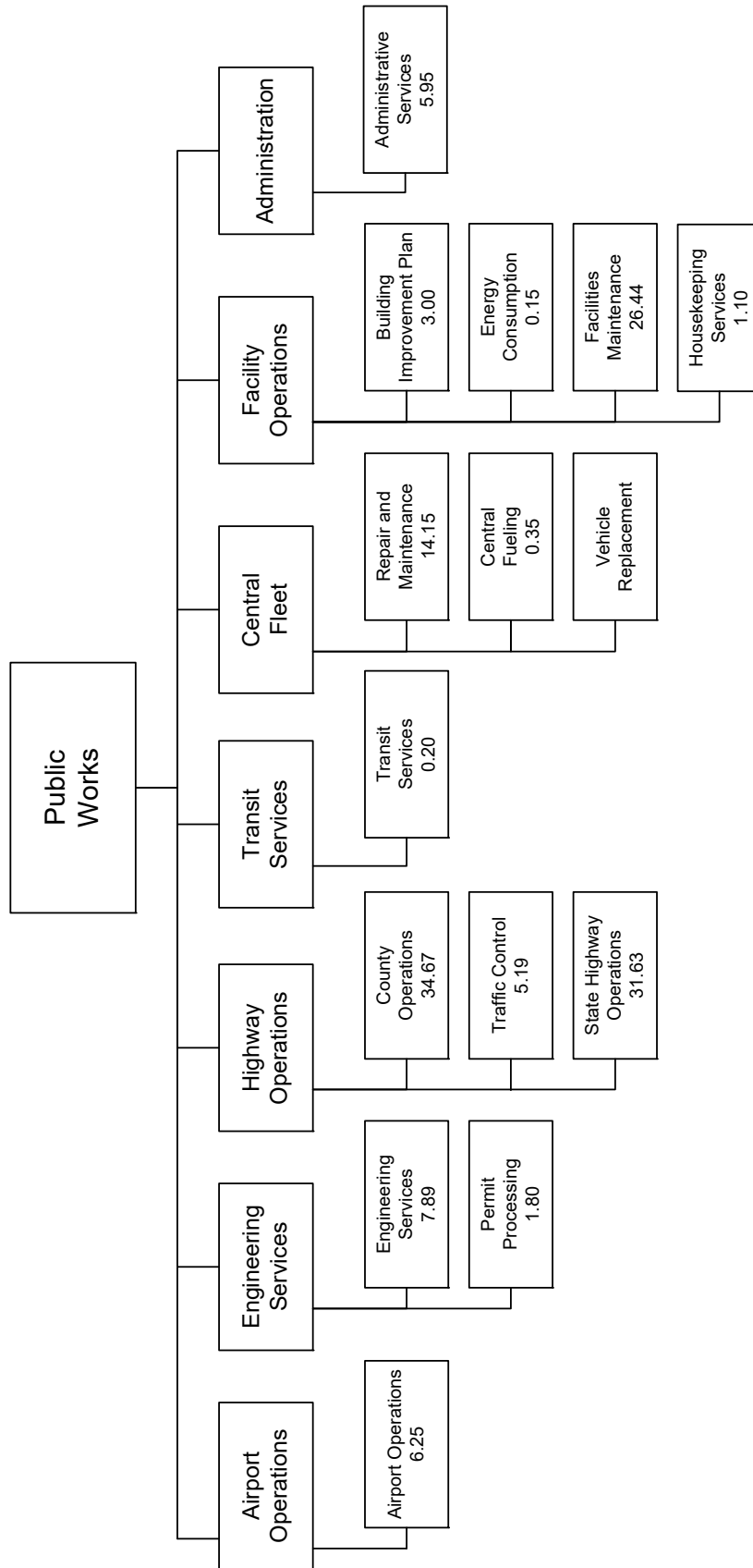
None

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Public Works

PUBLIC WORKS

FUNCTION / PROGRAM CHART



138.77 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.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted	
	Actual	Adopted Budget	Estimate (b)	Budget	Budget \$	%
Public Works - General Fund						
Revenues (b)(d)	\$421,530	\$525,141	\$524,756	\$560,535	\$35,394	6.7%
Fund Balance Appropriation	\$946,080	\$402,600	\$1,494,850	\$401,000	(\$1,600)	-0.4%
County Tax Levy	\$8,878,289	\$8,978,289	\$8,978,289	\$9,173,289	\$195,000	2.2%
Expenditures (b)	\$9,224,637	\$9,906,030	\$10,268,367	\$10,134,824	\$228,794	2.3%
Rev. Over (Under) Exp.	\$1,021,262	\$0	\$729,528	\$0	\$0	N/A
Transportation Fund						
Revenues (b)(d)	\$14,440,666	\$14,088,547	\$13,288,623	\$14,341,818	\$253,271	1.8%
Fund Balance Appropriation	\$101,549	\$210,000	\$633,125	\$109,000	(\$101,000)	-48.1%
County Tax Levy	\$3,559,339	\$3,762,339	\$3,762,339	\$3,917,339	\$155,000	4.1%
Expenditures (b)	\$16,607,149	\$18,060,886	\$17,108,601	\$18,368,157	\$307,271	1.7%
Rev. Over (Under) Exp.	\$1,494,405	\$0	\$575,486	\$0	\$0	N/A
Central Fleet						
Revenues (d)	\$4,412,905	\$4,589,126	\$3,944,719	\$4,613,294	\$24,168	0.5%
Fund Balance Appropriation	\$101,083	\$101,083	\$101,083	\$101,083	\$0	0.0%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$4,352,459	\$4,627,140	\$4,065,086	\$4,666,262	\$39,122	0.8%
Operating Inc. / (Loss) (c)	\$161,528	\$63,069	(\$19,284)	\$48,115	(\$14,954)	-23.7%
Vehicle Replacement						
Revenues	\$4,837,484	\$4,285,882	\$4,238,882	\$4,398,670	\$112,788	2.6%
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,245,555	\$3,619,595	\$3,619,595	\$3,793,904	\$174,309	4.8%
Operating Inc. / (Loss) (c)	\$1,591,929	\$666,287	\$619,287	\$604,766	(\$61,521)	-9.2%
Airport						
Revenues (b)(d)	\$1,399,596	\$1,407,585	\$1,421,781	\$1,445,682	\$38,097	2.7%
Fund Balance Appropriation	\$173,035	\$169,582	\$169,582	\$169,582	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$1,386,035	\$1,577,167	\$1,476,142	\$1,615,264	\$38,097	2.4%
Operating Inc. / (Loss) (c)	\$186,596	\$0	\$115,221	\$0	\$0	N/A
American Rescue Plan Act						
Revenues (b)(d)	\$203,791	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures (b)	\$203,791	\$0	\$0	\$0	\$0	N/A
Operating Inc. / (Loss) (c)	\$0	\$0	\$0	\$0	\$0	N/A
Total All Funds						
Revenues (b)(d)	\$25,715,972	\$24,896,281	\$23,418,761	\$25,359,999	\$463,718	1.9%
Fund Balance Appropriation	\$1,321,747	\$883,265	\$2,398,640	\$780,665	(\$102,600)	-11.6%
County Tax Levy (a)	\$12,437,628	\$12,740,628	\$12,740,628	\$13,090,628	\$350,000	2.7%
Expenditures (b)	\$35,019,627	\$37,790,818	\$36,537,791	\$38,578,411	\$787,593	2.1%
Rev. Over (Under) Exp.	\$2,515,667	\$0	\$1,305,014	\$0	\$0	N/A
Operating Inc. / (Loss) (c)	\$1,940,053	\$729,356	\$715,224	\$652,881	(\$76,475)	-10.5%
Position Summary (FTE)						
Regular Positions	131.00	129.00	129.00	128.00	-1.00	
Extra Help	6.51	6.69	6.69	6.69	0.00	
Overtime	4.13	4.08	4.08	4.08	0.00	
Total	141.64	139.77	139.77	138.77	-1.00	

(a) Tax levy amount is not determined by expenditures less revenues.

(b) The 2025 Estimate includes 2024 budget appropriation carryovers and open encumbrances, including contingency fund transfers for jail elevator repairs, which modified the 2025 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:

Fund Balance Use

Fund	Description of Use	2024 Actual	2025 Budget	2025 Estimate	2026 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	\$301,000	\$301,000	\$301,000
General	Fuel price increase relief	\$0	\$1,600	\$1,600	\$0
General	Carryovers, encumbrances, and ordinances	\$686,080	\$0	\$1,092,250	\$0
	Subtotal General Fund Balance Appropriation	\$946,080	\$402,600	\$1,494,850	\$401,000
Transportation	One time purchase of highway maintenance equipment*	\$0	\$60,000	\$60,000	\$0
Transportation	Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Transportation	Fuel price increase relief	\$0	\$100,000	\$100,000	\$39,000
Transportation	Risk charges increase relief	\$0	\$0	\$0	\$20,000
Transportation	Carryovers, encumbrances, and ordinances	\$51,549	\$0	\$423,125	\$0
	Subtotal Transportation Fund Balance Appropriation**	\$101,549	\$210,000	\$633,125	\$109,000
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	\$3,453	\$0	\$0	\$0
	Subtotal Airport Fund Balance Appropriation	\$173,035	\$169,582	\$169,582	\$169,582
TOTAL FUND BALANCE APPROPRIATION		\$1,321,747	\$883,265	\$2,398,640	\$780,665

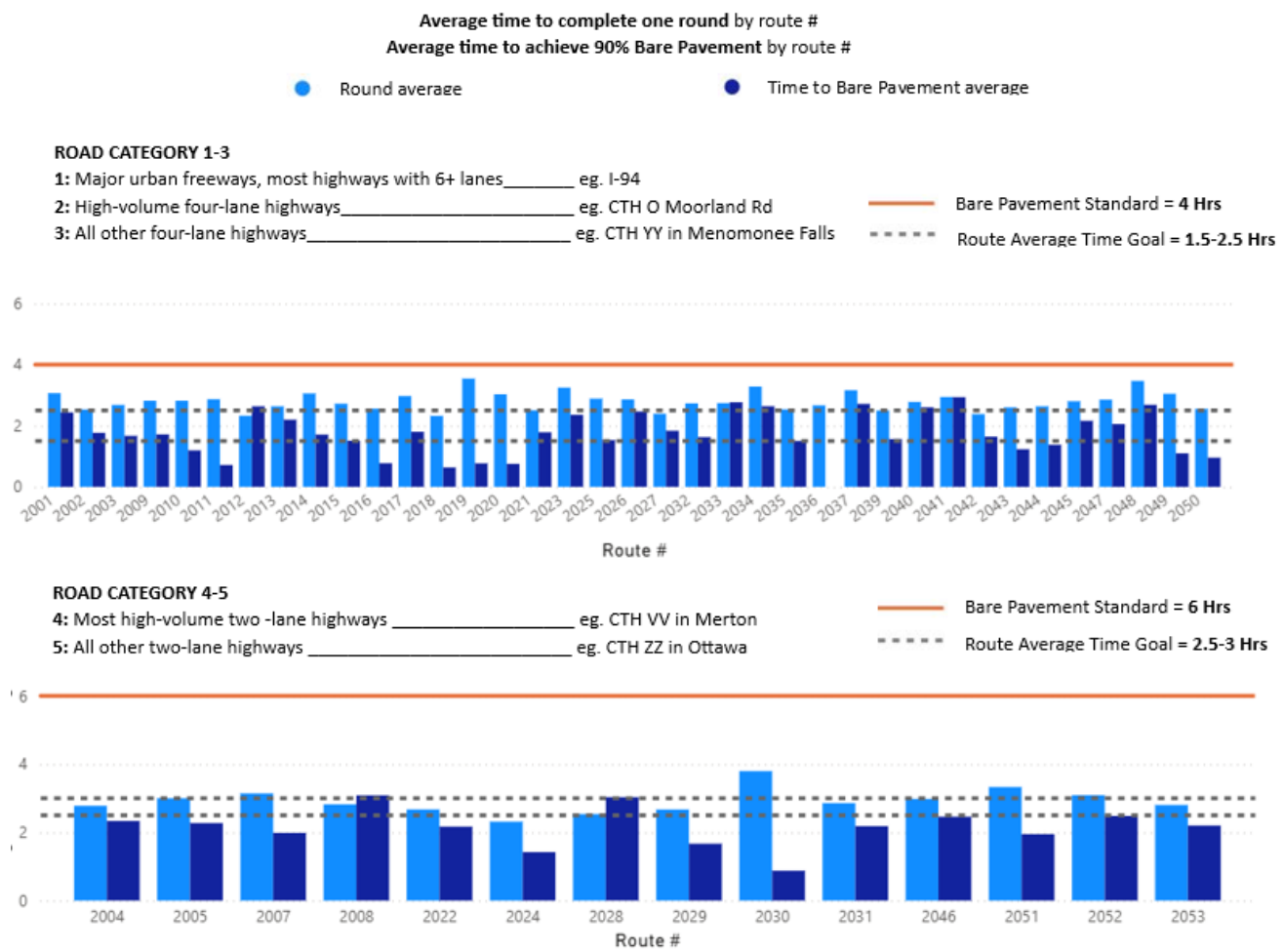
* Funded with prior-year revenues earned by the Highway Operations Division for work on state highway projects performed through the Performance-Based Maintenance program (PbM).

** 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.”

2021 Actual	2022 Actual	2023 Actual	2024 Actual	Target
79%	89%	85%	78%	80%

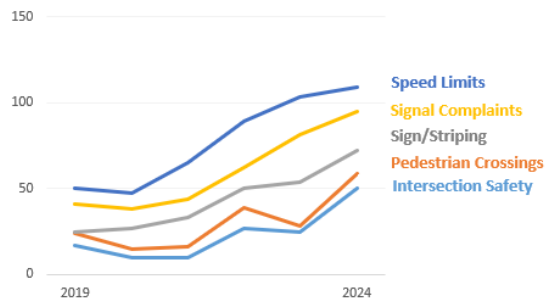
Quality Pillar: High standards of service excellence

Objective 3: Improve Coordination with Other Governments. Collaborate communication efforts with other governmental jurisdictions for cross sharing of resources.

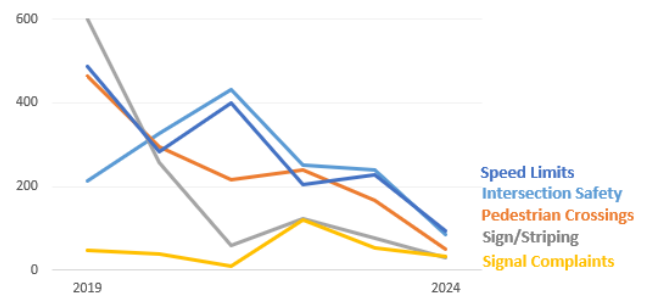
Customer Service Pillar: High customer satisfaction

Objective 4: Track Engineering Analysis Timeframes Improve efficiencies and customer service in traffic operations through improved processes; staffing structure; training; equipment levels; and internal communication between engineering, highway operations, and the public.

Most Common Engineering Analysis Requests Have More Than Doubled in Last Five Years



Average Days to Resolution for Most Common Engineering Analysis Requests Have Dropped 75%



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.

2024 Actual	2025 Estimate	2026 Target
4.67	4.70	4.65

Objective 6: Track Highway Maintenance Response. Utilizing the newly launched ESRI Citizen Reporter tool, begin collecting data on citizen highway maintenance requests to track response time and gain further insight into future project needs.



Finance Pillar: Protect Taxpayer InvestmentObjective 7:

The 2026 non-departmental budget continues to include \$100,000 of General Fund balance for the marketing, soliciting offers and costs associated with the negotiation and closing of the UW-Milwaukee Waukesha Campus, the sale of Northview, and excess right-of way along Janesville Road. The continuation of the funding also covers potential one-time or short-term costs as operations transition to new locations before longer term arrangements are settled in future budgets.

PLU, DOA, Corporation Counsel, and DPW will work with the successful bidder of the UW Milwaukee campus in Waukesha County to satisfy the City of Waukesha's zoning requirements and close on the property. Additionally, the process of soliciting proposals for the sale of the Northview property and the sale of excess right-of way along Janesville Road will continue in 2026.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted Budget	
	Actual (a)	Adopted Budget	Estimate (a)(b)	Budget	\$	%
Revenues						
General Government	\$11,478	\$11,000	\$11,000	\$11,000	\$0	0.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$31,881	\$32,000	\$31,000	\$32,000	\$0	0.0%
Interdepartmental	\$377,362	\$482,041	\$481,441	\$517,435	\$35,394	7.3%
Other Revenue	\$809	\$100	\$1,315	\$100	\$0	0.0%
Appr. Fund Balance (a)(b)	\$946,080	\$402,600	\$1,494,850	\$401,000	(\$1,600)	-0.4%
County Tax Levy (Credit)	\$8,878,289	\$8,978,289	\$8,978,289	\$9,173,289	\$195,000	2.2%
Total Revenue Sources	\$10,245,899	\$9,906,030	\$10,997,895	\$10,134,824	\$228,794	2.3%
Expenditures						
Personnel Costs	\$3,794,396	\$3,891,666	\$3,786,085	\$4,000,472	\$108,806	2.8%
Operating Expenses (a)(b)	\$4,544,965	\$5,257,544	\$4,981,962	\$5,397,358	\$139,814	2.7%
Interdept. Charges	\$470,132	\$514,820	\$513,320	\$501,994	(\$12,826)	-2.5%
Fixed Assets (a)(b)	\$415,144	\$242,000	\$987,000	\$235,000	(\$7,000)	-2.9%
Total Expenditures	\$9,224,637	\$9,906,030	\$10,268,367	\$10,134,824	\$228,794	2.3%
Rev. Over (Under) Exp.	\$1,021,262	\$0	\$729,528	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	0.39	0.34	0.34	0.34	(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	0.39	0.34	0.34	0.34	0.00	

(a) The 2025 estimate includes 2024 carryovers, including contingency fund transfer, of \$1,093,353 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Building Improvement Plan funding	\$100,000	\$100,000	\$100,000	\$100,000
Offset costs until future of facilities is determined	\$160,000	\$301,000	\$301,000	\$301,000
Fuel price increase relief	\$0	\$1,600	\$1,600	\$0
Purchase order & carryovers from prior year	\$686,080	\$0	\$1,092,250	\$0
Total Fund Balance Appropriation	\$946,080	\$402,600	\$1,494,850	\$401,000

Building Improvement Plan

Program Description

This program coordinates all building related capital projects in the five-year capital plan and maintenance projects in the Building Improvement Plan. Coordination consists of following county project control methodology to present, implement, design, construct and administer all new and renovated or remodeled capital projects. Measurements of successful projects are realized in both fiscal management and timely completion of each project. Through the Building Improvement plan, this division reviews building structure, mechanical systems and other needs on a regular basis to ensure they are still of good quality and functioning in the most effective manner. Plan for long-term maintenance, repair and replacement and develop a five-year funding plan. In addition, this division is responsible for management of properties the county acquires through land acquisitions, tax foreclosures, etc. management can include securing properties, demolition of sites, or sale of sites as well as preparation and execution of leased space within county office buildings.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	3.00	3.00	3.00	3.00	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	\$45,000	\$89,250	\$89,250	\$51,650	(\$37,600)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$741,944	\$100,000	\$1,143,132	\$100,000	\$0
County Tax Levy (Credit)	\$1,251,711	\$1,169,672	\$1,169,672	\$1,195,021	\$25,349
Total Revenues	\$2,038,655	\$1,358,922	\$2,402,054	\$1,346,671	(\$12,251)
Personnel Costs	\$386,718	\$398,847	\$394,512	\$424,283	\$25,436
Operating Expenses	\$593,170	\$717,250	\$704,250	\$686,650	(\$30,600)
Interdept. Charges	\$825	\$825	\$825	\$738	(\$87)
Fixed Assets	\$415,144	\$242,000	\$987,000	\$235,000	(\$7,000)
Total Expenditures	\$1,395,857	\$1,358,922	\$2,086,587	\$1,346,671	(\$12,251)
Rev. Over (Under) Exp.	\$642,798	\$0	\$315,467	\$0	\$0

*The 2026 Budget combined the Construction Services program into the Building Improvement Plan program. This is reflected in the chart above for all data (2024 Actuals, 2025 Budget, 2025 Estimate, and 2026 Budget).

Program Highlights

Interdepartmental revenues consist of charges to the Mental Health Center for building improvement projects at that facility. These revenues are based on planned projects. General Fund balance appropriations remain the same as in the 2025 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 \$25,400 due to cost to continue of current staff. The Five-Year Building Improvement Plan projects are budgeted across both operating expense appropriations (for non-capitalized items) or in the fixed asset appropriations (if items are capitalized and cost over \$5,000). Overall, the base plan of \$850,000 remains flat in 2026. Additional expenditures for Mental Health Center (MHC) projects total about \$51,700, a decrease of \$37,600 from 2025. 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.

Current and Planned Construction Services Capital Projects

Project #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 2025	Est. Operating Impact
201705	Courthouse Project Step 2 - Renovate 1959 Courthouse	2026	\$113,800,000	60%	TBD (a)
202209	Communications Center Roof Replacement	2026	\$604,000	0%	Decrease
202210	Highway/Fleet Roof Replacement	2027	\$3,116,000	0%	Decrease
202211	Law Enforcement Center Window Replacement	2027	\$1,095,000	0%	Decrease
202309	Juvenile Center Roof Replacement	2028	\$1,215,000	0%	Decrease
202310	Communications Center UPS Upgrade	2025	\$220,000	100%	\$0
202313	Mental Health Center Roof Replacement	2028	\$565,000	0%	Decrease
202314	County Jail Roof Replacement	2028	\$1,508,000	0%	Decrease
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	100%	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	100%	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.

Building Improvement Plan (cont.)

Building Improvement Plan by Type of Project

Type of Project	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030
Asbestos	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Blinds	\$0	\$6,000	\$60,000	\$6,000	\$5,000
Carpet / Tile / Seal	\$120,000	\$105,000	\$105,000	\$105,000	\$125,000
Ceiling Tile	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Doors & Windows	\$15,000	\$21,000	\$21,000	\$21,000	\$15,000
Electrical	\$35,000	\$20,000	\$20,000	\$0	\$0
FLOORING	\$36,650	\$55,000	\$15,000	\$15,000	\$20,000
Foundation	\$0	\$0	\$0	\$0	\$0
Furniture	\$45,000	\$45,000	\$45,000	\$45,000	\$40,000
HVAC	\$305,000	\$350,000	\$339,000	\$270,000	\$290,000
HVAC Controls	\$140,000	\$140,000	\$140,000	\$140,000	\$150,000
Interior Signage	\$0	\$0	\$0	\$0	\$0
Maintenance Only	\$42,000	\$12,000	\$54,000	\$157,000	\$60,000
Paint / Wall Cover	\$40,000	\$30,000	\$29,000	\$20,000	\$25,000
Plumbing	\$23,000	\$23,000	\$23,000	\$23,000	\$40,000
Remodel	\$0	\$0	\$0	\$0	\$0
Remodel/Restroom	\$0	\$0	\$0	\$0	\$0
Roof	\$30,000	\$30,000	\$20,000	\$20,000	\$20,000
Safety/Security	\$35,000	\$35,000	\$35,000	\$25,000	\$25,000
Seal/ Tuckpoint	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000
Grand Total	\$901,650	\$907,000	\$941,000	\$882,000	\$850,000

Building Improvement Plan by Building

Building	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030
Administration Center	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000
Communications Center	\$ -	\$ -	\$ -	\$ -	\$ -
County Jail	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Courthouse (a)	\$ -	\$ -	\$ -	\$ -	\$ -
Health Human Services	\$ 65,000	\$ 105,000	\$ 25,000	\$ 25,000	\$ 30,000
Highway Operations	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Juvenile Center	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Center	\$ 43,000	\$ 43,000	\$ 43,000	\$ 23,000	\$ 40,000
Mental Health Center	\$ 51,650	\$ 57,000	\$ 91,000	\$ 32,000	\$ 30,000
Nothview (a)	\$ -	\$ -	\$ -	\$ -	\$ -
Other/All Buildings (b)	\$ 677,000	\$ 612,000	\$ 692,000	\$ 727,000	\$ 670,000
UWW	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Clinic	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
Grand Total	\$ 901,650	\$ 907,000	\$ 941,000	\$ 882,000	\$ 850,000

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 unrenovated portions of the Courthouse and the Northview facility until it is officially sold.
- (b) Projects, as needed, in other buildings are groupings of maintenance projects that have been identified through experience as maintenance needs; yet, at the time of budget development it is unknown which building will require the specific maintenance. Items included here are flooring replacements, painting, window and door replacements, mechanical equipment repair/replacement, tuck pointing/sealing/caulking of the building envelope, and roof repairs as needed. When these projects are completed, the expenses are charged to the building where the work was completed.
- (c) Designated for future use to replace interior treatments (e.g. carpeting, painting, roofing) and small projects (building systems, HVAC) to facilitate a stable maintenance plan.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	0.15	0.15	0.15	0.15	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$31,881	\$32,000	\$31,000	\$32,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$160,000	\$301,000	\$301,000	\$301,000	\$0
County Tax Levy (Credit)	\$2,383,609	\$2,550,488	\$2,550,488	\$2,700,048	\$149,560
Total Revenues	\$2,575,490	\$2,883,488	\$2,882,488	\$3,033,048	\$149,560
Personnel Costs	\$25,984	\$27,088	\$26,504	\$28,415	\$1,327
Operating Expenses	\$2,271,452	\$2,856,400	\$2,614,654	\$3,004,633	\$148,233
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,297,436	\$2,883,488	\$2,641,158	\$3,033,048	\$149,560
Rev. Over (Under) Exp.	\$278,055	\$0	\$241,330	\$0	\$0

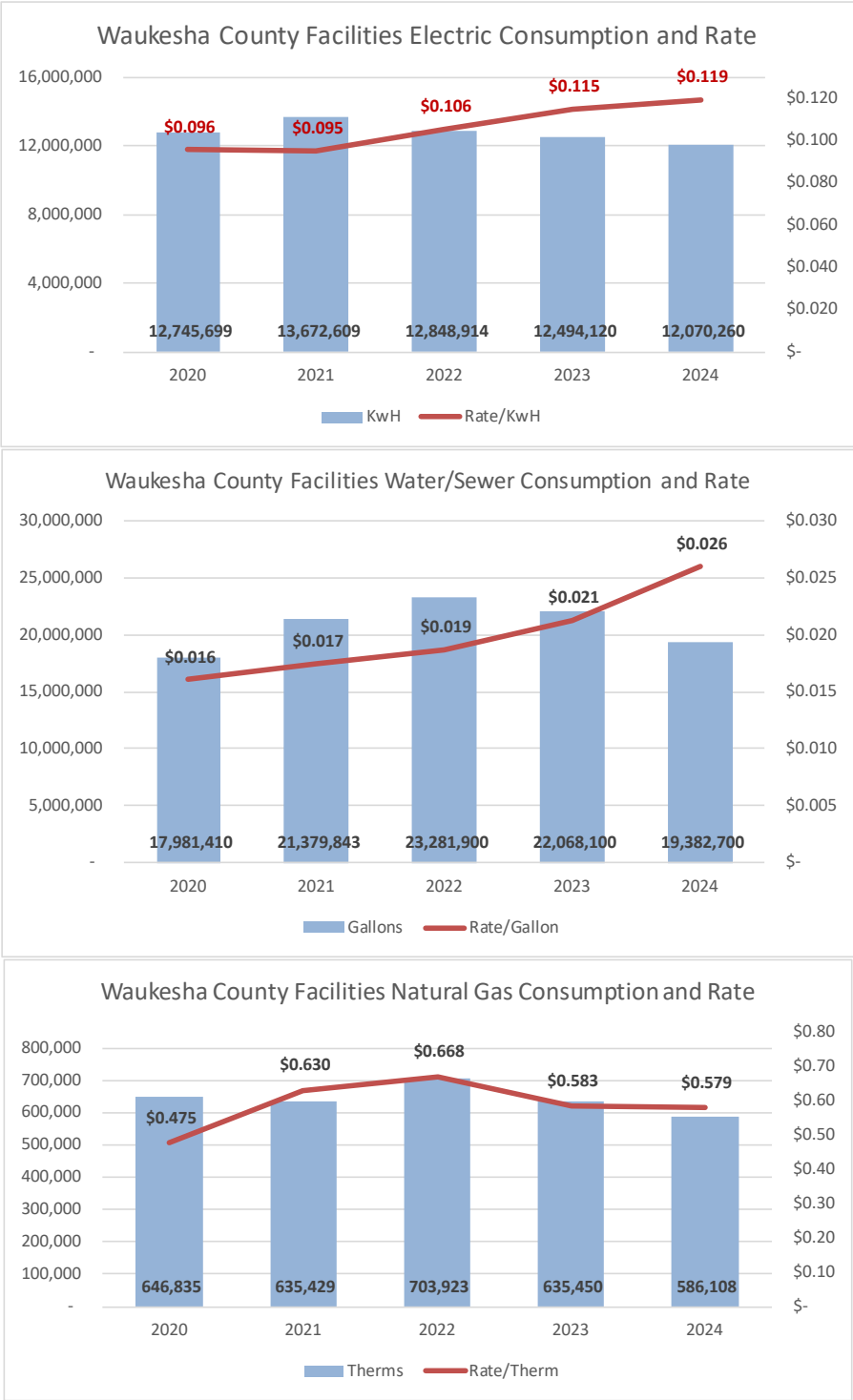
Program Highlights

Charges for services revenues include \$32,000 for county office space rental to outside agencies such as the Farm Service Agency and the District Court Administrator. Fund balance of \$301,000 is appropriated to phase-in higher utility costs.

Net personnel costs are increasing by about \$1,300 primarily related to costs to continue for the regular staff allocated to this program of 0.15 FTE. Operating expenses increase \$148,200, or 5.2%, to \$3,004,600 due to rising utility rates. The electric utility budget increases by \$104,400 reflecting a 10% increase in rates, partially offset by a decrease of 500,000 kWh. Natural gas expenses decrease by \$13,300, or 3.0%, to \$422,400, due to a decrease in therms of 20,200. Natural gas rate is budgeted to stay at \$0.660/therm due to a contracted rate lock for most therms that runs through August 2027. Water/sewer expenses increase \$57,100, or 8.9%, to \$697,600, reflecting the projected increase in rates and steady usage. Due to the volatile nature of the utility markets and changing weather conditions, energy costs can often be difficult to predict. The department continues to maintain and improve the buildings' infrastructure to provide for the most efficient heating and cooling systems. As systems are updated, utility usage is monitored, and budgets will be adjusted accordingly.

Activity-Utility Source	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Electricity (Kilowatt-Hrs)	13,349,680	12,566,598	12,070,260	13,300,000	12,216,051	12,800,000
Natural Gas (Therms)	703,923	635,450	586,108	660,210	636,577	640,000
Water/Sewer (Gallons)	23,281,900	22,068,100	19,382,700	22,200,000	20,509,233	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 through August 2027, but a variable component affects the average cost. Water/sewer rates have been increasing the last several years as the Waukesha Water Utility phases in the costs of providing water from Lake Michigan.

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	26.44	26.44	26.44	26.44	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	\$325,862	\$386,291	\$385,691	\$459,285	\$72,994
Other Revenue	\$803	\$0	\$1,215	\$0	\$0
Appr. Fund Balance	\$44,136	\$1,600	\$50,718	\$0	(\$1,600)
County Tax Levy (Credit)	\$3,382,018	\$3,497,701	\$3,497,701	\$3,518,874	\$21,173
Total Revenues	\$3,752,819	\$3,885,592	\$3,935,325	\$3,978,159	\$92,567
Personnel Costs	\$2,322,577	\$2,565,025	\$2,470,381	\$2,669,576	\$104,551
Operating Expenses	\$903,867	\$858,130	\$850,791	\$856,386	(\$1,744)
Interdept. Charges	\$421,434	\$462,437	\$462,437	\$452,197	(\$10,240)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,647,878	\$3,885,592	\$3,783,609	\$3,978,159	\$92,567
Rev. Over (Under) Exp.	\$104,941	\$0	\$151,716	\$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 \$104,600 primarily related to costs to continue for 26.44 FTE of current staff.

Operating expenditures included in this program area are for materials and supplies required to maintain the exterior and interior county buildings. Also included are materials for the heating, cooling, plumbing and electrical systems in all the buildings. In addition, expenditures include the cost of contracts administered by the staff required for the operations of the building systems. Staff work closely with the Purchasing Division to determine the most effective and economical level of contracted service for the buildings. Maintenance contracts, budgeted in operating expenses include: elevator service, chiller and boiler maintenance, and sprinkler/fire alarm testing. The operating expense budget decreases \$1,700 in 2026 mainly due to software savings after implementing a new work order system offset by shift of charges for communication devices for building maintenance mechanics.

Interdepartmental charges decrease \$10,200 due to lower liability insurance charges partially offset by increases in computer replacement and maintenance costs.

Housekeeping Services

Program Description

The Housekeeping Division is responsible for maintaining a clean working environment for most of the county-owned buildings through contracted housekeeping services. Housekeeping services staff are responsible for the supervision, monitoring, and management of housekeeping service contracts for Administration Center, Courts Tower, Mental Health Center, Juvenile Detention Center, the Human Services Center, Communications Center, Law Enforcement Center including the County Jail, Highway Operations Center and four substations, and the Waukesha Employee Health and Wellness Center. Housekeeping supervisory staff are the primary point of contact for communication from other county personnel for all housekeeping concerns.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	4.10	2.10	2.10	1.10	-1.00
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)	\$1,129,613	\$1,000,208	\$1,000,208	\$965,021	(\$35,187)
Total Revenues	\$1,136,113	\$1,006,708	\$1,006,708	\$971,521	(\$35,187)
Personnel Costs	\$355,688	\$202,581	\$196,486	\$130,717	(\$71,864)
Operating Expenses	\$752,826	\$794,756	\$783,055	\$830,746	\$35,990
Interdept. Charges	\$9,091	\$9,371	\$9,371	\$10,058	\$687
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,117,605	\$1,006,708	\$988,912	\$971,521	(\$35,187)
Rev. Over (Under) Exp.	\$18,508	\$0	\$17,796	\$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 2026 personnel budget decreases \$71,900 due to unfunding of 1.00 FTE Lead Building Service Worker position, leaving 1.00 FTE for a Housekeeping Supervisor to monitor the contracted cleaners. Operating expenditures include the contracted costs to clean many of the county buildings and the cost of cleaning supplies. Contracted cleaning services are used to clean all county buildings 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 April 2024. The contract is a three-year agreement with the option for two one-year extensions. Interdepartmental charges include the cost of telephone service, copier replacement, and technology 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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	6.00	5.95	5.95	5.95	0.00
General Government	\$11,478	\$11,000	\$11,000	\$11,000	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$6	\$100	\$100	\$100	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$731,338	\$760,220	\$760,220	\$794,325	\$34,105
Total Revenues	\$742,822	\$771,320	\$771,320	\$805,425	\$34,105
Personnel Costs	\$703,429	\$698,125	\$698,202	\$747,481	\$49,356
Operating Expenses	\$23,651	\$31,008	\$29,212	\$18,943	(\$12,065)
Interdept. Charges	\$38,782	\$42,187	\$40,687	\$39,001	(\$3,186)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$765,862	\$771,320	\$768,101	\$805,425	\$34,105
Rev. Over (Under) Exp.	(\$23,040)	\$0	\$3,219	\$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 \$49,400 due to cost to continue of current staff and benefit selection changes. Operating expenses decrease \$12,100 due to shifting mechanic telephone and communication charges to the Facility Maintenance budget. Interdepartmental charges which include computer replacement charges and copier replacement charges decrease by \$3,200 due to lower telephone and computer replacement charges.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$12,535,305	\$12,270,836	\$11,848,463	\$12,497,869	\$227,033	1.9%
Fine/Licenses	\$151,445	\$190,000	\$190,000	\$202,750	\$12,750	6.7%
Charges for Services	\$619,238	\$867,530	\$565,000	\$874,902	\$7,372	0.8%
Interdepartmental	\$768,887	\$384,181	\$324,160	\$390,297	\$6,116	1.6%
Other Revenue	\$365,791	\$376,000	\$361,000	\$376,000	\$0	0.0%
Appr. Fund Balance (a)	\$101,549	\$210,000	\$633,125	\$109,000	(\$101,000)	-48.1%
County Tax Levy (Credit)	\$3,559,339	\$3,762,339	\$3,762,339	\$3,917,339	\$155,000	4.1%
Total Revenue Sources	\$18,101,554	\$18,060,886	\$17,684,087	\$18,368,157	\$307,271	1.7%
Expenditures						
Personnel Costs	\$7,326,981	\$8,033,717	\$7,608,729	\$8,246,433	\$212,716	2.6%
Operating Expenses (a)	\$3,393,688	\$4,409,971	\$4,069,507	\$4,405,523	(\$4,448)	-0.1%
Interdept. Charges	\$5,851,817	\$5,557,198	\$5,390,365	\$5,716,201	\$159,003	2.9%
Fixed Assets (a)	\$34,663	\$60,000	\$40,000	\$0	(\$60,000)	-100.0%
Total Expenditures	\$16,607,149	\$18,060,886	\$17,108,601	\$18,368,157	\$307,271	1.7%
Rev. Over (Under) Exp.	\$1,494,405	\$0	\$575,486	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	73.10	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	81.38	81.38	81.38	81.38	0.00	

(a) Includes General Fund balance appropriation of:

Description	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
One time purchase of highway maintenance equipment*	\$0	\$60,000	\$60,000	\$0
Intersection Improvement Program	\$50,000	\$50,000	\$50,000	\$50,000
Phase-in higher fuel prices	\$0	\$100,000	\$100,000	\$39,000
Phase-in increase of risk charges	\$0	\$0	\$0	\$20,000
Carryovers, encumbrances, and ordinances	\$51,549	\$0	\$423,125	\$0
Total Fund Balance Appropriation	\$101,549	\$210,000	\$633,125	\$109,000

*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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	34.67	34.67	34.67	34.67	0.00
General Government	\$4,159,426	\$4,503,826	\$4,031,507	\$4,503,826	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$469,924	\$729,160	\$435,000	\$783,400	\$54,240
Interdepartmental	\$768,887	\$384,181	\$324,160	\$390,297	\$6,116
Other Revenue	\$21,015	\$41,000	\$26,000	\$41,000	\$0
Appr. Fund Balance	\$0	\$160,000	\$419,323	\$59,000	(\$101,000)
County Tax Levy (Credit)	\$1,973,628	\$2,127,519	\$2,127,519	\$2,421,876	\$294,357
Total Revenues	\$7,392,879	\$7,945,686	\$7,363,509	\$8,199,399	\$253,713
Personnel Costs	\$3,063,005	\$3,079,956	\$2,973,568	\$3,237,222	\$157,266
Operating Expenses	\$1,676,569	\$2,265,004	\$1,821,196	\$2,372,196	\$107,192
Interdept. Charges	\$2,215,020	\$2,540,726	\$2,310,150	\$2,589,981	\$49,255
Fixed Assets	\$34,663	\$60,000	\$40,000	\$0	(\$60,000)
Total Expenditures	\$6,989,257	\$7,945,686	\$7,144,914	\$8,199,399	\$253,713
Rev. Over (Under) Exp.	\$403,622	\$0	\$218,595	\$0	\$0

Program Highlights

The 2026 budget assumes General Transportation Aids (GTA) revenue budgeted for the Transportation Fund remain flat at \$4,992,300 based on current year allocation. Within the Transportation Fund, \$3,953,800 of GTA is allocated to the County Operations program, with the remainder being allocated to the Traffic Control and Engineering programs.

Charges for services represent revenues received from municipalities for the purchase of salt and for pavement marking services. The 2026 budget anticipates 6,000 tons of salt being purchased by local municipalities. This tonnage is based on agreements between the county and the respective local jurisdictions. The storage and handling fee charged to municipalities increases from \$14.00 to \$19.00 per ton in 2026. The price of salt has increased 5.0% from \$80.86/ton in 2025 to \$84.90/ton in the 2026 budget (\$103.90 with external customer markup). Revenues from municipal salt sales increase \$54,200 to \$623,400 due to the increase in salt prices. Charges to municipalities for pavement marking services remains at \$160,000 in 2026, factoring in an increase in rate per mile and a reduction in municipal painting requests.

County Operations (Continued)

Interdepartmental revenues, totaling around \$390,300, increase about \$6,100. Interdepartmental revenues include the state administrative cost recovery for state highway maintenance in the amount of \$289,400, which is a small increase from the 2025 budget. Interdepartmental revenues also include about \$101,000 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 increase \$2,400 due to the increase in salt contract rate for 2026.

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 2026 budget.

Fund Balance decreases from \$160,000 to \$59,000 in the 2026 budget. Of that, \$39,000 is General Fund budgeted for the phase-in of higher fuel costs which was budgeted at \$100,000 in 2025. The other \$20,000 is General Fund balance budgeted for phase-in of higher risk management cross charges.

Personnel costs increase \$157,300 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 2026 budget funds 24.90 FTE patrol workers and 2.00 crew leaders to maintain the County Highway System.

Operating expenses increase \$107,200 to about \$2,372,200 due to increased salt and contracted costs. Salt for snow and ice removal is the largest expense in this appropriation unit, budgeted at \$1,620,500, an increase of \$59,900. The price per ton for road salt increases 5.0% from \$80.86 per ton in 2025 to \$84.90 in 2026, which is based on the confirmed 2025/2026 winter contracted price. The county has reduced the budget for road salt from 12,700 tons to 11,700 based on prior years usage of road salt on county highways to offset increasing salt prices and allow for the purchase of 500 tons of solar salt at \$133.65 per ton for the production of brine. Solar salt is a much cleaner product, which is better for brine making and storing equipment, increasing brine quality and reducing wear and cleaning of equipment. The county also budgets \$50,900 (an increase of \$2,400) for 600 tons of salt usage (same as 2025 budgeted level) for Parks and Land Use and 6,000 tons (same as the 2025 budgeted level) for sale to local municipalities in the amount of \$509,400, an increase of \$24,200.

Operating expenses include roadway materials such as cold/hot patch, crackfiller, gravel, sand, cement, guardrail, and culvert pipe, which remain at the 2025 budgeted amount of \$145,500; utility expenses for the main shop and four substations budgeted at \$147,500; plow blade replacement expenditures of \$63,000 which remain at the 2025 budget level; and landfill/waste disposal costs of \$39,000 remain at the 2025 budget level. Contracted park & ride maintenance increases by \$40,000 to \$75,000 to plan for former transit service park & ride expenses to shift to the Highway Operations budget due to the termination of commuter transit routes in Waukesha County in 2025. Other contracted costs are budgeted to increase \$7,400 in 2026.

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 \$49,300. Fuel costs decrease \$59,800 from the 2025 due to a reduction in anticipated fuel prices, a reduction of budgeted gallons by 5,000 and a shift of fuel expenses to the state highway operations budget. Vehicle repair charges increase \$2,300. Vehicle replacement charges increase \$59,800 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 \$77,900 to \$4,672,600. Based on anticipated state revenues to support state road maintenance, \$2,599,300 of the total \$4,672,600 of vehicle expenses are supported by the State Maintenance budget. Additionally, interdepartmental charges related to insurance increase by about \$40,200 from the 2025 budget. This is primarily due to an increase in liability insurance.

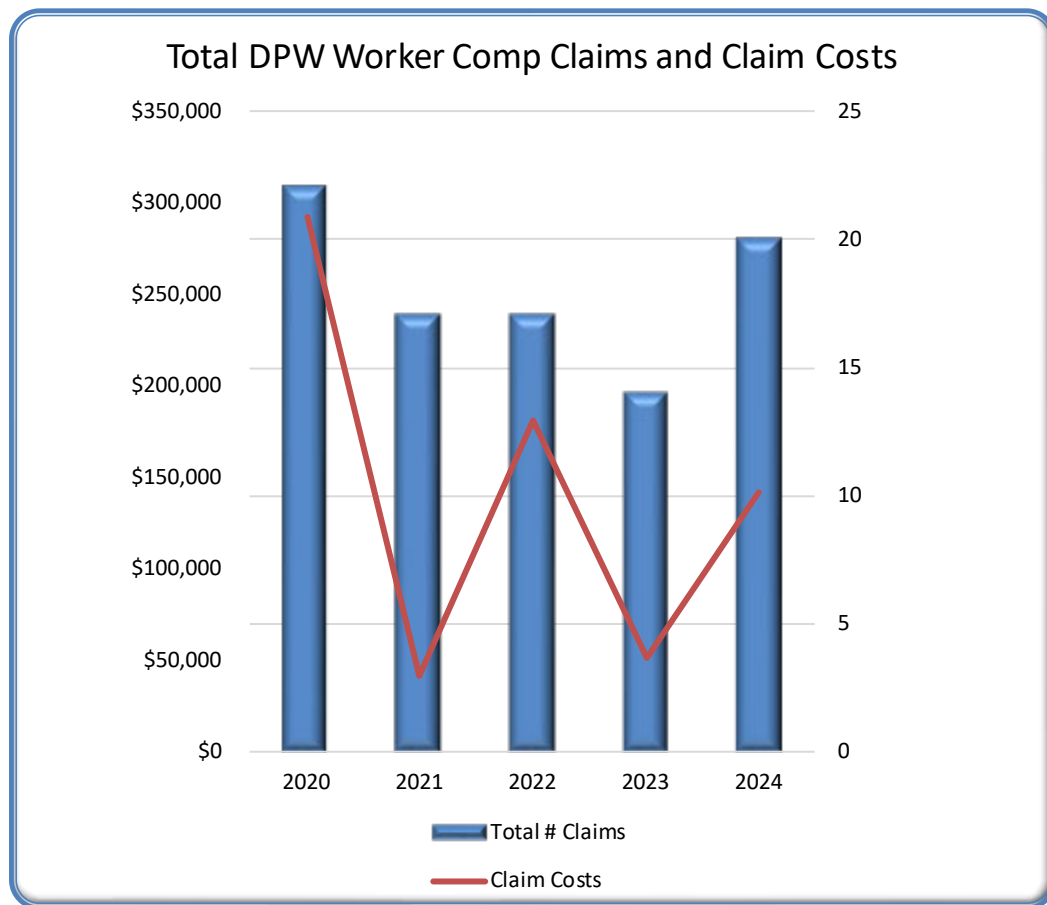
Fixed assets reduce \$60,000 due to the planned purchase of a road ice breaker attachment in 2025 budget, which isn't repeated in the 2026 budget.

County Operations (Continued)

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Centerline miles of road maintained – County (a)	408	408	408	408	-
Centerline miles of road striped – Non County/Non-State	251	275	230	230	(45)
Center line striping cost per mile	\$1,222	\$1,350	\$1,265	\$1,330	(20)
Mowing—1 linear mile cost per mile	\$393	\$450	\$428	\$450	-
Avg Annual maint 1 lane mile	\$7,427	\$8,334	\$7,593	\$8,713	379
Salt Annual Tons Used on County Roads	8,260	12,700	8,325	12,200	(500)

(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



	2022 Actual	2023 Actual	2024 Actual
% of DPW Worker Comp Costs related to Highway Operations	98.45%	39.09%	57.11%

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	31.63	31.63	31.63	31.63	0.00
General Government	\$7,324,382	\$6,710,554	\$6,766,080	\$6,955,587	\$245,033
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	\$7,324,382	\$6,710,554	\$6,766,080	\$6,955,587	\$245,033
Personnel Costs	\$2,815,510	\$3,204,371	\$3,015,020	\$3,254,640	\$50,269
Operating Expenses	\$793,516	\$550,050	\$683,200	\$640,800	\$90,750
Interdept. Charges	\$3,579,206	\$2,956,133	\$3,020,876	\$3,060,147	\$104,014
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,188,232	\$6,710,554	\$6,719,096	\$6,955,587	\$245,033
Rev. Over (Under) Exp.	\$136,151	\$0	\$46,984	\$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 2026 general government revenue budget is based on the State's approved 2025 Routine Maintenance Agreement (RMA) and anticipated funding for Discretionary Maintenance Agreement and Traffic Maintenance Agreement projects. Revenues earned for this maintenance increase \$245,000 (3.7%) in the 2026 budget to \$6,955,600.

Personnel costs increase \$50,300. The costs are driven by the actual labor revenues generated from state work. This program continues to support 28.00 FTE positions in 2026. 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 increase \$90,800 in the 2026 budget following recent trends of increased state work and higher material costs. Operating expenses are material costs for maintenance on State highways.

Interdepartmental charges increase \$104,000. Estimated equipment reimbursement from the state for vehicle-related expenses including vehicle replacement, vehicle repair and maintenance, and fuel costs are budgeted to increase \$77,900 to \$2,451,300 based on recent trends in equipment cost reimbursements.

Activity	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Centerline miles of road maintained	207	207	207	207	207	0
Centerline miles of road striped	69	72	100	89	110	10
Lane miles maintained	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	0

Source: WisDOT Level of Service (LOS) Model calculation

Transit Services

Program Description

Through third-party contracts, this program provides bus service to address the mass transit needs of employers and employees commuting between Waukesha County and its neighboring counties.

Fixed bus route services extend eastbound into Milwaukee County connecting to Milwaukee County Transit routes carrying workers to jobs in the Milwaukee Central Business District. Non-traditional “reverse commuter” services also exist to respond to the labor needs in Waukesha County, bringing workers from Milwaukee County into areas in Waukesha County where job density is high, especially in existing and developing industrial parks.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$149,314	\$138,370	\$130,000	\$91,502	(\$46,868)
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)	\$852,700	\$842,700	\$842,700	\$687,700	(\$155,000)
Total Revenues	\$1,002,014	\$981,070	\$972,700	\$779,202	(\$201,868)
Personnel Costs	\$16,823	\$28,442	\$27,836	\$29,840	\$1,398
Operating Expenses	\$273,297	\$952,628	\$897,202	\$749,362	(\$203,266)
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$290,120	\$981,070	\$925,038	\$779,202	(\$201,868)
Rev. Over (Under) Exp.	\$711,895	\$0	\$47,662	\$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. This revenue decreases \$46,900 in 2026 due to reduction in transit services, mainly the elimination of commuter services.

The budgeted state reimbursement rate for 2026 is 55.25%, a decrease from 57.5% in 2025. This projected decrease returns the state reimbursement rate to historical averages due to a decrease in federal funding. In recent years rates have been higher than historical averages as a result of pandemic related funds for transit use.

Personnel costs increase \$1,400 due to cost to continue for 0.20 FTE. A portion (0.10 FTE) of the Business Manager's position continues to be allocated to this program as well as a portion (0.10 FTE) of a county Patrol Worker for maintenance to transit related park & ride at Goerke's Corners. Operating expenses decrease in 2025 by \$203,300 due to service reductions for Route 1, elimination of the commuter routes 901, 904, 905 (enrolled ordinances 179-68 and 180-15), and a reduction in funding for FlexRide. This results in a decrease of \$155,000 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 for county highway maintenance and increase in park & ride maintenance that does not qualify for transit funding.

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 2026 budget assumes the use of \$90,700 of federal relief funds (managed by Waukesha Metro to reduce net bills paid by the county and not included in the county budget directly). This is a reduction of \$442,500 from the 2025 budget, reflecting the goal of reducing reliance on federal relief funds before they expire. Commuter service routes were eliminated in 2025 due to prolonged low ridership numbers and high cost to run the service. Route 901 was eliminated in June and routes 904/905 in September. Grandfathered funding for the 901 paratransit service ends on 12/31/2025.

In the 2026 budget, funding is reserved for potential use for FlexRide, a ride share program with grant funds procured by the Southeastern Wisconsin Regional Planning Commission and UW Milwaukee and funded partially by Waukesha County for the first time in 2024. This pilot program connects workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. The pilot program is continuing and Waukesha County funding reduces by \$92,300 in the 2026 budget. Service changes are unclear since FlexRide has funding from sources outside of the county.

Activity**Total Ridership**

Route	Route Description	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2025-2026 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	57,995	164,781	96,000	163,872	156,542	60,542
FlexRide	Milwaukee to Menomonee Falls/Butler		59,367	30,030	50,000	45,000	14,970
Subtotal		57,995	224,148	126,030	213,872	201,542	75,512

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2025-2026 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	\$13.33	\$8.89	\$16.30	\$8.39	\$8.17	(\$8.12)
FlexRide	Milwaukee to Menomonee Falls/Butler		\$7.58	\$16.60	\$9.97	\$7.78	(\$8.82)
Subtotal Average		\$13.33	\$8.54	\$16.37	\$8.76	\$8.09	(\$8.28)

Rides per Revenue Hour

Route	Route Description	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2025-2026 Change
New Route 1	Bluemound Rd (Goerkes Corners -124th)	7.80	12.62	7.02	12.89	13.71	6.69
FlexRide	Milwaukee to Menomonee Falls/Butler		2.00	2.00	2.35	2.50	0.50
Subtotal Average		7.80	5.13	6.75	6.29	6.85	0.10

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	7.89	7.89	7.89	7.89	0.00
General Government	\$557,380	\$562,228	\$559,438	\$544,228	(\$18,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$270,233	\$250,000	\$250,000	\$250,000	\$0
Appr. Fund Balance	\$101,549	\$50,000	\$213,802	\$50,000	\$0
County Tax Levy (Credit)	\$348,634	\$375,603	\$375,603	\$408,924	\$33,321
Total Revenues	\$1,277,796	\$1,237,831	\$1,398,843	\$1,253,152	\$15,321
Personnel Costs	\$877,786	\$1,009,409	\$936,018	\$1,017,995	\$8,586
Operating Expenses	\$177,095	\$168,313	\$166,473	\$169,314	\$1,001
Interdept. Charges	\$57,361	\$60,109	\$59,339	\$65,843	\$5,734
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,112,242	\$1,237,831	\$1,161,830	\$1,253,152	\$15,321
Rev. Over (Under) Exp.	\$165,555	\$0	\$237,013	\$0	\$0

Program Highlights

General government revenues consist of General Transportation Aids (GTA), which are projected to remain flat in the 2026 budget. This program includes approximately \$544,200 of the \$4.99 million of total estimated GTA revenue in the 2026 budget. Remaining GTA revenues are budgeted in the County Highway Maintenance and Traffic Control programs.

The 2026 budget continues to include external revenues from the federal Highway Safety Improvement Program (HSIP) and the Surface Transportation Program (STP) for reimbursement of staff design for work on highway capital projects. These revenues are budgeted at the 2025 levels of \$250,000.

Revenues include \$50,000 of General Fund balance and \$50,000 of GTA to fund the intersection improvement program introduced in 2019. This program is budgeted at the same level of \$100,000 as it has been in previous years. The purpose of the program is to enhance or modify existing signal equipment, modify turn lanes, and improve pedestrian crossings.

Personnel costs increase \$8,600 due to cost to continue for existing staff and benefit selection changes, partially offset by staff turnover savings. 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 \$1,000 due to increases in software subscription costs and cell phone 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 \$5,700 due to increased computer replacement and maintenance costs.

Activity

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Bridge Conditions						
<i>Sufficiency Index: Benchmark</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>	<i>80.0</i>
Sufficiency Index: Actuals	86.1	86.4	86.3	86.0	86.7	86.0
Number of Bridges	66	66	66	67	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	2029
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
PCI: Benchmark		70	70	70	70	70	70	70	70	70
All Pavement PCI: Forecast		68	69	69	69	70	70	69	68	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	2025 Est. % Compl. Yr End	Net Annual Est. Operating Impact
201901(a)	Culvert Replacement Program: 2023-2027	\$1,000,000	\$1,000,000	\$0	Ongoing	N/A	\$0
202414	Culvert Replacement Program: 2028-2032	\$1,000,000	\$1,000,000	\$0	Ongoing	N/A	\$0
201906(a)	Repaving Program 2023-2027	\$25,130,000	\$16,448,000	\$8,682,000	Ongoing	N/A	Reduced
202413	Repaving Program 2028-2032	\$33,800,000	\$25,050,000	\$8,750,000	Ongoing	N/A	Reduced
201302	CTH YY, Underwood Creek Structure	\$1,480,000	\$603,000	\$877,000	2025	20%	Reduced
201803	CTH O, CTH ES to CTH D	\$12,138,000	\$5,120,600	\$7,017,400	2025	95%	\$0
202001	CTH SS, Meadowbrook Creek Structure	\$842,000	\$842,000	\$0	2027	10%	Reduced
202013	CTH O, CTH D to STH 59	\$25,736,900	\$4,656,500	\$21,080,400	2027	10%	\$0
202102	CTH O, CTH HH to Grange Ave	\$19,582,800	\$5,861,200	\$13,721,600	2029	7%	\$10,400
202201	CTH I, Calhoun Creek Bridge	\$654,000	\$180,000	\$474,000	2027	10%	Reduced
202203	CTH I, Mukwonago River Bridge	\$666,000	\$182,000	\$484,000	2027	10%	Reduced
202301	CTH Y, CTH L to CTH HH	\$5,448,000	\$1,301,600	\$4,146,400	2028	10%	\$0
202302	CTH J, CTH FT Intersection	\$1,776,700	\$267,700	\$1,509,000	2027	15%	Reduced
202304	CTH F, CTH K Intersection	\$2,542,200	\$344,200	\$2,198,000	2027	10%	Minor Incr
202305	CTH T, CTH JJ Intersection	\$1,175,700	\$185,100	\$990,600	2027	5%	Minor Incr
202401	CTH F - Busse Road Intersection	\$1,010,000	\$145,700	\$864,300	2028	2%	Reduced
202403	Signal Controller Replacement	\$958,000	\$191,000	\$767,000	2027	10%	Reduced
202404	CTH ES Scotland Drive to CTH U	\$1,800,000	\$1,800,000	\$0	2027	2%	\$0
202407	CTH D - CTH E Intersection	\$422,500	\$422,500	\$0	2028	5%	\$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	\$1,177,500	\$235,500	\$942,000	2030	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	2033	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	2030	N/A	\$0
202508	CTH CW, Amber Lane to CTH P	\$6,696,000	\$1,339,200	\$5,356,800	2033	N/A	\$0
202509	CTH D, CTH X Intersection	\$2,278,000	\$282,000	\$1,996,000	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 Brookfield Road	\$123,900,000	\$25,860,000	\$98,040,000	2038	1%	\$74,700
202515	CTH BB, US 18 to CTH DR	\$2,340,000	\$2,340,000	\$0	2027	2%	\$0
202520	CTH KE - CTH E Intersection	\$1,409,000	\$562,000	\$847,000	2028	2%	Minor Incr
202521	CTH YY, CTH VV to WIS 175	\$8,040,000	\$6,086,000	\$1,954,000	2028	N/A	\$0
202601	TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	\$2,041,000	\$1,211,000	\$830,000	2030	N/A	Reduced
202603	CTH Y - CTH HH ROUNDABOUT	\$3,700,500	\$740,500	\$2,960,000	2029	N/A	Reduced
202604	CTH ES - EDGEWOOD AVENUE ROUNDABOUT	\$4,070,500	\$812,500	\$3,258,000	2030	N/A	\$2,000
202605	CTH NN - TRAFFIC SIGNALS, CTH EE AND FAIRWINDS BLVD, MUKWONAGO HIGH SCHOOL	\$1,870,000	\$605,000	\$1,265,000	2028	N/A	Reduced
202606	TRAFFIC SIGNAL OPTIMIZATION - COUNTYWIDE RETIMING PROJECT	\$1,025,000	\$205,000	\$820,000	2029	N/A	Reduced
202609	CTH O - MOORLAND ROAD CORRIDOR SIGNAL INTERCONNECT INFRASTRUCTURE	\$1,661,000	\$332,000	\$1,329,000	2028	N/A	Minor Incr
202611	CTH Z - NORTHEY ROAD TO SCUPPERNONG CREEK	\$3,111,000	\$2,041,000	\$1,070,000	2029	N/A	\$0

(a) Consists of program projects with continuing annual appropriations. Project costs listed above consist of the amount budgeted for 2026.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.19	5.19	5.19	5.19	0.00
General Government	\$494,117	\$494,228	\$491,438	\$494,228	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$74,542	\$85,000	\$85,000	\$85,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$362,419	\$398,184	\$398,184	\$382,627	(\$15,557)
Total Revenues	\$931,078	\$977,412	\$974,622	\$961,855	(\$15,557)
Personnel Costs	\$359,857	\$503,206	\$451,607	\$487,774	(\$15,432)
Operating Expenses	\$473,211	\$473,976	\$501,436	\$473,851	(\$125)
Interdept. Charges	\$231	\$230	\$0	\$230	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$833,299	\$977,412	\$953,043	\$961,855	(\$15,557)
Rev. Over (Under) Exp.	\$97,779	\$0	\$21,579	\$0	\$0

Program Highlights

General government revenue consists of General Transportation Aids (GTA), which remain at 2025 budgeted levels. This program includes approximately \$494,200 of the \$4.99 million of total estimated GTA revenue in the 2026 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 decrease \$15,400 mainly due to turnover of staff. This budget also supports 0.19 FTE of overtime.

Operating expenses decrease \$100 in the 2026 budget, due to a small reduction in cell phone costs. Traffic Signal repair and maintenance expenses remain flat at \$90,000.

Activity	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Traffic Signals	117	124	124	124	126	2
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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	1.80	1.80	1.80	1.80	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$151,445	\$190,000	\$190,000	\$202,750	\$12,750
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)	\$21,958	\$18,333	\$18,333	\$16,212	(\$2,121)
Total Revenues	\$173,403	\$208,333	\$208,333	\$218,962	\$10,629
Personnel Costs	\$194,000	\$208,333	\$204,680	\$218,962	\$10,629
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Interdept. Charges	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$194,000	\$208,333	\$204,680	\$218,962	\$10,629
Rev. Over (Under) Exp.	(\$20,597)	\$0	\$3,653	\$0	\$0

Program Highlights

Permit fees remain at the 2025 level. 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 \$12,800 due to the implementation of an oversize/overweight permit charge structure shown on the permit fee schedule below. The department may allow for credit card payments in the future. Any established permit fees would be net of credit card payment fees, which will be paid by the permit applicant.

Personnel costs increase \$10,600 due to cost to continue for current staff.

Activity	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Driveway & Miscellaneous Permits Processed	124	100	80	80	80	0
Utility Permits Processed	349	301	375	350	350	(25)
Oversize/Overweight	195	192	N/A	170	170	N/A

Permit Processing (Continued)

Utility Permits		2025		2026	
Type	Unit	Application	Inspect	Application	Inspect
Excavate in Pavement	First 200'	\$120	\$290	\$120	\$290
	Add'l 1,000'		\$290		\$290
Excavate/Plow in ROW	First 200'	\$120	\$290	\$120	\$290
	Add'l mile		\$290		\$290
New Poles	Per Permit	\$120	\$290	\$120	\$290
Re-application		\$120		\$120	
Re-inspection	Each		\$115		\$115

Access Permits		2025		2026	
Type	Unit	Application	Permit	Application	Permit
Private Driveway with no culvert or owner installed culvert - Single Family, Farm	Each driveway		\$650		\$650
New private driveway with owner supplied culvert and installed by Waukesha County	Each driveway		\$2,270		\$2,270
Commercial/Industrial/Institutional/Subdivision	Each driveway	\$590	\$1,000	\$590	\$1,000
Traffic Impact Study Review (Required for commercial/industrial/institutional > 50,000 SF or for subdivisions > 100 units)	Each TIA		\$1,350		\$1,350
Commercial/Industrial/Institutional/Subdivision (Roadway reconstruction needed)	Each driveway	\$590	\$4,400	\$590	\$4,400
Traffic Signal Installation	Per signal		\$2,200		\$2,200
Re-application		\$120		\$120	
Re-inspection	Each		\$115		\$115
<i>Miscellaneous work in R/W:</i>					
Sidewalk / Path / Retaining Wall /					
Driveways: pave, repave, replace culvert by owner			\$180		\$180
Existing Culvert removed & replaced with owner supplied culvert and installed by county with gravel only			\$2,370		\$2,370
Temporary driveway			\$240		\$240
Sign in right of way - county install owner supplied sign	Per Sign		\$225		\$225
Revocable Occupancy permit			\$500		\$500

Oversize/Overweight Permits		2025	2026
Type	Unit	Application	Application
Single Trip - submitted 3 business days prior to transport	each	N/A	\$75
Single Trip - less than 3 business days prior to transport	each	N/A	\$125
Multiple Trip - submitted 3 business days prior to transport	each	N/A	\$200
Multiple Trip - less than 3 business days prior to transport	each	N/A	\$350

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$103,762	\$113,184	\$86,000	\$111,695	(\$1,489)	-1.3%
Interdepartmental (a)	\$4,272,742	\$4,445,642	\$3,829,219	\$4,471,299	\$25,657	0.6%
Other Revenue	\$36,401	\$30,300	\$29,500	\$30,300	\$0	0.0%
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	\$4,513,988	\$4,690,209	\$4,045,802	\$4,714,377	\$24,168	0.5%
Expenditures						
Personnel Costs	\$1,369,235	\$1,463,471	\$1,447,223	\$1,546,913	\$83,442	5.7%
Operating Expenses (b)	\$2,892,916	\$3,015,342	\$2,469,536	\$2,964,184	(\$51,158)	-1.7%
Interdept. Charges	\$90,309	\$148,327	\$148,327	\$155,165	\$6,838	4.6%
Fixed Assets (Memo) (b)(c)	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$4,352,459	\$4,627,140	\$4,065,086	\$4,666,262	\$39,122	0.8%
Rev. Over (Under) Exp.	\$161,528	\$63,069	(\$19,284)	\$48,115	(\$14,954)	-23.7%
Position Summary (FTE)						
Regular Positions	14.00	14.00	14.00	14.00	0.00	
Extra Help	0.17	0.35	0.35	0.35	0.00	
Overtime	0.15	0.15	0.15	0.15	0.00	
Total FTEs	14.32	14.50	14.50	14.50	0.00	

(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	2024 Actual	2025 Budget	2025 Estimate	2026 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	13.97	14.15	14.15	14.15	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$51,256	\$51,066	\$40,000	\$55,089	\$4,023
Interdepartmental (a)	\$3,080,293	\$2,942,356	\$2,802,000	\$3,053,314	\$110,958
Other Revenue	\$24,538	\$18,300	\$19,500	\$18,300	\$0
Appr. Fund Balance	\$101,083	\$101,083	\$101,083	\$101,083	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,257,170	\$3,112,805	\$2,962,583	\$3,227,786	\$114,981
Personnel Costs	\$1,335,116	\$1,425,576	\$1,411,575	\$1,509,130	\$83,554
Operating Expenses	\$1,709,001	\$1,513,086	\$1,449,330	\$1,552,865	\$39,779
Interdept. Charges	\$90,309	\$145,695	\$148,327	\$155,165	\$9,470
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,134,426	\$3,084,357	\$3,009,232	\$3,217,160	\$132,803
Rev. Over (Under) Exp.	\$122,744	\$28,448	(\$46,649)	\$10,626	(\$17,822)

(a) Interdepartmental revenues are generated from charges to departments that receive revenues from various sources including tax levy funding.

Program Highlights

Central Fleet continues to provide repair and maintenance service to both internal departments and external customers. The division continues to charge a separate rate to external customers, while maintaining services to internal customers. Revenue projections are based on a multi-year average of services provided to customers. Charges for services revenues (external customers) increase \$4,000 based on prior year averages. Interdepartmental charge revenues increase \$111,000 or 3.7% 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 \$83,600 due to cost to continue of current staff and benefit selection changes. The overtime budget is steady at 0.15 FTE (about 312 hours) in 2026 and extra help is budgeted at 0.35 FTE (about 728 hours). Both are based on recent trends.

Operating expenses are increase about \$39,800 mostly related to commercial vehicle repair costs and annual work order software renewal. The major items in the operating expenses appropriation unit include \$929,800 for the costs of parts, \$284,900 for commercial repair services, \$109,900 of depreciation expenses, \$63,000 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.

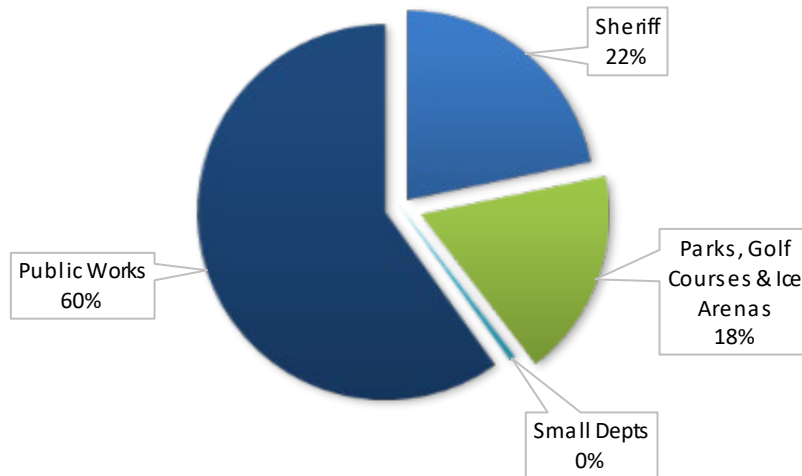
Interdepartmental charges increase \$9,500 from the 2025 budget, mainly due to increased workers compensation insurance charges and costs to maintain central fleet vehicles. Expenses in this appropriation unit include general vehicle liability insurance, property insurance, end user technology-total cost of ownership charges (EUTF), telephone charges, radio charges, and indirect cost charges. There are no fixed asset purchases planned in 2026.

2026 labor rates increase 3% for internal customer rates and 5% for external customer rates.

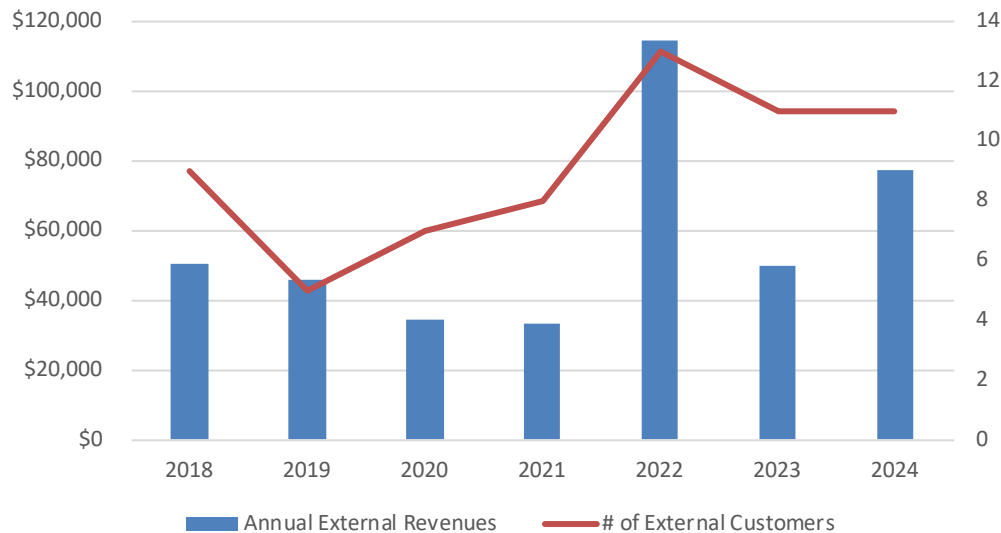
Rate Type	2025	2026	% Change
External Heavy Labor Rate	\$122.19	\$128.30	5.0%
External Light Labor Rate	\$102.12	\$107.23	5.0%
External Service Labor Rate	\$118.72	\$124.66	5.0%
Internal Heavy Labor Rate	\$111.03	\$114.37	3.0%
Internal Light Labor Rate	\$93.83	\$96.65	3.0%
Internal Service Labor Rate	\$108.78	\$112.04	3.0%
Parts Markup	16.0%	16.0%	0.0%
Commercial Markup	16.0%	16.0%	0.0%

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Total Work Orders	4,025	4,150	4,150	4,150	0
Internal Customer Work Orders	3,985	4,050	4,050	4,050	0
External Customer Work Orders	91	100	75	75	(25)
Total Internal. Cust. Rep./Maint. Rev.	\$3,040,293	\$2,892,356	\$2,750,274	\$3,003,314	\$110,958
Total External Cust. Rep./Maint. Rev	\$77,158	\$50,066	\$48,000	\$55,089	\$5,023
Total External Customers	11	12	12	12	0

**Total Internal Customer Revenues
2018 to 2024**



**External Customer Revenue History
2018-2024**



Central Fueling

Program Description

This program provides a county-wide fuel dispensing system for all county vehicles and equipment and some external customers.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$52,505	\$62,118	\$46,000	\$56,606	(\$5,512)
Interdepartmental (a)	\$1,192,449	\$1,503,286	\$1,027,219	\$1,417,985	(\$85,301)
Other Revenue	\$11,863	\$12,000	\$10,000	\$12,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,256,818	\$1,577,404	\$1,083,219	\$1,486,591	(\$90,813)
Personnel Costs	\$34,119	\$37,895	\$35,648	\$37,783	(\$112)
Operating Expenses	\$1,183,915	\$1,502,256	\$1,020,206	\$1,411,319	(\$90,937)
Interdept. Charges	\$0	\$2,632	\$0	\$0	(\$2,632)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,218,034	\$1,542,783	\$1,055,854	\$1,449,102	(\$93,681)
Rev. Over (Under) Exp.	\$38,785	\$34,621	\$27,365	\$37,489	\$2,868

(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 \$85,300 to \$1,418,000 due to an estimated 4.9% decrease in fuel cost trends for 2026. External customer revenues are projected to decrease \$5,500 to reflect decreased cost of fuel sold. Other revenues include fuel tax rebates which stay flat in 2026.

Personnel costs decrease \$100 due to savings from staff turnover. Operating expenses decrease \$90,900 due to cost trends of fuel and a reduction in gallons purchased. The estimated average price per gallon decreases to \$3.11 from the 2025 budgeted level of \$3.27. Interdepartmental charges are largely the repair costs Central Fleet staff perform on fuel stations which have been reduced due to the new fuel island capital project.

Due to significant increases and volatility in the price of fuel since 2021, the county began budgeting temporary usage of American Rescue Plan Act (ARPA) funding in 2022, 2023, and 2024 to help smooth the impact of the price increases. For 2025, the fuel budget assumed that some internal departments with major fuel consumption would cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.77/gallon (\$2.98/gallon with markup), with General Fund balance covering the remainder up to the total estimated fuel price of \$3.48/gallon. For 2026, the budget assumes that large internal county customers will again cover an increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.91/gallon (\$3.12/gallon with markup), with fund balance, in department's budgets, covering the remainder up to the total 2026 estimated fuel price of \$3.32/gallon.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Fuel Sites Maintained	16	16	16	16	0
Gallons Sold	414,741	449,829	403,000	444,154	(5,675)
External Fuel Customers	5	5	5	5	0

Current and Planned Capital Projects

Project #	Project Name	Expected Year of Completion	Total Project Cost	Est % Completed at end of 2025	Est. Operating Impact
201415	Fuel Tank Replacement and Infrastructure	2028	\$2,850,000	80%	\$2,500.00

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.

					Change from FY2025	
	FY2024	FY2025	FY2025	FY2026	Adopted Budget	
Financial Summary	Actual	Adopted Budget	Estimate	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)	\$3,510,400	\$3,618,882	\$3,618,882	\$3,793,170	\$174,288	4.8%
Other Revenue (b)	\$1,327,084	\$667,000	\$620,000	\$605,500	(\$61,500)	-9.2%
Appr. Fund Balance (c)(d)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,837,484	\$4,285,882	\$4,238,882	\$4,398,670	\$112,788	2.6%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$3,205,555	\$3,569,595	\$3,569,595	\$3,743,904	\$174,309	4.9%
Interdept. Charges	\$40,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
Fixed Assets (Memo) (d)	\$4,592,425	\$5,422,800	\$5,422,800	\$3,923,700	(\$1,499,100)	-27.6%
Total Expenditures (d)	\$3,245,555	\$3,619,595	\$3,619,595	\$3,793,904	\$174,309	4.8%
Operating Income/(Loss) (d)	\$1,591,929	\$666,287	\$619,287	\$604,766	(\$61,521)	-9.2%
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 2024-26 are funded through a transfer of the bond proceeds from the Capital Project Fund to account for \$3.8 million, \$4.2 million, and \$3.0 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 2026 vehicle purchases. Initially depreciation is assessed on the budgeted value of the vehicle and then adjusted to account for actual acquisition costs. The actual acquisition cost tends to be lower than the budgeted cost, therefore lowering the overall depreciation charge. These revenues increase \$174,300, due to increases in new vehicle/equipment prices. Departments are charged replacement fees based on the cost of the vehicle they currently operate (rather than paying toward an estimated future price). As new vehicles are purchased, the replacement charges “reset” to the new, higher price.

Other revenues are the estimated value received from the sale of retired vehicles at auction. The budget can fluctuate based on the number of and value of vehicles going to auction each year. Auction revenue decreases \$61,500 in 2026 due to fewer scheduled number of outgoing units.

Operating expenditures increase by \$174,300, mostly related to depreciation costs for the vehicle replacement plan as a result of changes from new vehicles being added offset by vehicles being retired. Interdepartmental charges are \$50,000 in 2026, 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 \$3,923,700 in 2026. The county began borrowing for major vehicle replacements in 2022, which meet the traditional capital project definition of exceeding \$100,000 in total replacement cost and having a useful life of seven years or more on average. The bond proceeds will be deposited in the Capital Project Fund and the funds will be transferred to the Vehicle Replacement Fund to pay for the initial acquisition. The principal will be repaid in the Debt Service Fund with departmental contributions collected through the Vehicle Replacement Plan. For 2026, borrowing for vehicle replacement is \$3.0 million, a decrease from 2025 of \$1.2 million.

Vehicle Replacement Fund

Public Works

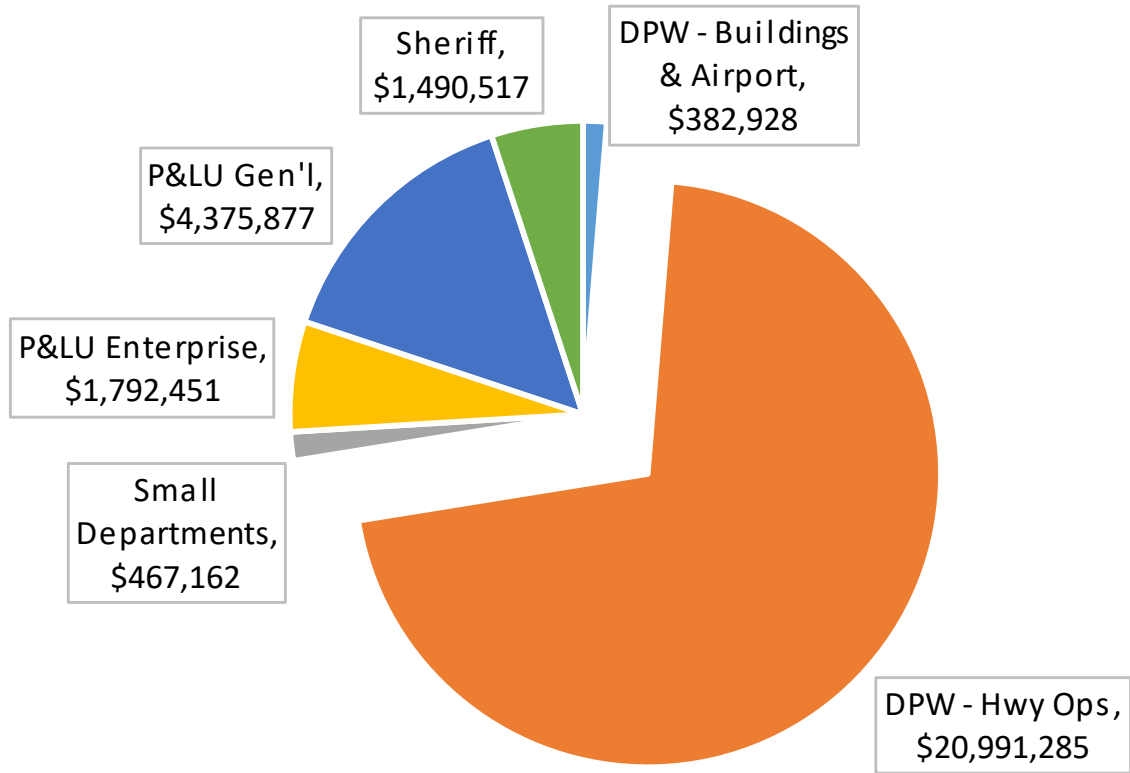
Program

Waukesha County 2026 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	1	\$52,500	\$52,500	\$12,000
Sheriff's Department	Squad, Police Pursuit Package, 4X4	1	\$55,000	\$55,000	\$13,000
Sheriff's Department	SUV	1	\$39,500	\$39,500	\$10,000
Sheriff's Department	PPV Auto	3	\$39,500	\$118,500	\$24,000
Sheriff's Department	Van, Transport	1	\$49,000	\$49,000	\$12,000
Subtotal Sheriff's Dept		7		\$314,500	\$71,000
Public Works Hwys	Truck, Patrol	3	\$300,800	\$902,400	\$114,000
Public Works Hwys	Truck, Patrol, Muni Body	3	\$322,600	\$967,800	\$114,000
Public Works Hwys	SUV	2	\$29,100	\$58,200	\$16,000
Public Works Hwys	Pickup, 1/4T, Ext Cab	1	\$38,500	\$38,500	\$10,000
Public Works Hwys	Pickup	1	\$35,500	\$35,500	\$10,000
Public Works Hwys	Pickup, 3/4T, 4x4	3	\$48,000	\$144,000	\$45,000
Public Works Hwys	Walk Behind Concrete Saw, Trailer	1	\$55,000	\$55,000	\$8,000
Public Works Hwys	Sign Truck, Aerial/Auger	2	\$275,000	\$550,000	\$80,000
Public Works Hwys	Flat Bed Truck, 1T	1	\$93,300	\$93,300	\$20,000
Public Works Hwys	Stump Cutter	1	\$72,900	\$72,900	\$9,000
Public Works Hwys	Floor Scrubber	1	\$23,400	\$23,400	\$5,000
Subtotal DPW Hwys		19		\$2,941,000	\$431,000
Parks & Land Use Gen'l Fund	Truck, 3/4 Ton, 4x4, Plow, Ext Cab	3	\$58,500	\$175,500	\$30,000
Parks & Land Use Gen'l Fund	Mini Van	1	\$41,800	\$41,800	\$10,000
Parks & Land Use Gen'l Fund	Mower, Zero Turn	2	\$35,600	\$71,200	\$6,000
Parks & Land Use Gen'l Fund	SUV	1	\$29,100	\$29,100	\$10,000
Parks & Land Use Gen'l Fund	Utility Vehicle, w/Tracks	1	\$41,300	\$41,300	\$6,000
Parks & Land Use Gen'l Fund	Utility Vehicle, 4X4, dump box	1	\$48,900	\$48,900	\$6,000
Parks & Land Use Gen'l Fund	Outfront Rotary Mower, Cab, Broom	1	\$54,100	\$54,100	\$10,000
Parks & Land Use Gen'l Fund	Mower, Brush, Skid Steer Attach	1	\$34,200	\$34,200	\$3,000
Subtotal P&LU Gen'l Fund		11		\$496,100	\$81,000
Parks & Land Use Enterprise Fund	Utility Vehicle, w/ Spray & Boom	1	\$78,200	\$78,200	\$10,000
Parks & Land Use Enterprise Fund	Mower, 7 Gang, Fairway	1	\$73,800	\$73,800	\$10,000
Parks & Land Use Enterprise Fund	Sand Trap Rake	1	\$24,000	\$24,000	\$2,500
Subtotal P&LU Enterprise		3		\$176,000	\$22,500
Grand Total (a)		40		\$3,927,600	\$605,500

(a) Grand Total is \$3,900 greater than the Fixed Assets for Vehicle Replacement Plan Fund in 2026 due to requested upgrades of \$3,900 to equipment that the Department funds for the first purchase.

Value of Active Vehicles by Department



Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Active Vehicles in Plan	405	407	407	407	0
Vehicles Replaced	53	50	50	40	(10)

Vehicle Replacement Fund

Public Works

Program

Agency	<u>2025 Budget</u>		<u>2026</u>		<u>2027</u>		<u>2028</u>		<u>2029</u>		<u>2030</u>	
	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>
Airport	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Public Works Hwy Ops	19	\$3,625,100	19	\$2,941,000	27	\$4,216,680	16	\$2,112,600	11	\$2,760,200	17	\$2,839,100
Public Works Bldg Ops	0	\$0	0	\$0	3	\$148,100	3	\$154,300	0	\$0	0	\$0
Sheriff	11	\$539,500	7	\$314,500	8	\$300,300	7	\$272,900	12	\$628,600	11	\$652,200
Parks & Land Use Gen	14	\$911,700	11	\$496,100	11	\$481,755	13	\$634,400	16	\$728,500	14	\$793,500
Golf Courses	9	\$346,500	3	\$176,000	6	\$268,400	6	\$343,500	5	\$314,600	9	\$621,557
Ice Arenas	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Medical Examiner	0	\$0	0	\$0	2	\$91,000	0	\$0	2	\$128,800	0	\$0
Human Services	0	\$0	0	\$0	0	\$0	3	\$118,100	1	\$51,600	0	\$0
Records Mgmt	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
Emergency Mgmt	0	\$0	0	\$0	1	\$50,700	1	\$54,200	0	\$0	0	\$0
Radio Services	0	\$0	0	\$0	0	\$0	0	\$0	1	\$57,500	0	\$0
	53	\$5,422,800	40	\$3,927,600	58	\$5,556,935	49	\$3,690,000	48	\$4,669,800	51	\$4,906,357

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$1,359,508	\$1,379,585	\$1,391,831	\$1,417,182	\$37,597	2.7%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$40,088	\$28,000	\$29,950	\$28,500	\$500	1.8%
Appr. Fund Balance (a)	\$173,035	\$169,582	\$169,582	\$169,582	\$0	0.0%
County Tax Levy (a)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,572,631	\$1,577,167	\$1,591,363	\$1,615,264	\$38,097	102.4%
Expenditures						
Personnel Costs	\$451,341	\$588,639	\$553,405	\$619,564	\$30,925	5.3%
Operating Expenses (a)(b)	\$685,735	\$713,477	\$663,736	\$697,206	(\$16,271)	-2.3%
Interdept. Charges	\$248,960	\$275,051	\$259,001	\$298,494	\$23,443	8.5%
Fixed Assets (Memo) (c)	\$52,788	\$0	\$43,000	\$60,000	\$60,000	N/A
Total Expenditures	\$1,386,035	\$1,577,167	\$1,476,142	\$1,615,264	\$38,097	2.4%
Operating Income/(Loss)	\$186,596	\$0	\$115,221	\$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	0.05	0.05	0.05	0.05	0.00	
Total FTEs	6.25	6.25	6.25	6.25	0.00	

(a) Airport Fund balance is used as follows:

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Partially offset depreciation expense	\$169,582	\$169,582	\$169,582	\$169,582
Carryovers and encumbrances	\$3,453	\$0	\$0	\$0
Total Fund Balance Appropriation	\$173,035	\$169,582	\$169,582	\$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 \$37,600 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 increase \$30,900 in 2026.

Operating expenses decrease by \$16,300. Fuel budget decreases by \$42,800 based on recent trends for fuel usage, heavy equipment rental decreases \$28,000 due to the 2025 delivery of a new loader and a decrease of \$19,900 due to the timing of assets being fully depreciated. Decreases are partially offset by an increase of \$42,000 for pavement and landscape maintenance, \$19,800 for building and hangar maintenance and \$6,000 for airfield lighting supplies.

Interdepartmental charges increase \$23,400 in 2026 mainly due to an increase in vehicle and equipment replacement costs of \$40,500 and other small increases in insurance, radio and vehicle maintenance charges. Increases are partially offset by a decrease of \$25,000 for grounds maintenance charges performed by Highway Operations. These funds have been shifted into the operating budget in anticipation of using outside contractors for more of this work.

The 2026 fixed asset budget is \$60,000 to plan for the county share of runway snow removal equipment purchased largely through funding from the Bureau of Aeronautics.

Activity Data	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Total Airport Buildings	12	12	12	12	12	0
Square Yards of Pavement (a)(b)	482,066	482,066	482,066	482,066	490,510	8,444
Acres of grass to be mowed	323	323	323	323	322	-1

(a) The 2023 actual includes completion of the Airport Parking Lot Rehabilitation and Expansion (capital project #202109).

(b) The 2026 budget includes anticipated changes due to the Runway Safety Area capital project. (#200310)

Airport

Operations Fund

Public Works

Program

Activity Data	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Fuel Purchases (gallons)							
Jet A (a)	1,776,413	1,555,819	1,709,295	1,500,000	1,640,000	1,600,000	100,000
100LL	134,488	113,178	135,088	100,000	180,000	100,000	0
Total	1,910,901	1,668,997	1,844,383	1,600,000	1,820,000	1,700,000	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	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Estimate	2026 Target
Runways	91.0	90.0	90.0	90.0	88.0	90.0
Taxiways	75.0	77.0	77.0	72.0	75.0	80.0
Aprons	70.0	70.0	70.0	70.0	70.0	70.0
Landside Pavements	63.0	62.0	62.0	60.0	65.0	70.0

Marketing Performance Measures - T-Hangars	2022 Actual	2023 Actual	2024 Actual	2025 Target	2025 Estimate	2026 Target
Customer Satisfaction Survey (biennial)						
-Management Effectiveness	93%	95%	95%	95%	95%	95%
-Communication Effectiveness	89%	88%	88%	90%	90%	90%
T-Hangar Occupancy Rate *	82%	87%	92%	100%	98%	100%
Total Cumulative # of Hangars	61	64	67	65	72	80

* A study of the T-Hangar was completed in May 2014 to address the aging structure and plan future improvements to increase occupancy.

Airport Capital Projects

Current and Planned Capital Projects				Estimated Annual Operating Impact*		
Project #	Project Name	Estimated Completion Year	County Project Cost	(Revenue)/ Expense	Estimated Depreciation/Other Operating Expense	Total (Rev)/Exp
200310	Runway 10/28 Safety Area	2026	\$1,215,000	\$2,000	\$31,840	\$33,840
200804	Master Plan Update	2026	\$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
* See capital project forms for ongoing operating impacts						

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$203,791	\$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	\$203,791	\$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	\$203,791	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$203,791	\$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 2026 budget no longer includes ARPA funding for the Department of Public Works, all projects were scheduled to be completed in 2024.

General Administration

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GENERAL ADMINISTRATION

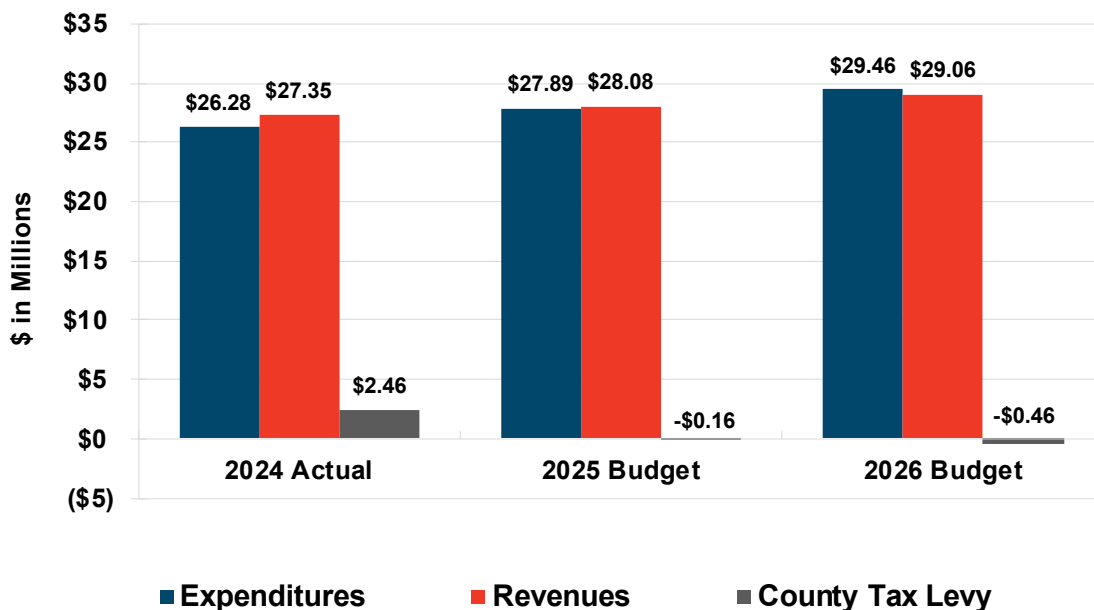
Functional Area Budget Highlights

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**. 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 2026 expenditures budget for this functional area totals \$29,461,000, after excluding internal service fund capitalization fixed asset expenses. This represents an increase of about \$1,567,000 or 5.6% from the 2025 Adopted Budget. Budgeted revenues in 2026 include \$1,912,900 of fund balance appropriations and total \$28,008,700, an increase of \$1,840,500 or 6.5% from the 2025 Adopted Budget. The tax levy necessary to fund this functional area decreases \$300,400 or 184.9% from the 2025 Adopted Budget.

GENERAL ADMINISTRATION						
Functional Area Summary by Agency						
Financial Summary	FY2024 Actual	FY2025 Adopted	FY2025 Estimate	FY2026 Budget	Change from 2025 Adopted	
					Budget	
					\$	%
TOTAL GENERAL ADMINISTRATION						
Revenue	\$26,916,137	\$26,572,529	\$28,009,304	\$28,008,694	\$1,436,165	5.4%
Fund Balance (a)	\$1,386,564	\$1,508,582	\$1,052,534	\$1,912,942	\$404,360	26.8%
County Tax Levy / (Credit) (c)	\$2,462,660	-\$162,481	-\$162,481	-\$462,889	-\$300,408	184.9%
Expenditures (b)	\$26,280,898	\$27,893,997	\$26,882,005	\$29,461,000	\$1,567,003	5.6%
Rev. Over (Under) Exp.	\$3,432,570	\$0	\$1,771,731	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,051,893	\$24,633	\$245,621	-\$2,253	-\$26,886	-109.1%
BREAKDOWN BY AGENCY						
COUNTY EXECUTIVE						
Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$730,440	\$760,440	\$760,440	\$795,440	\$35,000	4.6%
Expenditures	\$707,497	\$760,440	\$755,649	\$795,440	\$35,000	4.6%
Rev. Over (Under) Exp.	\$22,943	\$0	\$4,791	\$0	\$0	N/A
COUNTY BOARD						
Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Fund Balance (a)	\$4,128	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$1,009,958	\$1,006,958	\$1,006,958	\$1,006,958	\$0	0.0%
Expenditures	\$950,687	\$1,006,958	\$959,920	\$1,006,958	\$0	0.0%
Rev. Over (Under) Exp.	\$63,399	\$0	\$47,038	\$0	\$0	N/A
COUNTY CLERK						
Revenue	\$261,638	\$297,640	\$290,420	\$296,500	-\$1,140	-0.4%
Fund Balance (a)	\$310,915	\$107,213	\$107,213	\$299,112	\$191,899	179.0%
County Tax Levy / (Credit)	\$390,462	\$409,462	\$409,462	\$465,478	\$56,016	13.7%
Expenditures	\$904,648	\$814,315	\$778,368	\$1,061,090	\$246,775	30.3%
Rev. Over (Under) Exp.	\$58,367	\$0	\$28,727	\$0	\$0	N/A
COUNTY TREASURER						
Revenue	\$9,468,925	\$7,626,288	\$9,191,837	\$7,819,284	\$192,996	2.5%
Fund Balance	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy / (Credit) (c)	-\$5,890,597	-\$6,900,597	-\$6,900,597	-\$7,158,597	-\$258,000	3.7%
Expenditures	\$756,945	\$845,691	\$845,629	\$780,687	-\$65,004	-7.7%
Rev. Over (Under) Exp.	\$2,941,383	\$0	\$1,565,611	\$0	\$0	N/A
DEPARTMENT OF ADMINISTRATION						
Revenue	\$16,559,443	\$18,038,001	\$17,901,997	\$19,262,860	\$1,224,859	6.8%
Fund Balance (a)	\$951,521	\$1,281,369	\$825,321	\$1,493,830	\$212,461	16.6%
County Tax Levy / (Credit)	\$5,172,808	\$3,476,355	\$3,476,355	\$3,269,619	-\$206,736	-5.9%
Expenditures (b)	\$21,438,171	\$22,771,092	\$21,888,012	\$24,028,562	\$1,257,470	5.5%
Rev. Over (Under) Exp.	\$193,708	\$0	\$70,040	\$0	\$0	N/A
Oper Income/(Loss) (d)	\$1,051,893	\$24,633	\$245,621	-\$2,253	-\$26,886	-109.1%
CORPORATION COUNSEL						
Revenue	\$626,132	\$610,600	\$625,050	\$630,050	\$19,450	3.2%
Fund Balance (a)	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy / (Credit)	\$1,049,589	\$1,084,901	\$1,084,901	\$1,158,213	\$73,312	6.8%
Expenditures	\$1,522,949	\$1,695,501	\$1,654,427	\$1,788,263	\$92,762	5.5%
Rev. Over (Under) Exp.	\$152,772	\$0	\$55,524	\$0	\$0	N/A

(a) Appropriated fund balance usage includes (see department budget pages for more detail):

Department	Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
County Executive	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
County Board	Purchase orders and carryovers from prior years	\$4,128	\$0	\$0	\$0
County Clerk	Election costs and purchase order from prior year	\$310,915	\$107,213	\$107,213	\$299,112
County Treasurer	Offset revenue decreases	\$120,000	\$120,000	\$120,000	\$120,000
Dept of Administration	Office furniture, depreciation, liability insurance	\$951,521	\$1,281,369	\$825,321	\$1,493,830
Corporation Counsel	Purchase orders and carryovers from prior years	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE APPROPRIATION		\$1,386,564	\$1,508,582	\$1,052,534	\$1,912,942

(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 2026 Budget expenditures exclude fixed asset purchases as follows: End User Technology Fund of \$884,451. 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.

(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 2026 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 2026 budgeted tax levy credit decreases by \$258,000 to \$7,158,600. Penalties and interest on delinquent taxes decreases \$50,000 to \$1,545,000 and is offset by \$120,000 of fund balance as this is phased down to be closer to actuals. Investment income increases by \$276,000 to \$5,887,200 due to higher interest rates.
- The **County Clerk's Office** fund balance is increased \$191,900 to \$299,100 for the 2026 budget, due to 2026 being an even-numbered year with a higher number of elections. For the 2026 budget, there was a significant increase in the price per ballot from \$0.28 to \$0.31, requiring a continued subsidy until these higher costs can be phased-in over time. Personnel expenses increase \$44,200 due to the creation of 1.00 FTE Administrative Assistant, which is offset by the abolishment of 0.49 FTE Administrative Assistant position. The 2026 budgeted tax levy increases by \$56,000 to \$465,500.
- The **County Board's** expenditures remain at \$1,007,000. Personnel costs increase \$19,200 due to the cost to continue. Operating expenses decrease \$20,500, including a \$10,000 decrease in consulting services that have historically not been used and other smaller reductions. Interdepartmental charges increase \$1,300 due to computer maintenance and replacement costs.
- The **Department of Administration (DOA) General Fund** expenditures increase \$539,200. Personnel costs increase by \$353,600 or 6.9%, due to the cost to continue, a limited double fill of the Community Services Representative position in the tax listing division; the creation of a Principal Financial Analyst, partially offset by the abolishment of a Senior Financial Analyst in the Business Office program; the creation of a Senior Buyer, partially offset by the abolishment of an Administrative Specialist in the Purchasing program; the reclassification of a Financial Analyst to a Senior Financial Analyst in the Accounting and Payroll Services program; and an increase of \$25,000 of extra temporary help in the Business Office program. Operating expenses increase \$172,600 primarily due to an increase in ongoing software costs for the new ERP system of \$158,700 (net of other systems being replaced by the ERP).
- Revenues, excluding fund balance and tax levy, in the **DOA General Fund** increase about \$828,900, and include about \$476,300 for indirect cost recovery on contracts, grants and federally funded programming (e.g., Wisconsin Medicaid Cost Reporting, Child Support, Income Maintenance, and Sheriff Department municipal patrol contracts), and county proprietary funds. Shared Revenue from utility aid increases \$350,000 (including \$200,000 transferred from Capital Projects). Overall tax levy decreases \$234,800.
- The **DOA-End User Technology Fund (EUTF)** 2026 budget expenditures increase \$276,200, or 2.5%. Personnel costs increase \$319,400 primarily due to cost to continue, which is offset by a decrease of \$142,900 associated with unfunding a 1.0 FTE Principal IT Professional within IT Operations along with a 0.17 FTE reduction in intern support. Operating expenses decrease \$60,300 mostly due to decreased computer replacements costs and the Courthouse remodeling project which allows for consolidation of phone lines. Interdepartmental revenues increase \$218,200, primarily for the cost of IT support and services to departments.
- The **DOA-Risk Management Fund** budget expenditures increase 10.5% or \$391,100 to \$4.1 million. This is primarily due to operating expenses increasing \$373,000 due to estimated insurance costs, increases in liability insurance costs based on social inflation costs in jury awards, adverse claims trends for law enforcement, and the impact of natural disasters and inflation on property insurance market. Fund balance of \$493,000, an increase of \$249,200, is applied to help offset insurance rates impact to department charges and is intended to be phased down over the next several years.

GENERAL ADMINISTRATION

Functional Area Budget Highlights

- The **DOA-Collections Fund** expenditures increase 4.0% or \$50,900 to \$1,310,200. This is primarily due to the double fill of the collections supervisor position prior to retirement, and the promotion of two collection specialists to senior collections specialists. Fund balance also increases \$37,000 to assist with the limited double fill of the collections supervisor position. Fixed Assets of \$12,400 are for the replacement of the letter folding machine, which is shared with Parks and Land Use. Interdepartmental revenues decrease by \$15,700 due to collections experience between internal and external clients. Other revenue increases by \$34,200 primarily due to increases in collection commission for accounts where the fee is paid by the debtor.
- The **Corporation Counsel – General Legal Services** budget expenditures increase \$92,800 or 5.5%, mostly related to the personnel cost to continue for 12.85 FTE.

**BUDGETED POSITIONS 2024-2026
SUMMARY BY AGENCY AND FUND**

GENERAL ADMINISTRATION

Agency	Fund	2024 Year End	2025 Adopted Budget	2025 Modified Budget	2026 Budget	25-26 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	5.51	5.51	6.00	0.49
TREASURER	General	5.00	5.00	5.00	5.00	0.00
DEPT. OF ADMINISTRATION	General	45.70	43.70	43.70	43.70	0.00
	Special Purpose Grant Fund (ARPA)	-	-	-	-	0.00
	End User Technology	52.00	52.00	52.00	51.00	(1.00)
	Risk Management	2.90	2.90	2.90	2.90	0.00
	Collections	8.40	9.40	9.40	9.40	0.00
	American Job Center	-	-	-	-	0.00
	Subtotal Dept. of Admin.	109.00	108.00	108.00	107.00	(1.00)
CORPORATION COUNSEL	General	12.30	12.30	12.30	12.30	0.00
TOTAL REGULAR POSITIONS		139.45	138.96	138.96	138.45	(0.51)
TOTAL EXTRA HELP		4.08	2.72	2.72	2.79	0.07
TOTAL OVERTIME		0.04	0.03	0.03	0.02	(0.01)
TOTAL BUDGETED POSITIONS		143.57	141.71	141.71	141.27	(0.44)

2026 BUDGET ACTIONS

County Clerk

Create: 1.00 FTE Administrative Assistant
Abolish: 0.51 FTE Administrative Assistant

Department of Administration - General Fund

Reclassify: 1.00 FTE Financial Analyst to Senior Financial Analyst
Create: 1.00 FTE Senior Buyer
Create: 1.00 FTE Principal Financial Analyst
Abolish: 1.00 FTE Administrative Specialist
Abolish: 1.00 FTE Senior Financial Analyst
Increase: 0.18 FTE Extra Help

Department of Administration - End User Technology Fund

Unfund: 1.00 FTE Principal Information Technology Professional
Decrease: 0.17 FTE Extra Help

Corporation Counsel - General Fund

Increase: 0.06 FTE Extra Help
Decrease: 0.01 FTE Overtime

2025 CURRENT YEAR ACTIONS

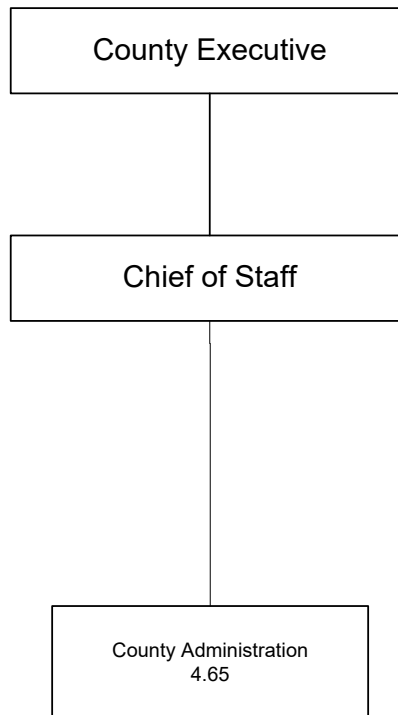
None

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County Executive

COUNTY EXECUTIVE'S OFFICE

FUNCTION / PROGRAM CHART



4.65 Total FTE'S

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

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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)	\$730,440	\$760,440	\$760,440	\$795,440	\$35,000	4.6%
Total Revenue Sources	\$730,440	\$760,440	\$760,440	\$795,440	\$35,000	4.6%
Expenditures						
Personnel Costs	\$662,068	\$695,795	\$705,418	\$723,155	\$27,360	3.9%
Operating Expenses	\$21,299	\$38,246	\$23,832	\$45,815	\$7,569	19.8%
Interdept. Charges	\$24,130	\$26,399	\$26,399	\$26,470	\$71	0.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$707,497	\$760,440	\$755,649	\$795,440	\$35,000	4.6%
Rev. Over (Under) Exp.	\$22,943	\$0	\$4,791	\$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 satisfactionObjective 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.

Finance Pillar: Protect taxpayer investmentsObjective 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:

	2024 Actual	2025 Actual	2026 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:

	2023 Actual	2024 Actual	2025 Actual
\$ County Equalized Value (includes TID)	\$84.96 billion	\$88.23 billion	\$95.73 billion
\$ Amount of New Construction (a)	\$1.35 billion	\$1.23 billion	\$1.29 billion
% of Change (b)	1.79%	1.45%	1.46%

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

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

County Administration

Program Description

The County Executive Office is responsible for the coordination of countywide strategic planning process, an executive budget, and for coordination of efficient executive office administrative and clerical support. The County Executive is responsible for managing administrative functions of county government, which are not vested in other elected officials. The County Executive reviews non-represented performance pay recommendations for fairness, consistency, and meeting county evaluation requirements. The County Executive also provides for public relations between county government and other entities including other governments, commercial, industrial, non-profit concerns, and county citizens. The County Executive has the authority to appoint department heads and all members of boards and commissions with County Board approval. The boards and commissions advise the County Executive and departments on policy issues.

Program Highlights

Personnel costs increase \$27,400 due to cost to continue for 4.65 FTE staff and employee benefit selection changes. Operating expenses increase \$7,600 due to an increase in staff development and public relation supplies.

Activity Data

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Performance Measure:				
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)	50	60	65	75
No. of social media/videos created and shared across multiple channels and platforms. (c)	650	660	650	650

(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.

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

	<u>Co. Board</u>	<u>Citizens</u>	<u>Avg. Meetings Per Month</u>
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	4	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).

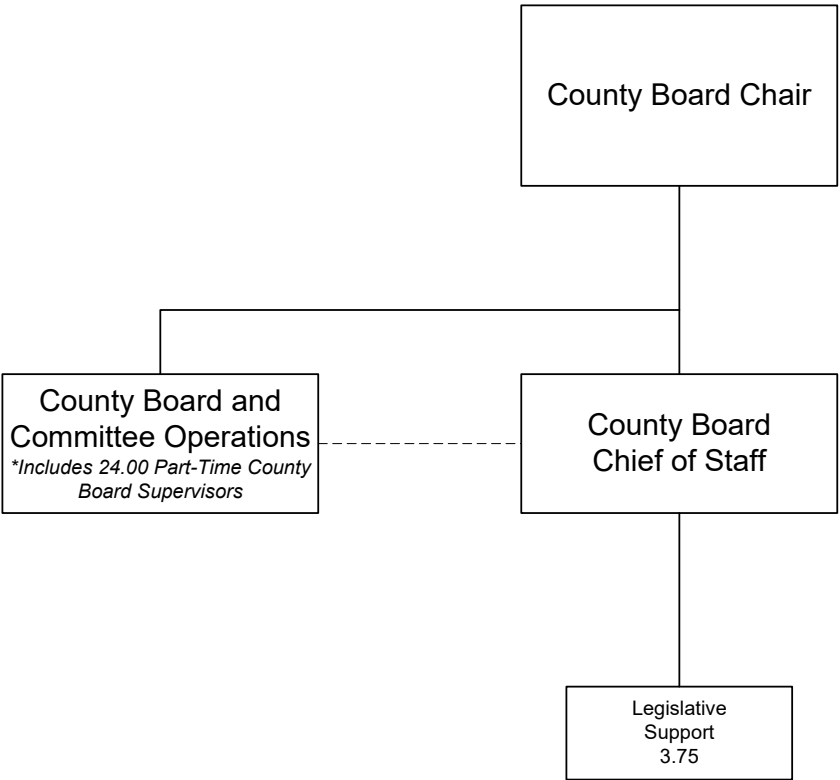
Also, employees are appointed to the Future Parkland Standing Committee, Emerald Park Standing Committee, Waste Management's Metro Landfill Monitoring Committee, Metro Recycling & Disposal Facility Siting Committee, and Orchard Ridge Recycling & Disposal Facility Siting Committee.

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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.

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

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$4,128	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$1,009,958	\$1,006,958	\$1,006,958	\$1,006,958	\$0	0.0%
Total Revenue Sources	\$1,014,086	\$1,006,958	\$1,006,958	\$1,006,958	\$0	0.0%
Expenditures						
Personnel Costs	\$646,002	\$676,222	\$666,618	\$695,387	\$19,165	2.8%
Operating Expenses	\$238,578	\$262,187	\$225,163	\$241,695	(\$20,492)	-7.8%
Interdept. Charges	\$66,108	\$68,549	\$68,139	\$69,876	\$1,327	1.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$950,687	\$1,006,958	\$959,920	\$1,006,958	\$0	0.0%
Rev. Over (Under) Exp.	\$63,399	\$0	\$47,038	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	3.50	3.50	3.50	3.50	0.00	
Extra Help	0.39	0.25	0.25	0.25	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	3.89	3.75	3.75	3.75	0.00	

Program Highlights

Personnel costs increase \$19,200 due to the cost to continue for existing staff.

Operating expenses are budgeted at \$241,700, a reduction of \$20,500. Membership dues remain budgeted at \$36,000 to pay for Wisconsin Counties Association and National Counties Association annual membership dues. Contracted auditing services are budgeted at \$165,000, a 14,500 decrease from previous years. Additional small cuts from office supplies, office furniture, postage, and mileage reimbursement were made to better align the budget with actuals.

Interdepartmental costs increase \$1,300 due to the cost-to-continue.

Activity-Workload Data	176th Board Year	177th Board Year	178th Board Year	179th Board Year
Calendar Years	2021-2022	2022-2023	2023-2024	2024-2025
Ordinances, Resolutions & Appointments considered	168	152	168	125

**Board years run from April to April*

Activity-Workload Data (Number of committee meetings)	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
Executive Committee	12	12	12	12
Finance Committee	21	20	20	20
Health and Human Services Committee	9	8	11	8
Human Resources Committee	10	6	8	8
Judiciary and Law Enforcement Committee	9	10	8	9
Land Use, Parks and Environment Committee	11	11	11	9
Public Works Committee	11	13	12	12

Major Departmental Strategic Plan Objectives

Finance Pillar: Protect taxpayer investmentsObjective 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:	2023 Actual	2024 Actual	2025 Actual	2026 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	2023 Actual	2024 Actual	2025 Actual
\$ Amount of Net New Construction ^(a)	\$1.35 billion	\$1.24 billion	\$1.29 billion
% of Change	1.79%	1.45%	1.46%

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

Customer Service Pillar: High Customer SatisfactionObjective 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.

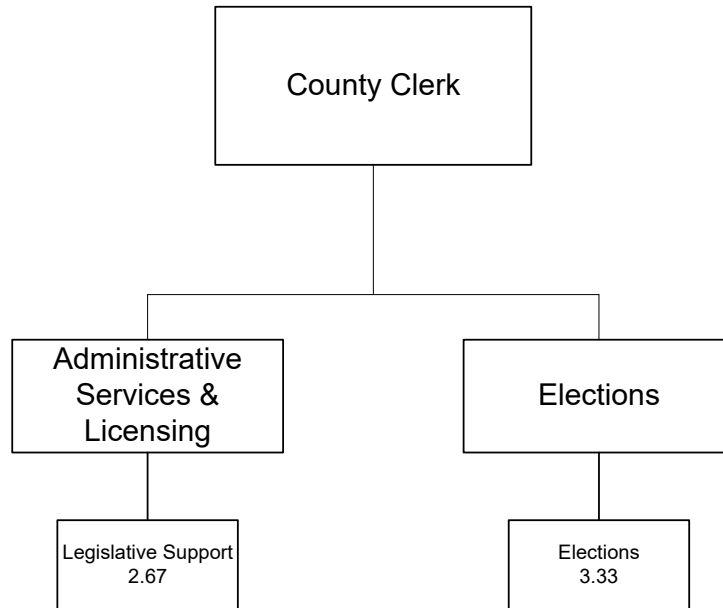
Activity-Workload Data	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
County Board Customer Satisfaction Rating	4.96	4.65	4.70	4.65

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County Clerk

COUNTY CLERK'S OFFICE

FUNCTION / PROGRAM CHART



6.00 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

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

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$164,973	\$184,520	\$164,325	\$184,500	(\$20)	0.0%
Charges for Services	\$96,535	\$113,120	\$126,075	\$112,000	(\$1,120)	-1.0%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$130	\$0	\$20	\$0	\$0	N/A
Appr. Fund Balance (a)	\$310,915	\$107,213	\$107,213	\$299,112	\$191,899	179.0%
County Tax Levy (Credit)	\$390,462	\$409,462	\$409,462	\$465,478	\$56,016	13.7%
Total Revenue Sources	\$963,015	\$814,315	\$807,095	\$1,061,090	\$246,775	30.3%
Expenditures						
Personnel Costs	\$440,826	\$471,703	\$485,972	\$515,918	\$44,215	9.4%
Operating Expenses	\$425,563	\$303,395	\$253,434	\$505,405	\$202,010	66.6%
Interdept. Charges	\$38,258	\$39,217	\$38,962	\$39,767	\$550	1.4%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$904,648	\$814,315	\$778,368	\$1,061,090	\$246,775	30.3%
Rev. Over (Under) Exp.	\$58,367	\$0	\$28,727	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	5.00	5.51	5.51	6.00	0.49	
Extra Help	0.51	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	5.51	5.51	5.51	6.00	0.49	

- (a) The 2026 budget includes one-time general fund balance appropriations for the higher costs associated with the higher number of elections in even numbered years and the increased costs of ballots. The 2025 budget includes a one-time general fund balance appropriations associated with the increased costs of ballots. 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.

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 2026, 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.

Administrative Services and Licensing

Program Description

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

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

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget (a)	Budget Change
Staffing (FTE)	2.67	2.67	2.67	2.67	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$164,973	\$184,520	\$164,325	\$184,500	(\$20)
Charges for Services	\$15,173	\$18,120	\$11,250	\$17,000	(\$1,120)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$130	\$0	\$20	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$53,727	\$46,692	\$46,692	\$40,106	(\$6,586)
Total Revenues	\$234,003	\$249,332	\$222,287	\$241,606	(\$7,726)
Personnel Costs	\$203,026	\$191,045	\$193,021	\$198,313	\$7,268
Operating Expenses	\$9,842	\$20,625	\$12,425	\$21,825	\$1,200
Interdept. Charges	\$23,492	\$37,662	\$21,004	\$21,468	(\$16,194)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$236,361	\$249,332	\$226,450	\$241,606	(\$7,726)
Rev. Over (Under) Exp.	(\$2,358)	\$0	(\$4,163)	\$0	\$0

(a) In 2026, the County Clerk's Office combined the Licensing and Legislative Support and Administrative Services programs together into one program, named "Administrative Services and Licensing"

Program Highlights

Fines and licenses include marriage licenses, marriage waiver fees, and passport application fees. Marriage licenses are budgeted to increase \$6,200 to \$149,500 for 2,300 marriage licenses. Passport application fees are budgeted to decrease \$6,200 to \$35,000 for 950 passports.

Charges for services consist of passport photo fees, marriage waiver fees, and copying fees. Passport photo fees are budgeted to decrease \$1,600 to \$13,500 for 900 passport photos. Marriage waiver fees are budgeted to increase \$500 to \$2,500.

Personnel costs are budgeted to increase \$7,300 mostly related to increased salary costs for the cost to continue existing staff. Operating expenses remain relatively flat at \$21,800. Interdepartmental charges decrease by \$16,200 mainly related to the 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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Marriage Licenses	2,087	2,105	2,214	2,205	2,205	2,300	95
Marriage Licenses Fee-County Portion	\$65	\$65	\$65	\$65	\$65	\$65	\$0
Passports Applications	858	846	591	1,100	550	950	-150
Passport Fee-County Portion	\$35	\$35	\$35	\$35	\$35	\$35	\$0
Passport Photos	856	977	703	1,000	550	900	-100
Passport Photos Fee	\$14.29	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	2.84	2.84	2.84	3.33	0.49
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$81,362	\$95,000	\$114,825	\$95,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance (a)	\$310,915	\$107,213	\$107,213	\$299,112	\$191,899
County Tax Levy (Credit)	\$336,735	\$362,770	\$362,770	\$425,372	\$62,602
Total Revenues	\$729,012	\$564,983	\$584,808	\$819,484	\$254,501
Personnel Costs	\$237,800	\$280,658	\$292,951	\$317,605	\$36,947
Operating Expenses	\$415,721	\$282,770	\$241,009	\$483,580	\$200,810
Interdept. Charges	\$14,766	\$1,555	\$17,958	\$18,299	\$16,744
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$668,287	\$564,983	\$551,918	\$819,484	\$254,501
Rev. Over (Under) Exp.	\$60,725	\$0	\$32,890	\$0	\$0

(a) Reflects additional fund balance in 2024 and 2026 for higher election costs in even numbered years and in 2025 to phase in higher costs of ballots.

Program Highlights

Charges for services revenue is budgeted to remain at \$95,000 for municipal election service charges. Fund balance is budgeted at \$299,100 to help offset the higher election ballot costs and higher number of elections in even numbered years.

Personnel costs are budgeted to increase \$36,900 due to the creation of a 1.00 FTE Administrative Assistant position and employee selection of benefits, which is offset by the abolishing of 0.49 FTE Administrative Assistant. Operating expenses are budgeted to increase \$200,800, which is typical for even-numbered election years (when there are two more election days than in odd-numbered years). The cost per ballot in 2026 is expected to increase by \$0.03 from 2024 (the last comparable even year) from \$0.28/ballot to \$0.31/ballot. Ballots account for approximately \$76,600 of the increase from 2024. There is also \$20,000 budgeted for system technical support, \$16,000 budgeted for ballot bags, \$12,000 for modem costs.

Interdepartmental charges increase by \$16,700 mainly related to the reallocation of computer maintenance costs to other programs in the department.

Activity

	2022	2023	2024	2025*	2026*
# of Waukesha County Registered Voters as certified in January	276,697	297,000	285,000	289,000	301,000
Number of Regular Elections	4	2	4	2	4
Number of Special Elections	0	5	0	0	0
Total	4	7	4	2	4

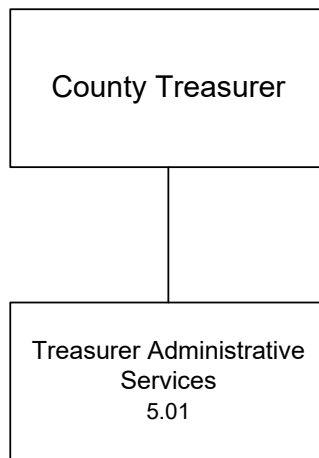
* Estimate

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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. The County Treasurer computes and distributes tax settlements for thirty-seven municipalities, the Department of Revenue, and all school districts in the county; collects and receipts departmental monies for the County and disburses all checks and payments; and invests cash balances using the State's Local Government Investment Pool, Aaa/AAA money market funds, and securities by investment firms with contracts that are authorized by State Statutes and in accordance with the county's adopted investment policies.

Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$120,333	\$198,233	\$121,000	\$180,237	(\$17,996)	-9.1%
Charges for Services	\$147,336	\$145,500	\$138,696	\$135,500	(\$10,000)	-6.9%
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$9,201,256	\$7,282,555	\$8,932,141	\$7,503,547	\$220,992	3.0%
Appr. Fund Balance	\$120,000	\$120,000	\$120,000	\$120,000	\$0	0.0%
County Tax Levy (Credit)	(\$5,890,597)	(\$6,900,597)	(\$6,900,597)	(\$7,158,597)	(\$258,000)	3.7%
Total Revenue Sources	\$3,698,328	\$845,691	\$2,411,240	\$780,687	(\$65,004)	-7.7%
Expenditures						
Personnel Costs	\$490,826	\$533,943	\$527,394	\$549,295	\$15,352	2.9%
Operating Expenses	\$130,628	\$175,659	\$185,146	\$172,400	(\$3,259)	-1.9%
Interdept. Charges	\$135,491	\$136,089	\$133,089	\$58,992	(\$77,097)	-56.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$756,945	\$845,691	\$845,629	\$780,687	(\$65,004)	-7.7%
Rev. Over (Under) Exp.	\$2,941,383	\$0	\$1,565,611	\$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 2024 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 2025 revenues are projected to outperform the 2025 adopted budget as a result of higher investment income offset by lower interest and penalty collected on delinquent property taxes.

(d) Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Phase-in lower interest and penalty on delinquent taxes	\$120,000	\$120,000	\$120,000	\$120,000
Total Fund Balance Appropriation:	\$120,000	\$120,000	\$120,000	\$120,000

Major Departmental Strategic Plan Objectives

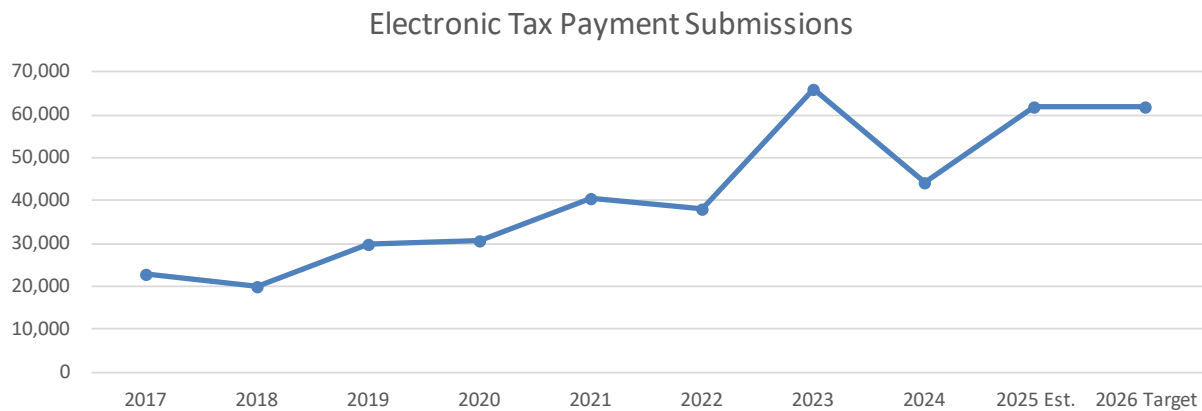
Quality Pillar: High standards of service excellence

Objective 1: Receive Tax Data Electronically

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

An increasing number of payments submitted electronically will indicate improved efficiency, improved cash flow, and reduced costs. Based on analysis of electronic submission of tax payments in 2024 and 2025, a 2026 target (estimate) is shown below:

Performance Measure:	2024 Actual	2025 Target	2025 Estimate	2026 Target
# Tax payments received electronically	44,276	62,000	62,000	62,000
Projected estimated cost savings	\$11,069	\$11,160	\$15,500	\$15,500



- (a) Electronically submitted payments can fluctuate year to year based on when the funds are received and payments are processed. On December 31, 2024, the county received 11,758 electronically submitted payments; however, those payments were not processed until January 2, 2025. This timing issue caused the reduction in 2024 electronically submitted payments.

Activity

Second installment taxes are collected for thirty-three of the thirty-seven municipalities. Interest and penalty revenue is collected by the County Treasurer from delinquent property taxpayers and, as necessary, forecloses and sells foreclosed properties according to Wisconsin Statutes. Revenues have been steadily decreasing due to an increase in mortgage companies requiring escrow for property taxes.

Interest and Penalty Earned on Delinquent Taxes

	2020	2021	2022	2023	2024	2025 Est.
Interest	\$918,872	\$1,081,201	\$917,225	\$896,231	\$866,499	\$896,237
Penalty	\$459,469	\$527,522	\$458,675	\$447,913	\$442,289	\$462,604
TOTAL	\$1,378,341	\$1,608,723	\$1,375,900	\$1,344,144	\$1,308,788	\$1,358,841

Activity

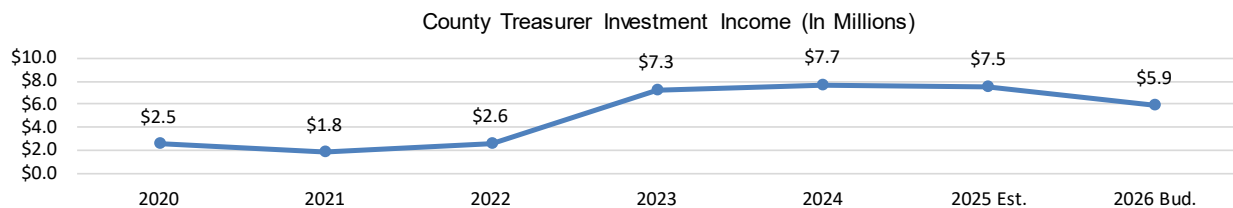
The Treasurer's office collected first installment taxes for sixteen municipalities in the 2024-2025 tax years. The dollars collected increased by \$8.4 million to \$216 million. A contractual agreement is established, and fees are charged to the municipality for this service. The fees assessed to municipalities 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	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
City of Delafield	\$16,669,029	\$17,898,935	\$17,842,112	\$17,685,655	\$19,430,287	\$20,348,297
Town of Brookfield	\$13,868,953	\$12,899,933	\$13,702,997	\$12,995,781	\$12,263,599	\$12,141,072
Town of Delafield	\$15,589,170	\$16,346,718	\$16,613,445	\$16,871,479	\$17,481,948	\$17,604,312
Village of Lisbon	\$0	\$0	\$15,971,998	\$16,884,040	\$16,817,089	\$18,188,991
Village of Dousman	\$3,008,760	\$3,177,528	\$3,081,631	\$3,365,704	\$3,686,063	\$3,898,724
Village of Elm Grove	\$0	\$0	\$18,953,722	\$18,673,321	\$17,864,944	\$19,050,522
Village of Lac La Belle	\$1,476,409	\$1,596,335	\$1,640,038	\$1,835,599	\$1,591,546	\$1,648,732
Village of Lannon	\$1,622,468	\$1,630,044	\$2,034,387	\$2,634,112	\$3,028,024	\$3,588,219
Village of Menomonee Falls	\$64,698,167	\$68,236,820	\$68,057,077	\$71,387,754	\$71,641,318	\$73,684,008
Village of Merton	\$4,959,055	\$5,191,687	\$4,856,317	\$5,054,182	\$5,779,287	\$5,922,214
Village of Nashotah	\$2,072,757	\$2,159,055	\$2,156,118	\$2,276,416	\$2,276,011	\$2,364,619
Village of North Prairie	\$0	\$0	\$0	\$2,890,958	\$2,960,599	\$3,038,195
Village of Oconomowoc Lake	\$4,102,400	\$4,291,662	\$4,602,676	\$5,104,346	\$4,327,413	\$4,636,501
Village of Pewaukee	\$12,980,778	\$13,474,437	\$13,170,313	\$12,973,357	\$13,084,129	\$14,395,821
Village of Wales	\$5,013,801	\$5,107,867	\$5,399,480	\$4,980,684	\$5,377,523	\$5,121,223
Village of Waukesha	\$10,827,874	\$11,317,057	\$10,792,792	\$10,409,638	\$10,451,944	\$10,869,134
Total	\$156,889,621	\$163,328,078	\$198,875,103	\$206,023,027	\$208,061,722	\$216,500,585

Activity

The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity, and to maximize the return on investment. Investment income in 2024 was at \$7.7 million. Interest rates stayed relatively the same throughout 2024 and are expected to stay relatively high throughout 2025 with potential rate cuts through 2026.

**Program Highlights**

Fines/licenses are budgeted to decrease \$18,000 to \$180,200. This relates to a \$18,000 decrease in agricultural use conversion penalties.

Charges for Services is budgeted to decrease \$10,000 to \$135,500. This relates to a \$10,000 decrease in in-rem fees.

Other revenue is budgeted to increase \$221,000 to \$7,503,600. This relates to an increase of \$276,000 in investment income offset by decreases to interest and penalties on delinquent taxes of \$50,000 and payments in lieu of taxes of \$5,000.

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 \$15,400 primarily related to costs to continue the 5.01 FTE.

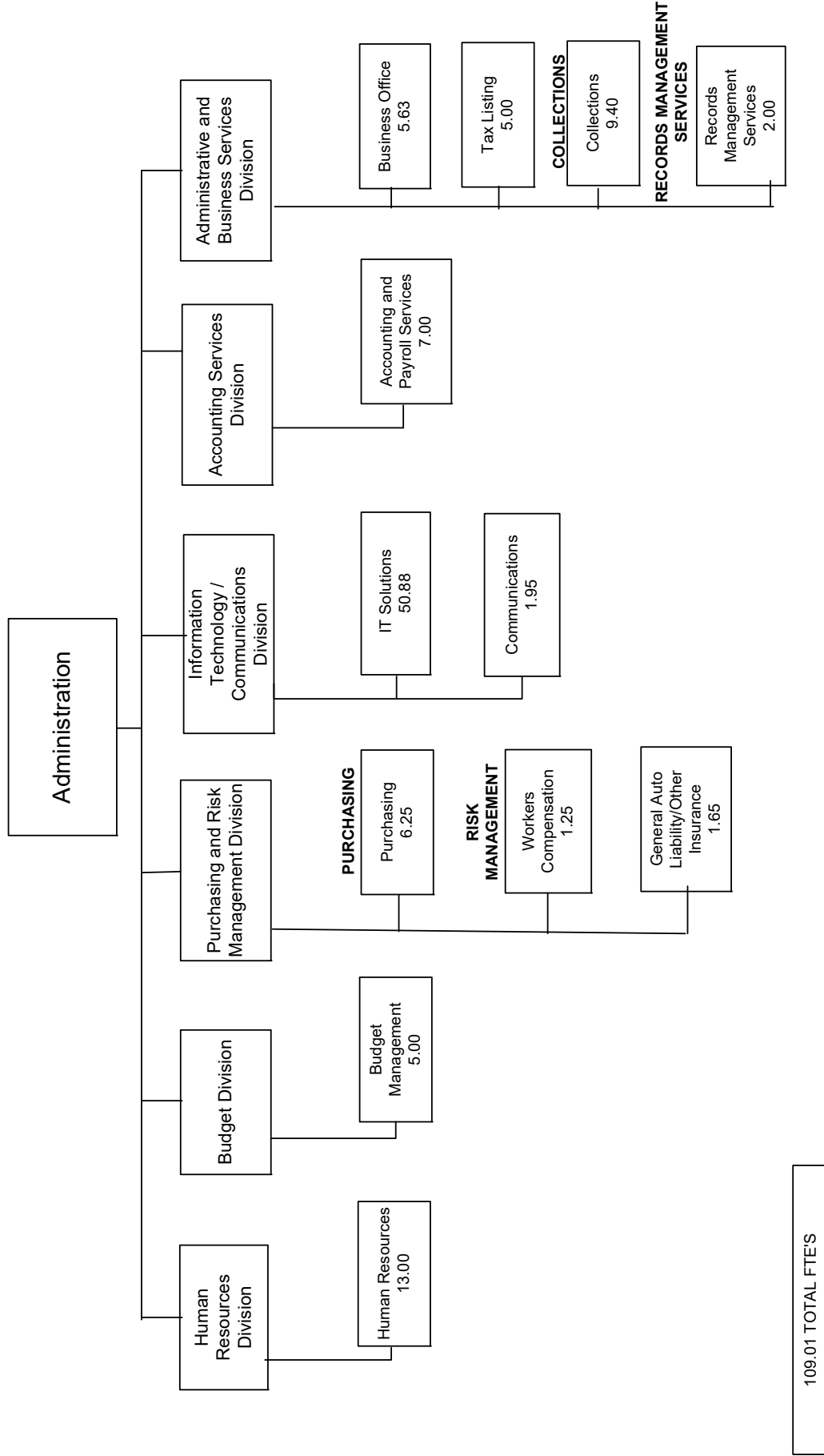
Operating expenses are budgeted to decrease by \$3,300, which includes decreases to reimbursement for personal property tax of \$8,000 and office equipment repair and maintenance of \$1,300, offset by increases in security services of \$2,000, finance charges of \$1,500, advertising & legal notices of \$1,400, postage of \$1,000, and software licensing and support of \$100.

Interdepartmental charges are budgeted to decrease by \$77,100, which includes decreases of \$74,500 for Department of Administration support charges which is offset by a decrease of tax levy. DOA will continue to provide services which mainly pertain to the management of county investment activities (optimize investment returns, perform investment income analysis, compile investment reports for County Board presentations, etc.), but with the cross-charge eliminated. Other decreases include \$3,000 for postage, \$400 for telephone fixed, \$200 for copier replacement charges, \$100 for records storage and retrieval, \$100 for computer replacement, offset by increases in computer maintenance of \$500, administrative overhead of \$400, and \$200 in Microsoft licensing.

Department of Administration

ADMINISTRATION

FUNCTION / PROGRAM CHART



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

Statement of Purpose

The 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	FY2024	FY2025	FY2025	FY2026	Change from 2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
General Fund (a)						
Revenues	\$2,715,204	\$4,510,805	\$4,517,945	\$5,339,689	\$828,884	18.4%
Fund Balance Appropriation	\$10,700	\$114,867	\$98,535	\$60,000	(\$54,867)	-47.8%
County Tax Levy	\$3,659,655	\$1,937,053	\$1,937,053	\$1,702,228	(\$234,825)	-12.1%
Expenditures	\$6,275,023	\$6,562,725	\$6,483,493	\$7,101,917	\$539,192	8.2%
Rev. Over (Under) Exp.	\$110,536	\$0	\$70,040	\$0	\$0	N/A
End User Technology Fund (a)						
Revenues	\$8,712,685	\$8,775,718	\$8,700,361	\$9,015,811	\$240,093	2.7%
Fund Balance Appropriation	\$636,222	\$922,252	\$475,000	\$903,426	(\$18,826)	-2.0%
County Tax Levy	\$1,513,153	\$1,539,302	\$1,539,302	\$1,567,391	\$28,089	1.8%
Expenditures	\$10,226,488	\$11,212,639	\$10,479,288	\$11,488,881	\$276,242	2.5%
Operating Inc. / (Loss)	\$635,572	\$24,633	\$235,375	(\$2,253)	(\$26,886)	-109.1%
Risk Management						
Revenues	\$3,594,723	\$3,492,238	\$3,449,449	\$3,634,194	\$141,956	4.1%
Fund Balance Appropriation	\$267,187	\$244,250	\$244,250	\$493,404	\$249,154	102.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$3,634,935	\$3,736,488	\$3,775,294	\$4,127,598	\$391,110	10.5%
Operating Inc. / (Loss)	\$226,974	\$0	(\$81,595)	\$0	\$0	N/A
Collections						
Revenues	\$1,198,177	\$1,259,240	\$1,234,242	\$1,273,166	\$13,926	1.1%
Fund Balance Appropriation	\$37,412	\$0	\$7,536	\$37,000	\$37,000	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,046,242	\$1,259,240	\$1,149,937	\$1,310,166	\$50,926	4.0%
Operating Inc. / (Loss)	\$189,347	\$0	\$91,841	\$0	\$0	N/A
Special Purpose Grant Fund (ARPA)						
Revenues	\$338,655	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$255,483	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$83,172	\$0	\$0	\$0	\$0	N/A
Total All Funds (b)						
Revenues	\$16,559,443	\$18,038,001	\$17,901,997	\$19,262,860	\$1,224,859	6.8%
Fund Balance Appropriation	\$951,521	\$1,281,369	\$825,321	\$1,493,830	\$212,461	16.6%
County Tax Levy	\$5,172,808	\$3,476,355	\$3,476,355	\$3,269,619	(\$206,736)	-5.9%
Expenditures	\$21,438,171	\$22,771,092	\$21,888,012	\$24,028,562	\$1,257,470	5.5%
Rev. Over (Under) Exp.	\$193,708	\$0	\$70,040	\$0	\$0	N/A
Operating Inc. / (Loss) (c)	\$1,051,893	\$24,633	\$245,621	(\$2,253)	(\$26,886)	-109.1%
Position Summary (FTE) (d)						
Regular Positions	109.00	108.00	108.00	107.00	(1.00)	
Extra Help	2.42	2.00	2.00	2.01	0.01	
Overtime	0.01	-	-	-	-	
Total	111.43	110.00	110.00	109.01	(0.99)	

- (a) General Fund Property tax levy decreases by \$234,825 reflecting an allocation of state aid historically budgeted as a source of down payment within the Capital Projects Fund. 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 American Job Center Fund functions have transitioned to Parks and Land Use (PLU) in 2025, and the budget restated within PLU.
- (c) 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.
- (d) The 2026 position changes for the General Fund include abolishing a 1.00 FTE Administrative Specialist and creating a 1.00 FTE Senior Buyer which is funded as an underfill Buyer position in the 2026 budget. The End User Technology Fund includes unfunding a 1.00 FTE Principal Information Technology Professional.

Current Capital Projects

Proj. #	Project Name	Information Technology Strategic Plan	Expected Completion Year	Total Project Costs	Estimated % Complete End of '25	Estimated Operating Impact	A = Annual T = One-Time
202215	ERP System Implementation (a)(b)(c)	Y	2026	\$5,365,000	90%	\$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 would no longer enhance or develop the product further which places the County at risk if the company decides not to maintain the software.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$1,080,602	\$2,647,885	\$2,647,885	\$3,474,874	\$826,989	31.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$243,442	\$251,641	\$252,681	\$292,307	\$40,666	16.2%
Interdepartmental	\$1,295,001	\$1,516,279	\$1,522,379	\$1,402,508	(\$113,771)	-7.5%
Other Revenue	\$96,158	\$95,000	\$95,000	\$170,000	\$75,000	78.9%
Appr. Fund Balance (a)	\$10,700	\$114,867	\$98,535	\$60,000	(\$54,867)	-47.8%
County Tax Levy (Credit)	\$3,659,655	\$1,937,053	\$1,937,053	\$1,702,228	(\$234,825)	-12.1%
Total Revenue Sources (a)	\$6,385,559	\$6,562,725	\$6,553,533	\$7,101,917	\$539,192	8.2%
Expenditures						
Personnel Costs	\$4,794,946	\$5,119,609	\$4,809,869	\$5,473,172	\$353,563	6.9%
Operating Expenses	\$1,255,611	\$1,210,578	\$1,442,492	\$1,383,188	\$172,610	14.3%
Interdept. Charges	\$218,795	\$232,538	\$231,132	\$245,557	\$13,019	5.6%
Fixed Assets	\$5,672	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$6,275,023	\$6,562,725	\$6,483,493	\$7,101,917	\$539,192	8.2%
Rev. Over (Under) Exp.	\$110,536	\$0	\$70,040	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions (b)	45.70	43.70	43.70	43.70	0.00	
Extra Help (c)	0.17	0.00	0.00	0.18	0.18	
Overtime	0.00	0.00	0.00	0.00	0.00	
Total FTEs	45.87	43.70	43.70	43.88	0.18	

(a) Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Carryovers and Open Purchase Orders	\$0	\$0	\$37,692	\$0
Replacement scanner in Records Division	\$10,700	\$0	\$0	\$0
Retirement payouts	\$0	\$114,867	\$60,843	\$60,000
Total Fund Balance Appropriation:	\$10,700	\$114,867	\$98,535	\$60,000

(b) The 2026 Department of Administration General Fund budget includes abolishing a 1.00 FTE Administrative Specialist and creating a 1.00 FTE Senior Buyer which is funded as an underfill Buyer position in the 2026 budget.

(c) Extra Help increases by 0.18 FTE in the Business Office Division.

Note: Property tax levy decreases by \$234,800 reflecting the allocation of state aid historically budgeted as a source of down payment within the Capital Projects fund

Major Departmental Strategic Plan Objectives

Customer Service Pillar: High customer satisfactionObjective 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:	2024 Actual	2025 Estimate	2026 Estimate
Customer Satisfaction Rating	4.85	4.85	4.88
Departmental Participation in SOSE	3	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:	2024 Actual	2025 Estimate	2026 Estimate
Number of Policies	131	131	131
Number of policies with issue/revision dates within last 4 years	64%	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:	2024 Actual	2025 Estimate	2026 Estimate
Stable to increasing scores on customer satisfaction survey	4.85	4.85	4.88
Stable to increasing score on employee survey question “I understand how my work contributes to overall success of county strategic priorities.”	4.73	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
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%
2025	5.0%	1.0%

2. Maintain employee health and Wellness Center utilization of employees, spouses and children.

Health Center Utilization		
Year	Total Visits	Unique Patients
2020	5,642	1,424
2021	6,302	1,409
2022	7,077	1,266
2023	5,540	1,146
2024	4,482	1,132

3. Implement programs in areas of stress management, disease management and financial education. Create an incentive match campaign for the 457 Deferred Compensation to engage and motivate non-enrolled employees to join and to encourage current participants to increase contributions. Funds for the incentive match will be used from deferred compensation administrative allowance account.

	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Estimate
New enrollments saving for retirement in either 457 Plan (Roth & Pre-Tax) or payroll Roth IRA	122	220	89	85	225

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.

2024 LEAN-CI Initiative Accomplishments:

1. 1 Green Belt participant.
2. 2 "Intro to Lean – Continuous Improvement" classes held.
3. Provided a 3 part Lean series – Understanding How Work is Done, Understanding & Identifying Problems and Understanding Causes & Implementing Quick Solutions.
4. Provided demos of the 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. Demos were provided to all County departments' leadership teams for consideration. PLU initially worked with IT to develop this tool. It is scalable and HHS is working on rolling out to their staff. DOA is also interested in the tool in the future.

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 monitor the implemented 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Estimate
Regrettable Turnover *	4.89%	7.60%	12.0%	7.37%	7.37%	6.02%	5.67%
Regrettable Turnover FTE	68	106	169	105	105	85	80

*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.

Finance Pillar: Providing cost-effective service to those we serve, while maintaining accuracy and timeliness

Objective 8: Maximize the recovery from sponsored awards to recover the facilities and administrative cost that occurs to support Waukesha County sponsored and non-sponsored programs

Performance Measures:

1. Work with consultant to analyze central service cost and calculate a county-wide indirect cost rate.
2. Utilize centralized system to manage grants for all County Departments.
3. Review all funding sources to identify opportunities to recapture indirect cost recovery when funding allows.
4. Continuously Monitor the funding sources for changes to eligible costs.

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Estimate
Indirect Cost Recovery	\$1,421,779	\$1,580,011	\$1,541,084	\$1,474,941	\$1,614,602	\$1,629,168	\$2,044,969
Pandemic Response Indirect Cost Recovery	\$0	\$117,886	\$1,428,906	\$1,212,349	\$1,188,003	\$0	\$0

Objective 9: Continue leveraging system integration through the County's ERP (Workday) and other line of business applications to improve financial, human resources and operations reporting countywide. This includes the development of integrated dashboards, enhanced reporting, and continued refinement of systems integration. Beyond continuous improvement efforts, it is expected that systems improvements will also enable a move to biennial budgeting in 2028. A decision to move to a biennial budget would need to be finalized by year end 2026 to allow for appropriate planning.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget	Budget Change
Staffing (FTE)	5.45	5.45	5.45	5.63	0.18
General Government	\$792,798	\$2,647,885	\$2,647,885	\$3,474,874	\$826,989
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$713,562	\$724,326	\$724,326	\$740,217	\$15,891
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	(\$790,477)	(\$2,591,394)	(\$2,591,394)	(\$3,349,035)	(\$757,641)
Total Revenues	\$715,883	\$780,817	\$780,817	\$866,056	\$85,239
Personnel Costs	\$724,912	\$726,580	\$810,836	\$805,046	\$78,466
Operating Expenses	\$12,524	\$23,779	\$8,936	\$26,418	\$2,639
Interdept. Charges	\$28,733	\$30,458	\$29,948	\$34,592	\$4,134
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$766,169	\$780,817	\$849,720	\$866,056	\$85,239
Rev. Over (Under) Exp.	(\$50,286)	\$0	(\$68,903)	\$0	\$0

Program Highlights

General government revenues increase \$826,989. This includes an increase of \$366,500 in state aid, mainly utility aids, of which \$200,000 has been transferred from the Capital Projects Fund where in previous years it was used for project downpayment. General government revenues also include an increase of \$460,400 for indirect cost recovery on contracts, grants and federally funded programming (e.g., Wisconsin Medicaid Cost Reporting, Child Support, Income Maintenance, and Sheriff Department municipal patrol contracts). These increases are partially offset by eliminating indirect cost recovery of \$234,800 for Aging and Disability Resource Center programming.

Interdepartmental revenue increases by \$15,900 for indirect cost recovery for county programs. Indirect cost recovery revenue received by the County above budgeted amounts in this program are accounted for in the Non-Departmental General Fund budget.

Personnel costs increase by \$78,500. This includes cost to continue for 5.45 FTE existing staff and an increase of \$25,000 for extra temporary help. A Financial Analyst is reclassified to a Senior Financial Analyst reflecting increasing program area and job responsibilities for a net additional cost of \$5,000.

Operating expenses increase \$2,600 mostly due to a reallocation of travel/training among the department's divisions. The operating expense budget includes \$10,700 for office supplies, equipment, and maintenance and \$12,500 in membership, books, travel, and training costs for professional staff.

Interdepartmental charges increase by \$4,100 reflecting a reallocation of End User Technology and telephone charges among the department's divisions.

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	9.00	7.00	7.00	7.00	0.00
General Government	\$147,863	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$73,983	\$74,465	\$74,465	\$0	(\$74,465)
Other Revenue	\$255	\$0	\$0	\$75,000	\$75,000
Appr. Fund Balance	\$0	\$54,024	\$0	\$0	(\$54,024)
County Tax Levy (Credit)	\$1,285,619	\$1,319,811	\$1,319,811	\$1,533,524	\$213,713
Total Revenues	\$1,507,720	\$1,448,300	\$1,394,276	\$1,608,524	\$160,224
Personnel Costs	\$857,456	\$949,226	\$759,399	\$948,257	(\$969)
Operating Expenses	\$447,519	\$460,806	\$682,060	\$622,846	\$162,040
Interdept. Charges	\$36,420	\$38,268	\$38,268	\$37,421	(\$847)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,341,395	\$1,448,300	\$1,479,727	\$1,608,524	\$160,224
Rev. Over (Under) Exp.	\$166,325	\$0	(\$85,451)	\$0	\$0

Program Highlights

Interdepartmental revenue of \$74,500 from the Treasurer's Office for financial services is eliminated. Other revenue of \$75,000 for paying invoices with electronic checks is implemented in 2026. One-time fund balance of \$54,000 in 2025 to provide for a limited double fill of the of the Principal Financial Analyst assigned to investment and cash management in advance of their retirement is eliminated in 2026.

Personnel costs decrease a total of \$1,000. Changes include the elimination of \$54,000 for a one-time \$54,000 double fill of the Principal Financial Analyst in 2025. Changes also include the creation of a 1.00 FTE Principal Financial Analyst partially offset by the abolishment of a 1.0 FTE Senior Financial Analyst to provide for the execution of more complex accounting functions and administer of the ERP system (Workday).

Accounting and Payroll Services (continued)

Total operating expenses increase \$162,000. The 2026 budget includes \$534,300 funding for software license costs related to the county's ERP system and other accounting software support, which combine for an increase (net of other systems being replaced by the ERP) of \$158,700 mainly associated with Workday implementation. County audit costs also increase by \$1,700 to \$63,900. The 2025 estimate includes contracted temporary help associated with the implementation of the ERP system which will be partially distributed to the ERP capital project prior to year-end.

Interdepartmental charges decrease by \$800 reflecting a reallocation of End User Technology charges among the department's divisions.

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Budget Entries Audited	663	750	750	750	0
Journal Entries Audited	3,897	3,500	4,000	4,000	500
Invoices (Direct Buys) Audited	50,269	43,000	49,000	49,000	6,000
P-card Lines Entered/Audited	13,553	13,000	13,000	13,000	0
Paychecks Processed	44,119	44,850	44,850	44,500	(350)
W2s Processed	2,098	2,100	2,100	2,100	0

Tax Listing

Program Description

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

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	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	\$222,149	\$229,641	\$231,681	\$270,307	\$40,666
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$60,000	\$60,000
County Tax Levy (Credit)	\$251,566	\$283,752	\$283,752	\$269,631	(\$14,121)
Total Revenues	\$473,715	\$513,393	\$515,433	\$599,938	\$86,545
Personnel Costs	\$437,422	\$451,942	\$453,267	\$533,600	\$81,658
Operating Expenses	\$34,733	\$37,557	\$36,217	\$39,156	\$1,599
Interdept. Charges	\$22,579	\$23,894	\$23,794	\$27,182	\$3,288
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$494,734	\$513,393	\$513,278	\$599,938	\$86,545
Rev. Over (Under) Exp.	(\$21,019)	\$0	\$2,155	\$0	\$0

Program Highlights

Charges for services revenue include tax billing and listing services to municipalities which increases \$40,700 reflecting a 4% per parcel billing rate increase from \$1.91 to \$1.99 and new contracts. Fund balance of \$60,000 provides for a limited double fill for the Community Services Representative position in advance of their retirement to allow for continuity of operations in this specialized area.

Personnel costs increase \$81,700 which includes a limited double fill of the Community Services Representative position at a cost of \$60,000 and \$21,700 for cost to continue existing staff. The limited double request allows for the retirement transition of the current Community Services Representative over the tax bill development, billing and January settlement period to provide for a smooth transition of this critical function. Operating expenses increase \$1,600 mostly reflecting an increase in contracted services for tax bill printing. Interdepartmental charges increase \$3,300 reflecting a reallocation of End User Technology charges among the department's divisions.

Tax Listing (continued)

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Real Estate & Personal Property Accounts maintained by Tax Listing (a)	122,650	123,200	123,459	124,500	1,300
Number of property listings updated	83,872	140,000	103,200	112,000	(28,000)
Number of property transfers processed	7,905	13,200	9,700	10,500	(2,700)
# Tax Billing Customers	35	34	35	36	2
# Property Tax Bills Printed	102,696	104,700	103,400	104,300	(400)
# Online County Tax Payments	10,094	10,500	11,000	11,100	600
\$ Online County Tax Payments	\$43,995,652	\$42,000,000	\$50,000,000	\$55,000,000	\$13,000,000
# Municipalities participating with county's online payment program (b)	10	10	10	10	0

(a) The 10 municipalities that participate with the County's on-line payment program do not include the 16 municipalities that contract with the Treasurers office for tax collection.

(b) 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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	5.17	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	\$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)	\$687,145	\$693,576	\$693,576	\$753,735	\$60,159
Total Revenues	\$687,145	\$693,576	\$693,576	\$753,735	\$60,159
Personnel Costs	\$558,694	\$635,758	\$631,182	\$697,379	\$61,621
Operating Expenses	\$102,201	\$30,392	\$10,678	\$31,064	\$672
Interdept. Charges	\$26,237	\$27,426	\$27,426	\$25,292	(\$2,134)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$687,131	\$693,576	\$669,286	\$753,735	\$60,159
Rev. Over (Under) Exp.	\$14	\$0	\$24,290	\$0	\$0

Program Highlights

Personnel costs increase \$61,600 for cost to continue staff including \$19,800 for the promotion of a Senior Financial Analyst underfill to a Principal Financial Analyst and \$16,300 for turnover related cost increases.

Operating expenses increase \$700 and include contract services, staff development, software subscription costs, printing, and equipment.

Interdepartmental charges decrease by \$2,100 reflecting a reallocation of End User Technology charges among the department's divisions.

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	13.00	13.00	13.00	13.00	0.00
General Government	\$139,941	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$21,293	\$22,000	\$21,000	\$22,000	\$0
Interdepartmental	\$0	\$159,868	\$159,868	\$164,665	\$4,797
Other Revenue	(\$20)	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$60,843	\$98,535	\$0	(\$60,843)
County Tax Levy (Credit)	\$1,608,651	\$1,571,703	\$1,571,703	\$1,686,638	\$114,935
Total Revenues	\$1,769,865	\$1,814,414	\$1,851,106	\$1,873,303	\$58,889
Personnel Costs	\$1,421,139	\$1,563,108	\$1,392,517	\$1,614,776	\$51,668
Operating Expenses	\$243,642	\$190,486	\$259,855	\$187,407	(\$3,079)
Interdept. Charges	\$57,060	\$60,820	\$60,620	\$71,120	\$10,300
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,721,841	\$1,814,414	\$1,712,992	\$1,873,303	\$58,889
Rev. Over (Under) Exp.	\$48,024	\$0	\$138,114	\$0	\$0

Program Highlights

Interdepartmental revenue of \$164,700 includes a charge to the Health and Dental Insurance Fund for benefits administration support. One-time fund Balance of \$60,800 in 2025 to provide for the limited double fill of the HR Manager position in advance of their retirement is eliminated in 2026.

Personnel costs increase by \$51,700 mostly due to cost to continue existing staff, partially offset by \$60,800 for eliminating the 2025 limited double fill of the HR Manager position and reductions of \$41,600 for turnover of three positions.

Operating expenses decrease by \$3,100 mainly due to a decrease of \$3,700 reflecting a reallocation of travel/training among the department's divisions. Operating expenses continue the \$22,000 cafeteria subsidy supported through vending revenue. The 2025 estimate includes \$91,200 for contracted temporary help associated with the implementation of the ERP system.

Interdepartmental charges increase \$10,300, reflecting a reallocation of End User Technology charges among the department's divisions.

Human Resources (continued)

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
# of Seasonal, Temporary Employees Hired	231	258	240	240	(18)
# of Regular Full-Time Employees Hired	161	247	200	200	(47)
Promotions/Demotions/Transfers	80	103	60	60	(43)
Peak # of Employees on Payroll	1,819	1,803	1,878	1,800	(3)
# of Employee/Family Medical Leaves	256	300	250	250	(50)

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).

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	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	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$95,923	\$95,000	\$95,000	\$95,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$565,855	\$611,477	\$611,477	\$681,712	\$70,235
Total Revenues	\$661,778	\$706,477	\$706,477	\$776,712	\$70,235
Personnel Costs	\$645,722	\$632,587	\$602,414	\$702,352	\$69,765
Operating Expenses	\$40,490	\$43,537	\$40,994	\$46,117	\$2,580
Interdept. Charges	\$29,136	\$30,353	\$29,907	\$28,243	(\$2,110)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$715,347	\$706,477	\$673,315	\$776,712	\$70,235
Rev. Over (Under) Exp.	(\$53,569)	\$0	\$33,162	\$0	\$0

Program Highlights

Other revenue is comprised of procurement card and salvage revenues.

Personnel costs increase by \$69,800 mainly due to cost to continue staff and by \$90,200 for creating a 1.00 FTE Senior Buyer which is funded at an underfill Buyer level in the 2026 budget, partially offset by \$78,500 for abolishing a 1.00 FTE Administrative Specialist position.

Operating expenses include e-procurement system support costs of \$31,500, and staff development, equipment and office supplies. Increase of \$2,100 reflects a reallocation of travel/training among the department's divisions.

Interdepartmental charges decrease by \$2,100 reflecting a reallocation of End User Technology charges among the department's divisions.

Activity	2024	2025	2025	2026	Budget
	Actual	Budget	Estimate	Budget	Change
Requisitions Processed	122	190	228	250	60
Purchase Orders / Blanket Contracts Issued	305	525	429	450	(75)
Bids/Requests for Proposals (RFPs) Issued	103	100	120	110	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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	2.00	2.00	2.00	2.00	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	\$507,456	\$557,620	\$563,720	\$497,626	(\$59,994)
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$10,700	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$51,296	\$48,128	\$48,128	\$126,023	\$77,895
Total Revenues	\$569,452	\$605,748	\$611,848	\$623,649	\$17,901
Personnel Costs	\$149,602	\$160,408	\$160,254	\$171,762	\$11,354
Operating Expenses	\$374,502	\$424,021	\$403,752	\$430,180	\$6,159
Interdept. Charges	\$18,630	\$21,319	\$21,169	\$21,707	\$388
Fixed Assets	\$5,672	\$0	\$0	\$0	\$0
Total Expenditures	\$548,405	\$605,748	\$585,175	\$623,649	\$17,901
Rev. Over (Under) Exp.	\$21,047	\$0	\$26,673	\$0	\$0

Program Highlights

Interdepartmental revenues decrease by \$60,000 mostly due to a decrease in imaging revenue of \$50,000 from the District Attorney's Office. This includes \$9,200 in mail services revenue for a total budget of \$426,900 based on anticipated usage and postal rate increases. Countywide physical record storage revenue is decreasing by \$800 based on the number of boxes stored.

Personnel costs increase by \$11,400 for cost to continue for existing staff.

Operating expenses increase by \$6,200 primarily due to an increase for postage and mail contract service costs due to increases proposed by the postal service. Total postage expenses for 2026 are budgeted at \$410,600. 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 \$1,000 increase reflecting a reallocation of End User Technology charges among the department's divisions and a \$600 decrease in Risk Management charges.

Activity – Records Management

	2024	2025	2025	2026	Budget
Output Indicators	Actual	Budget	Estimate	Budget	Change
Storage Boxes Received (a)	271	350	300	300	(50)
Storage Boxes Destroyed (a)	378	640	360	360	(280)
Boxes/Journals Offsite	8,480	8,275	8,420	8,360	85
Images Scanned (b)	166,666	166,666	136,200	-	(166,666)

(a) In the year referenced.

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

Activity – Mail Services

	2024	2025	2025	2026	Budget
Output Indicators	Actual	Budget	Estimate	Budget	Change
Incoming Mail (Bins)	1,728	1,700	1,700	1,700	-
Outgoing Mail (Pieces)	460,919	468,400	472,000	483,000	14,600

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Revenues						
General Government	\$338,655	\$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	\$338,655	\$0	\$0	\$0	\$0	N/A
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$93,437	\$0	\$0	\$0	\$0	N/A
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$162,046	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$255,483	\$0	\$0	\$0	\$0	N/A
Rev. Over (Under) Exp.	\$83,172	\$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

2024 was the final year for American Rescue Plan Act use in the Department of Administration with the completion of the website redesign project.

Major Departmental Strategic Plan Objectives

The Department of Administration fiscal staff continue to work closely with departments to manage and close out the expenditure of the \$78.5 million awarded to the County. This includes quarterly financial reporting on grant expenditure, annual project reporting and close out reporting. All ARPA funds have been committed.

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.

	Change from FY2025					
	FY2024	FY2025	FY2025	FY2026	Adopted Budget	
Financial Summary	Actual	Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government	\$414,396	\$264,779	\$164,396	\$286,690	\$21,911	8.3%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$8,271,424	\$8,487,727	\$8,512,753	\$8,705,909	\$218,182	2.6%
Other Revenue	\$26,864	\$23,212	\$23,212	\$23,212	\$0	0.0%
Appr. Fund Balance (a)	\$636,222	\$922,252	\$475,000	\$903,426	(\$18,826)	-2.0%
County Tax Levy (Credit)	\$1,513,153	\$1,539,302	\$1,539,302	\$1,567,391	\$28,089	1.8%
Total Revenue Sources	\$10,862,060	\$11,237,272	\$10,714,663	\$11,486,628	\$249,356	2.2%
Expenditures						
Personnel Costs	\$6,875,925	\$7,021,238	\$7,131,836	\$7,356,729	\$335,491	4.8%
Operating Expenses	\$3,311,863	\$4,151,797	\$3,307,859	\$4,091,484	(\$60,313)	-1.5%
Interdept. Charges	\$38,700	\$39,604	\$39,593	\$40,668	\$1,064	2.7%
Fixed Assets (Memo) (b)	\$680,133	\$1,044,432	\$880,000	\$884,451	(\$159,981)	-15.3%
Total Expenditures	\$10,226,488	\$11,212,639	\$10,479,288	\$11,488,881	\$276,242	2.5%
Rev. Over (Under) Exp. (b)(c)	\$635,572	\$24,633	\$235,375	(\$2,253)	(\$26,886)	-109.1%
Position Summary (FTE)						
Regular Positions	52.00	52.00	52.00	51.00	(1.00)	
Extra Help	2.25	2.00	2.00	1.83	(0.17)	
Overtime	0.01	0.00	0.00	0.00	0.00	
Total FTEs	54.26	54.00	54.00	52.83	(1.17)	

(a) Fund balance appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Open Carryovers / Open Purchase Orders	\$11,427	\$0	\$125,186	\$0
Appropriated Fund balance from End User Technology Fund	\$149,795	\$447,252	\$447,252	\$178,426
Appropriated Fund balance from General Fund	\$475,000	\$475,000	\$475,000	\$725,000
Total Fund Balance Appropriation:	\$636,222	\$922,252	\$1,047,438	\$903,426

- (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 fund balance.
- (c) The goal for the copier replacement program is to breakeven across the years. Some years the budget will reflect a gain, and some years will budget a loss based on asset replacement cycles; overall the program's objective is 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:	2024 Actual	2025 Estimate	2026 Estimate
Stable to increasing scores on customer satisfaction survey	4.85	4.85	4.85
Increasing number of online visits	2.00	5.00	5.00

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:	2024 Actual	2025 Estimate	2026 Estimate
Achieve industry benchmark phish-prone % score	4.2%	4.0%	4.0%
Industry Benchmark	6.2%	5.0%	5.0%

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:	2024 Actual	2025 Estimate	2026 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?"	4.73	4.74	4.75

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

Performance Measures:	2024 Actual	2025 Estimate	2026 Estimate
Number of data decision visualizations/dashboards	26	45	60

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 Application Support: This team, which includes 10 employees, ensures seamless operation and availability of critical software applications essential for business processes. They handle troubleshooting, regular maintenance such as updates and patches, and manage upgrades to enhance performance and security. By bridging the gap between end-users and technical teams, the team provides essential training, documentation, and support. They actively monitor application performance, identify recurring issues, and recommend improvements, collaborating with IT teams, the business, and vendors to tackle complex problems and ensure alignment with organizational goals and compliance standards. Their goal is to create a reliable, user-friendly environment that supports the County's business strategy.

IT Operations: The IT Operations team, which includes 20 employees, The IT Operations Team, which includes Infrastructure and Service Operations, is essential for County operations. The Infrastructure team manages network connectivity, server performance and security, as well as data storage and backups, ensuring reliable telecommunications and secure user accounts. Their work supports current needs and future growth, aligning with organizational goals. The Operations team provides first-line support by offering prompt service desk assistance, managing hardware and software, and supporting A/V and conference technologies. They also oversee printer and mobile device management, ensuring secure and efficient operations across the County.

IT Projects and Business Enablement: This team, which includes 6 employees, comprises Project Management, Business Analysis, and Business Relationship Management, leads IT-related projects across County departments. Project Managers deliver projects on time and within budget, utilizing various methods tailored to each project, while collaborating with stakeholders and teams. Business Analysts translate business needs into technical solutions, bridging IT and departments to enhance service delivery. Business Relationship Managers serve as strategic liaisons, aligning IT services with business needs and promoting technology solutions for optimized processes.

IT Public Safety Systems (PSS): The PSS team, which includes 4 employees, provides cutting-edge technology solutions designed to support the critical operations of law enforcement, fire departments, emergency medical services, and other first responders. Their platforms help streamline communication, enhance data management, and ensure secure, real-time access to vital information, enabling quicker decision-making and more efficient response times. With robust security features and user-friendly interfaces, their systems help safeguard communities, improve operational efficiency, and ultimately save lives when seconds count.

IT Security and Compliance: This function includes 1 employee and they safeguard the County's information systems by adhering to laws, regulatory requirements, and standards. They implement robust security measures, conduct risk assessments, and maintain policies to prevent threats and data breaches while ensuring compliance and managing IT risks. By collaborating with Corporation Counsel and Risk Management/Purchasing, they align their security strategies with legal and risk objectives.

IT Data and Solution Engineering: This team, which includes 11 employees enhances the County's technology framework with scalable systems and Solution Architecture Delivery, focusing on efficient Application Development and Low-Code methods. By prioritizing User Experience, the team ensures intuitive interactions for residents and staff. The integration of Enterprise Architecture and Process Integration facilitates seamless information flow. Automation and AI are utilized to optimize processes and support smart decision-making. Data Management transforms data into a strategic asset, emphasizing Data Quality and Governance, extracting insights through AI and ML, and unifying sources for real-time insights. Their Dashboards empower departments with data-driven tools for improved service delivery and governance.

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

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	52.45	52.05	52.05	50.88	-1.17
General Government	\$414,396	\$264,779	\$164,396	\$286,690	\$21,911
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental (a)(b)	\$7,789,383	\$8,019,561	\$8,055,822	\$8,245,720	\$226,159
Other Revenue	\$23,653	\$20,000	\$20,000	\$20,000	\$0
Appr. Fund Balance (c)	\$636,222	\$922,252	\$475,000	\$903,426	(\$18,826)
County Tax Levy (Credit)	\$1,513,153	\$1,539,302	\$1,539,302	\$1,567,391	\$28,089
Total Revenues	\$10,376,807	\$10,765,894	\$10,254,520	\$11,023,227	\$257,333
Personnel Costs	\$6,669,093	\$6,797,823	\$6,904,395	\$7,117,255	\$319,432
Operating Expenses	\$3,104,542	\$3,940,258	\$3,129,046	\$3,905,006	(\$35,252)
Interdept. Charges	\$3,278	\$3,180	\$3,179	\$3,219	\$39
Fixed Assets (d)	\$680,133	\$1,044,432	\$880,000	\$884,451	(\$159,981)
Total Expenditures (d)	\$9,776,912	\$10,741,261	\$10,036,620	\$11,025,480	\$284,219
Rev. Over (Under) Exp. (d)(e)	\$599,894	\$24,633	\$217,900	(\$2,253)	(\$26,886)

- (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 \$8.2 million in 2026.
- (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 \$178,426 of End User Technology Fund Balance and \$725,000 of General Fund Balance. Fund Balance usage decreases in 2026 by \$18,826, reflecting decreased equipment replacement costs related to fewer replacement machines in 2026. This reduction is partially offset by an increase in general fund balance for limited term capacity building projects.
- (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 there is a gain and some years will be a loss based on asset replacement cycles with an overall trend to breakeven.

Program Highlights

General government revenue includes \$286,700 in State of Wisconsin Shared Revenue to support rising technology costs, especially those related to cyber security needs.

Interdepartmental revenues increase \$226,200. The increase includes a 3% rate increase charged to departments for on-going costs of technology. The budgeted fund balance includes \$725,000 of General Fund balance and \$178,400 of End User Technology Fund balance. General Fund balance provides for rate stabilization and \$250,000 for a limited project for systems optimization which includes extended Workday Support and contracted services to leverage system integration through the County's ERP (Workday) and other line of business applications to improve financial, human resources and operations reporting countywide.

Personnel costs increased \$319,400. Changes include a decrease of \$142,900 associated with defunding 1.0 FTE Principal IT Professional within IT Operations along with a 0.17 FTE reduction in intern support. The remaining increase reflects cost to continue which is significantly offset by turnover in the department due to retirements.

Operating expenses in 2026 decrease \$35,300 primarily reflecting decreased computer replacements costs of \$300,800 reflecting the laptop replacement cycle, offset by the aforementioned use of general fund balance to optimize systems of \$250,000.

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 246 PC's (including laptops), 60 flat panel displays and 35 peripherals (printers, scanners, etc.) in 2026. The plan currently supports 1605 personal workstations and laptop computers. The replacement schedule for devices is as follows. Laptops are on a four-year replacement cycle. Desktops are on a five-year replacement cycle. Peripherals are on a five-year replacement cycle and replaced when the device fails after the fifth year. Flat panel displays will no longer be replaced in the replacement plan starting in 2023.

Year	2020**	2021	2022	2023	2024	2025	2026	Purchased Incr./(Decr.)
PC	822	351	276	228	276	529***	246	(283)
Flat panels	64	65	65	65	65	65	60	(5)
Peripherals	35	35	35	35	35	35	35	0
VDI*		19	8	11	0	0	0	0

**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

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Copier Purchases					
Total Number of Units in Plan	100	101	98	98	(3)
Units Purchased Annually	23	37	37	18	(19)

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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	1.81	1.95	1.95	1.95	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	\$482,041	\$468,166	\$456,931	\$460,189	(\$7,977)
Other Revenue	\$3,212	\$3,212	\$3,212	\$3,212	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$485,253	\$471,378	\$460,143	\$463,401	(\$7,977)
Personnel Costs	\$206,832	\$223,415	\$227,441	\$239,474	\$16,059
Operating Expenses	\$207,321	\$211,539	\$178,813	\$186,478	(\$25,061)
Interdept. Charges	\$35,422	\$36,424	\$36,414	\$37,449	\$1,025
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$449,575	\$471,378	\$442,668	\$463,401	(\$7,977)
Rev. Over (Under) Exp.	\$35,678	\$0	\$17,475	\$0	\$0

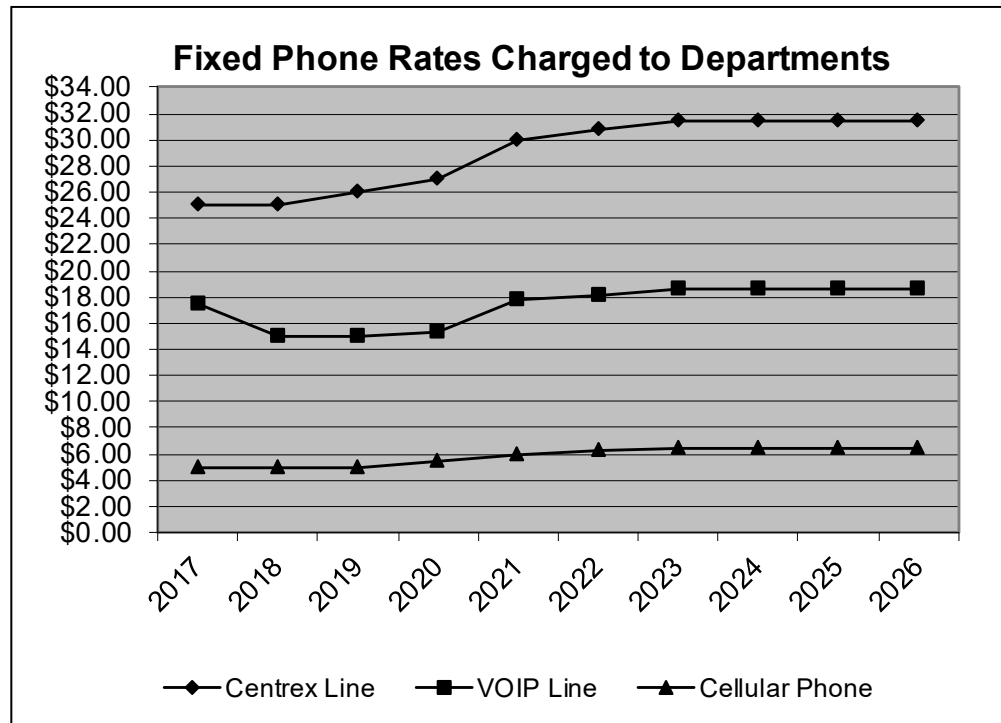
Program Highlights

Interdepartmental revenues decreased by under \$8,000. The Division is anticipating the discontinuation of telephone lines related to continued line consolidation.

Personnel costs increased by \$16,100. The increase reflects the cost to continue for existing staff.

Operating expenses decreased by \$25,100 largely due to the Courthouse remodeling project which allows for consolidation of lines. The phone system continues to be operational but is fully depreciated.

Performance Measure



Activity

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
# of VOIP Lines	1,552	1,530	1,555	1,555	25
# of Centrex Telephone Lines	204	172	86	86	(86)
# of Non-Centrex Telephone Lines	68	60	52	52	(8)
# of Cellular Phones*	610	576	655	655	79

The VOIP (Voice Over Internet Protocol) capital project implementation occurred in 2013 – 2014. Currently 86 Centrex (land lines) and 52 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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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)	\$3,012,522	\$3,092,138	\$3,092,138	\$3,205,094	\$112,956	3.7%
Other Revenue (b)	\$582,201	\$400,100	\$357,311	\$429,100	\$29,000	7.2%
Appr. Fund Balance (c)	\$267,187	\$244,250	\$244,250	\$493,404	\$249,154	102.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources (a)(b)(c)	\$3,861,910	\$3,736,488	\$3,693,699	\$4,127,598	\$391,110	10.5%
Expenditures						
Personnel Costs	\$433,236	\$396,111	\$384,111	\$406,625	\$10,514	2.7%
Operating Expenses	\$3,070,945	\$3,230,771	\$3,281,897	\$3,603,817	\$373,046	11.5%
Interdept. Charges	\$130,755	\$109,606	\$109,286	\$117,156	\$7,550	6.9%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$3,634,935	\$3,736,488	\$3,775,294	\$4,127,598	\$391,110	10.5%
Rev. Over (Under) Exp.	\$226,974	\$0	(\$81,595)	\$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 increased approximately \$249,100 in 2026.

Fund Balance Appropriation	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Open purchase orders/carryovers	\$0	\$0	\$0	\$0
Liability & Property Insurance Program General Fund Balance	\$215,500	\$194,250	\$194,250	\$413,404
Liability & Property Insurance Program Risk Management Fund Balance	\$51,687	\$50,000	\$50,000	\$80,000
Worker's Compensation Program	\$0	\$0	\$0	\$0
Total Fund Balance Appropriation:	\$267,187	\$244,250	\$244,250	\$493,404

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:	2024 Actual	2025 Target	2025 Actual	2026 Target
Workers' Compensation Experience Modification Factor	0.83	1.00	0.86	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:	2024 Actual	2025 Budget	2025 Estimate	2026 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	\$267,187	\$244,250	\$244,250	\$493,404

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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)	\$1,700,658	\$1,764,581	\$1,764,581	\$1,852,810	\$88,229
Other Revenue (b)	\$519,866	\$337,000	\$294,211	\$366,000	\$29,000
Appr. Fund Balance (c)	\$267,187	\$244,250	\$244,250	\$274,403	\$30,153
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)(b)(c)	\$2,487,711	\$2,345,831	\$2,303,042	\$2,493,213	\$147,382
Personnel Costs	\$261,172	\$229,381	\$219,508	\$233,467	\$4,086
Operating Expenses	\$1,864,411	\$2,007,774	\$1,943,313	\$2,143,520	\$135,746
Interdept. Charges	\$128,750	\$108,676	\$108,026	\$116,226	\$7,550
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,254,333	\$2,345,831	\$2,270,847	\$2,493,213	\$147,382
Rev. Over (Under) Exp.	\$233,378	\$0	\$32,195	\$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 increased approximately \$30,153 in 2026.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increase 5% or \$88,200 to reflect increased liability and property insurance costs. When combined with Worker's Compensation program costs, overall department insurance chargebacks increased 3.7%. Other revenues increase to \$29,000 with improved investment returns. Fund balance, used to subsidize department insurance rates, increase \$30,200 due to rising insurance costs which is limiting our ability to achieve our goal of reducing the total dollar amount of fund balance used to subsidize department insurance rates by half within 5 years from \$265,500 to \$132,750 by year end 2028.

Personnel costs increase \$4,100 for cost to continue of existing staff. Operating expenses increase \$135,700 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 \$7,500 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.

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	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)	\$1,311,864	\$1,327,557	\$1,327,557	\$1,352,284	\$24,727
Other Revenue	\$62,335	\$63,100	\$63,100	\$63,100	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$219,001	\$219,001
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues (a)	\$1,374,199	\$1,390,657	\$1,390,657	\$1,634,385	\$243,728
Personnel Costs	\$172,064	\$166,730	\$164,603	\$173,158	\$6,428
Operating Expenses	\$1,206,534	\$1,222,997	\$1,338,584	\$1,460,297	\$237,300
Interdept. Charges	\$2,004	\$930	\$1,260	\$930	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,380,602	\$1,390,657	\$1,504,447	\$1,634,385	\$243,728
Rev. Over (Under) Exp.	(\$6,404)	\$0	(\$113,790)	\$0	\$0

(a) Interdepartmental revenues from charges to insured departments include tax levy funding. Total revenues include \$219,001 of fund balance including \$189,001 to manage near term claims costs and \$30,000 for the purchase of safety training material.

Program Highlights

Interdepartmental revenues are generated from department insurance charges, which increased 1.9% or \$24,700, as long term program operating expenses are projected to remain stable. Other revenues related to investment income remain stable. Fund balance of \$219,000 is budgeted to provide for exceptional short term claims costs and \$30,000 for a one-time purchase or job safety and risk related training content for the newly developed countywide learning management system.

Personnel costs increase \$6,400 for cost to continue of existing staff. Operating expenses increase \$237,300 based on insurance costs, known near term claims expense and increases related to case complexity/health care cost increases. Operating costs also include a \$30,000 for a fund balance funded initiative to provide new and enhanced safety related and job specific training.

Activity – Risk Management Fund Overall

Output Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
Safety Inspections/Surveys	27	19	20	33	35
Safety Meetings	55	32	51	46	46
Training In-services	16	17	23	15	15
Contracts & Ins Certificates Reviewed	640	607	595	601	550

Efficiency Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
Total Purchased Insurance Premium	\$1,157,591	\$1,304,805	\$1,437,254	\$1,534,752	\$1,591,605
Cost of Insurance Per \$1,000 of County Expenditures*	\$4.05	\$4.38	\$4.85	\$4.74	\$4.75
Total Risk Management Expenditures	\$3,165,113	\$3,280,546	\$4,536,702	\$3,627,065	\$3,736,488
Cost of Risk Per \$1,000 of County Expenditures*	\$11.07	\$11.01	\$15.32	\$11.21	\$11.16
County Expenditures (*excluding capital projects & debt service)	\$285,799,676	\$297,981,946	\$296,150,976	\$323,609,625	\$334,749,905

Activity – Liability & Property Insurance Program

Output Indicators (valued as of 1/1/2025):	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
# of General/Auto Liability Claims	78	62	63	48	66
Paid & Reserve	\$308,778	\$242,138	\$767,622	\$141,442	N/A
Average Cost Per Claim	\$3,959	\$3,905	\$12,184	\$2,947	N/A
# of Property/Auto Physical Claims	71	63	72	69	65
Paid & Reserve Net of Subrogation	\$490,922	\$230,456	\$299,039	\$913,000	N/A
Average Cost Per Claim	\$6,914	\$3,658	\$4,153	\$13,232	N/A
Subrogation Collections	\$25,720	\$32,393	\$22,830	\$11,027	N/A

Activity – Workers' Compensation Program

Output Indicators (valued as of 1/1/2025):	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate
# of Worker's Compensation Claims	108	91	94	85	97
Paid & Reserve Net of Subrogation	\$563,981	\$727,718	\$495,133	\$681,236	N/A
Average Cost Per Claim	\$5,222	\$7,997	\$5,267	\$8,015	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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	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	\$392,089	\$403,101	\$395,000	\$398,500	(\$4,601)	-1.1%
Interdepartmental	\$471,364	\$480,669	\$462,000	\$465,000	(\$15,669)	-3.3%
Other Revenue	\$334,723	\$375,470	\$377,242	\$409,666	\$34,196	9.1%
Appr. Fund Balance (a)	\$37,412	\$0	\$7,536	\$37,000	\$37,000	N/A
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$1,235,589	\$1,259,240	\$1,241,778	\$1,310,166	\$50,926	4.0%
Expenditures						
Personnel Costs	\$805,822	\$989,553	\$889,230	\$1,035,442	\$45,889	4.6%
Operating Expenses (a)	\$66,156	\$86,011	\$76,023	\$91,613	\$5,602	6.5%
Interdept. Charges	\$174,265	\$183,676	\$184,684	\$183,111	(\$565)	-0.3%
Fixed Assets	\$0	\$0	\$0	\$12,367	\$12,367	N/A
Total Expenditures	\$1,046,242	\$1,259,240	\$1,149,937	\$1,310,166	\$50,926	4.0%
Rev. Over (Under) Exp.	\$189,347	\$0	\$91,841	\$0	(\$0)	N/A
Position Summary (FTE)						
Regular Positions	8.40	9.40	9.40	9.40	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	8.40	9.40	9.40	9.40	0.00	
(a) Fund balance appropriation			2024 Actual	2025 Budget	2025 Est.	2026 Budget
To provide limited double-fill Collections Supervisor position			\$0	\$0	\$0	\$37,000
Open Purchase Orders/Carryovers			\$11,113	\$0	\$7,536	\$0
To maintain Collections internal cost to departments			\$26,299	\$0	\$0	\$0
Total Fund Balance Appropriation:			\$37,412	\$0	\$7,536	\$37,000

Program Highlights

Charges for Service revenues decrease by \$4,600 and other revenues increase by \$34,200 reflecting increases in collection commission for accounts where the fee is paid by the debtor. Interdepartmental revenues decrease by \$15,700 due to collections experience between internal and external clients.

Collections appropriated fund balance of \$37,000 provides for a limited double fill of the Collections Supervisor position in advance of their retirement, in a limited area of expertise.

Personnel costs increase by \$45,900, which reflects \$49,400 for a double fill of the Collections Supervisor position prior to retirement. The remaining increase reflects cost to continue for existing staff and the promotion of two Collections Specialists underfilling Senior Collections Specialist positions, partially offset by a decrease in insurance benefits by \$22,900 due to change in plan selection.

Collections

Administration

Program/Objective

Operating expenses increase by \$5,600. The increase includes \$2,000 for implementation of accepting ACH payments, \$900 for the collection system hosting and licensing fees, \$2,100 additional travel and training associated with new staff, and \$1,900 for replacement and maintenance of Point of Sale machines, partially offset by a decrease of \$1,800 in computer equipment for a new Collections Specialist in 2025.

Interdepartmental charges decrease by \$600 primarily due to a \$9,200 decrease in End User Technology charges reflecting a reallocation among the department's divisions, partially offset by a \$7,000 increase in postage costs.

Fixed Assets of \$12,400 are for the replacement of the letter folding machine, which is shared with Parks and Land Use.

Activity

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
\$ Coll. for Wauk. Cty. Customers	\$1,010,818	\$1,244,600	\$1,000,700	\$1,000,860	(\$243,740)
\$ Coll. & Shared with State	\$1,455,792	\$1,315,000	\$1,316,000	\$1,316,000	\$1,000
\$ Coll. for Municipal Customers	\$2,539,658	\$2,600,000	\$2,751,000	\$2,853,000	\$253,000
Total \$ Collected	\$5,006,268	\$5,159,600	\$5,067,700	\$5,169,860	\$10,260
Total \$ Retained by County	\$2,311,317	\$2,573,500	\$2,321,700	\$2,357,360	(\$216,140)
Accts Referred to Collection Div.	22,303	18,000	22,000	22,000	4,000
\$ Referred to Collection Division	\$13,850,548	\$11,500,000	\$13,000,000	\$13,000,000	\$1,500,000
# of External Governmental Customers	99	100	101	101	1

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:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimate	2026 Target
Ratio Collections to Expense (a) (Debt Collected/Collection Expense)	3.53	4.54	4.76	4.54	4.77	4.48	3.95
Waukesha County Recovery % (b)	32%	34%	36%	32%	32%	33%	33%
Waukesha County Average Liquidation % (c)	32.86%	41%	32.31%	38.83%	36.14%	38.98%	39.77%
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.

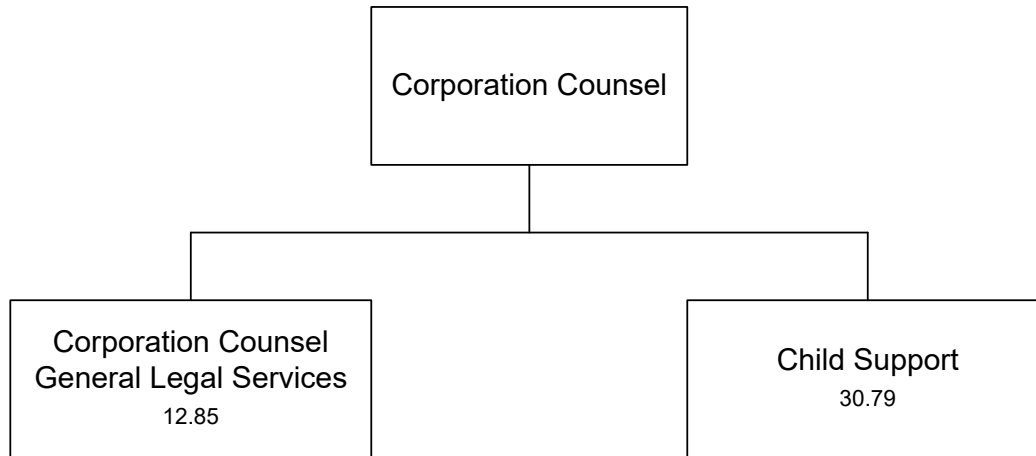
(c) Liquidation percentage is calculated as annual gross collections divided by new business placed (i.e., referrals) in the same 12-month period.

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

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	FY2024	FY2025	FY2025	FY2026	Change from 2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
Corporation Counsel						
Revenues	\$626,132	\$610,600	\$625,050	\$630,050	\$19,450	3.2%
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$1,049,589	\$1,084,901	\$1,084,901	\$1,158,213	\$73,312	6.8%
Expenditures	\$1,522,949	\$1,695,501	\$1,654,427	\$1,788,263	\$92,762	5.5%
Rev. Over (Under) Exp.	\$152,772	\$0	\$55,524	\$0	\$0	N/A
Child Support						
Revenues	\$2,853,389	\$2,869,656	\$2,869,656	\$2,936,060	\$66,404	2.3%
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$362,444	\$402,132	\$402,132	\$408,820	\$6,688	1.7%
Expenditures	\$3,126,962	\$3,271,788	\$3,271,787	\$3,344,880	\$73,092	2.2%
Rev. Over (Under) Exp.	\$88,872	\$0	\$1	\$0	\$0	N/A
Total All Funds						
Revenues	\$3,479,521	\$3,480,256	\$3,494,706	\$3,566,110	\$85,854	2.5%
Fund Balance Appropriation	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy	\$1,412,033	\$1,487,033	\$1,487,033	\$1,567,033	\$80,000	5.4%
Expenditures	\$4,649,910	\$4,967,289	\$4,926,214	\$5,133,143	\$165,854	3.3%
Rev. Over (Under) Exp.	\$241,643	\$0	\$55,525	\$0	\$0	N/A
Operating Inc. / (Loss)	\$0	\$0	\$0	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	12.30	12.30	12.30	42.85	30.55	
Extra Help	0.76	0.47	0.47	0.77	0.30	
Overtime	0.02	0.02	0.02	0.01	(0.01)	
Total	13.08	12.79	12.79	43.64	30.85	

(a) Child Support revenues include State General Purpose Revenue (GPR) of \$468,031 in 2024 actual, \$475,049 in 2025 adopted budget, and \$476,902 in 2026 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	FY2024	FY2025	FY2025	FY2026	Change from FY2025 Adopted Budget	
	Actual	Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$50	\$50	\$50	\$0	0.0%
Interdepartmental	\$626,132	\$610,550	\$625,000	\$630,000	\$19,450	3.2%
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
County Tax Levy (Credit)	\$1,049,589	\$1,084,901	\$1,084,901	\$1,158,213	\$73,312	6.8%
Total Revenue Sources	\$1,675,721	\$1,695,501	\$1,709,951	\$1,788,263	\$92,762	5.5%
Expenditures						
Personnel Costs	\$1,396,479	\$1,498,884	\$1,498,878	\$1,598,822	\$99,938	6.7%
Operating Expenses	\$62,921	\$136,268	\$95,200	\$126,238	(\$10,030)	-7.4%
Interdept. Charges	\$63,548	\$60,349	\$60,349	\$63,203	\$2,854	4.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,522,949	\$1,695,501	\$1,654,427	\$1,788,263	\$92,762	5.5%
Rev. Over (Under) Exp.	\$152,772	\$0	\$55,524	\$0	\$0	N/A
Position Summary (FTE)						
Regular Positions	12.30	12.30	12.30	12.30	0.00	
Extra Help	0.76	0.47	0.47	0.53	0.06	
Overtime	0.02	0.02	0.02	0.01	(0.01)	
Total FTEs	13.08	12.79	12.79	12.85	0.06	

Program Highlights

Total revenue in the Corporation Counsel office increases by \$92,800 or 5.5%, to \$1,788,274 in the 2026 budget. Based on prior year trends, and future anticipated requests for services, interdepartmental revenue increases for legal services provided to Health and Human Services by \$19,500 or 3.2%. County tax levy increases by \$73,300 or 6.8%, to \$1,158,200 in 2026.

Personnel costs increased by \$99,900 or 6.7%, to \$1,598,800 for 12.85 FTEs. Within personnel expenses, salaries increase \$67,000 and health insurance costs increase \$30,000 resulting from changes in insurance coverages.

Operating expenses decrease by \$10,000, or 7.4%, to \$126,200, driven by decreased expenditures for arbitration expenses of \$5,700 and a decrease in outside paralegal and legal expenses of \$3,600.

Interdepartmental charges increase by \$2,900, or 4.7%, to \$63,200, due to an increase in End User Technology charges by \$1,800 and an increase in copier replacement charges by \$1,900.

Major Departmental Strategic Plan Objectives

Quality Pillar: High Standards of Service ExcellenceObjective 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:	2024 Actual	2025 Target	2025 Estimate	2026 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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Total Number of Cases Filed						
Claims Received	54	59	60	50	60	0
Lawsuits Monitored	56	50	50	50	50	0
Contracts Reviewed	296	292	300	250	300	0
Resolutions/Ordinances Reviewed	108	105	130	100	120	(10)
Public Records Requests	82	148	100	175	125	25

Health & Safety Pillar: Ensure Well Being of ResidentsObjective 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.

General Fund**Corporation Counsel****Objectives**

Activity - Workload Data	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change
Adult and Juvenile Chapter 51 Cases	716	692	800	650	700	(100)
51 Appeals	3	3		4	4	4
Guardianships/Protective Placements:						
- Adults	417	362	400	420	400	0
- Juveniles	42	24	30	34	30	0
- 54/55 Appeals	3	1		5	2	2
Juvenile Court Petitions:						
- Children/Juveniles in Need of Protection Services (CHIPS) & Truancy cases	145	165	200	150	175	(25)
- Termination of Parental Rights (TPR)	15	13	15	10	15	0
- Juvenile Appeals	1	4	0	12	4	4

Non- Departmental

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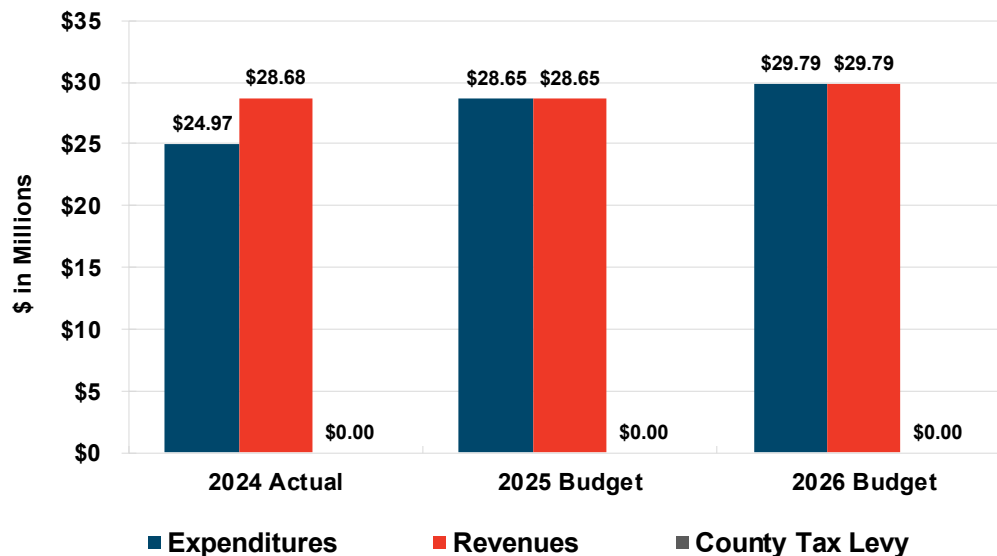
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NON-DEPARTMENTAL

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; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees and dependents. This fund also includes an Employee Wellness (Health Risk Assessment) program designed to improve employee productivity, morale, and healthcare cost savings through health education and health focused activities. This fund budgets for the Waukesha Employee Health and Wellness Center for employees enrolled in county health insurance plans, with the goal of reducing prescription drug and medical costs. The center is operated through an intergovernmental agreement with the city of Waukesha, who is also participating. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process.



Significant program and funding changes to the 2026 Budget include the following:

- The **Tax Levy** necessary to fund this functional area remains at the 2025 budgeted amount of \$0.
- **Non-Departmental – General Fund:** Expenditures increase by \$59,500 in 2026, which includes a \$45,300 increase for Risk Management charges for smaller and administrative departments, an \$18,200 increase to the SWEPRC allocation, and a \$16,800 increase for property/boiler insurance charges.
- **Health and Dental Insurance Fund:** Total expenditures increase \$1,079,500, or 4.2%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Operating expenditures increase \$865,400, or 3.7%, mostly due to estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$620,000, or 3.5%, from \$17.6 million to \$18.2 million reflecting recent claims experience. Plan administration and programming costs increase \$150,600 to fund patient advocacy programs aimed at reducing long-term chronic health issue costs. Stop loss insurance coverage insurance for higher-cost claims is budgeted to increase by \$106,900. Interdepartmental charges increase \$28,700, mostly for \$32,000 in higher administrative cost recovery for indirect costs and Human Resources staff time dedicated to implementing health, dental, wellness, and clinic operations.
 - **Wellness Initiative Program:** Operating expenses increase \$160,000 related to the inclusion of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings. This campaign is entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county.
 - **Waukesha Employee Health and Wellness Center:** Expenses increase by \$25,400 largely due to a \$29,300 increase for contracted clinical staff due to cost to continue.
- **Contingency Fund** remains at the 2025 budget level of \$1.2 million, funded with appropriated General Fund balance.

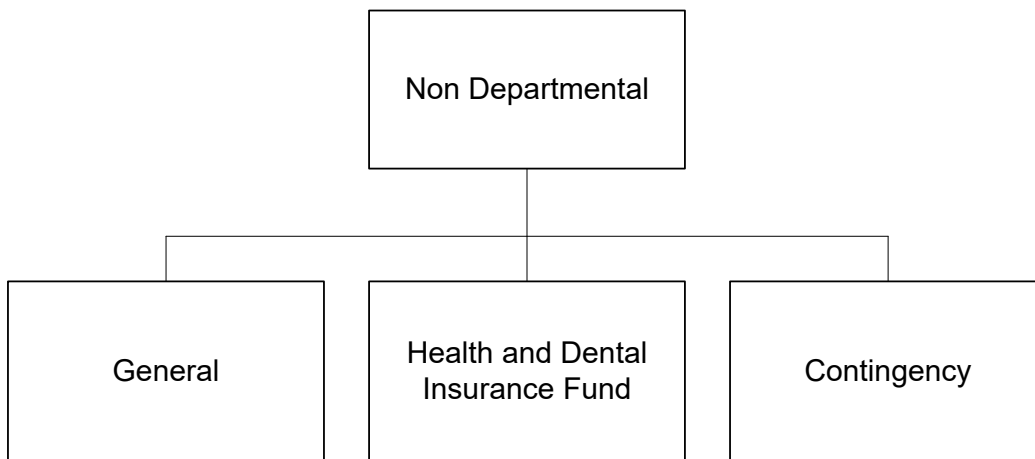
NON-DEPARTMENTAL						
Functional Area Summary by Agency						
Financial Summary	FY2024	FY2025	FY2025	FY2026	Change from 2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
TOTAL NON-DEPARTMENTAL						
Revenue	\$27,108,621	\$26,723,872	\$24,772,206	\$27,799,024	\$1,075,152	4.0%
Fund Balance	\$1,567,157	\$1,929,471	\$729,471	\$1,993,313	\$63,842	3.3%
County Tax Levy / (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$24,969,031	\$28,653,343	\$24,672,554	\$29,792,337	\$1,138,994	4.0%
Rev. Over (Under) Exp.	\$2,672,340	\$0	\$213,774	\$0	\$0	N/A
Oper Income/(Loss)	\$1,034,406	\$0	\$615,349	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
GENERAL NON-DEPARTMENTAL						
Revenue	\$3,457,353	\$1,044,972	\$999,972	\$1,040,624	-\$4,348	-0.4%
Fund Balance	\$476,877	\$593,471	\$593,471	\$657,313	\$63,842	10.8%
County Tax Levy / (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$1,261,890	\$1,638,443	\$1,379,669	\$1,697,937	\$59,494	3.6%
Rev. Over (Under) Exp.	\$2,672,340	\$0	\$213,774	\$0	\$0	N/A
HEALTH AND DENTAL INSURANCE						
Revenue	\$23,651,267	\$25,678,900	\$23,772,234	\$26,758,400	\$1,079,500	4.2%
Fund Balance	\$1,090,280	\$136,000	\$136,000	\$136,000	\$0	0.0%
County Tax Levy / (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$23,707,141	\$25,814,900	\$23,292,885	\$26,894,400	\$1,079,500	4.2%
Oper Income/(Loss)	\$1,034,406	\$0	\$615,349	\$0	\$0	N/A
CONTINGENCY (a)						
Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Fund Balance	\$416,726	\$1,200,000	\$450,000	\$1,200,000	\$0	0.0%
County Tax Levy / (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Expenditures	\$416,726	\$1,200,000	\$450,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

(a) Contingency fund use in 2024 actuals and the 2025 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.

	Change from FY2025 Adopted					
	FY2024	FY2025	FY2025	FY2026	Budget	
Financial Summary	Actual	Adopted Budget	Estimate	Budget	\$	%
Revenues						
General Government (a)	\$2,756,589	\$815,050	\$815,050	\$829,755	\$14,705	1.8%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$92,225	\$69,922	\$69,922	\$70,869	\$947	1.4%
Other Revenue (b)	\$608,539	\$160,000	\$115,000	\$140,000	(\$20,000)	-12.5%
Appr. Fund Balance (d)	\$476,877	\$593,471	\$593,471	\$657,313	\$63,842	10.8%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$3,934,230	\$1,638,443	\$1,593,443	\$1,697,937	\$59,494	3.6%
Expenditures						
Personnel Costs	\$220,355	\$441,600	\$237,914	\$437,592	(\$4,008)	-0.9%
Operating Expenses	\$933,826	\$1,078,475	\$1,023,387	\$1,096,650	\$18,175	1.7%
Interdept. Charges	\$107,709	\$118,368	\$118,368	\$163,695	\$45,327	38.3%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,261,890	\$1,638,443	\$1,379,669	\$1,697,937	\$59,494	3.6%
Rev. Over (Under) Exp.	\$2,672,340	\$0	\$213,774	\$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.

- General government revenues include state shared revenue payments of \$775,000 for the 2026 budget and countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources, mainly for the Income Maintenance and Child Support programs of \$48,800, which increases by \$14,700. General government revenues also includes state per pupil aid to cover the cost of administering an independent school charter of \$6,000.
- 2024 actual fines and licenses revenues exclude jail assessment fees of about \$449,100 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. 2024 actual other revenue excludes about \$49,500 of tax increment district dissolution revenue, which is also accounted for here, and budgeted as fund balance in future years.
- 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.
- Appropriated General Fund balance for the 2026 budget includes, \$267,300 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.

2026 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 sales 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Change	% Change
Operating	SEWRPC Allocation	\$676,410	\$680,475	\$680,475	\$698,650	\$18,175	2.7%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Charter School	\$2,500	\$6,000	\$6,000	\$6,000	\$0	0.0%
Operating	Loss Control/ADA	\$26,680	\$35,000	\$15,000	\$35,000	\$0	0.0%
Operating	UW-Milwaukee at Waukesha, Northview, and excess right of way sales (a)	\$0	\$100,000	\$100,000	\$100,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$13,679	\$160,000	\$20,000	\$160,000	\$0	0.0%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$158,652	\$165,600	\$152,914	\$161,592	(\$4,008)	-2.4%
Operating	Section 125 Plan Administration Costs	\$4,417	\$8,000	\$5,000	\$8,000	\$0	0.0%
Personnel	Unemployment	\$42,695	\$76,000	\$40,000	\$76,000	\$0	0.0%
Personnel	Severance/Retention (a)	\$0	\$40,000	\$25,000	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$12,000	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Consulting (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Strategic Planning and Training (a)	\$28,500	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$50,199	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Employment Advertising	\$40,086	\$45,000	\$5,000	\$45,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$4,523	\$4,000	\$3,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$107,709	\$118,368	\$118,368	\$163,695	\$45,327	38.3%
Multiple	Other Expenses	\$33,840	\$30,000	\$38,912	\$30,000	\$0	0.0%
Total Expenditures		\$1,261,890	\$1,638,443	\$1,379,669	\$1,697,937	\$59,494	3.6%
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)	\$1,981,589	\$40,050	\$40,050	\$54,755	\$14,705	36.7%
Interdept'l	Interdepartmental Charge Revenue*	\$92,225	\$69,922	\$69,922	\$70,869	\$947	1.4%
Multiple	Other Revenue (c)	\$608,539	\$160,000	\$115,000	\$140,000	(\$20,000)	-12.5%
Fund Bal	Fund Balance Appropriation (a)	\$476,877	\$593,471	\$593,471	\$657,313	\$63,842	10.8%
Tax Levy	Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues		\$3,934,230	\$1,638,443	\$1,593,443	\$1,697,937	\$59,494	3.6%
Revenues Over/(Under) Expenditures		\$2,672,340	\$0	\$213,774	\$0	\$0	N/A

*See footnote (c) on the financial summary table on first page of this budget.

- (a) Appropriated General Fund balance for the **2026 Budget** includes \$267,300 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 **2025 Budget** includes \$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 \$203,500 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 (\$34,100 in the 2025 budget and \$48,800 in the 2026 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 (\$6,000 in the 2024 and 2025 budgets). Higher 2024 actuals include approximately \$1.87 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 2026 and miscellaneous recoveries of \$75,000. Procurement card rebates revenues are being phased down from \$45,000 to \$25,000 to better align with recent actuals.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	%
					\$	%
Revenues						
General Government	\$16,800	\$22,900	\$22,200	\$23,400	\$500	2.2%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,571,114	\$3,750,000	\$3,616,000	\$3,761,000	\$11,000	0.3%
Interdepartmental	\$19,381,468	\$21,603,000	\$19,886,629	\$22,511,000	\$908,000	4.2%
Other Revenue (a)	\$681,885	\$303,000	\$247,405	\$463,000	\$160,000	52.8%
Appr. Fund Balance (b)	\$1,090,280	\$136,000	\$136,000	\$136,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$24,741,547	\$25,814,900	\$23,908,234	\$26,894,400	\$1,079,500	4.2%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$23,599,022	\$25,571,900	\$23,032,376	\$26,625,454	\$1,053,554	4.1%
Interdept. Charges	\$108,119	\$243,000	\$260,509	\$268,946	\$25,946	10.7%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$23,707,141	\$25,814,900	\$23,292,885	\$26,894,400	\$1,079,500	4.2%
Oper Income/(Loss)	\$1,034,406	\$0	\$615,349	\$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) Other revenues for 2024 actuals include \$622,200 of prescription drug rebates and \$47,000 of stop/loss reimbursements.

(b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2025 and 2026 budgets includes \$136,000 to fund the Wellness Initiative program. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2024 budget included \$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), and HERO plans. Keep health insurance plan increases from prior-year estimate/actual lower than medical inflation rate.

Performance Measures:

Choice Plus Plan		2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Average Plan % Premium Increase		2.50%	1.00%	1.00%	15.30%
Average Monthly Plan Cost:	Single	\$936	\$946	\$946	\$1,090
	Family	\$2,526	\$2,552	\$2,552	\$2,942
HDHP Plan		2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Average Plan % Premium Increase		2.50%	1.00%	1.00%	4.80%
Average Full Monthly Plan Cost:	Single*	\$800	\$807	\$807	\$841
	Family*	\$2,095	\$2,114	\$2,114	\$2,206
HERO Plan		2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Average Plan % Premium Increase		2.50%	1.00%	1.00%	0.00%
Average Full Monthly Plan Cost:		\$1,621	\$1,637	\$1,637	\$1,637

Performance Measure:	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Medical Inflation Rate**	6.00%	5.0 - 12.0%	5.0 - 12.0%	4.0 - 11.0%

*County contribution to employee health savings accounts is included in monthly figures (added to premium).

**Milliman's (County Health Insurance Actuary) expected annual trend assumptions are 4.0% for medical claims and 11.0% for prescription drug benefits in 2026 (5.0% and 12.0%, respectively, for 2025).

Activity	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Budget Chng
# of Health Ins. Contracts	Actual (a)	Budget (b)	Estimate (c)	Budget (b)	
POS Single	49	46	40	41	(5)
Family	78	76	72	70	(6)
Subtotal	127	122	112	111	(11)
HDHP Single	415	431	411	440	9
Family	599	698	628	670	(28)
Subtotal	1,014	1,129	1,039	1,110	(19)
HERO Plan*	0	0	34	27	27
Total	1,141	1,251	1,151	1,248	(3)

*The HERO Plan was a new offering to county employees in 2023 and counted in the HDHP numbers until the 2025 Estimate due to limited enrollments

(a) Enrollment as of 08/08/2024

(b) The 2025 and 2026 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 2025.

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Three health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus), (2) a self-funded high-deductible health plan (HDHP) with a health savings account (HSA) feature, and (3) a self-funded Health Expense Reimbursement Option (HERO) plan that reimburses employees covered by a spouse's health insurance plan for out-of-pocket medical costs up to a maximum amount allowed under the Affordable Care Act (\$21,200 in 2026). Newly hired employees are limited to enrollment in the HDHP plan. The POS and HDHP plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs (see Wellness Initiative Program). The 2026 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% for non-participants). Participants in the HDHP plan receive an employer HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$3,461,187	\$3,651,000	\$3,502,000	\$3,662,000	\$11,000
Interdepartmental	\$18,821,351	\$21,072,000	\$19,317,629	\$21,980,000	\$908,000
Other Revenue	\$669,262	\$300,000	\$244,405	\$300,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$22,951,800	\$25,023,000	\$23,064,034	\$25,942,000	\$919,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$21,563,689	\$23,269,800	\$20,922,095	\$24,135,153	\$865,353
Interdept. Charges	\$75,303	\$213,200	\$235,010	\$241,947	\$28,747
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$21,638,992	\$23,483,000	\$21,157,105	\$24,377,100	\$894,100
Oper Income/(Loss)	\$1,312,808	\$1,540,000	\$1,906,929	\$1,564,900	\$24,900

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2026 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to increase \$11,000, or 3.0%. 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 \$908,000, or 4.3%. Interdepartmental charges increase at a greater rate due to employees continuing to move to the HSA and HERO plans where the county pays a higher proportion of plan costs. Overall premiums for the Choice Plus and HSA plans are budgeted to increase 15.3% and 4.8%, respectively, based on actual claims experience between the two plans. The HERO plan premium, paid entirely by the county, remains unchanged from 2025.

Other revenues consist of prescription drug rebates, which remain at the 2025 budgeted amount of \$300,000. Revenues exceed expenditures by \$1,564,900 to support the Waukesha Employee Health and Wellness Center, an increase of \$24,900 from 2025.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$620,500, or 3.5%, from \$17.6 million to \$18.2 million, reflecting recent claims experience. Plan administration and programming costs increase \$150,600 to fund patient advocacy programs aimed at reducing long-term chronic health issue costs. Stop loss insurance coverage insurance for higher-cost claims is budgeted to increase by \$106,900. Interdepartmental charges increase \$28,700, mostly for \$32,000 in higher administrative cost recovery for indirect costs and 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 2026 budget, the cost-share for the county and city will change slightly to 62%/38%, (compared to 63%/37% for 2025). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	FY2024	FY2025	FY2025	FY2026	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$16,800	\$22,900	\$22,200	\$23,400	\$500
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$36,036	\$40,000	\$40,000	\$40,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$902,780	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$955,616	\$62,900	\$62,200	\$63,400	\$500
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,391,315	\$1,576,700	\$1,453,601	\$1,604,901	\$28,201
Interdept. Charges	\$32,817	\$26,200	\$24,399	\$23,399	(\$2,801)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,424,132	\$1,602,900	\$1,478,000	\$1,628,300	\$25,400
Oper Income/(Loss)	(\$468,515)	(\$1,540,000)	(\$1,415,800)	(\$1,564,900)	(\$24,900)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and increase \$500 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 2025 budgeted amount of \$40,000. Appropriated Health Insurance Fund Balance was 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 \$1.56 million on previous page).

Operating expenses increase by \$28,200 largely due to a \$29,300 increase for contracted clinical staff due to cost to continue. Interdepartmental charges decrease by \$2,800 mostly due to a \$1,800 decrease in postage and a \$1,000 decrease in building maintenance 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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$73,891	\$59,000	\$74,000	\$59,000	\$0
Interdepartmental	\$560,118	\$531,000	\$569,000	\$531,000	\$0
Other Revenue	\$12,618	\$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	\$646,627	\$593,000	\$646,000	\$593,000	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$541,575	\$591,400	\$553,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$600	\$1,600	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$541,575	\$593,000	\$554,000	\$593,000	\$0
Oper Income/(Loss)	\$105,052	\$0	\$92,000	\$0	\$0

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums. The county's share (90%) of the lower cost self-funded plan is in interdepartmental revenues. These remain at the 2025 budgeted level. Premium rates for the self-funded plan are not changing for the 2026 budget.

Operating expenses, which consists mostly of dental claims costs of \$533,000, remain at the 2025 budgeted level of \$591,400.

Activity	2024 Actual (a)	2025 Budget	2025 Est. (b)	2026 Budget	Budget Change
Self-Funded					
Single	305	270	275	310	40
Family	422	450	432	434	(16)
Subtotal	727	720	707	744	24
Fully-Insured*					
Single	150	154	148	153	(1)
Family	327	364	329	376	12
Subtotal	477	518	477	529	11
Total	1,204	1,238	1,184	1,273	35

*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 12/31/2024.
(b) Enrollment as of August 2025.

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.

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 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	\$4	\$0	\$0	\$160,000	\$160,000
Appr. Fund Balance	\$187,500	\$136,000	\$136,000	\$136,000	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$187,504	\$136,000	\$136,000	\$296,000	\$160,000
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$102,442	\$134,000	\$103,280	\$294,000	\$160,000
Interdept. Charges	\$0	\$2,000	\$500	\$2,000	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$102,442	\$136,000	\$103,780	\$296,000	\$160,000
					\$0
Oper Income/(Loss)	\$85,062	\$0	\$32,220	\$0	\$0

Program Highlights

Operating expenses increase \$160,000 related to the inclusion of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings. This campaign is entirely funded with revenues earned from the employee 457 plan and shared by the plan administrator with the county. Also included in the budget is \$60,000 for the Employee Assistance Programs (EAP), unchanged from the 2025 budget. The balance of \$76,000 funds a variety of wellness programming expenses, also unchanged from the 2025 budget.

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	FY2024	FY2025	FY2025	FY2026	Change from FY2025	
	Actual (a)	Adopted Budget	Estimate (b)	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	\$416,726	\$1,200,000	\$450,000	\$1,200,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$416,726	\$1,200,000	\$450,000	\$1,200,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$16,726	\$1,200,000	\$0	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$400,000	\$0	\$450,000	\$0	\$0	N/A
Total Expenditures	\$416,726	\$1,200,000	\$450,000	\$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 \$400,000 to replace electronic controllers, drivers and motor components for one of the jail elevators. The County Board also authorized \$16,729 to pay for expert testimony services for the prosecution of Jessie Kurczewski. Services were incurred in 2023, but were billed in April 2024, requiring the need for the funds transfer.
- (b) In 2025, the County Board approved a contingency fund transfer of \$450,000 to replace electronic controllers, drivers and motor components for a second jail elevator.

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. The 2026 budget meets this threshold, but ongoing budget pressures may cause the need for this policy to be evaluated in future years as the county may not be able to maintain the 20% down payment threshold. Capital projects include highway projects, county buildings, information technology projects, and projects at county parks and the airport. Based on the current five-year Capital Projects Plan, debt service expenditures are structured to be no greater than 10% of the estimated total governmental funds operating expenditures over the next five years. See "Debt Service Ratio" (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>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>	<u>Budget Change</u>
Principal	\$14,345,000	\$14,685,000	\$14,685,000	\$15,030,000	\$345,000
Interest Expense	\$2,191,568	\$2,471,776	\$2,471,776	\$3,912,965	\$1,441,189
Cost of Issuance (c)	<u>\$135,080</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL DEBT	\$16,671,648	\$17,156,776	\$17,156,776	\$18,942,965	\$1,786,189
Fund Balance	<u>\$1,243,435</u>	<u>\$1,810,876</u> (a)	<u>\$1,810,876</u>	<u>\$3,439,737</u> (b)	<u>\$1,628,861</u>
TAX LEVY	\$15,428,213	\$15,345,900	\$15,345,900	\$15,503,228	\$157,328

- (a) 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.
- (b) The 2026 budget includes fund balance from the following sources: Debt Service Fund balance, consisting of premium revenue from the 2025 bond issue, of \$1,789,737 and Vehicle Replacement Plan departmental contributions of \$1,650,000.
- (c) The 2024 Actual Cost of Issuance excludes the underwriter's discount.

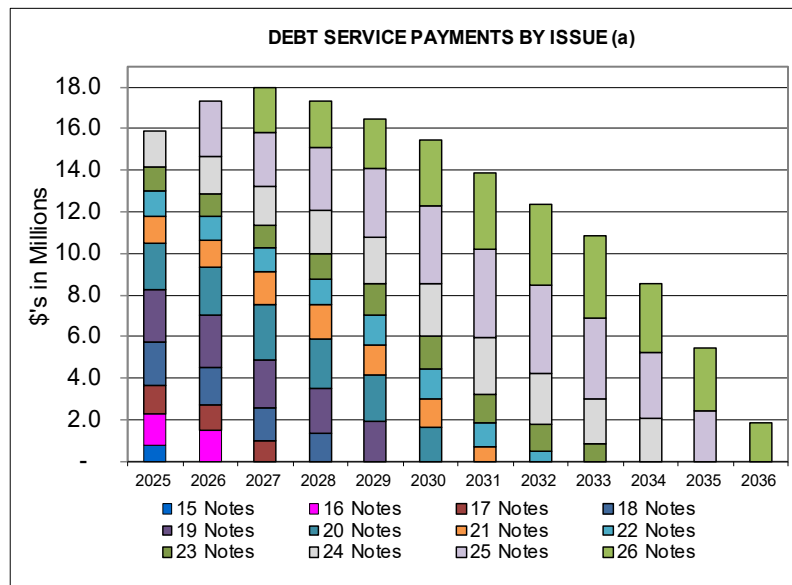
Program Highlights

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 \$3.0 million of the \$27.2 million bond issue planned for 2026, a decrease of \$1.2 million. 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 2027. Borrowing for the capital plan decreases \$800,000, from \$25.0 million in 2025 to \$24.2 million in 2026, due to lower construction costs for the courthouse renovation project (#201705), which is partially offset by increased highway project costs.

In 2026, debt service expenditures are projected to increase by \$1,786,200, and includes an increase in principal payments by \$345,000, largely due to the phasing in of newer VRP debt, which increases \$400,000 in 2026, offset by \$55,000 in lower capital related principal costs. Overall budgeted interest expenses increase \$1,441,200, which includes \$207,300 from the inclusion of new debt for vehicle replacement in prior years and \$1,233,900 from capital plan debt, which is partially driven by higher interest rates are funded by premium revenues supplied by the purchaser of the notes in 2025 (see fund balance discussion below). The county does not budget for a first year interest payment on new debt issues and instead budgets for it in the second year when those costs are known. Interest on the 2026 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.

Debt Service is funded primarily with property tax levy, which is budgeted to increase by \$157,300 to \$15,503,200. Remaining revenues consist of fund balance of \$3,439,700, including Debt Service Fund balance, consisting of premium revenue from the 2025 bond issue, of \$1,789,737 and departmental contributions toward vehicle replacement principal payments of \$1,650,000.



- (a) Principal costs related to vehicle replacement are funded through contributions from the Vehicle Replacement Fund and are excluded in the chart.

Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of the debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than 10% of the total governmental operating expenditures in future county budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2026-2030 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 2026.

(Millions)	2024	2025	2026	2027	2028	2029	2030
	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.(a)	\$273.9	\$263.6	\$276.9	\$285.4	\$294.6	\$303.6	\$313.3
Debt Ser.(b)(c)	\$16.0	\$15.9	\$17.3	\$18.0	\$19.2	\$19.9	\$21.1
Ratio (%) of Debt to Oper	5.9%	6.0%	6.2%	6.3%	6.5%	6.6%	6.7%

(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
2025 GOPN	2025	2035	\$29,200,000	3.54%	\$29,200,000
2024 GOPN	2024	2034	\$20,800,000	3.55%	\$19,270,000
2023 GOPN	2023	2033	\$12,500,000	2.89%	\$10,150,000
2022 GOPN	2022	2032	\$11,300,000	2.89%	\$7,830,000
2021 GOPN	2021	2031	\$12,000,000	0.93%	\$7,800,000
2020 GOPN	2020	2030	\$18,000,000	1.12%	\$10,700,000
2019 GOPN	2019	2029	\$17,500,000	2.12%	\$8,500,000
2018 GOPN	2018	2028	\$12,500,000	2.60%	\$4,500,000
2017 GOPN	2017	2027	\$10,000,000	1.83%	\$2,200,000
2016 GOPN	2016	2026	\$11,500,000	1.52%	\$1,480,000
TOTAL DEBT 12/31/25					\$101,630,000
2026 ISSUE					<u>\$27,200,000</u>
TOTAL DEBT (b)					<u>\$128,830,000</u>

(a) GOPN = General Obligation Promissory Note

(b) The 2026 budget will reduce the outstanding debt with the budgeted principal payment of \$15,030,000 to \$113,800,000 before the 2026 issue.

Outstanding Debt Limit

By statute, the county's outstanding debt is limited to 5% of the equalized value of all county property.

	2024 Budget Year	2025 Budget Year	2026 Budget Year
Equalized Value (c)	\$84,956,236,000	\$88,230,894,000	\$95,725,979,100
Debt Limit (5% x equalized value)	\$4,247,811,800	\$4,411,544,700	\$4,786,298,955
Outstanding Debt (d)	\$101,460,000	\$116,315,000	\$128,830,000
Available Debt Limit	\$4,146,351,800	\$4,295,229,700	\$4,657,468,955
Percent of Debt Limit Available	97.6%	97.4%	97.3%

(c) Total county equalized value including tax incremental districts for budget year purposes.

(d) Includes anticipated 2026 debt issue of \$27.2 million.

SCHEDULE OF CURRENT AND PLANNED DEBT SERVICE REQUIREMENTS

	2016 GOPN	2017 GOPN	2018 GOPN	2019 GOPN	2020 GOPN	2021 GOPN	2022 GOPN	2023 GOPN	2024 GOPN	2025 GOPN	2026 GOPN	Total
<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	0	15,030,000
Interest	14,800	33,800	109,500	173,625	193,000	105,000	274,000	364,800	805,900	1,838,539	0	3,912,964
2026 Budget Total	\$1,494,800	\$1,233,800	\$1,809,500	\$2,473,625	\$2,293,000	\$1,305,000	\$1,434,000	\$1,424,800	\$2,345,900	\$3,128,539	\$0	\$18,942,964
<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	1,190,000	15,750,000
Interest		10,750	61,500	115,750	147,000	87,750	227,600	320,400	726,400	1,324,000	1,248,508	4,269,658
<u>2028</u>												
Principal			1,300,000	2,100,000	2,300,000	1,600,000	1,260,000	1,360,000	1,940,000	2,400,000	1,830,000	16,090,000
Interest			19,500	68,750	99,000	64,500	179,200	270,000	636,900	1,216,500	878,325	3,432,675
<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	2,030,000	15,580,000
Interest				22,563	54,000	42,000	127,000	209,600	532,400	1,086,500	810,775	2,884,838
<u>2030</u>												
Principal					1,600,000	1,400,000	1,300,000	1,610,000	2,640,000	3,470,000	2,830,000	14,850,000
Interest					16,000	21,000	74,000	144,200	423,600	929,750	725,725	2,334,275
<u>2031</u>												
Principal						700,000	1,100,000	1,300,000	2,870,000	4,100,000	3,530,000	13,600,000
Interest						5,250	31,500	86,000	313,400	740,500	614,425	1,791,075
<u>2032</u>												
Principal							500,000	1,200,000	2,300,000	4,340,000	3,830,000	12,170,000
Interest							7,500	42,000	210,000	529,500	485,625	1,274,625
<u>2033</u>												
Principal								800,000	2,100,000	3,500,000	4,160,000	10,560,000
Interest								12,000	122,000	333,500	345,800	813,300
<u>2034</u>												
Principal									2,000,000	3,000,000	3,100,000	8,100,000
Interest									40,000	171,000	218,750	429,750
<u>2035</u>												
Principal										2,400,000	2,900,000	5,300,000
Interest										48,000	113,750	161,750
<u>2036</u>												
Principal											1,800,000	1,800,000
Interest											31,500	31,500
Total Principal	\$1,480,000	\$2,200,000	\$4,500,000	\$8,500,000	\$10,700,000	\$7,800,000	\$7,830,000	\$10,150,000	\$19,270,000	\$29,200,000	\$27,200,000	\$128,830,000
Total Interest	\$14,800	\$44,550	\$190,500	\$380,688	\$509,000	\$325,500	\$920,800	\$1,449,000	\$3,810,600	\$8,217,789	\$5,473,183	\$21,336,410
Total Payment	\$1,494,800	\$2,244,550	\$4,690,500	\$8,880,688	\$11,209,000	\$8,125,500	\$8,750,800	\$11,599,000	\$23,080,600	\$37,417,789	\$32,673,183	\$150,166,410

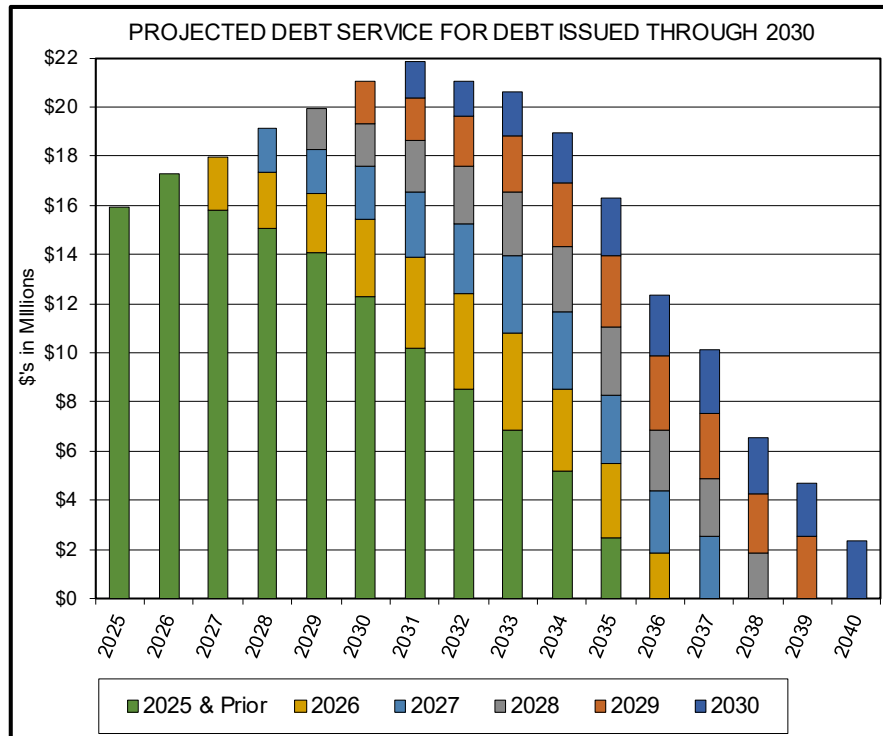
*Interest assumption (true interest cost – TIC) for the 2026 issue is estimated at 3.5%

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 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.)



	2026 Budget	2027 5 - Year Plan	2028 5 - Year Plan	2029 5 - Year Plan (c)	2030 5 - Year Plan (c)
Capital Plan					
Capital Plan Project Costs (c)	\$42,966,400	\$30,318,200	\$37,820,700	\$42,774,288	\$25,187,888
Capital Plan Funding					
Project Specific Revenues & Proprietary Fund Balance (a)	\$9,253,600	\$7,049,700	\$16,773,400	\$21,594,000	\$6,662,000
Tax levy/Current Funds (b)	\$8,690,000	\$2,174,900	\$2,159,100	\$1,120,688	\$1,120,688
Investment Income	\$822,800	\$693,600	\$588,200	\$659,600	\$605,200
Borrowed Funds	<u>\$24,200,000</u>	<u>\$20,400,000</u>	<u>\$18,300,000</u>	<u>\$19,400,000</u>	<u>\$16,800,000</u>
Total Capital Plan Funding	\$42,966,400	\$30,318,200	\$37,820,700	\$42,774,288	\$25,187,888
Vehicle/Equipment Replacement					
Replacement Costs	\$3,000,000	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000
Replacement Borrowing	\$3,000,000	\$4,000,000	\$2,500,000	\$3,000,000	\$3,000,000
Total					
Length of Bond Issue-Years	10	10	10	10	10
Estimated Interest Rate %	3.50%	3.50%	3.50%	3.50%	3.50%
Planned Bond Issue	\$27,200,000	\$24,400,000	\$20,800,000	\$22,400,000	\$19,800,000

(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 \$42.3 million and \$20.2 million of known project costs in 2029 and 2030. The estimates in this table are increased about \$501,800 for 2029 and \$4.8 million for 2030, 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

	2024 Budget	2025 Budget	2026 Budget	Change from 2025
Expenditures	\$49,120,900	\$39,545,400	\$42,966,400	\$3,421,000
Revenues-Project Specific	\$2,084,300	\$5,330,400	\$7,726,600	\$2,396,200
Enterprise Fund Balance (a)	\$693,000	\$829,500	\$649,000	(\$180,500)
Internal Service Fund Balance	\$615,000	\$0	\$0	\$0
Restricted Special Rev Fund Bal (a)	<u>\$398,500</u>	<u>\$197,700</u>	<u>\$878,000</u>	<u>\$680,300</u>
Net Expenditures	\$45,330,100	\$33,187,800	\$33,712,800	\$525,000
Other Financing Sources:				
Investment Earnings	\$594,000	\$850,000	\$822,800	(\$27,200)
Debt Issue Proceeds	<u>\$17,000,000</u>	<u>\$25,000,000</u>	<u>\$24,200,000</u>	<u>(\$800,000)</u>
Cash Balances from				
Governmental Fund Balance (b)	\$4,730,138	\$5,432,077	\$7,007,105	\$1,575,028
Other Fund Balance	\$0	\$0	\$0	\$0
Revenues-General (c)	\$22,006,704	\$1,510,465	\$725,430	(\$785,035)
Tax Levy	<u>\$999,258</u>	<u>\$395,258</u>	<u>\$957,465</u>	<u>\$562,207</u>
Total Cash Balances	\$27,736,100	\$7,337,800	\$8,690,000	\$1,352,200
Est. Use of Cash Balances				
as % Of Net Expenditures	61%	22%	26%	
VEHICLE REPLACEMENT PLAN FUNDED THROUGH BORROWING				
Expenditures	\$3,800,000	\$4,200,000	\$3,000,000	(\$1,200,000)
Debt Issue Proceeds	\$3,800,000	\$4,200,000	\$3,000,000	(\$1,200,000)
TOTAL EXPENDITURES AND BORROWING (CAPITAL IMPROVEMENT PLAN + VEHICLE REPLACEMENT)				
Expenditures	\$52,920,900	\$43,745,400	\$45,966,400	\$2,221,000
Debt Issue Proceeds	\$20,800,000	\$29,200,000	\$27,200,000	(\$2,000,000)

- (a) 2026 budgeted use of enterprise fund balance includes \$643,000 from the Golf Course Fund for Golf Course Infrastructure Improvements (#202208) and \$6,000 from the Airport Fund for the Airport Maintenance and Snow Removal Building (#202534). Restricted special revenue fund balance is from the Parkland Management and Land Acquisition (Tarmann) Fund for Expo Building Maintenance, Security and Safety Improvements (#202612).
- (b) 2026 budgeted use of governmental fund balance of \$7,007,105 includes Reserved General Fund Balance of \$2,000,000 for Desk and Radio Console Replacement (#201614), General Fund balance of \$3,000,000 allocated to address temporarily higher downpayment requirements, and Capital Project Fund balance of \$2,007,105.
- (c) General revenues include \$720,430 of state personal property aid for the tax exemption of machinery, tools, and patterns not used for manufacturing.

	2024 Budget	2025 Budget	2026 Budget	25-26 Budget Change
EXPENDITURES				
Justice and Public Safety	\$35,780,000	\$21,394,000	\$25,524,000	\$4,130,000
Health and Human Services	\$305,000	\$445,000	\$0	(\$445,000)
Parks, Env, Edu & Land Use	\$2,995,200	\$2,011,300	\$6,241,400	\$4,230,100
Public Works	\$8,140,700	\$15,080,100	\$11,001,000	(\$4,079,100)
County Wide Technology Projects	\$1,900,000	\$615,000	\$0	(\$615,000)
Vehicle Replacement	\$3,800,000	\$4,200,000	\$3,000,000	(\$1,200,000)
Est. Financing Costs	\$0	\$0	\$200,000	\$200,000
Total Gross Capital Expenditures	\$52,920,900	\$43,745,400	\$45,966,400	\$2,221,000

REVENUES-Project Specific

Local Municipal Share - County Highway	\$0	\$450,000	\$0	(\$450,000)
Donations/Contributions/Reimbursements		\$495,000	\$142,000	(\$353,000)
County Highway Improvement Program (CHIP)	\$350,000	\$350,000	\$350,000	\$0
CHIP-Discretionary	\$260,000	\$260,000	\$260,000	\$0
Surface Transportation Program (STP) & Other Fed Hwy Funding	\$905,600	\$527,800	\$1,435,200	\$907,400
State Supplemental Local Road Improvement Program (LRIP)		\$3,100,000	\$1,900,000	(\$1,200,000)
Federal, State, & Municipal Funding for EP Projects	\$0	\$0	\$850,000	\$850,000
Federal, State, & Municipal Funding for PLU Projects	\$568,700	\$147,600	\$2,706,660	\$2,559,060
Community Development Block Grant Funding	\$0	\$0	\$82,740	\$82,740
Subtotal: Revenues-Project Specific	\$2,084,300	\$5,330,400	\$7,726,600	\$2,396,200

REVENUES-General

Existing State Shared Revenue/Utility Payment	\$200,000	\$200,000	\$0	(\$200,000)
Supplemental Shared Revenue	\$1,996,239	\$0	\$0	\$0
State Aid for Computer Equipment Property Tax Exemption	\$625,000	\$0	\$0	\$0
State Aid for Tax Exemption of Personal Property	\$695,465	\$695,465	\$725,430	\$29,965
American Rescue Plan Act	\$18,490,000	\$615,000	\$0	(\$615,000)
Subtotal: Revenues-General	\$22,006,704	\$1,510,465	\$725,430	(\$785,035)

FUND BALANCE APPROPRIATIONS:

Airport Fund Balance		\$418,500	\$6,000	(\$412,500)
Golf Course Fund Balance	\$693,000	\$411,000	\$643,000	\$232,000
End User Technology Fund Balance	\$615,000	\$0	\$0	\$0
Parkland Mgmt and Land Acquisition (Tarmann) Fund Balance.	\$398,500	\$197,700	\$878,000	\$680,300
Subtotal: Proprietary Fund Balance	\$1,706,500	\$1,027,200	\$1,527,000	\$499,800

General Fund Balance	\$4,085,000	\$1,500,000	\$5,000,000	\$3,500,000
Gen Fund - Assigned: Jail Assessment Revenue Reserves	\$400,000	\$304,000	\$0	(\$304,000)
Capital Project Funds Assigned	\$245,138	\$3,628,077	\$2,007,105	(\$1,620,972)
Subtotal: Cash Balances from Governmental Fund Balance	\$4,730,138	\$5,432,077	\$7,007,105	\$1,575,028
Total Fund Balance Uses For Capital Projects	\$6,436,638	\$6,459,277	\$8,534,105	\$2,074,828

Investment Earnings	\$594,000	\$850,000	\$822,800	(\$27,200)
Debt Proceeds - For Capital Improvement Plan	\$17,000,000	\$25,000,000	\$24,200,000	(\$800,000)
Debt Proceeds - For Vehicle Replacement Plan	\$3,800,000	\$4,200,000	\$3,000,000	(\$1,200,000)

Tax Levy	\$999,258	\$395,258	\$957,465	\$562,207
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Pg #	PROJECT TITLE	Project Number	2026 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PUBLIC WORKS - AIRPORT

480	AIRPORT MAINTENANCE & SNOW REMOVAL BUILDING	202534	\$6,000	\$6,000	(a)	\$0
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PUBLIC WORKS - BUILDINGS

481	COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	\$20,500,000			\$20,500,000
484	LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	\$200,000			\$200,000
485	ADMIN BLDG STUDY & REMODEL	202532	\$150,000			\$150,000
487	COMMUNICATION CTR ROOF REPLACEMENT	202209	\$324,000			\$324,000
488	HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	\$1,550,000			\$1,550,000

PUBLIC WORKS - HIGHWAYS

489	CTH O, CTH D TO STH 59 REHABILITATION	202013	\$250,000			\$250,000
490	CTH O, CTH HH TO GRANGE AVE	202102	\$1,844,000	\$1,315,200	(b)	\$528,800
492	CTH F - CTH K INTERSECTION	202304	\$100,000			\$100,000
493	CTH D - CTH E INTERSECTION	202407	\$20,000			\$20,000
494	CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	\$174,000			\$174,000
495	CTH I, CALHOUN CREEK BRIDGE	202201	\$55,000			\$55,000
496	CTH I, MUKWONAGO RIVER BRIDGE	202203	\$55,000			\$55,000
497	CTH D - CTH X INTERSECTION	202509	\$31,000			\$31,000
498	CTH K - CTH JK TO BROOKFIELD RD	202514	\$850,000			\$850,000
500	CTH KE - CTH E INTERSECTION	202520	\$155,000			\$155,000
501	CTH YY - CTH V V TO WIS 175	202521	\$660,000			\$660,000
502	TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	202601	\$351,000	\$120,000	(c)	\$231,000
503	CTH NN - TRAFFIC SIGNALS, CTH EE & FAIRWINDS BLVD, MUKWONAGO HS	202605	\$250,000			\$250,000
504	CULVERT REPLACEMENT PROGRAM 2023-2027	201901	\$200,000			\$200,000
505	REPAVING PROGRAM 2023-2027	201906	\$4,300,000	\$2,510,000	(d)	\$1,790,000

(a) Airport Fund balance of \$6,000.

(b) Federal Surface Transport Program (STP) funding for utility relocation.

(c) Federal Congestion Mitigation and Air Quality (CMAQ) funding.

(d) Includes state Local Road Improvement Program- Supplemental (LRIP-S) funding of \$1,900,000, County Highway Improvement Program (CHIP) funding of \$350,000, and CHIP-Discretionary funding of \$260,000.

Pg #	PROJECT TITLE	Project Number	2026 Project Budget	Fund Balance & Revenue Applied		Net \$'s Needed After Revenues Applied
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PARKS AND LAND USE

506	FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	\$10,000	\$10,000	(e)	\$0
507	PARK SYSTEM ROOF REPLACEMENTS	202524	\$205,000			\$205,000
508	RETZER NATURE CENTER COVERED SHELTER	202525	\$441,500	\$441,500	(f)	\$0
509	GOLF COURSE INFRASTRUCTURE PROJECT	202208	\$643,000	\$643,000	(g)	\$0
510	LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	\$1,761,900	\$1,737,900	(h)	\$24,000
511	EXPO FORUM BUILDING IMPROVEMENTS	202523	\$285,000			\$285,000
513	EXPO BUILDING MAINTENANCE, SECURITY AND SAFETY IMPROVEMENTS	202612	\$998,000	\$998,000	(i)	\$0
514	PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	\$1,897,000	\$622,000	(j)	\$1,275,000

EMERGENCY PREPAREDNESS

515	DESK AND RADIO CONSOLE REPLACEMENT	202614	\$3,000,000	\$850,000	(k)	\$2,150,000
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SHERIFF - IT

516	JAIL SECURITY AUDIO UPGRADE	202206	\$1,500,000			\$1,500,000
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VEHICLE REPLACEMENT

(l)	VEHICLE REPLACEMENT	N/A	\$3,000,000			\$3,000,000
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EST. FINANCING

			\$200,000			\$200,000
TOTAL EXPENDITURES/Fund Balance & Revenues Applied/Net \$ Needed			\$45,966,400	\$9,253,600		\$36,712,800

ADDITIONAL REVENUES & FUND BALANCE-GENERALLY APPLIED

STATE PERSONAL PROPERTY AID FOR EXEMPT MACHINE, TOOLS, & PATTERNS (NON-MFG)	\$725,430
GENERAL FUND BALANCE (m)	\$3,000,000
RESERVED GENERAL FUND BALANCE (n)	\$2,000,000
CAPITAL PROJECT FUND BALANCE	\$2,007,105
DEBT ISSUE PROCEEDS - FOR CAPITAL IMPROVEMENT PLAN	\$24,200,000
DEBT ISSUE PROCEEDS - FOR VEHICLE REPLACEMENT	\$3,000,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$822,800
TOTAL FROM OTHER FUNDING SOURCES	\$35,755,335

TAX LEVY

\$957,465

- (e) Funding from the Southeast Wisconsin Fox River Commission Grant.
- (f) Funding from Friends of Retzer Nature Center (FORNC) donations of \$358,800 and Community Development Block Grant (CDBG) of \$82,700.
- (g) Golf Course Fund Balance of \$643,000.
- (h) Funding from Federal Congestion Mitigation and Air Quality (CMAQ), State of Wisconsin Stewardship Grant, City of Oconomowoc contribution, and Oconomowoc Rotary club donation.
- (i) Parkland Management and Land Acquisition (Tarmann) Fund Balance of \$878,000 and Donation Revenue of \$120,000 from Waukesha and Pewaukee Convention and Visitor's Bureau.
- (j) Funding from various state and federal funding sources.
- (k) Wisconsin Office of Emergency Communications Next-Gen 911 PSAP Grant funding.
- (l) 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.
- (m) General Fund balance of \$3,000,000 is allocated to address higher downpayment requirements, primarily due to the Courthouse Project Step 2 – Renovate 1959 Courthouse.
- (n) Reserved General Fund balance of \$2,000,000 that has been set aside by the Department of Emergency Preparedness for equipment replacement and capital needs and will be used for the Desk and Radio Console Replacement project (#202614).

GENERAL SUMMARY

Capital project expenditures in 2026 increase about \$2.2 million from the 2025 Adopted Budget to \$46.0 million. Changes are identified by functional areas below.

Justice and Public Safety

Projects in this functional area total \$25.5 million, which is an increase of \$4.1 million from the prior-year budget. The 2026 budget includes funding of \$20.5 million for the final year of funding for 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 \$3.0 million for Emergency Preparedness desk and radio console replacement, which will prevent the consoles from becoming unserviceable as the current version will be unsupported after 2026. The budget also includes \$324,000 for the construction phase to replace the Communication Center roof, as well as \$1.5 million to complete the Jail Audio Security Upgrade project.

Parks, Environment, Education and Land Use

Projects in this functional area total about \$6.2 million, an increase of \$4.2 million from the 2025 budget. The five-year Pavement Management Plan is budgeted at \$1.9 million in 2026. The Lake County Trail Connection to Jefferson County will be constructed in 2026 and is budgeted at \$1.8 million. The budget includes \$643,000 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 \$1.3 million are budgeted between two separate projects at the Expo Center. The first will complete necessary repairs, including HVAC and roof, and is budgeted at \$285,000. The second project will improve security and technology at the Expo Building and is budgeted at \$998,000.

The 2025 budget also includes \$10,000 for the final 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 Park System Roof Replacement project is budgeted at \$205,000 for several roof replacements in 2026. The Retzer Nature Center Covered Shelter is budgeted at \$441,500 in 2026 for the construction phase, primarily funded through donation revenues.

Public Works

Project expenditures in the public works functional area total \$11.0 million, a decrease of about \$4.1 million from the 2025 budget. County dollars leverage an additional \$3.1 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 begin replacing the Highway Operations/Central Fleet building roof and \$150,000 for the Administration Center Study project.

Airport

The 2025 capital budget includes \$6,000 for design of the Airport Maintenance and Snow Removal Building (with \$86,000 planned for construction in 2027). For this project, the 2026 county contribution leverages federal funds of \$114,000 from the Bipartisan Infrastructure Law that are not accounted for in the county's capital budget.

Highways

The 2026 capital budget for roadways continues priorities established in three categories to provide a balanced plan. Projects and funding priorities are identified below.

Repaving/Priority Corridors

A funding level of \$4.3 million is budgeted for the annual County Trunk Highway (CTH) Repaving Program. In addition, the budget includes \$1.8 million for the second year of utility relocation work on for CTH O, CTH HH (College Avenue) to Grange Avenue, in the City of New Berlin (construction planned for 2029). The design phase for multiple projects are budgeted for in 2026, including \$850,000 for CTH K (Lisbon Road), from CTH JK to Brookfield Road in the villages of Lisbon, Sussex, and Menomonee Falls and the City of Brookfield. \$660,000 is budgeted for design work on CTH YY (Pilgrim Road), CTH VV to WIS 175, in the City of Brookfield. Additionally, the plan includes \$250,000 of additional design work for CTH O (Moorland Road), CTH D to STH 59, in the City of New Berlin for additional design and railroad coordination work.

Bridges/Culverts

The Culvert Replacement Program continues with an annual budget of \$200,000. The budget includes \$174,000 for land acquisition for CTH SS (Prospect Avenue) Meadowbrook Creek Structure in the Village of Pewaukee. \$55,000 is budgeted for both CTH I (Beloit Road), Mukwonago Creek Structure in the Town of Mukwonago and CTH I (Beloit Road), Calhoun Creek Bridge in the City of New Berlin. Both projects are being worked on simultaneously and are in the design and land acquisition stage in 2026.

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 \$250,000 for the design phase for the CTH NN (W. Veterans Way) at CTH EE (School Road) and at Fairwinds Boulevard intersections in the Village of Mukwonago. Also included is \$155,000 for the finalization of design and land acquisition phases for the CTH KE (North Shore Drive)/CTH E (Maple Ave) intersection in Village of Hartland and Town of Delafield. \$100,000 is included for land acquisition for the CTH F (Redford Boulevard)/CTH K (Lisbon Road) intersection in the town of Lisbon and village of Sussex. Other budgeted projects in the design phase include \$31,000 for CTH D (Sunset Drive)/CTH X (Genesee Road) intersection in the City of Waukesha and \$20,000 for CTH D (Wern Way)/CTH E (Tomlin Road) intersection in the Town of Genesee.

The budget also includes \$351,000 for the new Traffic Signal Equipment Replacement program, which will continue annually to improve intersection signals and safety throughout the county.

Countywide – General Administration and Technology

The 2026 capital budget includes \$200,000 for estimated financing costs associated with the annual debt issuance.

Vehicle Replacement

The county borrows for some major vehicle replacements, which meet the traditional capital project definition of exceeding \$100,000 in total replacement costs and having a useful life of seven years or more on average. The Capital Project Fund will pay for the initial acquisition, with principal repaid in the Debt Service Fund with contributions collected through the Vehicle Replacement Plan. Borrowing for vehicles is budgeted at \$3.0 million, a decrease of \$1.2 million from 2025.

Project Revenue Funding

Revenues and various fund balance appropriations for project funding increase by about \$4.2 million to \$18.5 million for the 2026 Budget. This is primarily due to increased project specific revenues and additional fund balance budgeted.

Project specific revenues increase by \$2,396,200 to \$7,726,600. For highway projects, this budget includes state revenue of \$1,315,200 to cover a portion of the utility relocation costs for the CTH O (Moorland Road), CTH HH (College Avenue) to Grange Avenue. Another \$120,000 of federal revenue is budgeted to offset most of the design costs for the Traffic Signal Equipment Replacement project. The budget also includes state Local Road Improvement Plan – Supplemental (LRIP-S) of \$1,900,000, County Highway Improvement Program (CHIP) funding of \$350,000, and CHIP-Discretionary funding of \$260,000 to help fund the County Highway Repaving Program.

For Parks and Land Use projects, the budget includes \$1.8 million of various state and outside funding sources for the Lake Country Trail Connection to Jefferson County project, \$622,000 in various state and federal funding for the Pavement Management Program, \$441,500 of donation and Community Development Block Grant revenue for the Retzer Nature Center Covered Shelter project, \$120,000 in donations for the Expo Center Building Maintenance, Security and Safety Improvement project, and \$10,000 of state grants for the Fox Bend Wetland Restoration project.

The Emergency Preparedness Desk and Radio Console Upgrade project includes \$850,000 of grant revenue from the state Office of Emergency Communication.

Current Funding Sources

The budget includes state personal property aid for the tax exemption of machinery, tools, and patterns (not used in manufacturing) is budgeted at \$695,465.

Use of fund balances in 2026 totals about \$8.5 million, which is an increase of \$2.1 million from the 2025 budget. **Airport Fund balance** is budgeted at \$6,000 for the Airport Maintenance and Snow Removal Building. **Golf Course Fund balance** is budgeted at \$643,000 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 \$878,000 is budgeted for the Expo Building Maintenance, Security and Safety Improvements project. **General Fund balance** of \$3,000,000 is budgeted which is used as a portion of the debt issuance downpayment. **Reserved General Fund balance** of \$2,000,000 is budgeted for the Emergency Preparedness Desk and Console Replacement project. **Capital Project Fund balance** of about \$2,007,100 is budgeted in 2026.

Borrowed funds are budgeted at \$27.2 million, which is \$2.0 million lower than in 2025. This includes \$24.2 million budgeted for capital projects, a decrease of \$800,000 from 2025, and \$3.0 million budgeted for vehicle replacements, a decrease of

\$1.2 million from 2025. Investment income is budgeted at \$822,800, which is \$27,200 lower than in 2025. Property tax levy funding increases by \$562,207 to \$957,465. This is due to increased state funding, which allows the shifting of resources into the capital plan for future allocation when operational needs arise. Tax levy, the use of governmental fund balance, and other revenues generates the county's "down payment" at 26% 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.

The various Emergency Preparedness projects operating costs are still being determined. The anticipated impact of the three projects is a near-term reduction in maintenance costs, especially as phones, radios, and consoles remain under warranty in the near term. As these products begin to age they will likely see similar ongoing costs as the current equipment, pending any unknown changes in the upgrades.

Public Works - Facilities

Annual operating costs for roof patching and repair are anticipated to decrease due to the six roof replacement projects included in the capital plan. This will not only reduce ongoing maintenance costs for roofs, but will likely allow facilities maintenance staff to refocus their efforts on other priorities they may have otherwise have had to neglect due to roofing work.

Public Works - Highways

Annual operating costs for additional lane miles are estimated at approximately \$8,700 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 2024. 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 2024 was 86.3.

Project Title:	Airport Maintenance & Snow Removal Equip Bldg	Project #:	202534
Department:	Public Works - Airport	Project Type:	Airport
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 11, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design		Construction			
Expenditure Budget	\$0	\$6,000	\$86,000	\$0	\$0	\$92,000
Revenue Budget	\$0	\$6,000	\$86,000	\$0	\$0	\$92,000
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Admin & Engineering	\$120,000	Construction Shares				
Construction	\$1,651,200	Bipartisan Infrastructure Law (BIL) 95%				\$1,748,000
Contingency	\$68,800	Project Dependent upon available state funds				
Total Project Cost	\$1,840,000	Total Revenue				\$1,748,000
EXPENDITURE BUDGET	\$92,000	REVENUE BUDGET				\$92,000
			(Airport Fund Balance)			

Project Scope & Description

Relocate and build a new 8,100 square foot Airport Maintenance and Snow Removal Equipment Building to create more space for maintenance vehicles and equipment for snow removal on the airfield.

Location: North side of the airport.

Analysis of Need

The current 2,700 square foot maintenance building located in the north hangar area is not large enough to house all of the snow removal equipment. The current equipment shed was constructed in 1967 prior to both the physical and operational growth at the airport. Additionally, the Airport does not have any space for the storage of their own materials and equipment which includes 2 blowers and 8 plow units. This is minimally sufficient for clearing the airfield within 2 hours, per FAA Advisory Circulars 150/5200-30A, Airport Winter Safety and Operations, and 150/5220-20, Airport Snow and Ice Control Equipment, which recommends a minimum of 6,100 square feet of storage area. Additionally, the airport needs two storage bays for materials and associated equipment storage at a minimum of 500 square feet, and an equipment wash bay, which requires 1,500 sqft, equaling a total minimum of 8,100 square feet required for the storage building. FAA Advisory Circular 150/5200-30A also recommends that snow and ice control equipment be housed in heated garages during the winter to prolong the useful life of the equipment and to enable rapid response to operational needs. A larger maintenance and snow removal equipment building is needed to sufficiently house the equipment and materials necessary to keep the airport safe and operational during periods of inclement weather. The current building lacks floor drains which creates a safety hazard when snow is melting off the machines during and after snow removal operations.

Additionally, when the original building was constructed snow removal and grass cutting was completed by the fixed base operator (FBO). The building was constructed exclusively for storage since the FBO had adequate office space and phone lines in the old terminal building for issuing the required notices to airmen (NOTAM's) and other administrative functions. Also, rest room facilities were located in the terminal and the FBO had after-hours access.

Alternatives

Do nothing: The current building will still be used, but the risk of equipment breakdown will continue to increase with improper shelter given to these vehicles since equipment will need to be stored outdoors. This will lead to a shorter useful life for these vehicles, which could lead to operational inefficiencies on the airport when equipment is not available to clear the airport within the required 2-hour time period. Also, building maintenance and repair costs are expected to continue to increase in the next few years as the building continues to age.

Without office space and adequate hard-wired communication equipment time critical NOTAM information is subject to the quality of cell phone signals and records keeping is a problem. Lack of adequate restroom facilities will continue to be a concern.

Ongoing Operating Costs

The operating costs for the building would include the depreciation, electric, gas, communications, and other costs associated with the day-to-day operation of the building. These operating costs may be reduced with possible future agreements with the contractor to have them accept some or all of these operational costs.

Previous Action:

Originally approved as capital project #200703. Proposed to be reintroduced given updated needs for the maintenance and snow removal equipment building and the change in funding to Bipartisan Infrastructure Law funding. Approved as a new project in the 2025-2029 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 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2021	2022	2023	2024	2025	2026	Total
Project Phase	Budget & Concept Design	Design & Construction	Construction	Construction	Construction	Construction	Project
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	<u>\$7,742,000</u>						
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 3, 2025	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 3, 2025	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 and the 2025-2029 capital plans.

Project Title:	Law Enforcement Center Window Replacement	Project #:	202211
Department:	Public Works - Buildings	Project Type:	Mechanicals/Bldg Systems
Phase:	Preliminary Design	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Construction	Construction			Project
Expenditure Budget	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$20,000	\$200,000	\$875,000	\$0	\$0	\$1,095,000
COST DOCUMENTATION			REVENUE			
Architect (Budget Concept & Design)		\$20,000				
Construction		\$1,000,000				
Contingency		\$75,000				
Total Project Cost		\$1,095,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$1,095,000	REVENUE BUDGET			\$0

Project Scope & Description

This project will repair and replace the existing exterior windows in the jail pods. The law enforcement center was constructed in 1993 and windows are original. The windows are about 32 years old and will be about 33 years old at time of replacement.

Location

Law Enforcement Center, 515 West Moreland Blvd., Waukesha, WI 53188

Analysis of Need

The existing exterior windows in the Law Enforcement Center jail pods are about 32 years old and will be about 33 years old at time of replacement. The window glazing and vacuum insulation seals have failed over time. The average life expectancy of a commercial grade aluminum window is 20 years. The window system aids in heating and cooling, sound control, and protection from the elements.

Alternatives

Patch around the windows as repairs are needed.

Ongoing Operating Costs

Operating costs will be reduced for labor and materials associated with repairing leaks and associated damages.

Previous Action

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027, 2024-2028, and the 2025-2029 capital plans.

Project Title:	Administration Building Study	Project #:	202532
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase		Study				Project
Expenditure Budget	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$0	\$150,000	\$0	\$0	\$0	\$150,000
COST DOCUMENTATION		REVENUE				
Study (Budget & Concept)		\$150,000				
Design (Budget & Concept)		TBD				
Construction		TBD				
Contingency		TBD				
Total Project Cost		\$150,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$150,000	REVENUE BUDGET			\$0

Project Scope & Description

The Administration Center building was constructed in 1993 and remains structurally sound. The Administration Center is 4 floors. The third floor houses the County Executive, Department of Administration, Corporation Council, Child Support, and Collections. The second floor houses the Department of Public Works (DPW) and the Department of Parks and Land Use (PLU). The First Floor houses the County Clerk, County Treasurer, Register of Deeds, County Board, Department of Administration (DOA)-Human Resources, and Parks and Land Use (PLU)-Land Information Systems (LIS). The Ground Floor houses the DPW-Facilities Management Division, University of Wisconsin Extension, DOA-Records Division, and County Cafeteria. The lower-level houses DOA- Information Technology and Records Division and the County Wellness Room. The initial project scope will include a study, which will be used to guide future design and construction to reconfigure and/or relocate departments to better meet the needs of the public, improve wayfinding, and create staffing efficiencies.

Location

515 West Moreland Blvd., Waukesha, Wisconsin 53188

Analysis of Need

The Administration Center building is over 25 years old. The building was designed to allow the public to enter on the east side, ground floor of the building (the current employee entrance) and allow easy access to the center of the first floor by taking either the elevators or the stairs.

After the terrorist attacks in September of 2001, the county decided to secure the Courthouse and Administration Center buildings by placing security personnel at one central entrance through which all members of the public must enter, which is located at the front of the courthouse. The entrance modifications were made in 2007. This decision essentially shifted the public's initial orientation with the first floor and its offices. Instead of the public stepping off the elevators in the center of the first floor, with easy access to all offices, county residents now access the floor from the northwest corner of the building. For the past 12 years, this change has resulted in confusion for the public wishing to access county services and has led to a poor customer service experience.

Waukesha County has been engaged in a process to improve customer service across all departments. Many employees have undergone customer service training; the county has implemented a customer service survey to measure the level of service it is providing; and awareness of the importance of excellent internal and external customer service is on the rise. A major area yet to be addressed by the county is the public's face-to-face customer service experience while visiting the Administration Center building.

The construction of the Courthouse step 2 project includes a new, expansive lobby with new wayfinding and signage throughout the courts building and administration center. The administration center will get a new department numbering system that will merge the three buildings (Admin Center, Courthouse, and Courts Tower) into one building improving wayfinding for the public. The courthouse project will be completed in 2027.

Project Title:	Administration Building Study	Project #:	202532
Department:	Public Works - Buildings	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	Public Works
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

The study will help identify which departments interact with the public; determine where they should be located in the building for a more efficient way for staff to interact with the public; determine which departments interact with each other; and whether their space should be reconfigured or relocated for staffing efficiencies.

Alternatives

Continue to operate functions and services at their present configuration.

Ongoing Operating Costs

The study of the space will result in recommendations for an improved customer experience as well as a more efficient way for staff to interface with the customer, departments, and space within each department. Estimated costs for staffing efficiencies will be determined as the project study is completed.

Previous Action

Approved as a new project in the 2025-2029 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:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase		Design	Construction	Construction		Project
Expenditure Budget	\$0	\$10,000	\$270,000	\$324,000	\$0	\$604,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$0	\$10,000	\$270,000	\$324,000	\$0	\$604,000
COST DOCUMENTATION			REVENUE			
Architect (Budget & Concept Design)		\$10,000				
Construction		\$550,000				
Contingency		\$44,000				
Total Project Cost		\$604,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$604,000	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 about 22 years old and has been patched and deteriorated due to sun exposure.

The project cost has increased \$324,000 based on construction bids received in October 2024.

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. Approved with a cost update in the 2025-2029 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:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027			Total
Project Phase	Design	Construction	Construction			Project
Expenditure Budget	\$100,000	\$1,550,000	\$1,466,000	\$0	\$0	\$3,116,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$100,000	\$1,550,000	\$1,466,000	\$0	\$0	\$3,116,000
COST DOCUMENTATION			REVENUE			
Design (Budget & Concept)		\$100,000				
Construction		\$2,800,000				
Contingency		\$216,000				
Total Project Cost		\$3,116,000	Total Revenue			\$0
EXPENDITURE BUDGET		\$3,116,000	REVENUE BUDGET			\$0

Project Scope & Description

This project will replace 102,980 GSF (gross square feet) of 60 mil EPDM (rubber) roofing on the highway and fleet operations building.

Location

Highway/Fleet Building, 1641 Woodburn Road, Waukesha, WI 53188

Analysis of Need

The main highway building was constructed in 1997, and the fleet building was constructed in 1998. They both have their original roofs. EPDM roofs are typically under warranty for 15 years and have a useful life expectancy between 15 and 20 years. As of 2023, the highway roof is about 27 years old, and the fleet roof is about 26 years old. The roofs will be about 30 and 29 years old, respectively, at the time of replacement. Extensive patching has occurred over the years which has aided in extending the life of the roof. A March 2020 roof survey was completed on the highway/fleet facility that indicated that significant roofing upgrades are required to maintain the integrity of the roofs. The roof will continue to be monitored and patched and repaired on an as needed basis.

The project cost has increased \$1,177,000 based on the design consultants updated 2025 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. Approved with a cost update in the 2025-2029 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:	Delay C - Scope C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2024	2025	2026	2027	Total
Project Phase	Design	Des/Land	Design	Design	Construction	Project
Expenditure Budget	\$206,000	\$988,000	\$90,000	\$250,000	\$5,693,500	\$7,227,500
Revenue Budget	\$0	\$802,400	\$0	\$0	\$1,768,600	\$2,571,000
Net Cost After Revenues Applied	\$206,000	\$185,600	\$90,000	\$250,000	\$3,924,900	\$4,656,500
COST DOCUMENTATION			REVENUE			
Design	\$1,280,000		Federal Surface Transportation			
WisDOT Design Review	\$15,000		Program (STP) - Design			\$727,000
Land Acquisition	\$1,003,000		STP Funding - Land			\$802,400
Construction	\$20,322,500		STP Funding - Construction & Railroad			\$11,782,400
Construction Management	\$2,032,300		New Berlin Local Scope (Reimb.)			\$1,208,600
Contingency	\$1,016,100		Development Agreement (Reimb.)			\$560,000
State Oversight	\$68,000		Congressional Direct Spending			\$6,000,000
Total Project Cost	\$25,736,900		Total Revenue			\$21,080,400
EXPENDITURE BUDGET	\$7,227,500		REVENUE BUDGET			\$2,571,000

Project Scope & Description

This 1.5-mile long project involves the pavement replacement of CTH O to bring it up to current standards. Improvements will include replacing the existing concrete pavement, reconfiguring intersections to improve safety, replacing older traffic signals, minor grading, and storm water improvements. Access to businesses and residences adjacent to Moorland Road will need to be maintained during construction. This project will use federal funds to partially offset the cost of design and construction. The county has applied for \$6,000,000 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 2026 and the county anticipates a successful grant approval based on support from Rep. Fitzgerald. The county is coordinating Traffic Impact Analysis (TIA) improvements that will be constructed with the project as part of a mixed-use development between Greenfield Avenue and the Union Pacific Railroad. A project agreement is being drafted that will summarize added development construction costs with an equal and offsetting developer cost share, currently estimated to be \$560,000. Development cost is now included in the project construction cost and offset with developer agreement revenue.

Construction is being delayed for one year due to railroad coordination schedule issues. The total project construction cost is being increased by \$2,570,900 for inflation, development funded improvements and costs associated with a new railroad signal. Design costs are increasing \$250,000 to account for additional design and railroad coordination due to delayed construction and increased utility coordination and field inspection. Revenues increase by \$1,560,000 due to the increase in requested congressionally directed spending and developer cost-sharing agreement. The net project cost increases \$1,260,900 due to the one-year construction delay, railroad crossing, and the increased revenue requests. The project scope has been updated to include new railroad signals at the UPRR crossing. The costs associated with the railroad increase the construction budget by \$871,100, which is accounted for in the total increase above.

Location: City of New Berlin

Analysis of Need: The concrete pavement along this portion of Moorland Road (CTH O) is in poor condition; the transverse and longitudinal joints show signs of significant deterioration. The roadway was first built in 1978 and was rehabilitated in 2006, but that rehabilitation is nearing the end of its useful life, and the concrete pavement will need to be replaced. Pavement issues are further compounded by the fact that this portion of Moorland Road is one of the busiest on the county highway system with nearly 40,000 vehicles per day. The corridor serves as a major access road between I-43 and I-94.

Alternatives: Attempt further rehabilitation. This alternate is not recommended because it is not considered cost-effective due to the poor condition of the existing pavement and the high cost of traffic control needed to maintain traffic for this roadway.

Ongoing Operating Costs: Operating costs are not expected to change.

Previous Action: Originally, the rehabilitation for this stretch of highway was included in capital project #201803, but is being split out into this separate project. Approved as a new project in the 2020-2024 capital plan. Accelerated in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Accelerated through ordinance 176-104 in 2022. Approved with a cost and revenue update in 2023-2027 capital plan. Approved with a cost and revenue update in 2024-2028 and the 2025-2029 capital plans.

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	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2025	2026	2029	Total
Project Phase	Design	Dsgn/Land	Utility/Relo	Design/Utility	Construction	Project
Expenditure Budget	\$123,000	\$614,200	\$330,000	\$1,844,000	\$6,233,000	\$9,144,200
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	\$528,800	\$4,958,000	\$5,861,200
COST DOCUMENTATION			REVENUE			
			Federal Surface Transportation Program (STP) Funding			
Design			Design		\$804,600	
Land Acquisition			Land (Reimbursement)		\$428,800	
Utility Relocation-TC Energy/ANR Pipeline			Utility Relocation (Reimb.)		\$1,579,200	
Construction			Construction		\$9,634,000	
Construction Management			New Berlin Project Agreement (Reimb.)		\$1,000,000	
Contingency			Developers Contribution (Reimb.)		\$75,000	
WisDOT Construction Review			New Berlin Local Scope (Reimb.)		\$200,000	
Total Project Cost			Total Revenue		\$13,721,600	
EXPENDITURE BUDGET			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 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 proposed 1-year delay of capital project #202013 CTH O (CTH D to WIS 59) is creating a 2-year delay of construction for this project. WisDOT does not have room in the STP program for construction until 2029. Real estate acquisition and utility relocations will occur in 2025-2027 to ensure both are clear for 2029 construction. An increase to design costs of \$200,000 to fund additional design tasks related to environmental documentation and construction delay are required. Inflationary construction cost increases of \$1,447,000 for the 2-year construction delay are required. Total cost increase due to the construction delay is \$1,647,000.

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.

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	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

Ongoing Operating Costs: Operating costs are expected to increase by approximately \$10,400 per year for the additional lane miles.

Previous Action: This project was formerly submitted in the 2010-2014 Capital Plan as Project 201007. The project was removed from the Capital Plan in the 2015-2019 Capital Plan due to lack of funding (federal funds were denied and the local municipality was expected to create a TIF District which did not happen). The project is resubmitted as a new project in the 2021-2025 Capital Plan. Approved as a new project in the 2021-2025 capital plan. Approved as planned in the 2022-2026 capital plan. Approved with a cost and revenue update in the 2023-2027 capital plan. Funding for this project transferred to project #201610 CTH O, CTH I (Beloit Road) to CTH ES (National Avenue), during March 2023 (enrolled ordinance 177-101). Approved with a cost and revenue update and delayed in the 2024-2028 capital plan. Approved with a cost, revenue, and scope updates and delayed in the 2025-2029 capital plan.

Project Title:	CTH F – CTH K Intersection	Project #:	202304
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Redford Blvd.
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 9, 2025	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 was awarded Federal HSIP Funding.

Locations – Village of Lisbon

Analysis of Need

Of the intersections reviewed in a 2022 safety screening study, the intersection of CTH F and CTH K had the highest number of recorded accidents and the highest crash rate with respect to its traffic volume. The left turning movements of the northbound and southbound traffic have the second and third highest frequency of accidents for single turn movements. Eighty-two (82) crashes have occurred over a 5-year period with vehicles turning left onto CTH K accounting for thirty-one (31) of them. The existing lane alignment of CTH F restricts visibility of oncoming traffic. Complete replacement of traffic signal equipment is warranted. This intersection has significant numbers of night-time crashes and crashes that occurred under slippery conditions, indicating that a study into improving visibility with improved street lighting is warranted.

Alternatives – The do nothing alternative does not address an identified high accident rate intersection.

Ongoing Operating Costs - It is anticipated that improvements to signal equipment would result in a minor operational cost increase.

Previous Action – Approved as a new project in the 2023-2027 capital plan. Approved with cost and revenue updates in the 2024-2028 and the 2025-2029 capital plans.

Project Title:	CTH D at CTH E Intersection	Project #:	202407
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	Tomlin Road/Wern Way
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Design		Construction			Project
Expenditure Budget	\$20,000	\$0	\$402,500	\$0	\$0	\$422,500
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Costs After Revenues Applied	\$20,000	\$0	\$402,500	\$0	\$0	\$422,500
COST DOCUMENTATION			REVENUE			
Design	\$20,000					
Construction	\$350,000					
Contingency	\$17,500					
Const Mngmnt	\$35,000					
Total Project Cost	\$422,500		Total Revenue			\$0
EXPENDITURE BUDGET	\$422,500		REVENUE BUDGET			\$0

Project Scope & Description

The purpose of this proposed project is to correct the apparent causes of past collisions and other potential safety problems at the CTH E (Tomlin Road) / CTH D (Wern Way) intersection. This intersection has experienced consistent crash issues. The County had applied for HSIP funding in both 2015 and 2018, but the project was not selected. This project is being proposed as a county funded intersection improvement.

Proposed improvements addressing the conditions described above hazards include:

1. Realign ~500' of CTH D so its approaches to this 2-way stop intersection are nearly perpendicular with CTH E.
2. Include an asphalt concrete overlay along CTH E within the intersection area impacted for matching the relocated CTH D termini.
3. Add overhead stop sign assemblies at the CTH D approaches.
4. Add center line and shoulder rumble strip pavement markings

Location: Town of Genesee

Analysis of Need

The CTH D (Wern Way) / CTH E (Tomlin Rd) rural area intersection is located in west-central Waukesha County between the villages of North Prairie and Wales. It has stop signs at the CTH D eastbound and westbound approaches. Both highways have 45 MPH posted speed limits. Primary travel patterns through this intersection are straight passage along both CTH E and CTH D. Right turns and left turns also are prevalent at its northwest and southeast corners. The angle of this intersection's existing highway alignments is at about 54°/126°, compared to a 90° preferred angle or a 70° - 110° acceptable range.

Fifty-seven (57) collisions were reported at the CTH E / CTH D intersection during the past 15 years where average daily two-way traffic totals 8,400 vehicles/day for a crash rate of 1.240 per million vehicles. Sixteen (16) of these collisions had incapacitating or severe injuries (Types A & B) during this fifteen-year period. This intersection has one of the highest collision rates among Waukesha County's rural highway intersections. 51 of these 57 collisions (91%) involved CTH D traffic failing to yield at its stop signs while crossing CTH E. Nearly all of these angle collisions were caused by this intersection's sharp angle, which limits CTH D drivers' view of CTH E traffic coming from their right. Exposure time for crossing CTH E could be longer, and gap distances in oncoming traffic could be shorter than perceived by drivers at the CTH D stop signs. Trucks turning right from CTH D also may tend to swing wide into opposing CTH E traffic.

Alternatives

Improved signing and striping (additional stop signs, adjusted stop bars and improved ahead warning signs) was implemented as a lower cost alternative in 2015. Crashes persist at the intersection as the signing was not as effective of an option as improving the geometry per the recommended scope.

Changing this intersection to a full-way stop would not be appropriate for the contrasting traffic volumes along CTH E and CTH D. A roundabout would require significantly more right-of-way and higher construction costs for addressing this intersection's prevailing hazard for CTH D cross-traffic.

Ongoing Operating Costs

No increase to costs is expected

Previous Action

This project was originally introduced in the 2020-2024 capital (#202010). The project was deleted in the 2022-2026 capital plan after it was denied federal funding and could not be accommodated within that capital plan at 100% county costs. This project was reintroduced and approved in the 2024-2028 capital plan. Approved as planned in the 2025-2029 capital plan.

Project Title:	CTH SS, Meadowbrook Creek Structure	Project #:	202001
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Preliminary Design	Road Name:	Prospect Avenue
Budget Action:	C - Scope	Manager:	Allison Bussler, DPW Director
Date:	July 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2026	2027	2028	Total
Project Phase	Design		Land	Construction		Project
Expenditure Budget	\$127,000	\$0	\$174,000	\$541,000	\$0	\$842,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenues Applied	\$127,000	\$0	\$174,000	\$541,000	\$0	\$842,000
COST DOCUMENTATION			REVENUE			
Design	\$127,000					
WisDOT Design Review	\$0					
Land Acquisition	\$174,000					
Construction	\$436,000					
Construction Management	\$87,000					
Contingency	\$18,000					
Total Project Cost	\$842,000		Total Revenue			\$0
EXPENDITURE BUDGET	\$842,000		REVENUE BUDGET			\$0

Project Scope & Description

This project is a replacement of the CTH SS drainage structure over Meadowbrook Creek (a tributary of Pewaukee Lake). A box culvert or concrete arch are likely structure types, though various structure types will be considered. The roadway will remain a two-lane section over the structure. The roadway has a functional classification as a minor arterial, and 10-foot shoulders are anticipated. Shoulder widening may require removal of an adjacent retaining wall. Other site constraints include close proximity to two restaurants, Waukesha County's Lake Country Trail, and a Pewaukee Lake access. To minimize impacts to businesses, various roadway typical sections will be considered (rural, urban). Right of way acquisition to the ultimate width of 60/66 feet is required. Additional fee acquisition or easements beyond the ultimate width are anticipated. The project scope has been changed to extend the life of the existing drainage structure through the use of a culvert liner. A study was completed in 2024 that confirmed the feasibility of a culvert liner in lieu of replacement. The real estate acquisition and construction costs will be updated upon completion of preliminary plans in 2026.

Locations

Village of Pewaukee

Analysis of Need

The existing structure is a single-span structural steel plate arch with a span of approximately 10 feet. The steel structure is in poor condition with significant deterioration in the lower portion of the culvert barrel. Roadway railings/guardrail at the structure are in poor condition. The age of the existing structure is unknown. The structure has concrete headwalls that are in fair condition. The downstream headwall is continuous with a concrete retaining wall. The culvert structure has a span of 10 feet and is not classified as a bridge per Federal Highway Administration (FHWA) standards, and therefore is not eligible for federal bridge aid. The roadway functional class is minor arterial. Traffic volume on CTH SS in 2018 was 3,400 vehicles per day.

Alternatives

Rehabilitate the existing structure, which does not address all structural and geometric deficiencies. A culvert liner can extend the life of the existing structure at a lower cost.

Ongoing Operating Costs

Maintenance costs will be reduced in the early years after construction beyond 2026.

Previous Action

Approved as new project in 2020-2024 capital plan. Approved as planned in the 2021-2025, 2022-2026, and 2023-2027 capital plans. Approved with a cost update in the 2024-2028 capital plan. Approved with a delay in the 2025-2029 capital plan.

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:	C - \$ Update	Manager:	Allison Bussler
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Design	Design	Design	Design/Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$21,000	\$55,000	\$98,000	\$180,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$6,000	\$0	\$21,000	\$55,000	\$98,000	\$180,000
COST DOCUMENTATION			REVENUE			
Design Prelim	\$6,000		Federal Bridge Aid			\$474,000
Design	\$87,000					
WisDOT Design Review	\$28,000					
Land Acquisition	\$45,000					
Construction	\$390,000					
Construction Management	\$78,000					
Contingency	<u>\$20,000</u>					
Total Project Cost	\$654,000		Total Revenue			\$474,000
EXPENDITURE BUDGET	\$180,000		REVENUE BUDGET			\$0

Project Scope & Description:

This project is a rehabilitation of the CTH I bridge over Calhoun Creek. The scope of the project consists of structural lining the three existing culvert barrels. This will maintain the integrity of the barrels and extend their useful life. The existing concrete headwalls and the roadway over the structure will remain in-place. There is adequate right-of-way width and permanent easement at this bridge site. However, additional temporary easements will likely be required for construction to begin. The project will be constructed with the roadway open to through traffic. An Independent Study Report was completed in 2023. Waukesha County applied for federal funding in 2023 and was awarded \$474,000 in 2024. Increase in project design budget of \$10,000 based on final design contract.

Location: City of New Berlin

Analysis of Need:

The existing bridge (B-67-318) is a three-barrel corrugated steel culvert structure. The culvert barrels are six feet in diameter. Two barrels were constructed in 1976 with a CTH I roadway project. In 2009, a developer added a third barrel and constructed the existing headwalls. The two original barrels are corroding with significant section loss in the low flow portion of the pipes. The third barrel has some rust beginning in the low flow area. The roadway over the structure is in good condition and was re-built in 2018. The roadway is functionally classified as a 'minor arterial.' The bridge is considered 'structurally deficient' due to its current condition rating. The structure sufficiency number is 26.8. This indicates that structure replacement is warranted according to Wisconsin Department of Transportation (WisDOT) guidelines, which makes the bridge eligible for federal bridge replacement or rehabilitation funding when the sufficiency index is below 50. Rehabilitation by culvert lining will address the structure deficiencies while avoiding the need to excavate the roadway. An independent engineering study report was prepared for this project prior to application for federal bridge funding. The purpose of the report is to verify that the proposed project scope is a cost-effective rehabilitation strategy. The 2018 traffic volume on this roadway segment was 7,300 vehicles per day.

Alternatives:

Reconstruct the existing bridge and roadway approaches to current WisDOT standards. This alternative, while addressing the deficiencies, is not warranted.

Ongoing Operating Costs:

Maintenance costs will be reduced in the early years after construction beyond 2027.

Previous Action:

Approved as a new project in the 2022-2026 capital plan. Approved as planned in the 2023-2027 capital plan. Approved with a cost and revenue update in the 2024-2028 capital plan. Approved as planned in the 2025-2029 capital plan.

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 - \$ Update	Manager:	Allison Bussler
Date:	June 16, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2022	2023-24	2025	2026	2027	Total
Project Phase	Pre. Design		Design	Design/Land	Const	Project
Expenditure Budget	\$6,000	\$0	\$23,000	\$55,000	\$98,000	\$182,000
Revenue Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Costs After Revenues Applied	\$6,000	\$0	\$23,000	\$55,000	\$98,000	\$182,000
COST DOCUMENTATION			REVENUE			
Preliminary Design	\$6,000		Fed Aid Bridge			\$484,000
Design	\$105,000					
WisDOT Design Review	\$20,000					
Land Acquisition	\$45,000					
Construction	\$383,000					
Construction Management	\$88,000					
Contingency	<u>\$19,000</u>					
Total Project Cost		\$666,000	Total Revenue			\$484,000
EXPENDITURE BUDGET		\$182,000	REVENUE BUDGET			\$0

Project Scope & Description:

This rehabilitation of the CTH I bridge over the Mukwonago River is rescope 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. Project design budget is increased by \$10,000 based on final design contract.

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. Approved with a cost and scope update in the 2025-2029 capital plan.

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:	C - Scope C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	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	\$31,000	\$50,000	\$191,000	\$0	\$282,000	
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0	
Net Costs After Revenues Applied	\$10,000	\$31,000	\$50,000	\$191,000	\$0	\$282,000	
COST DOCUMENTATION			REVENUE				
			Federal Highway Safety Improvement Program (HSIP) Funding				
			Design	\$297,000	Design Construction Construction Management WisDOT Construction Review Contingency		
			WisDOT Design Review	\$25,000			
			Land Acquisition	\$50,000			
			Construction	\$1,554,000			\$281,000
							\$1,715,000
Total Project Cost	\$2,278,000		Total Revenue		\$1,996,000		
EXPENDITURE BUDGET		\$282,000	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:

- Installation of positive offset left turn lanes on CTH D and flashing yellow arrows
- Decrease angle of right-turn lane intersection with cross streets
- Installation of monotube mast arms with backplates
- Improve lighting
- Widen CTH X median by 2-feet and eliminating CTH X corrugated medians
- Separating thru and left turn lanes and replacing with double edge lines
- Milling and repaving functional area of interest and installation of grooved epoxy pavement markings
- Updating pedestrian curb ramps

Waukesha County received Highway Safety Improvement Program (HSIP) funding for this intersection improvement. Gross project cost decreased by \$632,000 and the Waukesha County share of expenditures decreased by \$63,000.

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

Approved as a new project in the 2025-2029 capital plan.

Project Title:	CTH K, CTH JK to Brookfield Road	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Formation	Road Name:	Lisbon Road
Budget Action:	C - Scope C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	August 27, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY							
Year	2025	2026	2027	2029	2031	2032+	Total
Project Phase	Planning Study	Design	Design	Land Acq	Const Phase 1	Const Phases	Project
Expenditure Budget	\$200,000	\$850,000	\$1,960,000	\$18,500,000	\$6,250,000	\$12,900,000	\$40,660,000
Revenue Budget	\$0	\$0	\$0	\$14,800,000	\$0	\$0	\$14,800,000
Net Costs After Revenues Applied	\$200,000	\$850,000	\$1,960,000	\$3,700,000	\$6,250,000	\$12,900,000	\$25,860,000
COST DOCUMENTATION				REVENUE			
Planning Study	\$200,000						
Design	\$9,150,000			Federal STP-M Design			\$6,640,000
WisDOT Design Review	\$300,000			Federal STP-M Land Acquisition			\$14,800,000
Land Acquisition	\$18,500,000			Federal STP-M Construction			\$51,600,000
Construction	\$83,000,000			Federal BUILD Grant			\$25,000,000
Construction Management	\$8,300,000			(All Anticipated)			
WisDOT Construction Review	\$300,000						
Contingency	\$4,150,000						
Total Project Cost	\$123,900,000			Total Revenue			\$98,040,000
EXPENDITURE BUDGET	\$40,660,000			REVENUE BUDGET			\$14,800,000

Project Scope & Description

The 6-mile project involves a preliminary planning study to evaluate reconstruction alternatives including a future 4-lane expansion of CTH K between CTH JK (Lynndale Road) and Brookfield 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 (CNRR) 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. The initial findings from the preliminary planning study support adding capacity, overpassing the CNRR and improving intersections. At the conclusion of the study later this year, the county will have determined a detailed project scope, schedule, and cost and will be prepared to apply for federal funding through STP in the 2030-31 and future program cycles and future Better Utilizing Investments to Leverage Development (BUILD) Grant solicitations. Project costs represent updated planning level estimates for a 4-lane divided roadway. The east project limit is being extended to Brookfield Road to better address existing pavement conditions, roadway safety and logical termini for federal and state environmental coordination. Design funding is scheduled in 2026 to support the completion of an environmental study and additional federal discretionary funding applications. Design funding is scheduled in 2027 to cover corridor design. Corridor land acquisition is scheduled in 2029, and construction is being phased for funding and construction staging purposes, beginning in 2031. Project costs are based on a traditional 20% cost share for all project phases.

Location

Village of Lisbon, Village of Sussex, Village of Menomonee Falls, and City of Brookfield

Analysis of Need

The original pavement was built in 1961-62, is in poor condition and projected to be in serious to very poor condition by 2035. CTH K, within the project segment, has a current average annual daily traffic (AADT) of over 14,000 and a very high truck percentage of 20%. Traffic volume continues to increase along this important east-west arterial due to residential and commercial growth. There have been 4 fatal and 85 injury crashes along the project segment over the last 5-years. The 5-year crash rate is 285 and 3.4x the statewide average. The 5-year KAB crash rate is 58 and 3x the statewide average. The Canadian National (CN) Railroad has an at-grade crossing (US DOT crossing #692245A) in the project limits. CN Railroad runs 34 total trains per day (TTPD) across CTH K. The forecasted 2055 traffic volume on CTH K is 16,700. The combination of increasing traffic volume and existing train crossings will create an exposure factor of 567,800 by 2055. Including the CN Railroad crossing at CTH K, CTH VV and CTH F, there are 3-crossings within 1.5-miles with an existing combined exposure factor of 1,050,600 and projected to exceed 1.5 million by 2055. Drivers experience 40 to 63 hours of delay at the CTH K/CNRR crossing. Additional traffic growth on CTH K will increase rail crossing conflicts and delay.

Project Title:	CTH K, CTH JK to Brookfield Road	Project #:	202514
Department:	Public Works - Highways	Project Type:	Priority Corridor
Phase:	Formation	Road Name:	Lisbon Road
Budget Action:	C - Scope C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	August 27, 2025	Map / Image:	Click Here

Alternatives

- Do Nothing. This alternative would continue pavement resurfacing through the paving program, but would not address growing level of service, safety and railroad crossing delay.
- Complete a preliminary planning study to determine reconstruction preferred alternative, segment staging, scheduling and cost estimates and apply for federal STP funding in the next program cycle (2026).

Ongoing Operating Costs

Operating costs would be determined by the preferred alternative through the completion of a preliminary planning study. If capacity expansion is selected, operating costs would be expected to increase by \$8,300/lane mile or a total annual increase of \$74,700. If a grade separated crossing of the CN Railroad is selected, there would be an annualized operating cost increase for inspection and maintenance of the new structure, estimated to be \$5,000.

Previous Action

Approved as a new project in the 2025-2029 capital plan.

Project Title:	CTH KE – CTH E Intersection	Project #:	202520
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Preliminary Design	Road Name:	Maple Ave & North Shore Dr
Budget Action:	C - \$ Update C - Rev Update	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map/Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design	Design/Land		Const		Project
Expenditure Budget	\$195,000	\$155,000	\$0	\$1,059,000	\$0	\$1,409,000
Revenue Budget	\$0	\$0	\$0	\$847,000	\$0	\$847,000
Net Costs After Revenues Applied	\$195,000	\$100,000	\$0	\$1,521,000	\$0	\$562,000
COST DOCUMENTATION			REVENUE			
Design		\$250,000	Federal CRP (Construction)			\$847,000
Land Acquisition		\$100,000				
Construction		\$921,000				
Construction Management		\$92,000				
Contingency		\$46,000				
Total Project Cost		\$1,409,000	Total Revenue			\$847,000
EXPENDITURE BUDGET		\$1,409,000	REVENUE BUDGET			\$847,000

Project Scope & Description

The purpose of this project is to build a single-lane compact roundabout at the intersection of CTH KE (North Shore Drive) and CTH E (Maple Avenue). This change to the existing CTH KE and CTH E intersection will provide safer traffic control, reduce collisions, improve visibility for turning vehicles, and reduce delays for the traveling public. Improvements would include:

- Build a central island with a diameter between 80 feet & 100 feet and a height of 4 to 10 inches with a traversable curb
- Build a lane width of 16 feet
- Build splitter islands on each approach with a traversable curb
- Add pedestrian accommodations
- Add 4-quadrant street lighting

DPW received Federal Carbon Reduction Program (CRP) funding for construction for the compact roundabout. Federal CRP funding is not available for design or land acquisition. The CRP federal funding revenue is \$369,800 lower than previously anticipated and construction cost was reduced to reflect better understanding of compact roundabout design requirements and to match an 80%/20% federal/county cost share. Design costs are increased by \$55,000 based on federalized design process and negotiated contract. Overall net county expenditure has been reduced by \$37,200.

Locations

Village of Hartland and Town of Delafield

Analysis of Need

The intersection is in a well-developed area with a mix of residential and commercial uses. On CTH KE (North Shore Drive) the intersection is uphill for both eastbound and west traffic. The residents use this area for exercise and some children walk across the intersection to reach school. The commercial uses attract heavy vehicle traffic that is often unfamiliar with the intersection. Being unfamiliar with the area, and approaching the intersection uphill, they often do not see the stop signs and run through the intersection.

Over the five-year period from January 2019 and December 2023 there have been 14 crashes at the intersection. At least 7 of these crashes could have been mitigated with the installation of a compact roundabout.

Alternatives

Leave the existing all way stop traffic control at the intersection in place.

Ongoing Operating Costs

Maintenance costs for the roundabout should be lower than for the existing all way stop. Some additional operational costs will be associated with street lighting utility cost.

Previous Action

Approved as a new project in the 2025-2029 capital plan.

Project Title:	CTH YY, CTH VV to WIS 175	Project #:	202521
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Formation	Road Name:	Pilgrim Road
Budget Action:	C - Rev Update C - \$ Update	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total
Project Phase	Design		Construction			Project
Expenditure Budget	\$0	\$660,000	\$0	\$7,380,000	\$0	\$8,040,000
Revenue Budget	\$0	\$0	\$0	\$1,954,000	\$0	\$1,954,000
Net Costs After Revenues Applied	\$0	\$660,000	\$0	\$5,426,000	\$0	\$6,086,000
COST DOCUMENTATION			REVENUE			
Design	\$640,000		Traffic Signal Replacement			
WisDOT Design Review	\$20,000		Federal CRP (Construction)			\$1,954,000
Construction	\$6,400,000					
Construction Management	\$640,000					
WisDOT Construction Review	\$20,000					
Contingency	\$320,000					
Total Project Cost	\$8,040,000		Total Revenue			\$1,954,000
EXPENDITURE BUDGET	\$8,040,000		REVENUE BUDGET			\$1,954,000

Project Scope & Description

The existing asphalt pavement will be milled and overlaid to extend the pavement life and improve surface condition on the 3.5-mile-long project. Urban drainage and curb and gutter will be reviewed for improvements. Rehabilitation to bridge approach pavement, parapets and curb and gutter for B-67-57 will be investigated. DPW received federal Carbon Reduction Program (CRP) funding for the construction phase of replacement and upgrade to the traffic signals at Kendall Place, Mill Road, and CTH W (Good Hope Road). Federal CRP funding is not available for design. Revenue budget decreased by \$254,400 due to the CRP funding being lower than the application amount. Design budget increased by \$320,000 to reflect standard design cost.

Location

Village of Menomonee Falls

Analysis of Need

The northern project segment between WIS 175 and CTH W was constructed in 1989 and was last rehabilitated in 2006. The southern project segment between CTH W and CTH VV was constructed in 2000 and has not been rehabilitated. The existing asphalt pavement has a PCI rating between 55-69, ranging from poor to fair condition. Pilgrim Road carries 18,000 vehicles per day on the project segment. The segment between CTH VV and CTH W is 4-lane divided by median. The project segment between CTH W and WIS 175 is a 5-lane cross section that will require planned traffic management to repave safely and effectively. A large bridge (B-67-57) is within the project limits and approach pavement, parapets, and curb and gutter have settled over time and require rehabilitation. The traffic signal equipment at the intersections of Kendall, Mill, and Good Hope roads are original to the initial construction. The traffic signal equipment is approaching the end of its life cycle.

Alternatives

The pavement will need to be milled and resurfaced either from the county-funded annual paving program or from a stand-alone county-funded project. Completing the repaving as a stand-alone county-funded project allows for improved traffic management and bridge approach rehabilitation versus completing in the annual paving program.

Ongoing Operating Costs

No change in operating costs is expected with the proposed project.

Previous Action

Approved as a new project in the 2025-2029 capital plan.

Project Title:	CTH NN Traffic Signals, CTH EE and Fairwinds Boulevard, Mukwonago High School	Project #:	202605
Department:	Public Works - Highways	Project Type:	Intersection
Phase:	Formation	Road Name:	W. Veterans Way
Budget Action:	New	Manager:	Allison Bussler
Date:	July 14, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Design	Construction				Project
Expenditure Budget	\$250,000	\$1,620,000	\$0	\$0	\$0	\$1,870,000
Revenue Budget	\$0	\$1,265,000	\$0	\$0	\$0	\$1,265,000
Net Costs After Revenues Applied	\$250,000	\$355,000	\$0	\$0	\$0	\$605,000
COST DOCUMENTATION			REVENUE			
Design		\$240,000	Construction (Federal CRP)			\$1,265,000
WisDOT Design Review		\$10,000				
Construction		\$1,400,000				
Construction Management		\$140,000				
WisDOT Construction Review		\$10,000				
Contingency		\$70,000				
Total Project Cost		\$1,870,000	Total Revenue			\$1,265,000
EXPENDITURE BUDGET		\$1,870,000	REVENUE BUDGET			\$1,265,000

Project Scope & Description

The project involves full replacement of traffic signal equipment at CTH NN & CTH EE (School Road) and CTH NN & Fairwinds Boulevard, which provide access to Mukwonago High School. The project includes installation of retroreflective backplates, energy-efficient LED streetlights and signal displays, fiber optic cable for signal interconnectivity, video detection updates, and optimized signal timings. The project will include coordination with WisDOT to provide interconnectivity between the WIS 83 & CTH NN intersection and the project traffic signals. The project has been approved for CRP federal funding.

Location

Village of Mukwonago.

Analysis of Need

Existing traffic signals were built in 1999. The existing traffic signal equipment is outdated and in need of replacement. The new interconnected and coordinated signals, coupled with energy-efficient LED bulbs, will enhance traffic flow and safety. Anticipated crash reductions of 20% due to the addition of retroreflective backplates and signal heads over each lane will provide significant safety performance benefits at the entrances to Mukwonago High School. CTH NN has an AADT of 14,000 vehicles per day in the project segment. The CTH NN intersections at CTH EE and Fairwinds Boulevard have experienced a combined 21 crashes, including 6 injury crashes between 2019-2024.

Alternatives

Do nothing alternative does not address the age and deficiencies of the existing signal equipment and will require increased site visits to trouble shoot issues and incremental equipment replacements.

Ongoing Operating Costs

Reduced operating costs due to energy-efficient signal displays and lighting. New equipment life cycle results in less equipment failure, staff sight visits to respond to issues and lower equipment component replacement costs.

Previous Action

None

Project Title:	Culvert Replacement Program 2023 - 2027	Project #:	201901
Department:	Public Works - Highways	Project Type:	Bridge
Phase:	Program Project	Road Name:	Various
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	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					
EXPENDITURE BUDGET			REVENUE BUDGET			
\$1,000,000			\$0			

Project Scope & Description

Provide annual funding for a countywide culvert replacement program.

Location

Various

Analysis of Need

The Public Works Department replaces a number of culverts every year because of deterioration. This program is designed to address larger culvert structures that require extensive design, more land acquisition and have higher construction costs. These larger culvert sites do not meet "bridge" criteria, and therefore are not eligible for federal bridge aid. Projects in this program are 100% county funded. The county averages one culvert replacement per year under this program. Individual culvert locations are generally designed the year prior to construction.

Alternatives

Schedule individual projects as needed.

Ongoing Operating Costs

The projects do not require departmental budget operating expenditures. Projects are reviewed by County engineering staff.

Previous Action

- Approved as new in the 2019-2023 capital plan.
- Approved as planned in the 2020-2024, 2021-2025, and 2022-2026 capital plans.
- Approved with a cost update in the 2023-2027 capital plan.
- Approved as planned in the 2024-2028 capital plan.
- Approved as planned in the 2025-2029 capital plan.

Project Title:	Repaving Program 2023-2027	Project #:	201906
Department:	Public Works - Highways	Project Type:	Repaving
Phase:	Program Project	Road Name:	Various
Budget Action:	As Planned	Manager:	Allison Bussler, DPW Director
Date:	June 2, 2025	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			\$1,242,000	\$610,000	\$3,710,000	\$2,510,000	\$610,000	\$8,682,000						
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 Crack Seal/Fill, Hwy Paving & Shouldering Reshouldering Preservation Total					REVENUE <u>Local Road Improvement Program:</u> County Highway Improvement Program (CHIP) CHIP-D (Discretionary) CHIP-S (Supplemental)									
					<u>Paver Study</u>	<u>& Shouldering</u>			<u>CHIP</u>		<u>CHIP-D</u>	<u>CHIP-S</u>	<u>Total</u>	
					2023	\$50,000	\$4,250,000	\$0	\$4,300,000	2023	\$430,000	\$812,000	\$0	\$1,242,000
					2024	\$50,000	\$5,460,000	\$0	\$5,510,000	2024	\$350,000	\$260,000	\$0	\$610,000
					2025	\$50,000	\$5,270,000	\$500,000	\$5,820,000	2025	\$350,000	\$260,000	\$3,100,000	\$3,710,000
					2026	\$50,000	\$3,750,000	\$500,000	\$4,300,000	2026	\$350,000	\$260,000	\$1,900,000	\$2,510,000
2027	\$50,000	\$4,650,000	\$500,000	\$5,200,000	2027	\$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 includes two 3-year cycles of asphalt pavement crack sealing/filling and reshouldering to extend the life of the pavement resurfacing/rehabilitation through improved pavement preservation and performance. The repaving program is the largest single reoccurring highway investment and performing crack sealing/filling and reshouldering will extend the life of the repaving investment. Crack sealing helps keep water out of the pavement subgrade, while shouldering helps protect the pavement edge. These preservation practices will help slow the rate of pavement deterioration. The county averaged 16-miles of annual repaving (2018-2025). Based on the previous 8-years of data, the county will repave a typical mile of county highway every 25-years, which is well beyond the expected performance life of pavement resurfacing/rehabilitation that is being completed in the repaving program. Pavement inspection will be completed in 2025 and will provide updated PCI data.

Location: Various locations throughout the county.

Analysis of Need

The Department of Public Works presently maintains about 405 centerline miles of roadways on the county trunk system. The typical useful life of asphalt pavement surface is 15 years. The department reconstructed several existing two-lane roadways to four-lane facilities and many of these four-lane facilities are now coming to the end of their design life and need repaving. As asphalt pavements age, the surface tends to rut and crack due to vehicle loads and weathering of the asphalt. The department has a pavement management program, using a pavement consultant, TransMAP, to drive and capture the entire county system once every three years and to rate pavement conditions each year allowing better management of pavement projects. The average Pavement Condition Index (PCI) of asphaltic pavements in 2023 was 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 every 2 to 3 years.

Alternatives

- Spot repairs and patching. The result will be a slight delay in the deterioration of the system.
- Resurface roadways based on pavement conditions determined by the pavement management system and department review.

Ongoing Operating Costs

The cost of maintaining a two-lane roadway is projected to cost about \$8,300 per mile annually.

Previous Action

Approved as new in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a schedule and revenue update in the 2021-2025 capital plan. Approved with a revenue update in the 2022-2026 capital plan. Approved accelerated and with a revenue update in the 2023-2027 capital plan. Approved accelerated in the 2024-2028 capital plan. Approved with an updated scope and cost and revenue updates in the 2025-2029 capital plan.

Project Title:	Fox Bend Wetland Restoration Project	Project #:	202408
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Construction	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2024	2025	2025	2026	2027	Total
Project Phase	Ordinance					Project
Expenditure Budget	\$6,000	\$106,400	\$16,000	\$10,000	\$0	\$138,400
Revenue Budget	<u>\$6,000</u>	<u>\$106,400</u>	<u>\$16,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$138,400</u>
Net Costs After Revenues Appli	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design fees		\$6,000	DNR Waterfowl Stamp Program Grant			\$92,400
Construction costs		\$122,400	SE Wisconsin Fox River Commission			\$10,000
Site maintenance		\$10,000	DATCP Soil and Water Resource			\$36,000
Total Project Cost		\$138,400	Total Revenue			\$138,400
EXPENDITURE BUDGET		\$138,400	REVENUE BUDGET			\$138,400

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. All funding has been secured for construction of the project, which includes the following grants: \$10,000 from SEWFRC, \$36,000 from Soil and Water Resource Management (SWRM) from DATCP, and \$92,400 from Wisconsin Department of Natural Resources Waterfowl Stamp Grant. Project costs are updated through an ordinance to increase project expenditures with added revenues to cover additional costs of construction and vegetative establishment. This is to account for higher than anticipated bid costs due to challenging site access and higher unit prices for site vegetation maintenance.

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. Approved as planned in the 2025-2029 capital plan. Approved with a cost and revenue update through enrolled ordinance 179-69 in January 2025.

Project Title:	Park System Roof Replacements	Project #:	202524
Department:	Parks & Land Use	Project Type:	Roof Replacement
Phase:	Construction	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	June 2, 2025	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,000</u>	<u>\$18,000</u>
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	<u>\$288,000</u>		2029	<u>Golf Course Fund Balance</u>		<u>\$18,000</u>
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: Approved as a new project in the 2025-2029 capital plan.

Project Title:	Retzer Nature Center Covered Shelter	Project #:	202525
Department:	Parks & Land Use	Project Type:	Facility Expansion
Phase:	Preliminary Design	Sponsor:	
Budget Action:	As Planned	Manager:	Dale Shaver, PLU Director
Date:	June 2, 2025	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 Project Cost		\$471,500	Total Revenue			\$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

Approved as a new project in the 2025-2029 capital plan.

Project Title:	Lake Country Trail – Phase V – Connection to Jefferson County	Project #:	202312
Department:	Parks & Land Use	Project Type:	Trail System
Phase:	Construction	Sponsor:	
Budget Action:	C - \$ Update C - Rev Update C - Scope	Manager:	Dale Shaver, PLU Director
Date:	June 2, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY					
Year	2024	2025	2026	2027	Total
Project Phase	Design		Construction		Project
Expenditure Budget	\$250,000	\$0	\$1,761,900	\$0	\$2,011,900
Revenue Budget	<u>\$200,000</u>	<u>\$0</u>	<u>\$1,737,900</u>	<u>\$0</u>	<u>\$1,937,900</u>
Net Costs After Revenues Applied	\$50,000	\$0	\$24,000	\$0	\$74,000
COST DOCUMENTATION			REVENUE		
Design/Engineering	\$250,000		Oconomowoc Rotary Donation		\$22,000
Construction	\$1,581,000		State of WI Stewardship Grant		\$250,000
Contingency	\$180,900		Federal CMAQ Funding		\$1,591,900
			C Ocon Share of Design/Construction		\$74,000
Total Project Cost	\$2,011,900		Total Revenue		\$1,937,900
EXPENDITURE BUDGET	\$2,011,900		REVENUE BUDGET		\$1,937,900

Project Scope & Description

The Lake Country Trail is an existing 15-mile non-motorized multi-use trail that was planned in 1992-1993, with construction beginning in 1994. The trail extends along a We Energies-owned utility corridor, from the Landsberg Center trailhead in the City of Waukesha to Roosevelt Park in the City of Oconomowoc. It was originally constructed as a crushed stone trail and then paved, with paving of the final phase completed in 2012. Phase V of the Lake Country Trail has been proposed in Waukesha County's Park and Open Space Plan under a different name – the Oconomowoc to Watertown Trail. This is a 2.25-mile trail that would combine an off-road trail facility with on-road accommodations to link the current terminus of the Lake Country Trail at Roosevelt Park with the Jefferson County Interurban Trail at the Waukesha/Jefferson County line. From the County line Jefferson County will extend the trail approximately 12 miles west to the City of Watertown. A ten-stall trailhead is proposed at the intersection of West Second Street and the We Energies utility corridor. Project components for this segment of the trail will include a pedestrian bridge over the Oconomowoc River and a boardwalk through wetlands along West Second Street. The County has been awarded \$1,591,900 in funding from the Federal Congestion Mitigation and Air Quality Improvement Program, and will apply for an additional \$250,000 from the State of Wisconsin DNR Stewardship Program. The City of Oconomowoc has pledged to contribute half of the remaining costs or \$74,000 toward the project. The Oconomowoc Rotary Club has pledged up to \$22,000 to fund trailhead kiosks and wayfinding signage that are an enhancement that is an addition to the original project gross cost and scope. The County's share of the cost does not change.

Location

The majority of the proposed project is located in the City of Oconomowoc, with a small segment passing through a portion of the Town of Oconomowoc. The project will connect the existing terminus of the Lake Country Trail in Roosevelt Park to the Waukesha County line, where it will connect to the proposed Jefferson County Interurban Trail. The proposed trail route will follow on-street for one mile north along South Franklin Street to West Second Street, then west along West Second Street to the We Energies utility easement. The western-most approximately 1.25 miles of the trail will be an off-road paved trail that follows the utility corridor to the Waukesha County/Jefferson County border.

Analysis of Need

The Trail will provide a combination of safe off-road and on-road trail accommodations through the City of Oconomowoc, to connect the existing Lake Country Trail to the Jefferson County Interurban Trail, which ultimately extends all the way to the City of Watertown. This section of trail is a key component of a larger regional trail network.

Alternatives

- Do nothing and have a short gap remain in the regional trail network. Trail users will need to navigate around existing barriers to make the connection from the Lake Country Trail to the Interurban Trail.
- Construct at a later date.

Ongoing Operating Costs

The project will require maintenance along the Lake Country Trail. The maintenance will include removal of debris and trash and mowing of the trail shoulders. Current staff from Naga-Waukee Park will maintain the trail. The Adopt-a-Trail program can be extended to this portion of the trail as well.

Previous Action

Approved as a new project in the 2023-2027 capital plan. Approved accelerated with a revenue update in the 2024-2028 capital plan. Approved as planned in the 2025-2029 capital plan.

Project Title:	Expo Forum Building Improvements	Project #:	202523
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	C - \$ Update	Manager:	Dale Shaver, PLU Director
Date:	July 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2025	2026	2027	2028	2029	Total Project
Project Phase	Construction					
Expenditure Budget	\$0	\$285,000	\$0	\$0	\$0	\$285,000
Revenue Budget	\$0	\$0	\$0	\$0	\$0	\$0
Net Cost After Revenue Applied	\$0	\$285,000	\$0	\$0	\$0	\$285,000
COST DOCUMENTATION			REVENUE			
Roof Repairs	\$15,000					
Fixture Replacements	\$70,000					
Ongoing HVAC Repair/Maint	\$200,000					
Total Project Cost	\$285,000					\$0
EXPENDITURE BUDGET	\$285,000					REVENUE BUDGET
						\$0

Project Scope & Description

The Waukesha County Exposition Center Forum Building consists of three (3) connected free-span exhibit halls and a storage room. The North Hall is a 6,600 square foot structure that was constructed in 1969. The South and East Halls are both 7,200 square foot structures that were added in 1980. Normal annual operational maintenance has kept the Forum Building functioning for many years, but sections of the aging roof and other infrastructure and mechanical equipment are reaching the point of needing replacement. The focus of this capital project is the essential infrastructure and equipment replacements that cannot be funded through operating budgets. The steel roof section over the North Hall was replaced in 2009. The roof sections over the South and East Halls are original from when the buildings were constructed. Expo staff, County Facilities staff and contractors have repaired leaks and other issues over the lifespan. The two original roof sections have reached or exceeded the projected life expectancy. In addition, the three rooftop air handlers that supply heating and cooling to the exhibit halls will soon reach the life expectancy. These units were installed in 2005, and they are maintained with quarterly checks of belts, filters, grease fittings, motor amperage and coils. In the last three years, multiple major repairs have been needed to keep them functioning. Based on the age and overall condition of the Forum Building, Waukesha County is committing to maintenance and improvements that will allow for functional use of the facility for up to ten years. The ten-year approach directs fiscal decisions. Specifically, the Department will focus funds on basic roof repairs identified by a roofing consultant to maintain functionality. In addition, this project allocates funds for ongoing repair and maintenance of the existing HVAC units, to extend their useful life for up to ten years, or until full replacement becomes feasible if market conditions recover. Due to current market conditions, replacement of the existing HVAC units is not a cost-effective solution at this time. The project also includes replacement of two original electrical load panels, all original restroom sinks and faucets, two original restroom exhaust fans, all original water fountains, and two original exterior doors.

2026:

- 1) Replace Kitchen Mini-Split, Restroom Exhaust Fans, Door Assemblies, Bathroom Sinks, Interior and Exterior Water Fountains, and North Hall Load Electrical Panel
- 2) Roof Repairs

Location: Waukesha County Exposition Center, 1000 Northview Road, Waukesha, WI 53188.

Analysis of Need: The Waukesha County Exposition Center hosts an average of 180 events annually, with approximately 500,000 patron visits per year. The infrastructure and mechanical systems in the Forum Building need to be maintained consistent with lifecycle standards to allow for clean, safe and continuous operation of the facility, so that these events can happen uninterrupted.

Alternatives: Maintain previous plan to replace existing HVAC units and roof sections over the South and East Halls.

Ongoing Operating Costs: Replacement project components will be energy efficient, including the electrical load panels, exhaust fans, and exterior doors. Replacement sink/faucet and water fountain components will also be WaterSense compliant to maximize water efficiency. These efficiency upgrades will reduce annual energy and water costs to operate the Forum Building. Staff time to maintain the equipment and infrastructure will also be reduced, as will costs associated with sourcing custom parts that are required to repair the existing equipment.

Previous Action: Approved as a new project in the 2025-2029 capital plan.

Project Title:	Expo Center Building Maintenance, Security and Safety Improvements	Project #:	202612
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	July 3, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total Project
Project Phase	Design/Cons	Design/Cons				
Expenditure Budget	\$998,000	\$600,000	\$0	\$0	\$0	\$1,598,000
Revenue Budget	<u>\$998,000</u>	<u>\$600,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,598,000</u>
Net Cost After Revenue Applied	\$0	\$0	\$0	\$0	\$0	\$0
COST DOCUMENTATION			REVENUE			
Design/Engineering	\$150,000		Parkland Management and			
Construction	\$1,386,000		Land Acquisition (Tarmann) Fund			\$1,478,000
Contingency	\$62,000		Waukesha Pewaukee CVB Donation			\$120,000
Total Project Cost	\$1,598,000		Total Revenue			\$1,598,000
EXPENDITURE BUDGET	\$1,598,000		REVENUE BUDGET			\$1,598,000

Project Scope & Description

The Waukesha County Exposition Center provides facilities and open space for public and private use, for entertainment, business events, non-profit organizations, and government groups of Waukesha County and surrounding areas. The 138-acre property has two multi-purpose buildings, the Arena and the Forum, built between 1969 and 1980, that provide a total of 40,000 square feet of functional exhibit spaces. On the grounds there are seven ancillary structures that provide storage and limited event space, paved parking for 1600 vehicles and 100 campers, and extensive mowed greenspace. The capital project will address lighting efficiency, basic asset replacements and enhancements for site safety and security. The improvements include the following:

Phase 1 (2026):

- Replace Arena building main event space interior lighting with energy-efficient LED lighting with added lighting controls.
- Install card reader access at select Arena building doors, to provide for controlled access.
- Replace the existing Arena building stage with a portable stage that can also be used for events elsewhere on the property. Stage lighting will also be upgraded.
- Replace existing Arena sound and video projection systems with upgraded technology and components to optimize the audio and video components of the venue.
- Replace all Arena doors with fiber-glass doors and frames that will double the life expectancy of the current metal doors, from 10 to 20 years.
- Install high-definition security cameras at all Arena building entrances. The cameras will be connected to the existing County security camera network.

Phase 2 (2027)

- Install underground network cable throughout the Expo grounds to allow for site technology upgrades, and to provide for enhanced connectivity for clients and patrons.
- Replace 25 parking lot light fixture heads with new more efficient LED fixtures with a 20-year life expectancy.
- Install high-definition security cameras in main event and parking spaces throughout the grounds, and at site entrances. The cameras will be connected to the existing County security camera network.
- Implement an outdoor public address/paging system that will allow for event promoter communication with attendees as well as emergency/security notifications throughout the Expo grounds.
- Install card reader access at site entrance gates #3 and #4 to provide for controlled access.

The majority of the funding will be allocated from the Parkland Management and Land Acquisition Fund (Tarmann Fund), placing a priority on the maintenance of existing facilities versus park system land acquisition. The project includes a \$120,000 donation from the Waukesha Pewaukee Convention & Visitor's Bureau, which will be used to replace the Arena sound and video projection systems.

Location: Waukesha County Exposition Center, 1000 Northview Road, Waukesha, WI 53188.

Analysis of Need: The Waukesha County Exposition Center hosts an average of 180 events annually, with approximately 500,000 patron visits per year. The Department tracks asset life cycles and replaces as needed. Due to the size of the facility, event types and attendee numbers, there is a need for security enhancements at the facility. Video and public address systems will improve the marketability of the facility during events. Lighting replacements continue the practice of upgrading to LED fixtures for energy efficiency. The project components will allow for clean, safe and continuous operation of the facility.

Project Title:	Expo Center Building Maintenance, Security and Safety Improvements	Project #:	202612
Department:	Parks & Land Use	Project Type:	Renovation/Upgrade
Phase:	Formation	Sponsor:	
Budget Action:	New	Manager:	Dale Shaver, PLU Director
Date:	July 3, 2025	Map / Image:	Click Here

Alternatives: Continue to make spot repairs and replacements to maintain assets that have exceeded life cycle and need replacement. Continue need for clients to outsource sound and video systems for events. Discontinue use of the current stage due to structural needs.

Ongoing Operating Costs: Replacement project components will be energy-efficient, including the interior and parking lot lights, and labor and component costs to repair lights and replace bulbs and ballasts will be reduced significantly. Card Readers at entrance gates will reduce staff labor to manually lock and unlock gates. Staff time to maintain the equipment and infrastructure will also be reduced, as will costs associated with sourcing custom parts that are required to repair the existing equipment.

Previous Action: None.

Project Title:	Pavement Management Plan 2023-2027	Project #:	201908
Department:	Parks & Land Use	Project Type:	Repaving
Phase:	Program Project	Sponsor:	
Budget Action:	C - \$ Update	Manager:	Dale Shaver, PLU Director
Date:	June 18, 2025	Map / Image:	Click Here

CAPITAL BUDGET SUMMARY						
Year	2023	2024	2025	2026	2027	Total
Project Phase						Project
Expenditure Budget	\$1,347,300	\$1,365,000	\$1,200,000	\$1,897,000	\$1,275,000	\$7,084,300
Revenue Budget	<u>\$1,347,300</u>	<u>\$1,065,000</u>	<u>\$0</u>	<u>\$622,000</u>	<u>\$0</u>	<u>\$3,034,300</u>
Net Cost After Revenues Applied	\$0	\$300,000	\$1,200,000	\$1,275,000	\$1,275,000	\$4,050,000
COST DOCUMENTATION			REVENUE		Other State/ Fed Funding	Landfill
2023	\$1,347,300		2023	\$1,000,000	\$147,300	\$200,000
2024	\$1,365,000		2024	\$900,000	\$165,000	\$0
2025	\$1,200,000		2025	\$0	\$0	\$0
2026	\$1,897,000		2026	\$0	\$622,000	\$0
2027	<u>\$1,275,000</u>		2027	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Project Cost	\$7,084,300		Total Revenue	\$1,900,000	\$934,300	\$200,000
EXPENDITURE BUDGET	\$7,084,300		REVENUE BUDGET			\$3,034,300

*American Rescue Plan Act (ARPA) Funding

Project Scope & Description

In cooperation with the Public Works Department, the Department of Parks and Land Use retains consultant services to update the Pavement Management Plan. The plan establishes a uniform procedure for pavement maintenance by establishing a Pavement Condition Index (PCI). The PCI is a rated scale of 1-100 based on the state of the asphalt. Pavement repairs are scheduled based on rating. A PCI rating over 70 is satisfactory, and pavement ratings improve up to a scale maximum of 100. The goal is to maintain an average pavement PCI rating of 70 ("satisfactory") or better. The focus of the Pavement Management Plan for 2026 will be the reconstruction of the east Administration Center entrance drive and east Jail parking lot, the reconstruction of the Moor Downs Golf Course parking lot, the mill and overlay of the County Grounds Service Center entrance drive and parking lot, and repairs to the pavement at the New Berlin and Nashotah Highway Operations sub stations. Other Park System, Highway Operations and Government Center projects will be prioritized based on PCI rating, safety and access issues. This project includes \$1.9 million of American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Fund program. This project was updated to include \$787,000 for the rehabilitation of pavement along 1.0 miles of the New Berlin Trail. This includes design-related costs of \$165,000 in 2024 and construction costs of \$622,000 in 2026. Department management successfully applied to the Wisconsin Department of Transportation for \$629,600 of federal Transportation Alternative Program (TAP) funding and plans to apply to the Wisconsin Department of Natural Resources for \$157,400 of Stewardship Program funding to cover the costs of this pavement rehabilitation. Starting in 2026, \$75,000 annually is added to the plan to address essential concrete infrastructure that cannot be funded through operating budgets.

Location: The Waukesha County Department of Parks and Land Use is responsible for the pavement management of the Government Center Complex, Expo, Parks, Ice Arenas, Golf Courses, Boat Launches, Trails, Highway Operations Substations, UW-Milwaukee at Waukesha, and various other Waukesha County Facilities. The Department maintains 21 miles of road, 43 miles of paved trails, and 421,000 square yards of parking area.

Analysis of Need: In 1995 the Waukesha County Department of Parks and Land Use (PLU) retained consulting services to provide a Pavement Management Plan to assist in cost-effectively managing the pavement assets for the 6 largest parks. At that time there were six park facilities with 243,000 square yards of paved surface. Currently PLU maintains over 875,000 square yards of paved surface around the Government Center, remote County facilities, Highway Operations facilities and the major parks. This represents approximately 3.6 times as much pavement to maintain. In addition, 65,000 square yards of pavement at the Highway Operations Center and four (4) substations were added to the list of management responsibilities in 2021. The department uses a PAVER rating system in an effort to coordinate pavement condition analysis and project bidding with the Department of Public Works to save program cost. The PAVER rating process included field surveys of pavement conditions, development of deterioration models, and preparation of a multi-year pavement management plan. Approximately 80% of the budget will be used for major rehabilitation on sections selected with a PCI below 40. The remaining budget allocation is first utilized for preventative maintenance on sections with a PCI between 67 and 75, selected on best-first basis; concrete replacement; and consulting. The goal of these practices is to maintain an average PCI of 70. Anticipated projects may be adjusted due to project coordination efficiencies or accelerated deterioration.

Alternatives: Spot repair with asphalt base patching or sealing road surface has been performed to maintain some function of the roadway or parking area. This could be continued on an annual basis, but it will not achieve the desired surface performance or overall PCI rating goal. Reconstruction will be required sooner, and risk issues would be more likely to occur.

Ongoing Operating Costs: Maintenance of the existing road conditions requires frequent patching and seal applications in order to provide usable conditions and extend pavement life. Operating costs within the next five years will be minimal with the proposed pavement improvements.

Previous Action: Pavement management for 2018 to 2022 covered in project 201406. Approved as a new project in the 2019-2023 capital plan. Approved as planned in the 2020-2024 capital plan. Approved with a scope change in the 2021-2025 capital plan. Approved with a cost and revenue update in the 2022-2026, 2023-2027, 2024-2028, 2025-2029 capital plans.

Project Title:	Desk and Radio Console Replacement	Project #:	202614
Department:	Emergency Preparedness	Project Type:	Equipment Replacement
Phase:	One-Year Project	Sponsor:	Gail Goodchild, Director of Emergency Preparedness
Budget Action:	New	Manager:	Chris Petterson & Chris Becker, Emergency Preparedness Mgrs.
Date:	August 27, 2025		

CAPITAL BUDGET SUMMARY						
Year	2026	2027	2028	2029	2030	Total
Project Phase	Implementation					Project
Expenditure Budget	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Revenue Budget	<u>\$2,850,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,850,000</u>
Net Costs After Revenues Applied	\$150,000	\$0	\$0	\$0	\$0	\$150,000
COST DOCUMENTATION			REVENUE			
Radio Console Replacement	\$1,720,000		OEC NG911 PSAP Grant		\$850,000	
Dispatch Console Replacement	\$975,000		Reserved General Fund Balance		\$2,000,000	
Building Improvement	\$100,000					
Contingency	\$205,000					
Total Project Cost	\$3,000,000		Total Revenue		\$2,850,000	
EXPENDITURE BUDGET	\$3,000,000		REVENUE BUDGET		\$2,850,000	

Project Scope & Description

There are three objectives with this capital project. The first is to complete a necessary upgrade to the radio console equipment located at each dispatch station, which would be a total of 19 radio consoles replacements as part of this project. Grant funding is available through the Wisconsin Office of Emergency Communications (OEC) in their annual NG911 PSAP Grant. The radio console replacement component of the project would be eligible for this grant. The second part of this project includes the replacement of 18 dispatch consoles. The vendor would be responsible for removal and disposal of the current consoles and the installation of the new hardware. The third component of this project entails removing old, carpeted wall covering, resurfacing the wall, and installing new acoustic panels. Coinciding these three objectives with one another is anticipated to reduce costs and increase the ease of access for the installation and removal of equipment.

Location

Waukesha County Communications Center

Analysis of Need

The radio console equipment is losing support within the next two years. Engineering support, factory depot service, software updates and repair parts will no longer be available for the system after support is lost. Failure to replace the radio consoles before the loss of support presents potential security vulnerabilities and an increased risk of functional failure.

The dispatch consoles and carpet on the walls are from the original building erected in 2004. The consoles are in poor condition, beyond warranty and are repeatedly being serviced due to malfunctioning hardware.

Alternatives

The alternative of replacing the radio consoles as they become inoperable causes compatibility issues between hardware. Functionality of different consoles would require additional configuration and costs to operate on the same system.

The alternative for replacing desk consoles is to continue to fix issues as they arise.

Ongoing Operating Costs

Ongoing costs will initially be reduced from current operating costs for the radio console because of warranty coverage. Annual maintenance will not be needed while the warranty is in place.

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 - Scope C - \$ Update	Manager:	John Gorski, IT
Date:	August 27, 2025		

CAPITAL BUDGET SUMMARY						
Year	2022	2023	2024	2025	2026	Total
Project Phase	Design/Analysis		Implementation	Implementation	Implementation	Project
Expenditure Budget	\$0	\$50,000	\$400,000	\$304,000	\$1,500,000	\$2,254,000
Revenue Budget	\$0	\$50,000	\$400,000	\$304,000	\$0	\$754,000
Net Costs After Revenues Applied	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000
COST DOCUMENTATION			REVENUE			
PLC Update	\$1,500,000					
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	\$2,254,000		Total Revenue			\$754,000
EXPENDITURE BUDGET	\$2,254,000		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 jail also has numerous programmable logic controllers (PLCs). The PLCs, along with the associated software, integrate the jail security systems such as door locks, intercoms, video surveillance, and alarms.

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 20 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 PLCs were installed in 2005 when that portion of the jail was constructed. They have outlived their useful life and are starting to fail. The failure of these devices can cause significant security issues and need to be replaced expeditiously. The software and computers that accompany the PLCs will also be replaced as part of this project.

These systems are utilized 24 hours a day and are vital components of the jail's safety and security monitoring ability. It is clear these systems are reaching their limitations and end of life in the near future, so the Sheriff's Department is requesting that they be replaced and 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 than anticipated bids for the project. 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. Approved with a cost and revenue update in the 2025-2029 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 \$40.3 million or 23.2% of the plan. This includes \$20.5 million to fund the final year of the Courthouse Project. 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 2027, with a total estimated cost of \$113.8 million (including earlier phases). Additionally, this area includes three new Emergency Preparedness projects, with estimated costs of \$15.1 million, that will upgrade critical infrastructure. This includes phone and console replacements for telecommunicators in the Communications Center (dispatch), and an upgrade to the digital radio system..

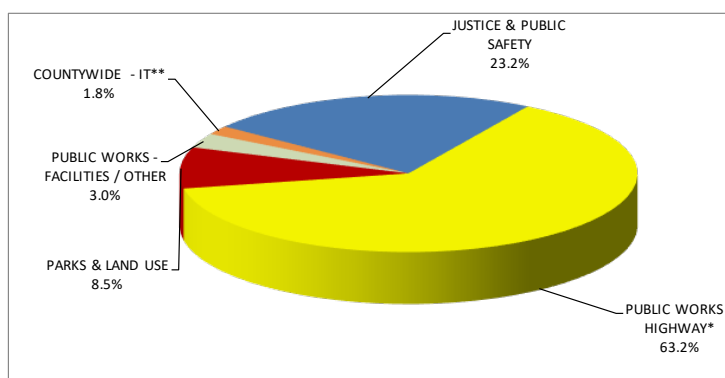
Public Works–Highway projects are about 63.2% of the plan at \$109.8 million. However, many of the projects are managed by the Wisconsin Department of Transportation, who account for a majority of project costs using federal funds (typically paying 80% to 90% of most costs), and bill the county for its 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 \$72.1 million of federal funds, highway projects make up about 74.0% (about \$181.9 million in total) of the five-year capital plan.**

The Parks and Land Use functional area includes \$14.7 million or about 8.5% of the plan, of which \$9.7 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 \$5.2 million or about 3.0% 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 \$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 \$3.0 million. \$92,000 is also included for the Airport Maintenance and Snow Removal Building project.

General Administration projects (e.g., countywide IT) \$3.2 million, which includes \$2.2 million to replace election voting equipment (replacement to be complete in 2029). It also includes \$200,000 per year of financing costs for the Capital Plan and Debt Issue.

Health and Human Services projects total \$646,000 to replace the roof at the Mental Health Center.



FUNCTIONAL AREA FOR TOTAL PLAN 2026-2030

FUNCTIONAL AREA	TOTAL 2026-2030	% OF TOTAL
JUSTICE & PUBLIC SAFETY	\$40,260,000	23.2%
PUBLIC WORKS - HIGHWAY*	\$109,785,400	63.2%
PARKS & LAND USE	\$14,729,900	8.5%
PUBLIC WORKS - FACILITIES / OTHER	\$5,183,400	3.0%
COUNTYWIDE - IT**	\$3,156,000	1.8%
HEALTH AND HUMAN SERVICES	\$646,000	0.4%
TOTAL PLAN EXPENDITURES	\$173,760,700	100.0%

*Factoring in total transportation costs, including approximately \$72.1 million of federal funds, highway projects make about 74.0% of the five-year capital plan.

**Countywide – IT also includes \$200k/year for financing costs.

For more information about the five-year capital plan, visit the Waukesha County's Five-Year Capital Plan, online at <https://www.waukeshacounty.gov/capitalplan>

WAUKESHA COUNTY 2026-2030 CAPITAL PROJECT PLAN SUMMARY

FUNCTIONAL AREA:	2026 BUDGET	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN	TOTAL FIVE- YEAR PLAN
JUSTICE & PUBLIC SAFETY						
Facility Projects	\$21,024,000	\$925,000	\$1,458,000	\$20,000	\$243,000	\$23,670,000
System Projects	<u>\$4,500,000</u>	<u>\$1,800,000</u>	<u>\$10,290,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,590,000</u>
Subtotal	\$25,524,000	\$2,725,000	\$11,748,000	\$20,000	\$243,000	\$40,260,000
HEALTH & HUMAN SERVICE						
Facility Projects	\$0	\$25,000	\$621,000	\$0	\$0	\$646,000
System Projects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$0	\$25,000	\$621,000	\$0	\$0	\$646,000
PARKS, ENVIRONMENT, EDUCATION & LAND USE						
Parks, Facilities, Pavement, System Projects	\$6,241,400	\$2,381,100	\$2,669,400	\$1,863,000	\$1,575,000	\$14,729,900
PUBLIC WORKS						
Priority Corridor Expansion	\$2,694,000	\$2,421,600	\$0	\$26,158,200	\$4,252,000	\$35,525,800
Intersections and Bridges	\$1,391,000	\$5,178,200	\$5,053,900	\$4,819,300	\$3,589,500	\$20,031,900
Pavement and Rehabilitation	<u>\$5,210,000</u>	<u>\$15,275,300</u>	<u>\$16,195,000</u>	<u>\$7,585,000</u>	<u>\$9,962,400</u>	<u>\$54,227,700</u>
Subtotal Highways	\$9,295,000	\$22,875,100	\$21,248,900	\$38,562,500	\$17,803,900	\$109,785,400
Facilities	\$1,700,000	\$1,476,000	\$194,400	\$10,000	\$561,000	\$3,941,400
Airport	\$6,000	\$86,000	\$0	\$0	\$0	\$92,000
Other	<u>\$0</u>	<u>\$550,000</u>	<u>\$600,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,150,000</u>
Subtotal Public Works	\$11,001,000	\$24,987,100	\$22,043,300	\$38,572,500	\$18,364,900	\$114,968,800
GENERAL ADMINISTRATION COUNTY WIDE						
TECHNOLOGY PROJECTS	\$0	\$0	\$539,000	\$1,617,000	\$0	\$2,156,000
FINANCING	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Subtotal	\$200,000	\$200,000	\$739,000	\$1,817,000	\$200,000	\$3,156,000
TOTAL GROSS EXPENDITURES	\$42,966,400	\$30,318,200	\$37,820,700	\$42,272,500	\$20,382,900	\$173,760,700
Less Proj. Specific Rev./Proprietary Fund Bal.	<u>(\$9,253,600)</u>	<u>(\$7,049,700)</u>	<u>(\$16,773,400)</u>	<u>(\$21,594,000)</u>	<u>(\$6,662,000)</u>	<u>(\$61,332,700)</u>
NET EXPENDITURES	\$33,712,800	\$23,268,500	\$21,047,300	\$20,678,500	\$13,720,900	\$112,428,000
Cash Balances Excluding Property Tax Levy	<u>(\$7,732,535)</u>	<u>(\$1,779,642)</u>	<u>(\$1,763,842)</u>	<u>(\$725,430)</u>	<u>(\$725,430)</u>	<u>(\$12,726,879)</u>
NET EXPENDITURES BEFORE TAX LEVY, DEBT BORROWING AND INTEREST APPLIED	\$25,980,265	\$21,488,858	\$19,283,458	\$19,953,070	\$12,995,470	\$99,701,121

The 2026-2030 Capital Plan identifies 64 projects at an estimated total cost of \$173.8 million over the five-year period. Projects in the first year of the plan represent the 2026 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 SAFETYs

Justice and public safety projects total \$40.3 million. This includes \$20.5 million in the 2026-2030 plan for final year of funding for the second phase of the courthouse project. Construction is expected to continue into 2027 (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 and roof replacements for the Communication Center and County Jail facilities totaling \$1.8 million. Additionally, the 2026-2030 plan includes three new Emergency Preparedness projects. These projects total cost is \$15.1 million and they will replace critical infrastructure including desks and consoles, phones, and upgrade the radio system used across the county. Also included is the Law Enforcement Center Generator replacement project in 2029-30 costing \$263,000. The plan includes \$1,500,000 to complete the Jail Security Audio Upgrade project.

HEALTH AND HUMAN SERVICES

The 2026-30 capital plan includes \$646,000 for the Mental Health Center roof replacement with construction anticipated for 2028.

PARKS AND LAND USE

Projects in this functional area total \$14.7 million and includes \$7.9 million for maintenance improvements on park roadways and paved surfaces around county facilities. The plan also includes \$1.6 million to replace aging mechanical, HVAC, and refrigeration systems at the Naga-Waukee and Eble ice arenas. Another \$1.8 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 2026-2030 capital plan also includes \$643,000 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, and patio pavement maintenance. Additionally, the plan includes \$493,000 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 \$441,500 and is funded through donation revenues from the Friends of Retzer Nature Center and through CDBG grants.

The capital plan also includes two projects related to the Expo Center. The first, introduced last year is the Expo Forum Building Improvement project, which has \$285,000 budgeted for interior and exterior improvements and fixture upgrades. New to the plan this year is the Expo Building Maintenance, Security and Safety project for \$1.6 million, which will focus on upgrading security features at the Expo Building and grounds and modernize technology in the facility.

PUBLIC WORKS

Public Works projects for highways and facility/other projects are estimated to total \$115.0 million. This includes road projects totaling \$109.8 million. New and expanded road capacity construction is identified in priority corridors, and the plan includes \$8.1 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 \$17.5 million, with federal aid covering \$10.9 million, and the city of New Berlin and a developer contributing \$1.3 million, with the county cost share of \$5.3 million (construction is planned in 2029). Another priority corridor project is included in the capital plan for 6.0 miles of CTH K (Lisbon Road), between CTH JK (Lynndale Road) and Brookfield Road. This includes \$2.8 million budgeted in 2026 and 2027 to continue design work after completion of a planning study in 2025. Land Acquisition is planned for 2029 and will total around \$18.5 million with federal revenues covering 80% or \$14.8 million, leaving the county share at \$3.7 million. There are also two 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 the 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 in the five-year plan (totaling \$987,000). The section from I-94 to Duplainville Road has land acquisition planned for 2029 (totaling \$900,000 before federal revenues) followed with construction in 2030 (totaling \$4.3 million after taking federal revenues into account).

Road projects include \$54.2 million for major maintenance and roadway rehabilitation, \$2.3 million for bridge improvements, and \$17.8 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), \$3.0 million to replace the roof at the Highway Operations/Central Fleet building, \$571,000 for the Juvenile Center Roof Replacement, \$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 \$2.2 million for an Election System Upgrade project to replace voting equipment with all 36 municipalities (initial funding in 2028, replacement complete in 2029). Additionally, this section of the table above includes \$1.0 million (\$200,000 per year) for estimated financing costs associated with the annual debt issuance.

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2026 CO EXEC	2027 CO EXEC	2028 CO EXEC	2029 CO EXEC	2030 CO EXEC	TOTAL FIVE- YEAR PLAN
PUBLIC WORKS - AIRPORT									
AIRPORT MAINTENANCE & SNOW REMOVAL BUILDING	202534	As Planned	\$0	\$6,000	\$86,000	\$0	\$0	\$0	\$92,000
PUBLIC WORKS - CENTRAL FLEET									
FUEL TANK REPLACEMENT AND INFRASTRUCTURE	201415	As Planned	\$1,700,000	\$0	\$550,000	\$600,000	\$0	\$0	\$1,150,000
PUBLIC WORKS - FACILITIES									
COURTHOUSE PROJ STEP 2 - RENOVATE 1959 COURTHOUSE	201705	As Planned	\$93,300,000	\$20,500,000	\$0	\$0	\$0	\$0	\$20,500,000
LAW ENFORCEMENT CTR WINDOW REPLACEMENT	202211	As Planned	\$0	\$200,000	\$875,000	\$0	\$0	\$0	\$1,075,000
MENTAL HEALTH CENTER ROOF REPLACEMENT	202313	As Planned	\$0	\$0	\$25,000	\$621,000	\$0	\$0	\$646,000
LEC GENERATOR REPLACEMENT	202528	As Planned	\$0	\$0	\$0	\$0	\$20,000	\$243,000	\$263,000
SUSSEX SUBSTATION ROOF UPGRADE	202530	As Planned	\$0	\$0	\$10,000	\$194,400	\$0	\$0	\$204,400
ADMIN BLDG STUDY & REMODEL	202532	As Planned	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
COMMUNICATION CTR ROOF REPLACEMENT	202205	C - \$ Update	\$280,000	\$324,000	\$0	\$0	\$0	\$0	\$324,000
HIGHWAY/FLEET BLDG ROOF REPLACEMENT	202210	C - \$ Update	\$0	\$1,550,000	\$1,466,000	\$0	\$0	\$0	\$3,016,000
JUVENILE CENTER ROOF REPLACEMENT	202305	C - \$ Update	\$0	\$0	\$0	\$0	\$10,000	\$561,000	\$571,000
COUNTY JAIL ROOF REPLACEMENT	202314	C - \$ Update	\$0	\$0	\$50,000	\$1,458,000	\$0	\$0	\$1,508,000
PUBLIC WORKS - HIGHWAYS									
CTH O, CTH D TO STH 59 REHABILITATION	202013	Delay, C- Scope, \$, Rev Update	\$1,284,000	\$250,000	\$5,693,500	\$0	\$0	\$0	\$5,943,500
CTH O, CTH HH TO GRANGE AVE	202102	Delay, C- \$ Update	\$1,067,200	\$1,844,000	\$0	\$0	\$6,233,000	\$0	\$8,077,000
CTH J - CTH FT INTERSECTION	202302	As Planned	\$126,400	\$0	\$141,300	\$0	\$0	\$0	\$141,300
CTH F - CTH K INTERSECTION	202304	As Planned	\$0	\$100,000	\$219,600	\$0	\$0	\$0	\$319,600
CTH T - CTH JJ INTERSECTION	202305	As Planned	\$105,400	\$0	\$94,100	\$0	\$0	\$0	\$94,100
CTH F - BUSSE ROAD INTERSECTION	202401	As Planned	\$0	\$0	\$50,000	\$83,400	\$0	\$0	\$133,400
CTH ES, SCOTLAND DRIVE TO CTH U	202404	As Planned	\$0	\$0	\$1,725,000	\$0	\$0	\$0	\$1,725,000
CTH D - CTH E INTERSECTION	202407	As Planned	\$0	\$20,000	\$0	\$402,500	\$0	\$0	\$422,500
CTH F - IH 94 TO DUPLAINVILLE ROAD	202503	As Planned	\$0	\$0	\$461,600	\$0	\$900,000	\$4,252,000	\$5,613,600
CTH ES - CTH NN TO CENTER DRIVE	202513	As Planned	\$0	\$0	\$0	\$0	\$81,800	\$0	\$81,800
CTH BB - US 18 TO CTH DR	202515	As Planned	\$0	\$0	\$2,242,500	\$0	\$0	\$0	\$2,242,500
CTH SS, MEADOWBROOK CREEK STRUCTURE	202001	C - Scope	\$127,000	\$174,000	\$541,000	\$0	\$0	\$0	\$741,000
CTH I, CALHOUN CREEK BRIDGE	202201	C - \$ Update	\$27,000	\$55,000	\$98,000	\$0	\$0	\$0	\$153,000
CTH I, MUKWONAGO RIVER BRIDGE	202203	C - \$ Update	\$29,000	\$55,000	\$98,000	\$0	\$0	\$0	\$153,000
CTH Y - CTH L to CTH HH REHABILITATION	202301	Delay, C- \$ Update	\$0	\$0	\$0	\$1,165,000	\$0	\$0	\$1,165,000
CTH ES - SUNNYSLOPE ROAD INTERSECTION	202303	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CTH D - SUNNY SLOPE ROAD INTERSECTION	202402	Delete	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SIGNAL CONTROLLER REPLACEMENT	202403	Delay	\$159,000	\$0	\$799,000	\$0	\$0	\$0	\$799,000
CTH YY - BUTLER DITCH TRIBUTARY STRUCTURE	202501	Accelerate	\$0	\$0	\$163,000	\$0	\$84,000	\$0	\$247,000
CTH S - STH 67 TO STH 59	202502	Delay, C - \$, Rev Update	\$0	\$0	\$0	\$0	\$0	\$185,500	\$185,500
CTH F - W. MORELAND BLVD TO IH 94	202504	Delay	\$0	\$0	\$0	\$0	\$525,200	\$0	\$525,200
CTH P - ASHIPUN RIVER TO N COUNTY LINE	202505	Accelerate	\$0	\$0	\$228,400	\$0	\$0	\$2,000,000	\$2,228,400
CTH ES - ATKINSON ST TO CTH NN	202506	Delay	\$0	\$0	\$22,900	\$50,000	\$0	\$176,900	\$249,800
CTH CW - AMBER LANE TO CTH P	202508	Delay	\$0	\$0	\$0	\$0	\$125,200	\$0	\$125,200
CTH D - CTH X INTERSECTION	202509	C- Scope, \$, Rev Update	\$0	\$31,000	\$50,000	\$191,000	\$0	\$0	\$272,000
CTH K - CTH JK TO BROOKFIELD RD	202514	C - Scope, \$, Rev Update	\$0	\$850,000	\$1,960,000	\$0	\$18,500,000	\$0	\$21,310,000
CTH KE - CTH E INTERSECTION	202520	C - \$, Rev Update	\$0	\$155,000	\$0	\$1,059,000	\$0	\$0	\$1,214,000
CTH YY - CTH V V TO WIS 175	202521	C - \$, Rev Update	\$0	\$660,000	\$0	\$7,380,000	\$0	\$0	\$8,040,000
TRAFFIC SIGNAL EQUIPMENT REPLACEMENTS	202601	New	\$0	\$351,000	\$200,000	\$1,090,000	\$200,000	\$200,000	\$2,041,000
CTH Y - CTH HH ROUNDABOUT	202603	New	\$0	\$0	\$390,200	\$0	\$3,310,300	\$0	\$3,700,500
CTH ES - EDGEWOOD AVENUE ROUNDABOUT	202604	New	\$0	\$0	\$378,000	\$503,000	\$0	\$3,189,500	\$4,070,500
CTH NN - TRAFFIC SIGNALS, CTH EE AND FAIRWINDS BLVD, MUKWONAGO HIGH SCHOOL	202605	New	\$0	\$250,000	\$1,620,000	\$0	\$0	\$0	\$1,870,000
TRAFFIC SIGNAL OPTIMIZATION - COUNTYWIDE RETIMING PROJECT	202606	New	\$0	\$0	\$0	\$0	\$1,025,000	\$0	\$1,025,000
CTH O - MOORLAND ROAD CORRIDOR SIGNAL INTERCONNECT INFRASTRUCTURE	202609	New	\$0	\$0	\$136,000	\$1,525,000	\$0	\$0	\$1,661,000
CTH Z - NORTHEY ROAD TO SCUPPERNONG CREEK	202611	New	\$0	\$0	\$163,000	\$0	\$1,878,000	\$0	\$2,041,000
PUBLIC WORKS - TRANSPORTATION									
CULVERT REPLACEMENT PROGRAM 2023-2027	201901	As Planned	\$600,000	\$200,000	\$200,000	\$0	\$0	\$0	\$400,000
CULVERT REPLACEMENT PROGRAM 2028-2032	202414	As Planned	\$0	\$0	\$0	\$200,000	\$200,000	\$200,000	\$600,000
REPAVING PROGRAM 2023-2027	201906	As Planned	\$15,630,000	\$4,300,000	\$5,200,000	\$0	\$0	\$0	\$9,500,000
REPAVING PROGRAM 2028-2032	202413	As Planned	\$0	\$0	\$0	\$7,600,000	\$5,500,000	\$7,600,000	\$20,700,000

PROJECT TITLE	NO.	ACTION	CURRENT APPROPRIATION	2026 CO EXEC	2027 CO EXEC	2028 CO EXEC	2029 CO EXEC	2030 CO EXEC	TOTAL FIVE-YEAR PLAN
PARKS AND LAND USE									
FOX RIVER BEND WETLAND RESTORATION PROJECT	202408	As Planned	\$128,400	\$10,000	\$0	\$0	\$0	\$0	\$10,000
PARK SYSTEM ROOF REPLACEMENTS	202524	As Planned	\$0	\$205,000	\$0	\$0	\$288,000	\$0	\$493,000
RETZER NATURE CENTER COVERED SHELTER	202525	As Planned	\$0	\$441,500	\$0	\$0	\$0	\$0	\$441,500
GOLF COURSE INFRASTRUCTURE PROJECT	202208	C- \$, Rev Update	\$3,341,000	\$643,000	\$0	\$0	\$0	\$0	\$643,000
LAKE COUNTRY TRAIL CONNECTION TO JEFFERSON COUNTY	202312	C- Scope, \$, Rev Update	\$250,000	\$1,761,900	\$0	\$0	\$0	\$0	\$1,761,900
ICE ARENA FACILITY IMPROVEMENT PLAN	202409	C - Rev Update	\$835,100	\$0	\$506,100	\$1,094,400	\$0	\$0	\$1,600,500
EXPO FORUM BUILDING IMPROVEMENTS	202523	C- \$ Update	\$0	\$285,000	\$0	\$0	\$0	\$0	\$285,000
EXPO BUILDING MAINTENANCE, SECURITY AND SAFETY IMPROVEMENTS	202612	New	\$0	\$998,000	\$600,000	\$0	\$0	\$0	\$1,598,000
PAVEMENT MANAGEMENT PLAN 2023 - 2027	201908	C- \$ Update	\$3,912,300	\$1,897,000	\$1,275,000	\$0	\$0	\$0	\$3,172,000
PAVEMENT MANAGEMENT PLAN 2028 - 2032	202410	C- \$ Update	\$0	\$0	\$0	\$1,575,000	\$1,575,000	\$1,575,000	\$4,725,000
EMERGENCY PREPAREDNESS									
EMERGENCY PREPAREDNESS PHONE REPLACEMENT	202613	New	\$0	\$0	\$1,800,000	\$0	\$0	\$0	\$1,800,000
DESK AND RADIO CONSOLE REPLACEMENT	202614	New	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
RADIO SYSTEM UPGRADE	202615	New	\$0	\$0	\$0	\$10,290,000	\$0	\$0	\$10,290,000
IT - SHERIFF									
JAIL SECURITY AUDIO UPGRADE	202206	C- \$ Update	\$754,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
IT - COUNTY CLERK									
ELECTION SYSTEM REPLACEMENT	202412	As Planned	\$0	\$0	\$0	\$539,000	\$1,617,000	\$0	\$2,156,000
EST. FINANCING	N/A		\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
GROSS EXPENDITURES									
				\$42,966,400	\$30,318,200	\$37,820,700	\$42,272,500	\$20,382,900	\$173,760,700
REVENUES:									
Golf Fund Balance - #202208 Golf Course Infrastructure Improvements			\$643,000						\$643,000
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			\$0	\$506,100	\$1,094,400				\$1,600,500
Parkland Mgmt and Land Acq (Tarmann) Fund Bal - #202612 - Expo Center Bldg. Maint., Security and Safety Impr.			\$878,000	\$600,000					\$1,478,000
Radio Service Fund Balance - #202615 Radio System Upgrade						\$2,000,000			\$2,000,000
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					\$520,000
CHIP Revenue - #201906 CTH Repaving Program			\$350,000	\$350,000					\$700,000
CHIP D Revenue - #202413 CTH Repaving Program					\$260,000	\$260,000	\$260,000		\$780,000
CHIP Revenue - #202413 CTH Repaving Program					\$350,000	\$350,000	\$350,000		\$1,050,000
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			\$0	\$1,768,600					\$1,768,600
STP Funding for Utility Relocation - #202102 CTH O, CTH HH to Grange			\$1,315,200						\$1,315,200
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						\$0			\$0
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						\$0			\$0
STP Funding for Land- #202505 CTH P - Ashippun River to N County Line							\$1,600,000		\$1,600,000
STP Funding for Land- #202514 CTH K - CTH JK to CTH Y						\$14,800,000	\$0		\$14,800,000
Local Road Improvement Program Funding (LRIP-S) - #201906 CTH Repaving Program			\$1,900,000						\$1,900,000
Local Road Improvement Program Funding (LRIP-S) - #202413 CTH Repaving Program					\$1,900,000		\$1,900,000		\$3,800,000
Carbon Reduction Program - #202403 Signal Controller Replacement			\$0	\$640,000					\$640,000
Carbon Reduction Program - #202520 CTH KE - CTH E Intersection					\$847,000				\$847,000
Carbon Reduction Program - #202521 CTH YY - CTH V V to WIS 175					\$1,954,000				\$1,954,000
Carbon Reduction Program - #202605 CTH NN Traffic Signals, CTH EE and Fairwinds Blvd., Mukwonago HS				\$1,265,000					\$1,265,000
Carbon Reduction Program - #202606 Traffic Signal Optimization-Countywide Retiming Project						\$820,000			\$820,000
Carbon Mitigation and Air Quality (CMAQ) - #202601 Traffic Signal Equipment Replacements			\$120,000		\$710,000				\$830,000
Carbon Mitigation and Air Quality (CMAQ) - #202603 CTH Y, CTH HH Roundabout				\$312,000	\$0	\$2,648,000			\$2,960,000
Carbon Mitigation and Air Quality (CMAQ) - #202604 CTH ES, Edgewood Avenue Roundabout				\$303,000	\$403,000	\$0	\$2,552,000		\$3,258,000
Carbon Mitigation and Air Quality (CMAQ) - #202609 CTH O-Moorland Rd. Corridor Signal Interconnect Infrastructure				\$109,000	\$1,220,000				\$1,329,000
Local Muni Funding - #202412 Election System Replacement						\$703,000			\$703,000
OEC NG911 PSAP Grant - #202614 Desk and Radio Console Replacement			\$850,000						\$850,000
OEC NG911 PSAP Grant - #202614 Desk and Radio Console Replacement				\$850,000	\$850,000				\$1,700,000
Municipal Contributions - #202615 Radio System Upgrade					\$5,145,000				\$5,145,000
Multiple Sources of Funding - #202312 - Lake Country Trail - Phase V			\$1,737,900						\$1,737,900
Multiple Sources of Funding - #202408 - Fox Bend Wetland Restoration Project			\$10,000						\$10,000
Multiple Sources of Funding - #202525 Retzer Nature Center Covered Shelter			\$441,500						\$441,500
Multiple Sources of Funding - #201908 PLU Pavement Mgmt - Rehab New Berlin Trail			\$622,000						\$622,000
Donation Revenue- #202612 - Expo Center Building Maintenance, Security and Safety Improvements			\$120,000						\$120,000
State Shared Revenue/Utility Payment			\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Personal Property Aid			\$725,430	\$725,430	\$725,430	\$725,430	\$725,430	\$725,430	\$3,627,150
General Fund Balance - #202614 Desk and Radio Console Replacement			\$2,000,000						\$2,000,000
General Fund Balance - #202615 Radio System Upgrade			\$0	\$0	\$700,000				\$700,000
General Fund Balance			\$3,000,000						\$3,000,000
Capital Project Fund Balance			\$2,007,105	\$1,054,212	\$338,412				\$3,399,729
Subtotal Revenue & Fund Balance**			\$16,986,135	\$8,829,342	\$18,537,242	\$22,319,430	\$7,387,430	\$74,059,579	
EXPENDITURES BEFORE TAX LEVY, DEBT, BORROWING & INTEREST (a)			\$25,980,265	\$21,488,858	\$19,283,458	\$19,953,070	\$12,995,470	\$99,701,121	

Stats./Trends

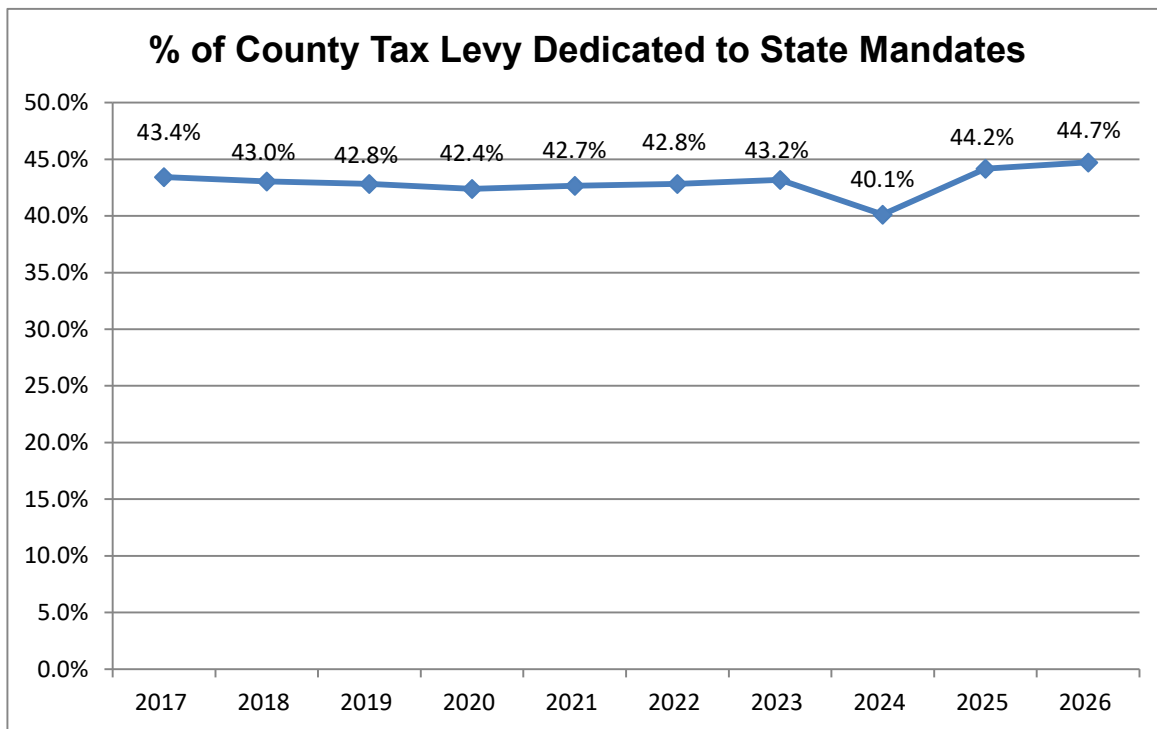
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Table 1
MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	(Value in Millions)				
County Tax Levy Budget:	\$109.5	\$112.3	\$114.9	\$115.5	\$117.6
Estimated Major State Mandated Net Expenditures:	\$53.2	\$54.7	\$55.9	\$60.8	\$62.7
(a) State Discretionary Revenue Offsets:	(\$6.3)	(\$6.2)	(\$9.8)	(\$9.8)	(\$10.1)
County Tax Levy for Major State Mandates:	\$46.9	\$48.5	\$46.1	\$51.0	\$52.6
% of County Tax Levy for Major State Mandates:	42.8%	43.2%	40.1%	44.2%	44.7%

(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	
2014	392,761	\$61,572	231,233	4.4%	62,130	11,734	43	
2015	393,927	\$64,730	230,731	3.7%	61,836	11,608	43	
2016	396,449	\$66,765	233,770	3.5%*	61,860	11,435	43	
2017	398,236	\$68,422	242,000	2.9%	61,885	11,280	43	
2018	401,446	\$71,084	243,987	2.7%*	61,723	11,280	43	
2019	405,991	\$73,597	246,050	2.8%	60,980	11,005	43	
2020	406,978	\$76,772	232,788	5.8%*	60,471	10,494	43	(7)
2021	410,666	\$83,902	237,872	3.1%*	61,222	9,676	44	
2022	410,769	\$86,498	243,186	2.4%*	61,115	11,324	44	
2023	411,538	\$91,766	247,798	2.5%*	60,558	11,139	44	
2024	413,728	**	247,788	2.6%	60,032	10,962	**	

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	2024	2025	'24 - '25 CHANGE	'24 - '25 % CHANGE
CITIES					
Brookfield	41,464	41,055	41,453	398	0.97%
Delafield	7,185	7,162	7,240	78	1.09%
* Milwaukee	0	0	0	0	N/A
Muskego	25,032	25,624	25,688	64	0.25%
New Berlin	40,451	40,055	40,044	(11)	-0.03%
Oconomowoc	18,203	19,699	20,179	480	2.44%
Pewaukee	15,914	16,215	16,292	77	0.47%
Waukesha	71,158	70,923	71,390	467	0.66%
CITIES TOTAL	219,407	220,733	222,286	1,553	0.70%
TOWNS					
Brookfield	6,477	6,423	6,482	59	0.92%
Delafield	8,095	8,085	8,080	(5)	-0.06%
Eagle	3,478	3,524	3,539	15	0.43%
Genesee	7,171	7,186	7,210	24	0.33%
Merton	8,277	8,311	8,293	(18)	-0.22%
Mukwonago	7,781	7,762	7,763	1	0.01%
*** Oconomowoc	8,836	8,799	8,819	20	0.23%
Ottawa	3,646	3,631	3,641	10	0.28%
TOTAL TOWNS	53,761	53,721	53,827	106	0.20%
VILLAGES					
Big Bend	1,483	1,481	1,490	9	0.61%
Butler	1,787	1,761	1,758	(3)	-0.17%
Chenequa	526	534	529	(5)	-0.94%
Dousman	2,419	2,493	2,711	218	8.74%
Eagle	2,071	2,140	2,144	4	0.19%
Elm Grove	6,513	6,492	6,498	6	0.09%
Hartland	9,501	10,128	10,161	33	0.33%
*** Lac la Belle	279	282	279	(3)	-1.06%
Lannon	1,355	2,195	2,212	17	0.77%
** Lisbon	10,477	10,935	11,219	284	2.60%
Menomonee Falls	38,527	40,099	40,945	846	2.11%
Merton	3,441	3,569	3,624	55	1.54%
Mukwonago	8,040	8,438	8,622	184	2.18%
Nashotah	1,321	1,306	1,303	(3)	-0.23%
North Prairie	2,202	2,198	2,194	(4)	-0.18%
Oconomowoc Lake	566	567	561	(6)	-1.06%
Pewaukee	8,238	8,193	8,215	22	0.27%
Summit	4,784	5,341	5,361	20	0.37%
Sussex	11,487	12,282	12,413	131	1.07%
Vernon	7,474	7,455	7,462	7	0.09%
Wales	2,862	2,907	2,909	2	0.07%
Waukesha	8,457	8,478	8,507	29	0.34%
TOTAL VILLAGES	133,810	139,274	141,117	1,843	1.32%
TOTAL: COUNTY	406,978	413,728	417,230	3,502	0.85%

* 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.

*** The Village of Lac la Belle and Town of Oconomowoc merged in January 2025. This change is not yet reflected on the population breakdown from the Wisconsin Department of Administration.

SOURCE: Wisconsin Department of Administration.

Table 4
EQUALIZED PROPERTY VALUE BY MUNICIPALITY

According to the August 8, 2025 reports provided by the state Department of Revenue, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$95,725,979,100. This represents an increase of \$7,495,085,100 or 8.49% from 2024. A table listing 2024 and 2025 equalized values for municipalities is presented below. County-wide property values, as reflected in the equalized valuation, have increased.

	2024 EQUAL PROP. VALUE	2025 EQUAL PROP. VALUE	'24 - '25 CHANGE	% CHANGE
CITIES:				
Brookfield	\$9,841,962,300	\$10,537,904,200	\$695,941,900	7.07%
Delafield	\$2,441,888,300	\$2,667,384,100	\$225,495,800	9.23%
* Milwaukee	\$12,899,700	\$13,266,700	\$367,000	2.85%
Muskego	\$5,042,447,500	\$5,572,749,500	\$530,302,000	10.52%
New Berlin	\$8,046,558,800	\$8,404,437,700	\$357,878,900	4.45%
Oconomowoc	\$3,953,102,300	\$4,394,385,000	\$441,282,700	11.16%
Pewaukee	\$4,971,695,200	\$5,228,633,000	\$256,937,800	5.17%
Waukesha	\$9,870,303,400	\$10,941,341,200	\$1,071,037,800	10.85%
SUBTOTAL	\$44,180,857,500	\$47,760,101,400	\$3,579,243,900	8.10%
TOWNS:				
Brookfield	\$1,650,058,900	\$1,808,275,900	\$158,217,000	9.59%
Delafield	\$2,490,754,400	\$2,682,197,600	\$191,443,200	7.69%
Eagle	\$844,663,400	\$887,500,900	\$42,837,500	5.07%
Genesee	\$1,561,608,400	\$1,600,535,500	\$38,927,100	2.49%
Merton	\$2,773,800,000	\$3,032,449,600	\$258,649,600	9.32%
Mukwonago	\$1,495,561,600	\$1,573,545,000	\$77,983,400	5.21%
*** Oconomowoc	\$2,957,088,600	\$3,236,011,700	\$278,923,100	9.43%
Ottawa	\$845,501,600	\$885,229,900	\$39,728,300	4.70%
SUBTOTAL	\$14,619,036,900	\$15,705,746,100	\$1,086,709,200	7.43%
VILLAGES:				
Big Bend	\$265,188,800	\$288,280,000	\$23,091,200	8.71%
Butler	\$334,857,100	\$360,596,100	\$25,739,000	7.69%
Chenequa	\$721,518,100	\$791,128,600	\$69,610,500	9.65%
Dousman	\$322,877,800	\$332,229,800	\$9,352,000	2.90%
Eagle	\$313,394,400	\$338,170,100	\$24,775,700	7.91%
Elm Grove	\$1,746,770,700	\$1,919,757,200	\$172,986,500	9.90%
Hartland	\$2,107,999,000	\$2,342,784,500	\$234,785,500	11.14%
*** Lac la Belle	\$195,047,400	\$212,114,100	\$17,066,700	8.75%
Lannon	\$337,021,100	\$394,458,300	\$57,437,200	17.04%
** Lisbon	\$2,122,800,900	\$2,344,457,500	\$221,656,600	10.44%
Menomonee Falls	\$8,003,243,900	\$8,931,733,700	\$928,489,800	11.60%
Merton	\$766,640,300	\$800,194,300	\$33,554,000	4.38%
Mukwonago	\$1,378,157,300	\$1,497,890,100	\$119,732,800	8.69%
Nashotah	\$291,702,600	\$322,900,200	\$31,197,600	10.70%
North Prairie	\$385,482,900	\$417,685,400	\$32,202,500	8.35%
Oconomowoc Lake	\$598,411,900	\$649,304,500	\$50,892,600	8.50%
Pewaukee	\$1,395,317,700	\$1,528,269,500	\$132,951,800	9.53%
Summit	\$2,054,151,200	\$2,151,654,600	\$97,503,400	4.75%
Sussex	\$2,357,042,500	\$2,583,781,500	\$226,739,000	9.62%
Vernon	\$1,443,007,300	\$1,587,716,000	\$144,708,700	10.03%
Wales	\$604,333,600	\$668,685,000	\$64,351,400	10.65%
Waukesha	\$1,686,033,100	\$1,796,340,600	\$110,307,500	6.54%
SUBTOTAL	\$29,430,999,600	\$32,260,131,600	\$2,829,132,000	9.61%
TOTAL	\$88,230,894,000	\$95,725,979,100	\$7,495,085,100	8.49%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

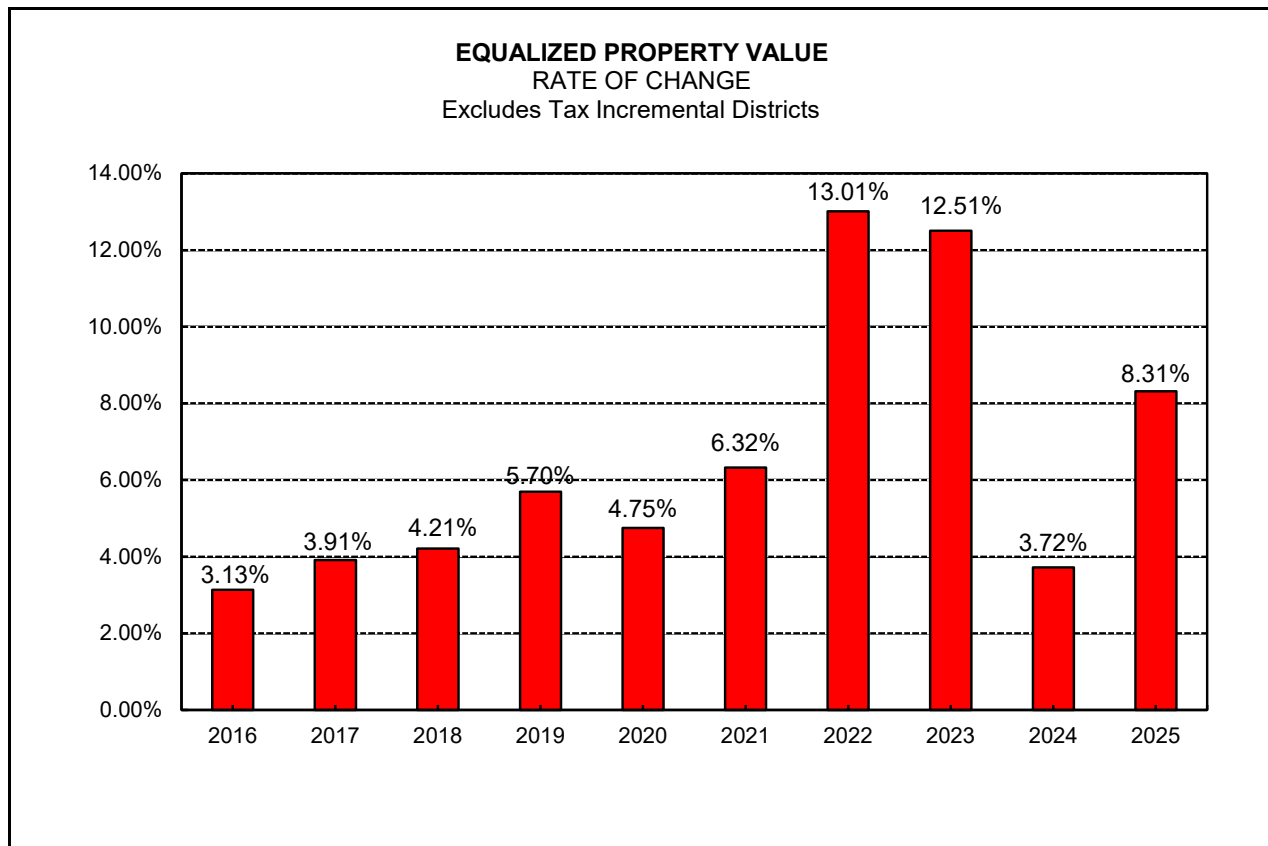
** Lisbon became a village following a January 2023 special referendum election.

*** The Village of Lac la Belle and Town of Oconomowoc merged in January 2025. This change is not yet reflected on the equalized value breakdown from the Wisconsin Department of Revenue.

SOURCE: Wisconsin Department of Revenue.

Table 5
EQUALIZED PROPERTY VALUE
Excludes Tax Incremental Districts

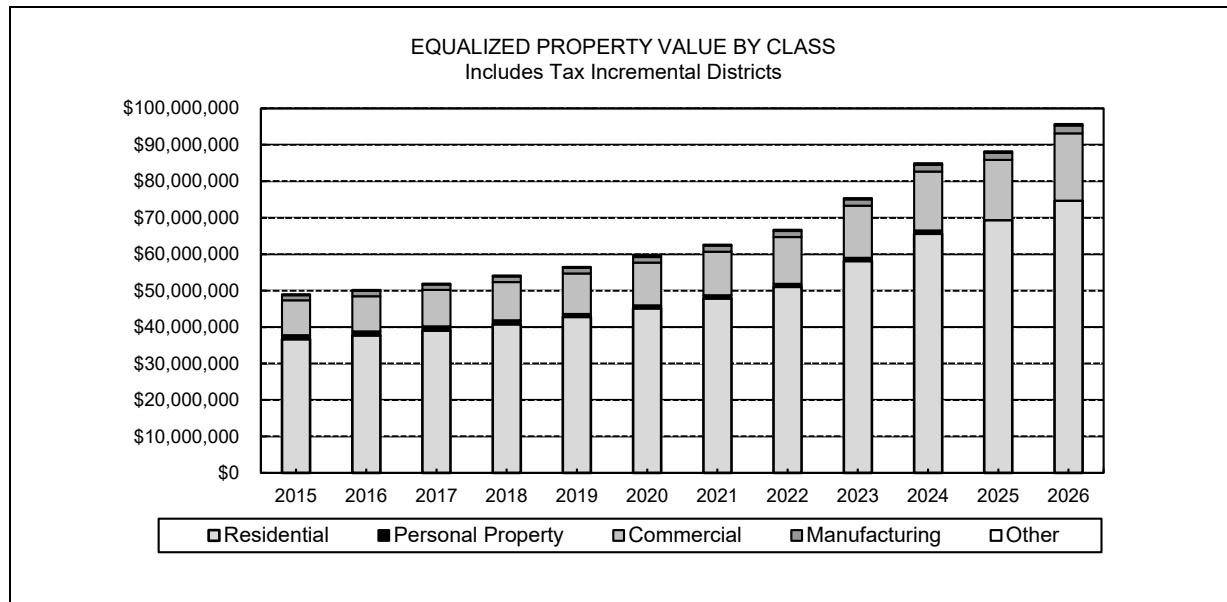
Equalized property value is a broad measure of the county's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning 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 and 2025 returned to closer to historically normal growth levels, but 2024 was partially offset by the exemption of personal



Valuation Year	Total Value (excludes TID's)	Change In Valuation	Rate of Change
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%
2025	\$92,839,031,800	\$7,125,583,900	8.31%

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 2026 budget increased by about 7.7% 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 2026. Residential property value is 78.0% of the total property value base.



-----(\$000's)-----						
Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp/Other	Total Value
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
2026	\$74,670,714	\$0	\$18,445,505	\$2,182,669	\$427,091	\$95,725,979
% of Total	78.0%	0.0%	19.3%	2.3%	0.4%	100.0%

*Personal property value decreased for the 2019 budget due to a state law that exempts machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which was offset by a state personal property aid payment of about \$744,000.

**Personal property value was eliminated beginning in 2025 and was offset by a state personal property aid payment of about \$1.2 million.

Table 7
GENERAL COUNTY PURPOSE PROPERTY TAX LEVY DATA
EXCLUDES BRIDGES LIBRARY SYSTEM

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE CHANGE (\$)	Tax Rate Change (%)	
2016	2015	\$2.04	(\$0.04)	-1.9%	
2017	2016	\$2.00	(\$0.04)	-2.0%	
2018	2017	\$1.95	(\$0.05)	-2.5%	
2019	2018	\$1.89	(\$0.06)	-3.1%	
2020	2019	\$1.82	(\$0.07)	-3.7%	
2021	2020	\$1.76	(\$0.06)	-3.3%	
2022	2021	\$1.68	(\$0.08)	-4.5%	
2023	2022	\$1.53	(\$0.15)	-8.9%	
2024	2023	\$1.39	(\$0.14)	-9.2%	
2025	2024	\$1.35	(\$0.04)	-2.9%	
Proposed	2026	2025	\$1.27	(\$0.08)	-5.9%

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY CHANGE (\$)	Tax Levy Change (%)
	2016	2015	\$100,948,152	\$455,900	0.5%
	2017	2016	\$101,799,099	\$850,947	0.8%
	2018	2017	\$103,422,375	\$1,623,276	1.6%
	2019	2018 (3)	\$104,363,046	\$940,671	0.9%
	2020	2019	\$106,202,483	\$1,839,437	1.8%
	2021	2020	\$107,813,395	\$1,610,912	1.5%
	2022	2021	\$109,503,123	\$1,689,728	1.6%
	2023	2022	\$112,298,983	\$2,795,860	2.6%
	2024	2023	\$114,862,166	\$2,563,183	2.3%
	2025	2024 (5)	\$115,537,401	\$675,235	0.6%
Proposed	2026	2025	\$117,607,753	\$2,070,352	1.8%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (4)	EQUALIZED VALUE CHANGE (\$)	Equalized Value Change (%)
	2016	2015	\$49,440,690,500	\$1,157,272,300	2.4%
	2017	2016	\$50,989,620,500	\$1,548,930,000	3.1%
	2018	2017	\$52,982,985,200	\$1,993,364,700	3.9%
	2019	2018	\$55,212,959,400	\$2,229,974,200	4.2%
	2020	2019	\$58,358,920,500	\$3,145,961,100	5.7%
	2021	2020	\$61,132,610,900	\$2,773,690,400	4.8%
	2022	2021	\$64,997,770,400	\$3,865,159,500	6.3%
	2023	2022	\$73,452,931,500	\$8,455,161,100	13.0%
	2024	2023	\$82,638,928,700	\$9,185,997,200	12.5%
	2025	2024 (5)	\$85,713,447,900	\$3,074,519,200	3.7%
Proposed	2026	2025	\$92,839,031,800	\$7,125,583,900	8.3%

- 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 (%)	
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%	
2025	2024	\$0.2015	(\$0.0000)	0.0%	
Proposed	2026	2025	\$0.2012	(\$0.0003)	-0.1%

BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR BRIDGES LIB.	TAX LEVY CHANGE (\$\$)	TAX LEVY CHANGE (%)	
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%	
2025	2024	\$4,423,514	\$245,385	5.9%	
Proposed	2026	2025	\$4,757,017	\$333,503	7.5%

			EQUALIZED VALUE	EQUALIZED VALUE	EQUALIZED VALUE
	BUDGET YEAR	TAX YEAR	MUNICIPALITIES W/O LIBRARIES	CHANGE (\$\$)	CHANGE (%)
	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%
	2025	2024	\$21,951,625,900	\$1,221,939,900	5.9%
Proposed	2026	2025	\$23,639,273,300	\$1,687,647,400	7.7%

Table 9
COMPARATIVE COUNTIES PROPERTY RATES
FOR 2025 ADOPTED BUDGET

Waukesha County's property tax rate is ranked 71st of 72 counties for 2025 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.

Property Tax Rate			Property Tax Rate		
County	2024 Rank	2025 Budget (a)	County	2024 Rank	2025 Budget (a)
Clark	1	6.81	Manitowoc	33	3.68
Taylor	2	6.58	Marathon	34	3.67
Florence	3	6.27	Sheboygan	38	3.58
Crawford	15	6.19	Forest	42	3.57
Juneau	13	5.91	* Winnebago	39	3.55
Price	10	5.89	<u>Dodge</u>	41	3.50
Pepin	4	5.57	Bayfield	46	3.35
Rusk	16	5.46	Columbia	45	3.28
Lafayette	5	5.33	Kenosha	50	3.26
Marquette	6	5.29	Barron	47	3.25
Richland	7	5.25	Grant	48	3.21
Jackson	17	5.25	Sauk	51	3.18
Waushara	8	5.24	<u>Milwaukee</u>	52	3.14
Trempealeau	11	5.12	Douglas	49	3.14
Iowa	9	4.92	Oconto	43	3.11
Ashland	12	4.87	Marinette	40	3.05
Green Lake	14	4.74	<u>Jefferson</u>	54	3.00
Dunn	21	4.66	Eau Claire	53	2.91
Kewaunee	18	4.59	Polk	55	2.85
Langlade	22	4.59	Outagamie	57	2.82
Waupaca	20	4.52	Brown	56	2.81
Wood	24	4.50	<u>Racine</u>	58	2.73
Adams	26	4.42	St Croix	61	2.69
Fond du Lac	23	4.40	Washburn	59	2.64
Buffalo	19	4.36	Dane	62	2.58
Lincoln	27	4.34	La Crosse	63	2.55
Menominee	28	4.16	Sawyer	64	2.46
Monroe	25	4.13	Burnett	60	2.46
Portage	30	4.12	Door	65	2.42
Iron	29	4.10	<u>Walworth</u>	66	2.37
Shawano	37	3.98	Chippewa	67	2.28
Rock	31	3.94	<u>Washington</u>	69	1.60
Calumet	35	3.81	Oneida	68	1.53
Pierce	36	3.75	Vilas	70	1.49
Vernon	44	3.72	* <u>Waukesha</u>	71	1.40
Green	32	3.70	Ozaukee	72	1.30

(a) Property tax rates shown include library system and other special taxing authorities.

Source: Compiled with data from the Wisconsin Department of Revenue.

Table 10
COMPARATIVE COUNTIES PROPERTY TAX PER PERSON
FOR 2024 AND 2025 BUDGETS

Waukesha County's property tax per person is ranked 70th of 72 counties for 2025 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.

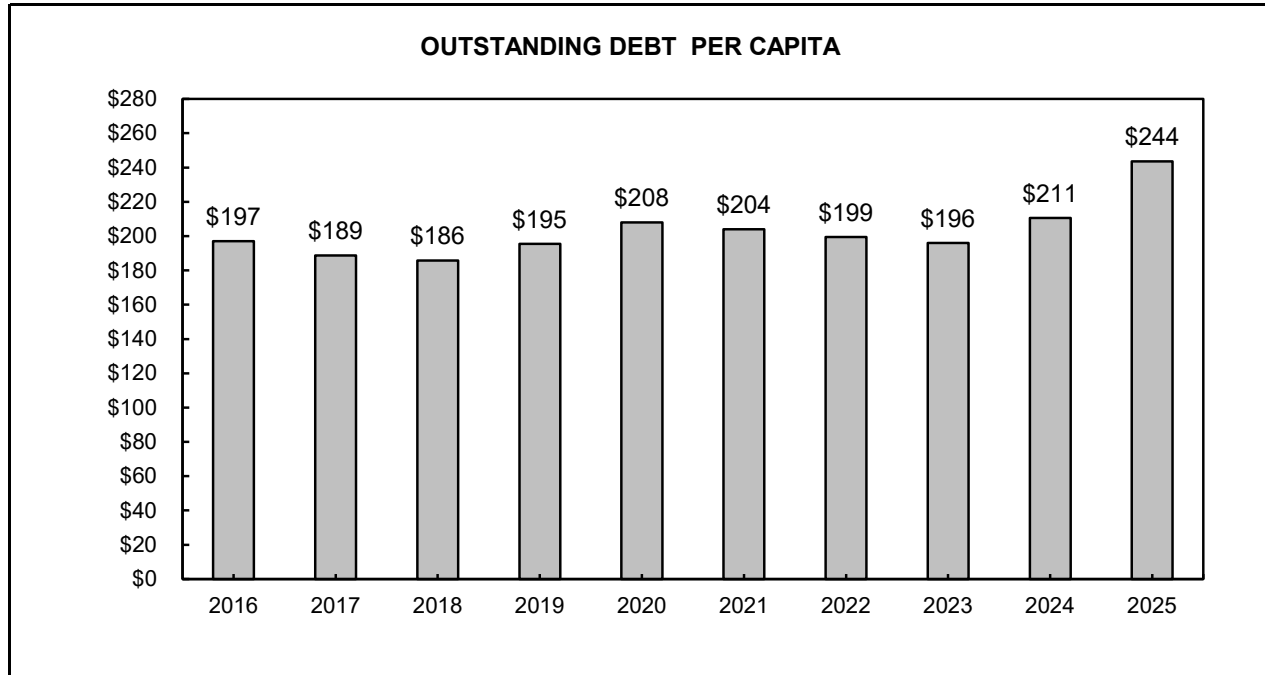
County	2024 Rank	2025 Rank	2024 Tax Levy Per Person	2025 Tax Levy Per Person	County	2024 Rank	2025 Rank	2024 Tax Levy Per Person	2025 Tax Levy Per Person
Florence	1	1	\$1,346.53	\$1,442.29	Sauk	37	37	\$528.22	\$528.15
Door	2	2	\$1,037.28	\$1,036.75	Green	39	38	\$513.50	\$509.63
Adams	5	3	\$944.80	\$1,002.68	Columbia	40	39	\$511.16	\$508.71
Iron	6	4	\$933.09	\$997.17	Pierce	42	40	\$498.73	\$501.70
Green Lake	4	5	\$965.74	\$978.22	Fond du Lac	43	41	\$496.76	\$499.81
Price	8	6	\$844.95	\$961.31	Portage	44	42	\$488.20	\$494.85
Marquette	3	7	\$977.36	\$939.49	Shawano	53	43	\$437.75	\$487.18
Waushara	7	8	\$916.22	\$939.33	Barron	45	44	\$482.90	\$484.69
Bayfield	9	9	\$814.72	\$885.28	Oneida	41	45	\$506.56	\$482.48
Juneau	15	10	\$709.95	\$854.48	St Croix	47	46	\$463.41	\$468.76
Sawyer	10	11	\$795.78	\$813.88	Kenosha	50	47	\$457.26	\$467.53
Pepin	11	12	\$774.25	\$785.24	Wood	48	48	\$460.92	\$464.20
Vilas	12	13	\$761.43	\$766.91	Marinette	38	49	\$517.68	\$461.27
Crawford	29	14	\$578.56	\$745.47	Calumet	52	50	\$450.26	\$457.63
Burnett	13	15	\$749.51	\$733.47	Rock	49	51	\$458.34	\$456.61
Taylor	16	16	\$708.45	\$726.83	Sheboygan	51	52	\$454.52	\$453.60
Rusk	22	17	\$629.03	\$720.36	Monroe	46	53	\$469.63	\$442.80
Forest	18	18	\$684.74	\$716.25	Dane	54	54	\$431.49	\$434.25
Iowa	14	19	\$735.59	\$705.23	Douglas	55	55	\$426.34	\$427.65
Washburn	17	20	\$693.66	\$699.06	* Winnebago	56	56	\$421.35	\$420.39
Menominee	19	21	\$673.14	\$672.58	Marathon	57	57	\$416.35	\$414.33
Clark	21	22	\$638.34	\$660.77	<u>Dodge</u>	58	58	\$412.93	\$410.24
Kewaunee	20	23	\$643.53	\$651.33	Manitowoc	60	59	\$405.42	\$408.02
Langlade	23	24	\$615.48	\$620.60	Vernon	62	60	\$349.71	\$407.68
Lafayette	25	25	\$610.39	\$612.13	<u>Jefferson</u>	59	61	\$408.96	\$402.70
Richland	24	26	\$611.65	\$601.96	Eau Claire	61	62	\$381.68	\$363.61
<u>Walworth</u>	28	27	\$588.52	\$592.09	Outagamie	63	63	\$348.99	\$355.09
Lincoln	33	28	\$552.28	\$586.46	Brown	64	64	\$346.15	\$343.88
Waupaca	30	29	\$576.54	\$585.48	<u>Racine</u>	65	65	\$326.72	\$323.30
Ashland	27	30	\$588.69	\$582.86	Chippewa	66	66	\$314.60	\$320.25
Jackson	35	31	\$539.44	\$582.30	<u>Milwaukee</u>	67	67	\$311.86	\$318.32
Buffalo	26	32	\$594.09	\$574.26	Grant	69	68	\$308.73	\$317.40
Oconto	32	33	\$563.78	\$565.59	La Crosse	68	69	\$310.73	\$307.77
Trempealeau	31	34	\$573.67	\$564.34	* <u>Waukesha</u>	70	70	\$289.33	\$289.95
Dunn	34	35	\$541.99	\$542.41	<u>Washington</u>	71	71	\$272.13	\$274.64
Polk	36	36	\$534.96	\$536.14	Ozaukee	72	72	\$247.57	\$255.22

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.



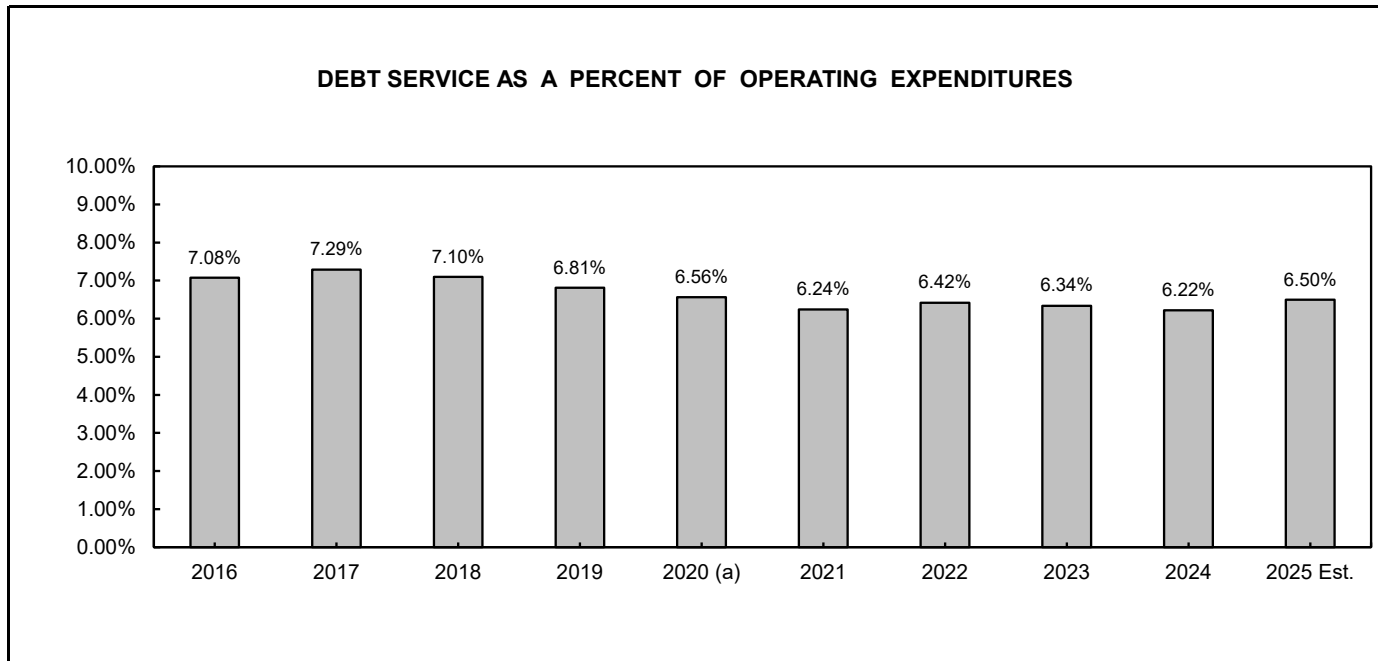
<u>Year</u>	<u>Current Year</u> <u>Borrowing</u>	<u>Outstanding</u> <u>Debt</u>	<u>Population</u>	<u>Debt Per</u> <u>Capita</u>
2016	\$11,500,000	\$78,130,000	396,449	\$197
2017	\$10,000,000	\$75,125,000	398,236	\$189
2018	\$12,500,000	\$74,595,000	401,446	\$186
2019	\$17,500,000	\$79,330,000	405,991	\$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
2025	\$29,200,000	\$101,630,000	417,230	\$244

* 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.

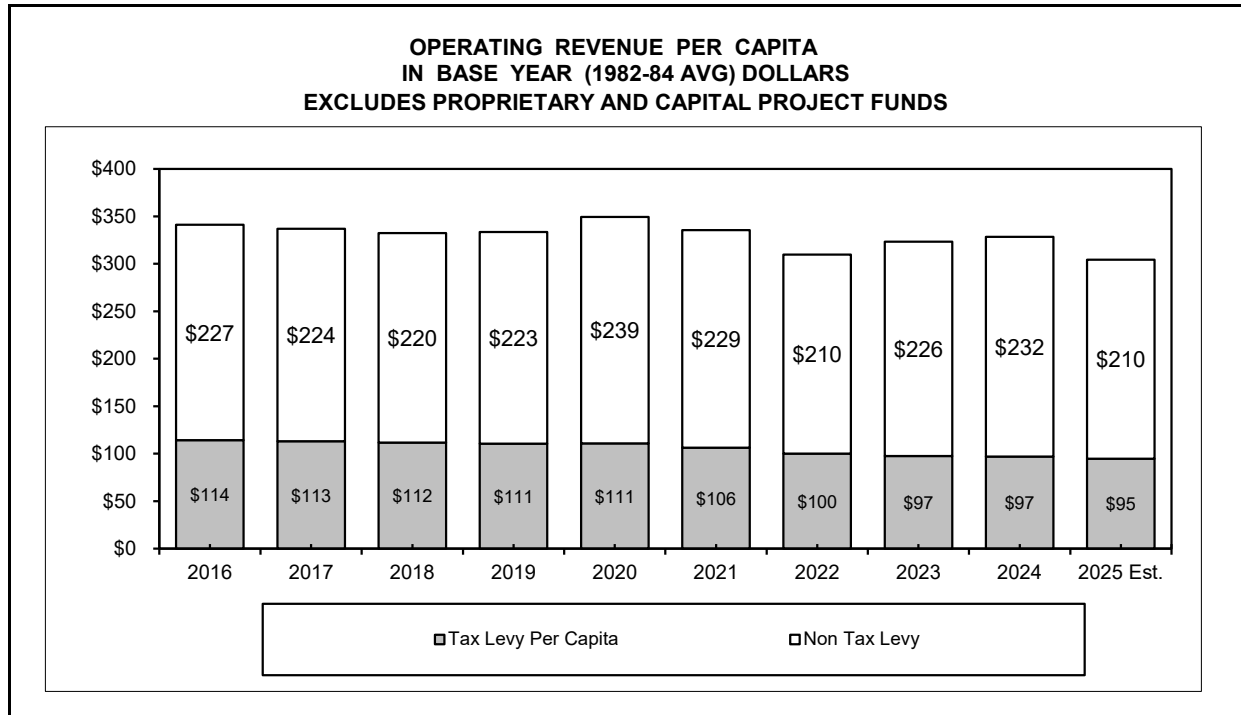


<u>Year</u>	<u>Debt Service</u>	<u>Operating Expenditures (a)</u>	<u>Percent</u>
2016	\$14,353,616	\$202,866,417	7.08%
2017	\$14,731,180	\$202,117,736	7.29%
2018	\$14,628,840	\$205,984,302	7.10%
2019	\$14,491,429	\$212,744,837	6.81%
2020 (a)	\$14,520,724	\$221,269,769	6.56%
2021	\$14,642,311	\$234,565,331	6.24%
2022	\$14,962,321	\$233,065,610	6.42%
2023	\$15,903,322	\$250,820,781	6.34%
2024	\$16,767,560	\$269,421,692	6.22%
2025 Est.	\$17,156,776	\$264,152,215	6.50%

(a) Excludes debt service to refinance \$10.5 million of the 2011, 2012, and 2013 issue.

Table 13
OPERATING REVENUES PER CAPITA

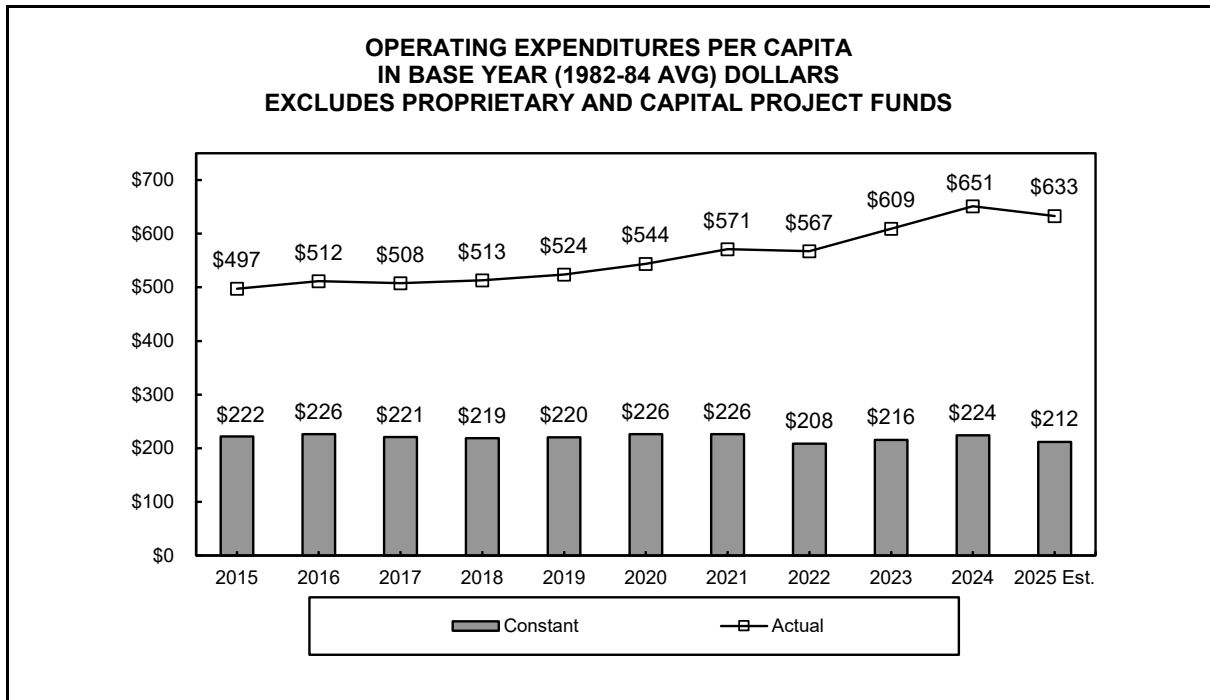
Operating revenue per capita shows how revenues are changing relative to changes in the levels of population. Revenues include General Fund, special revenue and Debt Service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits, 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 2024 actuals, as well as the 2025 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
2015	\$198,204,796	\$100,389,114	224.2	\$88,401,408	393,927	\$224
2016	\$203,255,018	\$102,535,428	226.1	\$89,890,108	396,449	\$227
2017	\$204,958,476	\$103,526,141	229.9	\$89,161,226	398,236	\$224
2018	\$207,365,341	\$105,154,181	234.3	\$88,507,978	401,446	\$220
2019	\$215,159,249	\$106,766,564	237.8	\$90,488,211	405,991	\$223
2020	\$232,999,928	\$108,402,828	240.0	\$97,067,125	406,978	\$239
2021	\$237,342,450	\$110,035,377	252.2	\$94,108,822	410,666	\$229
2022	\$234,756,413	\$111,924,004	272.4	\$86,180,452	410,769	\$210
2023	\$262,747,296	\$113,380,394	282.8	\$92,922,371	411,538	\$226
2024	\$278,182,853	\$116,482,557	290.4	\$95,802,890	413,728	\$232
2025 Est.	\$261,770,539	\$118,026,354	299.1	\$87,524,935	417,230	\$210

Table 14
OPERATING EXPENDITURES PER CAPITA

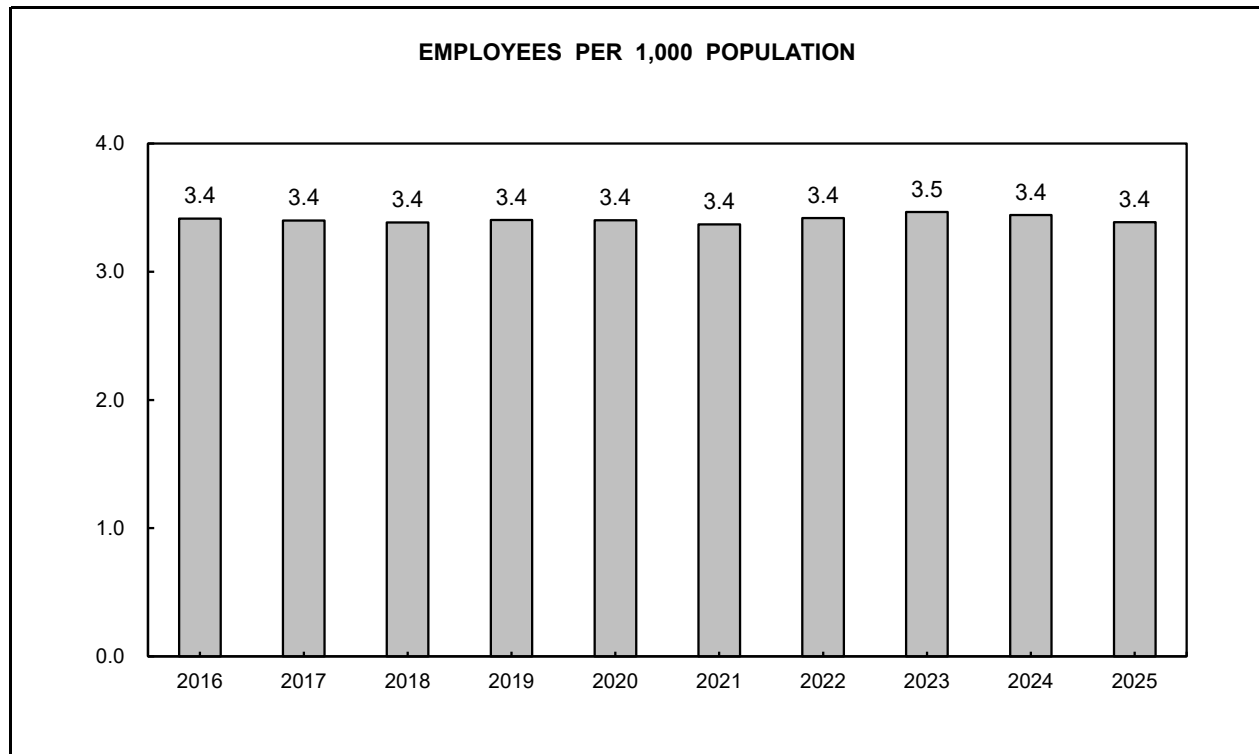
Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include General Fund, Special Revenue and Debt Service funds (excludes proprietary and Capital Project funds). Expenditures exclude interdepartmental charges to avoid double-counting. Debt Service also excludes the one-time expenditures for debt retirement. Expenditure trends for 2015-2019 reflect Health and Human Services client needs, partially funded with targeted state revenues. Higher expenditures for 2020 through 2024 actuals, as well as the 2025 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>Index</u>			<u>Actual</u>	<u>Base Year</u>
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	\$269,421,692	290.4	\$92,785,650	413,728	\$651	\$224
2025 Est.	\$264,152,215	299.1	\$88,321,266	417,230	\$633	\$212

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 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. The 2025 adopted budget decreased positions by 11.33 FTE. This included sunseting 4.38 FTE for the District Attorney, as well as unfunding 2.00 FTE for Emergency Preparedness, 2.00 FTE for Public Works, and 2.00 FTE for the Sheriff.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
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
2025	1,413	417,230	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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Personnel Costs	\$140,550,360	\$148,082,642	\$155,238,052	\$159,294,656	\$165,460,719
Total Net Oper Expenditures (w/o Capital Projects & Interdepartmental Charges)	\$264,407,808	\$285,126,501	\$291,597,733	\$297,219,679	\$294,105,297
Percent of Net Operating Budget	53.2%	51.9%	53.2%	53.6%	56.3%

BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Salaries and wages (a)	\$101,421,139	\$107,477,977	\$113,858,987	\$117,688,210	\$121,617,406
Employee Benefits (b)	<u>\$39,129,221</u>	<u>\$40,604,665</u>	<u>\$41,379,065</u>	<u>\$41,606,446</u>	<u>\$43,843,313</u>
Total Personnel Costs	\$140,550,360	\$148,082,642	\$155,238,052	\$159,294,656	\$165,460,719
Benefits as % of Total Salaries	38.6%	37.8%	36.3%	35.4%	36.1%

(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

Table 17
GENERAL COUNTY TAX LEVY PERCENT OF TOTAL NET EXPENDITURES
(2022 - 2026)

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Gross Expenditures					
Operating	\$308,888,843	\$331,344,450	\$338,446,510	\$344,725,103	\$343,121,917
Capital	<u>\$28,516,000</u>	<u>\$45,603,000</u>	<u>\$52,920,900</u>	<u>\$43,745,400</u>	<u>\$45,966,400</u>
TOTAL GROSS EXPENDITURES	\$337,404,843	\$376,947,450	\$391,367,410	\$388,470,503	\$389,088,317
Less: Interdepartmental Charges	<u>\$44,481,035</u>	<u>\$46,217,949</u>	<u>\$46,848,777</u>	<u>\$47,505,424</u>	<u>\$49,016,620</u>
TOTAL NET EXPENDITURES	\$292,923,808	\$330,729,501	\$344,518,633	\$340,965,079	\$340,071,697
Operating % of Net Expenditures	90.3%	86.2%	84.6%	87.2%	86.5%
Capital % of Net Expenditures	9.7%	13.8%	15.4%	12.8%	13.5%
General County Tax Levy *					
Operating	\$108,211,008	\$110,796,868	\$113,862,908	\$115,142,143	\$116,650,288
Capital	<u>\$1,292,115</u>	<u>\$1,502,115</u>	<u>\$999,258</u>	<u>\$395,258</u>	<u>\$957,465</u>
TOTAL COUNTY GENERAL TAX LEVY	\$109,503,123	\$112,298,983	\$114,862,166	\$115,537,401	\$117,607,753
Operating Levy % of General County Levy	98.8%	98.7%	99.1%	99.7%	99.2%
Capital Levy % of General County Levy**	1.2%	1.3%	0.9%	0.3%	0.8%
General County Tax Levy % of Total Net Expenditures	37.4%	34.0%	33.3%	33.9%	34.6%

* 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	2024 ACTUAL (a)	2025 ADOPTED BUDGET	2025 MODIFIED BUDGET (c)	2025 ACTUAL YTD (a)(b)	2026 BUDGET	CHANGE FROM 2025 ADOPTED BUDGET	
						\$	%
EXPENDITURES							
PERSONNEL COSTS	\$ 152,841,223	\$ 159,294,656	\$ 159,433,516	\$ 96,741,914	\$ 165,570,719	\$ 6,276,063	3.94%
OPERATING EXPENSES	\$ 131,513,940	\$ 140,578,667	\$ 154,247,111	\$ 81,101,375	\$ 130,426,453	\$ (10,152,214)	-7.22%
INTERDEPT. CHARGES	\$ 25,203,078	\$ 25,758,029	\$ 25,758,029	\$ 14,435,735	\$ 26,589,266	\$ 831,237	3.23%
FIXED ASSET & IMPROVEMENTS	\$ 2,120,822	\$ 1,936,975	\$ 3,220,406	\$ 1,455,223	\$ 1,702,514	\$ (234,461)	-12.10%
DEBT SERVICE	\$ 16,671,648	\$ 17,156,776	\$ 17,156,776	\$ 16,021,063	\$ 18,942,965	\$ 1,786,189	10.41%
TOTAL EXPENDITURES	\$ 328,350,710	\$ 344,725,103	\$ 359,815,838	\$ 209,755,309	\$ 343,231,917	\$ (1,493,186)	-0.43%
REVENUES							
GEN'L GOVT. REVENUES	\$ 97,818,038	\$ 93,158,386	\$ 105,302,819	\$ 34,112,856	\$ 81,979,045	\$ (11,179,341)	-12.00%
FINES & LICENSES	\$ 3,672,418	\$ 3,813,850	\$ 3,813,850	\$ 2,786,095	\$ 4,011,895	\$ 198,045	5.19%
CHARGES FOR SERVICES	\$ 49,540,687	\$ 50,076,499	\$ 50,076,499	\$ 33,305,850	\$ 53,097,099	\$ 3,020,600	6.03%
INTERDEPART. REVENUES	\$ 44,623,575	\$ 47,505,424	\$ 47,506,527	\$ 27,949,859	\$ 49,016,620	\$ 1,511,196	3.18%
OTHER REVENUES	\$ 23,741,170	\$ 18,364,009	\$ 18,364,009	\$ 11,892,401	\$ 20,151,064	\$ 1,787,055	9.73%
TOTAL REVENUES	\$ 219,395,888	\$ 212,918,168	\$ 225,063,704	\$ 110,047,062	\$ 208,255,723	\$ (4,662,445)	-2.19%
RETAINED EARNINGS	\$ 7,419,139	\$ (838,628)	\$ (838,628)		\$ (968,280)	\$ (129,652)	15.46%
TRANSFERS/FUND BALANCE USED	\$ (16,505,354)	\$ 13,079,906	\$ 16,025,105		\$ 14,537,169	\$ 1,457,263	11.14%
TAX LEVY	\$ 118,041,037	\$ 119,565,657	\$ 119,565,657	N/A	\$ 121,407,305	\$ 1,841,648	1.54%
CAPITAL BUDGET	2024 ACTUAL	2025 ADOPTED BUDGET	2025 MODIFIED BUDGET (c)	2025 ACTUAL YTD (a)	2026 BUDGET	CHANGE FROM 2025 ADOPTED BUDGET	
						\$	%
EXPENDITURES	\$ 59,599,016	\$ 43,745,400	\$ 78,113,450	\$ 42,488,096	\$ 45,966,400	\$ 2,221,000	5.08%
REVENUES	\$ 65,669,992	\$ 36,890,865	\$ 36,906,865	\$ 29,819,214	\$ 36,474,830	\$ (416,035)	-1.13%
TRANSFERS/FUND BALANCE USED	\$ (7,070,234)	\$ 6,459,277	\$ 40,811,327		\$ 8,534,105	\$ 2,074,828	32.12%
TAX LEVY	\$ 999,258	\$ 395,258	\$ 395,258	NA	\$ 957,465	\$ 562,207	142.24%

- (a) Certain non-budgeted revenues are excluded from 2024 actuals in this summary.
(b) 2025 actual year to date figures include financial and encumbrance activity through eight months.
(c) 2025 Modified Budget through June 2025.

BUDGETED POSITIONS 2024-2026 - SUMMARY BY DEPARTMENT

<u>BY DEPARTMENT</u>	<u>2024 Year End</u>	<u>2025 Adopted Budget</u>	<u>2025 Modified Budget</u>	<u>2026 Budget</u>	<u>Incr/(Decr) From 2024 Adpt Budget</u>
Administration (Includes End User Operations & Tech.)	109.00	108.00	108.00	107.00	(1.00)
Bridges Library System	7.00	7.00	7.00	7.00	0.00
Circuit Court Services	81.00	81.00	81.00	81.00	0.00
Corporation Counsel	42.85	42.85	42.85	42.85	0.00
County Board	3.50	3.50	3.50	3.50	0.00
County Clerk	5.00	5.51	5.51	6.00	0.49
County Executive	4.65	4.65	4.65	4.65	0.00
District Attorney	36.53	32.15	32.15	32.65	0.50
Emergency Preparedness	66.00	64.00	64.00	63.00	(1.00)
Health & Human Services	443.67	440.71	440.71	432.49	(8.22)
Medical Examiner	16.00	16.00	17.00	17.00	1.00
Parks & Land Use	104.30	104.80	104.80	104.30	(0.50)
Public Works	131.00	129.00	129.00	128.00	(1.00)
Register Of Deeds	16.00	16.00	16.00	15.00	(1.00)
Sheriff	352.50	350.50	352.50	352.50	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)	1,426.00	1,412.67	1,415.67	1,403.94	(8.73)
Total Extra-Help Positions (FTE)	86.97	84.70	84.64	89.50	4.80
Total Overtime Positions (FTE)	28.45	27.63	27.63	27.23	(0.40)
TOTAL POSITION EQUIVALENTS COUNTY-WIDE	<u>1,541.42</u>	<u>1,525.00</u>	<u>1,527.94</u>	<u>1,520.67</u>	<u>(4.33)</u>

SIGNIFICANT CHANGES FOR 2026:

- Budgeted Full-Time Equivalents (FTEs) decrease by a net of 4.33, including temporary extra help and overtime.
- There is a net decrease of 8.73 FTE budgeted regular positions
- Temporary extra help increases by 4.80 FTE (about 9,984 hours), and budgeted overtime decreases 0.40 FTE (about 832 hours).
- *Note: These changes include 3.00 FTE Weekend Registered Nurse positions in Health & Human Services that are now being accounted for as temporary extra help instead of regular positions, which is more in line with their non-benefited status*

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2026 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2026 Budget Positions Reclassified and/or Department Transfer				
Administration	General	Business Office	Senior Financial Analyst	1.00
Administration	General	Business Office	Financial Analyst	(1.00)
District Attorney	General	Prosecution	Paralegal	1.00
District Attorney	General	Prosecution	Victim/Witness Counselor	(1.00)
HHS	General	ADRC Administration	Human Services Manager	1.00
HHS	General	ADRC Administration	ADRC Manager	(1.00)
HHS	General	Behavioral Health Administration	Human Services Manager	1.00
HHS	General	Behavioral Health Administration	Mental Health Center Administrator	(1.00)
HHS	General	Psychiatric Hospital	Human Services Manager	1.00
HHS	General	Psychiatric Hospital	Outpatient Services Administrator	(1.00)
HHS	General	Targeted Case Management	Senior Mental Health Counselor	1.00
HHS	General	Targeted Case Management	Mental Health Counselor	(1.00)
HHS	General	Compliance and Health Information	Programs & Projects Analyst	1.00
HHS	General	Compliance and Health Information	Corporate Compliance Coordinator	(1.00)
HHS	General	Nutritional Services	Senior Administrative Specialist	0.50
HHS	General	Nutritional Services	Nutrition Services Assistant	(0.50)
HHS	General	Comprehensive Community Services	Senior Mental Health Counselor	1.00
HHS	General	Comprehensive Community Services	Clinical Therapist	(1.00)
HHS	General	Community Support Program	Senior Mental Health Counselor	1.00
HHS	General	Community Support Program	Clinical Therapist	(1.00)
Register of Deeds	General	Register of Deeds Administration	Office Services Coordinator	1.00
Register of Deeds	General	Register of Deeds Administration	Administrative Specialist	(1.00)
Public Works	Transportation	Engineering Services	Senior Civil Engineer	1.00
Public Works	Transportation	Engineering Services	Civil Engineer	(1.00)
Sheriff	General	Inmate Security	Office Services Coordinator	1.00
Sheriff	General	Inmate Security	Support Staff Supervisor	(1.00)
Subtotal of 2026 Budget Positions Reclassified and/or Department Transfer				0.00
2026 Budget Positions Created				
Administration	General	Purchasing	Senior Buyer	1.00
Administration	General	Accounting and Payroll Services	Principal Financial Analyst	1.00
County Clerk	General	Elections	Administrative Assistant	1.00
District Attorney	General	Victim Witness	Victim Witness Specialist	0.50
HHS	General	Economic Support	Economic Support Specialist	1.00
Medical Examiner	General	Waukesha Medical Examiner Services	Associate Medical Examiner	1.00
Medical Examiner	General	Waukesha Medical Examiner Services	Deputy Medical Examiner	1.00
Parks and Land Use	Workforce	Workforce Development	Workforce Development Specialist (Sunset)	1.00
Subtotal of 2026 Budget Positions Created				7.50
2026 Budget Positions Abolished				
Administration	General	Purchasing	Administrative Specialist	(1.00)
Administration	General	Accounting and Payroll Services	Senior Financial Analyst	(1.00)
County Clerk	General	Elections	Administrative Assistant	(0.51)
HHS	General	Human Services Administrative Services	Administrative Assistant	(1.00)
HHS	General	Human Services Administrative Services	Administrative Assistant	(1.00)
HHS	General	Human Services Administrative Services	Administrative Assistant	(1.00)
HHS	General	Human Services Administrative Services	Senior Fiscal Specialist	(1.00)
Health & Human Services	General	Behavioral Health Administration	Clinical Services Manager	(0.25)
Health & Human Services	General	Psychiatric Hospital	Clinical Services Manager	(0.17)
Parks and Land Use	Workforce	Waukesha American Job Center	Workforce System Coordinator (Sunset)	(0.50)
Subtotal of 2026 Budget Positions Abolished				(7.43)
2026 Budget Positions Unfunded (But Not Abolished)				
Administration	End User Technology	IT Operations	Principal Information Technology Professional	(1.00)
Emergency Preparedness	General	Communication Center Operations	Programs & Projects Analyst	(0.60)
Emergency Preparedness	Radio Services	Trunked Radio Services	Programs & Projects Analyst	(0.40)
Register of Deeds	General	Register of Deeds Administration	Administrative Specialist	(1.00)
Public Works	General	Housekeeping	Building Service Worker	(1.00)
Parks and Land Use	General	Planning and Zoning	Land Use Specialist	(1.00)
HHS	General	Human Services Administrative Support	Psychiatric Nurse Practitioner	(0.40)
HHS	General	Nutritional Services	Senior Dining Manager (Sunset)	(0.60)
HHS	General	Psychiatric Hospital	Weekend Registered Nurse*	(3.00)
Subtotal of 2026 Budget Positions Unfunded (But Not Abolished)				(9.00)
2026 Positions Sunset				
Medical Examiner	General	Waukesha Medical Examiner Services	Associate Medical Examiner (Sunset)	(1.00)
Medical Examiner	General	Waukesha Medical Examiner Services	Deputy Medical Examiner (Sunset)	(1.00)
Subtotal of 2026 Sunset Positions				(2.00)
2026 Budget Positions Decreased/Increased				
HHS	General	Psychiatric Hospital	Registered Nurse	(0.30)
HHS	General	Psychiatric Hospital	Psychiatric Technician	(0.50)
Subtotal of 2026 Budget Positions Increased				(0.80)

**SUMMARY OF NET CHANGE IN FUNDED REGULAR FULL-TIME/PART-TIME FTE
POSITIONS IN 2026 BUDGET BY POSITION TITLE**

Dept	Fund	Program	Position Title	FTE
2025 Current Year Create Positions				
Sheriff	General	General Patrol	Deputy (Sunset)	2.00
Medical Examiner	General	Waukesha Medical Examiner Services	Associate Medical Examiner	1.00
Subtotal of 2025 Create Positions				3.00
2025 Current Year Abolished Positions				
Subtotal of 2025 Abolished Positions				-
2025 Current Year Unfunded Positions				
Sheriff	General	Inmate Security	Administrative Assistant	(1.00)
Subtotal of 2025 Positions Unfunds				(1.00)
2025 Current Year Refunded Positions				
Sheriff	General	Inmate Security	Administrative Specialist	1.00
Subtotal of 2025 Positions Increased				1.00
Total 2026 Net Change in Authorized Positions				(8.73)

* 3.00 FTE Weekend Registered Nurse positions in Health & Human Services are being accounted for as temporary extra help instead of regular positions, which is more in line with their non-benefited status

**REGULAR FULL-TIME / PART - TIME
BUDGETED POSITIONS SUMMARY 2024-2026
(INCLUDES EXTRA HELP AND OVERTIME)**

DEPARTMENTS BY FUND & FUNCTIONAL AREA	FUND	2024 Actual	Change from 2024	2025 Budget	Change from 2025	2026 Budget
Emergency Preparedness	General	60.30	(2.00)	58.30	(0.60)	57.70
Emergency Preparedness	Radio Services	5.70	-	5.70	(0.40)	5.30
District Attorney	General	36.53	(4.38)	32.15	0.50	32.65
District Attorney	American Rescue Plan Act	0.00	-	0.00	-	0.00
Circuit Court Services	General	81.00	-	81.00	-	81.00
Circuit Court Services	American Rescue Plan Act	0.00	-	0.00	-	0.00
Medical Examiner	General	16.00	-	16.00	1.00	17.00
Sheriff	General	352.50	(2.00)	350.50	2.00	352.50
Justice and Public Safety		552.03	(8.38)	543.65	2.50	546.15
Corporation Counsel	Child Support - General Fund	30.55	-	30.55	-	30.55
Health & Human Services	General Fund	402.95	2.04	404.99	(8.50)	396.49
Health & Human Services	Aging & Disab. Res. Center Contract Fund	35.72	-	35.72	0.28	36.00
Health & Human Services	American Rescue Plan Act	5.00	(5.00)	0.00	-	0.00
Health and Human Services		474.22	(2.96)	471.26	(8.22)	463.04
Register Of Deeds	General	16.00	-	16.00	(1.00)	15.00
Extension Waukesha County	General	2.00	-	2.00	-	2.00
Fed. Library	State Aids & Misc. Fund	6.25	-	6.25	-	6.25
Fed. Library	CAFÉ Shared Automation Fund	0.75	-	0.75	-	0.75
Parks & Land Use	General	85.71	-	85.71	(1.00)	84.71
Parks & Land Use	Community Development (a)	4.35	-	4.35	-	4.35
Parks & Land Use	Workforce Innovation Opportunity Act	1.75	(0.50)	1.25	0.50	1.75
Parks & Land Use	Golf Course	3.90	1.00	4.90	-	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, Env., Educ., and Land Use		129.30	0.50	129.80	(1.50)	128.30
Public Works	General	38.90	(2.00)	36.90	(1.00)	35.90
Public Works	Transportation	73.10	-	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		131.00	(2.00)	129.00	(1.00)	128.00
County Executive	General	4.65	-	4.65	-	4.65
County Board	General	3.50	-	3.50	-	3.50
County Clerk	General	5.00	0.51	5.51	0.49	6.00
Treasurer	General	5.00	-	5.00	-	5.00
Dept. Of Administration	General	45.70	(2.00)	43.70	-	43.70
Dept. Of Administration	Risk Management	2.90	-	2.90	-	2.90
Dept. Of Administration	Collections	8.40	1.00	9.40	-	9.40
Dept. Of Administration	End User Technology Fund	52.00	-	52.00	(1.00)	51.00
Dept. Of Administration	American Rescue Plan Act	0.00	-	0.00	-	0.00
Corporation Counsel	General	12.30	-	12.30	-	12.30
General Administration		139.45	(0.49)	138.96	(0.51)	138.45
Total Regular (F.T. / P.T) Positions (FTE)		1426.00	(13.33)	1412.67	(8.73)	1403.94
Total Extra Help Positions (FTE)		86.97	(2.27)	84.70	4.80	89.50
Total Overtime Positions (FTE)		28.45	(0.82)	27.63	(0.40)	27.23
TOTAL POSITION EQUIVALENTS COUNTY-WIDE		1,541.42	(16.42)	1,525.00	(4.33)	1,520.67

For additional detail see the Budgeted Position Detail Summary for each Department

Note: These changes include 3.00 FTE Weekend Registered Nurse positions in Health & Human Services that are now being accounted for as temporary extra help instead of regular positions, which is more in line with their non-benefited status.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - General Fund		24 Year End	25 Budget	25 Estimate	26 Budget	Change
Business Office						
Administrative Specialist		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		1.00	1.00	1.00	-	(1.00)
Fiscal Specialist		1.00	0.50	0.50	0.50	-
Senior Fiscal Specialist		-	1.00	1.00	1.00	-
Principal Financial Analyst		0.75	0.75	0.75	0.75	-
Senior Financial Analyst		-	0.50	0.50	1.50	1.00
Extra Help		-	-	-	0.18	0.18
Overtime		-	-	-	-	-
Subtotal		5.45	5.45	5.45	5.63	0.18
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	3.00	1.00
Senior Financial Analyst		1.00	1.00	1.00	-	(1.00)
* Senior Financial Analyst		1.00	-	-	-	-
Senior Fiscal Specialist		2.00	2.00	2.00	2.00	-
Fiscal Specialist		1.00	-	-	-	-
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		9.00	7.00	7.00	7.00	-
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		0.17	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		5.17	5.00	5.00	5.00	-
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 Benefits Assistant		2.00	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	5.00	5.00	5.00	-
* Senior Human Resources Analyst		1.00	-	-	-	-
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		13.00	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.)		24 Year End	25 Budget	25 Estimate	26 Budget	Change
Purchasing						
Administrative Specialist		2.00	2.00	2.00	1.00	(1.00)
** Buyer		1.00	1.00	1.00	2.00	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		45.87	43.70	43.70	43.88	0.18
Regular Positions		45.70	43.70	43.70	43.70	-
Extra Help		0.17	-	-	0.18	0.18
Overtime		-	-	-	-	-

** Buyer position is an authorized underfill of a Senior Buyer

2026 BUDGET ACTIONS:

Reclassify: 1.00 FTE Financial Analyst to Senior Financial Analyst in Business Office

Create: 1.00 FTE Senior Buyer (underfilled at Buyer) in Purchasing

Create: 1.00 FTE Principal Financial Analyst in Accounting and Payroll Services

Abolish: (1.00 FTE) Administrative Specialist in Purchasing

Abolish: (1.00 FTE) Senior Financial Analyst in Accounting and Payroll Services

Increase: 0.18 FTE Extra Help in Business Office

2025 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - End User Technology Fund		24 Year End	25 Budget	25 Estimate	26 Budget	Change
IT Public Safety Systems, Business Application Support, Solutions, Project Management, and Operations						
Business Applications Support Administrator		0.00	0.00	0.00	-	-
Business Applications Support Manager		1.00	1.00	1.00	1.00	-
Business Services Administrator		0.00	0.00	0.00	-	-
Chief Information Officer		0.85	0.85	0.85	0.85	-
Financial Analyst		0.50	0.00	0.00	-	-
* Information Technology Analyst		2.00	0.00	0.00	1.00	1.00
Information Technology Operations Manager		0.85	0.85	0.85	0.85	-
Information Technology Solutions Manager		1.00	1.00	1.00	1.00	-
Information Technology Technician		4.00	4.00	4.00	4.00	-
* Principal Information Technology Professional		18.00	22.00	22.00	19.00	(3.00)
Project Management Office Manager		1.00	1.00	1.00	1.00	-
Public Safety Systems Manager		1.00	1.00	1.00	1.00	-
Records Management Analyst		1.00	1.00	1.00	1.00	-
* Senior Information Technology Professional		19.00	17.00	17.00	18.00	1.00
Senior Financial Analyst		0.00	0.35	0.35	0.35	-
Extra Help		2.25	2.00	2.00	1.83	(0.17)
Overtime		-	-	-	-	-
Subtotal		52.45	52.05	52.05	50.88	(1.17)
Communications						
Chief Information Officer		0.15	0.15	0.15	0.15	-
Financial Analyst		0.50	-	-	-	-
Fiscal Specialist		-	0.50	0.50	0.50	-
Senior Financial Analyst		-	0.15	0.15	0.15	-
Senior Information Technology Professional		-	1.00	1.00	1.00	-
Senior Information Technology Analyst		1.00	-	-	-	-
Information Technology Operations Manager		0.15	0.15	0.15	0.15	-
Extra Help		-	-	-	-	-
Overtime		0.01	-	-	-	-
Subtotal		1.81	1.95	1.95	1.95	-
TOTAL ADMINISTRATION - End User Technology Fund		54.26	54.00	54.00	52.83	(1.17)
Regular Positions		52.00	52.00	52.00	51.00	(1.00)
Extra Help		2.25	2.00	2.00	1.83	(0.17)
Overtime		0.01	-	-	-	-

* 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.

2026 Budget Actions:

Unfund: (1.00 FTE) Principal Information Technology Professional
 Decrease: (0.17 FTE) Extra Help

2025 CURRENT YEAR ACTIONS:

None:

2025 BUDGET ACTIONS:

Reclassify: 1.00 FTE Senior IT Professional in Solutions to Principal IT Professional
 Reclassify: 1.00 FTE Information Technology Analyst in IT Operations to Senior IT Professional
 Reclassify: 0.50 FTE Financial Analyst from Communications to Senior Financial Analyst
 Reclassify: 0.50 FTE Financial Analyst from IT Operations to Senior Financial Analyst

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Transfer In:	0.50 FTE	Fiscal Specialist from General Fund Accounting and Payroll Services to Communications
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
Reduce:	(0.25 FTE)	Extra Help
Reduce:	(0.01 FTE)	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Risk Management Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
General/Auto Liability & Other Insurance					
Risk Management Analyst	-	0.75	0.75	0.75	-
Administrative Specialist	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	0.25	-
Administrative Specialist	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	-	-	-	-	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Reclassify: 1.00 FTE Administrative Specialist to Risk Management Analyst

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADMINISTRATION - Collections Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Collections					
Business & Collections Services Manager	0.15	0.15	0.15	0.15	-
* Collections Specialist	4.00	5.00	5.00	4.00	(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	3.00	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.40	9.40	9.40	9.40	-
TOTAL ADMINISTRATION - Collections Fund	8.40	9.40	9.40	9.40	-
Regular Positions	8.40	9.40	9.40	9.40	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

* 1.00 FTE Senior Collections Specialist was created in the 2025 Budget and underfilled as a Collections Specialist. This position is budgeted at the authorized Senior Collections Specialist level in the 2026 Budget

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Create: 1.00 FTE Senior Collections Specialist (underfilled as Collections Specialist)

TOTAL ADMINISTRATION - All Funds	111.43	110.00	110.00	109.01	(0.99)
Regular Positions	109.00	108.00	108.00	107.00	(1.00)
Extra Help	2.42	2.00	2.00	2.01	0.01
Overtime	0.01	-	-	-	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

BRIDGES LIBRARY SYSTEM	24 Year End	25 Budget	25 Estimate	26 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	-	-	-	0.16	0.16
Overtime	-	-	-	-	-
Subtotal	1.28	1.28	1.28	1.44	0.16
Automation Technology					
* Director of Bridges Library System	0.05	0.05	0.05	0.05	-
* 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					
* 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	7.16	0.16
Regular Positions	7.00	7.00	7.00	7.00	-
Extra Help	0.00	0.00	0.00	0.16	0.16
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.

2026 BUDGET ACTIONS:

Increase: 0.16 FTE Extra Help

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CIRCUIT COURT SERVICES	24 Year End	25 Budget	25 Estimate	26 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	1.73	3.22	3.22	3.21	(0.01)
Overtime	-	-	-	-	-
Subtotal	16.73	18.22	18.22	18.21	(0.01)
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	0.07	0.07	0.07	0.07	-
Subtotal	22.07	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	-	-	-	-	-
Overtime	0.03	0.11	0.11	0.04	(0.07)
Subtotal	11.03	11.11	11.11	11.04	(0.07)
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	0.06	0.14	0.14	0.06	(0.08)
Subtotal	13.06	13.14	13.14	13.06	(0.08)
Juvenile/Probate Division					
Administrative Specialist	3.00	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	6.00	6.00	6.00	6.00	-
Extra Help	-	-	-	-	-
Overtime	0.04	0.04	0.04	0.04	-
Subtotal	11.04	11.04	11.04	11.04	-
Family Court Services					
Administrative Specialist	-	-	-	-	-
Family Court Services Supervisor	1.00	1.00	1.00	1.00	-
Social Worker	4.00	4.00	4.00	4.00	-
Extra Help	0.75	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.75	5.00	5.00	5.00	-
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	83.68	84.58	84.58	84.42	(0.16)
Regular Positions	81.00	81.00	81.00	81.00	-
Extra Help	2.48	3.22	3.22	3.21	(0.01)
Overtime*	0.20	0.36	0.36	0.20	(0.16)

*Variances may occur in total changes due to rounding to the nearest thousandth.

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

2026 Budget Actions:

Administrative Division

Decrease	0.01 FTE	0.01 Extra Help Law Intern
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Family Division

Decrease	0.07 FTE	Overtime – Clerical
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Civil Division

Decrease	0.08 FTE	Overtime - Clerical
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2025 Current Year Actions:

None

2025 Budget Actions:

Administrative Division

Increase	1.49 FTE	1.33 Extra Help Law Intern, 0.16 Extra Help Civilian Bailiff
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Family Division

Increase	0.08 FTE	Overtime – Clerical
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Civil Division

Increase	0.08 FTE	Overtime - Clerical
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Family Court Services

Decrease	(0.75) FTE	(0.5) Extra Help Semi-Skilled, (.25) Extra Help Social Worker
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Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
General Legal Services					
Administrative Assistant	0.50	0.50	0.50	0.50	-
Attorney	2.00	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	0.10	0.10	0.10	0.10	-
Office Services Coordinator	0.50	0.50	0.50	0.50	-
Paralegal	0.50	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	2.00	2.00	2.00	2.00	-
Extra Help	0.76	0.47	0.47	0.53	0.06
Overtime	0.02	0.02	0.02	0.01	(0.01)
Subtotal	13.08	12.79	12.79	12.85	0.06
TOTAL CORPORATION COUNSEL - General Fund	13.08	12.79	12.79	12.85	0.06
Regular Positions	12.30	12.30	12.30	12.30	-
Extra Help	0.76	0.47	0.47	0.53	0.06
Overtime	0.02	0.02	0.02	0.01	(0.01)

2026 BUDGET ACTIONS:

Increase: 0.06 FTE Extra Help

Decrease: (0.01 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Decrease: (0.29 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

CORPORATION COUNSEL - Child Support	24 Year End	25 Budget	25 Estimate	26 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	0.75	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	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	3.00	1.00
Senior Child Support Specialist	2.00	2.00	2.00	2.00	-
Senior Fiscal Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.24	0.30	0.24	0.24	(0.06)
Overtime	-	-	-	-	-
Subtotal	30.79	30.85	30.79	30.79	(0.06)

TOTAL CORPORATION COUNSEL - Child Support	30.79	30.85	30.79	30.79	(0.06)
Regular Positions	30.55	30.55	30.55	30.55	-
Extra Help	0.24	0.30	0.24	0.24	(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%.

2026 BUDGET ACTIONS:

Decrease (0.06 FTE) Extra Help

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Increase 0.06 FTE Extra Help

TOTAL CORPORATION COUNSEL - ALL FUNDS	43.87	43.64	43.64	43.64	-
Regular Positions	42.85	42.85	42.85	42.85	-
Extra Help	1.00	0.77	0.77	0.77	-
Overtime	0.02	0.02	0.02	0.01	(0.01)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY BOARD	24 Year End	25 Budget	25 Estimate	26 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	0.25	0.25	0.25	-
Overtime	-	-	-	-	-
Subtotal	3.89	3.75	3.75	3.75	-
TOTAL COUNTY BOARD*	3.89	3.75	3.75	3.75	-
Regular Positions	3.50	3.50	3.50	3.50	-
Extra Help	0.39	0.25	0.25	0.25	-
Overtime	-	-	-	-	-

* The Waukesha County Board of Supervisors consists of 25 elected members. No FTE is budgeted for the County Board and Committees Operations program due to the part-time nature of the 24 Supervisor positions.

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Decrease: (0.14 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY CLERK	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Elections					
Administrative Assistant	-	0.51	0.51	1.00	0.49
Administrative Specialist	0.03	0.03	0.03	0.03	-
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	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.84	2.84	2.84	3.33	0.49
Administrative Services					
Administrative Assistant	1.00	1.00	1.00	1.00	-
Administrative Specialist	0.97	0.97	0.97	0.97	-
County Clerk	0.20	0.20	0.20	0.20	-
Deputy County Clerk	0.20	0.20	0.20	0.20	-
Senior Administrative Specialist	0.30	0.30	0.30	0.30	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.67	2.67	2.67	2.67	-
TOTAL COUNTY CLERK	5.51	5.51	5.51	6.00	0.49
Regular Positions	5.00	5.51	5.51	6.00	0.49
Extra Help	0.51	-	-	-	-
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Create: 1.00 Administrative Assistant

Abolish: 0.51 Administrative Assistant

2025 CURRENT YEAR ACTIONS:

None

2024 BUDGET ACTIONS:

Create: 0.51 Administrative Assistant

Decrease: 0.51 Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY EXECUTIVE	24 Year End	25 Budget	25 Estimate	26 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 (Press Secretary / PIO)	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	-	-	-	-	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

COUNTY TREASURER	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Treasurer Administrative Services					
Administrative Specialist	2.00	2.00	2.00	2.00	-
Deputy County Treasurer	1.00	1.00	1.00	1.00	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Treasurer	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	5.01	5.01	5.01	5.01	-
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	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

DISTRICT ATTORNEY	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Prosecution / Administrative Services					
Administrative Assistant	3.00	3.00	3.00	3.00	-
* Administrative Assistant	0.38	-	-	-	-
Administrative Specialist	4.00	4.00	4.00	4.00	-
Financial Analyst	0.15	0.15	0.15	0.15	-
Fiscal Specialist	-	-	-	-	-
Office Services Coordinator	1.00	1.00	1.00	1.00	-
Paralegal	1.00	1.00	1.00	2.00	1.00
* Paralegal	1.00	1.00	1.00	1.00	-
* Senior Administrative Specialist	1.00	-	-	-	-
Senior Administrative Specialist	9.50	9.50	9.50	9.50	-
* Special Prosecutor	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	0.56	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	24.59	21.65	21.65	21.65	-
Victim/Witness Program					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Victim Witness Counselor	2.00	1.00	1.00	1.00	-
Victim Witness Program Coordinator	1.00	1.00	1.00	1.00	-
* Victim Witness Specialist	4.00	-	-	-	-
Victim Witness Specialist	4.50	7.50	7.50	8.00	0.50
Extra Help	-	-	-	-	-
Overtime	0.01	-	-	-	-
Subtotal	12.51	10.50	10.50	11.00	0.50
Other positions not included in the above total include:					
State funded District Attorney/ Assistant DA's	17.00	17.00	17.00	23.00	6.00
Grant/Sheriff funded District Attorney/ Assistant DA's	2.00	2.00	2.00	1.00	(1.00)
* Sunset Position, position will be reduced or terminated if funding is reduced or terminated.					
TOTAL DISTRICT ATTORNEY	37.10	32.15	32.15	32.65	0.50
Regular Positions	36.53	32.15	32.15	32.65	0.50
Extra Help	0.56	-	-	-	-
Overtime	0.01	-	-	-	-

2026 BUDGET

Prosecution/Administrative Services

Reclassify: 1.00 FTE Victim Witness Counselor to Paralegal

Victim/Witness Program

Create: 0.50 FTE Victim Witness Specialist

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Communication Center Operation					
Communications Center Supervisor	7.00	6.00	6.00	6.00	-
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	-	-	-	-	-
Operations Manager	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	0.60	0.60	0.60	-	(0.60)
Telecommunicator	47.00	46.00	46.00	46.00	-
Extra Help	-	-	-	-	-
Overtime	4.63	4.63	4.63	4.09	(0.54)
Subtotal	61.93	59.93	59.93	58.79	(1.14)
Emergency Management					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
* Programs & Projects Analyst	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	3.00	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	64.93	62.93	62.93	61.79	(1.14)
Regular Positions	60.30	58.30	58.30	57.70	(0.60)
Extra Help	-	-	-	-	-
Overtime	4.63	4.63	4.63	4.09	(0.54)

2026 BUDGET ACTIONS:

Unfund: (0.60 FTE) Programs and Projects Analyst
 Decrease: (0.54 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EMERGENCY PREPAREDNESS - Radio Services Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
General Radio Operations					
Director of Emergency Preparedness	0.30	0.30	0.30	0.30	-
Financial Analyst	-	-	-	-	-
Fiscal Specialist	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	0.40	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	0.04	0.06	0.06	0.03	(0.03)
Subtotal	5.74	5.76	5.76	5.33	(0.43)
TOTAL EMERGENCY PREPAREDNESS - Radio Services Fund	5.74	5.76	5.76	5.33	(0.43)
Regular Positions	5.70	5.70	5.70	5.30	(0.40)
Extra Help	-	-	-	-	-
Overtime	0.04	0.06	0.06	0.03	(0.03)

2026 BUDGET ACTIONS:

Unfund: (0.40 FTE) Programs and Projects Analyst

Decrease: (0.03 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Increase: 0.02 FTE Overtime

TOTAL EMERGENCY PREPAREDNESS - All Funds	70.67	68.69	68.69	66.43	(2.26)
Regular Positions	66.00	64.00	64.00	63.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	4.67	4.69	4.69	3.43	(1.26)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services - General Fund

	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Administrative Services					
Accounting Services Coordinator	1.00	-	-	-	-
Administrative Services Coordinator	-	1.00	1.00	1.00	-
Administrative Services Manager	1.00	1.00	1.00	1.00	-
Administrative Assistant	12.00	11.00	11.00	9.00	(2.00)
* Administrative Assistant	-	-	-	1.00	1.00
Administrative Specialist	9.25	9.25	9.25	10.00	0.75
* Administrative Specialist	2.00	2.00	2.00	2.00	-
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	3.00	3.00	3.00	-
Fiscal Administrator	-	1.00	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	5.00	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	1.00	-
Programs & Projects Analyst	7.00	6.00	6.00	7.00	1.00
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Communications Splst	-	-	-	-	-
Registered Nurse	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	-	-	-	-
Senior Financial Analyst	3.00	4.00	4.00	4.00	-
Senior Fiscal Specialist	2.00	3.00	3.00	2.00	(1.00)
Senior Mental Health Counselor	1.00	1.00	1.00	1.00	-
Support Staff Supervisor	2.75	2.75	2.75	3.00	0.25
Extra Help	2.05	0.80	0.80	0.92	0.12
Overtime	0.15	-	-	0.40	0.40
Total	71.20	69.80	69.80	69.32	(0.48)

Economic Services Administration and Support

Economic Support Coordinator	1.00	1.00	1.00	1.00	-
Economic Support Specialist	36.00	36.00	36.00	37.00	1.00
Economic Support Supervisor	4.00	4.00	4.00	4.00	-
Fraud Investigator	1.00	1.00	1.00	1.00	-
Extra Help	2.10	1.70	1.70	1.37	(0.33)
Overtime	1.50	0.60	0.60	0.43	(0.17)
Total	45.60	44.30	44.30	44.80	0.50

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - General Fund - Administrative Services					
Division	116.80	114.10	114.10	114.12	0.02
Regular Positions	111.00	111.00	111.00	111.00	-
Extra Help	4.15	2.50	2.50	2.30	(0.20)
Overtime	1.65	0.60	0.60	0.83	0.23

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Administrative Services (Cont.)

2026 BUDGET ACTIONS:

Administrative Services

Reclassify:	1.00 FTE	Compliance Program Coordinator to Programs and Projects Analyst
Abolish:	(1.00 FTE)	Senior Fiscal Specialist
Abolish:	(3.00 FTE)	Administrative Assistants
Transfer In:	1.00 FTE	Administrative Assistant from Veteran Services
Transfer In:	1.00 FTE	Administrative Assistant (Sunset) from ADRC – Contract Fund
Transfer In:	0.75 FTE	Administrative Specialist from ADRC – General Fund
Transfer In:	0.25 FTE	Support Staff Supervisor from ADRC – General Fund
Increase:	0.12 FTE	Extra Help
Increase:	0.40 FTE	Overtime

Economic Support

Create:	1.00 FTE	Economic Support Specialist
Decrease:	(0.33 FTE)	Extra Help
Decrease:	(0.17 FTE)	Overtime

2025 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Child and Youth Family Services Division - General Fund

	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Child Protective Services					
** Care Manager	-	3.00	3.00	2.00	(1.00)
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	7.00	1.00
Human Services Support Specialist	0.50	0.50	0.50	1.50	1.00
Mental Health Counselor	-	-	-	-	-
** Senior Care Manager	-	27.00	27.00	31.00	4.00
* Senior Care Manager	-	1.00	1.00	1.00	-
Social Worker	31.50	-	-	-	-
* Social Worker	1.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	1.44	1.44
Subtotal	41.00	39.50	39.50	45.94	6.44
Youth Justice					
** Care Manager	-	7.00	7.00	5.00	(2.00)
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	5.00	5.00	5.00	4.00	(1.00)
Human Services Support Specialist	1.00	1.00	1.00	-	(1.00)
Senior Care Manager	-	19.00	19.00	18.00	(1.00)
Social Worker	28.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.90	1.28	1.28	-	(1.28)
Subtotal	36.90	35.28	35.28	28.00	(7.28)

* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.

** 3.00 FTE of the 10.00 FTE budgeted underfilled Care Managers in the 2025 Budget are now budgeted at the authorized Senior Care Manager level in the 2026 Budget

TOTAL H&HS - Child and Youth Family Services -

General Fund	77.90	74.78	74.78	73.94	(0.84)
Regular Positions	77.00	73.50	73.50	72.50	(1.00)
Extra Help	-	-	-	-	-
Overtime	0.90	1.28	1.28	1.44	0.16

2026 BUDGET ACTIONS:

Child & Youth Family Services – Child Protective Services

Transfer In:	2.00 FTE	Care Managers from Youth Justice
Transfer In:	1.00 FTE	Senior Care Manager from Youth Justice
Transfer In:	1.00 FTE	Human Services Supervisor from Youth Justice
Transfer In:	1.00 FTE	Human Services Support Specialist from Youth Justice
Increase:	1.44 FTE	Overtime

Child & Youth Family Services – Youth Justice

Transfer Out:	(2.00 FTE)	Care Managers to Child Protective Services
Transfer Out:	(1.00 FTE)	Senior Care Manager to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Supervisor to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Support Specialist to Child Protective Services
Transfer Out:	(1.00 FTE)	Human Services Manager to Child & Youth Coordinated Services
Decrease:	(1.28 FTE)	Overtime

2025 CURRENT YEAR ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

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

Youth Justice:

Transfer Out:	(1.00 FTE)	Human Services Support Specialist to Detention Services
Abolish:	(1.00 FTE)	Social Worker
Reclassify:	19.00 FTE	Social Workers to Senior Care Managers (6.00 FTE underfilled as Care Managers)
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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Child and Youth Coordinated Services

Division - General Fund

	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Children with Special Needs Unit					
Health & 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	-
Care Manager	-	-	-	-	-
Senior Care Manager	-	11.00	11.00	11.00	-
* Senior Care Manager	-	2.00	2.00	2.00	-
Social Worker	10.00	-	-	-	-
* Social Worker	2.00	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	16.00	17.00	17.00	17.00	-
Youth Intensive Services					
Clinical Therapist	3.00	3.00	3.00	3.00	-
Human Services Manager	-	-	-	1.00	1.00
Health & Human Services Coordinator	1.00	1.00	1.00	1.00	-
Human Services Support Specialist	1.00	-	-	-	-
Human Services Supervisor	2.00	2.00	2.00	2.00	-
Mental Health Counselor	-	1.00	1.00	1.00	-
Programs & Projects Analyst	-	1.00	1.00	1.00	-
Senior Mental Health Counselor	12.00	11.00	11.00	11.00	-
Social Worker	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	19.00	19.00	19.00	20.00	1.00
* Sunset positions, positions will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Child and Youth Coordinated Services - General Fund	35.00	36.00	36.00	37.00	1.00
Regular Positions	35.00	36.00	36.00	37.00	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Children with Special Needs Unit:

None

Youth Intensive Services

Transfer In: 1.00 FTE Human Services Manager from Child and Youth Family Services

2025 CURRENT YEAR ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Child & Youth Coordinated Services Division (Cont.)

2025 BUDGET ACTIONS:

Youth Justice:

Transfer Out:	(1.00 FTE)	Human Services Support Specialist to Detention Services
Abolish:	(1.00 FTE)	Social Worker
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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Outpatient Behavioral Health - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Mental Health Outpatient-Intensive					
** Clinical Therapist	7.50	6.50	6.50	4.50	(2.00)
* Clinical Therapist	1.00	1.00	1.00	-	(1.00)
Human Services Supervisor	3.00	3.00	3.00	3.00	-
Human Services Support Specialist	4.00	4.00	4.00	4.00	-
Mental Health Counselor	4.00	3.00	3.00	2.00	(1.00)
Psychometric Technician	-	-	-	-	-
Registered Nurse	3.80	3.00	3.00	3.00	-
Senior Clinical Psychologist	0.20	0.20	0.20	-	(0.20)
** Senior Mental Health Counselor	10.00	12.00	12.00	15.00	3.00
* Senior Mental Health Counselor	2.00	2.00	2.00	3.00	1.00
Extra Help	-	0.68	0.68	-	(0.68)
Overtime	-	-	-	-	-
Subtotal	35.50	35.38	35.38	34.50	(0.88)
Mental Health Outpatient-Clinical					
Clinical Director	0.50	0.50	0.50	0.50	-
Clinical Services Manager	0.60	0.25	0.25	-	(0.25)
Clinical Therapist	14.50	12.50	12.50	12.50	-
* Clinical Therapist	3.00	3.00	3.00	3.00	-
Health & Human Services Coordinator	1.85	1.60	1.60	1.50	(0.10)
Human Services Manager	-	-	-	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	-
Licensed Practical Nurse	-	-	-	-	-
Mental Health Center Administrator	0.10	-	-	-	-
Outpatient Service Administrator	1.00	1.00	1.00	-	(1.00)
* Programs & Projects Analyst	1.00	1.00	1.00	0.50	(0.50)
Psychiatric Nurse Practitioner	3.00	3.00	3.00	2.60	(0.40)
Psychiatric Technician	1.00	1.00	1.00	1.00	-
Psychiatrist	1.00	1.00	1.00	1.00	-
Psychometric Technician	-	-	-	-	-
Registered Nurse	1.00	-	-	-	-
Registered Nurse Supervisor	-	1.00	1.00	1.00	-
Senior Clinical Psychologist	1.30	1.30	1.30	1.50	0.20
Senior Mental Health Counselor	-	-	-	-	-
Senior Substance Use Counselor	-	-	-	-	-
* Social Worker	1.00	1.00	1.00	1.00	-
Extra Help	1.96	2.37	2.37	2.74	0.37
Overtime	-	0.03	0.03	0.01	(0.02)
Subtotal	35.81	33.55	33.55	32.85	(0.70)
* Sunset positions, position will be terminated or reduced if funding is terminated or reduced.					
** There are fluctuations in position count among the Mental Health Counselors, Senior Mental Health Counselors, and Clinical Therapists due to employees underfilling and later being promoted.					
TOTAL H&HS - Outpatient Behavioral Health - General Fund	71.31	68.93	68.93	67.35	(1.58)
Regular Positions	69.35	65.85	65.85	64.60	(1.25)
Extra Help	1.96	3.05	3.05	2.74	(0.31)
Overtime	-	0.03	0.03	0.01	(0.02)

2026 BUDGET ACTIONS:

Mental Health Outpatient - Intensive

Transfer Out: (0.20 FTE) Senior Clinical Psychologist to Mental Health Outpatient - Clinical
 Decrease: (0.68 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Outpatient Behavioral Health (Cont.)

Mental Health Outpatient - Clinical

Reclassify:	1.00 FTE	Outpatient Services Administrator to Human Services Manager
Transfer In:	0.20 FTE	Senior Clinical Psychologist from Mental Health Outpatient - Intensive
Transfer Out:	(0.10 FTE)	Health & Human Services Coordinator to Emergency Behavioral Health – Psychiatric Hospital
Transfer Out:	(0.50 FTE)	Programs & Projects Analyst to Emergency Behavioral Health – Psychiatric Hospital
Abolish:	(0.25 FTE)	Clinical Services Manager
Unfund	(0.40 FTE)	Psychiatric Nurse Practitioner
Increase:	0.37 FTE	Extra Help
Decrease:	(0.02 FTE)	Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Mental Health Outpatient - Clinical

Transfer Out:	(2.00 FTE)	Clinical Therapists to Crisis Services
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
Transfer Out	(0.25 FTE)	HHS Coordinator to Crisis Services
Increase:	0.41 FTE	Extra Help
Increase:	0.03 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)

H&HS - Emergency Behavioral Health - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Crisis Resource Center					
Human Services Supervisor	1.00	1.00	1.00	1.00	-
Human Services Manager	-	-	-	0.20	0.20
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.00	1.00	1.00	1.20	0.20
Psychiatric Hospital					
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	0.17	0.17	-	(0.17)
** 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	0.50	0.10
Human Services Manager	-	-	-	0.60	0.60
*** Licensed Practical Nurse	-	-	-	1.00	1.00
Mental Health Center Administrator	0.90	1.00	1.00	-	(1.00)
Nursing & 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	-
* Programs & Projects Analyst	-	-	-	0.50	0.50
Psychiatric Nurse Practitioner	1.00	1.00	1.00	1.00	-
Psychiatric Technician	8.50	8.50	8.50	8.00	(0.50)
Psychiatrist	-	-	-	-	-
Psychometric Technician	-	-	-	-	-
*** Registered Nurse	8.50	10.30	10.30	9.00	(1.30)
Registered Nurse Supervisor	2.00	2.60	2.60	2.60	-
Senior Clinical Psychologist	-	-	-	-	-
**** Weekend Registered Nurse	2.48	3.00	3.00	-	(3.00)
Extra Help	2.80	2.87	2.87	7.28	4.41
Overtime	2.33	1.78	1.78	0.88	(0.90)
Subtotal	37.81	40.12	40.12	39.86	(0.26)
Crisis Services					
** Clinical Therapist	9.50	14.50	14.50	13.50	(1.00)
* Clinical Therapist	2.00	2.00	2.00	2.00	-
Health & Human Services Coordinator	0.75	1.00	1.00	1.00	-
Human Services Manager	-	-	-	0.20	0.20
Human Services Supervisor	2.00	2.00	2.00	2.00	-
** Senior Mental Health Counselor	2.00	2.00	2.00	3.00	1.00
Extra Help	-	1.33	1.33	1.30	(0.03)
Overtime	0.53	0.73	0.73	0.76	0.03
Subtotal	16.78	23.56	23.56	23.76	0.20
* Sunset positions, position will be terminated or reduced if funding is terminated or reduced. ** There are fluctuations in position count among the Mental Health Counselors, Senior Mental Health Counselors, and Clinical Therapists due to employees underfilling and later being promoted. *** Registered Nurse position underfilled as Licensed Practical Nurse **** Weekend Registered Nurse positions now recognized as Extra Help					
TOTAL H&HS - Emergency Behavioral Health - General Fun	55.59	64.68	64.68	64.82	0.14
Regular Positions	49.93	57.97	57.97	54.60	(3.37)
Extra Help	2.80	4.20	4.20	8.58	4.38
Overtime	2.86	2.51	2.51	1.64	(0.87)

2026 BUDGET ACTIONS:

Crisis Resource Center

Transfer In: 0.20 FTE Human Services Manager from Psychiatric Hospital

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

Psychiatric Hospital

Reclassify:	1.00 FTE	Mental Health Center Administrator to Human Services Manager
Transfer In:	0.10 FTE	Health & Human Services Coordinator from Mental Health Outpatient - Clinical
Transfer In:	0.50 FTE	Programs & Projects Analyst from Mental Health Outpatient - Clinical
Transfer Out:	(0.20 FTE)	Human Services Manager to Crisis Resource Center
Transfer Out:	(0.20 FTE)	Human Services Manager to Crisis Services
Abolish	(0.17 FTE)	Clinical Services Manager
Reduce:	(0.30 FTE)	Registered Nurse
Reduce:	(0.50 FTE)	Psychiatric Technician
Increase:	4.41 FTE	Extra Help
Decrease:	(0.90 FTE)	Overtime

Crisis Services

Transfer In:	0.20 FTE	Human Services Manager from Psychiatric Hospital
Decrease:	(0.03 FTE)	Extra Help
Increase:	0.03 FTE	Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Psychiatric Hospital

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

Crisis Services

Transfer In:	3.00 FTE	Clinical Therapists from Special Purpose Grant Fund (ARPA)
Transfer In:	2.00 FTE	Clinical Therapists from Mental Health Outpatient - Clinical
Transfer In:	0.25 FTE	HHS Coordinator from Mental Health Outpatient - Clinical
Increase:	1.33 FTE	Extra Help
Increase:	0.20 FTE	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Public Health - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Public Health Administration					
Health and 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	0.10	0.10	0.10	-	(0.10)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	2.10	2.10	2.10	2.00	(0.10)
Family and Community Health Section					
Community Health Educator	-	-	-	3.00	3.00
* Community Health Educator	1.00	-	-	-	-
Programs & Projects Analyst	0.09	0.09	0.09	-	(0.09)
Public Health Nurse	2.86	3.00	3.00	7.60	4.60
Public Health Supervisor	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	5.95	5.09	5.09	12.60	7.51
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	0.90	0.90	0.90	1.00	0.10
Extra Help	1.36	1.88	1.88	1.90	0.02
Overtime	-	-	-	-	-
Subtotal	4.26	4.78	4.78	4.90	0.12
Strategy and Preparedness					
Community Health Educator	4.00	4.00	4.00	1.00	(3.00)
* Community Health Educator	-	1.00	1.00	1.00	-
Epidemiologist	1.00	1.00	1.00	1.00	-
Health & Human Services Preparedness Coordinator	1.00	1.00	1.00	1.00	-
Programs & Projects Analyst	0.91	0.91	0.91	1.00	0.09
Public Communications Coordinator	1.00	1.00	1.00	1.00	-
Public Health Nurse	4.74	4.60	4.60	-	(4.60)
Public Health Supervisor	1.00	1.00	1.00	1.00	-
* Social Worker	-	1.00	1.00	1.00	-
Extra Help	1.66	0.96	0.96	1.24	0.28
Overtime	-	-	-	-	-
Subtotal	15.31	16.47	16.47	9.24	(7.23)
* Sunset position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - Public Health - General Fund	27.62	28.44	28.44	28.74	0.30
Regular Positions	24.60	25.60	25.60	25.60	-
Extra Help	3.02	2.84	2.84	3.14	0.30
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Public Health Administration

Transfer Out: (0.10 FTE) WIC Program Supervisor to Women, Infants, Children Nutrition Program

Family and Community Health Section

Transfer In: 3.00 FTE Community Health Educator from Strategy and Preparedness

Transfer In: 4.60 FTE Public Health Nurse from Strategy and Preparedness

Transfer Out: (0.09 FTE) Programs & Projects Analyst to Strategy and Preparedness

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS – Public Health (Cont.)

Women, Infants, Children Nutrition Program

Transfer In:	0.10 FTE	WIC Program Supervisor from Public Health Administration
Increase:	0.02 FTE	Extra Help

Strategy and Preparedness

Transfer In:	0.09 FTE	Programs & Projects Analyst from Family and Community Health Section
Transfer Out:	(3.00 FTE)	Community Health Educator to Family and Community Health Section
Transfer Out:	4.60 FTE	Public Health Nurse to Family and Community Health Section
Increase:	0.28 FTE	Extra Help

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Family and Community Health Section

Transfer Out:	(1.00 FTE)	Community Health Educator (Sunset) to Strategy and Preparedness
Transfer In:	0.14 FTE	Public Health Nurse from Strategy and Preparedness

Women, Infants, Children Nutrition Program

Increase:	0.52 FTE	Extra Help
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Strategy 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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - CJCC - General Fund	24 Year End	25 Budget	25 Estimate	26 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	-
TOTAL H&HS - CJCC - General Fund	1.00	1.00	1.00	1.00	-
Regular Positions	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Veterans' Services - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Veterans' Information Assistance					
Administrative Assistant	1.00	1.00	1.00	-	(1.00)
Administrative Specialist	-	-	-	-	-
* Administrative Specialist	1.00	-	-	-	-
Assistant Veterans' Services Officer	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	-	-	-	-	-
Veterans' Services Officer	1.00	1.00	1.00	1.00	-
Veterans' Services Specialist	2.00	2.00	2.00	2.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	6.00	5.00	5.00	4.00	(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	5.00	5.00	4.00	(1.00)
Regular Positions	6.00	5.00	5.00	4.00	(1.00)
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Transfer Out: (1.00 FTE) Administrative Assistant to Administrative Services

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Abolish: (1.00 FTE) Administrative Specialist (Sunset)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - ADRC - General Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Adult Protective Services					
Health & 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	0.10	-
Senior ADRC Specialist	1.00	-	-	-	-
Senior Care Manager	-	1.00	1.00	1.00	-
Social Worker	8.00	8.00	8.00	8.00	-
Extra Help	0.25	0.50	0.50	0.49	(0.01)
Overtime	-	-	-	-	-
Subtotal	10.75	11.00	11.00	10.99	(0.01)
Community Services					
Administrative Specialist	2.75	2.75	2.75	2.00	(0.75)
Human Services Manager	1.00	1.00	1.00	0.50	(0.50)
Community Health Educator	1.00	1.00	1.00	1.00	-
Health & Human Services Coordinator	0.50	0.50	0.50	0.60	0.10
* 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	0.90	0.90	0.90	0.90	-
* Nutrition Services Assistant	0.50	0.50	0.50	-	(0.50)
* Nutrition & Transportation Services Supervisor	1.00	1.00	1.00	1.00	-
* Senior Administrative Specialist	-	-	-	0.50	0.50
* Senior ADRC Specialist	2.88	-	-	-	-
* Senior Care Manager	-	2.88	2.88	3.00	0.12
* Senior Dining Manager	3.79	3.79	3.79	3.19	(0.60)
Support Staff Supervisor	0.25	0.25	0.25	-	(0.25)
Volunteer Program Specialist	2.00	2.00	2.00	2.00	-
* Extra Help	1.83	2.08	2.08	0.87	(1.21)
Overtime	-	-	-	-	-
Subtotal	20.40	20.65	20.65	16.56	(4.09)
* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.					
TOTAL H&HS - ADRC - General Fund	31.15	31.65	31.65	27.55	(4.10)
Regular Positions	29.07	29.07	29.07	26.19	(2.88)
Extra Help	2.08	2.58	2.58	1.36	(1.22)
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Adult Protective Services

Decrease: (0.01 FTE) Extra Help

Community Services

Reclassify: 0.50 FTE Nutrition Services Assistant from Senior Administrative Specialist

Transfer In: 0.12 FTE Senior Care Manager from Aging and Disability Resource - Contract Fund

Transfer In: 0.10 FTE Health and Human Services Coordinator from Aging and Disability Resource - Contract Fund

Unfund: (0.60 FTE) Senior Dining Manager

Transfer Out: (0.25 FTE) Support Staff Supervisor to Administrative Services

Transfer Out: (0.75 FTE) Administrative Specialist to Administrative Services

Transfer Out: (0.50 FTE) Human Services Manager to Aging and Disability Resource - Contract Fund

Transfer Out: (1.00 FTE) Health and Human Services Coordinator to Aging and Disability Resource - Contract Fund

Decrease: (1.21 FTE) Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

ADRC General Fund (Cont.)

2025 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Aging and Disability Resource Center					
* Administrative Assistant	1.00	1.00	1.00	-	(1.00)
(1) * ADRC Specialist	5.00	-	-	-	-
(2) * Care Manager	-	7.00	7.00	2.00	(5.00)
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	1.00	0.90
Human Services Manager	-	-	-	0.50	0.50
* Human Services Supervisor	3.00	3.00	3.00	3.00	-
* Public Communications Coordinator	1.00	1.00	1.00	1.00	-
(1) * Senior ADRC Specialist	21.62	-	-	-	-
(2) * Senior Care Manager	-	19.62	19.62	24.50	4.88
Extra Help	0.13	0.13	0.13	0.88	0.75
Overtime	-	-	-	-	-
Subtotal	35.85	35.85	35.85	36.88	1.03

* Sunset Positions, positions will be terminated or reduced if funding is terminated or reduced.

TOTAL H&HS - Aging and Disability Resource Center (ADRC) - Contract Fund					
	35.85	35.85	35.85	36.88	1.03
Regular Positions	35.72	35.72	35.72	36.00	0.28
Extra Help	0.13	0.13	0.13	0.88	0.75
Overtime	-	-	-	-	-

(1) Approved ADRC Specialist underfills for the Senior ADRC Specialist Positions.

(2) Approved Care Manager underfills for the Senior Care Manager. 5.00 FTE underfilled Care Managers in the 2025 Budget are now budgeted as Senior Care Managers in the 2026 Budget.

2026 BUDGET ACTIONS:

Transfer In:	0.50 FTE	Human Services Manager from Aging and Disability Resource - General Fund
Transfer In:	1.00 FTE	Health and Human Services Coordinator from Aging and Disability Resource - General Fund
Transfer Out:	(0.12 FTE)	Senior Care Manager to Aging and Disability Resource - General Fund
Transfer Out:	(0.10 FTE)	Health and Human Services Coordinator from Aging and Disability Resource - General Fund
Transfer Out:	(1.00 FTE)	Administrative Assistant to Administrative Services
Increase:	0.75 FTE	Extra Help

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Reclassify:	26.62 FTE	Senior ADRC Specialists to Senior Care Managers (7.00 FTE underfilled as Care Managers)
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TOTAL HHS - All Funds					
	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Total FTE	463.54	460.43	460.43	455.40	(5.03)
Regular Positions	443.67	440.71	440.71	432.49	(8.22)
Extra Help	14.46	15.30	15.30	19.00	3.70
Overtime	5.41	4.42	4.42	3.91	(0.51)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

MEDICAL EXAMINER	24 Year End	25 Budget	25 Estimate	26 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	3.00	1.00
* 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	-	-	1.00	2.00	2.00
* Associate Medical Examiner	1.00	1.00	1.00	-	(1.00)
Extra Help	0.99	0.99	0.99	0.70	(0.29)
Overtime	0.41	0.50	0.50	0.44	(0.06)
Subtotal	17.40	17.49	18.49	18.14	0.65
* Sunset Position will be reduced or terminated if contract funding is reduced or terminated.					
TOTAL MEDICAL EXAMINER	17.40	17.49	18.49	18.14	0.65
Regular Positions	16.00	16.00	17.00	17.00	1.00
Extra Help	0.99	0.99	0.99	0.70	(0.29)
Overtime	0.41	0.50	0.50	0.44	(0.06)

2026 BUDGET ACTIONS:

Create: 1.00 FTE Deputy Medical Examiner / Path. Assistant

Create: 1.00 FTE Associate Medical Examiner

Sunset: (1.00 FTE) Deputy Medical Examiner / Path Assistant (Sunset)

Sunset: (1.00 FTE) Associate Medical Examiner (Sunset)

Decrease: (0.29 FTE) Extra Help

Decrease: (0.06 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

Create: 1.00 FTE Associate Medical Examiner

2025 BUDGET ACTIONS:

Increase: 0.09 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS AND LAND USE - General Fund	24 Year End	25 Budget	25 Estimate	26 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 System 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	25.89	24.79	24.79	25.40	0.61
Overtime	0.67	0.65	0.65	0.65	-
Subtotal	55.42	54.30	54.30	54.91	0.61
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	4.44	4.44	4.44	4.44	-
Overtime	0.34	0.34	0.34	0.34	-
Subtotal	7.28	7.28	7.28	7.28	-
Retzer Nature Center					
Administrative Specialist	1.00	1.00	1.00	1.00	-
Conservation Biologist	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	1.71	1.37	1.37	1.45	0.08
Overtime	0.02	0.02	0.02	0.02	-
Subtotal	7.48	7.14	7.14	7.22	0.08
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	3.63	3.63	3.46	(0.17)
Overtime	0.07	0.03	0.03	0.03	-
Subtotal	7.66	7.86	7.86	7.69	(0.17)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Planning & Zoning					
Land Use Specialist	2.00	2.00	2.00	1.00	(1.00)
Planning & Zoning Manager	1.00	1.00	1.00	1.00	-
* Senior Land Use Specialist	1.00	1.00	1.00	3.00	2.00
* Senior Planner	3.00	3.00	3.00	1.00	(2.00)
Support Staff Supervisor	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.00	8.00	8.00	7.00	(1.00)
Environmental Health					
Administrative Specialist	1.00	1.00	1.00	-	(1.00)
Environmental Health Manager	1.00	1.00	1.00	0.50	(0.50)
Environmental Health Supervisor	1.00	-	-	-	-
Hazardous Materials Coordinator	-	-	-	0.10	0.10
Senior Administrative Specialist	1.00	1.00	1.00	-	(1.00)
Extra Help	-	0.50	0.50	0.50	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	4.01	3.51	3.51	1.11	(2.40)
Licensing					
Environmental Health Sanitarian	6.00	6.00	6.00	6.00	-
Environmental Health Supervisor	1.00	1.00	1.00	1.00	-
Environmental Health Manager	-	-	-	0.50	0.50
Hazardous Materials Coordinator	0.10	0.10	0.10	-	(0.10)
Lead Environmental Health Sanitarian	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	-	-	-	1.00	1.00
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	8.10	8.10	8.10	9.50	1.40
Septic / Well Programs					
Administrative Specialist	-	-	-	1.00	1.00
Environmental Health Sanitarian	3.00	3.00	3.00	3.00	-
Environmental Health Supervisor	-	1.00	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	6.00	6.00	7.00	1.00
Animal Program					
Environmental Health Specialist	1.00	1.00	1.00	1.00	-
Extra Help	0.56	-	-	-	-
Overtime	0.01	0.01	0.01	0.01	-
Subtotal	1.57	1.01	1.01	1.01	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)	24 Year End	25 Budget	25 Estimate	26 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	0.50	0.50	0.50	0.50	-
Overtime	-	-	-	-	-
Subtotal	5.30	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 Technic	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	-	-	-	-
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	2.00	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	0.08	0.08	0.08	0.06	(0.02)
Subtotal	8.33	8.33	8.33	8.31	(0.02)
TOTAL PARKS & LAND USE - General Fund	123.40	122.08	122.08	121.58	(0.50)
Regular Positions	85.71	85.71	85.71	84.71	(1.00)
Extra Help	36.49	35.23	35.23	35.75	0.52
Overtime	1.20	1.14	1.14	1.12	(0.02)

Note: Variances may occur into total changes due to rounding to the nearest thousandth.

* 2.00 FTE Authorized Senior Planners budgeted as Senior Land Use Specialists

** 1.00 FTE Authorized Senior Fiscal Specialist budgeted as a Fiscal Specialist

2026 BUDGET ACTIONS:

Parks Programs

Increase: 0.61 FTE Extra Help

Retzer Nature Center

Increase: 0.08 FTE Extra Help

Exposition Center

Decrease: (0.17 FTE) Extra Help

Planning & Zoning

Unfund: (1.00 FTE) Land Use Specialist

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - General Fund (cont.)

Environmental Health

Transfer In:	0.10 FTE	Hazardous Materials Coordinator from Licensing
Transfer Out:	(1.00 FTE)	Administrative Specialist to Septic / Well Programs
Transfer Out:	(0.50 FTE)	Environmental Health Manager to Licensing
Transfer Out:	(1.00 FTE)	Senior Administrative Specialist to Licensing

Licensing

Transfer In:	0.50 FTE	Environmental Health Manager from Environmental Health
Transfer In:	1.00 FTE	Senior Administrative Specialist from Environmental Health
Transfer Out:	(0.10 FTE)	Hazardous Materials Coordinator to Environmental Health

Septic/Well/Lab Programs

Transfer In:	1.00 FTE	Administrative Specialist from Environmental Health
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2025 CURRENT YEAR ACTIONS:

None

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
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Exposition Center

Increase:	0.24 FTE	Extra Help
Reduce:	(0.04 FTE)	Overtime

Environmental Health

Transfer Out:	(1.00 FTE)	Environmental Health Supervisor to Septic/Well/Lab
Increase:	0.50 FTE	Extra help

Septic/Well/Lab Programs

Transfer In:	1.00 FTE	Environmental Health Supervisor from Environmental Health
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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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Community Development Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Parks and Land Use - CDBG					
* Administrative Specialist	0.26	0.26	0.26	0.26	-
* Community Development Manager	0.60	0.60	0.60	0.60	-
* Fiscal Specialist	0.81	0.81	0.81	0.81	-
* Programs & Projects Analyst	0.90	0.90	0.90	0.90	-
Extra Help	-	-	-	-	-
Overtime	0.03	0.03	0.03	0.04	0.01
Subtotal	2.60	2.60	2.60	2.61	0.01
Parks and Land Use - HOME Grant Programs					
* Administrative Specialist	0.09	0.09	0.09	0.09	-
* Community Development Manager	0.40	0.40	0.40	0.40	-
* Fiscal Specialist	0.19	0.19	0.19	0.19	-
* Programs & Projects Analyst	1.10	1.10	1.10	1.10	-
Extra Help	-	-	-	-	-
Overtime	0.01	0.01	0.01	-	(0.01)
Subtotal	1.79	1.79	1.79	1.78	(0.01)
* Sunset Position, position will be terminated or reduced if funding is eliminated or reduced.					
TOTAL PARKS & LAND USE - Community Development Fund	4.39	4.39	4.39	4.39	-
Regular Positions	4.35	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	-

2026 BUDGET ACTIONS:

CDBG

Increase: 0.01 FTE Overtime

HOME

Decrease: (0.01 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Workforce Innovation Opportunity Act		24 Year End	25 Budget	25 Estimate	26 Budget	Change
Workforce Development						
Workforce Development Board Director		0.75	0.75	0.75	0.75	-
* Workforce Development Specialist		-	-	-	1.00	1.00
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		0.75	0.75	0.75	1.75	1.00
Waukesha American Job Center						
* Workforce System Coordinator		1.00	0.50	0.50	-	(0.50)
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		1.00	0.50	0.50	-	(0.50)
TOTAL PARKS & LAND USE - Workforce Innovation Opportunity Act		1.75	1.25	1.25	1.75	0.50
Regular Positions		1.75	1.25	1.25	1.75	0.50
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-

* Sunset position, position will be terminated or reduced if funding is terminated or reduced.

2026 BUDGET ACTIONS:

Create: 1.00 FTE Workforce Development Specialist (Sunset)
 Sunset: (0.50 FTE) Workforce System Coordinator (Sunset)

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Golf Courses	24 Year End	25 Budget	25 Estimate	26 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	-	(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 System Manager	0.35	0.35	0.35	0.35	-
Extra Help	8.60	8.57	8.57	8.78	0.21
Overtime	0.33	0.33	0.33	0.33	-
Subtotal	12.28	12.45	12.45	12.46	0.01
MOOR DOWNS GOLF COURSE					
Golf Course Clubhouse Supervisor 9 Hole	-	0.80	0.80	1.00	0.20
Golf Course Superintendent	0.50	0.50	0.50	0.50	-
Parks System Manager	0.05	0.05	0.05	0.05	-
Extra Help	4.03	2.94	2.94	3.37	0.43
Overtime	0.11	0.11	0.11	0.11	-
Subtotal	4.69	4.40	4.40	5.02	0.62
TOTAL PARKS & LAND USE - Golf Courses	16.97	16.85	16.85	17.49	0.64
Regular Positions	3.90	4.90	4.90	4.90	-
Extra Help	12.63	11.51	11.51	12.15	0.64
Overtime	0.44	0.44	0.44	0.44	-

2026 BUDGET ACTIONS:

Naga-Waukee Golf Course

Transfer Out:	(0.20 FTE)	Golf Clubhouse Supervisor
Increase:	0.21 FTE	Extra Help

Moor Downs Golf Course

Transfer In:	0.20 FTE	Golf Clubhouse Supervisor
Increase:	0.43 FTE	Extra Help

2025 CURRENT YEAR ACTIONS:

None

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Ice Arenas	24 Year End	25 Budget	25 Estimate	26 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	1.94	1.95	1.95	2.02	0.07
Overtime	-	-	-	-	-
Subtotal	4.02	4.03	4.03	4.10	0.07
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	1.94	2.14	2.14	2.14	-
Overtime	-	-	-	-	-
Subtotal	4.02	4.22	4.22	4.22	-
TOTAL PARKS & LAND USE - Ice Arenas	8.04	8.25	8.25	8.32	0.07
Regular Positions	4.16	4.16	4.16	4.16	-
Extra Help	3.88	4.09	4.09	4.16	0.07
Overtime	-	-	-	-	-

2026 BUDGET ACTIONS:

Naga-Waukee Ice Arena

Increase: 0.07 FTE Extra Help

Eble Park Ice Arena

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Naga-Waukee Ice Arena

Increase: 0.01 FTE Extra Help

Eble Park Ice Arena

Increase: 0.20 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PARKS & LAND USE - Material Recycling Facility Fund	24 Year End	25 Budget	25 Estimate	26 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	-
TOTAL PARKS & LAND USE - Material Recycling Facility Fund	4.43	4.43	4.43	4.43	-
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	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

None

TOTAL PARKS AND LAND USE - All Funds	158.98	157.25	157.25	157.95	0.70
Regular Positions	104.30	104.80	104.80	104.30	(0.50)
Extra Help	53.00	50.83	50.83	52.06	1.23
Overtime	1.68	1.62	1.62	1.60	(0.02)

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - General Fund		24 Year End	25 Budget	25 Estimate	26 Budget	Change
* Building Improvement Plan						
Architectural Engineer Technician		1.00	1.00	1.00	1.00	-
Construction Project Supervisor		0.70	0.70	0.70	0.70	-
Facilities Manager		0.10	0.10	0.10	0.10	-
Facilities Supervisor		0.20	0.20	0.20	0.20	-
Maintenance Mechanic III		1.00	1.00	1.00	1.00	-
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		3.00	3.00	3.00	3.00	-
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		3.00	1.00	1.00	-	(1.00)
Facilities Manager		0.10	0.10	0.10	0.10	-
Housekeeping Supervisor		1.00	1.00	1.00	1.00	-
Extra Help		-	-	-	-	-
Overtime		-	-	-	-	-
Subtotal		4.10	2.10	2.10	1.10	(1.00)
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	0.05	0.05	0.05	-
Subtotal		6.00	5.95	5.95	5.95	-
TOTAL PUBLIC WORKS - General Fund		39.69	37.64	37.64	36.64	(1.00)
Regular Positions		38.90	36.90	36.90	35.90	(1.00)
Extra Help		0.40	0.40	0.40	0.40	-
Overtime		0.39	0.34	0.34	0.34	-

* The Construction Services program has been consolidated into the Building Improvement Plan program in the 2026 Budget

2026 BUDGET ACTIONS:

Unfund: 1.00 FTE Building Service Worker

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Reduce: 0.05 FTE Overtime

Unfund: 2.00 FTE Building Service Worker

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Transportation Fund	24 Year End	25 Budget	25 Estimate	26 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	24.90	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	34.67	34.67	34.67	34.67	-
State Highway Operations					
Patrol Superintendent	2.00	2.00	2.00	2.00	-
Patrol Worker	26.00	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	31.63	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	0.10	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	0.20	0.20	0.20	0.20	-
Engineering Services					
Civil Engineer	2.00	2.00	2.00	1.00	(1.00)
Engineering Services Manager	1.00	1.00	1.00	1.00	-
Senior Civil Engineer	3.00	3.00	3.00	4.00	1.00
Senior Engineering Technician	0.20	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					
Senior Engineering Technician	1.80	1.80	1.80	1.80	-
Extra Help	-	-	-	-	-
Overtime	-	-	-	-	-
Subtotal	1.80	1.80	1.80	1.80	-
TOTAL PUBLIC WORKS - Transportation Fund	81.38	81.38	81.38	81.38	-
Regular Positions	73.10	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	-

2026 BUDGET ACTIONS:

Reclassify: 1.00 FTE Civil Engineer to Senior Civil Engineer

2025 CURRENT YEAR ACTIONS

None

2025 BUDGET ACTIONS

None

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Central Fleet Fund		24 Year End	25 Budget	25 Estimate	26 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		2.00	2.00	2.00	2.00	-
Mechanic		7.00	7.00	7.00	7.00	-
Shop Supervisor		1.00	1.00	1.00	1.00	-
Stock Clerk		1.00	1.00	1.00	1.00	-
Extra Help		0.17	0.35	0.35	0.35	-
Overtime		0.15	0.15	0.15	0.15	-
Subtotal		13.97	14.15	14.15	14.15	-
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	14.50	14.50	14.50	-
Regular Positions		14.00	14.00	14.00	14.00	-
Extra Help		0.17	0.35	0.35	0.35	-
Overtime		0.15	0.15	0.15	0.15	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Increase: 0.18 FTE Extra Help

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

PUBLIC WORKS - Airport Fund	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Airport Operations					
Airport Manager	0.30	0.30	0.30	0.30	-
Parks Supervisor	-	1.00	1.00	1.00	-
Park Maintenance Worker	2.00	2.00	2.00	2.00	-
Programs & Projects Analyst	1.00	-	-	-	-
Extra Help	1.20	1.20	1.20	1.20	-
Overtime	0.05	0.05	0.05	0.05	-
Subtotal	4.55	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	6.25	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	0.05	0.05	0.05	0.05	-

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Reclassify: 1.00 FTE Programs & Projects Analyst to Airport (Parks) Supervisor

TOTAL PUBLIC WORKS - ALL FUNDS	141.64	139.77	139.77	138.77	(1.00)
Regular Positions	131.00	129.00	129.00	128.00	(1.00)
Extra Help	6.51	6.69	6.69	6.69	-
Overtime	4.13	4.08	4.08	4.08	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

REGISTER OF DEEDS	24 Year End	25 Budget	25 Estimate	26 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	-
Office Services Coordinator	-	-	-	1.00	1.00
Administrative Specialist	10.00	10.00	10.00	8.00	(2.00)
Senior Administrative Specialist	3.00	3.00	3.00	3.00	-
Senior Financial Analyst	1.00	1.00	1.00	1.00	-
Extra Help	-	-	-	-	-
Overtime	0.03	0.05	0.05	0.02	(0.03)
Subtotal	16.03	16.05	16.05	15.02	(1.03)
TOTAL REGISTER OF DEEDS	16.03	16.05	16.05	15.02	(1.03)
Regular Positions	16.00	16.00	16.00	15.00	(1.00)
Extra Help	0.00	0.00	0.00	0.00	-
Overtime	0.03	0.05	0.05	0.02	(0.03)

2026 BUDGET ACTIONS:

Administrative Services:

Reclassify: 1.00 FTE Administrative Specialist to Office Services Coordinator
 Unfund: (1.00 FTE) Administrative Specialist
 Decrease: (0.03 FTE) Overtime

2025 CURRENT YEAR ACTIONS:

None

2025 BUDGET ACTIONS:

Land Records:

Increase: 0.01 FTE Overtime

Recording:

Increase: 0.01 FTE Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF	24 Year End	25 Budget	25 Estimate	26 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	-	-	-	-	-
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	22.04	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	27.51	(1.00)
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	0.68	0.70	0.70	0.70	-
Subtotal	10.54	10.56	10.56	10.56	-
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	67.14	67.14	68.14	1.00
* Deputy (a)	32.00	32.00	34.00	34.00	2.00
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	2.52	(3.00)
Subtotal	124.16	122.16	124.16	122.16	-

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

SHERIFF (cont.)	24 Year End	25 Budget	25 Estimate	26 Budget	Change
Inmate Security and Services-Jail					
Administrative Assistant	4.00	4.00	3.00	3.00	(1.00)
Administrative Specialist	7.00	7.00	8.00	8.00	1.00
Corrections Captain (Correctional Facilities Manager)	2.00	3.00	3.00	3.00	-
Correctional Officer	101.00	119.00	119.00	119.00	-
Corrections Lieutenant (Corrections Supervisor)	10.00	12.00	12.00	12.00	-
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	-
Office Services Coordinator	-	-	-	1.00	1.00
Support Staff Supervisor	1.00	1.00	1.00	-	(1.00)
Extra Help	-	-	-	-	-
Overtime	3.79	4.43	4.43	8.38	3.95
Subtotal	132.79	154.43	154.43	158.38	3.95
Inmate Security and Services-Huber Facility					
Corrections Captain (Correctional Facilities Manager)	1.00	-	-	-	-
Correctional Officer	18.00	-	-	-	-
Corrections Lieutenant (Corrections Supervisor)	2.00	-	-	-	-
Fiscal Assistant	-	-	-	-	-
Extra Help	-	-	-	-	-
Overtime	0.65	-	-	-	-
Subtotal	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	1.00	1.00	1.00	1.00	-
Senior Fiscal Specialist	1.00	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	369.02	367.03	369.03	369.98	2.95
Regular Positions	352.50	350.50	352.50	352.50	2.00
Extra Help	4.65	4.65	4.65	4.65	-
Overtime**	11.87	11.88	11.88	12.83	0.95

* Sunset Position, position will be terminated or reduced if funding is terminated or reduced.

**Variances may occur in total changes due to rounding to the nearest thousandth.

2026 BUDGET ACTIONS:

Transfer	1.00 FTE	Deputy Sheriff from General Investigations to General Patrol
Reclassify	1.00 FTE	Support Staff Supervisor to Office Services Coordinator
Increase	0.95 FTE	Overtime

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

2025 CURRENT YEAR ACTIONS:

Create:	1.00 FTE	Deputy Sheriff (Sunset) – General Patrol – Arrowhead Resource Officer Contract
Create:	1.00 FTE	Deputy Sheriff (Sunset) – General Patrol – Sussex Resource Officer Contract
Refund:	1.00 FTE	Administrative Specialist
Unfund	(1.00 FTE)	Administrative Assistant

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

Waukesha County Budgeted Positions

Full-time Equivalents (FTE)

EXTENSION WAUKESHA COUNTY	24 Year End	25 Budget	25 Estimate	26 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.

2026 BUDGET ACTIONS:

None

2025 CURRENT YEAR ACTIONS:

None

2025 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

<u>ABE</u> Adult Basic Education	<u>ES</u> Economic Support	<u>POWTS</u> Private On-site Waste Treatment Systems
<u>ACA</u> Affordable Care Act	<u>ESBA</u> Eating Smart Being Active	<u>PSAP</u> Public Safety Answering Point
<u>ADA</u> Americans with Disabilities Act	<u>ESRI</u> Environmental Systems Research Institute	<u>REI</u> Recycling Efficiency Initiative
<u>ADRC</u> Aging and Disability Resource Center	<u>EUTF</u> End User Technology Fund	<u>RFP</u> Request for Proposal
<u>ADT</u> Average Daily Traffic	<u>FCS</u> Family Court Services	<u>RMA</u> Routine Maintenance Agreement
<u>AFCSF</u> Alzheimer's Family Caregiver Support Program	<u>FDA</u> U.S. Food and Drug Administration	<u>ROI</u> Return on Investment
<u>AODA</u> Alcohol and Other Drug Abuse	<u>FEMA</u> Federal Emergency Management Agency	<u>SAMHSA</u> Substance Abuse Mental Health Services Association
<u>APS</u> Adult Protective Services	<u>FICA</u> Federal Insurance Contributions Act	<u>SBA</u> Small Business Administration
<u>ATC</u> Alcohol Treatment Court	<u>FMIS</u> Financial Management Information System	<u>SDWA</u> Safe Drinking Water Act
<u>B-3</u> Birth to three program	<u>FSET</u> Food Share Employment and Training	<u>SED</u> Seriously Emotionally Disturbed
<u>BC</u> Benefit/cost	<u>FSP</u> Family Support Program	<u>SEFSA</u> Schedule of Expenditure of Federal and State Awards
<u>BCA</u> Basic County Allocation	<u>FTE</u> Full Time Equivalent	<u>SEWRPC</u> Southeastern Wisconsin Regional Planning Commission
<u>BJA</u> Bureau of Justice Assistance	<u>FY</u> Fiscal Year	<u>SMFA</u> Standard Metropolitan Statistical Area
<u>CAD</u> Computer Aided Dispatch	<u>GAAP</u> Generally Accepted Accounting Principles	<u>SPD</u> State Public Defender
<u>CAFR</u> Comprehensive Annual Financial Report	<u>GAB</u> Government Accountability Board	<u>SRO</u> School Resource officer
<u>CAFE</u> Computer Access for Everyone	<u>GAL</u> Guardian ad Litem	<u>SSI</u> Supplemental Security Income
<u>CBD</u> Central Business District	<u>GASB</u> Government Accounting Standards Board	<u>STD</u> Sexually Transmitted Disease
<u>CCAP</u> Circuit Court Automation Program	<u>GED</u> General Education Development	<u>STEM</u> Science, Technology, Engineering, and Mathematics
<u>CCOP</u> Children's Community Option Program	<u>GFOA</u> Government Finance Officers Association	<u>STP</u> Surface Transportation Program (Federal)
<u>CCS</u> Comprehensive Community Services	<u>GPR</u> General Purpose Revenue	<u>SVRIS</u> Statewide Vital Records Information System
<u>CDBG</u> Community Development Block Grant	<u>GTA</u> General Transportation Aids	<u>SVRS</u> Statewide Voter Registration System
<u>CDC</u> Centers for Disease Control	<u>HDM</u> Home Delivered Meals	<u>TAD</u> Treatment Alternatives and Diversion Grant
<u>CEMP</u> Comprehensive Emergency Management Plan	<u>HHS</u> Health and Human Services	<u>TDD</u> Telecommunication Device for the Deaf
<u>CHDO</u> Community Housing Development Organizations	<u>HHW</u> Household Hazardous Waste	<u>TE</u> Transportation Enhancement
<u>CHDS</u> Community Health and Disease Surveillance Program	<u>HIPAA</u> Health Insurance Portability and Accountability Act	<u>TID</u> Tax Incremental Financing District
<u>CHIP</u> County Highway Improvement Program	<u>HITECH</u> Health Information Technology for Economic and Clinical Health Act	<u>TNR</u> True Non-Resident
<u>CHIPS</u> Children in Need of Protection or Services	<u>HIV</u> Human Immunodeficiency Virus	<u>TPA</u> third-party administrator
<u>CHIPP</u> Community Health Improvement Plan	<u>HOME</u> Home Investment Partnerships Grant	<u>TPR</u> Termination of Parental Rights
<u>CJCC</u> Criminal Justice Collaborating Council	<u>HSA</u> Health Savings Account	<u>TSSU</u> Treatment and Support Services Unit
<u>CLTS</u> Children's Long Term Support Waiver Services	<u>HSEP</u> High School Equivalency Diploma	<u>UPS</u> Uninterruptible Power Supply
<u>COC</u> Clerk of Courts	<u>HSIP</u> Highway Safety Improvement Program	<u>USDA</u> United States Department of Agriculture
<u>CPI</u> Consumer Price Index	<u>HVAC</u> Heating, Ventilation, and Air Conditioning	<u>UW-EXT</u> University of Wisconsin Extension
<u>CPI-U</u> Consumer Price Index -Urban	<u>HUD</u> Housing and Urban Development	<u>UWW</u> University of Wisconsin-Waukesha
<u>CPS</u> Child Protective Services	<u>ICD</u> International Classification of Diseases	<u>VA</u> Veterans Administration
<u>CRS</u> Community Recovery Services	<u>ICF/IID</u> Intermediate Care Facilities for Individuals with Intellectual Disabilities	<u>VAWA</u> Violence Against Women Act
<u>CSMs</u> Certified Survey Maps	<u>IDP</u> Intoxicated Driver Program	<u>VDI</u> Visual Desktop Infrastructure
<u>CSP</u> Community Support Program	<u>IM</u> Income Maintenance	<u>VOIP</u> Voice Over Internet Protocol
<u>CTH</u> County Trunk Highway	<u>IPAWS</u> Integrated Public Alert and Warning System	<u>VOCA</u> Victims of Crime Act
<u>CWS</u> Child Welfare Services	<u>IT</u> Information Technology	<u>WCC</u> Waukesha Communications Center
<u>CY</u> Calendar Year	<u>JABG</u> Juvenile Accountability Block Grant	<u>WCEDC</u> Waukesha County Economic Development Corporation
<u>DARE</u> Drug Abuse Resistance Education	<u>KIDS</u> Kids Information Data System	<u>WCNC</u> Waukesha County Nutrition Coalition
<u>DATCP</u> State Department of Trade and Consumer Protection	<u>LEPC</u> Local Emergency Planning Committee	<u>WCS</u> Wisconsin Correctional Service
<u>DCF</u> Department of Children and Families	<u>LIHEAP</u> Low Income Home Energy Assistance Program	<u>WCTC</u> Waukesha County Technical College
<u>DHS</u> Department of Health and Human Services	<u>LIS</u> Land Information System	<u>WIOA</u> Workforce Innovation Opportunity Act
<u>DNR</u> State Department of Natural Resources	<u>LSS</u> Lutheran Social Services	<u>WIC</u> Women, Infant and Child
<u>DOA</u> Department of Administration	<u>MA</u> Medical Assistance	<u>WICAMS</u> Wisconsin Credentialing and Asset Management System
<u>DOC</u> State Department of Corrections	<u>MCH</u> Maternal and Child Health	<u>WisDOT</u> Wisconsin Department of Transportation
<u>DOT</u> Department of Transportation	<u>MCO</u> Manage Care Organization	<u>WisACWIS</u> Wisconsin Statewide Automated Child Welfare Information System
<u>DPI</u> Department of Public Instruction	<u>MDC</u> Mobile Data Computers	<u>WIMCR</u> Wisconsin Medicaid Cost Report
<u>DRC</u> Day Report Center	<u>MHC</u> Mental Health Center	<u>WITS</u> Wisconsin Incident Tracking System
<u>EBDM</u> Evidence Based Decision Making	<u>ML</u> Moraine Lakes Consortium	<u>WMMIC</u> Wisconsin Municipal Mutual Insurance Company
<u>ECM</u> Enterprise Content Management	<u>MOU</u> Memorandum of Understanding	<u>WNEP</u> Wisconsin Education Nutrition Program
<u>EECBG</u> Energy Efficiency and Conservation Block Grant	<u>MRF</u> Materials Recycling Fund	<u>WOW-Board</u> Waukesha-Ozaukee-Washington Workforce Development Board
<u>EFNEP</u> Expanded Food and Nutrition Education Program	<u>MSL</u> Medical Support Liability	<u>WPS</u> Wisconsin Physicians Services
<u>EMMA</u> Electronic Municipal Market Access	<u>NAMI</u> National Alliance on Mental Illness	<u>WRS</u> Wisconsin Retirement System
<u>EMR</u> Emergency Medical Records	<u>NFPA</u> National Fire Protection Association	<u>WWBIC</u> WI Women's Business Initiative Center
<u>EMS</u> Emergency Medical Services	<u>NIMS</u> National Incident Management System	<u>YE</u> Year End
<u>EPA</u> Federal Environmental Protection Agency	<u>NOS</u> Not Otherwise Specified	
<u>EPCRA</u> Emergency Planning and Community Right-to-Know Act	<u>NSIP</u> Nutrition Services Incentive Program	
<u>EPL</u> Emerald Park Landfill	<u>QAR</u> Operating After Revocation	
	<u>OWI</u> Operating While Intoxicated	
	<u>PCI</u> Pavement Condition Index	
	<u>PH</u> Public Health	
	<u>PNCC</u> Prenatal Care Coordination Program	
	<u>POS</u> Point of Service	

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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	Lesli S. Boese
Emergency Preparedness	Gail Goodchild
Federated Library	Brittany Larson
Health & Human Services	Elizabeth Aldred
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Presiding Judge.....	Ralph Ramirez
Public Works	Allison M. Bussler
* Register of Deeds	James R. Behrend
* Sheriff	Eric J. Severson
* Treasurer	Jennifer Grant
University of Wisconsin-Extension	Jerry Braatz
* Elected Position	