

Non- Departmental

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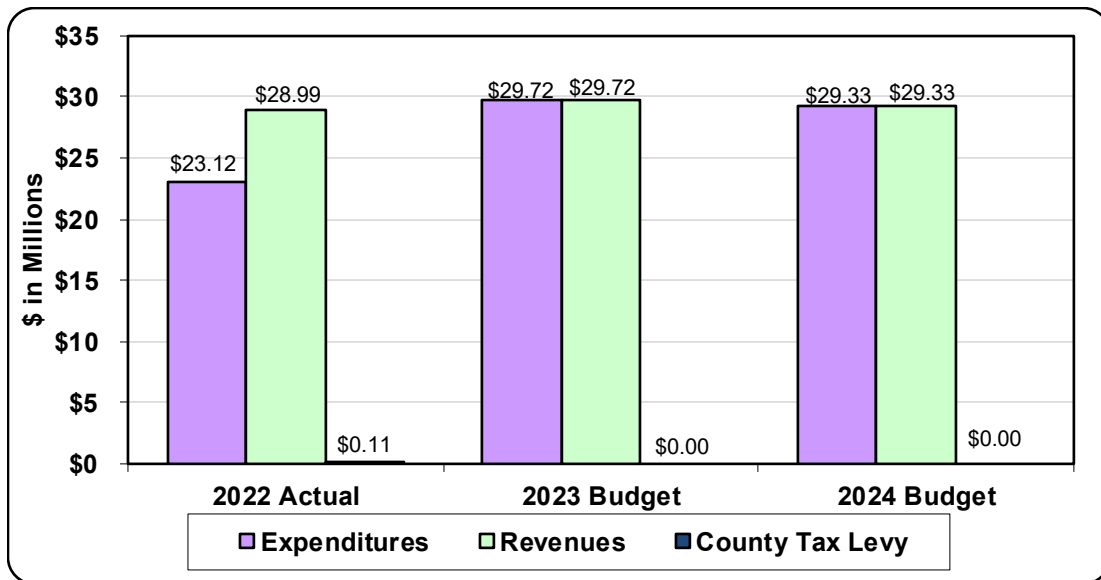
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NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes, which includes significant items such as: membership in the Southeastern Wisconsin Regional Planning Commission; consulting services that benefit the entire county; payment of special assessments on county properties; and receipt of state shared revenues. The **Health and Dental Insurance Fund** is an internal service fund, established to provide for and effectively manage the self-funded health benefits for county employees and dependents. This fund also includes an Employee Wellness (Health Risk Assessment) program designed to improve employee productivity, morale, and healthcare cost savings through health education and health focused activities. This fund budgets for the Waukesha Employee Health and Wellness Center for employees and retirees enrolled in county health insurance plans, with the goal of reducing prescription drug and medical costs. The center is operated through an intergovernmental agreement with the city of Waukesha, who is also participating. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget process. The county established the **Special Purpose Grant Fund** to more readily track and manage funds allocated to the county through the **American Rescue Act Plan (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program**. These funds will be allocated to multiple departments throughout the grant period (through 2026), and the Non-Departmental section includes a consolidated schedule of planned uses for greater transparency and simpler reporting for budget reviewers.



Significant program and funding changes to the 2024 Budget include the following:

- The **Tax Levy** necessary to fund this functional area remains at the 2023 budgeted amount of \$0.
- **Non-Departmental – General Fund:** Expenditures increase by \$26,500 in 2024, which includes a \$30,000 increase for employment advertising with funds budgeted to improve marketing initiatives (e.g., recruitment videos), \$15,000 for charter school consulting (with offsetting general government revenue), a \$10,000 increase for employee deferred compensation/financial education consulting services (funded with revenues shared by the deferred compensation plan administrator), and \$10,000 of higher credit card processing fee expenses. Offsetting these increases is the removal of \$40,000 decrease for refunded/rescinded tax payments that are now accounted for using balance sheet accounts per changes to the Wisconsin Department of Revenue (DOR) reporting requirements.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$411,700, or 1.5%, primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures decrease \$344,000, or 1.4%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to decrease by about \$1.1 million, or 5.4%, from \$20.3 million to \$19.2 million related to favorable claim experience in prior and the current year. This is offset by \$356,100 of higher health plan administration expenses related to additional expenses for administering a newer prescription management program. The 2024 budget also includes \$350,000 for a care management service for complex diagnoses that improves outcomes while reducing cost of care.
 - **Wellness Initiative Program:** Operating expenses decrease \$172,300 consisting of \$100,000 of removed expenses for the one-time 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings in 2023 and \$97,300 of lower expenses associated with a change to the administration of employee health risk assessments, which will be provided by the Employee Health and Wellness Center in 2024.
 - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$104,600 to \$1.56 million, including operating expenses increasing by \$154,300, largely for contracted clinic staffing costs associated with the conducting of employee health risk assessments, as well as replacement of a medical office assistant with a licensed practical nurse and the inclusion of a physical therapist assistant due to higher usage of physical therapy services.
- **Contingency Fund** remains at the 2023 budget level of \$1.2 million, funded with appropriated General Fund balance.

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

	2022	2023	2023	2024	Change from 2023	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget	
					\$	%
TOTAL NON-DEPARTMENTAL						
Revenues (a) (b)	\$28,986,707	\$29,715,040	\$25,156,671	\$29,329,791	(\$385,249)	-1.3%
County Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$23,122,655	\$29,715,040	\$24,845,454	\$29,329,791	(\$385,249)	-1.3%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$0	\$0	N/A
Oper Income/(Loss)	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A
BREAKDOWN BY AGENCY						
GENERAL NON-DEPARTMENTAL						
Revenues (a)	\$4,491,210	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
County Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Expenditure	\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$0	\$0	N/A
HEALTH AND DENTAL INSURANCE						
Revenues (a)	\$24,495,497	\$27,008,200	\$23,326,474	\$26,596,480	(\$411,720)	-1.5%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$21,517,385	\$27,008,200	\$23,108,593	\$26,596,480	(\$411,720)	-1.5%
Oper Income/(Loss)	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A
CONTINGENCY						
Revenues (a) (b)	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

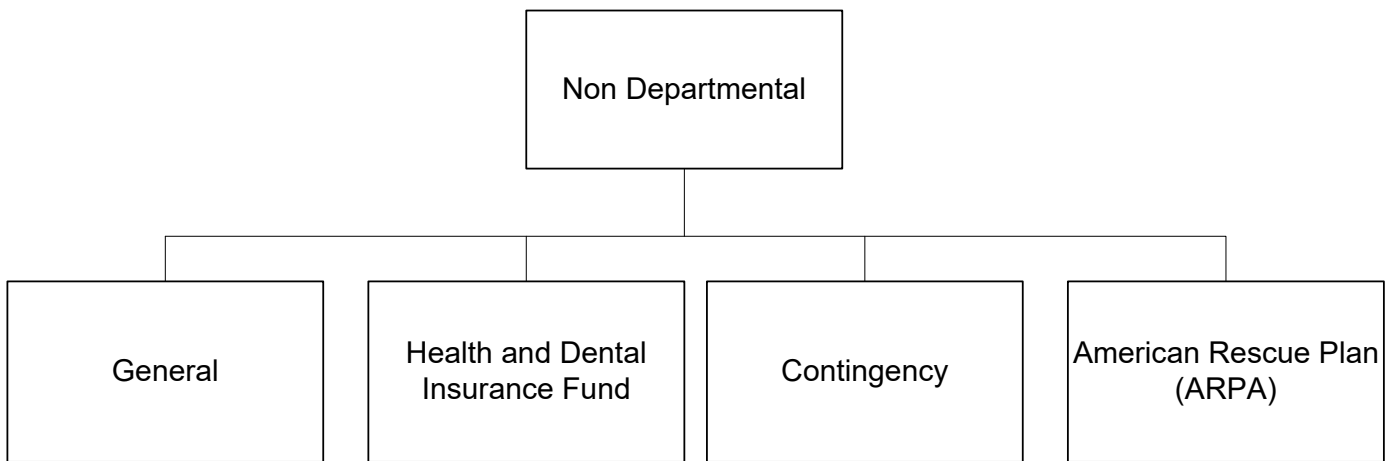
(a) The revenue budget for 2024 includes fund balance appropriations totaling \$3,504,400 which includes \$476,900 in the General Fund, \$1,090,300 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2023 includes fund balance appropriations totaling \$3,116,600 which includes \$478,500 in the General Fund, \$1,438,100 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund.

(b) Contingency fund use in 2022 actuals and the 2023 estimate is being displayed for informational purposes in the table above but is not included in the totals for Non-Departmental because the actual expenditures are already recognized in the program budgets where the contingency fund transfers were approved.

Non-Departmental

NON DEPARTMENTAL

FUNCTION / PROGRAM CHART



There are no positions associated with the Non-Departmental accounts.

Statement of Purpose

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (five years or less) program appropriations.

Activities

This budget is the custodial responsibility of the Department of Administration. Items included are State Shared Revenue, non-benefit insurance premiums for certain departments, unemployment compensation, general feasibility and operational studies, funding of the retirement and sick leave payout reserve, certain special local property assessments of county owned land, funding for the county's membership in the Southeast Wisconsin Regional Planning Commission (SEWRPC), and funding for loss control and safety requirements which cannot be anticipated for county facilities and programs. Economic development items, including payments to the Waukesha Center for Growth, the Milwaukee 7 regional economic development entity, and the Waukesha County Tourism Initiative have been shifted (alongside applicable funding) to the Workforce and Economic Development Fund within Parks and Land Use.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual	Adopted Budget	Estimate (f)	Budget	Adopted Budget \$	%
Revenues						
General Government (a)(e)	\$2,732,774	\$813,930	\$1,120,130	\$827,589	\$13,659	1.7%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$84,385	\$64,413	\$71,570	\$68,845	\$4,432	6.9%
Other Revenue	\$1,001,796	\$150,000	\$150,000	\$160,000	\$10,000	6.7%
Appr. Fund Balance (d)	\$672,255	\$478,497	\$488,497	\$476,877	(\$1,620)	-0.3%
County Tax Levy (Credit)	\$113,100	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$4,604,310	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
Expenditures						
Personnel Costs (d)(e)	\$258,265	\$448,000	\$645,643	\$442,192	(\$5,808)	-1.3%
Operating Expenses (d)	\$1,245,516	\$957,440	\$989,840	\$983,410	\$25,970	2.7%
Interdept. Charges	\$101,489	\$101,400	\$101,378	\$107,709	\$6,309	6.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Rev. Over (Under) Exp.	\$2,999,040	\$0	\$93,336	\$0	\$0	N/A

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

- (a) General government revenues include state shared revenue payments of \$775,000 for the 2024 budget. General government revenues also include estimated countywide indirect cost reimbursements (in excess of the amounts budgeted in the Department of Administration) received from state funding sources mainly for the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs. General government revenues also includes state per pupil aid to cover the cost of administering an independent school charter.
- (b) 2022 actual fines and licenses revenues exclude jail assessment fees of about \$457,000 which are accounted for in the Non-Departmental budget, but budgeted in subsequent years to help fund jail equipment replacement, related capital projects, debt service for jail related projects, and inmate medical services.
- (c) Interdepartmental revenues include indirect cost recovery, mostly from county proprietary and special revenue funds, in excess of the amounts budgeted in the Department of Administration.
- (d) Appropriated General Fund balance for the 2024 budget includes \$160,000 for retirement payouts from reserves for this purpose, \$186,900 of tax increment district dissolution funds from prior years, \$30,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payment, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System. For a description of budgeted General Fund balance use in 2023, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.
- (e) General government revenues exceed the 2023 adopted budget largely due to \$291,200 of American Rescue Plan Act (ARPA) funding for the 2023 impact of the compensation study on county-wide personnel (with an equivalent amount in personnel costs).

2024 Specific Activities and Purpose:

SEWRPC Allocation: Continue to provide funding for the county's share of the Southeastern Wisconsin Regional Planning Commission (SEWRPC) which provides regional planning, including: land use, transportation, water quality, flood-land management, and planned research for the seven counties in southeastern Wisconsin.

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

Charter School: Budget for consulting services associated with the overseeing and administering the reauthorized charter contract with Lake Country Classical Academy, Inc, as provided through enrolled ordinance 178-7. These costs are offset by state per pupil aid.

Loss Control/ADA: Continue to fund loss control and safety requirements and to fund measures necessary to comply with the federal Americans with Disabilities Act (ADA) that cannot be anticipated for county facilities and programs.

Separation Payouts (Vacation/Sick Leave): Continue budgeting for sick leave payouts that exceed normal budget amounts for large departments (reserves), based on an expected higher level of retirements (as baby boomers reach retirement age). Large service departments provide for most of this cost within their respective budgets. Continue to maintain an account to fund retirement sick leave and vacation payouts in administrative and small departments.

Non-Represented Employee Maximum Sick Leave/Vacation Payouts: Continue to fund the employee incentive payment for those who have maximized their sick leave accrual (maximum of 960 hours) in prior years. Continue to fund payouts for unused vacation time (maximum 40 hours) for non-represented employees who earn more than three weeks of vacation time during a year.

Section 125 Plan Administration Costs: Continue to fund the third-party administration of the county employees' Flexible Spending Account plans, which allow employees to set aside untaxed earnings for out-of-pocket health care expenses, which save the county the employer's cost share of FICA and Medicare payments.

Severance/Retention: Provide for the funding of a program establishing a severance budget and an incentive to remain employed with the county to the end of the year for employees that are laid off due to abolishing or unfunding their position in the budget process. Employees who leave before the end of the designated term or accept another county position are ineligible.

Deferred Compensation Plan Consulting & Financial Education for Employees: Continue to provide consulting services to the employee investment advisory committee for the deferred compensation plan and financial education services to active employees. This is offset by revenues (no tax levy) that the plan administrator shares with the county.

Consulting/Grant/Other: Continue to provide funding for special consulting studies identified during the year.

Merchant Card Fees: Provide funding for credit card and debit card processing fees in non-enterprise activities except for Parks and Land Use that budgets its own.

Employment Advertising: Funding for recruitment efforts to fill position vacancies. The 2024 budget increases \$30,000 related to recruitment video and marketing initiatives to promote Waukesha County employment.

Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuos	2022	2023	2023	2024	Budget	%
		Actual	Budget	Estimate	Budget	Change	Change
Operating	SEWRPC Allocation	\$684,455	\$675,440	\$675,440	\$676,410	\$970	0.1%
Operating	Economic Development (e)	\$250,000	\$0	\$0	\$0	\$0	N/A
Operating	Milwaukee 7 Regional Econ Dev Campaign (e)	\$12,500	\$0	\$0	\$0	\$0	N/A
Operating	Waukesha County Tourism Initiative (e)	\$10,000	\$0	\$0	\$0	\$0	N/A
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Charter School (b)	\$0	\$0	\$15,000	\$15,000	\$15,000	N/A
Operating	Loss Control/ADA (a)	\$260	\$35,000	\$35,000	\$35,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$34,251	\$160,000	\$160,000	\$160,000	\$0	0.0%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$179,097	\$168,000	\$144,806	\$166,192	(\$1,808)	-1.1%
Operating	Section 125 Plan Administration Costs	\$4,927	\$8,000	\$5,400	\$8,000	\$0	0.0%
Personnel	Unemployment	\$11,601	\$80,000	\$49,637	\$76,000	(\$4,000)	-5.0%
Personnel	Severance/Retention (a)	\$33,312	\$40,000	\$0	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (c)	\$40,188	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Operating	Consulting (a)	\$24,938	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$44,942	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Operating	Employment Advertising	\$5,900	\$15,000	\$15,000	\$45,000	\$30,000	200.0%
Operating	Property Tax/Special Assessments (f)	\$84,217	\$40,000	\$40,000	\$0	(\$40,000)	-100.0%
Operating	Printing inc. Adopted Budget Books	\$2,161	\$4,000	\$4,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$101,489	\$101,400	\$101,378	\$107,709	\$6,309	6.2%
Multiple	Other Expenses	\$21,632	\$30,000	\$30,000	\$30,000	\$0	0.0%
Short-Term/Temporary/Periodic							
Operating	Strategic Planning (a)	\$29,400	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	2023 Compensation Study Impact (b)	\$0	\$0	\$291,200	\$0	\$0	N/A
Total Expenditures		\$1,605,270	\$1,506,840	\$1,736,861	\$1,533,311	\$26,471	1.8%
Revenue:							
Gen Gov't	State Shared Revenues	\$585,000	\$775,000	\$775,000	\$775,000	\$0	0.0%
Gen Gov't	Other General Government Revenues (b)	\$2,147,774	\$38,930	\$345,130	\$52,589	\$13,659	35.1%
Interdept'l	Interdepartmental Charge Revenue*	\$84,385	\$64,413	\$71,570	\$68,845	\$4,432	6.9%
Other	Other Revenue (c)(d)	\$1,001,796	\$150,000	\$150,000	\$160,000	\$10,000	6.7%
Fund Bal	Fund Balance Appropriation (a)	\$672,255	\$478,497	\$488,497	\$476,877	(\$1,620)	-0.3%
Tax Levy	Tax Levy	\$113,100	\$0	\$0	\$0	\$0	N/A
Total Revenues		\$4,604,310	\$1,506,840	\$1,830,197	\$1,533,311	\$26,471	1.8%
Revenues Over/(Under) Expenditures		\$2,999,040	\$0	\$93,336	\$0	\$0	N/A

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

- (a) Appropriated General Fund balance for the **2024 Budget** includes \$160,000 for retirement payouts from reserves for this purpose, \$186,900 of tax increment district dissolution funds from prior years, \$30,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payment, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System. Appropriated General Fund balance for the **2023 Budget** \$160,000 for retirement payouts from reserves for this purpose, \$188,500 of tax increment district dissolution funds from prior years, \$40,000 toward one-time employee severance/retention payments, \$30,000 for county strategic planning, \$30,000 for unanticipated consulting needs, and \$30,000 for the Wisconsin River Rail Transit System.
- (b) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration (\$38,900 in the 2023 budget and \$37,600 in the 2024 budget). These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance, and Child Support programs. General government revenues also include state per pupil aid to cover the cost of administering an independent school charter (\$15,000 in the 2024 budget). For the 2023 estimate, other general government revenue includes \$291,200 in American Rescue Plan Act funding to cover the estimated partial-year costs of implementing the county's compensation study.
- (c) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services of \$40,000 in the 2024 budget, an increase of \$10,000 from 2023. No county tax levy is used to fund this expenditure.
- (d) Other revenues include procurement card rebates estimated at \$45,000 in the 2024 budget (\$45,000 in the 2023 budget) and miscellaneous recoveries of \$75,000 in the 2024 budget (\$75,000 in the 2023 budget).
- (e) Economic development activities were shifted to the Workforce and Economic Development Fund in Parks and Land Use in the 2023 budget.
- (f) Each year, the Wisconsin Department of Revenue (DOR) notifies counties that they have to pay back their share of refunded/rescinded taxes in prior years due to property assessment appeals. Due to a change in DOR reporting requirements, refunded/rescinded tax payments are removed in the 2024 budget and accounted for using balance sheet accounts.

Fund Purpose

The Health and Dental Insurance Fund is an internal service fund established to provide for and effectively manage the health benefits for county employees, elected officials, retirees, and dependents. This fund consists of a self-funded active employee health insurance plan, a self-funded retired employee health insurance plan, a self-funded dental insurance plan, an employee wellness program, and the Waukesha Employee Health and Wellness Center. The Health and Dental Insurance Fund is used to account for all claims and costs filed against and paid by the county's self-funded insurance, the premiums paid into these plans, and costs associated with the wellness programs. This fund recovers its costs through charges to county departments, employees, retirees, and qualifying participants for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits. This fund provides budgetary protection by purchasing stop loss insurance coverage. A health insurance actuary is retained to assist with the determination of premium rates, insurance reserve levels, and effectiveness of wellness and health benefit changes to the total cost of the program.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
Revenues						
General Government	\$241,830	\$41,200	\$19,700	\$22,200	(\$19,000)	-46.1%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$3,931,776	\$3,919,000	\$3,393,000	\$3,829,000	(\$90,000)	-2.3%
Interdepartmental	\$17,960,019	\$21,306,000	\$18,287,188	\$21,352,000	\$46,000	0.2%
Other Revenue (a)	\$729,712	\$303,000	\$187,586	\$303,000	\$0	0.0%
Appr. Fund Balance (b)	\$1,632,160	\$1,439,000	\$1,439,000	\$1,090,280	(\$348,720)	-24.2%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$24,495,497	\$27,008,200	\$23,326,474	\$26,596,480	(\$411,720)	-1.5%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$21,464,551	\$26,901,300	\$22,980,562	\$26,514,300	(\$387,000)	-1.4%
Interdept. Charges	\$52,834	\$106,900	\$128,031	\$82,180	(\$24,720)	-23.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$21,517,385	\$27,008,200	\$23,108,593	\$26,596,480	(\$411,720)	-1.5%
Rev. Over (Under) Exp.	\$2,978,112	\$0	\$217,881	\$0	\$0	N/A

- (a) Other revenues for 2022 actuals include \$466,700 of prescription drug rebates and \$256,100 of stop/loss reimbursements.
- (b) Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2024 budget includes \$187,500 to fund the Wellness Initiative program and \$897,800 is budgeted to fund most of the Waukesha Employee Health and Wellness Center. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2023 budget includes \$359,800 to fund the Wellness Initiative program and \$1,079,400 is budgeted to fund most of the Waukesha Employee Health and Wellness Center.

Major Departmental Strategic Objectives

Finance Pillar: Protect taxpayer investments

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

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

Performance Measures:

	2022 Actual	2023 Budget	2023 Estimate	2024 Estimate
Choice Plus Plan				
Average Plan % Premium Increase	2.2%	2.5%	2.5%	2.5%
Average Monthly Plan Cost: Single	\$891	\$913	\$913	\$936
Family	\$2,405	\$2,465	\$2,465	\$2,527
HDHP Plan				
Average Plan % Premium Increase	2.2%	2.5%	2.5%	2.5%
Average Full Monthly Plan Cost:				
Single*	\$766	\$783	\$783	\$800
Family*	\$2,003	\$2,048	\$2,048	\$2,094

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

Performance Measure:	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Medical Inflation Rate**	5.5% - 7.5%	5.0% - 7.0%	5.0% - 7.0%	6.0%

**Milliman's (County Health Insurance Actuary) expected annual trend assumptions are 6.0% for both medical claims and prescription drug benefits in 2024.

Activity	2022 Actual (a)	2023 Budget (b)	2023 Estimate (c)	2024 Budget (b)	Budget Chng
<u># of Health Ins. Contracts</u>					
POS Single	68	65	58	61	(4)
Family	91	102	85	84	(18)
Subtotal	159	167	143	145	(22)
HDHP Single	374	369	385	406	37
Family	580	715	590	700	(15)
Subtotal	954	1,084	975	1,106	22
Total	1,113	1,251	1,118	1,251	0

(a) Enrollment as of 12/31/2022.

(b) The 2023 and 2024 budget figures are based on enrollment counts obtained during mid-summer budget development, with adjustments made for vacant positions. Beginning in 2017, all new hires are limited to enrollment in the HDHP plan.

(c) Enrollment as of August 2023.

Active Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Active Employee Health Insurance program. This includes medical, pharmacy, and claims payments. The program also accounts for administrative expenses, stop loss insurance premiums, consulting fees, and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants. This program area also carries an actuarially determined Incurred But Not Reported reserve balance (outstanding claims paid in next fiscal year) as required for internal service fund accounting. Two health plans are offered to employees: (1) a self-funded Point of Service (POS) plan (Choice Plus) and (2) a self-funded high deductible health plan (HDHP) with a health savings account (HSA) feature. Newly hired employees are limited to enrollment in the HDHP plan. Both plans offer an incentive to employees for participating in the Health Risk Assessment Program, designed to help reduce the county's health insurance costs (see Wellness Initiative Program). The 2024 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 30% for non-participants). Participants in the HDHP plan receive a employer HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$223,519	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,291,665	\$3,820,000	\$3,280,000	\$3,730,000	(\$90,000)
Interdepartmental	\$17,480,727	\$20,775,000	\$17,794,188	\$20,821,000	\$46,000
Other Revenue	\$708,720	\$300,000	\$186,786	\$300,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$21,704,631	\$24,895,000	\$21,260,974	\$24,851,000	(\$44,000)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$19,050,885	\$24,566,700	\$20,870,758	\$24,197,700	(\$369,000)
Interdept. Charges	\$28,941	\$28,300	\$51,631	\$53,300	\$25,000
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$19,079,826	\$24,595,000	\$20,922,389	\$24,251,000	(\$344,000)
Rev. Over (Under) Exp.	\$2,624,805	\$300,000	\$338,585	\$600,000	\$300,000

Program Highlights

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2024 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to decrease \$90,000 related to employee plan selection changes from the POS plan to the HSA plan. Interdepartmental charge revenues include the county's share of estimated premiums and county contributions to employee HSA accounts charged to departments, and are projected to increase \$46,000. Charges for services decrease and interdepartmental charges increase due to more employees being enrolled in the HSA plan (versus the POS plan), which has a lower employee share of premium costs. The premiums for both the county and employee share for both plans are budgeted to increase 2.5%.

Other revenues consist of prescription drug rebates which remain at the 2023 budgeted amount of \$300,000. Revenues exceed expenditures by \$600,000 to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center, an increase of \$300,000 from 2023.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to decrease by about \$1.1 million, or 5.4%, from \$20.3 million to \$19.2 million related to favorable claim experience in prior and the current year. This is offset by \$356,100 of higher health plan administration expenses related to additional expenses for administering a newer prescription management program which is offset by decreasing claims expenses. Operating expenses include \$5,400 for the administration of a pilot project for county employees to opt into shifting their coverage to their spouse's health insurance. The 2024 budget also includes \$350,000 for a care management service for complex diagnoses that improves outcomes while reducing cost of care.

Interdepartmental charges increase \$25,000 for higher administrative overhead charges to the Department of Administration.

Waukesha Employee Health and Wellness Center

Program Description

This program area accounts for all the costs and revenues associated with the on-site Waukesha Employee Health and Wellness Center. The center was established through an intergovernmental agreement between the county, city, and school district of Waukesha beginning in 2014. The center is managed by a private sector organization whose primary focus and business objectives are the development, implementation, and management of employer-sponsored on-site medical clinics. The purpose of the clinic is to improve the short- and long-term health results of enrolled employees and their families by providing readily accessible, on-site health care services, with costs controlled through a multi-year contract that provides savings to both the county and employees. Starting in the 2022 budget, the school district of Waukesha has withdrawn from the agreement and will no longer be a partner. In the 2023 budget, most program costs are now shared among the two members according to a formula specified in the intergovernmental agreement. This formula is updated annually using a three-year rolling average of each entity's share of utilization. For the 2024 budget, the cost-share for the county and city will change slightly to 64%/36%, (compared to 63%/37% for 2023). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$16,608	\$41,200	\$19,700	\$22,200	(\$19,000)
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$49,616	\$40,000	\$44,000	\$40,000	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,380,360	\$1,079,200	\$1,079,200	\$902,780	(\$176,420)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,446,584	\$1,160,400	\$1,142,900	\$964,980	(\$195,420)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,188,880	\$1,385,400	\$1,342,589	\$1,539,700	\$154,300
Interdept. Charges	\$22,155	\$75,000	\$73,900	\$25,280	(\$49,720)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,211,035	\$1,460,400	\$1,416,489	\$1,564,980	\$104,580
Rev. Over (Under) Exp.	\$235,549	(\$300,000)	(\$273,589)	(\$600,000)	(\$300,000)

Program Highlights

General government revenues consist of the clinic partner share of facility-related costs and decrease \$19,000 due to the removal of \$50,000 budgeted for floor replacement in 2023 (with the expense split per the cost-share agreement between the county and the city) offset by \$20,000 of general building maintenance expenses. Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan remains at the 2023 budgeted amount of \$40,000. Appropriated Health Insurance Fund Balance is budgeted to cover remaining program expenditures and decreases \$176,400. \$600,000 of higher expenses than revenues from higher employee premiums to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center.

Operating expenses increase by \$154,300 largely due to an increase in contracted clinic staffing costs associated with the inclusion of an additional Medical Office Assistant to conduct employee health risk assessments. Additionally, changes to contracted clinic staff include the replacement of a medical office assistant with a licensed practical nurse and the inclusion of a physical therapist assistant due to higher usage of physical therapy services. Interdepartmental charges decrease by \$49,700, mostly due to the removal of facility improvement charges of \$50,000 for flooring replacement from the Department of Public Works – Building Improvement Plan program.

Retired Employee Health Insurance

Program Description

This program area accounts for all costs associated with the operation of the Retired Employee Health Insurance program. This includes medical and pharmacy claims payments. This program also accounts for administrative expenses, stop loss insurance premiums, consulting fees and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to retirees. Retirees pay 100% of the premium cost. Actuarial consultants rate the retiree health insurance plan separately from the active employee health insurance plans.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$1,703	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$523,222	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$17,002	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$541,927	\$0	\$0	\$0	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$562,666	\$0	\$0	\$0	\$0
Interdept. Charges	\$686	\$0	\$0	\$0	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$563,352	\$0	\$0	\$0	\$0
Rev. Over (Under) Exp.	(\$21,425)	\$0	\$0	\$0	\$0

(a) Other revenues consist of prescription drug rebates.

Program Highlights

At the end of 2022, the Retired Employee Health Insurance program was no longer offered through the Waukesha County Health Insurance Fund. This programmatic decision is a result of declining enrollments and volatile claims experience. Increasing volatility led to higher claims expenses than retiree premiums could cover, resulting in unfavorable results for the program in most recent years. The volatility also required significant increases in premiums to retirees, making the plan less attractive, and likely contributing to lower enrollment.

Activity	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
# of POS Retiree Health Ins. Contracts					
Pre-Medicare					
Single	19	0	0	0	0
Family	10	0	0	0	0
Total	29	0	0	0	0

Employee Dental Insurance

Program Description

This program area accounts for all costs associated with the operation of the self-funded Employee Dental Insurance program. This includes dental claims payments, administrative expenses and other program-related services/expenses that may arise. This program area recovers its costs through premium charges to internal departments, employees, and COBRA participants.

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$67,273	\$59,000	\$69,000	\$59,000	\$0
Interdepartmental	\$479,292	\$531,000	\$493,000	\$531,000	\$0
Other Revenue	\$3,816	\$3,000	\$800	\$3,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$550,381	\$593,000	\$562,800	\$593,000	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$465,046	\$591,400	\$487,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$500	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$465,046	\$593,000	\$487,900	\$593,000	\$0
Rev. Over (Under) Exp.	\$85,335	\$0	\$74,900	\$0	\$0

Program Highlights

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) of the lower cost self-funded plan is in interdepartmental revenues and remain at the 2023-budgeted level. Premium rates for the self-funded plan are not changing for the 2024 budget.

Operating expenses consist mostly of dental claims costs of \$533,000, which remains at the 2023-budgeted level.

Activity	2022 Actual (a)	2023 Budget	2023 Est. (b)	2024 Budget	Budget Change
# of Dental Ins. Contracts					
Self-Funded					
Single	229	270	264	270	0
Family	369	450	383	450	0
Subtotal	598	720	647	720	0
Fully-Insured*					
Single	135	154	134	154	0
Family	330	364	334	364	0
Subtotal	465	518	468	518	0
Total	1,063	1,238	1,115	1,238	0

*The county offers a fully insured dental insurance plan and is not budgeted in this fund. This plan is budgeted in departmental budgets and accounted for in General Fund balance sheet accounts (directly paid to insurer).

- (a) Enrollment as of 12/31/2022.
- (b) Enrollment as of August 2023.

Wellness Initiative

Program Description

This program area accounts for all costs associated with the operation of the Wellness Initiative program. This program is designed to improve the health and well-being of county employees' lives through health education and activities that will assist health plan members in understanding disease management and prevention along with programming. This is designed to support positive lifestyle change, thereby resulting in improved employee productivity, morale, and healthcare cost savings for the county and the employees. Program components include biometric screenings, health risk assessments, health coaching, program marketing and communications, and participation incentives.

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

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Budget Change
Staffing (FTE)	0.00	0.00	0.00	0.00	0.00
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$174	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$251,800	\$359,800	\$359,800	\$187,500	(\$172,300)
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$251,974	\$359,800	\$359,800	\$187,500	(\$172,300)
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$197,074	\$357,800	\$279,815	\$185,500	(\$172,300)
Interdept. Charges	\$1,052	\$2,000	\$2,000	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$198,126	\$359,800	\$281,815	\$187,500	(\$172,300)
Rev. Over (Under) Exp.	\$53,848	\$0	\$77,985	\$0	\$0

Program Highlights

Appropriated Health Insurance Fund balance is budgeted to cover program expenditures. Operating expenses decrease \$172,300 consisting of \$100,000 of removed expenses for the one-time 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings in 2023 and \$97,300 of lower expenses associated with a change to the administration of employee health risk assessments, which will be provided by the Employee Health and Wellness Center in 2024. The budget includes \$25,000 of additional expenses for new equipment for employee wellness rooms funded with lapsed employee flexible spending account funds. Remaining budgeted items include program incentives and other wellness services (e.g., diabetes management).

Statement of Purpose

To provide funds only for emergency and other situations which could not be anticipated or adequately planned for during the budget development and review process. In preparing agency budget requests, departments are required to identify all anticipated expenditures for projects and programs. The need for Contingency Fund transfer requests are determined by the County Executive and authorized by the Finance Committee in accordance with statutory authority and the County Board if requests exceed the statutory authority of the Finance Committee.

Financial Summary	2022	2023	2023	2024	Change From 2023	
	Actual (a)	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
Revenues						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
County Tax Levy (Credit)	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenue Sources	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Expenditures						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$20,000	\$1,200,000	\$200,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

Position Summary (FTE)

Regular Positions	0.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00
Total FTEs	0.00	0.00	0.00	0.00	0.00

(a) In 2022, the Waukesha County Finance Committee approved contingency fund use of \$70,000 for the County Clerk department related to higher election ballot expenses. \$20,000 of these funds were actually utilized in 2022.

American Rescue Plan Act (ARPA)

Fund Purpose

In March of 2021, the federal government approved legislation authorizing and funding the American Rescue Plan Act (ARPA) allocating \$350 billion of direct aid to state and local governments through the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. Waukesha County's CSLFRF allocation is \$78.5 million and allows for program costs to be spent or obligated by December 31, 2024 and completed by December 31, 2026. Permissible uses of the grant funding include supporting public health; responding to negative economic impacts from the public health emergency; building public sector capacity; providing premium pay for essential workers; investing in water, sewer, and broadband infrastructure; and supporting general county government services and infrastructure by offsetting revenue loss due to the pandemic.

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

There will be instances when it is more appropriate to account for ARPA funding outside of the Special Purpose Grant Fund. These instances include (1) reimbursement for eligible staff time that was already included in departmental operating budgets, (2) investing in start-up costs for department programs which will continue after 2026, (3) application of funds to offset "revenue loss" (mentioned above), and (4) funding for eligible projects in the Capital Project Fund. All ARPA funds will be tracked using a unique revenue account. This Non-Departmental summary includes a consolidated schedule of all planned uses for both those accounted for within the ARPA Fund and within departmental operating budgets and capital projects to provide greater transparency and simpler reporting for budget reviewers.

2021-2026 American Rescue Plan Act (ARPA) Funding

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
JUSTICE AND PUBLIC SAFETY							
114	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	\$503,957	\$574,921	\$0	\$0	\$1,078,878
107,110	STAFFING THE SIXTH CRIMINAL COURT	DISTRICT ATTORNEY	\$0	\$0	\$302,517	\$0	\$302,517
130	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	\$550,249	\$521,397	\$0	\$0	\$1,071,646
146-150, 154	PUBLIC SAFETY COMPENSATION AND CAPACITY BUILDING	SHERIFF	\$843,314	\$900,000	\$720,000	\$0	\$2,463,314
156	REPLACEMENT OF UNSUPPORTED TASERS	SHERIFF	\$0	\$800,000	\$0	\$0	\$800,000
156	RESPIRATOR FIT-TESTING MACHINE REPLACEMENT	SHERIFF	\$0	\$15,000	\$0	\$0	\$15,000
156	MOBILE DEVICE FORENSIC SOFTWARE	SHERIFF	\$0	\$140,000	\$0	\$0	\$140,000
498-500	COURTHOUSE PROJECT	CAPTIAL PROJECTS	\$0	\$20,000,000	\$16,000,000	\$0	\$36,000,000
N/A	MEDICAL EXAMINERS OFFICE RENOVATION	CAPTIAL PROJECTS	\$0	\$2,500,000	\$0	\$0	\$2,500,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
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HEALTH AND HUMAN SERVICES

N/A	PANDEMIC RESPONSE	HEALTH & HUMAN SERVICES	\$1,555,501	\$0	\$0	\$0	\$1,555,501
520-521	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH & HUMAN SERVICES	\$389,433	\$844,857	\$305,000	\$0	\$1,539,290
210-213	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH & HUMAN SERVICES	\$113,283	\$172,000	\$87,245	\$0	\$372,528
N/A	MENTAL HEALTH CENTER (MHC) REDESIGN PROJECT	HEALTH & HUMAN SERVICES	\$0	\$1,587,000	\$0	\$0	\$1,587,000
N/A	CRIMINAL JUSTICE COLLABORATING COUNCIL PRETRIAL SUPERVISION BACKLOG	HEALTH & HUMAN SERVICES	\$19,378	\$67,000	\$0	\$0	\$86,378
225-226	CRISIS LAW ENFORCEMENT COLLABORATION	HEALTH & HUMAN SERVICES	\$39,840	\$346,499	\$352,654	\$377,000	\$1,115,993
225-226	EVIDENCE BASED HUMAN SERVICES PROGRAMMING	HEALTH & HUMAN SERVICES	\$17,617	\$888,694	\$130,244	\$0	\$1,036,555
225-226	HUMAN SERVICES AWARD PROGRAMS	HEALTH & HUMAN SERVICES	\$0	\$115,426	\$399,113	\$0	\$514,539
214-215	VETERANS' SERVICES	HEALTH & HUMAN SERVICES	\$0	\$100,436	\$102,650	\$0	\$203,086
N/A	SYSTEM IMPLEMENTATION TO CONNECT HEALTH AND SOCIAL SERVICE PROVIDERS	HEALTH & HUMAN SERVICES	\$0	\$35,000	\$0	\$0	\$35,000

PARKS AND LAND USE

518	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	\$0	\$1,000,000	\$900,000	\$0	\$1,900,000
311-312	ECONOMIC IMPACT PROGRAMS	PARKS AND LAND USE	\$0	\$3,000,000	\$4,500,000	\$0	\$7,500,000
N/A	CLEAN WATER PROJECTS	PARKS AND LAND USE	\$0	\$835,000	\$0	\$0	\$835,000

PUBLIC WORKS

N/A	CTH O, CTH I to CTH ES	PUBLIC WORKS	\$0	\$478,800	\$0	\$0	\$478,800
N/A	ROAD & CATCH BASIN SWEEPER TRUCK	PUBLIC WORKS	\$0	\$398,465	\$0	\$0	\$398,465
N/A	BRINE TANKER TRUCK	PUBLIC WORKS	\$129,899	\$0	\$0	\$0	\$129,899
380	CATCH BASIN REBUILD	PUBLIC WORKS	\$0	\$200,000	\$0	\$0	\$200,000
380	RECYCLED WATER FOR BRINE	PUBLIC WORKS	\$0	\$120,000	\$0	\$0	\$120,000

American Rescue Plan Act (ARPA)

Page #	Project Title	Department	Actual to through 2022	2023 Estimate	2024 Budget Request	Future Budget Requests	Total
ADMINISTRATION							
426	GRANT PROJECT POSITIONS	ADMINISTRATION	\$135,392	\$146,730	\$417,576	\$884,688	\$1,584,386
Multiple Depts	PUBLIC SECTOR WORKER RETENTION (a)	ADMINISTRATION	\$697,151	\$1,009,266	\$1,277,688	\$0	\$2,984,105
438	WEBSITE, CLOUD, AND CYBER SECURITY INFRASTRUCTURE	ADMINISTRATION	\$0	\$721,000	\$164,396	\$0	\$885,396
522	ERP REPLACEMENT	ADMINISTRATION	\$0	\$2,850,000	\$1,285,000	\$0	\$4,135,000
Multiple Depts	COMMODITY INFLATION - Fuel	ADMINISTRATION	\$299,347	\$488,468	\$327,440	\$0	\$1,115,255
N/A	COMMODITY INFLATION - Utilities	ADMINISTRATION	\$278,612	\$0	\$0	\$0	\$278,612
N/A	COMMODITY INFLATION - Vehicle Parts	ADMINISTRATION	\$230,370	\$0	\$0	\$0	\$230,370
N/A	INDIRECT COST (b)	ADMINISTRATION	\$1,546,792	\$722,231	\$918,765	\$130,422	\$3,318,210
TOTAL OBLIGATED ARPA FUNDING (2021-2026)			\$7,350,135	\$41,578,190	\$28,190,288	\$1,392,110	\$78,510,723
Total Current and Planned ARPA Funding Appropriations			\$5,106,192	\$40,137,893	\$27,313,232	\$1,261,688	\$73,819,005

(a) Contains expenses anticipated to be incurred and reimbursed for unanticipated off cycle salary adjustments but not appropriated. ARPA appropriated to address the 2023 compensation study implementation includes \$291,200 in 2023 and \$1,319,397 in 2024.

(b) Expenses anticipated to be incurred and reimbursed but not appropriated.

Program/Functional Area Highlights

Waukesha County is using American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to fund projects which are directly eligible according to the allowable uses of this funding. The projects were selected based on prioritizing the long-term objectives of the County including:

- Addressing short-term pandemic related operational impact (e.g. temporary inflation, or phasing in permanent inflation)
- Investing in public health infrastructure (e.g., mental health, substance abuse, community violence interventions)
- Advancing economic recovery and growth
- Investing in productivity, generating return on investment
- Enhancing services
- Leveraging partnerships and collaborations, both internally and with other governments
- Meeting federal timeline restrictions (funding through 2026)
- Mitigating program risks/long-term levy impacts
- Managing total funding availability
- Limiting administrative complexity

Justice and Public Safety

Criminal Court Case Backlog/Staffing the Sixth Criminal Court

Waukesha County is addressing the criminal case backlog by adding a sixth criminal court. Grant funds will be used to fund positions and operating costs associated with the criminal court. The court was initially intended to be temporary with positions sunseting by December 31, 2023, but Circuit Courts management is continuing the court within existing base budget resources. All ARPA funding and positions created for this project terminate at the end of December 2023, with the exception of \$302,517 for three positions in the District Attorney's Office that will sunset on December 31, 2024.

Public Safety Compensation and Capacity Building

This project provides additional compensation to sworn officers to assist in the retention and recruitment of employees in these positions.

Replacement of Unsupported Tasers

Replacement of currently unsupported tasers utilized to de-escalate violence with law enforcement interactions.

American Rescue Plan Act (ARPA)

Respirator Fit-Testing Machine Replacement

This project replaces the equipment to ensure appropriate respirator fit for masks on impacted sheriff department employees.

Mobile Device Forensic Software

This project allows for the purchase of five years of licensing costs for software which allows the Sheriff department to unlock and complete forensic extraction from mobile devices.

Courthouse Project Step 2: Renovate 1959 Courthouse

This project is to offset the costs of core infrastructure in the renovation of the 1959 Courthouse.

Medical Examiner's Office Renovation

This project is to renovate the Medical Examiner's Office to improve space utilization, technology, and to be more in line with industry standards.

Health and Human Services

Pandemic Response

This project is dedicated to covering pandemic related costs incurred by the county that are not covered through other funding sources. Examples of costs currently supported with ARPA include, sick leave and medical expenses related to employee COVID-19 cases, and public facility disinfection.

HHS Technology System Enhancements

Capital Project #202014 HHS Technology System Enhancements was modified by enrolled ordinance 176-42 to provide for additional functionality needs identified by HHS department management during its experience with the COVID-19 pandemic and cover project costs through ARPA-CSLFRF funding. Projects that enhance service delivery in public health, behavioral health, and other HHS services and data systems are eligible for funding under ARPA-CSLFRF. Funding for 2023-2024 will focus on the transition of HHS client records to a paperless environment.

Public Health Level 3 Certification

This project is to upgrade Waukesha County from Public Health Level II health department to Level III, which will see the 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 in the community.

Mental Health Center (MHC) Redesign Project

The purpose of this project is to redesign the current inpatient facility that would enable the County to downsize the inpatient hospital to 16 beds, and to create a 14-bed Crisis Stabilization unit.

Criminal Justice Collaborating Council Pretrial Supervision Backlog

The criminal court case backlog has increased the amount of time individuals awaiting trial spend on pretrial supervision. The contracted Pretrial Supervision Program monitors defendants charged with misdemeanors or felonies, ordered on supervision as a condition of bail, who are in the community while their case progresses through the justice system. This project adds one case manager, which better enables the program to manage current caseloads and new referrals to the program, until caseloads return to pre-pandemic levels.

Crisis Law Enforcement Collaboration

This project expands the current pilot project to hire three additional clinical therapists (total of four in the program, three are funded with ARPA) with the Waukesha County Health and Human Services – Crisis Services in conjunction with Waukesha law enforcement agencies. A mental health professional responds with law enforcement to expedite crisis response and reduce time of law enforcement on scene.

Evidence Based Human Services Programming

This project develops a continuous quality review process for critical incidents to help support future data-driven decision-making regarding system/program enhancements, support and service needs as well as provide a structured framework for multi-stakeholder collaboration improvements. The initial programmatic areas of emphasis include programming for child welfare and overdose related fatalities.

Human Services Award Program

This project provides award programs in the following two areas, child welfare and community health. The child welfare program awards help to better align with Federal Family First Prevention Services Act to keep families safe and together along with addressing the associated increase in challenges to families caused by the pandemic. The Waukesha County Community Health Improvement Plan (CHIP) identifies the top community health issues and develops a community health improvement plan for how to address them utilizing awards for community agencies to have an impact on improving community health priorities.

American Rescue Plan Act (ARPA)

Veterans' Services

This project is to modify the divisional staffing structure to allow for increased outreach to community veterans, improved coverage and efficiency and better leadership succession planning.

System Implementation to Connect Health and Social Service Providers

This project allows for the implementation of a system that connects individuals to services and allows for greater collaboration and coordination of care. County involvement in this software provides free access to community non-profit service providers. This system would help identify and predict social care needs and trends in the community.

Parks and Land Use

Maintenance of Park and Open Space

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

Economic Impact Programs

This project provides funding to expand the revolving loan GROW Fund, which was established under the Waukesha County Center for Growth in 2019 for the economic development and prosperity of Waukesha County. The mission of the GROW Fund is to serve as a mechanism to retain, expand, and attract businesses, and increase workforce housing stock to meet the projected employment growth in Waukesha County.

Clean Water Projects

This project includes multiple initiatives to comply with mandated reductions of nonpoint source pollution in the Menomonee River Watershed.

Public Works

Rehabilitate County Trunk Highway (CTH) O (Moorland Road), from CTH I (Beloit Road) to CTH ES (National Avenue)

These funds are used to cover an increase in the net share of county costs for this capital project (#201610) to rehabilitate a 1.4-mile segment of Moorland Road in the City of New Berlin.

Road & Catch Basin Sweeper Truck

This project was initiated to purchase a machine which will be used as part of the County's program to reduce non-point source pollution from the County highway system, to comply with the County's NR 216 Municipal Separate Storm Sewer System (MS4) permit, as well as its Total Maximum Daily Load (TMDL) compliance plan for the Rock River, Milwaukee River, and future Fox River (IL) watersheds.

Brine Tanker Truck

Waukesha County is purchasing a 4,000-gallon tanker truck to be used for the transport and distribution of salt brine.

Catch Basin Rebuild

Waukesha County is using funds to rebuild catch basins, storm water inlets, manholes, culverts, and stormwater retention ponds/medians. There are over 1,500 structures across Waukesha County, many of the structures are over 50 years old and require minor to extensive rebuild. The project will improve drainage, pollution control, and road safety.

Recycled Water for Brine

This project will use funds to augment existing infrastructure for recycling of "dirty water" (non-sewage) from four Highway Operations Substations, and use it in the generation of salt brine, which would be utilized during winter storms. Salt brine anti-icing is a technique used to reduce the overall consumption of rock salt while significantly improving driver safety. Overall salt reductions exceed 25%. Highway Operations currently has a 30,000-gallon brine recycling tank and pump system. The project allows for four additional 6,250 gallon tanks of storage for a total of 55,000 gallons. The funds will be used to expand water generation, storage, and pumping capacity at the Highway Operations Center. Rainwater provides the source of the "dirty water" and is therefore currently limited by the amount of storage capacity.

Administration

Grant Project Positions

The Department of Administration budget includes 1.00 FTE senior financial analyst position and 1.00 FTE senior HR analyst to provide addition support and backfill responsibilities for current staff during the ERP implementation. In addition, the Department of Health and Human Services includes 1.00 FTE senior financial analyst to back fill staff responsibilities to provide dedicated personnel to focus on Health and Human Services financial, grant reporting, and timekeeping needs in the ERP project. The sunset positions will be absorbed into the departments through expected attrition due to anticipated retirements.

American Rescue Plan Act (ARPA)

Public Sector Retention

This project helps phase in funding to address wage inflation and employee retention challenges caused by inflation in the current labor market. This project includes unanticipated off-cycle salary increases required to retain staff. In addition, the project provides 2023-2024 funding to phase in the implementation of changes to the County's total compensation as recommended through the County's 2023 Compensation Study.

Website, Cloud, and Cyber Security Infrastructure

The County is proposing a redesign to the current website. The current website was developed without a strategic plan over a long period of time and is outdated, with many of the features not meeting user needs efficiently or effectively. The current website was designed to push information out by department rather than by how members of the public access services and contains many irrelevant pages and documents.

Additionally, during the COVID-19 pandemic, many departments increased utilization of online services. It is believed that there are many more opportunities countywide to serve the public through online methods, which would improve residents' ability to access services quickly and conveniently and likely result in cost-savings through streamlined processes.

In addition to redesigning the website, the County will transition the website to a cloud hosted environment, upgrade the core switch (network backbone/gateway to internet), establish a cloud backup environment with air gap, and replace existing software for virus and malware protection.

ERP Replacement

The County's current HR/payroll system and accounting system are nearing the end of vendor support and no longer being enhanced. The current time and attendance system does not fully meet the needs of 24-hour operations. A fully integrated ERP system would allow for the County to utilize more effectively manage financial, time, and personnel data to improve the management of programmatic and administrative operations throughout the County.

The replacement of all three systems with a fully integrated ERP system will allow for process improvements in areas that currently require complex integrations, through the development of centralized databases, the minimization of shadow or paper-based systems, establishment of electronic versus manual workflows and processes, more effective communications with management and employees, streamlined payroll processing, management query and reporting tools, and end user access through mobile applications.

Fuel, Utility, Vehicle Part Inflation

This project provides temporary funding to offset potentially volatile commodity prices, helping eliminate the need to otherwise make substantial cuts to services.

Indirect Cost

The American Rescue Plan Act allows for indirect cost recovery. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the CSLFRF grant award, such as the cost of facilities or administrative functions like a director's office.