

# Summary

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## WAUKESHA COUNTY

### BUDGET SUMMARY

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## 2022 Budget Assumptions

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Certain broad assumptions are determined in the first two quarters of 2021 to update the 2020 projections and to establish a basic foundation for building the county's budget, as the first year in the five-year budget projections. These general assumptions provide a framework to county staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available during the summer months (June-August).

The following general assumptions were used in guiding the County's 2022 Budget development:

- Overall inflation factor estimates assumed for calculating the cost to continue to provide existing county services were projected to be moderate (2.25%) in 2022. Recent Consumer Price Index (CPI) data has shown higher increases in prices, although the Federal Reserve has indicated rising prices could be temporary as loosening pandemic restrictions boosted consumer demand, with some inflationary increases concentrated in specific sectors like travel and used vehicles. The Budget Division will continue to monitor.
- Significant revenue issues linked to economic activity impact the 2021 budget:
  - The Federal Reserve significantly reduced interest rates at the outset of the COVID-19 pandemic in 2020, which reduced the county's investment income, resulting in a \$500,000 decrease in that revenue budget for 2021. This temporary revenue reduction was offset with one-time General Fund balance use of \$500,000 in the 2021 budget. For the 2022 budget, this \$500,000 of General Fund balance is removed, and replaced with of \$500,000 of federal funding from the American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program, which allows for recovery of revenue lost following the pandemic.
  - After decreasing revenues from penalty and interest on delinquent taxes for most of the last several years (including by \$310,000 in 2019, \$140,000 in 2020, and flat in 2021), these revenues would be decreased \$100,000 in 2022. (The 2022 budget includes a decrease of \$80,000 in these revenues, and a \$40,000 decrease in the General Fund balance offsetting these lower revenues.)
  - Reflecting recent favorable trends in real estate market activity and valuation, real estate transfer fee revenues in the Register of Deeds Office were assumed to increase \$100,000 (was increased \$136,500 in the 2022 budget). With lower interest rates spurring additional mortgage refinancing, document recording fees were conservatively assumed to remain at the 2021 budgeted level.
- Major state revenue funding areas include the following:
  - General Transportation Aids were anticipated to decrease \$240,000 based on current-year allocation. The 2022 budget includes a \$100,000 decrease after the state's 2021-23 budget was adopted with a 2% increase statewide, which could mitigate some of the county's decrease.
  - Most other intergovernmental revenues assumed to remain flat.
- Net personnel cost appropriations include steady modest increases in salaries along with health insurance premium charges that were projected to increase 10%, after being increased 13% in the 2021 budget based on higher-cost individual claims in recent years that drive up claims experience and premium charges for stop loss insurance coverage. With claims experience leveling off in 2021, planned implementation of plan design changes, and actuarially analysis support, health insurance premiums were later updated to increase 2.2% in 2022.
- Average fuel prices are budgeted to remain flat in the 2022 budget after several years of incremental decreases based on lower actual prices. Similar to the CPI (mentioned above), fuel prices have been higher in recent months. The U.S. Energy Information Administration, which generates energy price projections, indicates that there is uncertainty related to the ongoing economic recovery from the pandemic, which could have factored in to rising energy consumption. The Budget Division will monitor fuel prices going forward to get a sense of whether fuel price increases are temporary or lasting.

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## County Board Amendments to the 2022 County Executive Proposed Budget

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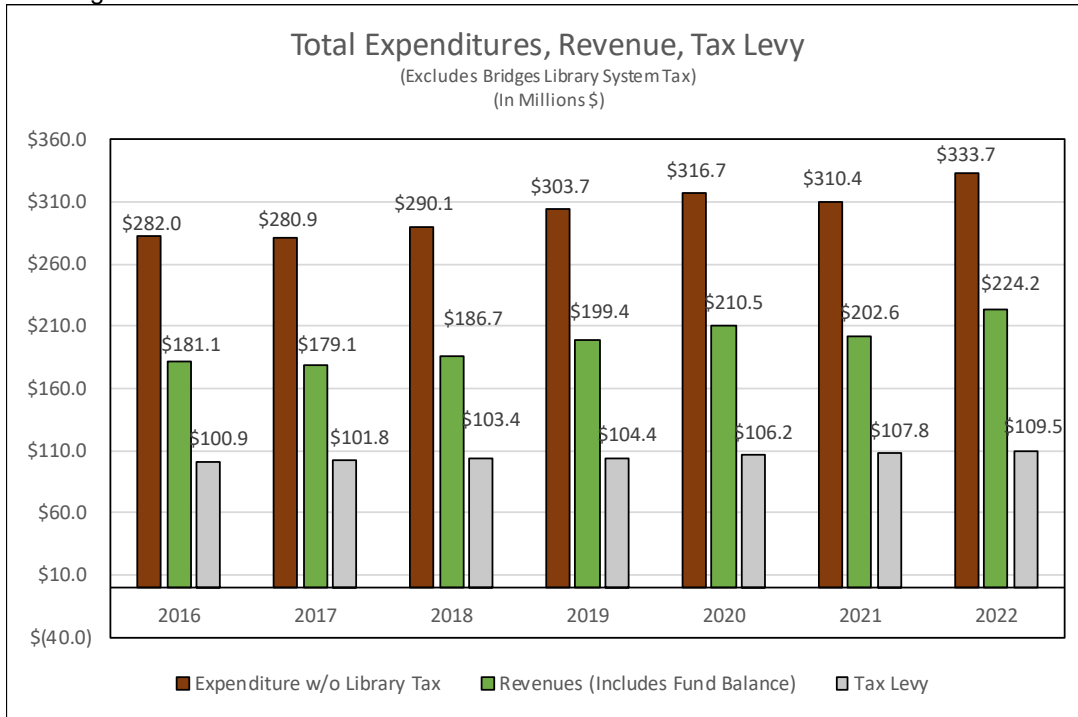
The County Board approved the County Executive's Proposed 2022 Budget without amendments.

# 2022 General County Tax Levy Summary

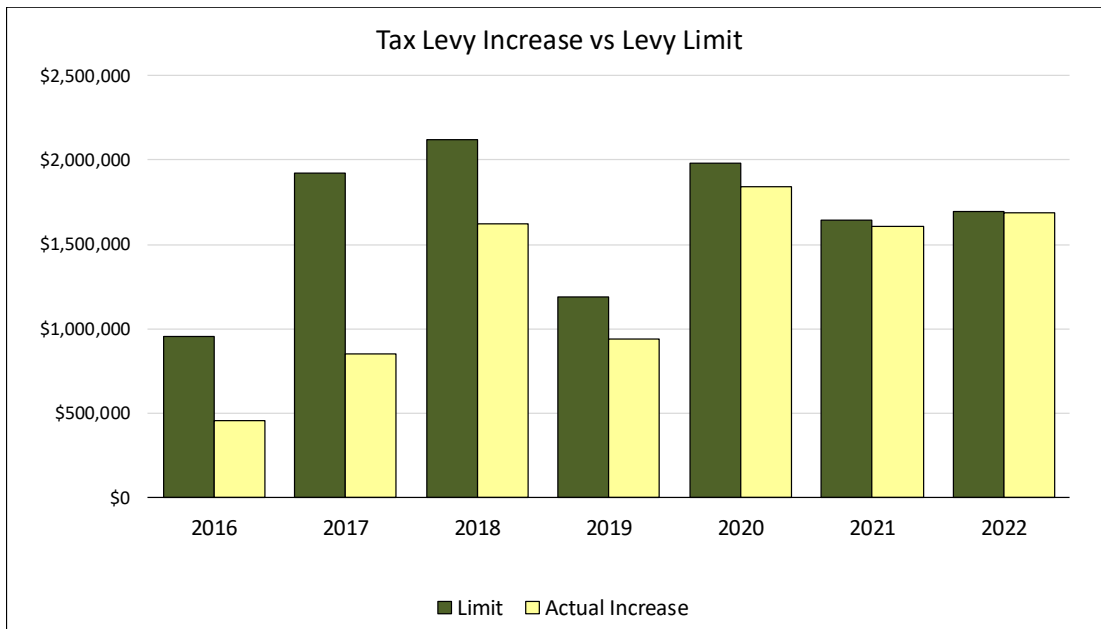
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated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

The 2022 proposed budget requires a general county tax levy of \$109,503,123, which is an increase of 1.57% or \$1,689,728.

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



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



## 2022 BUDGET SUMMARY

	2021 Adopted Budget	2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures (a)	\$294,850,970	\$308,888,843	\$14,037,873	4.76%
MEMO: Less Interdept. Charges (b)	<u>\$41,994,089</u>	<u>\$44,481,035</u>	<u>\$2,486,946</u>	5.92%
MEMO: Net Expenditures (b)	\$252,856,881	\$264,407,808	\$11,550,927	4.57%
Less: Revenues (Excl. Retained Earnings)	\$174,803,379	\$187,691,531	\$12,888,152	7.37%
Less Net Appropriated Fund Balance	<u>\$10,090,345</u>	<u>\$9,279,598</u>	<u>(\$810,747)</u>	
<b>TAX LEVY - OPERATING BUDGETS</b>	\$109,957,246	\$111,917,714	\$1,960,468	1.78%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$19,201,900	\$28,516,000	\$9,314,100	48.5%
Less: Revenues	\$17,187,356	\$21,037,968	\$3,850,612	22.4%
Less: Appropriated Fund Balance	<u>\$498,617</u>	<u>\$6,185,917</u>	<u>\$5,687,300</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$1,515,927	\$1,292,115	(\$223,812)	-14.8%
<b>COUNTY TOTALS</b>				
Expenditures (b)	\$314,052,870	\$337,404,843	\$23,351,973	7.4%
Less: Revenues	\$191,990,735	\$208,729,499	\$16,738,764	8.7%
Less: Appropriated Fund Balance	<u>\$10,588,962</u>	<u>\$15,465,515</u>	<u>\$4,876,553</u>	
<b>County General Tax Levy (Excl Library)(c)</b>	<b>\$107,813,395</b>	<b>\$109,503,123</b>	<b>\$1,689,728</b>	<b>1.57%</b>
<b>Federated Library Tax Levy (d)</b>	\$3,659,778	\$3,706,706	\$46,928	1.3%
<b>Total County Tax Levy (c)</b>	<b>\$111,473,173</b>	<b>\$113,209,829</b>	<b>\$1,736,656</b>	<b>1.56%</b>

- (a) The 2022 gross operating budget expenditure increase is largely funded by state and federal grant awards, including \$3.5 million in the Community Development Fund, \$2.0 million from the American Rescue Plan-Coronavirus State and Local Fiscal Recovery Funds program, and several other grant allocations, mostly in the Health and Human Services functional area.
- (b) **2022 operating budget net expenditures are \$264,407,808 and total County net expenditures are \$292,923,808 after eliminating interdepartmental chargeback transactions** (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.
- (c) The Tax Levy (for 2022 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section).
- (d) Special County Library tax applied to those Waukesha County communities without a library.

## 2022 Budget Tax Levy Breakdown

(General County and Federated Library)

	2021 Adopted Budget	2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
			\$	%
General County Tax Levy	\$107,813,395	\$109,503,123	\$1,689,728	1.57%
General County Tax Rate	\$1.7636	\$1.6847	(\$0.0789)	-4.47%
General County Equalized Value	\$61,132,610,900	\$64,997,770,400	\$3,865,159,500	6.32%
Federated Library Tax Levy	\$3,659,778	\$3,706,706	\$46,928	1.28%
Federated Library Tax Rate	\$0.2389	\$0.2291	(\$0.0098)	-4.12%
Federated Library Equalized Value	\$15,317,332,800	\$16,179,685,200	\$862,352,400	5.63%

## 2022 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2022 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '21 - '22
<b>JUSTICE AND PUBLIC SAFETY</b>					
EMERGENCY PREPAREDNESS					
General	\$7,442,810	\$664,516	\$46,000	\$6,732,294	\$215,000
Radio Services	\$2,087,640 (a)	\$2,388,611	(\$300,971)	\$0	\$0
Radio Svcs. Rtn. Earn.	\$0	(\$300,971)	\$300,971	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$1,032,528)	\$1,032,528	\$0	\$0
DISTRICT ATTORNEY	\$3,218,228	\$1,117,743	\$16,148	\$2,084,337	\$53,000
DISTRICT ATTORNEY - ARPA	\$581,822	\$581,822	\$0	\$0	\$0
CIRCUIT COURT SERVICES	\$10,009,873	\$4,272,060	\$50,000	\$5,687,813	\$100,000
CIRCUIT COURT SERVICES - ARPA	\$581,799	\$581,799	\$0	\$0	\$0
MEDICAL EXAMINER	\$2,289,019	\$1,100,064	\$0	\$1,188,955	\$59,000
SHERIFF	<u>\$45,439,207</u>	<u>\$13,799,134</u>	<u>\$683,592</u>	<u>\$30,956,481</u>	<u>\$825,000</u>
<b>Subtotal: Justice &amp; Public Safety</b>	<b>\$71,650,398</b>	<b>\$23,172,250</b>	<b>\$1,828,268</b>	<b>\$46,649,880</b>	<b>\$1,252,000</b>
<b>HEALTH AND HUMAN SERVICES</b>					
CORPORATION COUNSEL					
Child Support (General Fund)	\$2,921,211	\$2,511,397	\$0	\$409,814	\$0
HEALTH & HUMAN SERVICES					
Human Services (General Fund)	\$85,031,783	\$57,411,879	\$922,189	\$26,697,715	\$116,309
Aging and Disability Resource Center Contract (ADRC) Fund	\$3,777,002	\$3,777,002	\$0	\$0	\$0
HHS - ARPA	<u>\$335,966</u>	<u>\$335,966</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Health and Human Services</b>	<b>\$92,065,962</b>	<b>\$64,036,244</b>	<b>\$922,189</b>	<b>\$27,107,529</b>	<b>\$116,309</b>
<b>PARKS, ENVIR, EDUC. &amp; LAND USE</b>					
REGISTER OF DEEDS	\$1,491,999	\$3,856,750	\$0	(\$2,364,751)	(\$110,000)
UW-EXTENSION: EDUCATION	\$432,207	\$71,444	\$0	\$360,763	\$10,000
BRIDGES LIBRARY SYSTEM					
County	\$3,706,706	\$0	\$0	\$3,706,706	\$46,928
State Aids	\$2,169,831	\$2,043,331	\$126,500	\$0	\$0
CAFÉ Shared Automation	\$481,867	\$494,367	(\$12,500)	\$0	\$0
CAFÉ Rtn. Earn.	\$0	(\$12,500)	\$12,500	\$0	\$0
CAFÉ Rtn. Fund Balance	\$0	(\$10,713)	\$10,713	\$0	\$0
PARKS & LAND USE					
General	\$13,793,765	\$6,434,755	\$110,000	\$7,249,010	\$50,000
Community Development	\$6,914,406	\$6,914,406	\$0	\$0	\$0
Workforce Innovation	\$2,127,318	\$2,127,318	\$0	\$0	\$0
Tarmann Parkland Acquisitions	\$400,000	\$0	\$400,000	\$0	\$0
Golf Courses	\$2,162,366 (a)	\$2,157,000	\$5,366	\$0	\$0
Golf Course Rtn. Earnings	\$0	\$5,366	(\$5,366)	\$0	\$0
Golf Course Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Ice Arenas	\$1,251,421 (a)	\$1,111,930	\$139,491	\$0	\$0
Ice Arenas Rtn. Earnings	\$0	\$139,491	(\$139,491)	\$0	\$0
Ice Arenas Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Material Recycling Facility	\$3,791,191 (a)	\$3,114,987	\$676,204	\$0	\$0
MRF Retained Earnings	\$0	\$676,204	(\$676,204)	\$0	\$0
MRF Fund Bal. Appr.	<u>\$0</u>	<u>(\$55,000)</u>	<u>\$55,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Parks, Env., Ed. &amp; Land Use</b>	<b>\$38,723,077</b>	<b>\$29,069,136</b>	<b>\$702,213</b>	<b>\$8,951,728</b>	<b>(\$3,072)</b>

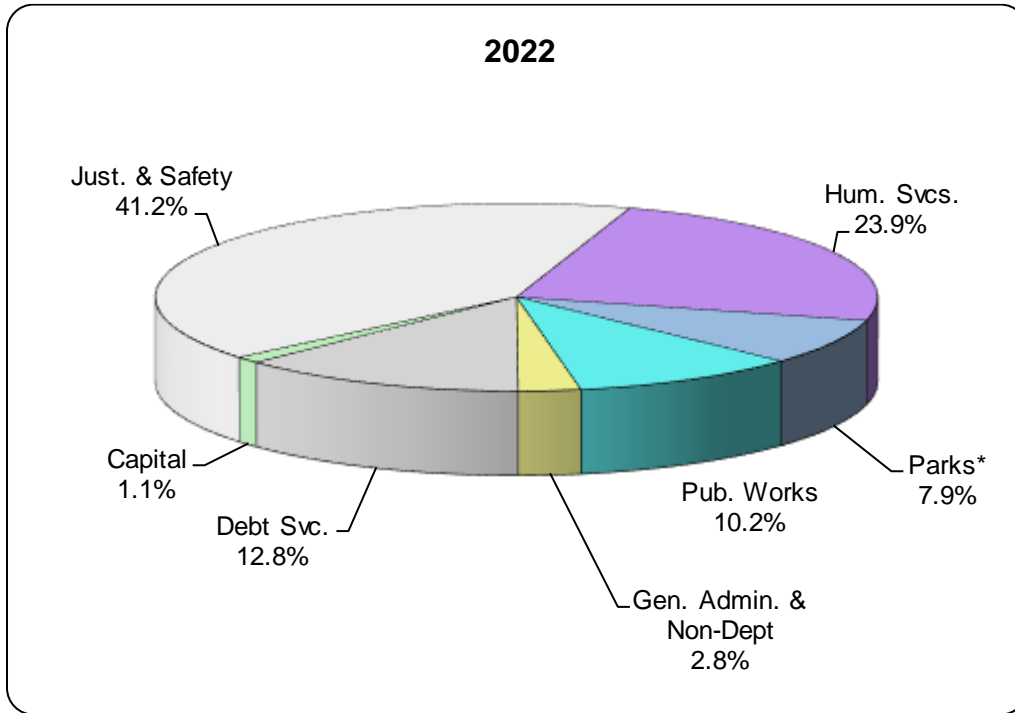
(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Service principal payments will be funded by operating revenues, tax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

## 2022 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2022 ADOPTED BUDGET				Tax Levy
	EXPEND.	REVENUES	FUND BAL ADJUST.	TAX LEVY	\$ Change '21 - '22
<b>PUBLIC WORKS</b>					
DEPARTMENT OF PUBLIC WORKS					
General	\$8,795,235	\$464,747	\$100,000	\$8,230,488	\$65,000
Transportation	\$17,290,008	\$13,835,299	\$135,000	\$3,319,709	\$133,332
Central Fleet Maintenance	\$3,804,904 (a)	\$3,881,661	(\$76,757)	\$0	\$0
Central Fleet Rtn. Earnings	\$0	(\$76,757)	\$76,757	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
Vehicle/Equipment Replacement	\$3,598,198 (a)	\$4,122,605	(\$524,407)	\$0	\$0
Veh. Replace Rtn. Earnings	\$0	(\$524,407)	\$524,407	\$0	\$0
Veh. Replace Fund Bal. Appr.	\$0	\$0	\$0	\$0	\$0
Airport	<u>\$1,338,749 (a)</u>	<u>\$1,169,167</u>	<u>\$169,582</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Public Works</b>	<b>\$34,827,094</b>	<b>\$22,771,232</b>	<b>\$505,665</b>	<b>\$11,550,197</b>	<b>\$198,332</b>
<b>GENERAL ADMINISTRATION</b>					
COUNTY EXECUTIVE	\$636,865	\$0	\$0	\$636,865	\$15,000
COUNTY BOARD	\$986,697	\$0	\$0	\$986,697	(\$53,303)
COUNTY CLERK	\$702,056	\$267,246	\$100,000	\$334,810	(\$9,000)
TREASURER	\$765,596	\$5,540,446	\$120,000	(\$4,894,850)	\$135,000
ADMINISTRATION					
General	\$7,394,717	\$2,286,313	\$78,000	\$5,030,404	\$30,000
Risk Management	\$3,269,798 (a)	\$3,004,298	\$265,500	\$0	\$0
Collections	\$1,006,666 (a)	\$980,251	\$26,415	\$0	\$0
American Job Center	\$347,180 (a)	\$319,965	\$27,215	\$0	\$0
ARPA	\$118,047	\$118,047	\$0	\$0	\$0
End User Technology	\$8,540,977 (a)	\$8,583,895	(\$42,918)	\$0	\$0
End User Technology Rtn. Earn.	\$0	(\$42,918)	\$42,918	\$0	\$0
End User Tech. Fund Bal. Appr.	\$0	(\$640,103)	\$640,103	\$0	\$0
CORPORATION COUNSEL					
General	<u>\$1,526,141</u>	<u>\$595,708</u>	<u>\$0</u>	<u>\$930,433</u>	<u>\$50,000</u>
<b>Subtotal: General Administration</b>	<b>\$25,294,740</b>	<b>\$21,013,148</b>	<b>\$1,257,233</b>	<b>\$3,024,359</b>	<b>\$167,697</b>
<b>NON DEPARTMENTAL</b>					
GENERAL	\$1,820,455	\$1,035,100	\$672,255	\$113,100	\$21,000
HEALTH & DENTAL INSURANCE	\$28,225,321 (a)	\$26,594,421	\$1,630,900	\$0	\$0
CONTINGENCY	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Subtotal: Non-Departmental</b>	<b>\$31,245,776</b>	<b>\$27,629,521</b>	<b>\$3,503,155</b>	<b>\$113,100</b>	<b>\$21,000</b>
<b>DEBT SERVICE--GENERAL</b>					
	<u>\$15,081,796</u>	<u>\$0</u>	<u>\$560,875</u>	<u>\$14,520,921</u>	<u>\$208,202</u>
<b>Subtotal: Operating Budget</b>	<b>\$308,888,843</b>	<b>\$187,691,531</b>	<b>\$9,279,598</b>	<b>\$111,917,714</b>	<b>\$1,960,468</b>
<b>CAPITAL PROJECTS</b>					
	<u>\$28,516,000</u>	<u>\$21,037,968</u>	<u>\$6,185,917</u>	<u>\$1,292,115</u>	<u>(\$223,812)</u>
<b>GRAND TOTAL</b>	<b><u>\$337,404,843</u></b>	<b><u>\$208,729,499</u></b>	<b><u>\$15,465,515</u></b>	<b><u>\$113,209,829</u></b>	<b><u>\$1,736,656</u></b>

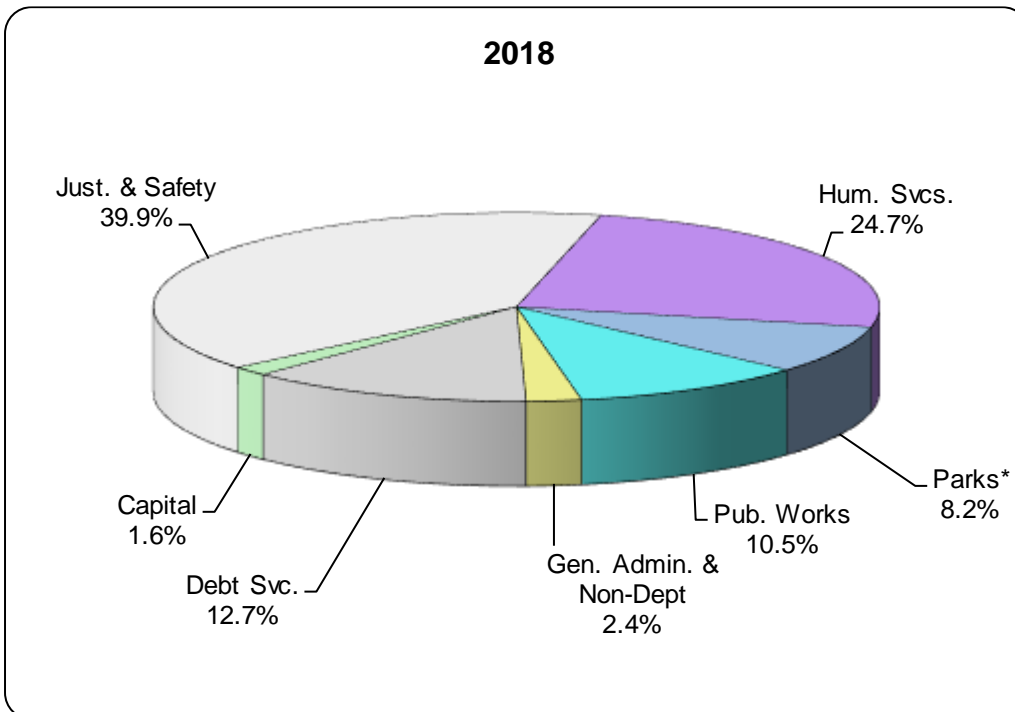
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## TAX LEVY BY FUNCTIONAL AREA



### Tax Levy Trends:

- Justice & Public Safety and Health and Human Services: These two functional areas continue to receive the largest share, nearly two-thirds of the county's general tax levy revenues.
- General Administration: Includes tax levy increases in the Treasurer's budget to offset lower investment income and interest/penalty revenues on delinquent taxes.
- Capital Projects: Lower tax levy reflects a state law taking effect for the 2019 budget exempting machinery, tools, and patterns (not used in manufacturing) from the personal property tax, which is offset by a state personal property aid payment.



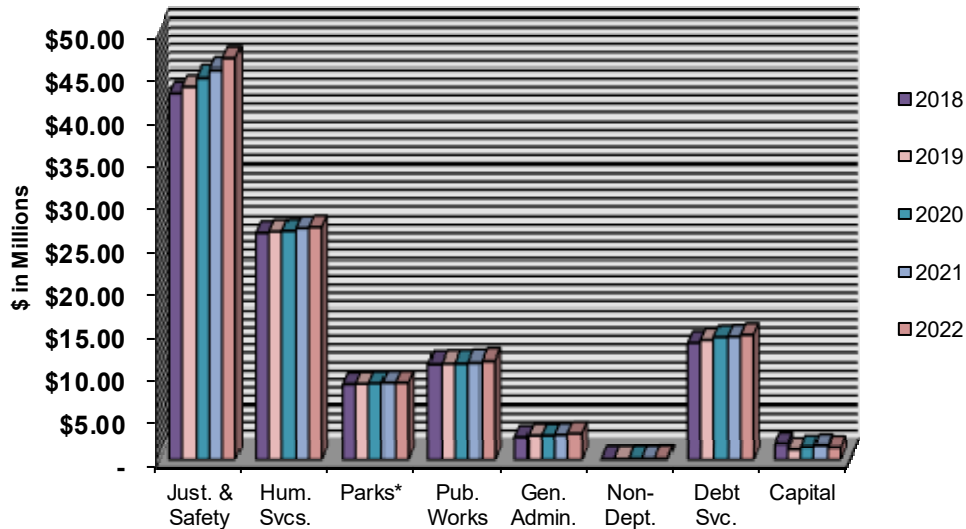
\* Includes Parks, Environment, Education, and Land Use



## 2021-2022 TAX LEVY BY FUNCTION (COMBINES ALL FUNDS)

BY FUNCTION	2021 Adopted Budget		2022 Budget	Incr/(Decr) From 2021 Adopted Budget	
				\$	%
Justice & Public Safety	\$45,397,880		\$46,649,880	\$1,252,000	2.8%
Health & Human Services	\$26,991,220		\$27,107,529	\$116,309	0.4%
Parks, Env., Educ. & Land Use	\$8,954,800		\$8,951,728	\$(3,072)	0.0%
Public Works	\$11,351,865		\$11,550,197	\$198,332	1.7%
General Administration	\$2,856,662		\$3,024,359	\$167,697	5.9%
Non-Departmental	\$92,100		\$113,100	\$21,000	22.8%
Debt Service	\$14,312,719		\$14,520,921	\$208,202	1.5%
Capital Projects	\$1,515,927		\$1,292,115	\$(223,812)	-14.8%
<b>Total Tax Levy</b>	<b>\$111,473,173</b>		<b>\$113,209,829</b>	<b>\$1,736,656</b>	<b>1.6%</b>

**2018-2022 Budgeted Tax Levy  
by Functional Area**



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

\* Includes Parks, Environment, Education and Land Use

## 2020 - 2022 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2020 Actual	2021 Adopted Budget	2021 Estimate (a)	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Personnel Costs (a)	\$133,954,433	\$136,687,836	\$139,239,543	\$140,550,360	\$3,862,524
Operating Expenses (a)	\$111,137,948	\$119,705,179	\$133,631,391	\$128,090,579	\$8,385,400
Interdepartmental Charges (a)	\$21,115,482	\$22,176,095	\$22,408,011	\$23,892,332	\$1,716,237
Fixed Assets & Imprvmnts (b)	\$834,503	\$1,408,266	\$2,058,765	\$1,273,776	\$(134,490)
Debt Service-Excl Proprietary (b)	\$14,520,724	\$14,873,594	\$14,642,311	\$15,081,796	\$208,202
Capital Projects (a) (c)	\$26,988,055	\$19,201,900	\$24,384,458	\$28,516,000	\$9,314,100
<b>Total Expenditures</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

FUNCTIONAL AREA	2020 Actual	2021 Adopted Budget	2021 Estimate (a)	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Justice & Public Safety (a)	\$65,189,060	\$68,341,029	\$69,727,143	\$71,650,398	\$3,309,369
Health & Human Services (a)	\$85,059,667	\$89,612,129	\$93,335,168	\$92,065,962	\$2,453,833
Parks, Env., Educ. & Land Use (a)	\$32,473,556	\$33,498,114	\$49,625,453	\$38,723,077	\$5,224,963
Public Works (a)	\$31,852,855	\$34,413,700	\$34,969,245	\$34,827,094	\$413,394
General Administration	\$22,192,127	\$23,362,925	\$22,830,610	\$25,294,740	\$1,931,815
Non-Departmental	\$30,275,101	\$30,749,479	\$26,850,091	\$31,245,776	\$496,297
Debt Service-Excl Proprietary (b)	\$14,520,724	\$14,873,594	\$14,642,311	\$15,081,796	\$208,202
Capital Projects (a) (c)	\$26,988,055	\$19,201,900	\$24,384,458	\$28,516,000	\$9,314,100
<b>Total Expenditures</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

- (a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.
- (b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.
- (c) Capital Projects includes \$26,716,000 total expenditures for the Capital Improvement Plan and \$1,800,000 total expenditures for the Vehicle Replacement Plan.

## 2022 EXPENDITURE HIGHLIGHTS

### Expenditure Budget:

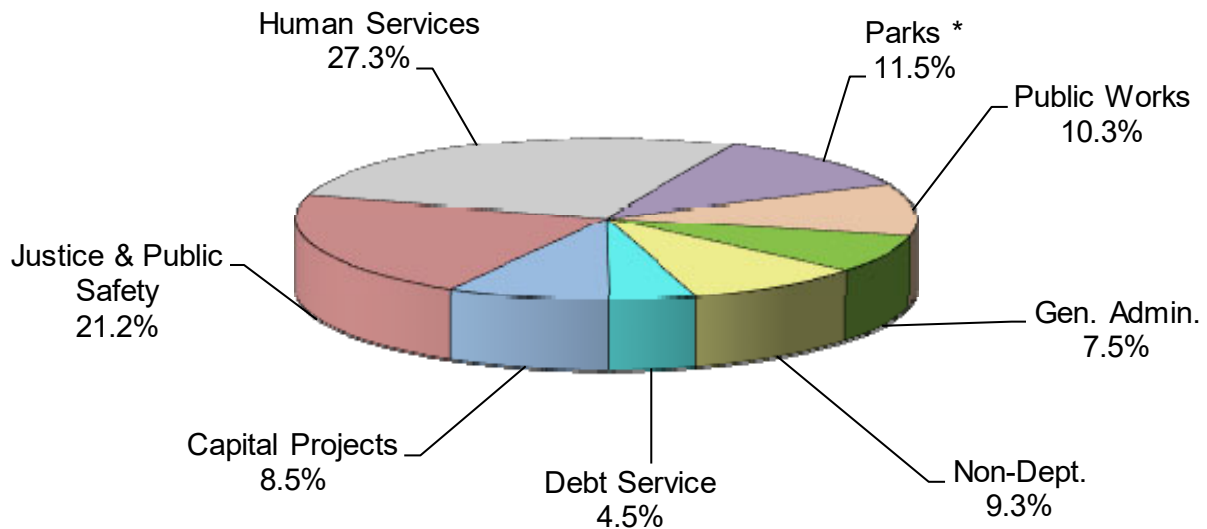
The 2022 total expenditure budget is \$337,404,800, an increase of \$23,352,000 or 7.4% from the 2021 adopted budget, which is mostly driven by state and federal grant awards. The 2022 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$308,888,800 and capital project spending of \$28,516,000. The total operating budget increases by \$14,037,900 4.76% from the 2021 adopted operating budget while capital project expenditures increase by \$9,314,100 or 48.5% from the 2021 adopted budget.

The net total operating expenditure budget after excluding \$44,481,000 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is \$264,407,800, an increase of \$11,550,900 or 5.92%.

The budget includes personnel costs totaling \$140.6 million or about 46% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$3.9 million, or 2.8% from the 2021 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$10.1 million or 7.1% from \$141.9 million in the 2021 budget to \$152 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,273,800, a decrease of \$134,500 from the 2021 budget. Debt service payments are budgeted at \$15.1 million, which is an increase of \$208,200 from the 2021 budget level. This is about 6.1% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).

### 2022 Expenditures as a Percent of Total



\* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$71,650,398	21.2%
Human Services	\$92,065,962	27.3%
Parks *	\$38,723,077	11.5%
Public Works	\$34,827,094	10.3%
Gen. Admin.	\$25,294,740	7.5%
Non-Dept.	\$31,245,776	9.3%
Debt Service	\$15,081,796	4.5%
Capital Projects	<u>\$28,516,000</u>	8.4%
<b>Total Expenditures</b>	<b>\$337,404,843</b>	<b>100.0%</b>

\* Includes Parks, Environment, Education and Land Use

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## 2022 EXPENDITURE HIGHLIGHTS

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

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 a 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.

The 2018 Budget expenditure level increased by \$9.2 million to \$293.6 million. This reflects a \$1.9 million increase in capital project expenditures, mostly due to increases in Public Works projects which include buildings, highways and the airport. Operating expenses increase \$3.8 million or 3.5% and reflect modest increases across most functional areas. Personnel costs also increase by about \$3,416,700 or 2.8% and reflect costs to continue, net increase of budgeted position changes of \$684,000.

### **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 2022 funding changes, which impact expenditures by functional area, follows:

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## 2022 EXPENDITURE HIGHLIGHTS

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### Justice and Public Safety

- The 2022 **expenditure budget** for this functional area totals \$71,650,400, an increase of \$3,309,400 or 4.8% from the 2021 Budget.
- **Emergency Preparedness – General Fund** total expenditures increase \$216,300 or 3.0%. Personnel costs increase \$194,500 primarily related to increased overtime expenses of \$175,500 based on prior-year actuals and to provide a one-time increase in support to the Disaster Management program for the coordination of planning, training, and response activities that were postponed during to the pandemic (funded with a separate ARPA allocation). Operating expenses increase \$158,000 consisting of higher grant-funded contracted services of \$131,000 from the Regional Watershed Hazard Mitigation grant and the County Wide Mitigation Plan grant, as well as \$33,200 of higher CAD and software costs. Offsetting these increased expenditures is a decrease of \$201,300 in fixed assets related to the one-time installation costs of next generation 911 hardware and equipment in 2021 that is not repeated in 2022.
- **Emergency Preparedness – Radio Services Fund – General Radio Operations** expenditures increase \$190,000 or 10%, consisting of \$166,900 of additional operating expenses including \$107,000 of increased depreciation expenses, and \$48,500 in software costs associated with support for network monitoring and reporting software for the new P25 digital radio system.
- **Sheriff expenditures** increase \$1,448,300 or 3.3% to \$45.4 million. This increase is largely for personnel, which increases \$956,400 or 2.8% to nearly \$35.7 million. This includes 1.00 deputy sheriff (sunset position) created in late 2020 (after the 2021 budget was adopted) for a new patrol contract with the village of Vernon for police services. Another 1.00 FTE sunset deputy sheriff (enrolled ordinance 176-67) was created in 2021 for court security due to a temporary additional criminal court to address the courts backlog created by the COVID-19 pandemic (discussed later under District Attorney and Courts section). Personnel expenditures also include the refund of a programs and projects analyst and the unfund of a deputy sheriff. Positions created in the 2022 budget include 3.00 FTE correctional officers to house the 17-year old juvenile inmates in the jail due to the need for “sight and sound” separation from adult inmates.
- **Commissary** costs are budgeted to increase \$160,000 (which is offset by additional revenues) since a new vendor contract began in 2020.
- **Inmate Medical** costs are budgeted to increase \$62,500 or 3.1% to nearly \$2.1 million.
- The Sheriff’s budget includes **non-corrections equipment** of \$279,200 for the seventh year of an equipment replacement plan. The **Jail equipment replacement plan** remains unchanged in 2022 at \$125,000.
- **Circuit Court Services – General Fund** expenditures increase \$109,000 or 1.1%. Personnel costs increase \$145,400 overall, including a refund of 1.00 FTE senior administrative specialist, an unfund of 1.00 FTE administrative assistant, and an unfund of 0.13 FTE court reporter (0.37 FTE of the 0.50 FTE was unfunded in the 2021 budget. The part-time position was funded through March 31<sup>st</sup>, 2021).
- **Court Appointed Counsel and Legal Services** costs are budgeted to decrease \$48,200. This is due to anticipating favorable expense reductions and delinquent account referrals due to a series of procedural changes.
- The **District Attorney’s** General Fund expenditures increase \$52,100 mostly related to personnel costs that increase \$43,000.
- **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 plans to establish a temporary sixth criminal court to help address this backlog. The 2022 budget includes the first full-year budgeting for this initiative (enrolled ordinance 176-67 to begin set up in the fourth quarter of 2021) at \$1,163,600 in total, funded mostly with federal American Rescue Plan (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) revenues. The initiative will require the creation of 11.50 FTE in Circuit Court Services, the District Attorney’s Office, and the Sheriff’s Department. These positions will include a sunset provision terminating the additional staffing when either the backlog has been eliminated or December 31, 2023, whichever date is sooner.
- The **Medical Examiner’s Office** Personnel costs increase \$68,900 or 3.8%, which includes the reclassification of 1.00 FTE deputy medical examiner supervisor to medical examiner operations supervisor and a temporary extra help increase from 0.25 FTE to 0.72 FTE. Operating expenses increase \$72,700 mostly due to increasing medical services and medical supplies to manage the larger caseload and increased costs of medical testing.

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## 2022 EXPENDITURE HIGHLIGHTS

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### Health and Human Services

- The 2022 **expenditure budget** for this functional area totals \$92,066,000, an increase of \$2,453,800 or 2.7% from the 2021 budget.
- **HHS - Administrative Services Program** personnel costs decrease by approximately \$840,000 to \$5,462,900. This decrease is mostly due the transfer out of 2.00 FTE administrative specialist positions to the ADRC-General Fund and the transfer out of 9.00 FTE business application support IT personnel to the Department of Administration (DOA) – End User Technology Fund to facilitate collaboration among IT professional staff across the county and promote county-wide efficiency in addressing technology issues across departments. The positions transferred to DOA are estimated to cost \$1,065,300 and include 1.00 FTE business applications support administrator, 1.00 FTE senior IT professional, 2.00 FTE principal IT professionals, 1.00 FTE IT technician, and 4.00 FTE IT analysts. (The transfer also includes reclassifications of 1.00 FTE IT technician to IT analyst and 4.00 FTE IT analysts to senior IT professionals to more appropriately place staff based on work tasks assigned.) Operating and interdepartmental expenses related to the staff transition are also budgeted in DOA-EUTF totaling \$33,300. To support this transfer, HHS is budgeting \$1,098,600 as an additional Information Technology cross charge. These transfers of personnel are partially offset by the creation of a 1.00 FTE public communication specialist, an increase temporary extra help by 0.92 FTE, and an increase in overtime by 0.11 FTE. During 2021 the department abolished a 1.00 FTE office services coordinator and created a 1.00 senior financial analyst (enrolled ordinance 176-9).
- **HHS – Intake and Shared Services Program-** The \$4,365,900 of expenses that were budgeted in 2021 in the Intake and Shared Services Division have been transferred to the Adolescent and Family division and the Children and Family divisions as part of a reorganization to more closely align children and juvenile services within these respective areas.
- **HHS - Economic Services Administration and Support Program** expenditures decrease \$321,100 due to the transition of the Wisconsin Home Energy Assistance Program (WHEAP) from the County to the State effective October 1, 2021.
- **HHS - Children and Family Services** personnel costs are budgeted to increase by \$2,093,300. This is mostly due to the addition of 20.00 FTE from the divisional reorganization, as well as a newly created 1.00 FTE position for a health and human services coordinator. Operating expenses are budgeted to increase by \$1,254,100 to \$4,414,200. This is also primarily due to the divisional reorganization, which added \$1,064,200 in operating expenses that was previously in the Intake and Shared Services division. Out of home care expenses increase \$209,900, which consists of an increase to foster care expense of \$242,200 and an increase to subsidized guardianship of \$50,000, offset by a decrease to group homes of \$21,100, and a decrease to residential care center expense of \$61,200.
- **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. In order to promote stability in services provided and counter staffing turnover, the budget includes 4.00 FTE additional social worker positions (3.00 FTE newly created and 1.00 FTE transferred from the Adolescent and Family Services Division), estimated to cost \$346,100 and additional contracted case management staffing of \$966,500.
- **HHS - Children with Long-Term Needs - Third Party Administrator –** The pass-through general government expenses and related revenue increase \$387,800 to \$6.5 million based on projected spending.
- **HHS – Adolescent and Family Services** personnel costs are budgeted to decrease by about \$459,800 to \$2,608,400, primarily due to the transfer out of 5.00 FTE social workers to the Youth Intensive Services program, offset by cost to continue for the remaining 26.00 FTE staff. Operating expenses are budgeted to increase by \$255,400 to \$2,237,500. Contracted services increase about \$132,700, for alternatives to sanctions which includes expanded usage of electronic monitoring, respite, additional in-home therapy, and more community based support. Expenses for juvenile correctional placements increase by \$93,600 based on a substantial rate increase from the Wisconsin Department of Corrections. Overall, out of home care expenses, which include residential care centers, child group homes, and foster care, have been increased by \$27,400 overall in the 2022 budget based on projected utilization.

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## 2022 EXPENDITURE HIGHLIGHTS

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- **HHS - Juvenile Detention Services (previously Juvenile Center)** The department will be ceasing secure detention operations at the Juvenile Center in 2021, and HHS will rely on a contracted solution with other counties to provide secure detention services (enrolled ordinance 176-45). This results in the abolishment of 8.50 FTE in this program. A 1.00 FTE juvenile center coordinator is reclassified to a human services supervisor, and a 1.00 FTE social worker and 1.00 FTE human services support specialist (in the youth intensive program below) are created to continue the monitoring and coordination of care for juveniles. Along with a net decrease in temporary extra help offset by an increase in overtime for after hours, personnel costs associated with this operational change decrease \$557,000 net of reimbursement revenue. Operating expenses related to this initiative are budgeted to increase \$100,700, mostly due to \$128,600 in daily rate charges from other counties, partially offset by a decrease in other operating expenses (e.g., food) that will not be needed due to the ceasing of secure detention services at this facility. Interdepartmental charges decrease \$3,400, mostly due to a decrease in end user computer charges of \$39,300 offset by an increase of \$28,800 in Sheriff charges for transporting male juveniles between other counties' secure detention facilities and Waukesha County Juvenile Court. Revenues budgeted for secure detention services decrease \$10,000, largely due to the loss of fees charged to other counties for holding their juveniles at the Juvenile Center. Overall, this initiative is estimated to save the county approximately \$450,000 annually.
- **HHS – Youth Intensive Services** HHS will initiate this new program in 2022 to expand mental health and substance use treatment services to adolescents. Total program costs are estimated at \$1.25 million, and include 11.00 FTE positions, including 5.00 FTE social workers transferred in from the Adolescent and Family Services program, 2.00 FTE clinical therapist transferred in from the Clinical Services Division, and the creation of 4.00 FTE new positions: 1.00 FTE human services coordinator, 1.00 FTE human services support specialist, 1.00 FTE senior mental health counselor, and 1.00 FTE social worker. Support will also be provided through contracted third-party agencies, budgeted at \$180,000.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective** personnel costs are budgeted to increase approximately \$56,100 to about \$964,300 due to cost to continue the 9.63 FTEs and the addition of 1.00 FTE social worker position. The increases are offset by the reduction of 0.38 FTE for extra help social worker positions.
- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** personnel costs increase about \$327,700 to \$1,594,800. Increases include the cost-to-continue of the existing 15.84 FTE staff and the transfer in of 2.00 FTE administrative specialist from the Administrative Services Division, the transfer in of a 1.00 FTE volunteer program specialist from the Intake/Shared Services Division, the creation of a 1.00 FTE community health educator that is offset by the elimination of a 0.60 FTE extra help – community health educator, the creation of a 0.75 FTE human services support specialist that is offset by the elimination of a 0.44 FTE extra help – technical intern, the transfer in of 0.48 FTE senior ADRC specialist from the ADRC Contract Fund and the addition of a 0.35 FTE extra help – semi skilled employee.
- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund -** Personnel costs are budgeted to increase approximately \$35,500 to \$3,184,700. The increase is due to the cost to continue 35.43 FTE. The increases are partially offset by the removal of a 0.17 FTE extra help - social worker and the transfer out of 0.47 FTE senior ADRC specialist to the ADRC General Fund. Operating expenses decrease about \$69,500 to \$187,500 mainly due to decreases of \$34,800 in outside printing, \$20,800 in contracted services related to the Dementia Care grant, and \$10,000 in promotion supplies.
- **HHS - Mental Health Outpatient-Clinical** expenditures increase \$673,100 or 6.4% to \$11.12 million primarily due to personnel costs increasing \$506,900 consisting of the transfer in of 1.00 FTE psychiatrist from the Mental Health Center, a net decrease in funded clinical therapist positions by 0.75 FTE, the creation of a 1.00 FTE human services supervisor, an increase of 1.40 FTE for extra help; and a decrease in overtime hours. During 2021, a 1.00 FTE social worker and 1.00 FTE human services support specialist were created (enrolled ordinance 175-95) and a 1.00 FTE clinical therapist was created, offset by the abolishment of a 1.00 FTE senior substance abuse counselor (enrolled ordinance 175-70). Operating expenses increase \$130,800 to \$4.72 million primarily related to AODA contracted treatment services increasing \$239,300 and clinical outpatient contracted treatment services increasing \$83,000. Offsetting these increases in operating expenses is \$135,000 of lower third-party psychiatric services related to the transfer in of 1.00 FTE psychiatrist from the Mental Health Center.

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## 2022 EXPENDITURE HIGHLIGHTS

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- **HHS - Mental Health Outpatient-Intensive** Personnel costs increase \$150,800 related to the creation of 3.00 FTE clinical therapists, offset by the abolishment of 1.00 FTE senior mental health counselor, the transfer out of 0.20 FTE senior clinical psychologist, and a reduction in temporary extra help of 1.12 FTE. Operating expenses increase \$322,100 to \$6.44 million related to a \$430,700 increase in levy-funded residential treatment and room and board services.
- **HHS - Mental Health Center (MHC)** expenses decrease \$274,300 or 3.7% to \$7.16 million. Personnel costs decrease \$356,100 and includes the unfunding of 1.00 FTE psychiatrist and the abolishment of 1.00 FTE registered nurse and 1.00 FTE psychiatric technician, as well as the transfer of 1.00 FTE psychiatrist to the Outpatient-Clinical program. Offsetting these position changes is the creation of 1.00 FTE psychiatric nurse practitioner, 1.00 FTE registered nurse supervisor, 1.00 FTE nutrition services assistant, and the transfer in of 0.20 FTE senior clinical psychologist from the Outpatient-Intensive program. Operating expenses increase \$13,400 and includes a \$198,600 increase in third-party psychiatrist services to replace those provided by the unfunded psychiatrist position, offset by a \$215,900 decrease in prescriptions drugs related to changes to prescription management procedures to control expenses.
- **HHS - Criminal Justice Collaborating Council (CJCC)** operating expenses decrease approximately \$19,900, mostly related to a decrease of \$26,000 in grant related expenses pertaining to the expiration of the Pretrial Diversion Project grant and a decrease of \$11,000 for the Adult Basic Education GED program as a federal grant was secured by WCTC. This is offset by the cost to continue of contracted services for various CJCC programs which increases by \$17,400.
- **HHS – Veterans’ Services** – The 2022 budget includes \$63,000 for the creation of 1.00 FTE administrative assistant position to address an increasing number of clients and workload to help ensure that veterans receive timely service. This is partially offset by the elimination of 0.50 FTE temporary extra help in this division.
- **HHS - Public Health** The 2022 budget for potential continued pandemic response includes \$369,300 in temporary extra help and related benefits for 5.00 FTE (8.00 FTE registered nurses and 2.00 FTE for staff for data entry and support for first six months of the year), a decrease of 14.41 FTE (and the main factor in the decrease in temporary extra help of 13.58 FTE overall in Public Health). Related contracted services (operating expenses) and technology charges (interdepartmental charges) are budgeted at \$50,000 and \$40,000. These expenses will be funded with a specific allocation of American Rescue Plan Act (ARPA) grant funding. HHS will continue to monitor conditions and will only spend grant funds based on anticipated need, which could include a request for additional grant-funded appropriations if evaluation warrants it.**HHS – American Rescue Plan Act (ARPA) Fund** – The 2022 budget includes an initiative to upgrade of 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 2022 budget includes \$257,700 of personnel costs for the creation of 1.00 FTE epidemiologist, 1.00 FTE public health supervisor, and 0.50 FTE community health educator to align public health staff with the requirements of attaining Level 3 status. ARPA funds are temporary through 2024, so the plan is to phase-in tax levy support for these positions through reductions in other costs for services that can be readily referred to community healthcare providers..

The 2022 budget also includes \$53,300 of personnel costs for 0.75 FTE of temporary extra help to support the implementation of the Care Manager application for the electronic health record system in the Clinical Services Division (capital project #202014). Operating expenses of \$25,000 are budgeted to complete the required Community Health Improvement Planning and Process (CHIPP).

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

- The **2022 expenditure budget** for this functional area totals \$38,723,100, an increase of \$5,225,000 (after excluding proprietary fund capitalized fixed asset item purchases), or 15.6% from the 2021 adopted budget.
- **Register of Deeds (ROD)** expenditures increase \$121,400, primarily related to additional personnel costs of \$107,200, and includes total staffing increases 0.26 FTE to 16.18 FTE due to the transfer in of 0.10 FTE senior financial analyst from Emergency Preparedness – Radio Services division and an increase in overtime of 0.16 FTE.



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## 2022 EXPENDITURE HIGHLIGHTS

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- **The Parks and Land Use General Fund 3-Year Maintenance and Major Projects Plan** increases \$112,200 to \$460,700. The 2022 budget includes several large projects, including: \$81,000 for the Nagawicka Lake Access launch renovation and construction; \$57,300 for the restroom building at Mukwonago Park; \$38,100 for Retzer Nature Center repairs; \$35,100 for Nagawaukee Park for various appliances, beach house repairs, and maintenance; \$25,000 for phase two of the Discovery Trail project at the Retzer Nature Center; \$16,000 for the replacement of doors and frames at the Exposition Center; \$15,000 for shoreline repair at Nagawaukee Beach between the beach and lake access; \$14,800 for furnaces at the Muskego beach house; \$12,000 for new overhead garage doors on the maintenance building at Nashotah park; and \$10,000 for the boardwalk at Retzer Nature Center.
- **Parks and Land Use – Community Development Fund** – Expenses increase \$3.5 million primarily for increased grant funding of \$2.25 million from the U.S. Department of Treasury funding to provide emergency rental assistance related to the COVID-19 pandemic, as well as \$1.25 million of increased HOME Investments Partnerships Program funding related to American Rescue Plan Act (ARPA) funding used to create affordable housing and provide services to assist individuals at risk or experience homelessness.
- **Parks and Land Use – Workforce Fund** began in the 4th quarter of 2018, when the County Board authorized Waukesha County to serve as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The 2022 budget includes federal Workforce Innovation Opportunity Act (WIOA) grant funding of \$1,814,800, an increase of about \$438,400 from the 2021 budget, mostly due increased resources provided to address economic issues associated with the COVID-19 pandemic. The expenses will include contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense budgets continue to be maintained at the 2021 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 \$122,800 to \$2,162,400 primarily for increased operating expenses of \$114,200 including increases of \$51,000 for planned building repairs, \$25,500 for depreciation, and \$10,000 for small equipment. Golf fixed assets increase \$55,900 to \$65,900 consisting of \$35,000 for a bedknife grinder, landscaping, patio furniture, and a hydraulic lift for lawn mowers. Total FTE increases 1.86 FTE to 16.94 FTE and includes the abolishment of a 1.00 FTE golf course superintendent offset by a 2.86 FTE increase for extra help.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** expenditures are budgeted to increase \$51,400 to \$3.8 million primarily due to operating expense increasing \$53,000 for waste disposal services and equipment repairs/inspections offset by a reduced processing fee for the county's vendor for recycled materials.
- **Bridges Library System State Aids Fund** projects include \$47,500 for the incorporating Radio Frequency Identification (RFID) tags into library system resources to increase operational efficiencies, \$34,000 for HelpNow online tutoring resources, \$20,000 for internet routers, \$13,000 for the Bridges Library System website redesign, \$9,000 for Overdrive Advantage to increase the system's collection of electronic materials, and \$3,000 for Americans with Disabilities (ADA) accessibility scans.
- **University of Wisconsin – Extension** personnel costs are budgeted to decrease \$16,800, mostly due to the net unfunding of a 0.70 FTE administrative specialist. Operating expenditures are budgeted to increase \$21,800 mostly due to an increase in contracted services related to creating a new class in the Community Resource Development program.

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## 2022 EXPENDITURE HIGHLIGHTS

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### Public Works

- The 2022 **expenditure budget** for this functional area totals \$34,827,100 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of \$413,400 or 1.2% from the 2021 Adopted Budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to decrease by \$27,100 in 2022. Salt rates increase by \$2.24 or 3%, from \$74.81 to \$77.05 per ton based on the state's salt contract for the 2021-22 winter season. This includes a \$41,900 decrease in the cost of salt used for county highways, based on an estimated 14,700 tons (a decrease of 1,000 from the 2021 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 increases slightly over \$1,300, assuming 600 tons (same as 2021 budgeted level). Salt sold to municipalities for use on their local roads increases \$13,400, and assumes 6,000 tons (same as 2021 budgeted level).
- The **County Highway Maintenance** program budgets \$85,000 to supplement the cost of a brine tanker truck which will be used to transport brine in support of county and state highway operations. The total cost of the tanker truck is \$275,000 and will be funded with \$190,000 through the vehicle replacement plan and \$85,000 fund balance from higher prior-year funds earned through the Wisconsin Department of Transportation's Performance-Based Maintenance program.
- **The 2022 Transit Services** program expenses are budgeted to increase by about \$6,700 due to an increase in contracted administration and park and ride maintenance offsetting a decrease in transit contracts.
- Charges to departments for the **Vehicle Replacement Fund** are budgeted to increase about \$53,500 or 1.5% from \$3.49 million to about \$3.54 million, due to increasing vehicle/equipment prices, which is partly driven by improved technology and regulatory requirements.
- **Energy and utility budget costs for county facilities** are budgeted to decrease in 2022 by \$31,700 from the 2021 budgeted level of \$2,039,500 to \$2,007,800. Both the electrical and natural gas utility budgets decrease (\$38,100 and \$39,100 respectively), reflecting lower energy consumption and lower or stable utility rates experienced in previous years. This is offset by an increase in water/sewer utility expenses by \$45,500 based on increasing utility rates. Overall costs are maintained at affordable levels through prior-year energy efficiency improvements (e.g., lighting replacement, more efficient boilers chillers).
- The **Building Improvement Plan (BIP)** totals \$1,020,000 in the 2022 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$70,000 for improvements at the Mental Health Center (MHC). Overall General Fund balance support in the BIP is \$100,000, unchanged from the 2021 budget.

Overall expenditures in the **Housekeeping Services** program increase about \$13,800 or 1% in the 2022 budget. Personnel costs decrease \$111,900 due to the unfunding of 1.50 FTE building services workers and operating expenses increase \$125,700 due to the anticipated increase in the housekeeping services contract. Existing contracted housekeeping services are budgeted to increase by 3%. Additional contracted services are anticipated to increase due to the reduction in budgeted building services worker levels performed by county staff and new services required for the new court tower (estimated at \$65,000).

### General Administration,

- The 2022 expenditure budget for this functional area totals \$25,294,700 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of about \$1,931,800 or 8.3% from the 2021 Adopted Budget.
- The **County Clerk's Office** expenditure budget increases by \$97,500, mainly due to higher election costs that occur in even-numbered years, when there are more elections held.
- The **County Board's** expenditures decrease \$53,300 or 5.1% to \$986,700. Personnel costs decrease \$141,400 resulting from the unfunding of the 1.00 FTE internal audit manager position. Operating expenses increase \$102,500 based on incorporating contracted expenses for audit services provided by a 3<sup>rd</sup> party vendor. Interdepartmental charges decrease \$14,400 primarily from shifting \$15,000 of charges back to operating expenses that were originally for the Land Information System (LIS) division in Parks and Land Use in 2021 to assist with redistricting and developing a new County Board District map based on the results of the 2020 U.S Census.

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## 2022 EXPENDITURE HIGHLIGHTS

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- The **Department of Administration (DOA) General Fund** expenditures increase 3.3% or \$238,000. This includes \$40,000 purchase a purchasing procurement system. Major personnel changes include the unfund of a 0.50 FTE administrative assistant, the transfer of 0.20 FTE of a financial analyst to Emergency Preparedness-Radio Services Fund, and the transfer in of 0.15 FTE business services manager and 0.25 FTE of an administrative specialist from the Collections Division.

A major initiative in the 2022 **DOA-End User Technology Fund** is the transfer of the Health and Human Services (HHS) Business Application Support (BAS) program from HHS to DOA-IT. This transfer will facilitate collaboration among IT professional staff across the county and promote county-wide efficiency in addressing technology issues across departments. Personnel cost increase of \$1,065,300 which includes the transfer of 1.00 FTE business applications support administrator, 1.00 FTE senior IT professional, and 2.00 FTE principal IT professionals. This transfer also includes the transfer and reclassification of 1.00 FTE IT technician to IT analyst and 4.00 FTE IT analysts to senior IT professionals to more appropriately place staff based on work tasks assigned. Operating and interdepartmental expenses related to the staff transition are also budgeted in the DOA-IT program totaling \$33,300. To support this transfer, HHS is budgeting \$1,098,600 as an additional Information Technology cross charge.

- The **DOA-Risk Management Fund** budget expenditures increase 3.1% or \$98,200 to \$3.27 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.
- The **DOA-Collections Fund** expenditures increase 1.0% or \$9,700. Major personnel changes include the reduction of 0.60 FTE temporary extra help, the transfer of 0.15 FTE business services manager and 0.25 FTE of an administrative specialist to the DOA General Fund, and the creation of a 1.00 FTE collections specialist position.
- The **DOA-American Job Center Fund** budget expenditures decrease \$40,400 to \$347,200. Expenditure reductions include the removal of expenditure authority for the purchase of office equipment associated with the movement of the workforce development center from the Pewaukee location to the Waukesha location.
- The **DOA-American Rescue Plan Act (ARPA) Fund** is budgeted for the first time in 2022 at \$118,000, and includes \$108,000 for the first full-year of a new senior financial analyst position created during 2021 (ordinance 176-46), which is tasked with tracking and reporting on ARPA funding awarded to the county. This position is funded with ARPA revenues and includes a sunset provision, which eliminates the position at the end of the grant period. The budget also includes \$10,000 to support an economic and labor data subscription to provide information for economic recovery and development.

### Non-Departmental

- The 2022 **expenditure budget** for this functional area totals \$31,245,800 an increase of \$496,300 or 1.6% from the 2021 Adopted 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.

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## 2022 EXPENDITURE HIGHLIGHTS

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- **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.

### **Debt Service:**

The Debt Service expenditure budget for general governmental purposes is \$15,081,796, an increase of \$208,200 or 1.4% from the 2021 Adopted Budget. To fund the 2022 Capital Project Budget, \$11.3 million is planned to be borrowed, which is a decrease of \$700,000 from the 2021 adopted budget level. This includes \$9.5 million of borrowing for the Capital Plan, and \$1.8 million for the first time borrowing for major vehicle replacements in 2022. After retiring approximately \$13.1 million of principal in 2022, the county's total debt outstanding is expected to be approximately \$81.9 million at year-end 2022, well below the allowable levels set by state statutes.

### **Capital Projects**

The 2022 **Capital Project expenditure budget** of \$28,516,000 increases \$9.3 million from the 2021 Adopted Budget. The 2022 Capital Budget identifies funding for existing and new projects at a net county cost of \$23.4 million (after direct project revenues of \$1,882,300 and proprietary fund balance appropriations of \$1,423,000 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 59% of net capital expenditures, above the policy target of 20%. An additional \$1.8 million is budgeted for the first time borrowing for major vehicle replacements in 2022

## 2020-2022 REVENUE SUMMARY

SOURCE	2020 Actual	2021 Adopted Budget	2021 Estimate	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Intgov't Contracts & Grants	\$72,527,961	\$68,859,477	\$92,079,182	\$80,704,920	\$11,845,443
State Transportation Aids	\$5,200,573	\$5,184,758	\$5,044,828	\$5,084,758	\$(100,000)
State Shared Revenues/Computer Aid	\$1,849,602	\$1,435,000	\$1,435,000	\$1,815,000	\$380,000
State Personal Property Aid (a)	\$695,465	\$646,856	\$646,856	\$745,668	\$98,812
Fines & Licenses	\$2,992,020	\$3,154,110	\$3,126,255	\$3,203,980	\$49,870
Charges for Services (b)	\$38,636,346	\$39,991,758	\$39,249,488	\$42,073,471	\$2,081,713
Interdepartmental Revenue	\$38,636,379	\$41,994,089	\$40,200,153	\$44,481,035	\$2,486,946
Other Revenues (b)	\$21,089,640	\$13,752,469	\$16,050,962	\$14,799,513	\$1,047,044
Interest/Penalty on Delinq Taxes	\$1,378,341	\$1,840,000	\$1,476,000	\$1,760,000	\$(80,000)
Investment Inc-Unrestricted Funds	\$2,499,107	\$2,897,646	\$1,910,000	\$2,897,646	-
Debt Borrowing	\$18,000,000	\$12,000,000	\$12,000,000	\$11,300,000	\$(700,000)
Appropriated Fund Balance	\$1,143,565	\$10,588,962	\$13,618,540	\$15,465,515	\$4,876,553
Retained Earnings (b)	\$(5,839,086)	\$234,572	\$(1,945,958)	\$(136,492)	\$(371,064)
Tax Levy	\$109,741,232	\$111,473,173	\$111,473,173	\$113,209,829	\$1,736,656
<b>Total Revenues</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

FUNCTION	2020 Actual	2021 Adopted Budget	2021 Estimate	2022 Budget	Incr/(Decr) from 2021 Adpt. Budget
Justice & Public Safety	\$20,392,406	\$21,462,326	\$22,497,411	\$23,473,221	\$2,010,895
Health & Human Services	\$61,766,131	\$62,031,742	\$66,424,609	\$64,036,244	\$2,004,502
Parks, Env, Educ & Land Use	\$27,187,381	\$22,671,154	\$41,618,117	\$28,260,575	\$5,589,421
Public Works	\$23,452,304	\$22,925,875	\$23,207,478	\$23,372,396	\$446,521
General Administration	\$17,603,912	\$18,752,310	\$17,638,564	\$21,056,066	\$2,303,756
Non-Departmental	\$30,894,158	\$26,725,400	\$24,645,189	\$27,629,521	\$904,121
Debt Borrowing	\$18,000,000	\$12,000,000	\$12,000,000	\$11,300,000	\$(700,000)
Capital Projects	\$4,209,142	\$5,187,356	\$5,187,356	\$9,737,968	\$4,550,612
Appropriated Fund Balance	\$1,143,565	\$10,588,962	\$13,618,540	\$15,465,515	\$4,876,553
Retained Earnings (b)	\$(5,839,086)	\$234,572	\$(1,945,958)	\$(136,492)	\$(371,064)
Tax Levy	\$109,741,232	\$111,473,173	\$111,473,173	\$113,209,829	\$1,736,656
<b>Total Revenues</b>	<b>\$308,551,145</b>	<b>\$314,052,870</b>	<b>\$336,364,479</b>	<b>\$337,404,843</b>	<b>\$23,351,973</b>

(a) Beginning in 2019, the county receives a personal property aid payment from the state to offset the loss of tax levy resulting from the exemption of machinery, tools, and patterns (not used in manufacturing).

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

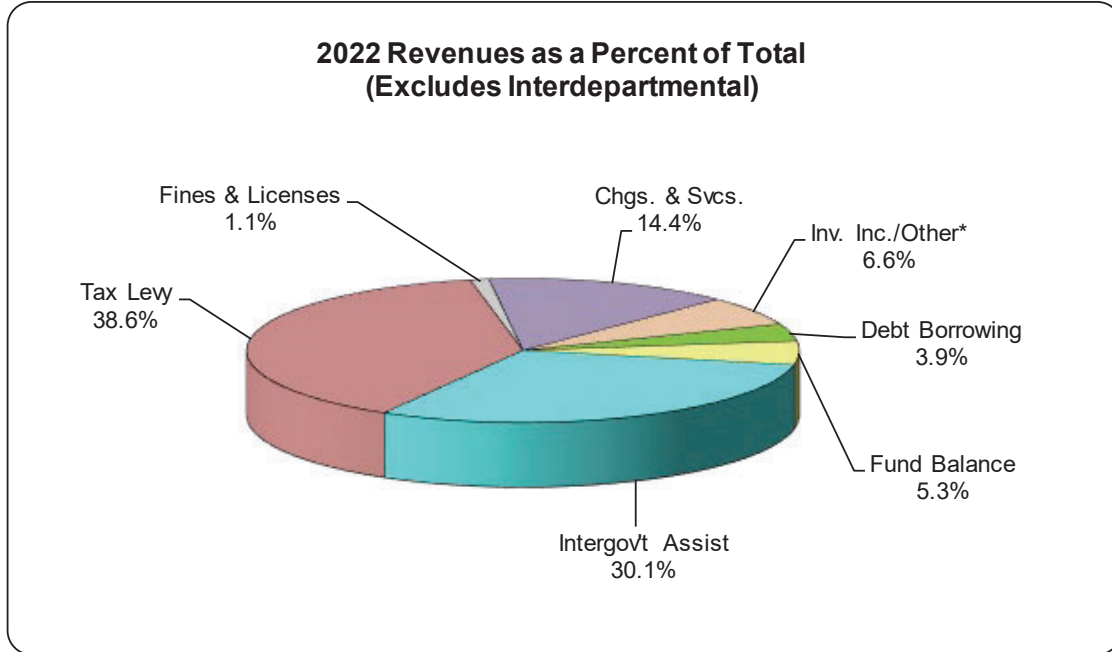
## 2022 REVENUE HIGHLIGHTS

### Revenue Budget:

The **2022 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals \$208,729,499**, an increase of \$16,738,764 or 8.7% from the 2021 Adopted Budget. The revenue budget includes \$44,481,035 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2022 budgeted revenues consist of departmental operating revenues at \$187,691,531 and capital project revenues at \$21,037,968 including \$11,300,000 from planned borrowing. Overall, the operating revenues increase by \$12,888,152 or 7.4% from the prior-year budget, while capital project revenues increase by \$3,850,612 or 22.4%.

The graph below reflects the ratio of revenue sources budgeted for 2022 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 38.6% and Intergovernmental Assistance of 30.1% as the major revenue components.



\* Excludes Retained Earnings

### Revenue Projection Methodology

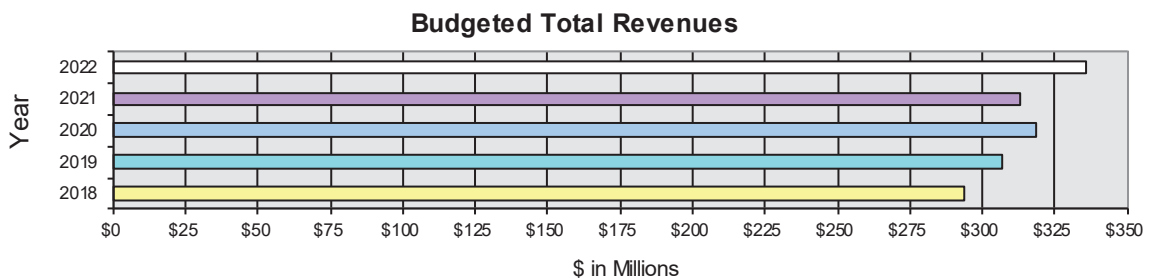
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

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

### Projection and Trends:

External factors that may impact estimated future revenue trends include a disruption in the economic recovery, a change in the interest rate trend impacting county investments, and a change in moderate inflation trends. Also, other impacts which could impact future revenue trends include federal and state budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases, which help cover the rising costs of services and the ability to collect on client accounts.

The graph below shows the total budgeted revenue trends from all sources for 2018-2022. Total revenues are budgeted to increase \$23.4 million or 7.4% to \$337.4 million.



## 2022 REVENUE HIGHLIGHTS

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

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

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

The 2020 revenue budget increases by \$13.0 million to \$320.3 million, largely due to increases in intergovernmental contracts and grant revenues of \$5.4 million to \$73.4 million. This includes \$3.1 million in Health and Human Services (HHS) pass-through payments related to the Children's Long Term Support (CLTS) Third Party Administrator (TPA) program, another \$460,000 in case management revenues and state reimbursement of indirect costs as part of a state mandate to eliminate the CLTS wait lists, and \$578,000 in state allocations to support growing child protective and juvenile justice cases. Charges for services increases \$1.3 million to \$40.2 million, partially due to increases in HHS client fee revenues of \$404,600 for psychological and social rehab programming in the Community Recovery Services (CRS) program. Interdepartmental revenues increase \$1.2 million to \$40.3 million, largely due to increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 5% premium rate based on trends. Debt borrowing to fund capital project expenditures increases \$500,000 to \$18.0 million. Fund balance appropriations increase \$1.26 million, and the county general tax levy (excluding the special library tax) increases \$1,839,437 or 1.76%.

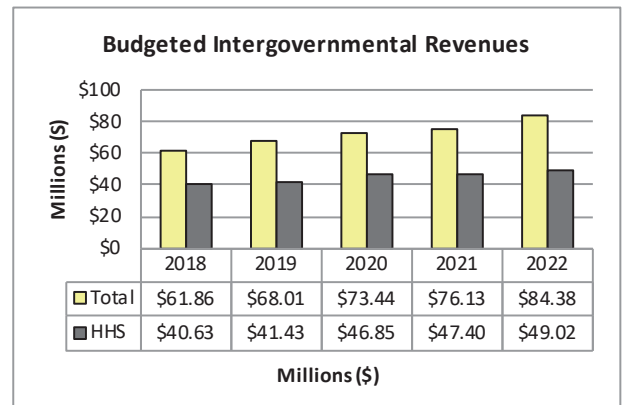
The 2019 revenue budget increased by \$13.7 million to \$307.3 million, largely due to increases in intergovernmental contracts and grant revenues of \$6.1 million to \$68.0 million. This includes \$1.7 million in grant funds for the new Workforce Innovation and Opportunity Act (WIOA) Fund program to provide services to regional residents to find employment, a \$2.4 million increase in capital project funding mostly related to intergovernmental cost share revenues for trail improvements, and the new state personal property aid payment of \$744,000 offsetting the loss of tax levy resulting from a new state law exempting machinery, tools, and patterns (not used in manufacturing, which were mostly already exempt). Charges for services increases \$1.2 million to \$38.9 million, partially due to increases in Health and Human Services Clinical inpatient and outpatient services for psychological and social rehabilitation of nearly \$650,000. Debt borrowing to fund capital project expenditures increases \$5.0 million to \$17.5 million. Fund balance appropriations decrease \$395,400, and the county general tax levy (excluding the special library tax) increases \$940,671 or 0.9%.

The 2018 revenue budget increased by \$9.2 million to \$293.6 million, partially due to increases in other revenue accounts of \$2.68 to \$20.29 million, related to prior year Comprehensive Community Services (CCS) revenue as recognized in the most recent Wisconsin Medical Assistance Cost Report (WIMCR) settlement, and over \$448,000 in additional Materials Recycling Fund (MRF) recycling revenue due to improving market conditions and increased tonnage. Intergovernmental revenues increase \$2.25 million to nearly \$61.9 million largely due to \$1.50 million in Health and Human Services (HHS) pass-through payments related to the Children's Long Term Support (CLTS) Third Party Administrator (TPA) program, and an increase of \$430,000 in various grant funds aimed at preventing and treating opioid and other drug abuse. Debt borrowing to fund capital project expenditures increases \$2.50 million to \$12.5 million. Fund balance appropriations decrease about \$8,700, and the county general tax levy (excluding the special library tax) increases \$1,623,276 or 1.59%.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2021 to the 2022 Revenue Budget, by source, follows.

**Intergovernmental Contracts & Grants:**

Combined, total 2022 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted increase of \$12,224,255 or 16.1% from the 2021 Adopted Budget (as indicated on the next page).

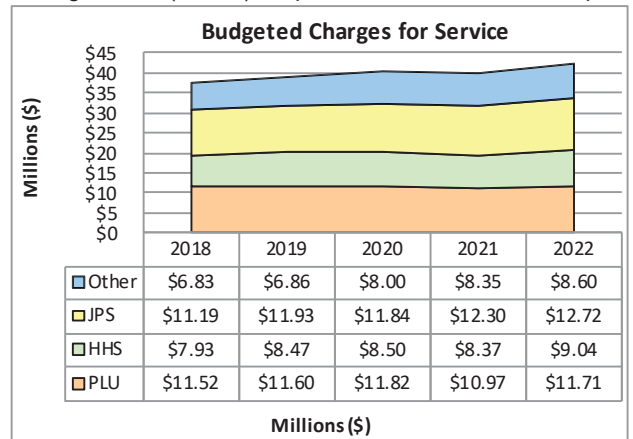


## 2022 REVENUE HIGHLIGHTS

- **Health and Human Services Functional Area** Intergovernmental Revenue increase by approximately \$1.6 million to \$49.02 million as follows:
  - **Department of Health and Human Services (HHS) – Children with Special Needs Program** includes an increase in case management and other revenue reimbursements related to the Children’s Long Term Support (CLTS) program of \$965,900 as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served.
  - The **HHS** budget for Community Aids revenue for Health & Human Services (H&HS) programming increases \$17,900 to \$13,234,500 in 2022. This is the department’s primary source of discretionary intergovernmental revenue funding.
  - **HHS–Children with Long-Term Needs–Third Party Administrator** increases \$387,800 to \$6.5 million based on an increase in the state allocation for the program. The pass-through funding has no impact on tax levy.
  - **HHS–Mental Health Outpatient – Clinical** revenues increase \$380,500, primarily for AODA program grant changes, consisting of new Urban/Rural Womens’ Substance Abuse grant funding (\$242,700), new Injection Drug Use Prevention and Treatment grants (\$212,800), and Urban Black and Hispanic grant funding (\$90,900). Offsetting this additional funding is the expiring of the Wisconsin Prevention of Drug Overdose grant funding (\$170,400).
  - **HHS–Aging and Disability Resource Center (ADRC) – General Fund – Community Services Program** increases \$466,100 or 16.6% related to \$489,700 in new specific-purpose American Rescue Plan Act (ARPA) funding for various ADRC programs. This includes the following (amounts net of changes in base revenue allocations): Supportive Services \$105,200, Home Delivered Meals \$171,900, Congregate Meals \$110,100, and Family Caregiver Support \$62,500,
  - **HHS-Public Health** decreases \$912,100 mostly due a decrease of \$990,600 in federal pandemic response revenues.
- The **Transportation Fund’s** budget includes an increase of about \$146,900 in Wisconsin Department of Transportation reimbursements for state highway maintenance.
- The **Community Development Fund** revenues increase \$3.5 million primarily from \$2.25 million of U.S. Department of Treasury funding to provide emergency rental assistance related to the COVID-19 pandemic, as well as \$1.25 million of increased HOME Investments Partnerships Program funding related to American Rescue Plan Act (ARPA) funding used to create affordable housing and provide services to assist individuals at risk or experience homelessness.
- The federal **American Rescue Plan Act (ARPA) Fund** with revenues from the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program is budgeted at \$8.0 million in the 2022 Budget between the Justice and Public Safety, Health and Human Services, Capital Projects, and Non-Departmental functional areas for project specific purposes, including addressing the court case backlog, pandemic response, technology, courthouse renovation, and grant administration. These revenues pertain to the CSLFRF and do not include other specific ARPA revenue allocations made to departments.
- **Capital Project** intergovernmental revenues increase \$4.0 million to \$8.8 million, mainly resulting from \$3.1 million of additional state and federal funding for various capital projects.

**Fines and Licenses:** Fine and license revenues increase \$49,900 or 1.6% to \$3,204,000 in 2022. This includes **Medical Examiner** cremation permit revenue increasing \$71,000 due to an increasing number of permits and an increase in the fee of \$5 in 2022. **Parks and Land Use-General Fund** license revenue increases \$22,300 and includes an increase of \$17,000 for restaurant licenses and a \$5,000 increase in retail food based on increasing retail food licensing fees by 3%. This is partially offset by a \$45,000 decrease in the **Health and Human Services** driver improvement surcharge revenues for Alcohol and Other Drug Abuse (AODA) outpatient services based on prior year trends.

**Charges for Services:** User fees are budgeted to increase \$2.1 million or 5.2% to approximately \$42.1 million. User fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user-based charging method to continue service operations without relying solely on property taxes. Major user fees include document recording and real estate transfers; public admission for recreation, regulation enforcement, and education within the Parks, Environment, Education and Land Use (PLU) functional area; client treatment, inpatient and outpatient residential services fees in the Health and Human Services (HHS) area; and inmate board, contracted Sheriff patrols, and judicial and public safety related fees (JPS).



- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues increase by about \$741,200 to \$11.7 million. This increase consists of a \$231,400 increase in **Register of Deeds** revenues for real estate transfer fees and copy and duplicating fees, as well as a \$253,700 increase for **Parks and Land Use-General Fund** mostly for park system fees of \$229,300 (annual park stickers, entrance fees, camping, etc.). **Golf Course Fund** service fees increase \$191,500 to \$2.15 million related to increased utilization of county-owned golf courses. Additionally, **Bridges Library System** municipal charges increase \$48,700 for system-wide technology and library collection services.
- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by \$422,000 to \$12.7 million, including an increase in **Sheriff** charges of \$265,600, mainly due to an increase in municipal charges for police service of \$299,100 and includes a new municipal contract with the village of Vernon contract which includes a 1.00 FTE deputy sheriff. Additionally, **Circuit Court Services** charges for services increase \$82,500, mainly due to \$87,500 of additional bail forfeiture and various statutory Clerk of Court fees related to the temporary addition of a sixth criminal court to address a backlog in criminal cases caused by the COVID-19 pandemic (mostly funded with ARPA-CSLFRF revenues).. Charges for services for **Emergency Preparedness** increase \$49,100 and consists of \$25,000 of municipal charges for annual computer aided dispatch and integrated systems support charges and \$24,100 of various municipal radio repair and usage fees. In addition, **District Attorney** copy and duplicating fee revenue increases \$25,000, primarily due \$20,000 from an increase in cases from the addition of a sixth criminal court (mentioned above).
- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to increase by \$654,700 to \$9.28



## 2022 REVENUE HIGHLIGHTS

million. A new program area, Youth Intensive Services (under the Adolescent & Family division), includes \$861,100 of billable revenues through Comprehensive Community Services (CCS) for providing expanded mental health and substance use treatment to adolescents. Mental Health Outpatient-Intensive client fees increase \$90,000 for adult CCS services and \$91,000 for Community Support Program (CSP) revenue, offset by a \$31,700 decrease in Community Recovery Services revenue. Mental Health Center client revenue decreases \$415,100 to \$2.94 million due to the department decision to reduce capacity from 28 beds to 22 beds, resulting in a decrease in the number of days of care by 600 to 6,600.

- **Non-Departmental** functional area charges for services increase \$142,800 within the **Health & Dental Insurance Fund** for revenues collected from employees and retirees for their share of health insurance premiums.

**Interdepartmental Revenues:** 2022 interdepartmental revenues increase approximately \$2.5 million, or 5.9%, to \$44,481,000. Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **DOA-End User Technology Fund** charges increase \$1.3 million, reflecting annual increases in charges to user departments and the transfer of Health and Human Services Business Application Support program to DOA-Information Technology. To support this transfer, Health and Human Services is budgeting \$1,098,600 as an additional Information Technology cross charge.
- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by \$788,000 or 4.0% to \$20.7 million mainly due to a budgeted 2.2% premium rate increase to county departments and employees to offset cost increase related to higher claim costs.
- **DOA-Risk Management Fund** revenues increase \$122,200 due to increased liability and worker compensation costs.
- Interdepartmental revenues for the **Sheriff** increases by about \$114,900 to \$1.7 million, largely due to increases in the court security cross-charge to Circuit Court Services related to the higher court case volume resulting from the ARPA-funded court backlog project.

**Other Revenues:**

Other revenues (before excluding retained earnings) from various sources increase \$967,000 or 5.2% to a total of \$19.5 million.

- **Treasurer** penalty and interest on delinquent taxes decreases \$80,000 to \$1.8 million reflecting lower actual revenues received.
- **Parks and Land Use – Material Recycling Fund (MRF)** material sales revenue from the sale of recycled materials increases \$401,400 resulting from the increase in the average commodity prices for these materials from \$65/ton to \$85/ton.
- **Sheriff** other revenues increase \$290,500 related to an increase of \$178,500 for commissary sales for inmates and \$112,800 for pay phone commissions due to a budgeted increase in inmate phone minutes and new visitation capabilities.
- **Public Works – Vehicle Replacement Fund** revenue from the sale of capital assets increases \$119,000 in the 2022 budget based on the estimates salvage value of replaced vehicles.
- **Capital Project** contributions from individuals and organizations and cost recovery towards project costs increases \$585,000.

**Debt Financing:**

The 2022 Budget includes borrowing of \$11.3 million to finance a major portion of 2022 capital projects and vehicle replacements, a decrease of \$0.7 million from the 2021 Adopted Budget.

**Appropriated Fund Balance:**

To reduce the 2021 Tax Levy (for 2022 Budget purposes), the budget includes fund balance appropriations of approximately \$15.5 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, an increase of \$4.9 million from the previous year. This includes \$9.3 million for the operating budgets and \$6.2 million for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	Total
Administration - General Fund	\$78,000							\$78,000
Admin - American Job Center Fund		\$27,215						\$27,215
Admin - Collections Fund			\$26,415					\$26,415
Admin - End User Tech. Fund			\$640,103					\$640,103
Admin - Risk Mgmt Fund			\$265,500					\$265,500
Airport Fund				\$169,582				\$169,582
Bridges Library System Fund							\$137,213	\$137,213
Capital Projects Budget					\$6,185,917			\$6,185,917
Circuit Court Services	\$50,000							\$50,000
Contingency Fund	\$1,200,000							\$1,200,000
County Clerk Dept.	\$100,000							\$100,000
Debt Service Fund						\$560,875		\$560,875
District Attorney	\$16,148							\$16,148
Emergency Preparedness	\$46,000			\$1,032,528				\$1,078,528
Human Services Dept.	\$922,189							\$922,189
Medical Examiner	\$0							\$0
Non-Departmental	\$672,255		\$1,630,900					\$2,303,155
Parks and Land Use Dept.	\$110,000	\$400,000		\$55,000				\$565,000
Public Works Dept	\$100,000	\$135,000	\$101,083					\$336,083
Sheriff Dept.	\$683,592							\$683,592
Treasurer	\$120,000							\$120,000
UW Extension Dept.	\$0							\$0
<b>Total by Fund Type</b>	<b>\$4,098,184</b>	<b>\$562,215</b>	<b>\$2,664,001</b>	<b>\$1,257,110</b>	<b>\$6,185,917</b>	<b>\$560,875</b>	<b>\$137,213</b>	<b>\$15,465,515</b>

**Tax Levy:** The overall 2021 tax levy (for 2022 Budget purposes) is \$113,209,829, which represents an increase of \$1,736,656 or 1.56% from the 2021 Adopted Budget. The total tax levy consists of general county purpose levy of \$109,503,123, a \$1,689,728 or 1.57% increase from the 2021 Adopted Budget, and the special Bridges Library System tax levy of \$3,706,706, an increase of \$46,928 or 1.3% from the 2021 Adopted Budget, which are assessed to municipalities without libraries.

# DECISION MAKING CRITERIA FOR NEW POSITIONS

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

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

## BUDGETED POSITIONS 2020-2022 SUMMARY BY FUNCTIONAL AREA \*\*\*\*\*BUDGETED POSITIONS ONLY\*\*\*\*\*

FUNCTIONAL AREAS:	2020 Year End	2021 Adopted Budget	2021 Modified Budget	2022 Adopted Budget	21-22 Change
Justice and Public Safety	555.40	553.53	556.46	567.50	13.97
Health and Human Services	437.60	445.11	446.98	444.86	(0.25)
Parks, Env., Educ., and Land Use	130.56	127.90	128.05	126.60	(1.30)
Public Works	135.60	133.50	133.50	132.00	(1.50)
General Administration	125.20	124.20	124.58	133.00	8.80
Non-Departmental	-	-	-	-	-
<b>Total Regular Positions Countywide</b>	<b>1,384.36</b>	<b>1,384.24</b>	<b>1,389.57</b>	<b>1,403.96</b>	<b>19.72</b>
Temporary Extra Help	113.54	120.88	136.88	110.16	(10.72)
Overtime	24.40	24.33	24.33	27.67	3.34
<b>Total Position Equivalents Countywide</b>	<b>1,522.30</b>	<b>1,529.45</b>	<b>1,550.78</b>	<b>1,541.79</b>	<b>12.34</b>

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

### Significant Changes for 2022

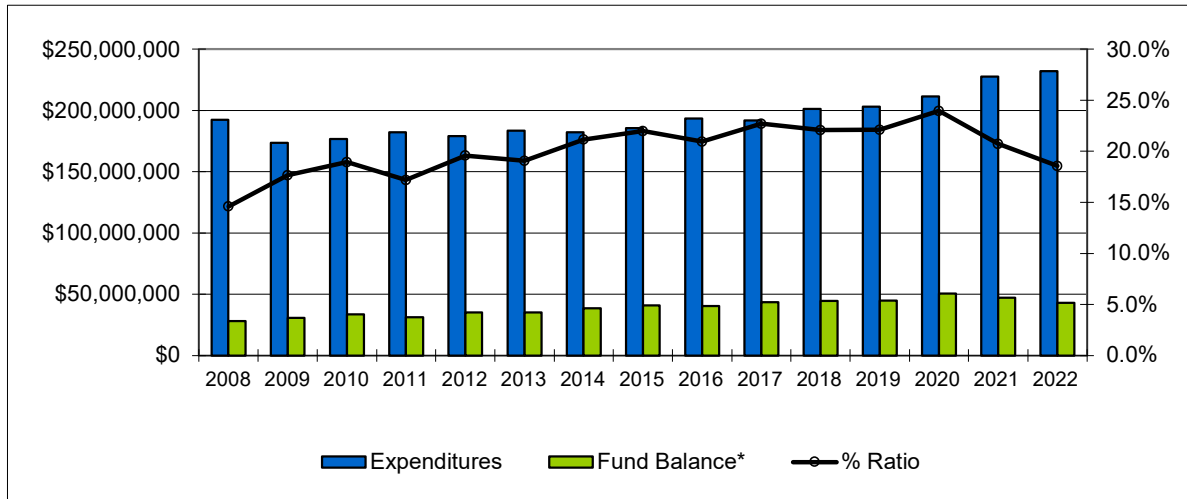
- Budgeted Full Time Equivalents (FTEs) increases by a net of 12.34 FTE, including temporary extra help and overtime.
- There is a net increase of 19.72 FTE budgeted regular positions, mostly due to the creation of 28.75 FTE positions. This is offset by the abolishment of 7.45 FTE, 6.25 FTE sunset positions are eliminated (as a result of funding going away) and 6.48 FTE are unfunded.
- Temporary extra help decreases a net of 10.72 FTE or about 22,297 hours.
- Budgeted overtime increases a net of 3.34 FTE or about 6,947 hours.

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

### Current-Year Changes in 2021

- 21.50 FTE are Created, 12.50 FTE are abolished, 6.00 FTE refunded, and 3.85 FTE are unfunded
  - Created 1.00 FTE by enrolled ordinance (175-59).
  - Abolished 1.00 FTE and create 1.00 FTE by enrolled ordinance (175-070).
  - Created 2.00 FTE by enrolled ordinance (175-95).
  - Abolished 1.00 FTE and create 1.00 FTE by enrolled ordinance (176-009)
  - Abolished 2.00 FTE and create 2.00 FTE by enrolled ordinance (176-034)
  - Abolished 8.50 FTE related to Juvenile Center Ceasing Operations by enrolled ordinance (176-045).
  - Created 2.00 FTE Youth Intensive Services Human Services by enrolled ordinance (176-045).
  - Created 12.50 FTE related to American Rescue Plan Act (ARPA) by enrolled ordinance (176-067).

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



Expenditures and Unassigned Fund Balance  
 General and Special Revenue Funds

Year	Expenditures	Unassigned Fund Balance*	% Ratio
2008	\$192,284,111	\$28,084,566	14.6%
2009	\$173,554,267	\$30,647,610	17.7%
2010	\$176,668,309	\$33,470,181	18.9%
2011	\$182,118,157	\$31,279,803	17.2%
2012	\$178,864,749	\$35,018,044	19.6%
2013	\$183,572,744	\$35,044,540	19.1%
2014	\$182,030,739	\$38,529,672	21.2%
2015	\$185,600,393	\$40,785,044	22.0%
2016	\$193,403,740	\$40,511,885	20.9%
2017	\$191,779,767	\$43,537,265	22.7%
2018	\$201,198,925	\$44,464,888	22.1%
2019	\$203,124,733	\$44,937,822	22.1%
2020	\$211,265,224	\$50,602,182	24.0%
2021	\$227,559,077	\$47,191,721	20.7%
2022	\$232,078,118	\$43,086,820	18.6%

**Policy and Practice**

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

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

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

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

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

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## SUMMARY OF FUND BALANCE PROJECTIONS

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Projections of fund balance are an indicator of the estimated financial condition of the County at year-end. Fund balances are projected separately for General, Special Revenue, Enterprise, Internal Service, Debt, Capital Project and Component Unit Fund types. For a description of the County's financial structure see the Strategic Planning and Budget Policies Section of the 2022 Adopted Budget. For descriptions of funds see the Summary section.

### December 31, 2021 (unaudited)

The current year projection (year-end 2021) is based on year-to-date information together with departmental estimates of revenues, expenditures and net transfers for various fund types. Total combined estimates of fund balances at December 31, 2021 are projected at \$187.3 million, a decrease of \$5.1 million from December 31, 2020 year-end combined fund balances. Of the combined fund balance amount, \$136.6 million is non-spendable, restricted, committed (by the Grantor, State Law, County Board, etc.) or assigned for specific future use exclusively within each particular fund. A summary of projected fund balance by fund type is described below.

**General Fund Balance** - The estimated fund balance for the General Fund at December 31, 2021 is projected at \$71.6 million, an increase of \$1.7 million from 2020. Revenues were \$1.2 million above expenditures. Net transfers into the General Fund were \$0.5 million. The unassigned portion of the fund balance is estimated at \$50.7 million, a \$3.4 million decrease from the 2020 unassigned fund balance of \$54.1 million.

**Special Revenue Fund Balance** - The December 31, 2021 estimated fund balance is \$7.4 million, a decrease of \$2.1 million from 2020. Revenues were \$87,600 under expenditures. Net transfers out of Special Revenue Funds were \$2.0 million.

**Working Capital** - The unassigned General Fund balance provides working capital for thirteen weeks of operations based on the 2022 expenditure budget. In addition, the ratio of governmental funds unassigned fund balance to governmental expenditures for year-end 2021 is estimated at 20.7%. This estimated percentage exceeds the County's goal of at least 11%, which provides sufficient cash flow for the County's operations. It also exceeds the County's target goal of 15-16%.

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## SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

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**Enterprise Fund Balance** – Year-end 2021 fund balance is projected at \$49.2 million, a decrease of \$717,000 from 2020. The enterprise funds include two golf courses, two indoor ice arenas, radio services, a materials recycling facility, and an airport. Enterprise fund balances include non-spendable capital assets.

**Internal Service Fund Balance** - Year-end 2021 fund balance is estimated at \$24.2 million, a decrease of \$763,000 from 2020. Internal service fund balances include non-spendable capital assets.

**Debt Service Fund Balance** – Year-end 2021 fund balance is estimated at \$3.6 million, an increase of \$461,000 from 2020.

**Capital Projects Fund Balance** – Year-end 2021 fund balance is projected at \$30.2 million, a decrease of \$3.5 million from 2020. The entire fund balance is reserved for existing capital projects until the projects are closed. Fund balances remaining may be reserved to fund future capital projects.

**Component Unit Fund Balance** – Year-end 2021 fund balance is estimated at \$1.1 million, a decrease of \$131,000 from 2020.

### December 31, 2022

The year-end 2022 projection is based on 2022 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2022, total combined fund balances are estimated at \$172.4 million, a decrease of \$14.9 million from the estimated 2021 level. Of the estimated combined year end 2022 total fund balance, \$125.8 million is restricted, committed or assigned specific future use within the particular funds, and \$46.6 million is estimated to be the unassigned fund balance. This is an estimated decrease in unassigned fund balance of about \$4.1 million from year-end 2021.

**General Fund Balance** - The estimated fund balance for the General Fund is projected at \$65.0 million, a decrease of \$6.6 million from the 2021 estimate. This decrease results from the planned fund balance use of \$3.7 million in the 2022 budget and transfers out of \$2.9 million. Transfers out include \$2,000,000 for capital projects, \$135,000 for transportation purposes, \$475,000 for end user technology, \$215,500 for risk management, and \$100,000 for debt service.

The unassigned portion of the fund balance is estimated at \$46.6 million.

**Special Revenue Fund Balance** - The December 31, 2022 estimated fund balance is \$7.0 million, a decrease of \$427,000 from 2021. This decrease results from the planned use of fund balances in the 2022 budget of \$562,000, and transfers in of \$135,000.

**Working Capital** - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2022 is estimated at 18.6%, a decrease from the 20.7% estimate for year-end 2021.

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2021**

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
<b>Revenues:</b>								
General Intergovernmental	\$53,580,995	\$27,396,891	\$1,235,548	\$ 54,400	\$ -	\$4,867,356	\$1,312,513	\$88,447,703
Taxes	88,798,372	6,846,155	-	-	14,312,719	1,515,927	-	\$111,473,173
Fines/Licenses	3,550,147	186,255	-	-	-	-	-	\$3,736,402
Charges for Services	29,275,319	783,177	4,932,341	4,727,988	-	-	927,915	\$40,646,740
Interdepartmental Revenue	4,181,884	747,392	560,417	34,586,724	-	-	3,000	\$40,079,417
Interest Income	1,800,000	-	-	-	85,000	125,000	-	\$2,010,000
Other Revenue	10,631,872	915,677	2,526,665	2,265,700	355,490	12,200,000	25,106	\$28,920,510
<b>Total Revenues</b>	<b>\$191,818,589</b>	<b>\$36,875,547</b>	<b>\$9,254,971</b>	<b>\$41,634,812</b>	<b>\$14,753,209</b>	<b>\$18,708,283</b>	<b>\$2,268,534</b>	<b>\$315,313,945</b>
<b>Expenditures:</b>								
Personnel Costs	\$117,217,361	\$12,440,798	\$2,732,405	\$5,902,257	\$ -	\$ -	\$ 785,220	\$139,078,041
Operating Expenses	56,878,731	18,494,642	6,374,372	36,849,513	-	-	1,477,647	\$120,074,905
Interdepartmental Charges	14,710,423	5,825,200	1,151,055	603,077	-	-	137,110	\$22,426,865
Fixed Assets/Capital Projects	1,789,414	202,508	-	-	-	\$22,179,645	-	\$24,171,567
Debt Service	-	-	-	-	14,642,311	-	-	\$14,642,311
<b>Total Expenditures</b>	<b>\$190,595,929</b>	<b>\$36,963,148</b>	<b>\$10,257,832 (A)</b>	<b>\$43,354,847 (A)</b>	<b>\$14,642,311</b>	<b>\$22,179,645</b>	<b>\$ 2,399,977</b>	<b>\$320,393,689</b>
<b>Excess of Revenues over/(under) Expenditures (A)</b>	<b>\$1,222,660 (B)</b>	<b>(\$87,601)</b>	<b>(\$1,002,861) (B)</b>	<b>(\$1,720,035) (B)</b>	<b>\$110,898 (B)</b>	<b>(\$3,471,362) (B)</b>	<b>(\$131,443)</b>	<b>(\$5,079,744) (B)</b>

Footnotes:

(A) Net of capital projects expenditures and revenues.

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

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2021**

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2020	\$69,952,975	\$9,515,829	\$49,886,288	\$24,993,950	\$3,135,712	\$33,694,040	\$1,219,512	\$192,398,306
Restricted/Committed/Assigned Fund Balance	15,796,542	9,515,829	49,886,288	24,993,950	3,135,712	33,694,040	1,219,512	138,241,873
Unassigned Fund Balance January 1, 2021	\$54,156,433	\$0	\$0	\$0	\$0	\$0	\$0	\$54,156,433
Excess of Revenues over (under) Expenditures (A)	1,222,660	(87,601)	(1,002,861)	(1,720,035)	110,898	(3,471,362)	(131,443)	(5,079,744)
Net Operating Transfers in (out)	452,544	(2,037,119)	286,106	957,209	350,000	(8,740)	0	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	\$1,675,204	(\$2,124,720)	(\$716,755)	(\$762,826)	\$460,898	(\$3,480,102)	(\$131,443)	(\$5,079,744)
Total Projected Fund Balance Dec. 31, 2021	71,628,179	7,391,109	49,169,533	24,231,124	3,596,610	30,213,938	1,088,069	187,318,562
Restricted/Committed/Assigned Fund Balance	20,882,207 (B)	7,391,109	49,169,533 (C)	24,231,124 (C)	3,596,610	30,213,938	1,088,069	136,572,590
Total Projected Unassigned Fund Balance	\$50,745,972	\$0	\$0	\$0	\$0	\$0	\$0	\$50,745,972

Footnotes:

- (A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.  
(B) Includes \$7,719,665 assigned in the 2022 Budget.  
(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

**SUMMARY OF PROJECTED FUND BALANCE  
AS OF DECEMBER 31, 2022**

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2021	\$71,628,179	\$7,391,109	\$49,169,533	\$24,231,124	\$3,596,610	\$30,213,938	\$1,088,069	\$187,318,562
Restricted/Committed/Assigned Fund Balance	20,882,207	7,391,109	49,169,533	24,231,124	3,596,610	30,213,938	1,088,069	136,572,590
Unassigned Fund Balance January 1, 2021	\$50,745,972	\$0	\$0	\$0	\$0	\$0	\$0	\$50,745,972
Excess of Revenues over (under) Expenditures (A)	(3,673,184)	(562,215)	(1,777,200)	(2,019,919)	(560,875)	(6,185,917)	(124,713)	(14,904,023)
Net Operating Transfers in (out)	(2,925,500) (B)	135,000	0	690,500	100,000	2,000,000	-	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	(\$6,598,684)	(\$427,215)	(\$1,777,200)	(\$1,329,419)	(\$460,875)	(\$4,185,917)	(\$124,713)	(\$14,904,023)
Total Projected Fund Balance Dec. 31, 2021	65,029,495	6,963,894	47,392,333	22,901,705	3,135,735	26,028,021	963,356	172,414,539
Restricted/Committed/Assigned Fund Balance	18,388,424	6,963,894	47,392,333 (C)	22,901,705 (C)	3,135,735	26,028,021	963,356	125,773,468
Total Projected Unassigned Fund Balance	\$46,641,071	\$0	\$0	\$0	\$0	\$0	\$0	\$46,641,071

Footnotes:

- (A) Budgeted fund balances are responsible for the deficit figures.  
(B) Includes planned transfer out of \$2,000,000 for Capital Projects, \$475,000 for End User Technology and \$215,500 for Risk Management.  
(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.



**FUNCTIONAL AREA SUMMARY BY FUND TYPE**

**2022 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>COMPONENT UNIT</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
JUSTICE & PUBLIC SAFETY	\$20,953,517	\$1,163,621		\$1,356,083			\$6,000,000	\$29,473,221
HEALTH & HUMAN SERVICES	\$59,923,276	\$4,112,968						\$64,036,244
PARKS, ENV., EDUC., LAND USE	\$10,362,949	\$9,041,724	\$2,526,985	\$6,328,917			\$513,300	\$28,773,875
PUBLIC WORKS	\$464,747	\$13,835,299		\$1,169,167	\$7,903,183		\$1,369,000	\$24,741,396
GENERAL ADMINISTRATION	\$8,689,713	\$438,012			\$11,928,341		\$13,155,668	\$34,211,734
NON DEPARTMENTAL	\$1,035,100				\$26,594,421			\$27,629,521
FUND BALANCE APPROPRIATION	\$4,098,184	\$562,215	\$137,213	\$1,257,110	\$2,664,001	\$560,875	\$6,185,917	\$15,465,515
RETAINED EARNINGS	\$0	\$0	(\$12,500)	\$520,090	(\$644,082)			(\$136,492)
<b>TAX LEVY</b>	<b>\$90,370,378</b>	<b>\$7,026,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,520,921</b>	<b>\$1,292,115</b>	<b>\$113,209,829</b>
<b>TOTAL REVENUES</b>	<b>\$195,897,864</b>	<b>\$36,180,254</b>	<b>\$2,651,698</b>	<b>\$10,631,367</b>	<b>\$48,445,864</b>	<b>\$15,081,796</b>	<b>\$28,516,000</b>	<b>\$337,404,843</b>
<b>EXPENDITURES</b>								
JUSTICE & PUBLIC SAFETY	\$68,399,137	\$1,163,621		\$2,087,640			\$16,000,000	\$87,650,398
HEALTH & HUMAN SERVICES	\$87,952,994	\$4,112,968						\$92,065,962
PARKS, ENV., EDUC., LAND USE	\$15,717,971	\$13,148,430	\$2,651,698	\$7,204,978			\$2,375,300	\$41,098,377
PUBLIC WORKS	\$8,795,235	\$17,290,008		\$1,338,749	\$7,403,102		\$10,140,700	\$44,967,794
GENERAL ADMINISTRATION	\$12,012,072	\$465,227			\$12,817,441	\$15,081,796	\$0	\$40,376,536
NON DEPARTMENTAL (a)	\$3,020,455				\$28,225,321			\$31,245,776
<b>TOTAL EXPENDITURES</b>	<b>\$195,897,864</b>	<b>\$36,180,254</b>	<b>\$2,651,698</b>	<b>\$10,631,367</b>	<b>\$48,445,864</b>	<b>\$15,081,796</b>	<b>\$28,516,000</b>	<b>\$337,404,843</b>

(a) Includes Contingency Fund.

**APPROPRIATION UNIT SUMMARY BY FUND TYPE**

**2022 BUDGET**

<b>REVENUES</b>	<b>GENERAL FUND (a)</b>	<b>SPECIAL REVENUE</b>	<b>COMPONENT UNIT</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>DEBT</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
INTERGOVT. CONTRACTS/GRANTS	\$50,984,508	\$25,746,531	\$1,542,902	\$982,337	\$261,100		\$8,832,968	\$88,350,346
FINES & LICENSES	\$3,057,430	\$146,550	\$0	\$0	\$0			\$3,203,980
CHARGES FOR SERVICES	\$29,032,208	\$1,056,754	\$954,083	\$5,170,438	\$5,859,988			\$42,073,471
INTERDEPART. REVENUES	\$4,390,445	\$791,128	\$3,000	\$576,742	\$38,719,720			\$44,481,035
OTHER REVENUES	\$13,964,711	\$850,661	\$27,000	\$2,124,650	\$1,585,137		\$12,205,000	\$30,757,159
FUND BALANCE APPROPRIATION	\$4,098,184	\$562,215	\$137,213	\$1,257,110	\$2,664,001	\$560,875	\$6,185,917	\$15,465,515
RETAINED EARNINGS	\$0	\$0	(\$12,500)	\$520,090	(\$644,082)			(\$136,492)
<b>TAX LEVY</b>	<b>\$90,370,378</b>	<b>\$7,026,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,520,921</b>	<b>\$1,292,115</b>	<b>\$113,209,829</b>
<b>TOTAL REVENUES</b>	<b>\$195,897,864</b>	<b>\$36,180,254</b>	<b>\$2,651,698</b>	<b>\$10,631,367</b>	<b>\$48,445,864</b>	<b>\$15,081,796</b>	<b>\$28,516,000</b>	<b>\$337,404,843</b>
<b>EXPENDITURES</b>								
PERSONNEL COSTS	\$117,242,577	\$12,497,929	\$854,475	\$2,861,213	\$7,094,166			\$140,550,360
OPERATING EXPENSES	\$61,726,134	\$17,200,418	\$1,656,630	\$6,640,761	\$40,866,636			\$128,090,579
INTERDEPARTMENTAL CHARGES	\$16,077,877	\$6,059,407	\$140,593	\$1,129,393	\$485,062			\$23,892,332
FIXED ASSETS & IMPROVEMENTS	\$851,276	\$422,500	\$0	\$0	\$0		\$28,516,000	\$29,789,776
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$15,081,796		\$15,081,796
<b>TOTAL EXPENDITURES</b>	<b>\$195,897,864</b>	<b>\$36,180,254</b>	<b>\$2,651,698</b>	<b>\$10,631,367</b>	<b>\$48,445,864</b>	<b>\$15,081,796</b>	<b>\$28,516,000</b>	<b>\$337,404,843</b>

(a) Includes Contingency Fund.