

2022 EXPENDITURE HIGHLIGHTS

Expenditure Budget:

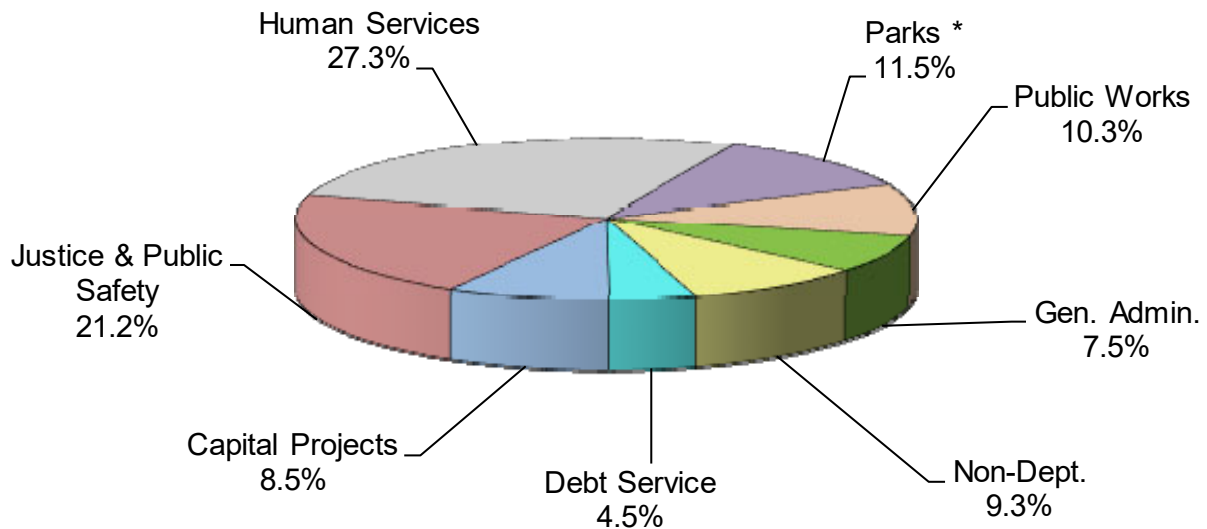
The 2022 total expenditure budget is \$337,404,800, an increase of \$23,352,000 or 7.4% from the 2021 adopted budget, which is mostly driven by state and federal grant awards. The 2022 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$308,888,800 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%
Total Expenditures	\$337,404,843	100.0%

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2022 EXPENDITURE HIGHLIGHTS

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:

2022 EXPENDITURE HIGHLIGHTS

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 31st, 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.

2022 EXPENDITURE HIGHLIGHTS

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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- **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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- **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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- **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.

2022 EXPENDITURE HIGHLIGHTS

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 3rd 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.

2022 EXPENDITURE HIGHLIGHTS

- 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.

2022 EXPENDITURE HIGHLIGHTS

- **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