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2021 Budget Assumptions

Certain broad assumptions are determined in the first two quarters of 2020 to update the 2019 projections and to establish a basic foundation for building the county's budget, as the first year in the five-year budget projections. These general assumptions provide a framework to county staff, the County Executive, and the County Board of Supervisors for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments have been made from updated information available during the summer months (June-August).

The following general assumptions were used in guiding the County's 2021 Budget development:

- Overall inflation factor estimates assumed for calculating the cost to continue to provide existing county services are projected to be moderate (2.25%) in 2021. Some major exceptions include cost rate increases for health insurance (discussed below).

- Significant revenue issues linked to economic activity impact the 2021 budget

  - The investment income budget is estimated to decrease by $500,000 to about $2.9 million based on interest rate reductions instituted by the Federal Reserve at the outset of the COVID-19 pandemic. This temporary revenue reduction is offset with $500,000 of General Fund balance in 2021. After decreasing revenues from penalty and interest on delinquent taxes for several years (including by $310,000 in 2019 and by $140,000 in 2020), the 2021 budget assumes these revenues will remain flat.

  - Reflecting recent favorable trends in real estate market activity and valuation, real estate transfer fee revenues in the Register of Deeds Office were assumed to increase $100,000 (was increased $90,000 in the 2021 budget). With lower interest rates spurring additional mortgage refinancing, document recording fees were conservatively assumed to remain at the 2020 budgeted level.

- Major state revenue funding areas include the following:

  - The Department of Health and Human Services received an additional $628,000 in Community Aids funding (Basic County Allocation – BCA) for Children and Family Services during 2020, which was assumed to continue into 2021. The 2021 budget includes an updated estimate of $772,000 of additional BCA funding.

  - General Transportation Aids were anticipated to decrease $170,000 based on current-year allocation.

  - Most other intergovernmental revenues assumed to remain flat.

- Net personnel cost appropriations include steady modest increases in salaries along with health insurance premium charges projected to increase 8%, after being increased 5% in the 2020 budget. After several years of stable claims costs with relatively minimal cost growth, the county has experienced higher-cost individual claims in recent years that drive up claims experience and premium charges for stop loss insurance coverage. With higher claims experience continuing further into 2020, the estimated increase in health premiums was adjusted to 13%.

- Average fuel prices were originally assumed to be flat in 2021, but with continuing low prices during 2020 and U.S. Energy Information Administration forecasts projecting lower prices, the assumption was adjusted to reduce fuel prices (before mark-up) by 10% (still higher than anticipated for 2020 or 2021). This results in operating budget savings, primarily for Public Works, Parks and Land Use, and the Sheriff's Department.

- The debt service tax levy was projected to increase by $350,000 in 2021 as part of a multi-year plan to build capacity for higher future debt service obligations resulting from the courthouse projects. However, historically low interest rates on the county's $18 million bond issue and refinancing of 2011-2013 debt lowered the anticipated debt levy need, which increases $58,000 for 2021.

County Board Amendments to the 2021 County Executive Proposed Budget

The County Board increased general government revenues by $1,324,900 for a grant awarded from the U.S. Centers for Disease Control and Prevention's Epidemiology and Laboratory Capacity (ELC) for Prevention and Control of Emerging Infectious Diseases program. Grant funding can be used to reimburse the county for expenses associated with the COVID-19 prevention and response effort. This ELC grant funding is available to help continue the pandemic response in 2021.

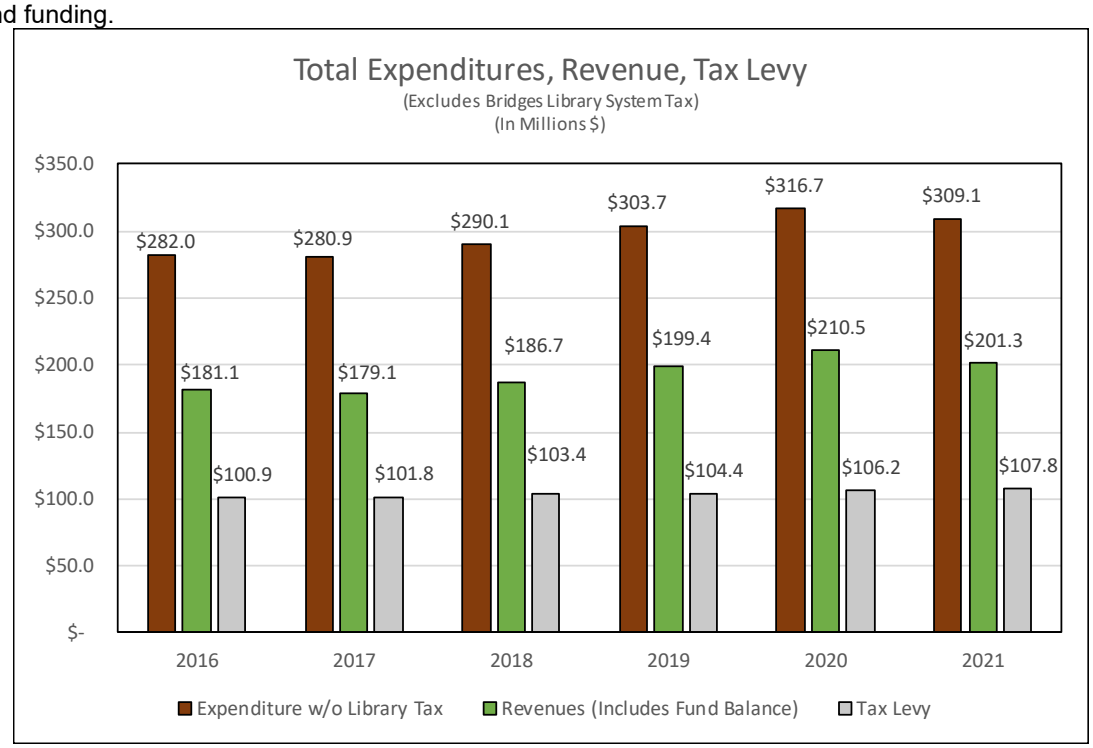
The County Board increased expenditures for additional contact tracing, disease investigation, and other support for the pandemic response, including personnel costs by $1,162,150 for the cost of limited-term employees, and operating expenses by $162,750 for contracted staff provided through third-party entities.

2021 General County Tax Levy Summary

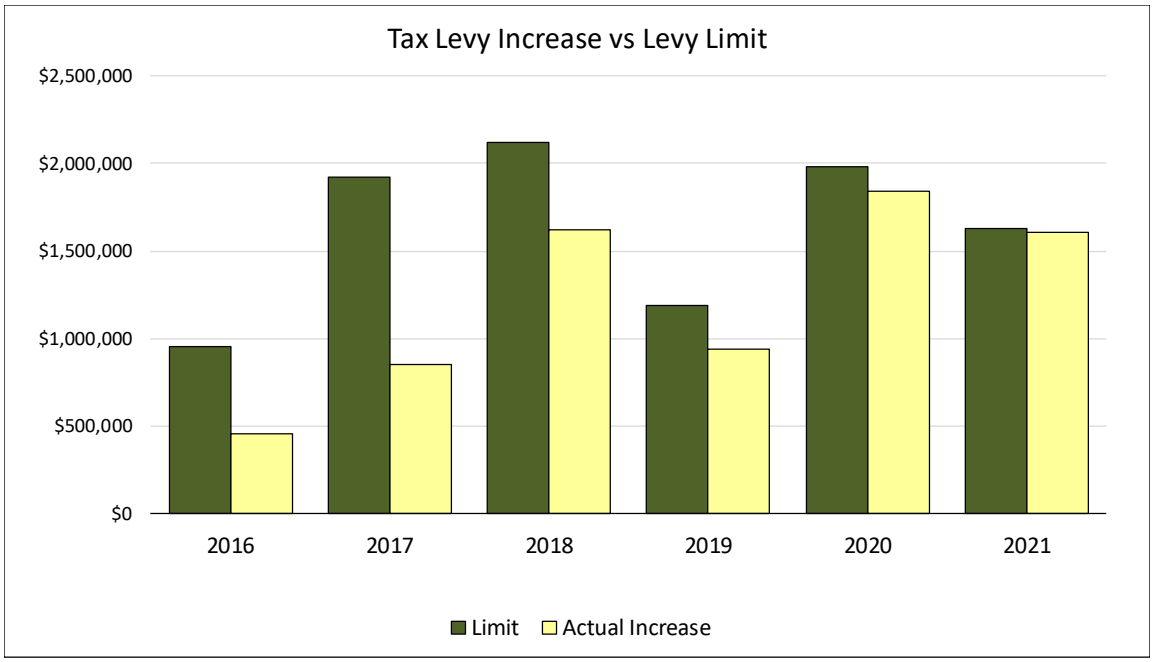
Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated Tax Incremental Districts. The limit also includes exemptions for debt service obligations, consolidated services and unused tax levy from the prior year.

The 2021 proposed budget requires a general county tax levy of $107,813,395, which is an increase of 1.52% or $1,610,912.

Trends in expenditures follow available revenue associated with state program changes and/or capital project needs using bond funding.



The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction and changes in debt service payments.



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2021 BUDGET SUMMARY

	2020 Adopted Budget	2021 Budget	Incr/(Decr) From 2020 Adopted Budget $	%
OPERATING BUDGETS				
Gross Expenditures	$292,485,503	$294,850,970	$2,365,467	0.81%
MEMO: Less Interdept. Charges (a)	$40,289,738	$41,994,089	$1,704,351	4.23%
MEMO: Net Expenditures (a)	$252,195,765	$252,856,881	$661,116	0.26%
Less: Revenues (Excl. Retained Earnings)	$173,527,531	$174,803,379	$1,275,848	0.74%
Less Net Appropriated Fund Balance	$10,572,667	$10,090,345	($482,322)	
TAX LEVY - OPERATING BUDGETS	$108,385,305	$109,957,246	$1,571,941	1.45%
CAPITAL PROJECTS BUDGET				
Expenditures	$27,794,700	$19,201,900	($8,592,800)	-30.9%
Less: Revenues	$22,483,873	$17,187,356	($5,296,517)	-23.6%
Less: Appropriated Fund Balance	$3,954,900	$498,617	($3,456,283)	
TAX LEVY-CAPITAL PROJECTS BUDGET	$1,355,927	$1,515,927	$160,000	11.8%
COUNTY TOTALS				
Expenditures (a)	$320,280,203	$314,052,870	($6,227,333)	-1.9%
Less: Revenues	$196,011,404	$191,990,735	($4,020,669)	-2.1%
Less: Appropriated Fund Balance	$14,527,567	$10,588,962	($3,938,605)	
County General Tax Levy (Excl Library)(c)	**$106,202,483**	**$107,813,395**	**$1,610,912**	**1.52%**
Bridges Library System Tax Levy (b)	$3,538,749	$3,659,778	$121,029	3.4%
Total County Tax Levy (c)	**$109,741,232**	**$111,473,173**	**$1,731,941**	**1.58%**

(a) **2021 operating budget net expenditures are $252,856,881 and total County net expenditures are $272,058,781 after eliminating interdepartmental chargeback transactions** (mostly from internal service fund operations and cross charges, e.g. Sheriff Bailiff and Conveyance services), included in gross expenditures to conform with GAAP, but in effect results in double budgeting.

(b) Special County Bridges Library System tax applied to those communities without a library.

(c) The Tax Levy (for 2021 Budget purposes) increase is within Wisconsin's statutory limits (see Planning and Budget Policy Section).

2021 Budget Tax Levy Breakdown

(General County and Bridges Library System)

	2020 Adopted Budget	2021 Budget	Incr/(Decr) From 2020 Adopted Budget $	%
General County Tax Levy	$106,202,483	$107,813,395	$1,610,912	1.52%
General County Tax Rate	$1.8198	$1.7636	($0.0562)	-3.09%
General County Equalized Value	$58,358,920,500	$61,132,610,900	$2,773,690,400	4.75%
Bridges Library System Tax Levy	$3,538,749	$3,659,778	$121,029	3.42%
Bridges Library System Tax Rate	$0.2452	$0.2389	($0.0063)	-2.57%
Bridges Library System Equalized Value	$14,430,850,100	$15,317,332,800	$886,482,700	6.14%

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2021 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2021 ADOPTED BUDGET EXPEND.		REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy $ Change '20 - '21
JUSTICE AND PUBLIC SAFETY						
EMERGENCY PREPAREDNESS						
General	$7,226,536		$569,242	$140,000	$6,517,294	$100,000
Radio Services	$1,897,602	(a)	$2,200,221	($302,619)	$0	$0
Radio Svcs. Rtnd. Earn.	$0		($302,619)	$302,619	$0	$0
Radio Svcs. Fund Bal. Appr.	$0		($877,581)	$877,581	$0	$0
DISTRICT ATTORNEY	$3,166,105		$1,122,768	$12,000	$2,031,337	$75,000
CIRCUIT COURT SERVICES	$9,900,873		$4,263,060	$50,000	$5,587,813	$87,000
MEDICAL EXAMINER	$2,159,019		$1,029,064	$0	$1,129,955	$69,345
SHERIFF	$43,990,894		$13,155,552	$703,861	$30,131,481	$600,000
Subtotal: Justice & Public Safety	$68,341,029		$21,159,707	$1,783,442	$45,397,880	$931,345
HEALTH AND HUMAN SERVICES						
CORPORATION COUNSEL						
Child Support (General Fund)	$2,887,355		$2,477,541	$0	$409,814	$24,079
HEALTH & HUMAN SERVICES						
Human Services (General Fund)	$82,923,999		$55,753,426	$589,167	$26,581,406	$317,428
Aging and Disability Resource Center Contract (ADRC) Fund	$3,800,775		$3,800,775	$0	$0	$0
Subtotal: Health and Human Services	$89,612,129		$62,031,742	$589,167	$26,991,220	$341,507
PARKS, ENVIR, EDUC. & LAND USE						
REGISTER OF DEEDS	$1,370,599		$3,625,350	$0	($2,254,751)	($130,000)
UW-EXTENSION: EDUCATION	$429,483		$76,220	$2,500	$350,763	$2,000
BRIDGES LIBRARY SYSTEM						
County	$3,659,778		$0	$0	$3,659,778	$121,029
State Aids	$1,922,777		$1,790,737	$132,040	$0	$0
CAFÉ Shared Automation	$464,507		$482,505	($17,998)	$0	$0
CAFÉ Rtnd. Earn.	$0		($17,998)	$17,998	$0	$0
CAFÉ Rtnd. Fund Balance	$0		($16,069)	$16,069	$0	$0
PARKS & LAND USE						
General	$13,372,933		$6,023,923	$150,000	$7,199,010	$75,000
Community Development	$3,416,598		$3,416,598	$0	$0	$0
Workforce Innovation	$1,457,602		$1,457,602	$0	$0	$0
Tarmann Parkland Acquisitions	$400,000		$0	$400,000	$0	$0
Golf Courses	$2,039,583	(a)	$1,965,500	$74,083	$0	$0
Golf Course Rtnd. Earnings	$0		$74,083	($74,083)	$0	$0
Golf Course Fund Bal. Appr.	$0		$0	$0	$0	$0
Ice Arenas	$1,224,419	(a)	$1,105,500	$118,919	$0	$0
Ice Arenas Rtnd. Earnings	$0		$118,919	($118,919)	$0	$0
Ice Arenas Fund Bal. Appr.	$0		$0	$0	$0	$0
Material Recycling Facility	$3,739,835	(a)	$2,873,288	$866,547	$0	$0
MRF Retained Earnings	$0		$866,547	($866,547)	$0	$0
MRF Fund Bal. Appr.	$0		($130,000)	$130,000	$0	$0
Subtotal: Parks, Env., Ed. & Land Use	$33,498,114		$23,712,705	$830,609	$8,954,800	$68,029

(a) 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 by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2021 BUDGET SUMMARY BY FUNCTIONAL AREA BY AGENCY BY FUND

AGENCY NAME	2021 ADOPTED BUDGET EXPEND.		REVENUES	NET FUND BALANCE	TAX LEVY	Tax Levy $ Change '20 - '21
PUBLIC WORKS						
DEPARTMENT OF PUBLIC WORKS						
General	$8,810,538		$545,050	$100,000	$8,165,488	$40,000
Transportation	$16,960,758		$13,589,381	$185,000	$3,186,377	$50,000
Central Fleet Maintenance	$3,800,761	(a)	$3,836,870	($36,109)	$0	$0
Central Fleet Rtnd. Earnings	$0		($36,109)	$36,109	$0	$0
Central Fleet Fund Bal. Appr.	$0		($101,083)	$101,083	$0	$0
Vehicle/Equipment Replacement	$3,516,523	(a)	$3,950,119	($433,596)	$0	$0
Veh. Replace Rtnd. Earnings	$0		($433,596)	$433,596	$0	$0
Veh. Replace Fund Bal. Appr.	$0		$0	$0	$0	$0
Airport	$1,325,120	(a)	$1,105,538	$219,582	$0	$0
Subtotal: Public Works	$34,413,700		$22,456,170	$605,665	$11,351,865	$90,000
GENERAL ADMINISTRATION						
COUNTY EXECUTIVE	$621,865		$0	$0	$621,865	$20,000
COUNTY BOARD	$1,040,000		$0	$0	$1,040,000	($23,080)
COUNTY CLERK	$604,510		$260,700	$0	$343,810	$10,000
TREASURER	$750,596		$5,120,446	$660,000	($5,029,850)	$20,000
ADMINISTRATION						
General	$7,156,736		$2,118,332	$38,000	$5,000,404	$70,000
Risk Management	$3,171,592	(a)	$2,906,092	$265,500	$0	$0
Collections	$996,977	(a)	$970,562	$26,415	$0	$0
American Job Center	$387,617	(a)	$346,617	$41,000	$0	$0
End User Technology	$7,163,531	(a)	$7,198,186	($34,655)	$0	$0
End User Technology Rtnd. Earn.	$0		($34,655)	$34,655	$0	$0
End User Tech. Fund Bal. Appr.	$0		($757,693)	$757,693	$0	$0
CORPORATION COUNSEL						
General	$1,469,501		$589,068	$0	$880,433	($14,079)
Subtotal: General Administration	$23,362,925		$18,717,655	$1,788,608	$2,856,662	$82,841
NON DEPARTMENTAL						
GENERAL	$1,744,400		$1,026,400	$625,900	$92,100	$0
HEALTH & DENTAL INSURANCE	$27,805,079	(a)	$25,699,000	$2,106,079	$0	$0
CONTINGENCY	$1,200,000		$0	$1,200,000	$0	$0
Subtotal: Non-Departmental	$30,749,479		$26,725,400	$3,931,979	$92,100	$0
DEBT SERVICE--GENERAL	$14,873,594		$0	$560,875	$14,312,719	$58,219
Subtotal: Operating Budget	$294,850,970		$174,803,379	$10,090,345	$109,957,246	$1,571,941
CAPITAL PROJECTS	$19,201,900		$17,187,356	$498,617	$1,515,927	$160,000
GRAND TOTAL	$314,052,870		$191,990,735	$10,588,962	$111,473,173	$1,731,941

(a) 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 by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

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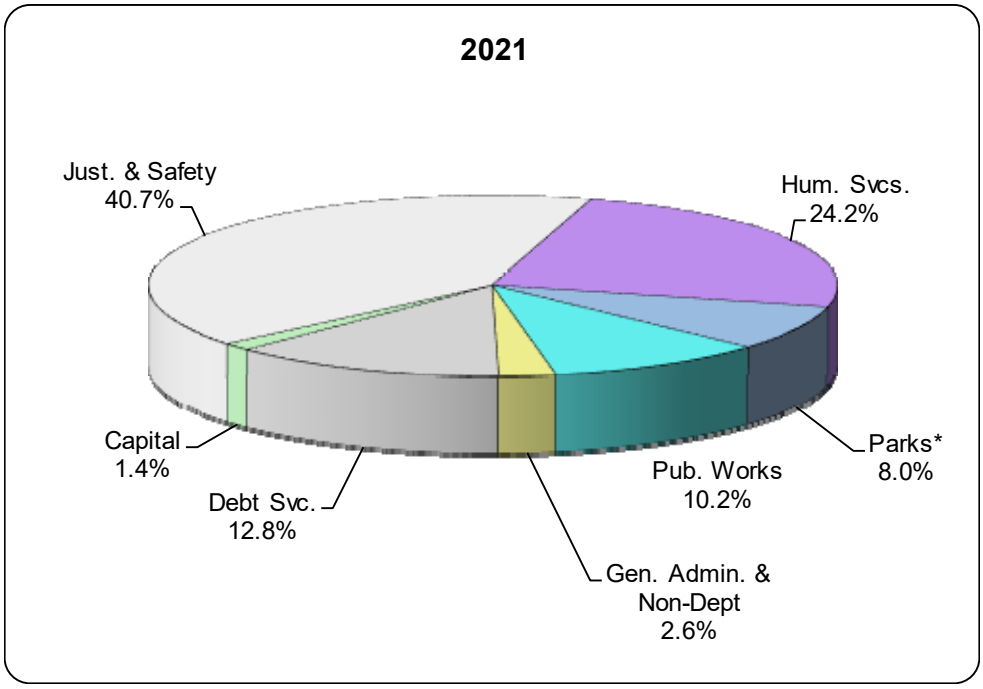
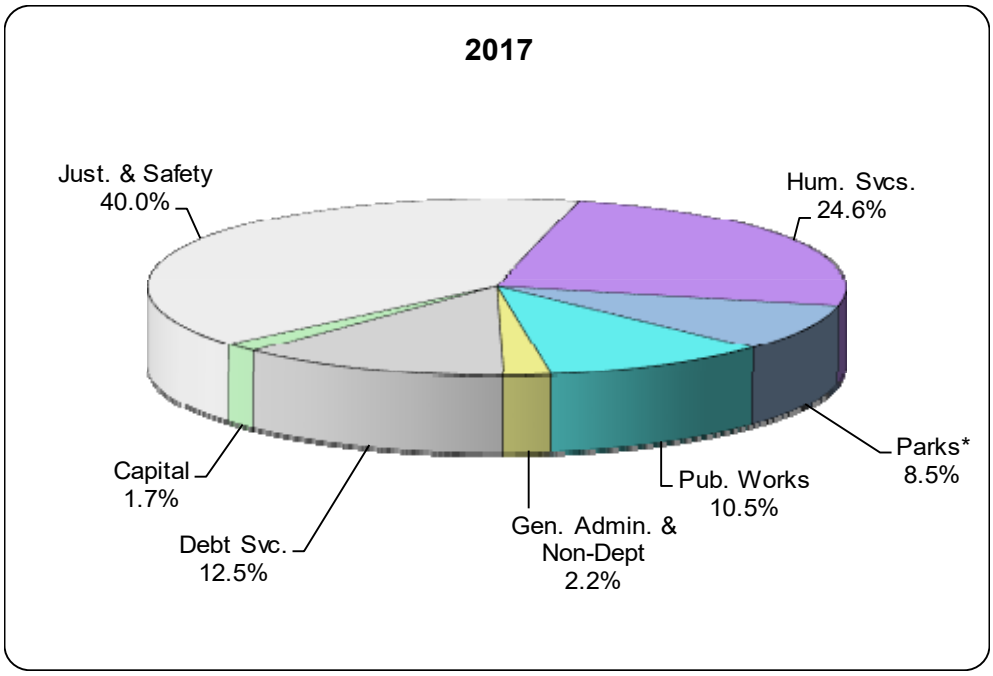
TAX LEVY BY FUNCTIONAL AREA



Tax Levy Trends:

- Justice & Public Safety and Health and Human Services: These two functional areas continue to receive the largest share, nearly two thirds of the county's general tax levy revenues.
- General Administration: Includes tax levy increases in the Treasurer's budget to offset lower investment income and interest/penalty revenues on delinquent taxes.
- Debt Service: Tax levy increase reflects increased debt financing for the capital plan.



* Includes Parks, Environment, Education, and Land Use

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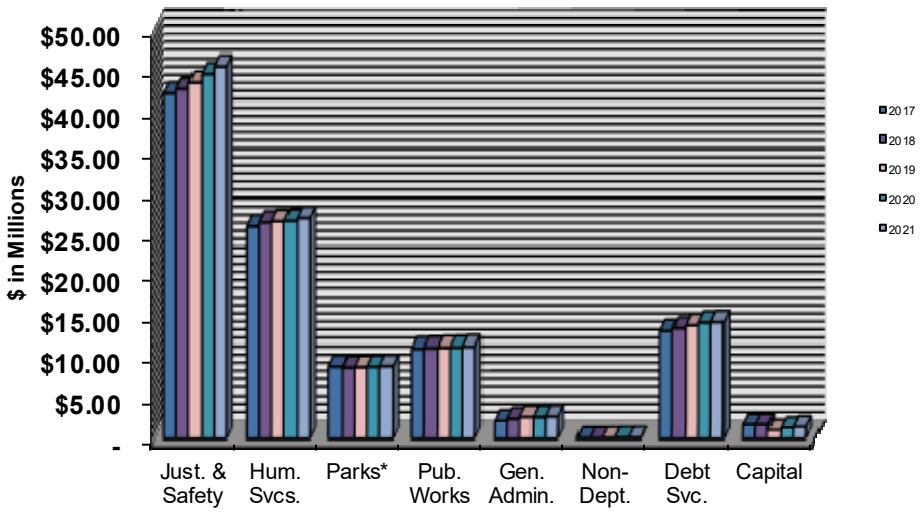
2020-2021 TAX LEVY BY FUNCTION
(COMBINES ALL FUNDS)

BY FUNCTION	2020 Adopted Budget		2021 Budget	Incr/(Decr) From 2020 Adopted Budget $	%
Justice & Public Safety	$44,466,535		$45,397,880	$931,345	2.1%
Health & Human Services	$26,649,713		$26,991,220	$341,507	1.3%
Parks, Env., Educ. & Land Use	$8,886,771		$8,954,800	$68,029	0.8%
Public Works	$11,261,865		$11,351,865	$90,000	0.8%
General Administration	$2,773,821		$2,856,662	$82,841	3.0%
Non-Departmental	$92,100		$92,100	-	0.0%
Debt Service	$14,254,500		$14,312,719	$58,219	0.4%
Capital Projects	$1,355,927		$1,515,927	$160,000	11.8%
Total Tax Levy	**$109,741,232**		**$111,473,173**	**$1,731,941**	**1.6%**

2017-2021 Budgeted Tax Levy by Functional Area



The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety and Health and Human Service Functional areas.

* Includes Parks, Environment, Education and Land Use

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2019 - 2021 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2019 Actual	2020 Adopted Budget	2020 Estimate (a)	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Personnel Costs (a)	$127,175,656	$132,555,134	$133,674,806	$136,687,836	$4,132,702
Operating Expenses (a)	$109,439,652	$121,700,947	$124,605,887	$119,705,179	$(1,995,768)
Interdepartmental Charges	$21,032,317	$22,033,893	$21,744,512	$22,176,095	$142,202
Fixed Assets & Imprvmnts (b)	$599,276	$1,250,750	$1,080,376	$1,408,266	$157,516
Debt Service-Excl Proprietary (b)	$14,491,429	$14,944,779	$14,484,600	$14,873,594	$(71,185)
Capital Projects (a)	$19,627,194	$27,794,700	$34,579,012	$19,201,900	$(8,592,800)
Total Expenditures	**$292,365,524**	**$320,280,203**	**$330,169,193**	**$314,052,870**	**$(6,227,333)**

FUNCTIONAL AREA	2019 Actual	2020 Adopted Budget	2020 Estimate (a)	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Justice & Public Safety	$63,534,459	$66,932,509	$66,063,354	$68,341,029	$1,408,520
Health & Human Services	$79,802,886	$88,837,237	$87,256,230	$89,612,129	$774,892
Parks, Env., Educ. & Land Use (a)	$33,730,385	$35,063,785	$36,769,640	$33,498,114	$(1,565,671)
Public Works	$32,812,126	$33,905,037	$33,765,803	$34,413,700	$508,663
General Administration	$21,628,266	$23,270,556	$22,826,439	$23,362,925	$92,369
Non-Departmental (a)	$26,738,779	$29,531,600	$34,424,115	$30,749,479	$1,217,879
Debt Service-Excl Proprietary (b)	$14,491,429	$14,944,779	$14,484,600	$14,873,594	$(71,185)
Capital Projects (a)	$19,627,194	$27,794,700	$34,579,012	$19,201,900	$(8,592,800)
Total Expenditures	**$292,365,524**	**$320,280,203**	**$330,169,193**	**$314,052,870**	**$(6,227,333)**

(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.

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2021 EXPENDITURE HIGHLIGHTS

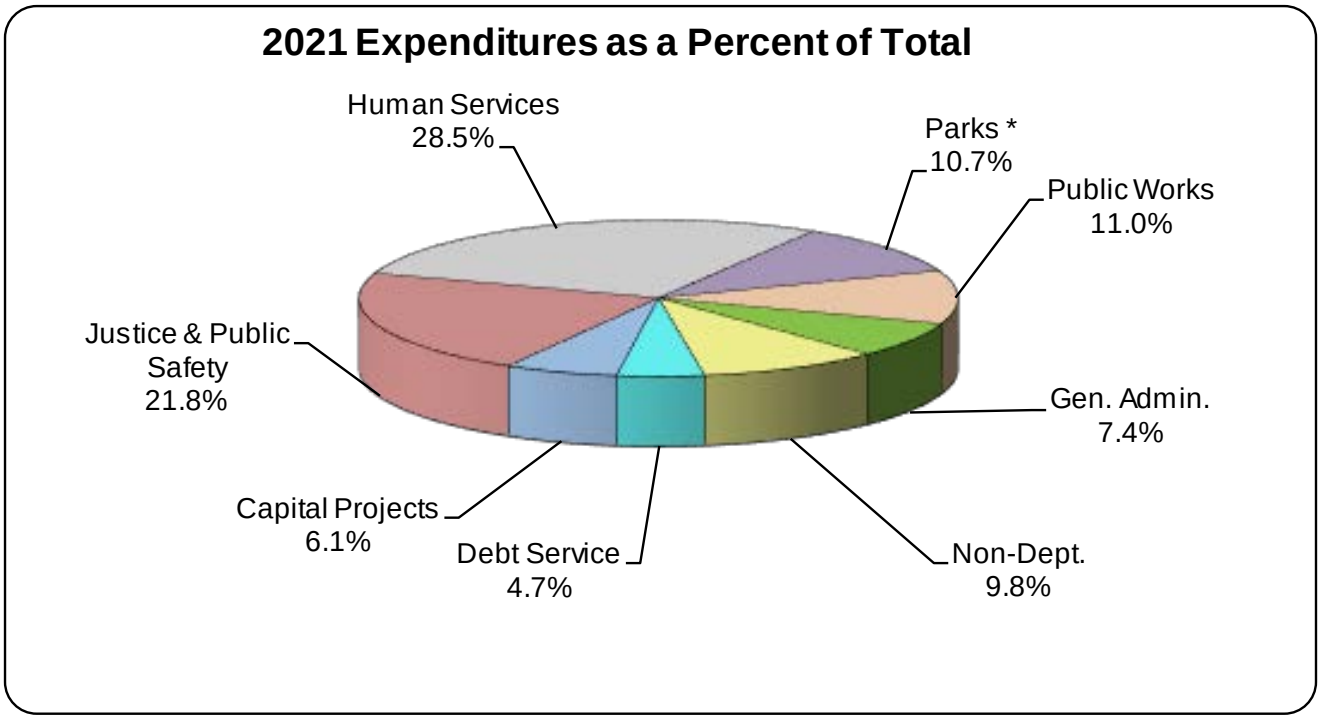
Expenditure Budget:

The 2021 total expenditure budget is $314,052,900, a decrease of $6,227,300 or 1.9% from the 2020 adopted budget. The 2021 budget appropriations consist of departmental operating budget and debt service expenditures totaling $294,851,000 and capital project spending of $19,201,900. The total operating budget increases by $2,365,500 or 0.8% from the 2020 adopted operating budget while capital project expenditures decrease by $8,592,800 or 30.9% from the 2020 adopted budget.

The net total operating expenditure budget after excluding $41,994,100 of interdepartmental charges, mainly from internal service funds (which are double budgeted), is $252,856,900, an increase of $661,100 or 0.26%.

The budget includes personnel costs totaling $136.7 million or about 46% of the total operating expenditure budget. Personnel costs are budgeted to increase by about $4.1 million, or 3.1% from the 2020 adopted budget level.

Operating expenses and interdepartmental charges in total decrease by $1.9 million or 1.3% from $143.7 million in the 2020 budget to $141.9 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at $1,408,300, an increase of $157,500 from the 2020 budget. Debt service payments are budgeted at $14.9 million, which is a decrease of $71,200 from the 2020 budget level. This is about 6.2% 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	$68,341,029	21.8%
Human Services	$89,612,129	28.5%
Parks *	$33,498,114	10.7%
Public Works	$34,413,700	11.0%
Gen. Admin.	$23,362,925	7.4%
Non-Dept.	$30,749,479	9.8%
Debt Service	$14,873,594	4.7%
Capital Projects	$19,201,900	6.1%
Total Expenditures	$314,052,870	100.0%

* Includes Parks, Environment, Education and Land Use

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2021 EXPENDITURE HIGHLIGHTS

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

The 2021 Budget expenditure level decreases by $6.2 million to $314.1 million. The 2021 capital budget decreases $8.6 million. Operating expenses decrease $2.0 million or 1.6% and reflect modest increases across most functional areas. Personnel costs increase by $4.1 million or 3.1% and reflect costs to continue and a $1.2 million increase for 19.42 FTE temporary extra help to help with the COVID-19 response efforts. In addition, HHS - Children with Long-Term Support Needs - Third Party Administrator – pass through operating expenses decrease $2,728,700 based on an offsetting decrease in the State's revenue allocation.

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.

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 2021 funding changes, which impact expenditures by functional area, follows:

2021 EXPENDITURE HIGHLIGHTS

Justice and Public Safety

- The 2021 **expenditure budget** for this functional area totals $68,341,000, an increase of $1,408,500 or 2.1% from the 2020 Budget.
- **Emergency Preparedness** includes $203,800 for an upgrade to next generation 911 (NextGen911) technology, with federal funding covering approximately 60% of the costs, with the remaining county share ($90,000) funded with General Fund balance.
- **Radio Services** operating expenses increase by $142,200, due primarily to an increase of $131,200 in software costs associated with support for the new P25 digital radio system.
- **Sheriff expenditures** increase $884,800 or 2.1% to nearly $44.0 million. This increase is largely for personnel, which increases $681,700 or 2.0% to $34.7 million. This reflects three positions that will sunset when the court tower is complete (expected June 2021). The $172,200 operating expense increase includes an increase in security equipment, inmate medical costs, and inmate food costs.
- **Sheriff personnel expenditures** include 1.00 FTE deputy sheriff and 1.00 FTE detective (sunset positions) created during 2020 for the city of Pewaukee police services contract. Positions created in the 2021 budget include 2.00 FTE lieutenants. Positions unfunded in the 2021 budget include 2.00 FTE deputy sheriffs, 1.00 FTE detective, and 1.00 FTE programs and projects analyst.
- **Sheriff inmate medical** costs are budgeted to increase $119,900 or 6.3% to $2.0 million.
- **Sheriff food service** costs are budgeted to increase $32,600 or 4.0%.
- The Sheriff's budget includes **non-corrections equipment** of $255,600 for the sixth year of an equipment replacement plan. The **jail equipment replacement plan** remains unchanged in 2021 at $125,000.
- **Circuit Court Services** expenditures decrease $58,900 or 0.6%. Personnel costs increase $87,900 overall, including 0.37 FTE of a 0.50 FTE court reporter unfunded partway through the year, 4.00 FTE administrative assistants unfunded, 4.00 FTE administrative specialists refunded, and 1.00 FTE senior administrative specialist reclassified as a senior fiscal specialist.
- **Circuit Court appointed counsel and legal services** costs are budgeted to decrease $41,300. This is due to anticipating favorable expense reductions and delinquent account referrals due to a series of procedural changes that are intended to reduce county funding of court-appointed counsel.
- The **District Attorney's** expenditures increase $119,100 mostly related to personnel costs that increase $73,400 or 3.1% for costs to continue the 33.50 FTE. Operating expenses increase by $44,800. This is primarily related to an increase for expenses for both the special drug prosecutor position of $22,000 and the prosecutor position assigned to the Violence Against Women Act (VAWA) STOP grant of $17,000.
- **The Medical Examiner's Office** expenditures increase $64,300. Personnel costs increase $60,200 or 3.5%. Operating expenses decrease $10,300 or 4.5% mostly due to decreasing contracted services and office supplies and equipment.
- The **Criminal Justice Collaborating Council** (*CJCC*--see table of contents, Health and Human Services Functional Area Section), with participation from the Sheriff, District Attorney and Courts management personnel, continues to carry out targeted programs, projects and special studies to recommend and implement comprehensive changes aimed at reducing jail inmate recidivism, controlling jail inmate population growth, and reducing the number of jail days inmates serve to help control variable jail costs.

2021 EXPENDITURE HIGHLIGHTS

Health and Human Services

- The 2021 **expenditure budget** for this functional area totals $89,612,100, an increase of $774,900 or 0.9% from the 2020 Budget.
- **HHS - Administrative Services division** expenditures increase $836,900**.** Personnel costs increase of $836,900 includes the creation of 1.00 FTE fiscal specialist (approved by ordinance in 2020), 1.00 FTE support staff supervisor, 1.00 FTE program and project analyst, 1.00 FTE reclassification from office services coordinator to program and project analyst, and the unfunding of 1.00 FTE administrative specialist, and 1.00 FTE administrative assistant). Operating expenses increase by $465,900 primarily related to an increase in contracted services of $356,900 for increases in service fees for the electronic medical record and related support and to begin facilitating the return of 17 year olds charged as adults to the juvenile system, $30,700 in computer equipment for replacement and improvement in common areas, and $21,500 in computer software related to help desk tickets.
- **HHS – Intake and Shared Services Program** personnel costs increase $257,400 to $3,048,300. This is primarily due to the 2020 creation of 1.00 FTE social worker which used the additional Child and Family Allocation funding (enrolled ord. 174-087). The position provides assistance with the increase in emergency cases requiring a same-day response from the access units.
- **HHS - Children and Family Services** Operating expenses are budgeted to increase by $162,700 to $3,160,100. This is primarily due to a $253,700 increase in contracted services including a contracted Mental Health/Substance Abuse Assessment worker, Parent Child Interaction Therapy counseling, and the continuation of the 5.00 FTE case aides which started in 2020. An increase of $20,000 relates to the purchase of a software program that supports the division's increased Family Find efforts. This is partially offset by a $50,000 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. In addition, there is a decrease of $30,000 in purchases from the Targeted Safety and Support program based on trend. Out of home care expenses were reduced by $40,000 due to the ongoing effort to put children in the least restrictive and most cost-effective placements. The Family Partnership Initiative expense was reduced by $20,000 as most of the participants are now funded through the Children's Long Term Support (CLTS) waiver program.
- **HHS - Children with Special Needs Unit (Includes Birth to Three program)** expenses increase $1,168,900. Personnel costs increase by about $357,000 which is cost to continue for the 7.60 FTE and the creation of a 1.00 human services coordinator using additional Child and Family Allocation funding provided by enrolled ordinance 174-087, 1.00 FTE social worker and a 1.00 FTE human services support specialist to complete the intake and eligibility determinations for the CLTS and Children's Community Options Program (CCOP) programs, which is transferring from the State of WI Department of Health Services to Waukesha County beginning in 2021. A 0.35 FTE social worker and a 0.05 FTE human services supervisor is transferred in from Children and Family In Home Safety and Out of Home Placement services.

  Operating expenses increase $711,400 to $4,156,200. This is mostly due to increased contracted service costs of $406,000 related to the state's mandate to eliminate CLTS wait lists, and the subsequent increased volume of both contracted staff and CLTS Waiver clients served. Children's Community Options Program (CCOP) expenses increases $140,000 due to changes in State guidelines requiring increased utilization for non-CLTS eligible expenses. There is also an increase to CLTS expenses of $72,300 for purchases of products and services to CLTS clients. State of WI Developmental Disability (DD) Centers expense increases $56,000. Also, the Birth to Three contract is increased $47,000. This is offset by a decrease of $20,000 in Parental Payment Limit expenses.
- **HHS - Children with Long-Term Needs - Third Party Administrator** – The pass through expenses and general government revenues decrease $2,728,700 based on a decrease in the state's allocation
- **HHS – Adolescent and Family Services** operating expenses are budgeted to decrease by about $84,000 to $1,982,000. Juvenile correctional placement expenses have been reduced by $40,000 and out of home care expenses have been reduced by $40,000 overall based on projected utilization. Contracted services decrease $5,000, which includes the elimination of the mediation contract of $42,000 which will be brought in-house, and a reduction to the Positive Youth Initiatives of $10,000. This is offset by an increase to the intensive in-home therapeutic agency of $50,000.
- **HHS - Juvenile Center** operating expenses increase by about $47,000 primarily due to projected increases for purchase of service contracts related to shelter care, which is offset by a small reduction in female secure detention costs.
- **HHS - Aging & Disability Resource Center (ADRC) General Fund - Adult Protective Services** operating expenses decreases $209,100 to $255,800 primarily due to a $175,000 reduction of contracted services costs for reduced short-term facility placement costs and reduced inpatient stays for emergency protective placement and neuro-psych expenses. In addition, client services is reduced $28,100.

2021 EXPENDITURE HIGHLIGHTS

- **The HHS - Aging & Disability Resource Center (ADRC) General Fund - Community Services** operating expenses are budgeted to increase about $51,000 to $2,909,600. This increase is due to higher expenses in specialized transportation of $56,000 to support non-profit taxi operations, $50,000 in contracted services for consulting services and $16,800 for transportation services. The increases are offset by decreases of $34,000 in food service costs and $30,000 for in-home care.

- The **HHS - Aging & Disability Resource Center (ADRC) Contract Fund** personnel costs are budgeted to increase approximately $285,300 to $3,149,200. The increase is due to the cost to continue 34.62 FTE and the creation of 1.00 FTE for a Human Services Supervisor, and 0.50 FTE for a Dementia Care Senior ADRC Specialist. The increases are offset by the transfer out of 0.05 FTE Senior ADRC Specialists to the ADRC General fund - Community Services.

  Operating expenses decrease about $36,800 to $257,000 mainly due to decreases of $18,200 in contracted services related to the Dementia Care grant, $10,600 in outside printing, and $10,000 in promotion supplies.

- **HHS - Mental Health Outpatient-Clinical** expenditures decrease $624,500 or 5.6% to $10.4 million primarily due to operating expenses decreasing $764,300 mainly related to AODA contracted services decreasing $442,000, state mental health institution expenses decreasing $147,600, and medical services (including prescriptions) decreasing $185,200. This program decreases by 1.17 FTE to 47.70 FTE due to an overall decrease of 0.20 FTE senior clinical psychologist positions, transfer of 0.23 FTE weekend registered nurse to the Mental Health Center, and a decrease of 1.69 FTE for extra help. These changes are offset by a transfer in of 0.20 FTE clinical therapist from the Mental Health Outpatient – Intensive, increase of 0.50 FTE overtime, and the creation of a 0.25 FTE psychometric technician position, shared between Mental Health Outpatient and the Mental Health Center. Overall, personnel costs increase by $122,700.

- **HHS** - **Mental Health Outpatient-Intensive** expenses decrease by $98,800. Personnel costs are budgeted to increase by $102,100 to $2,313,700. This mostly reflects the cost to continue for existing staff of 21.77 FTE. Extra help increases by 0.27 FTE to 1.22 FTE. The budget includes 0.05 FTE allocation of a newly created 0.50 FTE psychometric technician for psychological testing. Other adjustments include the transfer of 0.20 FTE clinical therapist to the Counseling & Wellness Unit. Operating expenses are budgeted to decrease by $243,100 to $6,118,900, mainly due to a decrease of $188,100 in residential care services for clients that do not qualify for the Comprehensive Community Services (CCS), Community Recovery Services (CRS), or any other partially reimbursable programs. The contracted services for CCS will decrease by $52,000 based on trend for providers rendering services. A contracted 1.00 FTE position in the CSP program transitioned to a Waukesha County 0.60 LTE non-benefited position which mostly attributes to the decrease of $95,500 in contracted services. Partially offsetting, residential care and treatment for clients in the CRS program increases by $18,000 due to adding a new CRS provider in 2021. Contracted services for The Treatment and Support Services Unit (TSSU) will increase by $51,300 to include an additional 1.00 FTE position to support intensive services for clients in the community. CCS contracted services pertaining to the expansion of services to children and adolescents increases by $22,500.

- **HHS - Mental Health Center (MHC)** expenses decrease $74,600 or less than 1% to $7.4 million. Personnel costs decrease $20,600 and includes the unfunding of 1.00 FTE chief psychiatrist, creation of 2.00 FTE registered nurses and 0.20 FTE psychometric technician (shared with Mental Health Outpatient), the transfer in of 0.23 FTE weekend registered nurse from Mental Health Outpatient-Clinical, and the transfer out to Mental Health Outpatient–Clinical of 0.30 FTE senior clinical psychologist. Operating expenses decrease $108,800 and include a $64,100 decrease in medical supply and prescription drug costs related new prescription management procedures and a $31,000 decrease in transcription services due to the implementation of voice-activated transcription software. Interdepartmental charges increase $54,800, mainly due to increased risk management charges of $85,400 offset by reduced computer maintenance and DOA-Collection charges. The budget includes several one-time building projects, including: $25,000 for humidifier replacement, $30,000 as part of a multi-year facility painting project, $20,000 for the replacement of aging furniture and equipment, and $18,000 restroom repairs.

- **HHS - Criminal Justice Collaborating Council (CJCC)** operating expenses are budgeted to increase approximately $39,500, mostly related to the cost to continue of contracted services for various CJCC programs of $16,000, assuming an average 1.5% increase for most vendors. In addition, grant related expenses increase by $70,000 pertaining to the state Pretrial Pilot grant funding through December 31, 2021, which are offset by the decrease of $46,000 in contracted expenses for the Drug Treatment Court program.

- **HHS - Public Health** expenditures increase $1,479,300. Personnel costs increase $1,251,400 mostly for 19.41 FTE increase for temporary extra help to help with the COVID-19 response efforts. Operating expenses increase by $245,400 to $463,100, primarily due to expenses associated with COVID-19 activities of $162,800 for contract services and $87,500 for medical services expenses.

- **Corporation Counsel - Child Support** operating expenses increase $57,200 to $284,300. This is primarily from an increase of $48,000 in costs to administer the Children First program.

2021 EXPENDITURE HIGHLIGHTS

Parks, Environment, Education, and Land Use

- The 2021 **expenditure budget** for this functional area totals $33,498,100, a decrease of nearly $1,565,700 (after excluding proprietary fund capitalized fixed asset item purchases), or 4.50% from the 2020 adopted budget.
- **Register of Deeds** (ROD) FTE decreases 0.25 to 15.92 FTE due to the abolishing of a remaining 0.25 FTE of a support staff supervisor position.
- **Parks and Land Use General Fund** expenses increase $210,000 or 1.6% mainly related to personnel costs which increase $236,300 for costs to continue the 128.79 FTE in this area.
- The **Parks and Land Use General** Fund 3-Year Maintenance and Projects Plan decreases $77,000 to $348,500 largely due to a decrease in building repair and maintenance. The 2021 budget includes several large projects, including: $50,000 for a new park entrance camera system to assist the department with park fee compliance, $25,500 for building and appliance repair at Fox Brook Park's office and beach house, $27,000 for air conditioner and furnace replacement at various park locations, $25,000 for replacement of a diving dock platform at Fox Brook Park, $25,000 for the Muskego Park Beach House roof replacement, $23,600 for various kitchen appliances at the Exposition Center, $20,000 for maintenance on the dog swim area at Menomonee Park's beach, $20,000 for the boardwalk improvements at Retzer Nature Center, $15,000 for renovation of the Nagawicka Lake access launch, and $13,500 for swim pond repair at Mukwonago Park's beach, and several smaller projects.
- **Parks and Land Use – Community Development Fund** program expenditures are budgeted to increase $107,800 to $3,416,600. Community Development Block Grant (CDBG) expenditures related to HUD increase by $59,000 based on anticipated changes in federal funding. In addition, program expenditures from HUD for the HOME program are budgeted to increase by $153,000. In addition, Community Development program program income funded projects increases $120,000 which is offset by a $235,000 decrease in revolving loan-funded projects.
- **Parks and Land Use – Workforce Fund** expenses decreases $127,100 mostly in contract services as a result of grant reductions. This 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 2021 budget provides contracted assistance to adults, youth, and dislocated workers to access employment and other support services to gain employment. The 2021 budget transfers 0.18 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 expense budgets continue to be maintained at the 2020 budgeted level of $400,000. Expenditures include $337,500 for land purchases, $50,000 for grants to conservancy organizations to assist with land purchases, and $12,500 for consulting services such as surveying, appraising, and other costs related to land acquisition.
- **Parks and Land Use – Golf Course Fund** budget reflects the 2020 sale of Wanaki Golf Course to a private golf course operator per enrolled ordinance 175-15. Therefore, the Golf Course Fund 2021 budget excludes Wanaki Golf Course and shows a total decrease of $1.3 million in expenditures. Total FTE decreases 12.67 FTE to 15.08 FTE and includes the abolishment of a 1.00 FTE parks maintenance worker, 0.92 FTE golf course club supervisor (0.08 FTE in the Parks and Land Use General Fund), a reduction in temporary extra help of 10.47 FTE, and a reduction in overtime by 0.28 FTE.
- **Parks and Land Use – Ice Arena Fund** expenditures decrease $29,120. Budgeted depreciation expense decreases $15,972 to $52,282 based on prior year and future fixed asset acquisitions. Personnel costs decrease approximately $17,500 includes the unfunding of a 0.75 FTE administrative assistant position and a 0.01 FTE decrease in extra help.
- **The Parks and Land Use – Material Recovery Facility (MRF) Fund** expenditures are budgeted to decrease $451,000 to $3.74 million primarily due to the elimination of the direct haul compensation and recycling container credit provided to participating municipalities of $580,000.
- **University of Wisconsin – Extension** operating expenditures are budgeted to decrease $28,000 mostly due to decrease in contracted services related to decrease in grant funding.

Public Works

- The 2021 **expenditure budget** for this functional area totals $34,413,700 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of $508,700 or 1.5% from the 2020 Adopted Budget.
- **Road Salt expenditures for county highway snow and ice removal operations** are budgeted to increase by $16,500 in 2021. Salt rates increase by $0.74 or 1%, from $74.07 to $74.81 per ton based on the state's salt contract for the 2020-21 winter season. This includes an $11,600 increase in the cost of salt used for county highways, based on an estimated 15,700 tons (same as 2020 budgeted level). Actual salt used varies significantly by year, depending upon weather severity. Salt for Parks and Land Use for use at county facilities and parks roads increases slightly over

$400, assuming 600 tons (same as 2020 budgeted level). Salt sold to municipalities for use on their local roads increases $4,500, and assumes 6,000 tons (same as 2020 budgeted level).

- The **County Highway Maintenance** program budgets $135,000 for one-time equipment purchases, including $85,000 for a new skid steer machine and $50,000 to upgrade the Cartegraph Software. The skid steer machine will be used for county highway construction and landscaping jobs. The Cartegraph Software is used to track labor, equipment, materials, and corresponding fringe rates used for all highway operations revenue generation. These purchases will be covered with fund balance from higher prior-year funds earned through the Wisconsin Department of Transportation's Performance-Based Maintenance program.

- **The 2021 Transit Services** program expenses are budgeted to decrease by about $125,000. Total transit costs are estimated at about $3.5 million, but the total budget for Waukesha County is only about $1 million because Waukesha Metro applies for offsetting federal/state revenues and collects farebox revenues directly, billing the county for the net expenditures. The temporary use of Federal CARES Act funding helps offset increasing route expenses and declining farebox revenues to maintain the county tax levy investment at the 2020 budget level of $867,700.

- The **Central Fleet Repair and Maintenance** budget includes an increase of $111,300 or 4.6%, reflecting an increase in demand for labor, parts, and commercial repair services.

- **Vehicle Replacement Fund** operating expenditures increase by $100,100, mostly related to depreciation costs for the vehicle replacement plan as a result of changes from new vehicles being added offset by vehicles being retired.

- **Energy and utility budget costs for county facilities** are budgeted to slightly increase in 2021 to $2,039,500, an increase of $4,000 over the 2020 budgeted level of $2,035,500. Both the electrical and natural gas utility budgets decrease ($19,000 and $14,700 respectively), reflecting lower energy consumption and utility rates experienced in previous years. This is offset by an increase in sewer/water utility expenses by $37,600 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 $1,088,000 in the 2021 budget. The base BIP remains budgeted at $950,000. In addition to the base BIP, the plan includes $93,000 for improvements at the Mental Health Center (MHC). The plan also includes $45,000 for improvements at the Waukesha Employee Health and Wellness Center. Overall General Fund balance support in the BIP is $100,000, unchanged from the 2020 budget.

- Operating expenses in the **Housekeeping Services** program decrease about $39,400 or 3.2% due to a decrease in personnel costs of $59,600 due to the abolishment of 1.00 FTE and unfunding of 0.50 FTE building services workers and an increase in the operating expenses due to the anticipated increase of 3% in the housekeeping services contract of $20,000.

- **Airport Operations Fund** expenditures increase $69,900 primarily related to personnel costs that increase $54,600 or 18.2%, including the addition of 1.00 FTE temporary grounds maintenance positions.

General Administration,

- The 2021 expenditure budget for this functional area totals $23,362,900 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of about $92,400 or 0.40% from the 2020 Adopted Budget.

- The **County Treasurer's Office** budget expenses increase by $24,000 to $750,600 mainly to cover personnel cost to continue for the 5.01 FTE.

- The **County Clerk's Office** expenditure budget decreases by $93,300, mainly due to fewer elections anticipated in 2021, as in most odd-numbered years.

- The **County Board's** expenditures decrease $23,000 or 2.2% to $1.04 million. Personnel costs decrease $21,000 primarily due to staff turnover. Operating expenses decrease $16,800 based on reductions in historically underspent accounts. This is offset by a $14,700 increase in interdepartmental charges for the Parks & land Use - Land Information Systems division for redistricting based on the results of the 2020 census.

- The **Department of Administration (DOA) General Fund** operational expenditures increase $20,600 overall. The major personnel change is the unfunding of a 0.50 FTE administrative specialist and the abolishment of a 0.10 FTE centralized records supervisor (remaining 0.90 FTE in EUTF, below).

- **DOA End User Technology Fund (EUTF)** budgeted an expenditure increase of $103,500 in the 2021 budget. Personnel costs increases $39,200. This includes creating 1.00 FTE principal information technology professional,

abolishing 0.90 FTE centralized records supervisor, and unfunding 0.50 FTE information technology technician. Operating expenses increase $60,500 mostly due to an increase in computer software licensing costs.

- The **DOA – Risk Management Fund** budget expenditures increase 2.6% or $80,300 to nearly $3.2 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 $3,100, mostly due to EUTF interdepartmental charges decreasing $32,100 due to a transition in the collection system to a hosted, web based system. This is mostly offset by an increase of $25,800 in personnel costs for cost to continue and $5,000 in operating expenses.
- The **DOA – American Job Center Fund** budget expenditures decrease $32,200 to $387,600. This is mostly due to decreasing fixed assets by $50,000 from the 2020 Adopted Budget due to the one-time purchase of office furniture.
- The **Corporation Counsel – General Legal Services** budget expenditures decreases $4,400, primarily for personal cost to continue for 12.41 FTE which decreases $43,300. A 1.00 FTE senior attorney was transferred out to Child Support and a lower cost 1.00 FTE attorney position was transferred into this program. Operating expenses increase by $36,800 or 53.2% to $105,900, driven principally by increased legal costs for union collective bargaining of $10,500, arbitration of $15,200 and other external paralegal/legal services of $5,400.

Non-Departmental

- The 2021 **expenditure budget** for this functional area totals $30,749,500 an increase of $1,217,900 or 4.1% from the 2020 Adopted Budget.
- **Non-Departmental General Fund**: Expenditures decrease by $47,200 to $1,744,400 in 2021. The county's share of Southeastern Wisconsin Regional Planning Commission (SEWRPC) allocation was reduced by $36,600 which is due to a reduction in the regional levy. There is also a decrease in employee sick leave and vacation payouts of $15,400.
- **Health and Dental Insurance Fund:** Total expenditures increase nearly $1.27 million or 4.8% primarily due to the following:
  - **Active Employee Health Insurance Program:** Expenditures increase $1.3 million or 5.8%, mostly due to higher claims costs (by $768,600), based on actuarial recommendation. (Premium rates charged to county departments and employees are budgeted to increase 13% to offset cost increases). Stop loss insurance coverage for higher-cost claims are budgeted to increase by $534,600.
  - **Retired Employee Health Insurance Program:** Expenditures increase $42,500, mainly due to higher anticipated claims costs of $27,000, based on actuarial recommendation. (Premium rates charged to retirees, who pay 100% of plan costs, are increased to offset costs.) For the 2021 budget, the county plans to continue 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.
  - **Employee Dental Insurance Program:** Expenditures decrease $217,000 due to lower anticipated enrollment.
  - **Waukesha Employee Health and Wellness Center:** Expenditures increase $130,600 to about $1.5 million, mainly due to an increase in contracted clinic staff by $70,200 which is mostly due to the additional of a full-time physical therapist position and inflationary cost increases for other contracted clinic staff. In addition, due to higher relative utilization of the clinic by county employees, the county's share of clinic costs increases from 45% to 46% in 2021.
- **Contingency Fund** remains at the 2020 budget level of $1.2 million.

Debt Service:

The Debt Service expenditure budget for general governmental purposes is $14,873,594, a decrease of $71,185 or 0.5% from the 2020 Adopted Budget. To fund the 2021 Capital Project Budget, $12 million is planned to be borrowed, which is a decrease of $6 million from the 2020 adopted budget level. After retiring approximately $12.9 million of principal in 2021, the county's total debt outstanding is expected to be approximately $83.8 million at year-end 2021, well below the allowable levels set by state statutes.

Capital Projects

The 2021 **Capital Project expenditure budget** of $19,201,900 decreases $8.6 million from the 2020 Adopted Budget. The 2021 Capital Budget identifies funding for existing and new projects at a net county cost of $15.7 million (after direct project revenues of $3,470,500 and proprietary fund balance appropriations of $25,000 are applied). Tax levy, use of governmental fund balance, and other revenues generates the county's "down payment" of 23% of net capital expenditures, above the policy target of 20%.

2019-2021 REVENUE SUMMARY

SOURCE	2019 Actual	2020 Adopted Budget	2020 Estimate	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Intgov't Contracts & Grants	$58,329,416	$65,906,737	$74,357,887	$68,859,477	$2,952,740
State Transportation Aids	$4,981,133	$5,354,758	$5,354,758	$5,184,758	$(170,000)
State Shared Revenues/Computer Aid	$1,824,365	$1,435,000	$1,435,000	$1,435,000	-
State Personal Property Aid (a)	$744,073	$744,073	$744,073	$646,856	$(97,217)
Fines & Licenses	$3,015,313	$3,173,340	$2,928,220	$3,154,110	$(19,230)
Charges for Services (b)	$38,405,447	$40,161,311	$37,221,694	$39,991,758	$(169,553)
Interdepartmental Revenue	$37,830,769	$40,289,738	$38,737,549	$41,994,089	$1,704,351
Other Revenues (b)	$14,389,119	$15,023,572	$17,798,591	$13,752,469	$(1,271,103)
Interest/Penalty on Delinq Taxes	$1,398,765	$1,840,000	$1,398,765	$1,840,000	-
Investment Inc-Unrestricted Funds	$3,465,215	$3,397,646	$2,715,000	$2,897,646	$(500,000)
Debt Borrowing	$17,500,000	$18,000,000	$18,000,000	$12,000,000	$(6,000,000)
Appropriated Fund Balance	$3,874,994	$14,527,567	$20,554,243	$10,588,962	$(3,938,605)
Retained Earnings (b)	$(1,279,655)	$685,229	$(817,819)	$234,572	$(450,657)
Tax Levy	$107,886,570	$109,741,232	$109,741,232	$111,473,173	$1,731,941
Total Revenues	**$292,365,524**	**$320,280,203**	**$330,169,193**	**$314,052,870**	**$(6,227,333)**

FUNCTION	2019 Actual	2020 Adopted Budget	2020 Estimate	2021 Budget	Incr/(Decr) from 2020 Adpt. Budget
Justice & Public Safety	$19,688,608	$20,893,601	$20,088,230	$21,462,326	$568,725
Health & Human Services	$52,717,798	$61,824,657	$59,924,819	$62,031,742	$207,085
Parks, Env, Educ & Land Use	$24,144,192	$23,679,335	$26,664,014	$22,671,154	$(1,008,181)
Public Works	$21,943,615	$22,261,760	$22,330,523	$22,925,875	$664,115
General Administration	$18,021,159	$19,116,849	$17,799,978	$18,752,310	$(364,539)
Non-Departmental	$23,955,047	$25,066,100	$31,400,100	$26,725,400	$1,659,300
Debt Borrowing	$17,500,000	$18,000,000	$18,000,000	$12,000,000	$(6,000,000)
Capital Projects	$3,913,196	$4,483,873	$4,483,873	$5,187,356	$703,483
Appropriated Fund Balance	$3,874,994	$14,527,567	$20,554,243	$10,588,962	$(3,938,605)
Retained Earnings (b)	$(1,279,655)	$685,229	$(817,819)	$234,572	$(450,657)
Tax Levy	$107,886,570	$109,741,232	$109,741,232	$111,473,173	$1,731,941
Total Revenues	**$292,365,524**	**$320,280,203**	**$330,169,193**	**$314,052,870**	**$(6,227,333)**

(a) Beginning in 2019, the county receives a personal property aid payment from the state to offset the loss of tax levy resulting from the exemption of machinery, tools, and patterns (not used in manufacturing).

(b) Includes revenues from proprietary fund (e.g., Radio Services) user fees and other revenue which are estimated to result in retained earnings. Revenues in excess of expenditures from proprietary funds that are retained in the appropriate fund and not used to offset the overall county tax levy.

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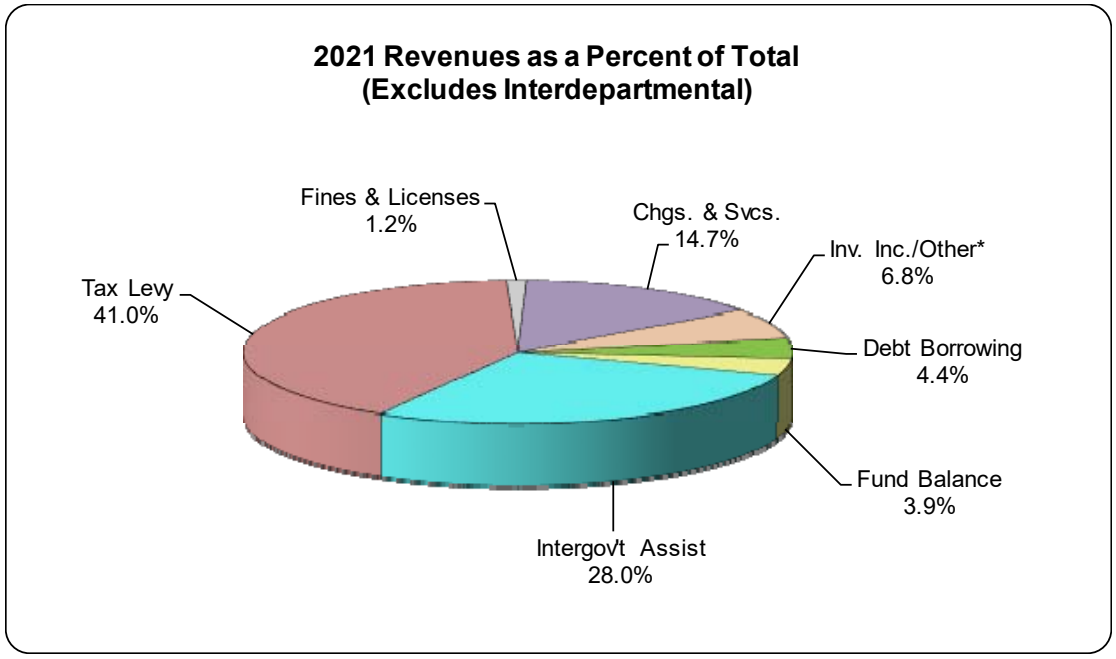
2021 REVENUE HIGHLIGHTS

Revenue Budget:

The **2021 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals $191,990,735,** a decrease of $4,020,669 or 2.1% from the 2020 Adopted Budget. The revenue budget includes $41,994,089 of interdepartmental revenues (mostly from internal service funds, e.g., Health and Dental Insurance Fund).

The 2021 budgeted revenues consist of departmental operating revenues at $174,803,379 and capital project revenues at $17,187,356 including $12,000,000 from planned borrowing. Overall, the operating revenues increase by $1,275,848 or 0.7% from the prior-year budget, while capital project revenues decrease by $5,296,517 or 23.6%.

The graph below reflects the ratio of revenue sources budgeted for 2021 to all revenue sources (after excluding interdepartmental revenues), with tax levy of 41.0% and Intergovernmental Assistance of 28.0% as the major revenue components.



* Excludes Retained Earnings

Revenue Projection Methodology

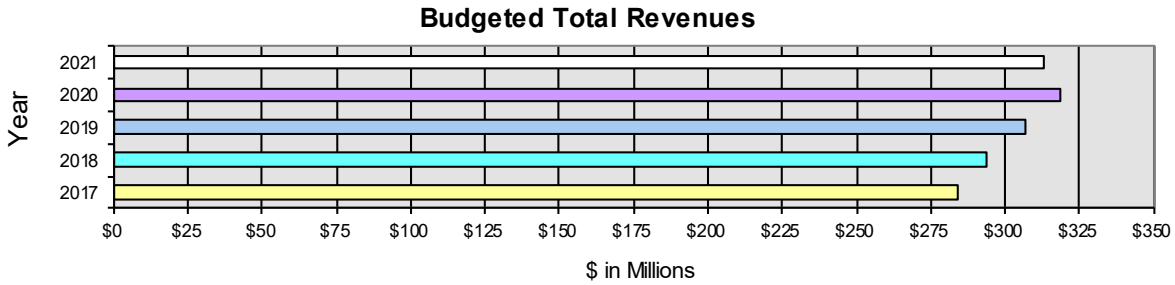
Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The county combines four primary projection methods, mentioned below, based on the unique characteristics of forecasted revenue.

1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Techniques (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

Projection and Trends:

External factors that may impact estimated future revenue trends include a disruption in the economic recovery, a change in the interest rate trend impacting county investments, and a change in moderate inflation trends. Also, other impacts which could impact future revenue trends include federal and state budget deficits which will likely result in revenue reductions and the potential for higher future interest rates. Internal factors mainly include user fee rate increases, which help cover the rising costs of services and the ability to collect on client accounts.

The graph below shows the total budgeted revenue trends from all sources for 2017-2021. Total revenues are budgeted to decrease $6.2 million or 1.9% to $314.1 million.



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2021 REVENUE HIGHLIGHTS

A brief summary of the major changes in the past five years to the adopted budget are briefly explained as follows:

The 2021 revenue budget decreases by $6.2 million to $314.1 million, largely due to a $6.0 million decrease in debt borrowing to fund capital projects expenditures. Intergovernmental contracts and grant revenues increase $2.7 million to $76.1 million. This includes $1.4 million of federal funding for COVID-19 pandemic response in Public Health. This also includes an additional $1.0 million in case management and other revenues as part of a state mandate to eliminate the CLTS wait lists and an increase of $772,600 in Community Aids revenue. Charges for services decrease $169,600 to $40.0 million, largely due to decreases in Golf Course revenues of $1.2 million from the sale of Wanaki Golf Course in 2020. Interdepartmental revenues increase $1.7 million to $42.0 million, primarily from increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 13% premium rate based on trends. Other revenues decrease $1.8 million and include a decrease of $500,000 in investment income due to low interest rates as well as a $700,000 reduction in contributions and donations needed for capital projects. Fund balance appropriations decrease $3.94 million, and the county general tax levy (excluding the special library tax) increases $1,610,912 or 1.52% to $107,813,395.

The 2020 revenue budget increases by $13.0 million to $320.3 million, largely due to increases in intergovernmental contracts and grant revenues of $5.4 million to $73.4 million. This includes $3.1 million in Health and Human Services (HHS) pass-through payments related to the Children's Long Term Support (CLTS) Third Party Administrator (TPA) program, another $460,000 in case management revenues and state reimbursement of indirect costs as part of a state mandate to eliminate the CLTS wait lists, and $578,000 in state allocations to support growing child protective and juvenile justice cases. Charges for services increases $1.3 million to $40.2 million, partially due to increases in HHS client fee revenues of $404,600 for psychological and social rehab programming in the Community Recovery Services (CRS) program. Interdepartmental revenues increase $1.2 million to $40.3 million, largely due to increases in Non-Departmental-Health and Dental Insurance Fund premiums charged to county departments and employees, reflecting a 5% premium rate based on trends. Debt borrowing to fund capital project expenditures increases $500,000 to $18.0 million. Fund balance appropriations increase $1.26 million, and the county general tax levy (excluding the special library tax) increases $1,839,437 or 1.76%.

The 2019 revenue budget increased by $13.7 million to $307.3 million, largely due to increases in intergovernmental contracts and grant revenues of $6.1 million to $68.0 million. This includes $1.7 million in grant funds for the new Workforce Innovation and Opportunity Act (WIOA) Fund program to provide services to regional residents to find employment, a $2.4 million increase in capital project funding mostly related to intergovernmental cost share revenues for trail improvements, and the new state personal property aid payment of $744,000 offsetting the loss of tax levy resulting from a new state law exempting machinery, tools, and patterns (not used in manufacturing, which were mostly already exempt). Charges for services increases $1.2 million to $38.9 million, partially due to increases in Health and Human Services Clinical inpatient and outpatient services for psychological and social rehabilitation of nearly $650,000. Debt borrowing to fund capital project expenditures increases $5.0 million to $17.5 million. Fund balance appropriations decrease $395,400, and the county general tax levy (excluding the special library tax) increases $940,671 or 0.9%.

The 2018 revenue budget increased by $9.2 million to $293.6 million, partially due to increases in other revenue accounts of $2.68 to $20.29 million, related to prior year Comprehensive Community Services (CCS) revenue as recognized in the most recent Wisconsin Medical Assistance Cost Report (WIMCR) settlement, and over $448,000 in additional Materials Recycling Fund (MRF) recycling revenue due to improving market conditions and increased tonnage. Intergovernmental revenues increase $2.25 million to nearly $61.9 million largely due to $1.50 million in Health and Human Services (HHS) pass-through payments related to the Children's Long Term Support (CLTS) Third Party Administrator (TPA) program, and an increase of $430,000 in various grant funds aimed at preventing and treating opioid and other drug abuse. Debt borrowing to fund capital project expenditures increases $2.50 million to $12.5 million. Fund balance appropriations decrease about $8,700, and the county general tax levy (excluding the special library tax) increases $1,623,276 or 1.59%.

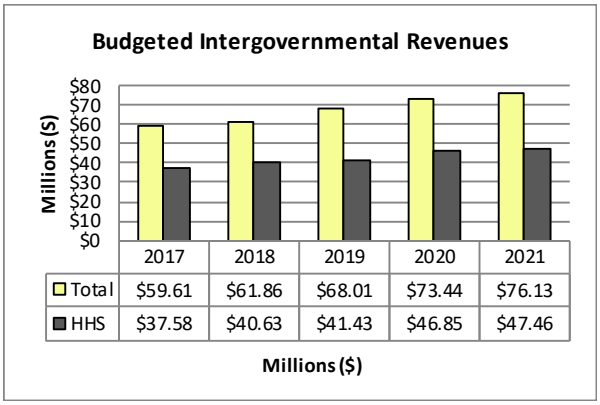
The 2017 revenue budget decreased by $1.10 million to $284.4 million, largely due to decreases in Intergovernmental revenues of $1.9 million to $59.6 million, largely attributable to about $2 million in municipal contributions for highway capital projects budgeted in 2016 that are not repeated in the 2017 budget. In addition, debt borrowing to fund capital project expenditures decreases $2 million to $10 million. This is partially offset by increases in charges for services revenues of $1.8 million, including higher employee contributions toward health care premiums (5% point cost shift) by $779,000, increases in HHS-Clinical Services Outpatient Mental Health client fee revenues of $355,100 for services provided as part of the Comprehensive Community Services (CCS) program and Community Recovery Services (CRS) program, and increases in the Mental Health Center client fee revenue of $172,300 based on prior year actuals and an intergovernmental agreement with Jefferson County to accept their clients at the facility. Fund balance appropriations increase about $283,300, and the county general tax levy (excluding the special library tax) increases $850,947 or less than 1%.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2020 to the 2021 Revenue Budget, by source, follows.

Intergovernmental Contracts & Grants:

Combined, total 2021 intergovernmental contracts, grants, state/federal aids, and state shared revenues together reflect a budgeted increase of $2,685,523 or 3.7% from the 2020 Adopted Budget (as indicated below).

- **H&HS Functional Area** Intergovernmental Revenue increase by approximately $612,000 to $47.5 million as follows:

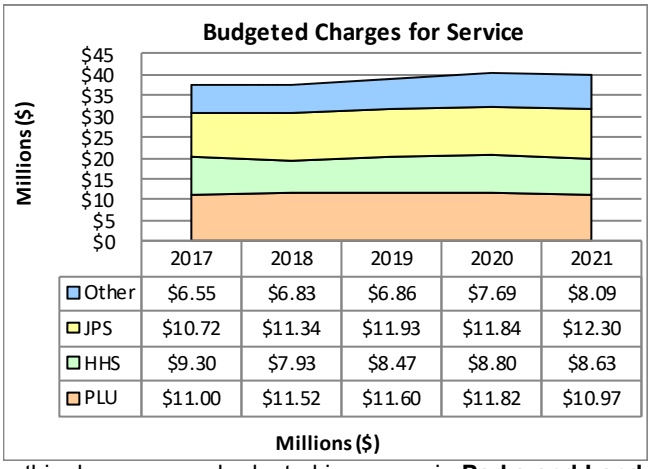


- **Department of Health and Human Services (H&HS)** – **Children with Special Needs Program** includes an increase in case management and other revenue reimbursements related to the Children's Long Term Support (CLTS) program of $1.0 million to $4.8 million as a result of the state mandate to eliminate CLTS wait list and the subsequent increased volume of clients served.
- The **Health and Human Services** budget for Community Aids revenue for H&HS programming increases $772,600 to $12,104,400 in 2021. This is the Department's primary source of discretionary intergovernmental revenue funding.
- **H&HS–Children with Long-Term Needs–Third Party Administrator** decreases $2.7 million to $6.1 million based on a reduction in the state allocation for the program. The pass-through funding has no impact on tax levy.
- **H&HS–Mental Health Outpatient Clinical and Intensive Programs** revenues decrease $389,800 largely from decreased grant allocations for the substance use block grant of nearly $189,700, as well as the ending of funding for the State Opioid Response grant of $154,300 and Women's Health and Recovery Project of $100,000, with anticipated replacement funding to be appropriated via off-cycle ordinances.
- **H&HS–Aging and Disability Resource Center (ADRC) Program** increases $263,300 or 7.4% related to reallocation of ADRC grant funding from the **Health and Human Services-General Fund** to the ADRC Contract Fund.
- **H&HS-Public Health** increases $1,463,300 mostly due to the inclusion of $1,449,900 of federal funding for contract tracing, disease investigation, and other support for the COVID-19 pandemic response.

- The **Transportation Fund's** budget includes an increase of about $304,700 due to an increase in Wisconsin Department of Transportation reimbursements for state highway maintenance.
- The **Community Development Fund** revenues increase $212,000 based on an increased federal allocation for the HOME Investments Partnerships Program of $153,000 and the Community Development Block Grant of $59,000**.**
- **Capital Project** intergovernmental revenues increase $1.6 million to $4.9 million, mainly due to budgeting $1.7 million of state and federal funding to cover most of a project to build a 3.5-mile multi-use trail between the cities of Brookfield and Pewaukee.

Fines and Licenses: Fine and license revenues decrease $19,200 or less than 1% to $3,154,110 in 2021. This includes **Health and Human Services** with a decrease of $48,100 in driver improvement surcharge revenues for Alcohol and Other Drug Abuse (AODA) outpatient services based on prior year trends, and a decrease of $30,200 in **Circuit Court Services** in various criminal and traffic fines based on declining trends. This is partially offset by increases in the **Parks and Land Use-General Fund** budget of $40,100, which includes an increase of $33,000 for licensing in the Environmental Health division and a $10,100 budgeted increase for zoning permits, both based on prior year trends and increasing fees in 2021. Additionally, further offsets include small budgeted increases of $7,000 for **Public Works** engineering services' permits, $7,000 in the **County Clerk's Office** for passport application fees, and $5,000 for cremation permits in the **Medical Examiner's Office** department

Charges for Services: User fees are budgeted to decrease $169,553 or less than ½% to approximately $40.0 million. User fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional user-based charging method to continue service operations without relying solely on property taxes. Major user fees include document recording and real estate transfers; public admission for recreation usage, regulation enforcement, and education within the Parks, Environment, Education and Land Use (PLU) functional area; client treatment, inpatient and outpatient residential services fees in the Health and Human Services (HHS) area; and inmate board, contracted Sheriff patrols, and judicial and public safety related fees (JPS).



	2017	2018	2019	2020	2021
Other	$6.55	$6.83	$6.86	$7.69	$8.09
JPS	$10.72	$11.34	$11.93	$11.84	$12.30
HHS	$9.30	$7.93	$8.47	$8.80	$8.63
PLU	$11.00	$11.52	$11.60	$11.82	$10.97

- **Parks, Environment, Education & Land Use (PLU)** functional area charges for service revenues decrease by about $852,600 to $10.0 million. This decrease is largely driven by the sale of Wanaki Golf Course to a private golf course operator in 2020 and the removal of its $1.2 million budgeted for golf course user fees. Offsetting this decrease are budgeted increases in **Parks and Land Use-General Fund** by $174,600, primarily for park system fees (annual park stickers, entrance fees, camping, etc.) based on increasing park activity, and a $135,400 increase in **Register of Deeds** revenues for real estate transfer fees and duplicating fees.
- **Justice and Public Safety (JPS)** functional area charges for service revenues increase by $459,000 to $12.3 million, including an increase in **Sheriff** charges of $432,300 mainly due to an increases in municipal charges for police service based on changes to the City of Pewaukee patrol contract and changes to the cost sharing methodology for school resource officers. Additionally, smaller increases in charges for services include $34,000 in **Emergency Preparedness** for municipal charges, $14,900 in **Medical Examiner** including tissue recovery fees, and $7,800 in the **District Attorney's** office for copy fees related to electronic storage media. This is partially offset by a decrease in **Circuit Court Services** revenues of $30,000, including a budgeted reduction of $20,000 in bail forfeiture revenue and $10,000 in various statutory clerk fees.
- **Health and Human Services (HHS)** functional area charges for service revenues are budgeted to decrease by $177,000 to $8.63 million. Mental Health Outpatient-Intensive program client fees decrease $296,200, including a $248,000 decrease for services billed to Medicaid under Community Recovery Services (CRS) and a decrease of $67,900 in Community Support Program revenue based on available reimbursement and billable services. Mental Health Outpatient-Clinical offset these decreases with a budgeted increase of $115,000 in client fee revenue for clinical services attributable to adjustments to provider billing and increases in crisis intervention services utilization.
- **Non-Departmental** functional area charges for services increase $362,500 within the **Health & Dental Insurance Fund** for revenues collected from employees for their share of estimated premiums.

Interdepartmental Revenues: 2021 interdepartmental revenues increase approximately $1.7 million, or 4.2%, to $41,994,100.

2021 REVENUE HIGHLIGHTS

Interdepartmental revenues are primarily related to internal service fund charges and cross-charges for services provided by one county department to another, which are in essence double-budgeted. These charges are originally funded through an external revenue source or tax levy in the service consumer (user) department budgets.

- **Non-Departmental-Health and Dental Insurance Fund** interdepartmental revenues consist of the county's share of employee health and dental premiums and county contributions to employees' health savings accounts and are budgeted to increase by $1.29 million or 6.9% to $19.9 million mainly due to a budgeted 13% premium rate increase to county departments and employees to offset cost increase related to higher claim costs.
- Interdepartmental revenues in the **Public Works Functional Area** increase by about $247,100 to $8.4 million, largely due to increases in department charges for vehicle replacements of nearly $179,000 to $3.49 million, related to increasing vehicle/equipment prices, improved technology and regulatory requirements. There is also a $74,000 increase in the General Fund for building improvement plan charges, mainly related to the Mental Health Center and the Employee Health & Wellness Center.
- **DOA–End User Technology Fund** charges increase $119,500 or 1.9%, reflecting an increase in rates charged to departments for computer maintenance and replacement.
- **DOA–Risk Management Fund** revenues increase $79,800 due to increased liability insurance expenses and worker compensation costs.

Other Revenues:

Other revenues (before excluding retained earnings) from various sources decrease $1.8 million or 8.7% in the 2021 Budget to a total of $18.5 million.

- **Treasurer** investment income is budgeted to decrease $500,000 to $2.9 million based on interest rate reductions instituted by the Federal Reserve at the outset of the COVID-19 pandemic.
- **Community Development Fund –** Community Development Block Grant revolving loan income decreases $235,000 and is partially offset by an increase in program income of $120,000.
- **Health and Human Services** collections revenue for county residents placed in state institutes decreases $192,800 mainly due to a projected decrease in adult patient days of care and decreased reimbursement ratios based on current trends.
- **Capital Project** contributions and donations from individuals and organizations toward project costs decrease $699,800.

Debt Financing:

The 2021 Budget includes borrowing of $12 million to finance a major portion of 2021 capital projects, a decrease of $6 million from the 2020 Adopted Budget.

Appropriated Fund Balance:

To reduce the 2020 Tax Levy (for 2021 Budget purposes), the budget includes fund balance appropriations of approximately $10.6 million for one-time projects and temporary expenditures or to phase-in the impact of significant revenue losses or new expenses, a decrease of $3.94 million from the previous year. This includes $10.1 million for the operating budgets and $499,000 for the capital projects budget, summarized below:

Fund Balance Use in Fund / Department Budgets	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Component Unit	Total
Administration - General Fund	$38,000							$38,000
Admin - American Job Center Fund		$41,000						$41,000
Admin - Collections Fund			$26,415					$26,415
Admin - End User Tech. Fund			$757,693					$757,693
Admin - Risk Mgmt Fund			$265,500					$265,500
Airport Fund				$219,582				$219,582
Bridges Library System Fund							$148,109	$148,109
Capital Projects Budget					$498,617			$498,617
Circuit Court Services	$50,000							$50,000
Contingency Fund	$1,200,000							$1,200,000
County Clerk Dept.	$0							$0
Debt Service Fund						$560,875		$560,875
District Attorney	$12,000							$12,000
Emergency Preparedness	$140,000			$877,581				$1,017,581
Human Services Dept.	$589,167							$589,167
Medical Examiner	$0							$0
Non-Departmental	$625,900		$2,106,079					$2,731,979
Parks and Land Use Dept.	$150,000	$400,000		$130,000				$680,000
Public Works Dept	$100,000	$185,000	$101,083					$386,083
Sheriff Dept.	$703,861							$703,861
Treasurer	$660,000							$660,000
UW Extension Dept.	$2,500							$2,500
Total by Fund Type	**$4,271,428**	**$626,000**	**$3,256,770**	**$1,227,163**	**$498,617**	**$560,875**	**$148,109**	**$10,588,962**

Tax Levy: The overall 2020 tax levy (for 2021 Budget purposes) is $111,473,173, which represents an increase of $1,731,941 or 1.58% from the 2020 Adopted Budget. The total tax levy consists of general county purpose levy of $107,813,395, a $1,610,912 or 1.52% increase from the 2020 Adopted Budget, and the special Bridges Library System tax levy of $3,659,778, an increase of $121,029 or 3.4% from the 2020 Adopted Budget, which are assessed to municipalities without libraries.

DECISION MAKING CRITERIA FOR NEW POSITIONS

County government has an obligation to meet the needs of its citizens in a fiscally prudent manner. One of the largest costs of government is personnel cost. Unlike capital projects that are paid for in a set period of time, position costs continue each year as long as the position exists. Therefore, before new positions are authorized, a careful review of the justification of these requests is warranted. In reviewing these requests, the following types of questions are asked.

1) Does the reason a position is being requested support the strategic plan for the County and the department?
2) Can the work be accomplished in any other way?
3) Does the proposed position improve customer service?
4) Does the proposed position provide direct services as opposed to administrative support, supervision, or management?
5) Will the investment in the proposed position allow the department to increase revenues or decrease expenditures beyond the cost of the position?
6) Is there outside (non-County Tax Levy) funding available for the proposed position, such as state or federal grants?
7) Can the position costs be offset by eliminating or reducing a lower priority function?
8) Has the organization been reviewed for efficiency? Is the organization a re-engineering candidate?
9) What will be the effect if the proposed position is not created?

BUDGETED POSITIONS 2019-2021

SUMMARY BY FUNCTIONAL AREA

*******BUDGETED POSITIONS ONLY*******

FUNCTIONAL AREAS:	2019 Year End	2020 Adopted Budget	2020 Modified Budget	2021 Adopted Budget	20-21 Change
Justice and Public Safety	558.90	555.40	557.40	553.53	(1.87)
Health and Human Services	433.50	437.60	440.60	445.11	7.51
Parks, Env., Educ., and Land Use	128.93	130.54	131.54	127.89	(2.65)
Public Works	135.60	135.60	135.60	133.50	(2.10)
General Administration	125.00	125.20	125.20	124.20	(1.00)
Non-Departmental	-	-	-	-	-
Total Regular Positions Countywide	**1,381.93**	**1,384.34**	**1,390.34**	**1,384.23**	**(0.11)**
Temporary Extra Help	117.50	113.53	113.53	120.86	7.33
Overtime	24.89	24.38	24.38	24.31	(0.07)
Total Position Equivalents Countywide	**1,524.32**	**1,522.26**	**1,528.26**	**1,529.41**	**7.15**

This chart includes the number of positions that are authorized and funded with the exception of position overfills.

Significant Changes for 2021

- Budgeted Full Time Equivalents (FTEs) increases by a net of 7.15 FTE, including temporary extra help and overtime.
- There is a net decrease of 0.11 FTE budgeted regular positions, mostly due to the creation of 13.50 FTE positions. Regular part time positions are decreased by a net of 0.39 FTE. This is offset by the abolishment of 6.60 FTE. Also, 11.62 FTE are unfunded, 0.50 FTE refunded and 1.50 sunset positions are eliminated.
- Temporary extra help increases a net of 7.33 FTE or about 15,250 hours.
- Budgeted overtime decreases a net of 0.07 FTE or about 145.6 hours.

For more detail, see the Stats/Trends Section for the Regular Full-Time/Part-Time Budget Position Summary, the Summary of Net Change in Funded Regular Full-Time/Part-Time Positions and Budget Position Detail Summary for individual departments.

Current-Year Changes in 2020

- Creation of 3.00 FTE by enrolled ordinance (174-087).
- Creation of 2.00 FTE by enrolled ordinance (174-107)
- Refund of 5.00 FTE offset by the unfunding of 4.00 FTE.

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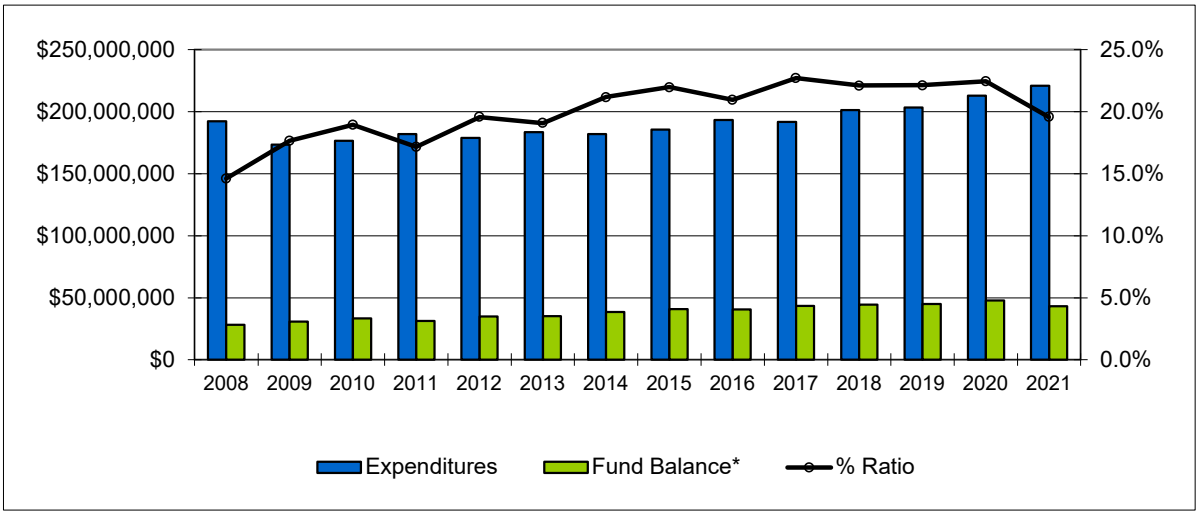
GENERAL & SPECIAL REVENUE FUNDS
Expenditures, Unassigned Fund Balance



Expenditures and Unassigned Fund Balance
General and Special Revenue Funds

Year	Expenditures	Unassigned Fund Balance*	% Ratio
2008	$192,284,111	$28,084,566	14.6%
2009	$173,554,267	$30,647,610	17.7%
2010	$176,668,309	$33,470,181	18.9%
2011	$182,118,157	$31,279,803	17.2%
2012	$178,864,749	$35,018,044	19.6%
2013	$183,572,744	$35,044,540	19.1%
2014	$182,030,739	$38,529,672	21.2%
2015	$185,600,393	$40,785,044	22.0%
2016	$193,403,740	$40,511,885	20.9%
2017	$191,779,767	$43,537,265	22.7%
2018	$201,198,925	$44,464,888	22.1%
2019	$203,124,733	$44,937,822	22.1%
2020	$212,849,581	$47,792,072	22.5%
2021	$220,909,070	$43,268,602	19.6%

Policy and Practice

The County will maintain unrestricted fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations and to maintain the County's Aaa/AAA bond ratings.

The unassigned governmental (general and special revenue) fund balance to governmental expenditures ratios will be maintained at a minimum of 11%. The current target is between 15 and 16%, or about eight weeks of working capital for operations.

Fund balance reserves will not be used to offset continuous operating costs.

To the extent possible, reserves will be used to provide operating efficiencies over the long term.

*Does not include unrealized gains or losses on investments. While the County typically holds these investments to maturity or life of the security, generally accepted accounting principles require that these investments be recorded at their fair value.

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SUMMARY OF FUND BALANCE PROJECTIONS

Projections of fund balance are an indicator of the estimated financial condition of the County at year-end. Fund balances are projected separately for General, Special Revenue, Enterprise, Internal Service, Debt, and Capital Project Fund types. For a description of the County's financial structure see the Strategic Planning and Budget Policies Section of the 2021 Adopted Budget. For descriptions of funds see the Summary section.

December 31, 2020 (unaudited)

The current year projection (year-end 2020) is based on year-to-date information together with departmental estimates of revenues, expenditures and net transfers for various fund types. Total combined estimates of fund balances at December 31, 2020 are projected at $183.0 million, a decrease of $0.8 million from December 31, 2019 year-end combined fund balances. Of the combined fund balance amount, $134.5 million is non-spendable, restricted, committed (by the Grantor, State Law, County Board, etc.) or assigned for specific future use exclusively within each particular fund. A summary of projected fund balance by fund type is described below.

General Fund Balance - The estimated fund balance for the General Fund at December 31, 2020 is projected at $63.4 million, an increase of $1.7 million from 2019. Revenues were $1.9 million above expenditures. Net transfers out of the General Fund were $0.2 million. The unassigned portion of the fund balance is estimated at $48.6 million, a $2.9 million increase from the 2019 unassigned fund balance of $45.7 million.

Special Revenue Fund Balance - The December 31, 2020 estimated fund balance is $7.4 million, a decrease of $300,000 from 2019. Revenues were $1.3 million over expenditures. Net transfers out of Special Revenue Funds were $1.6 million.

Working Capital - The unassigned General Fund balance provides working capital for thirteen weeks of operations based on the 2021 expenditure budget. In addition, the ratio of governmental funds unassigned fund balance to governmental expenditures for year-end 2020 is estimated at 22.5%. This estimated percentage exceeds the County's goal of at least 11%, which provides sufficient cash flow for the County's operations. It also exceeds the County's target goal of 15-16%.

SUMMARY OF FUND BALANCE PROJECTIONS, Cont.

Enterprise Fund Balance – Year-end 2020 fund balance is projected at $49.2 million, a decrease of $2.0 million from 2019. The enterprise funds include three golf courses (with one course transferring to private ownership following the 2020 golf season), two indoor ice arenas, radio services, a materials recycling facility, and an airport. Enterprise fund balances include non-spendable capital assets.

Internal Service Fund Balance - Year-end 2020 fund balance is estimated at $22.3 million, a decrease of $1.8 million from 2019. Internal service fund balances include non-spendable capital assets.

Debt Service Fund Balance – Year-end 2020 fund balance is estimated at $2.5 million, an increase of $500,000 from 2019.

Capital Projects Fund Balance – Year-end 2020 fund balance is projected at $37.1 million, an increase of $1.3 million from 2019. The entire fund balance is reserved for existing capital projects until the projects are closed. Fund balances remaining may be reserved to fund future capital projects.

December 31, 2021

The year-end 2021 projection is based on 2021 budgeted revenues, expenditures, and estimates on completion of capital projects appropriated in prior years. At year-end 2021, total combined fund balances are estimated at $172.7 million, a decrease of $10.3 million from the estimated 2020 level. Of the estimated combined year end 2021 total fund balance, $128.7 million is restricted, committed or assigned specific future use within the particular funds, and $44.1 million is estimated to be the unassigned fund balance. This is an estimated decrease in unassigned fund balance of about $4.5 million from year-end 2020.

General Fund Balance - The estimated fund balance for the General Fund is projected at $58.4 million, a decrease of $4.9 million from the 2020 estimate. This decrease results from the planned fund balance use of $3.8 million in the 2021 budget and transfers out of $1.1 million. Transfers out include $185,000 for transportation purposes, $350,000 for debt service, $400,000 for end user technology, and $215,500 for risk management.

The unassigned portion of the fund balance is estimated at $44.1 million.

Special Revenue Fund Balance - The December 31, 2021 estimated fund balance is $6.9 million, a decrease of $500,000 from 2020. This decrease results from the planned use of fund balances in the 2021 budget of $626,000, and transfers in of $92,500.

Working Capital - The ratio of governmental funds unreserved fund balance to governmental expenditures for year-end 2021 is estimated at 19.6%, a decrease from the 22.5% estimate for year-end 2020.

SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2020

SCHEDULE 1

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Revenues:								
General Intergovernmental	$54,543,371	$19,575,782	$1,098,000	$ 29,100	$ -	$3,244,073	$1,355,488	$79,845,814
Taxes	87,455,679	6,675,126	-	-	14,254,500	1,355,927	-	$109,741,232
Fines/Licenses	2,840,658	160,230	-	-	-	-	-	$3,000,888
Charges for Services	24,634,607	794,093	5,846,987	4,818,910	-	-	868,834	$36,963,431
Interdepartmental Revenue	3,826,577	676,801	583,026	33,377,541	-	-	2,000	$38,465,945
Interest Income	2,650,000	-	-	-	150,000	250,000	-	$3,050,000
Other Revenue	10,960,071	1,249,396	1,796,990	4,303,710	10,519,131	18,899,800	25,350	$47,754,448
Total Revenues	$186,910,963	$29,131,428	$9,325,003	$42,529,261	$24,923,631	$23,749,800	$2,251,672	$318,821,758
Expenditures:								
Personnel Costs	$114,142,100	$10,461,725	$3,189,713	$5,791,284	$ -	$ -	$ 763,956	$134,348,778
Operating Expenses	55,964,701	11,951,541	6,901,438	38,445,311	-	-	1,527,302	$114,790,293
Interdepartmental Charges	13,871,273	5,245,787	1,400,745	587,618	-	-	134,134	$21,239,557
Fixed Assets/Capital Projects	1,045,331	167,123	-	-	-	$23,044,626	-	$24,257,080
Debt Service	-	-	-	-	25,029,151	-	-	$25,029,151
Total Expenditures	$185,023,405	$27,826,176	$11,491,896 (A)	$44,824,213 (A)	$25,029,151	$23,044,626	$ 2,425,392	$319,664,859
Excess of Revenues over/(under) Expenditures (A)	$1,887,558 (B)	$1,305,252	($2,166,893) (B)	($2,294,952) (B)	($105,520) (B)	$705,174 (B)	($173,720)	($843,101) (B)

Footnotes:
(A) Net of capital projects expenditures and revenues.
(B) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.

SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2020

SCHEDULE 2

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2019	$61,661,362	$7,707,904	$51,159,730	$24,171,986	$2,009,287	$35,873,930	$1,304,942	$183,889,141
Restricted/Committed/Assigned Fund Balance	15,921,976	7,707,904	51,159,730	24,171,986	2,009,287	35,873,930	1,304,942	138,149,755
Unassigned Fund Balance January 1, 2020	$45,739,386	$0	$0	$0	$0	$0	$0	$45,739,386
Excess of Revenues over (under) Expenditures (A)	1,887,558	1,305,252	(2,166,893)	(2,294,952)	(105,520)	705,174	(173,720)	(843,101)
Net Operating Transfers in (out)	(196,567)	(1,599,933)	200,000	465,500	560,000	571,000	0	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	$1,690,991	($294,681)	($1,966,893)	($1,829,452)	$454,480	$1,276,174	($173,720)	($843,101)
Total Projected Fund Balance Dec. 31, 2020	63,352,353	7,413,223	49,192,837	22,342,534	2,463,767	37,150,104	1,131,222	183,046,040
Restricted/Committed/Assigned Fund Balance	14,758,717 (B)	7,413,223	49,192,837 (C)	22,342,534 (C)	2,463,767	37,150,104	1,131,222	134,452,404
Total Projected Unassigned Fund Balance	$48,593,636	$0	$0	$0	$0	$0	$0	$48,593,636

Footnotes:
(A) Negative amounts reflect planned use of restricted, committed, or assigned fund balances for one time or temporary purposes.
(B) Includes $5,931,624 assigned in the 2021 Budget.
(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

SUMMARY OF PROJECTED FUND BALANCE
AS OF DECEMBER 31, 2021

SCHEDULE 3

	General Fund	Special Revenues	Enterprise	Internal Service	Debt Service	Capital Projects	Component Unit	Totals
Fund Balance December 31, 2020	$63,352,353	$7,413,223	$49,192,837	$22,342,534	$2,463,767	$37,150,104	$1,131,222	$183,046,040
Restricted/Committed/Assigned Fund Balance	14,758,717	7,413,223	49,192,837	22,342,534	2,463,767	37,150,104	1,131,222	134,452,404
Unassigned Fund Balance January 1, 2021	$48,593,636	$0	$0	$0	$0	$0	$0	$48,593,636
Excess of Revenues over (under) Expenditures (A)	(3,771,428)	(626,000)	(1,984,093)	(2,752,410)	(560,875)	(498,617)	(130,111)	(10,323,534)
Net Operating Transfers in (out)	(1,150,500) (B)	92,500	0	615,500	350,000	92,500	-	0
Excess of Revenues & Other Financing Sources over (under) Expenditures	($4,921,928)	($533,500)	($1,984,093)	($2,136,910)	($210,875)	($406,117)	($130,111)	($10,323,534)
Total Projected Fund Balance Dec. 31, 2021	58,430,425	6,879,723	47,208,744	20,205,624	2,252,892	36,743,987	1,001,111	172,722,506
Restricted/Committed/Assigned Fund Balance	14,360,259	6,879,723	47,208,744 (C)	20,205,624 (C)	2,252,892	36,743,987	1,001,111	128,652,340
Total Projected Unassigned Fund Balance	$44,070,166	$0	$0	$0	$0	$0	$0	$44,070,166

Footnotes:
(A) Budgeted fund balances are responsible for the deficit figures.
(B) Includes planned transfer out of $350,000 for Debt Service, $400,000 for End User Technology $185,000 for Transportation, and $215,500 for Risk Management.
(C) The Enterprise and Internal Service Fund balances include fixed assets and may include some unreserved funds.

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FUNCTIONAL AREA SUMMARY BY FUND TYPE

2021 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & PUBLIC SAFETY	$20,139,686			$1,322,640				$21,462,326
HEALTH & HUMAN SERVICES	$58,230,967	$3,800,775						$62,031,742
PARKS, ENV., EDUC., LAND USE	$9,725,493	$4,874,200	$2,257,173	$5,814,288			$1,998,500	$24,669,654
PUBLIC WORKS	$545,050	$13,589,381		$1,105,538	$7,685,906		$1,572,000	$24,497,875
GENERAL ADMINISTRATION	$8,088,546	$346,617			$10,317,147		$13,616,856	$32,369,166
NON DEPARTMENTAL	$1,026,400				$25,699,000			$26,725,400
FUND BALANCE APPROPRIATION	$4,271,428	$626,000	$148,109	$1,227,163	$3,256,770	$560,875	$498,617	$10,588,962
RETAINED EARNINGS	$0	$0	($17,998)	$756,930	($504,360)			$234,572
TAX LEVY	**$88,798,372**	**$6,846,155**	**$0**	**$0**	**$0**	**$14,312,719**	**$1,515,927**	**$111,473,173**
TOTAL REVENUES	$190,825,942	$30,083,128	$2,387,284	$10,226,559	$46,454,463	$14,873,594	$19,201,900	$314,052,870
EXPENDITURES								
JUSTICE & PUBLIC SAFETY	$66,443,427			$1,897,602			$2,800,000	$71,141,029
HEALTH & HUMAN SERVICES	$85,811,354	$3,800,775					$190,000	$89,802,129
PARKS, ENV., EDUC., LAND USE	$15,173,015	$8,933,978	$2,387,284	$7,003,837			$4,290,000	$37,788,114
PUBLIC WORKS	$8,810,538	$16,960,758		$1,325,120	$7,317,284		$11,761,900	$46,175,600
GENERAL ADMINISTRATION	$11,643,208	$387,617			$11,332,100	$14,873,594	$0	$38,236,519
NON DEPARTMENTAL (a)	$2,944,400				$27,805,079		$160,000	$30,909,479
TOTAL EXPENDITURES	$190,825,942	$30,083,128	$2,387,284	$10,226,559	$46,454,463	$14,873,594	$19,201,900	$314,052,870

(a) Includes Contingency Fund.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2021 BUDGET

REVENUES	GENERAL FUND (a)	SPECIAL REVENUE	COMPONENT UNIT	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
INTERGOVT. CONTRACTS/GRANTS	$48,992,887	$19,906,560	$1,327,788	$1,000,000	$31,500		$4,867,356	$76,126,091
FINES & LICENSES	$3,010,610	$143,500	$0	$0	$0			$3,154,110
CHARGES FOR SERVICES	$27,562,771	$954,201	$905,385	$4,881,765	$5,687,636			$39,991,758
INTERDEPART. REVENUES	$4,268,632	$712,473	$3,000	$567,413	$36,442,571			$41,994,089
OTHER REVENUES	$13,921,242	$894,239	$21,000	$1,793,288	$1,540,346		$12,320,000	$30,490,115
FUND BALANCE APPROPRIATION	$4,271,428	$626,000	$148,109	$1,227,163	$3,256,770	$560,875	$498,617	$10,588,962
RETAINED EARNINGS	$0	$0	($17,998)	$756,930	($504,360)			$234,572
TAX LEVY	**$88,798,372**	**$6,846,155**	**$0**	**$0**	**$0**	**$14,312,719**	**$1,515,927**	**$111,473,173**
TOTAL REVENUES	$190,825,942	$30,083,128	$2,387,284	$10,226,559	$46,454,463	$14,873,594	$19,201,900	$314,052,870
EXPENDITURES								
PERSONNEL COSTS	$116,049,998	$11,019,968	$788,783	$2,800,313	$6,028,774			$136,687,836
OPERATING EXPENSES	$59,213,185	$12,948,176	$1,461,364	$6,274,942	$39,807,512			$119,705,179
INTERDEPARTMENTAL CHARGES	$14,626,993	$5,642,484	$137,137	$1,151,304	$618,177			$22,176,095
FIXED ASSETS & IMPROVEMENTS	$935,766	$472,500	$0	$0	$0		$19,201,900	$20,610,166
DEBT SERVICE	$0	$0	$0	$0	$0	$14,873,594		$14,873,594
TOTAL EXPENDITURES	$190,825,942	$30,083,128	$2,387,284	$10,226,559	$46,454,463	$14,873,594	$19,201,900	$314,052,870

(a) Includes Contingency Fund.