

## 2023 EXPENDITURE HIGHLIGHTS

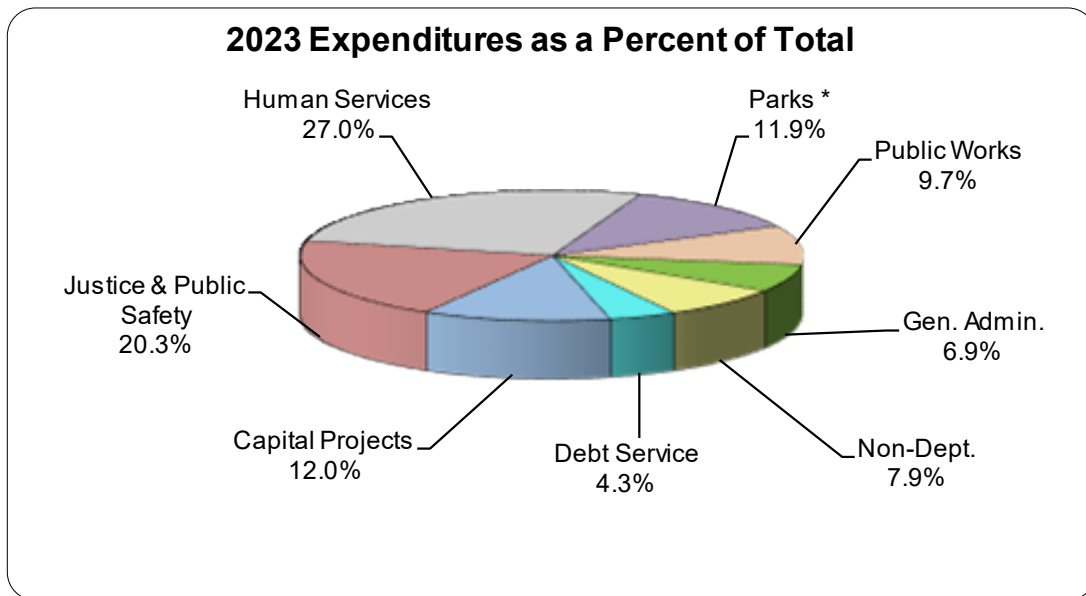
### Expenditure Budget:

The 2023 total expenditure budget is \$376,947,500, an increase of \$39,542,600 or 11.72% from the 2022 adopted budget, which is mostly driven by state and federal grant awards. The 2023 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$331,344,500 and capital project spending of \$45,603,000. The total operating budget increases by \$22,455,600 or 7.27% from the 2022 adopted operating budget while capital project expenditures increase by \$17,087,000 or 59.9% from the 2022 adopted budget.

The net total operating expenditure budget is \$285,126,500 after excluding \$46,217,900 of interdepartmental charges, mainly from internal service funds (which are double budgeted), which is an increase of \$20,718,700 or 7.8%.

The budget includes personnel costs totaling \$148.1 million or about 44.7% of the total operating expenditure budget. Personnel costs are budgeted to increase by \$7.5 million, or 5.4% from the 2022 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$13.1 million or 8.6% from \$152.0 million in the 2022 budget to \$165.1 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$2.1 million, an increase of \$801,200 from the 2022 budget. Debt service payments are budgeted at \$16.1 million, which is an increase of \$1.1 million from the 2022 budget level. This is about 5.8% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



\* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$76,479,249	20.3%
Human Services	\$101,654,563	27.0%
Parks *	\$44,724,903	11.9%
Public Works	\$36,510,406	9.7%
Gen. Admin.	\$26,125,174	6.9%
Non-Dept.	\$29,715,040	7.9%
Debt Service	\$16,135,115	4.3%
Capital Projects	<u>\$45,603,000</u>	12.0%
<b>Total Expenditures</b>	<b>\$376,947,450</b>	<b>100.0%</b>

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

The 2023 Budget expenditure level increases by \$39.5 million to \$376.9 million. The 2023 capital budget increases \$17.1 million. Operating expenses increase \$12.1 million or 9.5% and reflect modest increases across most functional areas and an increase in grant funded expenditures. Personnel costs increase by \$7.5 million or 5.4% and reflect costs to continue and an increase in (largely grant funded) positions. Budgeted full-time equivalents (FTEs) increase by a net of 10.02, including temporary extra help and overtime. Total expenditure related to federal funding American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) increases \$20.8 million to \$28.9 million. Funds are budgeted among the Justice and Public Safety, Health and Human Services, Parks and Land Use, Public Works, and General Administration functional areas for project specific purposes, including addressing the court case backlog, building public safety capacity, enhancing public health and human services, improving technology, renovating the courthouse, maintaining park infrastructure, and managing stormwater pollution. Additional information can be found on these projects on pages 480-485. 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.

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

The 2020 Budget expenditure level increases by \$13 million to \$320.3 million. The 2020 capital budget increases \$2.79 million, largely due to a \$4.4 million project to expand three miles of CTH M (North Avenue) from two to four lanes to accommodate traffic volumes in a priority corridor. The budget also includes maintenance of existing infrastructure with total projects of \$3.7 million for repaving. Three projects in the parks will leverage partnerships to fund nearly \$1.2 million for recreational facilities including a new dog exercise area and expanded trails. Operating expenses increase \$5.2 million or 4.5% and reflect modest increases across most functional areas. Personnel costs also increase by \$4.2 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$324,900. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through expenses increase \$3,100,000 based on an offsetting increase in the State’s revenue allocation related to an increase in the number of clients to be served.

The 2019 Budget expenditure level increased by \$13.7 million to \$307.3 million. This reflects a \$6.2 million increase in capital project expenditures, mostly due to budgeting \$15 million to continue the first phase of a two-phase project to modernize and expand the courthouse, with major construction beginning in 2019 (expected to continue through 2021). Operating expenses increase \$3.1 million or 2.8% and reflect modest increases across most functional areas. Personnel costs also increase by about \$4.1 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$1.7 million.

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### 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 2023 funding changes, which impact expenditures by functional area, follows:

### Justice and Public Safety

- The 2023 **expenditure budget** for this functional area totals \$76,479,200, an increase of \$4,702,400 or 6.6% from the 2022 Budget.
- **Emergency Preparedness – General Fund** total expenditures increase \$464,000 or 6.3%. Personnel costs increase \$287,700 to include modified salary adjustments for telecommunicators and supervisors to encourage retention and prevent wage compression. Operating expenses increase \$100,500 consisting of higher grant-funded equipment for the recorder (mentioned below) including monitors, routers, and headsets and \$51,500 of higher CAD and software costs. Fixed assets increase \$172,200 for a recording system implementation and software. Offsetting these increased expenditures is a decrease of \$96,400 in interdepartmental charges due to eliminating the \$100,000 of interdepartmental expense for the Emergency Management program that funded disaster management activities performed by telecommunicators and instead unfunding 1.00 FTE Telecommunicator during 2022 to create a Projects and Programs Analyst (PPA) position in Emergency Management.
- **Emergency Preparedness – Radio Services Fund** expenditures decrease \$200,800 or 9.6%, consisting of a \$240,100 decrease of operating expenses including \$210,200 of decreased depreciation expenses. Fixed assets increase \$124,600 and include managed detection and response (MDR) and remote security upgrade service (RSUS) implementation, unanticipated radio replacement, and unplanned equipment replacement totaling \$174,600.
- **Sheriff expenditures** increase \$3,524,200 or 7.7% to \$49.0 million. This increase is largely for personnel, which increases \$2,038,300 or 5.7% to nearly \$37.7 million. There was a \$3.00/hour across-the-board wage increase for non-elected sworn officers (enrolled ordinance 177-16) to improve retention and recruitment of deputy sheriff positions costing approximately \$1.4 million in 2023, which is partially offset by budgeted \$900,000 of American Rescue Act Plan (ARPA) funding to help phase-in the costs. The budget also includes one additional deputy sheriff position for the village of Sussex contract (enrolled ordinance 176-118, that created two deputy sheriff positions, with the village choosing to only fund one for 2023). The budget includes another 1.00 FTE sunset deputy sheriff for an additional school resource officer for the Kettle Moraine School District beginning November 1, 2022 (enrolled ordinance 177-53). The department also unfunds 1.00 FTE detective position. The department is also budgeting \$955,000 in ARPA-funded projects in the Special Purpose Grant Fund, including the replacement of de-supported Tasers of \$800,000, \$140,000 for forensic software, and \$15,000 to replace a fit-testing machine for protective masks.
- Tax levy budgeted in the **Huber** program decreases \$560,200, largely due to the closing of one of the two remaining floors at the facility, by transferring a portion of the inmate population to the main jail for work-release operations from that location. Total personnel costs decrease \$787,200 with the unfunding of 10.19 FTE, including 7.00 FTE correctional officers, 1.00 FTE corrections lieutenant, 2.00 FTE fiscal assistant, and overtime of 0.19 FTE. This program modification is being implemented in anticipation of a workgroup with other county agencies to help recommend a solution to discontinue operations at the Huber facility by the end of 2023.
- **Commissary** costs are budgeted to decrease \$80,000 (which is offset by reduced revenues) to bring it closer to actuals. **Pay phone commission** revenue is budgeted to decrease \$55,000.
- **Inmate Medical** costs are budgeted to increase \$55,100 or 2.6% to \$2.1 million.
- **Food Service** costs are budgeted to increase \$102,700, or 12.1%, partly due to inflation and the cost of dietary restriction meals.

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- **Fuel** increases \$238,600 as prices have increased significantly due to increasing economic activity and consumer demand. There will be temporary usage ARPA funding in 2022 and 2023 to help smooth the impact of the price increases. ARPA funding of \$152,9000 is budgeted to offset higher fuel prices.
- The Sheriff's budget includes **non-corrections equipment** of \$276,100 for the eighth year of an equipment replacement plan. The **Jail equipment replacement plan** remains unchanged in 2023 at \$125,000.
- **Circuit Court Services – General Fund** expenditures increase \$324,100 or 3.2%. Personnel costs increase \$195,000 or 2.9%. Operating costs increase \$113,900 due to increased jury costs of \$48,100 and interpretation services of \$32,000.
- The **District Attorney's** General Fund expenditures increase \$243,900 mostly related to \$204,000 from a new Smart Prosecution grant to create a Cyber Unit team (enrolled ordinance 176-99). Costs from the grant cover 1.00 FTE administrative assistant, 0.25 FTE of temporary extra help, a contract with the state for 1.00 FTE assistant district attorney, and additional computer equipment and software. Personnel costs increase \$94,000, which includes the new positions and the cost to continue.
- **Addressing Criminal Courts Backlog** – Jury trials were suspended temporarily for multiple months during 2020 for COVID-19 pandemic precautions, which resulted in an ongoing backlog of criminal court cases. Circuit Courts management has established a temporary sixth criminal court to help address this backlog. The 2023 budget includes revenue of \$1,184,400 in total, including \$1,094,400 of eligible American Rescue Plan Act (ARPA) funding. The initiative required the creation of 11.50 FTE in Circuit Court Services, the District Attorney's Office, and the Sheriff's Department. These positions include a sunset provision terminating the additional staffing when either the backlog has been eliminated or December 31, 2023, whichever date is sooner. An additional \$67,000 of ARPA funding is budgeted through Health and Human Services – Criminal Justice Collaborating Council to address the pretrial supervision backlog.
- The **Medical Examiner's Office** – Personnel costs increase \$279,700 or 15.0%, which includes creating 1.00 FTE deputy medical examiner supervisor and 1.00 FTE administrative assistant, which is partially offset by abolishing 0.50 FTE administrative assistant. This also includes the addition of a 0.32 FTE temporary extra help pathologist. This temporary position was created through enrolled ordinance 176-88 to modify the 2022 budget. This increase is partially offset by a decrease of 0.31 FTE deputy medical examiner temporary extra help. Operating expenses increase \$27,600 mostly due to increasing medical services and medical supplies to manage the larger caseload and increased costs of medical testing.

### Health and Human Services

- The 2023 **expenditure budget** for this functional area totals \$101,654,600, an increase of \$9,324,300 or 10.1% from the 2022 budget.
- **HHS - Administrative Services Program** personnel costs are budgeted to increase by approximately \$513,600 to \$5,976,500. This increase reflects an increase of 1.77 FTE to 71.21 FTE. This includes the creation 1.00 FTE fiscal specialist, 2.00 FTE senior fiscal specialists (one created during 2022, enrolled ordinance 177-40), 2.00 FTE programs and projects analysts, and a transfer in of 0.50 FTE registered nurse from Clinical Services – Mental Health Center. This is offset by the abolishment of 1.00 FTE fiscal assistant and the reclassification of the public communications specialist to public communications coordinator and transferred out to Public Health. In addition, overtime is increased by 0.16 FTE or \$22,200 and extra help decreases 1.89 FTE or \$64,400. These costs were reduced to partially fund the creation of 1.00 FTE information technology technician position in the Department of Administration – End User Technology Fund (EUTF) that will support HHS projects, that was previously provided through temporary staff. Operating expenses decrease \$246,500 primarily as result of a \$206,100 decrease in contracted services to \$890,500 largely due to a reduction in one-time expenses of \$140,000 for implementation of a one-time upgrade to the department's electronic medical record system. In addition, a contracted technology position cost was eliminated and used to create the senior information technology professional position in the Department of Administration in the EUTF Fund to provide support for HHS projects.
- **HHS - Economic Services Administration and Support Program** expenditures increase \$175,400 due to personnel increasing \$189,400 primarily for the cost to continue for 43.04 FTE and additional overtime and temporary extra help of 0.37 FTE. Operating expenses are budgeted to decrease by \$28,600, primarily due to removal of the budget item of \$25,700 for the initial installation of the softphone system, which was a one-time purchase.

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- **HHS - Children and Family Services** personnel costs are budgeted to increase by \$137,000 to \$4.3 million and includes the abolishment of 1.00 FTE health and human services support specialist position to fund a contracted child case aid. Operating expenses increase \$171,300 related to \$320,000 of additional Targeted Safety Support contracted services offset by a \$135,400 reduction in alternate care placements, primarily for foster care, with greater efforts to place children with family members in accordance with federal Family First legislation on placements.
- **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. Personnel costs increase by about \$123,300 which is cost to continue for the 15.00 FTE, and the creation of 1.00 FTE Human Services Supervisor position. Operating expenses increase \$1.1 million or 23% primarily related to \$947,000 of additional CLTS contracted services.
- **HHS - Children with Long-Term Needs - Third Party Administrator** – This program accounts for pass-through expenditures and revenues to cover claims paid to service providers by the CLTS Third-Party Administrator, and are budgeted to increase by \$2.5 million to \$9.0 million based on increasing client enrollment levels.
- **HHS – Adolescent and Family Services** personnel costs are budgeted to increase by about \$221,600 to \$2,830,000, primarily due to the cost to continue for 26.00 FTE staff and the addition of 1.00 FTE health and human services coordinator position (partially offset by an elimination of 1.00 FTE Human Services Supervisor position in the Juvenile Detention program). Operating expenses are budgeted to decrease by \$39,700 to \$2,197,800, mostly due to lower contracted services, largely for cost savings for intensive in-home therapy, by \$166,200. Also, out-of-home alternate care expenses, which include foster care, residential care centers, and child group homes, decrease by \$85,000. This is partially offset by an increase in juvenile correctional placements by \$217,800 based on a rate increase from the Wisconsin Department of Corrections and higher potential 2023 placements.
- **HHS - Juvenile Detention Services** – Personnel costs decrease \$127,000 related to the abolishment of 1.00 FTE human services supervisor (mentioned previously) and lower cost to continue for the remaining 8.00 FTE of staff. Operating expenses increase by \$128,000 related to additional contracted clinical therapists for children in shelter care.
- **HHS – Youth Intensive Services** In 2022, the department submitted an American Rescue Plan Act (ARPA) proposal to expand upon the existing Comprehensive Community Services (CCS) program for youth. Included within the proposal are the creation of 9.00 FTE within this area, including 5.00 senior mental health counselors, 2.00 FTE clinical therapists, and 2.00 FTE health and human supervisors. Additionally, 1.00 FTE senior fiscal specialist is created in the HHS Administrative Services division and is partially reimbursable under CCS. Total personnel costs in the 2023 budget are \$936,500 higher than in 2022, totaling \$1.9 million. Operating expenses increase \$349,000 primarily for CCS contracted agencies. This expansion results in the program being able to serve approximately 140-150 youth, up from 70-75 in the 2022 budget.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services** Personnel costs increase approximately \$105,100 to \$1,069,400 for the cost to continue of 10.89 FTE. This includes the creation of a 1.00 FTE senior ADRC specialist position, 0.40 FTE of a full-time health and human services coordinator position allocated to this program, and an increase in a 0.24 FTE temporary extra help. The increases are offset by the abolishment of 1.00 FTE human services support specialist position. Operating expenses decrease \$39,400 to \$206,000 mostly due to reductions of \$41,500 in WATTS court ordered assessment reviews that are now completed by ADRC staff.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** Personnel costs increase \$73,000 to \$1,667,800 which include the cost to continue of the existing 20.38 FTE staff and the creation of a 50% or 0.50 FTE health and human services coordinator in this program. This is offset by the reduction of 0.24 FTE temporary extra help. In addition, benefit insurances decrease by \$36,400 mostly related to employee selection of benefits.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase approximately \$33,800 to \$3,218,500. The increase is due to the cost to continue 35.47 FTE. This includes 0.10 FTE of a new health and human services coordinator allocated to this area offset by a decrease of 0.05 FTE extra help.

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- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$1.9 million or 17% to \$13.0 million, and include operating expenses increasing \$1.3 million, mostly for state institution expenses for both adults and children, with each going up \$680,000 and \$538,900, respectively. Personnel costs increase \$498,300 primarily related to the transfer in of 1.00 FTE clinical therapist, 1.00 FTE psychiatric technician, and 0.25 FTE psychometric technician from the Mental Health Center and Outpatient Intensive programs; creation of 1.00 FTE human services supervisor (mostly funded with a new crisis stabilization regional facility grant); unfunding of 1.00 FTE health and human services supervisor, the creation of 1.00 FTE registered nurse (offset by an abolishment of 1.00 FTE licensed practical nurse); and cost to continue for existing staff.
- **HHS - Mental Health Outpatient-Intensive** Personnel costs increase \$859,600 related to the creation of 11.00 FTE (enrolled ordinance 175-125) for positions that were originally contracted for community support-based services but were absorbed into the county's staff. Positions created include 4.00 FTE mental health counselors, 4.00 FTE human services support specialist, and 3.00 FTE senior mental health counselors. Offsetting these personnel costs is a reduction in operating expenses by \$1.1 million, mostly for the contracted staff mentioned above, of \$846,000.
- **HHS - Mental Health Center (MHC)** is being remodeled under capital project #202217 to reconfigure the building into a two-unit facility, with one unit being a 16-bed inpatient facility and the other housing a new regional crisis stabilization unit. Personnel costs are approximately \$1.0 million lower in 2023 related to the abolishment of 5.50 FTE psychiatric technician, which is offset by 2.8 FTE security guard contract services positions (budgeted in operating expenses as contracted staff). In addition, 2.00 FTE registered nurse positions are being unfunded. Other adjustments include positions that were transferred out to the Outpatient – Clinical program, including 1.00 FTE clinical therapist, 0.2 FTE psychometric technician, and 1.00 FTE psychiatric technician. In addition, there was 0.50 FTE registered nurse transferred out to Administrative Services. Temporary extra help and overtime is budgeted to decrease 3.01 FTE and 0.44 FTE, respectively. Operating expenses increase \$394,500, including \$258,100 for the previously mentioned contracted security services and the addition of \$166,200 of temporary contracted staff expenses to mitigate labor shortages for registered nurse and certified nursing assistant positions.
- **HHS - Criminal Justice Collaborating Council (CJCC)** expenditures increase \$288,200 or 15.3% to approximately \$2.2 million. Operating expenses are budgeted to increase approximately \$267,200, mostly related to an increase of \$225,000 in contracted services pertaining to the Medication Assisted Treatment program, funded through the opioid class action lawsuit settlement, and a \$19,400 increase to the day reporting program related to moving these services to a new location.
- **HHS – Veterans' Services** expenditures increase \$119,800 to \$544,400. Personnel costs are budgeted to increase \$121,000 to \$479,300. This reflects the cost to continue for the current staff of 5.00 FTE and the creation of a 1.00 FTE assistant veteran services officer position. In addition, an administrative specialist position is abolished and recreated with a sunset tag, and a 1.00 FTE senior administrative specialist position is abolished and a veterans' services specialist is created, which results in an increase in personnel costs.
- **HHS - Public Health** expenditures increase \$119,600 or 3.5% to approximately \$3.5 million. Personnel costs decrease \$300 and reflects the abolishment of 3.00 FTE public health nurses to create 3.00 FTE community health educators, and an abolishment of a 1.00 FTE public health nurse to create a 0.80 FTE public health nurse, resulting in overall lower personnel costs. Total budgeted temporary extra help decreases 4.18 FTE, mostly due to the transfer of these Public Health ARPA-funded temporary positions to the Special Purpose Grant Fund to account for disease management efforts in that budget. In addition, 1.00 FTE public communications coordinator that is funded with temporary Public Health-ARPA and COVID-19 Immunization Supplemental grant funding, is transferred in from the HHS-Administrative Services program. The 2023 budget also includes the transfer in of 1.00 FTE epidemiologist, 1.00 FTE public health supervisor, and 0.50 FTE community health educator from the HHS-Special Purpose Grant Fund. These positions were created in 2022 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 strategist role, overseeing the 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. These 2.5 FTE positions are partially supported by \$172,000 of ARPA funding. Department management plans to phase in tax levy support for these 2.5 positions, along with the public communications coordinator (mentioned above), through attrition of services that can be readily referred to community healthcare providers (i.e., approximately 3 public health positions) through 2024. Operating expenses increase by \$73,600 primarily due to an increase in training opportunities supported by the COVID-19 Workforce Supplemental Grant including costs in tuition, mileage reimbursement, consulting services, and general travel costs. Interdepartmental charges increase by \$46,200 to \$206,100. This is primarily due to increases in End User Technology Fund (EUTF) charges and telephone charges of \$27,800.

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- **HHS – Special Purpose Grant Fund** – The 2023 budget includes \$1.7 million budgeted for six projects. Projects funded with American Rescue Plan Act (ARPA) funding through the Coronavirus State and Local Fiscal Recovery Funds program include \$67,000 for the Criminal Justice Collaborating Council Pretrial Supervision Backlog project to fund a contracted case manager position to address the backlog of cases resulting from the pandemic, \$804,300 for the Enhancements to Child Welfare Infrastructure project, \$35,000 for the System Implementation to Connect Health and Social Service Providers project, \$115,400 for the Community Health Improvement Plan & Process (CHIP) Community Award Program project, and \$346,500 to fund the Crisis Law Enforcement Collaboration project. The budget also includes \$322,800 of separately allocated Public Health ARPA funds for personnel and related technology costs for continued disease management efforts.

### Parks, Environment, Education, and Land Use

- The **2023 expenditure budget** for this functional area totals \$44,724,900, an increase of \$6,018,100 (after excluding proprietary fund capitalized fixed asset item purchases), or 15.5% from the 2022 adopted budget.
- **Register of Deeds (ROD)** expenditures increase \$18,800, primarily related to additional personnel costs of \$28,500 for cost to continue staff. This is offset by a decrease in operating expenses of \$13,300 for microfilming costs and removal of funds for a one-time backfile import project.
- **The Parks and Land Use General Fund** expenditures increase \$265,500 or 1.9%, consisting of \$331,400 of increased personnel costs, \$106,700 of lower operating expenses, and \$103,900 of higher interdepartmental charges. Fixed assets decrease \$63,100 for projects within the 3-Year Maintenance and Major Projects Plan (discussed below).
- **The Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** decreases \$108,750 to \$351,900. The 2023 budget includes several large projects, including: \$40,000 for the Expo Arena stage reconstruction, \$34,000 for a Fox Brook park shade structure, \$25,000 for Retzer Discovery Trail Phase 3 Activity Node (contingent on receiving \$25,000 in donation funding), \$20,000 for general concrete repairs, \$15,200 for general tree removal, \$14,000 for Expo garage doors, and \$10,500 for Grass Lake shoreline erosion repair at Nashotah Park.
- **Parks and Land Use – Community Development Fund** – Expenses decrease \$45,500 primarily resulting from changes in grant funding including a \$128,400 decrease in Community Development Block Grant (CDBG) expenditures, offset by a \$174,000 increase in the HOME Investments Partnerships Program funding. The additional HOME expenditures is related to American Rescue Plan Act (ARPA) funding used to create affordable housing and provide services to assist individuals at risk or experience homelessness. Additionally, the 2023 budget includes \$2.25 million to provide emergency rental assistance related to the COVID-19 pandemic, supported entirely with U.S. Department of Treasury funding.
- **Parks and Land Use – Workforce Fund** – In the 2023 budget, economic development activities that were originally budgeted in Non-Departmental are shifted to this fund (along with applicable funding). The economic development activities include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 to support the Waukesha Area Convention and Visitors Bureau for tourism activity.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense budgets continue to be maintained at the 2022 budgeted level of \$400,000. Expenditures include \$337,500 for land purchases, \$50,000 for grants to conservancy organizations to assist with land purchases, and \$12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** expenditures increase \$132,300 to \$2,294,700 primarily for increased operating expenses of \$97,300 including increases of \$50,600 for depreciation, a \$30,500 increase in utility costs mostly related to water and sewer charges, \$19,000 in land improvements related to tree plantings and other landscaping, \$14,000 in merchandise for resale at Moor Downs, \$10,000 of increased small equipment expenses mainly for golf cart purchases. This is offset by a \$33,500 decrease in planned building repairs in 2023. Golf fixed assets decrease \$22,400 to \$43,500. The 2023 budgeted fixed assets include a towable sweeper, garage and personnel doors, and HVAC updates.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** expenditures are budgeted to increase \$480,900 to \$4.3 million primarily due to operating expenses increasing \$473,600 driven by the inclusion of \$309,700 of community dividends for the first time since the 2019 budget. Due to favorable market conditions, the Parks and Land Use department will recommend reinstating community dividends for partner communities, as part of a future proposed intergovernmental agreement, contingent upon achieving a certain MRF Fund balance threshold.

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- **Bridges Library System State Aids Fund** projects include \$68,400 for solar charging benches, \$40,000 library hearing loop installation, \$25,200 for library technology projects, and \$19,500 for Gale Presents Udemy on-demand video courses. Personnel costs decrease \$52,000 related to the unfunding of a vacant 1.00 FTE librarian position.
- **University of Wisconsin – Extension** personnel costs are budgeted to decrease \$25,300 mostly due to changes in employee benefit selection. Operating expenditures are budgeted to increase \$41,800 mostly due to an increase of 0.8 FTE in state-employed 136 contract educators and other speakers/educators by \$36,100, from \$175,000 to \$211,000.

### Public Works

- The **2023 expenditure budget** for this functional area totals \$36,510,400 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of \$1,668,100 or 4.8% from the 2022 Adopted Budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$121,800 in 2023. Salt rates decrease by \$5.72 or 7.4%, from \$77.05 to \$71.33 per ton based on the state's salt contract for the 2022-23 winter season. This includes an \$84,100 decrease in the cost of salt used for county highways, based on an estimated 14,700 tons (same as the 2022 budgeted level). Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads decreases \$3,400, assuming 600 tons (same as 2022 budgeted level). Salt sold to municipalities for use on their local roads decreases \$34,300 and assumes 6,000 tons (same as 2022 budgeted level).
- **The 2023 Transit Services** program expenses are budgeted to decrease by \$12,900, primarily due to a shift in park and ride snow clearing expenses to the highway operations budget. The budget also assumes the elimination Route 79 which is a commuter service provided by Milwaukee County Transit Services (MCTS) that connects the Menomonee Falls areas to downtown Milwaukee. This funding will be used for FlexRide, which is a new ride share program. This program will connect workers in certain parts of Milwaukee to interviews and jobs in the Menomonee Falls/Butler area. The 2023 budget also assumes a reduction in hours for the Lake Country route to the city of Waukesha to downtown Milwaukee and UW-Milwaukee campus. By mid-2023, the Gold Line will be eliminated due to MCTS planning to implement a Bus Rapid Transit (BRT) service. Waukesha County is working with Waukesha Metro and MCTS on agreements to extend Route 1 service to maintain connection with the new BRT service along Bluemound Road.
- The **Central Fleet Vehicle Fuel** budget assumes an increase in fuel prices of \$1.40/gallon, or 59%, to \$3.79/gallon from the 2022 budget. Due to significant increases and volatility in the price of fuel since 2021, American Rescue Plan Act (ARPA) funding is being used to help smooth the impact of the price increases. For 2023, the budget assumes that internal departments will cover 5% of the increase in base fuel costs (not including the \$0.21/gallon mark-up) up to \$2.51/gallon (\$2.72/gallon with markup), with \$488,500 of ARPA funding covering the remainder up to the total estimated fuel price of \$3.79/gallon (\$4.00/gallon with markup). This includes the **Transportation Fund – County Highway Maintenance program** that is budgeting for an increase in fuel costs by \$272,000, partially offset by ARPA funds of \$256,000.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted about \$205,200 or 5.8% from \$3.54 million to about \$3.34 million, which is due to the removal of the two-year sheriff patrol vehicles from the plan, which will be purchased directly from the Sheriff's budget beginning in 2023 where these short-term assets can be more appropriately managed.
- **Energy and utility budget costs for county facilities** are budgeted to increase in 2023 by \$230,300 from the 2022 budgeted level of \$2,007,800 to \$2,238,100 due to rising utility rates in all three categories. The electrical utility budget increases by \$90,800 reflecting a 13.5% increase in rates which is partially offset by a decrease in estimated energy consumption by 700,0000 kWh to 12,200,000 kWh. The natural gas utility budget increases \$88,400 reflecting a 26% rate increase. The water/sewer utility budget increases by \$51,100 based on a 12% projected increase in utility rates.
- The **Building Improvement Plan (BIP)** totals \$1,062,000 in the 2023 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$42,000 for improvements at the Mental Health Center (MHC) and \$70,000 for the Waukesha Employee Health and Wellness Center. Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2022 budget.



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## 2023 EXPENDITURE HIGHLIGHTS

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- Overall expenditures in the **Housekeeping Services** program increase about \$20,700 or 1.7% in the 2023 budget. Personnel costs increase \$12,500 for the cost to continue of 5.10 FTE. Operating expenses include existing contracted housekeeping services, which are budgeted to increase by \$5,600 which is a 3% increase from current levels. The current housekeeping contract is in effect until mid-year 2023 and is the final extension year of the contract. The contract will go out for request for proposal (RFP) in 2023.
- **Public Works – Special Purpose Grant Fund** includes ARPA funding of \$100,000 for catch basin rebuilds and \$70,000 of additional funds for a salt brine storage tank that was approved in 2022, with the goals of improving stormwater management and water quality. These funds continue efforts approved by the County Board in 2022 (enrolled ordinance 177-23).

### General Administration.

- The 2023 expenditure budget for this functional area totals \$26,125,200 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of about \$1,220,100 or 4.9% from the 2022 Adopted Budget.
- The **County Clerk's Office** expenditure budget decreases by \$15,300, mainly due to lower election costs that occur in even-numbered years, when there are more elections held, partially offset by the increasing cost of ballots.
- The **County Board's** expenditures decrease \$12,200 or 1.2% to \$1,007,900. Personnel costs increase \$7,600 due to the cost to continue, partially offset by a decrease in temporary extra help. Operating expenses decrease \$20,100 due to lower contracted expenses for audit services provided by a 3<sup>rd</sup> party vendor.
- The **Department of Administration (DOA) General Fund** expenditures increase 3.5% or \$194,000. This increase includes \$100,000 to conduct the countywide total compensation study on the five-year cycle, supported by General Fund balance. The 2023 Department of Administration General Fund budget includes the removal of the Administrative Services program. Program budgets have been restated for comparison purposes, which transferred a total of 8.10 FTE to the program where they do the majority of their work or the expense resides and unfunded 0.45 FTE. The 2021 Actual and the 2022 Budget for General Fund and End User Technology Fund (EUTF) have been restated to move the General Fund-Solutions budget into the EUTF budget and to move 0.50 FTE Financial Analyst position from the Business Services program into the EUTF budget. The purpose of the move is to reflect the total cost of county-wide technology in one fund for greater transparency. This move also facilitates the management of technology expenses, as they are in one fund.
- The **DOA-End User Technology Fund** has three major initiatives in 2023 including transferring the General Fund IT Solutions program to the End User Technology Fund (EUTF), a change in the cost allocation methodology in EUTF, and increasing staffing. The total increase in expenditures is \$394,800. The transfer of the IT Solutions program includes the transfer of levy from the General Fund to EUTF. The 2021 Actual and the 2022 Budget have been restated to reflect the move of 9.50 FTE staff and the corresponding 2022 budgeted amounts. For the change in EUTF cost methodology, tax levy was shifted between departments to account for the new cost methodology so that no department would have to absorb more than a 2.50% cost increase in technology expenses (unless base technology support levels were requested). The increase in staff created 3.00 FTE information technology technician staff that were previously contracted staff and added 2.00 FTE funded by Health and Human Services (1.00 FTE information technology technician and 1.00 FTE senior information technology professional) for a total of \$451,800. Operating expenses decreased \$148,400 largely due to a decrease \$280,000 related to not contracting out technician support and is partially offset by an increase of \$61,600 in Microsoft licensing expenses for Office 365, a \$47,000 increase in computer equipment replacement, a \$26,000 increase in on-going licensing costs for a comprehensive IT management system, and a \$33,000 increase in contract management software, supported with American Recovery Plan funds. Fixed asset memo items decrease by \$134,100 mainly due to the removal of the 2022 purchase of the replacement wireless network controllers, access points and network storage array.
- The **DOA-Risk Management Fund** budget expenditures increase 5.3% or \$172,000 to \$3.44 million. This is primarily due to the increases in liability insurance and claims reserve costs. Fund balance of \$265,500 is applied to help offset the impact to department charges and is intended to be phased out over the next several years.

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## 2023 EXPENDITURE HIGHLIGHTS

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- The **DOA-American Job Center Fund** budget expenditures decrease \$39,900 to \$307,300. Expenditure reductions include \$44,200 of lower operating expenses associated due to a reduction in third-party temporary extra help to staff the Waukesha and West Bend workforce development centers and lower training and consulting services.
- The **DOA-Special Purpose Grant Fund** is budgeted at \$552,700. This includes a sunset senior financial analyst position tasked with tracking and reporting on ARPA funding awarded to the county. The budget also includes \$406,000 of costs related to technology initiatives including \$170,000 to replace the core switch, which is the gateway of all network connectivity; \$100,000 to upgrade virus protection software; \$68,000 for hosting/licensing services related to redesign of the current public facing website; and \$60,000 to establish a redundancy for storage back-up data. The program also includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.

### **Non-Departmental**

- The 2023 **expenditure budget** for this functional area totals \$29,715,000, a decrease of \$1,530,700 or 4.9% from the 2022 Adopted Budget.
- **Non-Departmental General Fund:** expenditures decrease by \$313,600. The 2023 budget transfers a number of economic development related items, totaling \$272,500, to the Parks and Land Use – Workforce and Economic Development Fund, where it is more appropriately accounted for and managed (mentioned previously).
- **Health and Dental Insurance Fund:** Total expenditures decrease \$1.22 million, or 4.3%, primarily due to the following:
  - **Active Employee Health Insurance Program:** Expenditures increase \$164,000, or 0.7%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. In addition, employer contributions to employee HSA accounts are budgeted to increase \$130,000, based on higher enrollment in that plan. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims. (Premium rates charged to county departments and employees are budgeted to increase 2.5% to offset cost increases).
  - **Retired Employee Health Insurance Program:** On December 31<sup>st</sup>, 2022, the Retired Employee Health Insurance program will cease, resulting from declining enrollments and volatile claims experience. Revenues and expenses of about \$1.5 million for this program are removed in the 2023 budget.
  - **Wellness Initiative Program:** Operating expenses increase \$108,000 mostly due to inclusion of \$100,000 for the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings.
  - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$16,200 to \$1.46 million. Program costs are shared among the two participating members, Waukesha County and the City of Waukesha. Expenditures increase mainly due to an \$50,000 increase building maintenance and improvement expenses offset by \$34,100 of lower operating expenses primarily due to a reduction in contracted clinic and staffing costs.
- **Contingency Fund** remains at the 2022 budget level of \$1.2 million, funded with appropriated General Fund balance.

### **Debt Service:**

The Debt Service expenditure budget for general governmental purposes is \$16,135,100, an increase of \$1,053,300 or 7.0% from the 2022 Adopted Budget. To fund the 2023 Capital Project Budget, \$12.5 million is planned to be borrowed, which is an increase of \$1,200,000 from the 2022 adopted budget level. This includes \$10.0 million of borrowing for the Capital Plan, and \$2.5 million for major vehicle replacements in 2023. After retiring approximately \$13.8 million of principal in 2023, the county's total debt outstanding is expected to be approximately \$80.7 million at year-end 2023, well below the allowable levels set by state statutes.

### **Capital Projects**

The 2023 **Capital Project expenditure budget** of \$45,603,000 increases \$17.1 million from the 2022 Adopted Budget. The 2023 Capital Budget identifies funding for existing and new projects at a net county cost of \$33.8 million (after direct project revenues of \$8,316,100 and proprietary fund balance appropriations of \$1,008,500 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 70% of net capital expenditures, above the policy target of 20%. An additional \$2.5 million is budgeted to continue borrowing for major vehicle replacements in 2023.