

# **Non- Departmental**

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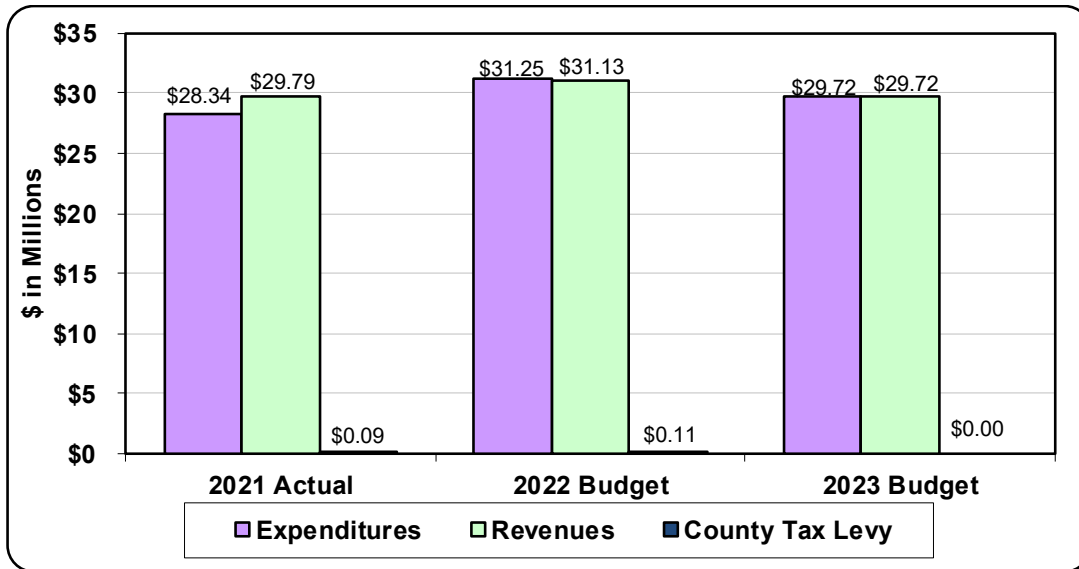
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# NON-DEPARTMENTAL

## 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 2023 Budget include the following:

- **Non-Departmental – General Fund:** The 2023 budget transfers a number of economic development related items, totaling \$272,500, to the Parks and Land Use – Workforce and Economic Development Fund, where it is more appropriately accounted for and managed. These items are funded with a mixture of General Fund balance and tax levy and include \$250,000 for the Waukesha County Center for Growth, \$12,500 for the Milwaukee 7 regional economic development entity, and \$10,000 for the Waukesha County Tourism Initiative.
- **Health and Dental Insurance Fund:** Total expenditures decrease \$1.22 million, or 4.3%, primarily due to the following:
  - **Active Employee Health Insurance Program:** Expenditures increase \$164,000, or 0.7%, mostly due to estimated claims costs for the county’s self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. In addition, employer contributions to employee HSA accounts are budgeted to increase \$130,000, based on higher enrollment in that plan. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims. (Premium rates charged to county departments and employees are budgeted to increase 2.5% to offset cost increases).
  - **Retired Employee Health Insurance Program:** On December 31<sup>st</sup>, 2022, the Retired Employee Health Insurance program will cease resulting from declining enrollments and volatile claims experience. Revenues and expenses of about \$1.5 million for this program are removed in the 2023 budget.
  - **Wellness Initiative Program:** Operating expenses increase \$108,000 mostly due to inclusion of \$100,000 for the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings
  - **Waukesha Employee Health and Wellness Center:** Expenditures increase \$16,200 to \$1.46 million. Program costs are shared among the two participating members, Waukesha County and the City of Waukesha. Expenditures increase mainly due to an \$50,000 increase building maintenance and improvement expenses offset by \$34,100 of lower operating expenses primarily due to a reduction in contracted clinic and staffing costs.
- **Contingency Fund** remains at the 2022 budget level of \$1.2 million, funded with appropriated General Fund balance.

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

	2021 Actual	2022 Adopted Budget	2022 Estimate	2023 Budget	Change from 2022 Adopted Budget	
					\$	%
<b>*TOTAL NON-DEPARTMENTAL*</b>						
Revenues (a) (b)	\$30,254,818	\$31,132,676	\$26,316,484	\$29,715,040	(\$1,417,636)	-4.6%
County Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Expenditure (b)	\$28,338,900	\$31,245,776	\$26,292,934	\$29,715,040	(\$1,530,736)	-4.9%
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$0	\$0	N/A
Oper Income/(Loss)	\$957,010	\$0	\$70,897	\$0	\$0	N/A
<b>BREAKDOWN BY AGENCY</b>						
<b>GENERAL NON-DEPARTMENTAL</b>						
Revenues (a)	\$2,737,879	\$1,707,355	\$1,709,477	\$1,506,840	(\$200,515)	-11.7%
County Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
Expenditure	\$1,778,971	\$1,820,455	\$1,756,825	\$1,506,840	(\$313,615)	-17.2%
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$0	\$0	N/A
<b>HEALTH AND DENTAL INSURANCE</b>						
Revenues (a)	\$27,516,939	\$28,225,321	\$24,607,007	\$27,008,200	(\$1,217,121)	-4.3%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure	\$26,559,929	\$28,225,321	\$24,536,109	\$27,008,200	(\$1,217,121)	-4.3%
Oper Income/(Loss)	\$957,010	\$0	\$70,897	\$0	\$0	N/A
<b>CONTINGENCY</b>						
Revenues (a) (b)	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
County Tax Levy	\$0	\$0	\$0	\$0	\$0	N/A
Expenditure (b)	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

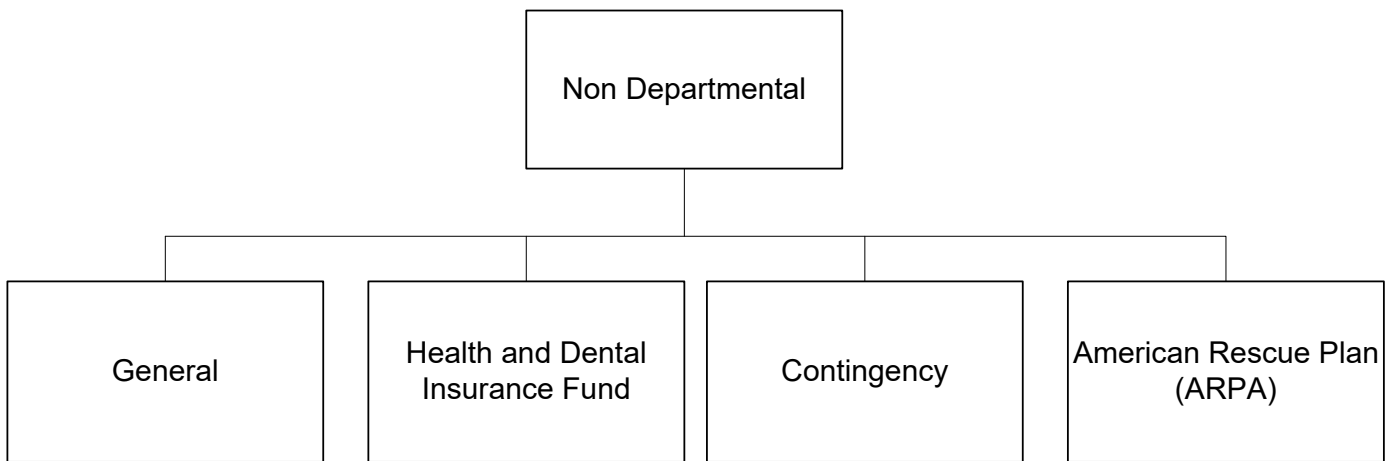
(a) The revenue budget for 2023 includes fund balance appropriations totaling \$3,116,600 which includes \$478,500 in the General Fund, \$1,438,100 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund. The revenue budget for 2022 includes fund balance appropriations totaling \$3,504,400 which includes \$625,300 in the General Fund, \$1,632,200 in the Health & Dental Insurance Fund, and \$1,200,000 in the Contingency Fund.

(b) Contingency fund use in 2021 actuals and the 2022 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.

<b>Financial Summary</b>	2021	2022	2022	2023	Change From 2022	
	Actual	Adopted Budget	Estimate	Budget	Adopted Budget \$	%
<b>Revenues</b>						
General Government (a)	\$840,141	\$638,000	\$638,000	\$813,930	\$175,930	27.6%
Fine/Licenses (b)	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (c)	\$113,755	\$67,100	\$67,147	\$64,413	(\$2,687)	-4.0%
Other Revenue (b)	\$1,036,433	\$330,000	\$332,075	\$150,000	(\$180,000)	-54.5%
Appr. Fund Balance (d)	\$747,550	\$672,255	\$672,255	\$478,497	(\$193,758)	-28.8%
<b>County Tax Levy (Credit)</b>	<b>\$92,100</b>	<b>\$113,100</b>	<b>\$113,100</b>	<b>\$0</b>	<b>(\$113,100)</b>	<b>-100.0%</b>
<b>Total Revenue Sources</b>	<b>\$2,829,979</b>	<b>\$1,820,455</b>	<b>\$1,822,577</b>	<b>\$1,506,840</b>	<b>(\$313,615)</b>	<b>-17.2%</b>
<b>Expenditures</b>						
Personnel Costs (d)	\$458,989	\$465,000	\$394,029	\$448,000	(\$17,000)	-3.7%
Operating Expenses (d)	\$1,220,152	\$1,253,955	\$1,261,307	\$957,440	(\$296,515)	-23.6%
Interdept. Charges	\$99,830	\$101,500	\$101,489	\$101,400	(\$100)	-0.1%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,778,971</b>	<b>\$1,820,455</b>	<b>\$1,756,825</b>	<b>\$1,506,840</b>	<b>(\$313,615)</b>	<b>-17.2%</b>
Rev. Over (Under) Exp.	\$1,051,008	\$0	\$65,752	\$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 2023 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.
- (b) 2021 actual fines and licenses revenues exclude jail assessment fees of about \$460,000 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 2023 budget includes \$160,000 for retirement payouts from reserves for this purpose, \$188,500 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 2022, see footnote (a) of the Non-Departmental Program/Activity Financial Summary table later in this budget.

**2023 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.

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

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

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

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

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

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

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

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

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



Non-Departmental Program/Activity Financial Summary

Exp/Rev Category	Expenditures: Continuous	2021	2022	2022	2023	Budget	%
		Actual	Budget	Estimate	Budget	Change	Change
Operating	SEWRPC Allocation	\$654,370	\$684,455	\$684,455	\$675,440	(\$9,015)	-1.3%
Operating	Economic Development (e)	\$250,000	\$250,000	\$250,000	\$0	(\$250,000)	-100.0%
Operating	Milwaukee 7 Regional Econ Dev Campaign (e)	\$12,500	\$12,500	\$12,500	\$0	(\$12,500)	-100.0%
Operating	Waukesha County Tourism Initiative (e)	\$10,000	\$10,000	\$10,000	\$0	(\$10,000)	-100.0%
Operating	Wis. River Rail Transit System (a)	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Loss Control/ADA (a)	\$65,593	\$35,000	\$35,000	\$35,000	\$0	0.0%
Personnel	Separation Payouts (Vac. & Sick Leave) (a)	\$56,291	\$140,000	\$140,000	\$160,000	\$20,000	14.3%
Personnel	Active Non-Rep Empl. Max. Sick Leave/Vac. Payouts	\$171,267	\$205,000	\$185,845	\$168,000	(\$37,000)	-18.0%
Operating	Section 125 Plan Administration Costs	\$5,358	\$8,000	\$8,000	\$8,000	\$0	0.0%
Personnel	Unemployment	\$153,231	\$80,000	\$59,400	\$80,000	\$0	0.0%
Personnel	Severance/Retention (a)	\$78,200	\$40,000	\$8,784	\$40,000	\$0	0.0%
Operating	Def Comp Plan Consulting/Financial Edu for Empl. (b)	\$33,120	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Consulting (a)	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
Operating	Merchant Card Fees	\$45,987	\$35,000	\$47,352	\$30,000	(\$5,000)	-14.3%
Operating	Employment Advertising	\$12,651	\$15,000	\$10,000	\$15,000	\$0	0.0%
Operating	Property Tax/Special Assessments	\$28,256	\$40,000	\$40,000	\$40,000	\$0	0.0%
Operating	Printing inc. Adopted Budget Books	\$2,069	\$4,000	\$4,000	\$4,000	\$0	0.0%
Interdept'l	Work Comp/Liab/Casualty/Other Ins	\$99,830	\$101,500	\$101,489	\$101,400	(\$100)	-0.1%
Multiple	Other Expenses	\$30,457	\$30,000	\$30,000	\$30,000	\$0	0.0%
<b>Short-Term/Temporary/Periodic</b>							
Operating	Strategic Planning (a)	\$39,788	\$40,000	\$40,000	\$30,000	(\$10,000)	-25.0%
<b>Total Expenditures</b>		<b>\$1,778,969</b>	<b>\$1,820,455</b>	<b>\$1,756,825</b>	<b>\$1,506,840</b>	<b>(\$313,615)</b>	<b>-17.2%</b>
<b>Revenue:</b>							
Gen Gov't	State Shared Revenues	\$585,000	\$585,000	\$585,000	\$775,000	\$190,000	32.5%
Gen Gov't	Other General Government Revenues (c)	\$255,141	\$53,000	\$53,000	\$38,930	(\$14,070)	-26.5%
Interdept'l	Interdepartmental Charge Revenue*	\$113,755	\$67,100	\$67,147	\$64,413	(\$2,687)	-4.0%
Other	Other Revenue (b)(d)	\$1,036,433	\$330,000	\$332,075	\$150,000	(\$180,000)	-54.5%
Fund Bal	Fund Balance Appropriation (a)	\$747,550	\$672,255	\$672,255	\$478,497	(\$193,758)	-28.8%
Tax Levy	Tax Levy	\$92,100	\$113,100	\$113,100	\$0	(\$113,100)	-100.0%
<b>Total Revenues</b>		<b>\$2,829,979</b>	<b>\$1,820,455</b>	<b>\$1,822,577</b>	<b>\$1,506,840</b>	<b>(\$313,615)</b>	<b>-17.2%</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$1,051,010</b>	<b>\$0</b>	<b>\$65,752</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

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

- (a) Appropriated General Fund balance for the **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. Appropriated General Fund balance for the **2022 Budget** includes \$150,000 for the Waukesha Center for Growth, \$140,000 for retirement payouts from reserves for this purpose, \$199,800 of tax increment district dissolution funds from prior years, \$40,000 for county strategic planning, \$40,000 toward one-time employee severance/retention payments, \$30,000 of prior-year unclaimed funds revenues, \$30,000 for unanticipated consulting needs, \$30,000 for the Wisconsin River Rail Transit System, and \$12,500 for a continuation of the county's contribution to the Milwaukee 7 Regional Economic Development Campaign.
- (b) Other revenue includes offsetting revenue to pay for the Deferred Compensation Plan consulting and county employee financial education services of \$30,000 in the 2023 budget. No county tax levy is used to fund this expenditure.
- (c) Other general government revenue includes indirect cost recovery in excess of the amounts budgeted in the Department in the Administration. These revenues received from state funding sources are mostly from the Aging and Disability Resource Center Contract, Income Maintenance and Child Support programs.
- (d) Other revenues include procurement card rebates estimated at \$45,000 in the 2023 budget (\$45,000 in the 2022 budget), and miscellaneous recoveries of \$75,000 in the 2023 budget (\$65,000 in the 2022 budget). The final year of municipal repayments for police and emergency response units for the new countywide digital radio system were budgeted in 2022 at \$190,000.
- (e) Economic development activities that are shifted to the Workforce and Economic Development Fund in Parks and Land Use, including the associated funding of \$122,500 of tax levy and \$150,000 of General Fund balance (originally budgeted in Non-Departmental).

**Fund Purpose**

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

<b>Financial Summary</b>	2021	2022	2022	2023	Change From 2022	
	Actual (a)	Adopted Budget (b)	Estimate	Budget (b)	Adopted Budget \$	%
<b>Revenues</b>						
General Government	\$27,690	\$21,100	\$19,700	\$41,200	\$20,100	95.3%
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$4,669,814	\$5,443,321	\$4,015,000	\$3,919,000	(\$1,524,321)	-28.0%
Interdepartmental	\$18,963,854	\$20,702,000	\$18,208,346	\$21,306,000	\$604,000	2.9%
Other Revenue (a)	\$1,746,002	\$428,000	\$749,361	\$303,000	(\$125,000)	-29.2%
Appr. Fund Balance (b)	\$2,109,579	\$1,630,900	\$1,614,600	\$1,439,000	(\$191,900)	-11.8%
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$27,516,939</b>	<b>\$28,225,321</b>	<b>\$24,607,007</b>	<b>\$27,008,200</b>	<b>(\$1,217,121)</b>	<b>-4.3%</b>
<b>Expenditures</b>						
Personnel Costs	\$0	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$26,492,589	\$28,171,121	\$24,481,967	\$26,901,300	(\$1,269,821)	-4.5%
Interdept. Charges	\$67,340	\$54,200	\$54,142	\$106,900	\$52,700	97.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$26,559,929</b>	<b>\$28,225,321</b>	<b>\$24,536,109</b>	<b>\$27,008,200</b>	<b>(\$1,217,121)</b>	<b>-4.3%</b>
Rev. Over (Under) Exp.	\$957,010	\$0	\$70,897	\$0	\$0	N/A

- (a) Other revenues for 2021 actuals include \$1.3 million of prescription drug rebates.
- (b) 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. Appropriated fund balance from Health and Dental Insurance Fund reserves for the 2022 Budget includes \$251,800 to fund the Wellness Initiative program, and \$1,379,100 is budgeted to fund most of the Waukesha Employee Health and Wellness Center.

Major Departmental Strategic Objectives

**Finance Pillar: Protect taxpayer investments**

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

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

Performance Measures:

<b>Choice Plus Plan</b>	2021 Actual	2022 Budget	2022 Estimate	2023 Estimate
Average Plan % Premium Increase	13%	2.2%	2.2%	2.5%
Average Monthly Plan Cost: Single	\$872	\$891	\$891	\$913
Family	\$2,353	\$2,405	\$2,405	\$2,465
<b>HDHP Plan</b>	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Average Plan % Premium Increase	13%	2.2%	2.2%	2.5%
Average Full Monthly Plan Cost: Single*	\$752	\$766	\$766	\$783
Family*	\$1,964	\$2,003	\$2,003	\$2,048

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

Performance Measure:	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Medical Inflation Rate**	6.5% - 9.0%	5.5% - 7.5%	5.5% - 7.5%	5.0% - 7.0%

\*\*Milliman's (County Health Insurance Actuary) expected annual trend assumptions which includes assumptions of 5.0% for medical claims and 7.0% for prescription drug benefits in 2023.

<b>Activity</b>	2021	2022	2022	2023	Budget
<u># of Health Ins. Contracts</u>	Actual (a)	Budget (b)	Estimate (c)	Budget (b)	Chng
<b>POS</b> Single	77	76	71	65	(11)
Family	121	147	104	102	(45)
<b>Subtotal</b>	<b>198</b>	<b>223</b>	<b>175</b>	<b>167</b>	<b>(56)</b>
<b>HDHP</b> Single	353	346	352	369	23
Family	582	664	556	715	51
<b>Subtotal</b>	<b>935</b>	<b>1,010</b>	<b>908</b>	<b>1,084</b>	<b>74</b>
<b>Total</b>	<b>1,133</b>	<b>1,233</b>	<b>1,083</b>	<b>1,251</b>	<b>18</b>

(a) Enrollment as of 12/31/2021.

(b) The 2022 and 2023 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 2022.

**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 2023 budget assumes that program participants in the POS plan will pay a lower premium cost share at 20% (vs. 25% 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).

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,447,286	\$3,860,000	\$3,321,000	\$3,820,000	(\$40,000)
Interdepartmental	\$18,452,681	\$20,171,000	\$17,725,346	\$20,775,000	\$604,000
Other Revenue	\$1,650,168	\$400,000	\$727,978	\$300,000	(\$100,000)
Appr. Fund Balance	\$430,000	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$23,980,135</b>	<b>\$24,431,000</b>	<b>\$21,774,324</b>	<b>\$24,895,000</b>	<b>\$464,000</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$23,859,080	\$24,406,000	\$21,733,953	\$24,566,700	\$160,700
Interdept. Charges	\$3,547	\$25,000	\$28,351	\$28,300	\$3,300
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$23,862,627</b>	<b>\$24,431,000</b>	<b>\$21,762,304</b>	<b>\$24,595,000</b>	<b>\$164,000</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$117,508</b>	<b>\$0</b>	<b>\$12,020</b>	<b>\$300,000</b>	<b>\$300,000</b>

**Program Highlights**

Based on actuarial recommendations, this fund estimates necessary premiums to cover costs associated with anticipated claims to be paid in 2023 (described below). Charges for service revenues include the employees' share of estimated premiums and are projected to decrease \$40,000 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 \$604,000. Both increases to the employee and county share are primarily due to a planned increase in premium rates of 2.5%.

Other revenues consist of prescription drug rebates which decrease \$100,000 to \$300,000 related to projected lower rebates. Revenues exceed expenditures by \$300,000 to help phase-down fund balance support for the Waukesha Employee Health and Wellness Center 2023 budget.

Operating expenditures consist mostly of estimated claims costs for the county's self-insured health plans, which are budgeted to increase by about \$341,800, or 1.7%, from \$20.0 million to \$20.3 million. This is offset by \$369,200 of lower stop loss insurance coverage for higher-cost claims and \$130,000 of higher HSA employer contributions.

Interdepartmental charges increase \$3,300 for postage.

**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 2023 budget, the cost-share for the county and city will change slightly to 63%/37%, (compared to 65%/35% for 2022). The budget displayed below represents only the county's share of costs (the city budgets for its own share).

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$27,690	\$21,100	\$19,700	\$41,200	\$20,100
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$45,850	\$44,000	\$44,000	\$40,000	(\$4,000)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$1,427,779	\$1,379,100	\$1,379,100	\$1,079,200	(\$299,900)
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$1,501,319</b>	<b>\$1,444,200</b>	<b>\$1,442,800</b>	<b>\$1,160,400</b>	<b>(\$283,800)</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$1,189,845	\$1,419,500	\$1,345,289	\$1,385,400	(\$34,100)
Interdept. Charges	\$63,315	\$24,700	\$22,691	\$75,000	\$50,300
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,253,160</b>	<b>\$1,444,200</b>	<b>\$1,367,980</b>	<b>\$1,460,400</b>	<b>\$16,200</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$248,159</b>	<b>\$0</b>	<b>\$74,820</b>	<b>(\$300,000)</b>	<b>(\$300,000)</b>

**Program Highlights**

General government revenues consist of the clinic partner share of facility-related costs and increase due to budgeting \$50,000 for floor replacement (with the expense split per the cost-share agreement between the county and the city). Charges for service revenues consist of estimated office visit revenues from county employees and dependents enrolled in the county's HSA health plan and decreases slightly by \$4,000. Appropriated Health Insurance Fund Balance is budgeted to cover remaining program expenditures and decreases \$299,900.

With the school district withdrawing from the intergovernmental agreement starting in the 2022, the county worked with the city and the contracted clinic provider to right-size clinic operations for projected lower patient volume, while continuing to provide services focused on reducing health claims costs. Operating expenses decrease by \$34,100, largely due to a reduction in contracted clinic staffing costs and administrative costs from the clinic provider by \$45,600. Interdepartmental charges increase by \$50,300, mostly due to the inclusion 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.

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,097,122	\$1,480,321	\$582,000	\$0	(\$1,480,321)
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue (a)	\$94,940	\$25,000	\$20,583	\$0	(\$25,000)
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$1,192,062</b>	<b>\$1,505,321</b>	<b>\$602,583</b>	<b>\$0</b>	<b>(\$1,505,321)</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$736,606	\$1,504,421	\$683,826	\$0	(\$1,504,421)
Interdept. Charges	\$478	\$900	\$600	\$0	(\$900)
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$737,084</b>	<b>\$1,505,321</b>	<b>\$684,426</b>	<b>\$0</b>	<b>(\$1,505,321)</b>
<b>Rev. Over (Under) Exp.</b>	<b>\$454,978</b>	<b>\$0</b>	<b>(\$81,843)</b>	<b>\$0</b>	<b>\$0</b>

(a) Other revenues consist of prescription drug rebates.

**Program Highlights**

Starting in 2023, the Retired Employee Health Insurance program will cease. This programmatic decision is a result of declining enrollments and volatile claims experience. The retiree plan was funded 100% through retiree premiums as the county does not contribute towards the cost of retiree health insurance. 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.

Regarding the coverage for current members, the options include enrolling in their spouse's group plan coverage or enrollment via the Affordable Care Act (ACA) marketplace. The county is providing access to individual insurance plan consultants to assist current members who may opt to find coverage through the ACA marketplace. For future retirees who are not Medicare eligible (i.e., pre-65 years old), options include: electing Continuing of Health Coverage (COBRA) for up to eighteen months; enrolling in the local annuitant health plan administered by the Wisconsin Department of Employee Trust Funds (ETF); finding coverage via the ACA marketplace; or enrolling in a spouse's group health coverage. When Medicare eligible, the future retirees would have the option to join the county's Medicare Advantage option.

<b>Activity</b>	<b>2021 Actuals(a)</b>	<b>2022 Budget</b>	<b>2022 Estimate (b)</b>	<b>2023 Budget</b>	<b>Budget Change</b>
<b>Pre-Medicare</b>					
Single	31	45	19	0	(45)
Family	16	13	10	0	(13)
<b>Total</b>	<b>47</b>	<b>58</b>	<b>29</b>	<b>0</b>	<b>(58)</b>

(a) Enrollment as of 12/31/2021.

(b) Enrollment as of June 2022.

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.

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$79,556	\$59,000	\$68,000	\$59,000	\$0
Interdepartmental	\$511,173	\$531,000	\$483,000	\$531,000	\$0
Other Revenue	\$807	\$3,000	\$800	\$3,000	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$591,536</b>	<b>\$593,000</b>	<b>\$551,800</b>	<b>\$593,000</b>	<b>\$0</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$494,681	\$591,400	\$485,400	\$591,400	\$0
Interdept. Charges	\$0	\$1,600	\$500	\$1,600	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$494,681</b>	<b>\$593,000</b>	<b>\$485,900</b>	<b>\$593,000</b>	<b>\$0</b>
Rev. Over (Under) Exp.	\$96,855	\$0	\$65,900	\$0	\$0

**Program Highlights**

Charges for service revenue consist of the employees' share (10%) of dental premiums, and the county's share (90%) is in interdepartmental revenues and remain at the 2022-budgeted level. Premium rates are not changing for the 2023 budget.

Operating expenses consist mostly of dental claims costs of \$533,000, which remains at the 2022-budgeted level.

Activity	2021 Actual(a)	2022 Budget	2022 Est. (b)	2023 Budget	Budget Change
<b># of Dental Ins. Contracts</b>					
<b>Self-Funded</b>					
Single	236	270	230	270	0
Family	372	450	362	450	0
<b>Subtotal</b>	<b>608</b>	<b>720</b>	<b>592</b>	<b>720</b>	<b>0</b>
<b>Fully-Insured*</b>					
Single	127	154	122	154	0
Family	369	364	337	364	0
<b>Subtotal</b>	<b>496</b>	<b>518</b>	<b>459</b>	<b>518</b>	<b>0</b>
<b>Total</b>	<b>1,104</b>	<b>1,238</b>	<b>1,051</b>	<b>1,238</b>	<b>0</b>

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

- (a) Enrollment as of 12/31/2021.
- (b) Enrollment as of June 2022.

**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. 25% for non-participants), and participants in the HDHP plan receive a HSA contribution at \$1,125/\$2,250 for single/family plans (vs. \$0/\$0 for non-participants). In addition to the biometrics, any employee or spouse who has three or more risk factors must meet with the health coach, one of the providers, or their own physician in order to receive the health plan incentives.

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>Budget Change</b>
<b>Staffing (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Government	\$0	\$0	\$0	\$0	\$0
Fine/Licenses	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interdepartmental	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$87	\$0	\$0	\$0	\$0
Appr. Fund Balance	\$251,800	\$251,800	\$235,500	\$359,800	\$108,000
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$251,887</b>	<b>\$251,800</b>	<b>\$235,500</b>	<b>\$359,800</b>	<b>\$108,000</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$212,377	\$249,800	\$233,500	\$357,800	\$108,000
Interdept. Charges	\$0	\$2,000	\$2,000	\$2,000	\$0
Fixed Assets (Memo)	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$212,377</b>	<b>\$251,800</b>	<b>\$235,500</b>	<b>\$359,800</b>	<b>\$108,000</b>
Rev. Over (Under) Exp.	\$39,510	\$0	\$0	\$0	\$0

**Program Highlights**

Appropriated Health Insurance Fund balance is budgeted to cover program expenditures. Operating expenses increase \$108,000 related to the inclusion of the 457-Incentive Campaign to promote employee deferred compensation contributions for self-funded retirement savings for \$100,000. This campaign is entirely funded with revenues that are earned from the employee 457 plan and shared by the plan administrator with the county. The 2023 employee assistance program (EAP) budget includes a contract with Advocate Aurora for \$44,000 to provide counseling for employees across a broad range of needs. The EAP also includes \$16,000 for specialized services for first responders, which is matched within the Sheriff's and Emergency Preparedness budgets. Both EAP services are designed to assist employees early and avoid more expensive outside services. Other operating expenses include biometric screening costs, which is budgeted to remain at the 2022 budget level of \$147,000. 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.

<b>Financial Summary</b>	2021	2022	2022	2023	Change From 2022	
	Actual (a)	Adopted Budget	Estimate (b)	Budget	\$	%
<b>Revenues</b>						
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental	\$0	\$0	\$0	\$0	\$0	N/A
Other Revenue	\$0	\$0	\$0	\$0	\$0	N/A
Appr. Fund Balance	\$750,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
<b>County Tax Levy (Credit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Sources</b>	<b>\$750,000</b>	<b>\$1,200,000</b>	<b>\$70,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures</b>						
Personnel Costs	\$450,000	\$0	\$0	\$0	\$0	N/A
Operating Expenses	\$250,000	\$1,200,000	\$70,000	\$1,200,000	\$0	0.0%
Interdept. Charges	\$0	\$0	\$0	\$0	\$0	N/A
Fixed Assets	\$50,000	\$0	\$0	\$0	\$0	N/A
<b>Total Expenditures</b>	<b>\$750,000</b>	<b>\$1,200,000</b>	<b>\$70,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>0.0%</b>
Rev. Over (Under) Exp.	\$0	\$0	\$0	\$0	\$0	N/A

**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
<b>Total FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

(a) In 2021, Enrolled Ordinance 176-41 modified the 2021 budget to appropriate \$250,000 of operating expenses and \$50,000 of fixed assets for the Department of Public Works' building improvement plan related to unplanned and costly repairs. Additionally, the Waukesha County Finance Committee approved contingency fund use of \$450,000 for the Sheriff's department related to higher overtime expenses.

(b) The 2022 estimate includes \$70,000 of approved contingency fund usage to fund above budget election ballot costs within the County Clerk's 2022 budget.

# 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.

Note: This fund is being used to account only for ARPA-CSLFRF grant funds. The American Rescue Plan Act allocates additional funding for specific purposes (e.g., Emergency Rental Assistance), in addition to the CSLFRF, which will be accounted for in departmental budgets.

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

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
<b>JUSTICE AND PUBLIC SAFETY</b>							
116-117	CRIMINAL COURT CASE BACKLOG - PROSECUTION	DISTRICT ATTORNEY	\$69,072	\$449,298	\$573,000	\$0	\$1,091,370
134-135	CRIMINAL COURT CASE BACKLOG	CIRCUIT COURT SERVICES	\$40,194	\$429,524	\$521,397	\$0	\$991,115
151-154, 157	PUBLIC SAFETY COMPENSATION AND CAPACITY BUILDING	SHERIFF	\$0	\$810,000	\$900,000	\$720,000	\$2,430,000
159-160	REPLACEMENT OF UNSUPPORTED TASERS	SHERIFF	\$0	\$0	\$800,000	\$0	\$800,000
159-160	RESPIRATOR FIT-TESTING MACHINE REPLACEMENT	SHERIFF	\$0	\$0	\$15,000	\$0	\$15,000
159-160	MOBILE DEVICE FORENSIC SOFTWARE	SHERIFF	\$0	\$0	\$140,000	\$0	\$140,000
506-508	COURTHOUSE PROJECT	CAPTIAL PROJECTS	\$0	\$6,000,000	\$14,000,000	\$10,000,000	\$30,000,000

(a) Expenses anticipated to be incurred and reimbursed but not appropriated in the budget.

# American Rescue Plan Act (ARPA)

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
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## HEALTH AND HUMAN SERVICES

N/A	PANDEMIC RESPONSE (a)	HEALTH & HUMAN SERVICES	\$966,960	\$404,226	\$500,000	\$0	\$1,871,186
531-532, 445-446	HHS TECHNOLOGY SYSTEM ENHANCEMENTS	HEALTH & HUMAN SERVICES	\$107,420	\$727,869	\$399,000	\$305,000	\$1,539,289
216	PUBLIC HEALTH LEVEL 3 CERTIFICATION	HEALTH & HUMAN SERVICES	\$0	\$261,783	\$172,000	\$86,000	\$519,783
509	MENTAL HEALTH CENTER (MHC) REDESIGN PROJECT	HEALTH & HUMAN SERVICES	\$0	\$875,000	\$283,000	\$0	\$1,158,000
231-232	CRIMINAL JUSTICE COLLABORATING COUNCIL PRETRIAL SUPERVISION BACKLOG	HEALTH & HUMAN SERVICES	\$0	\$32,000	\$67,000	\$0	\$99,000
188-189, 204	INTENSIVE MENTAL HEALTH PROGRAM FOR COMMUNITY YOUTH	HEALTH & HUMAN SERVICES	\$0	\$347,500	\$385,900	\$0	\$733,400
231-232	CRISIS LAW ENFORCEMENT COLLABORATION	HEALTH & HUMAN SERVICES	\$0	\$123,000	\$346,499	\$1,092,000	\$1,561,499
231-232	ENHANCEMENT TO CHILD WELFARE INFRASTRUCTURE	HEALTH & HUMAN SERVICES	\$0	\$146,781	\$804,289	\$318,500	\$1,269,570
231-232	COMMUNITY HEALTH IMPROVEMENT PLAN AND PROCESS COMMUNITY AWARDS	HEALTH & HUMAN SERVICES	\$0	\$0	\$115,426	\$376,000	\$491,426
220-221	VETERANS' SERVICES	HEALTH & HUMAN SERVICES	\$0	\$0	\$100,436	\$103,000	\$203,436
231-232	SYSTEM IMPLEMENTATION TO CONNECT HEALTH AND SOCIAL SERVICE PROVIDERS	HEALTH & HUMAN SERVICES	\$0	\$0	\$35,000	\$15,000	\$50,000

## PARKS AND LAND USE

529	MAINTENANCE OF PARK AND OPEN SPACE INFRASTRUCTURE	PARKS AND LAND USE	\$0	\$0	\$1,000,000	\$900,000	\$1,900,000
315-316	ECONOMIC IMPACT PROGRAMS	PARKS AND LAND USE	\$0	\$0	\$3,000,000	\$4,500,000	\$7,500,000
528	CLEAN WATER PROJECTS	PARKS AND LAND USE	\$0	\$0	\$835,000	\$0	\$835,000

## PUBLIC WORKS

383	ROAD & CATCH BASIN SWEEPER TRUCK	PUBLIC WORKS	\$0	\$400,000	\$0	\$0	\$400,000
N/A	BRINE TANKER TRUCK	PUBLIC WORKS	\$0	\$219,902	\$0	\$0	\$219,902
383	CATCH BASIN REBUILD	PUBLIC WORKS	\$0	\$100,000	\$100,000	\$0	\$200,000
383	RECYCLED WATER FOR BRINE	PUBLIC WORKS	\$0	\$50,000	\$70,000	\$0	\$120,000

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

# American Rescue Plan Act (ARPA)

Page #	PROJECT TITLE	DEPARTMENT	2021 Actual	2022 Projected Actual	2023 Budget (a)	2024-2026 Future Years Projection	TOTAL
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**ADMINISTRATION**

421	INVESTMENT INCOME REVENUE RECOVERY	TREASURER	\$0	\$500,000	\$500,000	\$0	\$1,000,000
441-442	GRANT ADMINISTRATION	ADMINISTRATION	\$35,673	\$99,356	\$146,730	\$474,000	\$755,759
441-442	WEBSITE, CLOUD, AND CYBER SECURITY INFRASTRUCTURE	ADMINISTRATION	\$0	\$315,000	\$406,000	\$227,010	\$948,010
533	ERP REPLACEMENT	ADMINISTRATION	\$0	\$200,000	\$2,650,000	\$1,100,000	\$3,950,000
Multiple	FUEL INFLATION	ADMINISTRATION	\$0	\$617,940	\$488,468	\$0	\$1,106,408
N/A	INDIRECT COST (a)	ADMINISTRATION	\$117,886	\$1,420,000	\$467,000	\$486,000	\$2,490,886

<b>TOTAL ALLOCATED ARPA FUNDING</b>	<b>\$1,337,206</b>	<b>\$14,529,179</b>	<b>\$29,821,145</b>	<b>\$20,702,510</b>	<b>\$66,390,039</b>
RESERVED FOR ADDRESSING NEGATIVE ECONOMIC IMPACTS TO THE COUNTY					<b>\$5,000,000</b>
RESERVED FOR FUTURE CAPITAL PLAN MANAGEMENT					<b>\$5,000,000</b>
ARPA FUNDS RESERVED FOR FUTURE USE					<b>\$2,120,684</b>
<b>TOTAL ARPA FUNDING (2021-2026)</b>	<b>\$1,337,206</b>	<b>\$14,529,179</b>	<b>\$29,821,145</b>	<b>\$20,702,510</b>	<b>\$78,510,723</b>

(a) Expenses anticipated to be incurred and reimbursed but not appropriated. Excluding these amounts, the total amount of ARPA funding included in the 2023 budget is \$28,854,145.

## Program/Functional Area Highlights

Waukesha County engaged in the evaluation of the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program’s final rules and selection of projects for which this funding can be used. In addition to using this funding for continued costs related to the pandemic response, the county established teams to analyze the needs of the county against the objectives of the grant while ensuring that program outcomes are achieved in an effective, efficient, and equitable manner. Projects were submitted by established teams with representation from county wide functional areas and were reviewed against the objectives of the County including:

- Addressing short-term pandemic related operational impact
- 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

Waukesha County is addressing the criminal case backlog by adding a short-term sixth Criminal Court. Grant funds will be used to fund sunset positions and operating costs associated with the temporary criminal court.

#### 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.

#### Respirator Fit-Testing Machine Replacement

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

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# American Rescue Plan Act (ARPA)

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## 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.

## **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 12-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.

### Intensive Mental Health Program for Community Youth

This project expands a Medicaid-funded mental health program for community youth. ARPA funds cover the initial costs of hiring and training 10 positions before Medicaid reimbursement is available. The Comprehensive Community Services (CCS) program is a Medicaid reimbursable, intensive mental health program designed to serve individuals whose symptoms may impair their ability to function. The expansion of this program in Waukesha County will allow for the county to serve up to 150 youth annually. The County is using revenue loss to fund this otherwise directly eligible project due to the future prior funding requirements that the county use local match initially. Revenue loss is eligible to be used as local match for federal programs under final rule.

### Crisis Law Enforcement Collaboration

This project expands the current pilot project to hire an additional three clinical therapists (total of four in the program) 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.

### Enhancement to Child Welfare Infrastructure

The child welfare services infrastructure expansion involves three primary projects. The purpose of these projects is 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. This project looks to build additional prevention, early intervention, and placement resources within the community for children, youth and families. In addition, the development of a robust continuous quality review process for critical incidents focused on systems improvement will 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.

### Community Health Improvement Plan and Process (CHIP) Community Awards

Waukesha County CHIP identifies the top community health issues and develops a community health improvement plan for how to address them. This project provides for awards to be given in 2024 to community agencies that propose programs having a direct impact on improving community health priorities.

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# American Rescue Plan Act (ARPA)

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## 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 2022-2026 capital plan to address paving maintenance at county parks. ARPA funds are available to address any negative economic harm, which the U.S. Treasury Department has defined to include addressing park maintenance needs.

### 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**

### 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 an additional 60,000-gallons of storage for a total of 90,000 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**

### Investment Income Revenue Recovery

The 2023 budget includes \$500,000 of ARPA funds which allows for the recovery of lost revenues following the pandemic. Actual use of ARPA funds will be limited to cover actual overall unfavorable General Fund variances at year-end.

### Grant Administration

The Department of Administration 2023 budget includes 1.00 FTE senior financial analyst position tasked with tracking, reporting on, and projecting uses of American Rescue Plan Act funding that the county has been awarded. This position was created through enrolled ordinance 176-46 in 2021 with a sunset provision at the end of the grant expenditure period. In addition, this project includes an economic and labor data subscription, and grant compliance consulting.

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# American Rescue Plan Act (ARPA)

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## 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 Inflation

This project provides temporary funding to offset potentially volatile fuel 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.

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