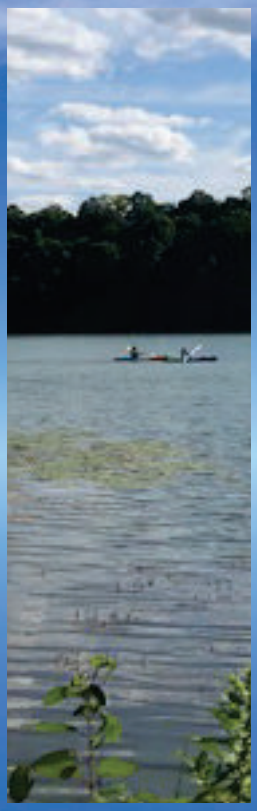
Washington County, WI

2022 - 2023 Adopted Budget



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Josh Schoemann, County Executive

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To: Honorable County Board Supervisors
From: Josh Schoemann, Washington County Executive

Dear Honorable County Board Supervisors:

I am proud to present to you the 2022-2023 Biennial Budget – the first biennial budget for Washington County since we were successful in lobbying the State Legislature for the change in 2018, and likely the first biennial budget for any county or municipality in the State of Wisconsin. While a biennial budget (and any budget for that matter) presents some uncertainty, this change will allow staff more time to focus on strategic planning, policy implementation, and County operational improvements on a day-to-day basis. Throughout this budget process, the team and I have engaged the leaders of the County Board and the organization to ensure the community's priorities remain at the forefront.

Throughout my tenure as County Administrator and now as County Executive, I have worked hard to reform government by setting priorities and streamlining programs. This budget continues that trend, and I am particularly pleased to report the proposed 2022-2023 Biennial Budget is balanced and will reduce the property tax levy by $1 million overall. Furthermore, by the end of the biennium we anticipate that the tax rate will fall below $2.00 per thousand - the first time this has happened since around 1900.

WASHINGTON COUNTY STRATEGIC PRIORITIES

- **Safe and Secure Community**
- **Economic Growth and Vitality**
- **Effective Mobility and Reliable Infrastructure**
- **Access to Basic Physical, Behavioral, and Socio-Economic Needs**
- **Well-Governed and Administered County**

This budget leverages a mix of funding sources, partnerships, and conservative fiscal planning to continue to advance the County's stated priorities. We remain committed to providing a well-governed and administered county centered on creating the environment for residents and businesses to enjoy their own authentic quality of life. Washington County strives to cultivate its rich heritage, vibrant economy and attractive communities through the distinct values that define us. What follows is a summary of the primary issues and objectives addressed in this budget, aimed at achieving these objectives.

WELL GOVERNED AND ADMINISTERED COUNTY

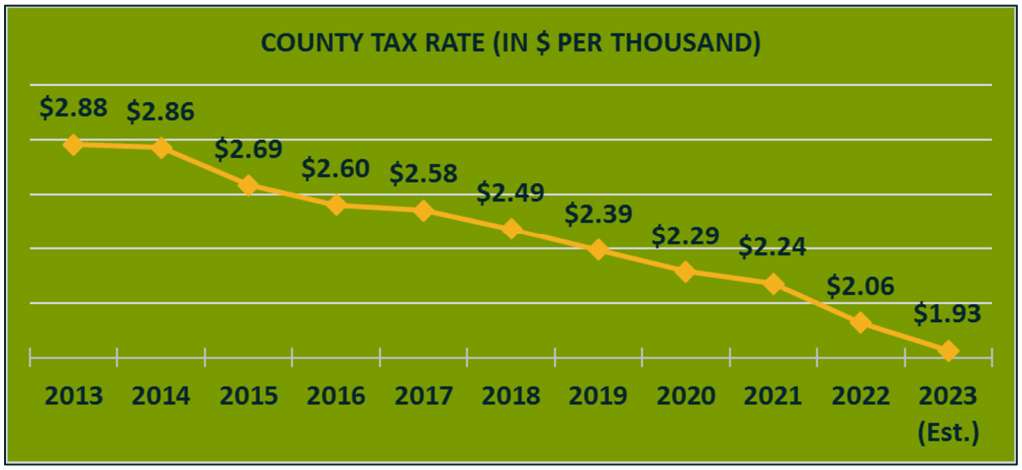
REDUCED TAX LEVY & TAX RATE

We start the budget process with the simple premise that this is your money, not government's. Furthermore, cutting taxes and prioritizing government spending allows government to create the environment for prosperity and for people and businesses to actually create prosperity. State Statute limits the amount governments can increase property tax collections to the increase in property values attributed to net new construction (on a percentage basis). Net new construction for the County was about 1.6% for Budget year 2022, which is evidence of the effectiveness of our investment in economic

2022-2023 Budget Message (continued)

development and represents levy growth potential of nearly $600,000. However, the 2022-2023 Budget does not take this increase – and goes a step further by cutting the tax levy by $500,000 each year, or a full $1M across the biennium. That is to say, while other units of government are taxing to the max, Washington County is putting you first by only requesting what we need to provide quality services. In 2022-2023 this means you keep over $2 million of your money to invest in you, your family and your community.

This tax cut, particularly when applied in conjunction with the 7.2% increase in property values will drive down the tax rate to near historic levels. The tax rate represents the amount of taxes collected from property owners for every $1,000 in property value. By the end of the 2022-2023 biennium, the County's property tax rate is anticipated to decline to $1.93 – the lowest County tax rate in more than one hundred years!



Washington County supports the continuation of property tax levy limits as a measure to promote collaboration and shared services, and to encourage local governments to live within their means. Reduced tax rates have a positive impact for home, commercial, and other property owners by reducing their tax bill. As demonstrated in the graphic below, the owner of a $325,000 home can reasonably expect to pay approximately $100 less in annual property taxes by the end of the biennium.

County Impact on Tax Bill

A simplified way that owners can determine the impact of the County on their overall tax bill is to convert their assessed property value to thousands of dollars and multiply that by the tax rate.

In the example below, the owner of a home valued at $325,000 can reasonably expect to pay about $100 less in County taxes across the biennium. Likewise, the owner of a business valued at $750,000 can reasonably expect to pay about $230 less.

COUNTY TAX BILL			Change from '21			Change from '22	
	2021	2022	$	%	2023*	$	%
$325K Home	$ 727.25	$ 669.01	$ (58.24)	-8.0%	$ 627.80	$ (41.21)	-6.2%
$750K Business	$ 1,678.28	$ 1,543.88	$ (134.40)	-8.0%	$ 1,448.78	$ (95.10)	-6.2%

A tax levy cut of $500K is budgeted in 2023. The 2023 tax rate is estimated and will depend on the results of the Department of Revenue's equalized value report in 2022.

MANAGE ONGOING BENEFIT COSTS

Employer-paid benefits for County employees represent an ongoing cost of doing business in order to attract and retain quality employees. Health insurance is the most expensive, but also the most important of these benefits. This budget includes funds for analysis, proposal, and execution of cost saving and return-on-investment measures in the health insurance fund.

2022-2023 Budget Message (continued)

SAFE AND SECURE COMMUNITY

PUBLIC SAFETY

The County continues to invest in law enforcement to ensure our highest priority of maintaining a "Safe and Secure Community" and the best quality of life in Washington County. This budget funds an additional sergeant in the Sheriff's department, as well as necessary adjustments to revenues and operational costs that are necessary due to both ongoing trends and some new operational shifts made due to COVID-19.

RADIO SYSTEM

This budget also includes funding for the implementation of an upgraded radio system for use by all county and municipal law enforcement, fire, emergency medical, and public works departments. For the first time we have created a dedicated revenue source from the county sales tax to forever fund the ongoing costs of the radio system capital costs, without raising taxes. Once again, while most governments would use a loophole in the law to raise property taxes to pay for new debt service, we choose to live within our existing means. Furthermore, this approach supports public safety departments throughout the county by fully funding the expensive capital purchases for new portable and handheld radios. We remain committed to supporting law enforcement and public safety.

ECONOMIC GROWTH AND VITALITY

COMMUNITY DEVELOPMENT DEPARTMENT

One of the best parts of living in Washington County is the wonderful people who live here and our strong sense of community. As the county grows, we need to foster that family and community environment that makes this home – we need to manage growth so it doesn't manage us. This budget funds a Community Development Department to focus on next generation housing, retaining home grown talent, and community investment in Our Great Community, while also implementing the Washington County Site Redevelopment Program and Long Range and Strategic Plans.

EDWC DOUBLE-DOWN COMPLETE

In 2018, the Washington County Board of Supervisors unanimously approved a plan to support Economic Development Washington County (EDWC) without County tax contributions, beginning in 2023. The County achieved that goal 2 years early in 2021, fully funding the $18.5-million-dollar evergreen fund for economic development and freeing up $2 million in the budget to fund other County priorities.

LAND RESOURCES DIVISION ENHANCEMENTS

Residents, customers and contractors have stressed the importance of flexibility, speed, and competence in the county's regulatory functions – including the permitting of sanitary, shoreland, floodplain and wetland and stormwater. The budget includes additional administrative assistance and shifts existing staff to provide three Land Use Inspectors to meet the increasing demands of higher permit activity. This change will take place in conjunction with the implementation of Nex-Gen permitting, designed to increase efficiencies and customer service during the permit submittal, review, and approval process.

2022-2023 Budget Message (continued)

EFFECTIVE MOBILITY AND RELIABLE INFRASTRUCTURE

CONTINUE 2050 TRANSPORTATION PLAN

The 2022-2023 Budget continues funding for the 2050 Transportation Network Sustainability Plan, which provides a strategic roadmap to conduct recommended long-term maintenance, resurfacing and reconstruction of every mile of County Highways on a timely basis – and ties that to a sufficient funding model, again without raising taxes.

FACILITIES PROJECT MANAGEMENT

With a diverse mix of buildings and grounds spread across the county and an array of significant maintenance projects set out for the next several years, a need for additional human resources was identified to ensure fidelity in project management. This new position will work with contractors on an assortment of projects as laid out in the capital improvement plan.

ACCESS TO BASIC PHYSICAL, BEHAVIORAL, AND SOCIO-ECONOMIC NEEDS

STRENGTHENING FAMILIES

Another important way the County can continue to promote and maintain a prosperous community is by working to ensure that children are safe and loved members of thriving families and households. This budget adds a psychiatric social worker to implement family-centered therapy, with the goal of strengthening our families and reducing out of home placements. Furthermore, as the recipient of a Youth Justice Innovation Grant, the County will be implementing additional programming focused on providing community-based and in-home therapeutic services to reduce or eliminate the need for youth to enter the justice system to access services.

ACKNOWLEDGEMENTS

I am privileged and proud to present the County's first biennial budget. I would like to personally thank the entire team – from Washington County Cabinet members, Department Heads, staff members, to managers, constitutional officers, and committee members who put countless hours into this budget. You have exceeded expectations, which allowed for this balanced budget. This is a conservative budget that funds our priorities while also cutting taxes and creating the space for prosperity.

Sincerely and Respectfully,

Josh Schoemann
Washington County Executive

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Washington County
Wisconsin

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

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2022 - 2023

BUDGET & COUNTY OVERVIEW

WASHINGTON COUNTY

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WASHINGTON COUNTY

MISSION, VISION, VALUES

VISION

Washington County strives to cultivate its rich heritage, vibrant economy and attractive communities through the distinct values that define us.

OUR BUSINESS VALUES

QUALITY OF LIFE is why we come and why we stay. Our communities are safe. Our schools are outstanding. With cultural and recreational opportunities at our back door, our quality of life is simply better for residents, businesses and visitors.

COMMUNITY is the tie that binds us together. We are hardworking, strong and resilient. As residents, businesses, local governments, churches and community organizations, we support one another toward a more prosperous future.

INNOVATION defines us. We are a community of leaders, thinkers and doers from all backgrounds and disciplines. Our ideas and passion power our future for economic growth.

An **ECONOMICAL** mindset is what sets us apart. We are a vibrant community that offers unwavering support for local businesses and economic development.

OUR RESIDENT VALUES

SAFETY is fundamental. Washington County ensures a secure community where families are raised, visitors feel at home and businesses prosper.

EDUCATION is our community cornerstone. From our high-quality school systems to our abundant community resources, we strive to create the environment that families need to grow.

OUR ORGANIZATIONAL VALUES

We believe in **RESPECT** for all, treating one another with dignity and honoring individual rights.

Our **OPTIMISM** and positive attitude guide us. We are empowered by our sense of well-being through our willingness to work hard and be engaged.

We maintain **INTEGRITY** through transparency, strong moral principles and honesty.

Our success is rooted in **INNOVATION**, which comes from our creativity, willingness to take risks and dedication to new ideas.

We demonstrate **COMPASSION** by being empathetic and caring for those we serve.

COLLABORATION is essential to success. We listen, share and are constantly focused on creating, maintaining and improving effective partnerships.

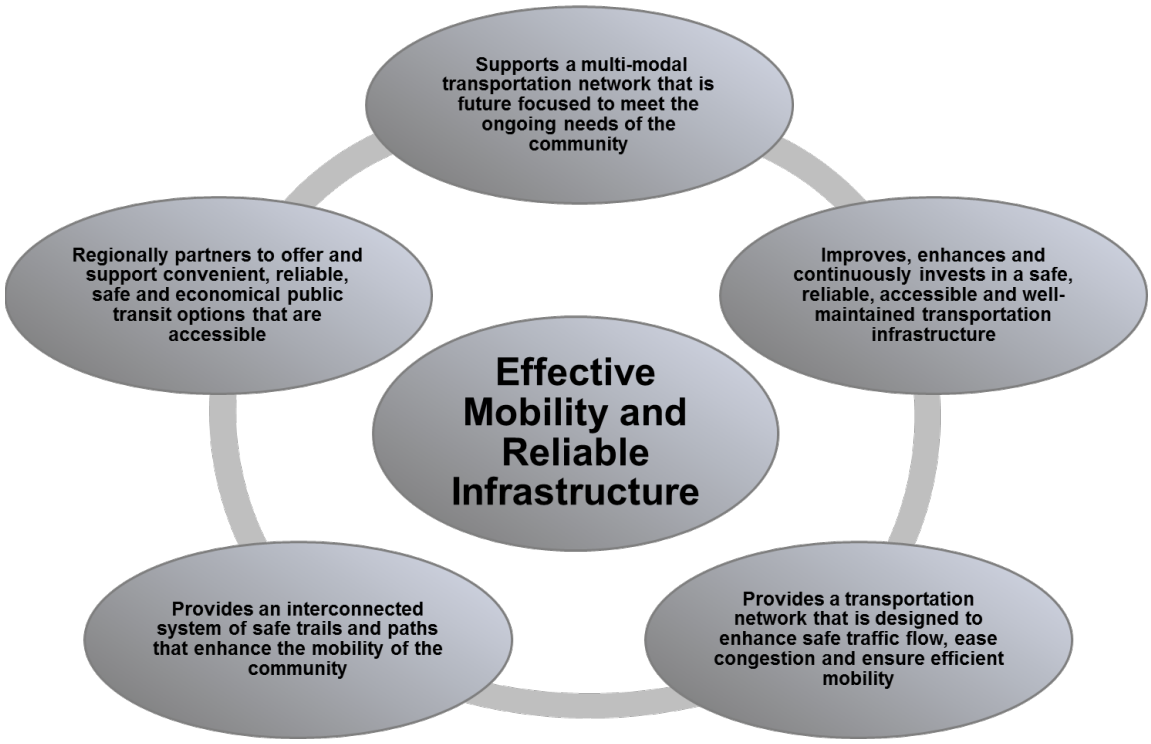
MISSION

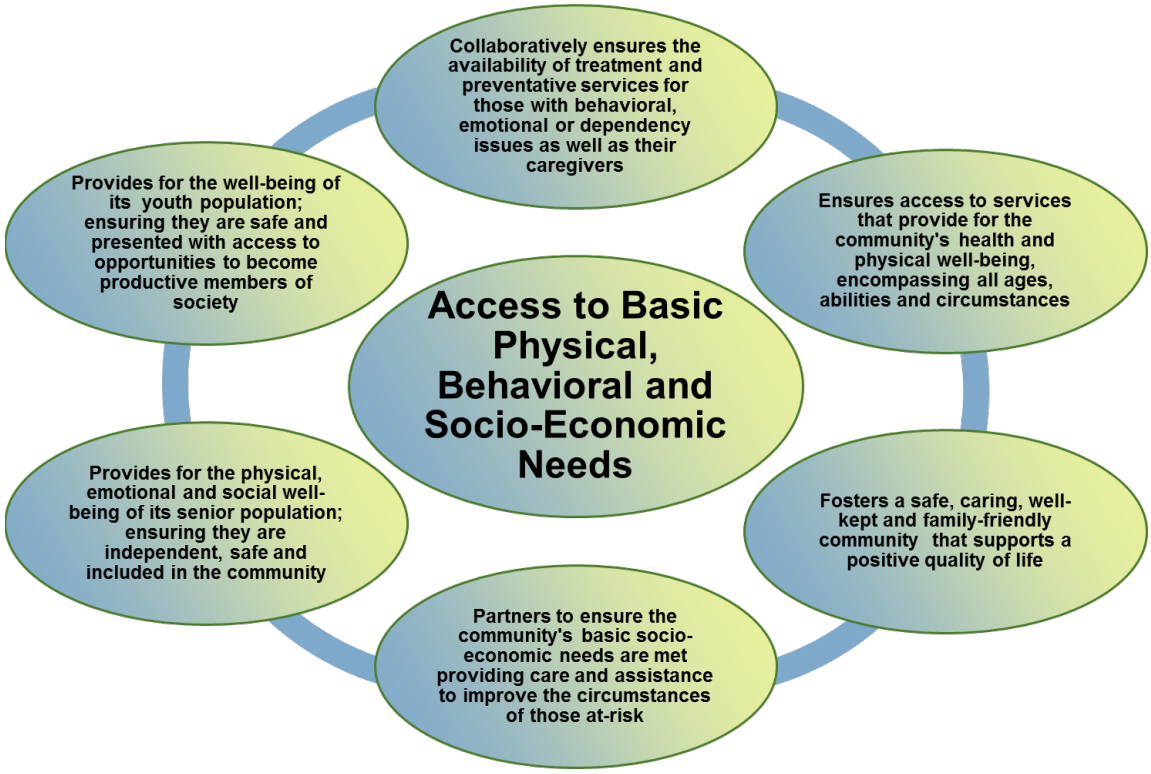
We create an environment for residents and businesses to enjoy our authentic quality of life through a well - governed and administered county dedicated to safe and secure communities; economic growth and vitality; effective mobility and reliable infrastructure; and access to basic needs.

STRATEGIC PRIORITIES

Washington County is the first county in Wisconsin to utilize Priority Based Budgeting (PBB) to integrate strategic planning and resource allocation to form a comprehensive funding picture. PBB is recognized as a leading best practice in local government and provides a thorough review of the entire organization. PBB identifies every program offered, determines the cost of each program, and evaluates each program based on how it aligns with the county's vision, mission, and values. The County has identified four community- based strategic goals (the center of wheels below) for what the County should be for its residents, and a set of practices (the rim of the wheels) designed to achieve each goal.

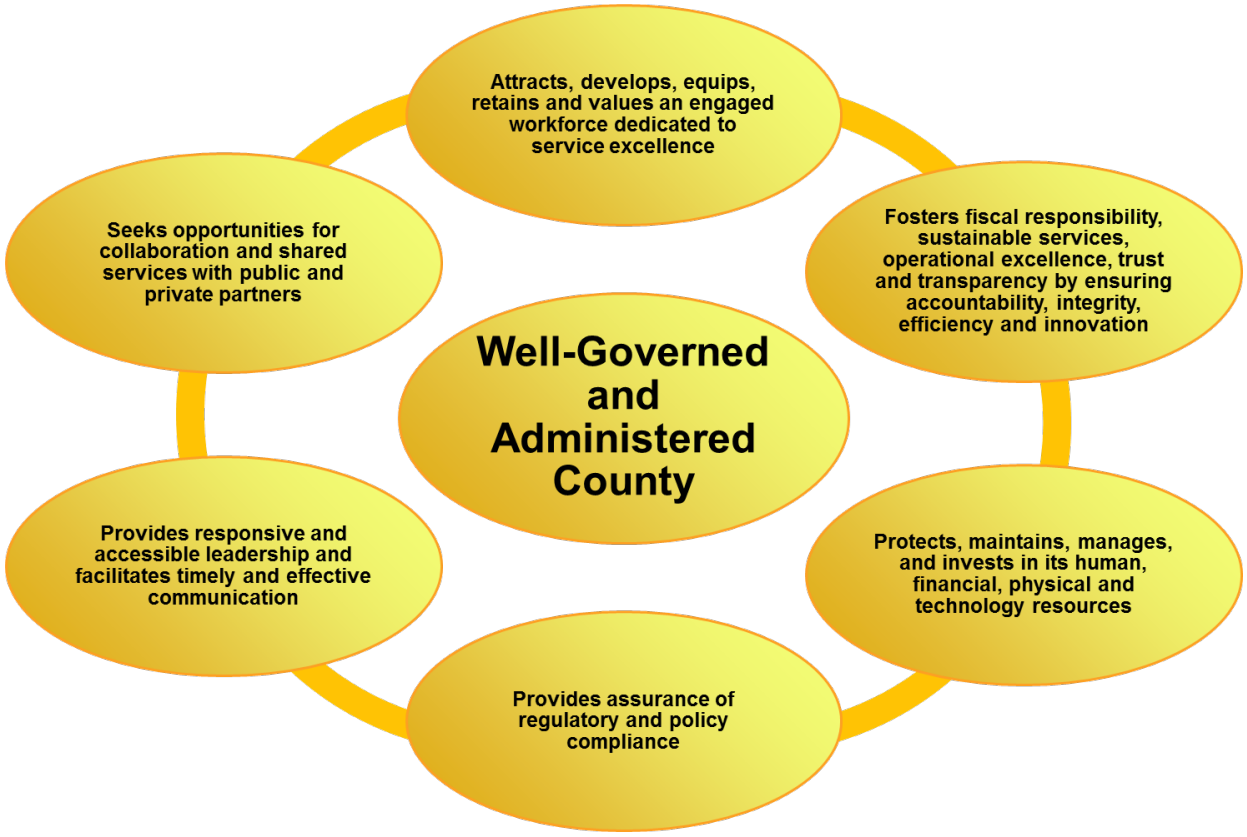
STRATEGIC PRIORITIES (continued)





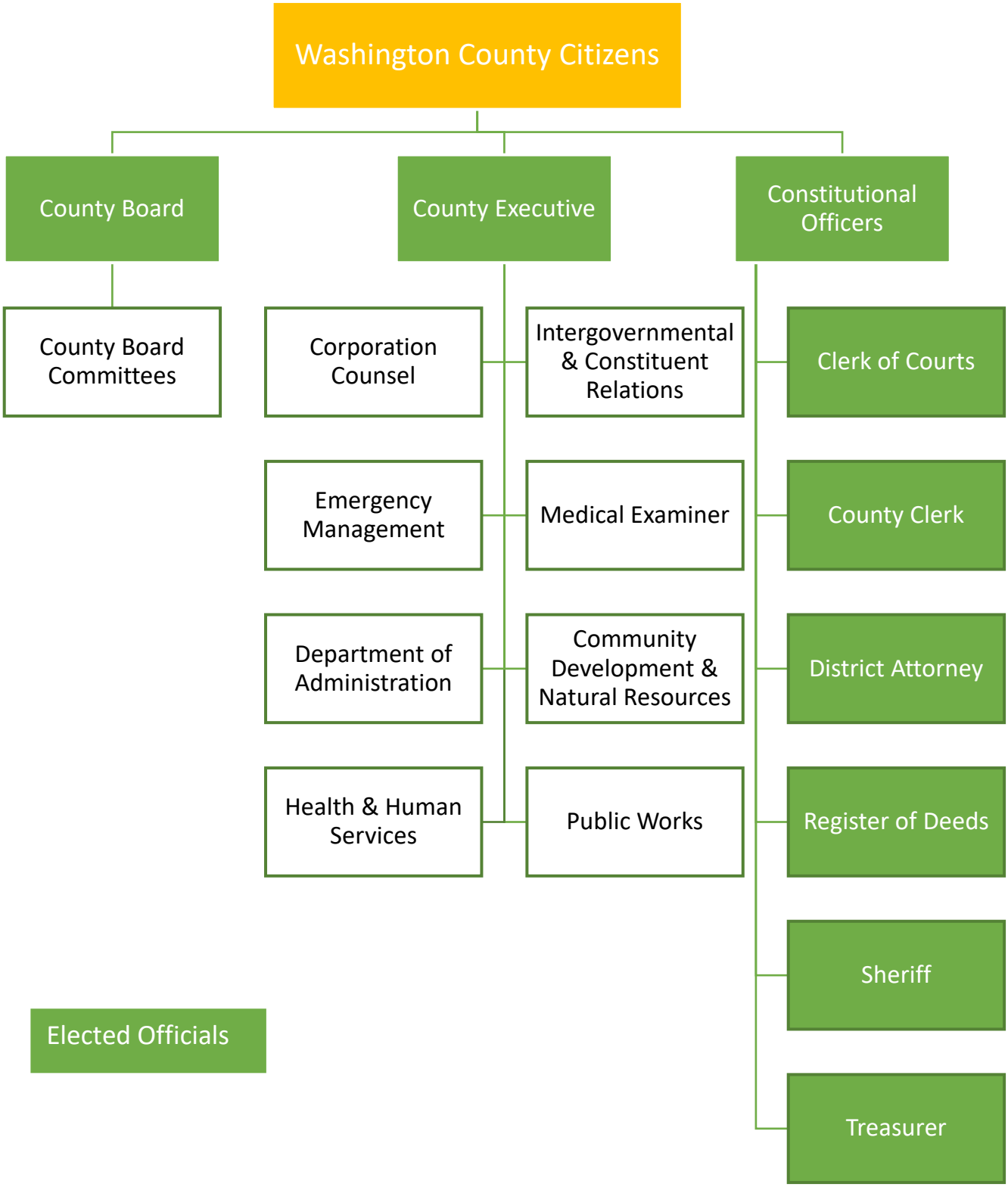
STRATEGIC PRIORITIES (continued)

The County also established a goal and related practices for programs that do not provide direct services to citizens, but that support the direct services provided by other County programs. These are called governance programs and are also prioritized by their alignment with the mission, vision, and values of the County.



Starting with the 2017 budget, the County began to incorporate PBB into the budget process and using the goals as the framework for strategic planning. PBB is one tool out of many that Washington County uses to meet the above community and governance goals. It allows us to define our programs and how we want them to align with the overall county mission. As we refine our process of continuously improving our organization, we will continue linking individual and department performance measures to programs and results.

ORGANIZATIONAL CHART



WASHINGTON COUNTY BOARD OF SUPERVISORS

Supervisor	District
Kristine Deiss, 2nd Vice-Chair	District 1
Joseph Vespalec	District 2
Christopher Bossert	District 3
Linda Gurath	District 4
Randy Marquardt	District 5
Denis Kelling, 1st Vice-Chair	District 6
John Schodron	District 7
Brian Krebs	District 8
Kara Guse	District 9
William Symicek	District 10
Doug Neumann	District 11
Joseph Gonnering	District 12
Robert Hartwig	District 13
Marcella Bishop	District 14
Pamela Konrath	District 15
Lois Krueger-Gundrum	District 16
Timothy Michalak	District 17
James Burg	District 18
Todd Bultman	District 19
Jeffrey Millikin	District 20
Donald Kriefall, Chair	District 21
Jodi Schulteis	District 22
Brian Gallitz	District 23
Peter Sorce	District 24
Jeffrey Schleif	District 25
Carroll Merry	District 26

NOTE: These are the County Board Supervisors in office at the time of Budget Adoption.

2022-2023 BUDGET & TAX LEVY SUMMARY - ALL COUNTY FUNDS

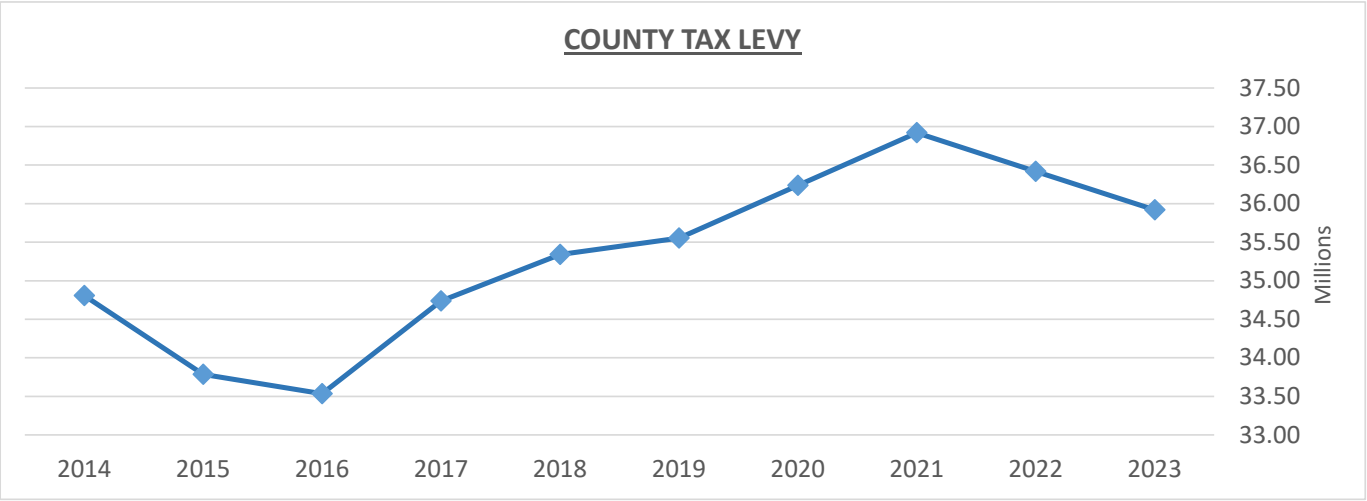
Functional Area & Department	2021 Budget Tax Levy	2022 Budget Revenue	2022 Budget Expenditures	2022 Budget Tax Levy	2022 Levy Change $	2022 Levy Change %	2023 Budget Revenue	2023 Budget Expenditures	2023 Budget Tax Levy	2023 Levy Change $	2023 Levy Change %
EXECUTIVE											
County Executive	$ 654,021	$33,800	$764,463	$730,663	76,642	11.7%	$800	$753,160	$752,360	21,697	3.0%
County Attorney & Child Support	682,131	$1,193,991	$1,908,056	$714,065	31,934	4.7%	$1,227,958	$1,974,469	$746,511	32,446	4.5%
County Board	312,156	$76,364	$449,516	373,152	60,996	19.5%	$78,682	$432,271	353,589	(19,563)	-5.2%
ADMINISTRATIVE											
Budget, Policy, & Analytics	304,993	$500	$411,093	410,593	105,600	34.6%	$500	$428,118	427,618	17,025	4.1%
County Clerk	456,497	$138,545	$623,915	485,370	28,873	6.3%	$144,034	$615,300	471,266	(14,104)	-2.9%
Property & Liability Insurance #	-	889,988	889,988	-	-	0.0%	894,174	894,174	-	-	0.0%
County Treasurer	(330,721)	$630,075	$311,913	(318,162)	12,559	3.8%	$636,350	$315,180	(321,170)	(3,008)	-0.9%
Finance	(309,107)	$3,755,026	$3,142,003	(613,023)	(303,916)	-98.3%	$3,738,976	$3,153,169	(585,807)	27,216	4.4%
History Center	158,079	$1	$168,218	168,217	10,138	6.4%	$0	$0	-	(168,217)	-100.0%
Human Resources	767,647	$1,300	$878,452	877,152	109,505	14.3%	$1,200	$807,219	806,019	(71,133)	-8.1%
Information Technology #	278,590	$2,741,651	$3,031,734	290,083	11,493	4.1%	$2,825,799	$3,110,179	284,380	(5,703)	-2.0%
GIS	321,822	$2,500	$343,088	340,588	18,766	5.8%	$2,500	$357,854	355,354	14,766	4.3%
Library	1,642,617	-	1,642,617	1,642,617	0	0.0%	-	1,642,617	1,642,617	-	0.0%
HEALTH & HUMAN SERVICES											
Aging & Disability Resource Center	171,161	$2,359,647	$2,617,506	257,859	86,698	50.7%	$2,347,089	$2,671,367	324,278	66,419	25.8%
Joint Health	859,540	$0	$860,911	860,911	1,371	0.2%	$0	$880,696	880,696	19,785	2.3%
Human Services Department	9,580,544	$16,201,040	$26,096,552	9,895,512	314,968	3.3%	$16,540,673	$26,500,168	9,959,495	63,982	0.6%
Samaritan & Fields (Enterprise funds)	-	13,756,635	13,756,635	-	-	0.0%	13,944,590	13,944,590	-	-	0.0%
Veteran Services	239,691	$20,200	$256,514	236,314	(3,377)	-1.4%	$20,300	$268,213	247,913	11,599	4.9%
LAND USE & PLANNING											
Agriculture & Industrial Society	59,999	$1	$60,000	59,999	-	0.0%	$1	$60,000	59,999	-	0.0%
Community Development	324,167	$372,312	$695,412	323,100	(1,067)	-0.3%	$376,551	$706,915	330,364	7,263	2.2%
County Parks (Enterprise fund)	50,000	1,396,790	1,446,908	50,119	119	0.2%	1,380,329	1,430,432	50,103	(16)	0.0%
Golf (Enterprise fund)	-	1,625,648	1,625,648	-	-	0.0%	1,654,620	1,654,620	-	-	0.0%
Land Information	-	438,130	438,130	-	-	0.0%	255,900	255,900	-	-	0.0%
Land Resources	656,042	$915,675	$1,602,846	687,171	31,129	4.7%	$930,942	$1,642,676	711,734	24,563	3.6%
Register of Deeds	(483,615)	$1,178,250	$567,320	(610,930)	(127,315)	-26.3%	$1,178,250	$592,371	(585,879)	25,051	4.1%
UW Extension	515,631	$0	$437,400	437,400	(78,231)	-15.2%	$0	$449,103	449,103	11,703	2.7%
PUBLIC SAFETY											
Clerk of Courts	1,154,653	$2,022,063	$3,398,101	1,376,038	221,385	19.2%	$2,023,333	$3,493,834	1,470,501	94,463	6.9%
District Attorney	644,589	$94,865	$745,211	650,346	5,757	0.9%	$98,267	$776,326	678,059	27,713	4.3%
Emergency Management	76,791	$225,000	$305,717	80,717	3,926	5.1%	$118,877	$205,592	86,715	5,998	7.4%
Medical Examiner	373,640	$212,670	$598,816	386,146	12,506	3.3%	$217,700	$611,139	393,439	7,293	1.9%
Sheriff	19,280,103	$2,363,398	$22,392,849	20,029,451	749,348	3.9%	$2,364,635	$23,117,351	20,752,716	723,265	3.6%
PUBLIC WORKS											
Facilities	2,400,141	$877,332	$3,508,967	2,631,635	231,494	9.6%	$723,547	$3,459,577	2,736,030	104,395	4.0%
Central Fuel #	-	767,058	767,058	-	-	0.0%	776,665	776,665	-	-	0.0%
Highway (Enterprise fund)	1,476,795	$20,329,367	$21,806,162	1,476,795	(0)	0.0%	$15,391,308	$16,868,103	1,476,795	0	0.0%
County Engineer	25,000	$117,869	$142,869	25,000	-	0.0%	$121,187	$146,187	25,000	-	0.0%
Transit	658,099	$4,040,412	$4,390,412	350,000	(308,099)	-46.8%	$4,140,209	$4,490,209	350,000	-	0.0%
COUNTY-WIDE											
Capital Improvement Program	-	2,033,205	2,033,205	-	-	0.0%	$2,244,433	$2,244,433	-	-	0.0%
Long-Term Debt	1,739,200	1,000,000	2,737,325	1,737,325	(1,875)	-0.1%	$1,000,000	$2,739,025	1,739,025	1,700	0.1%
Self-Insurance Funds #	-	10,132,795	10,132,795	-	-	0.0%	$10,795,524	$10,795,524	-	-	0.0%
Strategic Goals Contingency	80,000	-	544,267	544,267	464,267	580.3%	$0	$75,794	$75,794	(468,473)	-86.1%
Sales Tax Applied to Levy	(4,828,000)	7,702,507		(7,702,507)	(2,874,507)	59.5%	$7,576,918	$0	(7,576,918)	125,589	-1.6%
Non-Departmental and Interfund Transfers	(1,331,519)	1,439,738	717,130	(722,608)	608,911	-45.7%	1,433,455	27,130	(1,406,325)	(683,717)	94.6%
Budgeted Use of Property Tax Relief Fund	-	-	-	-	-	0.0%	$500,000	$0	(500,000)	(500,000)	0.0%
	$ 38,661,377	$101,086,347	$ 139,247,724	$ 38,161,377	(500,000)		$97,706,275	$135,367,652	$37,661,377	$ (500,000)	
# - Indicates an internal services fund											

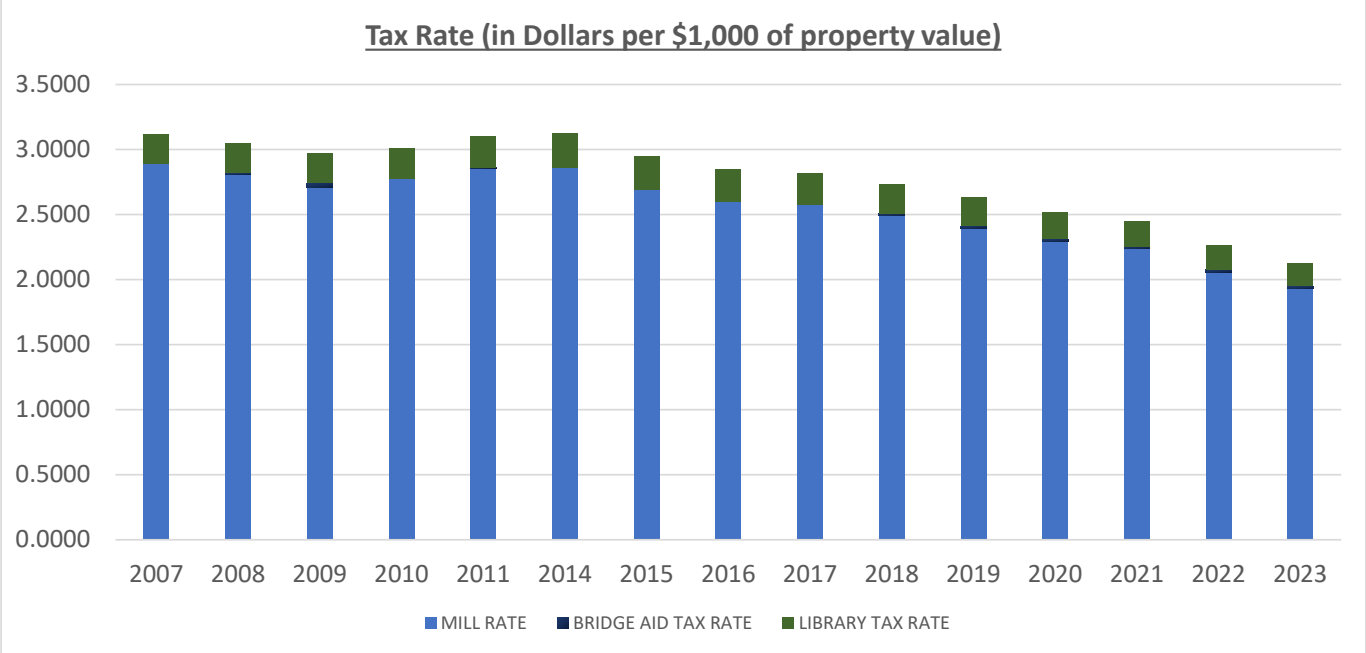
Equalized Valuation	16,498,295,100			17,691,780,500	1,193,485,400	7.2%		ESTIMATED* -->	18,594,061,306	902,280,806	5.1%
Tax Rate Per Thousand (Mill Rate)	2.2377			2.0585	(0.1792)	-8.0%			1.9317	(0.1268)	-6.2%
Equalized Valuation (subject to library tax)	8,369,140,900			8,871,094,600	501,953,700	6.0%		ESTIMATED* -->	9,323,520,425	452,425,825	5.1%
Library Tax Rate Per Thousand	0.1963			0.1852	(0.0111)	-5.7%			0.1762	(0.0090)	-4.9%
Equalized Valuation (subject to bridge aids)	5,682,413,500			5,915,597,000	233,183,500	4.1%		ESTIMATED* -->	6,217,292,447	301,695,447	5.1%
Bridge Aid Tax Rate Per Thousand	0.0176			0.0169	(0.0007)	-3.9%			0.0161	(0.0008)	-4.9%

*Equalized value (and by extension the tax rate) is estimated for Budget Year 2023 (based on historical trends). Actual equalized value for the budget year will be provided by the Wisconsin Department of Revenue in August of 2022.

TAX RATE & EQUALIZED VALUE SUMMARY

			COUNTY TAX		COUNTY BRIDGE AID TAX		LIBRARY SERVICES	
BUDGET YEAR	LEVY YEAR	EQUALIZED VALUE	LEVY AMOUNT	MILL RATE	LEVY AMOUNT	BRIDGE AID TAX RATE	LEVY AMOUNT	LIBRARY TAX RATE
2023	**2022**	18,594,061,306	35,918,760	1.9317	100,000	0.0161	1,642,617	0.1762
2022	**2021**	17,691,780,500	36,418,760	2.0585	100,000	0.0169	1,642,617	0.1852
2021	**2020**	16,498,295,100	36,918,760	2.2377	100,000	0.0176	1,642,617	0.1963
2020	**2019**	15,802,887,000	36,236,559	2.2930	100,000	0.0185	1,642,617	0.2056
2019	**2018**	14,857,327,200	35,553,566	2.3930	100,000	0.0193	1,642,617	0.2164
2018	**2017**	14,192,751,000	35,341,777	2.4901	100,000	0.0201	1,642,617	0.2265
2017	**2016**	13,477,083,300	34,738,233	2.5776	0	0.0000	1,642,617	0.2396
2016	**2015**	12,888,367,800	33,534,316	2.6019	0	0.0000	1,642,617	0.2467
2015	**2014**	12,550,082,400	33,784,316	2.6920	0	0.0000	1,642,617	0.2567
2014	**2013**	12,156,751,200	34,807,091	2.8632	0	0.0000	1,631,917	0.2632





The State of Wisconsin implemented levy limits for the 2006 levy. In 2011, the levy limit was indexed to net new construction, which remains effective today.

WASHINGTON COUNTY, WISCONSIN
2022-2023 BIENNIAL BUDGET SUMMARY
NOTICE OF PUBLIC HEARING

The following Budget Summary is in accordance with Section 65.90 of the Wisconsin State Statutes. The Washington County Board of Supervisors will hold a public hearing on the proposed 2022-2023 Biennial Budget on Wednesday, October 20, 2021, at 6:00 p.m. at 432 E Washington Street, Room 1019, West Bend, WI. The proposed budget in detail is available for public inspection in the Budget Office at the same address, or online through the County website (https://www.washcowisco.gov/).

GENERAL FUND	2021 ADOPTED BUDGET	2022 PROPOSED BUDGET	% CHG FROM 2021	2023 PROPOSED BUDGET	% CHG FROM 2022
REVENUES					
GENERAL PROPERTY TAXES	$ 24,489,183	$ 23,904,983	-2.39%	$ 23,266,917	-2.67%
SALES & OTHER TAXES	4,963,140	7,846,207	58.09%	7,733,118	-1.44%
INTERGOVERNMENTAL REVENUES	2,563,315	3,125,402	21.93%	3,102,033	-0.75%
INTERGOVERNMENTAL CHARGES	815,746	801,129	-1.79%	801,618	0.06%
INTERDEPARTMENTAL CHARGES	2,352,673	2,698,741	14.71%	2,560,911	-5.11%
PUBLIC CHARGES FOR SERVICES	3,142,729	3,163,740	0.67%	3,167,769	0.13%
FINES, FORFEITS, & PENALTIES	453,000	452,500	-0.11%	452,500	0.00%
LICENSES & PERMITS	285,825	313,900	9.82%	326,900	4.14%
INTEREST	723,600	726,600	0.41%	726,600	0.00%
OTHER REVENUE	783,518	775,673	-1.00%	750,039	-3.30%
OTHER FINANCING SOURCES	-	180,364	-	596,682	230.82%
TOTAL REVENUES	$ 40,572,729	$ 43,989,238	8.42%	$ 43,485,086	-1.15%
EXPENDITURES					
GENERAL GOVERNMENT	$ 12,077,407	$ 14,046,798	16.31%	$ 12,954,868	-7.77%
PUBLIC SAFETY	23,343,940	24,260,770	3.93%	25,026,342	3.16%
HEALTH & HUMAN SERVICES	1,204,209	1,208,595	0.36%	1,242,221	2.78%
CULTURE, RECREATION, & EDU.	2,593,482	2,558,320	-1.36%	2,409,017	-5.84%
CONSERVATION & DEVELOPMENT	1,346,691	1,794,754	33.27%	1,834,639	2.22%
CAPITAL OUTLAY	7,000	120,000	1614.29%	18,000	-85.00%
OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES	$ 40,572,729	$ 43,989,238	8.42%	$ 43,485,086	-1.15%

FUND BALANCE ESTIMATE - 2022 BUDGET YEAR

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED	ESTIMATED FUND BALANCE JANUARY 1	TOTAL REVENUES & OTHER SOURCES	TOTAL EXPENDITURES & OTHER USES	ANTICIPATED FUND BALANCE DECEMBER 31	PROPERTY TAX LEVY
GENERAL FUND	$ 24,469,170	$ 43,808,874	$ 43,989,238	$ 24,288,806	$ 23,904,983
SPECIAL REVENUE FUNDS	21,091,471	42,992,778	45,898,329	18,185,920	12,178,868
CAPITAL PROJECTS FUNDS	7,313,510	1,988,205	1,988,205	7,313,510	-
DEBT SERVICE FUNDS	18,075	2,737,325	2,737,325	18,075	1,737,325
ENTERPRISE FUNDS	23,132,544	29,473,517	29,802,252	22,803,809	50,119
INTERNAL SERVICE FUNDS	10,609,905	14,369,756	14,778,293	10,201,368	290,083
	$ 86,634,675	$ 135,370,455	$ 139,193,642	$ 82,811,488	$ 38,161,377

FUND BALANCE ESTIMATE - 2023 BUDGET YEAR

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED	ESTIMATED FUND BALANCE JANUARY 1	TOTAL REVENUES & OTHER SOURCES	TOTAL EXPENDITURES & OTHER USES	ANTICIPATED FUND BALANCE DECEMBER 31	PROPERTY TAX LEVY
GENERAL FUND	$ 24,288,806	$ 42,888,404	$ 43,485,086	$ 23,692,124	$ 23,266,917
SPECIAL REVENUE FUNDS	18,185,920	44,052,312	41,681,106	20,557,126	12,320,953
CAPITAL PROJECTS FUNDS	7,313,510	2,199,433	2,199,433	7,313,510	-
DEBT SERVICE FUNDS	18,075	2,739,025	2,739,025	18,075	1,739,025
ENTERPRISE FUNDS	22,803,809	25,330,412	25,834,768	22,299,453	50,103
INTERNAL SERVICE FUNDS	10,201,368	15,121,900	15,571,024	9,752,243	284,380
	$ 82,811,488	$ 132,331,486	$ 131,510,442	$ 83,632,531	$ 37,661,377

Levy Year	Budget Year	Levy Amount	Equalized Value**	Tax Rate**
2022 proposed	2023	$35,918,760	$18,594,061,306	$ 1.9317
2021 proposed	2022	$36,418,760	$17,691,780,500	$ 2.0585
2020	2021	36,918,760	$16,498,295,100	2.2377
2019	2020	36,236,559	$15,802,887,000	2.2930

* - Levy Amount is net of Library Levy ($1,642,617 in all years shown) and Bridge Aids Levy ($100,000 in all years shown).
** - Equalized value (and by extension the tax rate) is estimated for Budget Year 2023 (based on trends). Actual equalized value for the budget year will be provided by the Wisconsin Department of Revenue in August of 2022.

WASHINGTON COUNTY, WISCONSIN

Date of enactment: _____
Date of publication: _____

2021 RESOLUTION ___

2022 – 2023 Budget Appropriation

WHEREAS, the proposed 2022-2023 Budget Summary – Washington County was published in the West Bend Daily News on October 5, 2021, in accordance with §65.90, Wis. Stats.; and

WHEREAS, estimated expenditures and revenues for 2022 and 2023 are shown on the Washington County 2022-2023 Budget & Tax Levy Summary – All County Funds available for review at Washington County Clerk's Office and incorporated herein by reference; and

WHEREAS, the total indebtedness of Washington County as of December 31, 2021, is $22,485,000; and

WHEREAS, the total indebtedness of Washington County as of December 31, 2022, is anticipated to be $19,570,000; and

WHEREAS, the Wisconsin Department of Revenue has made available the County Equalization Report and the County Apportionment Report which sets the equalized value of Washington County for 2021 taxing purposes at $17,691,780,500 exclusive of value in Tax Incremental Districts;

NOW, THEREFORE, BE IT RESOLVED that the Washington County Board of Supervisors does hereby adopt the 2022 Washington County budget of $139,236,924 including departmental appropriations, revenues, and use of fund equity as set forth in the attached 2022-2023 Budget & Tax Levy Summary – All County Funds, incorporated herein.

BE IT FURTHER RESOLVED that the Washington County Board of Supervisors does hereby adopt the 2023 Washington County budget of $135,353,252 including departmental appropriations, revenues, and use of fund equity as set forth in the attached 2022-2023 Budget & Tax Levy Summary – All County Funds, incorporated herein.

BE IT FURTHER RESOLVED that the Washington County Board of Supervisors does hereby authorize levies in support of the 2022 budget as follows:

DRAFT

Levy Description	Levy Amount	Equalized Valuation	Mill Rate
County Levy:			
General County Operations	$ 34,681,435		
General County Debt	1,737,325		
Total County Levy	$ 36,418,760	$ 17,691,780,500	$ 2.0585
State Required Levy on Behalf of Other Agencies			
Town Bridge Aid (Wis. Stats. 81.38)	$ 100,000	5,915,597,000	0.0169
Library Support (Act 150)	$ 1,642,617	8,871,094,600	0.1852
Total Levy, All Purposes	$ 38,161,377		

BE IT FURTHER RESOLVED that the Washington County Board of Supervisors does hereby authorize levies in support of the 2023 budget as follows:

Levy Description	Levy Amount	Estimated Equalized Valuation	Estimated Mill Rate
County Levy:			
General County Operations	$ 34,179,735		
General County Debt	1,739,025		
Total County Levy	$ 35,918,760	$ 18,594,061,306	$ 1.9317
State Required Levy on Behalf of Other Agencies			
Town Bridge Aid (Wis. Stats. 81.38)	$ 100,000	6,217,292,447	0.0161
Library Support (Act 150)	$ 1,642,617	9,323,520,425	0.1762
Total Levy, All Purposes	$ 37,661,377		

BE IT FURTHER RESOLVED that the County Clerk be and is hereby authorized and instructed to assess said levy to the municipalities of Washington County in accordance with the schedule of equalized values as prepared by the Wisconsin Department of Revenue.

BE IT FURTHER RESOLVED that a copy of this Resolution, including the Washington County 2022-2023 Budget, and any amended version be made available for public inspection in the Office of the Washington County Clerk, upon its adoption, as provided by law.

VOTE REQUIREMENT FOR PASSAGE: 2/3 of the members elect

RESOLUTION SUMMARY: A resolution adopting the 2022-2023 budget appropriations as set forth in Washington County 2022-2023 Budget and authorizing sufficient levy of taxes against real and personal property to cover such appropriations.

Approved as to form:

_____

Bradley S. Stern, County Attorney

Dated_____

Approved:

_____

Josh Schoemann, County Executive

Dated_____

☐ Veto

☐ Partial Veto

Introduced by members of the EXECUTIVE COMMITTEE as filed with the County Clerk.

_____

Donald A. Kriefall, Chairperson

Considered_____

Adopted_____

Ayes _____ Noes _____ Absent _____

Voice Vote_____

(The 2022-2023 proposed budget reduces the total County tax levy, including library and bridge aid levies, by $500,000 in 2022 and $500,000 in 2023, and is within levy limits established by Wis. Stats. 66.0602. The County general tax rate for budget year 2022 decreases by $0.1792 due to the levy reduction and increased equalized valuation. The tax rate change for 2023 will depend on the results of the 2022 equalized valuation information provided by the Department of Revenue.)

DRAFT

SUMMARY OF FINANCIAL & BUDGET POLICIES

Comprehensive financial, budgetary, and economic principles are part of creating a well-governed and administered County. Washington County's budget incorporates the following long-term and short-term financial and budget policies and guidelines as set forth in various policies approved by management and the County Board.

Basic budgeting standards for county governments are outlined in Wisconsin State Statutes. Washington County adheres to the budget laws set in Wisconsin State Statutes Chapter 65 and best practices set by the Government Finance Officers Association (GFOA) regarding Municipal Budget Systems.

Financial Accounting and Reporting

The County's fiscal year runs on a calendar basis (from January 1 to December 31) and financial records are maintained in conformance with generally accepted accounting principles (GAAP), including pronouncements by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Governmental Funds of the County are maintained using the modified accrual basis of accounting. Proprietary and Fiduciary Funds are maintained with the full accrual basis of accounting. In addition, the County publishes entity-wide statements prepared using the full accrual basis. Additional detail about the County's accounting policies can be found in the Notes to the Financial Statements in the Comprehensive Annual Financial Report, available on the County's website.

Annually, the County contracts with an independent public accounting firm to perform the annual audit in accordance with state and federal requirements. The audit is designed to also meet the requirements of the Single Audit Act of 1984 and related Uniform Grant Guidance provided by the U.S. Office of Management and Budget

Departments are able to generate budget-to-actual financial reports within the financial records system and are responsible for ensuring that expenditures adhere to the appropriations of the approved budget.

Financial Planning

Budgetary Basis and Balanced Budgeting: The budget is adopted as required by state statutes and prepared on the same basis as the financial statements in accordance with GAAP. The County Executive is responsible for presenting a balanced budget to the County Board for adoption. The adopted budget shall be balanced so that estimated expenditures are fully funded by a combination of external revenue sources (grants, user fees, etc.), property and sales taxes, and available fund balance appropriations. State statutes prohibit an adopted budget that projects spending in excess of resources.

Budget Process: The biennial budget process takes place every other year beginning with general and capital improvement planning by early January. Departments submit budget requests for the following two years to the Budget, Policy & Analytics Department and their Standing Committee in the County's prescribed format by September. Budget requests are reviewed by the budget team prior to committee submission for completeness and format compliance. After committee reviews, all department budgets are accumulated into a single County-wide budget and reviewed in whole by the budget team. A recommended county-wide budget is presented to the Executive Committee in October which includes a public hearing. A final recommended budget is forwarded to the County Board for their approval at their November meeting. A general

SUMMARY OF FINANCIAL & BUDGET POLICIES (continued)

description of how the budget is developed, reviewed, and adopted is available in the Fiscal Planning & Budget Cycle section of this budget document.

Budget Amendments: Operating budget control is set by account categories or functions (i.e. personnel, purchased services, materials & supplies, travel & training, etc.) for all fund types. Any expenditure change that deviates from the original purpose or amount approved in the adopted budget is made by the recommendation of the relevant Standing Committee and is, by resolution, adopted by a 2/3 vote of the entire County Board. Washington County participates in the legislative option in which State law permits county boards to delegate specific budgetary fund transfer authority powers. The Executive Committee is empowered to authorize the transfer of funds between budgeted items of an individual County office or department and to supplement appropriations for a particular office, department, or activity. Budget transfers (changes which do not increase the total budget amount) within a department do not require a resolution by the County Board.

Long Range Financial Planning: The County has created and maintains a six-year financial forecast. Assumptions used for revenue projections incorporate a review of regional and local economic indicators, such as inflation, population and business growth, unemployment, retail trends, and property valuation trends. Annual budgets and the Capital Improvement Program should be in balance with the long term forecasts.

Capital Improvement Program: The County prepares a six-year Capital Improvement Plan (CIP) to plan for capital projects that support the County's goals and objectives. A capital project is defined as an active or proposed non-recurring expenditure in one or more specified plan year, of an amount in excess of $50,000 for a permanent capital or infrastructure asset (with a useful life of greater than 5 years). The plan includes a list of all capital projects proposed for the ensuing six years along with the project's cost estimates, financing method, and recommended time schedule. The County also gathers information on estimated annual operating impact of capital projects for use in future budgets and long range financial plans. Amendments to the CIP are reviewed and approved by the County Board via resolution.

Revenues

Tax Revenues: Property taxes represent the largest category of county revenues used to fund state and local programs and services. State statute authorizes counties to impose a 0.5% sales tax, which Washington County utilizes for property tax relief and to fund a portion of the Capital Improvement Program. A third tax option allowed by statute is a local motor vehicle registration fee, which Washington County has not implemented at this time.

Property Tax Levy Limits: Since 2010, Wisconsin Statutes (Section 66.0602) have imposed limits on property tax levies and their increases for counties. The Statutes limit the increase based on the County's growth in equalized value due to net new construction. The limit includes exemptions for recent debt service (and certain other situations) and various adjustment provisions. In addition, unused tax levy authority from prior years, up to a maximum, could be carried forward, if authorized by a vote of the County Board. The County does not have unused tax levy authority from prior years.

User Fees: The County makes every effort to maintain a diversified and stable revenue stream and seeks to reduce its reliance on tax revenues by charging user fees for services, particularly when those services are individually identifiable and where costs can be directly related to the service provided.

SUMMARY OF FINANCIAL & BUDGET POLICIES (continued)

User fees are established and evaluated based on the cost of service, community benefit, and cost recovery best practices. They are reviewed annually and adjusted as necessary to cover increasing costs of providing those services.

Other Revenues: Investment income is also used to reduce reliance on property tax levy. The County maximizes its return on investment and minimizes any risk of market losses by adhering to its investment policy and liquidity guidelines. The County avoids the use of non-recurring revenues to fund ongoing expenditures and strives to fund ongoing expenditures with reliable, ongoing sources of revenue.

Debt Policy

It is the County's objective to obtain financing only when absolutely necessary, establish conditions to obtain financing at the lowest cost, and retain its AAA credit rating. In no circumstances shall debt be used to finance ongoing operational expenses. Debt will be considered when the projects to be funded are essential to achieve strategic goals and result in significant, long-term benefit to the County. It is the County's intent to recognize intergenerational equity by spreading the cost of significant assets over their useful life. The County considers assets whose original estimated useful life exceeds 25 years as appropriate potential projects for debt financing. The duration of a debt issue shall not exceed 50% of the economic or useful life of the improvement or assets that the issue is financing.

State Statute 67.03 limits the County's debt obligations to 5% of the equalized value of property in the County, including Tax Incremental Financing Districts. The County chooses to take a more conservative and sustainable approach of limiting debt to no more than 0.5% of the equalized value of taxable property within the County.

The County will conscientiously monitor all debt obligations on an ongoing basis for post-issuance compliance related to continuing disclosure, private use, and arbitrage. Refunding or prepayment of outstanding debt may occur when the possibility of cost savings such as reduced interest costs exists or when the County wishes to amend its contractual bond requirements.

Reserve Policy

The goal of the County in establishing a Fund Balance & Reserve Policy is to provide both short-term and long-term financial stability to the County by ensuring sufficient funds for providing services and protecting infrastructure needed by the community. Reserve parameters are established for all County funds so they are neither larger than needed nor less than prudent.

General Fund unassigned fund balance should be between 12% and 16% of budgeted operating expenditures of the General, Transit, Human Services, ADRC, and Child Support Funds. If it is anticipated that a fiscal year will end with a projected unassigned fund balance below the minimum, the County shall include a replenishment plan during the budget process to reestablish the target level within a reasonable period of time following the fiscal year in which the event occurred. Funds in excess of the minimum can be used to supplement capital projects, reduce County debt, or pay for one-time expenditures that reduce future operating costs or which do not create unsustainable ongoing operational costs.

Enterprise and Internal Service Funds are targeted to maintain an appropriate level of resources to ensure adequate maintenance reserves and cash flow needs. Each of the County's enterprise and internal service funds account for different services and therefore reserve needs are unique for each.

WASHINGTON COUNTY BIENNIAL BUDGET CALENDAR

KEY: STAFF | BOARD | COMBO

Operating Budget and Fiscal Planning	Development Year [Year Two of the Prior Budget (Odd Year)]												Budget Year One (Even Year)											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Prior year preliminary results reviewed.	■	■											■	■										
Analyze impact of State budget on County funding/programs.		■	■	■	■	■	■	■																
Gather and develop budget expectations, challenges, and assumptions. Develop and communicate budget targets.				■	■	■																		
Departments develop budget requests.						■	■	■																
Dept. presents budget to County Exec., Budget Team, Standing Committee Chair, and County Board Chair.								■																
Department budgets combined into a County-wide budget.								■	■	■														
Standing Committees review department budgets.									■															
County Executive delivers Budget to County Board.										■														
Budget Summary posting and Budget Public Hearing										■														
Public Hearing: Executive Committee considers entire County Executive Budget.										■														
County Board adopts Budget (possibly with amendments).											■													
[Only if Necessary] County Executive vetoes and County Board action.											■													
Budget Monitoring and Action (as necessary).	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
[Only if Necessary] Mid-Biennium Review/Supplemental Appropriation Requests																					■	■	■	
[Only if Necessary] Standing Committees review mid-biennium adjustments.																						■	■	
[Only if Necessary] Executive Committee reviews entire mid-biennium adjustment.																						■	■	
[Only if Necessary] County Board vote on appropriations changes for next year of the biennium.																						■	■	

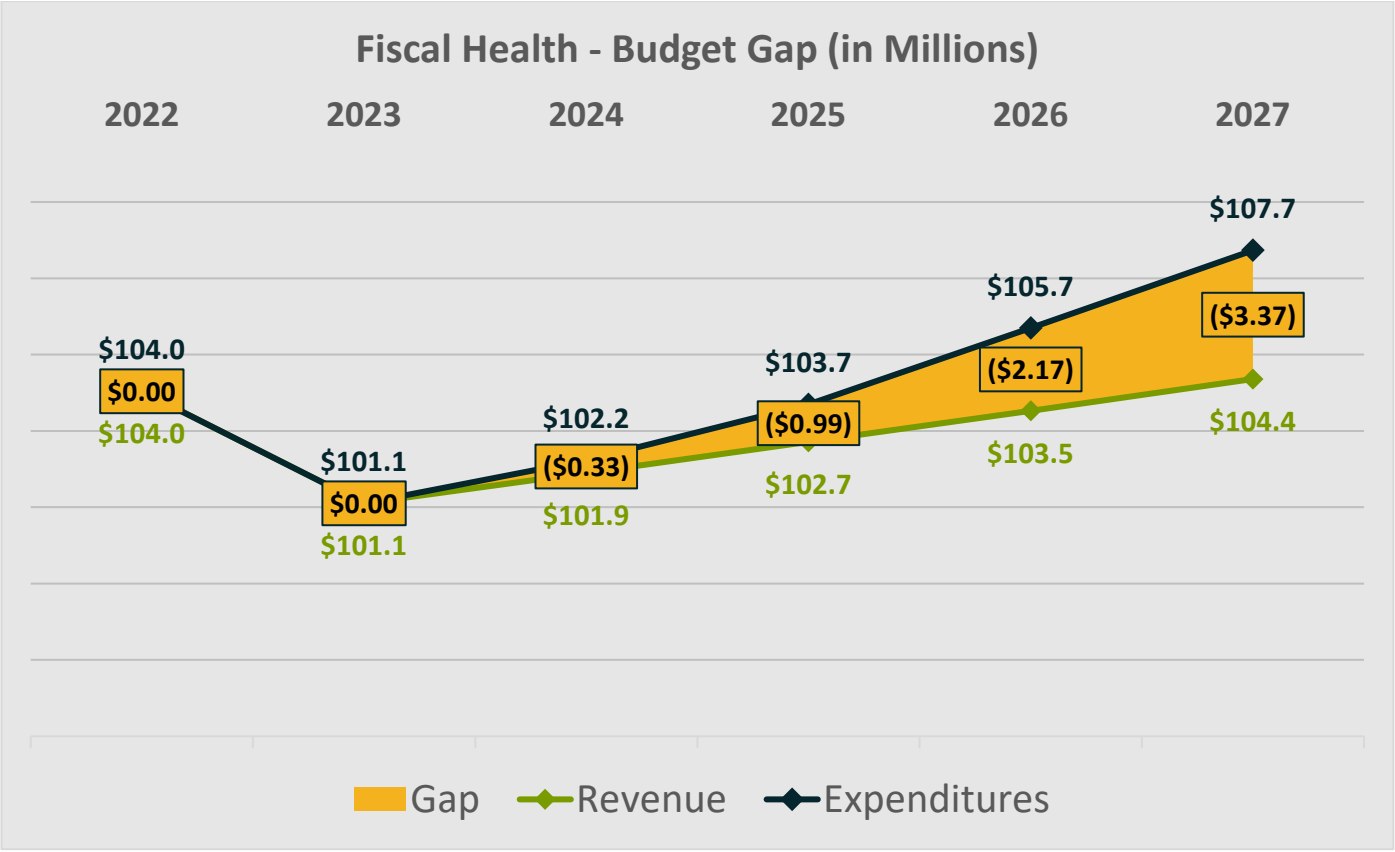
Capital Budget Process	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Departments review projects and develop requests.	■	■	■																					
Revenue estimates developed and modified, if necessary.		■	■	■	■	■	■																	
Departments present requests to standing committee.				■																				
Budget Team reviews projects and package into CIP.				■	■																			
County Executive considers projects and weighs public opinion.				■	■	■	■																	
Executive Committee reviews full plan.							■																	
County Board action on CIP.								■																
CIP and project monitoring (and action, as necessary).	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

FINANCIAL FORECAST & LONG RANGE PLANNING

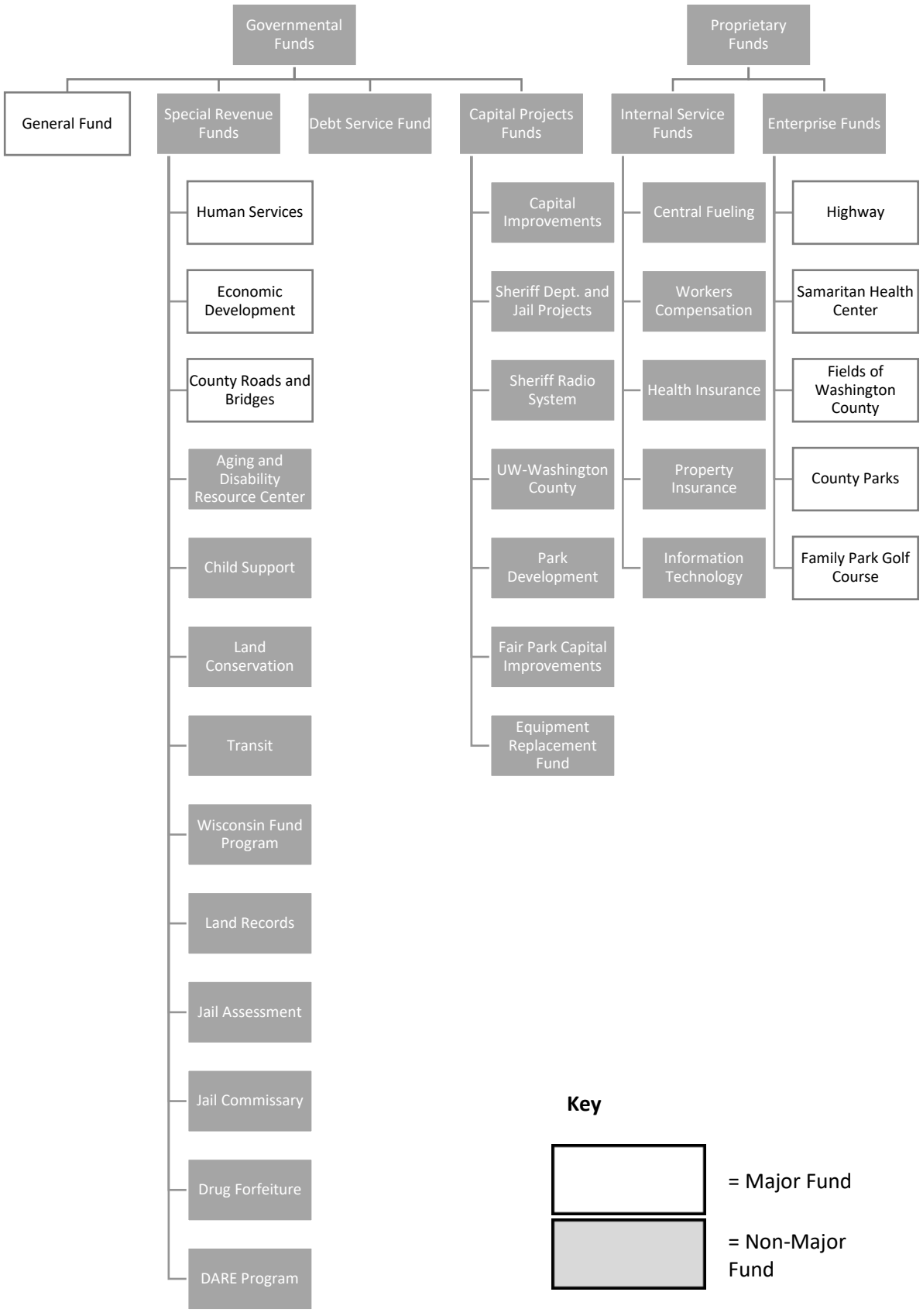
Washington County uses long-range financial planning to project the ongoing cost impact of current programs. The County originally developed the forecast as part of the Priority Based Budgeting (PBB) efforts and updates it frequently with new data to provide ongoing dynamic information for planning processes. The budget team and County management are able to view and modify the information to assist in providing direction for future actions and planning of resource allocations in a way that reflects the priorities identified in the strategic and policy objectives of the County.

The financial forecast is developed annually, in the early stages of budget development. Prior fiscal year-end results are reviewed and estimates are provided for future impacts of other County planning processes, including the Capital Improvement Plan and debt financing. Assumptions are also made about funded programs and priorities, state/federal revenues and funding priorities, economic conditions, staffing levels, and other known conditions and objectives. Finally, the budget team works with staff in other departments to get expertise in developing key financial assumptions, which are used to project impacts to future expenditures and major revenue sources for a six-year period. The result of this exercise is a tool that can be used to identify and determine the extent of actions necessary to close the gap between revenues and expenditures to ensure long-term fiscal sustainability.

Below is a summary of the County's financial outlook, with 2022 and 2023 budgeted (and other planned) tax levy reflected. The total expenditures and revenues are shown for all governmental activities, excluding internal service funds (to avoid double counting) and funds that do not utilize tax levy. The difference in revenues and expenditures (reflected in parenthesis on the graph) represents the anticipated structural budget deficit ("gap") that will exist if the County uses a status-quo approach. Closing the structural gap for the current budget year is important to fulfill the balanced budget mandate, but it has the added benefit of helping future budgets by reducing the gap in future years. The chart is frequently presented and discussed when there are important decisions and to illustrate that the status quo is not sustainable.



FINANCIAL STRUCTURE & FUND DESCRIPTIONS



FINANCIAL STRUCTURE & FUND DESCRIPTIONS

General

Washington County is organized under a County Executive form of government. The County Executive is elected for a four-year term in a county-wide, non-partisan election in April. The Executive is responsible for coordinating and directing all administrative and management functions of the County which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and committees. Appointments are subject to County Board confirmation.

A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation which involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary to override a County Executive veto.

The County provides many functions and services to citizens, including but not limited to, law enforcement, justice administration, health and human services, parks, planning, zoning, and general administrative services. In addition, the County provides public works services including highway operations and facilities maintenance.

Fund Types

The County organizes its financial activity by funds with separate financial statements for each. Governmental Funds are governed by standards specifically for governmental activities. Proprietary Funds are governed by the same accounting standards which apply to private business. Fiduciary Funds are agency funds for which the County does not budget for.

Funds are organized as major or non-major within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has four major governmental funds, General, County Roads & Bridges, Human Services, and Economic Development Funds.

Fund Descriptions

Governmental Funds

General Fund – This is the County's main operating fund and accounts for all activities related to general operations of the County. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds – These funds account for the proceeds of specific resources (other than major capital projects or expendable trust) that are legally restricted to expenditures for specific purposes. The County has the following Special Revenue Funds:

Human Services – Programs operated by the County's Human Services Department for which financing is provided by federal and state grants and property taxes.

County Roads and Bridges – Construction and maintenance of County roads and bridges financed

by state aids, sales taxes, and property taxes.

Aging and Disability Resource Center – Accounts for the Older Americans Act. Financing is provided by federal and state grants and property taxes.

Child Support – Accounts for programs operated by the County's Child Support office. Financing is provided by federal and state grants and property taxes.

Land Conservation – Administration of the non-point source pollution programs operated by the County's Land Conservation Department and financed by state grants. Transit – Transportation programs operated by the County and financed by federal and state grants and property taxes.

Wisconsin Fund Program – Private sewerage system replacement program administered by the County's Land Use and Parks Department and financed by state grants.

Land Records – Accounts for efforts towards land records modernization and land information on the internet. Financing is provided by fees collected pursuant to Wisconsin State Statute 59.72(5) (b) 3.

Jail Assessment – Collection and disbursement of jail assessment fees received by the County.

Jail Commissary – Purchase and sale of supplies to jail inmates.

Drug Forfeiture – Collection and disbursement of drug forfeiture funds received by the County.

DARE Program – Donations received for the use of the DARE Program.

Economic Development – Accounts for the repayment of loans made to local businesses from allocated sales tax revenue. Loan repayments are used to make additional loans and grants to other local businesses.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs excluding debt serviced by proprietary funds. Debt service obligations are financed by general property taxes and sales taxes.

Capital Projects Funds – These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The County has the following Capital Project Funds:

Capital Improvements – Accounts for various improvements throughout the County as included in the Capital Improvement Plan.

Sheriff's Department and Jail Projects – Accounts for various Sheriff's Department and jail projects.

Sheriff's Radio System – Accounts for the construction of and significant upgrades to the Sheriff's Department radio system.

UW-Washington County – Accounts for various facility projects at the UW – Washington County campus.

Park Development - Account for costs associated with park acquisition and improvement.

Fair Park Capital Improvements – Accounts for capital improvements of the County fairgrounds.

Equipment Replacement Fund – Accounts for capital purchases of equipment including Sheriff squads.

FINANCIAL STRUCTURE & FUND DESCRIPTIONS

Proprietary Funds

Internal Service Funds – These funds account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis. The County has the following Internal Service Funds:

Central Fueling – Accounts for vehicle and equipment fuel provided to various County departments.

Workers' Compensation – Funds held by the County, generated from charges to County departments, to finance workers' compensation claims filed against the County. The County is self-insured for Workers Compensation.

Health Insurance – Funds held by the County, generated from charges to County departments and plan participants, to finance health insurance claims of County employees. The County is self-insured for Health Insurance.

Property Insurance – Funds held by the County, generated from charges to County departments, to finance property & liability insurance premiums and deductibles incurred by the County.

Information Technology – Electronic data processing services provided to County departments and other governmental units.

Enterprise Funds – These funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County has the following Enterprise Funds (all of which are considered major funds):

Highway – Road and bridge construction and maintenance services provided to the County and other governments by the County Highway Department.

Samaritan Health Center – Operations and maintenance of a nursing facility.

Fields of Washington County – Operations and maintenance of an assisted living facility and a community based residential facility (CBRF).

County Parks – Operations and maintenance of a County park system.

Family Park Golf Course – Operations and maintenance of a County golf course.

Fiduciary Funds

Agency Funds – This fund accounts for assets held by the County in a trustee capacity or as an agent for individuals and/or other governments. They are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

For more details and information on the County's accounting policies and practices, refer to the Notes to the Financial Statements section of the Comprehensive Annual Financial Report (CAFR) available on the Finance Department's page of the County Website at:

https://www.washcowisco.gov/departments/finance_department/financial_reports

	General Fund	Special Revenue Funds													Debt Service	Capital Projects								Internal Service Funds					Enterprise Funds				
DEPARTMENT (BY FUNCTION)	General Fund	Human Services	County Roads & Bridges	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Debt Service	Capital Improvements	Information Technology	Sheriff and Jail Projects	Sheriff Radio System	UW-Washington County	Park Development	Fair Park Capital	Equipment Replacement	Central Fueling	Workers Compensation	Health Insurance	Property Insurance	Information Technology	Highway	Samaritan Health Center	Fields of Washington	County Parks	Family Park Golf Course
EXECUTIVE																																
County Executive	x																															
County Attorney & Child Support	x				x																											
County Board	x																															
ADMINISTRATIVE																																
Budget, Policy, & Analytics	x																															
County Clerk	x																										x					
County Treasurer	x																															
Finance	x													x																		
History Center	x																															
Human Resources	x																															
Information Technology	x																										x					
Library	x																															
HUMAN SERVICES																																
ADRC				x																												
Joint Health	x																															
Human Services Department		x																														
Samaritan & Fields																													x	x		
Veteran Services	x																															
LAND USE & PLANNING																																
Agriculture & Industrial Society	x																															
Community Development	x					x		x																								
County Parks																															x	
Golf																																x
Land Information									x																							
Land Resources	x					x		x																								
Register of Deeds	x																															
UW Extension	x																															
PUBLIC SAFETY																																
Clerk of Courts	x																															
District Attorney	x																															
Emergency Management	x																															
Medical Examiner	x																															
Sheriff	x									x	x	x	x																			
PUBLIC WORKS																																
Facilities	x																							x								
Highway			x																										x			
County Engineer	x																															
Transit							x																									
COUNTY-WIDE																																
Capital Improvement Program																x	x	x	x	x	x	x	x									
Debt Service															x																	
Self-Insurance Funds																									x	x						
Non-Departmental	x																															

FUND BALANCE

Fund balance is an accounting term that represents the difference between a fund's assets and liabilities. The County has established a fund balance reserve policy to provide both short and long term financial stability. The policy sets reserve parameters for all County funds so they are neither larger or smaller than needed and provides a plan for increasing or decreasing the fund balance levels as appropriate.

General Fund Reserve Balance

The policy requires that the General Fund maintain an unassigned fund balance of 12-16% of budgeted operating expenditures for the subsequent year. Budgeted general operating expenditures includes the expenditures of the General Fund and all funds that close to it, including Human Services special revenue fund, Child Support special revenue fund, Aging & Disability Resource Center (ADRC) special revenue fund, and Transit special revenue fund.

Other Governmental Funds Reserve Balances

Special revenue funds account for specific resources that are legally restricted. No specific fund balance reservation is necessary since each fund must adhere to any underlying guidelines attached to the related revenue source and all balances are therefore restricted or assigned.

Debt service funds account for the accumulation of resources for and the payment of, general long-term debt principal, interest, and related costs other than debt financed from proprietary funds. No specific reservation of fund balance is necessary since the fund in whole must be used for debt service and is therefore restricted.

Capital project funds account for financial resources to be used for the acquisition or construction of major capital items other than those financed by enterprise or internal service funds. Since many of these projects span several years, fund balances carry over from year to year and remain committed until the completion of the project.

Enterprise Fund Reserves (Net Position)

Enterprise Funds report the difference between assets and liabilities as Net Position. Since Enterprise Funds include long-term assets and liabilities, financial resources are measured using unrestricted net position or net working capital (current assets less current liabilities). The County's policy requires that enterprise funds maintain an appropriate level of financial resources to ensure adequate maintenance reserves and to ensure that cash flow balancing requirements and legal restrictions are met. Each of the County's enterprise funds account for different types of services and therefore, reserve needs are unique for each.

Internal Service Fund Reserves (Net Position)

Similar to enterprise funds, Internal Service Funds report the difference between assets and liabilities as Net Position. The County operates several internal service funds to finance goods or services provided by one department to other departments within the County, or other governmental units, on a cost-reimbursement basis.

Self-insurance funds maintain balances equal to the greater of 1) claims payable liability plus 2 months of the fund's annual operating and claims budget or 2) three months of projected operating expenses and claims. Net position within the funds should not fall below zero. Since the County maintains an excess workers compensation insurance policy, the reserves for the Workers Compensation self-insurance fund are maintained equal to the annual stop loss limit of the excess policy.

Central service funds are designed to operate on a break-even basis for operations, while, if applicable, accruing additional funds to finance future capital costs. To provide sufficient funds to cover daily operations, the goal is to maintain a minimum net working capital of one month of budgeted operating expenses (including depreciation). These funds may also accumulate reserves in preparation of large purchases (such as system-wide upgrades and/or large equipment replacements) in a future year.

Estimated Fund Balances Schedule

The following schedule shows estimated fund balances for all funds for the current operating year and the next budget year. The schedule includes several estimates for results of operations. Actual results are unknown until the fiscal year is closed in March.

ESTIMATED FUND BALANCES

	Audited Fund Balance 12/31/2020	2021 Property Tax Contribution	2021 Projected Revenues	2021 Projected Expenditures	Estimated Fund Balance 12/31/2021	Change
GOVERNMENTAL FUNDS						
General	$ 28,472,497	$ 24,489,183	$ 15,704,429	$ 44,196,939	$ 24,469,170	-14.1%
County Roads and Bridges	9,190,054	1,476,795	6,346,480	9,777,572	7,235,757	-21.3%
Human Services	906,388	9,580,544	16,042,979	25,936,830	593,081	-34.6%
Debt Service	144,325	1,739,200	-	1,865,450	18,075	-87.5%
Special Revenue (non-major)	12,536,409	1,047,065	10,479,208	10,800,051	13,262,631	5.8%
Capital Projects	7,313,510	-	1,495,459	1,495,459	7,313,510	0.0%
Total Governmental Funds	$ 58,563,183	$ 38,332,787	$ 50,068,555	$ 94,072,301	$ 52,892,224	
ENTERPRISE FUNDS						
Highway	$ 12,682,168	$ -	$ 13,541,159	$ 14,090,688	$ 12,132,639	-4.3%
Samaritan Health Center	1,366,503	-	10,025,553	11,609,916	(217,860)	-115.9%
Fields of Washington County	2,501,352	-	2,573,951	2,262,440	2,812,863	12.5%
County Parks	5,544,602	50,000	1,134,025	1,324,744	5,403,883	-2.5%
Family Park Golf Course	3,389,870	-	1,774,844	1,578,955	3,585,759	5.8%
Total Enterprise Funds	$ 25,484,495	$ 50,000	$ 29,049,532	$ 30,866,743	$ 23,717,284	
INTERNAL SERVICE FUNDS						
Central Fueling	$ 160,508	$ -	$ 635,475	$ 667,530	$ 128,453	-20.0%
Workers' Compensation	2,739,341	-	746,900	415,100	3,071,141	12.1%
Health Insurance	6,527,090	-	8,726,450	9,731,150	5,522,390	-15.4%
Property Insurance	247,359	-	837,931	832,198	253,092	2.3%
Information Services	1,662,546	278,590	2,613,758	2,920,066	1,634,828	-1.7%
Total Internal Service Funds	$ 11,336,844	$ 278,590	$ 13,560,514	$ 14,566,044	$ 10,609,904	

FUND BALANCE CHANGES:

General Fund - The County made a disbursement from the General Fund of $3M to the Washington County Historical Society Foundation (WCHSF) as part of the agreement to transfer the historic Old Courthouse Museum and Sheriff's Jail and Residence property to the Historical Society. The payment agreement eliminates ongoing tax levy use for building maintenance beginning in 2023.

County Roads and Bridges Fund - This fund maintains a balance that rolls from year to year and funds road projects in the 2050 Plan. Sales tax is contributed to the fund each year, and funds are expended for projects in the Plan. In some years of the Plan, expenditures are greater than revenues. In other years, the opposite is true. 2021 is representative of a year where costs exceed revenues.

Human Services Fund - Fund balance is reduced significantly due to the planned use of funds for the completion of a records management system. Unused unrestricted tax levy funds will be returned to the general fund upon year-end closing. Increases in funds from state and federal sources are anticipated to cover more costs than originally budgeted.

Debt Service Funds - The County has a final debt payment in 2021 for a bond issued in 2012 that will be paid from fund balance.

Samaritan Health Center - COVID-19 and a national staffing shortage have forced down the average daily census, which ultimately impacts revenues. The aforementioned staffing issues have also caused personnel expenditures to trend above normal amounts, as overtime and more expensive casual staffing is used to fill the vacancies. For those reasons, the department anticipates ending the year with a deficit, which will remain with the fund at the end of the year. The Samaritan, while showing a negatve balance in the fund - operates in conjuntion with the Fields of Washington County, which is showing an increase in the fund.

Fields of Washington County - The national staffing shortage in skilled nursing positions that is impacting the Samaritan had less of an impact on the Fields. Fund revenues are trending above budgeted amounts, which is anticipated to generate a surplus at the end of the year.

Central Fueling Fund - There is an anticipated use of fund balance due to fluctuating fuel prices and the amount of county use.

Workers' Compensation Fund - Based on 2018 and 2019 claims experience and the resulting use of fund savings, the County set premium rates slightly higher in the following years. These rate increases have worked as intended to replenish fund balance over three years and bring the fund back in alignment with the County's fund balance reserves policy. Future rates will be adjusted accordingly.

Health Insurance Fund - As part of an overall strategy to manage the fund within the County's stated fund balance reserves policy, the County doubled the contribution to the Health Savings Account in 2021 for employees that completed a wellness screening. Additionally, there was a planned spend down of the fund balance in the 2021 Budget.

ESTIMATED FUND BALANCES (continued)

	Estimated Fund Balance 12/31/2021	2022 Property Tax Contribution	2022 Budgeted Revenues & Other Sources	2022 Budgeted Expenditures & Other Uses	Estimated Fund Balance 12/31/2022	Change
GOVERNMENTAL FUNDS						
General	$ 24,469,170	$ 23,904,983	$ 19,914,691	$ 44,000,038	$ 24,288,806	-0.7%
County Roads and Bridges	7,235,757	1,476,795	5,981,822	8,833,101	5,861,273	-19.0%
Human Services	593,081	9,895,512	16,201,040	26,096,552	593,081	0.0%
Debt Service	18,075	1,737,325	1,000,000	2,737,325	18,075	0.0%
Special Revenue (non-major)	13,262,631	806,560	8,631,048	10,968,676	11,731,563	-11.5%
Capital Projects	7,313,510	-	1,988,205	1,988,205	7,313,510	0.0%
Total Governmental Funds	$ 52,892,224	$ 37,821,175	$ 53,716,806	$ 94,623,897	$ 49,806,308	
Enterprise Funds						
Highway	$ 12,132,639	$ -	$ 12,768,487	$ 12,973,061	$ 11,928,065	-1.7%
Samaritan Health Center	(217,860)	-	10,908,553	11,279,440	(588,747)	170.2%
Fields of Washington County	2,812,863	-	2,848,082	2,477,195	3,183,750	13.2%
County Parks	5,403,883	50,119	1,275,949	1,446,908	5,283,043	-2.2%
Family Park Golf Course	3,585,759	-	1,622,328	1,625,648	3,582,439	-0.1%
Total Enterprise Funds	$ 23,717,284	$ 50,119	$ 29,423,399	$ 29,802,252	$ 23,388,550	
Internal Service Funds						
Central Fueling	$ 128,453	$ -	$ 758,634	$ 767,058	$ 120,029	-6.6%
Workers' Compensation	3,071,141	-	589,000	682,000	2,978,141	-3.0%
Health Insurance	5,522,390	-	9,100,400	9,450,795	5,171,995	-6.3%
Property Insurance	253,092	-	889,988	861,080	282,000	11.4%
Information Services	1,634,828	290,083	2,741,651	3,017,360	1,649,202	0.9%
Total Internal Service Funds	$ 10,609,904	$ 290,083	$ 14,079,673	$ 14,778,293	$ 10,201,367	

FUND BALANCE CHANGES:

County Roads and Bridges Fund - This fund maintains a balance that rolls from year to year and funds road projects in the 2050 Plan. Sales tax is contributed to the fund each year, and funds are expended for projects in the Plan. In some years of the Plan, expenditures are greater than revenues. In other years, the opposite is true. 2022 is representative of a year where costs exceed revenues.

Special Revenue Funds (Non-Major) - Fund balance change represents $2M in loans being issued from the County's Revolving Loan Fund. Loan repayment revenues replenish the fund as they come in, according to the terms of each agreement.

Samaritan Health Center - COVID-19 and a national staffing shortage have forced down the average daily census, which ultimately impacts revenues. The department is still anticipating some impacts from the national staffing shortage in skilled nursing positions, which will cause personnel expenditures to trend slightly above normal amounts, as overtime and more expensive casual staffing is used to fill the vacancies. For those reasons, the department anticipates ending the year with a deficit. The Samaritan, while showing a negatve balance in the fund - operates in conjuntion with the Fields of Washington County, which is showing an increase in the fund.

Fields of Washington County - The national staffing shortage in skilled nursing positions that is impacting the Samaritan is budgeted to have less of an impact on the Fields. Absent above budget expenditures, fund revenues are anticipated to generate a surplus at the end of the year.

Property Insurance Fund - Planned use of fund balance is budgeted in 2022 as part of an overall strategy to manage the fund within the County's stated fund balance reserves policy. Fund balance is not budgeted for use in 2023.

ESTIMATED FUND BALANCES (continued)

	Estimated Fund Balance 12/31/2022	2023 Property Tax Contribution	2023 Budgeted Revenues & Other Sources	2023 Budgeted Expenditures & Other Uses	Estimated Fund Balance 12/31/2023	Change
GOVERNMENTAL FUNDS						
General	$ 24,288,806	$ 23,266,917	$ 19,635,888	$ 43,499,486	$ 23,692,125	-2.5%
County Roads and Bridges	5,861,273	1,476,795	6,586,182	4,323,425	9,600,825	63.8%
Human Services	593,081	9,959,495	16,540,673	26,500,168	593,081	0.0%
Debt Service	18,075	1,739,025	1,000,000	2,739,025	18,075	0.0%
Special Revenue (non-major)	11,731,563	884,663	8,604,504	10,857,514	10,363,216	-11.7%
Capital Projects	7,313,510	-	2,199,433	2,199,433	7,313,510	0.0%
Total Governmental Funds	$ 49,806,308	$ 37,326,895	$ 54,566,680	$ 90,119,051	$ 51,580,832	
Enterprise Funds						
Highway	$ 11,928,065	$ -	$ 8,326,717	$ 8,805,125	$ 11,449,657	-4.0%
Samaritan Health Center	(588,747)	-	11,096,009	11,424,568	(917,306)	55.8%
Fields of Washington County	3,183,750	-	2,848,582	2,520,022	3,512,310	10.3%
County Parks	5,283,043	50,103	1,357,400	1,430,432	5,260,114	-0.4%
Family Park Golf Course	3,582,439	-	1,651,602	1,654,620	3,579,421	-0.1%
Total Enterprise Funds	$ 23,388,550	$ 50,103	$ 25,280,310	$ 25,834,767	$ 22,884,196	
Internal Service Funds						
Central Fueling	$ 120,029	$ -	$ 767,047	$ 776,665	$ 110,411	-8.0%
Workers' Compensation	2,978,141	-	589,000	679,000	2,888,141	-3.0%
Health Insurance	5,171,995	-	9,761,500	10,116,524	4,816,971	-6.9%
Property Insurance	282,000	-	894,174	894,174	282,000	0.0%
Information Services	1,649,202	284,380	2,825,799	3,104,661	1,654,720	0.3%
Total Internal Service Funds	$ 10,201,367	$ 284,380	$ 14,837,520	$ 15,571,024	$ 9,752,243	

FUND BALANCE CHANGES:

County Roads and Bridges Fund - This fund maintains a balance that rolls from year to year and funds road projects in the 2050 Plan. Sales tax is contributed to the fund each year, and funds are expended for projects in the Plan. In some years of the Plan, expenditures are greater than revenues. In other years, the opposite is true. 2023 is representative of a year where revenues exceed costs.

Special Revenue Funds (Non-Major) - Fund balance change represents $2M in loans being issued from the County's Revolving Loan Fund. Loan repayment revenues replenish the fund as they come in, according to the terms of each agreement.

Samaritan Health Center - COVID-19 and a national staffing shortage have forced down the average daily census, which ultimately impacts revenues. The department is still anticipating some impacts from the national staffing shortage in skilled nursing positions, which will cause personnel expenditures to trend slightly above normal amounts, as overtime and more expensive casual staffing is used to fill the vacancies. For those reasons, the department anticipates ending the year with a deficit. The Samaritan, while showing a negatve balance in the fund - operates in conjuntion with the Fields of Washington County, which is showing an increase in the fund.

Fields of Washington County - The national staffing shortage in skilled nursing positions that is impacting the Samaritan is budgeted to have less of an impact on the Fields. Absent above budget expenditures, fund revenues are anticipated to generate a surplus at the end of the year.

2022 BUDGET BY FUNCTIONAL AREA & REVENUE/EXPENDITURE TYPE

REVENUES AND EXPENDITURES BY FUNCTION

REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	$ 267,809	$ 1,036,346	$ -	$ -	$ -	$ -	$ 1,304,155
ADMINISTRATIVE	2,342,367	2,185,580	-	-	3,631,639	-	8,159,586
HUMAN SERVICES	20,200	18,560,687	-	-	-	13,756,635	32,337,522
LAND USE & PLANNING	2,405,238	499,130	-	-	-	3,022,438	5,926,805
PUBLIC SAFETY	4,876,996	41,000	-	-	-	-	4,917,996
PUBLIC WORKS	995,201	11,396,718	-	-	767,058	12,973,061	26,132,039
SELF INSURANCE	-	-	-	-	10,132,795	-	10,132,795
OTHER COUNTY-WIDE	9,187,245	-	1,000,000	1,988,205	-	-	12,175,450
PROPERTY TAX LEVY*	**23,904,983**	**12,178,868**	**1,737,325**	**-**	**290,083**	**50,119**	**38,161,377**
TOTAL REVENUES	**$ 44,000,038**	**$ 45,898,329**	**$ 2,737,325**	**$ 1,988,205**	**$ 14,821,575**	**$ 29,802,252**	**$ 139,247,724**

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SEVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	$ 1,886,988	$ 1,235,047	$ -	$ -	$ -	$ -	$ 3,122,036
ADMINISTRATIVE	5,335,719	2,185,580	-	-	3,921,722	-	11,443,021
HUMAN SERVICES	1,117,425	28,714,059	-	-	-	13,756,635	43,588,118
LAND USE & PLANNING	3,301,978	499,130	-	-	-	3,072,556	6,873,665
PUBLIC SAFETY	27,399,694	41,000	-	-	-	-	27,440,694
PUBLIC WORKS	3,651,836	13,223,513	-	-	767,058	12,973,061	30,615,469
SELF INSURANCE	-	-	-	-	10,132,795	-	10,132,795
OTHER COUNTY-WIDE	1,306,397	-	2,737,325	1,988,205	-	-	6,031,927
TOTAL EXPENDITURES	**$ 44,000,038**	**$ 45,898,329**	**$ 2,737,325**	**$ 1,988,205**	**$ 14,821,575**	**$ 29,802,252**	**$ 139,247,724**

REVENUES AND EXPENDITURES BY TYPE

REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
SALES & OTHER (NON-PROPERTY) TAXES	$ 7,846,207	$ 3,477,822	$ 1,000,000	$ 1,952,205	$ 270,267	$ -	$ 14,546,501
INTERGOVERNMENTAL	3,125,402	24,073,950	-	-	-	73,584	27,272,936
PUBLIC CHARGES FOR SERVICES	3,163,740	1,598,673	-	-	12,000	18,102,919	22,877,332
INTERGOVERNMENTAL CHGS FOR SVCS	801,129	-	-	-	215,000	-	1,016,129
INTERDEPARTMENTAL CHGS FOR SVCS	2,698,741	-	-	-	13,408,971	9,593,297	25,701,009
FINES, FORFEITURES, AND PENALTIES	452,500	152,278	-	-	-	30,919	635,697
LICENSES AND PERMITS	313,900	35,000	-	-	-	6,700	355,600
INTEREST EARNINGS	737,400	5,400	-	-	100	800	743,700
OTHER REVENUES	775,673	1,470,787	-	36,000	44,000	1,495,180	3,821,640
TRANSFERS IN	-	-	-	-	129,335	120,000	249,335
USE OF FUND BALANCE	180,364	2,905,551	-	-	451,819	328,735	3,866,469
PROPERTY TAX LEVY*	**23,904,983**	**12,178,868**	**1,737,325**	**-**	**290,083**	**50,119**	**38,161,377**
TOTAL REVENUES	**$ 44,000,038**	**$ 45,898,329**	**$ 2,737,325**	**$ 1,988,205**	**$ 14,821,575**	**$ 29,802,252**	**$ 139,247,724**

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SEVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
PERSONNEL	$ 29,925,555	$ 12,200,321	$ -	$ -	$ 1,312,247	$ 15,086,812	$ 58,524,935
PURCHASED SERVICES	6,793,084	18,421,939	-	-	1,371,377	2,703,108	29,289,508
MATERIALS AND SUPPLIES	849,420	620,885	-	-	893,523	1,503,932	3,867,760
TRAVEL AND TRAINING	220,915	161,685	-	-	25,000	37,580	445,180
INTERDEPARTMENTAL CHARGES	2,716,436	11,695,467	-	-	10,830	2,898,745	17,321,478
DEPRECIATION	-	-	-	-	352,016	1,889,120	2,241,136
DEBT SERVICE	-	-	2,737,325	-	-	124,643	2,861,968
GRANTS AND LOANS	1,567,625	2,059,000	-	-	-	-	3,626,625
OTHER EXPENDITURES	1,807,002	474,032	-	-	10,813,300	262,512	13,356,846
OUTLAY	120,000	265,000	-	1,988,205	-	5,175,800	7,549,005
TRANSFERS OUT	-	-	-	-	-	120,000	120,000
ADD TO FUND BALANCE	-	-	-	-	43,282	-	43,282
TOTAL EXPENDITURES	**$ 44,000,038**	**$ 45,898,329**	**$ 2,737,325**	**$ 1,988,205**	**$ 14,821,575**	**$ 29,802,252**	**$ 139,247,724**

*Includes Library Services and County Road and Bridge property tax levy.

2023 BUDGET BY FUNCTIONAL AREA & REVENUE/EXPENDITURE TYPE

REVENUES AND EXPENDITURES BY FUNCTION

REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	$ 243,077	$ 1,064,363	$ -	$ -	$ -	$ -	$ 1,307,440
ADMINISTRATIVE	2,357,530	2,166,030	-	-	3,719,973	-	8,243,533
HUMAN SERVICES	20,300	18,887,762	-	-	-	13,944,590	32,852,652
LAND USE & PLANNING	2,424,744	316,900	-	-	-	3,034,949	5,776,593
PUBLIC SAFETY	4,786,812	36,000	-	-	-	-	4,822,812
PUBLIC WORKS	844,734	10,726,391	-	-	776,665	8,805,125	21,152,915
SELF INSURANCE	-	-	-	-	10,795,524	-	10,795,524
OTHER COUNTY-WIDE	9,555,373	-	1,000,000	2,199,433	-	-	12,754,806
PROPERTY TAX LEVY*	**23,266,917**	**12,320,953**	**1,739,025**	**-**	**284,380**	**50,103**	**37,661,377**
TOTAL REVENUES	**$ 43,499,486**	**$ 45,518,399**	**$ 2,739,025**	**$ 2,199,433**	**$ 15,576,542**	**$ 25,834,768**	**$ 135,367,652**

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SEVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	$ 1,885,153	$ 1,274,748	$ -	$ -	$ -	$ -	$ 3,159,901
ADMINISTRATIVE	5,153,428	2,166,030	-	-	4,004,353	-	11,323,811
HUMAN SERVICES	1,148,909	29,171,535	-	-	-	13,944,590	44,265,034
LAND USE & PLANNING	3,390,065	316,900	-	-	-	3,085,052	6,792,017
PUBLIC SAFETY	28,168,243	36,000	-	-	-	-	28,204,243
PUBLIC WORKS	3,605,764	12,553,186	-	-	776,665	8,805,125	25,740,741
SELF INSURANCE	-	-	-	-	10,795,524	-	10,795,524
OTHER COUNTY-WIDE	147,924	-	2,739,025	2,199,433	-	-	5,086,382
TOTAL EXPENDITURES	**$ 43,499,486**	**$ 45,518,399**	**$ 2,739,025**	**$ 2,199,433**	**$ 15,576,542**	**$ 25,834,768**	**$ 135,367,652**

REVENUES AND EXPENDITURES BY TYPE

REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
SALES & OTHER (NON-PROPERTY) TAXES	$ 7,733,118	$ 3,582,156	$ 1,000,000	$ 2,172,433	$ 360,293	$ -	$ 14,848,000
INTERGOVERNMENTAL	3,102,033	24,936,378	-	-	-	76,657	28,115,068
PUBLIC CHARGES FOR SERVICES	3,167,769	1,661,926	-	-	12,000	18,539,631	23,381,326
INTERGOVERNMENTAL CHGS FOR SVCS	801,618	-	-	-	223,000	-	1,024,618
INTERDEPARTMENTAL CHGS FOR SVCS	2,560,911	-	-	-	14,198,127	5,096,805	21,855,843
FINES, FORFEITURES, AND PENALTIES	452,500	152,278	-	-	-	36,000	640,778
LICENSES AND PERMITS	326,900	35,000	-	-	-	6,700	368,600
INTEREST EARNINGS	741,000	5,400	-	-	100	550	747,050
OTHER REVENUES	750,039	1,358,221	-	27,000	44,000	1,403,966	3,583,226
TRANSFERS IN	-	-	-	-	-	120,000	120,000
USE OF FUND BALANCE	596,682	1,466,087	-	-	454,642	504,356	3,021,767
PROPERTY TAX LEVY*	**23,266,917**	**12,320,953**	**1,739,025**	**-**	**284,380**	**50,103**	**37,661,377**
TOTAL REVENUES	**$ 43,499,486**	**$ 45,518,399**	**$ 2,739,025**	**$ 2,199,433**	**$ 15,576,542**	**$ 25,834,768**	**$ 135,367,652**

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SEVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
PERSONNEL	$ 30,736,400	$ 12,668,432	$ -	$ -	$ 1,217,008	$ 15,464,652	$ 60,086,493
PURCHASED SERVICES	6,740,385	18,259,930	-	-	1,496,822	2,699,526	29,196,663
MATERIALS AND SUPPLIES	593,505	631,616	-	-	882,920	1,500,043	3,608,084
TRAVEL AND TRAINING	222,000	159,685	-	-	22,500	38,030	442,215
INTERDEPARTMENTAL CHARGES	2,599,772	7,225,840	-	-	11,346	3,000,530	12,837,488
DEPRECIATION	-	-	-	-	435,754	1,889,796	2,325,550
DEBT SERVICE	-	-	2,739,025	-	-	112,306	2,851,331
GRANTS AND LOANS	1,567,475	2,059,000	-	-	-	-	3,626,475
OTHER EXPENDITURES	1,021,949	411,603	-	-	11,504,674	257,685	13,195,911
OUTLAY	18,000	265,000	-	2,199,433	-	752,200	3,234,633
TRANSFERS OUT	-	-	-	-	-	120,000	120,000
ADD TO FUND BALANCE	-	3,837,293	-	-	5,517	-	3,842,810
TOTAL EXPENDITURES	**$ 43,499,486**	**$ 45,518,399**	**$ 2,739,025**	**$ 2,199,433**	**$ 15,576,542**	**$ 25,834,768**	**$ 135,367,652**

*Includes Library Services and County Road and Bridge property tax levy.

2022 - 2023 TOTAL COUNTY SUMMARY

This summary presents the County's revenues and other sources by type and expenditures and other uses by function for all funds. The summary presents the prior year actual, current year estimated, and current year budgeted for comparison purposes.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
ALL FUNDS									
Revenues & Other Sources									
Property Taxes	$ 37,979,176	$ 38,661,377	$ 38,661,377	$ 38,161,377	$ (500,000)	-1.29%	$ 37,661,377	$ (500,000)	-1.31%
Sales & Other Taxes	$ 14,020,994	$ 11,782,066	11,805,726	14,546,501	2,764,435	23.46%	14,848,000	$ 301,499	2.07%
Intergovernmental	$ 31,187,056	$ 28,883,820	26,707,398	27,272,936	(1,610,884)	-5.58%	28,115,068	$ 842,133	3.09%
Public Charges for Services	$ 21,983,989	$ 23,766,892	21,773,693	22,877,332	(889,560)	-3.74%	23,381,326	$ 503,994	2.20%
Intergovernmental Charges for Services	$ 867,571	$ 1,048,746	920,120	1,016,129	(32,617)	-3.11%	1,024,618	$ 8,489	0.84%
Interdepartmental Charges for Services	$ 22,759,247	$ 23,561,230	25,694,814	25,701,009	2,139,779	9.08%	21,855,843	$ (3,845,166)	-14.96%
Fines, Forfeitures, & Penalties	$ 519,135	$ 630,278	555,423	635,697	5,419	0.86%	640,778	$ 5,081	0.80%
Licenses & Permits	$ 317,184	$ 292,225	363,783	355,600	63,375	21.69%	368,600	$ 13,000	3.66%
Interest Earnings	$ 1,436,109	$ 758,000	729,671	743,700	(14,300)	-1.89%	747,050	$ 3,350	0.45%
Other Revenues	$ 232,674	$ 3,659,014	3,577,918	3,821,640	162,626	4.44%	3,583,226	$ (238,413)	-6.24%
Other Financing Sources *	-	1,815,232	4,222,644	4,115,804	2,300,572	126.74%	3,141,767	$ (974,037)	-23.67%
Total	**$ 131,303,133**	**$ 134,858,880**	**$ 135,012,565**	**$ 139,247,724**	**$ 4,388,844**	**3.25%**	**$ 135,367,652**	**$ (3,880,071)**	**-2.79%**
Expenditures & Other Uses									
Personnel	$ 52,938,156	$ 54,961,965	$ 51,064,448	$ 58,524,935	$ 3,562,970	6.48%	$ 60,086,493	$ 1,561,558	2.67%
Purchased Services	$ 30,254,083	$ 31,973,035	29,014,154	29,289,508	(2,683,527)	-8.39%	29,196,663	$ (92,845)	-0.32%
Materials & Supplies	$ 3,614,919	$ 3,959,196	3,792,798	3,867,760	(91,436)	-2.31%	3,608,084	$ (259,676)	-6.71%
Travel & Training	$ 176,433	$ 435,907	336,796	445,180	9,273	2.13%	442,215	$ (2,965)	-0.67%
Interdepartmental Charges	$ 10,712,935	$ 15,706,902	18,719,985	17,321,478	1,614,576	10.28%	12,837,488	$ (4,483,991)	-25.89%
Depreciation	$ 9,173,629	$ 2,113,925	2,199,711	2,241,136	127,211	6.02%	2,325,550	$ 84,414	3.77%
Debt Service	$ 342,592	$ 2,000,743	1,987,025	2,861,968	861,225	43.05%	2,851,331	$ (10,638)	-0.37%
Grants & Loans	$ 2,606,544	$ 3,499,454	3,147,034	3,626,625	127,171	3.63%	3,626,475	$ (150)	0.00%
Other Expenses	$ 10,433,845	$ 12,755,932	13,161,432	13,356,846	600,914	4.71%	13,195,911	$ (160,935)	-1.20%
Outlay	$ 5,303,662	$ 6,057,775	8,452,063	7,549,005	1,491,230	24.62%	3,234,633	$ (4,314,372)	-57.15%
Other Financing Uses	-	1,394,046	1,000,540	163,282	(1,230,764)	-88.29%	3,962,810	$ 3,799,528	2326.97%
Total	**$ 125,556,798**	**$ 134,858,880**	**$ 132,875,987**	**$ 139,247,724**	**$ 4,388,844**	**3.25%**	**$ 135,367,652**	**$ (3,880,071)**	**-2.79%**

2022 - 2023 SUMMARY BY FUNDS

This summary presents the County's revenues and other sources by type and expenditures and other uses by function for each major fund and non-major funds in aggregate. The summary presents the prior year actual, current year estimated, and current year budgeted for comparison purposes.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
GENERAL FUND (100)									
Revenues & Other Sources									
Property Taxes	$ 23,304,828	$ 24,489,183	$ 24,489,183	$ 23,904,983	$ (584,200)	-2.39%	$ 23,266,917	$ (638,066)	-2.67%
Sales & Other Taxes	5,747,427	4,963,140	4,986,800	7,846,207	2,883,067	58.09%	7,733,118	(113,089)	-1.44%
Intergovernmental	5,676,491	2,563,315	2,555,711	3,125,402	562,087	21.93%	3,102,033	(23,369)	-0.75%
Public Charges for Services	2,749,771	3,142,729	2,879,724	3,163,740	21,011	0.67%	3,167,769	4,029	0.13%
Intergovernmental Charges for Services	670,409	815,746	720,970	801,129	(14,617)	-1.79%	801,618	489	0.06%
Interdepartmental Charges for Services	2,495,171	2,352,673	2,349,210	2,698,741	346,068	14.71%	2,560,911	(137,830)	-5.11%
Fines, Forfeitures, & Penalties	376,072	453,000	423,350	452,500	(500)	-0.11%	452,500	-	0.00%
Licenses & Permits	303,392	285,825	316,255	313,900	28,075	9.82%	326,900	13,000	4.14%
Interest Earnings	1,316,793	723,600	723,600	737,400	13,800	1.91%	741,000	3,600	0.49%
Other Revenues	1,286,466	783,518	652,882	775,673	(7,845)	-1.00%	750,039	(25,634)	-3.30%
Other Financing Sources	1,576,246	-	677,099	180,364	180,364	0.00%	596,682	416,318	230.82%
Total	**$ 45,503,066**	**$ 40,572,729**	**$ 40,774,783**	**$ 44,000,038**	**$ 3,427,309**	**8.45%**	**$ 43,499,486**	**$ (500,552)**	**-1.14%**
Expenditures & Other Uses									
Personnel	$ 26,729,123	$ 27,721,944	$ 27,439,323	$ 29,925,555	$ 2,203,611	7.95%	$ 30,736,400	$ 810,845	2.71%
Purchased Services	6,355,646	6,575,925	6,653,083	6,793,084	217,159	3.30%	6,740,385	(52,699)	-0.78%
Materials & Supplies	705,570	605,138	698,582	849,420	244,282	40.37%	593,505	(255,915)	-30.13%
Travel & Training	68,063	204,747	169,547	220,915	16,168	7.90%	222,000	1,085	0.49%
Interdepartmental Charges	2,385,388	2,825,892	2,793,433	2,716,436	(109,456)	-3.87%	2,599,772	(116,665)	-4.29%
Grants & Loans	2,537,924	1,463,454	1,762,414	1,567,625	104,171	7.12%	1,567,475	(150)	-0.01%
Other Expenses	2,784,396	1,168,629	1,258,402	1,807,002	638,373	54.63%	1,021,949	(785,053)	-43.45%
Outlay	257,608	7,000	-	120,000	113,000	1614.29%	18,000	(102,000)	-85.00%
Other Financing Uses	3,679,349	-	-	-	-	0.00%	-	-	0.00%
Total	**$ 45,503,066**	**$ 40,572,729**	**$ 40,774,783**	**$ 44,000,038**	**$ 3,427,309**	**8.45%**	**$ 43,499,486**	**$ (500,552)**	**-1.14%**
HUMAN SERVICES (213, 214)									
Revenues & Other Sources									
Property Taxes	$ 9,948,538	$ 9,580,544	$ 9,580,544	$ 9,895,512	$ 314,968	3.29%	$ 9,959,495	$ 63,982	0.65%
Sales & Other Taxes	-	-	-	-	-	0.00%	-	-	0.00%
Intergovernmental	15,375,966	17,640,060	14,558,557	14,782,653	(2,857,407)	-16.20%	15,106,009	323,356	2.19%
Public Charges for Services	793,013	742,567	830,810	848,638	106,071	14.28%	858,638	10,000	1.18%
Intergovernmental Charges for Services	-	2,000	-	-	(2,000)	-100.00%	-	-	0.00%
Fines, Forfeitures, & Penalties	90,872	152,278	89,000	152,278	-	0.00%	152,278	-	0.00%
Other Revenues	450,529	318,991	564,612	417,471	98,480	30.87%	423,748	6,277	1.50%
Other Financing Sources	1,207,606	-	313,306	-	-	0.00%	-	-	0.00%
Total	**$ 27,866,524**	**$ 28,436,440**	**$ 25,936,830**	**$ 26,096,552**	**$ (2,339,888)**	**-8.23%**	**$ 26,500,168**	**$ 403,615**	**1.55%**
Expenditures & Other Uses									
Personnel	$ 9,122,577	$ 9,335,808	$ 9,036,622	$ 9,835,858	$ 500,050	5.36%	$ 10,212,912	$ 377,054	3.83%
Purchased Services	15,402,614	17,040,420	13,942,591	13,900,859	(3,139,561)	-18.42%	13,901,101	242	0.00%
Materials & Supplies	113,331	142,095	150,189	156,325	14,230	10.01%	156,325	-	0.00%
Travel & Training	23,476	71,065	35,885	63,485	(7,580)	-10.67%	63,485	-	0.00%
Interdepartmental Charges	1,615,355	1,754,404	1,744,764	1,977,377	222,973	12.71%	2,003,696	26,319	1.33%
Other Expenses	102,161	92,648	134,398	132,648	40,000	43.17%	132,648	-	0.00%
Outlay	630,209	-	892,380	30,000	30,000	0.00%	30,000	-	0.00%
Other Financing Uses	856,801	-	-	-	-	0.00%	-	-	0.00%
Total	**$ 27,866,524**	**$ 28,436,440**	**$ 25,936,830**	**$ 26,096,552**	**$ (2,339,888)**	**-8.23%**	**$ 26,500,168**	**$ 403,615**	**1.55%**
COUNTY ROADS AND BRIDGES (290)									
Revenues & Other Sources									
Property Taxes	$ 1,558,362	$ 1,476,795	$ 1,476,795	$ 1,476,795	$ -	0.00%	$ 1,476,795	$ -	0.00%
Sales & Other Taxes	3,278,181	3,376,526	3,376,526	3,477,822	101,296	3.00%	3,582,156	104,334	3.00%
Intergovernmental	2,414,744	2,689,172	2,962,427	2,504,000	(185,172)	-6.89%	3,004,026	500,026	19.97%
Interest Earnings	17,171	-	-	-	-	0.00%	-	-	0.00%
Other Revenues	7,130	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	451,532	197,407	1,961,824	1,374,484	1,177,077	596.27%	-	(1,374,484)	-100.00%
Total	**$ 7,727,119**	**$ 7,739,900**	**$ 9,777,572**	**$ 8,833,101**	**$ 1,093,201**	**14.12%**	**$ 8,062,977**	**$ (770,124)**	**-8.72%**
Expenditures & Other Uses									
Interdepartmental Charges	$ 7,727,119	$ 7,739,900	$ 9,777,572	$ 8,833,101	$ 1,093,201	14.12%	$ 4,323,425	$ (4,509,676)	-51.05%
Other Financing Uses	-	-	-	-	-	0.00%	3,739,553	3,739,553	0.00%
Total	**$ 7,727,119**	**$ 7,739,900**	**$ 9,777,572**	**$ 8,833,101**	**$ 1,093,201**	**14.12%**	**$ 8,062,977**	**$ (770,124)**	**-8.72%**

SUMMARY BY FUNDS (CONTINUED)

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
HIGHWAY (500)									
Revenues & Other Sources									
Intergovernmental	$ 5,647	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Public Charges for Services	3,728,287	3,985,647	3,930,543	4,014,569	28,922	0.73%	4,080,728	66,159	1.65%
Interdepartmental Charges for Services	7,713,909	7,786,432	9,605,117	8,747,218	960,786	12.34%	4,239,289	(4,507,929)	-51.54%
Licenses & Permits	7,925	6,400	5,500	6,700	300	4.69%	6,700	-	0.00%
Other Financing Sources	328,621	145,200	549,528	204,574	59,374	40.89%	478,408	273,834	133.86%
Total	**$ 11,784,389**	**$ 11,923,679**	**$ 14,090,688**	**$ 12,973,061**	**$ 1,049,382**	**8.80%**	**$ 8,805,125**	**$ (4,167,936)**	**-32.13%**
Expenditures & Other Uses									
Personnel	$ 4,209,938	$ 4,276,723	$ 1,508,333	$ 4,430,404	$ 153,681	3.59%	$ 4,615,203	$ 184,799	4.17%
Purchased Services	244,419	187,640	178,194	180,310	(7,330)	-3.91%	180,330	20	0.01%
Materials & Supplies	247,098	257,630	275,813	259,376	1,746	0.68%	260,951	1,575	0.61%
Travel & Training	5,587	9,020	12,181	11,080	2,060	22.84%	11,080	-	0.00%
Interdepartmental Charges	1,745,226	1,790,930	2,542,025	1,834,888	43,958	2.45%	1,879,146	44,258	2.41%
Depreciation	986,931	1,026,186	1,094,101	1,103,101	76,915	7.50%	1,132,940	29,839	2.71%
Grants & Loans	25,000	-	-	-	-	0.00%	-	-	0.00%
Other Expenses	719	1,925	(82,425)	(21,898)	(23,823)	-1237.58%	(26,725)	(4,827)	22.04%
Outlay	4,319,471	4,373,625	5,918,534	5,175,800	802,175	18.34%	752,200	(4,423,600)	-85.47%
Other Financing Uses	-	-	2,643,932	-	-	0.00%	-	-	0.00%
Total	**$ 11,784,389**	**$ 11,923,679**	**$ 14,090,688**	**$ 12,973,061**	**$ 1,049,382**	**8.80%**	**$ 8,805,125**	**$ (4,167,936)**	**-32.13%**
SAMARITAN HEALTH CENTER									
Revenues & Other Sources									
Intergovernmental	837,498	-	61,827	-	-	0.00%	-	-	0.00%
Public Charges for Services	$ 9,018,603	$ 10,460,930	$ 8,179,598	$ 8,875,595	$ (1,585,336)	-15.15%	$ 9,150,077	$ 274,482	3.09%
Interdepartmental Charges for Services	612,544	408,089	380,968	548,779	140,690	34.48%	555,216	6,437	1.17%
Interest Earnings	350	500	250	500	-	0.00%	250	(250)	-50.00%
Other Revenues	1,585,170	1,500,000	1,402,910	1,483,680	(16,320)	-1.09%	1,390,466	(93,213)	-6.28%
Other Financing Sources	323,738	-	1,319,479	370,887	370,887	0.00%	328,560	(42,327)	-11.41%
Total	**$ 12,377,903**	**$ 12,369,519**	**$ 11,345,032**	**$ 11,279,440**	**$ (1,090,079)**	**-8.81%**	**$ 11,424,568**	**$ 145,129**	**1.29%**
Expenditures & Other Uses									
Personnel	$ 7,823,973	$ 7,744,140	$ 7,479,602	$ 7,730,889	$ (13,251)	-0.17%	$ 7,856,097	$ 125,208	1.62%
Purchased Services	2,314,092	1,929,163	1,835,273	1,794,552	(134,611)	-6.98%	1,796,052	1,500	0.08%
Materials & Supplies	1,168,481	1,295,970	994,800	883,150	(412,820)	-31.85%	876,650	(6,500)	-0.74%
Travel & Training	12,860	22,825	11,025	21,050	(1,775)	-7.78%	21,150	100	0.48%
Interdepartmental Charges	233,527	235,810	257,065	239,807	3,997	1.69%	280,863	41,056	17.12%
Depreciation	280,231	280,499	280,571	275,744	(4,755)	-1.70%	269,502	(6,242)	-2.26%
Debt Service	117,837	112,194	98,476	103,568	(8,626)	-7.69%	93,574	(9,993)	-9.65%
Other Expenses	426,903	384,740	388,220	230,680	(154,060)	-40.04%	230,680	-	0.00%
Outlay	-	16,000	-	-	(16,000)	-100.00%	-	-	0.00%
Other Financing Uses	-	348,178	-	-	(348,178)	-100.00%	-	-	0.00%
Total	**$ 12,377,903**	**$ 12,369,519**	**$ 11,345,032**	**$ 11,279,440**	**$ (1,090,079)**	**-8.81%**	**$ 11,424,568**	**$ 145,129**	**1.29%**
FIELDS OF WASHINGTON COUNTY (630)									
Revenues & Other Sources									
Intergovernmental	-	-	8,690	-	-	0.00%	-	-	0.00%
Public Charges for Services	$ 2,441,607	$ 2,445,963	$ 2,565,011	$ 2,847,782	$ 401,819	16.43%	$ 2,848,282	$ 500	0.02%
Interest Earnings	(1,565)	400	250	300	(100)	-25.00%	300	-	0.00%
Other Revenues	9,045	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	38,228	-	-	-	-	0.00%	-	-	0.00%
Total	**$ 2,487,315**	**$ 2,446,363**	**$ 2,573,951**	**$ 2,848,082**	**$ 401,719**	**16.42%**	**$ 2,848,582**	**$ 500**	**0.02%**
Expenditures & Other Uses									
Personnel	$ 1,309,045	$ 1,328,612	$ 1,286,612	$ 1,456,483	$ 127,871	9.62%	$ 1,480,416	$ 23,933	1.64%
Purchased Services	784,312	544,362	257,281	283,931	(260,431)	-47.84%	288,928	4,997	1.76%
Materials & Supplies	51,017	53,100	45,665	48,650	(4,450)	-8.38%	48,650	-	0.00%
Travel & Training	107	3,100	1,150	2,050	(1,050)	-33.87%	2,400	350	17.07%
Interdepartmental Charges	221,786	233,705	505,655	572,197	338,492	144.84%	588,088	15,891	2.78%
Depreciation	89,671	51,692	88,908	88,908	37,216	72.00%	88,908	-	0.00%
Debt Service	24,423	23,099	23,099	21,076	(2,023)	-8.76%	18,732	(2,344)	-11.12%
Other Expenses	6,955	6,500	3,700	3,900	(2,600)	-40.00%	3,900	-	0.00%
Outlay	-	20,000	-	-	(20,000)	-100.00%	-	-	0.00%
Other Financing Uses	-	182,193	361,881	370,887	188,694	103.57%	328,560	(42,327)	-11.41%
Total	**$ 2,487,315**	**$ 2,446,363**	**$ 2,573,951**	**$ 2,848,082**	**$ 401,719**	**16.42%**	**$ 2,848,582**	**$ 500**	**0.02%**

SUMMARY BY FUNDS (CONTINUED)

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
COUNTY PARKS (640)									
Revenues & Other Sources									
Property Taxes	$ 125,000	$ 50,000	$ 50,000	$ 50,119	$ 119	0.24%	$ 50,103	$ (16)	-0.03%
Intergovernmental	7,000	-	-	49,056	49,056	0.00%	51,105	2,049	4.18%
Public Charges for Services	462,230	643,491	686,094	767,174	123,683	19.22%	834,495	67,321	8.78%
Interdepartmental Charges for Services	254,601	296,939	256,372	297,300	361	0.12%	302,300	5,000	1.68%
Fines, Forfeitures, & Penalties	34,142	25,000	43,073	30,919	5,919	23.68%	36,000	5,081	16.43%
Other Revenues	148,452	1,000	15,023	11,500	10,500	1050.00%	13,500	2,000	17.39%
Other Financing Sources	262,906	302,057	120,000	240,841	(61,216)	-20.27%	142,929	(97,912)	-40.65%
Total	**$ 1,294,331**	**$ 1,318,487**	**$ 1,170,562**	**$ 1,446,908**	**$ 128,421**	**9.74%**	**$ 1,430,432**	**$ (16,476)**	**-1.14%**
Expenditures & Other Uses									
Personnel	$ 583,751	$ 630,724	$ 292,972	$ 757,914	$ 127,190	20.17%	$ 776,641	$ 18,727	2.47%
Purchased Services	198,250	189,718	205,370	216,079	26,361	13.89%	211,174	(4,905)	-2.27%
Materials & Supplies	60,914	51,352	62,532	49,874	(1,478)	-2.88%	50,762	888	1.78%
Travel & Training	563	2,050	990	2,000	(50)	-2.44%	2,000	-	0.00%
Interdepartmental Charges	196,218	210,880	200,724	209,504	(1,376)	-0.65%	208,883	(621)	-0.30%
Depreciation	254,634	233,763	244,062	211,537	(22,226)	-9.51%	180,973	(30,565)	-14.45%
Other Financing Uses	-	-	163,913	-	-	0.00%	-	-	0.00%
Total	**$ 1,294,331**	**$ 1,318,487**	**$ 1,170,562**	**$ 1,446,908**	**$ 128,421**	**9.74%**	**$ 1,430,432**	**$ (16,476)**	**-1.14%**
FAMILY PARK GOLF COURSE (690)									
Revenues & Other Sources									
Sales & Other Taxes	$ 454	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Intergovernmental	-	-	-	24,528	24,528	0.00%	25,552	1,024	4.17%
Public Charges for Services	1,714,091	1,470,790	1,760,760	1,597,800	127,010	8.64%	1,626,050	28,250	1.77%
Other Revenues	4,659	-	18,930	-	-	0.00%	-	-	0.00%
Other Financing Sources	-	-	-	3,320	3,320	0.00%	3,018	(302)	-9.09%
Total	**$ 1,719,204**	**$ 1,470,790**	**$ 1,779,690**	**$ 1,625,648**	**$ 154,858**	**10.53%**	**$ 1,654,620**	**$ 28,972**	**1.78%**
Expenditures & Other Uses									
Personnel	$ 669,911	$ 606,078	$ 618,368	$ 711,122	$ 105,044	17.33%	$ 736,295	$ 25,173	3.54%
Purchased Services	200,642	186,681	215,831	228,236	41,555	22.26%	223,042	(5,194)	-2.28%
Materials & Supplies	334,177	253,095	368,350	262,882	9,787	3.87%	263,030	148	0.06%
Travel & Training	497	1,400	1,400	1,400	-	0.00%	1,400	-	0.00%
Interdepartmental Charges	40,318	46,046	49,494	42,349	(3,697)	-8.03%	43,550	1,201	2.84%
Depreciation	198,498	207,660	202,297	209,829	2,169	1.04%	217,473	7,644	3.64%
Other Expenses	54,376	49,830	49,830	49,830	-	0.00%	49,830	-	0.00%
Outlay	7,510	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	213,274	120,000	274,120	120,000	0	0.00%	120,000	-	0.00%
Total	**$ 1,719,204**	**$ 1,470,790**	**$ 1,779,690**	**$ 1,625,648**	**$ 154,858**	**10.53%**	**$ 1,654,620**	**$ 28,972**	**1.78%**
AGGREGATED NON-MAJOR FUNDS									
Revenues & Other Sources									
Property Taxes	$ 3,042,448	$ 3,064,855	$ 3,064,855	$ 2,833,968	$ (230,887)	-7.53%	$ 2,908,068	$ 74,100	2.61%
Sales & Other Taxes	4,994,932	3,442,400	3,442,400	3,222,472	(219,928)	-6.39%	3,532,726	310,254	9.63%
Intergovernmental	6,863,473	5,991,273	6,560,186	6,787,297	796,024	13.29%	6,826,343	39,046	0.58%
Public Charges for Services	1,076,387	874,775	941,153	762,035	(112,740)	-12.89%	815,288	53,253	6.99%
Intergovernmental Charges for Services	197,161	231,000	199,150	215,000	(16,000)	-6.93%	223,000	8,000	3.72%
Interdepartmental Charges for Services	12,782,579	12,717,097	13,103,147	13,408,971	691,874	5.44%	14,198,127	789,156	5.89%
Fines, Forfeitures, & Penalties	-	-	-	-	-	0.00%	-	-	0.00%
Licenses & Permits	5,867	-	42,028	35,000	35,000	0.00%	35,000	-	0.00%
Interest Earnings	53,316	33,500	5,571	5,500	(28,000)	-83.58%	5,500	-	0.00%
Other Revenues	8,128,055	1,055,505	923,561	1,133,316	77,811	7.37%	1,005,473	(127,843)	-11.28%
Other Financing Sources	1,028,363	489,143	1,593,085	2,068,939	1,579,796	322.97%	1,817,472	(251,468)	-12.15%
Total	**$ 38,172,582**	**$ 27,899,548**	**$ 29,875,136**	**$ 30,472,499**	**$ 2,572,951**	**9.22%**	**$ 31,366,996**	**$ 894,497**	**2.94%**
Expenditures & Other Uses									
Personnel	$ 2,781,980	$ 3,317,936	$ 3,402,616	$ 3,676,710	$ 358,774	10.81%	$ 3,672,528	$ (4,182)	-0.11%
Purchased Services	4,754,107	5,319,126	5,726,532	5,892,457	573,331	10.78%	5,855,651	(36,806)	-0.62%
Materials & Supplies	934,331	1,300,816	1,196,868	1,358,083	57,267	4.40%	1,358,211	128	0.01%
Travel & Training	65,281	121,700	104,618	123,200	1,500	1.23%	118,700	(4,500)	-3.65%
Interdepartmental Charges	(3,878,839)	869,335	849,253	895,819	26,484	3.05%	910,065	14,247	1.59%
Depreciation	3,061,806	314,125	289,772	352,016	37,891	12.06%	435,754	83,738	23.79%
Debt Service	251,480	1,865,450	1,865,450	2,737,325	871,875	46.74%	2,739,025	1,700	0.06%
Grants & Loans	2,041,120	2,036,000	1,384,620	2,059,000	23,000	1.13%	2,059,000	-	0.00%
Other Expenses	17,899,863	11,051,660	11,409,307	11,154,684	103,024	0.93%	11,783,629	628,945	5.64%
Outlay	866,993	1,641,150	1,641,150	2,223,205	582,055	35.47%	2,434,433	211,228	9.50%
Other Financing Uses	9,394,460	62,250	2,004,951	-	(62,250)	-100.00%	-	-	0.00%
Total	**$ 38,172,582**	**$ 27,899,548**	**$ 29,875,136**	**$ 30,472,499**	**$ 2,572,951**	**9.22%**	**$ 31,366,996**	**$ 894,497**	**2.94%**

MAJOR REVENUE SOURCES

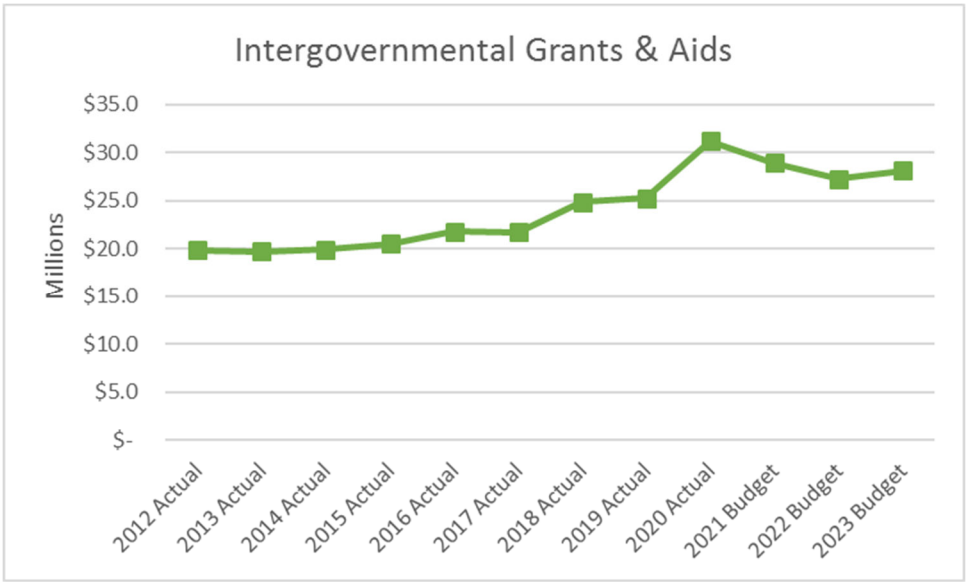
Property Taxes

The County's largest revenue source is property taxes. General property tax revenues are budgeted at $38,161,377 and $37,661,377 in 2022 and 2023 respectively, which is approximately 27% of total revenues. Property taxes are budgeted to decrease by $500,000 in 2022 and another $500,000 2023 – for a $1M cut across the biennium. This represents a decision to forego the statutorily allowed tax levy increase (based on net new construction data provided by the Wisconsin Department of Revenue) in each year.

More information on the County's historical tax levy and tax rate can be found in the Budget and Tax Levy Summary of the budget document. Additional information on the County's tax base can be found in the Statistical Section of this document.

Intergovernmental Grants and Aids

The County's second largest revenue source is intergovernmental grants and aids, which consists of payments and funding received from federal, state, and other local governments to provide services and programs within the County. The projected revenue from intergovernmental sources is about $27,273,000 in 2022 and $28,115,000 in 2023, or just under 20% of total revenues (excluding interfund transactions). Some of these dollars are tied to specific programs, while other revenues in this category (such as shared revenues) are used to generally fund county government operations. The sudden upward spike in 2020 is mostly attributed to the influx of pandemic aid coming from the State and Federal governments.



Reductions of about $1.6 million are budgeted in this revenue category from 2021 to 2022. This is mostly due to a budgeted reduction of $2.4 million in CLTS revenue, which represents a change to the State being the payer for waiver services through the CLTS Program and is accompanied by a like expenditure reduction. This reduction is partially offset with increased Federal transportation revenues and an increase based on improved Wisconsin Medicaid Cost Reporting (WIMCR). Finally, approximately $550,000 of American Rescue Plan Act (ARPA) funding is budgeted in 2022 to fund the creation of the Community Development Department. This funding will be phased out and replaced with base tax levy in future budgets.

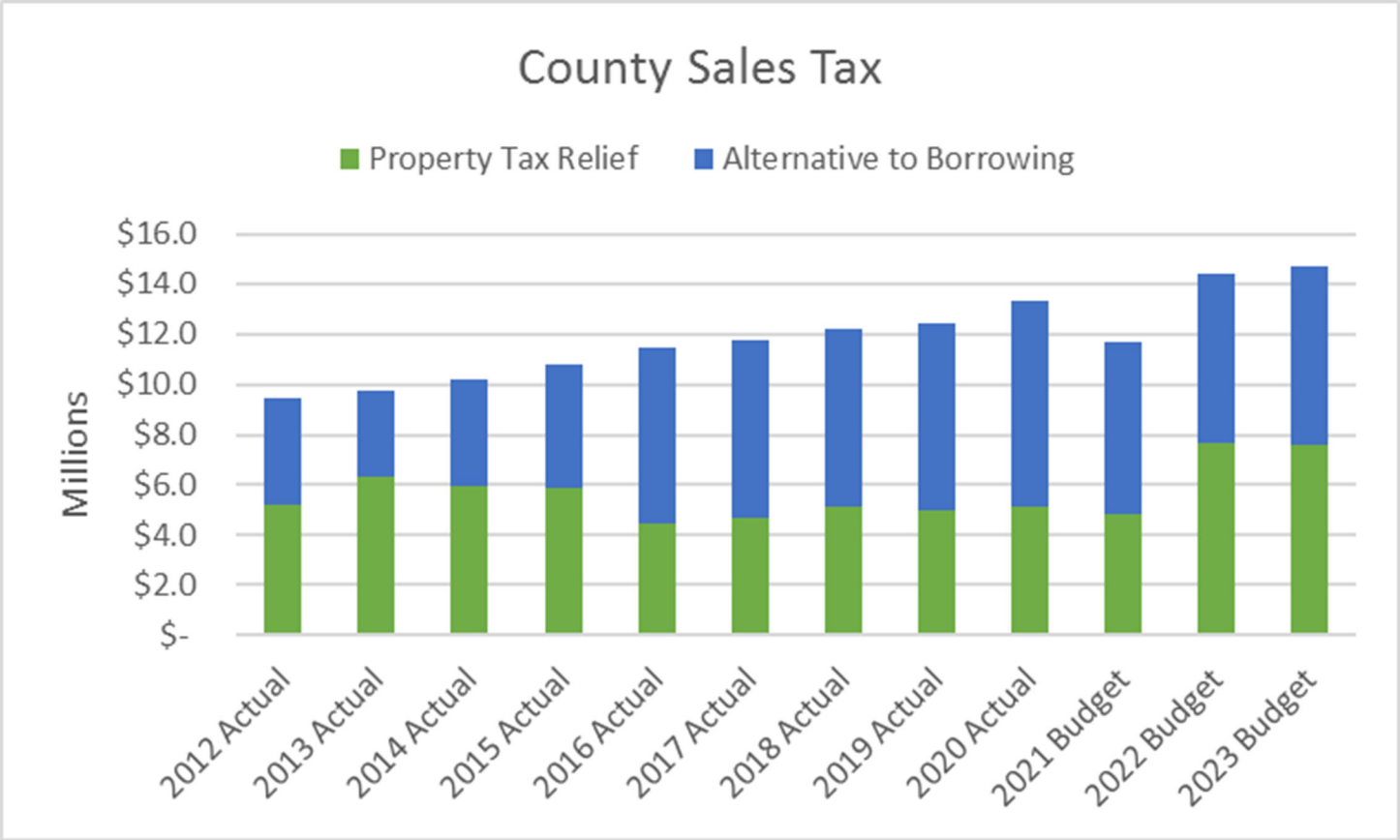
Revenue budget estimates in this category are based on several factors, including: historical trends, anticipated client service needs, and the funding methodologies used by granting agencies. Several major county funds and functional areas rely on intergovernmental revenues including several funds related to human services (the Human Services Department, the Aging and Disability Resource Center, Child Support, etc.) and funds used for highway and transit functions.

MAJOR REVENUE SOURCES

Public and Intergovernmental Charges for Services

Charges for services is revenue received from the public and other governments for services provided to them. These charges are generally based on statutory or county-adopted fees and are designed to recoup the costs of providing the service. Projections are based on past volume trends, the economy, and other factors.

In 2022, the county is budgeting a reduction of about $922,000 or 4%. This is mostly due to revenue reductions at the Samaritan, due to the reduced census planned for 2022 (accompanied by expenditure reductions). Revenue growth of about $500,000 is budgeted from 2022 to 2023, mostly due to a 12.5% Medicaid rate increase in the State Budget.



Sales Taxes

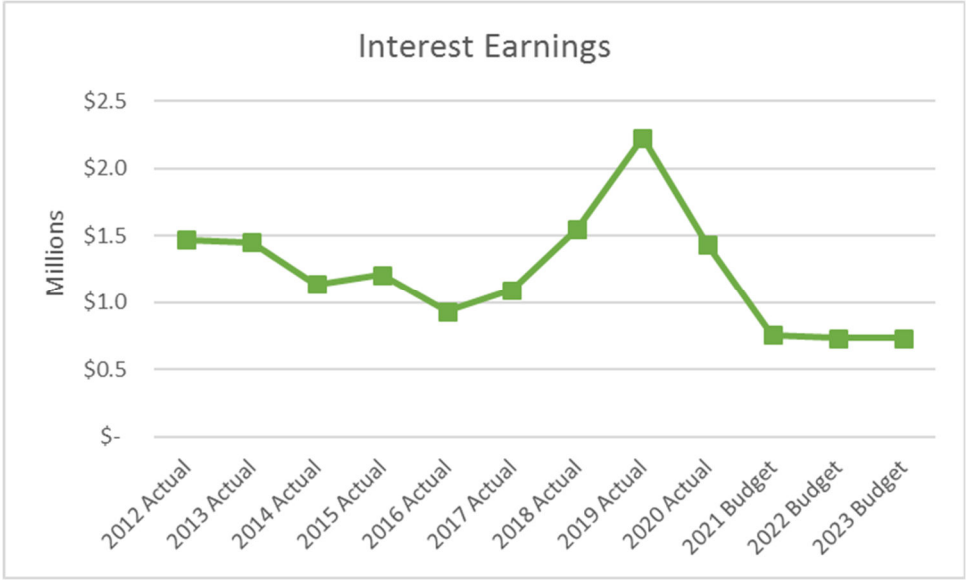
The County's fourth largest revenue source (excluding interdepartmental revenue) is sales taxes. State statute authorizes counties to impose a 0.5% sales tax, which Washington County utilizes for property tax levy avoidance and reduction in the operating and capital budgets. In 2022, sales taxes are budgeted at about $14,500,000. While this represents an increase of $2.7M from the 2021 Budget, it is actually in line with historical actual trends – as demonstrated in the chart above. The 2021 Budget was set below historical trends due to the unknown impact of COVID-19 on the local economy.

The 2022-2023 Budget also represents a shift in the ratio of sales tax used in the Capital Improvement vs. sales tax used in the operating budget. Historically, the County has used approximately a 60%/40% split between capital and operating. In 2022, this ratio shifts to about 47%/53%.

MAJOR REVENUE SOURCES

Interest Earnings

The County collects interest revenues on investments and delinquent property taxes. While interest earnings are not an overly significant revenue source when compared to overall revenues, it is a particularly volatile one as the economy changes. These revenues are budgeted at or near 2021 levels, due to a continued low rate environment. Interest earning projections are based on anticipated investment balances, interest rate information, and trends in delinquent property tax balances.



Other Revenue Categories

Fines, Forfeitures, and Penalties amount to less than 1% of total revenues and include forfeitures for the violation of County ordinances, the county's share of fines/forfeitures collected under state statute, and other circuit court fees collected and retained under state statute. This revenue category is essentially unchanged in the 2022 and 2023 Budgets, reflecting stable volume and rates.

Licenses and Permit revenues include funds collected for the review of various sanitary and zoning plans and the issuance of related permits. This revenue source is budgeted to increase by nearly 22% in 2022, due to increasing permit volume related to increased activity in the housing and construction industries.

2022 - 2023

BUDGET SUMMARIES BY DEPARTMENT

WASHINGTON COUNTY
EST 1836
WISCONSIN

EXECUTIVE DEPARTMENTS

Departments:

County Attorney
(includes Child Support)

County Board

County Executive

FUNCTIONAL AREA SUMMARY – EXECUTIVE DEPARTMENTS

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 1,185,991	$ 1,174,100	$ 1,227,791	$ 53,691	4.57%	$ 1,228,758	$ 967	0.08%
EXPENSES	2,830,511	2,822,408	3,098,695	276,287	9.79%	3,132,082	33,387	1.08%
OTHER SOURCES, USES, & TRANSFERS	(9,238)	-	76,364	76,364	0.00%	78,682	2,318	3.04%
PROPERTY TAX LEVY	1,653,759	1,648,308	1,794,540	$ 146,232	8.87%	1,824,642	$ 30,102	1.68%
BREAKDOWN BY DEPARTMENT								
COUNTY ATTORNEY & CHILD SUPPORT								
REVENUES	$ 1,177,533	$ 1,173,300	$ 1,193,991	$ 20,691	1.76%	$ 1,227,958	$ 33,967	2.84%
EXPENSES	1,866,281	1,855,431	1,908,056	52,625	2.84%	1,974,469	66,413	3.48%
OTHER SOURCES, USES, & TRANSFERS	(9,238)	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 697,986	$ 682,131	$ 714,065	$ 31,934	4.68%	$ 746,511	$ 32,446	4.54%
COUNTY BOARD								
REVENUES	$ 398	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
EXPENSES	279,560	312,156	438,716	126,560	40.54%	417,871	(20,845)	-4.75%
OTHER SOURCES, USES, & TRANSFERS	-	-	76,364	76,364	0.00%	78,682	2,318	3.04%
PROPERTY TAX LEVY	$ 279,162	$ 312,156	$ 362,352	$ 50,196	16.08%	$ 339,189	$ (23,163)	-6.39%
COUNTY EXECUTIVE								
REVENUES	$ 8,060	$ 800	$ 33,800	$ 33,000	4125.00%	$ 800	$ (33,000)	-97.63%
EXPENSES	684,670	654,821	751,922	97,101	14.83%	739,741	(12,181)	-1.62%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 676,610	$ 654,021	$ 718,122	$ 64,101	9.80%	$ 738,941	$ 20,819	2.90%

2020-2023 BUDGETED FTE SUMMARY

EXECUTIVE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
County Attorney & Child Support	16.65	16.65	17.00	0.35	17.00	0.00
County Board	0.00	0.00	1.40	1.40	1.40	0.00
County Executive	3.00	4.00	4.40	0.40	4.40	0.00
Total Executive	**19.65**	**20.65**	**22.80**	**2.15**	**22.80**	**0.00**
County Board - Number of Supervisors	**26.00**	**26.00**	**21.00**	**(5.00)**	**21.00**	**0.00**

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

County Executive

- Create 0.4 FTE Executive Intern position.

County Attorney

- Increase 0.65 FTE Legal Assistant to 1.0 FTE.

County Board

- Add 1 FTE Legislative Clerk.
- Funding 40% of Policy Director personnel costs in 2022 and 2023 (fund balance use in anticipation of position ending in 2023).
- Budgeting a reduction to 21 County Board Supervisors in April 2022.

COUNTY ATTORNEY

2022-2023 BUDGET SUMMARY

The Office of the County Attorney provides legal advice to the County Board, it's committees, and county departments. The County Attorney drafts and reviews ordinances and resolutions for County Board action, reviews contracts, commences legal proceedings for collections, advises on parliamentary procedures, and prosecutes mental commitment, guardianship, protective placement/services, and termination of parental rights cases. The County Attorney also prosecutes cases for County code violations.

The Child Support Agency's primary objective is to ensure parents provide financial and medical support for their children by establishing paternity and obtaining and enforcing court orders. Families that receive financial and medical support have a greater chance of being self sufficient. With our primary objective in mind, the Child Support Agency strives to provide accurate and timely information and guidance in an atmosphere of cooperation and respect for each other and the public.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COUNTY ATTORNEY (1250001)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 157,395	$ 160,281	$ 159,148	$ 157,645	$ (2,636)	-1.64%	$ 163,595	$ 5,950	3.77%
Expenditures & Other Uses									
Personnel	$ 607,767	$ 571,681	$ 511,559	$ 623,345	$ 51,664	9.04%	$ 649,938	$ 26,593	4.27%
Purchased Services	14,456	18,650	18,650	15,850	(2,800)	-15.01%	16,000	150	0.95%
Materials & Supplies	9,558	11,500	13,000	12,800	1,300	11.30%	13,300	500	3.91%
Travel & Training	2,713	3,100	3,100	2,100	(1,000)	-32.26%	3,000	900	42.86%
Interdepartmental Charges	16,735	19,676	18,176	18,914	(762)	-3.87%	17,484	(1,430)	-7.56%
Total	$ 651,229	$ 624,607	$ 564,485	$ 673,009	$ 48,402	7.75%	$ 699,721	$ 26,712	3.97%
Property Tax Levy Impact	**$ 493,833**	**$ 464,326**	**$ 405,337**	**$ 515,364**	**$ 51,038**	**10.99%**	**$ 536,126**	**$ 20,762**	**4.03%**
CHILD SUPPORT (297)									
Revenues & Other Sources									
Intergovernmental	$ 1,008,330	$ 998,719	$ 993,665	$ 1,022,546	$ 23,827	2.39%	$ 1,050,563	$ 28,017	2.74%
Public Charges for Services	6,112	8,300	7,750	7,800	(500)	-6.02%	7,800	-	0.00%
Other Revenues	5,696	6,000	6,000	6,000	-	0.00%	6,000	-	0.00%
Total	$ 1,020,138	$ 1,013,019	$ 1,007,415	$ 1,036,346	$ 23,327	2.30%	$ 1,064,363	$ 28,017	2.70%
Expenditures & Other Uses									
Personnel	$ 773,116	$ 787,496	$ 787,496	$ 834,430	$ 46,934	5.96%	$ 867,220	$ 32,790	3.93%
Purchased Services	14,902	20,130	21,630	23,480	3,350	16.64%	23,503	23	0.10%
Materials & Supplies	9,678	8,420	18,820	17,600	9,180	109.03%	17,600	-	0.00%
Travel & Training	343	3,700	3,700	3,700	-	0.00%	3,700	-	0.00%
Interdepartmental Charges	409,723	411,078	394,406	355,838	(55,240)	-13.44%	362,725	6,888	1.94%
Other Expenses	7,291	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	9,238	-	-	-	-	0.00%	-	-	0.00%
Total	$ 1,224,291	$ 1,230,824	$ 1,226,052	$ 1,235,047	$ 4,223	0.34%	$ 1,274,748	$ 39,701	3.21%
Property Tax Levy Impact	**$ 204,153**	**$ 217,805**	**$ 218,637**	**$ 198,701**	**$ (19,104)**	**-8.77%**	**$ 210,385**	**$ 11,684**	**5.88%**
Department Total Tax Levy	**$ 697,986**	**$ 682,131**	**$ 623,974**	**$ 714,065**	**$ 31,934**	**4.68%**	**$ 746,511**	**$ 32,446**	**4.54%**
Budgeted FTE	16.65	16.65	16.65	17.00	0.35		17.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
County Attorney - Salary & Wages & Benefits	Cost to change to from Assistant County Attorney to Deputy County Attorney = $13,000 Cost to change Legal Secretary to FT (from 0.65) = $17,800 These changes were partially funded ($14,000) by changing a Legal Secretary position to an Administrative Assistant I position in 2021 and reducing the Outside Attorney expense account.	16,800	0.35
	Total Increase/(Decrease)	**$ 16,800**	

Revenues & Other Sources		
N/A	No significant changes from prior budget.	
	Total Increase/(Decrease)	**$0**

Highlights

In 2020, the County Attorney's Office had several noteworthy accomplishments. For example, the office drafted an amicus brief filed with the Supreme Court of Wisconsin in the Legislature v. Palm case. The County's brief was cited in the oral argument and was instrumental in the overturning of the Governor's Safer at Home Orders. We were the only county to file such a brief. Additionally, the office implemented a termination of parental rights tracking system similar to CCAP to create the ability for staff and social workers to track the progress of cases and to create accountability and transparency in the TPR system. The County Attorney's Office also advised departments through the pandemic and assisted in the development of the furlough and other COVID-19 related policies. As for the Child Support Agency, we partnered with SEEK to have the employment agency onsite on certain days so that parents ordered to seek work could immediately apply for jobs upon the conclusion of their court hearings. The agency also won an appeal in the Wisconsin Court of Appeals against a parent who alleged the agency had violated several laws.

Goals

-To begin transitioning the Children in Need of Protection or Services caseload from the District Attorney's Office to the Office of the County Attorney.
-In Child Support, to implement the state's WIKIDS/CCAP interface which we are hosting as a pilot county. The program will create an interface between the two programs to create efficiencies in the Child Support System by allowing CCAP and WIKIDS to directly interact.
-To begin scanning in files so that the Child Support Agency can move toward a paperless filing system.

COUNTY BOARD

2022-2023 BUDGET SUMMARY

By the Wisconsin constitution, and by action of the State Legislature, the Washington County Board of Supervisors is vested with powers of a local, legislative and administrative character to act upon matters of general government, public safety, transportation, health and human services, court services, education and culture and the conservation of land resources as delegated to the counties of Wisconsin by State Legislature.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COUNTY BOARD									
Revenues & Other Sources									
Other Revenues	$ 398	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Other Financing Sources	-	-	-	76,364	76,364	0.00%	78,682	2,318	3.04%
Total	$ 398	$ -	$ -	$ 76,364	$ 76,364	0.00%	$ 78,682	$ 2,318	3.04%
Expenditures & Other Uses									
Personnel	$ 200,841	$ 205,494	$ 272,336	$ 333,284	$ 127,790	62.19%	$ 328,856	$ (4,428)	-1.33%
Purchased Services	21,719	25,888	19,888	31,388	5,500	21.25%	17,400	(13,988)	-44.56%
Materials & Supplies	2,497	3,150	3,150	2,150	(1,000)	-31.75%	2,150	-	0.00%
Travel & Training	10,185	16,000	16,000	16,000	-	0.00%	16,000	-	0.00%
Interdepartmental Charges	41,714	61,624	61,274	64,394	2,770	4.50%	67,865	3,471	5.39%
Other Expenses	2,604	-	-	2,300	2,300	0.00%	-	(2,300)	-100.00%
Total	$ 279,560	$ 312,156	$ 372,648	$ 449,516	$ 137,360	44.00%	$ 432,271	$ (17,245)	-3.84%
Department Total Tax Levy Impact	**$ 279,162**	**$ 312,156**	**$ 372,648**	**$ 373,152**	**$ 60,996**	**19.54%**	**$ 353,589**	**$ (19,563)**	**-5.24%**

Budgeted Number of Supervisors	26.00	26.00	26.00	21.00	(5.00)	21.00	0.00
Budgeted FTE	0.00	0.00	0.40	1.40	1.40	1.40	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel-2022	Reflects 40% of costs of Policy Director position in 2022. Costs to be removed in 2024.	76,000	0.40
Personnel-2022	Budget for the creation of a 1.0 FTE position to provide legislative and administrative assistance to the County Board.	79,000	1.00
County Board Meeting Video Services	Change to Swagit Productions for meeting streaming services.	14,400	
	Total Increase/(Decrease)	**$169,400**	

Revenues & Other Sources		
Other Financing Sources-2022	Planned one-time use of fund balance for 40% of Policy Director position - to be eliminated in 2024.	$76,000
Other Financing Sources-2023	Planned one-time use of fund balance for 40% of Policy Director position - to be eliminated in 2024.	$79,000
	Total Increase/(Decrease)	**$155,000**

Highlights

-Redistricting project is assumed to be completed in time to budget for the planned reduction of the number of County Board Supervisors from 26 to 21, reducing the personnel costs in the 2022 and 2023 budget.

COUNTY EXECUTIVE

2022-2023 BUDGET SUMMARY

The County Executive is the chief elected officer for the county. Elected to a four-year term in a spring election, the County Executive provides centralized management of county operations and facilities. The County Executive is responsible for supervising and coordinating all administrative and management functions performed by all departments and offices of Washington County government. The County Executive appoints a cabinet to assist in the management of administration, community development, health and human services, and public works. As a community leader, the county executive's office responds to constituent questions and concerns. The county executive's term expires in the spring of presidential election years. Emergency management and the medical examiner report to the Office of the County Executive.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COUNTY EXECUTIVE OFFICE (1150001)									
Revenues & Other Sources									
Public Charges for Services	$ 807	$ 800	$ 800	$ 800	$ -	0.00%	$ 800	$ -	0.00%
Other Revenues	7,253	-	7,615	33,000	33,000	0.00%	-	(33,000)	#######
Total	$ 8,060	$ 800	$ 8,415	$ 33,800	$ 33,000	4125.00%	$ 800	$ (33,000)	-97.63%
Expenditures & Other Uses									
Personnel	$ 488,405	$ 552,816	$ 548,361	$ 618,597	$ 65,781	11.90%	$ 639,280	$ 20,683	3.34%
Purchased Services	23,889	6,500	46,950	8,000	1,500	23.08%	8,000	-	0.00%
Materials & Supplies	9,508	2,000	7,784	3,200	1,200	60.00%	3,200	-	0.00%
Travel & Training	5,496	15,500	15,500	18,800	3,300	21.29%	18,800	-	0.00%
Interdepartmental Charges	24,093	18,755	17,256	23,616	4,861	25.92%	24,630	1,014	4.30%
Other Expenses	133,279	59,250	101,750	92,250	33,000	55.70%	59,250	(33,000)	-35.77%
Total	$ 684,670	$ 654,821	$ 737,601	$ 764,463	$ 109,642	16.74%	$ 753,160	$ (11,303)	-1.48%
Department Total Tax Levy Impact	**$ 676,610**	**$ 654,021**	**$ 729,186**	**$ 730,663**	**$ 76,642**	**11.72%**	**$ 752,360**	**$ 21,697**	**2.97%**
Budgeted FTE	3.00	4.00	4.00	4.40	0.40		4.40	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel - 2022	Atypical cost increases due to a position change in 2021.		
Personnel - 2022 & 2023	Created County Executive Intern position.	13,000	0.40
	Total Increase/(Decrease)	**$ 13,000**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

ADMINISTRATIVE DEPARTMENTS

Departments:

Budget, Policy, & Analytics

County Clerk
(includes Property & Liability Insurance)

County Treasurer

Finance

History Center

Human Resources

Information Technology
(includes GIS)

Library

FUNCTIONAL AREA SUMMARY – ADMINISTRATIVE DEPARTMENTS

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 9,603,135	$ 8,128,695	$6,715,914	$ (1,412,781)	-17.38%	$6,813,446	$ 97,532	1.45%
EXPENSES	11,892,742	11,080,383	11,366,487	286,104	2.58%	11,282,506	$ (83,981)	-0.74%
OTHER SOURCES, USES, & TRANSFERS	763,803	(338,729)	1,400,390	1,739,119	-513.42%	1,424,570	$ 24,180	1.73%
PROPERTY TAX LEVY (CREDIT)	$ 1,525,803	$ 3,290,417	$3,250,183	$ (40,234)	-1.22%	$3,044,491	$ (205,692)	-6.33%
BREAKDOWN BY DEPARTMENT								
BUDGET, POLICY, & ANALYTICS								
REVENUES	$ 21	$ -	$ 500	$ 500	0.00%	$ 500	$ -	0.00%
EXPENSES	$ 713	$ 304,993	$ 411,093	$ 106,100	34.79%	$ 428,118	$ 17,025	4.14%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ 692	$ 304,993	$ 410,593	$ 105,600	34.62%	$ 427,618	$ 17,025	4.15%
COUNTY CLERK								
REVENUES	$ 1,017,630	$ 1,010,651	$1,028,533	$ 17,882	1.77%	$1,038,208	$ 9,675	0.94%
EXPENSES	1,424,159	1,460,737	1,484,995	24,258	1.66%	1,509,474	24,479	1.65%
OTHER SOURCES, USES, & TRANSFERS	101,103	(6,411)	(28,908)	(22,497)	350.91%	-	28,908	-100.00%
PROPERTY TAX LEVY (CREDIT)	$ 305,426	$ 456,497	$ 485,370	$ 28,873	6.32%	$ 471,266	$ (14,104)	-2.91%
COUNTY TREASURER								
REVENUES	$ 890,480	$ 615,075	$ 623,575	$ 8,500	1.38%	$ 636,350	$ 12,775	2.05%
EXPENSES	312,202	284,354	311,913	27,559	9.69%	315,180	3,267	1.05%
OTHER SOURCES, USES, & TRANSFERS	-	-	6,500	6,500	0.00%	-	(6,500)	-100.00%
PROPERTY TAX LEVY (CREDIT)	$ (578,278)	$ (330,721)	$ (318,162)	$ 12,559	-3.80%	$ (321,170)	$ (3,008)	0.95%
FINANCE								
REVENUES	$ 5,525,449	$ 4,100,727	$2,447,189	$ (1,653,538)	-40.32%	$2,308,889	$ (138,300)	-5.65%
EXPENSES	3,229,901	3,248,009	3,142,003	(106,006)	-3.26%	3,153,169	11,166	0.36%
OTHER SOURCES, USES, & TRANSFERS	-	(543,611)	1,307,837	1,851,448	-340.58%	1,430,087	122,250	9.35%
PROPERTY TAX LEVY (CREDIT)	$ (2,295,548)	$ (309,107)	$ (613,023)	$ (303,916)	98.32%	$ (585,807)	$ 27,216	-4.44%
HISTORY CENTER								
REVENUES	$ 1	$ 1	$ 1	$ -	0.00%	$ -	$ (1)	-100.00%
EXPENSES	1,291,538	158,080	168,218	10,138	6.41%	-	(168,218)	-100.00%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ 1,291,537	$ 158,079	$ 168,217	$ 10,138	6.41%	$ -	$ (168,217)	-100.00%
HUMAN RESOURCES								
REVENUES	$ 5,677	$ 1,300	$ 1,300	$ -	0.00%	$ 1,200	$ (100)	-7.69%
EXPENSES	998,330	768,947	845,200	76,253	9.92%	771,432	(73,768)	-8.73%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ 992,654	$ 767,647	$ 843,900	$ 76,253	9.93%	$ 770,232	$ (73,668)	-8.73%
INFORMATION TECHNOLOGY								
REVENUES	$ 2,163,877	$ 2,400,941	$2,614,816	$ 213,875	8.91%	$2,828,299	$ 213,483	8.16%
EXPENSES	2,993,282	3,212,646	3,360,448	147,802	4.60%	3,462,515	102,067	3.04%
OTHER SOURCES, USES, & TRANSFERS	662,700	211,293	114,961	(96,332)	-45.59%	(5,517)	(120,478)	-104.80%
PROPERTY TAX LEVY (CREDIT)	$ 166,705	$ 600,412	$ 630,671	$ 30,259	5.04%	$ 639,734	$ 9,063	1.44%
LIBRARY								
REVENUES	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
EXPENSES	$ 1,642,616	$ 1,642,617	$1,642,617	$ -	0.00%	$1,642,617	$ -	0.00%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	$ -	0.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ 1,642,616	$ 1,642,617	$1,642,617	$ -	0.00%	$1,642,617	$ -	0.00%

FUNCTIONAL AREA SUMMARY – ADMINISTRATIVE DEPARTMENTS

2020-2023 BUDGETED FTE SUMMARY

ADMINISTRATIVE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Budget, Policy, & Analytics	0.00	3.00	3.00	0.00	3.00	0.00
County Clerk	6.85	5.00	4.80	(0.20)	4.80	0.00
County Treasurer	2.50	2.50	2.50	0.00	2.50	0.00
Finance	8.50	6.70	6.70	0.00	6.70	0.00
Human Resources	7.00	5.00	5.00	0.00	5.00	0.00
Information Technology	11.00	12.00	13.00	1.00	12.00	(1.00)
Total Administrative	**35.85**	**34.20**	**35.00**	**0.80**	**34.00**	**(1.00)**

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Budget, Policy, & Analytics

- None.

County Clerk

- Eliminate 0.2 FTE Mail Room staff in 2022.

County Treasurer

- None.

Finance

- None.

Human Resources

- None.

Information Technology

- Add costs for IT Support Technician in 2022 (created mid-2021).
- Eliminate Assistant Director of IT position in 2023.

BUDGET, POLICY, & ANALYTICS

2022-2023 BUDGET SUMMARY

The Department of Budget, Policy, and Analytics (BPA) provides services to other County departments. The main objectives of the BPA are: to support and enhance the effective, efficient operation of County government; to accurately prepare and administer the County's payroll and its operating and capital budgets; to provide accurate, timely, and objective reporting of information and recommendations to County departments, the County Executive, the County Board, and the public; and to assist stakeholders in ensuring that available resources are efficiently allocated and productively used.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
BUDGET, POLICY, & ANALYTICS (2300001)									
Revenues & Other Sources									
Other Revenues	21	-	500	500	500	0.00%	500	-	0.00%
Expenditures & Other Uses									
Personnel	$ 713	$ 304,993	$ 305,193	$ 338,739	$ 33,746	11.06%	$ 353,896	$ 15,157	4.47%
Purchased Services	-	-	897	1,085	1,085	0.00%	1,085	-	0.00%
Materials & Supplies	-	-	20,955	22,155	22,155	0.00%	22,155	-	0.00%
Interdepartmental Charges	-	-	16,337	49,114	49,114	0.00%	50,983	1,869	3.81%
Total	$ 713	$ 304,993	$ 343,382	$ 411,093	$ 106,100	34.79%	$ 428,118	$ 17,025	4.14%
Department Total Tax Levy Impact	**$ 692**	**$ 304,993**	**$ 342,882**	**$ 410,593**	**$ 105,600**	**34.62%**	**$ 427,618**	**$ 17,025**	**4.15%**
Budgeted FTE	0.00	3.00	0.00	3.00	0.00		3.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel-2022	Cost impact of turnover at budget position and new hire pay and benefit elections.	$15,000	
Materials and Supplies-2022	Represents first year budgeting costs in this department, which shifted in from other areas. Finance and HR will see reductions of a similar amount.	$20,855	
Interdepartmental Charges-2022	Represents first year budgeting costs in this department, which shifted in from other areas. Finance and HR will see reductions of a similar amount.	$49,114	
	Total Increase/(Decrease)	**$84,969**	

Revenues & Other Sources		
N/A	No significant changes from prior year budget.	
	Total Increase/(Decrease)	**$0**

Highlights

-Department created with 2021 Budget. Continuing to build relationships and goodwill with departments.
-Implementation of biennial budget process beginning with the 2022-2023 Budget.
-Implementation of new financial system (Munis) for budget prep.

Goals

-Successful budget preparation and adoption process, making Washington County the first county in the State to adopt a biennial budget.
-Beginning stages of implementation of an Entrepreneurial Operating System (EOS) into County operations and reporting.
-Standardize and professionalize the way operational information is communicated to stakeholders.
-Continue to support and enhance the efficient operation of county government.

COUNTY CLERK

2022-2023 BUDGET SUMMARY

The County Clerk is a Constitutional Officer elected every four years. The office of the County Clerk provides clerk services to the County Board and the general public of Washington County. The County Clerk also acts as an agent and representative for the State of Wisconsin through clerical assistance, issuance/distribution of licenses, election coordination, and maintenance of records. Central Reproduction services and Mail Service for county operations is also provided through the County Clerk office.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COUNTY CLERK (1500001)									
Revenues & Other Sources									
Intergovernmental	$ 50,022	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Public Charges for Services	54,824	91,367	64,600	85,600	(5,767)	-6.31%	90,600	5,000	5.84%
Intergovernmental Charges for Services	58,770	48,953	48,953	49,445	492	1.01%	49,934	489	0.99%
Other Revenues	20	-	-	-	-	0.00%	-	-	0.00%
Total	$ 163,637	$ 140,320	$ 113,553	$ 135,045	$ (5,275)	-3.76%	$ 140,534	$ 5,489	4.06%
Expenditures & Other Uses									
Personnel	$ 366,310	$ 370,589	$ 370,943	$ 372,468	$ 1,879	0.51%	$ 387,060	$ 14,592	3.92%
Purchased Services	51,992	51,825	52,575	57,675	5,850	11.29%	54,275	(3,400)	-5.90%
Materials & Supplies	140,804	63,015	46,815	94,315	31,300	49.67%	74,815	(19,500)	-20.68%
Travel & Training	1,349	6,000	3,500	6,000	-	0.00%	6,000	-	0.00%
Interdepartmental Charges	89,459	50,710	74,181	41,920	(8,790)	-17.33%	41,156	(764)	-1.82%
Other Expenses	2,676	1,800	1,800	1,800	-	0.00%	1,800	-	0.00%
Total	$ 652,591	$ 543,939	$ 549,814	$ 574,178	$ 30,239	5.56%	$ 565,106	$ (9,072)	-1.58%
Property Tax Levy Impact	**$ 488,954**	**$ 403,619**	**$ 436,261**	**$ 439,133**	**$ 35,514**	**8.80%**	**$ 424,572**	**$ (14,561)**	**-3.32%**
PROPERTY INSURANCE (541)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 831,216	$ 820,831	$ 820,831	$ 845,888	$ 25,057	3.05%	$ 850,074	$ 4,186	0.49%
Interest Earnings	641	2,000	100	100	(1,900)	-95.00%	100	-	0.00%
Other Revenues	12,463	44,000	17,000	44,000	-	0.00%	44,000	-	0.00%
Total	$ 844,320	$ 866,831	$ 837,931	$ 889,988	$ 23,157	2.67%	$ 894,174	$ 4,186	0.47%
Expenditures & Other Uses									
Other Expenses	$ 713,231	$ 860,420	$ 832,198	$ 861,080	$ 660	0.08%	$ 894,174	$ 33,094	3.84%
Other Financing Uses	131,089	6,411	5,733	28,908	22,497	350.91%	-	(28,908)	-100.00%
Total	$ 844,320	$ 866,831	$ 837,931	$ 889,988	$ 23,157	2.67%	$ 894,174	$ 4,186	0.47%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
CENTRAL REPRODUCTIONS (1500006)									
Revenues & Other Sources									
Public Charges for Services	$ 8,539	$ 3,500	$ 3,500	$ 3,500	$ -	0.00%	$ 3,500	$ -	0.00%
Interdepartmental Charges for Services	1,134	-	-	-	-	0.00%	-	-	0.00%
Total	$ 9,674	$ 3,500	$ 3,500	$ 3,500	$ -	0.00%	$ 3,500	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 26,604	$ 17,309	$ 17,287	$ 10,669	$ (6,640)	-38.36%	$ 11,100	$ 431	4.04%
Purchased Services	2,968	4,800	4,800	4,800	-	0.00%	4,800	-	0.00%
Materials & Supplies	22,291	27,400	27,400	27,400	-	0.00%	27,400	-	0.00%
Travel & Training	233	300	300	300	-	0.00%	300	-	0.00%
Interdepartmental Charges	4,958	2,492	2,492	2,491	(1)	-0.04%	2,517	26	1.04%
Other Expenses	1,284	4,077	4,077	4,077	-	0.00%	4,077	-	0.00%
Total	$ 58,338	$ 56,378	$ 56,356	$ 49,737	$ (6,641)	-11.78%	$ 50,194	$ 457	0.92%
Property Tax Levy Impact	**$ 48,664**	**$ 52,878**	**$ 52,856**	**$ 46,237**	**$ (6,641)**	**-12.56%**	**$ 46,694**	**$ 457**	**0.99%**
Department Total Tax Levy	**$ 537,618**	**$ 456,497**	**$ 489,117**	**$ 485,370**	**$ 28,873**	**6.32%**	**$ 471,266**	**$ (14,104)**	**-2.91%**

Budgeted FTE	6.85	5.00	5.00	4.80	(0.20)		4.80	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	The County Clerk's Office is budgeting for the elimination of a 0.2 FTE Mailroom Clerk.	(7,000)	0.20
	Total Increase/(Decrease)	**$ (7,000)**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

Highlights

-The County Clerk's Office has continued to provide excellent service to constituents while offering marriage license and passport services. The amount of passports and marriage licenses processed within 2021 has begun to increase exponentially.

-Marriage ceremonies at the historic courthouse coordinated through the Clerk's Office are beginning to be scheduled again.

Goals

-Continue to provide excellent service to citizens applying for marriage licenses and passports.
-Develop efficiencies within current processes, specifically with scheduling appointments for marriage licenses and passports.
-Continue to work with municipalities in maintaining safe and secure elections.

COUNTY TREASURER

2022-2023 BUDGET SUMMARY

The County Treasurer is a Constitutional Officer elected every four years. The County Treasurer prepares and generates the tax bills for all 20 municipalities in the County. As the tax collector, the County Treasurer is responsible for the collection of all delinquent and postponed real estate taxes from the 20 municipalities in the County. The County Treasurer acts as the County's bank and receipts all the revenues received by the various county departments and deposits the money daily. The County Treasurer serves as the administrator of the Lottery and Gaming Credit Claim program for Washington County and is a resource for all the local municipal clerks and treasurers of Washington County.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
TREASURER (1300001)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 146,814	$ 90,000	$ 113,600	$ 98,500	$ 8,500	9.44%	$ 111,000	$ 12,500	12.69%
Public Charges for Services	1,450	1,850	1,850	1,850	-	0.00%	1,850	-	0.00%
Interest Earnings	680,998	520,000	520,000	520,000	-	0.00%	520,000	-	0.00%
Other Revenues	61,218	3,225	3,225	3,225	-	0.00%	3,500	275	8.53%
Other Financing Sources	-	-	-	6,500	6,500	0.00%	-	(6,500)	-100.00%
Total	$ 890,480	$ 615,075	$ 638,675	$ 630,075	$ 15,000	2.44%	$ 636,350	$ 6,275	1.00%
Expenditures & Other Uses									
Personnel	$ 221,781	$ 194,183	$ 225,075	$ 218,599	$ 24,416	12.57%	$ 225,064	$ 6,466	2.96%
Purchased Services	3,144	4,625	14,225	12,775	8,150	176.22%	13,775	1,000	7.83%
Materials & Supplies	6,600	6,025	9,025	6,525	500	8.30%	6,525	-	0.00%
Travel & Training	-	1,425	425	825	(600)	-42.11%	925	100	12.12%
Interdepartmental Charges	53,308	63,096	60,096	60,589	(2,507)	-3.97%	56,290	(4,299)	-7.10%
Other Expenses	27,369	15,000	12,600	12,600	(2,400)	-16.00%	12,600	-	0.00%
Total	$ 312,202	$ 284,354	$ 321,446	$ 311,913	$ 27,559	9.69%	$ 315,180	$ 3,267	1.05%
Department Total Tax Levy Impact	**$ (578,278)**	**$ (330,721)**	**$ (317,229)**	**$ (318,162)**	**$ 12,559**	**-3.80%**	**$ (321,170)**	**$ (3,008)**	**-23.95%**
** - excludes Property Tax Levy*									

Budgeted FTE	2.50	2.50	2.50	2.50	0.00		2.50	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Interdepartmental Charges-2022	Ascent software purchase for instant processing of tax payments.	8,950	
	Total Increase/(Decrease)	**$ 8,950**	

Revenues & Other Sources		
Sales & Other Taxes-2022	Agriculture Use Change Penalty increased to reflect historical actuals.	$8,500
Sales & Other Taxes-2023	Agriculture Use Change Penalty increased to reflect historical actuals.	$12,500
Other Financing Sources-2022	Planned use of one-time fund balance for integration of Ascent with credit card payment system.	$6,500
	Total Increase/(Decrease)	**$27,500**

Highlights

-Purchase of software to integrate electronic credit card tax payments through public web portal.
-Outsourcing of 2021 Tax Bill printing, saving in labor and equipment costs.
-Continue the collaboration of employees.

Goals

-Administer and retain accuate files on all properties that qualify for Lottery & Gaming credit.

FINANCE

2022-2023 BUDGET SUMMARY

The Finance Department provides Washington County with centralized financial management and reporting through payroll and accounting systems. The Finance Department has a Purchasing Division, which is responsible for monitoring, supervising, and coordinating the purchasing functions of Washington County. This section is also where the County accounts for the revolving loan fund managed by Economic Development Washington County (EDWC).

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
FINANCE (1400001, 1400003)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 193	$ 140	$ 200	$ 200	$ 60	42.86%	$ 200	$ -	0.00%
Interdepartmental Charges for Services	1,419,601	1,204,168	1,204,168	1,503,246	299,078	24.84%	1,503,246	-	0.00%
Other Revenues	101,372	60,500	60,000	66,000	5,500	9.09%	69,500	3,500	5.30%
Total	$ 1,521,166	$ 1,264,808	$ 1,264,368	$ 1,569,446	$ 304,638	24.09%	$ 1,572,946	$ 3,500	0.22%
Expenditures & Other Uses									
Personnel	$ 555,319	$ 498,778	$ 502,378	$ 515,796	$ 17,018	3.41%	$ 537,725	$ 21,929	4.25%
Purchased Services	65,447	79,650	73,655	81,129	1,479	1.86%	78,074	(3,055)	-3.77%
Materials & Supplies	24,324	27,500	5,175	6,375	(21,125)	-76.82%	4,875	(1,500)	-23.53%
Travel & Training	(504)	3,775	2,475	5,275	1,500	39.74%	5,275	-	0.00%
Interdepartmental Charges	74,263	108,847	99,933	101,937	(6,910)	-6.35%	104,592	2,655	2.60%
Total	$ 718,849	$ 718,550	$ 683,616	$ 710,512	$ (8,038)	-1.12%	$ 730,541	$ 20,029	2.82%
Property Tax Levy Impact	**$ (802,317)**	**$ (546,258)**	**$ (580,752)**	**$ (858,934)**	**$ (312,676)**	**-57.24%**	**$ (842,405)**	**$ 16,529**	**1.92%**
PURCHASING (1400002)									
Revenues & Other Sources									
Other Revenues	$ 1,190	$ -	$ 1,654	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 224,655	$ 228,133	$ 229,355	$ 238,153	$ 10,020	4.39%	$ 248,937	$ 10,784	4.53%
Purchased Services	1,211	925	765	860	(65)	-7.03%	860	-	0.00%
Materials & Supplies	278	400	400	435	35	8.75%	450	15	3.45%
Travel & Training	173	1,190	1,080	3,165	1,975	165.97%	2,925	(240)	-7.58%
Interdepartmental Charges	5,980	6,503	6,493	3,298	(3,205)	-49.28%	3,425	127	3.86%
Total	$ 232,298	$ 237,151	$ 238,093	$ 245,911	$ 8,760	3.69%	$ 256,597	$ 10,687	4.35%
Property Tax Levy Impact	**$ 231,108**	**$ 237,151**	**$ 236,439**	**$ 245,911**	**$ 8,760**	**3.69%**	**$ 256,597**	**$ 10,687**	**4.35%**
REVOLVING LOAN FUNDS (230, 235)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 2,801,183	$ 2,012,000	$ 2,012,000	$ -	$ (2,012,000)	-100.00%	$ -	$ -	0.00%
Interest Earnings	51,157	30,600	4,500	4,500	(26,100)	-85.29%	$ 4,500	-	0.00%
Other Revenues	$ 1,150,754	$ 793,319	$ 743,534	$ 873,243	$ 79,924	10.07%	$ 731,443	$ (141,800)	-16.24%
Other Financing Sources	-	-	-	1,307,837	1,307,837	0.00%	1,430,087	122,250	9.35%
Total	$ 4,003,094	$ 2,835,919	$ 2,760,034	$ 2,185,580	$ (650,339)	-22.93%	$ 2,166,030	$ (19,550)	-0.89%
Expenditures & Other Uses									
Grants & Loans	1,997,500	2,000,000	1,312,592	2,000,000	-	0.00%	2,000,000	-	0.00%
Other Expenses	217,366	292,308	279,277	185,580	(106,728)	-36.51%	166,030	(19,550)	-10.53%
Other Financing Uses	1,788,228	543,611	1,168,165	-	(543,611)	-100.00%	-	-	0.00%
Total	$ 4,003,094	$ 2,835,919	$ 2,760,034	$ 2,185,580	$ (650,339)	-22.93%	$ 2,166,030	$ (19,550)	-0.89%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Department Total Tax Levy	**$ (571,209)**	**$ (309,107)**	**$ (344,313)**	**$ (613,023)**	**$ (303,916)**	**-98.32%**	**$ (585,807)**	**$ 27,216**	**4.44%**
** - excludes Property Tax Levy*									

Budgeted FTE	8.50	6.70	6.70	6.70	0.00		6.70	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Finance - Materials & Supplies	County costs for the Priority Based Budgeting tool were shifted to the new Budget, Policy, & Analysis department in early 2021 (after original budgets were set) and therefore removed for 2022.	(20,000)	-
Finance/Purchasing - Travel & Training	Increases in both areas to accommodate planned training for new financial system and various priority areas including procurement (especially with increase in federal aids).	3,475	

Revenues & Other Sources		
Finance - Other Revenues	Increased estimates for purchase card rebates based on increased spend.	$5,500
Finance - Interdepartmental Charges	Increase related to indirect cost plan chargebacks.	$299,000

Highlights

-Implemented cashiering and general billing modules for the County's financial system to increase system functionality.
-Implemented paperless file system in Purchasing and launched an online bidding system for competitive procurements.
-Successfully completed a triennial federal transit audit in cooperation with transit and highway staff.
-Continued dedication of time to various COVID funding including education, monitoring, and reporting.

Goals

-Work with various County departments to complete an assessment of the human capital management system and implement resulting recommendations.
-Review County financial processes across departments and continue to find efficiencies and increased functionality of new financial system.

HISTORY CENTER

2022-2023 BUDGET SUMMARY

The County owns the buildings at the Old Courthouse campus and leases them to the Historical Society. This budget area includes the County's operational support grant to the Historical Society and the levy-funded costs related to the facilities.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
HISTORICAL SOCIETY (2900001, 2900002)									
Revenues & Other Sources									
Public Charges for Services	$ 1	$ 1	$ 1	$ 1	$ -	0.00%	$ -	$ (1)	-100.00%
Other Financing Sources	-	-	3,142,432	-	-	0.00%	-	-	0.00%
Total	$ 1	$ 1	$ 3,142,433	$ 1	$ -	0.00%	$ -	$ (1)	-100.00%
Expenditures & Other Uses									
Interdepartmental Charges	$ 157,189	$ 158,080	$ 166,012	$ 168,218	$ 10,138	6.41%	$ -	$ (168,218)	-100.00%
Grants & Loans	1,134,349	-	3,134,500	-	-	0.00%	-	-	0.00%
Total	$ 1,291,538	$ 158,080	$ 3,300,512	$ 168,218	$ 10,138	6.41%	$ -	$ (168,218)	-100.00%
Department Total Tax Levy Impact	**$ 1,291,537**	**$ 158,079**	**$ 158,079**	**$ 168,217**	**$ 10,138**	**6.41%**	**$ -**	**$ (168,217)**	**-100.00%**
Budgeted FTE	N/A	N/A	N/A	N/A	0.00		N/A	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Interdepartmental Charges-2022	Slight increases for levy-funded costs related to maintenance of the facilities.	10,000	
Interdepartmental Charges-2023	Reduced to $0 to reflect the end of the term of the maintenance contract.		
	Total Increase/(Decrease)	**$ 10,000**	

Revenues & Other Sources		
Public Charges for Services	Reduced to $0 to reflect the property transfer prior to the start of 2023.	

HUMAN RESOURCES

2022-2023 BUDGET SUMMARY

Human Resources (HR) provides the County with a comprehensive personnel program for all Washington County employees. HR is involved in every step of an employee's career with the County including employee recruitment and selection procedures, labor relations such as contract negotiations, compensation plan administration, employee development and training programs, employee benefit programs, family and medical leave, and Americans with Disabilities Act (ADA) administration. Additionally, the Human Resources Director acts as secretary to the Washington County Civil Service Commission.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
HUMAN RESOURCES (1600001)									
Revenues & Other Sources									
Intergovernmental	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Public Charges for Services	137	100	100	100	-	0.00%	-	(100)	-100.00%
Other Revenues	5,540	1,200	1,200	1,200	-	0.00%	1,200	-	0.00%
Total	$ 5,677	$ 1,300	$ 1,300	$ 1,300	$ -	0.00%	$ 1,200	$ (100)	-7.69%
Expenditures & Other Uses									
Personnel	$ 758,937	$ 504,318	$ 509,318	$ 555,847	$ 51,529	10.22%	$ 579,621	$ 23,774	4.28%
Purchased Services	131,249	97,150	94,650	100,150	3,000	3.09%	100,650	500	0.50%
Materials & Supplies	2,798	8,100	6,000	5,145	(2,955)	-36.48%	5,145	-	0.00%
Travel & Training	1,558	6,413	1,000	2,300	(4,113)	-64.14%	2,300	-	0.00%
Interdepartmental Charges	98,036	144,966	139,354	109,510	(35,456)	-24.46%	114,004	4,494	4.10%
Other Expenses	5,752	8,000	58,000	105,500	97,500	1218.75%	5,500	(100,000)	-94.79%
Total	$ 998,330	$ 768,947	$ 808,322	$ 878,452	$ 109,505	14.24%	$ 807,219	$ (71,233)	-8.11%
Department Total Tax Levy Impact	**$ 992,654**	**$ 767,647**	**$ 807,022**	**$ 877,152**	**$ 109,505**	**14.27%**	**$ 806,019**	**$ (71,133)**	**-8.11%**
Budgeted FTE	7.00	5.00	5.00	5.00	0.00		5.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Create 1.0 FTE Assistant Director of HR position. Costs partially offset by the elimination of 1.0 FTE HR Specialist position (net impact shown).	34,000	-
Other Expenses	$100,000 added to the Tuition Reimbursement line to fund the program approved in 2021. These funds, along with any remaining funds from 2021, will be carried over and used in future years. The amount is reduced in 2023 to reflect the fact that dollars have already been accumulated.	100,000	
Purchased Services	$6,000 increase to Drug Testing Budget - based on past history and projection for the future.	6,000	
	Total Increase/(Decrease)	**$ 140,000**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

Highlights

-Implemented Tuition Reimbursement Program.
-Implemented Fitness Center Reimbursement Program to include introduction of IncentFit.
-Created policies and programs to assist with the management of COVID 19 - Flex Tool - Compliance - Leave Programs and Management, employee event (Food Truck Rodeo Week), etc.
-Upgraded HRIS system to 2019.1 - included testing, dual entry, modification of existing processes, etc.

Goals

-Leadership Development to include Supervisory Orientation Program and Re-Introduction of Modified LEAD plan.
-Investigate and possible implementation of Munis Recruiting System (from Taleo).
-Attract and Retain Talent - Stay Interviews - Exit Interviews - Identify and utilize new tools to attract talent in hard to find positions.
-Increase Organizational Development Class options to continue to build our compensation and training strategy for staff.

INFORMATION TECHNOLOGY

2022-2023 BUDGET SUMMARY

The Information Technology (IT) Department is an internal service fund that provides services to other County departments. The cost of the information systems services are mostly recouped through indirect and direct charges to the user departments. Costs for telecommunication services are recouped through a monthly per line charge to the user departments. The Geographic Information Systems (GIS) division manages the County's spatial databases and provides improved data analysis and reporting tools to all departments.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
INFORMATION SYSTEMS (530)									
Revenues									
Interdepartmental Charges for Services	$ 2,160,995	$ 2,398,441	$ 2,398,441	$ 2,342,049	$ (56,392)	-2.35%	$ 2,465,506	$ 123,457	5.27%
Other Revenues	1,223	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	662,700	215,317	243,035	129,335	(85,982)	-39.93%	-	(129,335)	-100.00%
Total	$ 2,824,918	$ 2,613,758	$ 2,641,476	$ 2,741,651	$ 127,893	4.89%	$ 2,825,799	$ 84,148	3.07%
Expenses - Indirect **									
Personnel	$ 916,438	$ 1,040,147	$ 1,104,575	$ 1,131,138	$ 90,991	8.75%	$ 1,029,383	$ (101,755)	-9.00%
Purchased Services	765,147	631,176	611,622	548,990	(82,186)	-13.02%	599,615	50,625	9.22%
Materials & Supplies	17,182	74,050	89,807	28,250	(45,800)	-61.85%	28,250	-	0.00%
Travel & Training	175	22,500	18,372	25,000	2,500	11.11%	22,500	(2,500)	-10.00%
Interdepartmental Charges	2,911	3,363	2,955	3,174	(189)	-5.62%	3,306	132	4.16%
Depreciation	155,570	259,125	234,772	297,016	37,891	14.62%	380,754	83,738	28.19%
Outlay	77,522	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	-	4,024	-	14,374	10,350	257.21%	5,517	(8,857)	-61.61%
Sub-Total	$ 1,934,946	$ 2,034,385	$ 2,062,103	$ 2,047,942	$ 13,557	0.67%	$ 2,069,326	$ 21,384	1.04%
Expenses - Direct **									
Purchased Services	$ 652,284	$ 702,811	$ 702,811	$ 802,272	$ 99,461	14.15%	$ 877,027	$ 74,755	9.32%
Materials & Supplies	137,149	155,152	155,152	181,520	26,368	16.99%	163,826	(17,694)	-9.75%
Sub-Total	$ 789,433	$ 857,963	$ 857,963	$ 983,792	$ 125,829	14.67%	$ 1,040,853	$ 57,061	5.80%
Total Expenses	$ 2,724,379	$ 2,892,348	$ 2,920,066	$ 3,031,734	$ 139,386	4.82%	$ 3,110,179	$ 78,445	2.59%
Property Tax Levy Impact	**$ (100,539)**	**$ 278,590**	**$ 278,590**	**$ 290,083**	**$ 11,493**	**4.13%**	**$ 284,380**	**$ (5,703)**	**-1.97%**
GIS (2805001)									
Revenues									
Intergovernmental Charges for Services	$ 1,659	$ 2,500	$ 1,650	$ 2,500	$ -	0.00%	$ 2,500	$ -	0.00%
Expenses									
Personnel	$ 259,693	$ 314,528	$ 314,528	$ 334,798	$ 20,270	6.44%	$ 349,288	$ 14,490	4.33%
Purchased Services	333	360	346	410	50	13.89%	410	-	0.00%
Materials & Supplies	780	250	125	250	-	0.00%	250	-	0.00%
Travel & Training	-	1,000	-	1,000	-	0.00%	1,000	-	0.00%
Interdepartmental Charges	8,097	8,184	8,030	6,630	(1,554)	-18.99%	6,907	277	4.17%
Total	$ 268,903	$ 324,322	$ 323,029	$ 343,088	$ 18,766	5.79%	$ 357,854	$ 14,766	4.30%
Property Tax Levy Impact	**$ 267,244**	**$ 321,822**	**$ 321,379**	**$ 340,588**	**$ 18,766**	**5.83%**	**$ 355,354**	**$ 14,766**	**4.34%**
Department Total Tax Levy	**$ 166,705**	**$ 600,412**	**$ 599,969**	**$ 630,671**	**$ 30,259**	**5.04%**	**$ 639,734**	**$ 9,063**	**1.44%**

*** - As an internal service fund that provides services to other County departments on a cost-reimbursement basis, indirect expenses are those costs not directly associated with a department and managed by IT. Direct expenses are costs requested by and directly charged to the user departments.*

Budgeted FTE	12.00	12.00	13.00	13.00	1.00		12.00	(1.00)

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	In 2021 a contracted IT position was eliminated and replaced with a county staff. Cost of living and merit increases for remaining staff.	90,991	1.00
Purchased Services	In 2021 a contracted IT position was eliminated and replaced with a county staff.	(96,390)	-
Personnel	In 2023 the assistant IT director position is eliminated and in its place the security position is made permanent. Cost of living and merit increases for remaining staff.	(101,755)	(1.00)
Purchased Services	2022 - Support for added security systems (FR Secure and Sprocket Security).	55,540	-
Purchased Services	2022 - Removal of professional services for onetime wireless project.	(20,000)	-
Materials & Supplies	2022 - Removal of hardware for onetime wireless project.	(46,000)	-
Purchased Services	2023 - Support for new county website.	19,340	
Purchased Services	2023 - Support for added security systems (tenable vulnerability scanner).	21,300	
Depreciation	Upgrades to firewalls, other security, networking and server environments (2 year increase).	121,629	

Revenues & Other Sources		
Sales & Other Taxes	Beginning in 2022 the realized depreciation expense for IT capital projects will be funded using sales tax instead of	$270,267
Other Financing Sources	In 2023 the security position is no longer funded through the approved general fund security project.	(129,335)

Highlights

- IT - Eliminates a contracted IT position in the Sheriff department and replaces it with a county staff dedicated to Sheriff Department support. This allows for better cross training and support throughout the organization.
- IT - This budget makes a significant investment in cybersecurity.
- IT - Makes upgrades to citrix to network to securely and efficiently serve software and data to an increasingly mobile workforce.
- GIS - The GIS budget maintains three positions and continues to be a resource for all county departments and local government partners.

Goals

- IT - Continue to increase security layers and protection for the County.
- IT - Support remote work options to ensure continuity of county operations.
- IT - Continue to assist departments with major projects and ensure all departments have the technology resources necessary to complete their mission.
- GIS - Continue to make improve the accuracy and accessibility of the County's spatial data. Ensure spatial data is formatted and capable of supporting new initiatives such as NG911.

LIBRARY

2022-2023 BUDGET SUMMARY

Per 43.12 of Wis. State Statute, counties are required to pay each public library in their county and in adjacent counties at least 70% of the cost of library services provided to residents of the county who do not maintain a public library. This levy is set on residents of the County who do not live in municipalities with established libraries.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
LIBRARY (1700001)									
Expenditures & Other Uses									
Grants & Loans	$ 1,286,302	$ 1,284,804	$ 1,401,357	$ 1,388,875	$ 104,071	8.10%	$ 1,388,875	$ -	0.00%
Other Expenses	356,314	357,813	241,260	253,742	(104,071)	-29.09%	253,742	-	0.00%
Outlay	-	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 1,642,616	$ 1,642,617	$ 1,642,617	$ 1,642,617	$ 0	0.00%	$ 1,642,617	$ -	0.00%
Department Total Tax Levy Impact	**$ 1,642,616**	**$ 1,642,617**	**$ 1,642,617**	**$ 1,642,617**	**$ 0**	**0.00%**	**$ 1,642,617**	**$ -**	**0.00%**
Budgeted FTE	N/A	N/A	N/A	N/A	0.00		N/A	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
N/A	No significant changes from prior budget.		
	Total Increase/(Decrease)	**$ -**	

Revenues & Other Sources		
N/A	No significant changes from prior budget.	
	Total Increase/(Decrease)	**$0**

HUMAN SERVICES

Departments:

Aging & Disability Resource Center

Joint Health

Human Services

Samaritan & Fields

Veteran Services

FUNCTIONAL AREA SUMMARY – HEALTH & HUMAN SERVICES

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 33,760,183	$ 35,887,448	$32,337,522	$ (3,549,926)	-9.89%	$ 32,852,652	$ 515,131	1.59%
EXPENSES	45,435,735	46,208,013	43,588,118	(2,619,895)	-5.67%	44,265,034	676,916	1.55%
OTHER SOURCES, USES, & TRANSFERS	(643,548)	(530,371)	-	530,371	-100.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 12,319,101	$ 10,850,936	$11,250,597	$ 399,661	3.68%	$ 11,412,382	$ 161,785	1.44%
BREAKDOWN BY DEPARTMENT								
AGING & DISABILITY RESOURCE CENTER								
REVENUES	$ 2,352,032	$ 2,196,770	$ 2,359,647	$ 162,877	7.41%	$ 2,347,089	$ (12,558)	-0.53%
EXPENSES	2,384,332	2,367,931	2,617,506	249,575	10.54%	2,671,367	53,861	2.06%
OTHER SOURCES, USES, & TRANSFERS	(148,713)	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 181,013	$ 171,161	$ 257,859	$ 86,698	50.65%	$ 324,278	$ 66,419	25.76%
JOINT HEALTH								
REVENUES	$ 187,124	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
EXPENSES	963,732	859,540	860,911	1,371	0.16%	880,696	19,785	2.30%
PROPERTY TAX LEVY	$ 776,608	$ 859,540	$ 860,911	$ 1,371	0.16%	$ 880,696	$ 19,785	2.30%
HUMAN SERVICES DEPARTMENT								
REVENUES	$ 16,684,553	$ 18,855,896	$16,201,040	$ (2,654,856)	-14.08%	$ 16,540,673	$ 339,633	2.10%
EXPENSES	26,983,895	28,436,440	26,096,552	(2,339,888)	-8.23%	26,500,168	403,615	1.55%
OTHER SOURCES, USES, & TRANSFERS	(856,801)	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 11,156,144	$ 9,580,544	$ 9,895,512	$ 314,968	3.29%	$ 9,959,495	$ 63,982	0.65%
SAMARITAN & FIELDS (ENTERPRISE)								
REVENUES	$ 14,503,252	$ 14,815,882	$13,756,635	$ (1,059,247)	-7.15%	$ 13,944,590	$ 187,956	1.37%
EXPENSES	14,865,218	14,285,511	13,756,635	(528,876)	-3.70%	13,944,590	187,956	1.37%
OTHER SOURCES, USES, & TRANSFERS	361,966	(530,371)	-	530,371	-100.00%	-	-	0.00%
PROPERTY TAX LEVY	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
VETERANS SERVICES								
REVENUES	$ 33,222	$ 18,900	$ 20,200	$ 1,300	6.88%	$ 20,300	$ 100	0.50%
EXPENSES	238,558	258,591	256,514	(2,077)	-0.80%	268,213	11,699	4.56%
PROPERTY TAX LEVY	$ 205,336	$ 239,691	$ 236,314	$ (3,377)	-1.41%	$ 247,913	$ 11,599	4.91%

2020-2023 BUDGETED FTE SUMMARY

HEALTH & HUMAN SERVICES	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Aging & Disability Resource Center	19.15	18.85	20.10	1.25	20.10	0.00
Human Services Department	118.25	117.90	116.90	(1.00)	116.90	0.00
Samaritan & Fields (Enterprise)	151.85	134.25	114.61	(19.64)	114.61	0.00
Veteran Services	2.90	2.90	2.90	0.00	2.90	0.00
Total Human Services	**292.15**	**273.90**	**254.51**	**(19.39)**	**254.51**	**0.00**

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Aging & Disability Resource Center

- Increase 0.25 FTE Benefits Specialist.
- 1.0 FTE Benefits Specialist created mid-2021.

Human Services

- Reduce 1.0 FTE Home Energy Assist. Prog. Specialist.
- Reduce 1.0 FTE Program Support Supervisor.
- Increase 1.0 FTE Psychiatric Social Worker.

Joint Health

- None.

Samaritan & Fields

- Reduced census and change in budgeting technique for nursing staff.

Veterans Services

- None.

AGING & DISABILITY RESOURCE CENTER — 2022-2023 BUDGET SUMMARY

The Aging & Disability Resource Center is a centralized source of information and assistance for seniors and adults with physical and intellectual disabilities in Washington County. The ADRC also provides their clients access to services and community resources. Other community members such as family, friends, neighbors, caregivers, doctors, and other professionals can also receive information from the ADRC to assist them in their work with seniors and disabled adults. This assistance can be provided in person, over the phone, or with a home visit. These services are available regardless of income or health status at no cost to the individual.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
HOME MODIFICATIONS (207)									
Revenues & Other Sources									
Intergovernmental	$ 43,777	$ 10,000	$ 19,116	$ 18,000	$ 8,000	80.00%	$ 10,000	$ (8,000)	-44.44%
Expenditures & Other Uses									
Purchased Services	43,777	10,000	19,116	18,000	8,000	80.00%	10,000	(8,000)	-44.44%
Property Tax Levy Impact	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
HEALTH SCREENINGS (208)									
Revenues & Other Sources									
Intergovernmental	$ 20,949	$ 29,917	$ 23,917	$ 29,917	$ -	0.00%	$ 29,917	$ -	0.00%
Other Revenues	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 20,949	$ 29,917	$ 23,917	$ 29,917	$ -	0.00%	$ 29,917	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 1,683	$ -	$ 2	$ -	$ -	0.00%	$ (0)	$ (0)	0.00%
Purchased Services	2,240	5,917	5,917	5,917	-	0.00%	5,917	-	0.00%
Grants & Loans	17,026	24,000	18,000	24,000	-	0.00%	24,000	-	0.00%
Total	$ 20,949	$ 29,917	$ 23,919	$ 29,917	$ -	0.00%	$ 29,917	$ (0)	0.00%
Property Tax Levy Impact	**$ (0)**	**$ -**	**$ 2**	**$ -**	**$ -**	**0.00%**	**$ (0)**	**$ (0)**	**0.00%**
VOLUNTEER SUPPORT SERVICES (216)									
Revenues & Other Sources									
Intergovernmental	$ 9,581	$ 5,000	$ 5,000	$ -	$ (5,000)	-100.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 9,581	$ 5,000	$ 5,000	$ -	$ (5,000)	-100.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ 0**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
CONGREGATE MEALS (218)									
Revenues & Other Sources									
Intergovernmental	$ 43,041	$ 182,875	$ 182,875	$ 182,875	$ -	0.00%	$ 182,875	$ -	0.00%
Other Revenues	11,127	52,000	5,000	47,043	(4,957)	-9.53%	55,000	7,957	16.91%
Total	$ 54,168	$ 234,875	$ 187,875	$ 229,918	$ (4,957)	-2.11%	$ 237,875	$ 7,957	3.46%
Expenditures & Other Uses									
Personnel	$ 28,589	$ 121,647	$ 121,647	$ 123,225	$ 1,578	1.30%	$ 127,628	$ 4,403	3.57%
Purchased Services	252	4,000	8,928	3,233	(767)	-19.18%	3,233	-	0.00%
Materials & Supplies	20,946	96,428	46,000	136,960	40,532	42.03%	141,039	4,079	2.98%
Travel & Training	404	3,000	1,500	3,000	-	0.00%	3,000	-	0.00%
Interdepartmental Charges	376	-	-	-	-	0.00%	-	-	0.00%
Other Expenses	3,600	9,800	9,800	6,800	(3,000)	-30.61%	6,800	-	0.00%
Total	$ 54,168	$ 234,875	$ 187,875	$ 273,218	$ 38,343	16.32%	$ 281,700	$ 8,482	3.10%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ 43,300**	**$ 43,300**	**0.00%**	**$ 43,825**	**$ 525**	**1.21%**
HOME DELIVERED MEALS (219)									
Revenues & Other Sources									
Intergovernmental	$ 340,444	$ 137,753	$ 293,401	$ 218,465	$ 80,712	58.59%	$ 138,958	$ (79,507)	-36.39%
Public Charges for Services	76,543	78,000	80,000	80,000	2,000	2.56%	85,000	5,000	6.25%
Other Revenues	139,316	118,159	110,000	110,000	(8,159)	-6.91%	125,000	15,000	13.64%
Total	$ 556,303	$ 333,912	$ 483,401	$ 408,465	$ 74,553	22.33%	$ 348,958	$ (59,507)	-14.57%
Expenditures & Other Uses									
Personnel	$ 176,704	$ 109,601	$ 109,601	$ 114,109	$ 4,508	4.11%	$ 119,467	$ 5,358	4.70%
Purchased Services	3,681	5,000	7,300	8,233	3,233	64.66%	4,233	(4,000)	-48.58%
Materials & Supplies	315,485	285,000	302,000	293,400	8,400	2.95%	302,052	8,652	2.95%
Travel & Training	57,406	61,500	62,500	65,500	4,000	6.50%	65,500	-	0.00%
Interdepartmental Charges	1,696	-	-	-	-	0.00%	-	-	0.00%
Other Expenses	3,066	3,000	2,000	4,879	1,879	62.63%	2,000	(2,879)	-59.01%
Total	$ 558,037	$ 464,101	$ 483,401	$ 486,121	$ 22,020	4.74%	$ 493,252	$ 7,131	1.47%
Property Tax Levy Impact	**$ 1,735**	**$ 130,189**	**$ -**	**$ 77,656**	**$ (52,533)**	**-40.35%**	**$ 144,294**	**$ 66,638**	**85.81%**
CAREGIVERS SUPPORT SERVICES (221)									
Revenues & Other Sources									
Intergovernmental	$ 127,871	$ 99,361	$ 112,434	$ 97,178	$ (2,183)	-2.20%	$ 95,178	$ (2,000)	-2.06%
Other Revenues	1,500	2,000	2,000	2,000	-	0.00%	2,000	-	0.00%
Total	$ 129,371	$ 101,361	$ 114,434	$ 99,178	$ (2,183)	-2.15%	$ 97,178	$ (2,000)	-2.02%
Expenditures & Other Uses									
Purchased Services	122,150	99,361	212,623	97,178	(2,183)	-2.20%	95,178	(2,000)	-2.06%
Other Expenses	5,721	2,000	2,000	2,000	-	0.00%	2,000	-	0.00%
Total	$ 127,871	$ 101,361	$ 214,623	$ 99,178	$ (2,183)	-2.15%	$ 97,178	$ (2,000)	-2.02%
Property Tax Levy Impact	**$ (1,500)**	**$ -**	**$ 100,189**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**

AGING & DISABILITY RESOURCE CENTER — 2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
ALZHEIMER & DEMENTIA SERVICES (222)									
Revenues & Other Sources									
Intergovernmental	$ 51,000	$ 51,001	$ 53,378	53,378	2,377	4.66%	53,378	-	0.00%
Expenditures & Other Uses									
Personnel	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Purchased Services	$ 51,001	$ 45,901	$ 53,378	$ 53,378	$ 7,477	16.29%	$ 53,378	$ -	0.00%
Other Expenses	-	5,100	-	-	(5,100)	-100.00%	-	-	0.00%
Total	$ 51,001	$ 51,001	$ 53,378	$ 53,378	$ 2,377	4.66%	$ 53,378	$ -	0.00%
Property Tax Levy Impact	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
AGING & DISABILITY RESOURCES (224)									
Revenues & Other Sources									
Intergovernmental	$1,439,998	$ 1,403,783	$ 1,403,783	$ 1,500,791	$ 97,008	6.91%	$1,539,783	$ 38,992	2.60%
Expenditures & Other Uses									
Personnel	$1,057,195	$ 1,155,531	$ 1,155,531	$ 1,243,724	$ 88,193	7.63%	$1,293,425	$ 49,702	4.00%
Purchased Services	68,163	59,119	64,010	57,652	(1,467)	-2.48%	46,712	(10,940)	-18.98%
Materials & Supplies	14,604	5,600	15,600	16,600	11,000	196.43%	14,600	(2,000)	-12.05%
Travel & Training	6,458	31,000	18,546	26,000	(5,000)	-16.13%	24,000	(2,000)	-7.69%
Interdepartmental Charges	267,201	125,908	121,471	205,355	79,447	63.10%	209,563	4,208	2.05%
Grants & Loans	-	-	-	-	-	0.00%	-	-	0.00%
Other Expenses	26,376	26,625	28,625	28,625	2,000	7.51%	28,625	-	0.00%
Total	$1,439,997	$ 1,403,783	$ 1,403,783	$ 1,577,956	$ 174,173	12.41%	$1,616,925	$ 38,970	2.47%
Property Tax Levy Impact	**$ (1)**	**$ -**	**$ -**	**$ 77,165**	**$ 77,165**	**0.00%**	**$ 77,142**	**$ (22)**	**-0.03%**
ADMINISTRATION (226)									
Revenues & Other Sources									
Intergovernmental	$ 46,489	$ 26,921	$ 22,921	$ 20,000	$ (6,921)	-25.71%	$ 30,000	$ 10,000	50.00%
Other Revenues	396	-	-	-	-	0.00%	-	-	0.00%
Total	$ 46,885	$ 26,921	$ 22,921	$ 20,000	$ (6,921)	-25.71%	$ 30,000	$ 10,000	50.00%
Expenditures & Other Uses									
Personnel	$ 18,733	$ 28,604	$ 28,604	$ 48,976	$ 20,372	71.22%	$ 47,781	$ (1,195)	-2.44%
Purchased Services	-	4,000	-	-	(4,000)	-100.00%	-	-	0.00%
Travel & Training	495	-	-	-	-	0.00%	-	-	0.00%
Interdepartmental Charges	13,234	12,368	12,368	10,763	(1,605)	-12.98%	11,237	474	4.40%
Other Expenses	46,488	22,921	22,921	20,000	(2,921)	-12.74%	30,000	10,000	50.00%
Other Financing Uses	148,713	-	-	-	-	0.00%	-	-	0.00%
Total	$ 227,663	$ 67,893	$ 63,893	$ 79,739	$ 11,846	17.45%	$ 89,018	$ 9,279	11.64%
Property Tax Levy Impact	**$ 180,778**	**$ 40,972**	**$ 40,972**	**$ 59,739**	**$ 18,767**	**45.80%**	**$ 59,018**	**$ (721)**	**-1.21%**
Department Total Tax Levy Impact	**$ 181,013**	**$ 171,161**	**$ 141,163**	**$ 257,859**	**$ 86,698**	**50.65%**	**$ 324,278**	**$ 66,419**	**25.76%**
Budgeted FTE	19.15	18.85	19.85	20.10	1.25		20.10	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Increase in Aging Services Tech position to provide wellness classes and additional ADRC	18,000	0.25
Home Delivered/Congregate Meal Program	Continued use of tax levy dollars to provide meals to older adults in Washington County.	188,000	
	Total Increase/(Decrease)	**$ 206,000**	

Revenues & Other Sources		
Intergovernmental	Anticipation of ARPA funding in several program areas (estimated amounts given but grant agreement not fina	$210,087
	Total Increase/(Decrease)	**$210,087**

Highlights

-The ADRC is anticipating ARPA funds for supportive services, health services, congregate and home delivered meals and caregiver support. Some of these programs also have carryover or transfer funding.

-The contracted nurse for the ADRC is not renewing her contract. We would like to use that money to fund an increase in the Aging Services Technician position increase it from a .45 to a .7.

Goals

-Increase support to provide equipment to the Help Corner (medical equipment loan closet).
-Use additional funding to improve meal sites, increase advertising , replace equipment and provide special occasion meals.
-Utilize ARPA funding to provide additional supportive services and home modifications.
-Potential use of caregiver or senior center dollars to decrease actual tax levy in use 2023.

JOINT HEALTH DEPARTMENT — 2022-2023 BUDGET SUMMARY

The joint Washington-Ozaukee County Health Department is dedicated to improving the quality of life by promoting, protecting, and enhancing the health and well-being of the public - specifically in the areas of: communicable disease, emergency preparedness, community health and prevention, environmental health, the Women Infants and Children (WIC) nutritional program, maternal and child health, and immunizations.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
PUBLIC HEALTH SERVICES (2500001)									
Revenues									
Other Revenues	$ 187,124	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenses									
Purchased Services	$ 890,607	$ 781,060	$ 781,060	$ 781,060	$ -	0.00%	$ 798,560	$ 17,500	2.24%
Interdepartmental Charges	73,125	78,480	77,572	79,851	1,371	1.75%	82,136	2,285	2.86%
Total	$ 963,732	$ 859,540	$ 858,632	$ 860,911	$ 1,371	0.16%	$ 880,696	$ 19,785	2.30%
Property Tax Levy Impact	**$ 776,608**	**$ 859,540**	**$ 858,632**	**$ 860,911**	**$ 1,371**	**0.16%**	**$ 880,696**	**$ 19,785**	**2.30%**
Budgeted FTE	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	Per the intergovernmental agreement, Washington County pays 60% of budgeted net costs to Ozaukee County. There is no change in 2022 because Ozaukee County plans to use Covid related grant funds to cover cost increases and minimize impact to county taxpayers. A slight increase is budgeted for 2023.	-	
	Total Increase/(Decrease)	**$ -**	

Revenues & Other Sources		
N/A	No budgeted revenues.	
	Total Increase/(Decrease)	**$0**

HUMAN SERVICES DEPARTMENT

2022-2023 BUDGET SUMMARY

Washington County Human Services Department will, with dignity and respect, offer responsive and effective community programs to individuals and families challenged by disability, economic hardship and safety concerns. Our commitment is to help facilitate self-sufficiency for those we serve and enhance the quality of life in our community.

Through our three divisions of Behavioral Health, Children and Families and Economic Support, the dedicated staff of the Human Services department strives to support individuals and families as they achieve self-sufficiency and social well being.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
ADMINISTRATION									
Revenues & Other Sources									
Other Financing Sources	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 1,097,409	$ 1,015,205	$ 1,110,163	$ 1,061,239	$ 46,034	4.53%	$ 1,080,597	$ 19,358	1.82%
Purchased Services	37,834	34,744	44,244	41,555	6,811	19.60%	41,824	269	0.65%
Materials & Supplies	24,101	28,100	28,500	45,500	17,400	61.92%	45,500	-	0.00%
Travel & Training	2,379	4,930	4,500	5,000	70	1.42%	5,000	-	0.00%
Interdepartmental Charges	(1,254,602)	(1,082,979)	(1,187,407)	(1,183,294)	(100,315)	9.26%	(1,202,921)	(19,627)	1.66%
Outlay	409,493	-	884,692	30,000	30,000	0.00%	30,000	-	0.00%
Other Financing Uses	856,801	-	-	-	-	0.00%	-	-	0.00%
Total	$ 1,173,415	$ -	$ 884,692	$ -	$ -	0.00%	$ (0)	$ (0)	0.00%
Property Tax Levy Impact	**$ 1,173,415**	**$ -**	**$ 884,692**	**$ -**	**$ -**	**0.00%**	**$ (0)**	**$ (0)**	**0.00%**
BEHAVIORAL HEALTH									
Revenues & Other Sources									
Intergovernmental	$10,113,460	$ 12,687,187	$ 9,456,299	$ 9,920,696	$ (2,766,491)	-21.81%	$ 10,201,171	$ 280,475	2.83%
Public Charges for Services	366,071	395,567	357,000	439,638	44,071	11.14%	439,638	-	0.00%
Intergovernmental Charges for Services	-	-	-	-	-	0.00%	-	-	0.00%
Interdepartmental Charges for Services	-	-	-	-	-	0.00%	-	-	0.00%
Fines, Forfeitures, & Penalties	90,872	152,278	89,000	152,278	-	0.00%	152,278	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%	-	-	0.00%
Interest Earnings	-	-	-	-	-	0.00%	-	-	0.00%
Other Revenues	173,138	15,426	235,407	94,816	79,390	514.65%	99,093	4,277	4.51%
Total	$10,743,542	$ 13,250,458	$ 10,137,706	$ 10,607,428	$ (2,643,030)	-19.95%	$ 10,892,180	$ 284,752	2.68%
Expenditures & Other Uses									
Personnel	$ 3,736,998	$ 3,964,284	$ 3,763,935	$ 4,319,983	$ 355,699	8.97%	$ 4,490,698	$ 170,715	3.95%
Purchased Services	10,068,780	12,481,116	8,882,430	9,340,803	(3,140,313)	-25.16%	9,340,327	(476)	-0.01%
Materials & Supplies	79,892	106,945	101,189	92,125	(14,820)	-13.86%	92,125	-	0.00%
Travel & Training	16,150	37,885	24,385	34,885	(3,000)	-7.92%	34,885	-	0.00%
Interdepartmental Charges	1,381,822	1,355,290	1,370,199	1,546,411	191,121	14.10%	1,569,328	22,917	1.48%
Other Expenses	50,338	35,400	66,150	60,400	25,000	70.62%	60,400	-	0.00%
Outlay	-	-	-	-	-	0.00%	-	-	0.00%
Total	$15,333,979	$ 17,980,920	$ 14,208,288	$ 15,394,607	$ (2,586,313)	-14.38%	$ 15,587,764	$ 193,157	1.25%
Property Tax Levy Impact	**$ 4,590,437**	**$ 4,730,462**	**$ 4,070,582**	**$ 4,787,179**	**$ 56,717**	**1.20%**	**$ 4,695,584**	**$ (91,595)**	**-1.91%**
CHILDREN & FAMILIES									
Revenues & Other Sources									
Intergovernmental	$ 3,520,318	$ 3,364,588	$ 3,390,952	$ 3,327,581	$ (37,007)	-1.10%	$ 3,327,849	$ 268	0.01%
Public Charges for Services	426,942	347,000	473,810	409,000	62,000	17.87%	419,000	10,000	2.44%
Intergovernmental Charges for Services	-	2,000	-	-	(2,000)	-100.00%	-	-	0.00%
Other Revenues	68,497	102,000	117,640	112,000	10,000	9.80%	114,000	2,000	1.79%
Other Financing Sources	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 4,015,757	$ 3,815,588	$ 3,982,402	$ 3,848,581	$ 32,993	0.86%	$ 3,860,849	$ 12,268	0.32%
Expenditures & Other Uses									
Personnel	$ 2,550,736	$ 2,588,376	$ 2,502,648	$ 2,773,416	$ 185,040	7.15%	$ 2,883,158	$ 109,742	3.96%
Purchased Services	4,525,408	3,750,909	4,245,638	3,749,500	(1,409)	-0.04%	3,749,949	449	0.01%
Materials & Supplies	6,020	5,500	19,500	17,500	12,000	218.18%	17,500	-	0.00%
Travel & Training	4,056	19,150	4,900	17,000	(2,150)	-11.23%	17,000	-	0.00%
Interdepartmental Charges	866,889	855,164	915,504	958,314	103,150	12.06%	972,585	14,271	1.49%
Other Expenses	48,503	57,248	58,248	67,248	10,000	17.47%	67,248	-	0.00%
Total	$ 8,160,356	$ 7,276,347	$ 7,746,437	$ 7,582,979	$ 306,632	4.21%	$ 7,707,440	$ 124,462	1.64%
Property Tax Levy Impact	**$ 4,144,599**	**$ 3,460,759**	**$ 3,764,035**	**$ 3,734,398**	**$ 273,639**	**7.91%**	**$ 3,846,591**	**$ 112,194**	**3.00%**
ECONOMIC SUPPORT									
Revenues & Other Sources									
Intergovernmental	$ 1,742,187	$ 1,588,285	$ 1,711,306	$ 1,534,376	$ (53,909)	-3.39%	$ 1,576,989	$ 42,613	2.78%
Other Revenues	208,895	201,565	211,565	210,655	9,090	4.51%	210,655	-	0.00%
Total	$ 1,951,082	$ 1,789,850	$ 1,922,871	$ 1,745,031	$ (44,819)	-2.50%	$ 1,787,644	$ 42,613	2.44%
Expenditures & Other Uses									
Personnel	$ 1,737,433	$ 1,767,943	$ 1,659,877	$ 1,681,220	$ (86,723)	-4.91%	$ 1,758,459	$ 77,239	4.59%
Purchased Services	3,251	6,310	2,938	1,660	(4,650)	-73.69%	1,660	-	0.00%
Materials & Supplies	3,319	1,550	1,000	1,200	(350)	-22.58%	1,200	-	0.00%
Travel & Training	890	9,100	2,100	6,600	(2,500)	-27.47%	6,600	-	0.00%
Interdepartmental Charges	621,247	626,929	646,468	655,946	29,017	4.63%	664,704	8,758	1.34%
Other Expenses	3,320	-	10,000	5,000	5,000	0.00%	5,000	-	0.00%
Outlay	61,973	-	7,688	-	-	0.00%	-	-	0.00%
Total	$ 2,431,433	$ 2,411,832	$ 2,330,072	$ 2,351,626	$ (60,206)	-2.50%	$ 2,437,623	$ 85,997	3.66%
Property Tax Levy Impact	**$ 480,352**	**$ 621,982**	**$ 407,200**	**$ 606,595**	**$ (15,387)**	**-2.47%**	**$ 649,979**	**$ 43,384**	**7.15%**

HUMAN SERVICES DEPARTMENT — 2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
FAMILY CARE									
Expenditures & Other Uses									
Purchased Services	$ 767,341	$ 767,341	$ 767,341	$ 767,341	$ -	0.00%	$ 767,341	$ -	0.00%
Property Tax Levy Impact	**$ 767,341**	**$ 767,341**	**$ 767,341**	**$ 767,341**	**$ -**	**0.00%**	**$ 767,341**	**$ -**	**0.00%**
Department Total Tax Levy Impact	**$11,156,144**	**$ 9,580,544**	**$ 9,893,850**	**$ 9,895,512**	**$ 314,968**	**3.29%**	**$ 9,959,495**	**$ 63,982**	**0.65%**
Budgeted FTE	118.25	117.90	117.90	116.90	(1.00)		116.90	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Economic Support: Wisconsin Home Energy Program	Reduce 2.0 FTE WHEAP Positions plus administrative costs as the State of Wisconsin will be contracting with a local non-profit for services.	(146,071)	(2.00)
Behavioral Health: Children's Long Term Support	Reduction of Funding Allocation for CLTS Waiver. The State of Wisconsin directly manages the payment of waiver services.	(2,443,070)	
Behavioral Health: Youth Treatment Services	Increased Staffing - Psychiatric Social Worker (Therapist) to implement Family-Centered Therapy with Youth Justice and Child Welfare Families to reduce out of home placements.	96,567	1.00
Behavioral Health: Substance Use Treatment	Funding for contract to Elevate Inc. to manage Operating While Intoxicated Diversion Programming.	100,000	
Behavioral Health: Adults At Risk	Reduce funding for guardianship fees for Adults at Risk. Funding shifted to payor source through Family Care.	(90,000)	
Behavioral Health: Youth Treatment Services	Increased contract with St. A for Youth Comprehensive Community Services.	135,000	
Behavioral Health: Comprehensive Community Sevices	Increase budget for Institute of Mental Disease.	150,000	
Children and Famlies: Foster Care	Increased budget for out of home care.	50,000	
	Total Increase/(Decrease)	**$(2,147,574)**	

Revenues & Other Sources			
Economic Support: Wisconsin Home Energy Program	Decrease in State Allocation for WHEAP Program as the State of Wisconsin will be contracting with a local non-profit for services.	(103,632)	
Behavioral Health: Youth Treatment Services	Increased revenue to offset increased contract with St. A for Youth Comprehensive Community Services.	135,000	
Behavioral Health: Youth Treatment Services	Increased allocated for CLTS administration and parental fee.	73,078	
Behavioral Health: Youth Treatment Services	Anticipated Revenue for Psychiatric Social Wokere (Therapist) to implement Family-Centered Therapy - average for two years.	134,000	
Behavioral Health: Substance Use Treatment	Increase funding for State Opioid Response.	50,000	
Behavioral Health: WIMCR	Increase allocated of Wisconsin Medicaid Cost Reporting based on actuals received in previous years.	200,000	
Children and Families: State Aid Allocation	Increased in Community Intervention Grant.	15,587	
Children and Families: Billing	Increased in Revenue for Billing Direct Care.	70,000	
	Total Increase/(Decrease)	**$ 574,033**	

Highlights

-Received an increase in State Opioid Response Funding by $50,00 for a totally of $337,700.
-Fully Implemented Just In Time Scheduling, which reduces wait times for medication management in the Outpatient Clinic.
-Completed analysis of Corporate Guardianship program due to cost increasing year-over-year and determined that Family Care should be funding guardianship for nearly 90% of clients. This was a cost savings of $90,000 per year.
-Implementation of new Electronic Health Record - My Avatar - complete.
-Succesfully advocated for the funding of Subsidized Guardianship in the State biennium budget.
-Implemented a Suboxone Clinic, which supports those in recovery for opioid use disorder.
-Completion of the Mental Health Center Lobby Remodel, with a focus on being more trauma-informed.

Goals

-Children and Families: Complete a successful application for a Youth Justice Innovation Grant to support the implementation of Family-Centered Therapy aimed at reducing out of home placements for youth.
-Economic Support: Successfully transition the outsourcing of the WHEAP Program.
-Behavioral Health: Support the Children and Families Division in the implementation of Family-Centered Therapy.
-Behavioral Health: Work with community partners to improve substance use disorder services, specifically the availability for in county residential and sober living services.

SAMARITAN HEALTH CENTER

2022-2023 BUDGET SUMMARY

The Samaritan Campus is governed and owned by Washington County and is comprised of The Samaritan Health Center, which has 131 skilled and Medicare certified nursing home (SNF) beds including 119 private rooms and four specially equipped rooms for bariatric clients. The Fields of Washington County, also located on the Campus, is comprised of a 24-unit Residential Care Apartment Complex (RCAC) and a 31-unit Community Based Residential Facility (CBRF).

The mission of Samaritan Health Center and the Fields of Washington County is to plan, develop and implement the best possible programs and services which will contribute to, and meet the complex medical, physical, psychological, rehabilitative, emotional and spiritual well being needs of the elderly and disabled.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
ADMINISTRATION (601)									
Revenues & Other Sources									
Public Charges for Services	$ 7,040,963	$ 8,028,587	$ 6,385,748	$ 7,562,540	$ (466,047)	-5.80%	$ 7,839,022	$ 276,482	3.66%
Interdepartmental Charges for Services	374,448	190,503	183,168	190,559	56	0.03%	195,373	4,814	2.53%
Interest Earnings	350	500	250	500	-	0.00%	250	(250)	-50.00%
Other Revenues	1,581,576	1,500,000	1,394,310	1,463,680	(36,320)	-2.42%	1,370,466	(93,213)	-6.37%
Other Financing Sources	438,643	-	-	-	-	0.00%	-	-	0.00%
Total	$ 10,273,478	$ 9,719,590	$ 8,025,303	$ 9,217,278	$ (502,312)	-5.17%	$ 9,405,111	$ 187,833	2.04%
Expenditures & Other Uses									
Personnel	$ 708,192	$ 651,189	$ 645,365	$ 823,808	$ 172,619	26.51%	$ 860,598	$ 36,790	4.47%
Purchased Services	70,242	257,250	99,575	119,550	(137,700)	-53.53%	120,550	1,000	0.84%
Materials & Supplies	18,127	17,000	21,050	28,100	11,100	65.29%	28,100	-	0.00%
Travel & Training	859	4,000	2,000	3,650	(350)	-8.75%	3,650	-	0.00%
Interdepartmental Charges	217,042	205,394	227,820	220,730	15,336	7.47%	261,458	40,728	18.45%
Depreciation	272,912	280,499	273,339	268,512	(11,987)	-4.27%	264,441	(4,071)	-1.52%
Debt Service	117,837	112,194	98,476	103,568	(8,626)	-7.69%	93,574	(9,993)	-9.65%
Other Expenses	408,713	374,740	373,220	220,680	(154,060)	-41.11%	220,680	-	0.00%
Other Financing Uses	-	348,178	-	-	(348,178)	0.00%	-	-	0.00%
Total	$ 1,813,924	$ 2,250,444	$ 1,740,844	$ 1,788,597	$ (461,847)	-20.52%	$ 1,853,051	$ 64,454	3.60%
(Contribution to)/Use of Fund Balance	**$ (8,459,555)**	**$ (7,469,146)**	**$ (6,284,459)**	**$ (7,428,681)**	**$ 40,465**	**-0.54%**	**$ (7,552,060)**	**$ (123,379)**	**1.66%**
DOMESTIC SERVICES-LAUNDRY (602)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	125,417	125,417	125,417	58,615	(66,802)	-53.26%	58,615	-	0.00%
Materials & Supplies	12,019	17,600	5,600	14,000	(3,600)	-20.45%	13,500	(500)	-3.57%
Total	$ 137,436	$ 143,017	$ 131,017	$ 72,615	$ (70,402)	-49.23%	$ 72,115	$ (500)	-0.69%
(Contribution to)/Use of Fund Balance	**$ 137,436**	**$ 143,017**	**$ 131,017**	**$ 72,615**	**$ (70,402)**	**-49.23%**	**$ 72,115**	**$ (500)**	**-0.69%**
VOLUNTEER SERVICES (603)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Materials & Supplies	$ 357	$ 2,650	$ 600	$ 2,650	$ -	0.00%	$ 2,650	$ -	0.00%
Other Expenses	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 357	$ 2,650	$ 600	$ 2,650	$ -	0.00%	$ 2,650	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ 357**	**$ 2,650**	**$ 600**	**$ 2,650**	**$ -**	**0.00%**	**$ 2,650**	**$ -**	**0.00%**
SPEECH THERAPY (604)									
Revenues & Other Sources									
Public Charges for Services	$ 212,428	$ 290,344	$ 208,500	$ 168,014	$ (122,330)	-42.13%	$ 168,014	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 108,795	$ 88,000	$ 100,500	$ 109,000	$ 21,000	23.86%	$ 109,500	$ 500	0.46%
(Contribution to)/Use of Fund Balance	**$ (103,633)**	**$ (202,344)**	**$ (108,000)**	**$ (59,014)**	**$ 143,330**	**-70.83%**	**$ (58,514)**	**$ 500**	**-0.85%**
DIETARY SERVICES (605)									
Revenues & Other Sources									
Public Charges for Services	$ 281	$ 5,000	$ 500	$ 1,000	$ (4,000)	-80.00%	$ 1,000	$ -	0.00%
Interdepartmental Charges for Services	157,029	170,000	145,741	300,760	130,760	76.92%	300,760	-	0.00%
Total	$ 160,904	$ 175,000	$ 154,841	$ 321,760	$ 146,760	83.86%	$ 321,760	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 1,130,541	$ 1,066,579	$ 1,034,365	$ 1,010,567	$ (56,012)	-5.25%	$ 1,013,866	$ 3,299	0.33%
Purchased Services	47,536	27,000	51,000	1,000	(26,000)	-96.30%	1,000	-	0.00%
Materials & Supplies	379,522	465,000	409,700	416,000	(49,000)	-10.54%	415,000	(1,000)	-0.24%
Travel & Training	299	1,225	700	1,200	(25)	-2.04%	1,200	-	0.00%
Total	$ 1,557,897	$ 1,559,804	$ 1,495,765	$ 1,428,767	$ (131,037)	-8.40%	$ 1,431,066	$ 2,299	0.16%
(Contribution to)/Use of Fund Balance	**$ 1,396,993**	**$ 1,384,804**	**$ 1,340,924**	**$ 1,107,007**	**$ (277,797)**	**-20.06%**	**$ 1,109,306**	**$ 2,299**	**0.21%**

SAMARITAN HEALTH CENTER — 2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
PHARMACY (606)									
Revenues & Other Sources									
Public Charges for Services	$ 255,137	$ 235,264	$ 169,600	$ 126,567	$ (108,697)	-46.20%	$ 126,567	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 5,310	$ 10,000	$ 9,000	$ 10,000	$ -	0.00%	$ 10,000	$ -	0.00%
Materials & Supplies	228,919	178,000	2,500	113,000	(65,000)	-36.52%	121,000	8,000	7.08%
Total	$ 234,229	$ 188,000	$ 11,500	$ 123,000	$ (65,000)	-34.57%	$ 131,000	$ 8,000	6.50%
(Contribution to)/Use of Fund Balance	**$ (20,908)**	**$ (47,264)**	**$ (158,100)**	**$ (3,567)**	**$ 43,697**	**-92.45%**	**$ 4,433**	**$ 8,000**	**-224.28%**
BUILDING MAINTENANCE (608)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 20,046	$ 28,510	$ 28,509	$ 30,025	$ 1,515	5.31%	$ 30,548	$ 523	1.74%
Expenditures & Other Uses									
Personnel	$ 102,780	$ 101,018	$ 101,018	$ 104,596	$ 3,578	3.54%	$ 109,460	$ 4,864	4.65%
Purchased Services	470,410	513,000	507,000	531,000	18,000	3.51%	531,000	-	0.00%
Materials & Supplies	51,147	45,000	50,000	65,000	20,000	44.44%	55,000	(10,000)	-15.38%
Travel & Training	990	350	-	450	100	28.57%	450	-	0.00%
Interdepartmental Charges	10,263	21,075	22,075	18,906	(2,169)	-10.29%	19,232	326	1.72%
Outlay	-	16,000	-	-	(16,000)	0.00%	-	-	0.00%
Total	$ 635,590	$ 696,443	$ 680,093	$ 719,952	$ 23,509	3.38%	$ 715,142	$ (4,810)	-0.67%
(Contribution to)/Use of Fund Balance	**$ 615,544**	**$ 667,933**	**$ 651,584**	**$ 689,927**	**$ 21,994**	**3.29%**	**$ 684,594**	**$ (5,333)**	**-0.77%**
SOCIAL SERVICES (609)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 316,146	$ 317,940	$ 317,940	$ 329,575	$ 11,635	3.66%	$ 344,409	$ 14,834	4.50%
Purchased Services	5,895	6,000	6,000	6,000	-	0.00%	6,000	-	0.00%
Materials & Supplies	356	400	500	1,000	600	150.00%	1,000	-	0.00%
Travel & Training	265	1,800	1,250	2,400	600	33.33%	2,500	100	4.17%
Total	$ 322,662	$ 326,140	$ 325,690	$ 338,975	$ 12,835	3.94%	$ 353,909	$ 14,934	4.41%
(Contribution to)/Use of Fund Balance	**$ 322,662**	**$ 326,140**	**$ 325,690**	**$ 338,975**	**$ 12,835**	**3.94%**	**$ 353,909**	**$ 14,934**	**4.41%**
PERSONAL SERVICES (610)									
Revenues & Other Sources									
Public Charges for Services	$ 784	$ 2,000	$ 1,500	$ 2,000	$ -	0.00%	$ 2,000	$ -	0.00%
Expenditures & Other Uses									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ (784)**	**$ (2,000)**	**$ (1,500)**	**$ (2,000)**	**$ -**	**0.00%**	**$ (2,000)**	**$ -**	**0.00%**
ACTIVITY (611)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 47,734	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 307,567	$ 275,650	$ 274,650	$ 274,890	$ (760)	-0.28%	$ 284,622	$ 9,732	3.54%
Purchased Services	3,452	7,600	4,000	7,500	(100)	-1.32%	7,500	-	0.00%
Materials & Supplies	2,900	9,500	4,000	6,000	(3,500)	-36.84%	6,000	-	0.00%
Travel & Training	-	1,050	375	750	(300)	-28.57%	750	-	0.00%
Interdepartmental Charges	110	678	170	171	(507)	-74.78%	173	2	1.17%
Other Expenses	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 314,029	$ 294,478	$ 283,195	$ 289,311	$ (5,167)	-1.75%	$ 299,045	$ 9,734	3.36%
(Contribution to)/Use of Fund Balance	**$ 266,294**	**$ 294,478**	**$ 283,195**	**$ 289,311**	**$ (5,167)**	**-1.75%**	**$ 299,045**	**$ 9,734**	**3.36%**
PHYSICAL THERAPY (612)									
Revenues & Other Sources									
Public Charges for Services	$ 632,553	$ 791,582	$ 546,000	$ 534,506	$ (257,076)	-32.48%	$ 534,506	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 375,492	$ 327,500	$ 308,000	$ 326,500	$ (1,000)	-0.31%	$ 326,500	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ (257,061)**	**$ (464,082)**	**$ (237,000)**	**$ (206,006)**	**$ 258,076**	**-55.61%**	**$ (206,006)**	**$ -**	**0.00%**
OCCUPATIONAL THERAPY (613)									
Revenues & Other Sources									
Public Charges for Services	$ 520,990	$ 750,109	$ 500,000	$ 450,956	$ (299,153)	-39.88%	$ 450,956	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 289,630	$ 166,000	$ 248,500	$ 266,000	$ 100,000	60.24%	$ 266,000	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ (231,361)**	**$ (584,109)**	**$ (251,500)**	**$ (184,956)**	**$ 399,153**	**-68.34%**	**$ (184,956)**	**$ -**	**0.00%**

SAMARITAN HEALTH CENTER

2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
MEDICAL RECORDS (614)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 70,030	$ 102,568	$ 102,068	$ 72,053	$ (30,515)	-29.75%	$ 75,220	$ 3,167	4.40%
Materials & Supplies	300	320	350	400	80	25.00%	400	-	0.00%
Travel & Training	-	400	-	450	50	12.50%	450	-	0.00%
Total	$ 70,330	$ 103,288	$ 102,418	$ 72,903	$ (30,385)	-29.42%	$ 76,070	$ 3,167	4.34%
(Contribution to)/Use of Fund Balance	**$ 70,330**	**$ 103,288**	**$ 102,418**	**$ 72,903**	**$ (30,385)**	**-29.42%**	**$ 76,070**	**$ 3,167**	**4.34%**
HOUSEKEEPING (616)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	265,096	265,096	265,096	255,602	(9,494)	-3.58%	255,602	-	0.00%
Materials & Supplies	12,699	15,000	14,000	15,000	-	0.00%	15,000	-	0.00%
Total	$ 277,795	$ 280,096	$ 279,096	$ 270,602	$ (9,494)	-3.39%	$ 270,602	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ 277,795**	**$ 280,096**	**$ 279,096**	**$ 270,602**	**$ (9,494)**	**-3.39%**	**$ 270,602**	**$ -**	**0.00%**
MEDICAL SERVICES (617)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 23,107	$ 23,200	$ 22,600	$ 23,200	$ -	0.00%	$ 23,200	$ -	0.00%
(Contribution to)/Use of Fund Balance	**$ 23,107**	**$ 23,200**	**$ 22,600**	**$ 23,200**	**$ -**	**0.00%**	**$ 23,200**	**$ -**	**0.00%**
NURSING CARE (619)									
Revenues & Other Sources									
Public Charges for Services	$ 22,593	$ 75,264	$ 17,750	$ 30,012	$ (45,253)	-60.13%	$ 28,012	$ (2,000)	-6.66%
Interdepartmental Charges for Services	13,286	19,076	23,550	27,435	8,359	43.82%	28,535	1,100	4.01%
Total	$ 35,879	$ 94,340	$ 41,300	$ 57,447	$ (36,894)	-39.11%	$ 56,547	$ (900)	-1.57%
Expenditures & Other Uses									
Personnel	$ 5,188,719	$ 5,229,196	$ 5,004,196	$ 5,115,400	$ (113,796)	-2.18%	$ 5,167,922	$ 52,522	1.03%
Purchased Services	523,712	113,100	88,585	80,585	(32,515)	-28.75%	80,585	-	0.00%
Materials & Supplies	204,398	260,500	210,500	220,000	(40,500)	-15.55%	217,000	(3,000)	-1.36%
Travel & Training	10,447	14,000	6,700	12,150	(1,850)	-13.21%	12,150	-	0.00%
Other Expenses	18,189	10,000	15,000	10,000	-	0.00%	10,000	-	0.00%
Total	$ 5,945,464	$ 5,626,796	$ 5,324,981	$ 5,438,135	$ (188,661)	-3.35%	$ 5,487,657	$ 49,522	0.91%
(Contribution to)/Use of Fund Balance	**$ 5,909,586**	**$ 5,532,456**	**$ 5,283,681**	**$ 5,380,689**	**$ (151,768)**	**-2.74%**	**$ 5,431,111**	**$ 50,422**	**0.94%**
SENIOR DINING (625)									
Revenues & Other Sources									
Public Charges for Services	$ 332,873	$ 282,780	$ 350,000	$ -	$ (282,780)	-100.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Materials & Supplies	257,737	285,000	275,000	-	(285,000)	-100.00%	-	-	0.00%
Travel & Training	-	-	-	-	-	0.00%	-	-	0.00%
Interdepartmental Charges	6,111	8,663	7,000	-	(8,663)	-100.00%	-	-	0.00%
Depreciation	7,319	-	7,233	7,233	7,233	0.00%	5,061	(2,171)	-30.02%
Total	$ 271,167	$ 293,663	$ 289,233	$ 7,233	$ (286,431)	-97.54%	$ 5,061	$ (2,171)	-30.02%
(Contribution to)/Use of Fund Balance	**$ (61,706)**	**$ 10,883**	**$ (60,768)**	**$ 7,233**	**$ (3,651)**	**-33.54%**	**$ 5,061**	**$ (2,171)**	**-30.02%**
FIELDS OF WASHINGTON COUNTY (630, 631)									
Revenues & Other Sources									
Public Charges for Services	$ 2,441,607	$ 2,445,963	$ 2,565,011	$ 2,847,782	$ 401,819	16.43%	$ 2,848,282	$ 500	0.02%
Interest Earnings	(1,565)	400	250	300	(100)	-25.00%	300	-	0.00%
Total	$ 2,487,315	$ 2,446,363	$ 2,573,951	$ 2,848,082	$ 401,719	16.42%	$ 2,848,582	$ 500	0.02%
Expenditures & Other Uses									
Personnel	$ 1,309,045	$ 1,328,612	$ 1,286,612	$ 1,456,483	$ 127,871	9.62%	$ 1,480,416	$ 23,933	1.64%
Purchased Services	784,312	544,362	257,281	283,931	(260,431)	-47.84%	288,928	4,997	1.76%
Materials & Supplies	51,017	53,100	45,665	48,650	(4,450)	-8.38%	48,650	-	0.00%
Travel & Training	107	3,100	1,150	2,050	(1,050)	-33.87%	2,400	350	17.07%
Interdepartmental Charges	221,786	233,705	505,655	572,197	338,492	144.84%	588,088	15,891	2.78%
Depreciation	89,671	51,692	88,908	88,908	37,216	72.00%	88,908	-	0.00%
Debt Service	24,423	23,099	23,099	21,076	(2,023)	-8.76%	18,732	(2,344)	-11.12%
Other Expenses	6,955	6,500	3,700	3,900	(2,600)	-40.00%	3,900	-	0.00%
Outlay	-	20,000	-	-	(20,000)	0.00%	-	-	0.00%
Other Financing Uses	-	182,193	-	-	(182,193)	-100.00%	-	-	0.00%
Total	$ 2,487,315	$ 2,446,363	$ 2,212,070	$ 2,477,195	$ 30,832	1.26%	$ 2,520,022	$ 42,827	1.73%
(Contribution to)/Use of Fund Balance	**$ -**	**$ -**	**$ (361,881)**	**$ (370,887)**	**$ (370,887)**	**0.00%**	**$ (328,560)**	**$ 42,327**	**-11.41%**
Total (Contribution to)/Use of Fund Balance	**$ (114,905)**	**$ -**	**$ 957,598**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ 0**	**0.00%**
Budgeted FTE	151.85	134.25	134.25	114.20	(20.05)		114.20	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		$	FTE
General Expenditures	The 2022 and 2023, Samaritan Health Center budget reflects a reduction in its average daily census from 105 skilled nursing residents to 75 residents. The Fields of Washington County's average daily census will remain consistent with past years at 55. The department is facing a national staffing shortage in healthcare and this reduction in census will help Samaritan better address the staffing shortage.		
General Expenditures	In 2022 and 2023, the department is showing a significant reduction in FTE, which is partially due to the reduction in census. Some of the reduction is due to the department previously having an overstated FTE count - reflective of the department's work on implementing various staffing models like 12 hour shifts and reducing reliance on casual staffing to manage staffing shortages and meet the needs of a reduced census.		

Revenues & Other Sources		
General Revenues - Payer Mix	The budgeted payer mix for 2022 and 2023 will include: 10 Medicare, 5 Medicare Advantage, 1 Optum A, 5 private pay, 38 Medicaid, 6 Hospice Medicaid, and 10 Family Care residents per day.	
Charges for Services	Increase in Mediaid payment by 12% for 2022, additional 12% for 2023 for Skilled Nursing.	
Charges for Services	Community Care increase of 4% on rates beginning in 6/21 for Assisted Living.	
Charges for Services	My Choice is reworking the contract and rates will be retroactive to 6/2021, assuming additional 4% for Assisted Living.	
	Total Increase/(Decrease)	**$0**

Highlights

-The Samaritan staff continue to go above and beyond as they have persevered through the COVID-10 pandemic while keeping resident care and safety their number one priority.
-In August, Samaritan consolidated units so that residents in skilled nursing are served on two floors rather than three. This has helped to reduce labor and increase efficiencies, while remaining budget neutral. Additionally, the reduction in beds will help the department transition as they actively plan and work towards a sustainable future state, as the Washington County Board makes the decision to rebuild and potentially downsize to 48 beds or get out of the business altogether.
-Successfully completed our annual re-certification health inspection with on minor deficiency.
-Maintained our CMS Care Compare 5 star rating.
-Partnered with VOHRA wound physician group to enhace our wound care program and delivery.
-Executed a new electronic health record contract.

Goals

-Work in collaboration with HR to develop an effective recruitment and retention plan.
-Successfully implement a new electronic health record, which will inrease accuracy, efficiencies, and revenue.
-Execute the detremined Future of Samaritan Campus plan.
-Maximize reimbursement by assuring staff training, the proper allocation of resources, and successful program implementation.

VETERAN SERVICES

2022-2023 BUDGET SUMMARY

The Veteran's Office primary mission is to assist Washington County veterans and their families in obtaining State or Federal veteran benefits for which each veteran is entitled due to his/her active military service. This office can assist in establishing initial eligibility for State and Federal benefits, recording discharge documents, filing claims for either Compensation or Pension, and explaining the programs that may be of interest to the veteran and their family. The Wisconsin Department of Veterans Affairs has developed many programs that are directed towards veterans, including but are not limited to: Primary Home Loans, Home Improvement Loans, Tuition Assistance, and Retraining Grants. There are residency requirements that must be met to apply for these programs.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
VETERANS SERVICE (2550001)									
Revenues & Other Sources									
Intergovernmental	$ 13,000	$ 13,000	$ 13,000	$ 14,300	$ 1,300	10.00%	$ 14,300	$ -	0.00%
Other Revenues	19,340	5,900	5,900	5,900	-	0.00%	6,000	100	1.69%
Total	$ 32,340	$ 18,900	$ 18,900	$ 20,200	$ 1,300	6.88%	$ 20,300	$ 100	0.50%
Expenditures & Other Uses									
Personnel	$ 223,779	$ 237,075	$ 237,075	$ 233,910	$ (3,165)	-1.34%	$ 244,192	$ 10,282	4.40%
Purchased Services	238	600	1,100	1,100	500	83.33%	1,100	-	0.00%
Materials & Supplies	6,456	6,400	7,608	7,600	1,200	18.75%	7,700	100	1.32%
Travel & Training	501	1,650	1,420	2,400	750	45.45%	2,225	(175)	-7.29%
Interdepartmental Charges	7,584	10,771	8,707	9,409	(1,362)	-12.65%	10,901	1,492	15.86%
Total	$ 238,558	$ 256,496	$ 255,910	$ 254,419	$ (2,077)	-0.81%	$ 266,118	$ 11,699	4.60%
Property Tax Levy Impact	**$ 206,218**	**$ 237,596**	**$ 237,010**	**$ 234,219**	**$ (3,377)**	**-1.42%**	**$ 245,818**	**$ 11,599**	**4.95%**
VETERANS RELIEF (2550002)									
Revenues & Other Sources									
Other Revenues	882	-	-	-	-	0.00%	-	-	0.00%
Total	$ 882	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ -	$ 350	$ 350	$ 350	$ -	0.00%	$ 350	$ -	0.00%
Purchased Services	-	20	20	20	-	0.00%	20	-	0.00%
Travel & Training	-	225	225	225	-	0.00%	225	-	0.00%
Grants & Loans	-	1,500	1,500	1,500	-	0.00%	1,500	-	0.00%
Total	$ -	$ 2,095	$ 2,095	$ 2,095	$ -	0.00%	$ 2,095	$ -	0.00%
Property Tax Levy Impact	**$ (882)**	**$ 2,095**	**$ 2,095**	**$ 2,095**	**$ -**	**0.00%**	**$ 2,095**	**$ -**	**0.00%**
Department Total Tax Levy	**$ 205,336**	**$ 239,691**	**$ 239,105**	**$ 236,314**	**$ (3,377)**	**-1.41%**	**$ 247,913**	**$ 11,599**	**4.91%**
Budgeted FTE	2.90	2.90	2.90	2.90	0.00		2.90	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Cost savings in personnel related to changes in employee benefit election.	(10,000)	
	Total Increase/(Decrease)	**$ (10,000)**	

Revenues & Other Sources		
Intergovernmental	Slight increase to veterans services grant funding from the State for the first time in many years.	$1,300
	Total Increase/(Decrease)	**$1,300**

Highlights

-Increased total annual compensation income for Washington County Veterans by several million dollars.
-Successfully won Radiation Exposure Compensation Act (RECA) claims through the Department of Justice for Atomic Era Veterans.
-Successful representation of Veteran claims to the Board of Veterans Appeals, 95% success rate 2021.
-Successfully argued for several Nehmer or retroactive benefit awards in the tens and 100's of thousands of dollars paid.

Goals

-Maintain high level customer service and benefit guidance excellence.
-Continue paperless implementation through technology.
-Ensure endowment growth through direct and event fundraising or investement revenue.
-Continue serving Veterans of Washington County to the best of our abilities meeting and exceeding our statutory responsibilities.

LAND USE & PLANNING

Departments:

Agriculture & Industrial Society

Community Development

County Parks

Golf

Land Information

Land Resources

Register of Deeds

UW Extension

FUNCTIONAL AREA SUMMARY – LAND USE & PLANNING

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 5,552,173	$ 4,518,366	$ 5,465,415	$ 947,049	20.96%	$ 5,595,646	$ 130,231	2.38%
EXPENSES	$ 6,265,542	$ 5,815,932	$ 6,759,665	943,733	16.23%	$ 6,575,277	(184,387)	-2.73%
OTHER SOURCES, USES, & TRANSFERS	$ (93,274)	$ 175,342	$ 347,391	172,049	98.12%	$ (35,793)	(383,183)	-110.30%
PROPERTY TAX LEVY	$ 806,644	$ 1,122,224	$ 946,859	$ (175,365)	-15.63%	$ 1,015,424	$ 68,565	7.24%
BREAKDOWN BY DEPARTMENT								
AGRICULTURAL & INDUSTRIAL SOCIETY								
REVENUES	$ 1	$ 1	$ 1	$ -	0.00%	$ 1	$ -	0.00%
EXPENSES	$ 5,000	$ 60,000	$ 60,000	$ -	0.00%	$ 60,000	$ -	0.00%
OTHER SOURCES, USES, & TRANSFERS	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
PROPERTY TAX LEVY	$ 4,999	$ 59,999	$ 59,999	$ -	0.00%	$ 59,999	$ -	0.00%
COMMUNITY DEVELOPMENT								
REVENUES	$ 144,246	$ 100	$ 372,312	$ 372,212	372211.60%	$ 376,551	$ 4,239	1.14%
EXPENSES	362,640	324,267	695,412	$ 371,145	114.46%	706,915	$ 11,503	1.65%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	$ -	0.00%	-	$ -	0.00%
PROPERTY TAX LEVY	$ 218,394	$ 324,167	$ 323,100	$ (1,067)	-0.33%	$ 330,364	$ 7,263	2.25%
COUNTY PARKS								
REVENUES	$ 1,006,234	$ 966,430	$ 1,155,949	$ 189,519	19.61%	$ 1,237,400	$ 81,451	7.05%
EXPENSES	1,594,565	1,438,487	1,487,908	$ 49,421	3.44%	1,466,432	$ (21,476)	-1.44%
OTHER SOURCES, USES, & TRANSFERS	120,000	422,057	281,841	$ (140,216)	-33.22%	178,929	$ (102,912)	-36.51%
PROPERTY TAX LEVY	$ 468,331	$ 50,000	$ 50,119	$ 119	0.24%	$ 50,103	$ (16)	-0.03%
GOLF								
REVENUES	$ 1,719,204	$ 1,470,790	$ 1,622,328	$ 151,538	10.30%	$ 1,651,602	$ 29,274	1.80%
EXPENSES	1,505,929	1,350,790	1,505,648	154,858	11.46%	1,534,620	28,972	1.92%
OTHER SOURCES, USES, & TRANSFERS	(213,274)	(120,000)	(116,680)	3,320	-2.77%	(116,982)	(302)	0.26%
PROPERTY TAX LEVY	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
LAND INFORMATION								
REVENUES	$ 295,510	$ 231,900	$ 255,900	$ 24,000	10.35%	$ 255,900	$ -	0.00%
EXPENSES	224,940	105,185	438,130	332,945	316.53%	158,160	(279,970)	-63.90%
OTHER SOURCES, USES, & TRANSFERS	-	(126,715)	182,230	308,945	-243.81%	(97,740)	(279,970)	-153.64%
PROPERTY TAX LEVY	$ (70,570)	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
LAND RESOURCES								
REVENUES	$ 1,021,790	$ 778,145	$ 880,675	$ 102,530	13.18%	$ 895,942	$ 15,267	1.73%
EXPENSES	1,551,455	1,434,187	1,567,846	133,659	9.32%	1,607,676	39,830	2.54%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 529,665	$ 656,042	$ 687,171	$ 31,129	4.75%	$ 711,734	$ 24,563	3.57%
REGISTER OF DEEDS								
REVENUES	$ 1,364,955	$ 1,071,000	$ 1,178,250	$ 107,250	10.01%	$ 1,178,250	$ -	0.00%
EXPENSES	565,916	587,385	567,320	(20,065)	-3.42%	592,371	25,051	4.42%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ (799,039)	$ (483,615)	$ (610,930)	$ (127,315)	26.33%	$ (585,879)	$ 25,051	-4.10%
UW-EXTENSION								
REVENUES	$ 233	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
EXPENSES	455,096	515,631	437,400	(78,231)	-15.17%	449,103	11,703	2.68%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 454,863	$ 515,631	$ 437,400	$ (78,231)	-15.17%	$ 449,103	$ 11,703	2.68%

Note: The Planning Division formerly in Land Resources has shifted into Community Development in the 2022 – 2023 Budget. The numbers above have been restated to reflect the change.

2020-2023 BUDGETED FTE SUMMARY

LAND USE & PLANNING	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Community Development	2.45	2.45	5.45	3.00	5.45	0.00
County Parks (Enterprise)	12.20	11.55	12.30	0.75	12.30	0.00
Golf (Enterprise)	10.70	10.03	10.13	0.10	10.13	0.00
Land Resources	12.04	10.57	11.72	1.15	11.72	0.00
Register of Deeds	6.20	6.20	6.20	0.00	6.20	0.00
UW Extension	3.35	3.05	2.45	(0.60)	2.45	0.00
Total Land Use & Planning	**46.94**	**43.85**	**48.25**	**4.40**	**48.25**	**0.00**

Note: The Planning Division formerly in Land Resources has shifted into Community Development in the 2022 – 2023 Budget. The numbers above have been restated to reflect the change.

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Community Development

- Creation of 3.0 FTE technical specialty positions tor the creation of the new department.
- Shift 2.45 FTE from Land Resources to as part of the creation of the new department.

County Parks

- Increase of 0.3 FTE for the creation of the Natural Resources Director position.

Golf

- Increase of 0.15 FTE for the creation of the Natural Resources Director position.

Land Resources

- Created 1.0 FTE Admin Assistant I (partially split across Golf and Parks-Enterprise).
- Increase of 0.55 FTE for the creation of the Natural Resources Director position.

Register of Deeds

- None.

UW-Extension

- Eliminated 0.6 FTE Admin Assistant I (shifted support staff to 136 Contract).

AGRICULTURE & INDUSTRIAL SOCIETY

2022-2023 BUDGET SUMMARY

The Washington County Agricultural & Industrial Society (AIS) is a nonprofit 501(c)(3) that assists in the development and daily operations of the Washington County Fair Park. The organization's mission is "enriching life with educational, cultural, economic and social opportunities" for the residents of Washington County. The County grants the funds to AIS to assist with costs related to the annual county fair.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
AGRICULTURE & INDUSTRIAL SOCIETY (2950001)									
Revenues & Other Sources									
Public Charges for Services	$ 1	$ 1	$ 1	$ 1	$ -	0.00%	$ 1	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Grants & Loans	5,000	60,000	60,000	60,000	-	0.00%	$ 60,000	-	0.00%
Total	$ 5,000	$ 60,000	$ 60,000	$ 60,000	$ -	0.00%	$ 60,000	$ -	0.00%
Department Total Tax Levy Impact	**$ 4,999**	**$ 59,999**	**$ 59,999**	**$ 59,999**	**$ -**	**0.00%**	**$ 59,999**	**$ -**	**0.00%**
Budgeted FTE	N/A	N/A	N/A	N/A	0.00		N/A	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		$	FTE
N/A	No significant changes from prior year budget.		-
	Total Increase/(Decrease)	**$ -**	**-**

Revenues & Other Sources		
N/A	No significant changes from prior year budget.	
	Total Increase/(Decrease)	**$ -**

COMMUNITY DEVELOPMENT — 2022-2023 BUDGET SUMMARY

This department is responsible for planning, executing, and monitoring the County's community and economic development efforts - with specific focus on housing, education/workforce development, and social capital/community building. This also includes the County's planning functions, oversight of a housing revolving loan fund, and oversight of the County's Brownfield Site Redevelopment Program.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COMMUNITY DEVELOPMENT									
Revenues & Other Sources									
Intergovernmental	$ -	$ -	$ -	$ 356,953	$ 356,953	0.00%	$ 360,708	$ 3,755	1.05%
Expenditures & Other Uses									
Personnel	$ -	$ -	$ -	$ 321,153	$ 321,153	0.00%	$ 336,108	$ 14,955	4.66%
Purchased Services	-	-	-	11,800	11,800	0.00%	11,800	-	0.00%
Materials & Supplies	-	-	-	6,000	6,000	0.00%	200	(5,800)	-96.67%
Travel & Training	-	-	-	8,000	8,000	0.00%	8,000	-	0.00%
Interdepartmental Charges	-	-	-	10,000	10,000	0.00%	4,600	(5,400)	-54.00%
Total	$ -	$ -	$ -	$ 356,953	$ 356,953	0.00%	$ 360,708	$ 3,755	1.05%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
PLANNING									
Revenues & Other Sources									
Intergovernmental	$ 144,246	$ -	$ 902	$ 14,609	$ 14,609	0.00%	$ 15,093	$ 484	3.32%
Public Charges for Services	$ -	$ 50	$ 700	$ 700	650	1300.00%	$ 700	-	0.00%
Other Revenues	$ -	$ 50	$ 20	$ 50	-	0.00%	$ 50	-	0.00%
Total	$ 144,246	$ 100	$ 1,622	$ 15,359	$ 15,259	15258.60%	$ 15,843	$ 484	3.15%
Expenditures & Other Uses									
Personnel	$ 194,623	$ 279,883	$ 279,993	$ 294,005	$ 14,122	5.05%	$ 304,607	$ 10,602	3.61%
Purchased Services	$ 145,227	$ 13,900	$ 902	$ 15,800	1,900	13.67%	$ 11,950	(3,850)	-24.37%
Materials & Supplies	$ 1,028	$ 1,100	$ 1,280	$ 1,300	200	18.18%	$ 1,450	150	11.54%
Travel & Training	$ 974	$ 5,500	$ 2,800	$ 5,700	200	3.64%	$ 5,700	-	0.00%
Interdepartmental Charges	$ 20,789	$ 23,884	$ 21,426	$ 21,654	(2,230)	-9.34%	$ 22,500	846	3.91%
Total	$ 362,640	$ 324,267	$ 306,401	$ 338,459	$ 14,192	4.38%	$ 346,207	$ 7,748	2.29%
Property Tax Levy Impact	**$ 218,394**	**$ 324,167**	**$ 304,779**	**$ 323,100**	**$ (1,067)**	**-0.33%**	**$ 330,364**	**$ 7,263**	**2.25%**
Department Total Tax Levy	**$ 218,394**	**$ 324,167**	**$ 304,779**	**$ 323,100**	**$ (1,067)**	**-0.33%**	**$ 330,364**	**$ 7,263**	**2.25%**
Budgeted FTE	2.45	2.45	2.45	5.45	3.00		5.45	0.00	

Note: The Planning Division formerly in Land Resources has shifted into Community Development in the 2022 – 2023 Budget. The numbers above have been restated to reflect the change.

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Community Development - Personnel	Creation of 3.0 FTE positions - each with a different technical focus (Housing, Community Development, Education/Workforce Development).	$321,000	3.00
Community Development - Non-Personnel	Budget includes ongoing costs for purchased services, travel/training, and interdepartmental charges. 2022 Budget includes one-time startup costs of $10,000 for equipment, etc.	25,000	
Revenues & Other Sources			
Intergovernmental	Budget includes use of American Rescue Plan Act (ARPA) dollars to fund the new department. Plan is to phase ARPA (one-time) dollars out and replace with tax levy by 2027 - with minimal impact to other levy-funded areas of the budget.	$360,000	

Highlights

-Creation of new Department of Community Development, which includes the relocation of the Planning Division to this department (formerly in Land Resources).

Goals

-Community Development - Hire new staff and begin establishing goals and milestones for the achievement of the policy objectives assigned to the department.
-Brownfields - Continue the success of the County Site Redevelopment Program with the utilization of the US EPA Brownfields RLF, County Brownfields RLF and County Brownfields Assessment Fund to assess and remediate contaminated and blighted sites into catalytic redevelopments contributing to the tax base and providing an improved quality of life in our communities.

COUNTY PARKS (ENTERPRISE FUND) 2022-2023 BUDGET SUMMARY

The County Parks Department is an enterprise fund that oversees the operations and planning for the County Park System, provides grounds maintenance for County properties, and manages park planning and construction. Park operations are financed in a manner similar to private business enterprises and has an ongoing goal of being unreliant on tax levy support.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
PARKS ADMINISTRATION (640)									
Revenues & Other Sources									
Intergovernmental	7,000	-	-	49,056	49,056	0.00%	51,105	2,049	4.18%
Public Charges for Services	$ 190	$ 500	$ 269	$ 750	$ 250	50.00%	$ 800	$ 50	6.67%
Fines, Forfeitures, & Penalties	-	3,137	-	-	(3,137)	-100.00%	-	-	0.00%
Other Revenues	135,811	-	-	-	-	0.00%	-	-	0.00%
Transfer from Family Park Golf Course	120,000	120,000	120,000	120,000	-	0.00%	120,000	-	0.00%
Other Transfers and Use of Fund Balance	-	182,057	-	120,841	(61,216)	-33.62%	22,929	(97,912)	-81.03%
Total	$ 263,001	$ 305,694	$ 120,269	$ 290,647	$ (15,047)	-4.92%	$ 194,834	$ (95,813)	-32.97%
Expenditures & Other Uses									
Personnel	$ 288,383	$ 182,394	$ 270,975	$ 314,571	$ 132,177	72.47%	$ 318,955	$ 4,384	1.39%
Purchased Services	32,186	14,364	13,611	19,900	5,536	38.54%	20,700	800	4.02%
Materials & Supplies	11,112	6,533	10,947	6,900	367	5.62%	6,900	-	0.00%
Travel & Training	563	2,050	990	2,000	(50)	-2.44%	2,000	-	0.00%
Interdepartmental Charges	(329,087)	(205,341)	(296,523)	(294,315)	(88,974)	43.33%	(297,450)	(3,135)	1.07%
Other Financing Uses	(128,740)	-	-	-	-	0.00%	-	-	0.00%
Total	$ (125,583)	$ -	$ -	$ 49,056	$ 49,056	0.00%	$ 51,105	$ 2,049	4.18%
Property Tax Levy Impact	**$ (388,583)**	**$ (305,694)**	**$ (120,269)**	**$ (241,591)**	**$ 64,103**	**-20.97%**	**$ (143,729)**	**$ 97,862**	**-40.51%**
COUNTY GROUNDS MAINTENANCE (641)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 249,583	$ 294,439	$ 251,309	$ 292,300	$ (2,139)	-0.73%	$ 297,300	$ 5,000	1.71%
Expenditures & Other Uses									
Personnel	$ 52,571	$ 110,059	$ -	$ 96,668	$ (13,391)	-12.17%	$ 98,783	$ 2,115	2.19%
Purchased Services	6,037	3,248	3,200	3,200	(48)	-1.48%	3,200	-	0.00%
Materials & Supplies	17,185	29,741	29,216	28,353	(1,388)	-4.67%	29,255	902	3.18%
Interdepartmental Charges	143,293	151,391	158,182	164,079	12,688	8.38%	166,062	1,983	1.21%
Total	$ 219,087	$ 294,439	$ 190,599	$ 292,300	$ (2,139)	-0.73%	$ 297,300	$ 5,000	1.71%
Property Tax Levy Impact	**$ (30,496)**	**$ -**	**$ (60,711)**	**$ -**	**$ (0)**	**0.00%**	**$ -**	**$ -**	**0.00%**
COUNTY PARKS (642-651)									
Revenues & Other Sources									
Public Charges for Services	$ 462,040	$ 642,991	$ 685,825	$ 766,424	$ 123,433	19.20%	$ 833,695	$ 67,271	8.78%
Fines, Forfeitures, & Penalties	34,142	21,863	43,073	30,919	9,056	41.42%	36,000	5,081	16.43%
Other Revenues	12,641	1,000	14,348	8,500	7,500	750.00%	10,500	2,000	23.53%
Total	$ 508,823	$ 665,854	$ 743,246	$ 805,843	$ 139,989	21.02%	$ 880,195	$ 74,352	9.23%
Expenditures & Other Uses									
Personnel	$ 201,823	$ 283,302	$ 21,516	$ 289,010	$ 5,708	2.01%	$ 299,351	$ 10,341	3.58%
Purchased Services	111,858	134,261	150,507	152,979	18,718	13.94%	147,274	(5,705)	-3.73%
Materials & Supplies	32,617	15,078	22,369	14,621	(457)	-3.03%	14,607	(14)	-0.10%
Interdepartmental Charges	501,026	399,409	470,944	481,155	81,746	20.47%	486,971	5,816	1.21%
Depreciation	211,501	191,998	197,459	159,788	(32,210)	-16.78%	125,825	(33,963)	-21.26%
Total	$ 1,058,825	$ 1,024,048	$ 862,794	$ 1,097,552	$ 73,504	7.18%	$ 1,074,027	$ (23,525)	-2.14%
Property Tax Levy Impact	**$ 550,003**	**$ 358,194**	**$ 119,548**	**$ 291,709**	**$ (66,485)**	**-18.56%**	**$ 193,832**	**$ (97,877)**	**-33.55%**
FLEET SERVICE & MAINTENANCE (652)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 5,018	$ 2,500	$ 5,063	$ 5,000	$ 2,500	100.00%	$ 5,000	$ -	0.00%
Other Revenues	-	-	675	3,000	3,000	0.00%	3,000	-	0.00%
Total	$ 5,018	$ 2,500	$ 5,738	$ 8,000	$ 5,500	220.00%	$ 8,000	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 40,974	$ 54,969	$ 481	$ 57,665	$ 2,696	4.90%	$ 59,552	$ 1,887	3.27%
Purchased Services	48,169	37,845	38,052	40,000	2,155	5.69%	40,000	-	0.00%
Interdepartmental Charges	(119,015)	(134,579)	(131,879)	(141,414)	(6,835)	5.08%	(146,700)	(5,286)	3.74%
Depreciation	43,133	41,765	46,603	51,749	9,984	23.91%	55,148	3,399	6.57%
Total	$ 13,261	$ -	$ (46,743)	$ 8,000	$ 8,000	0.00%	$ 8,000	$ 0	0.00%
Property Tax Levy Impact	**$ 8,243**	**$ (2,500)**	**$ (52,481)**	**$ (0)**	**$ 2,500**	**-100.00%**	**$ 0**	**$ 0**	**-200.00%**
Department Total Tax Levy	**$ 139,166**	**$ 50,000**	**$ (113,913)**	**$ 50,119**	**$ 119**	**0.24%**	**$ 50,103**	**$ (16)**	**-0.03%**
Budgeted FTE	12.20	11.55	11.55	12.30	0.75		12.30	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		$	FTE
2022 - Other Purchased Services	Due to the increase in volume of patrons using our parks system, and the popularity of our camping cabins and venues, Parks has moved to weekly trash pick up in order to keep our facilities clean and better serve the patrons who use the parks.	10,400	-
2022 - Cleaning Services/Janitorial	Contracted out a cleaning service to clean our restroom facilities two times per week in order to maintain our reputation as a "clean" facility. By contracting this service out, it has allowed our full time staff to focus more of their efforts on maintaining our structures and land.	9,000	-
2022 - Building Repair and Maintenance	The Parks System has grown in popularity exponentially over the last two years. In order to maintain our reputation we will be allocating more resources to repairing and renovating some of our facilities - repair cabin roofs and showers at the lower level of Glacier Hills Hall	15,000	-
2022 - Depreciation	Renovate the existing cabin at Glacier Hills and convert it into a useable space for the patrons who rent the newly built tiny cabins.	20,000	-
2023 - Depreciation	Continue to make improvements to the infrastructure within the Parks System to better accommodate our Park Patrons - Renovations to the Hall and Chapel at Glacier Hills.	150,000	
	Total Increase/(Decrease)	**$ 204,400**	

Revenues & Other Sources		
2022 - Annual Park Pass Revenues	Annual Park Pass revenue is projected to increase 10% from 2021-2022 based on 2020 and 2021 performance numbers. As of July 29th 2021, we have already exceeded our 2021 budgeted revenue by $3,236.10, with more passes expected throughout the rest of the summer.	$14,228
2022 - Daily Park Pass Revenues	Daily park pass revenue is projected to increase 30% from 2021-2022 based on 2020 and 2021 performance numbers. As of July 29th 2021, we have seen approximately $20,000 in daily pass revenue, which is expected to increase throughout the rest of the year. So far in 2021, the highest performing parks for daily passes are Sandy Knoll ($5300), Glacier Hills ($4380), and Yahr ($3844).	$7,738
2022 - Shelter Revenues	On average, shelter prices are set to increase $15-$25 (10-25%) in 2022 because of the high demand and rental rate in 2021. This increase includes an anticipated $8000 in revenue for the Ackerman's Grove shelter that is being renovated in 2021.	$17,026
2022 - GH Camping Cabin Revenues	The prices for the 4 existing cabins at Glacier Hills will increase $10-$15 per night or 5-20% depending on the cabin. The nightly prices will range from $75-$90 per night in 2022. Almost all current cabins are performing at an 80% occupancy rate. The 5 new cabins are scheduled to be completed by the end of 2021 and will be priced at $75/night in 2022. Total projected cabin revenue is estimated to be $89,190 in 2022 after factoring in price increases and the completion of the 5 new cabins.	$56,000
2022 - Park Venue Revenues	Park venues (Glacier Hills Hall & Chapel, The Barn at Sandy Knoll, and The Barn at Homestead Hollow) are projected to exceed 2021 budgeted revenue by $63,000. Based on market analysis and demand, all prices are increasing on average by 18% - 20% in 2022-2023.	63,000
2023 - Overall Park Revenues	Park revenues for 2023 are projected to increase $71,850 from 2022 - 2023. This includes park passes, launch fees, cabins, venues, VRBOs and shelters.	71,850
	Total Increase/(Decrease)	**$229,842**

Highlights

-2022 - Replaced the vacant Park Superintendent position with a Maintenance Worker II with a Natural Resource emphasis.
-2022 - With the addition of the 5 new camping cabins being constructed at Glacier Hills, we are anticipating an additional $49,000 in revenue for 2022.

Goals

-Continue to operate in "the green" as an independent enterprise while maintaining a strategically planned and sustainable park and trail system that improves the quality of life for the citizens of Washington County.
-Make improvements to our infrastructure that will allow for increases in revenue to maintain fiscal sustainability in the long term.
-Provide access to unique amenities and natural resources.
-Build partnerships and sponsorships that enhance the sustainability of the park and trail system.

FAMILY PARK GOLF COURSE

2022-2023 BUDGET SUMMARY

This 18-hole championship golf course designed by golf course architect Arthur Hills opened in April 1997 on 280 acres and features all bent grass fairways, tees and greens. Course operations are financed in a manner similar to private business enterprises and does not require a tax subsidy.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
GOLF COURSE (690, 691, 692)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 454	$ -	$ 454	$ -	$ -	0.00%	$ -	$ -	0.00%
Intergovernmental	-	-	-	24,528	24,528	0.00%	25,552	1,024	4.17%
Public Charges for Services	1,714,091	1,470,790	1,791,360	1,597,800	127,010	8.64%	1,626,050	28,250	1.77%
Other Revenues	4,659	-	18,930	-	-	0.00%	-	-	0.00%
Total	$ 1,719,204	$ 1,470,790	$ 1,810,744	$ 1,622,328	$ 151,538	10.30%	$ 1,651,602	$ 29,274	1.80%
Expenditures & Other Uses									
Personnel	$ 669,911	$ 606,078	$ 618,368	$ 711,122	$ 105,044	17.33%	$ 736,295	$ 25,173	3.54%
Purchased Services	200,642	186,681	223,831	228,236	41,555	22.26%	223,042	(5,194)	-2.28%
Materials & Supplies	334,177	253,095	387,350	262,882	9,787	3.87%	263,030	148	0.06%
Travel & Training	497	1,400	1,400	1,400	-	0.00%	1,400	-	0.00%
Interdepartmental Charges	40,318	46,046	49,494	42,349	(3,697)	-8.03%	43,550	1,201	2.84%
Depreciation	198,498	207,660	202,297	209,829	2,169	1.04%	217,473	7,644	3.64%
Other Expenses	54,376	49,830	49,830	49,830	-	0.00%	49,830	-	0.00%
Outlay	7,510	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	213,274	120,000	120,000	116,680	(3,320)	-2.77%	116,982	302	0.26%
Total	$ 1,719,204	$ 1,470,790	$ 1,652,570	$ 1,622,328	$ 151,538	10.30%	$ 1,651,602	$ 29,274	1.80%
Use Of/(Addition To) Fund Balance	**$ -**	**$ -**	**$ (158,174)**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
** - excludes Property Tax Levy*									

Budgeted FTE	10.70	10.03	10.03	10.13	0.10		10.13	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Other Financing Sources	$120,000 will again be transferred to support the Parks Enterprise in 2022 and 2023	120,000	
	Total Increase/(Decrease)	**$ 120,000**	

Revenues & Other Sources		
N/A		
	Total Increase/(Decrease)	**$0**

Highlights

2022 - Approximately 32,000 eighteen-hole rounds were played at WCGC in 2020
2022 - In 2020 the course purchased a Foresight Golf Simulator which is a valuable tool for selling golf clubs.
2022 - WCGC won the WPGA Player Development Award.
2022 - Approximately 35 tournaments, outings, and clinics this past season were held at the course.
2023 - Purchase of new maintenance equipment.
2023 - Clubhouse building improvements.

Goals

Remain a premier public golf course through efficient management and maintenance.
Operate a self-sustaining enterprise.
Continue to be recognized as a family friendly and community oriented business.
Provide exceptional customer service.

LAND INFORMATION — 2022-2023 BUDGET SUMMARY

This budget area accounts for the County's Land Information Office. To participate in the Wisconsin Land Information Program, each county must establish a Land Information Office and prepare a Land Information Plan. With an approved plan, a county may retain a portion of the recording fee for each real estate document recorded by the Register of Deeds. These retained funds are required by 59.72(5)(b)(3) of Wis. State Statute to fund the local land information program and must be solely used to implement activities identified in the Land Information Plan.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
LAND INFORMATION (279)									
Revenues & Other Sources									
Intergovernmental	$ 41,000	$ 41,000	$ 51,000	$ 51,000	$ 10,000	24.39%	$ 51,000	$ -	0.00%
Public Charges for Services	253,024	190,000	281,520	204,000	14,000	7.37%	204,000	-	0.00%
Interest Earnings	1,486	900	971	900	-	0.00%	900	-	0.00%
Other Financing Sources	-	-	72,778	182,230	182,230	0.00%	-	(182,230)	-100.00%
Total	$ 295,510	$ 231,900	$ 406,269	$ 438,130	$ 206,230	88.93%	$ 255,900	$ (182,230)	-41.59%
Expenditures & Other Uses									
Purchased Services	$ 224,940	$ 105,185	$ 406,269	$ 438,130	$ 332,945	316.53%	$ 158,160	$ (279,970)	-63.90%
Other Financing Uses	70,570	126,715	-	-	(126,715)	-100.00%	97,740	97,740	0.00%
Total	$ 295,510	$ 231,900	$ 406,269	$ 438,130	$ 206,230	88.93%	$ 255,900	$ (182,230)	-41.59%
Department Total Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**

Budgeted FTE	0.00	0.00	0.00	0.00	0.00		0.00	0.00

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	2021 to 2022 - Expenditures must be consistent with s. 59.72 and the county's Land Information Plan. Purchased services can vary dramatically year-to-year depending on approved projects.	332,945	-
Purchased Services	2022 to 2023 - Expenditures must be consistent with s. 59.72 and the county's Land Information Plan. Purchased services can vary dramatically year-to-year depending on approved projects.	(279,970)	-
Other Financing Uses	2021 to 2022 - With an increase in planned expenditures, excess revenue from previous years will be used to offset the cost of approevd projects.	(308,945)	-
Other Financing Uses	2022 to 2023 - With a decrease in planned expenditures the use of land information fund balance decreases.	279,970	-
	Total Increase/(Decrease)	**$ 24,000**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

Highlights

- Continued the Public Land Survey System monument maintenance program. The purpose of this program is to protect Washington County's multi-million dollar investment in the network that serves as the base for all property descriptions.
- Organized and scanned all historic Public Land Survey System dossiers providing a backup and improved online access to staff and the private sector.
- Continued to improve access to all land information through online applications.
- Projected parcel data to a modern datum and migrated maintenance to a more modern platform.

Goals

- Acquire updated orthogonal and oblique imagery.
- Modernize survey equipment through the purchase of a new GPS, robotic total station and GPS accuracy Unnamed Aircraft System.
- Scan and index Highway Permit files and Planning and Parks Land Division Files.
- Complete other projects identified in Washington County's Land Information Plan.

LAND RESOURCES

2022-2023 BUDGET SUMMARY

The Land Resources Division contains the County's land use and conservation functions - which provide various public services in relation to environmental protection and awareness, regulation compliance, and improved quality of life in Washington County. Services include administration of mining site and water pollution regulations, conducting resource inventories and developing resource management plans, cost sharing for the installation of conservation practices, and educational programs. Additionally, the County administers County shore land, wetland, and flood-plain zoning ordinances, administers sanitary system maintenance, oversees subdivision plat reviews and makes long-range planning programs.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
WISCONSIN FUND (276)									
Revenues & Other Sources									
Intergovernmental	$ 2,594	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Grants & Loans	$ 2,594	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
WILDLIFE DAMAGE & ABATEMENT (294)									
Revenues & Other Sources									
Intergovernmental	$ 28,322	$ 30,000	$ 55,099	$ 26,000	$ (4,000)	-13.33%	$ 26,000	$ -	0.00%
Licenses & Permits	5,867	-	42,028	35,000	35,000	0.00%	35,000	-	0.00%
Total	$ 34,189	$ 30,000	$ 97,127	$ 61,000	$ 31,000	103.33%	$ 61,000	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 26,622	$ 28,000	$ 53,099	$ 24,000	$ (4,000)	-14.29%	$ 24,000	$ -	0.00%
Grants & Loans	-	-	42,028	35,000	35,000	0.00%	35,000	-	0.00%
Other Expenses	1,700	2,000	2,000	2,000	-	0.00%	2,000	-	0.00%
Total	$ 28,322	$ 30,000	$ 97,127	$ 61,000	$ 31,000	103.33%	$ 61,000	$ -	0.00%
Property Tax Levy Impact	**$ (5,867)**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
ADMINISTRATION (2800001)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 822	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Purchased Services	6,356	5,250	7,350	6,200	950	18.10%	6,200	-	0.00%
Materials & Supplies	6,709	7,200	5,450	6,300	(900)	-12.50%	6,300	-	0.00%
Travel & Training	134	4,500	4,500	3,000	(1,500)	-33.33%	3,000	-	0.00%
Interdepartmental Charges	(14,021)	(16,950)	(17,300)	(15,500)	1,450	-8.55%	(15,500)	-	0.00%
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
COUNTY COMMUNICATIONS (2800002)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 22,119	$ 45,758	$ 10,229	$ -	$ (45,758)	-100.00%	$ -	$ -	0.00%
Interdepartmental Charges	1,744	-	-	-	-	0.00%	-	-	0.00%
Total	$ 23,863	$ 45,758	$ 10,229	$ -	$ (45,758)	-100.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ 23,863**	**$ 45,758**	**$ 10,229**	**$ -**	**$ (45,758)**	**-100.00%**	**$ -**	**$ -**	**0.00%**
LAND USE ZONING (2802002)									
Revenues & Other Sources									
Intergovernmental	-	-	-	11,447	11,447	0.00%	11,925	478	4.18%
Public Charges for Services	$ 435	$ 1,000	$ -	$ 100	$ (900)	-90.00%	$ 100	$ -	0.00%
Licenses & Permits	44,333	35,000	45,000	45,000	10,000	28.57%	49,000	4,000	8.89%
Total	$ 44,768	$ 36,000	$ 45,000	$ 56,547	$ 20,547	57.08%	$ 61,025	$ 4,478	7.92%
Expenditures & Other Uses									
Personnel	$ 107,433	$ 77,595	$ 78,095	$ 125,041	$ 47,446	61.15%	$ 130,014	$ 4,973	3.98%
Purchased Services	20,598	6,525	2,715	3,295	(3,230)	-49.50%	3,305	10	0.30%
Materials & Supplies	1,067	732	1,032	1,750	1,018	139.07%	1,750	-	0.00%
Travel & Training	110	1,950	890	1,475	(475)	-24.36%	1,575	100	6.78%
Interdepartmental Charges	14,783	18,189	20,066	18,079	(110)	-0.60%	18,747	668	3.69%
Total	$ 143,992	$ 104,991	$ 102,798	$ 149,640	$ 44,649	42.53%	$ 155,391	$ 5,751	3.84%
Property Tax Levy Impact	**$ 99,224**	**$ 68,991**	**$ 57,798**	**$ 93,093**	**$ 24,102**	**34.93%**	**$ 94,366**	**$ 1,273**	**1.37%**
LAND USE SANITATION (2802005)									
Revenues & Other Sources									
Intergovernmental	-	-	-	29,432	29,432	0.00%	30,662	1,230	4.18%
Public Charges for Services	1,127	-	1,200	1,000	1,000	0.00%	1,000	-	0.00%
Fines, Forfeitures, & Penalties	1,749	1,000	1,500	1,000	-	0.00%	1,000	-	0.00%
Licenses & Permits	$ 246,584	$ 241,000	$ 258,000	$ 256,000	$ 15,000	6.22%	$ 264,000	$ 8,000	3.13%
Expenditures & Other Uses									
Personnel	$ 345,297	$ 220,332	$ 221,641	$ 326,931	$ 106,599	48.38%	$ 338,006	$ 11,075	3.39%
Purchased Services	1,954	2,250	3,120	4,050	1,800	80.00%	3,075	(975)	-24.07%
Materials & Supplies	2,325	1,125	3,350	4,050	2,925	260.00%	3,750	(300)	-7.41%
Travel & Training	1,147	2,800	2,350	2,500	(300)	-10.71%	2,500	-	0.00%
Interdepartmental Charges	42,373	53,678	52,279	47,030	(6,648)	-12.39%	48,678	1,648	3.50%
Total	$ 393,096	$ 280,185	$ 282,740	$ 384,560	$ 104,375	37.25%	$ 396,008	$ 11,448	2.98%
Property Tax Levy Impact	**$ 143,636**	**$ 38,185**	**$ 22,040**	**$ 97,128**	**$ 58,943**	**154.36%**	**$ 99,346**	**$ 2,218**	**2.28%**

LAND RESOURCES

2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
SNOWMOBILE GRANTS (280300x)									
Revenues & Other Sources									
Intergovernmental	$ 57,120	$ 61,320	$ 61,320	$ 63,444	$ 2,124	3.46%	$ 63,444	$ -	0.00%
Expenditures & Other Uses									
Other Expenses	$ 57,120	$ 61,320	$ 61,320	$ 63,444	$ 2,124	3.46%	$ 63,444	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
SEWRPC (2804003)									
Expenditures & Other Uses									
Other Expenses	$ 186,960	$ 177,555	$ 177,555	$ 185,940	$ 8,385	4.72%	$ 185,940	$ -	0.00%
Property Tax Levy Impact	**$ 186,960**	**$ 177,555**	**$ 177,555**	**$ 185,940**	**$ 8,385**	**4.72%**	**$ 185,940**	**$ -**	**0.00%**
LAND CONSERVATION (2807001)									
Revenues & Other Sources									
Intergovernmental	$ 290,557	$ 220,707	$ 223,122	$ 247,552	$ 26,845	12.16%	$ 248,111	$ 559	0.23%
Public Charges for Services	10,900	20,000	21,250	20,000	-	0.00%	20,000	-	0.00%
Intergovernmental Charges for Services	38,213	40,793	38,605	35,000	(5,793)	-14.20%	35,000	-	0.00%
Interdepartmental Charges for Services	1,250	1,250	1,250	1,250	-	0.00%	1,250	-	0.00%
Licenses & Permits	12,475	9,825	13,255	12,900	3,075	31.30%	13,900	1,000	7.75%
Other Revenues	44,254	5,350	20,952	19,550	14,200	265.42%	19,550	-	0.00%
Total	$ 397,649	$ 297,925	$ 318,434	$ 336,252	$ 38,327	12.86%	$ 337,811	$ 1,559	0.46%
Expenditures & Other Uses									
Personnel	$ 356,340	$ 398,546	$ 414,622	$ 539,641	$ 141,095	35.40%	$ 561,233	$ 21,592	4.00%
Purchased Services	45,290	8,850	22,712	9,800	950	10.73%	10,450	650	6.63%
Materials & Supplies	82,179	96,293	84,237	21,650	(74,643)	-77.52%	21,650	-	0.00%
Travel & Training	3,945	5,600	3,150	5,600	-	0.00%	5,600	-	0.00%
Interdepartmental Charges	42,874	54,990	51,288	47,071	(7,919)	-14.40%	47,460	389	0.83%
Grants & Loans	31,961	-	7,928	-	-	0.00%	-	-	0.00%
Other Expenses	69,622	35,699	54,038	-	(35,699)	-100.00%	-	-	0.00%
Total	$ 632,211	$ 599,978	$ 637,975	$ 623,762	$ 23,784	3.96%	$ 646,393	$ 22,631	3.63%
Property Tax Levy Impact	**$ 234,562**	**$ 302,053**	**$ 319,541**	**$ 287,510**	**$ (14,543)**	**-4.81%**	**$ 308,582**	**$ 21,072**	**7.33%**
CLEAN SWEEP PROGRAMS (2807004)									
Revenues & Other Sources									
Intergovernmental	$ 12,205	$ 11,000	$ 12,787	$ 11,000	$ -	0.00%	$ 11,000	$ -	0.00%
Public Charges for Services	4,800	5,000	4,600	5,000	-	0.00%	5,000	-	0.00%
Total	$ 17,005	$ 16,000	$ 17,387	$ 16,000	$ -	0.00%	$ 16,000	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 27,863	$ 39,500	$ 37,970	$ 39,500	$ -	0.00%	$ 39,500	$ -	0.00%
Property Tax Levy Impact	**$ 10,858**	**$ 23,500**	**$ 20,583**	**$ 23,500**	**$ -**	**0.00%**	**$ 23,500**	**$ -**	**0.00%**
STEWARDSHIP INCENTIVES (2807005)									
Revenues & Other Sources									
Public Charges for Services	$ 42,516	$ 40,000	$ 40,190	$ 40,000	$ -	0.00%	$ 40,000	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 2,261	$ 850	$ 932	$ 1,200	$ 350	41.18%	$ 1,200	$ -	0.00%
Materials & Supplies	28,531	27,550	26,458	27,200	(350)	-1.27%	27,200	-	0.00%
Grants & Loans	792	10,000	14,021	10,000	-	0.00%	10,000	-	0.00%
Other Expenses	1,555	1,600	1,555	1,600	-	0.00%	1,600	-	0.00%
Total	$ 33,138	$ 40,000	$ 42,966	$ 40,000	$ -	0.00%	$ 40,000	$ -	0.00%
Property Tax Levy Impact	**$ (9,378)**	**$ -**	**$ 2,776**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
DATCP - LAND/WATER (2807007)									
Revenues & Other Sources									
Intergovernmental	$ 23,606	$ 54,900	$ 98,506	$ 55,000	$ 100	0.18%	$ 55,000	$ -	0.00%
Expenditures & Other Uses									
Grants & Loans	$ 23,606	$ 54,900	$ 98,506	$ 55,000	$ 100	0.18%	$ 55,000	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
TARGETED RUNOFF MANAGEMENT (2807008)									
Revenues & Other Sources									
Intergovernmental	$ -	$ -	$ 44,572	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Grants & Loans	$ -	$ -	$ 44,572	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Department Total Tax Levy	**$ 683,858**	**$ 656,042**	**$ 610,522**	**$ 687,171**	**$ 31,129**	**4.75%**	**$ 711,734**	**$ 24,563**	**3.57%**
Budgeted FTE	12.04	10.57	10.57	11.72	1.15		11.72	0.00	

Note: The Planning Division formerly in Land Resources has shifted into Community Development in the 2022 – 2023 Budget. The numbers above have been restated to reflect the change.

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		$	FTE
Personnel - Zoning/Sanitation/Admin/Parks	New 1 FTE Administrative Assistant I position in 2022 to provide needed office support in response to higher park demand and park fee violation/citation processing. This also includes a shift of existing staff to provide three Land Use Inspectors to meet the continued increasing demands of higher permit activity while implementing the Nex-Gen permitting process to improve overall Dept. permitting efficiencies and customer service – ALL staff changes were implemented within 2022- 2023 Planning and Parks Dept. target tax levy amounts.	-	1.00
Personnel - Conservation - Aq. Invas.Spec.	The reduction of a state grant for the AIS program is offset in-part by an increase funding support from most Lake Groups in the County in support of the program for an anticipated $17,000 as well as an $18,000 commitment by the County.	18,000	-
Personnel - Conservation	Increase due to reallocation of 40% of Conservation and Zoning Manager (from a 100% grant funded position to 60% grant funded in conservation) Increase was implemented within 2022- 2023 Planning and Parks Dept. target tax levy amounts.	-	-
Personnel - Admin.	Reallocation of a portion of Planning & Park Director position costs from Communication to Planning & Parks Divisions.	-	-
	Total Increase/(Decrease)	**$ 18,000**	

Revenues & Other Sources		
2022 Zoning - Revenue	Continued increase in zoning permit activity / revenues is expected and permit fees increased to align with comparables	$10,000
2022 Sanitation - Revenue	Higher Revenue due to increased permit activity.	15,000
2023 Zoning - Revenue	Anticipated revenue due to continued increased permit activity.	4,000
2023 Santiation - Revenue	Anticipated revenue due to continued increased permit activity.	8,000
	Total Increase/(Decrease)	**$37,000**

Highlights

-Zoning/Santiation/Admin/Parks - New 1 FTE Administrative Assistant I position in 2022 to provide needed office support in response to higher park demand and park fee violation/citation processing. This also includes a shift of existing staff to provide three Land Use Inspectors to meet the continued increasing demands of higher permit activity while implementing the Nex-Gen permitting process to improve overall Dept. permitting efficiencies and customer service.

-Zoning / Sanitation - Expected to experience continued increase in revenue as a result of increased permit activity.

-Conservation - Continued implementation of the Regional Conservation Partnership Program which helps to off-set technical staff in support of this effort as well as continued involvement in the Multi-Discharger Variance Program that provides an increase in funding for landowners to install phosphorus reduction practices.

Goals

-Zoning – Public accessibility of all zoning files through the on-line GIS mapping application and continue to develop less experienced staff on permit processing and improved customer service.

-Revise the Land Division Ordinance to provide improved customer service and realize efficiencies in submittal, review and approval processes. Update the County Farmland Preservation Plan to align with the Ag listening sessions and the recommendations of the Comprehensive Plan while satisfying the State 10-year update requirements.

-Sanitation – Start to implement some portions of the Nex-Gen permitting system and field capture sanitary system components using GPS and GIS, and continue to develop less experienced staff on permit processing and improved customer service.

-Conservation – Continue to assist with the Nex-Gen Permitting system and the migration of data for improved on-line public access.

-2023 - Zoning/Sanitation/Conservation - Implementation of a full on-line permitting application that helps staff provide better customer experience and efficient permit processes.

REGISTER OF DEEDS

2022-2023 BUDGET SUMMARY

Under the authority of Chapter 59.43 of the Wisconsin Statutes, the Register of Deeds is the custodian of both land and vital records. Documents recorded in the office are a matter of public record and can be inspected by anyone during regular business hours.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
REGISTER OF DEEDS (2850001)									
Revenues & Other Sources									
Public Charges for Services	$ 1,363,617	$ 1,070,000	$ 1,252,000	$ 1,177,000	$ 107,000	10.00%	$ 1,177,000	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 291,879	$ 295,706	$ 298,706	$ 278,211	$ (17,495)	-5.92%	$ 287,915	$ 9,704	3.49%
Purchased Services	7,269	4,800	8,038	8,050	3,250	67.71%	8,050	-	0.00%
Materials & Supplies	6,786	3,700	6,752	7,700	4,000	108.11%	7,700	-	0.00%
Travel & Training	772	6,000	1,700	6,100	100	1.67%	6,200	100	1.64%
Interdepartmental Charges	67,590	81,811	81,010	66,823	(14,988)	-18.32%	74,785	7,962	11.91%
Total	$ 374,297	$ 392,017	$ 396,206	$ 366,884	$ (25,133)	-6.41%	$ 384,650	$ 17,766	4.84%
Property Tax Levy Impact	**$ (989,320)**	**$ (677,983)**	**$ (855,794)**	**$ (810,116)**	**$ (132,133)**	**-19.49%**	**$ (792,350)**	**$ 17,766**	**2.19%**
REAL PROPERTY LISTER (2850002)									
Revenues & Other Sources									
Public Charges for Services	$ 1,338	$ 1,000	$ 1,800	$ 1,250	$ 250	25.00%	$ 1,250	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 170,282	$ 171,184	$ 171,184	$ 178,552	$ 7,368	4.30%	$ 185,002	$ 6,450	3.61%
Purchased Services	828	770	670	800	30	3.90%	800	-	0.00%
Materials & Supplies	1,068	800	750	1,075	275	34.38%	1,075	-	0.00%
Travel & Training	506	1,800	925	1,800	-	0.00%	1,800	-	0.00%
Interdepartmental Charges	18,936	20,814	19,751	18,209	(2,605)	-12.52%	19,045	836	4.59%
Total	$ 191,620	$ 195,368	$ 193,280	$ 200,436	$ 5,068	2.59%	$ 207,721	$ 7,285	3.63%
Property Tax Levy Impact	**$ 190,282**	**$ 194,368**	**$ 191,480**	**$ 199,186**	**$ 4,818**	**2.48%**	**$ 206,471**	**$ 7,285**	**3.66%**
Department Total Tax Levy	**$ (799,039)**	**$ (483,615)**	**$ (664,314)**	**$ (610,930)**	**$ (127,315)**	**-26.33%**	**$ (585,879)**	**$ 25,051**	**4.10%**
Budgeted FTE	6.20	6.20	6.20	6.20	0.00		6.20	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Register of Deeds	Family Health Insurance plan no longer needed allowed for decreases in Salary & Benefits.	(17,495)	
Register of Deeds	Inventory reduction in IT devices no longer used or eliminated.	(14,988)	
	Total Increase/(Decrease)	**$ (32,483)**	

Revenues & Other Sources		
Register of Deeds-2022	Increased revenues to match historical trends.	$100,000
	Total Increase/(Decrease)	**$100,000**

Highlights

-Register of Deeds - With the ability to issue birth, marriage, divorce and death certificates from the Statewide database, citizens continue to visit the office to purchase certified copies; the process is usually completed within ten minutes.

-Register of Deeds - Business partners reap the benefits of recording documents electronically (76%) as well as take advantage of the on-line searching of indexes and images to complete home sales and refinancing. Citizens are also able to remotely research properties of interest for ownership, easements, and restrictions.

-Real Property Listing - A much anticipated transition of the Land Records Suite (LRS) software to a web based platform occurred in mid-July, with only minior issues. Using the new capabilities, notifications of splits and geometry changes can be sent digitally to municipalities, reducing the use of paper.

-Real Property Listing - Using the new LRS software, staff assisted the County Treasurer in processing the second payments of 2020 tax bills, providing a small savings in the form of labor expenses.

Goals

-Register of Deeds - Upgrade and improve the on-line real estate searching software.

-Real Property Listing - Work with County Surveyor and GIS manager to integrate filed plats of survey process, allowing private surveyors to upload their plats, reducing the need to print and mail paper copies. This digital process will reduce staff time to manually scan and index plats of survey as well as increase viewing availability time from months to days.

UW-EXTENSION 2022-2023 BUDGET SUMMARY

The University of Wisconsin-Extension educators are the representatives of the United States Department of Agriculture, the University of Wisconsin, and the Washington County Board of Supervisors. They design educational programs which apply research, knowledge, and resources to meet the issues and needs of Washington County residents. This teaching is done through all media including radio, newspaper, meetings, visits, phone, classroom and personal counseling. It covers agriculture, family living, nutrition education, 4-H youth development, and community development.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
AGRICULTURE EDUCATOR (3000001)									
Expenditures & Other Uses									
Personnel	$ 131,751	$ 154,200	$ 136,746	$ 125,019	$ (29,181)	-18.92%	$ 128,244	$ 3,225	2.58%
Purchased Services	184,911	200,551	200,241	222,884	22,333	11.14%	229,066	6,182	2.77%
Materials & Supplies	4,469	11,775	7,076	10,975	(800)	-6.79%	10,975	-	0.00%
Travel & Training	1,041	19,750	6,200	21,450	1,700	8.61%	21,450	-	0.00%
Interdepartmental Charges	119,966	129,005	70,274	56,722	(72,283)	-56.03%	59,018	2,296	4.05%
Other Expenses	-	350	-	350	-	0.00%	350	-	0.00%
Outlay	3,909	-	-	-	-	0.00%	-	-	0.00%
Total	$ 446,048	$ 515,631	$ 420,537	$ 437,400	$ (78,231)	-15.17%	$ 449,103	$ 11,703	2.68%
Property Tax Levy Impact	**$ 445,815**	**$ 515,631**	**$ 420,537**	**$ 437,400**	**$ (78,231)**	**-15.17%**	**$ 449,103**	**$ 11,703**	**2.68%**
Budgeted FTE	3.35	3.05	3.05	2.45	(0.60)		2.45	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel - 2022 Budget	Reduced personnel costs due to shift of support staff to 136 Contract.	(25,703)	(0.60)
Purchased Services - 2022 Budget	Increased 136 Contract costs related to shifting to shared model.	18,535	
Purchased Services - 2022 Budget	Increased 136 Contract costs related to shifting to regionalized Ag Educator model with Sheboygan, Ozaukee FDL-Farm management, Dairy & Crops and Soils	10,900	
Interdepartmental Charges	Fair park rent charge for 4-H has been eliminated as part of the new contract with AIS.	(62,394)	
	Total Increase/(Decrease)	**$(58,662)**	**(0.60)**

Revenues & Other Sources		
None	No revenue in this budget.	$0
	Total Increase/(Decrease)	**$0**

Highlights

- Ag- proved education programs and consultation for farmers to address farm stress, communication strategies, mental health, strategic management issues, controlling costs of production, and improving profit margins.

- Comm. Dev.-Provided local government education and process facilitation for the CIty of West Bend, Village of Germantown, and the Washington County Board Structure Advisory Committee.

-4-H & PYD recieved 4-H funding to create Taste of 4-H kits for the Washington County Big Brothers and Big Sisters and the West Bend Boys and Girls Club of Washington County. Each kit included the necessary materials, instructions, and reflection questions to encourage participants to try new things and reflect on their learning while inspiring youth and their families to “learn by doing” at home. 50 kits were delivered to Washington County families. PYD Presented monthly leadership training to youth board members of Youth Futures.

- Human Dev. & Rel.-facilitated “Parenting During a Pandemic: How to Navigate Ongoing Change” Parent Chat with over 20 parents virtually. Facilitated a series of 3 Triple P (Positive Parenting Program) seminars in West Bend and two Parent Connect virtual series. Parent education was also offered through distribution of the “Just in Time”Newsletters electronically. In collaboration with the early childhood community network, registry approved programs were coordinated to provide learning opportunities for child care professionals.FoodWIse-As a first-year FoodWIse coordinator focused on building bridges to prior partnerships and growing new relationships with a total 10 community partners encompassing nonprofit service organizations, educational institutions, city and county government programs, and workforce.

Goals

- Provide educational programs that respond to client needs in Farm Business/Ag, Community Development, Human Development & Relationships, Nutrition, 4-H and Positive Youth Development.
- Continue to increase outreach efforts to meet the needs of diverse populations.

PUBLIC SAFETY DEPARTMENTS

Departments:

Clerk of Courts

District Attorney

Emergency Management

Medical Examiner

Sheriff

FUNCTIONAL AREA SUMMARY – PUBLIC SAFETY DEPARTMENTS

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 3,995,425	$ 4,889,512	$ 4,801,496	$ (88,016)	-1.80%	$ 4,786,812	$ (14,684)	-0.31%
EXPENSES	24,837,885	26,419,288	27,399,694	980,406	3.71%	28,168,243	768,549	2.80%
OTHER SOURCES, USES, & TRANSFERS	-	-	(75,500)	(75,500)	0.00%	-	75,500	-100.00%
PROPERTY TAX LEVY	$ 20,842,460	$ 21,529,776	$ 22,522,698	$ 992,922	4.61%	$ 23,381,431	$ 858,733	3.81%
BREAKDOWN BY DEPARTMENT								
CLERK OF COURTS								
REVENUES	$ 1,744,244	$ 2,156,029	$ 2,022,063	$ (133,966)	-6.21%	$ 2,023,333	$ 1,270	0.06%
EXPENSES	3,044,526	3,310,682	3,398,101	87,419	2.64%	3,493,834	95,733	2.82%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 1,300,282	$ 1,154,653	$ 1,376,038	$ 221,385	19.17%	$ 1,470,501	$ 94,463	6.86%
DISTRICT ATTORNEY								
REVENUES	$ 91,871	$ 94,623	$ 94,865	$ 242	0.26%	$ 98,267	$ 3,402	3.59%
EXPENSES	712,878	739,212	745,211	5,999	0.81%	776,326	31,115	4.18%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 621,007	$ 644,589	$ 650,346	$ 5,757	0.89%	$ 678,059	$ 27,713	4.26%
EMERGENCY MANAGEMENT								
REVENUES	$ 121,107	$ 116,450	$ 149,500	$ 33,050	28.38%	$ 118,877	$ (30,623)	-20.48%
EXPENSES	162,959	193,241	305,717	112,476	58.21%	205,592	(100,125)	-32.75%
OTHER SOURCES, USES, & TRANSFERS	-	-	(75,500)	(75,500)	0.00%	-	75,500	-100.00%
PROPERTY TAX LEVY	$ 41,852	$ 76,791	$ 80,717	$ 3,926	5.11%	$ 86,715	$ 5,998	7.43%
MEDICAL EXAMINER								
REVENUES	$ 227,131	$ 200,000	$ 212,670	$ 12,670	6.34%	$ 217,700	$ 5,030	2.37%
EXPENSES	584,269	573,640	598,816	25,176	4.39%	611,139	12,323	2.06%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 357,138	$ 373,640	$ 386,146	$ 12,506	3.35%	$ 393,439	$ 7,293	1.89%
SHERIFF								
REVENUES	$ 1,811,072	$ 2,322,410	$ 2,322,398	$ (12)	0.00%	$ 2,328,635	$ 6,237	0.27%
EXPENSES	20,333,253	21,602,513	22,351,849	749,336	3.47%	23,081,351	729,502	3.26%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 18,522,181	$ 19,280,103	$ 20,029,451	$ 749,348	3.89%	$ 20,752,716	$ 723,265	3.61%

FUNCTIONAL AREA SUMMARY – PUBLIC SAFETY DEPARTMENTS

2020-2023 BUDGETED FTE SUMMARY

PUBLIC SAFETY	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Clerk of Courts	29.70	29.20	29.20	0.00	29.20	0.00
District Attorney	9.00	9.00	9.00	0.00	9.00	0.00
Emergency Management	1.10	1.10	1.10	0.00	1.10	0.00
Medical Examiner	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff	183.50	183.40	183.71	0.31	183.71	0.00
Total Public Safety	**226.30**	**225.70**	**226.01**	**0.31**	**226.01**	**0.00**

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Clerk of Courts
- None.

District Attorney
- None.

Emergency Management
- None.

Medical Examiner
- None.

Sheriff
- Reduced 1.0 FTE Lieutenant position.
- Increased 2.0 FTE Sergeant positions.

CLERK OF COURTS

2022-2023 BUDGET SUMMARY

The Clerk of Courts is an elected position with a 4 year term of office. Clerks are required to maintain records of all documents filed with the courts, keep a record of court proceedings, schedule court hearings, and collect various fees, fines and forfeitures ordered by the court or specified by statute. The office is also responsible for selecting and notifying potential jurors for jury service. The administrative responsibilities of the Clerk of Circuit Court include budgeting and administering trial court resources, developing effective policies and procedures and recruiting and maintaining competent staff. Clerks are record keepers, court administrators and government leaders. They provide an administrative link between the judiciary, the County Board and the public.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
CLERK OF COURTS (1800001)									
Revenues & Other Sources									
Intergovernmental	$ 503,328	$ 503,312	$ 506,625	$ 507,284	$ 3,972	0.79%	$ 507,284	$ -	0.00%
Public Charges for Services	578,504	842,000	712,000	737,000	(105,000)	-12.47%	737,000	-	0.00%
Interdepartmental Charges for Services	28,742	37,717	37,717	36,779	(938)	-2.49%	38,049	1,270	3.45%
Fines, Forfeitures, & Penalties	369,602	450,000	420,000	450,000	-	0.00%	450,000	-	0.00%
Interest Earnings	9,461	3,000	3,000	6,000	3,000	100.00%	6,000	-	0.00%
Other Revenues	254,606	320,000	260,000	285,000	(35,000)	-10.94%	285,000	-	0.00%
Other Financing Sources	-	-	55,556	-	-	0.00%	-	-	0.00%
Total	$ 1,744,244	$ 2,156,029	$ 1,994,898	$ 2,022,063	$ (133,966)	-6.21%	$ 2,023,333	$ 1,270	0.06%
Expenditures & Other Uses									
Personnel	$ 2,110,169	$ 2,130,886	$ 2,130,886	$ 2,232,096	$ 101,210	4.75%	$ 2,321,251	$ 89,155	3.99%
Purchased Services	697,553	928,850	911,350	921,500	(7,350)	-0.79%	921,500	-	0.00%
Materials & Supplies	99,683	38,000	69,000	66,000	28,000	73.68%	66,000	-	0.00%
Travel & Training	3,560	13,169	13,169	14,300	1,131	8.59%	14,300	-	0.00%
Interdepartmental Charges	129,227	194,777	156,577	157,705	(37,072)	-19.03%	164,283	6,578	4.17%
Other Expenses	4,334	5,000	5,000	6,500	1,500	30.00%	6,500	-	0.00%
Outlay	-	-	55,556	-	-	0.00%	-	-	0.00%
Total	$ 3,044,526	$ 3,310,682	$ 3,341,538	$ 3,398,101	$ 87,419	2.64%	$ 3,493,834	$ 95,733	2.82%
Department Total Tax Levy Impact	**$ 1,300,282**	**$ 1,154,653**	**$ 1,346,640**	**$ 1,376,038**	**$ 221,385**	**19.17%**	**$ 1,470,501**	**$ 94,463**	**6.86%**
Budgeted FTE	29.70	29.20	29.20	29.20	0.00		29.20	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	Reduction in expected expenses for court ordered services	(7,350)	
	Total Increase/(Decrease)	**$ (7,350)**	

Revenues & Other Sources		
Public Charges for Services	Reduced collection of court ordered reimbursement of fees for services.	($105,000)
Other Revenues	Reduced interest rates results in less civil judgment interest revenue.	($35,000)
	Total Increase/(Decrease)	**($165,000)**

Highlights

-Completed the coordinated project between the Director of State Courts office and the county to install digital audio recording equipment in each circuit court and hearing room.

Goals

-Fulfill the constitutional and statutory duties of the clerk of circuit court office.

DISTRICT ATTORNEY — 2022-2023 BUDGET SUMMARY

The Office of the District Attorney represents the people of the State of Wisconsin and Washington County in the courts. The District Attorney and staff prosecute state criminal matters; forfeiture actions; State and County traffic code and ordinance violations; Department of Natural Resource violations; and juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various efforts to the community regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
VICTIM WITNESS (2000001)									
Revenues & Other Sources									
Intergovernmental	$ 66,222	$ 70,323	$ 70,323	$ 75,065	$ 4,742	6.74%	$ 78,467	$ 3,402	4.53%
Expenditures & Other Uses									
Personnel	$ 173,131	$ 173,811	$ 175,711	$ 181,562	$ 7,751	4.46%	$ 189,682	$ 8,120	4.47%
Purchased Services	450	100	600	650	550	550.00%	650	-	0.00%
Materials & Supplies	1,178	200	1,500	1,300	1,100	550.00%	1,300	-	0.00%
Travel & Training	140	1,100	1,100	1,100	-	0.00%	1,100	-	0.00%
Interdepartmental Charges	2,703	5,104	2,804	2,601	(2,503)	-49.04%	2,563	(38)	-1.45%
Total	$ 177,602	$ 180,315	$ 181,715	$ 187,213	$ 6,898	3.83%	$ 195,296	$ 8,083	4.32%
Property Tax Levy Impact	**$ 111,380**	**$ 109,992**	**$ 111,392**	**$ 112,148**	**$ 2,156**	**1.96%**	**$ 116,829**	**$ 4,681**	**4.17%**
DISTRICT ATTORNEY (2000002)									
Revenues & Other Sources									
Public Charges for Services	$ 25,355	$ 24,300	$ 24,300	$ 19,500	$ (4,800)	-19.75%	$ 19,500	$ -	0.00%
Other Revenues	294	-	-	300	300	0.00%	300	-	0.00%
Total	$ 25,649	$ 24,300	$ 24,300	$ 19,800	$ (4,500)	-18.52%	$ 19,800	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 495,469	$ 511,615	$ 514,215	$ 505,953	$ (5,662)	-1.11%	$ 528,499	$ 22,546	4.46%
Purchased Services	6,308	10,442	11,442	14,616	4,174	39.97%	15,213	597	4.08%
Materials & Supplies	8,480	4,000	12,000	9,800	5,800	145.00%	9,800	-	0.00%
Travel & Training	80	1,000	1,000	2,000	1,000	100.00%	2,000	-	0.00%
Interdepartmental Charges	24,939	31,840	26,640	25,629	(6,211)	-19.51%	25,518	(111)	-0.43%
Total	$ 535,276	$ 558,897	$ 565,297	$ 557,998	$ (899)	-0.16%	$ 581,030	$ 23,032	4.13%
Property Tax Levy Impact	**$ 509,627**	**$ 534,597**	**$ 540,997**	**$ 538,198**	**$ 3,601**	**0.67%**	**$ 561,230**	**$ 23,032**	**4.28%**
Department Total Tax Levy Impact	**$ 621,007**	**$ 644,589**	**$ 652,389**	**$ 650,346**	**$ 5,757**	**0.89%**	**$ 678,059**	**$ 27,713**	**4.26%**
Budgeted FTE	9.00	9.00	9.00	9.00	0.00		9.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
N/A	No significant changes.		
	Total Increase/(Decrease)	**$ -**	

Revenues & Other Sources		
Victim Witness-Intergov Revenues	Anticipate level of State funding in 2022 for Victim Witness will increase based upon the State Budget.	$4,742
District Attorney - Public Chgs. for Services	Anticipate decrease in revenues for copy costs of police reports as and other evidence will increasingly be placed on line for attorneys to access and download.	(4,800)
	Total Increase/(Decrease)	**($58)**

Highlights

-Washington County Drug Treatment Court (DTC) is up and running. So far there have been two graduations.
-Continued with Opiate TAD Diversion Program with many successful graduations, which resulted in charges being dismissed.
-Contiued OWI 2nd and 3rd TAD program which resulted less jail time for the participants and helped individuals get the help and treatment they need.
-Obtained convictions in several Overdose and other homicide cases which resulted in lengthy prison sentences.

Goals

-Conintue Washington County Drug Treatment court and hopefully expand the number of participants to 15-20.
-Conitnue Opiate TAD and OWI 2nd and 3rd TAD diversion programs.
-Continue streamlining process for attorneys to access police reports and other digital media throught online resources.

EMERGENCY MANAGEMENT — 2022-2023 BUDGET SUMMARY

Performs Emergency Operations Plan updates, coordinates EPCRA off-site plans and updates, emergency related training classes, organizes, coordinates and debriefs emergency training exercises, communicates to the public about emergency preparedness, responds to incidents, encourages and coordinates municipal plans and updates and administers Homeland Security Programs and Initiatives.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
EMERGENCY MANAGEMENT (1151001)									
Revenues & Other Sources									
Intergovernmental	$ 76,766	$ 74,500	$ 75,000	$ 97,000	$ 22,500	30.20%	$ 76,000	$ (21,000)	-21.65%
Other Financing Sources	-	-	-	75,500	75,500	0.00%	-	(75,500)	-100.00%
Total	$ 76,766	$ 74,500	$ 75,000	$ 172,500	$ 98,000	131.54%	$ 76,000	$ (96,500)	-55.94%
Expenditures & Other Uses									
Personnel	$ 98,517	$ 123,435	$ 123,435	$ 128,881	$ 5,446	4.41%	$ 134,751	$ 5,870	4.55%
Outlay	-	-	-	98,000	98,000	0.00%	-	(98,000)	-100.00%
Total	$ 98,517	$ 123,435	$ 123,435	$ 226,881	$ 103,446	83.81%	$ 134,751	$ (92,130)	-40.61%
Property Tax Levy Impact	**$ 21,751**	**$ 48,935**	**$ 48,435**	**$ 54,381**	**$ 5,446**	**11.13%**	**$ 58,751**	**$ 4,370**	**8.04%**
TRAINING (1151003)									
Revenues & Other Sources									
Intergovernmental	$ 4,800	$ 6,900	$ 6,400	$ 16,900	$ 10,000	144.93%	$ 7,500	$ (9,400)	-55.62%
Expenditures & Other Uses									
Other Expenses	$ 4,800	$ 6,900	$ 6,400	$ 16,900	10,000	144.93%	$ 7,500	(9,400)	-55.62%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
LEPC (1151004)									
Revenues & Other Sources									
Intergovernmental	$ 39,541	$ 35,050	$ 36,034	$ 35,600	$ 550	1.57%	$ 35,377	$ (223)	-0.63%
Expenditures & Other Uses									
Personnel	$ 10,826	$ 11,433	$ 11,433	$ 11,895	$ 462	4.04%	$ 12,440	$ 545	4.58%
Purchased Services	6,427	7,300	7,113	8,350	1,050	14.38%	8,400	50	0.60%
Materials & Supplies	1,703	1,650	1,540	2,050	400	24.24%	2,075	25	1.22%
Travel & Training	514	1,850	1,000	1,850	-	0.00%	2,150	300	16.22%
Interdepartmental Charges	29,258	33,423	32,954	30,541	(2,882)	-8.62%	31,176	635	2.08%
Grants & Loans	10,914	7,250	7,530	7,250	-	0.00%	7,100	(150)	-2.07%
Total	$ 59,642	$ 62,906	$ 61,570	$ 61,936	$ (970)	-1.54%	$ 63,341	$ 1,405	2.27%
Property Tax Levy Impact	**$ 20,101**	**$ 27,856**	**$ 25,536**	**$ 26,336**	**$ (1,520)**	**-5.46%**	**$ 27,964**	**$ 1,628**	**6.18%**
Department Total Tax Levy Impact	**$ 41,852**	**$ 76,791**	**$ 73,971**	**$ 80,717**	**$ 3,926**	**5.11%**	**$ 86,715**	**$ 5,998**	**7.43%**
Budgeted FTE	1.10	1.10	1.10	1.10	0.00		1.10	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		$	FTE
Outlay-2022	Reflects the purchase of a new vehicle. 50% of the costs will be funded by the EMPG grant.	45,000	
Outlay-2022	Reflects the cost for upgrading the Emergency Operations Center. This is to be funded with one-time General Fund Balance.	53,000	
	Total Increase/(Decrease)	**$ 98,000**	

Revenues & Other Sources		
Emergency Mgmt - Intergovernmental	For 2022, the annual EMPG grant that funds a portion of the department each year is being increased by approx. $22,500. This is a one time increase to assist with COVID response duties. The grant requires a 50% match with non federal dollars (unless waived) and will not be able to be utilized if proper matching funds are not available. The funding (in conjunction with a match funded with General Fund Balance) will be used to purchase a new vehicle to replace the existing vehicle, which is in excess of 15 years old.	$22,500
Other Financing Sources	Planned one-time use of General Fund Balance to fund the match for the EMPG grant noted above.	$22,500
Other Financing Sources	Planned one-time use of General Fund Balance to fund the upgrade of the Emergency Operations Center.	$53,000
LEPC - Intergovernmental	Small decreases in State Grant Support each year (EPCRA estimated amount).	($430)
	Total Increase/(Decrease)	**$97,570**

Highlights

- Supporting Washington Co. leadership, the Washington Ozaukee Public Health Dept. (WOPHD) and other response partners such as law enforcement, fire/EMS and local governments with their ongoing response to the COVID-19 pandemic.
- Applied for and was awarded a supplemental federal COVID response grant in the amount of $27,061 to cover PPE distribution staff costs.
- Applied for a second round of supplemental federal COVID response grant funds (amount pending but estimated at $20,000) to cover some contact tracing staff costs.
- Completed the 2021 state and federal Plan of Work contracts and expect full payment of both grants.

Goals

-Continue to support COVID-19 pandemic response and recovery actions.
- Apply for and receive federal hazard mitigation grant funding to cover all costs of contracting with SEWRPC to update the Washington Co. Hazard Mitigation Plan. This update must be done every 5 years per federal law.
-Due to retirements and turnover, continue to reestablish relationships and expectations with many local agencies both within county/local governments and many of the NGOs and public safety organizations EM needs to partner with.
-Explore hazard mitigation opportunities in partnership with local governments.

MEDICAL EXAMINER

2022-2023 BUDGET SUMMARY

The office of the Medical Examiner is authorized by 59.34 of the Wis. State Statues and is responsible for the investigation of deaths in Washington County and determining the cause and manner of death in the following categories: all deaths occurring where there are unusual or suspicious circumstances; all homicides; all suicides; all deaths where there is an accident, whether or not the accident caused the death; all motor vehicle deaths; all deaths by abortion; all cremations; all deaths where there is no doctor in attendance; all deaths where the physician refuses to sign a death certificate; and all SIDS (Sudden Infant Death Syndrome) cases.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
MEDICAL EXAMINER (1900001)									
Revenues & Other Sources									
Public Charges for Services	$ 226,629	$ 200,000	$ 205,000	$ 212,670	$ 12,670	6.34%	$ 217,700	$ 5,030	2.37%
Other Revenues	502	-	-	-	-	0.00%	-	-	0.00%
Total	$ 227,131	$ 200,000	$ 205,000	$ 212,670	$ 12,670	6.34%	$ 217,700	$ 5,030	2.37%
Expenditures & Other Uses									
Personnel	$ 271,572	$ 253,740	$ 246,565	$ 257,405	$ 3,665	1.44%	$ 267,607	$ 10,202	3.96%
Purchased Services	287,951	288,930	289,730	305,198	16,268	5.63%	312,597	7,399	2.42%
Materials & Supplies	8,305	4,400	4,530	4,530	130	2.95%	3,530	(1,000)	-22.08%
Travel & Training	946	4,000	4,000	4,000	-	0.00%	4,000	-	0.00%
Interdepartmental Charges	15,495	22,570	22,138	27,683	5,113	22.65%	23,405	(4,278)	-15.45%
Total	$ 584,269	$ 573,640	$ 566,963	$ 598,816	$ 25,176	4.39%	$ 611,139	$ 12,323	2.06%
Department Total Tax Levy Impact	**$ 357,138**	**$ 373,640**	**$ 361,963**	**$ 386,146**	**$ 12,506**	**3.35%**	**$ 393,439**	**$ 7,293**	**1.89%**
Budgeted FTE	3.00	3.00	3.00	3.00	0.00		3.00	3.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	Contract for select Medical Examiner Services - budgeting a 10% increase in toxicology related costs, as well as an increase in the number of autopsies.	23,667	
	Total Increase/(Decrease)	**$ 23,667**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

Highlights

-The office is in the process of hiring and training part-time DMEs to allow the deparmtent to continue to respond to calls for service every minute of the year.

Goals

-Continue to provide scientifically based medico-legal death investigative services to Washington County.
-Implement an electronic record archival system to store historic Medical Examiner documents.

SHERIFF

2022-2023 BUDGET SUMMARY

The Sheriff's Office operates the County Jail, attends to the Circuit Court, operates a 911 Dispatch Center and provides law enforcement programs throughout the county. The County Sheriff's Office is committed to the (1) prevention of crime and the protection of life and property; (2) the preservation of peace, order, and safety; the enforcement of laws and ordinances; and (3) the safeguarding of constitutional guarantees.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
SHERIFF ADMINISTRATION (2250001)									
Revenues & Other Sources									
Intergovernmental	57,481	-	-	-	-	0.00%	-	-	0.00%
Public Charges for Services	$ 69,267	$ 83,000	$ 69,348	$ 79,500	$ (3,500)	-4.22%	$ 73,500	$ (6,000)	-7.55%
Other Revenues	2,390	2,000	2,082	2,000	-	0.00%	2,000	-	0.00%
Other Financing Sources	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 129,139	$ 85,000	$ 71,430	$ 81,500	$ (3,500)	-4.12%	$ 75,500	$ (6,000)	-7.36%
Expenditures & Other Uses									
Personnel	$ 998,006	$ 1,000,976	$ 989,536	$ 1,048,611	$ 47,635	4.76%	$ 1,084,529	$ 35,918	3.43%
Purchased Services	75,972	79,250	94,694	98,845	19,595	24.73%	102,115	3,270	3.31%
Materials & Supplies	27,786	24,000	27,887	34,500	10,500	43.75%	35,000	500	1.45%
Interdepartmental Charges	720,707	843,641	913,360	776,098	(67,543)	-8.01%	802,593	26,495	3.41%
Other Expenses	64,927	-	1,494	-	-	0.00%	-	-	0.00%
Other Financing Uses	-	-	233,595	-	-	0.00%	-	-	0.00%
Total	$ 1,887,398	$ 1,947,867	$ 2,260,566	$ 1,958,054	$ 10,187	0.52%	$ 2,024,237	$ 66,183	3.38%
Property Tax Levy Impact	**$ 1,758,259**	**$ 1,862,867**	**$ 2,189,136**	**$ 1,876,554**	**$ 13,687**	**0.73%**	**$ 1,948,737**	**$ 72,183**	**3.85%**
TRAINING (2250002)									
Revenues & Other Sources									
Intergovernmental	$ 29,053	$ 31,000	$ 37,717	$ 31,000	$ -	0.00%	$ 31,000	$ -	0.00%
Other Revenues	-	-	72	-	-	0.00%	-	-	0.00%
Total	$ 29,053	$ 31,000	$ 37,789	$ 31,000	$ -	0.00%	$ 31,000	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 4	$ -	$ 28	$ -	$ -	0.00%	$ -	$ -	0.00%
Purchased Services	$ 12,445	$ 11,950	$ 11,950	$ 6,750	$ (5,200)	-43.51%	$ 6,850	$ 100	1.48%
Materials & Supplies	31,324	41,990	41,774	40,300	(1,690)	-4.02%	39,000	(1,300)	-3.23%
Travel & Training	29,594	75,000	78,738	80,000	5,000	6.67%	80,000	-	0.00%
Total	$ 73,368	$ 128,940	$ 132,490	$ 127,050	$ (1,890)	-1.47%	$ 125,850	$ (1,200)	-0.94%
Property Tax Levy Impact	**$ 44,315**	**$ 97,940**	**$ 94,701**	**$ 96,050**	**$ (1,890)**	**-1.93%**	**$ 94,850**	**$ (1,200)**	**-1.25%**
SERVING PAPERS (2250003)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 1,875	$ 3,975	$ 900	$ 2,000	$ (1,975)	-49.69%	$ 2,000	$ -	0.00%
Expenditures & Other Uses									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ (1,875)**	**$ (3,975)**	**$ (900)**	**$ (2,000)**	**$ 1,975**	**-49.69%**	**$ (2,000)**	**$ -**	**0.00%**
EDUCATION & COMMUNITY RELATIONS (2250004)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 224,399	$ 225,032	$ 231,732	$ 232,006	$ 6,974	3.10%	$ 239,301	$ 7,295	3.14%
Other Expenses	6,804	12,000	11,886	12,000	-	0.00%	12,000	-	0.00%
Total	$ 231,202	$ 237,032	$ 243,618	$ 244,006	$ 6,974	2.94%	$ 251,301	$ 7,295	2.99%
Property Tax Levy Impact	**$ 231,202**	**$ 237,032**	**$ 243,618**	**$ 244,006**	**$ 6,974**	**2.94%**	**$ 251,301**	**$ 7,295**	**2.99%**
CRIMINAL INVESTIGATIONS (2250005)									
Revenues & Other Sources									
Other Revenues	$ 21,227	$ 8,000	$ 9,585	$ 9,000	$ 1,000	12.50%	$ 10,000	$ 1,000	11.11%
Expenditures & Other Uses									
Personnel	$ 1,132,840	$ 1,123,443	$ 1,119,040	$ 1,129,049	$ 5,606	0.50%	$ 1,169,031	$ 39,982	3.54%
Purchased Services	6,433	4,000	2,607	6,500	2,500	62.50%	6,500	-	0.00%
Materials & Supplies	8,358	8,861	13,067	15,670	6,809	76.84%	15,420	(250)	-1.60%
Travel & Training	-	150	-	150	-	0.00%	150	-	0.00%
Total	$ 1,147,630	$ 1,136,454	$ 1,134,714	$ 1,151,369	$ 14,915	1.31%	$ 1,191,101	$ 39,732	3.45%
Property Tax Levy Impact	**$ 1,126,403**	**$ 1,128,454**	**$ 1,125,129**	**$ 1,142,369**	**$ 13,915**	**1.23%**	**$ 1,181,101**	**$ 38,732**	**3.39%**

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
PATROL (2250006)									
Revenues & Other Sources									
Intergovernmental	$ 270,689	$ 341,505	$ 294,555	$ 352,477	$ 10,972	3.21%	$ 358,983	$ 6,506	1.85%
Public Charges for Services	11,562	32,000	35,152	41,400	9,400	29.38%	41,500	100	0.24%
Interdepartmental Charges for Services	10,806	15,000	18,650	30,000	15,000	100.00%	30,000	-	0.00%
Fines, Forfeitures, & Penalties	4,721	2,000	1,850	1,500	(500)	-25.00%	1,500	-	0.00%
Other Revenues	5,471	3,000	4,548	4,000	1,000	33.33%	4,500	500	12.50%
Total	$ 303,248	$ 393,505	$ 354,755	$ 429,377	$ 35,872	9.12%	$ 436,483	$ 7,106	1.65%
Expenditures & Other Uses									
Personnel	$ 5,705,250	$ 5,865,542	$ 6,022,357	$ 6,329,658	$ 464,116	7.91%	$ 6,555,670	$ 226,012	3.57%
Purchased Services	14,885	18,400	13,862	15,000	(3,400)	-18.48%	15,000	-	0.00%
Materials & Supplies	63,774	72,672	61,934	90,110	17,438	24.00%	61,045	(29,065)	-32.26%
Other Expenses	187,026	189,026	187,026	185,004	(4,022)	-2.13%	190,554	5,550	3.00%
Total	$ 5,970,935	$ 6,145,640	$ 6,285,179	$ 6,619,772	$ 474,132	7.71%	$ 6,822,269	$ 202,497	3.06%
Property Tax Levy Impact	**$ 5,667,687**	**$ 5,752,135**	**$ 5,930,424**	**$ 6,190,395**	**$ 438,260**	**7.62%**	**$ 6,385,786**	**$ 195,391**	**3.16%**
VEHICLE MAINTENANCE (2250009)									
Revenues & Other Sources									
Intergovernmental	$ 20,396	$ 26,075	$ 17,091	$ 26,201	$ 126	0.48%	$ 26,268	$ 67	0.26%
Interdepartmental Charges for Services	2,713	4,350	2,166	3,100	(1,250)	-28.74%	3,200	100	3.23%
Other Revenues	1,725	-	1,745	-	-	0.00%	-	-	0.00%
Total	$ 24,834	$ 30,425	$ 21,002	$ 29,301	$ (1,124)	-3.69%	$ 29,468	$ 167	0.57%
Expenditures & Other Uses									
Personnel	$ 89,815	$ 88,622	$ 88,238	$ 92,732	$ 4,110	4.64%	$ 97,035	$ 4,303	4.64%
Purchased Services	107,329	108,000	116,230	108,000	-	0.00%	108,000	-	0.00%
Materials & Supplies	3,975	9,000	5,023	9,000	-	0.00%	9,000	-	0.00%
Interdepartmental Charges	148,283	211,483	205,828	220,852	9,369	4.43%	219,391	(1,461)	-0.66%
Total	$ 349,402	$ 417,105	$ 415,319	$ 430,584	$ 13,479	3.23%	$ 433,426	$ 2,842	0.66%
Property Tax Levy Impact	**$ 324,568**	**$ 386,680**	**$ 394,317**	**$ 401,283**	**$ 14,603**	**3.78%**	**$ 403,958**	**$ 2,675**	**0.67%**
CORRECTIONS (2250010)									
Revenues & Other Sources									
Intergovernmental	$ -	$ 10,000	$ 8,500	$ 8,500	$ (1,500)	-15.00%	$ 8,500	$ -	0.00%
Public Charges for Services	347,656	726,760	442,582	736,768	10,008	1.38%	736,768	-	0.00%
Intergovernmental Charges for Services	571,768	723,500	631,912	714,184	(9,316)	-1.29%	714,184	-	0.00%
Other Revenues	203,625	224,000	147,575	203,000	(21,000)	-9.38%	203,000	-	0.00%
Total	$ 1,123,048	$ 1,684,260	$ 1,230,569	$ 1,662,452	$ (21,808)	-1.29%	$ 1,662,452	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 6,193,647	$ 6,722,071	$ 6,408,567	$ 6,897,715	$ 175,644	2.61%	$ 7,169,187	$ 271,472	3.94%
Purchased Services	988,079	1,194,620	1,168,049	1,233,226	38,606	3.23%	1,263,127	29,901	2.42%
Materials & Supplies	20,943	16,000	19,126	22,375	6,375	39.84%	22,375	-	0.00%
Interdepartmental Charges	8,302	14,069	8,662	7,503	(6,566)	-46.67%	7,576	73	0.97%
Other Expenses	25,212	56,000	52,095	39,486	(16,514)	-29.49%	39,486	-	0.00%
Total	$ 7,236,183	$ 8,002,760	$ 7,656,499	$ 8,200,305	$ 197,545	2.47%	$ 8,501,751	$ 301,446	3.68%
Property Tax Levy Impact	**$ 6,113,135**	**$ 6,318,500**	**$ 6,425,930**	**$ 6,537,853**	**$ 219,353**	**3.47%**	**$ 6,839,299**	**$ 301,446**	**4.61%**
COMMUNICATIONS (2250013)									
Revenues & Other Sources									
Other Revenues	525	-	-	-	-	0.00%	-	-	0.00%
Expenditures & Other Uses									
Personnel	$ 1,236,742	$ 1,302,809	$ 1,259,320	$ 1,365,727	$ 62,918	4.83%	$ 1,407,834	$ 42,107	3.08%
Purchased Services	59,819	60,915	70,432	61,673	758	1.24%	62,228	555	0.90%
Materials & Supplies	973	3,800	3,273	3,800	-	0.00%	3,800	-	0.00%
Other Expenses	15,864	17,142	16,014	17,142	-	0.00%	17,656	514	3.00%
Total	$ 1,313,398	$ 1,384,666	$ 1,349,039	$ 1,448,342	$ 63,676	4.60%	$ 1,491,518	$ 43,176	2.98%
Property Tax Levy Impact	**$ 1,312,873**	**$ 1,384,666**	**$ 1,349,039**	**$ 1,448,342**	**$ 63,676**	**4.60%**	**$ 1,491,518**	**$ 43,176**	**2.98%**
SPECIAL FORCES UNIT (2250015)									
Revenues & Other Sources									
Intergovernmental	$ 103,307	$ 32,198	$ 32,198	$ 32,198	$ -	0.00%	$ 32,198	$ -	0.00%
Intergovernmental Charges for Services	-	-	12,331	-	-	0.00%	-	-	0.00%
Other Revenues	20,746	500	4,387	500	-	0.00%	500	-	0.00%
Total	$ 124,054	$ 32,698	$ 48,916	$ 32,698	$ -	0.00%	$ 32,698	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 531,701	$ 617,848	$ 540,573	$ 534,756	$ (83,092)	-13.45%	$ 557,154	$ 22,399	4.19%
Purchased Services	36,661	25,000	36,000	25,000	-	0.00%	25,000	-	0.00%
Materials & Supplies	4,837	4,000	1,472	4,000	-	0.00%	4,000	-	0.00%
Other Expenses	5,938	-	3,187	-	-	0.00%	-	-	0.00%
Outlay	56,856	-	12,331	-	-	0.00%	-	-	0.00%
Total	$ 635,993	$ 646,848	$ 593,563	$ 563,756	$ (83,092)	-12.85%	$ 586,154	$ 22,399	3.97%
Property Tax Levy Impact	**$ 511,940**	**$ 614,150**	**$ 544,647**	**$ 531,058**	**$ (83,092)**	**-13.53%**	**$ 553,456**	**$ 22,399**	**4.22%**

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
COURTHOUSE SECURITY (2250016)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 637,278	$ 655,540	$ 659,600	$ 682,992	$ 27,452	4.19%	$ 706,394	$ 23,402	3.43%
Property Tax Levy Impact	**$ 637,278**	**$ 655,540**	**$ 659,600**	**$ 682,992**	**$ 27,452**	**4.19%**	**$ 706,394**	**$ 23,402**	**3.43%**
RADIO SYSTEM (2250018)									
Revenues & Other Sources									
Intergovernmental	$ 11,945	$ 12,544	$ 12,544	$ 13,168	$ 624	4.97%	$ 13,824	$ 656	4.98%
Public Charges for Services	305	-	173	-	-	0.00%	-	-	0.00%
Interdepartmental Charges for Services	19,534	20,707	20,707	21,949	1,242	6.00%	23,266	1,317	6.00%
Other Revenues	22,284	20,296	16,874	9,953	(10,343)	-50.96%	11,944	1,991	20.00%
Total	$ 54,069	$ 53,547	$ 50,298	$ 45,070	$ (8,477)	-15.83%	$ 49,034	$ 3,964	8.80%
Expenditures & Other Uses									
Purchased Services	772,296	802,014	805,354	829,284	27,270	3.40%	848,149	18,865	2.27%
Materials & Supplies	5,070	15,600	13,300	19,285	3,685	23.62%	20,095	810	4.20%
Other Expenses	73,099	75,047	75,047	77,050	2,003	2.67%	79,106	2,056	2.67%
Outlay	-	7,000	-	-	(7,000)	-100.00%	-	-	0.00%
Total	$ 850,465	$ 899,661	$ 893,701	$ 925,619	$ 25,958	2.89%	$ 947,350	$ 21,731	2.35%
Property Tax Levy Impact	**$ 796,397**	**$ 846,114**	**$ 843,403**	**$ 880,549**	**$ 34,435**	**4.07%**	**$ 898,316**	**$ 17,767**	**2.02%**
Department Total Tax Levy	**$ 18,522,181**	**$ 19,280,103**	**$ 19,799,045**	**$ 20,029,451**	**$ 749,348**	**3.89%**	**$ 20,752,716**	**$ 723,265**	**3.61%**
Budgeted FTE	183.50	183.40	183.40	183.71	0.31		183.71	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel Costs	Increase of 1.0 FTE overall represents a reduction of 1.0 FTE Lieutenant position and an increase of 2.0 FTE Sergeant positions. Remaining FTE changes are incremental modifications to the pool of special deputies.	120,000	1.00
Administration-Purchased Services	We added 9 additional data plans for the drug task force members. This increased our telephone account. Our service contract prices also increased. Outsourced printing was moved from an interdepartmental account to a purchased service account. .	19,595	
Administration-Materials and Supplies	Postage accounts changed in 2021, so there was no budget for the Postage account in Materials and Supplies in 2021, it was in interdepartmental. Also Supplies Central Repro was moved to Office supplies in 2022, but was an interdepartmental account in 2021.	10,500	
Administration-Interdepartmental	Reduction of IS-Indirect charges as well as movement of interdepartmental accounts to other areas of the budget.	(67,543)	
Investigation-Materials & Supplies	Additional cameras needed.	6,809	
Patrol-Materials and Supplies	Increase in prices/amounts for rifle replacement, pistols and drone batteries make up the increase.	17,438	
Vehicle Maintenance-Interdepartmental	Central Fuel-Amount given by Administration.	9,369	
Corrections-Purchased Services	Increase in medical contract as well as prescriptions and mental health contract, Jail kitchen contract with Summit and movement of outsourced printing to Purchased services from interdepartmental.	38,606	
Corrections-Materials and Supplies	Postage accounts changed in 2021, so there was no budget for the Postage account in Materials and Supplies in 2021, it was in interdepartmental. Other operating supplies has been increasing over the past 5 years and we increased the budget to more closely match the expenses incurred.	6,375	
Corrections-Interdepartmental	Decrease is due to the movement of accounts from interdepartmental to other parts of the budget.	(6,566)	
Corrections-Other Expenses	Decrease is due to the assumption there will be fewer inmates on electronic monitoring in 2022, once COVID is not longer a factor.	(16,514)	
Radio Tower Outlay	No outlay planned for 2022.	(7,000)	
	Total Increase/(Decrease)	**$ 11,069**	

Revenues & Other Sources		
Patrol-Intergovernmental	Estimated increase in the Richfield contract and Boat Patrol which are the direct result of increase in wages.	$10,972
Patrol-Interdepartmental Charges for Svcs	Assumption that life will go back to normal post COVID. This increase is for the account for HSD transports, of which there were fewer in 2020 and 2021.	15,000
Corrections-Other Revenues	Based on the three year average of receipts, plus a recent push by the legislature to decrease the amount of revenue that can be collected on inmate phone calls.	(21,000)
Radio System-Other Revenues	Lost a contract for radio tower rent.	(10,343)
	Total Increase/(Decrease)	**($5,371)**

SHERIFF'S DEPARTMENT - SPECIAL FUNDS

2022-2023 BUDGET SUMMARY

This area is used to account for several funds and revenue sources under the jurisdiction of the Sheriff that have spending restrictions.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
JAIL COMMISSARY (743)									
Revenues & Other Sources									
Other Revenues	$ 49,313	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Other Expenses	$ 82,231	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Other Financing Uses	(32,917)	-	-	-	-	0.00%	-	-	0.00%
Total	$ 49,313	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
DRUG FORFEITURE (745)									
Revenues & Other Sources									
Interest Earnings	$ 26	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Other Revenues	-	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	1,254	-	-	-	-	0.00%	-	-	0.00%
Total	$ 1,280	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Other Expenses	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
DARE PROGRAM (746)									
Revenues & Other Sources									
Other Revenues	$ 359	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Other Expenses	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Other Financing Uses	359	-	-	-	-	0.00%	-	-	0.00%
Total	$ 359	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
JAIL ASSESSMENT FUND (280)									
Revenues & Other Sources									
Other Revenues	$ 99,810	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Other Financing Sources	-	120,000	120,000	41,000	(79,000)	-65.83%	$ 36,000	(5,000)	-12.20%
Total	$ 99,810	$ 120,000	$ 120,000	$ 41,000	$ (79,000)	-65.83%	$ 36,000	$ (5,000)	-12.20%
Expenditures & Other Uses									
Other Expenses	$ 300,234	$ 120,000	$ 120,000	$ 41,000	$ (79,000)	-65.83%	$ 36,000	$ (5,000)	-12.20%
Other Financing Uses	(200,425)	-	-	-	-	0.00%	-	-	0.00%
Total	$ 99,810	$ 120,000	$ 120,000	$ 41,000	$ (79,000)	-65.83%	$ 36,000	$ (5,000)	-12.20%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Department Total Tax Levy	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Budgeted FTE	0.000	0.000	0.000	0.000	0.00		0.000	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Jail Assessment Fund	Budgeted expenditures from the Jail Assessment Fund represent planned replacement and modifications of jail equipment and facilities - funded with Jail Assessment Fee revenues. These expenditures are considered one-time in nature.		
	Total Increase/(Decrease)	**$ -**	

Revenues & Other Sources		
N/A	No significant changes.	
	Total Increase/(Decrease)	**$0**

PUBLIC WORKS

Departments:

Facilities
(includes Central Fuel)

Highway

Highway - County Engineer

Transit

FUNCTIONAL AREA SUMMARY – PUBLIC WORKS

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 20,342,459	$ 22,324,276	$ 23,763,922	$ 1,439,646	6.45%	$ 19,879,842	$ (3,884,080)	-16.34%
EXPENSES	26,184,544	27,226,918	29,848,411	2,621,493	9.63%	21,224,523	(8,623,888)	-28.89%
OTHER SOURCES, USES, & TRANSFERS	327,800	342,607	1,601,058	1,258,451	367.32%	(3,243,144)	(4,844,202)	-302.56%
PROPERTY TAX LEVY	$ 5,514,284	$ 4,560,035	$ 4,483,430	$ (76,605)	-1.68%	$ 4,587,825	$ 104,395	2.33%
BREAKDOWN BY DEPARTMENT								
FACILITIES								
REVENUES	$ 33,235	$ 830,403	$ 855,332	$ 24,929	3.00%	$ 705,547	$ (149,785)	-17.51%
EXPENSES	3,306,146	3,230,544	3,508,967	278,423	8.62%	3,459,577	(49,390)	-1.41%
OTHER SOURCES, USES, & TRANSFERS	-	-	22,000	22,000	0.00%	18,000	(4,000)	-18.18%
PROPERTY TAX LEVY (CREDIT)	$ 3,272,910	$ 2,400,141	$ 2,631,635	$ 231,494	9.65%	$ 2,736,030	$ 104,395	3.97%
HIGHWAY (ENTERPRISE)								
REVENUES	$ 17,172,993	$ 17,844,177	$ 18,750,309	$ 906,132	5.08%	$ 14,912,899	$ (3,837,410)	-20.47%
EXPENSES	19,511,507	19,663,579	21,806,162	2,142,583	10.90%	13,128,550	(8,677,612)	-39.79%
OTHER SOURCES, USES, & TRANSFERS	780,152	342,607	1,579,058	1,236,451	360.89%	(3,261,144)	(4,840,202)	-306.52%
PROPERTY TAX LEVY	$ 1,558,362	$ 1,476,795	$ 1,476,795	$ (0)	0.00%	$ 1,476,795	$ 0	0.00%
HIGHWAY - COUNTY ENGINEER								
REVENUES	$ 103,261	$ 105,251	$ 117,869	$ 12,618	11.99%	$ 121,187	$ 3,318	2.82%
EXPENSES	128,173	130,251	142,869	12,618	9.69%	146,187	3,318	2.32%
PROPERTY TAX LEVY	$ 24,913	$ 25,000	$ 25,000	$ -	0.00%	$ 25,000	$ -	0.00%
TRANSIT								
REVENUES	$ 3,032,970	$ 3,544,445	$ 4,040,412	$ 495,967	13.99%	$ 4,140,209	$ 99,797	2.47%
EXPENSES	3,238,717	4,202,544	4,390,412	187,868	4.47%	4,490,209	99,797	2.27%
OTHER SOURCES, USES, & TRANSFERS	(452,352)	-	-	-	0.00%	-	-	0.00%
PROPERTY TAX LEVY	$ 658,099	$ 658,099	$ 350,000	$ (308,099)	-46.82%	$ 350,000	$ -	0.00%

2020-2023 BUDGETED FTE SUMMARY

PUBLIC WORKS	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Facilities	19.55	19.05	20.05	1.00	20.05	0.00
Highway (Enterprise)	50.87	50.87	50.87	0.00	50.87	0.00
Highway - County Engineer	1.00	1.00	1.00	0.00	1.00	0.00
Transit	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	**71.42**	**70.92**	**71.92**	**1.00**	**71.92**	**0.00**

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Facilities

- Add 1.0 FTE Facilities Management Assistant.
- Change 1.0 FTE Facilities Analyst to 1.0 FTE Project Manager.

Highway

- None.

County Engineer

- None.

Transit

- None.

FACILITIES

2022-2023 BUDGET SUMMARY

The County maintains seven buildings for various County operations. A mix of county employees and contracted staff are responsible for the cleaning and care of all County buildings.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
CENTRAL FUEL (515)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 471,294	$ 758,825	$ 635,475	$ 758,634	$ (191)	-0.03%	$ 767,047	$ 8,413	1.11%
Other Financing Sources	24,562	-	32,055	-	-	0.00%	-	-	0.00%
Total	$ 495,857	$ 758,825	$ 667,530	$ 758,634	$ (191)	-0.03%	$ 767,047	$ 8,413	1.11%
Expenditures & Other Uses									
Personnel	$ 42,299	$ 44,910	$ 45,210	$ 45,534	$ 624	1.39%	$ 47,601	$ 2,067	4.54%
Purchased Services	17,538	18,847	14,757	20,115	1,268	6.73%	20,180	65	0.32%
Materials & Supplies	419,286	676,166	589,324	683,753	7,587	1.12%	690,844	7,091	1.04%
Interdepartmental Charges	6,976	8,239	8,239	7,656	(583)	-7.08%	8,040	384	5.02%
Depreciation	9,757	10,000	10,000	10,000	-	0.00%	10,000	-	0.00%
Other Financing Uses	-	663	-	(8,424)	(9,087)	-1370.59%	(9,618)	(1,194)	14.17%
Total	$ 495,857	$ 758,825	$ 667,530	$ 758,634	$ (191)	-0.03%	$ 767,047	$ 8,413	1.11%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
YOUTH TREATMENT CENTER (1200001)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 73,789	$ 86,078	$ 94,505	$ 91,170	$ 5,092	5.92%	$ 93,419	$ 2,249	2.47%
Expenditures & Other Uses									
Personnel	$ 20,188	$ 21,753	$ 22,265	$ 23,127	$ 1,374	6.32%	$ 24,097	$ 970	4.19%
Purchased Services	32,030	47,380	55,295	53,334	5,954	12.57%	54,137	803	1.51%
Materials & Supplies	4,413	-	-	-	-	0.00%	-	-	0.00%
Interdepartmental Charges	10,529	16,945	16,945	14,709	(2,236)	-13.20%	15,078	369	2.51%
Total	$ 67,160	$ 86,078	$ 94,505	$ 91,170	$ 5,092	5.92%	$ 93,312	$ 2,142	2.35%
Property Tax Levy Impact	**$ (6,630)**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ (107)**	**$ (107)**	**0.00%**
FAIR PARK (1200002)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Personnel	$ 20,191	$ 21,753	$ 22,265	$ 23,114	$ 1,361	6.26%	$ 24,092	$ 978	4.23%
Purchased Services	45,612	43,413	45,013	36,894	(6,519)	-15.02%	41,087	4,193	11.36%
Materials & Supplies	3	-	-	-	-	0.00%	-	-	0.00%
Interdepartmental Charges	45,296	44,910	44,910	126,633	81,723	181.97%	128,674	2,041	1.61%
Total	$ 111,102	$ 110,076	$ 112,188	$ 186,641	$ 76,565	69.56%	$ 193,853	$ 7,212	3.86%
Property Tax Levy Impact	**$ 111,102**	**$ 110,076**	**$ 112,188**	**$ 186,641**	**$ 76,565**	**69.56%**	**$ 193,853**	**$ 7,212**	**3.86%**
TOWER SITES (1200003)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Purchased Services	$ 1,489	$ 2,795	$ 2,481	$ 2,935	$ 140	5.01%	$ 2,815	$ (120)	-4.09%
Property Tax Levy Impact	**$ 1,489**	**$ 2,795**	**$ 2,481**	**$ 2,935**	**$ 140**	**5.01%**	**$ 2,815**	**$ (120)**	**-4.09%**
HERBERT J. TENNIES GOVERNMENT CENTER (1200004)									
Revenues & Other Sources									
Other Revenues	1,190	-	-	-	-	0.00%	-	-	0.00%
Expenditures & Other Uses									
Personnel	$ 389,466	$ 333,504	$ 333,725	$ 427,715	$ 94,211	28.25%	$ 445,078	$ 17,363	4.06%
Purchased Services	401,604	423,458	425,008	431,357	7,899	1.87%	434,231	2,874	0.67%
Materials & Supplies	10,514	11,250	13,900	11,850	600	5.33%	11,850	-	0.00%
Travel & Training	576	2,000	1,000	1,000	(1,000)	-50.00%	1,000	-	0.00%
Interdepartmental Charges	105,879	113,491	112,299	114,258	767	0.68%	114,482	224	0.20%
Other Expenses	29,587	-	-	-	-	0.00%	-	-	0.00%
Total	$ 937,626	$ 883,703	$ 885,932	$ 998,180	$ 114,477	12.95%	$ 1,024,642	$ 26,461	2.65%
Property Tax Levy Impact	**$ 936,435**	**$ 883,703**	**$ 885,932**	**$ 986,180**	**$ 102,477**	**11.60%**	**$ 1,006,642**	**$ 20,461**	**2.07%**
OLD COURTHOUSE COMPLEX (1200005)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 157,189	$ 158,080	$ 166,012	$ 168,218	$ 10,138	6.41%	$ -	$ (168,218)	-100.00%
Expenditures & Other Uses									
Personnel	$ 20,199	$ 21,753	$ 22,265	$ 23,114	$ 1,361	6.26%	$ 24,092	$ 978	4.23%
Purchased Services	131,937	100,320	108,040	109,833	9,513	9.48%	-	(109,833)	-100.00%
Materials & Supplies	139	500	200	300	(200)	-40.00%	-	(300)	-100.00%
Interdepartmental Charges	29,037	35,507	35,507	34,971	(536)	-1.51%	35,228	257	0.73%
Outlay	162,461	-	-	-	-	0.00%	-	-	0.00%
Total	$ 343,772	$ 158,080	$ 166,012	$ 168,218	$ 10,138	6.41%	$ 59,320	$ (108,898)	-64.74%
Property Tax Levy Impact	**$ 186,583**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ 59,320**	**$ 59,320**	**0.00%**

FACILITIES

2022-2023 BUDGET SUMMARY

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
SHERIFF & JAIL COMPLEX (1200007)									
Revenues & Other Sources									
Total	$ -	$ -	$ -	$ 10,000	$ 10,000	0.00%	$ -	$ (10,000)	-100.00%
Expenditures & Other Uses									
Personnel	$ 485,013	$ 523,545	$ 527,813	$ 552,862	$ 29,317	5.60%	$ 575,087	$ 22,225	4.02%
Purchased Services	632,199	644,444	672,444	661,027	16,583	2.57%	663,995	2,968	0.45%
Materials & Supplies	39,617	35,000	32,000	31,000	(4,000)	-11.43%	32,000	1,000	3.23%
Interdepartmental Charges	31,319	32,512	32,512	32,255	(257)	-0.79%	32,808	553	1.71%
Outlay	29,600	-	-	10,000	10,000	0.00%	-	(10,000)	-100.00%
Total	$ 1,217,748	$ 1,235,501	$ 1,264,769	$ 1,287,144	$ 51,643	4.18%	$ 1,303,890	$ 16,746	1.30%
Property Tax Levy Impact	**$ 1,217,748**	**$ 1,235,501**	**$ 1,264,769**	**$ 1,277,144**	**$ 41,643**	**3.37%**	**$ 1,303,890**	**$ 26,746**	**2.09%**
UWM-WC (1200009)									
Revenues & Other Sources									
Other Revenues	1,586	-	-	-	-	0.00%	-	-	0.00%
Expenditures & Other Uses									
Personnel	$ 40,536	$ 43,503	$ 44,527	$ 46,231	$ 2,728	6.27%	$ 48,190	$ 1,959	4.24%
Purchased Services	48,030	54,918	54,838	60,639	5,721	10.42%	48,470	(12,169)	-20.07%
Interdepartmental Charges	70,237	69,645	69,645	71,865	2,220	3.19%	72,958	1,093	1.52%
Total	$ 158,803	$ 168,066	$ 169,010	$ 178,735	$ 10,669	6.35%	$ 169,618	$ (9,117)	-5.10%
Property Tax Levy Impact	**$ 157,217**	**$ 168,066**	**$ 169,010**	**$ 178,735**	**$ 10,669**	**6.35%**	**$ 169,618**	**$ (9,117)**	**-5.10%**
PUBLIC AGENCY CENTER (1200010)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 517,880	$ 555,816	$ 549,376	$ 565,515	$ 9,699	1.75%	$ 581,699	$ 16,184	2.86%
Other Revenues	$ 30,429	$ 30,429	$ 30,429	$ 30,429	$ -	0.00%	$ 30,429	$ -	0.00%
Total	$ 548,309	$ 586,245	$ 579,805	$ 595,944	$ 9,699	1.65%	$ 612,128	$ 16,184	2.72%
Expenditures & Other Uses									
Personnel	$ 168,634	$ 184,303	$ 184,113	$ 188,999	$ 4,696	2.55%	$ 196,970	$ 7,971	4.22%
Purchased Services	317,251	340,960	336,710	346,787	5,827	1.71%	353,911	7,124	2.05%
Materials & Supplies	4,136	7,000	5,000	6,000	(1,000)	-14.29%	6,000	-	0.00%
Interdepartmental Charges	40,076	53,982	53,982	54,158	176	0.33%	55,247	1,089	2.01%
Outlay	4,782	-	-	-	-	0.00%	-	-	0.00%
Total	$ 534,879	$ 586,245	$ 579,805	$ 595,944	$ 9,699	1.65%	$ 612,128	$ 16,184	2.72%
Property Tax Levy Impact	**$ (13,431)**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ 0**	**$ 0**	**0.00%**
Department Total Tax Levy	**$ 2,590,515**	**$ 2,400,141**	**$ 2,434,380**	**$ 2,631,635**	**$ 231,494**	**9.65%**	**$ 2,736,030**	**$ 104,395**	**3.97%**
Budgeted FTE	19.55	19.05	19.05	20.05	1.00		20.05	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Includes costs for the creation of a 1.0 FTE Facilities Assistant and increased costs related to making a Facilities Analyst a Project Manager.	88,000	1.00
Fair Park-Interdepartmental Charges	Budget includes $80,000 in unreimbursed costs related to maintenance costs at Fair Park (provided by Parks). This is a new charge in 2022, as Fair Park paid the cost directly prior to the agreement established in 2021.	80,000	
Old Courthouse-2023	Utility and other building related costs removed to recognize the termination of the maintenance agreement in 2023, when the transfer of property is set to occur. Some transitional costs remain and will be phased out in future budgets.	(109,000)	
Outlay	Includes $22,000 and $18,000 in capital outlay requests in 2022 and 2023 respectively, to be funded with one-time use of general fund balance.	40,000	
	Total Increase/(Decrease)	**$ (29,000)**	

Revenues & Other Sources		
Old Courthouse-2023	Interdepartmental (cross charge) revenue removed to recognize the termination of the maintenance agreement in 2023, when the transfer of property is set to occur.	(168,000)
Other Financing Sources	Includes one-time planned use of general fund balance of $22,000 and $18,000 2022 and 2023 respectively, to fund (one-time) capital outlay requests.	40,000
	Total Increase/(Decrease)	**(128,000)**

Highlights

-Vendor Contract price increases factored into 2022/2023 budget request.

Goals

-Ensure uptime in county facilities to ensure ability to provide services to the public.

HIGHWAY

2022-2023 BUDGET SUMMARY

The Washington County Highway Department maintains a proud tradition of providing exceptional winter service to the citizens of Washington County while also providing preventative road maintenance to protect our infrastructure investments. The department is responsible for the maintenance of 650 lane miles of State and Federal Highways and 442 miles of County Trunk Highways. While striving to balance the multi-modal transportation needs of the public with a fiscally prudent Highway Department, Washington County has been able to maintain a high level of service for all citizens.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
HIGHWAY ENTERPRISE FUND (500)									
Revenues & Other Sources									
Intergovernmental Charges for Services									
Wisconsin Dept. of Transportation	$ 3,239,846	$ 3,531,986	$ 3,394,044	$ 3,545,324	$ 13,338	0.38%	$ 3,606,287	$ 60,963	1.72%
Washington County	7,713,909	7,786,432	9,605,117	8,747,218	960,786	12.34%	4,239,289	(4,507,929)	-51.54%
Other	285,323	268,263	277,788	261,456	(6,807)	-2.54%	264,899	3,443	1.32%
Interdepartmental Charges for Services	109,704	77,198	123,155	89,689	12,491	16.18%	91,442	1,753	1.95%
Licenses & Permits	7,925	6,400	5,500	6,700	300	4.69%	6,700	-	0.00%
Other Revenues	99,060	108,200	135,556	118,100	9,900	9.15%	118,100	-	0.00%
Other Financing Sources	327,733	142,716	-	200,661	57,945	40.60%	474,244	273,583	136.34%
Total	$ 11,783,500	$ 11,921,195	$ 13,541,160	$ 12,969,148	$ 1,047,953	8.79%	$ 8,800,961	$ (4,168,187)	-32.14%
Expenditures & Other Uses									
Administration	$ 781,972	$ 793,607	$ 727,888	$ 841,250	$ 47,643	6.00%	$ 870,441	$ 29,191	3.47%
County Highway Maintenance	2,414,847	2,585,985	2,409,081	2,631,295	45,310	1.75%	2,669,356	38,061	1.45%
State Highway Maintenance	2,639,776	2,991,912	1,969,028	2,963,693	(28,219)	-0.94%	3,018,309	54,616	1.84%
County Highway Construction	4,781,793	4,721,191	6,049,554	5,559,740	838,549	17.76%	1,203,197	(4,356,543)	-78.36%
Local Government Services	267,346	257,425	211,050	250,125	(7,300)	-2.84%	253,419	3,294	1.32%
Interdepartmental Services	107,477	74,079	93,421	85,802	11,723	15.82%	87,479	1,677	1.95%
Radios	27,466	22,939	25,591	24,355	1,416	6.17%	25,696	1,341	5.51%
General Property & Liability Insurance	53,381	56,016	51,447	56,119	103	0.18%	57,018	899	1.60%
Equipment Storage and Salt Facility Costs	269,499	237,000	237,000	249,000	12,000	5.06%	249,000	-	0.00%
Other Expenses	414,943	181,041	(14,777)	307,769	126,728	70.00%	367,046	59,277	19.26%
Grants and Local Aids	25,000	-	-	-	-	0.00%	-	-	0.00%
Other Financing Uses	-	-	1,781,877	-	-	0.00%	-	-	0.00%
Total	$ 11,783,500	$ 11,921,195	$ 13,541,160	$ 12,969,148	$ 1,047,953	8.79%	$ 8,800,961	$ (4,168,187)	-32.14%
Property Tax Levy	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
COUNTY ROADS & BRIDGES (290)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 3,278,181	$ 3,376,526	$ 3,376,526	$ 3,477,822	$ 101,296	3.00%	$ 3,582,156	$ 104,334	3.00%
Intergovernmental	2,414,744	2,689,172	2,962,427	2,504,000	(185,172)	-6.89%	3,004,026	500,026	19.97%
Interest Earnings	17,171	-	11	-	-	0.00%	-	-	0.00%
Other Revenues	-	-	7,516	-	-	0.00%	-	-	0.00%
Other Financing Sources	458,661	197,407	1,954,297	1,374,484	1,177,077	596.27%	(3,739,552)	(5,114,036)	-372.07%
Total	$ 6,168,757	$ 6,263,105	$ 8,300,777	$ 7,356,306	$ 1,093,201	17.45%	$ 2,846,630	$ (4,509,676)	-61.30%
Expenditures & Other Uses									
County Highway Maintenance	$ 2,683,623	$ 2,694,900	$ 3,469,663	$ 2,896,101	$ 201,201	7.47%	$ 2,940,725	$ 44,624	1.54%
County Highway Construction	5,004,146	4,920,000	6,011,909	5,812,000	892,000	18.13%	1,257,700	(4,554,300)	-78.36%
County Bridges Aids	13,210	100,000	271,000	100,000	-	0.00%	100,000	-	0.00%
County Railroad Aids	26,140	25,000	25,000	25,000	-	0.00%	25,000	-	0.00%
Total	$ 7,727,119	$ 7,739,900	$ 9,777,572	$ 8,833,101	$ 1,093,201	14.12%	$ 4,323,425	$ (4,509,676)	-51.05%
Property Tax Levy	**$ 1,558,362**	**$ 1,476,795**	**$ 1,476,795**	**$ 1,476,795**	**$ 1,093,201**	**74.03%**	**$ 1,476,795**	**$ (4,509,676)**	**-305.37%**
Department Total Tax Levy	**$ 1,558,362**	**$ 1,476,795**	**$ 1,476,795**	**$ 1,476,795**	**$ -**	**0%**	**$ 1,476,795**	**$ -**	**0%**
** - excludes Property Tax Levy*									
Personnel Expenses - Highway Total	$ 4,209,938	$ 4,276,723	$ 4,145,721	$ 4,430,404	$ 153,681	3.59%	$ 4,615,203	$ 184,799	4.17%
Budgeted FTE	50.87	50.87	50.87	50.87	0.00		50.87	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
County Highway Construction	2022 Increase in expenses on county construction projects. Not requesting additonal funds, using fund balance.	838,549	
County Highway Construction	2023 decrease in expenses on county construction projects. Replenish fund balance.	(4,356,543)	
Interdepartmental Services	Anticipate more expenses for Parks and Facilities.	11,723	
	Total Increase/(Decrease)	**$ (3,506,271)**	

Revenues & Other Sources		**$**
Interngovernmental	CHI & CHI D funds revenue in 2023; receive every odd calendar year.	$500,026
Interdepartmental Revenue	Anticipate more work for Parks and Facilities.	12,491
Washington County	Increase in county construction in 2022.	960,786
Washington County	Decrease in county construction in 2023.	(4,507,929)
	Total Increase/(Decrease)	**($3,034,626)**

Highlights

-Reconstruct CTH W from STH 33 to STH 175 (3.5 miles).
-Continued aggressive maintenance schedule on county highway system by chipsealing a record amount of 21.1 miles.
-Planning for reconstruction of CTH M from Pioneer Rd to CTH F in 2022 (3 miles).
-Planning for construction of roundabout at intersection of CTH Q and Hillside Road in 2023.

Goals

-Pulverize and repave CTH E in 2022 (4.1 miles) and CTH M in 2023 (2 miles).
-Replace Schaefer's Bridge on CTH H in 2022 making it safer and pedestrian friendly.
-Reconstruct CTH M in 2022 (3 miles).
-Construct a roundabout at intersection of CTH Q and Hillside Road in 2023.

HIGHWAY - COUNTY ENGINEER

2022-2023 BUDGET SUMMARY

This budget area accounts for the County Engineer within the Highway Department. A significant portion of the costs of the position are billed out to projects and recouped.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
ENGINEER (2600001)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 103,261	$ 105,251	$ 94,611	$ 117,869	$ 12,618	11.99%	$ 121,187	$ 3,318	2.82%
Expenditures & Other Uses									
Personnel	$ 120,180	$ 121,576	$ 111,267	$ 126,248	$ 4,672	3.84%	$ 131,993	$ 5,745	4.55%
Purchased Services	847	1,087	1,379	3,925	2,838	261.09%	3,925	-	0.00%
Materials & Supplies	302	1,200	587	1,200	-	0.00%	1,200	-	0.00%
Travel & Training	2,321	2,000	2,000	2,500	500	25.00%	2,500	-	0.00%
Interdepartmental Charges	4,523	4,388	5,163	8,996	4,608	105.02%	6,569	(2,427)	-26.98%
Total	$ 128,173	$ 130,251	$ 120,396	$ 142,869	$ 12,618	9.69%	$ 146,187	$ 3,318	2.32%
Department Total Tax Levy Impact	**$ 24,913**	**$ 25,000**	**$ 25,785**	**$ 25,000**	**$ -**	**0.00%**	**$ 25,000**	**$ (0)**	**0.00%**
Budgeted FTE	1.00	1.00	1.00	1.00	0.00		1.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	Receiving Tahoe from Sheriff's Department-increase in vehicle maintenance.	2,838	
Interdepartmental Charges	Increased Engineering Software costs and new laptop.	4,608	
Travel & Training	Autodesk Training.	500	
	Total Increase/(Decrease)	**$ 7,946**	

Revenues & Other Sources		
Interdepartmental Charges for Services	Construction inspection services on CTH M. Paving management county campus, UWM @ WC, Fair Park. Storm sewers UWM @ WC.	$12,618
	Total Increase/(Decrease)	**$12,618**

Highlights

-Project management of CTH W reconstruction project-3.5 miles.
-Successful completion of basement waterproofing & water abatement project at the Historic Courthouse.
-Planning of CTH M reconstruction-3 miles.
-Planning of roundabout construction at CTH Q & Hillside Rd.

Goals

-Pavement and parking lot replacement, rehabilitation and preservation on lots throughout the county campus; UWM @WC, Fair Park & other County Facilities.
-Restoration of eroded and washed out storm sewer facilities at UWM @ WC.
-Project management of CTH M reconstruction from Pioneer Rd to CTH F (3 miles) in 2022.
-Project management of roundabout construction at intersection of CTH Q and Hillisde Road in 2023.

TRANSIT

2022-2023 BUDGET SUMMARY

Transit Services provides two transportation services for Washington County residents: the Shared Ride Taxi and the Washington County Commuter Express.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
TRANSIT (225)									
Revenues & Other Sources									
Intergovernmental	$ 2,591,956	$ 2,974,943	$ 3,406,116	$ 3,567,147	$ 592,204	19.91%	$ 3,618,691	$ 51,544	1.44%
Public Charges for Services	404,419	554,475	546,083	458,235	(96,240)	-17.36%	506,488	48,253	10.53%
Other Revenues	36,595	15,027	15,027	15,030	3	0.02%	15,030	-	0.00%
Total	$ 3,032,970	$ 3,544,445	$ 3,967,226	$ 4,040,412	$ 495,967	13.99%	$ 4,140,209	$ 99,797	2.47%
Expenditures & Other Uses									
Personnel	$ 194	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
Purchased Services	2,751,828	3,574,679	3,587,038	3,791,879	217,200	6.08%	3,934,515	142,636	3.76%
Interdepartmental Charges	195,853	308,379	309,814	313,033	4,654	1.51%	315,194	2,161	0.69%
Other Expenses	55,721	71,486	71,486	50,500	(20,986)	-29.36%	5,500	(45,000)	-89.11%
Outlay	235,122	248,000	248,000	235,000	(13,000)	-5.24%	235,000	-	0.00%
Other Financing Uses	457,403	-	408,988	-	-	0.00%	-	-	0.00%
Total	$ 3,696,121	$ 4,202,544	$ 4,625,325	$ 4,390,412	$ 187,868	4.47%	$ 4,490,209	$ 99,797	2.27%
Department Total Tax Levy Impact	**$ 663,150**	**$ 658,099**	**$ 658,099**	**$ 350,000**	**$ (308,099)**	**-46.82%**	**$ 350,000**	**$ -**	**0.00%**
Budgeted FTE	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Purchased Services	Contracted transit operations increase with inflation annually. The June rate was 5.8%. Also includes a direct pass-through increase for Shared Ride Taxi driver wages.	240,000	
Other Expenses	Includes estimated direct expenses related to pandemic response.		
Outlay	Reduced vehicle purchases due to the end of the Commute to Careers grant.		
	Total Increase/(Decrease)	**$ 240,000**	

Revenues & Other Sources		
Intergovernmental	ARPA and CRRSAA grant funds - one-time funding with 0% local match - will be used by the end of 2023	$376,000
Public Charges for Services	Estimated ridership for 2022: SRT 80% of 2019; WCCE 45% of 2019.	(126,000)
	Total Increase/(Decrease)	**$250,000**

Highlights

-Ridership is expected to remain low for 2022 and increase slightly in 2023.
-CRRSAA and ARPA (COVID relief) and WisDOT 85.20 grant funds will fully-fund the WCCE for 2 years.

Goals

-Launch new routing and dispatch software for the Share Ride Taxi.
-Develop options for a sustainable solution for employment transportation systems between Milwaukee, Waukesha, and Washington Counties.
-Decision on merging transit systems or programs based on data collected from the Washington Ozaukee Transit Connection pilot.

COUNTY-WIDE FUNDS & INITIATIVES

Capital Improvement Program

Debt Service

Self-Insurance Funds
(Health & Workers Comp)

Non-Departmental (Includes):

Strategic Priorities

County-Wide Initiatives

Sales Tax for Property Tax Levy Relief

General County Aids & Interfund Transfers

Budgeted Use of Property Tax Relief Fund

FUNCTIONAL AREA SUMMARY – COUNTY-WIDE FUNDS & INITIATIVES

	2020 Actual	2021 Original Budget	2022 Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Budget	Change from 2022 Budget $	Change from 2022 Budget %
FUNCTIONAL AREA TOTAL								
REVENUES	$ 21,252,960	$ 16,701,049	$ 21,854,050	$ 5,153,001	30.85%	$ 22,590,906	$ 736,856	3.37%
EXPENSES	13,627,765	13,133,730	16,210,515	3,076,785	23.43%	15,931,112	(279,403)	-1.72%
FUND BALANCE USE & TRANSFERS	(2,146,141)	773,000	443,395	(329,605)	-42.64%	945,024	501,629	113.13%
PROPERTY TAX LEVY	$ (5,479,054)	$ (4,340,319)	$ (6,086,930)	$ (1,746,611)	40.24%	$ (7,604,818)	$ (1,517,888)	24.94%
BREAKDOWN BY DEPARTMENT								
CAPITAL IMPROVEMENT PROGRAM								
REVENUES	$ 2,164,143	$ 1,500,400	$ 2,033,205	$ 532,805	35.51%	$ 2,244,433	$ 211,228	10.39%
EXPENSES	1,669,182	1,438,150	2,033,205	595,055	41.38%	2,244,433	211,228	10.39%
OTHER SOURCES, USES, & TRANSFERS	(494,961)	(62,250)	-	62,250	-100.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
DEBT SERVICE								
REVENUES	$ 438,786	$ -	$ 1,000,000	$ 1,000,000	0.00%	$ 1,000,000	$ -	0.00%
EXPENSES	2,206,480	1,865,450	2,737,325	871,875	46.74%	2,739,025	1,700	0.06%
OTHER SOURCES, USES, & TRANSFERS	27,969	126,250	-	(126,250)	-100.00%	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	$ 1,739,725	$ 1,739,200	$ 1,737,325	$ (1,875)	-0.11%	$ 1,739,025	$ 1,700	0.10%
SELF INSURANCE FUNDS								
REVENUES	$ 9,542,385	$ 9,014,000	$ 9,689,400	$ 675,400	7.49%	$ 10,350,500	$ 661,100	6.82%
EXPENSES	8,207,604	9,723,000	10,132,795	409,795	4.21%	10,795,524	662,729	6.54%
OTHER SOURCES, USES, & TRANSFERS	(1,334,781)	709,000	443,395	(265,605)	-37.46%	445,024	1,629	0.37%
PROPERTY TAX LEVY (CREDIT)	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	0.00%
NON-DEPARTMENTAL								
REVENUES	$ 9,107,646	$ 6,186,649	$ 9,131,445	$ 2,944,796	47.60%	$ 8,995,973	$ (135,472)	-1.48%
EXPENSES	$ 1,544,500	$ 107,130	$ 1,307,190	$ 1,200,060	1120.19%	$ 152,130	$ (1,155,060)	-88.36%
OTHER SOURCES, USES, & TRANSFERS	(344,367)	-	-	-	0.00%	500,000	500,000	0.00%
PROPERTY TAX LEVY (CREDIT)	$ (7,218,779)	$ (6,079,519)	$ (7,824,255)	$ (1,744,736)	28.70%	$ (9,343,843)	$ (1,519,588)	19.42%

2020-2023 BUDGETED FTE SUMMARY

COUNTY-WIDE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Self-Insurance	0.00	0.00	1.00	1.00	1.00	0.00

SUMMARY OF SIGNIFICANT 2022-2023 BUDGETED FTE CHANGES

Self-Insurance

- Add 1 FTE Management Analyst

CAPITAL IMPROVEMENT PROGRAM

2022-2023 BUDGET SUMMARY

The Capital Improvement Program (CIP) is the County's long-range capital needs plan. Capital project funds include financial resources to be used for the acquisition or construction of facilities, technology, or major infrastructure excluding those financed by proprietary funds. Additionally, the CIP includes the grant to the Washington County Convention and Visitors Bureau for marketing and promotion of tourism in the County.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
PARK DEVELOPMENT PROJECTS (210)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 250,000	$ -	$ -	$ 250,000	$ 250,000	0.00%	$ 250,000	$ -	0.00%
Expenditures & Other Uses									
Outlay	$ -	$ -	$ -	$ 250,000	$ 250,000	0.00%	$ 250,000	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
MAJOR PROJECTS (401)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 448,114	$ 173,338	$ 173,338	$ 664,958	$ 491,620	283.62%	$ 302,880	$ (362,078)	-54.45%
Expenditures & Other Uses									
Outlay	$ 454,914	$ 173,338	$ 173,338	$ 664,958	$ 491,620	283.62%	$ 302,880	$ (362,078)	-54.45%
Other Financing Uses	46,966	-	-	-	-	0.00%	-	-	0.00%
Total	$ 501,880	$ 173,338	$ 173,338	$ 664,958	$ 491,620	283.62%	$ 302,880	$ (362,078)	-54.45%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
INFORMATION SYSTEMS PROJECTS (410)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 175,000	$ 281,000	$ 281,000	$ -	$ (281,000)	-100.00%	$ -	$ -	0.00%
Expenditures & Other Uses									
Outlay	$ 412,462	$ 218,750	$ 218,750	$ -	$ (218,750)	-100.00%	$ -	$ -	0.00%
Other Financing Uses	(26,668)	62,250	62,250	-	(62,250)	-100.00%	-	-	0.00%
Total	$ 385,794	$ 281,000	$ 281,000	$ -	$ (281,000)	-100.00%	$ -	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
UWM-WC IMPROVEMENTS (413)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 260,000	$ -	$ -	$ 330,000	$ 330,000	0.00%	$ 200,000	$ (130,000)	-39.39%
Other Financing Sources	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 260,000	$ -	$ -	$ 330,000	$ 330,000	0.00%	$ 200,000	$ (130,000)	-39.39%
Expenditures & Other Uses									
Outlay	$ 165,954	$ -	$ -	$ 330,000	$ 330,000	0.00%	$ 200,000	$ (130,000)	-39.39%
Other Financing Uses	94,046	-	-	-	-	0.00%	-	-	0.00%
Total	$ 260,000	$ -	$ -	$ 330,000	$ 330,000	0.00%	$ 200,000	$ (130,000)	-39.39%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
SHERIFF CIP (415)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 500,000	$ 500,000	$ 500,000	$ -	$ (500,000)	-100.00%	$ 275,000	$ 275,000	0.00%
Other Financing Sources	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 500,000	$ 500,000	$ 500,000	$ -	$ (500,000)	-100.00%	$ 275,000	$ 275,000	0.00%
Expenditures & Other Uses									
Outlay	$ 134,423	$ 500,000	$ 500,000	$ -	$ (500,000)	-100.00%	$ 275,000	$ 275,000	0.00%
Other Financing Uses	365,577	-	-	-	-	0.00%	-	-	0.00%
Total	$ 500,000	$ 500,000	$ 500,000	$ -	$ (500,000)	-100.00%	$ 275,000	$ 275,000	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
FAIR PARK IMPROVEMENTS (417)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 50,000	$ -	$ -	$ 213,300	$ 213,300	0.00%	$ 230,000	$ 16,700	7.83%
Other Financing Sources	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 50,000	$ -	$ -	$ 213,300	$ 213,300	0.00%	$ 230,000	$ 16,700	7.83%
Expenditures & Other Uses									
Outlay	$ 4,400	$ -	$ -	$ 213,300	$ 213,300	0.00%	$ 230,000	$ 16,700	7.83%
Other Financing Uses	45,600	-	-	-	-	0.00%	-	-	0.00%
Total	$ 50,000	$ -	$ -	$ 213,300	$ 213,300	0.00%	$ 230,000	$ 16,700	7.83%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
EQUIPMENT REPLACEMENT FUND (418)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 384,385	$ 476,062	$ 476,062	$ 493,947	$ 17,885	3.76%	$ 464,553	$ (29,394)	-5.95%
Other Revenues	51,644	25,000	25,000	36,000	11,000	44.00%	27,000	(9,000)	-25.00%
Other Financing Sources	15,999	-	-	-	-	0.00%	-	-	0.00%
Total	$ 452,028	$ 501,062	$ 501,062	$ 529,947	$ 28,885	5.76%	$ 491,553	$ (38,394)	-7.24%
Expenditures & Other Uses									
Outlay	452,028	501,062	501,062	529,947	$ 28,885	5.76%	491,553	$ (38,394)	-7.24%
Other Financing Uses	-	-	-	-	-	0.00%	-	-	0.00%
Total	$ 452,028	$ 501,062	$ 501,062	$ 529,947	$ 28,885	5.76%	$ 491,553	$ (38,394)	-7.24%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
TOURISM (2900003)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ -	0.00%	$ 45,000	$ -	0.00%
Expenditures & Other Uses									
Grants & Loans	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ -	0.00%	$ 45,000	$ -	0.00%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Department Total Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
** - excludes Property Tax Levy*									

Budgeted FTE	N/A	N/A	N/A	N/A	0.00		N/A	0.00

DEBT SERVICE FUNDS

2022-2023 BUDGET SUMMARY

Debt service funds include revenues budgeted to pay for debt principal, interest, and related costs (excludes debt financed by proprietary funds).

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
DEBT SERVICE (301, 310)									
Revenues & Other Sources									
Sales & Other Taxes *	$ 126,250	$ -	$ -	$ 1,000,000	$ 1,000,000	0.00%	$ 1,000,000	$ -	0.00%
Public Charges for Services	312,536	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	27,969	126,250	126,250	-	(126,250)	-100.00%	-	-	0.00%
Total	$ 466,755	$ 126,250	$ 126,250	$ 1,000,000	$ 873,750	692.08%	$ 1,000,000	$ -	0.00%
Expenditures & Other Uses									
Debt Service	$ 2,206,480	$ 1,865,450	$ 1,865,450	$ 2,737,325	$ 871,875	46.74%	$ 2,739,025	$ 1,700	0.06%
Department Total Tax Levy Impact	**$ 1,739,725**	**$ 1,739,200**	**$ 1,739,200**	**$ 1,737,325**	**$ (1,875)**	**-0.11%**	**$ 1,739,025**	**$ 1,700**	**0.10%**
** - excludes Property Tax Levy*									

Budgeted FTE	N/A	N/A	N/A	N/A	N/A		N/A	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Debt Service	Reflects the first year of debt service payments for the Sheriff's Department Radio Project.	1,000,000	
	Total Increase/(Decrease)	**$ 1,000,000**	

Revenues & Other Sources		
Sales & Other Taxes	As approved in the 2022-2027 CIP, sales tax is budgeted to fund the debt service payments for the Sheriff's	$1,000,000
	Total Increase/(Decrease)	**$1,000,000**

SELF-INSURANCE FUNDS

2022-2023 BUDGET SUMMARY

Self insurance funds include budgets for claims and other expenses and anticipated premium revenues. Self insurance funds recover their costs through charges (premiums) to county departments, employees, retirees, and qualifying former employees for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
HEALTH INSURANCE (520)									
Revenues & Other Sources									
Public Charges for Services	$ 23,753	$ 44,000	$ 25,800	$ 12,000	$ (32,000)	-72.73%	$ 12,000	$ -	0.00%
Intergovernmental Charges for Services	197,161	231,000	199,150	215,000	(16,000)	-6.93%	223,000	8,000	3.72%
Interdepartmental Charges for Services	8,563,269	8,150,000	8,501,500	8,873,400	723,400	8.88%	9,526,500	653,100	7.36%
Other Financing Sources	-	609,000	1,004,700	350,395	(258,605)	-42.46%	355,024	4,629	1.32%
Total	$ 8,784,183	$ 9,034,000	$ 9,731,150	$ 9,450,795	$ 416,795	4.61%	$ 10,116,524	$ 665,729	7.04%
Expenditures & Other Uses									
Personnel	$ 57,546	$ 30,000	$ 50,250	$ 135,575	$ 105,575	351.92%	$ 140,024	$ 4,449	3.28%
Depreciation	44,784	45,000	45,000	45,000	-	0.00%	45,000	-	0.00%
Other Expenses	7,593,873	8,959,000	9,635,900	9,270,220	311,220	3.47%	9,931,500	661,280	7.13%
Other Financing Uses	1,087,980	-	-	-	-	0.00%	-	-	0.00%
Total	$ 8,784,183	$ 9,034,000	$ 9,731,150	$ 9,450,795	$ 416,795	4.61%	$ 10,116,524	$ 665,729	7.04%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
WORKERS COMPENSATION (510)									
Revenues & Other Sources									
Interdepartmental Charges for Services	$ 755,805	$ 589,000	$ 746,900	$ 589,000	$ -	0.00%	$ 589,000	$ -	0.00%
Other Revenues	2,397	-	-	-	-	0.00%	-	-	0.00%
Other Financing Sources	-	100,000	-	93,000	(7,000)	-7.00%	90,000	(3,000)	-3.23%
Total	$ 758,203	$ 689,000	$ 746,900	$ 682,000	$ (7,000)	-1.02%	$ 679,000	$ (3,000)	-0.44%
Expenditures & Other Uses									
Other Expenses	$ 511,401	$ 689,000	$ 415,100	$ 682,000	$ (7,000)	-1.02%	$ 679,000	$ (3,000)	-0.44%
Other Financing Uses	246,801	-	331,800	-	-	0.00%	-	-	0.00%
Total	$ 758,203	$ 689,000	$ 746,900	$ 682,000	$ (7,000)	-1.02%	$ 679,000	$ (3,000)	-0.44%
Property Tax Levy Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**
Department Total Tax Levy	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**	**$ -**	**0.00%**

Budgeted FTE	0.00	0.00	0.00	1.00	1.00		1.00	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Funding of 1.0 FTE for analysis, proposal, and execution of cost saving and R.O.I. measures in the Health Insurance Fund. Intent is for the position to fund itself within 3 years.	100,000	1.00
	Total Increase/(Decrease)	**$ 100,000**	

NON-DEPARTMENTAL

2022-2023 BUDGET SUMMARY

This section includes budgeted items that have a county-wide impact and are not attributed to specific county departments.

	2020 Actual	2021 Original Budget	2021 Total Estimated Actual	2022 Adopted Budget	Change from 2021 Budget $	Change from 2021 Budget %	2023 Adopted Budget	Change from 2022 Budget $	Change from 2022 Budget %
NON-DEPARTMENTAL									
Revenues & Other Sources									
Sales & Other Taxes *	$ 5,395,420	$ 4,828,000	$ 4,828,000	$ 7,702,507	$ 2,874,507	59.54%	$ 7,576,918	$ (125,589)	-1.63%
Intergovernmental	2,794,872	1,058,981	1,058,982	1,126,272	67,291	6.35%	1,116,389	(9,883)	-0.88%
Interest Earnings	626,334	200,600	200,600	211,400	10,800	5.38%	215,000	3,600	1.70%
Other Revenues	291,020	99,068	102,126	102,066	2,998	3.03%	102,066	-	0.00%
Other Financing Sources	1,576,246	-	-	-	-	0.00%	500,000	500,000	0.00%
Total	$10,683,892	$ 6,186,649	$ 6,189,708	$ 9,142,245	$ 2,955,596	47.77%	$ 9,510,373	$ 368,128	4.03%
Expenditures & Other Uses									
Personnel	$ -	$ -	$ -	$ 300,000	$ 300,000	0.00%	$ -	$ (300,000)	-100.00%
Purchased Services	22,231	22,080	22,080	32,080	10,000	45.29%	22,080	(10,000)	-31.17%
Materials & Supplies	-	-	90,000	200,000	200,000	0.00%	-	(200,000)	-100.00%
Other Expenses (Incl. Strategic Priorities)	1,522,269	85,050	209,318	729,317	644,267	757.52%	80,844	(648,473)	-88.92%
Other Financing Uses	1,128,363	-	-	-	-	0.00%	-	-	0.00%
Total	$ 2,672,863	$ 107,130	$ 321,398	$ 1,261,397	$ 1,154,267	1077.45%	$ 102,924	$ (1,158,473)	-91.84%
Total Property Tax Levy Impact	**$ (8,011,029)**	**$ (6,079,519)**	**$ (5,868,310)**	**$ (7,880,848)**	**$ (1,801,329)**	**-29.63%**	**$ (9,407,449)**	**$ (1,526,601)**	**-19.37%**
Budgeted FTE	N/A	N/A	N/A	N/A	N/A		N/A	N/A	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		**$**	**FTE**
Personnel	Represents the budget for wage changes beyond those budgeted in individual department budgets. This pay is expected to be non-base (one year only) in 2022.	300,000	-
Purchased Services	Represents the creation of a pool of dollars for funding for the County's Entrepreneurial Operating System (EOS) efforts. These funds, along with any remaining dollars allocated for this in 2021 will be carried over and used to fund the initiative through 2023 and beyond (if possible). The dollars are not reflected in 2023 to reflect that funds have already been accumulated and will not be needed in the future.	10,000	
Materials and Supplies	Represents the creation of a pool of dollars for funding for the County Newsletter (approved in 2021). These funds, along with any remaining dollars allocated for this in 2021 will be carried over and used to fund the initiative through 2023 and beyond (if possible). The dollars are not reflected in 2023 to reflect that funds have already been accumulated.	200,000	
Other Expenses	Represents the creation of a pool of dollars for funding for the County's lobbying efforts (approved in 2021). These funds, along with any remaining dollars allocated for this in 2021 will be carried over and used to fund the initiative through 2023 and beyond (if possible). The dollars are not reflected in 2023 to reflect that funds have already been accumulated.	180,000	
Other Expenses	The dollars added in 2022 will be used to provide flexibility as decisions are made about priority items (ex. broadband, future of Samaritan, and how to utilize American Rescue Plan Act (ARPA) dollars). Consistent with prior budgets, this line partially represents an accumulation of funds into the pool of dollars used to fund the County's Strategic Priorities.		
Revenues & Other Sources			
Sales and Other Taxes	Increased sales tax for funding operations. This is mostly due to favorable sales tax revenue estimates, based on current and historical trends. Nearly half of this increase ($1.2M) allows the county to avoid having to grow tax levy by net new construction across the biennium. The remainder is used to fund the tax levy reduction.	$2,750,000	
Other Financing Sources - 2023	Represents planned use of the Property Tax Relief Fund. A resolution to do so will come during 2022, in preparation to implement the 2023 Budget.	$500,000	

2022 - 2023

SUPPLEMENTAL INFORMATION

BUDGETED FULL TIME EQUIVALENT (FTE) SUMMARY

EXECUTIVE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
County Attorney & Child Support	16.65	16.65	17.00	0.35	17.00	0.00
County Board	0.00	0.00	1.40	1.40	1.40	0.00
County Executive	3.00	4.00	4.40	0.40	4.40	0.00
Total Executive	**19.65**	**20.65**	**22.80**	**2.15**	**22.80**	**0.00**
County Board - Number of Supervisors	**26.00**	**26.00**	**21.00**	**(5.00)**	**21.00**	**0.00**

ADMINISTRATIVE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Budget, Policy, & Analytics	0.00	3.00	3.00	0.00	3.00	0.00
County Clerk	6.85	5.00	4.80	(0.20)	4.80	0.00
County Treasurer	2.50	2.50	2.50	0.00	2.50	0.00
Finance	8.50	6.70	6.70	0.00	6.70	0.00
Human Resources	7.00	5.00	5.00	0.00	5.00	0.00
Information Technology	11.00	12.00	13.00	1.00	12.00	(1.00)
Total Administrative	**35.85**	**34.20**	**35.00**	**0.80**	**34.00**	**(1.00)**

HEALTH & HUMAN SERVICES	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Aging & Disability Resource Center	19.15	18.85	20.10	1.25	20.10	0.00
Human Services Department	118.25	117.90	116.90	(1.00)	116.90	0.00
Samaritan & Fields (Enterprise)	151.85	134.25	114.61	(19.64)	114.61	0.00
Veteran Services	2.90	2.90	2.90	0.00	2.90	0.00
Total Human Services	**292.15**	**273.90**	**254.51**	**(19.39)**	**254.51**	**0.00**

LAND USE & PLANNING	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Community Development	2.45	2.45	5.45	3.00	5.45	0.00
County Parks (Enterprise)	12.20	11.55	12.30	0.75	12.30	0.00
Golf (Enterprise)	10.70	10.03	10.13	0.10	10.13	0.00
Land Resources	12.04	10.57	11.72	1.15	11.72	0.00
Register of Deeds	6.20	6.20	6.20	0.00	6.20	0.00
UW Extension	3.35	3.05	2.45	(0.60)	2.45	0.00
Total Land Use & Planning	**46.94**	**43.85**	**48.25**	**4.40**	**48.25**	**0.00**

PUBLIC SAFETY	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Clerk of Courts	29.70	29.20	29.20	0.00	29.20	0.00
District Attorney	9.00	9.00	9.00	0.00	9.00	0.00
Emergency Management	1.10	1.10	1.10	0.00	1.10	0.00
Medical Examiner	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff	183.50	183.40	183.71	0.31	183.71	0.00
Total Public Safety	**226.30**	**225.70**	**226.01**	**0.31**	**226.01**	**0.00**

PUBLIC WORKS	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Facilities	19.55	19.05	20.05	1.00	20.05	0.00
Highway (Enterprise)	50.87	50.87	50.87	0.00	50.87	0.00
Highway - County Engineer	1.00	1.00	1.00	0.00	1.00	0.00
Transit	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	**71.42**	**70.92**	**71.92**	**1.00**	**71.92**	**0.00**

COUNTY-WIDE	2020 ACTUAL	2021 BUDGET	2022 BUDGET	CHG.	2023 BUDGET	CHG.
Self-Insurance	0.00	0.00	1.00	1.00	1.00	0.00
County-Wide Budgeted FTE Position Total	**692.31**	**669.22**	**659.49**	**(9.73)**	**658.49**	**(1.00)**

POSITION CHANGES IN 2022 - 2023 BUDGET

Functional Area / Department	Position Title	FTE Change	Comments
EXECUTIVE			
County Attorney	Legal Assistant	0.35	Increase 0.65 FTE Legal Assistant to 1.0 FTE in 2022.
County Board	Legislative Clerk	1.00	Create 1.0 FTE Legislative Clerk in 2022.
County Board	Legislative Clerk	0.40	Add funding for 40% (0.4 FTE) Policy Director in 2022 (approved in 2021). Position to be eliminated after 2023.
County Executive	Executive Intern	0.40	Create 0.4 FTE Executive Intern in 2022.
ADMINISTRATIVE			
County Clerk	Mail Room Clerk	(0.20)	Eliminate 0.2 FTE Mail Room Clerk in 2022.
Human Resources	Assistant Director of HR	1.00	Create 1.0 FTE Assistant Director of HR in 2022.
Human Resources	HR Specialist	(1.00)	Eliminate 1.0 FTE HR Specialist in 2022.
Information Technology	IT Support Technician	1.00	Add funding for 1.0 FTE IT Support Technician in 2022 (created mid-2021).
Information Technology	Assistant Director of IT	(1.00)	Eliminate 1.0 FTE Assistant Director of IT in 2023.
HEALTH & HUMAN SERVICES			
ADRC	Benefits Specialist	0.25	Increase 0.45 FTE Benefits Specialist position to 0.70 FTE in 2022.
ADRC	Benefits Specialist	1.00	Add funding for 1.0 FTE Benefits Specialist position in 2022 (created mid-2021).
Human Services	Home Energy Assistance Program Specialist	(1.00)	Eliminate 1.0 FTE Home Energy Assistance Program Specialist in 2022.
Human Services	Program Support Supervisor	(1.00)	Eliminate 1.0 FTE Program Support Supervisor in 2022.
Human Services	Psychiatric Social Worker	1.00	Create 1.0 FTE Psychiatric Social Worker in 2022.
Samaritan	Misc.	(19.64)	Reduced FTE related to reduced census and change in budgeting approach in 2022.
LAND USE & PLANNING			
Community Development	Technical Specialist (Title TBD)	3.00	Create 3.0 FTE technical specialist positions in 2022 for the new Community Development Department.
Land Resources, Parks, Golf	Natural Resources Director	1.00	Create 1.0 FTE Natural Resources Director position in 2022.
Land Resources, Parks, Golf	Administrative Assistant I	1.00	Create 1.0 FTE Administrative Assistant I position in 2022.
UW-Extension	Administrative Assistant I	(0.60)	Eliminate 0.6 FTE Administrative Assistant I position in 2022.
PUBLIC SAFETY			
Sheriff	Special Deputy	(0.69)	Reduce part-time Special Deputy positions across several divisions in 2022.
Sheriff	Lieutenant	(1.00)	Eliminate 1.0 FTE Lieutenant position in 2022.
Sheriff	Sergeant	2.00	Create 2.0 FTE Sergeant positions in 2022.
PUBLIC WORKS			
Facilities	Facilities Management Assistant	1.00	Create 1.0 FTE Facilities Management Assistant in 2022.
Facilities	Facilities Analyst	(1.00)	Eliminate 1.0 FTE Facilities Analyst in 2022.
Facilities	Project Manager	1.00	Create 1.0 FTE Project Manager in 2022.
COUNTY-WIDE			
Health Insurance	Management Analyst	1.00	Create 1.0 FTE Management Analyst in the health insurance area in 2022.
Totals		**(10.73)**	

SUMMARY OF SIGNIFICANT CHANGES BETWEEN EXECUTIVE PROPOSED AND ADOPTED

Summary of County Board Changes (Amendments)				
Department	***Proposed***	***Approved***	***Levy Impact***	***Explanation***
N/A	$ -	$ -	$ -	No changes.

Summary of County Executive Changes (Vetos)				
Department	***Proposed***	***Approved***	***Levy Impact***	***Explanation***
N/A	$ -	$ -	$ -	No changes.

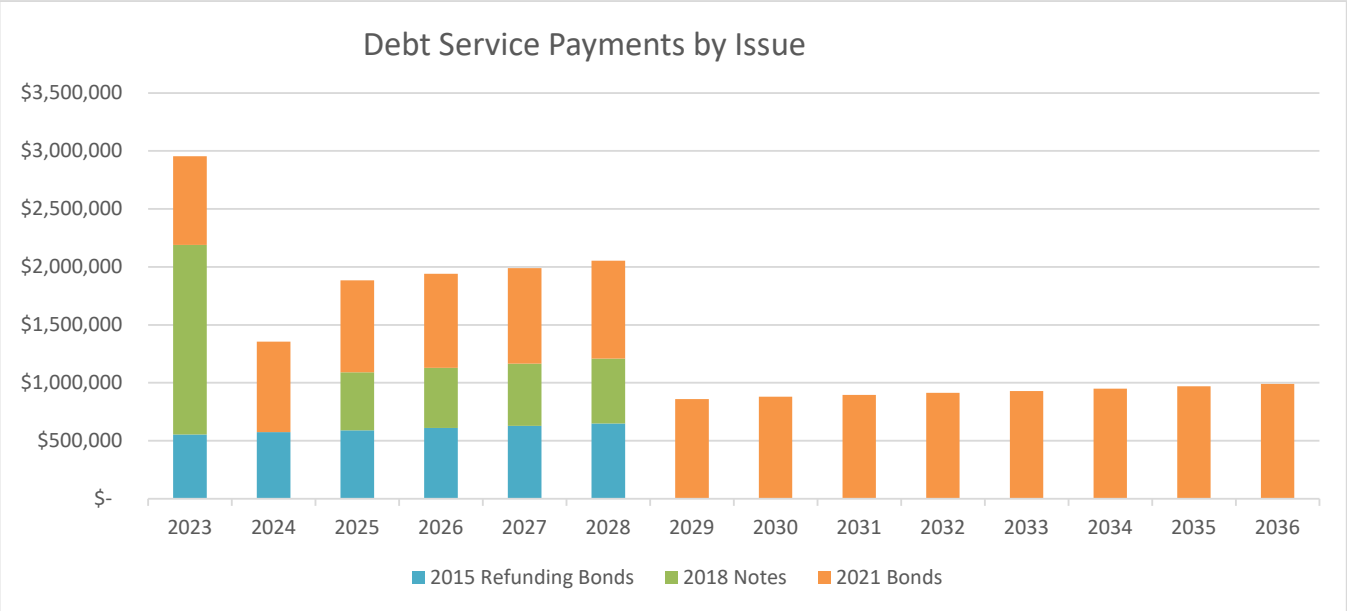
DEBT SUMMARY

	Outstanding 1/1/2021	2021 New Issues	2021 Payments	Outstanding 12/31/2021	2022 Payments	Outstanding 12/31/2022
GOVERNMENTAL ACTIVITIES						
General Obligation Debt						
Bonds	125,000		(125,000)	-	-	-
Notes	6,875,000	13,000,000	(1,540,000)	18,335,000	(2,375,000)	15,960,000
	7,000,000	13,000,000	(1,665,000)	18,335,000	(2,375,000)	15,960,000
BUSINESS-TYPE ACTIVITIES						
General Obligation Debt						
Bonds	4,675,000	-	(525,000)	4,150,000	(540,000)	3,610,000
	11,675,000	13,000,000	(2,190,000)	22,485,000	(2,915,000)	19,570,000

Total interest (to be) paid during the year on long-term debt totals $252,183 in 2021 and $408,723 in 2022.

DEBT MATURITIES SCHEDULE

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	2,375,000	359,647	540,000	49,076	2,915,000	408,723
2023	2,400,000	340,575	555,000	46,314	2,955,000	386,889
2024	780,000	300,600	575,000	43,551	1,355,000	344,151
2025	1,295,000	276,100	590,000	40,683	1,885,000	316,783
2026	1,330,000	242,200	610,000	37,601	1,940,000	279,801
2027-2031	5,400,000	738,550	1,280,000	65,534	6,680,000	804,084
2032-2036	4,755,000	241,550	-	-	4,755,000	241,550
	18,335,000	**2,499,222**	**4,150,000**	**282,759**	**22,485,000**	**2,781,981**

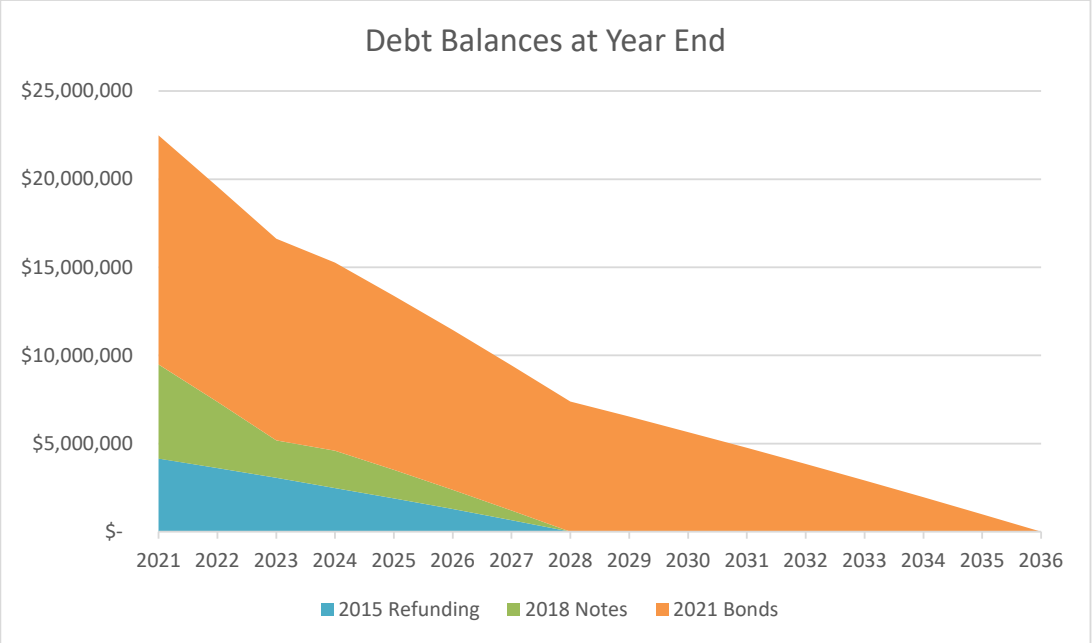


GENERAL OBLIGATION (G.O.) DEBT ISSUES AS OF 12/31/2021

Description	Issue Date	Issue Amount	Outstanding Amount
BONDS			
G.O. Refunding Bonds for construction at the Samaritan $50,000 to $650,000 due annually through 2028; interest 2%-3%	7/10/2015	$ 5,865,000	$ 4,150,000
NOTES			
General Obligation Promissory Note for Highway Reconstruction Projects $500,000 to $1,635,000 due annually through 2028; interest 3%-4%	10/1/2018	$ 10,000,000	$ 5,335,000
General Obligation Promissory Notes for radio project $790,000 to $990,000 due annually through 2036; interest unknown until issued	Fall 2021	$ 13,000,000	$ 13,000,000
Total Outstanding General Obligation Debt		**$ 28,865,000**	**$ 22,485,000**

LEGAL DEBT MARGIN

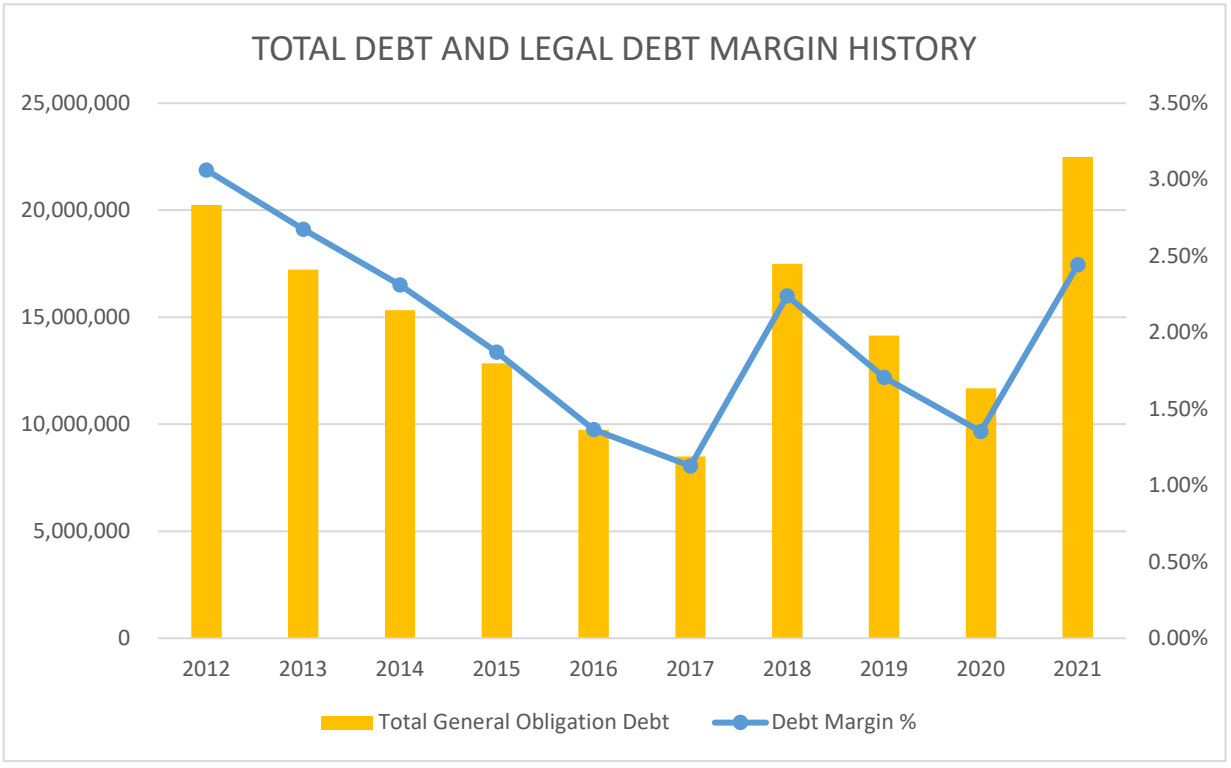
Equalized valuation of the County (including TID Value Increments)		$ 18,282,260,200
Statutory limitation percentage		5%
General obligation debt limitation (per WI Statute Section 67.03)		914,113,010
Total outstanding debt applicable to debt limit	$ 22,485,000	
Less: Debt Service Fund Balance available to finance debt	(144,325)	
Net outstanding debt applicable to debt limitation		22,340,675
Legal Margin of New Debt / Debt Capacity		$ 891,772,335
Percent of Legal Debt Margin Used		2.44%
Debt as Percent of Equalized Value		0.12%



WASHINGTON COUNTY STATISTICS

LEGAL DEBT MARGIN INFORMATION
TEN YEAR COMPARISON

	2012	2021 ESTIMATED
Equalized Value of Real and Personal Property	$ 12,990,905,200	$ 18,282,260,200
General Obligation Debt Limit	$ 649,545,260.00	$ 914,113,010.00
Five (5) Percent of Equalized Valuation per Section 67.03of the Wisconsin Statutes		
Amount of Debt Applicable to Debt Limitation:		
General Obligation Bonds	$ 18,345,220	$ 4,150,000
General Obligation Notes	$ 5,686,134	$ 18,335,000
Total General Obligation Debt	$ 24,031,354	$ 22,485,000
Less: Amount Available for Financing GO Debt	$ 241,452	$ 144,325
Net O/S GO Debt Applicable to Debt Limitation	$ 23,789,902	$ 22,340,675
Legal Margin for New Debt	$ 625,755,358.00	$ 891,772,335.00
Total net debt applicable to the limit as a percentage of debt limit	3.66%	2.44%



WASHINGTON COUNTY STATISTICS

Population of Washington County Municipalities					
Municipality	2010 Population U.S. Census	2020 Population Estimate	2021 Population Estimate	2020 - 2021 Change	% Change
Towns:					
Addison	3,495	3,485	3,502	17	0.49%
Barton	2,637	2,721	2,768	47	1.73%
Erin	3,747	3,824	3,871	47	1.23%
Farmington	4,014	4,085	4,121	36	0.88%
Germantown	254	251	252	1	0.40%
Hartford	3,609	3,534	3,547	13	0.37%
Jackson	4,134	4,564	4,028	(536)	-11.74%
Kewaskum	1,053	1,085	1,104	19	1.75%
Polk	3,937	4,040	4,081	41	1.01%
Trenton	4,732	4,800	4,856	56	1.17%
Wayne	2,169	2,267	2,305	38	1.68%
West Bend	4,774	4,667	4,701	34	0.73%
Subtotal Towns	**38,555**	**39,323**	**39,136**	**(187)**	**-0.48%**
Villages:					
Germantown	19,749	20,686	20,934	248	1.20%
Jackson	6,753	7,199	8,001	802	11.14%
Kewaskum (1)	4,004	4,177	4,244	67	1.60%
Newburg (2)	1,254	1,264	1,171	(93)	-7.36%
Richfield	11,300	11,948	12,115	167	1.40%
Slinger	5,068	5,845	6,106	261	4.47%
Subtotal Villages	**48,128**	**51,119**	**52,571**	**1,452**	**2.84%**
Cities:					
Hartford (3)	14,223	15,870	16,076	206	1.30%
West Bend	31,078	32,058	32,269	211	0.66%
Subtotal Cities	**45,301**	**47,928**	**48,345**	**417**	**0.87%**
County Total	**131,984**	**138,370**	**140,052**	**1,682**	**1.22%**

(1) Shared border with Fond du Lac County.

(2) Shared border with Ozaukee County.

(3) Shared border with Dodge County.

Source: Wisconsin Department of Administration

WASHINGTON COUNTY STATISTICS

Demographics of Washington County				
	2010 Population	2019 Population	2010 - 2019	
Statistic	U.S. Census	Estimate	Change	% Change
TOTAL POPULATION				
Washington County	130,206	134,925	4,719	3.62%
Wisconsin	5,637,947	5,790,716	152,769	2.71%
United States	303,965,272	324,697,795	20,732,523	6.82%
SEX				
Male:				
Washington County	64,551	66,936	2,385	3.69%
Wisconsin	2,795,908	2,879,894	83,986	3.00%
United States	149,398,724	159,886,919	10,488,195	7.02%
Female:				
Washington County	65,655	67,989	2,334	3.55%
Wisconsin	2,842,039	2,910,822	68,783	2.42%
United States	154,566,548	164,810,876	10,244,328	6.63%
AGE				
Washington County				
Less than 5	8,180	7,141	(1,039)	-12.70%
5 to 24	33,303	32,606	(697)	-2.09%
25 - 44	34,332	30,658	(3,674)	-10.70%
45 - 64	37,583	40,973	3,390	9.02%
65 and over	16,808	23,547	6,739	40.09%
Wisconsin				
Less than 5	354,854	333,184	(21,670)	-6.11%
5 to 24	1,543,850	1,501,827	(42,023)	-2.72%
25 - 44	1,463,434	1,431,293	(32,141)	-2.20%
45 - 64	1,520,941	1,570,841	49,900	3.28%
65 and over	754,868	953,571	198,703	26.32%
United States:				
Less than 5	20,131,420	19,767,670	(363,750)	-1.81%
5 to 24	84,107,193	84,308,049	200,856	0.24%
25 - 44	82,397,154	86,009,246	3,612,092	4.38%
45 - 64	78,580,092	83,829,034	5,248,942	6.68%
65 and over	38,749,413	50,783,796	12,034,383	31.06%

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

Demographics of Washington County				
Statistic	2010 Population U.S. Census	2019 Population Estimate	2010 - 2019 Change	% Change
RACE (some ethnicity)				
Washington County:				
Hispanic or Latino (of any race)				
Mexican	2,208	2,950	742	33.61%
Puerto Rican	327	662	335	102.45%
Cuban	47	79	32	68.09%
Other Hispanic or Latino	496	579	83	16.73%
Not Hispanic or Latino				
White	123,225	125,286	2,061	1.67%
Black or African American	1,058	1,766	708	66.92%
American Indian and Alaska Native	189	210	21	11.11%
Asian	1,400	1,753	353	25.21%
Native Hawaiian and Other Pacific Islander	0	36	36	100.00%
Some other race	61	93	32	52.46%
Two or more races	1,195	1,511	316	26.44%
Wisconsin:				
Hispanic or Latino (of any race)				
Mexican	229,390	283,726	54,336	23.69%
Puerto Rican	41,417	58,692	17,275	41.71%
Cuban	3,082	5,251	2,169	70.38%
Other Hispanic or Latino	36,660	46,723	10,063	27.45%
Not Hispanic or Latino			0	
White	4,735,425	4,705,599	(29,826)	-0.63%
Black or African American	343,420	364,060	20,640	6.01%
American Indian and Alaska Native	45,340	46,936	1,596	3.52%
Asian	121,582	160,706	39,124	32.18%
Native Hawaiian and Other Pacific Islander	1,444	2,107	663	45.91%
Some other race	5,446	6,068	622	11.42%
Two or more races	74,741	110,848	36,107	48.31%

WASHINGTON COUNTY STATISTICS

Demographics of Washington County				
Statistic	2010 Population U.S. Census	2019 Population Estimate	2010 - 2019 Change	% Change
RACE (some ethnicity)				
United States:				
Hispanic or Latino (of any race)				
Mexican	30,731,943	36,473,461	5,741,518	18.68%
Puerto Rican	4,455,149	5,629,268	1,174,119	26.35%
Cuban	1,690,061	2,278,034	587,973	34.79%
Other Hispanic or Latino	10,850,380	14,098,607	3,248,227	29.94%
Not Hispanic or Latino				
White	196,572,772	197,100,373	527,601	0.27%
Black or African American	37,122,425	39,977,554	2,855,129	7.69%
American Indian and Alaska Native	2,048,784	2,160,378	111,594	5.45%
Asian	14,021,974	17,708,954	3,686,980	26.29%
Native Hawaiian and Other Pacific Islander	458,775	540,511	81,736	17.82%
Some other race	685,669	789,047	103,378	15.08%
Two or more races	5,327,340	7,941,608	2,614,268	49.07%

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
SAFE AND SECURE COMMUNITY

The State of Wisconsin classifies crime into a couple primary categories as reported through the Wisconsin Department of Justice Uniform Crime Reporting (UCR). These categories are, violent crime, property crime, simple assault, and human trafficking. The category of violent crime is composed of four offenses: murder and nonnegligent manslaughter, forcible rape, robbery, and aggravated assault. The category of property crime includes the offenses of burglary, larceny-theft, motor vehicle theft, and arson. The object of the theft-type offenses is the taking of money or property, but there is no force or threat of force against the victims. Statistics are reported by agency within each county.

CRIME STATISTICS			
CRIME CATEGORY	WASHINGTON COUNTY	WISCONSIN	Simple Average* per County
Violent Crime	137	18,645	255
Property Crime	1,537	85,978	1,178
Simple Assault	286	28,468	390
Human Trafficking	0	98	1
** There are 74 counties in the state of Wisconsin*			

Source: Wisconsin DOJ

Note: Langlade County not reporting

PUBLIC SAFETY (FTEs)			
DEPARTMENT	2020 BUDGET	2021 BUDGET	2022/23 BUDGET
Clerk of Courts	29.7	29.2	29.2
District Attorney	9.0	9.0	9.0
Emergency Management	1.1	1.1	1.1
Medical Examiner	3.0	3.0	3.0
Sheriff	183.5	183.4	183.7

Source: Washington County Buget Book

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ECONOMIC GROWTH AND VITALITY

TEN LARGEST EMPLOYERS						
EMPLOYER	2020 Employees	Rank	% Total County Employment	2011 Employees	Rank	% Total County Employment
West Bend Mutual Insurance Co.	1,268	1	1.70%	798	4	1.15%
Walmart - Hartford, Germantown & West Bend (1)	1,230	2	1.65%	1,150	1	1.66%
Froedert -St. Joseph's Hospital	1,077	3	1.45%	688	6	0.99%
SigniCast LLC	850	4	1.14%			
Washington County (2)	829	5	1.11%	667	7	0.96%
West Bend Joint School District	821	6	1.10%	1,000	2	1.45%
Broan NuTone Group	725	7	0.97%	720	5	1.04%
Aurora Healthcare (Medical and Health Center)	680	8	0.91%	645	9	0.93%
MGS Manufacturing	600	9	0.81%			
Serigraph Inc.	580	10	0.78%	812	3	1.17%
Benevolent Corp. Cedar Campus	0			650	8	0.94%
TechStar Manufacturing	0			600	10	0.87%
Total	8,660		11.64%	7,730		11.17%
Total County Jobs	74,375			69,184		

(1) - Starting in 2011, Walmart will be shown as a combination of the 3 locations in Washington County for reference only.

(2) - Starting in 2010, Washington County will only be Full-time and Part-Time Employees. All limited and casual employees are omitted

Source: Washington County Comprehensive Annual Financial Report

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ECONOMIC GROWTH AND VITALITY

EMPLOYMENT BY INDUSTRY				
			10 YEAR CHANGE	
NAICS CATEGORIES*	2020 Employees	2011 Employees	# Employees	% Change
Manufacturing	14,249	12,612	1,637	12.98%
Retail Trade, Transportation,	11,770	11,572	198	1.71%
Education & Health Services	9,715	8,507	1,208	14.20%
Leisure & Hospitality	4,900	5,168	(268)	-5.19%
Professional & Business Services	3,872	3,136	736	23.47%
Financial Activities	2,609	1,944	665	34.21%
Construction	2,494	2,285	209	9.15%
Other Services	2,073	1,752	321	18.32%
Public Administration	1,821	1,880	(59)	-3.14%
Natural Resources & Mining	569	379	190	50.13%
Information	*	*	*	N/A
Total Employment	54,072	49,235	4,837	9.82%

* NAICS = North American Industry Classification System

Source: Wisconsin Department of Workforce Development

EMPLOYMENT BY SECTOR			
CLASSIFICATION OF WORKER	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Private wage and salary workers	86.9%	82.7%	80.2%
Government workers	8.7%	12.1%	13.7%
Self-employed	4.3%	5.0%	5.9%
Unpaid family workers	0.0%	0.2%	0.2%

INCOME AND POVERTY			
CLASSIFICATION OF WORKER	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Median Income	77,663	61,747	62,843
Per Capita	39,055	33,375	34,103
% Individuals Below Poverty Level	4.6%	11.3%	13.4%

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
EFFECTIVE MOBILITY AND RELIABLE INFRASTRUCTURE

DAILY COMMUTE TO WORK (% TOTAL)			
METHOD	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Alone (in Vehicle)	86.6%	81.1%	76.3%
Carpool	6.0%	7.9%	9.0%
Public Transportation	0.5%	1.7%	5.0%
Walk	1.6%	3.0%	2.7%
Other	1.3%	1.6%	1.8%
Work from Home	4.0%	4.7%	5.2%
Mean Travel Time (minutes)	24.5	22.2	26.9

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
ACCESS TO BASIC, PHYSICAL, BEHAVIORAL, AND SOCIO-ECONOMIC NEEDS

SCHOOL ENROLLMENT			
Type of School	**2020**	**2019**	**2018**
Public School	19,360	19,676	19,723
Private School	3,516	3,391	3,272

TESTING (ACT SCORE)			
Location	**2020**	**2019**	**2018**
Washington County	21.05	21.26	21.52
Wisconsin (statewide)	19.90	20.13	20.35

Source: Wisconsin Department of Public Instruction

EDUCATION ATTAINMENT			
Highest Educational Attainment*	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
% High School Graduate or Higher	94.9%	92.2%	88.0%
% Bachelor's Degree or Higher	31.5%	30.1%	32.1%

HIGHEST EDUCATION ATTAINMENT			
Highest Educational Attainment*	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
No High School Diploma	5.1%	7.8%	12.0%
High School Graduate	30.3%	30.6%	27.0%
Some College, No Degree	21.7%	20.6%	20.4%
Associate's Degree	11.4%	10.9%	8.5%
Bachelor's Degree	22.2%	19.7%	19.8%
Master's Degree or Higher	9.2%	10.4%	12.4%
*Population 25 years and over			

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
ACCESS TO BASIC, PHYSICAL, BEHAVIORAL, AND SOCIO-ECONOMIC NEEDS

RENTAL AND OWNERSHIP			
Housing Statistics	**Washington County**	**Wisconsin**	**United States**
Total Housing Units	56,737	2,694,527	137,428,986
% Owner Occupied	77.5%	67.0%	64.0%
Median Value	236,200	180,600	217,500
% Rental Occupied	22.5%	33.0%	36.0%
Median Gross Rent (per month)	908	856	1,062

HOUSING BY TYPE						
	Washington County		**Wisconsin**		**United States**	
Units in Structure	#	%	#	%	#	%
Single	43,283	76%	1,905,424	71%	92,693,327	67%
2 to 4 Units	5,075	9%	272,849	10%	10,882,000	8%
5+ Units	7,714	14%	423,045	16%	25,232,707	18%
Mobile Home	654	1%	92,487	3%	8,495,408	6%
Boat, RV, etc.	11	0%	722	0%	125,544	0%

AGE OF HOUSING UNITS						
	Washington County		**Wisconsin**		**United States**	
Year Built	#	%	#	%	#	%
2010 or Later	2,110	4%	100,105	4%	7,089,880	5%
2000 to 2009	9,742	17%	337,436	13%	19,186,932	14%
1990 to 1999	11,181	20%	374,275	14%	19,072,607	14%
1980 to 1989	6,458	11%	267,314	10%	18,455,307	13%
1970 to 1979	10,137	18%	394,472	15%	20,877,555	15%
1960 to 1969	4,857	9%	262,431	10%	14,526,829	11%
Pre 1960	12,252	22%	958,494	36%	38,219,876	28%

Source: US Census Bureau

NOTE: *"The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection."*

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
WELL-GOVERNED AND ADMINISTERED COUNTY

Equalized Values for Washington County Municipalities (Includes Tax Incremental Districts)				
Municipality	2020 Estimate	2021 Estimate	2020 - 2021 Change	% Change
Towns:				
Addison	373,060,000	398,661,700	25,601,700	6.86%
Barton	362,935,100	376,711,000	13,775,900	3.80%
Erin	645,175,100	703,869,200	58,694,100	9.10%
Farmington	476,597,100	506,338,200	29,741,100	6.24%
Germantown	28,676,100	30,842,800	2,166,700	7.56%
Hartford	442,748,500	471,535,300	28,786,800	6.50%
Jackson	601,119,400	509,767,900	(91,351,500)	-15.20%
Kewaskum	148,073,200	157,531,500	9,458,300	6.39%
Polk	746,500,900	803,018,100	56,517,200	7.57%
Trenton	579,623,500	605,452,800	25,829,300	4.46%
Wayne	259,916,300	278,601,500	18,685,200	7.19%
West Bend	1,017,988,300	1,073,267,000	55,278,700	5.43%
Subtotal Towns	**5,682,413,500**	**5,915,597,000**	**233,183,500**	**4.10%**
Villages:				
Germantown	2,900,792,300	3,157,994,500	257,202,200	8.87%
Jackson	785,455,400	916,555,900	131,100,500	16.69%
Kewaskum	362,629,200	392,538,400	29,909,200	8.25%
Newburg	82,900,800	88,777,200	5,876,400	7.09%
Richfield	1,877,841,100	2,014,701,400	136,860,300	7.29%
Slinger	681,506,400	750,678,700	69,172,300	10.15%
Subtotal Villages	**6,691,125,200**	**7,321,246,100**	**630,120,900**	**9.42%**
Cities:				
Hartford	1,429,034,000	1,553,698,100	124,664,100	8.72%
Milwaukee (1)	8,596,800	8,440,500	(156,300)	-1.82%
West Bend	3,200,372,200	3,483,278,500	282,906,300	8.84%
Subtotal Cities	**4,638,003,000**	**5,045,417,100**	**407,414,100**	**8.78%**
County Total	**17,011,541,700**	**18,282,260,200**	**1,270,718,500**	**7.47%**

(1) One commercial property is annexed to allow access to Milwaukee sewer and water.

Source: Wisconsin Department of Revenue - Statement of Changes in Equalized Values

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY:
WELL-GOVERNED AND ADMINISTERED COUNTY

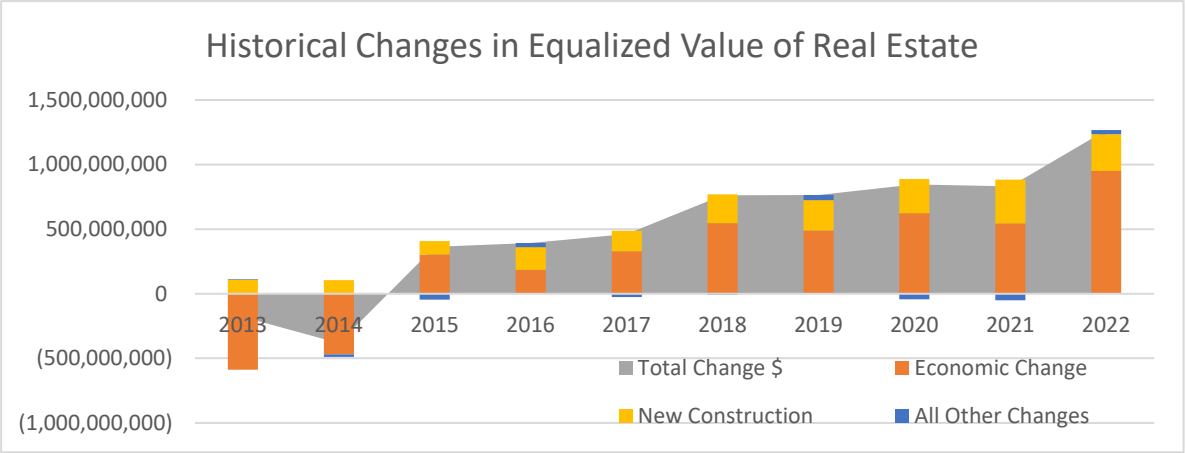
EQUALIZED VALUE BY CLASS (includes Tax Incremental Districts)

YEAR	Residential	Commercial	Manufacturing	Personal Property	Agricultural / Forest Undeveloped / Other	Total
2021	14,314,898,300	2,884,536,000	563,633,400	187,596,700	331,595,800	18,282,260,200
2020	13,365,903,500	2,613,517,900	524,617,400	183,905,500	323,597,400	17,011,541,700
2019	12,804,092,400	2,348,683,400	511,526,800	160,132,100	331,305,700	16,155,740,400
2018	12,096,189,300	2,228,063,500	498,240,600	156,013,200	325,717,000	15,304,223,600
2017	11,444,411,100	2,137,573,800	487,843,000	230,340,400	314,179,800	14,614,348,100
2016	10,805,281,100	2,036,407,000	475,259,600	221,598,600	305,326,900	13,843,873,200
2015	10,391,759,200	2,005,540,700	464,343,700	206,901,900	298,878,500	13,367,424,000
2014	10,126,871,300	1,910,184,000	432,766,600	215,724,600	298,279,400	12,983,825,900
2013	9,758,633,500	1,926,111,600	413,801,700	215,840,900	305,391,500	12,619,779,200
2012	10,136,887,400	1,934,715,900	412,791,300	204,505,900	302,004,700	12,990,905,200
2021 % Total	78.3%	15.8%	3.1%	1.0%	1.8%	100.0%
2012 % Total	78.0%	14.9%	3.2%	1.6%	2.3%	100.0%

EQUALIZED VALUE CHANGE IN REAL ESTATE BY REASON

YEAR	Prior Year Value	Economic Change	New Construction	All Other Changes	Total Valuation	Total Change $	Change %
2022	16,827,636,200	950,578,100	284,399,600	32,049,600	18,094,663,500	1,267,027,300	7.5%
2021	15,995,608,300	543,046,400	340,617,800	(51,636,300)	16,827,636,200	832,027,900	5.2%
2020	15,148,210,400	624,299,100	264,889,400	(41,790,600)	15,995,608,300	847,397,900	5.6%
2019	14,384,007,700	488,843,200	235,072,600	40,286,900	15,148,210,400	764,202,700	5.3%
2018	13,622,274,600	547,689,000	221,776,100	(7,732,000)	14,384,007,700	761,733,100	5.6%
2017	13,160,522,100	328,119,200	158,571,400	(24,938,100)	13,622,274,600	461,752,500	3.5%
2016	12,768,101,300	184,125,500	176,188,500	32,106,800	13,160,522,100	392,420,800	3.1%
2015	12,403,938,300	304,244,100	104,737,200	(44,818,300)	12,768,101,300	364,163,000	2.9%
2014	12,786,399,300	(469,764,900)	105,862,900	(18,559,000)	12,403,938,300	(382,461,000)	-3.0%
2013	13,261,333,600	(588,473,000)	108,310,600	5,228,100	12,786,399,300	(178,897,200)	-1.3%

Source: Wisconsin Department of Revenue - Statement of Changes in Equalized Values



GLOSSARY OF ACRONYMS

ACH – Automated Clearing House

ADRC – Aging and Disability Resource Center

AIS – Agricultural and Industrial Society

AODA – Alcohol and Other Drug Abuse

APS – Adult Protective Services

ARPA – American Rescue Plan Act

BH – Behavioral Health

BPA – Budget, Policy, and Analytics

CARES – Coronavirus Aid, Relief, and Economic Security

CBRF – Community Based Residential Facility

CCAP – Circuit Court Automation Project

CCS – Comprehensive Community Services

CDBG – Community Development Block Grant

CDC – Center for Disease Control

CF – Children and Families

CHI – County Highway Improvement Program

CHI – D – County Highway Improvement - Discretionary

CHIPS – Children in Need of Protective Services

CHIP – Community Health Improvement Plan

CIP – Capital Improvement Program *or* Community Integration Program.

CLTS – Children's Long Term Support

CM – Case Manager

CNA – Certified Nursing Assistant

COLA – Cost of Living Adjustment

CSP – Community Support Program

CTHS – County Trunk Highway System

DARE – Drug Abuse Resistance Education

DATCP – Department of Agriculture, Trade and Consumer Protection.

DHS – Department of Homeland Security

DNR – Department of Natural Resources

DOR – Department of Revenue

DOT – Department of Transportation

DPH – Department of Public Health

EAP – Employee Assistance Program

EMPG – Emergency Management Performance Grant

EOC – Emergency Operations Center

EPCRA – Emergency Planning and Community Right-to-Know Act

ES – Economic Support

FCC – Federal Communication Commission

FDIC – Federal Deposit Insurance Corporation.

FEMA – Federal Emergency Management Agency

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FSRL – Food Safety and Recreational Licensing

FTE – Full Time Equivalent

GAAP – Generally Accepted Accounting Principles

GAL – Guardian Ad Litem

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

HIPAA – Health Insurance Portability and Accountability Act

HMO – Health Maintenance Organization

HR – Human Resources

HSD – Human Services Department

IT – Information Technology

JJ – Juvenile Justice

LPN – Licensed Practical Nurse

LRIP – Local Road Improvement Program

LSS – Lutheran Social Services

LTE – Limited Term Employee

MDC – Mobile Data Computers

OT – Occupational Therapy

OWI – Operating While Intoxicated

PAC – Public Agency Center

PBB – Priority Based Budgeting

PH – Public Health

POWTS – Private On-Site Waste Treatment System

PRF – Provider Relief Funds

PT – Part-Time ***or*** Physical Therapy

RCAC – Residential Care Apartment Complex

RFB/ RFP – Request for Bid / Request for Proposal.

RLF – Revolving Loan Fund

RN – Registered Nurse

ROD – Register of Deeds

ROW – Right of Way

RPL – Real Property Lister

SDC – State Debt Collection

SEWRPC – Southeast Wisconsin Regional Planning Commission

SNAP-ED – Supplemental Nutrition Assistance Program-Education

SP – Supplemental Payment

SRT – Shared Ride Taxi

STEM – Science, Technology, Engineering & Math

STeP's – Standards and Excellence Program for History Organizations

STHS – State Trunk Highway System

TIF – Tax Increment Financing

TPA – Third Party Administrator

TRIP – Tax Refund Intercept Program

UASI – Urban Area Security Initiative

UWWC – University of Wisconsin-Washington County

VOIP – Voice over Internet Protocol

WCCE – Washington County Commuter Express

WCLSB – Washington County Library Services Board

WDVA – Wisconsin Department of Veterans Affairs

WHEAP – Wisconsin Home Energy Assistance Program

WIC – Women, Infants, and Children Supplemental Nutrition Program

WNEP – Wisconsin Nutrition Education Program

WRS – Wisconsin Retirement System

GLOSSARY OF SIGNIFICANT TERMS

ACCRUAL BASIS OF ACCOUNTING – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

APPORTIONMENT – A proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities.

APPROPRIATION – An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROVED/ADOPTED BUDGET – The budget as approved by the County Board of Supervisors.

ASSESSED VALUES – A valuation set upon real estate and certain personal property by the local assessor as a basis for levying property taxes.

BALANCED BUDGET – A budget in which revenues and expenditures are equal. Washington County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources, fund balances, and property taxes.

BOND – Debt Instrument: A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND RATING – A level of risk assigned to general obligation promissory notes (debt) assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. The highest rating available is AAA which is the current rating for Washington County.

BUDGET – An official statement of how much the County plans to spend for a specific period of time and how the County intends to pay for those expenditures.

BUDGETARY CONTROL – The control or management for a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Washington County controls at the functional level.

BUDGETED FTE – Authorized positions that are funded in the current or ensuing budget year.

CAPITAL PROJECT FUNDS – Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise and trust funds.

CHARGES FOR SERVICES – User charge for services provided by the County.

CHILDREN'S LONG TERM SUPPORT (CLTS) – Home and Community Based Waiver Funding provides fully funded and locally-matched tax levy funding for children diagnosed with autism, asperger's, and pervasive developmental disorders.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The official annual financial report of the County. This report is prepared in conformity with Generally Accepted Accounting Principles (GAAP) and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

DEBT LIMIT – The maximum amount of gross or net debt legally permitted. Per Wisconsin Statue 67.03(1), County debt is limited to no more than 5% of equalized value.

DEBT SERVICE FUND – Funds used to account for the accumulation of resources for and the payment of principal, interest and related costs of the general long-term debt of the County.

ENCUMBRANCE – A commitment of appropriated funds to purchase an item or service. To encumber fund means to set aside or commit funds for a future expenditure.

ENTERPRISE FUNDS – Funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EMERGENCY PLANNING AND COMMUNITY RIGHT TO KNOW ACT (EPCRA) – Act created in 1986 by Congress to initiate local emergency planning for accidental chemical releases. It is also known as Title III of SARA (Superfund Amendments and Reauthorization Act).

EQUALIZED VALUE – State's estimate of the full market value of property; used to apportion property tax levies of overlying districts (e.g. schools and counties) to the municipalities within them. The Wisconsin DOR analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market values.

EXPENDITURES – Financial resources used for current operating expenses, debt service, and capital outlay. There are several budget categories of expenditures that the County uses including:

- Personnel: Costs of all salary and non-salary compensation incurred in accordance with County policy including wages, overtime, County employer taxes (Social Security and Medicare), County pension contributions, and insurance (health, life, disability, workers compensation, and unemployment).
- Purchased Services: Activities required for daily operations that are performed by outside vendors including professional services (consulting and audits), guardian ad litems, utilities (electric, gas, water & sewer, and telephone), repair, maintenance, and other service contracts, and printing services.
- Materials & Supplies: Expenses for expendable supplies and durable items less than $2,500 including office equipment, publications, and other operating supplies.
- Travel & Training: Costs for the attainment of skills through education and the travel to obtain those skills including mileage, meals, lodging, and conference registrations.
- Interdepartmental Charges: Expenses for the costs of supplies, materials, and services purchased from another county department including internal printing and copying, postage, IS services, property & liability insurances, facility rent, and parks services.
- Depreciation: Decrease in the value of an asset over its estimated life. These costs are calculated for proprietary funds (enterprise and internal service funds) only in accordance with GAAP.
- Debt Service: Amounts necessary for the payment of principal, interest and related costs of the general long-term debt of the County.
- Grants & Loans: Amounts provided to citizens, municipalities, and businesses within the County for various programs including veteran's relief, cost sharing programs, and RLF loans.
- Other Expenses: Expenses not accounted for in the above categories including tax deed costs, rent and lease payments, bad debts, bank fees, and tax chargebacks.
- Outlay (capital expenditures): Items with an anticipated cost of $2,500 and greater that have a useful life greater than one year.

FULL TIME EQUIVALENT (FTE) – A decimal representation of all positions, including part-time, based on a set number of hours. Typical full-time service equates to 2,080 hours (40 hours per week for 52 weeks) per year. A part-time position working 10 hours per week would be a 0.25 FTE (10 * 52 / 2,080 = 0.25).

FUND – Accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE – The excess of assets over liabilities.

GENERAL FUND – The general accounting fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – The uniform minimum standards and guidelines for financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP provides a standard by which to evaluate financial presentation.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

INFORMATION SYSTEMS – Provides programming, technical support, and telecommunications to county departments.

INTERNAL SERVICE FUND – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis.

LOCAL ROAD IMPROVEMENT PROGRAM – Wisconsin Department of Transportation program that pays up to 50% of eligible project costs.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting in which revenues are recognized when they become available and measurable and expenditures are recognized when the liability is incurred, if measurable, except for un-matured interest on debt and certain similar accrued obligations, which are recognized when due.

OTHER FINANCING SOURCES & USES – Amounts classified separately from operating revenues and expenditures. Includes funds received from debt proceeds, operating transfers in and out, and use of a fund's equity.

RECOMMENDED BUDGET – The budget as presented to the Executive Committee by the County Administrator.

REQUESTED BUDGET – The budget as requested by the departments and compiled for review by the County Administrator and standing committees.

REVENUES – Financial resources received from taxes, fees, grants, shared revenues, interest income, and other sources. There are several budget categories of revenue that the County receives including:

- Sales & Other Taxes: Compulsory charges levied by the County including sales taxes, agriculture use change penalties, payments in lieu of taxes
- Intergovernmental: Revenue received from another government in the form of grants and shared revenues. Typically, these are contributions from the state or federal level and are made for specified purposes.
- Public Charges for Services: Funds received as payment for services performed by County agencies including Medicaid and Medicare billings, client fees, park fees, real estate transfer fees, etc.
- Intergovernmental Charges for Services: Funds received as payment for services performed by the County for other governments including board of prisoner fees and election reimbursements.
- Interdepartmental Charges for Services: Funds received as payment for the costs of supplies, materials, and services purchased by one county department from another county department. This includes departmental purchases from the Internal Service Funds.
- Fines, Forfeitures & Penalties: Funds received as a result of persons having been found in violation of state laws and/or county ordinances.
- Licenses & Permits: Public charges for obtaining marriage licenses as well as fees for sanitary, zoning, and other permits.
- Interest Earnings: Amounts earned on the County's invested idle funds
- Other Revenues: Revenues not accounted for in the above categories. Includes rent revenues, donations, and other miscellaneous revenues.

REVOLVING LOAN FUND (RLF) – A special fund established to promote business growth and economic development in the County.

SPECIAL REVENUE FUND – Funds used to account for the proceeds from special revenue sources that are legally restricted to expenditures for specific purposes.

TAX LEVY – Amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget.

TAX RATE – Amount of taxes levied for each $1,000 of equalized valuation. Also known as the Mill Rate.

TRUST FUND – Funds used to account for assets held by the County in a trustee capacity.

2022-2027 CAPITAL IMPROVEMENT PLAN

WASHINGTON COUNTY
EST 1836
WISCONSIN

WASHINGTON COUNTY, WISCONSIN

Date of enactment: 8-11-2021
Date of publication: 8-19-2021

2021 RESOLUTION 34

2022 – 2027 Washington County Capital Improvement Plan

WHEREAS, in 1999, Washington County imposed a sales and use tax per the authority granted in Subchapter V of Chapter 77 of the Wisconsin Statutes; and

WHEREAS, section 49-11 of the Washington County Code states that no more than 60% of the sales and use tax should be used to directly reduce the property tax levy in the Capital Improvement Plan and at least 40% of the County sales and use taxes collected each year should be allocated for a direct offset to the County property tax in the annual operating budget; and

WHEREAS, since the imposition of a county sales and use tax, Washington County has developed and approved Capital Improvement Plan budgets and multi-year plans; and

WHEREAS, the Executive Committee has evaluated and advanced for consideration the 2022-2027 Capital Improvement Plan; and

WHEREAS, the 2022 and 2023 sales tax revenue is estimated to be $13,560,883 and $13,832,083 respectively; and

WHEREAS, the 2022-2027 Capital Improvement Plan includes the projects set forth on Exhibit "A" attached hereto; and

WHEREAS, the 2022 Capital Improvement Budget includes the following sales tax allocations: $6,475,027 – Alternative to Borrowing (Capital Improvement Funds for projects in 2022); and

WHEREAS, the 2023 Capital Improvement Budget includes the following sales tax allocations: $6,799,589 – Alternative to Borrowing (Capital Improvement Funds for projects in 2023);

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Supervisors that the 2022 and 2023 Capital Improvement Budgets are hereby approved and the 2022 – 2027 Capital Improvement Plan is hereby adopted.

VOTE REQUIREMENT FOR PASSAGE: 2/3 of members elect

RESOLUTION SUMMARY: A Resolution adopting the 2022 – 2027 Washington County Capital Improvement Plan.

Approved as to form:

Bradley S. Stern, County Attorney

Dated 8/13/21

Approved:

Josh Schoemann, County Executive

Dated 17 Aug 21

☐ Veto

☐ Partial Veto

Introduced by members of the EXECUTIVE COMMITTEE as filed with the County Clerk.

Donald A. Kriefall, Chairperson

Considered 8-11-2021

Adopted 8-11-2021

Ayes 25 Noes 0 Absent 1

Voice Vote

(The total Capital Improvement Plan for 2022 and 2023 is $15,275,400 and $15,577,459 respectively. Projects and related funding sources, including sales tax revenues, are listed in Exhibit A.)

EXHIBIT A - CAPITAL IMPROVEMENT PLAN SUMMARY - 2022-2027

Funding Sources	2022	2023	2024	2025	2026	2027
Debt Proceeds (previously issued debt)	2,450,000	8,200,000	4,350,000	-	-	-
Enterprise Funds:						
County Parks	24,800	25,600	27,400	29,200	31,400	32,600
Golf Course	180,000	220,000	205,000	205,000	220,000	130,000
Information Technology	470,000	295,000	545,000	350,000	415,000	256,000
Samaritan	-	10,270	-	-	-	69,000
Highway Funds	2,287,178	-	1,402,121	7,212,945	50,000	1,555,528
Highway State Funding (LRIP/CHI/CHID)	-	-	500,000	-	-	-
Other Proceeds & Reimbursements	3,388,395	27,000	40,750	28,000	28,000	28,000
Sales Taxes allocated to CIP	6,861,530	7,024,250	7,190,210	7,359,530	7,532,210	7,708,370
	15,661,903	15,802,120	14,260,481	15,184,675	8,276,610	9,779,498
Project Summaries	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
CDBG Projects	1,108,495	-	-	-	-	-
Economic Development-Tourism	45,000	45,000	45,000	45,000	45,000	45,000
Facilities - County Projects	908,858	313,150	523,000	923,000	723,000	883,000
Facilities - Fair Park Projects	213,300	230,000	63,000	165,000	115,000	
Facilities - Sheriff Projects		450,000	475,000	500,000	300,000	50,000
Facilities - UWM-WC Projects	330,000	200,000	336,000	100,000		150,000
Golf Course	180,000	220,000	205,000	205,000	220,000	130,000
Highway Road Projects	5,765,000	1,179,000	5,591,742	11,013,255	3,270,721	5,587,277
Highway - 2050 Plan Future Savings	-	2,403,156	-	-	693,598	-
Information Technology Projects	470,000	295,000	545,000	350,000	415,000	325,000
Parks Projects	137,199	101,303	140,410	88,020	107,033	114,000
Planning Division Projects	250,000	250,000	250,000	250,000	250,000	250,000
Sheriff - Misc Projects	-	275,000	1,046,390	-	-	-
Sheriff - Radio	4,450,000	8,200,000	4,350,000			
Sheriff - Debt Service on Radio Project	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sheriff - Squad Replacements	417,548	415,850	428,325	446,867	462,705	465,463
	15,275,400	15,577,459	14,998,867	15,086,142	7,602,057	8,999,740
Sales Tax Estimates & Allocation	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Total Estimated Sales Tax Revenue*	13,560,883	13,832,083	14,108,683	14,390,883	14,678,683	14,972,283
Alternative to Borrowing (CIP)	51%	51%	51%	51%	51%	51%
	6,861,530	7,024,250	7,190,210	7,359,530	7,532,210	7,708,370
Property Tax Relief (General Fund)*	49%	49%	49%	49%	49%	49%
	6,699,353	6,807,833	6,918,473	7,031,353	7,146,473	7,263,913

**** Sales Tax Revenue in excess of amount needed for CIP can be used for property tax relief.***

2022-2027 Capital Improvement Projects - Requested v. Recommended

Summary of County Executive Changes

Project	*Dept*	*Description*	*Requested*	*Recommended*	*Comments*
COC-2022-001	Clerk of Courts	Branch 5	$ 700,000	$ -	Removed - Additional court branch is unrealistic.
FAC-2019-002	Facilities	County Parking Lot Maintenance	$ 885,608	$ 1,020,108	Increased cost to reflect new data.
FAC-2020-008	Facilities	Fair Park - Parking Lot Maintenance	$ 310,000	$ 356,300	Increased cost to reflect new data.
FAC-2021-002	Facilities	PAC Roof Replacement	$ 150,000	$ 150,000	Moved back in Plan to allow for development of Campus Master Plan.
FAC-2022-001	Facilities	UWM-WC Boiler Replacement	$ 150,000	$ 350,000	Added second boiler in 2027 per department request.
FAC-2022-010	Facilities	Secure Parking Lot	$ -	$ 293,900	Added project to combine previously approved (but not yet completed) projects.
FAC-2023-005	Facilities	Exterior Building Security	$ 250,000	$ 250,000	Moved back in Plan to allow for better development of specific projects.
IT-2020-004	Information Technology	Recable Project	$ 450,000	$ 450,000	Moved back in Plan to allow for development of Campus Master Plan.
PPD-2022-001	PPD-Parks	Sandy Knoll Tiny Cabin Campground	$ -	$ -	Removed to allow for project development.
PPD-2022-002	PPD-Parks	Aquatic Invasive Species Vehicle	$ 25,000	$ 26,000	Increased cost to reflect new data. Changed project sheet to reflect costs in first year.
PPD-2022-003	PPD-Parks	Glacier Hills Lakefront Improvement Project	$ -	$ -	Removed to allow for project development.
SD-2017-002	Sheriff	Radio System	$ 17,000,000	$ 17,000,000	Modified debt amount and sales tax funding to provide adequate debt service payments.
SD-2022-001	Sheriff	Indoor Range Remodel	$ 400,000	$ 900,000	Cost update based on better estimate information. Moved back to 2024 to allow for better planning.

CAPITAL IMPROVEMENT PROGRAM: 2022 - 2027

DEPARTMENTAL SUMMARY

Included Status Codes: Recommended Requested

County Clerk									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
County Board Room ADA Upgrades - CDBG Funding	CoCl-2022-001	1 High	557,337						557,337
County Clerk Total			**557,337**						**557,337**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Community Development Block Grant (CDBG)			507,337						507,337
Sales Tax			50,000						50,000
Funding Source Total			**557,337**						**557,337**

Economic Development									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Convention & Visitors Bureau Yearly Support	CVB-2018-001	3 Low	45,000	45,000	45,000	45,000	45,000	45,000	270,000
Economic Development Total			**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**270,000**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Sales Tax			45,000	45,000	45,000	45,000	45,000	45,000	270,000
Funding Source Total			**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**270,000**

Facilities									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
UWM-WC Parking Lot Maintenance	FAC-2018-010	2 Medium			36,000				36,000
County Parking Lot Maintenance	FAC-2019-002	2 Medium	264,958	63,150	173,000	173,000	173,000	173,000	1,020,108
Fair Park - Parking Lot Maintenance	FAC-2020-008	2 Medium	63,300		63,000	115,000	115,000		356,300
Interior Lighting - LED Upgrade	FAC-2020-009	2 Medium	100,000	100,000	100,000	100,000			400,000
PAC Roof Replacement	FAC-2021-002	3 Low						150,000	150,000
UWM-WC Interior Lighting - LED Upgrade	FAC-2021-003	2 Medium		200,000					200,000
Jail Walk In Cooler Upgrade	FAC-2021-005	2 Medium				50,000			50,000
Sheriff's Department UPS Replacements	FAC-2021-006	2 Medium				100,000			100,000
Sheriff's Department and Jail Window Replacement	FAC-2021-007	2 Medium				150,000			150,000
CDBG Government Center Restroom Remodels	FAC-2021-008	2 Medium	413,986						413,986
CDBG Historical Courthouse ADA Restroom and Kitchen Upgrade	FAC-2021-009	2 Medium	80,672						80,672
CDBG Environmental and Contract Managment for other CDBG Projects	FAC-2021-010	2 Medium	33,000						33,000
UWM-WC Boiler Replacement	FAC-2022-001	2 Medium	150,000					150,000	300,000
YTC Furnace and Air Conditioner Replacement	FAC-2022-002	2 Medium	50,000						50,000
Fair Park - Interior Lighting - LED Upgrade	FAC-2022-006	2 Medium	150,000						150,000
Jail Roof Replacement	FAC-2022-007	2 Medium		450,000	200,000				650,000
UWMWC - Storm Sewer Replacement	FAC-2022-008	1 High	180,000						180,000
CDBG UWMWC ADA Updates	FAC-2022-009	2 Medium	23,500						23,500

Facilities									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Secure Parking Lot	FAC-2022-010	1 High	293,900						293,900
Air Handler Unit Replacement Courthouse	FAC-2023-001	2 Medium		150,000					150,000
Boiler Replacement - Courthouse	FAC-2023-002	2 Medium	200,000						200,000
Fair Park - HVAC Equip Replacement	FAC-2023-004	2 Medium		230,000					230,000
Exterior Building Security	FAC-2023-005	2 Medium					250,000		250,000
Sheriff - Chiller Replacement	FAC-2024-001	2 Medium			275,000				275,000
Fuel Island Fuel Tank Replacement	FAC-2024-002	2 Medium				400,000			400,000
UWMWC Window Replacement	FAC-2024-003	2 Medium			150,000				150,000
CCTV Upgrade	FAC-2024-004	2 Medium			250,000				250,000
UWMWC Driveway - Asphalt Maintenance	FAC-2024-005	2 Medium			150,000				150,000
Fair Park Walk In Cooler Refurbishment	FAC-2025-001	2 Medium				50,000			50,000
UWMWC Tuckpointing/Caulking	FAC-2025-004	2 Medium				100,000			100,000
Government Center Tuckpointing	FAC-2025-005	2 Medium				150,000			150,000
Justice Center Window Replacement	FAC-2025-006	2 Medium				100,000			100,000
Sheriff's Department Generator Replacement	FAC-2025-007	2 Medium				150,000			150,000
Jail Shower and Restroom Upgrades	FAC-2025-008	2 Medium				50,000	50,000	50,000	150,000
PAC Generator Replacement	FAC-2026-001	2 Medium					150,000		150,000
Jail Cast Iron Pipe Replacement	FAC-2026-002	2 Medium					250,000		250,000
WashCo Highway Vehicle Facility HVAC Replacement (West Bend location)	FAC-2026-003	2 Medium					60,000	60,000	120,000
WashCo Vehicle Maintenance Facility Boiler Replacement	FAC-2026-004	2 Medium					60,000		60,000
Central Fuel Generator Replacement	FAC-2026-005	2 Medium					30,000		30,000
Building Controls Replacement	FAC-2027-001	2 Medium						500,000	500,000
Facilities Total			**2,003,316**	**1,193,150**	**1,397,000**	**1,688,000**	**1,138,000**	**1,083,000**	**8,502,466**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Community Development Block Grant (CDBG)			551,158						551,158
Other Fund Balance - Use/(Accumulation)			83,900						83,900
Prior Project Funding			210,000						210,000
Sales Tax			1,158,258	1,182,880	1,397,000	1,688,000	1,138,000	1,083,000	7,647,138
Samaritan Fund (Enterprise Funding)				10,270					10,270
Funding Source Total			**2,003,316**	**1,193,150**	**1,397,000**	**1,688,000**	**1,138,000**	**1,083,000**	**8,502,466**

Golf Course									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Equipment Replacement - Golf	GLF-2019-001	1 High	120,000	120,000	130,000	130,000	130,000	130,000	760,000
Clubhouse Improvements	GLF-2019-003	2 Medium	60,000	100,000			50,000		210,000
Golf Course Irrigation Control System Upgrade	GLF-2021-002	2 Medium			75,000	75,000			150,000
Irrigation pumpstation upgrade	GLF-2026-001	2 Medium					40,000		40,000

Golf Course									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Golf Course Total			**180,000**	**220,000**	**205,000**	**205,000**	**220,000**	**130,000**	**1,160,000**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Golf Fund (Enterprise Funding)			180,000	220,000	205,000	205,000	220,000	130,000	1,160,000
Funding Source Total			**180,000**	**220,000**	**205,000**	**205,000**	**220,000**	**130,000**	**1,160,000**

Highway Department									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
G Bridge over Cedar Creek	HWY-2019-001	2 Medium						50,000	50,000
P from STH 145 to STH 60	HWY-2019-004	2 Medium			4,052,500				4,052,500
K from Monroe Ave to STH 60	HWY-2020-002	2 Medium					235,000		235,000
E from CTH K to STH 164	HWY-2020-003	2 Medium	1,135,000						1,135,000
F from STH 145 East	HWY-2021-001	2 Medium			785,000				785,000
M from CTH F to Pioneer Rd	HWY-2022-001	2 Medium	4,100,000						4,100,000
H Bridge Over Milwaukee River	HWY-2022-002	2 Medium	430,000						430,000
Q and Hillside Rd Roundabout	HWY-2022-005	2 Medium	100,000	250,000					350,000
M Manor Ct (south curve) to Pioneer Rd	HWY-2022-006	2 Medium		330,000	660,000	5,640,000			6,630,000
M from STH 33 to Knollwood	HWY-2023-001	2 Medium		599,000					599,000
NN from STH 144 to Hillside Rd	HWY-2023-002	2 Medium					919,000		919,000
H CTH M east to Ozaukee County line	HWY-2024-001	2 Medium			94,242	188,483	1,602,109		1,884,834
M from Knollwood Rd to CTH NN	HWY-2025-001	2 Medium				591,250		3,482,500	4,073,750
NN from CTH Z/NN to 18th Ave	HWY-2025-002	2 Medium				335,000			335,000
Z from CTH C to CTH Z/NN	HWY-2025-003	2 Medium				758,522			758,522
D from CTH WW to Kettle View Rd (south)	HWY-2025-004	2 Medium				1,500,000			1,500,000
D from Friendly Dr to USH 45 ramps	HWY-2025-005	2 Medium				500,000			500,000
H from CTH W to USH 45	HWY-2025-006	2 Medium				1,500,000			1,500,000
Q from St Augustine Rd to STH 164	HWY-2026-001	2 Medium					464,612	954,777	1,419,389
A bridge over Milwaukee River	HWY-2027-001	2 Medium					50,000	450,000	500,000
M from STH 33 to Main St (former CTH MY)	HWY-2027-002	2 Medium						650,000	650,000
Highway Department Total			**5,765,000**	**1,179,000**	**5,591,742**	**11,013,255**	**3,270,721**	**5,587,277**	**32,406,995**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
CRaB Fund Balance			2,287,178		1,402,121	7,212,945	50,000	1,555,528	12,507,772
LRIP/CHI/CHID					500,000				500,000
Sales Tax			3,477,822	1,179,000	3,689,621	3,800,310	3,220,721	4,031,749	19,399,223
Funding Source Total			**5,765,000**	**1,179,000**	**5,591,742**	**11,013,255**	**3,270,721**	**5,587,277**	**32,406,995**

Information Technology									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Network CAT 6-7-8 Recable Project	IT-2020-004	2 Medium			250,000	100,000	100,000		450,000
Network Security Upgrade	IT-2020-006	1 High	125,000	125,000	125,000	125,000	125,000	125,000	750,000

Information Technology									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Backup System Upgrade-Replacement	IT-2021-001	1 High			75,000				75,000
Wireless Infrastructure Upgrade-Replacement	IT-2021-002	2 Medium						150,000	150,000
Network Infrastructure Upgrade-Replacement	IT-2021-003	2 Medium	95,000	170,000	95,000	125,000	190,000	50,000	725,000
Citrix Upgrade to new version and VDI	IT-2022-001	2 Medium	250,000						250,000
Information Technology Total			**470,000**	**295,000**	**545,000**	**350,000**	**415,000**	**325,000**	**2,400,000**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
IT Fund (Enterprise Funding)			470,000	295,000	545,000	350,000	415,000	256,000	2,331,000
Samaritan Fund (Enterprise Funding)								69,000	69,000
Funding Source Total			**470,000**	**295,000**	**545,000**	**350,000**	**415,000**	**325,000**	**2,400,000**

PPD-Parks									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Bikeway and Trail Network Implementation	PPD-2020-001	2 Medium	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Vehicle Replacement	PPD-2020-002	2 Medium	30,399	30,703	31,010	31,320	31,633	36,400	191,465
Park Preventative Roadway/Lot Maintenance	PPD-2020-006	1 High	24,800	25,600	27,400	29,200	31,400	32,600	171,000
Equipment Replacement-Grounds	PPD-2020-033	1 High	56,000	45,000	82,000	27,500	44,000	45,000	299,500
Aquatic Invasive Species Network	PPD-2022-002	2 Medium	26,000						26,000
PPD-Parks Total			**387,199**	**351,303**	**390,410**	**338,020**	**357,033**	**364,000**	**2,187,965**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Park Fund (Enterprise Fund)			24,800	25,600	27,400	29,200	31,400	32,600	171,000
Sale of Property			10,000						10,000
Sales Tax			352,399	325,703	363,010	308,820	325,633	331,400	2,006,965
Funding Source Total			**387,199**	**351,303**	**390,410**	**338,020**	**357,033**	**364,000**	**2,187,965**

Sheriff's Department									
Project Name	**Project #**	**Priority**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Radio System	SD-2017-002	1 High	4,450,000	8,200,000	4,350,000				17,000,000
Equipment Replacement Program - Squads	SD-2017-003	1 High	417,548	415,850	428,325	446,867	462,705	465,463	2,636,758
Indoor Range Remodel	SD-2022-001	2 Medium			900,000				900,000
Enhanced 911 System Hardware Refresh	SD-2023-001	1 High		275,000					275,000
Sheriff's Office Handgun Replacement	SD-2024-001	1 High			146,390				146,390
Sheriff's Department Total			**4,867,548**	**8,890,850**	**5,824,715**	**446,867**	**462,705**	**465,463**	**20,958,148**
Funding Source			**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Debt Proceeds			2,450,000	8,200,000	4,350,000				15,000,000
Other Fund Balance - Use/ (Accumulation)			2,000,000						2,000,000
Sale of Property			26,000	27,000	40,750	28,000	28,000	28,000	177,750
Sales Tax			1,391,548	1,663,850	2,433,965	1,418,867	1,434,705	1,437,463	9,780,398
Funding Source Total			**5,867,548**	**9,890,850**	**6,824,715**	**1,446,867**	**1,462,705**	**1,465,463**	**26,958,148**
GRAND TOTAL			**14,275,400**	**12,174,303**	**13,998,867**	**14,086,142**	**5,908,459**	**7,999,740**	**68,442,911**

Project #	Department	Type	Category
CoCI-2022-001	County Clerk	Improvement	Design & Construction

Project Name

County Board Room ADA Upgrades - CDBG Funding

Priority	Responsible Person	Status	Useful Life
1 High	Ashley Reichert	Recommended	50 Years

Description

ADA upgrades within the County Board room utilizing CDBG funding.

2020 Board Resolution 47 provided that $50,000 in county funding should be committed as part of the CIP process.

Justification

To ensure the County Board room is accessible to everyone by making it ADA compliant.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		557,337							557,337
TOTAL EXPENDITURES		**557,337**							**557,337**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Community Development Block Grant (CDBG)		507,337							507,337
Sales Tax		50,000							50,000
TOTAL FUNDING		**557,337**							**557,337**

Project History

New in 2022-2027 CIP.

Project #	Department	Type	Category
CVB-2018-001	Economic Development	Unassigned	Other

Project Name

Convention & Visitors Bureau Yearly Support

Priority	Responsible Person	Status	Useful Life
3 Low	Administration	Recommended	Years

Description

Annual support for CVB activities related to County-wide tourism efforts

Justification

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other	180,000	45,000	45,000	45,000	45,000	45,000	45,000		450,000
TOTAL EXPENDITURES	**180,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**		**450,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	180,000	45,000	45,000	45,000	45,000	45,000	45,000		450,000
TOTAL FUNDING	**180,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**		**450,000**

Project History

Approved in 2018-2022 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2018-010	Facilities	Maintenance	Asphalt Work

Project Name

UWM-WC Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

The University has approximately 233,253 square feet of asphalt. A 3-year maintenance schedule of crack filling, seal coating and striping of the asphalt parking lot is expected to continue. Spot repairs may be made if areas are determined to be critical during the interim. Replacement of specific localized areas will done at this time as well.

Justification

A comprehensive maintenance plan for the asphalt will assure that the maximum life is being realized, supporting the strategic priority to maintain and invest in the county's physical resources.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	171,000			36,000					207,000
TOTAL EXPENDITURES	**171,000**			**36,000**					**207,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	171,000			36,000					207,000
TOTAL FUNDING	**171,000**			**36,000**					**207,000**

Project History

Approved in 2018-2022 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2019-002	Facilities	Maintenance	Asphalt Work

Project Name

County Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

A 3 year maintenance schedule of crack filling, seal coating and striping of the asphalt parking lots is expected to continue.
Spot repairs may be made if areas are determined to be critical during the interim.
Lots include: Courthouse, PAC, Old Courthouse Square, Jefferson Tower.

Justification

A comprehensive maintenance plan for the asphalt will assure that the maximum life is being realized. Replacement of specific localized areas will be done at this time as well.

Adding during 2020 CIP Planning -
2024 - 2026 projects include replacement of the large lot east of the Justice Center with an entrance off Washington St, the large lot west of the Government Center, and the lots immediately in front of the Justice Center, Sheriff's Office and Jail.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	282,488	264,958	63,150	173,000	173,000	173,000	173,000		1,302,596
Other									
TOTAL EXPENDITURES	**282,488**	**264,958**	**63,150**	**173,000**	**173,000**	**173,000**	**173,000**		**1,302,596**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	268,218	264,958	52,880	173,000	173,000	173,000	173,000		1,278,056
Samaritan Fund (Enterprise Funding)	14,270		10,270						24,540
TOTAL FUNDING	**282,488**	**264,958**	**63,150**	**173,000**	**173,000**	**173,000**	**173,000**		**1,302,596**

Project History

Approved in 2019-2023 CIP through 2021-2026 CIP. Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2020-008	Facilities	Improvement	Design & Construction

Project Name

Fair Park - Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

On Going maintenance of the Fair Park Parking Lot. Maintenance needs are on multiple lots. Facilities manager indicated on 2/18/19 this could be split into two separate projects over multiple years.

Justification

As part of a comprehensive maintenance plan, this work will assure that the maximum life of the asphalt is being realized along with the replacement of targeted areas due to end of life deterioration.

Complete asphalt inside the fence in 2025 and 2026

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	275,000	63,300		63,000	115,000	115,000			631,300
TOTAL EXPENDITURES	**275,000**	**63,300**		**63,000**	**115,000**	**115,000**			**631,300**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	275,000	63,300		63,000	115,000	115,000			631,300
TOTAL FUNDING	**275,000**	**63,300**		**63,000**	**115,000**	**115,000**			**631,300**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP. Cost adjustment in 2022-2027 CIP.

Project #
FAC-2020-009

Department
Facilities

Type
Improvement

Category
Equipment: Miscellaneous

Project Name
Interior Lighting - LED Upgrade

Priority
2 Medium

Responsible Person
Facilities

Status
Recommended

Useful Life
25 Years

Description
Replace existing fixtures with LED for all county facilities.

Justification
Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases. Each area will be evaluated to ensure those with the shortest ROI are addressed first.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	100,000	100,000	100,000	100,000	100,000				500,000
TOTAL EXPENDITURES	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**				**500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	100,000	100,000	100,000	100,000	100,000				500,000
TOTAL FUNDING	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**				**500,000**

Project History
Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-002	Facilities	Maintenance	Buildings

Project Name

PAC Roof Replacement

Priority	Responsible Person	Status	Useful Life
3 Low	Facilities	Recommended	25 Years

Description

This area consists of approximately 28,000 sq. ft. The new roofing system will be specified to be a 4 ply built-up type roof. A roofing consultant/engineering firm would be retained as part of this budget to provide the engineering, specifications and project management.

Justification

Replacement is necessary due to the deteriorated and stretching membrane, and increasing number seams, flashing and coping failures.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	150,000						150,000		300,000
TOTAL EXPENDITURES	**150,000**						**150,000**		**300,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	150,000						150,000		300,000
TOTAL FUNDING	**150,000**						**150,000**		**300,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-003	Facilities	Improvement	Row, Utilities, and Construction

Project Name

UWM-WC Interior Lighting - LED Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

Replace existing fixtures with LED for all county facilities

Justification

Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings			200,000						200,000
TOTAL EXPENDITURES			**200,000**						**200,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			200,000						200,000
TOTAL FUNDING			**200,000**						**200,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-005	Facilities	Equipment	Equipment: Miscellaneous

Project Name

Jail Walk In Cooler Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	12 - 14 Years

Description

Replace doors, hinges, floors and refrigeration systems for the walk in cooler and freezer.

Justification

Replacing the key components of the walk in units will ensure continued operation, particularly the ability to maintain temperatures required for food storage. The inability of this equipment to maintain temperature will result in the inability to continue food service within the jail.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings					50,000				50,000
TOTAL EXPENDITURES					**50,000**				**50,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					50,000				50,000
TOTAL FUNDING					**50,000**				**50,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-006	Facilities	Equipment	Equipment: Miscellaneous

Project Name

Sheriff's Department UPS Replacements

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

Uninterruptible Power Supply bridges the gap as power transfers to generator during power outage and ensures power going into data center is clean. Replace UPS' 1701 (Sheriff's Office) and 1702 (Jail).

Justification

Both UPS' are in excess of 30 years old. Regular maintenance has not indicated any issues, however reliability will continue to diminish as they age.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings					100,000				100,000
TOTAL EXPENDITURES					**100,000**				**100,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					100,000				100,000
TOTAL FUNDING					**100,000**				**100,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-007	Facilities	Improvement	Buildings

Project Name

Sheriff's Department and Jail Window Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

Replace windows in Sheriff's Department and the front entry of the Jail

Justification

Recent window leaks as well as age have indicated a need to prepare for window replacement in the foreseeable future.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					150,000				150,000
TOTAL EXPENDITURES					**150,000**				**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					150,000				150,000
TOTAL FUNDING					**150,000**				**150,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2021-008	Facilities	Improvement	Buildings

Project Name

CDBG Government Center Restroom Remodels

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	20 Years

Description

ADA Project. Complete upgrades to restrooms on 1st, 2nd, and 3rd floors to meet current ADA standards. Upgrades to include fixtures, flooring, walls, plumbing, lighting, HVAC, and possible expansion/reconfiguration. All restrooms included in this project are public. Requirements for the upgrade range from minor changes to complete gut and remodel of the space.

Justification

This project is utilizing grant money from the Community Development Block Grant. This grant has limited uses, and based on analysis of options ADA upgrades were chosen as the best use of this grant money. This project supports the mission of providing facilities that allow county residents to access the services offered in the Government Center.

Budget Impact

N/A

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		413,986							413,986
TOTAL EXPENDITURES		**413,986**							**413,986**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Community Development Block Grant (CDBG)		413,986							413,986
TOTAL FUNDING		**413,986**							**413,986**

Project History

New in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2021-009	Facilities	Improvement	Buildings

Project Name

CDBG Historical Courthouse ADA Restroom and Kitchen Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description

Upgrade 2nd floor restroom and kitchen to current ADA standards including cabinetry and countertops, fixtures, electric, plumbing, HVAC, flooring, and wall work.

Justification

This is funded by the Community Development Block Grant. After a review of eligible projects this was determined to be a priority project for completion.

Budget Impact

N/A

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		80,672							80,672
TOTAL EXPENDITURES		**80,672**							**80,672**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Community Development Block Grant (CDBG)		80,672							80,672
TOTAL FUNDING		**80,672**							**80,672**

Project History

New in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2021-010	Facilities	Improvement	Design & Construction

Project Name

CDBG Environmental and Contract Managment for other CDBG Projects

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description

Consultative and remedial work required for the projects associated with the Community Development Block Grant. Work performed will include architectural, electrical, HVAC, plumbing, environmental, and audio visual design and specification.

Justification

The funds for this project are from the Community Development Block Grant and is supporting the other projects selected for this grant. The projects will improve accessibility for county residents seeking county services.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design		33,000							33,000
TOTAL EXPENDITURES		**33,000**							**33,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Community Development Block Grant (CDBG)		33,000							33,000
TOTAL FUNDING		**33,000**							**33,000**

Project History

New in 2022-2027 CIP.

Project #
FAC-2022-001

Department
Facilities

Type
Maintenance

Category
Buildings

Project Name
UWM-WC Boiler Replacement

Priority
2 Medium

Responsible Person
Facilities

Status
Recommended

Useful Life
Years

Description
The existing boilers have limited parts available for repair. There are currently two boilers which will be 29 years old at the time of replacement.

Justification
A study will be done to determine and ensure that the most efficient and economical replacement is specified prior to going out for bids.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings		150,000					150,000		300,000
TOTAL EXPENDITURES		**150,000**					**150,000**		**300,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		150,000					150,000		300,000
TOTAL FUNDING		**150,000**					**150,000**		**300,000**

Project History
Approved in 2020-2024 CIP through 2021-2026 CIP. Second boiler added in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2022-002	Facilities	Maintenance	Buildings

Project Name

YTC Furnace and Air Conditioner Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	Years

Description

The Youth Treatment Center contains seven Furnaces and Air Conditioning units to condition the air for the residents and staff. The furnaces and air conditioners will be replaced at the same time.

The equipment at YTC is small, residential equipment (since the building itself is much smaller than other County buildings). The County may look at other options (fewer, larger pieces of equipment) at the time of replacement.

Justification

All 7 units were installed new in 1996, making them 26 years of age at time of replacement. The average life expenctancy of a furnace and/or air conditioning unit is 25 years.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings		50,000							50,000
TOTAL EXPENDITURES		**50,000**							**50,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		50,000							50,000
TOTAL FUNDING		**50,000**							**50,000**

Project History

Approved in 2019-2023 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2022-006	Facilities	Improvement	Row, Utilities, and Construction

Project Name

Fair Park - Interior Lighting - LED Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description

Replace existing fixtures with LED for all county facilities

Justification

Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings		150,000							150,000
TOTAL EXPENDITURES		**150,000**							**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		150,000							150,000
TOTAL FUNDING		**150,000**							**150,000**

Project History

Approved in 2021-2026 CIP.

Project #
FAC-2022-007

Department
Facilities

Type
Improvement

Category
Buildings

Project Name
Jail Roof Replacement

Priority
2 Medium

Responsible Person
Cara Herdrich

Status
Recommended

Useful Life
20 Years

Description
Replace jail roof.

Justification
The roof of the jail is original to the building. Visual inspection indicates multiple issues with pooling water. Leaks have resulted in multiple patches in recent years. A consultant has advised replacement as soon as possible to reduce on-going expense related to maintenance and repair.

Budget Impact
Ongoing costs to maintain and repair

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance			450,000	200,000					650,000
TOTAL EXPENDITURES			**450,000**	**200,000**					**650,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			450,000	200,000					650,000
TOTAL FUNDING			**450,000**	**200,000**					**650,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Maintenance		-20,000	-5,000	-20,000	-5,000	-5,000			-55,000
TOTAL BUDGET IMPACT		**-20,000**	**-5,000**	**-20,000**	**-5,000**	**-5,000**			**-55,000**

Project History
Approved in 2021-2026 CIP.

Project # FAC-2022-008

Department Facilities

Type Maintenance

Category

Project Name

UWMWC - Storm Sewer Replacement

Priority 1 High

Responsible Person Cara Herdrich

Status Recommended

Useful Life Years

Description

Replace storm sewer on east side of University Drive across from UWMWC

Justification

Sewer was repaired several years ago, however has now failed. Complete replacement is necessary

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		180,000							180,000
TOTAL EXPENDITURES		**180,000**							**180,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		180,000							180,000
TOTAL FUNDING		**180,000**							**180,000**

Project History

New in 2022-2027 CIP.

Project # FAC-2022-009 | **Department** Facilities | **Type** Improvement | **Category** Buildings

Project Name
CDBG UWMWC ADA Updates

Priority 2 Medium | **Responsible Person** Cara Herdrich | **Status** Recommended | **Useful Life** Years

Description
Complete several ADA updates in various areas including accessible drinking fountains, sinks, and hallway ramps.

Justification
Community Development Block Grant funds will be used. ADA upgrades were chosen as the best option for use of this grant.
This project supports the County's mission to create an environment where all county residents can access services.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		23,500							23,500
TOTAL EXPENDITURES		**23,500**							**23,500**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Community Development Block Grant (CDBG)		23,500							23,500
TOTAL FUNDING		**23,500**							**23,500**

Project History
New in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2022-010	Facilities	Improvement	Other

Project Name

Secure Parking Lot

Priority	Responsible Person	Status	Useful Life
1 High	Cara Herdrich	Recommended	Years

Description

This project combines several previously approved (but not yet completed) projects into one larger project - to leverage funding, project timing, and economies of scale to complete necessary work on and in the secure Wilson Street parking lot.

The project will upgrade the secure gate (previously approved project FAC-20-014), solve drainage and landscaping issues within the parking lot (previously approved project FAC-20-012), remove the in-ground fuel tank buried under the parking lot (previously approved project FAC-20-014), and install new asphalt surface over impacted areas.

Justification

The majority of the funding for this project has already been approved and reserved in prior years. There will be an additional cost increment due to some unforeseen drainage/sinking issues that have occurred recently. These remaining costs will be funded with dollars left over from the completion of the Schmidt Road project (reflected in the Other Fund Balance funding source line below).

Budget Impact

Removing an in-ground fuel tank should reduce future insurance costs. The extent of the reduction cannot be estimated at this time.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other		293,900							293,900
TOTAL EXPENDITURES		**293,900**							**293,900**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Prior Project Funding		210,000							210,000
Other Fund Balance - Use/(Accumulation)		83,900							83,900
TOTAL FUNDING		**293,900**							**293,900**

Project History

New in 2022-2027 CIP.

Project #
FAC-2023-001

Department
Facilities

Type
Equipment

Category
Equipment: Miscellaneous

Project Name
Air Handler Unit Replacement Courthouse

Priority
2 Medium

Responsible Person
Facilities

Status
Recommended

Useful Life
Years

Description
Air Handler Unit 11 was installed with the original Government Center build in 1960. Replacement of this unit would allow for easier control and efficiency of air movement and reduce maintenance costs.

Justification
Replacement of this unit would allow for easier control and efficiency of air movement and reduce maintenance costs.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings			150,000						150,000
TOTAL EXPENDITURES			**150,000**						**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			150,000						150,000
TOTAL FUNDING			**150,000**						**150,000**

Project History
Approved in 2019-2023 CIP through 2021-2026 CIP.

Project #
FAC-2023-002

Department
Facilities

Type
Equipment

Category
Equipment: Miscellaneous

Project Name
Boiler Replacement - Courthouse

Priority
2 Medium

Responsible Person
Facilities

Status
Recommended

Useful Life
Years

Description
There are currently two boilers which will be 24 years old in 2023. At this time, they will be at the end of their estimated useful life. A study will be done to determine and ensure that the most efficient and economical replacement is specified prior to going out for bids.

Justification
New boilers will run more efficiently and save on maintenance and operating costs.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings		200,000							200,000
TOTAL EXPENDITURES		**200,000**							**200,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		200,000							200,000
TOTAL FUNDING		**200,000**							**200,000**

Project History
Approved in 2019-2023 CIP through 2021-2026 CIP.
Moved up in plan (from 2023 to 2022) and cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2023-004	Facilities	Equipment	Row, Utilities, and Construction

Project Name

Fair Park - HVAC Equip Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

Aging HVAC equipment inlcuding air handlers and roof top units need to be replaced due to age of equipment.

Justification

Installed in 1998, and with an expected life of 20-25 years, this equipment at the end of its normal life expectancy. Consisting of 9 separate pieces of equipment, this project includes an assessment to determine current and future distribution needs to ensure the future solution is economical in implementation as well as ongoing operating costs.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings			230,000						230,000
TOTAL EXPENDITURES			**230,000**						**230,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			230,000						230,000
TOTAL FUNDING			**230,000**						**230,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2023-005	Facilities	Improvement	Buildings

Project Name

Exterior Building Security

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	15 Years

Description

Various security upgrades for building exteriors including Justice Center entrance.

Justification

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance						250,000			250,000
TOTAL EXPENDITURES						**250,000**			**250,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						250,000			250,000
TOTAL FUNDING						**250,000**			**250,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.
Moved back (to 2026 from 2023) in 2022-2027 CIP.

Project #	Department	Type	Category
FAC-2024-001	Facilities	Equipment	Row, Utilities, and Construction

Project Name

Sheriff - Chiller Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

Replace chiller at Sheriff's Office for HUBER and Sheriff office areas.

Justification

Replace (1) of (2) chillers at the Sheriff's Office. This equipment is nearing end of life and will be 27 years old in 2024. It utilizes R-22 refrigerant, a product that was phased out in 2010. This has resulted in increasing costs to replace the refrigerant if there is a leak. Aging of the equipment increases the likelihood of leaks, particularly of significant volume. Current replacement costs are $1000/30 lbs. As this equipment utilizes 800 lbs of R-22, complete replacement is in excess of $25K. Nearing end of life anyway replacement of this equipment will reduce on-going costs of operation.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings				275,000					275,000
TOTAL EXPENDITURES				**275,000**					**275,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				275,000					275,000
TOTAL FUNDING				**275,000**					**275,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2024-002	Facilities	Equipment	Row, Utilities, and Construction

Project Name

Fuel Island Fuel Tank Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	30 Years

Description

Fuel Tanks at the fuel island deteriorate over time and need to be replaced.

Justification

Aging of the fuel tanks leads to increase in insurance premiums as well as risk for failure. Planned replacement will ensure the continued operation of the service as well as minimize risk of a fuel spill.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					400,000				400,000
TOTAL EXPENDITURES					**400,000**				**400,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					400,000				400,000
TOTAL FUNDING					**400,000**				**400,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2024-003	Facilities	Maintenance	Buildings

Project Name

UWMWC Window Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

Replace Windows in the original building at the UWMWC campus

Justification

Windows are original to the building and are showing signs of leaks and drafts. Replacement of the windows is critical to maintaining the integrity of the building structure as well as the health of the building occupants by reducing the presence of moisture in the environment.

Budget Impact

Reduction in utility due to improved protection for outdoor temperatures.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance				150,000					150,000
TOTAL EXPENDITURES				**150,000**					**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				150,000					150,000
TOTAL FUNDING				**150,000**					**150,000**

Project History

Approved in 2021-2026 CIP.

Project #
FAC-2024-004

Department
Facilities

Type
Improvement

Category
Equipment: Miscellaneous

Project Name
CCTV Upgrade

Priority
2 Medium

Responsible Person
Cara Herdrich

Status
Recommended

Useful Life
15 Years

Description
Upgrade CCTV system in Government/Justice/Sheriff's Offices/PAC.
This number is being reviewed/analyzed and is expected to be lower. In order to be fiscally conservative, it is estimated at 250K for the time being.

Justification
The current CCTV system is primarily analog and outdated. The ability to get replacement parts is limited - the maintenance plan for the short term is to use equipment removed when the Jail system was upgraded. The CCTV system is monitored by Master Control and the Security Desk at the Justice Center when buildings are occupied. Upgrading the equipment will ensure visibility to issues within the facilities and provide for a timely response in the event of an emergency.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings				250,000					250,000
TOTAL EXPENDITURES				**250,000**					**250,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				250,000					250,000
TOTAL FUNDING				**250,000**					**250,000**

Project History
Approved in 2021-2026 CIP.

Project # **FAC-2024-005**

Department Facilities

Type Improvement

Category Pulverize & Repave

Project Name

UWMWC Driveway - Asphalt Maintenance

Priority 2 Medium

Responsible Person Cara Herdrich

Status Recommended

Useful Life 20 Years

Description

Replace UWMWC Driveway from University Drive including the circular drive near the building entrance

Justification

There have been several issues with drainage and inlet damage resulting in a deteriorating drive. The replacement work will include replacement as well as adjacent concrete and inlet work to ensure a safe entrance to the campus for students, staff, and visitors.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance				150,000					150,000
TOTAL EXPENDITURES				**150,000**					**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				150,000					150,000
TOTAL FUNDING				**150,000**					**150,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2025-001	Facilities	Equipment	Equipment: Miscellaneous

Project Name

Fair Park Walk In Cooler Refurbishment

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	10 Years

Description

Update 7 walk in coolers and freezers, replacing doors, hinges, flooring, and refrigeration systems.

Justification

Walk in food service refrigeration units average life is 15-20 years. Lack of refrigeration will result in an inability to provide food service. To prevent an unexpected down time during a critical period such as the County Fair, proactive replacement of critical components every 15 - 20 years will ensure continued operation. The current equipment is 15-20 years old. Doing to the work on all units at the same time will offer savings in terms of project management and mobilization costs.

Budget Impact

There will be some energy savings due to improved seals and energy efficient refrigeration components being installed.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings					50,000				50,000
TOTAL EXPENDITURES					**50,000**				**50,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					50,000				50,000
TOTAL FUNDING					**50,000**				**50,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project # **FAC-2025-004**

Department Facilities

Type Maintenance

Category Buildings

Project Name

UWMWC Tuckpointing/Caulking

Priority 2 Medium

Responsible Person Cara Herdrich

Status Recommended

Useful Life Years

Description

Exterior building maintenance

Justification

Maintaining the exterior of the building will ensure that it is protected from leaks and moisture infiltration which could result in environmental concerns for inhabitants as well degrading the building itself.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					100,000				100,000
TOTAL EXPENDITURES					**100,000**				**100,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					100,000				100,000
TOTAL FUNDING					**100,000**				**100,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2025-005	Facilities	Maintenance	Buildings

Project Name

Government Center Tuckpointing

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	12 - 14 Years

Description

Tuck point project at the Government/Justice Center

Justification

Regular maintenance to ensure the structural integrity of the building and protect against leaks and the environmental implications of moisture in the building

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					150,000				150,000
TOTAL EXPENDITURES					**150,000**				**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					150,000				150,000
TOTAL FUNDING					**150,000**				**150,000**

Project History

Approved in 2021-2026 CIP.

Project #
FAC-2025-006

Department
Facilities

Type
Improvement

Category
Buildings

Project Name
Justice Center Window Replacement

Priority
2 Medium

Responsible Person
Cara Herdrich

Status
Recommended

Useful Life
20 Years

Description
Replace Windows in Justice Center

Justification
Ageing windows are showing signs of moisture an have experienced some leaks.

Budget Impact
Improved energy effiecience

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					100,000				100,000
TOTAL EXPENDITURES					**100,000**				**100,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					100,000				100,000
TOTAL FUNDING					**100,000**				**100,000**

Project History
Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2025-007	Facilities	Equipment	Equipment: Miscellaneous

Project Name

Sheriff's Department Generator Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	30 Years

Description

Replace generator supporting Sheriff's Office (#1701), Jail (#1702), and dispatch/radio room (#1703).

Justification

These smaller generator units supports a critical emergency services need. Planned replacement at the end of its useful life will ensure continued operations in the event of a power outage in this critical area.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings					150,000				150,000
TOTAL EXPENDITURES					**150,000**				**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					150,000				150,000
TOTAL FUNDING					**150,000**				**150,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2025-008	Facilities	Improvement	Buildings

Project Name

Jail Shower and Restroom Upgrades

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdirch	Recommended	25 Years

Description

Multi-year restroom and shower upgrade project.

Justification

Re-tile and replace fixtures in restrooms and showers with broken tile, leaking fixtures. These heavy use facilities are starting to show extensive wear and tear.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					50,000	50,000	50,000		150,000
TOTAL EXPENDITURES					**50,000**	**50,000**	**50,000**		**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					50,000	50,000	50,000		150,000
TOTAL FUNDING					**50,000**	**50,000**	**50,000**		**150,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2026-001	Facilities	Equipment	Equipment: Miscellaneous

Project Name

PAC Generator Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description

Replace generator at PAC.

Justification

The generator at the PAC was installed in 1991 and will be 30 years old in 2021. It has been maintained on a regular basis, however is reaching the end of its projected life. The potential for failure increases as the generator ages. Critical functions impacted if failure occurs include the 24x7 Acute Care Services function and refrigeration for immunizations and medications for the HSD and Health Departments.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings						150,000			150,000
TOTAL EXPENDITURES						**150,000**			**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						150,000			150,000
TOTAL FUNDING						**150,000**			**150,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2026-002	Facilities	Improvement	Buildings

Project Name

Jail Cast Iron Pipe Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	30 Years

Description

Replace iron pipes with pvc.

Justification

The iron pipes have been a maintenance issue for several years. Pipes leak and crack causing localized flooding and inoperative fixtures.

Budget Impact

Savings will be in years past 2026.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance						250,000			250,000
TOTAL EXPENDITURES						**250,000**			**250,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						250,000			250,000
TOTAL FUNDING						**250,000**			**250,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2026-003	Facilities	Equipment	Equipment: Miscellaneous

Project Name

WashCo Highway Vehicle Facility HVAC Replacement (West Bend location)

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

HVAC Replacement at the County's Highway facility located in West Bend.

Justification

Roof Top Unit Replacement 3 Year Replacement Plan for AC units. This is year 1 and is based on replacing all units, in order dependent on condition, over a 3 year period beginning when the equipment reaches 25 years.

Budget Impact

Will reduce future utility costs based on energy efficiencies; will lower reactive maintenance and potential for break down.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings						60,000	60,000		120,000
TOTAL EXPENDITURES						**60,000**	**60,000**		**120,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						60,000	60,000		120,000
TOTAL FUNDING						**60,000**	**60,000**		**120,000**

Project History

Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2026-004	Facilities	Equipment	Equipment: Miscellaneous

Project Name

WashCo Vehicle Maintenance Facility Boiler Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

Replace 3 boilers.

Justification

Three boilers are original to the building and will be 25 years old in 2026. Recently some break fix activity has taken place on boiler 1 & 2. As these age, break/fix will increase causing increased cost to maintain. In addition, newer equipment can offer opportunities for energy efficiciency

Budget Impact

Reduction in future operating costs due to break fix activity as well as energy efficiency.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings						60,000			60,000
TOTAL EXPENDITURES						**60,000**			**60,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						60,000			60,000
TOTAL FUNDING						**60,000**			**60,000**

Project History

Approved in 2021-2026 CIP.

Project #
FAC-2026-005

Department
Facilities

Type
Equipment

Category
Equipment: Miscellaneous

Project Name
Central Fuel Generator Replacement

Priority
2 Medium

Responsible Person
Cara Herdrich

Status
Recommended

Useful Life
30 Years

Description
Replace Central Fuel Generator

Justification
This generator ensures uptime at the fuel pumps used by Sheriff Department and Highway crews. With life expectancy of 30 years, it should be planned to be replaced. At this time, there are no maintenance concerns.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings						30,000			30,000
TOTAL EXPENDITURES						**30,000**			**30,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						30,000			30,000
TOTAL FUNDING						**30,000**			**30,000**

Project History
Approved in 2021-2026 CIP.

Project #	Department	Type	Category
FAC-2027-001	Facilities	Improvement	Buildings

Project Name

Building Controls Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description

Replace existing Johnson Controls Building Control System with new non-proprietary building controls system.

Justification

Current system is aging and a planned upgrade will protect against future failure. Upgrading to an open protocol system and web browser interface will allow for more enhanced control ability and reduced energy costs.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance							500,000		500,000
TOTAL EXPENDITURES							**500,000**		**500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax							500,000		500,000
TOTAL FUNDING							**500,000**		**500,000**

Project History

New in 2022-2027 CIP.

Project #	Department	Type	Category
GLF-2019-001	Golf Course	Equipment	Equipment: Miscellaneous

Project Name

Equipment Replacement - Golf

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	Years

Description

The golf maintenance replacement plan includes the following replacement equipment:
2022 CIP request: ($120,000) Two rough mowers with attachments, bunker rake, two blowers, utility vehicle
2023 CIP request: ($120,000) Large area rough mower, sprayer (half in 2023 and half in 2024)
2024 CIP request: ($130,000) Sprayer, two Triplex mowers
2025 CIP request: ($130,000) Turf mowing and/or maintenance equipment
2026 CIP request: ($100,000) Turf mowing and/or maintenance equipment

Justification

Exact type of equipment needed cannot be determined more than a couple years in advance. New trends in technology and new turf maintenance practices along with the age and performance of older equipment determines what is needed and evaluated on a yearly basis. This is the best way to make sure we are purchasing the equipment necessary to maintain the course in the most efficient way possible.

New equipment is a high priority because golf course playing conditions are affected by turf and equipment which does affect golf revenues. Also, older equipment may require major repairs which would affect expenses.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	335,000	120,000	120,000	130,000	130,000	130,000	130,000		1,095,000
TOTAL EXPENDITURES	**335,000**	**120,000**	**120,000**	**130,000**	**130,000**	**130,000**	**130,000**		**1,095,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Golf Fund (Enterprise Funding)	335,000	120,000	120,000	130,000	130,000	130,000	130,000		1,095,000
TOTAL FUNDING	**335,000**	**120,000**	**120,000**	**130,000**	**130,000**	**130,000**	**130,000**		**1,095,000**

Project History

Approved in 2019-2023 CIP through 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
GLF-2019-003	Golf Course	Improvement	Design & Construction

Project Name

Clubhouse Improvements

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	Years

Description

2021 Paint clubhouse exterior and tuck point clubhouse sills and stone walls ($30,000).
2022 Upgrade restrooms ($50,000), convert clubhouse can lights to LED ($10,000)
2023 Update to the food and beverage service and golf shop ($100,000)
2026 Replace clubhouse roof ($50,000)

Justification

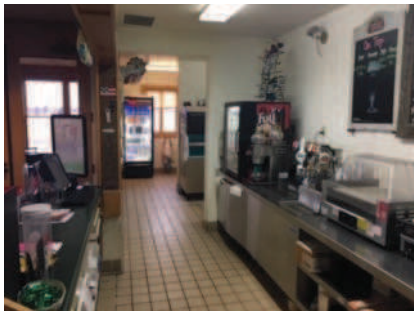
Continuous updates to Clubhouse is needed to maintain a premier golf facility.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	90,000	60,000	100,000			50,000			300,000
TOTAL EXPENDITURES	**90,000**	**60,000**	**100,000**			**50,000**			**300,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Golf Fund (Enterprise Funding)	90,000	60,000	100,000			50,000			300,000
TOTAL FUNDING	**90,000**	**60,000**	**100,000**			**50,000**			**300,000**

Project History

Approved in 2019-2023 CIP through 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.



Project #	Department	Type	Category
GLF-2021-002	Golf Course	Improvement	Other

Project Name

Golf Course Irrigation Control System Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description

Upgrade current irrigation control system which includes new irrigation control software with computer, new controllers, new surge protection and new ground plate assemblies and ground rods. Half the cost would be incurred in 2024 ($75000) and the rest in 2025 ($75000).

Justification

The current irrigation control system will be 30 years old in 2025. Life expectancy of an irrigation control system is 25 to 30 years. Without a functioning irrigation system, course conditions could not be maintained to the standards required to charge the fees we charge to our customers. Replacement parts are harder to get each year and will become more expensive. With new technology, the updated control system will allow for better control of irrigation which would imporve the quality of the turf and playing conditions.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other				75,000	75,000				150,000
TOTAL EXPENDITURES				**75,000**	**75,000**				**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Golf Fund (Enterprise Funding)				75,000	75,000				150,000
TOTAL FUNDING				**75,000**	**75,000**				**150,000**

Project History

Approved in 2021-2026 CIP.

Project #
GLF-2026-001

Department
Golf Course

Type
Improvement

Category
Equipment: Miscellaneous

Project Name
Irrigation pumpstation upgrade

Priority
2 Medium

Responsible Person
Planning and Parks

Status
Recommended

Useful Life
25 Years

Description
Replace or rebuild two 50 horsepower vertical turbine pumps and one 25 horsepower vertical turbine pump.

Justification
Current pump station will be 30 years old in 2026. Life expectancy of pumps can be between 20 to 30 years. Properly running pumps are needed to keep the irrigation system working. Without proper irrigation, we will not be able to maintain the golf course to the standards required to charge the fees we do.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other						40,000			40,000
TOTAL EXPENDITURES						**40,000**			**40,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Golf Fund (Enterprise Funding)						40,000			40,000
TOTAL FUNDING						**40,000**			**40,000**

Project History
Approved in 2021-2026 CIP.

Project #	Department	Type	Category
HWY-2019-001	Highway Department	Improvement	Bridges

Project Name

G Bridge over Cedar Creek

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	75 Years

Description

Approximately 80' long by 30' wide, 3-span bridge. Design scheduled for 2027 and reconstruction subsequently thereafter depending on bridge condition.

Justification

This project will be funded through the WisDOT Local Bridge Program (80% Federal and 20% Local funding). Total cost for the entire project is estimated to be $2,500,000 with the County's 20% share totalling approximately $500,000 with the design phase scheduled in 2027. Construction of the bridge is planned to occur after the year 2027.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design							50,000		50,000
Construction/Maintenance									
TOTAL EXPENDITURES							**50,000**		**50,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax							50,000		50,000
TOTAL FUNDING							**50,000**		**50,000**

Project History

Approved in 2019-2023 to 2021-2026 CIP.
Shifted years in 2022-2027 CIP.

Project #	Department	Type	Category
HWY-2019-004	Highway Department	Improvement	Pulverize & Repave

Project Name

P from STH 145 to STH 60

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 2.8-mile segment of CTH P is scheduled to be redesigned in 2021 and reconstructed in 2024.

Justification

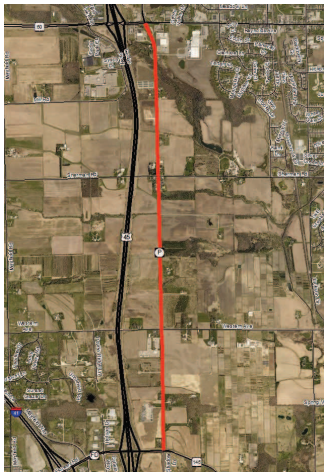
This segment of CTH P was overlaid in 2013 and had a PASER rating of 7 in 2019. Average annual daily traffic (AADT) was 2,800 in 2013. The roadway will be widened and vertical alignment adjusted to provide a safer travel.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design	300,000								300,000
Construction/Maintenance				4,052,500					4,052,500
ROW Acquisition	500,000								500,000
TOTAL EXPENDITURES	**800,000**			**4,052,500**					**4,852,500**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	800,000								800,000
Sales Tax				2,244,621					2,244,621
LRIP/CHI/CHID				500,000					500,000
CRaB Fund Balance				1,307,879					1,307,879
TOTAL FUNDING	**800,000**			**4,052,500**					**4,852,500**

Project History

Approved in 2019-2023 CIP to 2021-2026 CIP.
Cost update and shifted years in 2022-2027 CIP.



Project #
HWY-2020-002

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
K from Monroe Ave to STH 60

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

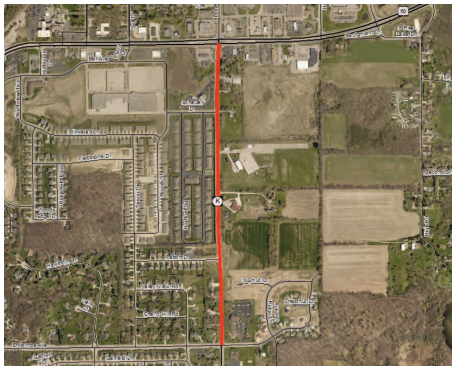
Description
This 0.75-mile segment of CTH K is scheduled to be pulverized and repaved in 2026.

Justification
This 0.75-mile segment of CTH K was last paved in 2006. PASER rating was 7 in 2019. Average annual daily traffic (AADT) has steadily increased in recent years with 6,400 in 2010, 7,600 in 2013, and 8,500 in 2016 (preliminary). AADT counts are anticipated to continue rising due to recent and future development in the area.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance						235,000			235,000
TOTAL EXPENDITURES						**235,000**			**235,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						235,000			235,000
TOTAL FUNDING						**235,000**			**235,000**

Project History
Approved in 2020-2024 CIP to 2021-2026 CIP.
Shifted years in 2022-2027 CIP.



Project #
HWY-2020-003

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
E from CTH K to STH 164

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
This 4.1-mile segment of CTH E is scheduled to be pulverized and repaved in 2022. Modifying the topography on the west end of the project area is also being considered to improve sight distances and improve safety.

Justification
This 4.1-mile segment of CTH E was last paved in 2002 and 2003 and chip sealed in 2012 and 2013. PASER rating was 6-7 in 2017. Average annual daily traffic (AADT) was 3,100 in 2010.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		1,135,000							1,135,000
TOTAL EXPENDITURES		**1,135,000**							**1,135,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax		1,135,000							1,135,000
TOTAL FUNDING		**1,135,000**							**1,135,000**

Project History
Approved in 2020-2024 CIP to 2021-2026 CIP.
Cost update in 2022-2027 CIP.

Project #
HWY-2021-001

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
F from STH 145 East

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
This 2.7-mile segment of CTH F is scheduled to be pulverized and repaved.

Justification
This 2.7-mile segment of CTH F was last paved in 2005. It was crack filled in 2012. PASER rating was 6 in 2017. Average annual daily traffic (AADT) was 3,500 in 2013.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance				785,000					785,000
TOTAL EXPENDITURES				**785,000**					**785,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				785,000					785,000
CRaB Fund Balance									
TOTAL FUNDING				**785,000**					**785,000**

Project History
Approved in 2021-2026 CIP.
Cost update in 2022-2027 CIP.

Project #	Department	Type	Category
HWY-2022-001	Highway Department	Improvement	Pulverize & Repave

Project Name

M from CTH F to Pioneer Rd

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 3-mile non-contiguous segment of CTH M is scheduled to be redesigned in 2020 and reconstructed in 2022.

Justification

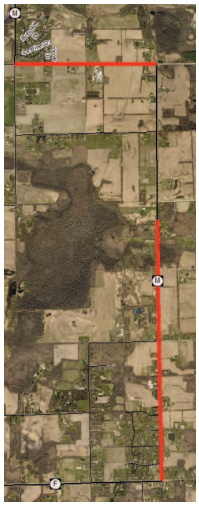
This 3-mile segment of CTH M was last paved in 1998. It was slag sealed in 2005. It was crack filled in 2016 prior to chip seal. PASER rating was 7-8 in 2017. Average annual daily traffic (AADT) was 4,700 in 2010.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design	300,000								300,000
Construction/Maintenance		4,100,000							4,100,000
ROW Acquisition	600,000								600,000
TOTAL EXPENDITURES	**900,000**	**4,100,000**							**5,000,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Designated HWY-GF	300,000								300,000
Sales Tax	600,000	1,812,822							2,412,822
CRaB Fund Balance		2,287,178							2,287,178
TOTAL FUNDING	**900,000**	**4,100,000**							**5,000,000**

Project History

Approved in 2020-2024 CIP to 2021-2026 CIP.



Project #
HWY-2022-002

Department
Highway Department

Type
Improvement

Category
Bridges

Project Name
H Bridge Over Milwaukee River

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
75 Years

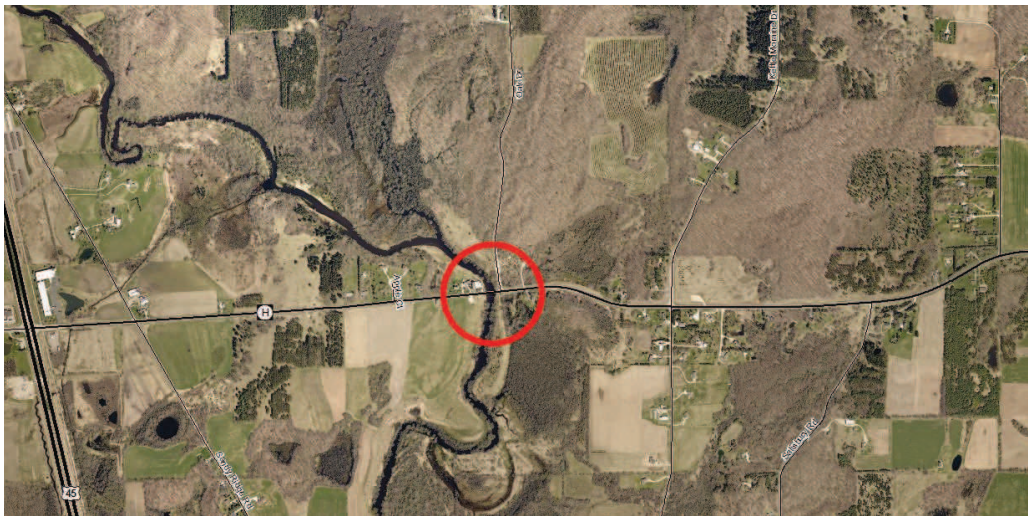
Description
Approximately 130' long by 25' wide, 2-span bridge. Design scheduled for 2020 and reconstruction in 2022.

Justification
This project will be funded through the WisDOT 2017-2022 Local Bridge Program (80% Federal and 20% Local funding). Total cost for the entire project is estimated to be $2,200,000 with the County's 20% share totalling approximately $550,000. Additional funds may be requested for pedestrian/snowmobile accommodations.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design	50,000								50,000
Construction/Maintenance		430,000							430,000
ROW Acquisition	20,000								20,000
TOTAL EXPENDITURES	**70,000**	**430,000**							**500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Designated HWY-GF	70,000								70,000
Sales Tax		430,000							430,000
CRaB Fund Balance									
TOTAL FUNDING	**70,000**	**430,000**							**500,000**

Project History
Approved in 2021-2026 CIP.
Cost update in 2022-2027 CIP.



Project #
HWY-2022-005

Department
Highway Department

Type
Improvement

Category
Row, Utilities, and Construction

Project Name
Q and Hillside Rd Roundabout

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
Intersection of CTH Q and Hillside Road will be reconstructed into a roundabout. With a known accident history, Highway Safety Improvement Program (HSIP) funding was secured for the improvements to this intersection which involves a 90% State/Federal and 10% Local (County) funding split.

Justification
This intersection has a known accident history. An Intersection Safety Analysis was conducted and recommended a roundabout to address safety issues.

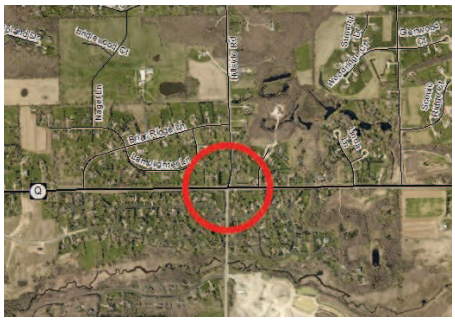
Budget Impact
$1,800,000 of State and Federal Grant Revenue will fund the majority of this project. The cost the county will encumber for this project is $100,000 in 2022, and $250,000 in 2023 for grant matching funds.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design	120,000								120,000
Construction/Maintenance			250,000						250,000
ROW Acquisition		100,000							100,000
TOTAL EXPENDITURES	**120,000**	**100,000**	**250,000**						**470,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	20,000	100,000	250,000						370,000
Designated HWY-GF	100,000								100,000
TOTAL FUNDING	**120,000**	**100,000**	**250,000**						**470,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other (Insurance, Utilities)		-1,800,000							-1,800,000
TOTAL BUDGET IMPACT		**-1,800,000**							**-1,800,000**

Project History
Approved in 2020-2024 CIP to 2021-2026 CIP.
Cost update in 2022-2027 CIP.



Project #
HWY-2022-006

Department
Highway Department

Type
Maintenance

Category
Row, Utilities, and Construction

Project Name
M Manor Ct (south curve) to Pioneer Rd

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
This 3.67-mile segment of CTH M is scheduled to be reconstructed in 2025.

Justification
This 3.67-mile segment of CTH M will be widened and built to County standards to match the adjacent segment of CTH M to the north creating a more uniform and safer overall roadway. Traffic counts are currently 4,000-5,000 vehicles per day.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design			330,000						330,000
Construction/Maintenance					5,640,000				5,640,000
ROW Acquisition				660,000					660,000
TOTAL EXPENDITURES			**330,000**	**660,000**	**5,640,000**				**6,630,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
CRaB Fund Balance					5,524,462				5,524,462
Sales Tax			330,000	660,000	115,538				1,105,538
TOTAL FUNDING			**330,000**	**660,000**	**5,640,000**				**6,630,000**

Project History
Approved in 2021-2026 CIP.
Cost update and shifted years in 2022-2027 CIP.

Project #
HWY-2023-001

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
M from STH 33 to Knollwood

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
PASER rating of 6 in 2019.

Justification
Pulverize and repave due to deteriorating condition. Widen shoulder and improve drainage where needed.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance			599,000						599,000
TOTAL EXPENDITURES			**599,000**						**599,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			599,000						599,000
TOTAL FUNDING			**599,000**						**599,000**

Project History
New in 2022-2027 CIP.

Project #
HWY-2023-002

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
NN from STH 144 to Hillside Rd

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

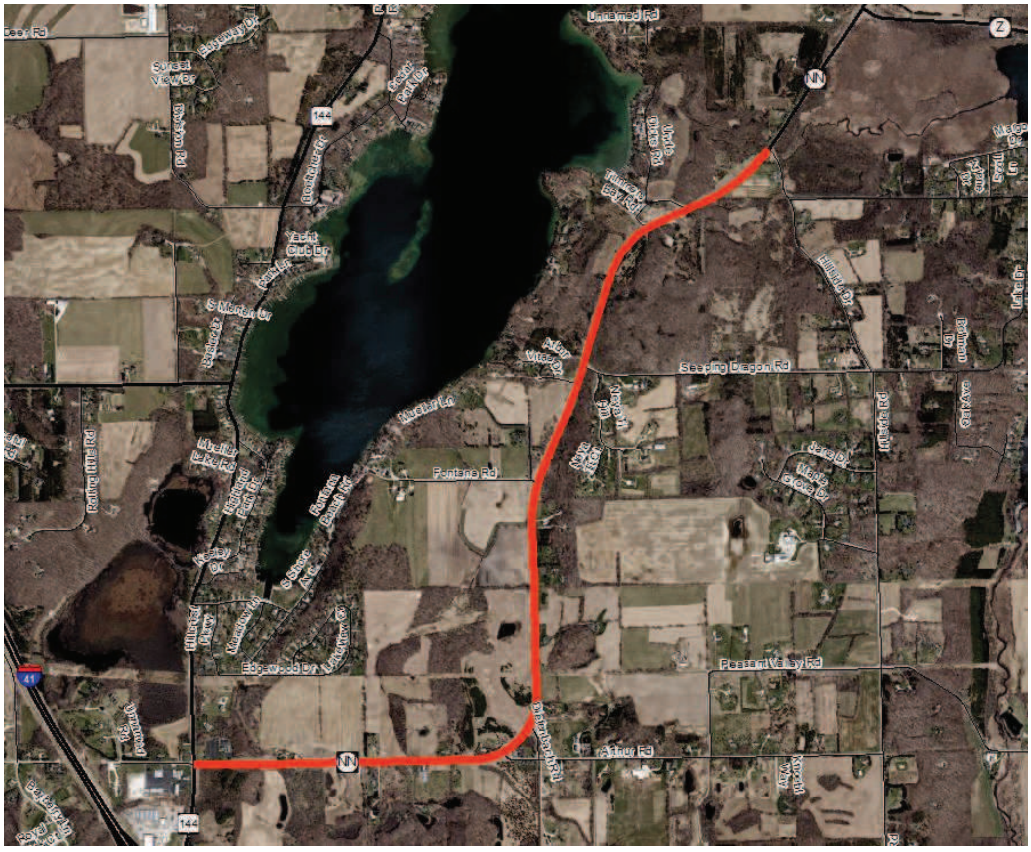
Description
PASER rating of 6 in 2019.

Justification
Pulverize and repave due to deteriorating surface condition. Widen shoulder and improve drainage where needed.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance						919,000			919,000
TOTAL EXPENDITURES						**919,000**			**919,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						919,000			919,000
TOTAL FUNDING						**919,000**			**919,000**

Project History
New in 2022-2027 CIP.



Project #	Department	Type	Category
HWY-2024-001	Highway Department	Improvement	Row, Utilities, and Construction

Project Name

H CTH M east to Ozaukee County line

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 1-mile segment of CTH H is scheduled to be reconstructed in 2026 in accordance with the adopted 2050 plan.

Justification

This 1-mile segment of CTH H will be widened and built to County standards to match the adjacent segment of CTH H to the west, creating a more uniform and safer overall roadway. Traffic counts are currently 2,300 vehicles per day.

Budget Impact

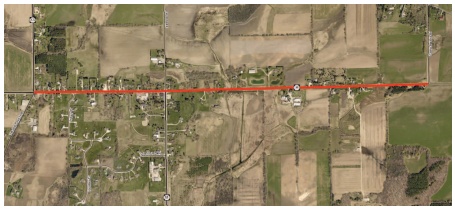
No measureable budget impact during the years listed. It will be negative as less maintenance will be completed on the roadway right before construction, but we will still need to paint, plow, and fill potholes during this period.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance						1,602,109			1,602,109
Planning/Design				94,242					94,242
ROW Acquisition					188,483				188,483
TOTAL EXPENDITURES				**94,242**	**188,483**	**1,602,109**			**1,884,834**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
CRaB Fund Balance				94,242	188,483				282,725
Sales Tax						1,602,109			1,602,109
TOTAL FUNDING				**94,242**	**188,483**	**1,602,109**			**1,884,834**

Project History

Approved in 2021-2026 CIP.
Cost update in 2022-2027 CIP.



Project #
HWY-2025-001

Department
Highway Department

Type
Improvement

Category
Design & Construction

Project Name
M from Knollwood Rd to CTH NN

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

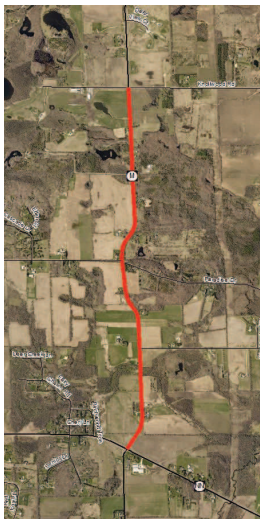
Description
CTH M will be reconstructed between Knollwood Rd and CTH NN in 2027 (design in 2025).

Justification
Bring road cross-sections up to standards and make various safety improvements along the stretch.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance							3,482,500		3,482,500
Planning/Design					591,250				591,250
TOTAL EXPENDITURES					**591,250**		**3,482,500**		**4,073,750**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					591,250		3,482,500		4,073,750
TOTAL FUNDING					**591,250**		**3,482,500**		**4,073,750**

Project History
Approved in 2021-2026 CIP.
Cost update in 2022-2027 CIP.



Project #
HWY-2025-002

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
NN from CTH Z/NN to 18th Ave

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
Pulverize and repave due to deteriorating asphalt condition. PASER rating was 5 in 2019. Improve shoulders and drainage where needed.

Justification
Deteriorating asphalt condition. PASER rating of 5 in 2019.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					335,000				335,000
TOTAL EXPENDITURES					**335,000**				**335,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					335,000				335,000
TOTAL FUNDING					**335,000**				**335,000**

Project History
New in 2022-2027 CIP.

Project #
HWY-2025-003

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
Z from CTH C to CTH Z/NN

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

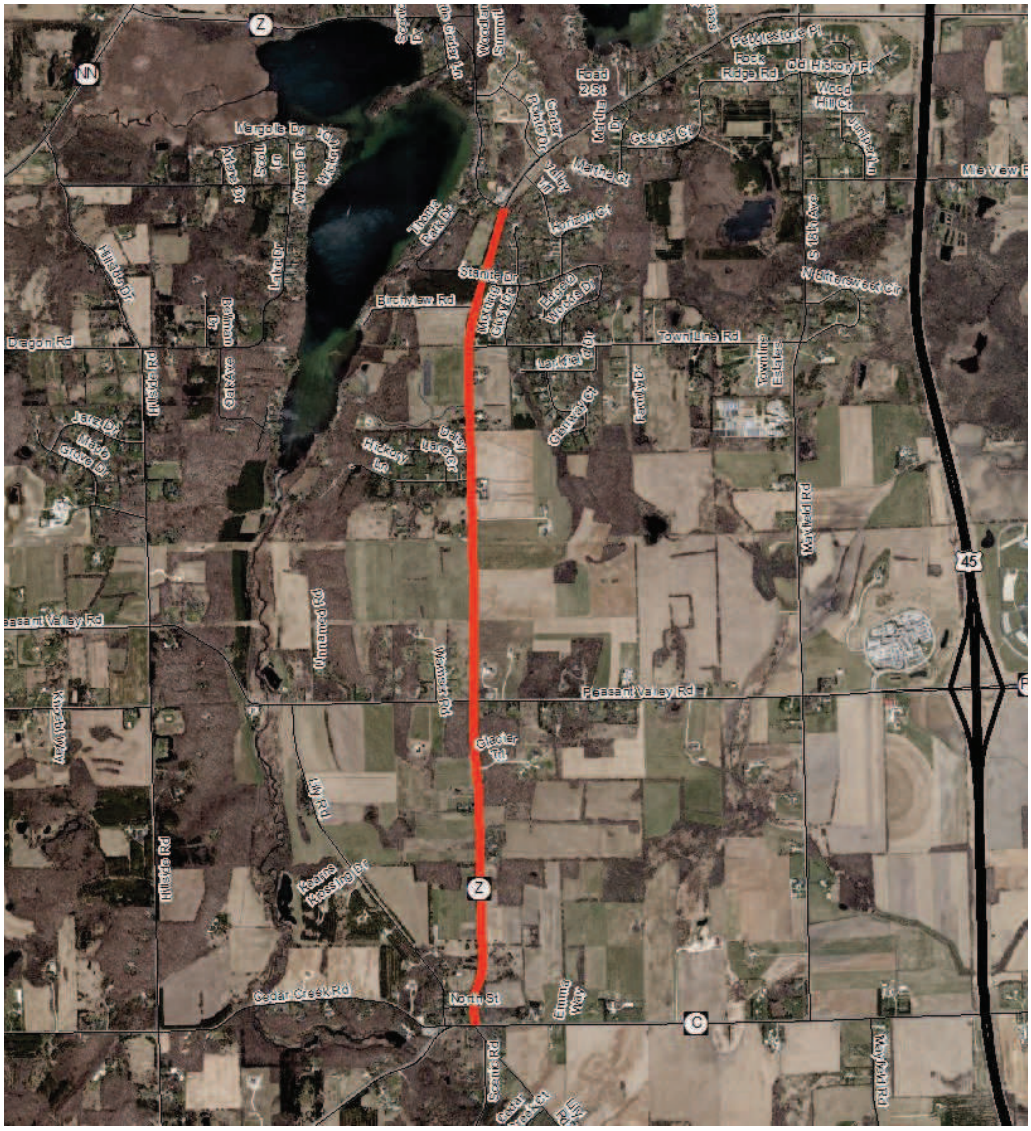
Description
Pulverize and repave due to deteriorating asphalt condition. PASER rating of 5 in 2019.

Justification
Improve shoulders and drainage as needed.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					758,522				758,522
TOTAL EXPENDITURES					**758,522**				**758,522**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					758,522				758,522
TOTAL FUNDING					**758,522**				**758,522**

Project History
New in 2022-2027 CIP.



Project #
HWY-2025-004

Department
Highway Department

Type
Improvement

Category

Project Name
D from CTH WW to Kettle View Rd (south)

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
Years

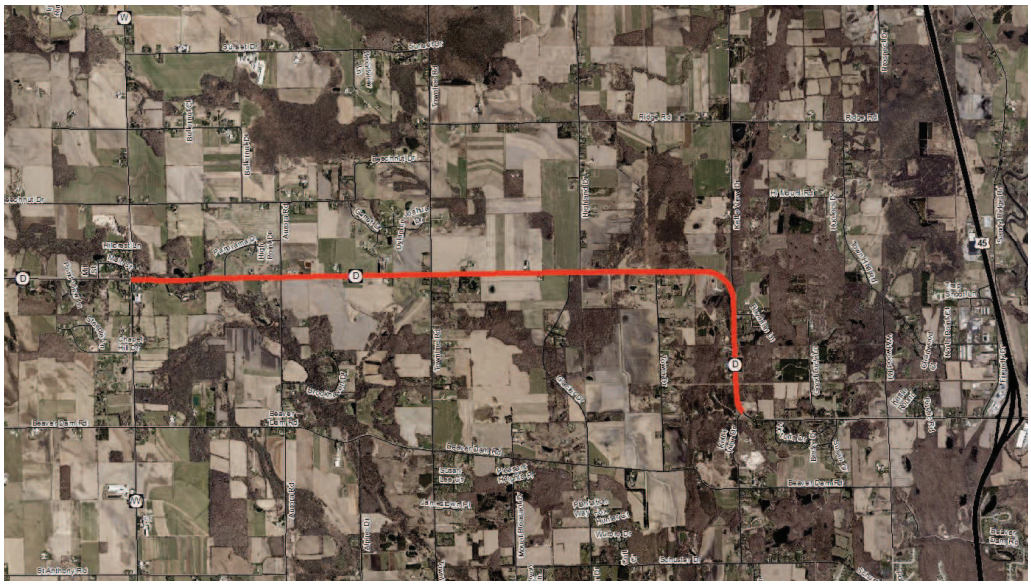
Description

Justification

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					1,500,000				1,500,000
TOTAL EXPENDITURES					**1,500,000**				**1,500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					1,500,000				1,500,000
TOTAL FUNDING					**1,500,000**				**1,500,000**

Project History
New in 2022-2027 CIP.



Project #
HWY-2025-005

Department
Highway Department

Type
Improvement

Category
Design & Construction

Project Name
D from Friendly Dr to USH 45 ramps

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
Years

Description
Reconstruct due to concrete deterioration. PASER rating of 4 in 2019.

Justification
Deteriorating pavement and increasing traffic.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					500,000				500,000
TOTAL EXPENDITURES					**500,000**				**500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax					500,000				500,000
TOTAL FUNDING					**500,000**				**500,000**

Project History
New in 2022-2027 CIP.

Project #
HWY-2025-006

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
H from CTH W to USH 45

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
Pulverize and repave due to deteriorating asphalt condition. PASER rating of 6 in 2019.

Justification
Deteriorating asphalt conditions.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance					1,500,000				1,500,000
TOTAL EXPENDITURES					**1,500,000**				**1,500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax									
CRaB Fund Balance					1,500,000				1,500,000
TOTAL FUNDING					**1,500,000**				**1,500,000**

Project History
New in 2022-2027 CIP.

Project #
HWY-2026-001

Department
Highway Department

Type
Improvement

Category
Design & Construction

Project Name
Q from St Augustine Rd to STH 164

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
Reconstruct CTH Q from St. Augustine Rd to Colgate Rd in 2028 (design in 2026 and ROW in 2027).

Justification
Widen and bring roadway up to standards.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Planning/Design						464,612			464,612
ROW Acquisition							954,777		954,777
Construction/Maintenance								2,540,405	2,540,405
TOTAL EXPENDITURES						**464,612**	**954,777**	**2,540,405**	**3,959,794**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax						464,612	499,249	2,540,405	3,504,266
CRaB Fund Balance							455,528		455,528
TOTAL FUNDING						**464,612**	**954,777**	**2,540,405**	**3,959,794**

Project History
Project formerly known as "Q from St Augustine Rd to Colgate Rd"
Approved in 2021-2026 CIP.
Scope and cost update in 2022-2027 CIP.

Project #
HWY-2027-001

Department
Highway Department

Type
Improvement

Category
Bridges

Project Name
A bridge over Milwaukee River

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
75 Years

Description
Bridge replacment

Justification
Structural integrity of bridge is declining

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance							450,000		450,000
Planning/Design						50,000			50,000
TOTAL EXPENDITURES						**50,000**	**450,000**		**500,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
CRaB Fund Balance						50,000	450,000		500,000
TOTAL FUNDING						**50,000**	**450,000**		**500,000**

Project History
New in 2022-2027 CIP.

Project #
HWY-2027-002

Department
Highway Department

Type
Improvement

Category
Pulverize & Repave

Project Name
M from STH 33 to Main St (former CTH MY)

Priority
2 Medium

Responsible Person
Highway

Status
Recommended

Useful Life
25 Years

Description
Pulverize and repave due to deteriorating asphalt conditions. Could involve improvements to the intersection of CTH M and Trading Post Trail.

Justification
Deteriorating asphalt conditions.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance							650,000		650,000
TOTAL EXPENDITURES							**650,000**		**650,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax									
CRaB Fund Balance							650,000		650,000
TOTAL FUNDING							**650,000**		**650,000**

Project History
New in 2022-2027 CIP.

Project #	Department	Type	Category
IT-2020-004	Information Technology	Improvement	Row, Utilities, and Construction

Project Name

Network CAT 6-7-8 Recable Project

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	20 Years

Description

Washington County started moving to CAT5e network cable in 1997 to replace CAT3 network cable that was in place at that time. After 20+ years it is now time to upgrade the current CAT5e cable and fiber connections to the current standard CAT6/7/8. The existing CAT5e typically provides 100Mb connection to the desktop where the CAT6/7/8 can provide up to a 10Gb connection. As applications continue to pull more data from servers and cloud infrastructure it becomes more and more important that the speed to the endpoint increases. Part of this project will also be increasing internet connection speeds, providing fault tolerance and load balancing between multiple network providers.

Justification

Replacement of the cabling to the desktop is becoming more and more important as we move to more cloud based services where speed of the data to the desktop becomes a priority. We are also starting to have cabling issues in some of the older buildings where the current cable was installed over 20 years ago. This capital request will provide Washington County with a faster more reliable network infrastructure to maintain a well-governed and administrated county.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	100,000			250,000	100,000	100,000			550,000
TOTAL EXPENDITURES	**100,000**			**250,000**	**100,000**	**100,000**			**550,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
IT Fund (Enterprise Funding)	100,000			250,000	100,000	100,000			550,000
TOTAL FUNDING	**100,000**			**250,000**	**100,000**	**100,000**			**550,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.
Cost adjustment in 2022-2028 CIP.

Project #	Department	Type	Category
IT-2020-006	Information Technology	Improvement	Equipment: Computers

Project Name

Network Security Upgrade

Priority	Responsible Person	Status	Useful Life
1 High	IT	Recommended	4 Years

Description

We currently have a number of internal switches, routers, and servers that are end of life on Cisco Security IOS and need to be replaced and upgraded. We were made aware of these issues via the vulnerability scans we have started to perform in 2020-2021.

Justification

This is a security hole on our internal network that we need to patch through the purchase and upgrade of certain Cisco routers, switches, and servers (HyperFlex). This will better secure our environment from cyber attack.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	250,000	125,000	125,000	125,000	125,000	125,000	125,000		1,000,000
TOTAL EXPENDITURES	**250,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**		**1,000,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
IT Fund (Enterprise Funding)	250,000	125,000	125,000	125,000	125,000	125,000	125,000		1,000,000
TOTAL FUNDING	**250,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**		**1,000,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.
Scope Change in 2022-2027 CIP.

Project #	Department	Type	Category
IT-2021-001	Information Technology	Improvement	Equipment: Computers

Project Name

Backup System Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
1 High	IT	Recommended	4 Years

Description

The current backup system end-of-life and contract end comes in 2021. We need to find an alterative that can support multiple types of infrastructure(on-prem, and cloud based, growing storage needs, as well as work with multiple server environments. The new system also needs to be flexible enough to recover information for records requests and provide disaster recovery for Washington County.

Justification

Replacement of the backup and recovery systems is becoming more and more important as more security threats have taken to encryption and destruction of data on compromised systems. As we move more services to the cloud and multiple server environments the backup and recovery systems are relied on more and more within Washington County. This capital request will provide Washington County with a better backup option and allow IT to provide a more reliable network and maintain a well-governed and administrated county.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	150,000			75,000					225,000
TOTAL EXPENDITURES	**150,000**			**75,000**					**225,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
IT Fund (Enterprise Funding)	150,000			75,000					225,000
TOTAL FUNDING	**150,000**			**75,000**					**225,000**

Project History

Approved in 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
IT-2021-002	Information Technology	Improvement	Equipment: Miscellaneous

Project Name

Wireless Infrastructure Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	Years

Description

The current wireless infrastructure contract expires in 2021 and the system will need to be upgraded or replaced at this time. It provides private and public wireless connections for many of the buildings and will need to be expanded and upgraded to support growing needs and changes in technology. We anticipate that estimated device costs of $100,000 will be split 31% for the general county and 69% to Samaritan/Fields. Project funding is estimated using this split.

Justification

Replacement of the wireless system which is widely used is extremely important as more departments and individuals have become reliant on the flexibility it provides. This capital request will provide Washington County with an upgraded wireless infrastructure to help us maintain a well-governed and administrated county.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings							150,000		150,000
TOTAL EXPENDITURES							**150,000**		**150,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax									
Samaritan Fund (Enterprise Funding)							69,000		69,000
IT Fund (Enterprise Funding)							81,000		81,000
TOTAL FUNDING							**150,000**		**150,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other (Insurance, Utilities)									
TOTAL BUDGET IMPACT									

Project History

Approved in 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
IT-2021-003	Information Technology	Improvement	Equipment: Computers

Project Name

Network Infrastructure Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	4 Years

Description

Washington County currently uses a Cisco Hyper Converged infrastructure system. This allows the infrastructure to be extremely flexible to meet the needs of the county. Processor, memory/storage, networking is all converged into a flexible platform. This is the same type of infrastructure that is used by cloud providers and it allows Washington County to deliver on-premise or private cloud infrastructure for Washington County. The current system end-of-life is 2021 and will need to be upgraded to provide addtional resources and use newer technology. Over time this amount will continue to drop in CIP and will result in an increase in the IT expense budget as we switch to cloud. This amount also includes the replacement of remote access hardware and replacement switches and routing gear.
2022-Q4-Core Switch Replacement-$95,000.00-Replacing main county core switch at courthouse
2023-Q1-Courthouse Switch Replacement-$170,000.00-Replacing switches at county justice center

Justification

Replacement of the hyper converged infrastructure system along with remote access and switching equipment is extremely important since it is the backbone of Washington County's systems. This capital request will allow Washington County to maintain the existing environment while we make the switch to the cloud environment.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	250,000	95,000	170,000	95,000	125,000	190,000	50,000		975,000
TOTAL EXPENDITURES	**250,000**	**95,000**	**170,000**	**95,000**	**125,000**	**190,000**	**50,000**		**975,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	250,000								250,000
IT Fund (Enterprise Funding)		95,000	170,000	95,000	125,000	190,000	50,000		725,000
TOTAL FUNDING	**250,000**	**95,000**	**170,000**	**95,000**	**125,000**	**190,000**	**50,000**		**975,000**

Project History

Approved in 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
IT-2022-001	Information Technology	Equipment	Other

Project Name

Citrix Upgrade to new version and VDI

Priority	Responsible Person	Status	Useful Life
2 Medium	David Barber	Recommended	4 Years

Description

VX Rails is the hardware to support an upcoming Virtual Desktop Infrastructure (VDI) using the Citrix platform. VDI is all about moving desktop management from a local environment to a virtualized one. It is an environment where desktop operating systems (OS) and applications are hosted within a virtual machine (VM) running on a centralized server (or, data center).

Justification

Desktop images can be accessed by different types of devices such as desktops, laptops, thin clients, mobile devices, and more. Single images can be built and then deployed to each end user (i.e. endpoint, i.e. workstation) and then centrally managed for different operations, updates, and troubleshooting. The benefits of VDI include:

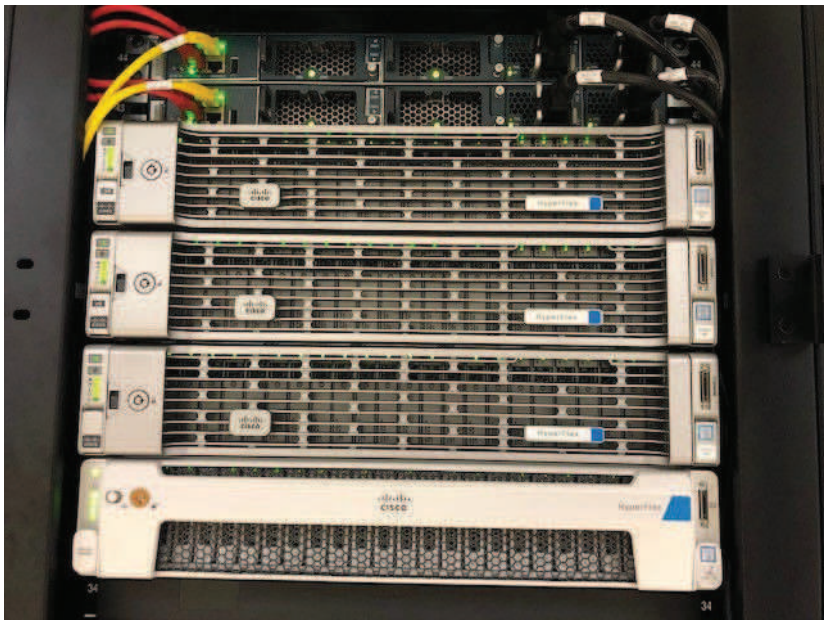
- Manageability
- Flexibility
- Accessibility
- Enhanced User Experience
- Increased Productivity
- Security & Back-Up
- Cost Savings
- Energy Savings
- Resource Savings

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other		250,000							250,000
TOTAL EXPENDITURES		**250,000**							**250,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
IT Fund (Enterprise Funding)		250,000							250,000
TOTAL FUNDING		**250,000**							**250,000**

Project History

Every 3 years these servers get upgrade with new versions of Citrix and Hardware is upgraded.



Project #	Department	Type	Category
PPD-2020-001	PPD-Parks	Improvement	Park Improvements

Project Name

Bikeway and Trail Network Implementation

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description

In June 2019, Washington County adopted its first Bikeway and Trail Network Plan to help guide the County as it makes investments in bikeways and trails across the County. Implementation priorities were outlined in the 2020 - 2023 Parks and Trails Fiscal Sustainability Plan. Money allocated to the Bikeway and Trail Network Plan is intended to be used as local match dollars and/or as a kick start for prioritized projects.

Justification

The County Board identified "Providing an interconnected system of safe trails and paths that enhance the mobility of the community" as a top priority for the Planning and Parks Department.

Budget Impact

Trail maintenance will be considered as trails are added and developed. Annual routine maintenance costs are estimated at $550/mile and gravel resurfacing is estimated at $7,300/mile and is typically completed every 10 years.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000
TOTAL EXPENDITURES	**675,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**		**2,175,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000
TOTAL FUNDING	**675,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**		**2,175,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Maintenance									
TOTAL BUDGET IMPACT									

Project History

Approved in 2018-2022 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
PPD-2020-002	PPD-Parks	Equipment	Row, Utilities, and Construction

Project Name

Vehicle Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	12 - 14 Years

Description

In 2020 the PPD started a 12 year replacement plan for all vehicles between Land Resources and Facilities. The planned replacement schedule is as follows:
*2022 replace a 1998 Chevy 1/2 ton Pick-up
*2023 replace a 2009 Chevy Colorado
*2024 replace a 2008 Chevy Colorado
*2025 replace a 2012 Dodge Caravan
*2026 replace a 2009 Chevy Colorado
*2027 replace a 2012 Chevy Colorado

Justification

As part of being a Well Governed and Administered County, equipping staff with reliable vehicles helps to improve overall service excellence. Historically trucks are the most versatile and cost effective vehicles for use in the Department. At the time of purchase, the Department will evaluate the best type of vehicle for the price. The projected cost per vehicles is based on the 2020 State Bid Prices and adjusted each year for inflation. Revenue from auction sales of vehicle being replaced will be added to the Vehicle Replacement Fund.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	59,898	30,399	30,703	31,010	31,320	31,633	36,400		251,363
TOTAL EXPENDITURES	**59,898**	**30,399**	**30,703**	**31,010**	**31,320**	**31,633**	**36,400**		**251,363**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	59,898	30,399	30,703	31,010	31,320	31,633	36,400		251,363
TOTAL FUNDING	**59,898**	**30,399**	**30,703**	**31,010**	**31,320**	**31,633**	**36,400**		**251,363**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.

Project #	Department	Type	Category
PPD-2020-006	PPD-Parks	Improvement	Park Improvements

Project Name

Park Preventative Roadway/Lot Maintenance

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	5 Years

Description

This maintenance project involves the crack filling, chip sealing,and painting of all the paved roads and parking lots in the park system. There is about 22 acres of paved park roads and parking lots, all of which to be covered over a 5 year rotating schedule. Areas will be prioritized based on park ranking and current shape of road in the Park Roadway/Lot Mainatnencae Plan being developed by the Parks Division and Highway Department.

Justification

Crack filling and chip sealing is an important preventative maintenance practice that will prolong the lifetime of the existing park roads and parking lots. Neither of these preventative measures have been implemented in any of the parks since 2016 and for many of the parks it has been much longer. The Parks Division will coordinate with other pavement related projects in the County annually to reduce costs. To extend the lifetime of these paved areas, it is recommended that they be crack filled and sealed every 5 years (most roadways are 3-4 years). The PASER rating, which is used by the Highway Department to prioritize maintenance and replacement of paved areas along with the plan being put together by Parks & Highway, will guide the future maintnenace schedule of all paved areas in the Park System.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance		24,800	25,600	27,400	29,200	31,400	32,600		171,000
TOTAL EXPENDITURES		**24,800**	**25,600**	**27,400**	**29,200**	**31,400**	**32,600**		**171,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Park Fund (Enterprise Fund)		24,800	25,600	27,400	29,200	31,400	32,600		171,000
TOTAL FUNDING		**24,800**	**25,600**	**27,400**	**29,200**	**31,400**	**32,600**		**171,000**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
PPD-2020-033	PPD-Parks	Unassigned	Equipment: Miscellaneous

Project Name

Equipment Replacement-Grounds

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	15 Years

Description

Equipment schedule to be replaced includes the following:
*2022: Zero-turn mower; Steiner tractor w/snowblower & rough cut mower; attachments for Kubota #215
*2023: 3/4T plow truck w/tommy lift
*2024: 1 T plow truck w/ss body & salter
*2025: Zero turn mower with 6' deck and gas bobcat utv
*2026: zero turn mower w/6' deck and used mini excavator
*2027: used/demo toolcat

Justification

Equipment, used to maintain park properties, county campuses, and fair park have limited life expectancies and must be replaced in order to effectively maintain these areas. Parks has maintained a replacement schedule to help guide actual annual replacements. Because park equipment is used in the operations, maintenance, and snow removal on County Gronds there is a necessity that partial funding for new equipment to be subsidized by the tax levy; this is reflected in the funding section.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	77,400	56,000	45,000	82,000	27,500	44,000	45,000		376,900
TOTAL EXPENDITURES	**77,400**	**56,000**	**45,000**	**82,000**	**27,500**	**44,000**	**45,000**		**376,900**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	77,400	46,000	45,000	82,000	27,500	44,000	45,000		366,900
Sale of Property		10,000							10,000
TOTAL FUNDING	**77,400**	**56,000**	**45,000**	**82,000**	**27,500**	**44,000**	**45,000**		**376,900**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Other (Insurance, Utilities)		0							0
TOTAL BUDGET IMPACT		**0**							**0**

Project History

Approved in 2020-2024 CIP through 2021-2026 CIP.
Cost adjustment in 2022-2027 CIP.

Project #	Department	Type	Category
PPD-2022-002	PPD-Parks	Equipment	Vehicles

Project Name

Aquatic Invasive Species Network

Priority	Responsible Person	Status	Useful Life
2 Medium	Paul Sebo	Recommended	5 Years

Description

The Planning and Parks Department (PPD) in the Land Resources Division is looking to purchase a vehicle that will be primarily used by the Aquatic Invasive Species Coordinator. The Coordinator, through intergovernmental agreements will be covering a four County Network that through a combination of DNR grant funds and county supported tax dollars the cost of the vehicle will be reimbursed based on a 5-year depreciation/reimbursement plan. The vehicle cost estimated below is based on a small SUV that would provide good gas mileage and have space to haul needed equipment (e.g. Dodge Journey, Jeep Latitude).

Justification

As part of being a Well Governed and Administered County, equipping staff with reliable vehicles helps to improve overall service excellence. Additionally, this program will be expanding services to beyond our current intergovernmental with Waukesha County to include Sheboygan and Ozaukee Counties.

Budget Impact

There is no ongoing cost impact to the operating budget. The cost for fuel and maintenance will be included as part of the annual charge to each county that are part of the network program. There will be some intergovernmental revenue in the operating budget, which represents reimbursement from the partner counties.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings		26,000							26,000
TOTAL EXPENDITURES		**26,000**							**26,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Donations/Partner Contributions									
Sales Tax		26,000							26,000
TOTAL FUNDING		**26,000**							**26,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Additional Revenues		3,900	3,900	3,900	3,900	3,900			19,500
TOTAL BUDGET IMPACT		**3,900**	**3,900**	**3,900**	**3,900**	**3,900**			**19,500**

Project History

For the year 2021 and earlier the vehicle used by the Aquatic Invasive Species Coordinator was part of the fleet in the Planning and Parks Department - Land and Water Conservation. All direct expenses of fuel and maintenance were part of the Division's budget and mileage was tracked to offset required in-kind matching funds. The DNR grant program was restructured and now provides counties an opportunity to apply for annual base allocations.

Project #	Department	Type	Category
SD-2017-002	Sheriff's Department	Equipment	Equipment: Miscellaneous

Project Name

Radio System

Priority	Responsible Person	Status	Useful Life
1 High	Sheriff	Recommended	10 Years

Description

A county wide public safety radio system is operated by the Sheriff's Office for use by all county and municipal law enforcement, fire, EMS and DPW departments.

The 700MHz system overlay (as completed in the Spring of 2018) has significantly improved public safety communications, specifically within buildings. The completed overlay project services limited geographic areas of high population centers throughout the County. The current project represents a Countywide implementation of the 700MHz P25 radio system to all areas.

Justification

A debt issue is anticipated for the 3rd or 4th quarter of 2021 to fund the project costs in excess of the sales tax revenues generated and use of funds previously saved for a jail expansion (reflected as Other Fund Balance below). Sales tax is reflected in the project to show funding of the debt service payments.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	2,000,000	4,450,000	8,200,000	4,350,000					19,000,000
TOTAL EXPENDITURES	**2,000,000**	**4,450,000**	**8,200,000**	**4,350,000**					**19,000,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		7,500,000
Debt Proceeds	500,000	2,450,000	8,200,000	4,350,000					15,500,000
Other Fund Balance - Use/(Accumulation)		2,000,000							2,000,000
TOTAL FUNDING	**2,000,000**	**5,450,000**	**9,200,000**	**5,350,000**	**1,000,000**	**1,000,000**	**1,000,000**		**25,000,000**
Expenditures vs. Funding		-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000		-6,000,000

Project History

Approved in 2017-2021 through 2021-2026 CIP.
Cost and revenue adjustments in 2022-2027 CIP.

Project #	Department	Type	Category
SD-2017-003	Sheriff's Department	Equipment	Vehicles

Project Name

Equipment Replacement Program - Squads

Priority	Responsible Person	Status	Useful Life
1 High	Sheriff	Recommended	2 - 3 Years

Description

This project funds annual vehicle replacement. The Sheriff's Office projects replacing 10 squads each year to maintain it's current squad fleet of 44 squads.

Justification

In 2018 the Sheriff's Office switched squad platforms to the Ford Interceptor SUV. We have been very happy with the new squads performance to include required maintainence. The department mechanic has reported that the brake systems are withstanding the rigors of hard braking much better than the Chevrolet Impala which was the previous squad platform.

This 5 year Capital plan includes the ongoing replacement of 3 Chevrolet Tahoes that are needed due to their towing capacity. In 2020 the squads went up $5,000 due to a new platform that was introduced in 2020, 3% inflation is being anticipated subsequent years. 3 % is added each year for anticipate increases in squad prices and equipment.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings	1,880,925	417,548	415,850	428,325	446,867	462,705	465,463		4,517,683
Other									
TOTAL EXPENDITURES	**1,880,925**	**417,548**	**415,850**	**428,325**	**446,867**	**462,705**	**465,463**		**4,517,683**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax	1,752,471	391,548	388,850	400,325	418,867	434,705	437,463		4,224,229
Sale of Property	128,454	26,000	27,000	28,000	28,000	28,000	28,000		293,454
TOTAL FUNDING	**1,880,925**	**417,548**	**415,850**	**428,325**	**446,867**	**462,705**	**465,463**		**4,517,683**

Project History

Approved in 2017-2021 through 2021-2026 CIP.

Project #	Department	Type	Category
SD-2022-001	Sheriff's Department	Improvement	Design & Construction

Project Name

Indoor Range Remodel

Priority	Responsible Person	Status	Useful Life
2 Medium	Sheriff	Recommended	15 Years

Description

The Sheriff's Office anticipates remodeling the indoor range.

Would be completed in 2 phases - phase 1 in 2022 and phase 2 in 2023.

Justification

Improvements in the range are needed to meet two primary priorities. The first and top priority is for safety of range users and others. The second is for maintenance concerns.

Two main areas need to be addressed for safety. The first issue is ventilation in the range. The old design with two exhaust fans, one midway down the range and one at the far end is no longer the way these designs are done. The current accepted method is to replace all the air in the range from clean air being introduced behind the shooter, with air movement going away from the shooter and instructors toward the target end of the range where it is exhausted. Air movement needs to be such that air in the range is evacuated approximately every 90 seconds and air movement should be sufficient at 1?, 3? and 5? heights to cover prone, kneeling, and standing positions. The current system is nowhere near current guidelines for lead removal. We have been mitigating this to the extent possible by using low-lead ammunition, but the ventilation in not adequate for modern standards and needs replacement for the health of the users.

The second safety area is to make sure areas of the range are bullet proofed which were originally not. The sidewalls of the range and the area behind and above the bullet trap need to be plated with ballistic resistant material. Similar to the outdoor range getting baffles, the indoor range needs to be brought up to current standards for safety to make sure no bullets are able to leave the range in the event of improper use or accidental discharge.

There are two areas maintenance needs to be addressed, although as a lower priority than the above safety concerns. The first area is the original design of the range itself. Various pipes and utilities cross the down range portion of the inside of the range, including electric, chiller pipes, sprinkler lines, ductwork, etc. Earlier this year an errant bullet damaged an electric conduit cutting power to part of the range. We have been lucky at this point that no serious damage has been done to the utilities. With increased training needs and much use due to other police departments and well as increased shooting requirements (such as the required state qualification), it is a matter of time. The utilities inside the shooting area of the range need to be protected from possible bullet impacts.

The last area of significant maintenance concern are the target stand systems. Steel in front of the vital areas of the target motors designed for protection is soft steel, and bullet holes can be observed that go straight through it. Commonly, such as during our last department range several of these motors were non-functioning at any given time, and maintenance is constantly occupied repairing them due to their design and age. New target stands would be made stationary and simpler rather than traversing the length of the range, both being more in line with modern instruction standards of moving the shooter? s position forward and back rather than the target, and would be more in line with modern HVAC mentioned above, eliminating the need for the traditional fixed shooting stalls/positions.

The Sheriff?s Office recommends range improvements costing $400,000 be made over a two year period. The first year would consist of hiring an architect to determine plan/ design upgrades and begin Stage 1, which would include demolition and installation of ventilation equipment. Stage II would begin the following year to include installation of ballistic panels and range equipment. We have spoken to one contractor whom gave us a tentative estimate of $780,000. The Sheriff?s Office staff feels this estimate is extremely inflated. We feel range improvements should not exceed $400,000. However, until plans/ designs are formalized and bids are solicited we don?t have a solid estimate.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Construction/Maintenance				900,000					900,000
TOTAL EXPENDITURES				**900,000**					**900,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax				900,000					900,000
TOTAL FUNDING				**900,000**					**900,000**

Project History

Approved in 2019-2023 through 2021-2026 CIP. Moved to 2024 in 2022-2027 CIP.

Project #	Department	Type	Category
SD-2023-001	Sheriff's Department	Maintenance	Equipment: Computers

Project Name

Enhanced 911 System Hardware Refresh

Priority	Responsible Person	Status	Useful Life
1 High	Sheriff	Recommended	5 Years

Description

The Washington County Sheriff's Office currently utilizes Motorola Vesta for its enhanced 911 call handling system. This system is Next Generation 911 (NG911) capable, but is not compatible with text, picture, or video to 911. The current system was purchased and installed in 2015 and is maintained by AT&T through a yearly maintenance contract. In February of 2020 representatives from AT&T and Motorola announced that our current Vesta 911 system will be "end-of-life" after October 2022 and will no longer be supported via maintenance contract. As such, these representatives strongly encourage Washington County to consider purchasing a Hardware Refresh for its current Vesta system. In addition to being NG911 compatible, a Hardware Refresh of the current system will provide enhanced location mapping software for faster and more accurate placement of 911 callers, as well as, access to a multiyear maintenance contract.

Justification

The Sheriff's Communication Center is the sole answering point for all cellular initiated (wireless) 911 calls originating within Washington County and all landline 911 calls originating within the Sheriff's direct coverage area. This occurs via four designated wireless and three designated 911 landlines. In 2020, the Sheriff's Communication Center received 20,887 wireless, 1381 landline, and 218 VOIP E911 phone calls. The present Vesta system is well liked by Sheriff's communication personal. In addition, this same system is currently utilized by Ozaukee County, West Bend PD, Hartford PD, and Germantown PD, which allows for seamless operation should any of the above Communication Center's require a back-up.

As Wisconsin moves closer towards instituting a network capable of handling NG911 type calls, there may be grant funding available to offset the NG911 compatibility component. If there is, the total amount of the request would be reduced by that figure.

Budget Impact

It is believed that a Hardware Refresh of our current Vesta 911 system will allow the County to obtain a multiyear maintenance at a reduced rate versus what we are currently paying for the present year-to-year maintenance contract.

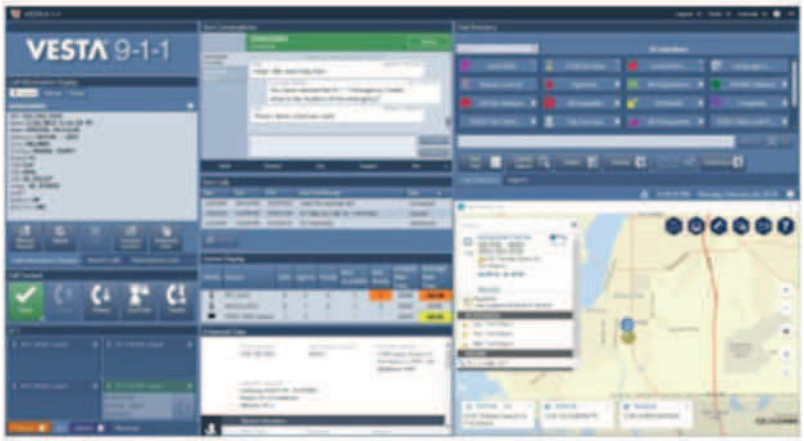
Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings			275,000						275,000
TOTAL EXPENDITURES			**275,000**						**275,000**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sales Tax			275,000						275,000
TOTAL FUNDING			**275,000**						**275,000**

Budget Impact	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Maintenance			-5,000	-5,000	-5,000	-5,000	-5,000		-25,000
TOTAL BUDGET IMPACT			**-5,000**	**-5,000**	**-5,000**	**-5,000**	**-5,000**		**-25,000**

Project History

New in 2022-2027 CIP.



Project #	Department	Type	Category
SD-2024-001	Sheriff's Department	Equipment	

Project Name

Sheriff's Office Handgun Replacement

Priority	Responsible Person	Status	Useful Life
1 High	Captain Bruce Theusch	Recommended	12 - 14 Years

Description

In 2024 the Sheriff's Office plans on replacing all handguns that are issued to each officer. The replacement program will include replacing the handgun, holsters, ammunition and magazine pouches. The department will likely switching from the 40 Caliber platform to the 9mm platform at the recommendation of the range officers.

Justification

In 2024 our current handguns, the Glock Model 22 will be in service for 14 years. This exceeds the expected useful life of the firearm, specifically the night sights which are recommended to be replace after 12 years of use.

Expenditures	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Equip/Vehicles/Furnishings				146,390					146,390
TOTAL EXPENDITURES				**146,390**					**146,390**

Funding Sources	Prior	2022	2023	2024	2025	2026	2027	Future	Total
Sale of Property				12,750					12,750
Sales Tax				133,640					133,640
TOTAL FUNDING				**146,390**					**146,390**

Project History

Approved in 2021-2026 CIP.