

# **Non- Departmental**

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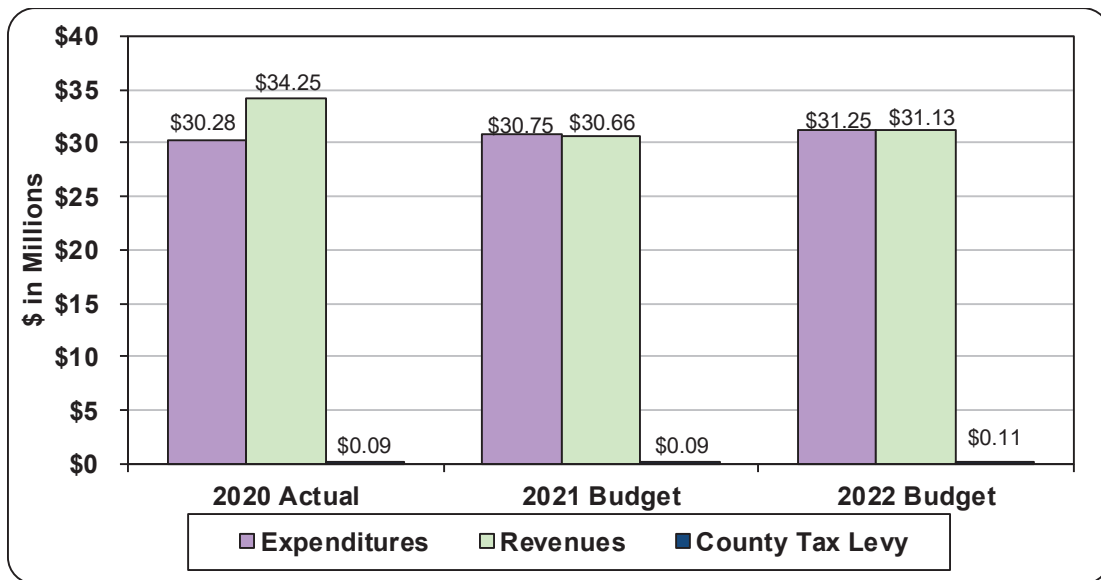
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# NON-DEPARTMENTAL

## Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire county; payment of special assessments on county properties; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees, elected officials, retirees 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 and retirees 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 school district of Waukesha and the city of Waukesha, who are also participating. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process. The county established the special revenue **American Rescue Act Plan (ARPA) Fund** to more readily track and manage funds allocated to the county through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. These funds will be allocated to multiple departments throughout the grant period (through 2026), and the Non-Departmental section includes a consolidated schedule of planned uses for greater transparency and simpler reporting for budget reviewers.



### Significant program and funding changes to the 2022 Budget include the following:

- The **Tax Levy** necessary to fund this functional area totals \$113,100, which is an increase of \$21,000 from the 2021 budget.
- **Non-Departmental General Fund:** Expenditures increase by \$76,100 in 2022, which includes an increase in the county's share of Southeastern Wisconsin Regional Planning Commission (SEWRPC) charges of \$30,100 and a \$35,400 increase in active employee payouts for unused vacation and sick leave, largely due to employees forgoing vacation time to respond to the COVID-19 pandemic in 2020 (paid out on skip-year basis in 2022).
- **Health and Dental Insurance Fund:** Total expenditures increase \$420,200, or 1.5%, primarily due to the following:
  - **Active Employee Health Insurance Program:** Expenditures increase \$458,000, or 1.9%, mostly due to higher anticipated claims costs of \$190,200 based on actuarial recommendation. (Premium rates charged to county departments and employees are budgeted to increase 2.2% to offset cost increases). Stop loss insurance coverage for higher-cost claims are budgeted to increase by \$102,600.
  - **Waukesha Employee Health and Wellness Center:** Expenditures decrease \$55,600 to about \$1.4 million. Starting in the 2022 budget, the school district of Waukesha will withdraw from the previous intergovernmental agreement between the county, city, and school district of Waukesha. In the 2022 budget, most program costs are now shared among the remaining two members, and the county is working with the city and the contracted clinic provider to right-size clinic operations for projected lower patient volume, while continuing to provide services focused on reducing health claims costs. Expenditures decrease mainly due to a reduction in contracted clinic staffing costs and administrative costs from the clinic provider and also a reduction in facility improvement charges.
- **Contingency Fund** remains at the 2021 budget level of \$1.2 million, funded with appropriated general fund balance.

**\*\*NON-DEPARTMENTAL\*\***  
Functional Area Summary by Agency

	2020 Actual	2021 Adopted Budget	2021 Estimate	2022 Budget	Change from 2021 Adopted Budget	
					\$	%
<b>*TOTAL NON-DEPARTMENTAL*</b>						
Revenues (a) (b)	\$34,246,109	\$30,657,379	\$27,478,518	\$31,132,676	\$475,297	1.6%
County Tax Levy	\$92,100	\$92,100	\$92,100	\$113,100	\$21,000	22.8%
Expenditure (b)	\$30,275,101	\$30,749,479	\$26,850,091	\$31,245,776	\$496,297	1.6%
Rev. Over (Under) Exp.	\$1,527,625	\$0	\$58,639	\$0	\$0	N/A
Oper Income/(Loss)	\$2,535,483	\$0	\$661,888	\$0	\$0	N/A
<b>BREAKDOWN BY AGENCY</b>						
<b>GENERAL NON-DEPARTMENTAL</b>						
Revenues (a)	\$5,879,019	\$1,652,300	\$1,826,539	\$1,707,355	\$55,055	3.3%
County Tax Levy	\$92,100	\$92,100	\$92,100	\$113,100	\$21,000	22.8%
Expenditure	\$4,443,494	\$1,744,400	\$1,860,000	\$1,820,455	\$76,055	4.4%
Rev. Over (Under) Exp.	\$1,527,625	\$0	\$58,639	\$0	\$0	N/A
<b>HEALTH AND DENTAL INSURANCE</b>						
Revenues (a)	\$28,367,090	\$27,805,079	\$25,651,979	\$28,225,321	\$420,242	1.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$25,831,607	\$27,805,079	\$24,990,091	\$28,225,321	\$420,242	1.5%
Oper Income/(Loss)	\$2,535,483	\$0	\$661,888	\$0	\$0	N/A
<b>CONTINGENCY</b>						
Revenues (a) (b)	\$135,666	\$1,200,000	\$600,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$135,666	\$1,200,000	\$600,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

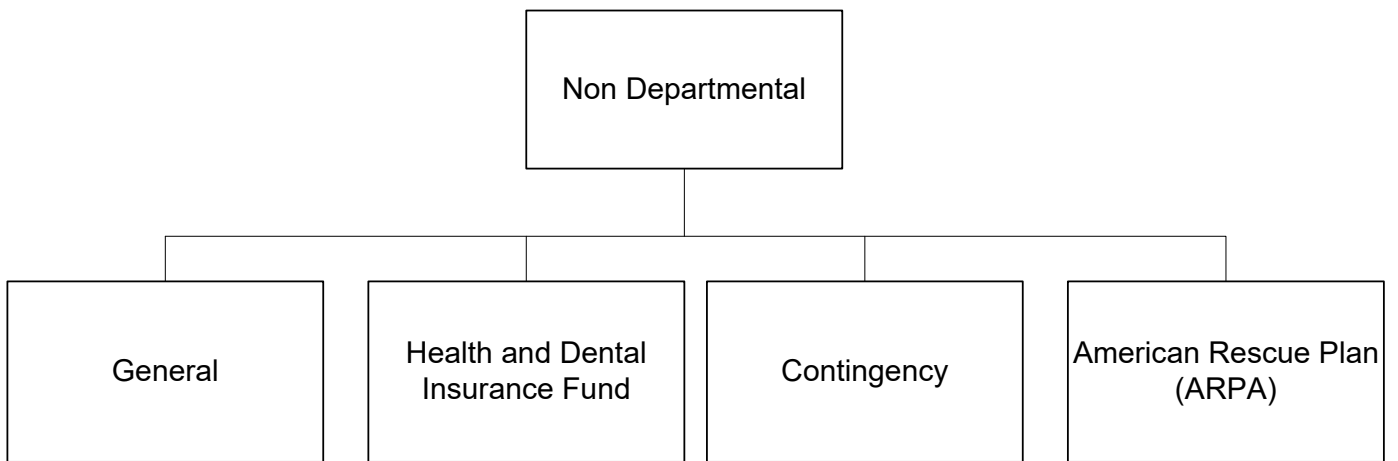
(a) The revenue budget for 2022 includes fund balance appropriations totaling \$3,503,200 which includes \$672,300 in the General Fund, \$1,630,900 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2021 includes fund balance appropriations totaling \$3,932,000 which includes \$625,900 in the General Fund, \$2,106,100 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund.

(b) Contingency fund use in 2020 actuals and the 2021 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, economic development and tourism organization funding, certain special local property assessments of county owned land, funding for the county's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), and funding for loss control and safety requirements which cannot be anticipated for county facilities and programs.

Financial Summary	2020	2021	2021	2022	Change From 2021	
	Actual (e)	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
<b>Revenues</b>						
General Government (a)(e)	\$3,388,088	\$638,000	\$722,051	\$638,000	\$0	0.0%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$0	\$58,400	\$69,862	\$67,100	\$8,700	14.9%
Other Revenue (b)	\$1,661,765	\$330,000	\$287,076	\$330,000	\$0	0.0%
Appr. Fund Balance (d)	\$829,166	\$625,900	\$747,550	\$672,255	\$46,355	7.4%
<b>County Tax Levy (Credit)</b>	<b>\$92,100</b>	<b>\$92,100</b>	<b>\$92,100</b>	<b>\$113,100</b>	<b>\$21,000</b>	<b>22.8%</b>
<b>Total Revenue Sources</b>	<b>\$5,971,119</b>	<b>\$1,744,400</b>	<b>\$1,918,639</b>	<b>\$1,820,455</b>	<b>\$76,055</b>	<b>4.4%</b>
<b>Expenditures</b>						
Personnel Costs (d)(e)	\$481,000	\$419,600	\$486,600	\$465,000	\$45,400	10.8%
Operating Expenses (d)(e)	\$3,657,394	\$1,224,900	\$1,273,500	\$1,253,955	\$29,055	2.4%
Interdept. Charges	\$305,100	\$99,900	\$99,900	\$101,500	\$1,600	1.6%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$4,443,494</b>	<b>\$1,744,400</b>	<b>\$1,860,000</b>	<b>\$1,820,455</b>	<b>\$76,055</b>	<b>4.4%</b>
Rev. Over (Under) Exp.	\$1,527,625	\$0	\$58,639	\$0	\$0	N/A

**Position Summary (FTE) No positions are budgeted in this fund.**

- (a) General government revenues include state shared revenue payments of \$585,000 for the 2022 and 2021 budgets. General government revenues also include estimated countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources mainly for the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs.
- (b) 2020 actual fines and licenses revenues exclude jail assessment fees of about \$403,100, 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. Actual other revenues in 2020 exclude about \$60,500 in unclaimed funds revenue, which are budgeted in later years as General Fund balance due to their unpredictability.
- (c) Interdepartmental revenues include indirect cost recovery, mostly from county proprietary and special revenue funds, in excess of the amounts budgeted in the Department of Administration.
- (d) Appropriated General Fund balance for the 2022 budget includes \$150,000 for the Waukesha Center for Growth, \$140,000 for retirement payouts from reserves for this purpose, \$199,800 of tax increment district dissolution funds from prior years, \$40,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payments, \$30,000 of prior-year unclaimed funds revenues, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, \$12,500 for a continuation of the county's contribution to the Milwaukee 7 Regional Economic Development Campaign. For a description of budgeted General Fund balance use in 2021, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.
- (e) The 2020 actuals include about \$2,696,800 of grant revenues and expenditures related to the COVID-19 pandemic, above what is included in other budgets.

**2022 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.

**Waukesha County Economic Development & Tourism Initiatives:** 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. The county will continue support to Waukesha Area Convention and Visitors Bureau activity related to tourism and promotion.

**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.

**Wisconsin River Rail Transit System:** The Wisconsin River Rail Transit Commission (WRRTC) infrastructure project costs.

**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.

**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 reach retirement age). 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.

**Property Tax Payments/Special Assessments:** This appropriation reimburses county municipalities for the county portion of property tax refunds paid on successful appeals. It also funds special assessments on county non-park property.



## Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuous	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	Budget Change	% Change
Operating	SEWRPC Allocation	\$690,660	\$654,400	\$654,400	\$684,455	\$30,055	4.6%
Operating	Economic Development (a)	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0.0%
Operating	Milwaukee 7 Regional Econ Dev Campaign (a)	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0.0%
Operating	Waukesha County Tourism Initiative	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.0%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Loss Control/ADA (a)	\$1,698	\$35,000	\$84,600	\$35,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$58,208	\$140,000	\$118,400	\$140,000	\$0	0.0%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$174,218	\$169,600	\$171,200	\$205,000	\$35,400	20.9%
Operating	Section 125 Plan Administration Costs	\$6,198	\$8,000	\$8,000	\$8,000	\$0	0.0%
Personnel	Unemployment	\$89,127	\$70,000	\$90,000	\$80,000	\$10,000	14.3%
Personnel	Severance/Retention (a)	\$8,361	\$40,000	\$107,000	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$31,590	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Consulting (a)	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$36,483	\$35,000	\$35,000	\$35,000	\$0	0.0%
Operating	Employment Advertising	\$8,875	\$15,000	\$10,000	\$15,000	\$0	0.0%
Operating	Property Tax/Special Assessments	\$16,173	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$2,069	\$5,000	\$4,000	\$4,000	(\$1,000)	-20.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$90,035	\$99,900	\$99,900	\$101,500	\$1,600	1.6%
Multiple	Other Expenses	\$164,937	\$30,000	\$30,000	\$30,000	\$0	0.0%
<b>Short-Term/Temporary/Periodic</b>							
Operating	Strategic Planning (a)	\$55,916	\$40,000	\$40,000	\$40,000	\$0	0.0%
Multiple	COVID-19 Pandemic Response (e)	\$2,706,445	\$0	\$0	\$0	\$0	N/A
Operating	Jail Study Implementation	\$0	\$0	\$5,000	\$0	\$0	N/A
<b>Total Expenditures</b>		<b>\$4,443,494</b>	<b>\$1,744,400</b>	<b>\$1,860,000</b>	<b>\$1,820,455</b>	<b>\$76,055</b>	<b>4.4%</b>
<b>Revenue:</b>							
Gen Gov't	State Shared Revenues	\$585,000	\$585,000	\$585,000	\$585,000	\$0	0.0%
Gen Gov't	Other General Government Revenues (c)	\$106,246	\$53,000	\$137,051	\$53,000	\$0	0.0%
Interdept'l	Interdepartmental Charge Revenue*	\$0	\$58,400	\$69,862	\$67,100	\$8,700	14.9%
Other	Other Revenue (b)(d)	\$1,661,764	\$330,000	\$287,076	\$330,000	\$0	0.0%
Gen Gov't	COVID-19 Grant Revenues (e)	\$2,696,843	\$0	\$0	\$0	\$0	N/A
Fund Bal	Fund Balance Appropriation (a)	\$829,166	\$625,900	\$747,550	\$672,255	\$46,355	7.4%
Tax Levy	Tax Levy	\$92,100	\$92,100	\$92,100	\$113,100	\$21,000	22.8%
<b>Total Revenues</b>		<b>\$5,971,119</b>	<b>\$1,744,400</b>	<b>\$1,918,639</b>	<b>\$1,820,455</b>	<b>\$76,055</b>	<b>4.4%</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$1,527,625</b>	<b>\$0</b>	<b>\$58,639</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

\* See footnote (c) to the financial summary table on first page of this budget.

- (a) Appropriated General Fund balance for the **2022 Budget** includes \$150,000 for the Waukesha Center for Growth, \$140,000 for retirement payouts from reserves for this purpose, \$199,800 of tax increment district dissolution funds from prior years, \$40,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payments, \$30,000 of prior-year unclaimed funds revenues, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, and \$12,500 for a continuation of the county's contribution to the Milwaukee 7 Regional Economic Development Campaign. Appropriated General Fund balance for the **2021 Budget** includes \$150,000 for the Waukesha Center for Growth, \$140,000 for retirement payouts from reserves for this purpose, \$153,400 of tax increment district dissolution funds from prior years, \$40,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payments, \$30,000 of prior-year unclaimed funds revenues, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, and \$12,500 for a continuation of the county's contribution to the Milwaukee 7 Regional Economic Development Campaign.
- (b) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services of \$30,000 in the 2021 and 2022 budget. No county tax levy is used to fund this expenditure.
- (c) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration. These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance and Child Support programs.
- (d) Other revenues include municipal repayments for the police and emergency response units for the new countywide digital radio system of \$190,000 in the 2022 budget (\$190,000 in the 2021 budget), procurement card rebates estimated at \$45,000 in the 2022 budget (\$45,000 in the 2021 budget), and miscellaneous recoveries of \$65,000 in the 2022 budget (\$65,000 in the 2021 budget).
- (e) The 2020 actuals include about \$2,696,800 of grant revenues and expenditures related to the COVID-19 pandemic, above what is included in other budgets.

**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, retirees, and dependents. This fund consists of a self-funded active employee health insurance plan, a self-funded retired 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, retirees, 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.

<b>Financial Summary</b>	2020	2021	2021	2022	Change From 2021	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
<b>Revenues</b>						
General Government	\$59,351	\$31,500	\$54,400	\$21,100	(\$10,400)	-33.0%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,464,148	\$5,300,500	\$4,359,000	\$5,443,321	\$142,821	2.7%
Interdepartmental	\$17,588,448	\$19,914,000	\$17,936,000	\$20,702,000	\$788,000	4.0%
Other Revenue (a)	\$3,732,358	\$453,000	\$1,216,800	\$428,000	(\$25,000)	-5.5%
Appr. Fund Balance (b)	\$2,522,785	\$2,106,079	\$2,085,779	\$1,630,900	(\$475,179)	-22.6%
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$28,367,090</b>	<b>\$27,805,079</b>	<b>\$25,651,979</b>	<b>\$28,225,321</b>	<b>\$420,242</b>	<b>1.5%</b>
<b>Expenditures</b>						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$25,811,216	\$27,731,679	\$24,918,091	\$28,171,121	\$439,442	1.6%
Interdept. Charges	\$20,391	\$73,400	\$72,000	\$54,200	(\$19,200)	-26.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$25,831,607</b>	<b>\$27,805,079</b>	<b>\$24,990,091</b>	<b>\$28,225,321</b>	<b>\$420,242</b>	<b>1.5%</b>
Rev. Over (Under) Exp.	\$2,535,483	\$0	\$661,888	\$0	\$0	N/A

- (a) Other revenues include one-time reimbursements from the county's stop loss insurer for high-cost claims of \$2.6 million for the 2020 actuals. The remainder is revenue from prescription drug rebates.
- (b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2022 budget includes \$251,800 to fund the Wellness Initiative program and \$1,379,100 is budgeted to fund most of the Waukesha Employee Health and Wellness Center. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2021 Budget includes \$430,000 to cover a portion of estimated stop loss insurance coverage for high-cost claims in the Active Employee Health program, partially reflecting premiums in excess of costs in previous years, which will be phased down annually. Fund balance of \$251,800 is budgeted to fund the Wellness Initiative program, and \$1,424,300 is budgeted to fund most of the Waukesha Employee Health and Wellness Center.

Major Departmental Strategic Objectives

**Finance Pillar: Protect taxpayer investments**

Objective 1: Health Plan Costs Control health plan rate of cost increase (or reduce costs). Contain health insurance cost trends, and/or the rate of premium increases through effective design changes, education, wellness initiatives and data management.

The increase in plan costs from the prior-year actual/estimate for the Choice Plus (Point of Service – POS) and high deductible health (with health savings account feature – HDHP) plans. Keep health insurance plan increases from prior-year estimate/actual lower than medical inflation rate.

Performance Measures:

<b>Choice Plus Plan</b>	2020 Actual	2021 Budget	2021 Estimate	2022 Estimate
Average Plan % Premium Increase	5%	13%	13%	2.2%
Average Monthly Plan Cost: Single	\$772	\$872	\$872	\$891
Family	\$2,082	\$2,353	\$2,353	\$2,405
<b>HDHP Plan</b>	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Average Plan % Premium Increase	5%	13%	13%	2.2%
Average Full Monthly Plan Cost: Single*	\$676	\$752	\$752	\$766
Family*	\$1,760	\$1,964	\$1,964	\$2,003

\*County contribution to employee health savings accounts is included in monthly figures (added to premium).

Performance Measure:	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Medical Inflation Rate**	7.0%	7.0%	7.0%	6.3%

\*\*Milliman's (County Health Insurance Actuary) expected annual trend assumptions

<b>Activity</b>	2020 Actual (a)	2021 Budget (b)	2021 Estimate (c)	2022 Budget (b)	Budget Chng
<b># of Health Ins. Contracts</b>					
<b>POS</b> Single	87	89	78	76	(13)
Family	160	173	148	147	(26)
<b>Subtotal</b>	<b>247</b>	<b>262</b>	<b>226</b>	<b>223</b>	<b>(39)</b>
<b>HDHP</b> Single	364	349	355	346	(3)
Family	587	608	591	664	56
<b>Subtotal</b>	<b>951</b>	<b>957</b>	<b>946</b>	<b>1,010</b>	<b>53</b>
<b>Total</b>	<b>1,198</b>	<b>1,219</b>	<b>1,172</b>	<b>1,233</b>	<b>14</b>

(a) Enrollment as of 12/31/2020.

(b) The 2021 and 2022 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 June 2021.

**Active Employee Health Insurance**

**Program Description**

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Two health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus) and (2) a self-funded high deductible health plan (HDHP) with a health savings account (HSA) feature. Newly hired employees are limited to enrollment in the HDHP plan. Both plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs (see Wellness Initiative Program). The 2022 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% for non-participants). Participants in the HDHP plan receive a higher employer HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

	<b>2020 Actual (a)</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,215,269	\$3,760,000	\$3,266,000	\$3,860,000	\$100,000
Interdepartmental	\$17,044,901	\$19,383,000	\$17,414,000	\$20,171,000	\$788,000
Other Revenue (a)	\$3,655,580	\$400,000	\$1,136,000	\$400,000	\$0
Appr. Fund Balance	\$926,000	\$430,000	\$430,000	\$0	(\$430,000)
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$24,841,750</b>	<b>\$23,973,000</b>	<b>\$22,246,000</b>	<b>\$24,431,000</b>	<b>\$458,000</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$22,610,457	\$23,973,000	\$22,109,010	\$24,406,000	\$433,000
Interdept. Charges	\$1,545	\$0	\$300	\$25,000	\$25,000
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$22,612,002</b>	<b>\$23,973,000</b>	<b>\$22,109,310</b>	<b>\$24,431,000</b>	<b>\$458,000</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$2,229,748</b>	<b>\$0</b>	<b>\$136,690</b>	<b>\$0</b>	<b>\$0</b>

(a) Other revenues for 2020 actuals include one-time reimbursements received by the county's stop loss insurance provider of approximately \$2.6 million. Remaining other revenues consist of prescription drug rebates. Stop loss reimbursements cannot be anticipated and are not budgeted.

**Program Highlights**

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2022 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to increase \$100,000. Interdepartmental charge revenues include the county's share of estimated premiums and county contributions to employee HSA accounts charged to departments, and are projected to increase \$788,000. Both increases to the employee and county share are primarily due to a planned increase in premium rates of 2.2%.

Other revenues consist of prescription drug rebates and remain at the 2021-budgeted level. 2021 Appropriated Health Insurance Fund Balance was budgeted to cover a portion of estimated stop loss insurance coverage (for higher-cost claims), to partially reflect premiums in excess of costs in previous years (fund balance subsidy being phased down each year). Starting in the 2022 budget, this fund balance has been removed.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$190,200, or 1.0%, from \$19.8 million to nearly \$20.0 million. Stop loss insurance coverage for higher-cost claims are budgeted to increase by \$102,600.

Interdepartmental charges increase \$25,000 due to indirect charges.

**Retired Employee Health Insurance**

**Program Description**

This program area accounts for all costs associated with the operation of the Retired Employee Health Insurance program. This includes medical and pharmacy claims payments. This 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 retirees. Retirees pay 100% of the premium cost. Actuarial consultants rate the retiree health insurance plan separately from the active employee health insurance plans.

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,120,090	\$1,437,500	\$968,000	\$1,480,321	\$42,821
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$75,214	\$50,000	\$80,000	\$25,000	(\$25,000)
Appr. Fund Balance	\$30,000	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$1,225,304</b>	<b>\$1,487,500</b>	<b>\$1,048,000</b>	<b>\$1,505,321</b>	<b>\$17,821</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,376,360	\$1,486,600	\$732,081	\$1,504,421	\$17,821
Interdept. Charges	\$70	\$900	\$800	\$900	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,376,430</b>	<b>\$1,487,500</b>	<b>\$732,881</b>	<b>\$1,505,321</b>	<b>\$17,821</b>
Rev. Over (Under) Exp.	(\$151,126)	\$0	\$315,119	\$0	\$0

(a) Other revenues consist of prescription drug rebates.

**Program Highlights**

Based on actuarial recommendation, which is separately rated from the active employee health plans, this program estimates necessary premiums to cover the costs associated with the claims anticipated to be paid in 2022. Charges for service revenues consist of the health insurance premiums paid by retirees (retirees pay 100% of premium costs) and are budgeted to increase due to a planned 17% increase in premiums. The premium revenue increases \$42,800, or 3.0%, from the 2021 budget, with premium increases partially offset by lower projected enrollment levels (see activity table, below). Other revenue consists of prescription drug rebates which decreases by \$25,000, which is due to lower enrollment levels and the planned implementation of a different pharmacy benefit manager that is expected to reduce prescription drug costs and related rebates.

Operating expenses include health claims expenses, increasing \$30,400. Administrative costs decrease by \$12,600.

For the 2022 budget, the county plans to continue granting retired employees enrolled in this health plan access to the Waukesha Employee Health and Wellness Center onsite clinic to provide retirees with opportunities to save money for office visits, pharmaceuticals, and other medical services and improve the financial viability of the retiree plan through cost avoidance. This access would be granted on a year-to-year basis. (See clinic program page for more information.)

Activity	2020 Actuals (a)	2021 Budget	2021 Estimate (b)	2022 Budget	Budget Change
<b># of POS Retiree Health Ins. Contracts</b>					
<b>Pre-Medicare</b>					
Single	45	49	38	45	(4)
Family	13	14	10	13	(1)
<b>Total</b>	<b>58</b>	<b>63</b>	<b>48</b>	<b>58</b>	<b>(5)</b>

(a) Enrollment as of 12/31/2020.

(b) Enrollment as of June 2021.

**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.

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$88,129	\$59,000	\$81,000	\$59,000	\$0
Interdepartmental	\$543,547	\$531,000	\$522,000	\$531,000	\$0
Other Revenue	\$1,275	\$3,000	\$800	\$3,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$632,951</b>	<b>\$593,000</b>	<b>\$603,800</b>	<b>\$593,000</b>	<b>\$0</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$464,666	\$591,400	\$512,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$1,600	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$464,666</b>	<b>\$593,000</b>	<b>\$514,000</b>	<b>\$593,000</b>	<b>\$0</b>
Rev. Over (Under) Exp.	\$168,285	\$0	\$89,800	\$0	\$0

**Program Highlights**

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) is in interdepartmental revenues and remain at the 2021-budgeted level. Premium rates are not changing for the 2022 budget.

Operating expenses consist mostly of dental claims costs of \$533,000, which remains at the 2021-budgeted level.

<b>Activity</b>	<b>2020 Actual (a)</b>	<b>2021 Budget</b>	<b>2021 Est. (b)</b>	<b>2022 Budget</b>	<b>Budget Change</b>
<b># of Dental Ins. Contracts</b>					
<b>Self-Funded</b>					
Single	239	270	230	270	0
Family	415	450	400	450	0
<b>Subtotal</b>	<b>654</b>	<b>720</b>	<b>630</b>	<b>720</b>	<b>0</b>
<b>Fully-Insured*</b>					
Single	155	154	140	154	0
Family	379	364	377	364	0
<b>Subtotal</b>	<b>534</b>	<b>518</b>	<b>517</b>	<b>518</b>	<b>0</b>
<b>Total</b>	<b>1,188</b>	<b>1,238</b>	<b>1,147</b>	<b>1,238</b>	<b>0</b>

\*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 12/31/2020.

(b) Enrollment as of June 2021.

**Wellness Initiative**

**Program Description**

This program area accounts for all costs associated with the operation of the Wellness Initiative program. 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 and prevention along with programming. This is designed to support positive lifestyle change, thereby resulting in improved employee productivity, morale, and healthcare cost savings for the county and the employees. Program components include biometric screenings, health risk assessments, health coaching, program marketing and communications, and participation incentives.

Approximately 60% of the county's health plan contracts are family coverage. In an effort to increase employee participation in wellness-related activities, enrollees are required to participate in the county's Health Risk Assessment program (biometric screening; health risk questionnaire; and based on certain thresholds, a review of health risks with a health coach) in order to qualify for the following incentives: Program participants in the POS plan pay a lower premium cost share at 20% (vs. 30% for non-participants), and participants in the HDHP plan receive a HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants). In addition to the biometrics, any employee or spouse who has three or more risk factors must meet with the health coach, one of the providers, or their own physician in order to receive the health plan incentives.

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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	\$289	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$251,800	\$251,800	\$231,500	\$251,800	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$252,089</b>	<b>\$251,800</b>	<b>\$231,500</b>	<b>\$251,800</b>	<b>\$0</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$220,507	\$249,800	\$229,500	\$249,800	\$0
Interdept. Charges	\$0	\$2,000	\$2,000	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$220,507</b>	<b>\$251,800</b>	<b>\$231,500</b>	<b>\$251,800</b>	<b>\$0</b>
Rev. Over (Under) Exp.	\$31,582	\$0	\$0	\$0	\$0

**Program Highlights**

Appropriated Health Insurance Fund balance is budgeted to cover program expenditures. Operating expenses mostly include biometric screening costs, which is budgeted to remain at the 2021 budget level of \$147,000. This budget also includes the contracted Employee Assistance Program (EAP), which provides counseling for employees and helps avoid other, more expensive outside services, and is budgeted to remain at the 2021 budgeted level of \$52,000. Remaining budgeted items include program incentives and other wellness services (e.g., diabetes management).

**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. The center was established through an intergovernmental agreement between the county, city, and school district of Waukesha beginning in 2014. 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, with costs controlled through a multi-year contract that provides savings to both the county and employees. Starting in the 2022 budget, the school district of Waukesha has withdrawn from the agreement and will no longer be a partner. In the 2022 budget, most program costs are now shared among the two members according to a formula specified in the intergovernmental agreement. This formula is updated annually using a three-year rolling average of each entity's share of utilization. For the 2022 budget, the cost-share for the county and city will be 65%/35%. The cost share for the 2021 budget was 46%/32%/22% (county/school district/city). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$59,351	\$31,500	\$54,400	\$21,100	(\$10,400)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$40,660	\$44,000	\$44,000	\$44,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,314,985	\$1,424,279	\$1,424,279	\$1,379,100	(\$45,179)
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$1,414,996</b>	<b>\$1,499,779</b>	<b>\$1,522,679</b>	<b>\$1,444,200</b>	<b>(\$55,579)</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,139,226	\$1,430,879	\$1,335,100	\$1,419,500	(\$11,379)
Interdept. Charges	\$18,776	\$68,900	\$67,300	\$24,700	(\$44,200)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,158,002</b>	<b>\$1,499,779</b>	<b>\$1,402,400</b>	<b>\$1,444,200</b>	<b>(\$55,579)</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$256,994</b>	<b>\$0</b>	<b>\$120,279</b>	<b>\$0</b>	<b>\$0</b>

**Program Highlights**

Beginning with the 2020 budget, the county initiated a pilot program granting retired employees that are enrolled in the county's health insurance plan access to the clinic. Higher retiree claims experience in recent years is requiring substantial increases in premiums charged to retirees (27% in 2020, 25% in 2021, 17% in 2022) whom pay 100% of premium costs, and granting access to the clinic will offer retirees opportunities to save money for office visits, pharmaceuticals, and other medical services and improve the financial viability of the retiree plan through cost avoidance. Retirees will be charged for office visits/pharmaceuticals similar to county employees enrolled in the high-deductible health plan. Initial results for this pilot indicate that there is likely no material subsidy of retiree health insurance from providing clinic access. Utilization will continue to be monitored and access granted on a year-to-year basis.

General government revenues consist of the clinic partner share of facility-related costs, and decrease due to the withdrawal of the school district from the agreement. Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan. Appropriated Health Insurance Fund Balance is budgeted to cover remaining program expenditures.

With the school district withdrawing from the intergovernmental agreement starting in the 2022, the county will work with the city and the contracted clinic provider to right-size clinic operations for projected lower patient volume, while continuing to provide services focused on reducing health claims costs. Operating expenses decrease by \$11,400, largely due to a reduction in contracted clinic staffing costs and administrative costs from the clinic provider. Interdepartmental charges decrease by \$44,200, mostly due to a reduction in facility improvement charges from the Department of Public Works – Building Improvement Plan program.



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**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 are 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.

<b>Financial Summary</b>	2020 Actual (a)	2021 Adopted Budget	2021 Estimate	2022 Budget	Change From 2021 Adopted Budget	
					\$	%
<b>Revenues</b>						
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 (a)	\$135,666	\$1,200,000	\$600,000	\$1,200,000	\$0	0.0%
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$135,666</b>	<b>\$1,200,000</b>	<b>\$600,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses (a)	\$135,666	\$1,200,000	\$600,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$135,666</b>	<b>\$1,200,000</b>	<b>\$600,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A
<b>Position Summary (FTE)</b>						
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	
<b>Total FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

(a) In 2020, the Non-Departmental General fund was allocated \$135,700 of operating expenses to correct drug buy payments to municipal law enforcement agencies.

**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 ARPA Fund is a special revenue fund established to more readily track and manage resources allocated to the county through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. These funds will be allocated to multiple departments throughout the grant period (through 2026). The county will budget for specific items in this special revenue fund on a project basis, with budget authority controlled at the bottom-line expenditure level, similar to the Capital Project Fund. Expenditures are detailed within departmental budgets and can be cross-referenced using the page numbers included within the summary chart below.

There will be instances when it is more appropriate to account for ARPA funding outside of the ARPA Fund. These instances include (1) reimbursement for eligible staff time that was already included in departmental operating budgets, (2) application of funds to offset "revenue loss," and (3) funding for eligible projects in the Capital Project Fund. All ARPA funds will be tracked using a unique revenue account. This Non-Departmental summary includes a consolidated schedule of all planned uses for both those accounted for within the ARPA Fund and within departmental operating budgets and capital projects to provide greater transparency and simpler reporting for budget reviewers.

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.

**2021-2026 AMERICAN RESCUE PLAN ACT (ARPA) FUNDING**

Pg #	PROJECT TITLE	DEPARTMENT	NEED ADDRESSED	2021 Amended Budget	2022 Budget	2023-2026 Future Years Projection	TOTAL
<b>JUSTICE AND PUBLIC SAFETY</b>							
114	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	NEGATIVE ECONOMIC IMPACT	\$94,981	\$561,822	\$572,792	\$1,229,595
132	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	NEGATIVE ECONOMIC IMPACT	\$77,743	\$491,799	\$497,912	\$1,067,454
503	COURTHOUSE PROJECT	CAPTIAL PROJECTS	REVENUE REPLACEMENT		\$6,000,000	\$24,000,000	\$30,000,000
<b>HEALTH AND HUMAN SERVICES</b>							
231	PANDEMIC RESPONSE	HEALTH AND HUMAN SERVICES	PUBLIC HEALTH	\$1,500,000	\$0	\$0	\$1,500,000
N/A (a)	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH AND HUMAN SERVICES	PUBLIC HEALTH	\$730,000	\$0	\$0	\$730,000
231	HHS TECHNOLOGY IMPLEMENTATION SUPPORT	HEALTH AND HUMAN SERVICES	PUBLIC HEALTH	\$0	\$53,289	\$0	\$53,289
231	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH AND HUMAN SERVICES	PUBLIC HEALTH	\$0	\$282,677	\$257,200	\$539,877
<b>PARKS AND LAND USE</b>							
N/A (b)	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	NEGATIVE ECONOMIC IMPACT	\$0	\$0	\$1,900,000	\$1,900,000
<b>ADMINISTRATION</b>							
417	INVESTMENT INCOME REVENUE RECOVERY	TREASURER	REVENUE REPLACEMENT	\$0	\$500,000	\$1,500,000	\$2,000,000
439	ECONOMIC AND LABOR DATA SUBSCRIPTION	ADMINISTRATION	NEGATIVE ECONOMIC IMPACT	\$10,000	\$10,000	\$20,000	\$40,000
439	GRANT ADMINISTRATION	ADMINISTRATION	ADMINISTRATION	\$38,502	\$108,047	\$463,000	\$609,549
439	GRANT CONSULTING	ADMINISTRATION	ADMINISTRATION	\$5,000	\$0	\$0	\$5,000
<b>TOTAL ALLOCATED ARPA FUNDING</b>				<b>\$2,456,226</b>	<b>\$8,007,634</b>	<b>\$29,210,904</b>	<b>\$39,674,764</b>
<b>UNALLOCATED ARPA FUNDS RESERVED FOR FUTURE YEARS</b>						<b>\$38,835,959</b>	<b>\$38,835,959</b>
<b>TOTAL ARPA FUNDING (2021-2026)</b>				<b>\$2,456,226</b>	<b>\$8,007,634</b>	<b>\$68,046,863</b>	<b>\$78,510,723</b>

- (a) Total project budget appropriated through 2021, so no capital project form is included in the 2022 budget document.
- (b) First year of project budget is in 2023, so no capital project form is included in the 2022 budget document.

**Program/Functional Area Highlights**

Estimated usage of ARPA-CLSFRF funds include \$2.5 million in the 2021 modified budget, \$8.0 million in the 2022 budget, and \$29.7 million in future years (2023-2026). The remaining \$38.3 million of funding remains available to address pandemic response needs, or other priority initiatives that align with the following goals: promoting economic recovery, growth, and workforce/community development; investing in projects that enhance productivity and generate a return on investment; and leveraging partnerships with other local governments and agencies. These grant funds are temporary and should only be used for projects that are temporary in nature. Waukesha County has established an ARPA Response Team with representation from countywide functional areas and will utilize established boards and committees that are either elected by citizens or appointed by elected offices to address the needs of the community. The budgeted use by functional area, department and program are outlined on the next page.

**Justice and Public Safety**Criminal Court Case Backlog-Prosecution

The Waukesha Circuit Court is adding a 6th Court to address the criminal case backlog caused by the COVID-19 pandemic. The ARPA-CSLFRF program is available to address any negative economic harm, which the U.S. Treasury Department has defined to include addressing criminal court case backlogs. The 2022 budget includes \$1,053,600 (\$561,800 within the District Attorney's Office and \$491,800 within Circuit Court Services) to fund sunset positions and operating costs associated the temporary criminal court. The court and associated sunset positions will be eliminated when either the court backlog is eliminated or December 31, 2023, whichever date is sooner.

Courthouse Project Step 2: Renovate 1959 Courthouse

The 2022 capital budget includes \$6 million, and the capital plan includes an additional \$24 million in 2023 through 2024, of ARPA funding to partially offset costs of core infrastructure in the renovation of the 1959 Courthouse (Capital Project #201705). Use of ARPA funds offset borrowing needs, saving county taxpayers (including interest expense) an estimated \$33 million. Project expenses are eligible through ARPA-CSLFRF, which provides funding to local governments to compensate for revenue loss due to the COVID-19 pandemic. ARPA revenues are budgeted with larger amounts assumed in 2023 and 2024 to allow adjustments in future capital plans.

**Health and Human Services**Pandemic Response

The 2021 modified budget includes \$1.5 million appropriated through enrolled ordinance 176-46 to continue public health pandemic response through contact tracing and disease investigation, support of testing efforts, support for community vaccination efforts, and related associated technology costs.

HHS Technology System Enhancements

Capital Project #202014 HHS Technology System Enhancements was modified by enrolled ordinance 176-42 to provide for additional functionality needs identified by HHS department management during its experience with the COVID-19 pandemic and cover project costs through ARPA-CSLFRF funding. Project costs total \$730,000. Projects that enhance public health, behavioral health, and other HHS services and data systems are eligible for funding under ARPA-CSLFRF.

HHS Technology Implementation Support

The 2022 budget includes \$53,300 for 0.75 FTE of temporary extra help to assist in the implementation of the HHS Technology System Enhancements projects. Projects that enhance public health, behavioral health, and other HHS services and data systems are eligible for funding under ARPA-CSLFRF.

Public Health Level 3 Certification

The 2022 budget includes the use of ARPA funds to help upgrade Public Health operations from a level 2 to a level 3 status, which will see the county's Public Health Division assume a chief health strategist role, overseeing the appropriate use of health data and data systems to identify insights and trends and systematically use that data to inform decisions and promote positive health outcomes. The budget includes \$257,700 of ARPA funding for the phase-in costs associated with creating 1.00 FTE Epidemiologist, 1.00 FTE Public Health Supervisor, and 0.50 FTE Community Health Educator to align staff with the requirements of attaining Level 3 Public Health status. Ongoing financial support for these additional position costs will be phased-in through reductions in other costs for services that can be readily referred to community healthcare providers. Operating expenses of \$25,000 are also budgeted to complete the required Community Health Improvement Planning and Process (CHIPPP).

**Parks and Land Use**Maintenance of Park and Open Space

Future-year use of \$1.9 million of ARPA-CSLRF funding is included within the 2022-2026 capital plan to address paving maintenance at county parks. ARPA funds are available to address any negative economic harm, which the U.S. Treasury Department has defined to include addressing park maintenance needs.

**Administration**Investment Income Revenue Recovery

The 2022 budget includes \$500,000 of ARPA funds which allows for the recovery of lost revenues following the pandemic. An additional \$1.5 million is set aside for future years. Actual use of ARPA funds will be limited to cover actual overall unfavorable general fund variances at year-end.

Economic and Labor and Data Subscription

Each year of the plan includes \$10,000 within the Department of Administration to support an economic and labor data subscription, which will provide economic and workforce data analysis and impact studies to help inform economic assistance programs and recovery efforts. This appropriation as originally approved through enrolled ordinance 176-46

Grant Administration

The 2022 Department of Administration budget includes the addition of a 1.00 FTE senior financial analyst position tasked with tracking, reporting on, and projecting uses of American Rescue Plan Act funding that the county has been awarded. This position was created through enrolled ordinance 176-46 in 2021 with a sunset provision at the end of the grant expenditure period.

Grant Consulting

The 2021 budget, modified through enrolled ordinance 176-46, includes \$5,000 of consulting services to assist with ARPA project eligibility interpretation, grant compliance, and strategically aligning programs with county financial planning objectives.

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