

## 2021 EXPENDITURE HIGHLIGHTS

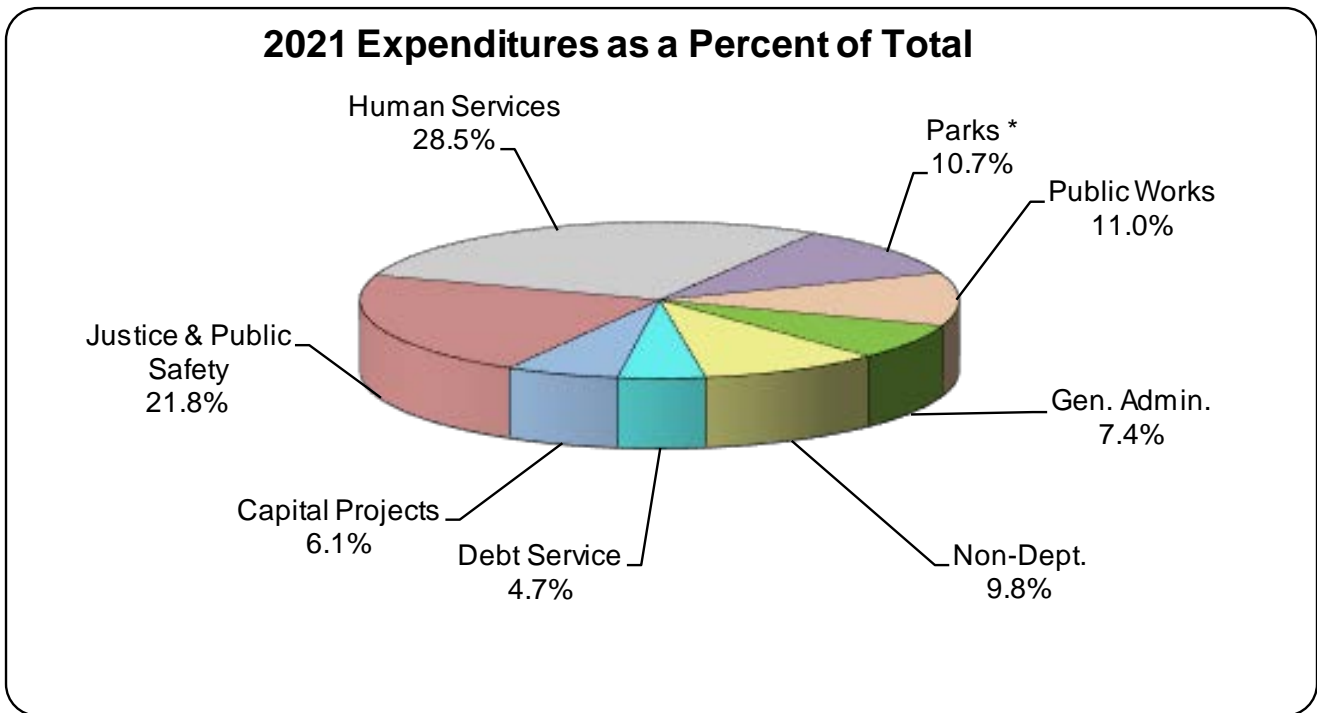
### Expenditure Budget:

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	<u>\$19,201,900</u>	6.1%
<b>Total Expenditures</b>	<b>\$314,052,870</b>	<b>100.0%</b>

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## 2021 EXPENDITURE HIGHLIGHTS

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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:

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## 2021 EXPENDITURE HIGHLIGHTS

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### 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.

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## 2021 EXPENDITURE HIGHLIGHTS

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### 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.

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## 2021 EXPENDITURE HIGHLIGHTS

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- **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.

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## 2021 EXPENDITURE HIGHLIGHTS

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### 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

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## 2021 EXPENDITURE HIGHLIGHTS

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\$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,

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## 2021 EXPENDITURE HIGHLIGHTS

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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%.