

2020 EXPENDITURE HIGHLIGHTS

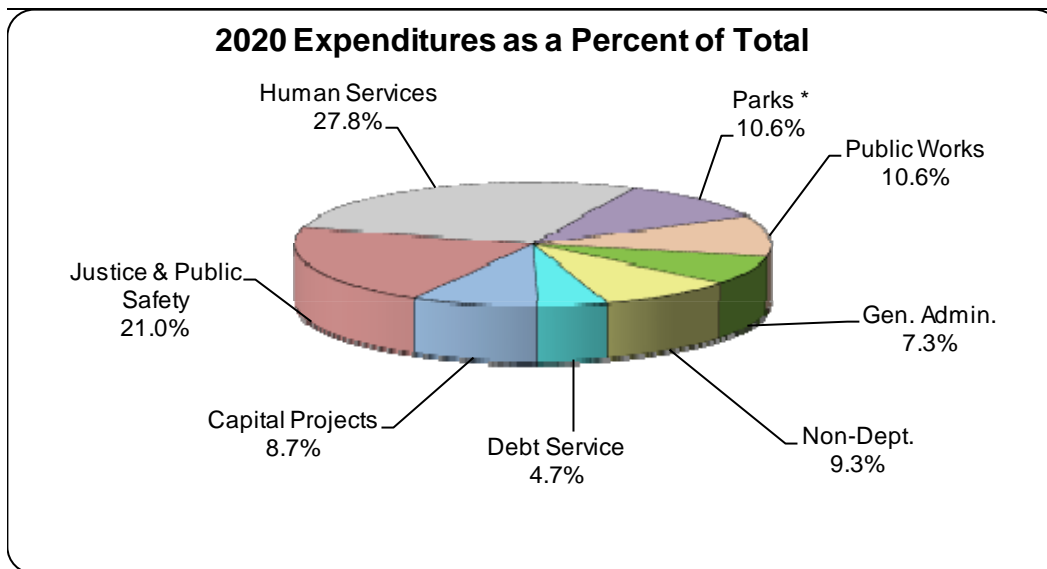
Expenditure Budget:

The 2020 total expenditure budget is \$320,280,200, an increase of \$13,011,600 or 4.2% from the 2019 adopted budget. The 2020 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$292,485,500 and capital project spending of \$27,794,700. The total operating budget increases by \$10,222,100 or 3.62% from the 2019 adopted operating budget while capital project expenditures increase by \$2,789,500 from the 2019 adopted budget.

The net total operating expenditure budget after excluding \$40,289,700 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is \$252,195,800, an increase of \$9,049,800 or 3.72%.

The budget includes personnel costs totaling \$132.6 million or about 45% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$4.2 million, or 3.3% from the 2019 adopted budget level.

Operating expenses and interdepartmental charges in total increase by \$5.5 million or 3.35% from \$138.2 million in the 2019 budget to \$143.7 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1,250,750, an increase of \$315,250 from the 2019 budget. Debt service payments are budgeted at \$14.9 million, which is an increase of \$154,300 from the 2019 budget level. This is about 6.4% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$66,932,509	20.9%
Human Services	\$88,837,237	27.7%
Parks *	\$35,063,785	10.9%
Public Works	\$33,905,037	10.6%
Gen. Admin.	\$23,270,556	7.3%
Non-Dept.	\$29,531,600	9.2%
Debt Service	\$14,944,779	4.7%
Capital Projects	<u>\$27,794,700</u>	8.7%
Total Expenditures	\$320,280,203	100.0%

* Includes Parks, Environment, Education and Land Use

A brief summary of the major changes in the past five adopted budgets follows:

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The 2020 Budget expenditure level increases by \$13 million to \$320.3 million. The 2020 capital budget increases \$2.79 million, largely due to a \$4.4 million project to expand a three miles of CTH M (North Avenue) from two to four lanes to accommodate traffic volumes in a priority corridor. The budget also includes maintenance of existing infrastructure with total projects of \$3.7 million for repaving. Three projects in the parks will leverage partnerships to fund nearly \$1.2 million for recreational facilities including a new dog exercise area and expanded trails. Operating expenses increase \$5.2 million or 4.5% and reflect modest increases across most functional areas. Personnel costs also increase by \$4.2 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$324,900. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through expenses increase \$3,100,000 based on an offsetting increase in the State's revenue allocation related to an increase in the number of clients to be served.

The 2019 Budget expenditure level increased by \$13.7 million to \$307.3 million. This reflects a \$6.2 million increase in capital project expenditures, mostly due to budgeting \$15 million to continue the first phase of a two-phase project to modernize and expand the courthouse, with major construction beginning in 2019 (expected to continue through 2021). Operating expenses increase \$3.1 million or 2.8% and reflect modest increases across most functional areas. Personnel costs also increase by about \$4.1 million or 3.3% and reflect costs to continue, with a net increase of budgeted position changes of \$1.7 million.

The 2018 Budget expenditure level increased by \$9.2 million to \$293.6 million. This reflects a \$1.9 million increase in capital project expenditures, mostly due to increases in Public Works projects which include buildings, highways and the airport. Operating expenses increase \$3.8 million or 3.5% and reflect modest increases across most functional areas. Personnel costs also increase by about \$3,416,700 or 2.8% and reflect costs to continue, net increase of budgeted position changes of \$684,000.

The 2017 Budget expenditure level decreased by \$1.1 million to \$284.4 million. This reflects a \$3.9 million decrease in capital project expenditures, mostly due to reductions of Public Works projects which include buildings, highways and the airport. Operating expenses increase \$1.7 million or 1.6% and reflect modest increases across most functional areas. Personnel costs also increase by about \$1,046,000 or 0.9% and reflect costs to continue, net reduction of budgeted position changes of \$88,900.

The 2016 expenditure level increased by \$8.1 million to \$285.5 million. This reflects a \$4.6 million increase in capital project expenditures, mostly due to the addition of \$2.4 million for the replacement of HVAC equipment at the Law Enforcement Center and additional expenditures for highway projects. Operating expenses increase \$2.1 million or 2% and reflect modest increases across most functional areas. Personnel costs also increase by \$879,800, or 0.7% and reflect costs to continue, net reduction of budgeted position changes of \$520,300.

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 funding priorities may likely affect local funding policies and services carried out by local governments provided in different ways. Also, 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 include high costs of Jail inmates, Emergency Preparedness 9-1-1 dispatch communications, and future debt service payments as a result of infrastructure projects including the project to expand and modernize the courthouse and funding of major highway projects.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2020 funding changes, which impact expenditures by functional area, follows:

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Justice and Public Safety

- The 2020 **expenditure budget** for this functional area totals \$66,932,500, an increase of \$1,300,000 or 2.0% from the 2019 Adopted Budget.
- **Emergency Preparedness** - The budget abolishes a 1.00 FTE communications center specialist, but transfers the responsibility for this position to the Department of Administration – Information Technology division, resulting in an interdepartmental cross-charge from DOA-IT to Emergency Preparedness. Total expenditures increase nearly \$306,400 or 4.6%.

Radio Services budgeted software maintenance costs decreases \$115,100.

- **Sheriff expenditures** increase \$760,200 or 1.8% to over \$43.1 million. This increase is largely personnel, which increases \$613,000 or 1.8% to over \$34 million. Personnel expenditures include 1.00 FTE Deputy Sheriff (sunset position), created in 2019 for the City of Pewaukee police services contract. Positions unfunded in 2020 include 1.00 FTE Senior IT Professional and 2.00 FTE Administrative Specialists. Support staff are reduced due to changes to Department report creation due to the implementation of voice-to-text software.

Merchandise for resale costs decrease \$60,000 or 8.8% due to a decrease in merchandise purchased by inmates.

The Sheriff's budget includes non-corrections equipment of \$229,400 for the fifth year of an equipment replacement plan. The Jail equipment replacement plan remains unchanged in 2020 at \$125,000.

- **Circuit Court Services** expenditures increase \$524,600 or 5.6%. Personnel costs increase \$180,000 overall, including a reduction in extra help (1.00 FTE) due in part to completing scanning projects.

Court Appointed Counsel and Legal Services costs are budgeted to increase \$311,800. This is due to the State Supreme Court setting new attorney compensation rates. Guardian Ad Litem (GAL) fees are increased from \$70/hour to \$100/hour resulting in a \$191,500 expense increase and Advocate Attorney fees are increased from \$40/hour to \$70/hour resulting in a \$120,300 expense increase.

Interdepartmental charges increase \$30,200 mostly for collection services provided by the DOA-Collections Division due to budgeting for higher balances resulting from increased attorney rates.

- The **District Attorney's** expenditures increase \$141,200 mostly related to personnel costs that increase \$105,600. The budget includes a new 1.00 FTE sunset homicide - victim witness specialist position and reduced extra help of 0.55 FTE. The State Victim Witness reimbursement rate is reduced from 54% in 2019 to 49% in 2020. The federal Victim of Crimes Act (VOCA) grant is budgeted at 100% reimbursement of expenditures and is budgeted to increase nearly \$95,000, which funds the new position. Tax levy for the District Attorney increases \$50,000.
- The **Medical Examiner's Office** overall expenses decrease \$346,600 related to the loss of the Walworth County Contract. Personnel costs decrease \$190,000 or 10%, including the abolishment of 1.00 FTE sunset pathologist and 0.50 FTE administrative assistant, as well as reducing contracted and temporary extra help and overtime by \$30,500. Operating expenses decrease \$122,000 or 35%, mostly to reflect reductions of \$96,000 in laboratory and toxicology testing costs related to Walworth County and increased office efficiencies. The budget also includes costs associated with the development of a pilot forensic anthropology service model.

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Health and Human Services

- The 2020 **expenditure budget** for this functional area totals \$88,837,200, an increase of \$5,748,800 or 6.9% from the 2019 Budget.
- **HHS - Administrative Services** division - Personnel costs increase \$914,543 or 18.4%, and includes the transfer in of 12 administrative positions and one support staff supervisor from other HHS divisions for the consolidation of administrative support within the department forming a centralized reporting structure.
- **HHS – Intake and Shared Services Program** - Personnel costs are budgeted to increase \$147,500, primarily due to the addition of 1.00 FTE After-Hours Human Services Supervisor. Operating expenses increase by \$85,000 to \$1,204,400 due to a \$91,300 increase in Kinship Care payments for ongoing voluntary and new court-ordered families. This is offset by the reduction of \$15,000 in childcare administration expenses, and a reduction of \$15,000 for crisis day care based on trend.
- **HHS - Economic Services Administration and Support Program** - Personnel costs are budgeted to decrease by about \$34,500 to \$3,248,900. This is primarily due to the transfer of 3.00 FTE staff due to the administrative support re-alignment.
- **HHS - Children and Family Services** - Personnel costs are budgeted to increase by \$265,600. This is due to cost to continue for existing 20.92 FTE. This also includes the addition of 1.00 FTE human services supervisor to assist with increased caseloads and the transfer in of 1.00 FTE senior mental health counselor from the Clinical Outpatient Intensive program to assist in alternative care placements and the Family First law, which is offset by a reduction of 0.52 FTE Extra Help.

Operating expenses increase by \$242,800 to \$2,997,400 primarily due to a \$304,000 increase in contracted services mostly due to the addition of a contract for five case aides, as well as an increase to targeted safety support services expenses of \$45,000 as a result of the expansion of the program. This is partially offset by the elimination of the Post Reunification program contracted services of \$32,000. In addition, there is a \$74,000 reduction to the respite services contract due to fewer children receiving services as more children are receiving respite through the Children's Long Term Support or Children's Community Option Program funding.

The alternative out-of-home care expenses remain overall the same with shifts in funds based on usage including a \$105,000 increase in foster care expenditures, offset by a \$94,500 decrease in residential care center expenditures and a \$10,000 decrease in Family Partner Initiative costs.

- **HHS - Children with Special Needs Unit - Birth to Three program** - Operating expenses are budgeted to increase by \$449,000 to \$3,445,000. This is mostly due to increased contracted service costs of \$345,300, of which \$304,000 is mostly related to the state's mandate to eliminate Children Long Term Support (CLTS) wait lists and the subsequent increased volume of both contracted staff and CLTS Waiver clients served. Also, the Birth to Three contract is increased \$45,000. There is an increase to the Children's Community Options Program (CCOP) expense of \$50,000, and an increase to CLTS expenses of \$40,000, which is additional purchases of adaptive equipment and supplies, which are associated with an offsetting revenue.

HHS - Children with Long-Term Needs - Third Party Administrator – The pass through expenses for services (and offsetting revenues) increase \$3,100,000 based on an increase in the anticipated number of clients to be served.

- **HHS – Adolescent and Family Services** - Personnel costs decrease by about \$403,700 to \$2,999,000. This is primarily due to a realignment of the Counseling and Wellness unit from the Adolescent and Family division to Clinical Services division, which shifts 4.50 FTE (3.50 FTE clinical therapists and a 1.00 FTE human services supervisor) in an effort to align clinical services and to increase behavior health services to children.

Operating expenses are budgeted to decrease by about \$172,000. This is due to an overall reduction to contracted services of approximately \$82,000 related to a new lower cost service provider. In addition, juvenile correctional placement expenses are reduced by \$40,000 and out of home care expenses are reduced by \$70,000 overall based on projected utilization (residential care centers decreases by \$100,000 and foster care decreases by \$70,000. This is offset by a \$100,000 increase in group home costs).

- **HHS - Juvenile Center** operating expenses increase by about \$82,000 primarily due to projected increases for contracts related to shelter care and female secure detention.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services** operating expenses decreases \$250,900. This includes \$70,200 for reduced placement costs at the Clearview Rehabilitation Center and a decrease of \$163,800 in the annual assessment fee for the Marsh Country Health Alliance for the clients receiving ongoing residential care at the Clearview Nursing Home and Facility for Individuals with Intellectual Disabilities (IID) in Dodge County. In addition, contracted services are reduced \$25,000 due to reduced contracted provider costs for annual court reviews.

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- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** - Personnel costs decrease about \$126,100. This includes abolishing 1.00 FTE administrative assistant, transferring 4.00 FTE (3.00 FTE administrative specialist and 1.00 FTE support staff supervisor) to the Administrative Services division due to the administrative support re-alignment. Other staff changes include the transfer in of 0.09 FTE senior ADRC specialist from the ADRC Contract fund and a creation of a part time (0.60 FTE) senior dining manager sunset position is offset with the reduction of a 0.50 FTE temporary extra help senior dining manager. Temporary extra help is also increased 1.10 FTE.

Operating expenses are budgeted to increase about \$167,900. This increase is mostly due to higher expenses in Specialized Transportation of \$33,900 to \$1,088,700 due to a RideLine contract vendor rate increase as well as an increase in promotional expense. Increased transportation expenses reflect the age eligibility change from 65 to 60. The senior dining program increases \$55,900 due to a 5% budgeted increase in the contracted meal cost for the 173,128 meals for congregate and home delivery. In addition, in-home care increases \$45,600.

- **The HHS - Aging & Disability Resource Center (ADRC) Contract Fund** - Personnel costs are budgeted to increase \$124,900. The increase is primarily due to costs to continue 33.65 FTE offset by the transfer out to the Administrative Services division of 1.00 FTE due to the administrative support re-alignment.
- **HHS - Mental Health Outpatient-Clinical** staffing increases by 9.94 FTEs to 48.87 FTE, mostly due to the realigning of 7.00 FTE (6 clinical therapists and 1 human services supervisor) to form the newly created Counseling and Wellness unit within this program, with most due to transferring in from the Adolescent and Family and Mental Health Outpatient-Intensive program areas. In addition, the budget creates 2.00 FTE clinical therapist positions, overfills from 2019, to assist with providing state mandated 24/7 crisis intervention services, as well as 1.00 FTE sunset clinical therapist to assist with the new Justice and Mental Health Collaboration grant.
- **HHS - Mental Health Center (MHC)** expenses increase \$120,400 or 1.6% to \$7.51 million. Personnel costs increase \$199,600 and include the transfer in of 0.46 FTE registered nurse from the Mental Health Outpatient-Clinical program, and remaining costs to continue of 53.11 FTE. Operating expenses include a \$175,000 or 62% increase in medical supply and prescription drug costs, related to higher cost and long-lasting injectable medications. This is offset by reductions of nearly \$91,000 in contracted psychiatric services as HHS management will modify work plans to use existing qualified county staff, as well as reductions in consulting services, and automating business practices. Interdepartmental charges decrease \$89,100, mainly due to reallocating computer maintenance charges of \$73,200.
- **HHS - Criminal Justice Collaborating Council (CJCC)** the Substance Abuse and Mental Health Services Administration (SAMHSA) Drug Court and the Treatment Alternatives and Diversion (TAD) programs will continue to provide expanded case management, drug testing, medication assisted treatment, and recovery coaching for up to 60 clients in 2020.
- **HHS - Public Health** - Personnel costs decrease by approximately \$262,400 to \$2,560,900 due to the administrative support re-alignment resulting in the transfer of 5.00 FTE to the Administrative Services Division and the abolishing of 1.00 FTE Administrative Assistant position. In addition, extra help decreases 0.15 FTE resulting in a decrease of \$10,000.

Public Health operating expenses decrease by \$39,900, related to consulting services decreases of \$18,900, in medication and medical supplies decreases of \$14,200, and office supplies costs decreases of \$9,800.
- **Corporation Counsel – Child Support** expenditures increase by \$121,500 mostly related to costs to continue the 29.19 FTE.

Parks, Environment, Education, and Land Use

- The 2020 **expenditure budget** for this functional area totals \$35,063,800, an increase of nearly \$82,400 (after excluding proprietary fund capitalized fixed asset item purchases), or 0.24% from the 2019 adopted budget.
- The **Parks and Land Use General Fund** - 3-Year Maintenance and Projects Plan increases \$77,000 to \$425,500. The 2020 budget includes several large projects including: \$91,500 for a new canoe launch and fishing area at Fox River Park, \$41,500 for boardwalk improvements at the Retzer Nature Center, \$30,000 for the construction of a bypass lane at the Minooka Park entrance for patrons with annual stickers, \$27,500 for the potential demolition or refurbishment of a building at Nashotah Park, \$25,000 for a new roof on the Fox Brook Park lodge, \$20,000 for renovations to the Pewaukee Lake boat launch, \$20,000 for various maintenance projects at the planetarium at Retzer, \$52,900 for various HVAC, electrical, and water heater improvements at several county park facilities, \$32,900 for pavement/parking lot improvement projects at various facilities, and several smaller projects.

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- **Parks and Land Use – Community Development Fund** utilizes federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds in a collaborative, coordinated manner to meet identified community needs. Program expenditures are budgeted to decrease from 2019 budgeted levels for the Community Development Block Grant (CDBG) program by about \$21,900 to \$1,405,000 based on anticipated changes in federal funding. In addition, program expenditures for the HOME program are budgeted to decrease by \$115,300. Personnel costs increase by \$88,900 including \$71,700 of costs for a new part-time 0.84 FTE new programs and projects analyst that is allocated 80% to home and 20 % to CDBG, as the department is bringing the fiscal oversight of HOME and CDBG housing loans in-house to reduce costs associated with program administration.
- **Parks and Land Use – Workforce Fund** began in the 4th quarter of 2018, when the County Board authorized Waukesha County to serve as the fiscal agent for the Waukesha-Ozaukee-Washington Workforce Development Board (WOW-Board). The 2020 budget includes federal Workforce Innovation Opportunity Act (WIOA) grant funding of \$1,584,700, a decrease of about \$114,000 from the 2019 budget, mostly due to a trend of annual reductions in funding driven by area labor statistics showing a relatively strong local labor market. Funding will be used to mainly provide contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment. The 2020 budget transfers 0.07 FTE of the Workforce Development Board Director to the Parks General Fund to provide staff support specific to Waukesha County economic development and workforce initiatives.
- **Parks and Land Use Tarmann Land Acquisition Fund** budget continue to be maintained at the 2019 budgeted level of \$400,000.
- **Parks and Land Use – Golf Course Fund** 2020 budget expenditures increase \$9,500. The budget directs the department of Parks and Land Use to initiate a process, whereby it shall lease or sell the Wanaki Golf Course property to a viable, private operator in 2020. If efforts to enter into an agreement with a viable operator are unsuccessful, the department shall operate Wanaki Golf Course for the 2020 golf season; proceed with additional, outlined actions to sell the Wanaki property; and cease county-run golf course actions at Wanaki effective November 1, 2020. The Wanaki Golf Course expenditures decreases \$8,900 in the 2020 budget.
- The **Parks and Land Use – Material Recovery Facility (MRF) Fund** - Operating expenses decrease \$185,700 to almost \$3,004,000. Total grants to communities decrease \$956,250 to \$596,250, reflecting the partial elimination of community dividend payments to sustain an adequate Recycling Fund balance for future equipment upgrades at the Joint MRF. The remaining dividend amount reflects annual payments aimed to support community costs for recycling containers and the direct haul of recyclables to Milwaukee, as committed in the 10-year intergovernmental agreements (IGAs) executed with 27 local communities in 2015. The reduction in community dividend payments is in response to current depressed recyclable commodity markets. Under the terms of the renegotiated vendor contract, processing expense have increased \$603,570 to \$1,573,250, reflecting the higher costs to process recyclable material to meet current markets. Higher contamination rates from residents have led to higher residue rates. Therefore, Joint MRF waste disposal costs have increased \$122,760 to \$262,260. The 2020 budget includes \$310,000, an increase of \$30,000, for cost associated with the MRF Equipment/Maintenance Plan.
- **Bridges Library System State Aids Fund** personnel costs increase \$120,700, mostly due to the creation of a new 1.00 FTE librarian, who will be responsible for providing consulting and technology support services for libraries. The creation of this new position is offset by a reduced contract for local information technology assistance approved in the 2019 budget. Moving from a contract for services to a full-time staff position is estimated to save the Bridges Library System \$21,000 in the 2020 budget. State aid funding remains at 2019 budgeted levels of approximately \$1,298,000.
- **University of Wisconsin – Extension –** Total expenditures are budgeted at \$456,000. Personnel costs decreased \$4,500 mostly due to reclassifying a programs & projects analyst to a departmental secretary and increasing 0.15 FTE administrative specialist position.

Operating expenses are budgeted to remain consistent with 2019 at approximately \$223,700 mainly due to costs related to department programming remaining the same. The State continues to assume approximately 60% of 136 contract costs for 3.50 FTE.

Public Works

- The 2020 **expenditure budget** for this functional area totals \$33,905,000 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of \$947,600 or 2.9% from the 2019 Adopted Budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by \$65,800 in 2020. Salt rates increase by \$4.19 or 6%, from \$69.88 to \$74.07. The volume of salt anticipated in the 2020 budget remains at the 2019 budgeted level of 15,700 tons. Road salt purchased and then sold to municipalities is budgeted to increase by \$60,100 due to the increase in salt rates and an increase in tonnage by 500 tons, from 5,500 tons to 6,000 tons. Salt provided to the Department of Parks and Land Use for snow and ice removal on park roads

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and county parking lots, increases by \$2,500, with salt tonnage budgeted at the 2019 level of 600 tons. The total budget for salt increases \$128,400.

- The **County Highway Maintenance** program budgets for \$157,000 of one-time equipment purchases, including \$80,000 for a new mastic machine, \$30,000 for a new epoxy hand striper, and \$10,000 to replace an EZ drill.
- The 2020 **Transit Services** budget assumes the discontinuation of route 906 (weekday commuter trips between the village of Mukwonago and downtown Milwaukee) on June 30, 2020. The route has experienced declining ridership and increasing operating investments needed per ride.
- **Energy and utility budget costs for county facilities** are budgeted to remain at the 2019 budgeted level of \$2,035,500. Both the electrical and natural gas utility budgets decrease \$50,000 each, reflecting lower energy consumption and utility rates experienced in previous years. This is offset by an increase in sewer/water utility expenses by \$100,000 based on increasing utility rates. Overall costs are maintained through prior-year energy efficiency improvements (e.g., lighting replacement, more efficient boilers/chillers).
- The **Building Improvement Plan (BIP)** totals \$1,007,000 in the 2020 budget. The base BIP remains budgeted at \$950,000. In addition to the base BIP, the plan includes \$57,000 for improvements at the Mental Health Center (MHC).
- Operating costs in the **Housekeeping Services** program decrease about \$28,000 due to a favorable third-party housekeeping services contract bid in 2019.

General Administration.

- The 2020 expenditure budget for this functional area totals \$23,270,600 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of about \$643,800 or 2.8% from the 2019 Adopted Budget.
- The **County Clerk's Office** expenditure budget increases by \$135,200, including personnel costs increasing \$60,300. This includes the creation of a 1.00 FTE Administrative Specialist, which is partially offset by decreasing 1.15 FTE Extra Help. Operating expenses increase \$74,200 which is mostly due to election costs that occur in even-numbered years, when there are more elections held.
- The **County Board's** expenditures are maintained at 2019 budget levels. The budget includes unfunding a 0.50 FTE administrative specialist, largely offset by a 0.39 FTE increase in temporary extra help.
- The **Department of Administration (DOA) General Fund** expenses decrease \$119,400 overall, including personnel costs decreasing \$152,300. The major personnel changes includes the unfunding of a 0.95 FTE Office Services Coordinator position and a transfer of 1.00 FTE Workforce Development Center Coordinator to the American Job Center Fund. This is partially off by operating expenditures increasing \$35,100 mostly due to an increase in computer software maintenance associated with the implementation of a new payroll system in 2020.
- **DOA End User Technology Fund (EUTF)** budgeted an expenditure increase of \$51,700 in the 2020 budget. Personnel costs increases \$217,300. This includes a creation of 1.00 FTE Senior IT Professional. Operating expenses decrease \$164,100 mostly due to the transfer of cellular costs to department's operational budgets.
- The **DOA – Risk Management Fund** budget expenditures increase 4.8% or \$142,700 to \$3.1 million. This is primarily due to the increases in liability insurance and claims reserve costs.
- The **DOA – Collections Fund** works with various other departments to improve the automation of collection services to collect on past due accounts receivable. Overall, expenditures decrease \$88,500, mostly due to the removal of a one-time expense of \$100,000 in 2019 for software.
- The **DOA – American Job Center Fund** is a new special revenue fund for the 2020 budget. Personnel costs include 1.00 FTE Workforce Development Center Coordinator, which was previously budgeted in the DOA-General fund. Operating expenses are budgeted at \$232,000, which is mainly third party temporary help and contracted services.
- The **Corporation Counsel – General Legal Services** budget expenditures increases \$62,655, primarily for personal cost to continue for 12.41 FTE.

Non-Departmental

- The 2020 **expenditure budget** for this functional area totals \$29,531,600 an increase of \$1,345,400 or 4.8% from the 2019 Adopted Budget.

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- **Non-Departmental General Fund:** Expenditures decrease by \$51,000 in 2020. This is mainly due to the one-time Safety/Efficiency Operational Study for the Waukesha County Main Jail of \$90,000 that was budgeted in 2019 and not repeated in 2020. This is partially offset by an increase in strategic planning services by \$15,000, mainly to assemble focus groups and conduct an environmental scan (last update was 2013). Unemployment compensation costs increase \$20,000, based on recent trends.
- **Health and Dental Insurance Fund:** Total expenditures increase \$1.4 million or 5.6% primarily due to the following:
 - **Active Employee Health Insurance Program:** Expenditures increase \$1.0 million or 4.7%, mostly due to higher claims costs (by \$660,000), based on actuarial recommendation. (Premium rates charged to county departments and employees are budgeted to increase 5% to offset cost increases.) County contributions to employee HSA accounts are budgeted to increase \$177,000 based on anticipated higher enrollment in the high-deductible health plan (HDHP). (Note: Family HDHP plans are estimated to cost the county about \$1,700 less than the comparable family point of service plan in 2020.) Stop loss insurance coverage for higher-cost claims are budgeted to increase by \$172,000.
 - **Retired Employee Health Insurance Program:** Expenditures increase \$271,000, mainly due to higher anticipated claims costs of \$259,000, based on actuarial recommendation. (Premium rates charged to retirees, who pay 100% of plan costs, are increased to offset costs.) For the 2020 budget, the county plans to initiate a one-year pilot program granting retired employees enrolled in this health plan access to the Waukesha Employee Health and Wellness Center onsite clinic to provide retirees with opportunities to save money for office visits, pharmaceuticals, and other medical services and improve the financial viability of the retiree plan through cost avoidance.
 - **The Waukesha Employee Health and Wellness Center Program:** Expenditures increase by \$98,600, mainly due to higher clinic supply costs of \$37,600, based on previous actual expenses; a net increase in pharmaceutical, lab fees, and contracted clinic provider administrative fees of \$27,600; and an increase in contracted clinic staff costs by \$19,100 (or 2.6%). In addition, county's share of clinic costs (shared with the city and school district of Waukesha) is increasing from 43% to 45%, based on higher county utilization of the clinic, per the intergovernmental agreement.
 - **Waukesha Employee Health and Wellness Center:** When the center opened in 2014, it was originally projected that it would generate a positive return on investment for the combined organizations of approximately \$7.7 million over a 5 year period: With savings of \$3.1 million estimated for the County, \$3.4 million for the school district and \$1.2 million for the City. After four years of operation, the utilization of the center by employees, spouses, and dependents has grown, already resulting in an estimated four-year savings of approximately \$10.3 million for the county alone and \$30.7 million for all three members in total.
- **Contingency Fund** remains at the 2019 budget level of \$1.2 million.

Debt Service

The Debt Service expenditure budget for general governmental purposes is \$14,944,800, an increase of \$154,300 or 1% from the 2019 Adopted Budget. To fund the 2020 Capital Project Budget, \$18 million is planned to be borrowed, which is an increase of \$0.5 million from the 2019 adopted budget level. After retiring approximately \$12.7 million of principal in 2020, the county's total debt outstanding is expected to be approximately \$84.7 million at year-end 2020, well below the allowable levels set by state statutes.

Capital Projects

The 2020 **Capital Project expenditure budget** of \$27,794,700 increases \$2.79 million from the 2019 Adopted Budget. The 2020 Capital Budget identifies funding for existing and new projects at a net county cost of \$25.3 million (after direct project revenues of \$2,279,800 and proprietary fund balance appropriations of \$247,000 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 27% of net capital expenditures, above the policy target of 20%.