

## 2008 - 2010 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2008 Actual	2009 Adopted Budget	2009 Estimate (a)	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Personnel Costs	\$107,333,097	\$110,698,177	\$110,122,053	\$111,868,823	\$1,170,646
Operating Expenses	\$91,899,632	\$94,505,108	\$94,839,290	\$95,627,758	\$1,122,650
Interdepartmental Charges (a)	\$16,331,568	\$16,761,099	\$16,267,757	\$17,512,517	\$751,418
Fixed Assets & Imprvmnts (b)	\$597,912	\$1,648,000	\$3,483,190	\$1,719,500	\$71,500
Debt Service-Excl Proprietary (b)	\$12,987,327	\$13,442,338	\$13,056,905	\$13,711,031	\$268,693
Capital Projects	\$20,463,000	\$19,399,400	\$19,399,400	\$19,753,400	\$354,000
<b>Total Gross Expenditures</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

FUNCTIONAL AREA	2008 Actual	2009 Adopted Budget	2009 Estimate (a)	2010 Proposed Budget	Incr/(Decr) From 2009 Adpt. Budget
Justice & Public Safety (a)	\$51,665,356	\$52,808,163	\$53,615,953	\$53,635,338	\$827,175
Health & Human Services	\$88,358,266	\$70,614,113	\$72,922,435	\$71,801,466	\$1,187,353
Parks, Env., Educ. & Land Use	\$24,302,562	\$26,655,610	\$27,749,618	\$26,903,557	\$247,947
Public Works (a)	\$30,033,065	\$28,593,634	\$28,808,883	\$29,539,880	\$946,246
General Administration	\$19,220,705	\$20,486,864	\$20,268,398	\$20,888,457	\$401,593
Non-Departmental	\$2,582,255	\$24,454,000	\$21,347,003	\$23,959,900	\$(494,100)
Debt Service-Excl Proprietary	\$12,987,327	\$13,442,338	\$13,056,905	\$13,711,031	\$268,693
Capital Projects	\$20,463,000	\$19,399,400	\$19,399,400	\$19,753,400	\$354,000
<b>Total Gross Expenditures</b>	<b>\$249,612,536</b>	<b>\$256,454,122</b>	<b>\$257,168,595</b>	<b>\$260,193,029</b>	<b>\$3,738,907</b>

(a) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board through an ordinance or fund transfer.

(b) Proprietary Fund (Internal Service and Enterprise funds) expenditure appropriations exclude fixed asset and Debt Service principal payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Service principal payments will be funded through operating revenues, Tax Levy, or Fund Balance appropriations and are included, as applicable, in each agency budget request.

## 2010 EXPENDITURE HIGHLIGHTS

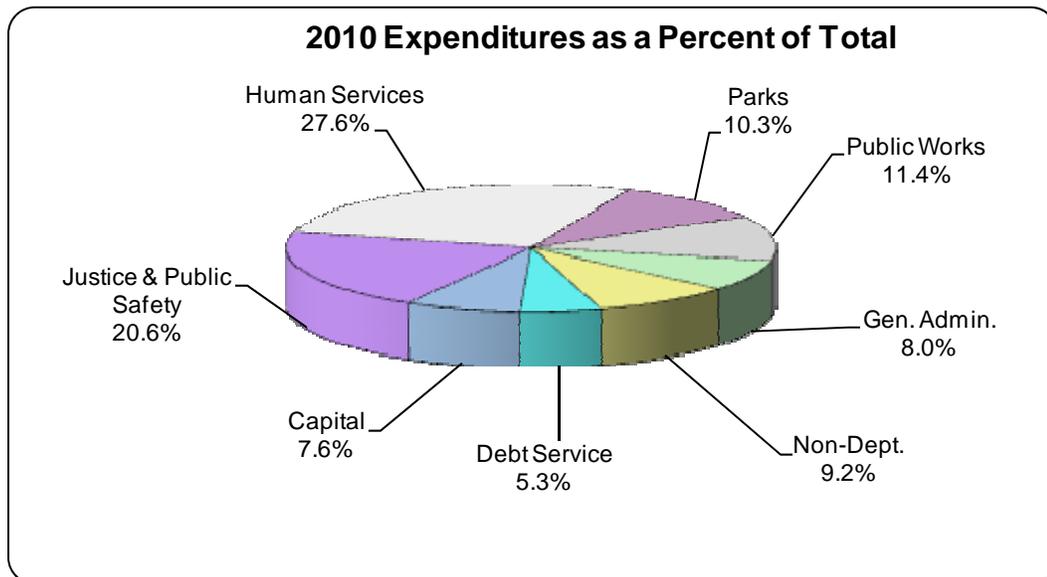
**Expenditure Budget:**

The 2010 total gross expenditure budget is \$260,193,029, an increase of \$3,738,907 or 1.5% from the 2009 Adopted Budget. Budget appropriations consist of departmental operating budget expenditures of \$240,439,629 and capital spending of \$19,753,400. The total overall operating budget increases by \$3,384,907 or 1.4% from last year's operating budget while capital project expenditures increase by \$354,000 or 1.8% from the 2009 Adopted Budget.

The net total expenditure budget after adjusting for \$17,512,517 of interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$242,680,512 an increase of \$2,987,489 or 1.2%.

The budget includes personnel costs totaling \$111.9 million or 46% of the net total expenditure budget mentioned above. Overall employee costs increased about \$1.2 million, or 1% from the 2009 Adopted Budget, after over \$950,000 is reduced from personnel costs from 15.25 FTE positions not funded in this budget.

Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriations) increase from \$111.3 million in 2009 to \$113.1 million in 2010, an increase of \$1.9 million or 1.7%. Operating expenses represent about 43% of the total gross expenditure budget. Fixed Assets and improvements (excluding capital projects) expenditures are budgeted at \$1.7 million. Debt service payments are budgeted at \$13.7 million.

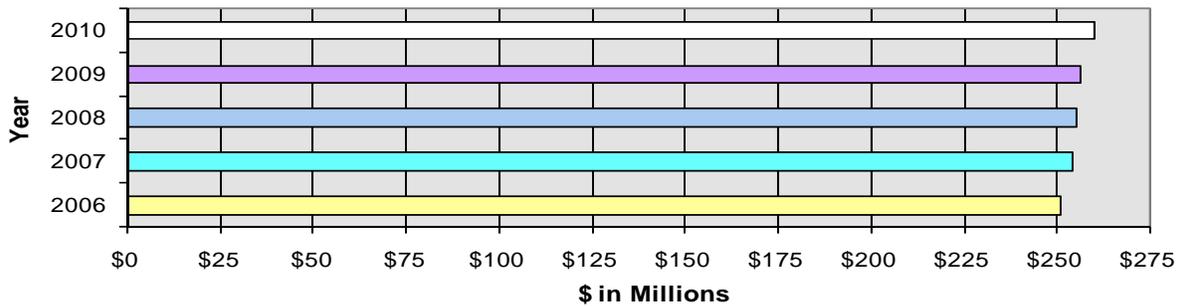


\*Includes Parks, Environment, Education and Land Use

Functional Area	2010 Adopted Budget	% of Total Adopted Budget
Justice & Public Safety	\$53,635,338	20.6%
Human Services	\$71,801,466	27.6%
Parks	\$26,903,557	10.3%
Public Works	\$29,539,880	11.4%
Gen. Admin.	\$20,888,457	8.0%
Non-Dept.	\$23,959,900	9.2%
Debt Service	\$13,711,031	5.3%
Capital	<u>\$19,753,400</u>	<u>7.6%</u>
<b>Total Expenditures</b>	<b>\$260,193,029</b>	<b>100.0%</b>

## 2010 EXPENDITURE HIGHLIGHTS

**Budgeted Total Expenditures**



The graph above depicts budgeted total expenditure trend data which is stable over the past five years.

The 2010 Budget expenditure level increases 1.5% or \$3.7 million to \$260.2 million. The increase reflects \$622,700 increase in debt service and capital project expenditure levels; \$1.2 million increase for personnel costs to continue; and \$1.1 million increase in operating expenditures largely due to \$503,700 increase in salt expenses, \$981,685 increase in mental health outpatient expenditures noted below and \$365,483 increase in both revenues and expenditures to provide more funding slots for children with Autism and other special needs.

The 2009 Budget expenditure level increases 0.4% or \$920,833 to \$256.5 million. The increase reflects \$20.7 million increase in the Non-Departmental functional area due to the creation of the new Health and Dental Insurance internal service fund offset by a net \$21.4 million decrease in the Health and Human Services functional area resulting from the State taking over the Long Term Care program and the full year implementation of the County's ADRC.

The 2008 Budget expenditure level increases 0.6% or \$1,519,046 to \$255.5 million. The increase reflects \$700,884 decrease in operating budgets due to a \$5.6 million decrease in Health and Human Services with the development of the Aging and Disability Resource Center (ADRC) and the State's commitment to the Family Care initiative to take over and reforming the Long Term Care program costs offset by a \$2.1 million increase in the capital projects.

The 2007 Budget expenditure level increases 1.2% or \$3.0 million to \$254.2 million.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major funding changes, which impact expenditures by functional area, follows:

### **Justice and Public Safety**

- Significant expenditure impacts in the 2010 **Sheriff's** Budget include cost to continue salaries and benefit increases of \$582,197 to \$27,632,942 which is about 81% of the Sheriff's Budget. This increase includes the net reduction of 2.00 FTE staff including a senior correctional counselor and the sunset of a deputy sheriff position associated with the Delafield municipal patrol contract resulting in an estimate cost savings of \$164,809 in salary and benefit costs. This decrease is partially offset with the creation of 1.50 FTE correctional officers associated with the opening of the secured corridor capital project anticipated in October 2010. The anticipated to cost is approximately \$19,900 for the three months in 2010 and approximately \$104,475 for a full year in 2011. Operating expenses are projected to decrease \$96,722 largely due to the removal of \$200,000 in out-of-county inmate placement costs. This decrease is partially offset by \$54,107 increase in commissary expenditures for items purchased and \$23,600 increase in inmate food expenditures. Interdepartmental charge expenditures are budgeted to increase \$102,986 to \$2.96 million, mainly due to an \$113,694 increase for End User Technology Fund (EUTF) charges (which is partially offset with \$97,425 of tax levy shift from the EUTF resulting in net costs of \$16,269 being absorbed) for phasing in total cost based on the new cost allocation method which is more reflective of technology resources being used by the Department.
- **Circuit Court Services** expenditures increase by \$38,020 to \$9,391,561. Operating expenses are increasing by \$163,270 to \$1,487,480 mainly from Circuit Court Services budgeting an additional \$36,500 for medical and competency assessments and an additional \$121,400 for guardian ad litem and court appointed attorney costs. The department's personnel cost appropriation unit is budgeted to decrease by \$129,590 as the department is proposing to unfund 3.50 FTE positions including 1.00 FTE Clerk Typist II position, 1.00 FTE Circuit Court Supervisor, 1.00 Clerk II position and 0.50 FTE Programs and Projects Analyst position resulting in a \$216,300 decrease in personnel costs.

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## 2010 EXPENDITURE HIGHLIGHTS

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- **Emergency Preparedness General Fund** expenditures are increasing by \$196,489 largely due to \$161,140 increase in personnel costs which include an additional \$50,000 in overtime and corresponding benefits to provide approximately 1,269 extra overtime hours to train on the new computer aided dispatch and \$56,000 increase in fixed assets to purchase a new digital recorder. These increases are partially offset by a \$60,163 decrease for operating expenses reflecting a \$28,750 decrease in contracted cleaning services because Facilities management is going to be cleaning the Communications Center and \$38,215 reduction in centerline file maintenance based on need.

### Health and Human Services

- Budgeted tax levy in the **HHS Human Services Fund -Mental Health Outpatient Services** program increases \$922,800 to \$7,416,776 and program operating expenditures increase \$981,685 partially due to the approved state budget which shifts a \$250,000 estimated cost previously paid by the State to the County for the care of children younger than 22 and elderly patients older than 64 at state institutions. Also, \$164,000 of the budgeted increase is related to estimated increases in the days of care and increased costs. Also, the Comprehensive Community Services (CCS) program, which provides a funding source for those clients who require more than outpatient services but less than the wraparound Community Support Program (CSP) services which Counties have traditionally funded is budgeted to increase by \$236,281 or 18.4% to \$1.5 million related to new residential clients that are eligible for this program. The County's license allows the County to receive the federal share which is approximately 60% of the cost for residential/ rehabilitative and vocational services.
- The **Department of Health and Human Services Children with Special Needs** program is budgeted to increase \$365,483 in both revenues and expenditures which will provide more waiver funding slots for children with Autism and other special needs.
- The **Department of Health and Human Services Welfare Fraud** investigation state funding of \$112,606 is decreased to \$0 since funding is eliminated in the 2010 State's budget.
- The **Department of Health and Human Services - Aging and Disability Resource Center General Fund** includes Transportation Services, Community Services and Adult Protective Services. The Transportation Services include Rideline, shuttles and shared-fare taxi services and State Specialized Transportation (s. 85.21) funding which is budgeted to slightly increase by \$11,151. Also, the 2010 Budget increases from \$78,000 to \$103,816 to assist with cost effective shared-fare taxi start up costs, some operating costs and grants to local communities to facilitate cost effective shuttle and local taxi services. Federal Older Americans Act Title IIIB Supportive Services funding increases \$26,881 in the Community Services program.

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

- **UW Extension** General Government revenues (and corresponding expenditures) are budgeted to increase by \$130,100 to \$289,250, including the federal Drug Free Communities (DFC) grant, which adds \$125,000 to the base adopted budget in 2010, to be used to continue and strengthen the Waukesha County Drug Free Communities Coalition. These coalition partnerships are used to help reduce underage alcohol consumptions and other drug abuse. Federal Community Development Block Grant (CDBG) funding for community development work in the City of Waukesha's three Neighborhood Revitalization Strategy Areas (NRSAs) increases by \$20,150 to \$130,000, allowing the Department to increase the level of state contract community educators serving these neighborhoods by 0.35 FTE (an additional 730 hours) to 2.10 FTE. In addition, the City of Waukesha is expected to approve an award of \$29,250 in CDBG funding to pilot a NRSA Planning Board project to update one of the neighborhoods' five-year strategic plans and help coordinate and evaluate grant funded activities within that neighborhood.
- **Parks and Land Use;** (Multiple Funds), in an effort to limit the growth in personnel costs and overall spending, is unfunding 2.75 FTE regular positions. This includes 1.00 FTE Parks Maintenance worker in the Grounds Maintenance Division of Parks General Fund operations, which is estimated to generate \$66,665 in cost avoidance; 1.00 FTE Parks Maintenance worker in the Golf Courses Enterprise Fund, estimated to generate \$71,015 in cost avoidance; and a 0.75 FTE Clerk I in the Ice Arenas Enterprise Fund, estimated to generate \$30,750 in cost avoidance. To assist with tasks performed in these funds, additional lower cost temporary extra help and related benefits or 0.59 FTE (1,230 hours) or \$15,000 is budgeted in the Parks General Fund; 0.25 FTE (520 hours) or \$5,640 in the Golf Courses Fund; and 0.40 FTE (830 hours) or \$9,350 in the Ice Arenas Fund.

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## 2010 EXPENDITURE HIGHLIGHTS

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### Public Works

- **Public Works General Fund** operations include abolishing 2.00 FTE Building Service Worker I's and unfunding 1.00 FTE Building Service Worker II with estimated cost savings of \$160,200. This reflects more efficiency from in house operations and an increase in use of contracted housekeeping services at the Human Services Center. A Clerk Typist II is reduced midyear for a 0.50 FTE reduction with cost savings of \$23,800.
- Salt expenditures in the **Transportation Budget** increase \$503,700. This includes a 34% increase in the rate to \$54.10 per ton and 5,000 more tons expected to be purchased by municipalities. Salt usage on County roads is expected to be reduced 2% due to use of brine. Vehicle fuel costs are budgeted to decrease \$12,500, assuming an annual average rate of \$3.00 per gallon for use in highway maintenance operations, reflecting a reduction of \$0.15 per gallon and an increase in gallons of 2.6%.
- **Public Works General Fund** on-going energy costs are budgeted to decrease \$55,000 in Public Works for building operations overall, including rate changes of 2.6% for electricity, 4% for natural gas and 10% for sewer and water. Rate increases are more than offset by reductions in consumption of 2% for electricity and 14% for water as a result of recent investments in energy conservation.
- The **Central Fleet Maintenance** budget includes an average service rate increase of 2.2% for all customers. Fuel is assumed to an average cost of \$3.00 per gallon, unchanged from the 2009 budget. To reduce overhead costs, 1.0 FTE Parts Runner is unfunded (\$60,000) and offset with parts delivery service costs of \$30,000.
- The **building improvement maintenance plan** totals \$850,000. This is a decrease for maintenance needs of \$100,000 from the previous year's plan. The maintenance plan is funded by \$700,000 of County Tax Levy and \$150,000 General Fund Balance for one time projects. General Fund Balance use continues to be phased down as planned.

### General Administration and Non-Departmental

- **Department of Administration General Fund** personnel costs and corresponding grant revenues include \$106,679 added to the base budget for a Workforce Development Center (WDC) Coordinator position, created during 2009 through enrolled ordinance (164-21). This regular full-time position will provide improved coordination between agencies and replaces a contracted third-party coordinator position which frequently turned over.
- **Department of Administration -Risk Management** division operating expenditures increase by \$126,349 to \$2,101,693, mostly due to an increase in estimated worker's compensation claims and anticipated future loss reserve expenses by \$100,000, based primarily on an increase in current-year self-insured claims and historical trends. These claims expenses are largely funded through interdepartmental chargebacks to Departments, based on their claims experience.
- Appropriated **Health and Dental Insurance Fund Balance** decreases by \$1,771,600 to \$243,000, mostly due to a decrease in expenditures, estimated to be needed to cover future changes in loss reserve by \$1,479,100 to \$161,000, based on actuarial recommendations. This fund was started in 2009, and the higher 2009 budget was needed to establish a base loss reserve level to cover future claims. The remaining decrease in fund balance is mostly due to the expectation that premium funds, paid by County Departments and employees (including retirees), will cover of the claims related costs.
- Beginning in 2010, a new special revenue **Energy Efficiency Revolving Loan Fund** is established to provide loans to local businesses to fund projects designed to improve their energy efficiency. This program is initiated with \$440,000 in Federal Stimulus Energy Efficiency Block Grant funds, and is expected to be replenished through loan repayments (and interest), based on borrowers' estimated energy savings from implementing these energy efficiency projects.

### Debt Service

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$13,711,031, an increase of \$268,693 or less than 2% from the 2009 Adopted Budget. To fund the 2010 Capital Project's Budget, \$10 million is planned to be borrowed increasing the County's total debt outstanding to approximately \$85.9 million, well below the allowable levels set by State statutes.

### Capital Projects

The 2010 Capital Project Expenditure Budget of \$19.75 million increases \$354,000 from the 2009 Adopted Budget. The 2010 capital budget identifies funding for existing and new projects at a net county cost of \$12.9 million (after direct project revenues and fund balance appropriation totaling approximately \$6.9 million are applied). For 2010, borrowed funds total \$10 million (mentioned above) and investment income is at \$450,000. Project funding also includes \$2.4 million in County Tax Levy, a decrease of \$617,400 from the 2009 Adopted Budget.