
2013 EXPENDITURE HIGHLIGHTS

A brief summary of the past five years of adopted budget major changes are explained below:

The 2013 Budget expenditure level decreases by \$10.9 million to \$273.7 million. This decrease reflects a \$12 million decrease in capital projects budget spending and includes a \$1.4 million decrease in operating expenses. These decreases are partially offset by an increase of \$1.7 million in net personnel cost appropriations.

The 2012 Budget expenditure level increased by \$16.5 million to \$284.6 million. This increase reflects a nearly \$20 million increase in capital projects budget spending partly offset by lower operating budget expenditures including a \$1.9 million decrease in net personnel costs and a net \$2.3 million decrease in operating expenditures appropriations. A major operating expenditure change mainly related to an Act 32 (State's 2011-13 Biennial Budget) provision, which shifts responsibility for administration of the Health & Human Services (HHS) Children Long Term Support (CLTS) program to a third-party administrator and no longer part of the County budget. The County will no longer make payments to CLTS service provider agencies thus decreasing budgeted expenditures by nearly \$3.5 million. Also, State budget funding reductions of over \$2.75 million require further efforts to reduce County spending appropriations. Federal Community Development funding reductions also resulted in expenditures reductions by nearly \$1.0 million.

The 2011 Adopted Budget expenditures increased by \$6.5 million to \$268.0 million. This increase reflects a \$1.5 million increase in debt service and capital project expenditure levels; \$2.4 million increase for net personnel costs; and \$2.2 million increase in operating expenditures largely due to HHS Children's Long Term Support MA Waiver funded services, which increases by about \$930,600; Health and Human Services Mental Health Outpatient program budgeting a \$637,250 increase in operating expenses; and the **Criminal Justice Collaborating Council (CJCC)** 2011 budget increases by \$583,600 related to the expansion of the Day Report Center and also the Alcohol Treatment Court program being funded by a three-year grant ending in 2013. Also, the Federated Library System expenditures increase \$192,900 related to transferring in of the **CAFÉ** Shared Automation program from the City of Waukesha.

The 2010 Adopted Budget expenditure level increased \$5.3 million to \$261.8 million. The increase reflects \$222,700 increase in debt service and capital project expenditure levels; \$2.8 million increase for net personnel costs including \$1.2 million for costs to continue and \$1.6 million for 18 positions associated with a new police patrol service contract with the City of Pewaukee; and \$1.2 million increase in operating expenditures largely due to \$503,700 increase in salt expenses for snow removal, \$981,700 increase in mental health outpatient expenditures and \$365,500 increase in both revenues and expenditures to provide more funding opportunities for children with Autism and other special needs.

The 2009 Adopted Budget expenditure level increased by only 0.4% or \$920,833 to \$256.5 million. This increase reflects \$20.7 million increased for the Non-Departmental functional area due to the creation of the new Health and Dental Insurance internal service fund offset by over a net \$21 million decrease in the Health and Human Services functional area resulting from the State taking over Long Term Care programs with the State's Family Care program and funding the full year implementation of the County's ADRC.

Future Projections and trends:

External factors will continue to play a key role in significantly impacting future trends and projections including how Federal and State budget deficits may likely impact local funding policies and services carried out by local governments changing the way government services are provided. Also, continued volatility of fuel, energy and commodity prices and increasing medical and health insurance costs are likely to have future budget impacts. In addition, internal factors includes continue high costs of Jail inmates, Emergency Preparedness emergency 9-1-1 dispatch communications, the State Circuit Court system with the lack of State funding support and future increases in the debt service payments as a result of infrastructure projects including the new Health & Human Services building and funding of major Highway infrastructure projects.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2013 funding changes, which impact expenditures by functional area, follows:

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Justice and Public Safety:

- **Sheriff** budgeted expenditures increases about \$199,000 on a base of nearly \$38 million or 0.5%. The main budget driver is the costs to continue Jail operations. Overall, net personnel costs of \$30.4 million are budgeted to increase by \$157,000. The Department made a decision to not fund a 1.0 FTE deputy sheriff position responsible for covering the 3rd shift desk position and instead is funding a 0.50 FTE clerk II position to staff the desk position, which results in about \$58,100 of budget cost savings. The Department also is unfunding 1.0 FTE detective position in the detective bureau and moving 1.0 FTE deputy position from the warrants division into this area to cover non-detective responsibilities resulting in \$22,215 in budget cost savings. Extra help expenditures are reduced \$46,000 resulting from a decrease in the number of security screeners from three to two screeners. In addition, the Sheriff's Department will staff the security station one less night a week for community meetings (going from the current three nights to two nights per week).
- The **Sheriff budget** continues the two year phase in of replacing vehicle equipment to retro fit into new police patrol vehicles mainly using Tahoes to replace the Crown Victoria model (as the Department's main patrol vehicle), which is no longer offered. In 2012, \$170,000 was provided for the first year of new vehicle equipment costs. This is reduced to \$72,160 in the second year. Sheriff fuel costs are estimated to increase by \$35,000 mainly for anticipated increases in the price per gallon costs of vehicle fuel and some additional fuel consumption.
- **Jail Inmate** medical costs are budgeted to increase by \$58,000 to a total cost of over almost \$1.6 million, and include a 4% increase for the medical care contract and \$120,000 is budgeted for outside of the contract provided medical care expenses for inmates.
- **Sheriff** insurance costs increase \$55,000 mainly due to Workers Compensation and Liability insurance cost allocations increases resulting from higher trending claim payments being experienced and phasing down of County insurance charge subsidies. The Sheriff's budget includes a decrease of \$87,000 for the elimination of Federal American Reinvestment and Recovery (ARRA) grant funding of a drug prosecutor position, which is cross charged from the District Attorney's office.
- **Emergency Preparedness** communication center and emergency management division's 2013 total expenditure budget increases by almost \$367,200, including net personnel cost increases of \$339,300 driving this budget. This includes the addition of 3.0 FTE (estimated personnel costs of \$213,000) Telecommunicators and Telecommunicator overtime of an additional 250 hours (0.12 FTE) for the transfer in of the City of New Berlin dispatch activity to the Communications Center. Additional operating costs budgeted at \$37,000 are associated with the transfer for a total estimated cost of \$250,000.
- **Circuit Court Services** expenditures increase by \$104,000 including the main budget driver net personnel costs estimated at \$139,000. The Department has unfunded 1.0 FTE Clerk Typist II position in the Criminal Traffic Division resulting in budget cost saving of about \$60,000, however, the cost to continue for remaining staff is estimated at slightly below \$200,000. Net operating costs are only budgeted to increase by \$11,400 or less than 1%. **Bailiff (Sheriff provided service)** charges for in-courtroom deputy security are estimated to decrease \$15,000 along with Sheriff transportation service charges of \$20,000. Direct video conferencing equipment replacement upgrades are planned for between the Mental Health Center and Juvenile Court which are expected to improve court proceeding experience for at risk citizens and reduce transportation costs to Health and Human Services Mental Health Center budget.
- **District Attorney's** budget reflects the sun setting of one federal grant special drug prosecutor position at the end of 2012 (mentioned above) including **expenditure reduction** of about \$87,000. Personnel cost changes include not funding a 0.50 FTE Clerk Typist I position resulting in estimated cost savings of \$28,300 need to help partially offset and estimated \$60,000 reduction of State Victim Witness program funding.
- The **Medical Examiner's Office** budget increased expenditures of \$113,600 or almost 8% to address increased caseload activity. This includes adding staff (change from part time to full time for an additional cost of nearly \$43,900) and \$50,000 for contracted autopsy assistance and coverage. Increased costs associated with higher case activity include \$24,000 for medical supplies and medical testing.

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Health and Human Services

- **Mental Health Outpatient and Support Services Program** major expenditure budget driver is state mental health institute placement costs which are budgeted to increase by nearly \$312,000 to over \$1.5 million, of which youth placement costs account for nearly \$200,000 of the increase (totaling over \$609,000) and adult placement costs projected to increase by over \$112,000 (totaling over \$908,000).
- **Mental Health Outpatient and Support Services** operating expenditures are budgeted to include anticipated increases in room, board and treatment costs for the Comprehensive Community Services (CCS) clients, Community Recovery Services (CRS) clients and residential care placements costs are budgeted to increase by about \$270,600 to over \$4.4 million and includes an estimated increase of 2% for room and board services and a 1% across the board increase for all other contracted vendor services. In addition, Mental Health and AODA related pharmaceutical and medical supply costs are budgeted to increase by nearly \$170,000 up to nearly \$500,000 in total.
- The State Department of Health Services assumed administration of the **State/Federal Medicaid-funded Wisconsin Funeral & Cemetery Assistance Program (WFCAP)**, formerly the State indigent burial funding beginning in 2012. As a result, \$210,000 expenditures budgeted in 2012 for Federal/State pass-through payments are not included in the 2013 budget.
- **Mental Health Center (MHC)** budget is driven mainly by personnel costs, which are budgeted to increase by about 5% or \$207,800 totaling over \$4.3 million. This includes the net cost to continue (estimated at \$83,200 or 2%) for 42.95 FTE positions. In addition, extra help staff is increased by 0.99 FTE or about 2,060 hours at a cost increase estimated at \$71,300. This includes, a senior substance abuse counselor at 0.50 FTE or 1,040 hours at \$30,900, as Department management indicates this is budgeted to provide more substance abuse assessments, based on a federal review recommendation; and 0.49 FTE or about 1,020 hours are budgeted at \$40,400 to more accurately provide for patient coverage on all shifts at this 24-hour facility.
- **Public Health Division** budgeted cost to continue existing staff and growing service demands are budgeted at an additional cost of almost \$61,600 or 2.0% and an additional 0.35 FTE or about 730 hours of additional extra help staffing adds about \$27,000. Net Operating expenditures include an increase of about \$42,400 mainly due to an increase in medical supply costs (mainly vaccines).
- **ADRC Division- Adult Protective Services program** operating expenditures budget includes a significant decrease of over \$496,000, mainly related to the elimination of State's Family Care enrollment Cap. This decrease is partly offset by an estimated budget increase of nearly \$64,000 for a total of almost \$615,000 for the County payment to Marsh Country Consortium for services for 26 County clients at the Clearview Nursing Home in Dodge County.
- **ADRC Division- Nutrition program** net operating expenditures are budgeted to increase over \$59,800 mostly related to an increase in home delivered meals ordered and a 3% increase in vendor meal costs.
- **Corporation Counsel – Child Support program** net personnel cost decreases \$22,700 mostly due to unfunding 1.0 FTE child support collection specialist position, which lowers budgeted cost by \$42,000. This decrease is partially offset by personnel cost to continue increases by \$19,300.

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Parks, Environment, Education, and Land Use

- **University of Wisconsin – Cooperative Extension** budgeted expenditures decrease by about \$79,300 to \$633,700, largely from changes in various grant and other funding sources. As a result of new funding criteria from the U.S. Department of Housing and Urban Development (HUD) and outlined by the Waukesha County Parks and Land Use Director and Community Development Coordinator, the UW-Cooperative Extension's NRSA (Neighborhood Revitalization Strategy Area) projects may not receive Community Development Block Grant (CDBG) funding due to constraints in allowable public service allocations. As a result, \$82,900 budgeted in CDBG for 2012 is not repeated in the 2013 budget. Also, expenditures totaling \$56,400 from the ProHealth Care Cancer Prevention Outreach Project in 2012 is not repeated in 2013 budget.

Parks and Land Use – Community Development Fund utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) grants to fund related expenditures in a collaborative, coordinated manner to meet identified housing and community needs. Expenditures are estimated to decrease in total by \$53,700, which mainly includes a decrease of \$119,100 for the HOME program. This is offset by an estimated increase of \$73,900 in the Community Development Block Grant program (CDBG).

Public Works

- **Road Salt expenditures for County Highway snow removal operations** are budgeted to decrease by \$226,700 to nearly \$1.02 million. This includes an estimated \$0.40 price decrease to \$52.76 per ton on 15,580 tons expected to be purchased for County highway snow and ice removal usage. Also, the quantity of salt sold to municipalities is budgeted at 3,000 tons which represents a decrease of 4,000 tons from the 2012 budget.
- **County Highway vehicle fuel** budget increases by nearly \$85,000 due to volatile fuel prices and anticipating increases from budgeted levels. This budget includes a price increase by \$0.35 per gallon to \$3.65 per gallon (equivalent to about \$3.90 per gallon retail) in 2013.
- **State Highway Maintenance operations** work on State roads as directed by DOT are budgeted to increase by nearly \$199,200 to over \$4.5 million based on the current (2012) State's Routine Maintenance Agreement (RMA) and State Department of Transportation levels of services being requested. This agreement amount allows for funding of 22.0 FTE Patrol Workers, allocated to State highway maintenance work, which is the same level as 2012. Budgeted extra help for seasonal work for the winter second shift is being increased by \$36,100 or 0.78 FTE, which is about 1,622 hours and overtime, is increased by \$17,900 or 0.29 FTE (approx. 600 hours).
- **Transit Service operation** includes a fuel adjustment clause in the vendor contracts that increases \$62,000 to \$152,000, which is funded with Transportation fund balance.
- **Public Works General Fund building operations** contracted cleaning costs decrease by \$61,675 from the 2012 budget to closer reflect the prior year actuals. According to DPW management, the only buildings that continue to be served with in house staff are the Courthouse and the Northview facility.
- **Energy and Utility budget costs for County facilities** are anticipated to decrease about \$200,000 overall from the 2012 budget. Electricity costs are projected to decrease due to lower electric consumption directly related to energy savings projects that have been completed in the County. Also, due to an unusually high inventory of natural gas, the price of this commodity is lower than it has been in recent years resulting lower natural gas costs.
- The 2013 budget includes start up utility costs budgeted at \$39,000 for the **New Health and Human Services (HHS) building** which is planned to be open by September of 2013.
- The **Vehicle Replacement Fund** includes a \$204,000 increase for the purchase of replacement vehicles. The major departments include Public Works, Parks and Land Use and the Sheriff's department.

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General Administration and Non-Departmental

- The **County Clerk's Office** 2013 budget removes non-reoccurring election costs budgeted in 2012 for the higher number of elections in even-numbered years of \$155,000 and decreases the corresponding general fund balance, which was appropriated to fund the higher number of elections.
- **The Department of Administration (DOA)** general fund cost to continue expenditures are about \$90,000, an increase of 1.9%.
- **DOA-Risk Management** expenditures for 2013 increase by less than 1% or \$16,700 to almost \$2.57 million. This primarily reflects an increase in Worker's Compensation self-insured claims costs and higher estimated future years claims payments based on historical trends.
- **DOA-Collections** division temporary extra help and related benefit costs decreases for about 1.8 FTE positions at an estimated cost of \$56,200, and decreases in contracted services and third party temporary help by nearly \$52,300 due to anticipating an increase in business in 2012 from a potential major new client that did not materialize.
- **Non-Departmental General Fund** expenditures decrease by \$534,800 to \$1,896,300, and includes a reduction in the Waukesha County Small Business Leverage Loan program by \$200,000, from \$308,000 to \$108,000, based current-year estimates for the first year of this new program. The program is intended to provide "gap" loan funding for small, established businesses in Waukesha County to promote economic growth. The program is funded with prior-year Tax Increment District dissolution dollars returned to the County.
- **Non-Departmental General Fund** expenditures include a reduction in contributions to the Waukesha County Historical Society (WCHS) by \$152,000, from \$237,000 to \$85,000, and provides a one-year extension of the building operations grant, in expectation of completion of plans and studies of future direction and funding for the museum. Debt service payments of \$120,000 budgeted in 2012 end as the last payment of the \$900,000 ten-year note for building improvements is paid off. This extension is funded with one-time General Fund Balance use. Programs operations grant funding of \$215,000 will also continue to be funded in the Parks and Land Use budget for a one-year extension pending future direction of the museum and WCHS.
- **Non-Departmental General Fund** expenditures also decrease due to the removal of \$125,000 budgeted in 2012 to cover the County's share of a one-time property tax appeal payment for the Target Distribution Center, which was funded with General Fund Balance.
- **Health and Dental Insurance Fund**, based on actuarial recommendation, decrease expenditures by \$300,150 to \$21,684,350, mainly due to a budgeted decrease in active employee claim costs by \$816,000 to \$17,503,000, largely from higher anticipated enrollment levels in the lower-cost HSA plan. This decrease is partially offset by an estimated increase in the County's contribution to employee health savings accounts by \$446,900 to \$965,900.

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Debt Service

The **Debt Service expenditure budget** for general governmental purposes is \$14,783,365, an increase of \$84,467 from the 2012 Adopted Budget or 0.6%. To fund the 2013 Capital Project's Budget, \$17 million is planned to be borrowed, which is \$3 million below last year's level. This will increase the County's total debt outstanding to approximately \$96.7 million, well below the allowable levels set by State statutes.

Capital Projects

The 2013 **Capital Project Expenditure Budget** of \$27.87 million decreases \$12,086,000 from the 2012 Adopted Budget. The 2013 capital budget identifies funding for existing and new projects at a net county cost of \$19.5 million (after direct project revenues and fund balance appropriation totaling approximately \$8.4 million are applied). For 2013, borrowed funds total \$17 million (mentioned above) and investment income is at \$510,000. Project funding also includes \$2 million in County Tax Levy, a \$425,000 decrease from the 2012 Adopted Budget.