

2021 BUDGET



WASHINGTON
COUNTY
EST 1836
WISCONSIN

Presented to:

**Washington County Board of
Supervisors**

11/11/2020



Office of the County Executive

Josh Schoemann, County Executive

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To: Honorable County Board Supervisors
From: Josh Schoemann, Washington County Executive
Date: November 11, 2021

Dear Honorable County Board Supervisors:

Throughout my first budget process as County Executive, the budget team and I have engaged the leaders of the County Board and the organization to ensure the community's priorities were central to this budget. This included a presentation by departments to a joint legislative/executive budget panel, a policy level review by each County Board committee, and a thorough discussion and overview by the Executive Committee. Attached you will find my final 2021 proposed budget as recommended by the Executive Committee.

This budget continues our excellent progress toward fiscal health for the posterity of Washington County. The COVID-19 pandemic and resulting economic recession only further enforced the budget goals of becoming fiscally sustainable, while minimizing impact to the priority services our residents and businesses have come to rely upon and expect – and keeping tax rates low. Finally, this budget keeps the promise made during my campaign for County Executive, which is to **focus on the people** by:

- **Living within our means.**
- **Encouraging economic growth.**
- **Making sure rural communities thrive.**
- **Maintaining the best quality of life in Wisconsin.**

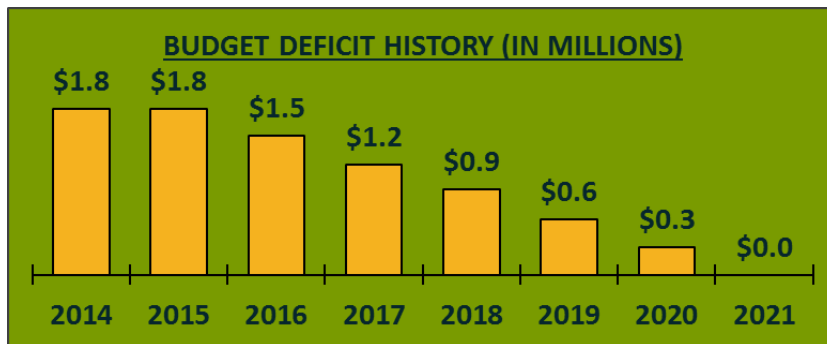
County Departments continue to drive innovation, use technology to improve efficiency, and seek collaborative efforts to control spending. From the high-level budget goals noted above to the initiatives and programs noted in individual department budgets, all our efforts continue to focus on the priorities established in accordance with the County's mission, vision, and values. Those priorities are highlighted in the remainder of this message, and more on those priorities can be found in the Overview section immediately following the Table of Contents. What follows is a summary of the primary issues and objectives addressed in this budget.

LIVE WITHIN OUR MEANS

ELIMINATE ANNUAL BUDGET DEFICIT

The General Fund is the County's main operating fund. The amount in this fund fluctuates over the years, based on the extent to which the County takes in more than it spends, or vice versa. For this reason, General Fund Balance is often referred to as the County's savings account. Historically, the County has planned to use this savings account as a revenue source when revenues cannot fund all expenditures. This is called a structural budget deficit and is not a sustainable financial practice. Can you imagine using your salary plus your savings account to pay your bills every month for twenty years? That is what Washington County had been doing. During the last several years, the County has

2021 Budget Message (continued)



maintained a goal of reducing this planned budget deficit, consistent with our goal of enduring a “Well Governed and Administered County.”

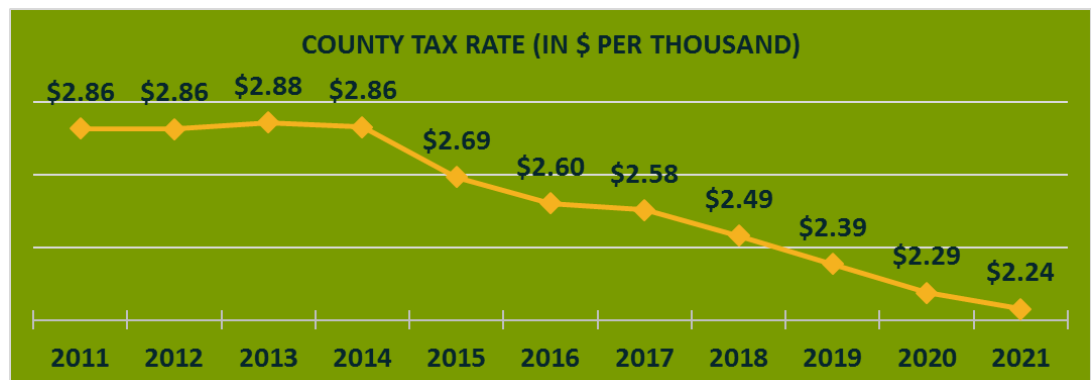
I am proud to announce that, for the first time since 1999, the budget is truly balanced and deficit-free. This represents a reduction of \$300,000 from 2020, achieved through continued efforts

to be innovative and control spending.

REDUCE TAX RATE

The tax rate represents the amount of taxes collected from property owners for every \$1,000 in property value. For 2021, County’s property tax rate will decline another 2.4% to \$2.24 – the lowest County tax rate in more than one hundred years!

Reduced tax rates have a positive impact for home, commercial, and other property owners by reducing their tax bill.



Property tax levy limits have contributed to declining tax rates, particularly when applied in conjunction with the increase in property values experienced since 2015. State Statute limits the amount governments can increase property tax collections to the percentage increase in property values attributed to net new construction.

COUNTY IMPACT ON TAX BILL

A simplified way for owners to determine the impact of the County on their tax bill is to convert their assessed property value to thousands of dollars and multiply that by the tax rate.

For example, the owner of a home valued at \$225,000 will have paid \$515.93 of their tax bill for the County’s 2020 Budget (\$225K x \$2.2930) and can expect to pay approximately \$503.48 of their tax bill for the County’s 2021 Budget (\$225K x \$2.2377) – a reduction of \$12.44 from the prior year. The table below shows the calculation for several home value scenarios.

	2020	2021	\$ Change	% Change
\$150K Home	\$343.95	\$335.66	(\$8.30)	-2.41%
\$225K Home	\$515.93	\$503.48	(\$12.44)	-2.41%
\$350K Home	\$802.55	\$783.20	(\$19.36)	-2.41%

For the 2021 Budget, net new construction accounted for 2% of the increase in County property values – one of the largest increases in recent history and evidence of the effectiveness of our investment in economic development.

Washington County supports the continuation of property tax levy limits as a measure to promote collaboration and shared services, and to encourage local governments to live within their means.

2021 Budget Message (continued)



PARKS SUSTAINABILITY

Four years ago, the parks system was asked to develop a plan to reduce and ultimately eliminate its reliance on the tax levy to support operations. The Parks Fiscal Sustainability Plan led to the enhancement and creation of rental revenue opportunities, partnerships with local businesses and organizations, and the establishment of a parks entrance fee. The 2021 Budget represents the first year in which the parks maintenance and operations will be off the levy, a noted success of the Parks Fiscal Sustainability Plan and a reduction of nearly \$400,000 in just 4 years – and all while improving parks amenities.

ENCOURAGE ECONOMIC GROWTH

EDWC DOUBLE-DOWN CONTINUES

In 2018, the Washington County Board of Supervisors unanimously approved a plan to support Economic Development Washington County (EDWC) without County tax contributions, beginning in 2023. The \$2 million in the 2021 Budget represents the planned “double down” on investment in the County’s Economic Development Strategy and funds the County’s Revolving Loan Fund programs while ultimately phasing-out the County’s contributions. The result will be an \$18.5-million-dollar evergreen fund for economic development – enabling the EDWC to use fees for service and interest earnings to sustain their operations while proactively investing in business development for years to come.

INVEST IN REGIONAL ECONOMIC DEVELOPMENT PARTNERSHIPS

The 2021 Budget funds an investment in the Milwaukee 7 and the Metropolitan Milwaukee Association of Commerce (MMAC), which are groups that build capacity for economic growth in the region through its initiatives and events, integrating strategies with public and private partner organizations. The County is a key player in generating and attracting economic development opportunities, and partnerships like these are important to developing a network that can be leveraged to perpetuate additional economic growth.

THRIVING RURAL COMMUNITIES

REFORM LAND USE DIVISION

This budget begins to answer calls from residents, customers and contractors about the importance of flexibility, speed, and competence in the county’s regulatory functions – including the permitting of sanitary, shoreland, floodplain and wetland and stormwater. We are immediately focusing on our thriving rural communities with the merging of three former divisions – Land and Water Conservation, Land Use, and Planning.

Along with reforming and deregulating, this restructuring will reorient this division to focus on the people rather than the government rules and regulations. This reform will protect and improve land and water resources, fulfilling our priorities of Economic Growth and Vitality and a Safe and Secure Community and will deliver better service to our citizens at less taxpayer cost, as evidenced by the net reduction of more than \$100,000 in tax levy in the Land Use and Conservation divisions.

CONTINUE 2050 TRANSPORTATION PLAN

The 2021 Budget represents the second full year of funding the 2050 Transportation Network Sustainability Plan, which provides a strategic roadmap to conduct recommended long term maintenance, resurfacing and reconstruction of every mile of County Highways on a timely basis – and ties that to a sufficient funding model. In 2021, the Plan is funded without new taxes or borrowing.

2021 Budget Message (continued)



In 2021, we will work with the Village of Kewaskum and the City of West Bend to develop their own road plans. This is a first step to inventorying roads in municipalities to figure out what it would take to “Just Fix It.” In Washington County, we “Just Fixed It” two years ago – and now is the time to help our municipal partners do the same.

MAINTAIN THE BEST QUALITY OF LIFE

PUBLIC SAFETY FUNDING

Nearly every new levy dollar is invested in our law enforcement to ensure our ongoing priority of maintaining a “Safe and Secure Community” and the best quality of life in Washington County. This budget funds some adjustments to revenues and operational costs that are necessary due to both ongoing trends and some new operational shifts made due to COVID-19. We remain committed to supporting law enforcement and public safety, and this budget represents a defense of our outstanding Sheriff’s Department – our highest priority.

PARKS SYSTEM

My budget eliminates tax levy funding for the parks for the first time and we know this will not have a negative impact on their ability to contribute to our citizens’ quality of life. In fact, we are improving the parks with new features and amenities. In 2020, we’ve added a dog park and renovated the barn at Sandy Knoll. In 2021, users will find an expanded beach at Yahr Park and more.

ACKNOWLEDGEMENTS

I am privileged and proud to present my first budget as County Executive. I would like to personally thank the entire team – from Washington County Cabinet members, Department Heads, staff members, to managers, constitutional officers, and committee members who put countless hours into this budget. We set aggressive targets for this budget and our department heads hit them – and exceeded expectations, which allowed for this balanced budget. This is a conservative budget that funds our priorities, does not increase borrowing, and eliminates planned use of the savings account.

Sincerely and Respectfully,

Josh Schoemann
Washington County Executive

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2021 BUDGET & COUNTY OVERVIEW



WASHINGTON
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WASHINGTON COUNTY

MISSION, VISION, VALUES

VISION

Washington County strives to cultivate its rich heritage, vibrant economy and attractive communities through the distinct values that define us.

OUR BUSINESS VALUES

QUALITY OF LIFE is why we come and why we stay. Our communities are safe. Our schools are outstanding. With cultural and recreational opportunities at our back door, our quality of life is simply better for residents, businesses and visitors.

COMMUNITY is the tie that binds us together. We are hardworking, strong and resilient. As residents, businesses, local governments, churches and community organizations, we support one another toward a more prosperous future.

INNOVATION defines us. We are a community of leaders, thinkers and doers from all backgrounds and disciplines. Our ideas and passion power our future for economic growth.

An **ECONOMICAL** mindset is what sets us apart. We are a vibrant community that offers unwavering support for local businesses and economic development.

OUR RESIDENT VALUES

SAFETY is fundamental. Washington County ensures a secure community where families are raised, visitors feel at home and businesses prosper.

EDUCATION is our community cornerstone. From our high-quality school systems to our abundant community resources, we strive to create the environment that families need to grow.

OUR ORGANIZATIONAL VALUES

We believe in **RESPECT** for all, treating one another with dignity and honoring individual rights.

Our **OPTIMISM** and positive attitude guide us. We are empowered by our sense of well-being through our willingness to work hard and be engaged.

We maintain **INTEGRITY** through transparency, strong moral principles and honesty.

Our success is rooted in **INNOVATION**, which comes from our creativity, willingness to take risks and dedication to new ideas.

We demonstrate **COMPASSION** by being empathetic and caring for those we serve.

COLLABORATION is essential to success. We listen, share and are constantly focused on creating, maintaining and improving effective partnerships.

MISSION

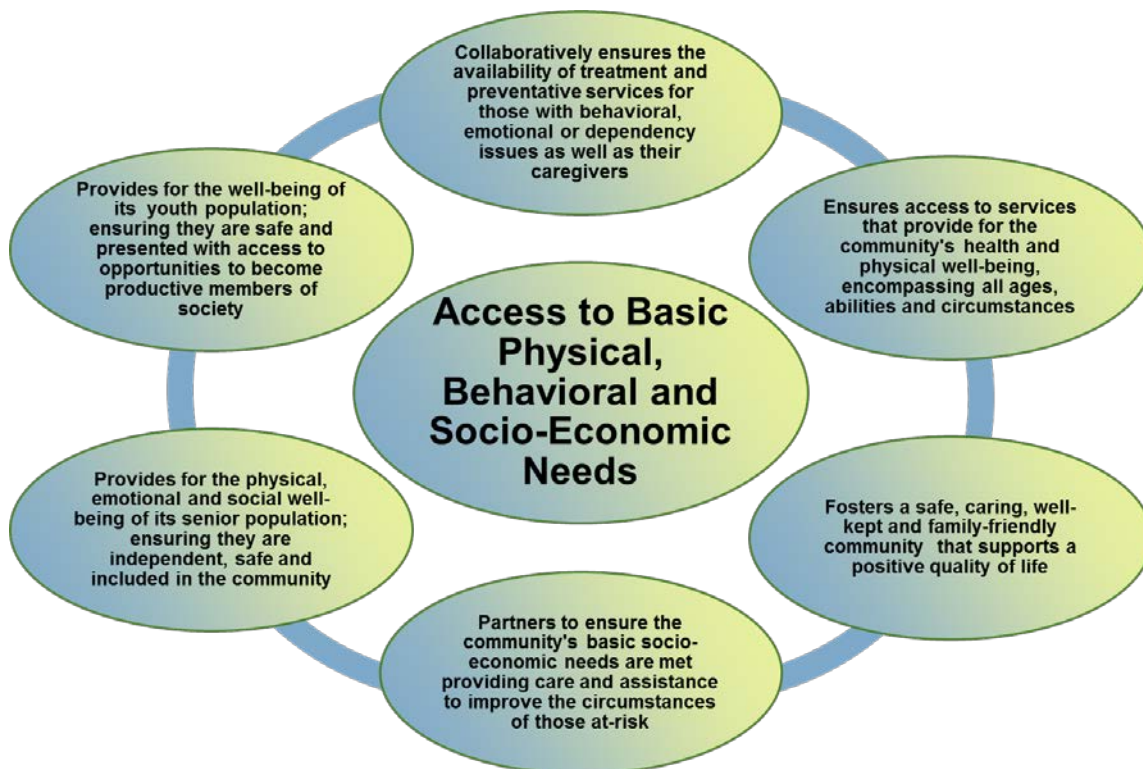
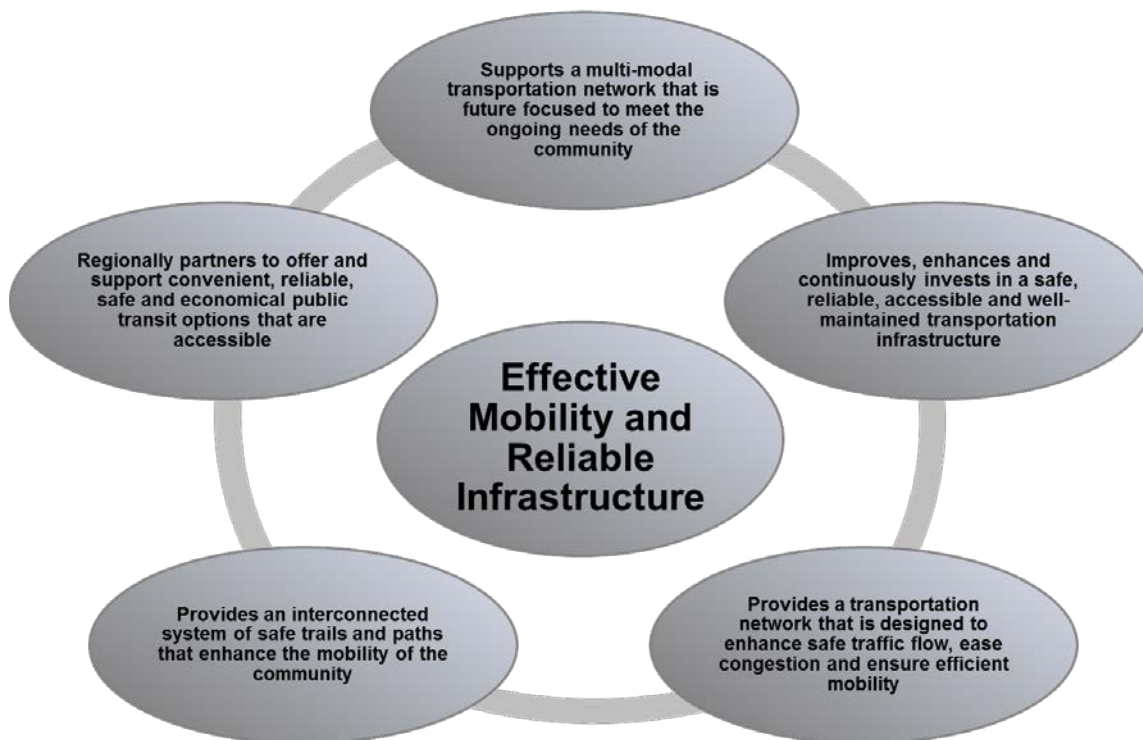
We create an environment for residents and businesses to enjoy our authentic quality of life through a well - governed and administered county dedicated to safe and secure communities; economic growth and vitality; effective mobility and reliable infrastructure; and access to basic needs.

STRATEGIC PRIORITIES

Washington County is the first county in Wisconsin to utilize Priority Based Budgeting (PBB) to integrate strategic planning and resource allocation to form a comprehensive funding picture. PBB is recognized as a leading best practice in local government and provides a thorough review of the entire organization. PBB identifies every program offered, determines the cost of each program, and evaluates each program based on how it aligns with the county's vision, mission, and values. The County has identified four community-based strategic goals (the center of wheels below) for what the County should be for its residents, and a set of practices (the rim of the wheels) designed to achieve each goal.

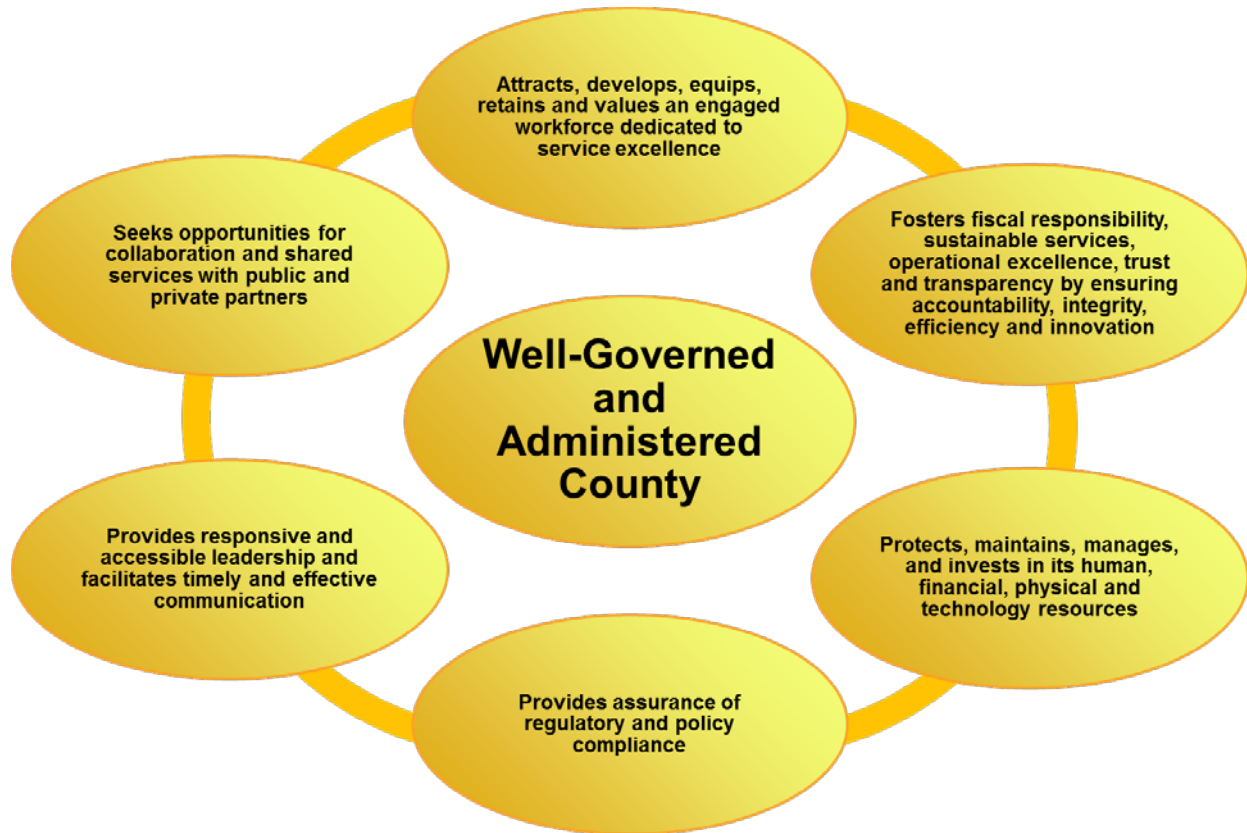


STRATEGIC PRIORITIES (continued)



STRATEGIC PRIORITIES (continued)

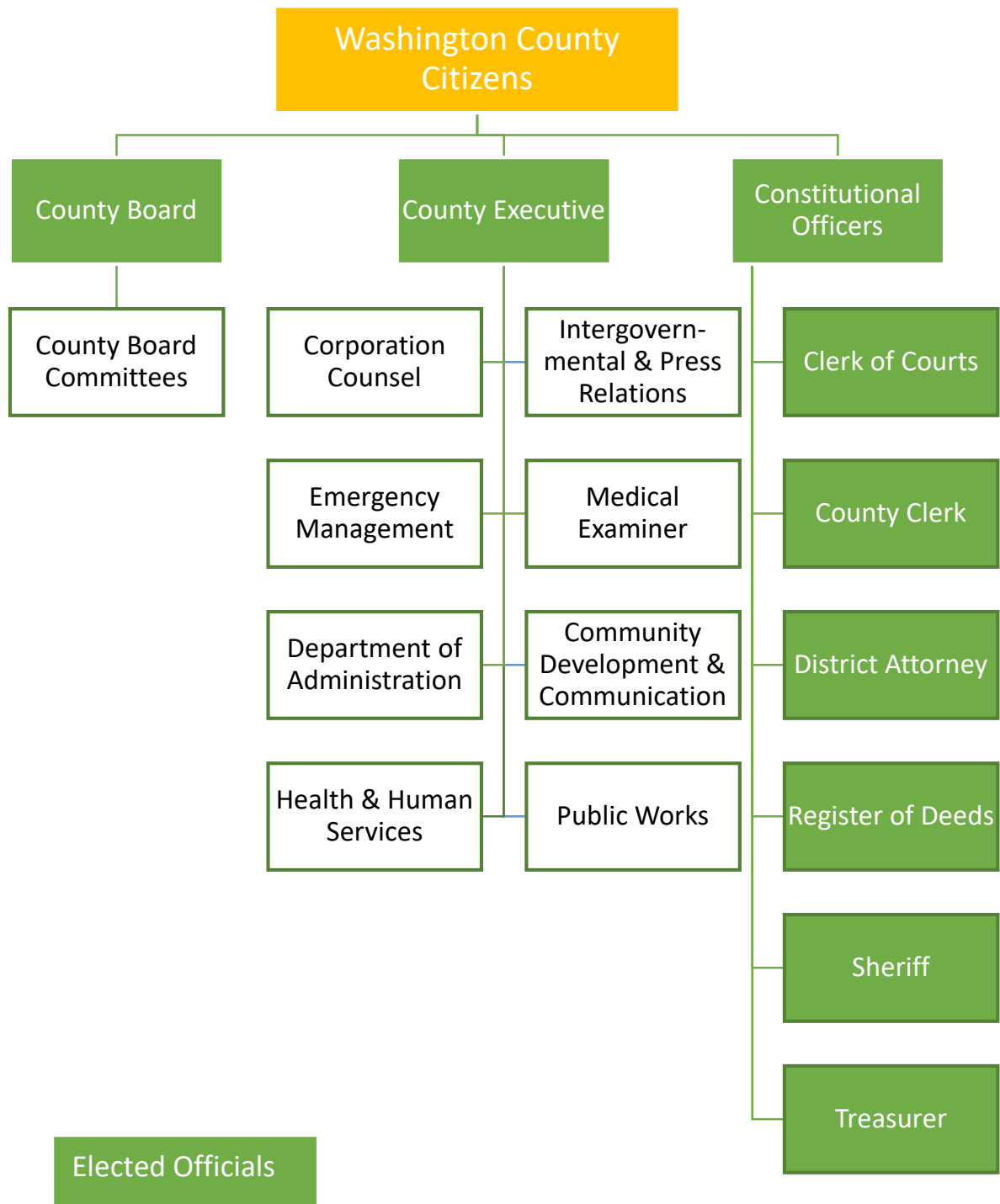
The County also established a goal and related practices for programs that do not provide direct services to citizens, but that support the direct services provided by other County programs. These are called governance programs and are also prioritized by their alignment with the mission, vision, and values of the County.



Starting with the 2017 budget, the County began to incorporate PBB into the budget process and using the goals as the framework for strategic planning. In 2019, departments were trained on internal tools and have continuous access to the PBB tool for making actionable decisions when making budget requests.

PBB is one tool out of many that Washington County uses to meet the above community and governance goals. It allows us to define our programs and how we want them to align with the overall county mission. As we refine our process of continuously improving our organization, we will begin linking individual and department performance measures to programs and results. In 2021 the County plans to begin formal process improvement measures that are linked to the PBB tool.

ORGANIZATIONAL CHART



WASHINGTON COUNTY BOARD OF SUPERVISORS

<u>Supervisor</u>	<u>District</u>
Kristine Deiss, 2 nd Vice-Chair	District 1
Joseph Vespalec	District 2
Christopher Bossert	District 3
Linda Gurath	District 4
Randy Marquardt	District 5
Denis Kelling, 1 st Vice-Chair	District 6
John Schodron	District 7
Brian Krebs	District 8
Kara Guse	District 9
William Symicek	District 10
Doug Neumann	District 11
Joseph Gonnering	District 12
Robert Hartwig	District 13
Marcella Bishop	District 14
Pamela Konrath	District 15
Lois Krueger-Gundrum	District 16
Timothy Michalak	District 17
James Burg	District 18
Todd Bultman	District 19
Jeffrey Millikin	District 20
Donald Kriefall, Chair	District 21
Jodi Schulteis	District 22
Brian Gallitz	District 23
Peter Sorce	District 24
Jeffrey Schleif	District 25
Carroll Merry	District 26

2021 BUDGET & TAX LEVY SUMMARY

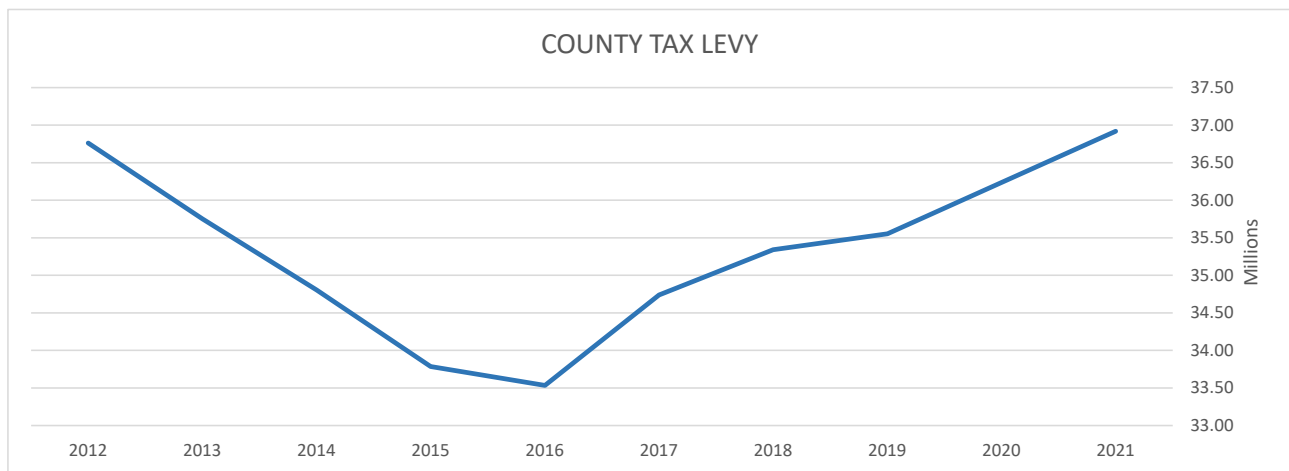
ALL COUNTY FUNDS

	2021 Budget			2020 Adopted Tax Levy	\$ Increase (Decrease)	% Levy Increase (Decrease)
	Revenues & Other Sources	Expenditures & Other Uses	Tax Levy			
EXECUTIVE						
County Executive	\$ 800	\$ 654,821	\$ 654,021	\$ 572,984	\$ 81,037	14.14%
County Attorney & Child Support	1,173,300	1,855,431	682,131	656,667	25,464	3.88%
County Board	-	312,156	312,156	305,734	6,422	2.10%
ADMINISTRATIVE						
Agriculture & Industrial Society	1	60,000	59,999	59,999	-	0.00%
Budget, Policy, & Analytics	-	304,993	304,993	-	304,993	0.00%
County Clerk	143,820	600,317	456,497	610,865	(154,368)	-25.27%
Property & Liability Insurance #	866,831	866,831	-	-	-	0.00%
County Treasurer	615,075	284,354	(330,721)	(775,282)	444,561	-57.34%
Finance	1,264,808	955,701	(309,107)	(411,098)	101,991	-24.81%
History Center	1	158,080	158,079	291,537	(133,458)	-45.78%
Human Resources	1,300	768,947	767,647	936,856	(169,209)	-18.06%
Information Technology #	2,613,758	2,892,348	278,590	269,310	9,280	3.45%
GIS	2,500	324,322	321,822	325,395	(3,573)	-1.10%
Library	-	1,642,617	1,642,617	1,642,617	-	0.00%
HEALTH & HUMAN SERVICES						
Aging & Disability Resource Center	2,196,770	2,367,931	171,161	171,161	-	0.00%
Joint Health	-	859,540	859,540	964,962	(105,422)	-10.92%
Human Services Department	18,855,896	28,436,440	9,580,544	9,948,538	(367,994)	-3.70%
Samaritan & Fields (Enterprise funds)	14,815,882	14,815,882	-	-	-	0.00%
Veteran Services	18,900	258,591	239,691	241,503	(1,812)	-0.75%
LAND USE & PLANNING						
County Parks (Enterprise fund)	1,268,487	1,318,487	50,000	125,000	(75,000)	-60.00%
Golf (Enterprise fund)	1,470,790	1,470,790	-	-	-	0.00%
Land Information	231,900	231,900	-	-	-	0.00%
Planning	778,245	1,758,454	980,209	1,041,793	(61,584)	-5.91%
Register of Deeds	1,071,000	587,385	(483,615)	(481,867)	(1,748)	0.36%
UW Extension	-	515,631	515,631	529,579	(13,948)	-2.63%
PUBLIC SAFETY						
Clerk of Courts	2,156,029	3,310,682	1,154,653	1,222,400	(67,747)	-5.54%
District Attorney	94,623	739,212	644,589	601,431	43,158	7.18%
Emergency Management	116,450	193,241	76,791	71,718	5,073	7.07%
Medical Examiner	200,000	573,640	373,640	376,501	(2,861)	-0.76%
Sheriff	2,442,410	21,722,513	19,280,103	18,669,810	610,293	3.27%
PUBLIC WORKS						
Facilities	830,403	3,230,544	2,400,141	2,485,101	(84,960)	-3.42%
Central Fuel #	758,825	758,825	-	-	-	0.00%
Highway (Enterprise fund)	18,186,784	19,663,579	1,476,795	1,558,362	(81,567)	-5.23%
County Engineer	105,251	130,251	25,000	57,729	(32,729)	-56.69%
Transit	3,544,445	4,202,544	658,099	658,099	-	0.00%
COUNTY-WIDE						
Capital Improvement Program	4,336,319	4,336,319	-	-	-	0.00%
Long-Term Debt	126,250	1,865,450	1,739,200	1,739,725	(525)	-0.03%
Self-Insurance Funds #	9,723,000	9,723,000	-	-	-	0.00%
Strategic Goals Contingency	-	80,000	80,000	379,827	(299,827)	-78.94%
Sales Tax Applied to Levy	4,828,000	-	(4,828,000)	(4,943,120)	115,120	-2.33%
General County Aids and Interfund Transfers	1,358,649	27,130	(1,331,519)	(1,624,660)	293,141	-18.04%
Budgeted Use of Fund Balance	-	-	-	(300,000)	300,000	-100.00%
	\$ 96,197,502	\$ 134,858,879	\$ 38,661,377	\$ 37,979,176	\$ 682,201	1.80%
# - Indicates this is an internal services fund						

Equalized Valuation		16,498,295,100	15,802,887,000	695,408,100	4.40%
Tax Rate Per Thousand (Mill Rate)		2.2377	2.2930	(0.0553)	-2.41%
Equalized Valuation (subject to library tax)		8,369,140,900	7,989,431,200	379,709,700	4.75%
Library Tax Rate Per Thousand		0.1963	0.2056	(0.0093)	-4.54%
Equalized Valuation (subject to bridge aids)		5,682,413,500	5,397,985,000	284,428,500	5.27%
Bridge Aid Tax Rate Per Thousand		0.0176	0.0185	(0.0009)	-5.01%

TAX RATE & EQUALIZED VALUE SUMMARY

BUDGET YEAR	LEVY YEAR	COUNTY TAX			COUNTY BRIDGE AID TAX		LIBRARY SERVICES	
		EQUALIZED VALUE	LEVY AMOUNT	MILL RATE	LEVY AMOUNT	BRIDGE AID TAX RATE	LEVY AMOUNT	LIBRARY TAX RATE
2021	2020	16,498,295,100	36,918,760	2.2377	100,000	0.0176	1,642,617	0.1963
2020	2019	15,802,887,000	36,236,559	2.2930	100,000	0.0185	1,642,617	0.2056
2019	2018	14,857,327,200	35,553,566	2.3930	100,000	0.0193	1,642,617	0.2164
2018	2017	14,192,751,000	35,341,777	2.4901	100,000	0.0201	1,642,617	0.2265
2017	2016	13,477,083,300	34,738,233	2.5776	0	0.0000	1,642,617	0.2396
2016	2015	12,888,367,800	33,534,316	2.6019	0	0.0000	1,642,617	0.2467
2015	2014	12,550,082,400	33,784,316	2.6920	0	0.0000	1,642,617	0.2567
2014	2013	12,156,751,200	34,807,091	2.8632	0	0.0000	1,631,917	0.2632
2013	2012	12,417,786,550	35,751,216	2.8790	0	0.0000	1,631,917	0.2522
2012	2011	12,867,455,950	36,760,851	2.8569	0	0.0000	1,631,917	0.2429



The State of Wisconsin implemented levy limits for the 2006 levy. In 2011, the levy limit was tied to net new construction and this restriction remains effective today.

WASHINGTON COUNTY, WISCONSIN
2021 BUDGET SUMMARY
NOTICE OF PUBLIC HEARING

The following Budget Summary is in accordance with Section 65.90 of the Wisconsin State Statutes. The Washington County Board of Supervisors will hold a public hearing on the proposed 2021 Budget on Wednesday, October 28, 2020, at 6:00 p.m. at 432 E Washington Street, Room 1019, West Bend, WI. The proposed budget in detail is available for public inspection in the Finance Office at the same address or online through the County website (www.co.washington.wi.us/).

	2020	2021	
GENERAL FUND	ADOPTED	PROPOSED	%
	BUDGET	BUDGET	CHANGE
<u>REVENUES</u>			
TAXES:			
GENERAL PROPERTY TAXES	\$ 23,304,828	\$ 24,489,184	5.08%
OTHER TAXES	5,078,230	4,963,140	-2.27%
INTERGOVERNMENTAL REVENUES	2,788,266	2,563,315	-8.07%
INTERGOVERNMENTAL CHARGES	910,106	815,746	-10.37%
INTERDEPARTMENTAL CHARGES	2,668,398	2,352,673	-11.83%
PUBLIC CHARGES FOR SERVICES	3,057,067	3,142,729	2.80%
FINES, FORFEITS, & PENALTIES	452,000	453,000	0.22%
LICENSES & PERMITS	287,045	285,825	-0.43%
INTEREST	1,440,000	723,600	-49.75%
OTHER REVENUE	761,893	783,518	2.84%
OTHER FINANCING SOURCES	422,051	-	-100.00%
TOTAL REVENUES	<u>\$ 41,169,884</u>	<u>\$ 40,572,730</u>	-1.45%
<u>EXPENDITURES</u>			
GENERAL GOVERNMENT	\$ 12,580,888	\$ 12,047,408	-4.24%
PUBLIC SAFETY	22,971,164	23,343,940	1.62%
HEALTH & HUMAN SERVICES	1,299,190	1,234,209	-5.00%
CULTURE, RECREATION, & EDUCATION	2,714,611	2,593,482	-4.46%
CONSERVATION & DEVELOPMENT	1,576,531	1,346,691	-14.58%
CAPITAL OUTLAY	27,500	7,000	-74.55%
TOTAL EXPENDITURES	<u>\$ 41,169,884</u>	<u>\$ 40,572,730</u>	-1.45%

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED	ESTIMATED FUND BALANCE JANUARY 1	TOTAL REVENUES & OTHER SOURCES	TOTAL EXPENDITURES & OTHER USES	ANTICIPATED FUND BALANCE DECEMBER 31	PROPERTY TAX LEVY
GENERAL FUND	\$ 20,673,759	\$ 40,572,730	\$ 40,572,730	\$ 20,673,759	\$ 24,489,184
SPECIAL REVENUE FUNDS	21,059,257	46,878,051	46,525,132	21,412,176	12,104,404
CAPITAL PROJECTS FUNDS	8,125,963	1,455,400	1,455,400	8,125,963	-
DEBT SERVICE FUNDS	172,294	1,739,200	1,865,450	46,044	1,739,200
ENTERPRISE FUNDS	27,259,029	29,201,581	28,998,467	27,462,143	50,000
INTERNAL SERVICE FUNDS	10,799,809	13,532,004	14,229,906	10,101,907	278,590
	<u>\$ 88,090,111</u>	<u>\$ 133,378,966</u>	<u>\$ 133,647,085</u>	<u>\$ 87,821,992</u>	<u>\$ 38,661,378</u>

Levy Year	Budget Year	Levy Amount*	Equalized Value	Tax Rate
2020 proposed	2021	\$ 36,918,761	\$ 16,498,295,100	2.2377
2019	2020	36,236,559	15,802,887,000	2.2930
2018	2019	35,553,566	14,857,327,200	2.3930

* - Levy Amount is net of Library Levy (\$1,642,617 in all years shown) and Bridge Aids Levy (\$100,000 in all years shown).

WASHINGTON COUNTY, WISCONSIN

Date of enactment: _____

Date of publication: _____

2020 RESOLUTION ____

2021 Budget Appropriation

WHEREAS, the proposed 2021 Budget Summary – Washington County was published in the West Bend Daily News on October 10, 2020, in accordance with §65.90, Wis. Stats.; and

WHEREAS, estimated expenditures and revenues for 2021 are shown on the Washington County 2021 Budget & Tax Levy Summary – All County Funds available for review at Washington County Clerk's Office and incorporated herein by reference; and

WHEREAS, the total indebtedness of Washington County as of December 31, 2020, is \$11,675,000; and

WHEREAS, the Wisconsin Department of Revenue has made available the County Equalization Report and the County Apportionment Report which sets the equalized value of Washington County for 2020 taxing purposes at \$16,498,295,100 exclusive of value in Tax Incremental Districts;

NOW, THEREFORE, BE IT RESOLVED that the Washington County Board of Supervisors does hereby adopt the 2021 Washington County budget of \$134,858,879 including departmental appropriations, revenues, and use of fund equity as set forth in the attached 2021 Budget & Tax Levy Summary – All County Funds, incorporated herein.

BE IT FURTHER RESOLVED that the Washington County Board of Supervisors does hereby authorize levies in support of the 2021 budget as follows:

Levy Description	Levy Amount	Equalized Valuation	Mill Rate
County Levy:			
General County Operations	\$ 35,179,560		
General County Debt	1,739,200		
Total County Levy	\$ 36,918,760	\$ 16,498,295,100	\$ 2.2377
State Required Levy on Behalf of Other Agencies			
Town Bridge Aid (Wis. Stats. 81.38)	\$ 100,000	5,682,413,500	0.0176
Library Support (Act 150)	\$ 1,642,617	8,369,140,900	0.1963
Total Levy, All Purposes	\$ 38,661,377		

1 **BE IT FURTHER RESOLVED** that the County Clerk be and is hereby authorized and
2 instructed to assess said levy to the municipalities of Washington County in accordance with the
3 schedule of equalized values as prepared by the Wisconsin Department of Revenue.
4

5 **BE IT FURTHER RESOLVED** that a copy of this Resolution, including the Washington
6 County 2021 Budget, and any amended version be made available for public inspection in the
7 Office of the Washington County Clerk, upon its adoption, as provided by law.
8
9

10 VOTE REQUIREMENT FOR PASSAGE: 2/3 of the members elect
11

12 RESOLUTION SUMMARY: A resolution adopting the 2021 budget appropriations as set forth
13 in Washington County 2021 Budget and authorizing sufficient levy of taxes against real and
14 personal property to cover such appropriations.
15

16 APPROVED: Introduced by members of the EXECUTIVE
17 COMMITTEE as filed with the County Clerk.
18

19 _____
20 Bradley S. Stern, County Attorney

21 Dated _____
22 _____
23 Donald A. Kriefall, Chairperson

24 Considered _____
25

26 Adopted _____
27

28 Ayes _____ Noes _____ Absent _____

Voice Vote _____

(The 2021 proposed budget increases the total County tax levy, including library and bridge aid
levies, by \$682,201 and is within levy limits established by Wis. Stats. 66.0602. The County
general tax rate decreases by \$0.0553 due to increased equalized valuation.)

SUMMARY OF FINANCIAL & BUDGET POLICIES

Comprehensive financial, budgetary, and economic principles are part of creating a well-governed and administered County. Washington County's budget incorporates the following long-term and short-term financial and budget policies and guidelines as set forth in various policies approved by management and the County Board.

Basic budgeting standards for county governments are outlined in Wisconsin State Statutes. Washington County adheres to the budget laws set in Wisconsin State Statutes Chapter 65 and best practices set by the Government Finance Officers Association (GFOA) regarding Municipal Budget Systems.

Financial Accounting and Reporting

The County's fiscal year runs on a calendar basis (from January 1 to December 31) and financial records are maintained in conformance with generally accepted accounting principles (GAAP), including pronouncements by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Governmental Funds of the County are maintained using the modified accrual basis of accounting. Proprietary and Fiduciary Funds are maintained with the full accrual basis of accounting. In addition, the County publishes entity-wide statements prepared using the full accrual basis. Additional detail about the County's accounting policies can be found in the Notes to the Financial Statements in the Comprehensive Annual Financial Report (CAFR), available on the County's website.

Annually, the County contracts with an independent public accounting firm to perform the annual audit in accordance with state and federal requirements. The audit is designed to also meet the requirements of the Single Audit Act of 1984 and related Uniform Grant Guidance provided by the U.S. Office of Management and Budget.

The Finance Department is responsible for providing monthly budget-to-actual financial reports to all departments within the County. Departments are responsible for ensuring that expenditures adhere to the appropriations of the approved budget.

Financial Planning

Budgetary Basis and Balanced Budgeting: The budget is adopted as required by state statutes and prepared on the same basis as the financial statements in accordance with GAAP. The County Executive is responsible for presenting a balanced budget to the County Board for adoption. The adopted budget shall be balanced so that estimated expenditures are fully funded by a combination of external revenue sources (grants, user fees, etc.), property and sales taxes, and available fund balance appropriations. State statutes prohibit an adopted budget that projects spending in excess of resources.

Budget Process: The budget process is continuous throughout the year and begins with general and capital improvement planning by early January. Departments submit budget requests for the following year to the Finance Department and their Standing Committee in the County's prescribed format by August. Budget requests are reviewed by finance department staff prior to committee submission for completeness and format compliance. After committee reviews, all department budgets are accumulated into a single County-wide budget and reviewed in whole by the budget team. A recommended county-wide budget is presented to the Executive Committee in October which includes a public hearing. A final recommended budget is forwarded to the County Board for their approval at their November meeting. A general

SUMMARY OF FINANCIAL & BUDGET POLICIES (continued)

description of how the budget is developed, reviewed, and adopted is available in the Fiscal Planning & Budget Cycle section of this budget document.

Budget Amendments: Operating budget control is set by account categories or functions (i.e. personnel, purchased services, materials & supplies, travel & training, etc.) for all fund types. Any expenditure change that deviates from the original purpose or amount approved in the adopted budget is made by the recommendation of the relevant Standing Committee and is, by resolution, adopted by a 2/3 vote of the entire County Board. Washington County participates in the legislative option in which State law permits county boards to delegate specific budgetary fund transfer authority powers. The Executive Committee is empowered to authorize the transfer of funds between budgeted items of an individual County office or department and to supplement appropriations for a particular office, department, or activity. Budget transfers (changes which do not increase the total budget amount) within a department do not require a resolution by the County Board.

Long Range Financial Planning: The County has created and maintains a five-year financial forecast. Assumptions used for revenue projections incorporate a review of regional and local economic indicators, such as inflation, population and business growth, unemployment, retail trends, and property valuation trends. Annual budgets and the Capital Improvement Program should be in balance with the long term forecasts.

Capital Improvement Program: The County prepares a six-year Capital Improvement Plan (CIP) to plan for capital projects that support the County's goals and objectives. A capital project is defined as an active or proposed non-recurring expenditure in one or more specified plan year, of an amount in excess of \$50,000 for a permanent capital or infrastructure asset (with a useful life of greater than 5 years). The plan includes a list of all capital projects proposed for the ensuing six years along with the project's cost estimates, financing method, and recommended time schedule. The County also gathers information on estimated annual operating impact of capital projects for use in future budgets and long range financial plans. Amendments to the CIP are reviewed and approved by the County Board via resolution.

Revenues

Tax Revenues: Property taxes represent the largest category of county revenues used to fund state and local programs and services. State statute authorizes counties to impose a 0.5% sales tax, which Washington County utilizes to fund operations, economic development, and its Capital Improvement Program. A third tax option allowed by statute is a local motor vehicle registration fee, which Washington County has not implemented at this time.

Property Tax Levy Limits: Since 2010, Wisconsin Statutes (Section 66.0602) have imposed limits on property tax levies and their increases for counties. The Statutes limit the increase based on the County's growth in equalized value due to net new construction. The limit includes exemptions for recent debt service (and certain other situations) and various adjustment provisions. In addition, unused tax levy authority from prior years, up to a maximum, could be carried forward, if authorized by a vote of the County Board. The County does not have unused tax levy authority from prior years.

User Fees: The County makes every effort to maintain a diversified and stable revenue stream and seeks to reduce its reliance on tax revenues by charging user fees for services, particularly when those services are individually identifiable and where costs can be directly related to the service provided.

SUMMARY OF FINANCIAL & BUDGET POLICIES (continued)

User fees are established and evaluated based on the cost of service, community benefit, and cost recovery best practices. They are reviewed annually and adjusted as necessary to cover increasing costs of providing those services.

Other Revenues: Investment income is also used to reduce reliance on property tax levy. The County maximizes its return on investment and minimizes any risk of market losses by adhering to its investment policy and liquidity guidelines. The County avoids the use of non-recurring revenues to fund ongoing expenditures and strives to fund ongoing expenditures with reliable, ongoing sources of revenue.

Debt Policy

It is the County's objective to obtain financing only when absolutely necessary, establish conditions to obtain financing at the lowest cost, and retain its AAA credit rating. In no circumstances shall debt be used to finance ongoing operational expenses. Debt will be considered when the projects to be funded are essential to achieve strategic goals and result in significant, long-term benefit to the County. It is the County's intent to recognize intergenerational equity by spreading the cost of significant assets over their useful life. The County considers assets whose original estimated useful life exceeds 25 years as appropriate potential projects for debt financing. The duration of a debt issue shall not exceed 50% of the economic or useful life of the improvement or assets that the issue is financing.

State Statute 67.03 limits the County's debt obligations to 5% of the equalized value of property in the County, including Tax Incremental Financing Districts. The County chooses to take a more conservative and sustainable approach of limiting debt to no more than 1/2% of the equalized value of taxable property within the County.

The County will conscientiously monitor all debt obligations on an ongoing basis for post-issuance compliance related to continuing disclosure, private use, and arbitrage. Refunding or prepayment of outstanding debt may occur when the possibility of cost savings such as reduced interest costs exists or when the County wishes to amend its contractual bond requirements.

Reserve Policy

The goal of the County in establishing a Fund Balance & Reserve Policy is to provide both short-term and long-term financial stability to the County by ensuring sufficient funds for providing services and protecting infrastructure needed by the community. Reserve parameters are established for all County funds so they are neither larger than needed nor less than prudent.

General Fund unassigned fund balance should be between 12% and 16% of budgeted operating expenditures of the General, Transit, Human Services, ADRC, and Child Support Funds. If it is anticipated that a fiscal year will end with a projected unassigned fund balance below the minimum, the County shall include a replenishment plan during the budget process to reestablish the target level within a reasonable period of time following the fiscal year in which the event occurred. Funds in excess of the minimum can be used to supplement capital projects, reduce County debt, or pay for one-time expenditures that reduce future operating costs or which do not create unsustainable ongoing operational costs.

Enterprise and Internal Service Funds are targeted to maintain an appropriate level of resources to ensure adequate maintenance reserves and cash flow needs. Each of the County's enterprise and internal service funds account for different services and therefore reserve needs are unique for each.

FISCAL PLANNING & BUDGET CYCLE

Calendar Year Fiscal Cycle	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Prior year closed and results reviewed												
CIP Requests due to Administration												
Standing Committees review CIP requests												
Executive Committee reviews CIP requests												
County Board approves CIP												
External Auditor Field Work												
State of the County presented to County Board												
Develop budget expectations and assumptions												
Internal Service Fund budgets developed and related rates set for user departments												
New position and program requests reviewed by County Administrator												
Departments develop budget requests												
Standing Committees review department budget requests												
Department budgets submitted to and reviewed by Budget Team												
Department budgets combined into a County-wide budget document												
Executive Committee reviews County-wide budget recommended by Administrator												
Budget Public Hearing												
Executive Committee Recommended Budget provided to County Board												
County Board reviews and adopts budget and sets tax levy												
Monitoring Budget to Actual												

The County operates on a calendar fiscal year and uses two distinct planning processes to assist the County Administrator and County Board through budget deliberations; capital improvement planning (CIP) and strategic planning. These processes are described more fully in the Financial & Budget Policies included with this budget document.

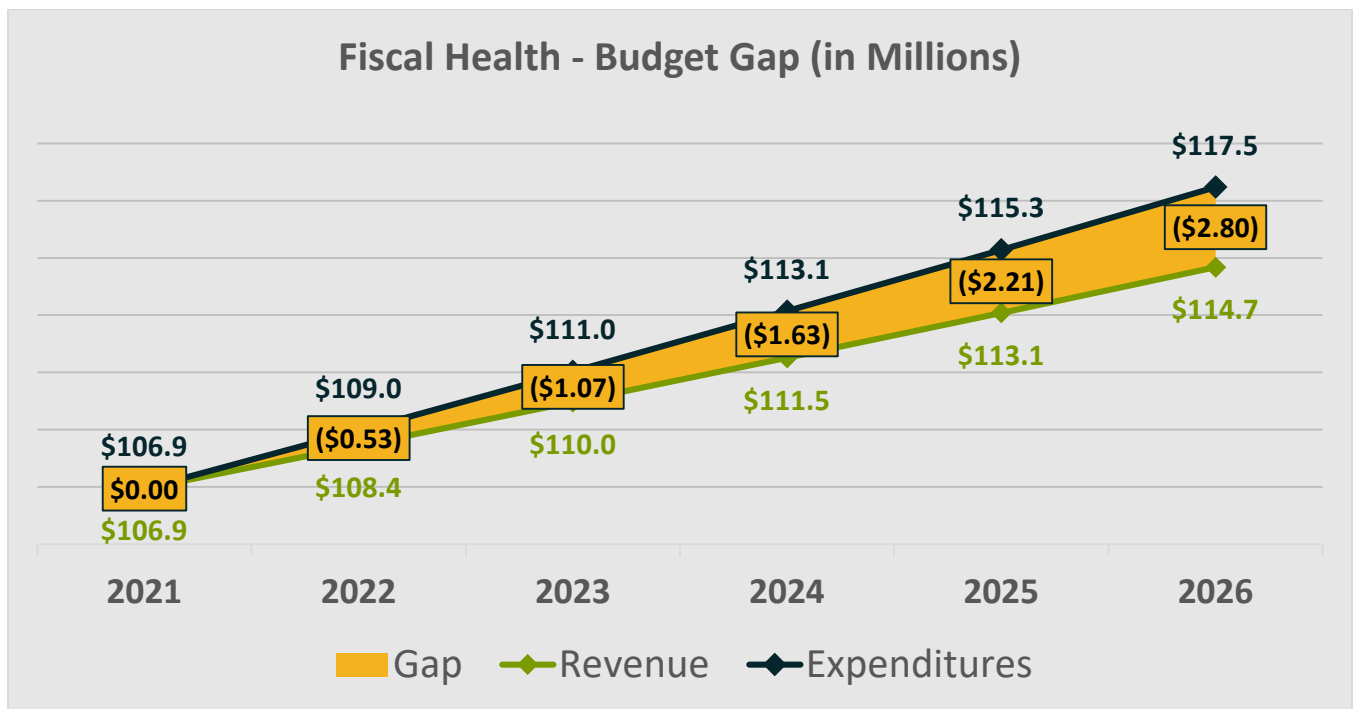
Each Department is responsible for developing their budget and presenting them to their respective Standing Committee. Standing Committees discuss significant changes and policy issues related to the department's budget request including new program changes, position changes, and capital outlay requests. The Budget team meets with departments to review the budget after they are presented to the Standing Committees. The County Administrator then prepares the recommended budget and presents it to the Executive Committee. Recommended changes from the Executive Committee are incorporated into the budget forwarded to the full County Board for review and adoption.

FINANCIAL FORECAST & LONG RANGE PLANNING

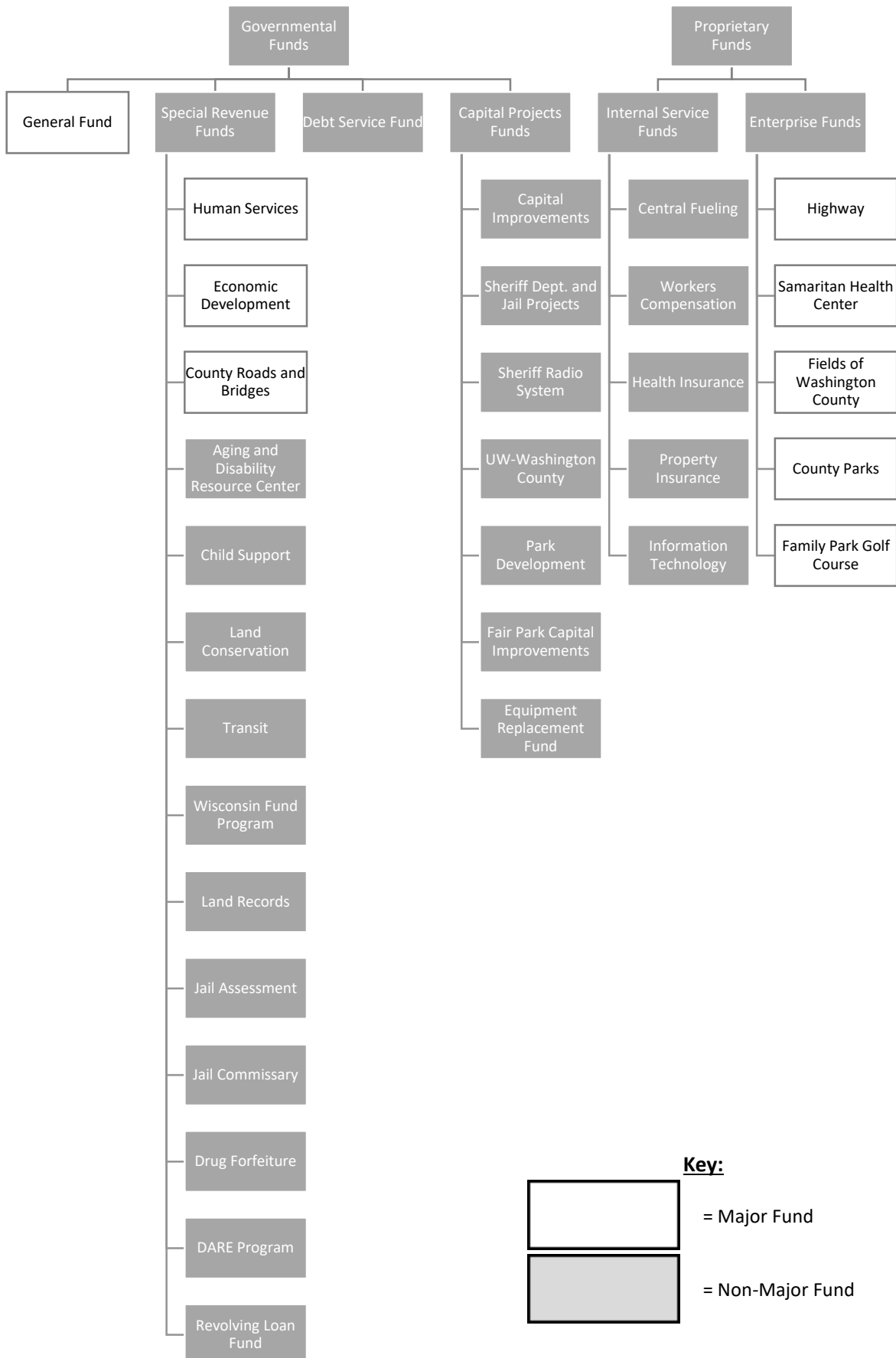
Washington County uses long-range financial planning to project the ongoing cost impact of current programs. The forecast was developed as part of the Priority Based Budgeting (PBB) efforts and utilizes an online Fiscal Health Tool to provide dynamic information for the planning process. The budget team and the County Board are able to view and modify this information in a shared way to assist in providing direction for future actions and planning of resource allocations in a way that reflects the priorities identified in the strategic and policy objectives of the County.

The financial forecast is developed annually, in the early stages of budget development. Prior fiscal year-end results are reviewed and estimates are provided for future impacts of other County planning processes, including the Capital Improvement Plan and debt financing. Assumptions are also made about funded programs and priorities, state/federal revenues and funding priorities, economic conditions, staffing levels, and other known objectives. Finally, the budget team works with staff in other departments to get expertise in developing key financial assumptions, which are used to project impacts to future expenditures and major revenue sources for a five-year period. The result of this exercise is a detailed tool that can be used to identify and determine the extent of actions necessary to close the gap between revenues and expenditures to ensure long-term fiscal sustainability.

Below is a summary of the County's financial outlook, with 2021 budgeted (and other planned) tax levy reflected. The total expenditures and revenues are shown for all governmental activities, excluding internal service funds (to avoid double-counting). The difference in revenues and expenditures (reflected in parenthesis above) represents the anticipated structural budget deficit ("gap") that will exist if expenditures are not reduced and/or revenues are not increased. Closing the structural gap for the current budget year is important to fulfill the balanced budget mandate, but it has the added benefit of helping future budgets by reducing the gap in future years. The chart is frequently presented and discussed to make it clear that there are important decisions to come, and that the status quo is no longer sustainable.



FINANCIAL STRUCTURE & FUND DESCRIPTIONS



FINANCIAL STRUCTURE & FUND DESCRIPTIONS

General

Beginning in 2020, Washington County is organized under a County Executive form of government. The County Executive is elected for a four-year term in a county-wide, non-partisan election in April. The Executive is responsible for coordinating and directing all administrative and management functions of the County which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and committees. Appointments are subject to County Board confirmation.

A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation which involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary to override a County Executive veto.

The County provides many functions and services to citizens, including but not limited to, law enforcement, justice administration, health and human services, parks, planning, zoning, and general administrative services. In addition, the County provides public works services including highway operations and facilities maintenance.

Fund Types

The County organizes its financial activity by funds with separate financial statements for each. *Governmental Funds* are governed by standards specifically for governmental activities. *Proprietary Funds* are governed by the same accounting standards which apply to private business. *Fiduciary Funds* are agency funds for which the County does not budget for.

Funds are organized as major or non-major within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County has three major governmental funds, General, Human Services, and County Roads & Bridges Funds.

Fund Descriptions

Governmental Funds

General Fund – This is the County's main operating fund and accounts for all activities related to general operations of the County. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds – These funds account for the proceeds of specific resources (other than major capital projects or expendable trust) that are legally restricted to expenditures for specific purposes. The County has the following Special Revenue Funds:

Human Services – Programs operated by the County's Human Services Department for which financing is provided by federal and state grants and property taxes.

County Roads and Bridges – Construction and maintenance of County roads and bridges financed by state aids, sales taxes, and property taxes.

Aging and Disability Resource Center – Accounts for the Older Americans Act. Financing is provided by federal and state grants and property taxes.

Child Support – Accounts for programs operated by the County's Child Support office. Financing is provided by federal and state grants and property taxes.

Land Conservation – Administration of the non-point source pollution programs operated by the County's Land Conservation Department and financed by state grants.

FINANCIAL STRUCTURE & FUND DESCRIPTIONS

Transit – Transportation programs operated by the County and financed by federal and state grants and property taxes.

Wisconsin Fund Program – Private sewerage system replacement program administered by the County's Land Use and Parks Department and financed by state grants.

Land Records – Accounts for efforts towards land records modernization and land information on the internet. Financing is provided by fees collected pursuant to Wisconsin State Statute 59.72(5) (b) 3.

Jail Assessment – Collection and disbursement of jail assessment fees received by the County.

Jail Commissary – Purchase and sale of supplies to jail inmates.

Drug Forfeiture – Collection and disbursement of drug forfeiture funds received by the County.

DARE Program – Donations received for the use of the DARE Program.

Economic Development – Accounts for the repayment of loans made to local businesses from allocated sales tax revenue. Loan repayments are used to make additional loans and grants to other local businesses.

Revolving Loan Program – Accounts for the repayment of loans made to local businesses from federal grants received by the County. Loan repayments are used to make additional loans to other local businesses.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs excluding debt serviced by proprietary funds. Debt service obligations are financed by general property taxes and sales taxes.

Capital Projects Funds – These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The County has the following Capital Project Funds:

Capital Improvements – Accounts for various improvements throughout the County as included in the Capital Improvement Plan.

Sheriff's Department and Jail Projects – Accounts for various Sheriff's Department and jail projects.

Sheriff's Radio System – Accounts for the construction of and significant upgrades to the Sheriff's Department radio system.

UWWC – Accounts for various facility projects at the UW – Washington County campus.

Park Development - Account for costs associated with park acquisition and improvement.

Fair Park Capital Improvements – Accounts for capital improvements of the County fairgrounds.

Equipment Replacement Fund – Accounts for capital purchases of equipment including Sheriff squads.

Proprietary Funds

Internal Service Funds – These funds account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis. The County has the following Internal Service Funds:

Central Fueling – Accounts for vehicle and equipment fuel provided to various County departments.

Workers' Compensation – Funds held by the County, generated from charges to County departments, to finance workers' compensation claims filed against the County. The County is self-insured for Workers Compensation.

Health Insurance – Funds held by the County, generated from charges to County departments and plan participants, to finance health insurance claims of County employees. The County is self-insured for Health Insurance.

Property Insurance – Funds held by the County, generated from charges to County departments, to finance property & liability insurance premiums and deductibles incurred by the County.

Information Technology – Electronic data processing services provided to County departments and other governmental units.

FINANCIAL STRUCTURE & FUND DESCRIPTIONS

Enterprise Funds – These funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County has the following Enterprise Funds (all of which are considered major funds):

Highway – Road and bridge construction and maintenance services provided to the County and other governments by the County Highway Department.

Samaritan Health Center – Operations and maintenance of a nursing facility.

Fields of Washington County – Operations and maintenance of an assisted living facility and a community based residential facility (CBRF).

County Parks – Operations and maintenance of a County park system.

Family Park Golf Course – Operations and maintenance of a County golf course.

Fiduciary Funds

Agency Funds – This fund accounts for assets held by the County in a trustee capacity or as an agent for individuals and/or other governments. They are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

For more details and information on the County's accounting policies and practices, refer to the Notes to the Financial Statements section of the Comprehensive Annual Financial Report (CAFR) available on the Finance Department's page of the County Website at:

<http://www.co.washington.wi.us/departments.iml?mdl=departments.mdl&ID=AUD>.

	General Fund	Special Revenue Funds														Debt Service	Capital Projects						Internal Service Funds					Enterprise Funds									
	General Fund	Human Services	County Roads & Bridges	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Revolving Loan Fund	Debt Service	Capital Improvements	Sheriff and Jail Projects	Sheriff Radio System	UW-Washington County	Park Development	Fair Park Capital	Equipment Replacement	Central Fueling	Workers Compensation	Health Insurance	Property Insurance	Information Technology	Highway	Samaritan Health Center	Fields of Washington	County Parks	Family Park Golf Course				
DEPARTMENT (BY FUNCTION)																																					
EXECUTIVE																																					
County Executive	X																																				
County Attorney	X																																				
Child Support					X																																
County Board	X																																				
ADMINISTRATIVE																																					
AIS	X																																				
County Clerk	X																										X										
County Treasurer	X																																				
Finance	X																																				
History Center	X																																				
Human Resources	X																																				
Information Technology	X																											X									
Library	X																																				
HUMAN SERVICES																																					
ADRC				X																																	
Health	X																																				
Human Services Department		X																																			
Samaritan & Fields																														X	X						
Veteran Services	X																																				
LAND USE & PLANNING																																					
County Parks																															X						
Golf																																X					
Land Information									X																												
Planning	X					X		X																													
Register of Deeds	X																																				
UW Extension	X																																				
PUBLIC SAFETY																																					
Clerk of Courts	X																																				
District Attorney	X																																				
Emergency Management	X																																				
Medical Examiner	X																																				
Sheriff	X									X	X	X	X																								
PUBLIC WORKS																																					
Facilities	X																							X													
Highway			X																											X							
County Engineer	X																																				
Transit						X																															
COUNTY-WIDE																																					
Health Self-Insurance																										X											
Workers Compensation Self-Insurance																									X												
Long-Term Debt																X																					
Capital Improvement Program														X	X		X	X	X	X	X	X	X														

FUND BALANCE

Fund balance is an accounting term that represents the difference between a fund's assets and liabilities. The County has established a fund balance reserve policy to provide both short and long term financial stability. The policy sets reserve parameters for all County funds so they are neither larger or smaller than needed and provides a plan for increasing or decreasing the fund balance levels as appropriate.

General Fund Reserve Balance

The policy requires that the General Fund maintain an unassigned fund balance of 12-16% of budgeted operating expenditures for the subsequent year. Budgeted general operating expenditures includes the expenditures of the General Fund and all funds that close to it, including Human Services special revenue fund, Child Support special revenue fund, Aging & Disability Resource Center (ADRC) special revenue fund, and Transit special revenue fund.

Other Governmental Funds Reserve Balances

Special revenue funds account for specific resources that are legally restricted. No specific fund balance reservation is necessary since each fund must adhere to any underlying guidelines attached to the related revenue source.

Debt service funds account for the accumulation of resources for and the payment of, general long-term debt principal, interest, and related costs other than debt financed from proprietary funds. No specific reservation of fund balance is necessary since the fund in whole must be used for debt service.

Capital project funds account for financial resources to be used for the acquisition or construction of major capital items other than those financed by enterprise or internal service funds. Since many of these projects span several years, fund balances carry over from year to year and remain committed until the completion of the project.

Enterprise Fund Reserves (Net Position)

Enterprise Funds report the difference between assets and liabilities as Net Position. Since Enterprise Funds include long-term assets and liabilities, financial resources are measured using unrestricted net position or net working capital (current assets less current liabilities). The County's policy requires that enterprise funds maintain an appropriate level of financial resources to ensure adequate maintenance reserves and to ensure that cash flow balancing requirements and legal restrictions are met. Each of the County's enterprise funds account for different types of services and therefore, reserve needs are unique for each.

Internal Service Fund Reserves (Net Position)

Similar to enterprise funds, Internal Service Funds report the difference between assets and liabilities as Net Position. The County operates several internal service funds to finance goods or services provided by one department to other departments within the County, or other governmental units, on a cost-reimbursement basis.

Self-insurance funds maintain balances equal to the greater of 1) claims payable liability plus 2 months of the fund's annual operating and claims budget or 2) three months of projected operating expenses and claims. Net position within the funds should not fall below zero. Since the County maintains an excess workers compensation insurance policy, the reserves for the Workers Compensation self-insurance fund are maintained equal to the annual stop loss limit of the excess policy.

Central service funds are designed to operate on a break-even basis for operations, while, if applicable, accruing additional funds to finance future capital costs. To provide sufficient funds to cover daily operations, the goal is to maintain a minimum net working capital of one month of budgeted operating expenses (including depreciation). These funds may also accumulate reserves in preparation of large purchases (such as system-wide upgrades and/or large equipment replacements) in a future year.

Estimated Fund Balances Schedule

The following schedule shows estimated fund balances for all funds for the current operating year and the next budget year. The schedule includes several estimates for results of operations. Actual results are unknown until the fiscal year is closed in March.

ESTIMATED FUND BALANCES

	2020					
	Audited Fund Balance 12/31/2019	Property Tax Contribution	Projected Revenues	Projected Expenditures	Estimated Fund Balance 12/31/2020	Change
GOVERNMENTAL FUNDS						
General	\$ 26,713,761	\$ 23,304,828	\$ 15,854,594	\$ 41,210,110	\$ 24,663,073	-7.7%
County Roads and Bridges	9,541,586	1,558,362	5,662,287	11,082,648	5,679,587	-40.5%
Human Services	2,113,994	9,948,538	19,347,859	28,877,093	2,533,298	19.8%
Debt Service	172,294	1,739,725	466,755	2,206,480	172,294	0.0%
Special Revenue (non-major)	10,913,841	1,033,413	10,345,422	9,436,645	12,856,031	17.8%
Capital Projects	6,658,078	-	1,731,499	1,352,682	7,036,895	5.7%
Total Governmental Funds	\$ 56,113,554	\$ 37,584,866	\$ 53,408,416	\$ 94,165,658	\$ 52,941,178	
ENTERPRISE FUNDS						
Highway	\$ 13,010,789	\$ -	\$ 14,969,760	\$ 15,035,518	\$ 12,945,031	-0.5%
Samaritan Health Center	1,690,241	-	12,917,964	11,939,595	2,668,610	57.9%
Fields of Washington County	2,539,580	-	2,483,446	2,238,000	2,785,026	9.7%
County Parks	5,687,508	125,000	901,518	1,237,939	5,476,087	-3.7%
Family Park Golf Course	3,296,596	-	1,585,706	1,498,051	3,384,251	2.7%
Total Enterprise Funds	\$ 26,224,714	\$ 125,000	\$ 32,858,394	\$ 31,949,103	\$ 27,259,005	
INTERNAL SERVICE FUNDS						
Central Fueling	\$ 185,070	\$ -	\$ 635,697	\$ 671,367	\$ 149,400	-19.3%
Workers' Compensation	2,492,540	-	688,692	412,155	2,769,077	11.1%
Health Insurance	5,439,111	-	8,388,279	7,224,933	6,602,457	21.4%
Property Insurance	116,270	-	843,065	765,744	193,591	66.5%
Information Services	1,292,697	269,310	2,129,599	2,512,131	1,179,475	-8.8%
Central Reproduction	(94,191)	-	94,191	-	-	-100.0%
Total Internal Service Funds	\$ 9,431,497	\$ 269,310	\$ 12,779,523	\$ 11,586,330	\$ 10,894,000	

FUND BALANCE CHANGES:

County Roads and Bridges Fund - The County issued \$10 million of debt in October 2018 for road construction projects in 2019 and 2020. Remaining \$4 million of debt proceeds were spent down in 2020, thus returning the fund balance closer to historic reserve levels at the end of 2020.

Human Services Fund - Unused unrestricted tax levy funds will be returned to the general fund upon year-end closing. Increases in funds from state and federal sources are anticipated to cover more costs than originally budgeted.

Special Revenue (non-major) Funds - Investments in the County's economic development revolving loan fund program increased in 2020 but remained undeveloped at year end.

Samaritan Health Center - Fund expenditures are trending below budgeted amounts and we anticipate ending the year with a surplus which will remain with the fund at the end of the year.

Central Fueling Fund - There is an anticipated use of fund balance due to fluctuating fuel prices and the amount of county use.

Workers' Compensation Fund - Based on 2018 and 2019 claims experience and the resulting use of fund savings, the County set 2019 and 2020 department premium rates slightly higher. These rate increases are intended to replenish fund balance over three years and bring the fund back in alignment with the County's stated fund balance reserves policy.

Health Insurance Fund - 2020 claims experience is more favorable than anticipated when premium rates were set in Spring of 2019. As a result, the fund has brought in more revenues than necessary to cover presented claims. The County is considering plan and rate adjustments in future years to bring the fund back in alignment with the County's stated fund balance reserves policy.

Property Insurance Fund - Based on 2018 and 2019 claims experience and the resulting use of fund savings, the County set 2019 and 2020 department premium rates slightly higher. These rate increases are intended to replenish fund balance over three years and bring the fund back in alignment with the County's stated fund balance reserves policy.

Central Reproduction Fund - As County practices change and departments move to a more paperless environment, this fund was unable to sustain its operating and overhead costs. Therefore, the County closed this internal service fund as of 12/31/19 and combined remaining operations into the County Clerk's budget within the General Fund.

ESTIMATED FUND BALANCES (continued)

	2021					
	Estimated Fund Balance 12/31/2020	Property Tax Contribution	Budgeted Revenues & Other Sources	Budgeted Expenditures & Other Uses	Estimated Fund Balance 12/31/2021	Change
GOVERNMENTAL FUNDS						
General	\$ 24,663,073	\$ 24,489,184	\$ 16,083,546	\$ 40,572,729	\$ 24,663,074	0.0%
County Roads and Bridges	5,679,587	1,476,795	6,065,698	7,739,900	5,482,180	-3.5%
Human Services	2,533,298	9,580,544	18,855,896	28,436,440	2,533,298	0.0%
Debt Service	172,294	1,739,200	-	1,865,450	46,044	-73.3%
Special Revenue (non-major)	12,856,031	1,047,065	9,852,053	10,348,792	13,406,357	4.3%
Capital Projects	7,036,895	-	1,455,400	1,455,400	7,036,895	0.0%
Total Governmental Funds	\$ 52,941,178	\$ 38,332,788	\$ 52,312,593	\$ 90,418,711	\$ 53,167,848	
Enterprise Funds						
Highway	\$ 12,945,031	\$ -	\$ 11,778,479	\$ 11,923,679	\$ 12,799,831	-1.1%
Samaritan Health Center	2,668,610	-	12,369,519	12,021,341	3,016,788	13.0%
Fields of Washington County	2,785,026	-	2,446,363	2,264,170	2,967,219	6.5%
County Parks	5,476,087	50,000	1,086,430	1,318,487	5,294,030	-3.3%
Family Park Golf Course	3,384,251	-	1,470,790	1,470,790	3,384,251	0.0%
Total Enterprise Funds	\$ 27,259,005	\$ 50,000	\$ 29,151,581	\$ 28,998,467	\$ 27,462,119	
Internal Service Funds						
Central Fueling	\$ 149,400	\$ -	\$ 758,825	\$ 758,162	\$ 150,063	0.4%
Workers' Compensation	2,769,077	-	589,000	689,000	2,669,077	-3.6%
Health Insurance	6,602,457	-	8,425,000	9,034,000	5,993,457	-9.2%
Property Insurance	193,591	-	866,831	860,420	200,002	3.3%
Information Services	1,179,475	278,590	2,613,758	2,888,324	1,183,499	0.3%
Total Internal Service Funds	\$ 10,894,000	\$ 278,590	\$ 13,253,414	\$ 14,229,906	\$ 10,196,098	

FUND BALANCE CHANGES:

Debt Service Fund - The County has a final debt payment in 2021 for a bond issued in 2012 that will be paid from fund balance.

Samaritan Health Center - Center anticipates increased cost recovery in various areas such as physical and occupational therapies and reduced costs for contracted nursing staff in 2021.

2021 BUDGET BY FUNCTIONAL AREA & REVENUE/EXPENDITURE TYPE

REVENUES AND EXPENDITURES BY FUNCTION							
REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	\$ 161,081	\$ 1,013,019	\$ -	\$ -	\$ -	\$ -	\$ 1,174,100
ADMINISTRATIVE	2,027,505	-	-	-	3,480,589	-	5,508,094
HUMAN SERVICES	18,900	21,052,666	-	-	-	14,815,882	35,887,448
LAND USE & PLANNING	1,819,245	261,900	-	-	-	2,739,277	4,820,422
PUBLIC SAFETY	4,889,512	120,000	-	-	-	-	5,009,512
PUBLIC WORKS	935,654	9,807,550	-	-	758,825	11,923,679	23,425,708
SELF INSURANCE	-	-	-	-	9,723,000	-	9,723,000
OTHER COUNTY-WIDE	6,186,649	2,835,919	126,250	1,500,400	-	-	10,649,218
PROPERTY TAX LEVY*	24,489,183	12,104,404	1,739,200	-	278,590	50,000	38,661,377
TOTAL REVENUES	\$ 40,527,729	\$ 47,195,458	\$ 1,865,450	\$ 1,500,400	\$ 14,241,004	\$ 29,528,838	\$134,858,879
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
EXECUTIVE	\$ 1,591,584	\$ 1,230,824	\$ -	\$ -	\$ -	\$ -	\$ 2,822,408
ADMINISTRATIVE	5,099,331	-	-	-	3,759,179	-	8,858,510
HUMAN SERVICES	1,148,131	30,804,371	-	-	-	14,815,882	46,768,384
LAND USE & PLANNING	2,831,470	261,900	-	-	-	2,789,277	5,882,647
PUBLIC SAFETY	26,419,288	120,000	-	-	-	-	26,539,288
PUBLIC WORKS	3,360,795	11,942,444	-	-	758,825	11,923,679	27,985,743
SELF INSURANCE	-	-	-	-	9,723,000	-	9,723,000
OTHER COUNTY-WIDE	77,130	2,835,919	1,865,450	1,500,400	-	-	6,278,899
TOTAL EXPENDITURES	\$ 40,527,729	\$ 47,195,458	\$ 1,865,450	\$ 1,500,400	\$ 14,241,004	\$ 29,528,838	\$134,858,879

REVENUES AND EXPENDITURES BY TYPE							
REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
SALES & OTHER (NON-PROPERTY) TAXES	\$ 4,918,140	\$ 5,388,526	\$ -	\$ 1,475,400	\$ -	\$ -	\$ 11,782,066
INTERGOVERNMENTAL	2,563,315	26,320,505	-	-	-	3,531,986	32,415,806
PUBLIC CHARGES FOR SERVICES	3,142,729	1,573,342	-	-	44,000	15,788,128	20,548,199
INTERGOVERNMENTAL CHGS FOR SVCS	815,746	2,000	-	-	231,000	-	1,048,746
INTERDEPARTMENTAL CHGS FOR SVCS	2,352,673	-	-	-	12,717,097	8,178,167	23,247,937
FINES, FORFEITURES, AND PENALTIES	453,000	152,278	-	-	-	25,000	630,278
LICENSES AND PERMITS	285,825	-	-	-	-	6,400	292,225
INTEREST EARNINGS	723,600	31,500	-	-	2,000	900	758,000
OTHER REVENUES	783,518	1,305,496	-	25,000	44,000	1,501,000	3,659,014
TRANSFERS IN & OTHER SOURCES	-	317,407	126,250	-	924,317	447,257	1,815,231
GENERAL FUND BALANCE (DEFICIT)	-	-	-	-	-	-	-
PROPERTY TAX LEVY*	24,489,183	12,104,404	1,739,200	-	278,590	50,000	38,661,377
TOTAL REVENUES	\$ 40,527,729	\$ 47,195,458	\$ 1,865,450	\$ 1,500,400	\$ 14,241,004	\$ 29,528,838	\$134,858,879

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TOTAL **
PERSONNEL	\$ 27,721,944	\$ 11,538,687	\$ -	\$ -	\$ 1,115,057	\$ 14,586,277	\$ 54,961,965
PURCHASED SERVICES	6,605,925	21,006,712	-	-	1,352,834	3,037,564	32,003,035
MATERIALS AND SUPPLIES	605,138	537,543	-	-	905,368	1,911,147	3,959,196
TRAVEL AND TRAINING	204,747	170,265	-	-	22,500	37,895	435,407
INTERDEPARTMENTAL CHARGES	2,825,892	10,352,037	-	-	11,602	2,517,371	15,706,902
DEPRECIATION	-	-	-	-	314,125	1,799,800	2,113,925
DEBT SERVICE	-	-	1,865,450	-	-	135,293	2,000,743
GRANTS AND LOANS	1,418,454	2,036,000	-	45,000	-	-	3,499,454
OTHER EXPENDITURES	1,138,629	635,888	-	-	10,508,420	443,495	12,726,432
OUTLAY	7,000	248,000	-	1,393,150	-	4,409,625	6,057,775
TRANSFERS OUT & OTHER USES	-	670,326	-	62,250	11,098	650,371	1,394,045
TOTAL EXPENDITURES	\$ 40,527,729	\$ 47,195,458	\$ 1,865,450	\$ 1,500,400	\$ 14,241,004	\$ 29,528,838	\$134,858,879

*Includes Library Services and County Road and Bridge property tax levy.

2021 TOTAL COUNTY SUMMARY

This summary presents the County's revenues and other sources by type and expenditures and other uses by function for all funds. The summary presents the prior year actual, current year estimated, and current year budgeted for comparison purposes.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
ALL FUNDS						
Revenues & Other Sources						
Property Taxes	\$ 37,296,183	\$ 37,979,176	\$ 37,979,176	\$ 38,661,378	\$ 682,202	1.80%
Sales & Other Taxes	12,720,956	12,914,665	7,716,397	11,782,066	(1,132,599)	-8.77%
Intergovernmental	29,242,556	30,106,884	31,630,600	32,415,806	2,308,922	7.67%
Public Charges for Services	19,751,804	20,372,228	20,228,910	20,548,199	175,971	0.86%
Intergovernmental Charges for Services	1,015,249	1,085,106	652,328	1,048,746	(36,360)	-3.35%
Interdepartmental Charges for Services	24,552,182	23,216,033	26,140,507	23,247,937	31,904	0.14%
Fines, Forfeitures, & Penalties	515,186	625,000	613,087	630,278	5,278	0.84%
Licenses & Permits	307,042	292,845	293,624	292,225	(620)	-0.21%
Interest Earnings	2,226,627	1,632,875	1,364,810	758,000	(874,875)	-53.58%
Other Revenues	15,933,760	3,490,852	3,997,400	3,659,014	168,162	4.82%
Other Financing Sources *	8,589,615	2,035,463	7,536,245	1,815,231	(220,232)	-10.82%
Total	\$152,151,160	\$133,751,127	\$138,153,084	\$134,858,880	\$ 1,107,753	0.83%
Expenditures & Other Uses						
Personnel	\$ 52,258,447	\$ 55,987,677	\$ 53,079,910	\$ 54,961,965	\$ (1,025,712)	-1.83%
Purchased Services	29,717,451	30,269,862	31,465,893	32,003,035	1,733,173	5.73%
Materials & Supplies	3,862,878	3,945,177	3,540,110	3,959,196	14,019	0.36%
Travel & Training	369,767	436,755	256,948	435,407	(1,348)	-0.31%
Interdepartmental Charges	17,795,369	15,326,178	19,024,043	15,706,902	380,724	2.48%
Depreciation	2,146,281	1,868,351	1,996,050	2,113,925	245,574	13.14%
Debt Service	2,798,119	2,352,173	2,352,173	2,000,743	(351,430)	-14.94%
Grants & Loans	2,594,302	3,692,604	3,267,444	3,499,454	(193,150)	-5.23%
Other Expenses	22,776,666	12,575,127	11,524,144	12,726,432	151,305	1.20%
Outlay	7,407,763	6,612,808	10,114,899	6,057,775	(555,033)	-8.39%
Other Financing Uses	10,424,117	684,415	1,531,470	1,394,046	709,631	103.68%
Total	\$152,151,160	\$133,751,127	\$138,153,084	\$134,858,880	\$ 1,107,753	0.83%

* - 2019 actual and 2020 estimated actual includes use of fund balance to spend the 2018 debt issue as an other financing source.

2021 SUMMARY BY FUNDS

This summary presents the County's revenues and other sources by type and expenditures and other uses by function for each major fund and non-major funds in aggregate. The summary presents the prior year actual, current year estimated, and current year budgeted for comparison purposes.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
GENERAL FUND (100)						
Revenues & Other Sources						
Property Taxes	\$ 22,070,664	\$ 23,304,828	\$ 23,304,828	\$ 24,489,184	\$ 1,184,356	5.08%
Sales & Other Taxes	5,136,977	5,078,230	532,329	4,963,140	(115,090)	-2.27%
Intergovernmental	3,011,692	2,788,266	2,935,909	2,563,315	(224,951)	-8.07%
Public Charges for Services	3,018,598	3,057,067	2,522,479	3,142,729	85,662	2.80%
Intergovernmental Charges for Services	846,113	910,106	465,281	815,746	(94,360)	-10.37%
Interdepartmental Charges for Services	2,383,397	2,668,398	2,437,969	2,352,673	(315,725)	-11.83%
Fines, Forfeitures, & Penalties	432,187	452,000	436,764	453,000	1,000	0.22%
Licenses & Permits	300,967	287,045	287,199	285,825	(1,220)	-0.43%
Interest Earnings	1,867,893	1,440,000	1,283,853	723,600	(716,400)	-49.75%
Other Revenues	937,447	761,893	952,811	783,518	21,625	2.84%
Other Financing Sources	5,901,973	675,817	6,060,786	-	(675,817)	-100.00%
Total	\$ 45,907,908	\$ 41,423,650	\$ 41,220,208	\$ 40,572,730	\$ (850,920)	-2.05%
Expenditures & Other Uses						
Personnel	\$ 26,266,542	\$ 27,655,517	\$ 27,148,666	\$ 27,721,944	\$ 66,427	0.24%
Purchased Services	6,628,420	6,889,958	6,531,719	6,605,925	(284,033)	-4.12%
Materials & Supplies	508,920	755,867	694,588	605,138	(150,729)	-19.94%
Travel & Training	191,078	215,625	114,008	204,747	(10,878)	-5.04%
Interdepartmental Charges	2,327,293	2,591,800	2,373,143	2,825,892	234,092	9.03%
Grants & Loans	1,625,068	1,603,448	1,689,781	1,463,454	(139,994)	-8.73%
Other Expenses	2,174,453	1,430,169	2,081,453	1,138,630	(291,539)	-20.38%
Outlay	183,109	27,500	486,850	7,000	(20,500)	-74.55%
Other Financing Uses	6,003,025	253,766	100,000	-	(253,766)	-100.00%
Total	\$ 45,907,908	\$ 41,423,650	\$ 41,220,208	\$ 40,572,730	\$ (850,920)	-2.05%
HUMAN SERVICES (213, 214)						
Revenues & Other Sources						
Property Taxes	\$ 10,159,002	\$ 9,948,538	\$ 9,948,538	\$ 9,580,544	\$ (367,994)	-3.70%
Intergovernmental	14,568,755	15,618,928	16,027,637	17,640,060	2,021,132	12.94%
Public Charges for Services	792,415	600,401	837,742	742,567	142,166	23.68%
Intergovernmental Charges for Services	2,067	-	2,000	2,000	2,000	0.00%
Fines, Forfeitures, & Penalties	50,000	148,000	148,000	152,278	4,278	2.89%
Other Revenues	485,354	329,006	352,020	318,991	(10,015)	-3.04%
Other Financing Sources	1,020,000	-	1,980,460	-	-	0.00%
Total	\$ 27,077,593	\$ 26,644,873	\$ 29,296,397	\$ 28,436,440	\$ 1,791,567	6.72%
Expenditures & Other Uses						
Personnel	\$ 8,459,138	\$ 9,506,719	\$ 8,863,016	\$ 9,335,808	\$ (170,911)	-1.80%
Purchased Services	14,465,833	15,086,642	16,505,270	17,040,420	1,953,778	12.95%
Materials & Supplies	159,208	131,200	67,384	142,095	10,895	8.30%
Travel & Training	46,075	61,800	30,694	71,065	9,265	14.99%
Interdepartmental Charges	1,601,573	1,715,764	1,743,651	1,754,404	38,640	2.25%
Other Expenses	147,394	120,248	205,850	92,648	(27,600)	-22.95%
Outlay	57,508	22,500	1,594,760	-	(22,500)	-100.00%
Other Financing Uses	2,140,864	-	285,772	-	-	0.00%
Total	\$ 27,077,593	\$ 26,644,873	\$ 29,296,397	\$ 28,436,440	\$ 1,791,567	6.72%

SUMMARY BY FUNDS (CONTINUED)

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
COUNTY ROADS AND BRIDGES (290)						
Revenues & Other Sources						
Property Taxes	\$ 1,416,389	\$ 1,558,362	\$ 1,558,362	\$ 1,476,795	\$ (81,567)	-5.23%
Sales & Other Taxes	3,182,700	3,278,181	3,278,181	3,376,526	98,345	3.00%
Intergovernmental	2,212,822	2,171,000	2,263,302	2,689,172	518,172	23.87%
Interest Earnings	173,064	-	17,919	-	-	0.00%
Other Revenues	3,897	-	2,885	-	-	0.00%
Other Financing Sources	2,651,918	226,197	3,961,999	197,407	(28,790)	-12.73%
Total	\$ 9,640,790	\$ 7,233,740	\$ 11,082,648	\$ 7,739,900	\$ 506,160	7.00%
Expenditures & Other Uses						
Interdepartmental Charges	\$ 9,640,790	\$ 7,233,740	\$ 11,082,648	\$ 7,739,900	\$ 506,160	7.00%
Total	\$ 9,640,790	\$ 7,233,740	\$ 11,082,648	\$ 7,739,900	\$ 506,160	7.00%
HIGHWAY (500)						
Revenues & Other Sources						
Intergovernmental	\$ 3,992,356	\$ 3,653,105	\$ 3,429,774	\$ 3,531,986	\$ (121,119)	-3.32%
Public Charges for Services	849,320	759,479	949,952	766,954	7,475	0.98%
Interdepartmental Charges for Services	9,110,160	6,998,968	10,583,610	7,473,139	474,171	6.77%
Licenses & Permits	6,075	5,800	6,425	6,400	600	10.34%
Other Revenues	18,114	-	-	-	-	0.00%
Other Financing Sources	31,075	155,655	65,751	145,200	(10,455)	-6.72%
Total	\$ 14,007,100	\$ 11,573,007	\$ 15,035,512	\$ 11,923,679	\$ 350,672	3.03%
Expenditures & Other Uses						
Personnel	\$ 4,426,163	\$ 4,307,439	\$ 4,195,061	\$ 4,276,723	\$ (30,716)	-0.71%
Purchased Services	195,050	195,310	198,181	187,640	(7,670)	-3.93%
Materials & Supplies	306,878	280,530	253,536	257,630	(22,900)	-8.16%
Travel & Training	8,729	10,880	1,508	9,020	(1,860)	-17.10%
Interdepartmental Charges	2,423,457	2,033,352	2,167,643	1,790,930	(242,422)	-11.92%
Depreciation	903,548	951,638	1,009,915	1,026,186	74,548	7.83%
Grants & Loans	25,000	25,000	25,000	-	(25,000)	-100.00%
Other Expenses	2,043	(14,415)	(63,902)	1,925	16,340	-113.35%
Outlay	5,716,232	3,783,273	7,248,570	4,373,625	590,352	15.60%
Total	\$ 14,007,100	\$ 11,573,007	\$ 15,035,512	\$ 11,923,679	\$ 350,672	3.03%
SAMARITAN HEALTH CENTER						
Revenues & Other Sources						
Public Charges for Services	\$ 9,711,843	\$ 10,456,805	\$ 10,152,180	\$ 10,460,930	\$ 4,125	0.04%
Interdepartmental Charges for Services	513,923	480,548	568,809	408,089	(72,459)	-15.08%
Interest Earnings	1,300	1,000	160	500	(500)	-50.00%
Other Revenues	2,032,634	2,093,326	1,583,741	1,500,000	(593,326)	-28.34%
Other Financing Sources	438,643	132,143	-	-	(132,143)	-100.00%
Total	\$ 12,698,343	\$ 13,163,822	\$ 12,917,963	\$ 12,369,519	\$ (794,303)	-6.03%
Expenditures & Other Uses						
Personnel	\$ 7,686,855	\$ 8,866,618	\$ 7,513,939	\$ 7,744,140	\$ (1,122,478)	-12.66%
Purchased Services	2,608,578	2,000,641	2,226,394	1,929,163	(71,478)	-3.57%
Materials & Supplies	1,242,247	1,132,740	1,177,623	1,295,970	163,230	14.41%
Travel & Training	13,624	20,700	7,478	22,825	2,125	10.27%
Interdepartmental Charges	227,678	251,098	249,413	235,810	(15,288)	-6.09%
Depreciation	509,696	282,503	282,801	280,499	(2,004)	-0.71%
Debt Service	126,153	118,012	118,012	112,194	(5,818)	-4.93%
Other Expenses	283,512	477,240	363,936	384,740	(92,500)	-19.38%
Outlay	-	14,270	-	16,000	1,730	12.12%
Other Financing Uses	-	-	978,367	348,178	348,178	0.00%
Total	\$ 12,698,343	\$ 13,163,822	\$ 12,917,963	\$ 12,369,519	\$ (794,303)	-6.03%

SUMMARY BY FUNDS (CONTINUED)

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
FIELDS OF WASHINGTON COUNTY (630)						
Revenues & Other Sources						
Public Charges for Services	\$ 2,376,980	\$ 2,429,817	\$ 2,483,062	\$ 2,445,963	\$ 16,146	0.66%
Interest Earnings	383	500	385	400	(100)	-20.00%
Total	\$ 2,377,363	\$ 2,430,317	\$ 2,483,447	\$ 2,446,363	\$ 16,046	0.66%
Expenditures & Other Uses						
Personnel	\$ 1,253,302	\$ 1,311,606	\$ 1,145,317	\$ 1,328,612	\$ 17,006	1.30%
Purchased Services	633,654	565,503	740,529	544,362	(21,141)	-3.74%
Materials & Supplies	36,011	41,550	43,646	53,100	11,550	27.80%
Travel & Training	1,230	1,600	1,207	2,600	1,000	62.50%
Interdepartmental Charges	303,765	215,735	218,775	233,705	17,970	8.33%
Depreciation	91,720	-	51,814	51,692	51,692	0.00%
Debt Service	26,374	27,681	27,681	23,099	(4,582)	-16.55%
Other Expenses	19,931	5,300	9,031	7,000	1,700	32.08%
Outlay	-	-	-	20,000	20,000	0.00%
Other Financing Uses	11,376	261,342	245,447	182,193	(79,149)	-30.29%
Total	\$ 2,377,363	\$ 2,430,317	\$ 2,483,447	\$ 2,446,363	\$ 16,046	0.66%
COUNTY PARKS (640)						
Revenues & Other Sources						
Property Taxes	\$ 225,000	\$ 125,000	\$ 125,000	\$ 50,000	\$ (75,000)	-60.00%
Public Charges for Services	321,239	504,768	431,566	643,491	138,723	27.48%
Interdepartmental Charges for Services	256,947	313,072	314,870	296,939	(16,133)	-5.15%
Fines, Forfeitures, & Penalties	32,998	25,000	28,323	25,000	-	0.00%
Other Revenues	62,434	37,000	6,759	1,000	(36,000)	-97.30%
Other Financing Sources	365,553	320,454	331,405	302,057	(18,397)	-5.74%
Total	\$ 1,264,171	\$ 1,325,294	\$ 1,237,923	\$ 1,318,487	\$ (6,807)	-0.51%
Expenditures & Other Uses						
Personnel	\$ 580,189	\$ 648,820	\$ 563,959	\$ 630,724	\$ (18,096)	-2.79%
Purchased Services	198,881	193,030	179,480	189,718	(3,312)	-1.72%
Materials & Supplies	51,286	53,152	52,574	51,352	(1,800)	-3.39%
Travel & Training	3,489	2,550	1,684	2,050	(500)	-19.61%
Interdepartmental Charges	197,496	195,075	196,657	210,880	15,805	8.10%
Depreciation	282,472	232,667	243,569	233,763	1,096	0.47%
Other Expenses	(54,214)	-	-	-	-	0.00%
Outlay	4,572	-	-	-	-	0.00%
Total	\$ 1,264,171	\$ 1,325,294	\$ 1,237,923	\$ 1,318,487	\$ (6,807)	-0.51%
FAMILY PARK GOLF COURSE (690)						
Revenues & Other Sources						
Sales & Other Taxes	\$ 357	\$ -	\$ 53	\$ -	\$ -	0.00%
Public Charges for Services	1,357,756	1,452,175	1,582,676	1,470,790	18,615	1.28%
Other Revenues	18,175	-	2,977	-	-	0.00%
Other Financing Sources	63,117	-	-	-	-	0.00%
Total	\$ 1,439,405	\$ 1,452,175	\$ 1,585,706	\$ 1,470,790	\$ 18,615	1.28%
Expenditures & Other Uses						
Personnel	\$ 632,702	\$ 617,903	\$ 611,515	\$ 606,078	\$ (11,825)	-1.91%
Purchased Services	176,286	171,248	181,083	186,681	15,433	9.01%
Materials & Supplies	282,032	262,850	300,113	253,095	(9,755)	-3.71%
Travel & Training	2,845	1,400	1,326	1,400	-	0.00%
Interdepartmental Charges	42,510	41,765	41,771	46,046	4,281	10.25%
Depreciation	172,092	178,483	192,410	207,660	29,177	16.35%
Other Expenses	24,003	58,330	49,831	49,830	(8,500)	-14.57%
Other Financing Uses	103,000	120,196	207,657	120,000	(196)	-0.16%
Total	\$ 1,439,405	\$ 1,452,175	\$ 1,585,706	\$ 1,470,790	\$ 18,615	1.28%

SUMMARY BY FUNDS (CONTINUED)

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
AGGREGATED NON-MAJOR FUNDS						
Revenues & Other Sources						
Property Taxes	\$ 3,425,128	\$ 3,042,448	\$ 3,042,448	\$ 3,064,855	\$ 22,407	0.74%
Sales & Other Taxes	4,400,922	4,558,254	3,905,835	3,442,400	(1,115,854)	-24.48%
Intergovernmental	5,456,932	5,875,585	6,360,905	5,991,273	115,688	1.97%
Public Charges for Services	1,323,652	1,111,716	1,269,254	874,775	(236,941)	-21.31%
Intergovernmental Charges for Services	167,069	175,000	185,047	231,000	56,000	32.00%
Interdepartmental Charges for Services	12,287,755	12,755,047	12,235,249	12,717,097	(37,950)	-0.30%
Interest Earnings	183,987	191,375	62,493	33,500	(157,875)	-82.50%
Other Revenues	12,375,706	269,627	1,096,208	1,055,505	785,878	291.47%
Other Financing Sources	1,459,737	253,766	626,773	215,317	(38,449)	-15.15%
Total	\$ 41,080,888	\$ 28,232,818	\$ 28,784,212	\$ 27,625,722	\$ (607,096)	-2.15%
Expenditures & Other Uses						
Personnel	\$ 2,953,557	\$ 3,073,055	\$ 3,038,437	\$ 3,317,936	\$ 244,881	7.97%
Purchased Services	4,810,749	5,167,530	4,903,236	5,319,126	151,596	2.93%
Materials & Supplies	1,276,295	1,287,288	950,645	1,300,816	13,528	1.05%
Travel & Training	102,699	122,200	99,044	121,700	(500)	-0.41%
Interdepartmental Charges	1,030,808	1,047,849	950,342	869,335	(178,514)	-17.04%
Depreciation	186,754	223,060	215,541	314,125	91,065	40.83%
Debt Service	2,645,593	2,206,480	2,206,480	1,865,450	(341,030)	-15.46%
Grants & Loans	944,234	2,064,156	1,552,663	2,036,000	(28,156)	-1.36%
Other Expenses	20,179,544	10,498,255	8,877,945	11,051,660	553,405	5.27%
Outlay	1,442,406	2,765,265	784,720	1,641,150	(1,124,115)	-40.65%
Other Financing Uses	5,508,249	(222,320)	5,205,159	(211,576)	10,744	-4.83%
Total	\$ 41,080,888	\$ 28,232,818	\$ 28,784,212	\$ 27,625,722	\$ (607,096)	-2.15%

MAJOR REVENUE SOURCES

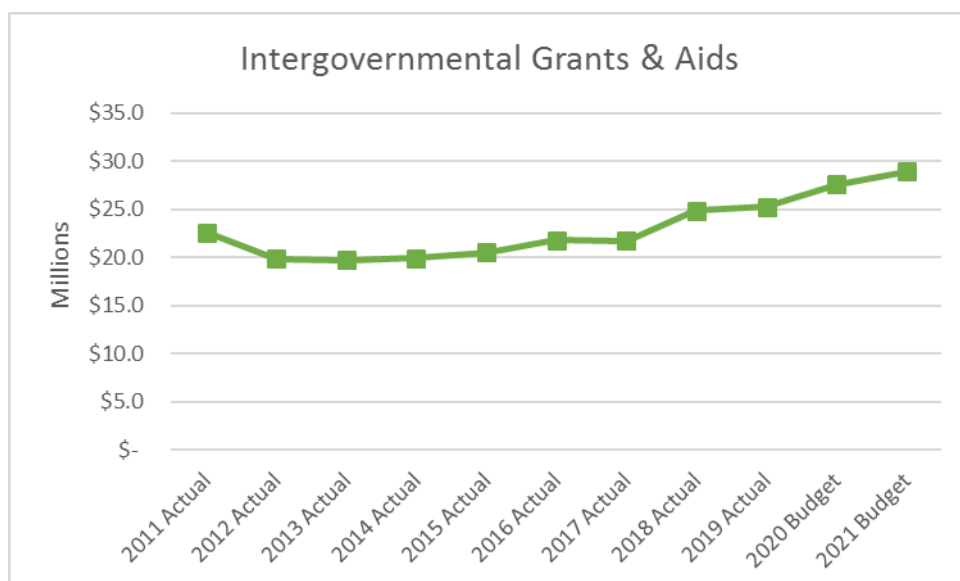
Property Taxes

The County's largest revenue source is property taxes. General property tax revenues are budgeted at \$36,918,760 in 2021, which is 27.7% of total revenues. Property taxes increased by 1.88% or \$682,202 between the 2020 and 2021 budgets. This increase is based on net new construction data provided by the Wisconsin Department of Revenue and complies with statutorily imposed levy limit calculations. Due to levy limit restrictions, forecasting methods related to property taxes are based on a rolling average of net new construction increases.

More information on the County's historical tax levy and tax rate can be found in the 2021 Budget and Tax Levy Summary of the budget document. Additional information on the County's tax base can be found in the Statistical Section of this document.

Intergovernmental Grants and Aids

The County's second largest revenue source is intergovernmental grants and aids which consists of payments and funding received from federal, state, and other local governments to provide services and programs within the County. The projected revenue from intergovernmental sources is about \$28,884,000, or 21.7% of total revenues (excluding interfund transactions). Some dollars are tied to specific programs, while other revenues in this category (such as shared revenues) are used to generally fund the responsibilities of county government.



Overall, the county is budgeting an increase of 4.8% or about \$1,317,000 from 2020. Increases in Medicaid revenues from the Comprehensive Community Services program and budgeted actuals on improved Wisconsin Medicaid Cost Reporting (WIMCR) account for most of the increases in grants and aids.

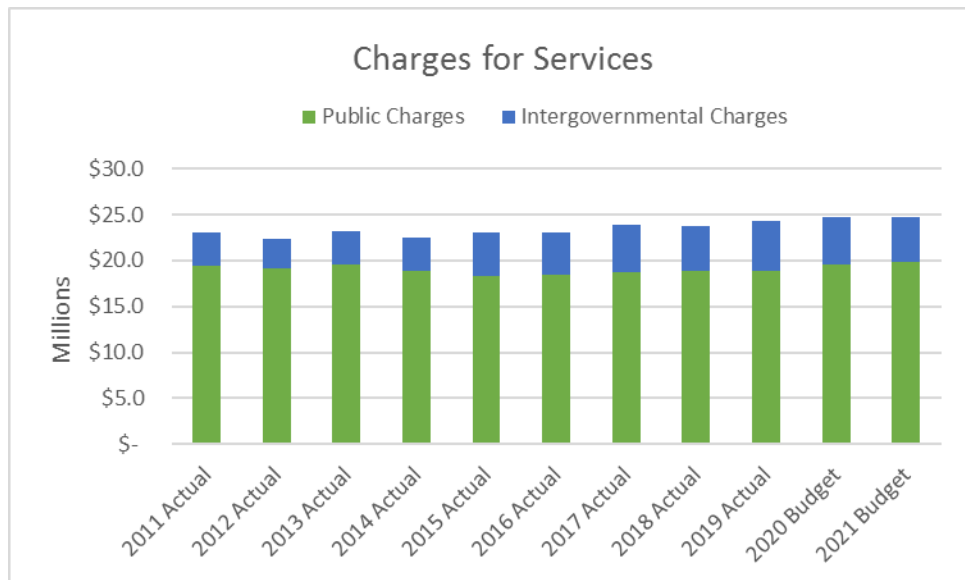
Generally, these revenue budgets are based on several factors, including: historical trends, anticipated client service needs, and the funding methodologies used by granting agencies. Several major county funds and functional areas rely on intergovernmental revenues including several funds related to human services (the Human Services Department, the Aging and Disability Resource Center, Child Support, etc.) and funds used for highway and transit functions.

MAJOR REVENUE SOURCES

Public and Intergovernmental Charges for Services

Charges for services is revenue received from the public and other governments for services provided to them. These charges are generally based on statutory or county-adopted fees and are designed to recoup the costs of providing the service. Projections are based on past volume trends, the economy, and other factors.

Overall, the county is budgeting a reduction of \$19,000 or less than 1% to \$24,738,000. Charges for services make up 18.6% of the total budget in 2021.

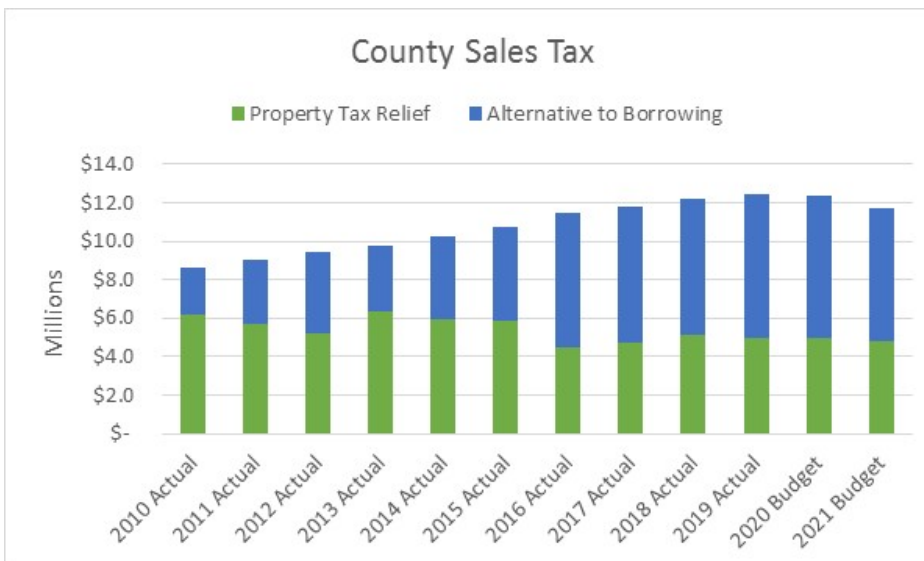


Interdepartmental Charges for Services

The County has several internal service funds which provide services mainly to other county departments. Charges for those services are recognized as revenues in the internal service funds and expenses in the user departments. Internal service funds of the County include self-insurance funds for health and workers compensation claims, information technology services, central reproductions, property and liability insurance, and a central fueling station. Revenues in these funds are based on the projected costs of operating the service departments.

Sales Taxes

The County's fifth largest revenue source is sales taxes projected at about \$11,782,000 or 8.8% of total revenues. State statute authorizes counties to impose a 0.5% sales tax, which

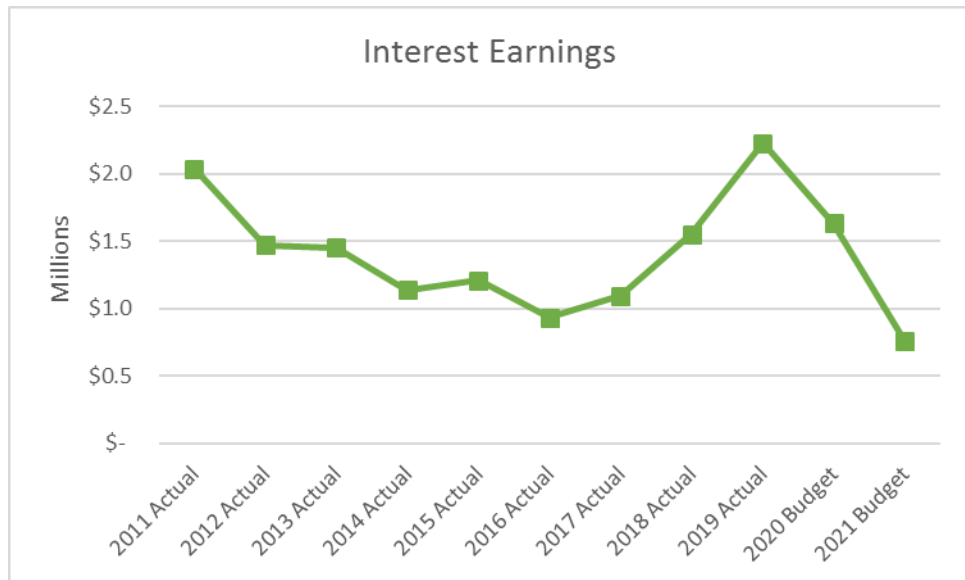


Washington County utilizes for property tax levy reduction in the operating budget and the Capital Improvement Program. The 2021 Budget for sales tax reflects a reduction of about \$1,132,600, due to anticipated economic impacts – mostly associated with COVID-19.

MAJOR REVENUE SOURCES

Interest Earnings

Based on a decreasing rate environment, the County is budgeting a reduction of \$875,000 for the interest collected on investments and delinquent property taxes. Interest earning projections are based on anticipated investment balances, interest rate information, and trends in delinquent property tax balances.



Other Revenue Categories

Fines, Forfeitures, and Penalties amount to less than 1% of total revenues and include forfeitures for the violation of County ordinances, the county's share of fines/forfeitures collected under state statute, and other circuit court fees collected and retained under state statute. This revenue category is essentially unchanged moving into the 2021 Budget (an increase of \$5,300 or less than 1%).

Licenses and Permit revenues account for less than 1% of overall revenues, and include funds collected for the review of various sanitary and zoning plans and the issuance of related permits.

2021

BUDGET SUMMARIES BY DEPARTMENT



WASHINGTON
COUNTY EST 1836
WISCONSIN



EXECUTIVE

Departments:

County Executive

County Attorney
(includes Child Support)

County Board

FUNCTIONAL AREA SUMMARY – EXECUTIVE

	2019 Actual	2020 Original Budget	2021 Budget	Change from 2020 Budget	
				\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 1,223,904	\$ 1,216,223	\$ 1,174,100	\$ (42,123)	-3.46%
EXPENSES	2,840,972	2,751,608	2,822,408	70,800	2.57%
OTHER SOURCES, USES, & TRANSFERS	(33,826)	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 1,583,242	\$ 1,535,385	\$ 1,648,308	\$ 112,923	7.35%
BREAKDOWN BY DEPARTMENT					
COUNTY EXECUTIVE					
REVENUES	\$ 1,852	\$ 1,500	\$ 800	\$ (700)	-46.67%
EXPENSES	658,280	574,484	654,821	80,337	13.98%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 656,428	\$ 572,984	\$ 654,021	\$ 81,037	14.14%
COUNTY ATTORNEY & CHILD SUPPORT					
REVENUES	\$ 1,222,052	\$ 1,214,723	\$ 1,173,300	\$ (41,423)	-3.41%
EXPENSES	1,881,459	1,871,390	1,855,431	(15,959)	-0.85%
OTHER SOURCES, USES, & TRANSFERS	(33,826)	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 693,233	\$ 656,667	\$ 682,131	\$ 25,464	3.88%
COUNTY BOARD					
REVENUES	\$ -	\$ -	\$ -	\$ -	0.00%
EXPENSES	301,233	305,734	312,156	6,422	2.10%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 301,233	\$ 305,734	\$ 312,156	\$ 6,422	2.10%

2019-2021 BUDGETED FTE SUMMARY

EXECUTIVE	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
County Executive	3.00	3.00	3.00	4.00	1.00
County Attorney	16.74	18.65	16.65	16.65	0.00
Total Executive	19.74	21.65	19.65	20.65	1.00
County Board - Number of Supervisors	26.00	26.00	26.00	26.00	0.00

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>County Executive</u> Add 1 FTE Executive Assistant position	<u>County Attorney</u> None
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COUNTY EXECUTIVE

2021 BUDGET SUMMARY

The County Executive is the chief elected officer for the county. Elected to a four-year term in a spring election, the County Executive provides centralized management of county operations and facilities. The County Executive is responsible for supervising and coordinating all administrative and management functions performed by all departments and offices of Washington County government. The County Executive appoints a cabinet to assist in the management of administration, community development, health and human services, and public works. As a community leader, the county executive's office responds to constituent questions and concerns. The county executive's term expires in the spring of presidential election years. Emergency management and the medical examiner report to the Office of the County Executive.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
COUNTY EXECUTIVE OFFICE (1150001)						
Revenues & Other Sources						
Public Charges for Services	\$ 1,852	\$ 1,500	\$ 825	\$ 800	\$ (700)	-46.67%
Other Revenues	-	-	6,407	-	-	0.00%
Total	\$ 1,852	\$ 1,500	\$ 7,232	\$ 800	\$ (700)	-46.67%
Expenditures & Other Uses						
Personnel	\$ 481,901	\$ 491,007	\$ 506,447	\$ 552,816	\$ 61,809	12.59%
Purchased Services	23,173	5,152	18,955	6,500	1,348	26.16%
Materials & Supplies	8,639	8,500	6,016	2,000	(6,500)	-76.47%
Travel & Training	30,296	15,500	3,773	15,500	-	0.00%
Interdepartmental Charges	12,681	14,575	9,749	18,755	4,180	28.68%
Other Expenses	101,591	39,750	87,663	59,250	19,500	49.06%
Total	\$ 658,281	\$ 574,484	\$ 632,603	\$ 654,821	\$ 80,337	13.98%
Department Total Tax Levy Impact	\$ 656,429	\$ 572,984	\$ 625,371	\$ 654,021	\$ 81,037	14.14%

Budgeted FTE	3.00	3.00	3.00	4.00	1.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Personnel	Addition of an Executive Assistant position in 2021 with assumed family health insurance	87,279	1.00
Personnel	Reductions due to termination of County Administrator contract	(39,798)	-
Materials & Supplies	Moved budget for employee incentives from Materials &	(7,000)	-
Other Expenses	Supplies to Other Expenses	7,000	-
Other Expenses	Investment in Milwaukee 7 Economic Development Partnership (M7) and Metropolitan Milwaukee Association of Commerce (MMAC)	12,500	-
Total Increase/(Decrease)		\$ 59,981	1.00

Revenues & Other Sources		
N/A - no significant revenue sources		
Total Increase/(Decrease)		\$ -

Highlights

- With a resignation in the County Clerk's office, a full-time position will be added to the County Executive's Office in the form of an executive assistant and project coordinator. For years, the County Clerk's staff has been supporting the office with a half position. With the addition of the position, functions from the Clerk's office will move to the County Executive's Office.

Goals

- Focus on the People: Next year, our office will introduce the first county newsletter, both in print and electronic, launch a new website, host town halls for the public, and continue to issue proclamations as a gesture to love our neighbors.

COUNTY ATTORNEY

2021 BUDGET SUMMARY

The Office of the County Attorney provides legal advice to the County Board, it's committees, and county departments. The County Attorney drafts and reviews ordinances and resolutions for County Board action, reviews contracts, commences legal proceedings for collections, advises on parliamentary procedures, and prosecutes mental commitment, guardianship, protective placement/services, and termination of parental rights cases. The County Attorney also prosecutes cases for County code violations.

The Child Support Agency's primary objective is to ensure parents provide financial and medical support for their children by establishing paternity and obtaining and enforcing court orders. Families that receive financial and medical support have a greater chance of being self sufficient. With our primary objective in mind, the Child Support Agency strives to provide accurate and timely information and guidance in an atmosphere of cooperation and respect for each other and the public.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
COUNTY ATTORNEY (1250001)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 151,632	\$ 159,052	\$ 171,059	\$ 160,281	\$ 1,229	0.77%
Expenditures & Other Uses						
Personnel	\$ 541,017	\$ 564,589	\$ 609,653	\$ 571,681	\$ 7,092	1.26%
Purchased Services	5,508	12,706	6,707	18,650	5,944	46.78%
Materials & Supplies	11,437	12,500	10,619	11,500	(1,000)	-8.00%
Travel & Training	1,566	4,000	2,240	3,100	(900)	-22.50%
Interdepartmental Charges	16,649	17,771	17,902	19,676	1,905	10.72%
Total	\$ 576,177	\$ 611,566	\$ 647,121	\$ 624,607	\$ 13,041	2.13%
Property Tax Levy Impact	\$ 424,545	\$ 452,514	\$ 476,062	\$ 464,326	\$ 11,812	-2.61%
CHILD SUPPORT (297)						
Revenues & Other Sources						
Intergovernmental	\$ 1,056,626	\$ 1,040,871	\$ 1,041,011	\$ 998,719	\$ (42,152)	-4.05%
Public Charges for Services	7,210	8,800	8,163	8,300	(500)	-5.68%
Other Revenues	6,584	6,000	6,020	6,000	-	0.00%
Total	\$ 1,070,420	\$ 1,055,671	\$ 1,055,194	\$ 1,013,019	\$ (42,652)	-4.04%
Expenditures & Other Uses						
Personnel	\$ 769,073	\$ 773,312	\$ 760,452	\$ 787,496	\$ 14,184	1.83%
Purchased Services	19,192	24,697	19,787	20,130	(4,567)	-18.49%
Materials & Supplies	2,706	8,920	7,623	8,420	(500)	-5.61%
Travel & Training	2,462	3,700	343	3,700	-	0.00%
Interdepartmental Charges	511,330	449,195	450,336	411,078	(38,117)	-8.49%
Other Expenses	519	-	-	-	-	0.00%
Other Financing Uses	33,826	-	-	-	-	0.00%
Total	\$ 1,339,108	\$ 1,259,824	\$ 1,238,541	\$ 1,230,824	\$ (29,000)	-2.30%
Property Tax Levy Impact	\$ 268,688	\$ 204,153	\$ 183,347	\$ 217,805	\$ 13,652	6.69%
Department Total Tax Levy	\$ 693,233	\$ 656,667	\$ 659,409	\$ 682,131	\$ 25,464	-3.88%

Budgeted FTE	16.74	16.65	16.65	16.65	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
County Attorney - Personnel	Deputy County Attorney retirement replaced with Assistant County Attorney at lower pay.	(42,962)	-
County Attorney - Personnel	Increase in health insurance due to changes in employee selections.	30,900	-
County Attorney - Purchased Services	Contracted legal assistance.	6,000	-
Child Support - Personnel	Replaced Program Assistant with Child Support Specialist.	15,174	-
Child Support - Interdepartmental Changes- Indirect Costs	Changes from indirect cost allocation plan. Decrease of overhead charges due to staffing changes.	(38,117)	-
Total Increase/(Decrease)		\$ (29,005)	-

Revenues & Other Sources

Child Support - Intergovernmental	Reduction in expenses reduces amount of state aid.	(42,152)
County Attorney - Interdepartmental Charges for Services	Reduction in child support charges; increase in human services charges.	1,229
Total Increase/(Decrease)		\$ (40,923)

Highlights - Child Support

- The Agency is participating in a pilot program whereby the court system and the statewide child support data base will be linked. This is an important project designed to promote efficiency in the child support system across the state, and we are at the forefront.
- The Agency has welcomed two new child support specialists and a legal secretary to manage the agency's growing caseload of over 4,200 cases. These new team members will greatly assist in reducing the overall staff burden and assist the agency in ensuring that the agency is meeting its benchmarks as set by the state.
- The Agency underwent an audit and it was noted that there were no errors in any of the random files that were examined.
- During the pandemic, the Agency continued to operate at full strength despite the majority of the workforce working from home. We continued to appear in court, enforce child support orders, and meet our benchmarks.

Goals - Child Support

- The Agency is preparing to move toward a less-paper-centric operation. The pandemic has slowed this project, but we are looking forward to getting this lofty goal back on track.
- The Agency is re-working the distribution of its caseload internally and with the County Attorney's Office to promote cross-training and the streamlining of various procedures.
- The Agency is working with the Court system to revise the child support calendaring procedure to eliminate unnecessary court hearings, and to get hearings on the calendar quicker so that cases can be heard in a more timely fashion.

Highlights - Co. Attorney

- The County Attorney's Office was proud to have taken an active role in the legal challenges related to the Governor's Executive Orders and the ensuing economic shutdown. The County Attorney drafted an amicus brief that was cited during oral argument before the Supreme Court of Wisconsin and ultimately, the Court struck down the unlawful order. During the pandemic, the County Attorney's Office worked closely with and provided legal advice to the County Administrator, the County Executive, and the County Board Chair as well as the Washington Ozaukee Public Health Department to ensure the County's response to the pandemic was lawful and appropriate. This included working to transition the County's form of government and to update the County Code accordingly.
- In addition to navigating through the pandemic, the County Attorney's Office to date has processed 162 contracts, 41 guardianship cases, 141 Ch. 51 mental health cases, filed 5 new termination of parental rights cases, and assisted in the preparation of 84 Resolutions and 19 Ordinances.
- The County Attorney's Office welcomed the addition of Assistant County Attorney Eileen Evans to the team. Deputy County Attorney Kim Lechner has announced her retirement to occur in November after more than 20 years of service to the County.

Goals - Co. Attorney

- To develop and implement a new Termination of Parental Rights database to better track cases to keep parties informed as to case status.
- Continue to examine the caseload system in the office to promote cross training so that staff continues to be able to perform any function in the absence of another staff member.
- To assist in the restructuring of the County Board as the Board prepares to make changes to its operations.

COUNTY BOARD

2021 BUDGET SUMMARY

By the Wisconsin constitution, and by action of the State Legislature, the Washington County Board of Supervisors is vested with powers of a local, legislative and administrative character to act upon matters of general government, public safety, transportation, health and human services, court services, education and culture and the conservation of land resources as delegated to the counties of Wisconsin by State Legislature.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
COUNTY BOARD (1100001)						
Expenditures & Other Uses						
Personnel	\$ 204,387	\$ 205,545	\$ 203,523	\$ 205,494	\$ (51)	-0.02%
Purchased Services	35,472	30,716	29,630	25,888	(4,828)	-15.72%
Materials & Supplies	2,669	3,150	2,142	3,150	-	0.00%
Travel & Training	14,697	21,650	21,650	16,000	(5,650)	-26.10%
Interdepartmental Charges	44,008	43,673	44,150	61,624	17,951	41.10%
Other Expenses	-	1,000	-	-	(1,000)	-100.00%
Total	\$ 301,233	\$ 305,734	\$ 301,095	\$ 312,156	\$ 6,422	2.10%
Department Total Tax Levy Impact	\$ 301,233	\$ 305,734	\$ 301,095	\$ 312,156	\$ 6,422	2.10%

Budgeted Number of Supervisors	26.00	26.00	26.00	26.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Purchased Services	Reduced budget for broadcasting fees.	(4,300)	-
Travel & Training	Reductions in conference fees and travel costs based on fewer in-person conferences and switch to virtual attendance.	(5,650)	-
Interdepartmental Charges	Increased IT costs for new maintenance agreement for audio-visual equipment in Co Board room and a Zoom	9,770	-
	Increases in indirect IT charges based on increased IT budget and device weighting.	7,779	-
Total Increase/(Decrease)		\$ 7,599	-

Revenues & Other Sources

N/A - None	
Total Increase/(Decrease)	\$ -

Highlights

- Ten new County Board Supervisors as a result of the April 2020 elections.

Goals

- Continue to work on County's strategic priorities in cooperation with the County Executive.

ADMINISTRATIVE

Departments:

Agriculture & Industrial Society

Budget, Policy, & Analytics

County Clerk

(includes Property & Liability Insurance)

County Treasurer

Finance

History Center

Human Resources

Information Technology

(includes GIS)

Library

FUNCTIONAL AREA SUMMARY – ADMINISTRATION

	2019 Actual	2020 Original Budget	2021 Budget	Change from 2020 Budget	
				\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 5,871,344	\$ 5,826,250	\$ 5,292,777	\$ (533,473)	-9.16%
EXPENSES	8,558,874	9,224,332	8,968,075	(256,257)	-2.78%
OTHER SOURCES, USES, & TRANSFERS	-	447,883	324,882	(123,001)	-27.46%
PROPERTY TAX LEVY (CREDIT)	\$ 2,687,530	\$ 2,950,199	\$ 3,350,416	\$ 400,217	-13.57%
BREAKDOWN BY DEPARTMENT					
AG & INDUSTRIAL SOCIETY					
REVENUES	\$ 1	\$ 1	\$ 1	\$ -	0.00%
EXPENSES	60,000	60,000	60,000	-	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ 59,999	\$ 59,999	\$ 59,999	\$ -	0.00%
BUDGET, POLICY, & ANALYTICS					
EXPENSES	\$ -	\$ -	\$ 304,993	\$ 304,993	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ -	\$ -	\$ 304,993	\$ 304,993	0.00%
COUNTY CLERK					
REVENUES	\$ 1,262,049	\$ 1,158,654	\$ 1,010,651	\$ (148,003)	-12.77%
EXPENSES	1,729,450	1,956,471	1,580,737	(375,734)	-19.20%
OTHER SOURCES, USES, & TRANSFERS	-	186,952	113,589	(73,363)	-39.24%
PROPERTY TAX LEVY (CREDIT)	\$ 467,401	\$ 610,865	\$ 456,497	\$ (154,368)	-25.27%
COUNTY TREASURER					
REVENUES	\$ 1,173,659	\$ 1,045,000	\$ 615,075	\$ (429,925)	-41.14%
EXPENSES	249,521	269,718	284,354	14,636	5.43%
PROPERTY TAX LEVY (CREDIT)	\$ (924,138)	\$ (775,282)	\$ (330,721)	\$ 444,561	-57.34%
FINANCE					
REVENUES	\$ 1,414,504	\$ 1,480,411	\$ 1,264,808	\$ (215,603)	-14.56%
EXPENSES	1,110,259	1,069,313	955,701	(113,612)	-10.62%
PROPERTY TAX LEVY (CREDIT)	\$ (304,245)	\$ (411,098)	\$ (309,107)	\$ 101,991	-24.81%
HISTORY CENTER					
REVENUES	\$ 1	\$ 1	\$ 1	\$ -	0.00%
EXPENSES	287,994	291,538	158,080	(133,458)	-45.78%
PROPERTY TAX LEVY (CREDIT)	\$ 287,993	\$ 291,537	\$ 158,079	\$ (133,458)	-45.78%
HUMAN RESOURCES					
REVENUES	\$ 1,133	\$ 1,200	\$ 1,300	\$ 100	8.33%
EXPENSES	925,772	938,056	768,947	(169,109)	-18.03%
PROPERTY TAX LEVY (CREDIT)	\$ 924,639	\$ 936,856	\$ 767,647	\$ (169,209)	-18.06%
INFORMATION TECHNOLOGY					
REVENUES	\$ 2,019,997	\$ 2,140,983	\$ 2,400,941	\$ 259,958	12.14%
EXPENSES	2,546,446	2,996,619	3,212,646	216,027	7.21%
OTHER SOURCES, USES, & TRANSFERS	-	260,931	211,293	(49,638)	-19.02%
PROPERTY TAX LEVY (CREDIT)	\$ 526,449	\$ 594,705	\$ 600,412	\$ 5,707	0.96%
LIBRARY					
EXPENSES	\$ 1,649,432	\$ 1,642,617	\$ 1,642,617	\$ -	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ 1,649,432	\$ 1,642,617	\$ 1,642,617	\$ -	0.00%

FUNCTIONAL AREA SUMMARY – ADMINISTRATION

2019-2021 BUDGETED FTE SUMMARY

ADMINISTRATIVE	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
Budget, Policy, & Analytics	0.00	0.00	0.00	3.00	3.00
County Clerk	6.50	6.85	6.85	5.00	(1.85)
County Treasurer	2.50	3.50	2.50	2.50	0.00
Finance	8.26	9.50	8.50	6.70	(1.80)
Human Resources	7.21	6.00	7.00	5.00	(2.00)
Information Technology	11.00	11.00	11.00	12.00	1.00
Total Administrative	35.47	36.85	35.85	34.20	(1.65)

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>Budget, Policy, & Analytics</u> Transfer in positions from Finance and Human Resources	<u>County Clerk</u> Eliminate a vacant part-time position; eliminated a vacant full-time position; reduced hours for mailroom staff
<u>County Treasurer</u> None	<u>Finance</u> Transfer Budget Supervisor to Budget, Policy, & Analytics, eliminate vacant Accounting Technician position in 2020.
<u>Human Resources</u> Transfer Payroll Supervisor and one additional position to Budget, Policy, & Analytics	<u>Information Technology</u> Added security position in 2020

AGRICULTURE & INDUSTRIAL SOCIETY

2021 BUDGET SUMMARY

The Washington County Agricultural & Industrial Society (AIS) is a nonprofit 501(c)(3) that assists in the development and daily operations of the Washington County Fair Park. The organization's mission is "enriching life with educational, cultural, economic and social opportunities" for the residents of Washington County. The County grants the funds to AIS to assist with costs related to the annual county fair.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
COUNTY FAIR (2950001)						
Revenues & Other Sources						
Public Charges for Services	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	0.00%
Expenditures & Other Uses						
Grants & Loans	60,000	60,000	60,000	60,000	-	0.00%
Department Total Tax Levy Impact	\$ 59,999	\$ 59,999	\$ 59,999	\$ 59,999	\$ -	0.00%
Budgeted FTE	N/A	N/A	N/A	N/A	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
N/A	No significant changes from prior year budget.		-
Total Increase/(Decrease)		\$ -	-

Revenues & Other Sources		\$
N/A	No significant changes from prior year budget.	
Total Increase/(Decrease)		\$ -

BUDGET, POLICY, & ANALYTICS

2021 BUDGET SUMMARY

The Department of Budget, Policy, and Analytics (BPA) provides services to other County departments. The main objectives of the BPA are: to support and enhance the effective, efficient operation of County government; to accurately prepare and administer the County's payroll and its operating and capital budgets; to provide accurate, timely, and objective reporting of information and recommendations to County departments, the County Executive, the County Board, and the public; and to assist stakeholders in ensuring that available resources are efficiently allocated and productively used.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
BUDGET, POLICY, & ANALYTICS (2300001)						
Expenditures & Other Uses						
Personnel	\$ -	\$ -	\$ -	\$ 304,993	\$304,993	0.00%
Department Total Tax Levy Impact	\$ -	\$ -	\$ -	\$ 304,993	\$304,993	0.00%

Budgeted FTE	0.00	0.00	0.00	3.00	3.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Personnel	Represents the first year of costs in the new department. The 3.0 FTE represent personnel shifted into this new department from other areas and is not an overall increase in County staffing.	304,993	3.00
Total Increase/(Decrease)		\$304,993	3.00

Revenues & Other Sources

None	There are no revenues in this department.	
Total Increase/(Decrease)		\$ -

Highlights

- No highlights to report yet, as this is a new department.

Goals

- Provide in-house project management services and reduce amounts paid to external consultants.
- Utilize Priority Based Budgeting, Performance Based Management, and Entrepreneurial Operating System (EOS) Horizon to support and enhance the efficient operation of County government and standardize/professionalize the way operational information is communicated to stakeholders.
- Build relationships and goodwill with departments to establish the mutual trust required to successfully carry out the mission of supporting and enhancing the effective, efficient operation of County government.

COUNTY CLERK

2021 BUDGET SUMMARY

The County Clerk is a Constitutional Officer elected every four years. The office of the County Clerk provides clerk services to the County Board and the general public of Washington County. The County Clerk also acts as an agent and representative for the State of Wisconsin through clerical assistance, issuance/distribution of licenses, election coordination, and maintenance of records. Central Reproduction services and Mail Service for county operations is also provided through the County Clerk office.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
COUNTY CLERK (1500001)						
Revenues & Other Sources						
Intergovernmental	\$ -	\$ -	\$ 3,402	\$ -	\$ -	0.00%
Public Charges for Services	88,528	81,110	35,935	91,367	10,257	12.65%
Intergovernmental Charges for Services	43,407	48,953	46,122	48,953	-	0.00%
Other Revenues	4,487	-	20	-	-	0.00%
Other Financing Sources	266,860	-	-	-	-	0.00%
Total	\$ 403,282	\$ 130,063	\$ 85,479	\$ 140,320	\$ 10,257	7.89%
Expenditures & Other Uses						
Personnel	\$ 345,483	\$ 402,345	\$ 347,752	\$ 370,589	\$ (31,756)	-7.89%
Purchased Services	53,223	56,977	55,721	51,825	(5,152)	-9.04%
Materials & Supplies	31,316	62,915	120,520	63,015	100	0.16%
Travel & Training	4,612	6,000	2,249	6,000	-	0.00%
Interdepartmental Charges	35,271	39,039	50,802	50,710	11,671	29.90%
Other Expenses	3,377	1,800	3,266	1,800	-	0.00%
Total	\$ 473,282	\$ 569,076	\$ 580,310	\$ 543,939	\$ (25,137)	-4.42%
Property Tax Levy Impact	\$ 70,000	\$ 439,013	\$ 494,831	\$ 403,619	\$ (35,394)	-8.06%
PROPERTY INSURANCE (541)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 797,342	\$ 831,216	\$ 797,143	\$ 820,831	\$ (10,385)	-1.25%
Interest Earnings	2,551	1,375	2,129	2,000	625	45.45%
Other Revenues	25,204	47,000	43,793	44,000	(3,000)	-6.38%
Total	\$ 825,097	\$ 879,591	\$ 843,065	\$ 866,831	\$ (12,760)	-1.45%
Expenditures & Other Uses						
Other Expenses	\$ 759,856	\$ 856,043	\$ 765,744	\$ 860,420	\$ 4,377	0.51%
Other Financing Uses	65,241	23,548	77,321	6,411	(17,137)	-72.77%
Total	\$ 825,097	\$ 879,591	\$ 843,065	\$ 866,831	\$ (12,760)	-1.45%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CENTRAL REPRODUCTIONS (1500006)						
Revenues & Other Sources						
Public Charges for Services	\$ 6,643	\$ 9,000	\$ 4,811	\$ 3,500	\$ (5,500)	-61.11%
Interdepartmental Charges for Services	158,949	140,000	-	-	(140,000)	-100.00%
Total	\$ 165,592	\$ 149,000	\$ 4,811	\$ 3,500	\$ (145,500)	-97.65%
Expenditures & Other Uses						
Personnel	\$ 114,767	\$ 114,527	\$ 25,451	\$ 17,309	\$ (97,218)	-84.89%
Purchased Services	5,078	5,206	4,262	4,800	(406)	-7.80%
Materials & Supplies	121,576	191,400	63,343	27,400	(164,000)	-85.68%
Travel & Training	273	300	300	300	-	0.00%
Interdepartmental Charges	6,274	5,342	5,763	2,492	(2,850)	-53.35%
Depreciation	2,277	-	-	-	-	0.00%
Other Expenses	1,284	4,077	1,342	4,077	-	0.00%
Total	\$ 251,529	\$ 320,852	\$ 100,461	\$ 56,378	\$ (264,474)	-82.43%
Property Tax Levy Impact	\$ 85,937	\$ 171,852	\$ 95,650	\$ 52,878	\$ (118,974)	-69.23%
Department Total Tax Levy	\$ 155,937	\$ 610,865	\$ 590,481	\$ 456,497	\$ (154,368)	-25.27%

Budgeted FTE	6.50	6.85	5.00	5.00	(1.85)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
County Clerk - Personnel	Eliminated a vacant part-time position in 2020.	(24,772)	(0.50)
County Clerk - Personnel	Staff turnover in 2019 and 2020 resulted in lower wages for newer employees. Savings is net of costs for clerical support.	(15,255)	-
County Clerk - Interdepartmental Charges	Increases in IT costs due to technology changes.	9,656	-
Property Insurance - Other Financing Uses	2020 budget included rebuild of fund reserves.	(17,137)	-
Central Reproductions - Personnel	Eliminated a vacant position in 2020.	(87,703)	(1.00)
Central Reproductions - Personnel	Changed staffing levels in 2020.	(9,516)	(0.35)
Central Reproductions - Materials & Supplies	Adjustments to the Central Reproductions budgeting format shows decreased expenditures and revenues.	(164,000)	-
Total Increase/(Decrease)		\$ (308,727)	(1.85)

Revenues & Other Sources

County Clerk - Public Charges for Services	Increased passport fees based on revised estimates	10,257
Central Reproductions - Interdepartmental Charges	Adjustments to the Central Reproductions budgeting format shows decreased expenditures and revenues.	(140,000)
Total Increase/(Decrease)		\$ (129,743)

Highlights

- Offered extended hours at the United Way Resource Center in Hartford for marriage licenses, passports, and passport photos.
- Continued the process of selling tax deed properties on Wisconsin Surplus.

Goals

- Continue to effectively promote the services offered in the County Clerk's Office, which in turn will increase the quality of services provided and generate revenues.

COUNTY TREASURER

2021 BUDGET SUMMARY

The County Treasurer is a Constitutional Officer elected every four years. The County Treasurer prepares and generates the tax bills for all 20 municipalities in the County. As the tax collector, the County Treasurer is responsible for the collection of all delinquent and postponed real estate taxes from the 20 municipalities in the County. The County Treasurer acts as the County's bank and receipts all the revenues received by the various county departments and deposits the money daily. The County Treasurer serves as the administrator of the Lottery and Gaming Credit Claim program for Washington County and is a resource for all the local municipal clerks and treasurers of Washington County.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
TREASURER (1300001)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 138,638	\$ 90,000	\$ 138,734	\$ 90,000	\$ -	0.00%
Public Charges for Services	1,850	1,775	1,775	1,850	75	4.23%
Interest Earnings	1,027,013	950,000	629,340	520,000	(430,000)	-45.26%
Other Revenues	6,159	3,225	3,336	3,225	-	0.00%
Total	\$ 1,173,660	\$ 1,045,000	\$ 773,185	\$ 615,075	\$ (429,925)	-41.14%
Expenditures & Other Uses						
Personnel	\$ 174,939	\$ 182,530	\$ 216,101	\$ 194,183	\$ 11,653	6.38%
Purchased Services	3,693	7,667	3,841	4,625	(3,042)	-39.68%
Materials & Supplies	5,567	5,950	5,536	6,025	75	1.26%
Travel & Training	1,337	1,350	-	1,425	75	5.56%
Interdepartmental Charges	50,644	57,221	57,214	63,096	5,875	10.27%
Other Expenses	13,340	15,000	25,344	15,000	-	0.00%
Total	\$ 249,520	\$ 269,718	\$ 308,036	\$ 284,354	\$ 14,636	5.43%
Department Total Tax Levy Impact	\$ (924,140)	\$ (775,282)	\$ (465,149)	\$ (330,721)	\$ 444,561	-57.34%
* - excludes Property Tax Levy						

Budgeted FTE	2.50	2.50	2.50	2.50	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Personnel	2021 increase to family health insurance & salary/benefits.	12,534	
Interdepartmental Charges	2021 IT infrastructure and support increased.	5,875	-
Purchased Services	Decrease in cost for legal publications/notices.	(3,000)	-
Total Increase/(Decrease)		\$ 15,409	-

Revenues & Other Sources		
Interest Earnings	Interest rates dropped significantly due to COVID-19.	(380,000)
Interest Earnings	Interest on delinquent taxes continues to decrease as taxpayers pay off their balances and there are less delinquent parcels.	(50,000)
Total Increase/(Decrease)		\$ (430,000)

Highlights

- Assisted the citizens of Washington County & the general public in obtaining tax information online.
- Able to continue services to the citizens of Washington County during the COVID-19 pandemic. Tax collection went fairly smoothly.

Goals

- Continue to maintain an up-to-date file for all properties that qualify for the Lottery & Gaming Credit.
- Continue to provide support and training to the local municipal treasurers and clerks.
- Continue to provide assistance and educate the taxpayers and general public in navigating and obtaining tax information online.

FINANCE

2021 BUDGET SUMMARY

The Finance Department provides Washington County with centralized financial management and reporting through payroll and accounting systems. The Finance Department has a Purchasing Division, which is responsible for monitoring, supervising, and coordinating the purchasing functions of Washington County.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
FINANCE (1400001, 1400003)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 139	\$ 110	\$ 140	\$ 140	\$ 30	27.27%
Interdepartmental Charges for Services	1,361,832	1,419,601	1,419,592	1,204,168	(215,433)	-15.18%
Other Revenues	52,190	60,700	53,594	60,500	(200)	-0.33%
Total	\$ 1,414,161	\$ 1,480,411	\$ 1,473,326	\$ 1,264,808	\$ (215,603)	-14.56%
Expenditures & Other Uses						
Personnel	\$ 583,067	\$ 617,532	\$ 561,904	\$ 498,778	\$ (118,754)	-19.23%
Purchased Services	75,395	75,930	72,078	79,650	3,720	4.90%
Materials & Supplies	21,356	26,775	25,991	27,500	725	2.71%
Travel & Training	9,120	5,150	-	3,775	(1,375)	-26.70%
Interdepartmental Charges	120,423	119,600	122,381	108,847	(10,753)	-8.99%
Other Expenses	10	-	-	-	-	0.00%
Outlay	80,426	-	210,794	-	-	0.00%
Total	\$ 889,797	\$ 844,987	\$ 993,148	\$ 718,550	\$ (126,437)	-14.96%
Property Tax Levy Impact	\$ (524,364)	\$ (635,424)	\$ (480,178)	\$ (546,258)	\$ 89,166	14.03%
PURCHASING (1400002)						
Revenues & Other Sources						
Other Revenues	\$ 343	\$ -	\$ 190	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 209,409	\$ 213,762	\$ 218,099	\$ 228,133	\$ 14,371	6.72%
Purchased Services	1,924	1,678	1,185	925	(753)	-44.87%
Materials & Supplies	359	550	299	400	(150)	-27.27%
Travel & Training	1,742	2,800	793	1,190	(1,610)	-57.50%
Interdepartmental Charges	6,528	5,536	5,881	6,503	967	17.47%
Total	\$ 220,462	\$ 224,326	\$ 226,257	\$ 237,151	\$ 12,825	5.72%
Property Tax Levy Impact	\$ 220,119	\$ 224,326	\$ 226,067	\$ 237,151	\$ 12,825	5.72%
Department Total Tax Levy	\$ (304,245)	\$ (411,098)	\$ (254,111)	\$ (309,107)	\$ 101,991	24.81%
* - excludes Property Tax Levy						

Budgeted FTE	8.26	8.50	8.50	6.70	(1.80)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Finance - Personnel	Eliminated an accounting technician position when the staff took a position in another department	(57,695)	(1.00)
Finance - Personnel	Time spent by ADRC accountant on non-ADRC work is recognized in finance.	16,404	0.20
Finance - Personnel	Moving one position to the new Budget, Policy, and Analytics department in 2021 budget.	(89,586)	(1.00)
Finance - Interdepartmental Charges	Changes in IT charges including moving support for Kronos payroll to Human Resources.	(12,164)	-
Purchasing - Personnel	Final compensation plan increase for a purchasing position was greater than anticipated in 2020 budget.	10,000	-
Total Increase/(Decrease)		\$ (133,041)	(1.80)

Revenues & Other Sources		\$
Finance - Interdepartmental Charges for Services	Indirect costs charged to grantee departments have decreased due to reductions in County overhead expenditures.	(215,433)
Total Increase/(Decrease)		\$ (215,433)

Highlights

- Partnered with a fellowship program to update the County's first Popular Annual Financial Report for the 2019 financial reporting.
- Significant progress made in AS400 migration project including a planned 11/2/2020 go-live for the County's new financial system.
- Progressed on project to implement online bidding system for County competitive procurements and plan to be live prior to year end.
- Coordinated County-wide tracking of COVID costs and related grant reimbursement claims to maximize use of federal and state funds available for pandemic response. Additionally, significant time and effort by purchasing staff to locate and procure hard-to-find personal protective equipment (PPE) at reasonable pricing for all county departments and multiple community partners such as local dentists and the school districts.
- Worked with IT and County Clerk to implement new billing system for central reproductions.

Goals

- Expand on County's use of new financial system to include cashiering functions across the County.
- Fully implement paperless files in Purchasing and an online bidding solution for County purchases.
- Explore additional cooperative purchasing opportunities with other local governments.

HISTORY CENTER

2021 BUDGET SUMMARY

The County owns the buildings at the Old Courthouse campus and leases them to the Historical Society. This budget area includes the County's operational support grant to the Historical Society and the levy-funded costs related to the facilities.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
HISTORICAL SOCIETY (2900001, 2900002)						
Revenues & Other Sources						
Public Charges for Services	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	0.00%
Expenditures & Other Uses						
Interdepartmental Charges	\$ 153,645	\$ 157,189	\$ 78,594	\$ 158,080	\$ 891	0.57%
Grants & Loans	134,349	134,349	67,175	-	(134,349)	-100.00%
Total	\$ 287,994	\$ 291,538	\$ 145,769	\$ 158,080	\$ (133,458)	-45.78%
Department Total Tax Levy Impact	\$ 287,993	\$ 291,537	\$ 145,768	\$ 158,079	\$ (133,458)	-45.78%

Budgeted FTE	N/A	N/A	N/A	N/A	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Grants & Loans	2021 support will be provided by use of Strategic Priorities funds to allow Historical Society an additional year to complete fundraising campaign.	(134,349)	-
Total Increase/(Decrease)		\$ (134,349)	-

Revenues & Other Sources		
N/A	No significant changes from prior budget	
Total Increase/(Decrease)		\$ -

HUMAN RESOURCES

2021 BUDGET SUMMARY

Human Resources (HR) provides the County with a comprehensive personnel program for all Washington County employees. HR is involved in every step of an employee's career with the County including employee recruitment and selection procedures, labor relations such as contract negotiations, compensation plan administration, employee development and training programs, employee benefit programs, family and medical leave, and Americans with Disabilities Act (ADA) administration. Additionally, the Human Resources Director acts as secretary to the Washington County Civil Service Commission.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
HUMAN RESOURCES (1600001)						
Revenues & Other Sources						
Public Charges for Services	150	-	205	100	100	0.00%
Other Revenues	984	1,200	450	1,200	-	0.00%
Total	\$ 1,134	\$ 1,200	\$ 655	\$ 1,300	\$ 100	8.33%
Expenditures & Other Uses						
Personnel	\$ 666,877	\$ 690,643	\$ 736,900	\$ 504,318	\$ (186,325)	-26.98%
Purchased Services	179,156	116,102	120,000	97,150	(18,952)	-16.32%
Materials & Supplies	14,083	9,100	2,669	8,100	(1,000)	-10.99%
Travel & Training	4,867	8,500	1,808	6,413	(2,087)	-24.55%
Interdepartmental Charges	41,448	102,211	102,663	144,966	42,755	41.83%
Other Expenses	7,341	11,500	11,578	8,000	(3,500)	-30.43%
Total	\$ 913,772	\$ 938,056	\$ 975,618	\$ 768,947	\$ (169,109)	-18.03%
Department Total Tax Levy Impact	\$ 912,638	\$ 936,856	\$ 974,963	\$ 767,647	\$ (169,209)	-18.06%

Budgeted FTE	7.21	7.00	7.00	5.00	(2.00)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Personnel	Change in Health Insurance for one employee (from none to Family)	19,610	-
Personnel	Two positions moved to Budget, Policy, & Analytics Department including a portion of budgeted overtime.	(215,407)	(2.00)
Purchased Services	Includes reductions for consulting services, advertising, membership dues, and the FMLA management contract - based on historical experience and anticipated changes in subscriptions.	(17,500)	-
Travel & Training	Reduced based on historical and anticipated use.	(2,087)	-
Interdepartmental Charges	Increased IT charges, including and increase of just over \$38,000 for the first year of support/maintenance for Kronos, the County's new time and attendance system.	42,721	
Other Expenses	Removed costs associated with the newly abolished Civil Service Commission.	(3,500)	
Total Increase/(Decrease)		\$ (176,163)	-

Revenues & Other Sources

N/A	No significant changes from prior year budget.	
Total Increase/(Decrease)		\$ -

Highlights

- First year of administration of the new Compensation Plan.
- Continued use and implementation of Saba, the County's new talent management system (used for managing performance, learning/training, compensation, and other job/talent related items).
- Continued use and implementation of Kronos, the County's new time and attendance system.
- Analyze legislation, gauge impact, and develop County policy related to COVID-19 response.

Goals

- Work with Kronos to finalize general County implementation. When complete, begin to implement other modules to bring efficiencies to other department areas (Scheduling Module in Samaritan and general timekeeping in the Sheriff's Department).
- Complete the first year-end/new year process in the new compensation plan, including: closing out appraisal process, applying COLA to pay ranges, and implementing/communicating COLA and merit increases to employees.
- Continue to train, implement, and modify Saba and overall performance appraisal and educational development processes.

INFORMATION TECHNOLOGY

2021 BUDGET SUMMARY

The Information Technology (IT) Department is an internal service fund that provides services to other County departments. The cost of the information systems services are mostly recouped through indirect and direct charges to the user departments. Costs for telecommunication services are recouped through a monthly per line charge to the user departments. The Geographic Information Systems (GIS) division manages the County's spatial databases and provides improved data analysis and reporting tools to all departments.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
INFORMATION SYSTEMS (530)						
Revenues						
Interdepartmental Charges for Services	\$ 2,017,300	\$ 2,138,483	\$ 1,929,599	\$ 2,409,441	\$ 270,958	12.67%
Other Financing Sources	-	260,931	313,222	215,317	(45,614)	-17.48%
Total	\$ 2,017,300	\$ 2,399,414	\$ 2,242,821	\$ 2,624,758	\$ 225,344	9.39%
Expenses - Indirect **						
Personnel	\$ 813,383	\$ 868,830	\$ 860,502	\$ 1,040,147	\$ 171,317	19.72%
Purchased Services	504,369	582,671	685,403	631,176	48,505	8.32%
Materials & Supplies	71,155	43,050	31,362	74,050	31,000	72.01%
Travel & Training	17,990	22,500	6,397	22,500	-	0.00%
Interdepartmental Charges	3,002	3,291	3,167	3,363	72	2.19%
Depreciation	129,955	168,060	160,541	259,125	91,065	54.19%
Outlay	-	200,000	200,000	-	(200,000)	-100.00%
Other Financing Uses	21,315	-	-	4,024	4,024	0.00%
Sub-Total	\$ 1,561,169	\$ 1,888,402	\$ 1,947,372	\$ 2,034,385	\$ 145,983	7.73%
Expenses - Direct **						
Purchased Services	\$ 588,523	\$ 638,522	\$ 525,058	\$ 712,711	\$ 74,189	11.62%
Materials & Supplies	123,089	141,800	39,701	156,252	14,452	10.19%
Sub-Total	\$ 711,612	\$ 780,322	\$ 564,759	\$ 868,963	\$ 88,641	11.36%
Total Expenses	\$ 2,272,781	\$ 2,668,724	\$ 2,512,131	\$ 2,903,348	\$ 234,624	8.79%
Property Tax Levy Impact	\$ 255,481	\$ 269,310	\$ 269,310	\$ 278,590	\$ 9,280	3.45%
GIS (2805001)						
Revenues						
Intergovernmental Charges for Services	\$ 2,697	\$ 2,500	\$ 1,000	\$ 2,500	\$ -	0.00%
Expenses						
Personnel	\$ 278,495	\$ 320,006	\$ 276,000	\$ 314,528	\$ (5,478)	-1.71%
Purchased Services	977	706	349	360	(346)	-49.01%
Materials & Supplies	489	300	325	250	(50)	-16.67%
Travel & Training	1,522	1,000	-	1,000	-	0.00%
Interdepartmental Charges	13,497	5,883	7,897	8,184	2,301	39.11%
Total	\$ 294,980	\$ 327,895	\$ 284,571	\$ 324,322	\$ (3,573)	-1.09%
Property Tax Levy Impact	\$ 292,283	\$ 325,395	\$ 283,571	\$ 321,822	\$ (3,573)	-1.10%
Department Total Tax Levy	\$ 547,764	\$ 594,705	\$ 552,881	\$ 600,412	\$ 5,707	0.96%

** - As an internal service fund that provides services to other County departments on a cost-reimbursement basis, indirect expenses are those costs not directly associated with a department and managed by IT. Direct expenses are costs requested by and directly charged to the user departments.

Budgeted FTE	11.00	11.00	11.00	12.00	1.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
IT - Personnel	Includes a full time position dedicated to security (covered by General Fund transfer per Resolution 2019-67)	153,067	1.00
IT - Purchased Services	Enhancements to Security systems (vulnerability scanner, intrusion detection, patch management and virus protection)	42,559	
IT - Purchased Services	Microsoft Licensing	64,919	
IT - Purchased Services	Wireless upgrade	66,000	-
IT - Depreciation	See Highlights Section	91,066	

Total Increase/(Decrease)		\$ 417,611	-
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Revenues & Other Sources

IT - Interdepartmental Charges	Increased charges to balance 2021 project list	270,958
IT - Other funding sources	Security Position General Fund transfer	153,067
IT - Other funding sources	Wireless Upgrade and Server Infrastructure funded by Sales Taxes	62,250
Total Increase/(Decrease)		\$ 486,275

Highlights

- IT - This budget makes a significant commitment to security by investing in people and systems.
- IT - Positions IT within the organization to be more effective in delivering high quality services to departments.
- IT - Upgrades firewalls, backup solution and server infrastructure to protect the counties data and provide for a safe and reliable network.
- IT - Completes the migration of applications off the IBM AS/400 to windows or cloud based solutions.
- GIS - The GIS budget maintains three positions and continues to be a resource available to all county departments as well as, through MOUs, increasing local government partners.

Goals

- IT - Continue to increase security layers and protection for the County.
- IT - Support remote work options to ensure continuity of county operations.
- IT - Continue to assist departments with major projects and ensure all departments have the technology resources necessary to complete their mission.
- GIS - Continue to support the county's strategic priorities. This includes the continuation of existing initiatives like performance based management and expansion into additional priorities with a spatial component.
- GIS - Ensure spatial data is formatted and capable of supporting new initiatives such as NG911.

LIBRARY

2021 BUDGET SUMMARY

Per 43.12 of Wis. State Statute, counties are required to pay each public library in their county and in adjacent counties at least 70% of the cost of library services provided to residents of the county who do not maintain a public library. This levy is set on residents of the County who do not live in municipalities with established libraries.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
LIBRARY (1700001)						
Expenditures & Other Uses						
Grants & Loans	\$ 1,308,499	\$ 1,289,599	\$ 1,289,599	\$ 1,284,804	\$ (4,795)	-0.37%
Other Expenses	340,933	353,018	353,017	357,813	4,795	1.36%
Total	\$ 1,649,432	\$ 1,642,617	\$ 1,642,616	\$ 1,642,617	\$ -	0.00%
Department Total Tax Levy Impact	\$ 1,649,432	\$ 1,642,617	\$ 1,642,616	\$ 1,642,617	\$ -	0.00%

Budgeted FTE	N/A	N/A	N/A	N/A	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
N/A	No Significant Changes from prior budget.		-
Total Increase/(Decrease)		\$ -	-

Revenues & Other Sources		
N/A	No Significant Changes from prior budget.	
Total Increase/(Decrease)		\$ -

HEALTH & HUMAN SERVICES

Departments:

Aging & Disability Resource Center

Joint Health

Human Services

Samaritan & Fields

Veteran Services

FUNCTIONAL AREA SUMMARY – HEALTH & HUMAN SERVICES

	2019 Actual	2020 Original	2021 Budget	Change from 2020 Budget	
		Budget		\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 32,791,767	\$ 34,498,260	\$35,887,448	\$ 1,389,188	4.03%
EXPENSES	43,320,085	45,695,225	46,208,013	512,788	1.12%
OTHER SOURCES, USES, & TRANSFERS	693,744	(129,199)	(530,371)	(401,172)	310.51%
PROPERTY TAX LEVY	\$ 9,834,574	\$ 11,326,164	\$10,850,936	\$ (475,228)	-4.20%
BREAKDOWN BY DEPARTMENT					
AGING & DISABILITY RESOURCE CENTER					
REVENUES	\$ 2,097,337	\$ 2,326,929	\$ 2,196,770	\$ (130,159)	-5.59%
EXPENSES	2,154,928	2,498,090	2,367,931	(130,159)	-5.21%
OTHER SOURCES, USES, & TRANSFERS	(56,359)	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 113,950	\$ 171,161	\$ 171,161	\$ -	0.00%
JOINT HEALTH					
REVENUES	\$ 7,190	\$ -	\$ -	\$ -	0.00%
EXPENSES	933,616	964,962	859,540	(105,422)	-10.92%
PROPERTY TAX LEVY	\$ 926,426	\$ 964,962	\$ 859,540	\$ (105,422)	-10.92%
HUMAN SERVICES DEPARTMENT					
REVENUES	\$ 15,898,591	\$ 16,696,335	\$18,855,896	\$ 2,159,561	12.93%
EXPENSES	24,936,728	26,644,873	28,436,440	1,791,567	6.72%
OTHER SOURCES, USES, & TRANSFERS	322,837	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 8,715,300	\$ 9,948,538	\$ 9,580,544	\$ (367,994)	-3.70%
SAMARITAN & FIELDS (ENTERPRISE)					
REVENUES	\$ 14,637,063	\$ 15,461,996	\$14,815,882	\$ (646,114)	-4.18%
EXPENSES	15,064,329	15,332,797	14,285,511	(1,047,286)	-6.83%
OTHER SOURCES, USES, & TRANSFERS	427,266	(129,199)	(530,371)	(401,172)	310.51%
PROPERTY TAX LEVY	\$ -	\$ -	\$ -	\$ -	0.00%
VETERANS SERVICES					
REVENUES	\$ 151,586	\$ 13,000	\$ 18,900	\$ 5,900	45.38%
EXPENSES	230,484	254,503	258,591	4,088	1.61%
PROPERTY TAX LEVY	\$ 78,898	\$ 241,503	\$ 239,691	\$ (1,812)	-0.75%

2019-2021 BUDGETED FTE SUMMARY

HEALTH & HUMAN SERVICES	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
Aging & Disability Resource Center	18.35	18.55	19.15	18.85	(0.30)
Human Services Department	113.33	125.80	118.25	117.90	(0.35)
Samaritan & Fields (Enterprise)	118.34	147.65	151.85	134.25	(17.60)
Veteran Services	2.90	2.90	2.90	2.90	0.00
Total Human Services	252.92	294.90	292.15	273.90	(18.25)

FUNCTIONAL AREA SUMMARY – HEALTH & HUMAN SERVICES

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>Aging & Disability Resource Center</u> Portion (0.2 FTE) of the accounting technician is recognized in Finance	<u>Joint Health</u> None
<u>Human Services</u> Reduced Program Assistant position to 0.7 FTE; added a CLTS Case Manager, increased pool hours for Acute Care Services by 0.35 FTE; combined two Economic Support positions into 1 FTE.	<u>Samaritan & Fields</u> Change in budgeting technique for County personnel and use of contracted nursing staff; Reduced census equates to reduced FTE budgeted in nursing staff.
<u>Veterans Services</u> None	

AGING & DISABILITY RESOURCE CENTER

2021 BUDGET SUMMARY

The Aging & Disability Resource Center is a centralized source of information and assistance for seniors and adults with physical and intellectual disabilities in Washington County. The ADRC also provides their clients access to services and community resources. Other community members such as family, friends, neighbors, caregivers, doctors, and other professionals can also receive information from the ADRC to assist them in their work with seniors and disabled adults. This assistance can be provided in person, over the phone, or with a home visit. These services are available regardless of income or health status at no cost to the individual.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
HOME MODIFICATIONS (207)						
Revenues & Other Sources						
Intergovernmental	\$ 22,002	\$ 10,000	\$ 19,487	\$ 10,000	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	22,003	10,000	19,487	10,000	-	0.00%
Property Tax Levy Impact	\$ 1	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH SCREENINGS (208)						
Revenues & Other Sources						
Intergovernmental	\$ 22,956	\$ 33,493	\$ 35,343	\$ 29,917	\$ (3,576)	-10.68%
Other Revenues	2,000	600	-	-	(600)	-100.00%
Total	\$ 24,956	\$ 34,093	\$ 35,343	\$ 29,917	\$ (4,176)	-12.25%
Expenditures & Other Uses						
Personnel	\$ -	\$ 177	\$ 2,157	\$ -	\$ (177)	-100.00%
Purchased Services	6,078	9,916	2,023	5,917	(3,999)	-40.33%
Grants & Loans	18,878	24,000	31,163	24,000	-	0.00%
Total	\$ 24,956	\$ 34,093	\$ 35,343	\$ 29,917	\$ (4,176)	-12.25%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VOLUNTEER SUPPORT SERVICES (216)						
Revenues & Other Sources						
Intergovernmental	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CONGREGATE MEALS (218)						
Revenues & Other Sources						
Intergovernmental	\$ 183,056	\$ 201,003	\$ 43,041	\$ 182,875	\$ (18,128)	-9.02%
Other Revenues	50,989	60,000	13,531	52,000	(8,000)	-13.33%
Total	\$ 234,045	\$ 261,003	\$ 56,572	\$ 234,875	\$ (26,128)	-10.01%
Expenditures & Other Uses						
Personnel	\$ 112,224	\$ 126,779	\$ 28,771	\$ 121,647	\$ (5,132)	-4.05%
Purchased Services	3,178	5,512	252	4,000	(1,512)	-27.43%
Materials & Supplies	109,711	137,150	23,027	96,428	(40,722)	-29.69%
Travel & Training	2,548	3,000	404	3,000	-	0.00%
Interdepartmental Charges	1,890	350	518	-	(350)	-100.00%
Other Expenses	5,466	9,800	3,600	9,800	-	0.00%
Total	\$ 235,017	\$ 282,591	\$ 56,572	\$ 234,875	\$ (47,716)	-16.89%
Property Tax Levy Impact	\$ 972	\$ 21,588	\$ -	\$ -	\$ (21,588)	-100.00%

				Change from 2020 Budget		
	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	\$	%
HOME DELIVERED MEALS (219)						
Revenues & Other Sources						
Intergovernmental	\$ 138,702	\$ 134,035	\$ 500,695	\$ 137,753	\$ 3,718	2.77%
Public Charges for Services	87,259	92,000	74,820	78,000	(14,000)	-15.22%
Other Revenues	101,937	115,000	125,000	118,159	3,159	2.75%
Total	\$ 327,898	\$ 341,035	\$ 700,515	\$ 333,912	\$ (7,123)	-2.09%
Expenditures & Other Uses						
Personnel	\$ 86,693	\$ 96,377	\$ 194,386	\$ 109,601	\$ 13,224	13.72%
Purchased Services	1,532	1,512	6,772	5,000	3,488	230.69%
Materials & Supplies	223,307	280,000	254,058	285,000	5,000	1.79%
Travel & Training	50,360	61,500	60,185	61,500	-	0.00%
Interdepartmental Charges	-	-	691	-	-	0.00%
Other Expenses	-	3,000	2,930	3,000	-	0.00%
Total	\$ 361,892	\$ 442,389	\$ 519,022	\$ 464,101	\$ 21,712	4.91%
Property Tax Levy Impact	\$ 33,994	\$ 101,354	\$ (181,493)	\$ 130,189	\$ 28,835	28.45%
CAREGIVERS SUPPORT SERVICES (221)						
Revenues & Other Sources						
Intergovernmental	\$ 90,923	\$ 82,617	\$ 132,933	\$ 99,361	\$ 16,744	20.27%
Other Revenues	1,565	2,000	2,000	2,000	-	0.00%
Total	\$ 92,488	\$ 84,617	\$ 134,933	\$ 101,361	\$ 16,744	19.79%
Expenditures & Other Uses						
Purchased Services	91,711	80,617	126,810	99,361	18,744	23.25%
Other Expenses	663	4,000	8,123	2,000	(2,000)	-50.00%
Total	\$ 92,374	\$ 84,617	\$ 134,933	\$ 101,361	\$ 16,744	19.79%
Property Tax Levy Impact	\$ (114)	\$ -	\$ -	\$ -	\$ -	0.00%
ALZHEIMER & DEMENTIA SERVICES (222)						
Revenues & Other Sources						
Intergovernmental	\$ 49,033	\$ 49,033	\$ 51,001	51,001	1,968	4.01%
Expenditures & Other Uses						
Personnel	\$ 79	\$ -	\$ -	\$ -	\$ -	0.00%
Purchased Services	46,819	44,130	45,901	45,901	1,771	4.01%
Other Expenses	2,135	4,903	5,100	5,100	197	4.02%
Total	\$ 49,033	\$ 49,033	\$ 51,001	\$ 51,001	\$ 1,968	4.01%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
AGING & DISABILITY RESOURCES (224)						
Revenues & Other Sources						
Intergovernmental	\$ 1,303,108	\$ 1,517,264	\$ 1,497,573	\$ 1,403,783	\$ (113,481)	-7.48%
Expenditures & Other Uses						
Personnel	\$ 953,459	\$ 1,118,161	\$ 1,118,161	\$ 1,155,531	\$ 37,370	3.34%
Purchased Services	54,445	65,630	74,042	59,119	(6,511)	-9.92%
Materials & Supplies	2,540	5,600	5,599	5,600	-	0.00%
Travel & Training	28,573	31,500	31,500	31,000	(500)	-1.59%
Interdepartmental Charges	217,527	253,592	241,645	125,908	(127,684)	-50.35%
Grants & Loans	16,156	16,156	-	-	(16,156)	-100.00%
Other Expenses	30,408	26,625	26,626	26,625	-	0.00%
Total	\$ 1,303,108	\$ 1,517,264	\$ 1,497,573	\$ 1,403,783	\$ (113,481)	-7.48%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
ADMINISTRATION (226)						
Revenues & Other Sources						
Intergovernmental	\$ 42,041	\$ 24,884	\$ 62,800	\$ 26,921	\$ 2,037	8.19%
Other Revenues	1,767	-	396	-	-	0.00%
Total	\$ 43,808	\$ 24,884	\$ 63,196	\$ 26,921	\$ 2,037	8.19%
Expenditures & Other Uses						
Personnel	\$ 17,201	\$ 23,906	\$ 229	\$ 28,604	\$ 4,698	19.65%
Purchased Services	182	4,159	15,899	4,000	(159)	-3.82%
Travel & Training	494	-	215	-	-	0.00%
Interdepartmental Charges	6,628	24,154	26,153	12,368	(11,786)	-48.80%
Other Expenses	42,041	20,884	47,060	22,921	2,037	9.75%
Other Financing Uses	56,359	-	-	-	-	0.00%
Total	\$ 122,905	\$ 73,103	\$ 89,556	\$ 67,893	\$ (5,210)	-7.13%
Property Tax Levy Impact	\$ 79,097	\$ 48,219	\$ 26,360	\$ 40,972	\$ (7,247)	-15.03%
Department Total Tax Levy Impact	\$ 113,950	\$ 171,161	\$ (155,133)	\$ 171,161	\$ -	0.00%

Budgeted FTE	18.35	19.15	19.15	18.85	(0.30)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Home Delivered Meals - Materials & Supplies	Increased meal costs.	5,000	
Administration	Portion of the accounting technician is recognized in Finance	(16,404)	(0.20)
Administration	Use of CARES funding to fund admin personnel expenses	2,037	
Total Increase/(Decrease)		\$ (9,367)	(0.20)

Revenues & Other Sources		
Various divisions - Intergovernmental	CARES funding that will carry into 2021 (estimated)	\$100,000
Home Delivered Meals - Other Revenues	Anticipated decrease in donations.	(14,000)
Total Increase/(Decrease)		\$86,000

Highlights

- Treatment of indirect costs for non-ADRC programs (in 226) has been modified to remove those from ADRC since they had no fiscal benefit.
- CARES funding will carry over to 2021 as non lapse.

Goals

- Accounting of CARES funding and caregiver program funding to provide direct services.
- Provide funding to Hartford senior center in addition to other senior/community centers being funded.
- Potential start of new health and wellness program focusing on pain management.

JOINT HEALTH DEPARTMENT

2021 BUDGET SUMMARY

The joint Washington-Ozaukee County Health Department is dedicated to improving the quality of life by promoting, protecting, and enhancing the health and well-being of the public - specifically in the areas of: communicable disease, emergency preparedness, community health and prevention, environmental health, the Women Infants and Children (WIC) nutritional program, maternal and child health, and immunizations.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
PUBLIC HEALTH SERVICES (2500001)						
Revenues						
Intergovernmental	\$ -	\$ 469,174	\$ -	644,805	175,631	37.43%
Public Charges for Services	-	45,042	-	46,800	1,758	3.90%
Licenses & Permits	-	224,115	-	224,115	-	0.00%
Other Revenues	7,190	12,600	7,124	235,242	222,642	1767.00%
Total	\$ 7,190	\$ 750,931	\$ 7,124	\$ 1,150,962	\$ 400,031	53.27%
Expenses						
Personnel (Ozaukee Co)	\$ -	\$ 1,375,431	\$ -	\$ 1,575,934	\$ 200,503	14.58%
Purchased Services (Ozaukee Co)	869,548	75,422	886,060	90,572	15,150	20.09%
Materials & Supplies (Ozaukee Co)	-	54,565	-	58,838	4,273	7.83%
Travel & Training (Ozaukee Co)	-	37,580	-	34,999	(2,581)	-6.87%
Interdepartmental Charges	64,068	78,903	78,904	78,480	(423)	-0.54%
Other Expenses (Ozaukee Co)	-	93,993	7,124	91,348	(2,645)	-2.81%
Other Financing Uses (Ozaukee Co)	-	-	-	80,331	80,331	0.00%
Total	\$ 933,616	\$ 1,715,894	\$ 972,088	\$ 2,010,502	\$ 294,609	17.17%
Property Tax Levy Impact	\$ 926,426	\$ 964,962	\$ 964,964	\$ 859,540	\$ (105,422)	-10.93%
Department Total Tax Levy Impact	\$ 926,426	\$ 964,962	\$ 964,964	\$ 859,540	\$ (105,422)	-10.93%

Budgeted FTE	0.00	0.00	0.00	0.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
All noted with Ozaukee Co	Per the intergovernmental agreement, Washington County pays 60% of budgeted net costs to Ozaukee County. The overall decrease is the result of budget changes including recognition of contra wages and increased revenues. Both changes reduce the levy burden of both counties.	(75,000)	-
Interdepartmental Charges	Facilities charge for health department's use of space in the Public Agency Center. Building costs decreased in 2021.	(423)	-
Total Increase/(Decrease)		\$ (75,423)	-

Revenues & Other Sources

N/A - no budgeted revenues	
Total Increase/(Decrease)	\$ -

Highlights

- Pandemic Response has been the main focus of the joint health department for most of 2020 and will continue into 2021.

Goals

- Continued Pandemic Response is the major goal of 2021
- Continue to meet current WIC service levels by offering remote services
- 2021 budget includes reorganization of public health staff

HUMAN SERVICES DEPARTMENT

2021 BUDGET SUMMARY

Washington County Human Services Department will, with dignity and respect, offer responsive and effective community programs to individuals and families challenged by disability, economic hardship and safety concerns. Our commitment is to help facilitate self-sufficiency for those we serve and enhance the quality of life in our community.

Through our three divisions of Behavioral Health, Children and Families and Economic Support, the dedicated staff of the Human Services department strives to support individuals and families as they achieve self-sufficiency and social well being.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
ADMINISTRATION						
Revenues & Other Sources						
Other Financing Sources	\$ 1,020,000	\$ -	\$ 1,980,460	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 981,005	\$ 977,997	\$ 1,025,826	\$ 1,015,205	\$ 37,208	3.80%
Purchased Services	47,068	41,439	33,970	34,744	(6,695)	-16.16%
Materials & Supplies	11,532	28,000	15,600	28,100	100	0.36%
Travel & Training	4,430	4,930	4,000	4,930	-	0.00%
Interdepartmental Charges	(1,093,611)	(1,052,366)	(1,161,247)	(1,082,979)	(30,613)	2.91%
Outlay	50,360	-	1,282,692	-	-	0.00%
Other Financing Uses	697,163	-	-	-	-	0.00%
Total	\$ 697,947	\$ -	\$ 1,200,841	\$ -	\$ -	0.00%
Property Tax Levy Impact	\$ (322,053)	\$ -	\$ (779,619)	\$ -	\$ -	0.00%
BEHAVIORAL HEALTH						
Revenues & Other Sources						
Intergovernmental	\$ 9,843,365	\$ 10,815,202	\$ 11,080,486	\$ 12,687,187	\$ 1,871,985	17.31%
Public Charges for Services	347,119	327,401	393,441	395,567	68,166	20.82%
Fines, Forfeitures, & Penalties	50,000	148,000	148,000	152,278	4,278	2.89%
Other Revenues	98,317	6,926	47,018	15,426	8,500	122.73%
Total	\$ 10,338,801	\$ 11,297,529	\$ 11,668,945	\$ 13,250,458	\$ 1,952,929	17.29%
Expenditures & Other Uses						
Personnel	\$ 3,477,404	\$ 4,019,063	\$ 3,637,484	\$ 3,964,284	\$ (54,779)	-1.36%
Purchased Services	9,426,546	10,832,965	11,061,209	12,481,116	1,648,151	15.21%
Materials & Supplies	122,755	96,300	43,059	106,945	10,645	11.05%
Travel & Training	17,020	34,180	16,257	37,885	3,705	10.84%
Interdepartmental Charges	1,294,569	1,330,959	1,386,309	1,355,290	24,331	1.83%
Other Expenses	72,677	51,000	25,449	35,400	(15,600)	-30.59%
Outlay	-	22,500	-	-	(22,500)	-100.00%
Total	\$ 14,410,971	\$ 16,386,967	\$ 16,169,767	\$ 17,980,920	\$ 1,593,953	9.73%
Property Tax Levy Impact	\$ 4,072,170	\$ 5,089,438	\$ 4,500,822	\$ 4,730,462	\$ (358,976)	-7.05%
CHILDREN & FAMILIES						
Revenues & Other Sources						
Intergovernmental	\$ 3,117,406	\$ 3,192,862	\$ 3,282,582	\$ 3,364,588	\$ 171,726	5.38%
Public Charges for Services	445,296	273,000	444,301	347,000	74,000	27.11%
Intergovernmental Charges for Services	2,067	-	2,000	2,000	2,000	0.00%
Other Revenues	120,377	60,000	100,000	102,000	42,000	70.00%
Total	\$ 3,685,146	\$ 3,525,862	\$ 3,828,883	\$ 3,815,588	\$ 289,726	8.22%
Expenditures & Other Uses						
Personnel	\$ 2,355,180	\$ 2,635,418	\$ 2,519,350	\$ 2,588,376	\$ (47,042)	-1.78%
Purchased Services	4,220,511	3,435,197	4,638,090	3,750,909	315,712	9.19%
Materials & Supplies	19,478	5,500	7,386	5,500	-	0.00%
Travel & Training	20,173	15,250	7,400	19,150	3,900	25.57%
Interdepartmental Charges	783,492	795,032	858,775	855,164	60,132	7.56%
Other Expenses	74,716	69,248	46,748	57,248	(12,000)	-17.33%
Outlay	-	-	150,000	-	-	0.00%
Total	\$ 7,473,550	\$ 6,955,645	\$ 8,227,749	\$ 7,276,347	\$ 320,702	4.61%
Property Tax Levy Impact	\$ 3,788,404	\$ 3,429,783	\$ 4,398,866	\$ 3,460,759	\$ 30,976	0.90%

	2020 Original Estimated Actual			Change from 2020 Budget		
	2019 Actual	Budget	Actual	2021 Budget	\$	%
ECONOMIC SUPPORT						
Revenues & Other Sources						
Intergovernmental	\$ 1,607,983	\$ 1,610,864	\$ 1,664,569	\$ 1,588,285	\$ (22,579)	-1.40%
Other Revenues	266,660	262,080	205,002	201,565	(60,515)	-23.09%
Total	\$ 1,874,643	\$ 1,872,944	\$ 1,869,571	\$ 1,789,850	\$ (83,094)	-4.44%
Expenditures & Other Uses						
Personnel	\$ 1,645,549	\$ 1,874,241	\$ 1,680,356	\$ 1,767,943	\$ (106,298)	-5.67%
Purchased Services	4,367	9,700	4,660	6,310	(3,390)	-34.95%
Materials & Supplies	5,443	1,400	1,340	1,550	150	10.71%
Travel & Training	4,452	7,440	3,037	9,100	1,660	22.31%
Interdepartmental Charges	617,122	642,139	659,814	626,929	(15,210)	-2.37%
Other Expenses	-	-	120	-	-	0.00%
Outlay	7,148	-	162,068	-	-	0.00%
Total	\$ 2,284,081	\$ 2,534,920	\$ 2,511,395	\$ 2,411,832	\$ (123,088)	-4.86%
Property Tax Levy Impact	\$ 409,438	\$ 661,976	\$ 641,824	\$ 621,982	\$ (39,994)	-6.04%
FAMILY CARE						
Expenditures & Other Uses						
Purchased Services	\$ 767,341	\$ 767,341	\$ 767,341	\$ 767,341	\$ -	0.00%
Property Tax Levy Impact	\$ 767,341	\$ 767,341	\$ 767,341	\$ 767,341	\$ -	0.00%
Department Total Tax Levy Impact	\$ 8,715,300	\$ 9,948,538	\$ 9,529,234	\$ 9,580,544	\$ (367,994)	-3.70%
Budgeted FTE	113.33	118.25	118.25	117.90	(0.35)	

SUMMARY OF SIGNIFICANT CHANGES

Expenses		\$	FTE
Administration - Personnel	Reduced Program Assistant I position through attrition.	(30,407)	(0.70)
Behavioral Health - Personnel	Increase Children's Long Term Support Case Manager FTE to meet requirements from DHS to eliminate the waitlist - positions funded through case management reimbursement from the waiver.	90,522	1.00
Behavioral Health - Personnel	For Acute Care Services Limited Term Staff increased expense to reflect accurate hours allocated to ACS Limited Term (Pool) Staff.	18,000	0.35
Economic Support - Personnel	Consolidated Economic Support Supervisor and Economic Support Manager positions.	(86,364)	(1.00)
Economic Support - Personnel	Promoted Economic Support new manager at lower wage without insurance than previous incumbent.	(33,000)	-
Behavioral Health - Purchased Services	Client moved into higher cost placement: \$1,860 per day vs. \$575.00 per day.	383,025	
Children and Families - Purchased Services	Contracted with new provider for In Home Safety Services and Supervised Visitation.	226,900	
Total Increase/(Decrease)		\$ 490,561	(0.35)

Revenues

Behavioral Health - Intergovernmental	Anticipated increase in children's long term support waiver revenue billed based on addition of 1.0 FTE Case Manager.	90,522
Behavioral Health - Intergovernmental	Budgeted actuals based on improved Wisconsin Medicaid Cost Reporting (WIMCR).	650,000
Behavioral Health - Intergovernmental	Medicaid revenue to offset increase in fee for service contracts and providers drawing down Comprehensive Community Services (CCS) dollars.	723,328
Children and Families - Intergovernmental	Increase in state budget for children and families base	222,787
Children and Families - Intergovernmental	Decrease in state allocation for youth aides and community intervention dollars.	(63,229)
Children and Families - Intergovernmental	End of two year Youth Innovation grant.	(50,000)
Children and Families - Intergovernmental	In Home Safety Services grant.	91,000
Children and Families - Public Charges for Services	Increased revenue from billing for direct care.	86,000
Total Increase/(Decrease)		\$ 1,750,408

Highlights

- Implemented Washington County's first drug treatment court.
- Received a \$50,000 Youth Justice Innovation grant to increase intensive in-home services through the family training partnership to support youth and parents and reduce out-of-home placements.
- Received grant funding to implement Medication Assisted Treatment in the jail to support incarcerated individuals with opioid use disorder in their recovery upon release - funding is renewable.
- Received \$293,000- State Opioid Response funding to support the treatment recovery needs of community members with an opioid use disorder - funding is renewable.
- Executed electronic health record contract and participated in a 12 month implementation process, go live date is December 2020.
- Rebid the youth treatment center contract and remodeled building now named River Bend Place, aimed at keeping youth in Washington County and supporting rehabilitation and reunification.
- Implemented partnership with Impact 2-1-1, to support crisis improvement initiative.
- Nominated for a Business of the Year Award with the West Bend Chamber of Commerce.

Goals

Behavioral Health Goals:

- Explore crisis response partnership with law enforcement to implement true CIT models within the County.
- Support the movement of the electronic health record from implementation phase to maintenance phase.
- Create data dashboard to drive program outcomes.
- Evaluate and analyze corporate guardianship program with strategies for efficiency and improvements.

Office Support and Billing Goals:

- Support the maintenance of the new electronic health record to ensure productivity benchmarks are met and maintained.
- Implement trauma-informed practices in the Behavioral Health reception area that is welcoming and safe for clients and supports process.
- Improvement that positively impact client flow, HIPAA, ADA compliance, working conditions for staff, reduces no show rates and increase revenue to the department.

Economic Support Goals:

- Complete income maintenance (food share and Medicaid) overpayment claims in excess of \$350,000 in an effort to establish a reliable revenue stream of 15% incentive funding (on collections) from the federal government.
- Encourage and assist individuals in reducing their energy burden by increasing outreach activities for both the Wisconsin Energy Assistance and Weatherization Programs that target the lowest income and the highest energy cost households in Washington County, specifically for elderly and disabled residents.

Children and Families Goals:

- Implement the use of the YASI, an evidence based screening tool for youth.
- Evaluate, analyze and provide recommendations and advocacy at the state level, regarding subsidized guardianship.

SAMARITAN HEALTH CENTER

2021 BUDGET SUMMARY

The Samaritan Campus is governed and owned by Washington County and is comprised of The Samaritan Health Center, which has 131 skilled and Medicare certified nursing home (SNF) beds including 119 private rooms and four specially equipped rooms for bariatric clients. The Fields of Washington County, also located on the Campus, is comprised of a 24-unit Residential Care Apartment Complex (RCAC) and a 31-unit Community Based Residential Facility (CBRF).

The mission of Samaritan Health Center and the Fields of Washington County is to plan, develop and implement the best possible programs and services which will contribute to, and meet the complex medical, physical, psychological, rehabilitative, emotional and spiritual well being needs of the elderly and disabled.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
ADMINISTRATION (601)						
Revenues & Other Sources						
Intergovernmental	\$ -	\$ -	\$ 613,073	\$ -	\$ -	0.00%
Public Charges for Services	7,684,515	8,305,538	7,813,899	8,028,587	(276,951)	-3.33%
Interdepartmental Charges for Services	260,965	224,517	332,414	190,503	(34,014)	-15.15%
Interest Earnings	1,300	1,000	160	500	(500)	-50.00%
Other Revenues	2,032,634	2,093,326	1,583,741	1,500,000	(593,326)	-28.34%
Other Financing Sources	438,643	-	-	-	-	0.00%
Total	\$ 10,418,057	\$ 10,624,381	\$ 10,343,287	\$ 9,719,590	\$ (904,791)	-8.52%
Expenditures & Other Uses						
Personnel	\$ 1,072,447	\$ 631,490	\$ 589,626	\$ 651,189	\$ 19,699	3.12%
Purchased Services	63,134	89,528	70,587	72,250	(17,278)	-19.30%
Materials & Supplies	17,613	16,030	17,698	17,000	970	6.05%
Travel & Training	3,287	5,000	259	4,000	(1,000)	-20.00%
Interdepartmental Charges	202,202	207,944	214,824	205,394	(2,550)	-1.23%
Depreciation	502,381	282,503	282,801	280,499	(2,004)	-0.71%
Debt Service	126,153	118,012	118,012	112,194	(5,818)	-4.93%
Other Expenses	269,009	472,240	353,433	374,740	(97,500)	-20.65%
Other Financing Uses	-	(132,143)	978,366	533,178	665,321	0.00%
Total	\$ 2,256,226	\$ 1,690,604	\$ 2,625,606	\$ 2,250,444	\$ 559,840	33.11%
(Contribution to)/Use of Fund Balance	\$ (8,161,831)	\$ (8,933,777)	\$ (7,717,681)	\$ (7,469,146)	\$ 1,464,631	-16.39%
DOMESTIC SERVICES-LAUNDRY (602)						
Expenditures & Other Uses						
Purchased Services	\$ 125,417	\$ 125,417	\$ 125,418	\$ 125,417	\$ -	0.00%
Materials & Supplies	16,346	17,600	12,534	17,600	-	0.00%
Total	\$ 141,763	\$ 143,017	\$ 137,952	\$ 143,017	\$ -	0.00%
(Contribution to)/Use of Fund Balance	\$ 141,763	\$ 143,017	\$ 137,952	\$ 143,017	\$ -	0.00%
VOLUNTEER SERVICES (603)						
Revenues & Other Sources						
Expenditures & Other Uses						
Materials & Supplies	\$ 1,937	\$ 2,810	\$ 557	\$ 2,650	\$ (160)	-5.69%
Other Expenses	336	-	-	-	-	0.00%
Total	\$ 2,273	\$ 2,810	\$ 557	\$ 2,650	\$ (160)	-5.69%
(Contribution to)/Use of Fund Balance	\$ 2,273	\$ 2,810	\$ 557	\$ 2,650	\$ (160)	-5.69%
SPEECH THERAPY (604)						
Revenues & Other Sources						
Public Charges for Services	\$ 196,872	\$ 236,222	\$ 268,667	\$ 290,344	\$ 54,122	22.91%
Expenditures & Other Uses						
Purchased Services	\$ 75,799	\$ 70,000	\$ 87,580	\$ 88,000	\$ 18,000	25.71%
(Contribution to)/Use of Fund Balance	\$ (121,073)	\$ (166,222)	\$ (181,087)	\$ (202,344)	\$ (36,122)	21.73%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
DIETARY SERVICES (605)						
Revenues & Other Sources						
Public Charges for Services	\$ 2,404	\$ 9,600	\$ 1,281	\$ 5,000	\$ (4,600)	-47.92%
Interdepartmental Charges for Services	162,537	162,900	157,090	170,000	7,100	4.36%
Total	\$ 164,941	\$ 172,500	\$ 158,371	\$ 175,000	\$ 2,500	1.45%
Expenditures & Other Uses						
Personnel	\$ 960,318	\$ 1,073,946	\$ 1,010,049	\$ 1,066,579	\$ (7,367)	-0.69%
Purchased Services	30,131	25,000	50,390	27,000	2,000	8.00%
Materials & Supplies	432,586	351,500	411,667	465,000	113,500	32.29%
Travel & Training	351	600	200	1,225	625	104.17%
Total	\$ 1,423,386	\$ 1,451,046	\$ 1,472,306	\$ 1,559,804	\$ 108,758	7.50%
(Contribution to)/Use of Fund Balance	\$ 1,258,445	\$ 1,278,546	\$ 1,313,935	\$ 1,384,804	\$ 106,258	8.31%
PHARMACY (606)						
Revenues & Other Sources						
Public Charges for Services	\$ 205,921	\$ 200,292	\$ 247,549	\$ 235,264	\$ 34,972	17.46%
Expenditures & Other Uses						
Purchased Services	\$ 13,985	\$ 12,000	\$ 8,895	\$ 10,000	\$ (2,000)	-16.67%
Materials & Supplies	176,036	153,500	175,420	178,000	24,500	15.96%
Total	\$ 190,021	\$ 165,500	\$ 184,315	\$ 188,000	\$ 22,500	13.60%
(Contribution to)/Use of Fund Balance	\$ (15,900)	\$ (34,792)	\$ (63,234)	\$ (47,264)	\$ (12,472)	35.85%
BUILDING MAINTENANCE (608)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 19,463	\$ 20,046	\$ 20,046	\$ 28,510	\$ 8,464	42.22%
Expenditures & Other Uses						
Personnel	\$ 100,060	\$ 100,713	\$ 94,973	\$ 101,018	\$ 305	0.30%
Purchased Services	489,558	568,200	429,480	513,000	(55,200)	-9.71%
Materials & Supplies	43,906	46,000	46,715	45,000	(1,000)	-2.17%
Travel & Training	25	350	-	350	-	0.00%
Interdepartmental Charges	17,380	33,817	28,453	21,075	(12,742)	-37.68%
Outlay	-	14,270	-	16,000	1,730	0.00%
Total	\$ 650,929	\$ 763,350	\$ 599,621	\$ 696,443	\$ (66,907)	-8.76%
(Contribution to)/Use of Fund Balance	\$ 631,466	\$ 743,304	\$ 579,575	\$ 667,933	\$ (75,371)	-10.14%
SOCIAL SERVICES (609)						
Expenditures & Other Uses						
Personnel	\$ 271,713	\$ 316,221	\$ 297,043	\$ 317,940	\$ 1,719	0.54%
Purchased Services	5,895	6,000	6,000	6,000	-	0.00%
Materials & Supplies	1,049	400	352	400	-	0.00%
Travel & Training	1,041	1,800	500	1,800	-	0.00%
Total	\$ 279,698	\$ 324,421	\$ 303,895	\$ 326,140	\$ 1,719	0.53%
(Contribution to)/Use of Fund Balance	\$ 279,698	\$ 324,421	\$ 303,895	\$ 326,140	\$ 1,719	0.53%
PERSONAL SERVICES (610)						
Revenues & Other Sources						
Public Charges for Services	\$ 2,927	\$ 3,000	\$ 1,365	\$ 2,000	\$ (1,000)	-33.33%
(Contribution to)/Use of Fund Balance	\$ (2,927)	\$ (3,000)	\$ (1,365)	\$ (2,000)	\$ 1,000	-33.33%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
ACTIVITY (611)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 46,344	\$ 47,733	\$ 47,867	\$ -	\$ (47,733)	-100.00%
Expenditures & Other Uses						
Personnel	\$ 311,137	\$ 341,984	\$ 284,147	\$ 275,650	\$ (66,334)	-19.40%
Purchased Services	8,292	8,600	6,144	7,600	(1,000)	-11.63%
Materials & Supplies	10,202	13,000	5,043	9,500	(3,500)	-26.92%
Travel & Training	-	1,050	-	1,050	-	0.00%
Interdepartmental Charges	587	736	360	678	(58)	-7.88%
Other Expenses	8,823	-	-	-	-	0.00%
Total	\$ 339,041	\$ 365,370	\$ 295,694	\$ 294,478	\$ (70,892)	-19.40%
(Contribution to)/Use of Fund Balance	\$ 292,697	\$ 317,637	\$ 247,827	\$ 294,478	\$ (23,159)	-7.29%
PHYSICAL THERAPY (612)						
Revenues & Other Sources						
Public Charges for Services	\$ 657,961	\$ 648,510	\$ 766,718	\$ 791,582	\$ 143,072	22.06%
Expenditures & Other Uses						
Purchased Services	\$ 326,101	\$ 301,000	\$ 333,492	\$ 327,500	\$ 26,500	8.80%
(Contribution to)/Use of Fund Balance	\$ (331,860)	\$ (347,510)	\$ (433,226)	\$ (464,082)	\$ (116,572)	33.54%
OCCUPATIONAL THERAPY (613)						
Revenues & Other Sources						
Public Charges for Services	\$ 599,738	\$ 636,159	\$ 687,721	\$ 750,109	\$ 113,950	17.91%
Expenditures & Other Uses						
Purchased Services	\$ 282,628	\$ 231,000	\$ 252,792	\$ 166,000	\$ (65,000)	-28.14%
(Contribution to)/Use of Fund Balance	\$ (317,110)	\$ (405,159)	\$ (434,929)	\$ (584,109)	\$ (178,950)	44.17%
MEDICAL RECORDS (614)						
Expenditures & Other Uses						
Personnel	\$ 84,429	\$ 135,744	\$ 64,349	\$ 102,568	\$ (33,176)	-24.44%
Materials & Supplies	311	400	200	320	(80)	-20.00%
Travel & Training	211	400	-	400	-	0.00%
Total	\$ 84,951	\$ 136,544	\$ 64,549	\$ 103,288	\$ (33,256)	-24.36%
(Contribution to)/Use of Fund Balance	\$ 84,951	\$ 136,544	\$ 64,549	\$ 103,288	\$ (33,256)	-24.36%
HOUSEKEEPING (616)						
Expenditures & Other Uses						
Purchased Services	\$ 265,096	\$ 265,096	\$ 265,096	\$ 265,096	\$ -	0.00%
Materials & Supplies	14,491	17,500	11,833	15,000	(2,500)	-14.29%
(Contribution to)/Use of Fund Balance	\$ 279,587	\$ 282,596	\$ 276,929	\$ 280,096	\$ (2,500)	-0.88%
MEDICAL SERVICES (617)						
Expenditures & Other Uses						
Purchased Services	\$ 20,782	\$ 23,200	\$ 23,627	\$ 23,200	\$ -	0.00%
(Contribution to)/Use of Fund Balance	\$ 20,782	\$ 23,200	\$ 23,627	\$ 23,200	\$ -	0.00%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
NURSING CARE (619)						
Revenues & Other Sources						
Public Charges for Services	\$ 25,746	\$ 66,734	\$ 52,222	\$ 75,264	\$ 8,530	12.78%
Interdepartmental Charges for Services	24,614	25,352	11,392	19,076	(6,276)	-24.76%
Total	\$ 50,360	\$ 92,086	\$ 63,614	\$ 94,340	\$ 2,254	2.45%
Expenditures & Other Uses						
Personnel	\$ 4,886,751	\$ 6,266,520	\$ 5,173,751	\$ 5,229,196	\$ (1,037,324)	-16.55%
Purchased Services	901,760	275,100	566,894	113,100	(162,000)	-58.89%
Materials & Supplies	271,221	231,000	255,936	260,500	29,500	12.77%
Travel & Training	8,710	11,500	6,519	14,000	2,500	21.74%
Other Expenses	5,345	5,000	10,503	10,000	5,000	100.00%
Total	\$ 6,073,787	\$ 6,789,120	\$ 6,013,603	\$ 5,626,796	\$ (1,162,324)	-17.12%
(Contribution to)/Use of Fund Balance	\$ 6,023,427	\$ 6,697,034	\$ 5,949,989	\$ 5,532,456	\$ (1,164,578)	-17.39%
SENIOR DINING (625)						
Revenues & Other Sources						
Public Charges for Services	\$ 335,760	\$ 350,750	\$ 312,758	\$ 282,780	\$ (67,970)	-19.38%
Expenditures & Other Uses						
Purchased Services	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.00%
Materials & Supplies	256,549	283,000	239,669	285,000	2,000	0.71%
Interdepartmental Charges	7,508	8,601	5,776	8,663	62	0.72%
Depreciation	7,315	-	-	-	-	0.00%
Total	\$ 271,372	\$ 292,101	\$ 245,445	\$ 293,663	\$ 1,562	0.53%
(Contribution to)/Use of Fund Balance	\$ (64,388)	\$ (58,649)	\$ (67,313)	\$ 10,883	\$ 69,532	-118.56%
FIELDS OF WASHINGTON COUNTY (630, 631)						
Revenues & Other Sources						
Public Charges for Services	\$ 2,376,980	\$ 2,429,817	\$ 2,483,062	\$ 2,445,963	\$ 16,146	0.66%
Interest Earnings	383	500	385	400	(100)	-20.00%
Total	\$ 2,377,363	\$ 2,430,317	\$ 2,483,447	\$ 2,446,363	\$ 16,046	0.66%
Expenditures & Other Uses						
Personnel	\$ 1,253,302	\$ 1,311,606	\$ 1,145,317	\$ 1,328,612	\$ 17,006	1.30%
Purchased Services	633,654	565,503	740,529	544,362	(21,141)	-3.74%
Materials & Supplies	36,011	41,550	43,646	53,100	11,550	27.80%
Travel & Training	1,230	1,600	1,207	2,600	1,000	62.50%
Interdepartmental Charges	303,765	215,735	218,775	233,705	17,970	8.33%
Depreciation	91,720	-	51,814	51,692	51,692	0.00%
Debt Service	26,374	27,681	27,681	23,099	(4,582)	-16.55%
Other Expenses	19,931	5,300	9,031	7,000	1,700	32.08%
Outlay	-	-	-	20,000	20,000	0.00%
Other Financing Uses	11,376	261,342	245,447	182,193	(79,149)	0.00%
Total	\$ 2,377,363	\$ 2,430,317	\$ 2,483,447	\$ 2,446,363	\$ 16,046	0.66%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Department Total Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Budgeted FTE	118.34	151.85	151.85	134.25	(17.60)	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
In past, County would budget full staffing levels and reduce through a contra-wage to recognize use of contracted nursing. 2021 budget discontinued this practice. Additionally, an anticipated reduction in census equates to reduced FTE budgeted in nursing staff. Staff hours are budgeted based on occupancy and acuity. Casual and part-time staff pick up additional hours which can skew the total FTE.		-	(18.40)
Administrative Assistant (Unit Secretary) added to Fields budget.		61,027	1.00
Reduced a Health Information Assistant to part-time.		(33,176)	(0.20)
Variations in Physical and Occupational Therapy and Nursing ancillary services due to increase in budgeted Medicare stays.		325,022	-
Four months of chiller rental fees.		44,000	-
Total Increase/(Decrease)		\$ 396,873	(17.60)

Revenues & Other Sources

Occupancy based on 3 year average trends and impact of COVID-19 with downward trend of 8%. Payer mix adjusted based on 2 year trend with increase in Medicare by 25%.

Medicare	Based on acuity and utilization. Anticipate 5% increase in rate and increase utilization.	
Medicaid	Based on CMI (case mix index) and State approved rate	
Family Care	Based on negotiated rates. Managed Care historical 0%	
Private Pay	3% increase SNF; CBRF 3%; RCAC unbundled services with charge; 0% rent increase	
Total Increase/(Decrease)		\$ -

Highlights

- Successfully reduced outside Nursing pool agency by approx. 60% YTD.
- Payer mix shift with marked increase in Medicare (SNF) and Private (RCAC) which helps offset Medicaid and Family Care losses.
- Continued refinements in processes, allocations and areas of operational responsibility.
- Achievement of 5-Star rating from CMS (Centers for Medicare and Medicaid).

Goals

- Future of Samaritan Campus direction determined with accompanying plan
- Successfully navigate future of COVID-19 virus from a resident, family, staff, clinical, financial and operational perspective
- Develop effective staff recruitment and retention strategies to exceed standard measures (Consumer Info Report for Nursing Homes)
- Effectively implement Dining Services menu and approach for increased satisfaction on campus and Senior Dining.

VETERAN SERVICES

2021 BUDGET SUMMARY

The Veteran's Office primary mission is to assist Washington County veterans and their families in obtaining State or Federal veteran benefits for which each veteran is entitled due to his/her active military service. This office can assist in establishing initial eligibility for State and Federal benefits, recording discharge documents, filing claims for either Compensation or Pension, and explaining the programs that may be of interest to the veteran and their family. The Wisconsin Department of Veterans Affairs has developed many programs that are directed towards veterans, including but are not limited to: Primary Home Loans, Home Improvement Loans, Tuition Assistance, and Retraining Grants. There are residency requirements that must be met to apply for these programs.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
VETERANS SERVICE (2550001)						
Revenues & Other Sources						
Intergovernmental	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
Other Revenues	138,386	-	9,000	5,900	5,900	0.00%
Total	\$ 151,386	\$ 13,000	\$ 22,000	\$ 18,900	\$ 5,900	45.38%
Expenditures & Other Uses						
Personnel	\$ 210,159	\$ 232,912	\$ 229,113	\$ 237,075	\$ 4,163	1.79%
Purchased Services	760	1,260	340	600	(660)	-52.38%
Materials & Supplies	7,135	6,470	6,354	6,400	(70)	-1.08%
Travel & Training	2,556	2,650	1,073	1,650	(1,000)	-37.74%
Interdepartmental Charges	8,207	9,116	8,691	10,771	1,655	18.15%
Total	\$ 228,817	\$ 252,408	\$ 245,571	\$ 256,496	\$ 4,088	1.62%
Property Tax Levy Impact	\$ 77,431	\$ 239,408	\$ 223,571	\$ 237,596	\$ (1,812)	-0.76%
VETERANS RELIEF (2550002)						
Revenues & Other Sources						
Other Revenues	200	-	202	-	-	0.00%
Expenditures & Other Uses						
Personnel	\$ 70	\$ 350	\$ -	\$ 350	\$ -	0.00%
Purchased Services	-	20	20	20	-	0.00%
Travel & Training	33	225	-	225	-	0.00%
Grants & Loans	1,565	1,500	182	1,500	-	0.00%
Total	\$ 1,668	\$ 2,095	\$ 202	\$ 2,095	\$ -	0.00%
Property Tax Levy Impact	\$ 1,468	\$ 2,095	\$ -	\$ 2,095	\$ -	0.00%
Department Total Tax Levy	\$ 78,899	\$ 241,503	\$ 223,571	\$ 239,691	\$ (1,812)	-0.75%
Budgeted FTE	2.90	2.90	2.90	2.90	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Veterans Services - Materials & Supplies	This budget reflects a budgeted allotment for flags of \$5,900 with a matching fundraising goal so that the flag and markers program is funded without levy.	-	-
Total Increase/(Decrease)		\$ -	-

Revenues & Other Sources

Veterans Services - Other Revenues	There will be an annual fundraising goal until the time that the Veterans Services Flag Endowment reaches self sufficiency. The planned fundraising event did not occur in 2020 due to the Coronavirus Pandemic.	\$ 5,900
Total Increase/(Decrease)		\$ 5,900

Highlights

Over 1 Million dollars since February 2020 has been attained through applications for retroactive Blue Water Navy benefits.
Noted increase in effective communication with Veterans related to offered benefits and services.
Continued success, implementing electronic processes and efficiency measures.
75% of historical office files have been scanned and properly disposed of, increasing security and information accessibility
Successful completion of National Service Officer accreditation by CVSO.

Goals

- Maintain high level customer service and benefit guidance excellence.
- Continue paperless implementation through technology.
- Develop annual fundraising process to ensure adequate funding for both the annual flag costs as well as the endowment.
- Complete historical document management by electronic retention of paper files and proper disposal of unnecessary case files.

LAND USE & PLANNING

Departments:

County Parks

Golf

Land Information

Planning

Register of Deeds

UW Extension

FUNCTIONAL AREA SUMMARY – LAND USE & PLANNING

	2019 Actual	2020 Original Budget	2021 Budget	Change from 2020 Budget	
				\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 4,448,734	\$ 4,596,366	\$ 4,518,365	\$ (78,001)	-1.70%
EXPENSES	5,872,315	6,107,655	5,635,932	(471,723)	-7.72%
OTHER SOURCES, USES, & TRANSFERS	168,020	296,784	55,342	(241,442)	-81.35%
PROPERTY TAX LEVY	\$ 1,255,561	\$ 1,214,505	\$ 1,062,225	\$ (152,280)	-12.54%
BREAKDOWN BY DEPARTMENT					
COUNTY PARKS					
REVENUES	\$ 673,619	\$ 879,840	\$ 966,430	\$ 86,590	9.84%
EXPENSES	1,264,171	1,325,294	1,318,487	\$ (6,807)	-0.51%
OTHER SOURCES, USES, & TRANSFERS	207,905	320,454	302,057	\$ (18,397)	-5.74%
PROPERTY TAX LEVY	\$ 382,647	\$ 125,000	\$ 50,000	\$ (75,000)	-60.00%
GOLF					
REVENUES	\$ 1,376,289	\$ 1,452,175	\$ 1,470,790	\$ 18,615	1.28%
EXPENSES	1,336,404	1,331,979	1,350,790	18,811	1.41%
OTHER SOURCES, USES, & TRANSFERS	(39,885)	(120,196)	(120,000)	196	-0.16%
PROPERTY TAX LEVY	\$ -	\$ -	\$ -	\$ -	0.00%
LAND INFORMATION					
REVENUES	\$ 261,536	\$ 188,500	\$ 231,900	\$ 43,400	23.02%
EXPENSES	226,790	162,975	105,185	(57,790)	-35.46%
OTHER SOURCES, USES, & TRANSFERS	-	(25,525)	(126,715)	(101,190)	396.43%
PROPERTY TAX LEVY	\$ (34,746)	\$ -	\$ -	\$ -	0.00%
PLANNING					
REVENUES	\$ 1,117,064	\$ 1,030,851	\$ 778,245	\$ (252,606)	-24.50%
EXPENSES	2,044,056	2,194,695	1,758,454	(436,241)	-19.88%
OTHER SOURCES, USES, & TRANSFERS	-	122,051	-	(122,051)	-100.00%
PROPERTY TAX LEVY	\$ 926,992	\$ 1,041,793	\$ 980,209	\$ (61,584)	-5.91%
REGISTER OF DEEDS					
REVENUES	\$ 1,019,500	\$ 1,045,000	\$ 1,071,000	\$ 26,000	2.49%
EXPENSES	535,569	563,133	587,385	24,252	4.31%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ (483,931)	\$ (481,867)	\$ (483,615)	\$ (1,748)	0.36%
UW-EXTENSION					
REVENUES	\$ 726	\$ -	\$ -	\$ -	0.00%
EXPENSES	465,325	529,579	515,631	(13,948)	-2.63%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 464,599	\$ 529,579	\$ 515,631	\$ (13,948)	-2.63%

FUNCTIONAL AREA SUMMARY – LAND USE & PLANNING

2019-2021 BUDGETED FTE SUMMARY

LAND USE & PLANNING	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
County Parks (Enterprise)	11.00	12.00	12.30	11.65	(0.65)
Golf (Enterprise)	10.37	10.99	10.77	10.10	(0.67)
Planning	14.80	13.46	14.33	12.86	(1.47)
Register of Deeds	6.20	6.20	6.20	6.20	0.00
UW Extension	3.20	4.35	3.35	3.05	(0.30)
Total Land Use & Planning	45.57	47.00	46.95	43.86	(3.09)

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>County Parks</u> Reduction in seasonal help hours	<u>Golf</u> Reduction in seasonal help hours
<u>Planning</u> Eliminate Land Resources Manager position; Remove Assistant Land Resources Manager position; Eliminate part-time Analyst and replace with a full-time Planner	<u>Register of Deeds</u> None
	<u>UW-Extension</u> Reduce Administrative Assistant position to 0.7 FTE (was 1.0 FTE)

COUNTY PARKS (ENTERPRISE FUND)

2021 BUDGET SUMMARY

The County Parks Department is an enterprise fund that oversees the operations and planning for the County Park System, provides grounds maintenance for County properties, and manages park planning and construction. Park operations are financed in a manner similar to private business enterprises and has a goal to reduce and eventually eliminate the use of tax levy support.

	2020 Original Estimated Actual			Change from 2020 Budget		
	2019 Actual	Budget	Actual	2021 Budget	\$	%
PARKS ADMINISTRATION (640)						
Revenues & Other Sources						
Public Charges for Services	\$ 337	\$ 1,000	\$ 270	\$ 500	\$ (500)	-50.00%
Fines, Forfeitures, & Penalties	-	-	3,554	3,137	3,137	0.00%
Other Revenues	16,154	10,000	679	-	(10,000)	-100.00%
Transfer from Family Park Golf Course	103,000	120,000	120,000	120,000	-	0.00%
Other Transfers and Use of Fund Balance	104,905	200,454	211,407	182,057	(18,397)	-9.18%
Total	\$ 224,396	\$ 331,454	\$ 335,910	\$ 305,694	\$ (25,760)	-7.77%
Expenditures & Other Uses						
Personnel	\$ 205,426	\$ -	\$ 180,442	\$ 182,394	\$ 182,394	0.00%
Purchased Services	13,232	13,430	12,514	14,364	934	6.95%
Materials & Supplies	9,033	14,600	6,961	6,533	(8,067)	-55.25%
Travel & Training	3,489	2,550	1,684	2,050	(500)	-19.61%
Interdepartmental Charges	77,370	44,537	(201,988)	(205,341)	(249,878)	-561.06%
Depreciation	-	232,667	-	-	(232,667)	-100.00%
Other Expenses	(54,649)	-	-	-	-	0.00%
Other Financing Uses	(157,645)	-	-	-	-	0.00%
Total	\$ 96,256	\$ 307,784	\$ (387)	\$ -	\$ (307,784)	-100.00%
Property Tax Levy Impact	\$ (128,140)	\$ (23,670)	\$ (336,297)	\$ (305,694)	\$ (282,024)	1191.48%
COUNTY GROUNDS MAINTENANCE (641)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 252,732	\$ 310,572	\$ 310,572	\$ 294,439	\$ (16,133)	-5.19%
Expenditures & Other Uses						
Personnel	\$ 97,153	\$ 217,354	\$ 95,761	\$ 110,059	\$ (107,295)	-49.36%
Purchased Services	683	3,350	2,959	3,248	(102)	-3.04%
Materials & Supplies	29,003	28,679	29,826	29,741	1,062	3.70%
Interdepartmental Charges	64,572	60,807	148,185	151,391	90,584	148.97%
Other Expenses	435	-	-	-	-	0.00%
Total	\$ 191,846	\$ 310,190	\$ 276,731	\$ 294,439	\$ (15,751)	-5.08%
Property Tax Levy Impact	\$ (60,886)	\$ (382)	\$ (33,841)	\$ -	\$ 382	-100.00%
COUNTY PARKS (642-651)						
Revenues & Other Sources						
Public Charges for Services	\$ 320,903	\$ 503,768	\$ 431,296	\$ 642,991	\$ 139,223	27.64%
Fines, Forfeitures, & Penalties	32,998	25,000	24,769	21,863	(3,137)	-12.55%
Other Revenues	18,042	27,000	6,080	1,000	(26,000)	-96.30%
Total	\$ 371,943	\$ 555,768	\$ 462,145	\$ 665,854	\$ 110,086	19.81%
Expenditures & Other Uses						
Personnel	\$ 235,063	\$ 431,466	\$ 241,058	\$ 283,302	\$ (148,164)	-34.34%
Purchased Services	155,507	151,250	117,774	134,261	(16,989)	-11.23%
Materials & Supplies	13,005	9,873	15,788	15,078	5,205	52.72%
Interdepartmental Charges	152,372	112,231	386,910	399,409	287,178	255.88%
Depreciation	228,938	-	200,052	191,998	191,998	0.00%
Outlay	4,572	-	-	-	-	0.00%
Total	\$ 789,457	\$ 704,820	\$ 961,582	\$ 1,024,048	\$ 319,228	45.29%
Property Tax Levy Impact	\$ 417,514	\$ 149,052	\$ 499,437	\$ 358,194	\$ 209,142	140.31%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020		
				2021 Budget	\$	%
FLEET SERVICE & MAINTENANCE (652)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 4,215	\$ 2,500	\$ 4,298	\$ 2,500	\$ -	0.00%
Other Revenues	28,238	-	-	-	-	0.00%
Total	\$ 32,453	\$ 2,500	\$ 4,298	\$ 2,500	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 42,547	\$ -	\$ 46,699	\$ 54,969	\$ 54,969	0.00%
Purchased Services	29,459	25,000	46,233	37,845	12,845	51.38%
Materials & Supplies	245	-	-	-	-	0.00%
Interdepartmental Charges	(96,819)	(22,500)	(136,450)	(134,579)	(112,079)	498.13%
Depreciation	53,534	-	43,517	41,765	41,765	0.00%
Total	\$ 28,966	\$ 2,500	\$ (1)	\$ -	\$ (2,500)	-100.00%
Property Tax Levy Impact	\$ (3,487)	\$ -	\$ (4,299)	\$ (2,500)	\$ (2,500)	0.00%
Department Total Tax Levy	\$ 225,001	\$ 125,000	\$ 125,000	\$ 50,000	\$ (75,000)	-60.00%

Budgeted FTE	11.00	12.30	12.30	11.65	(0.65)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Depreciation	Sandy Knoll Campground Project	6,000	-
Depreciation	Yahr Beach Expansion Project	1,500	-
Depreciation	Equipment Replacement	7,740	-
Depreciation	2020 project changes - Dog Park, Barns, Dock	5,083	-
Total Increase/(Decrease)		\$ 20,323	-

Revenues & Other Sources		
Public Charges for Service - Annual Entrance Fees	2020 estimates are roughly \$145,000.	(52,000)
Public Charges for Service - Shelter Fees	Reduced \$25,000 to reflect actuals.	25,000
Public Charges for Service - Hall/Chapel Revenue	Increase based on projected target for Homestead Hollow and Sandy Knoll barns.	(100,000)
Public Charges for Service - Special Event Revenue	Tough Mudder and larger event revenue reduced to reflect actuals.	42,000
Public Charges for Service - Increase in Camping/Cabin Revenue	Reflects Glacier Hills and Sandy Knoll camping cabin projects.	(50,000)
Other Revenues - Naming Rights and Sponsorships	Reduced to better reflect actuals and priorities.	23,000
Total Increase/(Decrease)		\$ (112,000)

Highlights

- 2021 Park maintenance and operations do not utilize property tax dollars marking the first year of independence from the levy.
- Completed the Homestead Hollow and Sandy Knoll Barn renovation
- Expanded beer gardens
- Opened the Sandy Knoll Dog Park

Goals

- Provide access to unique amenities and natural resources
- Advance a strategically planned and sustainable park and trail system that improves the quality of life
- Build partnerships and sponsorships that enhance the sustainability of the park and trail system
- Enhance visitor experience in parks and trails by improving maintenance and operations

FAMILY PARK GOLF COURSE

2021 BUDGET SUMMARY

This 18-hole championship golf course designed by golf course architect Arthur Hills opened in April 1997 on 280 acres and features all bent grass fairways, tees and greens. Course operations are financed in a manner similar to private business enterprises and does not require a tax subsidy.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
GOLF COURSE (690, 691, 692)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 357	\$ -	\$ 53	\$ -	\$ -	0.00%
Public Charges for Services	1,357,756	1,452,175	1,582,676	1,470,790	18,615	1.28%
Other Revenues	18,175	-	2,977	-	-	0.00%
Total	\$ 1,376,288	\$ 1,452,175	\$ 1,585,706	\$1,470,790	\$ 18,615	1.28%
Expenditures & Other Uses						
Personnel	\$ 632,702	\$ 617,903	\$ 611,515	\$ 606,078	\$ (11,825)	-1.91%
Purchased Services	176,286	171,248	181,083	186,681	15,433	9.01%
Materials & Supplies	282,032	262,850	300,113	253,095	(9,755)	-3.71%
Travel & Training	2,845	1,400	1,326	1,400	-	0.00%
Interdepartmental Charges	42,510	41,765	41,771	46,046	4,281	10.25%
Depreciation	172,092	178,483	192,410	207,660	29,177	16.35%
Other Expenses	24,003	58,330	49,831	49,830	(8,500)	-14.57%
Outlay	3,935	-	-	-	-	0.00%
Other Financing Uses	39,883	120,196	207,657	120,000	(196)	-0.16%
Total	\$ 1,376,288	\$ 1,452,175	\$ 1,585,706	\$1,470,790	\$ 18,615	1.28%
Department Total Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
* - excludes Property Tax Levy						

Budgeted FTE	10.37	10.77	10.77	10.10	(0.67)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Other financing sources	\$120,000 will again be transferred to support the Parks Enterprise	120,000	-
Total Increase/(Decrease)			-

Revenues & Other Sources			
N/A	No significant changes from last year.	-	
Total Increase/(Decrease)		-	

Highlights

- 22,560 eighteen-hole rounds of golf were played at Washington County Golf Course in 2018.
- The ribbon was cut on the course's patio and deck expansion in July 2019.
- In 2019, the course purchased a John Deere Utility Tractor and a Wiedenmann Aerator.
- 55 tournaments, outings, and clinics this past season were held at the course.

Goals

- Remain a premier public golf course through efficient management and maintenance.
- Operate a self-sustaining enterprise.
- Continue to be recognized as a family friendly and community oriented business.
- Provide exceptional customer service.

LAND INFORMATION

2021 BUDGET SUMMARY

This budget area accounts for the County's Land Information Office. To participate in the Wisconsin Land Information Program, each county must establish a Land Information Office and prepare a Land Information Plan. With an approved plan, a county may retain a portion of the recording fee for each real estate document recorded by the Register of Deeds. These retained funds are required by 59.72(5)(b)(3) of Wis. State Statute to fund the local land information program and must be solely used to implement activities identified in the Land Information Plan.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
LAND INFORMATION (279)						
Revenues & Other Sources						
Intergovernmental	\$ 76,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ -	0.00%
Public Charges for Services	179,960	145,000	218,512	190,000	45,000	31.03%
Interest Earnings	5,576	2,500	1,462	900	(1,600)	-64.00%
Other Financing Sources	-	-	277,881	-	-	0.00%
Total	\$ 261,536	\$ 188,500	\$ 538,855	\$ 231,900	\$ 43,400	23.02%
Expenditures & Other Uses						
Purchased Services	\$ 226,790	\$ 162,975	\$ 538,855	\$ 105,185	\$ (57,790)	-35.46%
Other Financing Uses	34,746	25,525	-	126,715	101,190	396.43%
Total	\$ 261,536	\$ 188,500	\$ 538,855	\$ 231,900	\$ 43,400	23.02%
Department Total Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Purchased Services	Expenditures must be consistent with s. 59.72 and the County's Land Information Plan. Purchased services can vary dramatically year-to-year depending on approved projects.	(57,790)	N/A
Other Financing Uses	With an increase in projected revenue and a decrease in planned expenditures, there is an increase in the amount being added to the Land Information fund balance that will be carried forward to fund large projects in future years.	101,190	N/A
Total Increase/(Decrease)		\$ (45,500)	-

Revenues & Other Sources		
Public Charges for Services	Revenue is dependent on the number of real estate documents recorded in the Register of Deeds. The 2021 budget was increased to reflect an recent increase in document recordings.	(45,000)
Total Increase/(Decrease)		\$ (45,000)

Highlights

- Acquired countywide 3" ortho-photography.
- Continued the Public Land Survey System monument maintenance program. The purpose of this program is to protect Washington County's multi-million dollar investment in the network that serves as the base for all property descriptions.
- Consolidating all tax listing for the county in the Real Property Lister's office by completing a project that migrated City of West Bend data from a city system to the county's enterprise system.
- Scanned all land use zoning permits. An ongoing portion of the project is to ensure the scanned files are properly associated with the correct parcel and zoning record and loaded in the county's enterprise document imaging system.

Goals

- Complete the multi-year project to study all remaining unstudied floodplains and submit data to FEMA as part of a physical map revision application. Note: Incorporation of updated floodplain data into the flood insurance rate maps and ultimately the county zoning maps is dependent on DNR and FEMA funding.
- Complete the multi-year project to reoccupy all PLSS corners and obtain coordinate values in NAD83/NAVD88.
- Complete scanning projects to preserve and make more accessible records such as historic PLSS Dossiers and tax bills.
- Modernize county surveyor records by allowing for the online submittal of plats of survey and completing various scanning projects that will improve records retention and availability.

PLANNING & CONSERVATION DIVISIONS

2021 BUDGET SUMMARY

The Planning, Land Use, and Conservation divisions provide various public services in relation to environmental protection and awareness, regulation compliance, and improved quality of life in Washington County. Services include administration of mining site and water pollution regulations, conducting resource inventories and developing resource management plans, cost sharing for the installation of conservation practices, and educational programs. Additionally, the County administers County shore land, wetland, and flood-plain zoning ordinances, administers sanitary system maintenance, oversees subdivision plat reviews and makes long-range planning programs.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
WISCONSIN FUND (276)						
Revenues & Other Sources						
Intergovernmental	\$ 11,200	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Grants & Loans	\$ 11,200	\$ -	\$ -	\$ -	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
WILDLIFE DAMAGE & ABATEMENT (294)						
Revenues & Other Sources						
Intergovernmental	\$ 26,279	\$ 30,000	\$ 28,872	\$ 30,000	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	\$ 25,304	\$ 28,000	\$ 26,622	\$ 28,000	\$ -	0.00%
Other Expenses	975	2,000	2,250	2,000	-	0.00%
Total	\$ 26,279	\$ 30,000	\$ 28,872	\$ 30,000	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
ADMINISTRATION (2800001)						
Revenues & Other Sources						
Other Revenues	\$ 110	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	\$ 4,604	\$ 3,288	\$ 5,230	\$ 5,250	\$ 1,962	59.67%
Materials & Supplies	5,447	8,200	7,066	7,200	(1,000)	-12.20%
Travel & Training	1,514	4,500	1,342	4,500	-	0.00%
Interdepartmental Charges	(11,565)	(15,988)	(13,638)	(16,950)	(962)	6.02%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Property Tax Levy Impact	\$ (110)	\$ -	\$ -	\$ -	\$ -	0.00%
COUNTY COMMUNICATIONS (2800002)						
Expenditures & Other Uses						
Personnel	\$ 20,584	\$ 22,337	\$ 22,337	\$ 45,758	\$ 23,421	104.85%
Materials & Supplies	150	-	-	-	-	0.00%
Interdepartmental Charges	2,679	2,169	-	-	(2,169)	-100.00%
Total	\$ 23,413	\$ 24,506	\$ 22,337	\$ 45,758	\$ 21,252	86.72%
Property Tax Levy Impact	\$ 23,413	\$ 24,506	\$ 22,337	\$ 45,758	\$ 21,252	86.72%
LAND USE ZONING (2802002)						
Revenues & Other Sources						
Public Charges for Services	\$ 54	\$ -	\$ 435	\$ 1,000	\$ 1,000	0.00%
Licenses & Permits	39,049	35,000	36,163	35,000	-	0.00%
Total	\$ 39,103	\$ 35,000	\$ 36,598	\$ 36,000	\$ 1,000	2.86%
Expenditures & Other Uses						
Personnel	\$ 112,131	\$ -	\$ 139,888	\$ 77,595	\$ 77,595	0.00%
Purchased Services	1,509	2,924	15,846	6,525	3,601	123.15%
Materials & Supplies	579	757	488	732	(25)	-3.30%
Travel & Training	537	1,950	410	1,950	-	0.00%
Interdepartmental Charges	30,001	127,542	17,263	18,189	(109,353)	-85.74%
Total	\$ 144,757	\$ 133,173	\$ 173,895	\$ 104,991	\$ (28,182)	-21.16%
Property Tax Levy Impact	\$ 105,654	\$ 98,173	\$ 137,297	\$ 68,991	\$ (29,182)	-29.73%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
LAND USE SANITATION (2802005)						
Revenues & Other Sources						
Public Charges for Services	\$ 1,569	\$ -	\$ 1,127	\$ -	\$ -	0.00%
Fines, Forfeitures, & Penalties	1,235	-	185	1,000	1,000	0.00%
Licenses & Permits	249,864	241,000	241,000	241,000	-	0.00%
Other Financing Sources	-	122,051	-	-	(122,051)	-100.00%
Total	\$ 252,668	\$ 363,051	\$ 242,312	\$ 242,000	\$ (121,051)	-33.34%
Expenditures & Other Uses						
Personnel	\$ 301,251	\$ 552,567	\$ 338,273	\$ 220,332	\$ (332,235)	-60.13%
Purchased Services	1,267	2,547	1,778	2,250	(297)	-11.66%
Materials & Supplies	6,981	1,143	565	1,125	(18)	-1.57%
Travel & Training	1,572	3,900	1,012	2,800	(1,100)	-28.21%
Interdepartmental Charges	36,125	(55,759)	51,344	53,678	109,437	-196.27%
Total	\$ 347,196	\$ 504,398	\$ 392,972	\$ 280,185	\$ (224,213)	-44.45%
Property Tax Levy Impact	\$ 94,528	\$ 141,347	\$ 150,660	\$ 38,185	\$ (103,162)	-72.98%
SNOWMOBILE GRANTS (280300x)						
Revenues & Other Sources						
Intergovernmental	\$ 56,220	\$ 56,260	\$ 56,260	\$ 61,320	\$ 5,060	8.99%
Expenditures & Other Uses						
Other Expenses	\$ 56,220	\$ 56,260	\$ 56,260	\$ 61,320	\$ 5,060	8.99%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PLANNING (2804001)						
Revenues & Other Sources						
Intergovernmental	\$ 340,615	\$ 250,135	\$ 172,902	\$ -	\$ (250,135)	-100.00%
Public Charges for Services	-	50	-	50	-	0.00%
Other Revenues	-	50	-	50	-	0.00%
Total	\$ 340,615	\$ 250,235	\$ 172,902	\$ 100	\$ (250,135)	-99.96%
Expenditures & Other Uses						
Personnel	\$ 217,966	\$ 227,932	\$ 211,745	\$ 279,883	\$ 51,951	22.79%
Purchased Services	369,785	267,763	182,342	13,900	(253,863)	-94.81%
Materials & Supplies	1,231	1,750	794	1,100	(650)	-37.14%
Travel & Training	1,191	7,000	1,000	5,500	(1,500)	-21.43%
Interdepartmental Charges	17,399	20,174	19,645	23,884	3,710	18.39%
Other Expenses	9,425	-	-	-	-	0.00%
Total	\$ 616,997	\$ 524,619	\$ 415,526	\$ 324,267	\$ (200,352)	-38.19%
Property Tax Levy Impact	\$ 276,382	\$ 274,384	\$ 242,624	\$ 324,167	\$ 49,783	18.14%
SEWRPC (2804003)						
Other Expenses	\$ 186,805	\$ 186,960	\$ 186,960	\$ 177,555	\$ (9,405)	-5.03%
Property Tax Levy Impact	\$ 186,805	\$ 186,960	\$ 186,960	\$ 177,555	\$ (9,405)	-5.03%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
LAND CONSERVATION (2807001)						
Revenues & Other Sources						
Intergovernmental	\$ 214,049	\$ 243,833	\$ 243,833	\$ 220,707	\$ (23,126)	-9.48%
Public Charges for Services	10,000	10,000	10,000	20,000	10,000	100.00%
Intergovernmental Charges for Services	35,489	33,878	33,878	40,793	6,915	20.41%
Interdepartmental Charges for Services	1,250	1,250	1,250	1,250	-	0.00%
Licenses & Permits	12,054	11,045	10,036	9,825	(1,220)	-11.05%
Other Revenues	6,513	3,850	4,221	3,850	-	0.00%
Total	\$ 279,355	\$ 303,856	\$ 303,218	\$ 296,425	\$ (7,431)	-2.45%
Expenditures & Other Uses						
Personnel	\$ 333,524	\$ 379,602	\$ 383,286	\$ 398,546	\$ 18,944	4.99%
Purchased Services	7,978	11,074	8,785	8,850	(2,224)	-20.08%
Materials & Supplies	77,135	88,678	88,497	94,793	6,115	6.90%
Travel & Training	4,130	7,900	4,171	5,600	(2,300)	-29.11%
Interdepartmental Charges	44,287	48,215	48,577	54,990	6,775	14.05%
Other Expenses	51,280	56,310	82,051	35,699	(20,611)	-36.60%
Total	\$ 518,334	\$ 591,779	\$ 615,367	\$ 598,478	\$ 6,699	1.13%
Property Tax Levy Impact	\$ 238,979	\$ 287,923	\$ 312,149	\$ 302,053	\$ 14,130	4.91%
CLEAN SWEEP PROGRAMS (2807004)						
Revenues & Other Sources						
Intergovernmental	\$ 12,850	\$ 12,000	\$ 12,000	\$ 11,000	\$ (1,000)	-8.33%
Public Charges for Services	4,440	7,500	3,960	5,000	(2,500)	-33.33%
Total	\$ 17,290	\$ 19,500	\$ 15,960	\$ 16,000	\$ (3,500)	-17.95%
Expenditures & Other Uses						
Purchased Services	\$ 14,764	\$ 48,000	\$ 28,957	\$ 39,500	\$ (8,500)	-17.71%
Property Tax Levy Impact	\$ (2,526)	\$ 28,500	\$ 12,997	\$ 23,500	\$ (5,000)	-17.54%
STEWARDSHIP INCENTIVES (2807005)						
Revenues & Other Sources						
Public Charges for Services	\$ 36,819	\$ 40,000	\$ 42,516	\$ 40,000	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	\$ 799	\$ 850	\$ 1,693	\$ 850	\$ -	0.00%
Materials & Supplies	23,601	27,550	26,798	27,550	-	0.00%
Interdepartmental Charges	107	-	-	-	-	0.00%
Grants & Loans	4,574	10,000	15,950	10,000	-	0.00%
Other Expenses	1,555	1,600	1,555	1,600	-	0.00%
Total	\$ 30,636	\$ 40,000	\$ 45,996	\$ 40,000	\$ -	0.00%
Property Tax Levy Impact	\$ (6,183)	\$ -	\$ 3,480	\$ -	\$ -	0.00%
DATCP - LAND/WATER (2807007)						
Revenues & Other Sources						
Intergovernmental	\$ 44,217	\$ 55,000	\$ 97,926	\$ 54,900	\$ (100)	-0.18%
Expenditures & Other Uses						
Grants & Loans	\$ 44,217	\$ 55,000	\$ 97,926	\$ 54,900	\$ (100)	-0.18%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TARGETED RUNOFF MANAGEMENT (2807008)						
Revenues & Other Sources						
Intergovernmental	\$ -	\$ -	\$ 60,000	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Grants & Loans	\$ -	\$ -	\$ 60,000	\$ -	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Department Total Tax Levy	\$ 916,942	\$ 1,041,793	\$ 1,068,504	\$ 980,209	\$ (61,584)	-5.91%

Budgeted FTE	14.80	14.33	14.33	12.86	(1.47)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Land Use - Personnel	2019 included temporary funding to hire an Assistant Land Resources Manager. This was removed for 2021.	(122,051)	(1.00)
Land Use - Personnel	Eliminate Land Resources Manager Position.	(130,000)	(1.00)
Land Use - Personnel	Increased seasonal help hours.	-	0.08
Planning - Personnel	Eliminate part-time Planning Analyst position.	(29,491)	(0.50)
Planning - Personnel	Add full-time planning position.	86,000	1.00
Planning - Personnel	Eliminate seasonal help hours.	(6,213)	(0.20)
Communications - Personnel	Salary for Director of Community Development is shifting out of facilities.	22,879	0.15
Total Increase/(Decrease)		\$ (178,876)	(1.47)

Revenues & Other Sources

Land Use - Other Revenues	This was temporary funding in the form of a general fund transfer for the Assistant Land Resources Manager.	122,051
LWCD - Revenues	MMSD grant revenue ends in 2021. Grant funded Conservation position is funded with increased Regional Conservation Partnership funding.	
Total Increase/(Decrease)		\$ 122,051

Highlights

- Land and Water Conservation, Land Use and Planning will merge under singular leadership in 2021.
- Received \$800,000 to begin a revolving loan fund program and the County Board invested in a project assessment fund. Work continues to develop this program.
- Land use processes are being revised and will be among first projects in conjunction with the new performance department.

Goals

- Thoughtfully planned future.
- Protected and Improved Land and Water Resources.
- Execute succession plan and process improvements for Land Resources.

REGISTER OF DEEDS

2021 BUDGET SUMMARY

Under the authority of Chapter 59.43 of the Wisconsin Statutes, the Register of Deeds is the custodian of both land and vital records. Documents recorded in the office are a matter of public record and can be inspected by anyone during regular business hours.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
REGISTER OF DEEDS (2850001)						
Revenues & Other Sources						
Public Charges for Services	\$ 1,183,320	\$ 1,044,000	\$ 1,060,838	\$ 1,070,000	\$ 26,000	2.49%
Expenditures & Other Uses						
Personnel	\$ 269,013	\$ 284,966	\$ 277,923	\$ 295,706	\$ 10,740	3.77%
Purchased Services	6,650	5,752	4,913	4,800	(952)	-16.55%
Materials & Supplies	3,370	3,700	3,122	3,700	-	0.00%
Travel & Training	3,685	6,000	1,212	6,000	-	0.00%
Interdepartmental Charges	68,279	69,109	69,854	81,811	12,702	18.38%
Total	\$ 350,997	\$ 369,527	\$ 357,024	\$ 392,017	\$ 22,490	6.09%
Property Tax Levy Impact	\$ (832,323)	\$ (674,473)	\$ (703,814)	\$ (677,983)	\$ (3,510)	-0.52%
REAL PROPERTY LISTER (2850002)						
Revenues & Other Sources						
Public Charges for Services	\$ 1,392	\$ 1,000	\$ 1,343	\$ 1,000	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 165,824	\$ 169,625	\$ 166,534	\$ 171,184	\$ 1,559	0.92%
Purchased Services	1,043	1,410	828	770	(640)	-45.39%
Materials & Supplies	871	1,525	1,458	800	(725)	-47.54%
Travel & Training	1,019	1,800	506	1,800	-	0.00%
Interdepartmental Charges	17,400	19,246	19,850	20,814	1,568	8.15%
Total	\$ 186,157	\$ 193,606	\$ 189,176	\$ 195,368	\$ 1,762	0.91%
Property Tax Levy Impact	\$ 184,765	\$ 192,606	\$ 187,833	\$ 194,368	\$ 1,762	0.91%
					-	
Department Total Tax Levy	\$ (647,558)	\$ (481,867)	\$ (515,981)	\$ (483,615)	\$ (1,748)	-0.36%

Budgeted FTE	6.20	6.20	6.20	6.20	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Register of Deeds - Interdepartmental Charges	Canon machine replacement.	4,600	-
Register of Deeds/Real Property Listing - Interdepartmental Charges	Increase in overall IT and telephone costs.	\$ 7,751	-
Total Increase/(Decrease)		\$ 12,351	-

Revenues & Other Sources

N/A	No significant changes from last year.	
Total Increase/(Decrease)		\$ -

Highlights

- While working remotely for several months, the services of the Register of Deeds and Real Property Listing offices provided to citizens and business partners was not interrupted; it's employees were able to work efficiently. In some cases, the delivery times of some services were extended and would have been more efficient if done face-to-face. Recent technology updates from IT made the remote working possible.

Goals

- ROD - Issue vital records on demand for citizens to comply with Real ID requirements.
- ROD- Continue recording real estate documents as presented and finish the process to make them available within 24-48 hours.
- RPL - Work with GIS to create acreages for all Washington County parcels and forward to municipal assessors; end result should assist the assessors in making more accurate assessments.
- RPL - Reduce the turnaround time from 21 days to 10 days to scan, index and post plats of survey to the County Surveyor website.

UW-EXTENSION

2021 BUDGET SUMMARY

The University of Wisconsin-Extension educators are the representatives of the United States Department of Agriculture, the University of Wisconsin, and the Washington County Board of Supervisors. They design educational programs which apply research, knowledge, and resources to meet the issues and needs of Washington County residents. This teaching is done through all media including radio, newspaper, meetings, visits, phone, classroom and personal counseling. It covers agriculture, family living, nutrition education, 4-H youth development, and community development.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
AGRICULTURE EDUCATOR (3000001)						
Expenditures & Other Uses						
Personnel	\$ 21,261	\$ 25,385	\$ 24,728	\$ 25,664	\$ 279	1.10%
Purchased Services	21,466	20,081	19,800	21,715	1,634	8.14%
Materials & Supplies	1,915	2,000	1,581	2,000	-	0.00%
Travel & Training	1,351	3,250	1,000	3,250	-	0.00%
Interdepartmental Charges	6,320	4,847	4,826	4,917	70	1.44%
Total	\$ 52,313	\$ 55,563	\$ 51,935	\$ 57,546	\$ 1,983	3.57%
Property Tax Levy Impact	\$ 52,313	\$ 55,563	\$ 51,935	\$ 57,546	\$ 1,983	3.57%
COMMUNITY DEVELOPMENT EDUCATOR (3000002)						
Expenditures & Other Uses						
Personnel	\$ 71,481	\$ 71,580	\$ 57,892	\$ 71,561	\$ (19)	-0.03%
Purchased Services	43,141	40,821	39,052	44,140	3,319	8.13%
Materials & Supplies	2,625	2,750	2,190	2,500	(250)	-9.09%
Travel & Training	2,875	4,950	2,157	4,300	(650)	-13.13%
Interdepartmental Charges	35,498	36,159	31,906	37,613	1,454	4.02%
Other Expenses	-	-	12,302	-	-	0.00%
Outlay	-	-	4,000	-	-	0.00%
Total	\$ 155,620	\$ 156,260	\$ 149,499	\$ 160,114	\$ 3,854	2.47%
Property Tax Levy Impact	\$ 154,945	\$ 156,260	\$ 149,499	\$ 160,114	\$ 3,854	2.47%
HUMAN DEVELOPMENT & RELATIONSHIP EDUCATOR (3000003)						
Expenditures & Other Uses						
Personnel	\$ 21,708	\$ 27,666	\$ 26,323	\$ 24,207	\$ (3,459)	-12.50%
Purchased Services	38,074	40,061	39,392	43,330	3,269	8.16%
Materials & Supplies	1,586	1,600	934	1,600	-	0.00%
Travel & Training	2,303	3,700	823	3,700	-	0.00%
Interdepartmental Charges	6,447	8,603	8,617	8,816	213	2.48%
Total	\$ 70,118	\$ 81,630	\$ 76,089	\$ 81,653	\$ 23	0.03%
Property Tax Levy Impact	\$ 70,118	\$ 81,630	\$ 76,089	\$ 81,653	\$ 23	0.03%
4-H PROGRAM (3000004)						
Revenues & Other Sources						
Other Revenues	\$ 52	\$ -	\$ 233	\$ -	-	0.00%
Expenditures & Other Uses						
Personnel	\$ 40,517	\$ 45,477	\$ 45,620	\$ 32,768	\$ (12,709)	-27.95%
Purchased Services	57,409	78,871	69,698	69,697	(9,174)	-11.63%
Materials & Supplies	3,134	4,500	4,499	4,500	-	0.00%
Travel & Training	663	5,500	5,500	5,500	-	0.00%
Interdepartmental Charges	68,903	73,024	79,348	73,206	182	0.25%
Other Expenses	277	350	350	350	-	0.00%
Total	\$ 170,903	\$ 207,722	\$ 205,015	\$ 186,021	\$ (21,701)	-10.45%
Property Tax Levy Impact	\$ 170,851	\$ 207,722	\$ 204,782	\$ 186,021	\$ (21,701)	-10.45%

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
POSITIVE YOUTH DEVELOPMENT (3000005)						
Expenditures & Other Uses						
Purchased Services	16,372	19,908	20,005	21,669	1,761	8.85%
Materials & Supplies	-	1,126	1,175	1,175	49	4.35%
Travel & Training	-	3,000	150	3,000	-	0.00%
Interdepartmental Charges	-	4,370	3,863	4,453	83	1.90%
Total	\$ 16,372	\$ 28,404	\$ 25,193	\$ 30,297	\$ 1,893	6.66%
Property Tax Levy Impact	\$ 16,372	\$ 28,404	\$ 25,193	\$ 30,297	\$ 1,893	6.66%
Department Total Tax Levy	\$ 464,599	\$ 529,579	\$ 507,498	\$ 515,631	\$ (13,948)	-2.63%

Budgeted FTE	3.20	3.35	3.35	3.05	(0.30)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
4H Program - Personnel	Reduced a full-time position to 0.7 FTE position as a result of a retirement in 2020.	(11,808)	(0.30)
Total Increase/(Decrease)		\$ (11,808)	(0.30)

Revenues & Other Sources

N/A	No significant revenue sources	
Total Increase/(Decrease)		\$ -

Highlights

- Ag provided education programs and consultation for farmers to address farm stress, communication strategies, mental health, strategic management issues, controlling costs of production, and improving profit margins.
- Comm. Dev. provided 11 staff development workshops attended by 287 participants.
- 4-H Positive Youth Development annual Officer Training workshop was attended by 110 people.
- Human Dev. & Rel. conducted financial programs and coaching opportunities for Washington County Head Start families, Early Head Start families, and the family participants of Casa Guadalupe Education Center.

Goals

- Provide educational programs that respond to client needs in Farm Business/Ag, Community Development, Human Development & Relationships, Nutrition, 4-H and Positive Youth Development.
- Continue to increase outreach efforts to meet the needs of diverse populations.

PUBLIC SAFETY

Departments:

Clerk of Courts

District Attorney

Emergency Management

Medical Examiner

Sheriff

FUNCTIONAL AREA SUMMARY – PUBLIC SAFETY

				Change from 2020 Budget	
	2019 Actual	2020 Original Budget	2021 Budget	\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 4,854,329	\$ 4,877,647	\$ 4,889,512	\$ 11,865	0.24%
EXPENSES	24,888,056	25,819,507	26,419,288	599,781	2.32%
OTHER SOURCES, USES, & TRANSFERS	-	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 20,033,727	\$ 20,941,860	\$ 21,529,776	\$ 587,916	2.81%
BREAKDOWN BY DEPARTMENT					
CLERK OF COURTS					
REVENUES	\$ 1,971,511	\$ 2,133,940	\$ 2,156,029	\$ 22,089	1.04%
EXPENSES	2,948,278	3,356,340	3,310,682	(45,658)	-1.36%
PROPERTY TAX LEVY	\$ 976,767	\$ 1,222,400	\$ 1,154,653	\$ (67,747)	-5.54%
DISTRICT ATTORNEY					
REVENUES	\$ 101,697	\$ 100,420	\$ 94,623	\$ (5,797)	-5.77%
EXPENSES	692,935	701,851	739,212	37,361	5.32%
PROPERTY TAX LEVY	\$ 591,238	\$ 601,431	\$ 644,589	\$ 43,158	7.18%
EMERGENCY MANAGEMENT					
REVENUES	\$ 118,391	\$ 117,650	\$ 116,450	\$ (1,200)	-1.02%
EXPENSES	177,868	189,368	193,241	3,873	2.05%
PROPERTY TAX LEVY	\$ 59,477	\$ 71,718	\$ 76,791	\$ 5,073	7.07%
MEDICAL EXAMINER					
REVENUES	\$ 212,682	\$ 180,000	\$ 200,000	\$ 20,000	11.11%
EXPENSES	532,655	556,501	573,640	17,139	3.08%
PROPERTY TAX LEVY	\$ 319,973	\$ 376,501	\$ 373,640	\$ (2,861)	-0.76%
SHERIFF					
REVENUES	\$ 2,450,048	\$ 2,345,637	\$ 2,322,410	\$ (23,227)	-0.99%
EXPENSES	20,536,320	21,015,447	21,602,513	587,066	2.79%
PROPERTY TAX LEVY	\$ 18,086,272	\$ 18,669,810	\$ 19,280,103	\$ 610,293	3.27%

2019-2021 BUDGETED FTE SUMMARY

PUBLIC SAFETY	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
Clerk of Courts	28.60	29.80	29.70	29.20	(0.50)
District Attorney	9.35	9.60	9.00	9.00	0.00
Emergency Management	1.10	1.10	1.10	1.10	0.00
Medical Examiner	2.96	3.00	3.00	3.00	0.00
Sheriff	173.41	184.75	183.50	183.40	(0.10)
Total Public Safety	215.42	228.25	226.30	225.70	(0.60)

FUNCTIONAL AREA SUMMARY – PUBLIC SAFETY

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>Clerk of Courts</u> Eliminated part-time Accounting Technician	<u>District Attorney</u> None
<u>Emergency Management</u> None	<u>Medical Examiner</u> None
<u>Sheriff</u> Reduced special deputy hours	

CLERK OF COURTS

2021 BUDGET SUMMARY

The Clerk of Courts is an elected position with a 4 year term of office. Clerks are required to maintain records of all documents filed with the courts, keep a record of court proceedings, schedule court hearings, and collect various fees, fines and forfeitures ordered by the court or specified by statute. The office is also responsible for selecting and notifying potential jurors for jury service. The administrative responsibilities of the Clerk of Circuit Court include budgeting and administering trial court resources, developing effective policies and procedures and recruiting and maintaining competent staff. Clerks are record keepers, court administrators and government leaders. They provide an administrative link between the judiciary, the County Board and the public.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
CLERK OF COURTS (1800001)						
Revenues & Other Sources						
Intergovernmental	\$ 490,052	\$ 478,600	\$ 503,328	\$ 503,312	\$ 24,712	5.16%
Public Charges for Services	682,889	830,500	748,831	842,000	11,500	1.38%
Interdepartmental Charges for Services	35,389	38,340	38,340	37,717	(623)	-1.62%
Fines, Forfeitures, & Penalties	429,632	450,000	433,999	450,000	-	0.00%
Interest Earnings	11,754	10,000	10,000	3,000	(7,000)	-70.00%
Other Revenues	321,795	326,500	319,500	320,000	(6,500)	-1.99%
Total	\$ 1,971,511	\$ 2,133,940	\$ 2,053,998	\$ 2,156,029	\$ 22,089	1.04%
Expenditures & Other Uses						
Personnel	\$ 2,053,468	\$ 2,166,165	\$ 2,059,814	\$ 2,130,886	\$ (35,279)	-1.63%
Purchased Services	703,677	964,058	902,841	928,850	(35,208)	-3.65%
Materials & Supplies	32,059	38,700	84,487	38,000	(700)	-1.81%
Travel & Training	7,519	13,900	4,506	13,169	(731)	-5.26%
Interdepartmental Charges	132,809	168,517	178,542	194,777	26,260	15.58%
Other Expenses	9,303	5,000	5,000	5,000	-	0.00%
Total	\$ 2,938,835	\$ 3,356,340	\$ 3,235,190	\$ 3,310,682	\$ (45,658)	-1.36%
Department Total Tax Levy Impact	\$ 967,324	\$ 1,222,400	\$ 1,181,192	\$ 1,154,653	\$ (67,747)	-5.54%

Budgeted FTE	28.60	29.70	29.70	29.20	(0.50)
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SUMMARY OF SIGNIFICANT CHANGES

Expenses		\$	FTE
Personnel	Eliminated the part-time accounting assistant position.	(22,100)	(0.50)
Personnel	Changes in health insurance coverages.	(35,000)	-
Purchased Services	Reductions in attorney fees, medical & other services, and jury per diem and mileage.	(26,100)	
Interdepartmental Charges for Services	Audio/Visual maintenance agreement.	16,000	
Total Increase/(Decrease)		\$ (67,200)	(0.50)

Revenues		
Intergovernmental	Increase in state court funding.	22,200
Public Charges for Services	Increased probate and other court fees	11,500
Interest Earnings	Continued decrease in civil judgment interest revenue due to the interest rate remaining low.	(7,000)
Other Revenues	Reduced reimbursements for court services partially offset by increased mediation and family court fees.	(6,500)
Total Increase/(Decrease)		\$ 20,200

Highlights

- During the pandemic, the Justice Center remained open to the public and court hearings were held remotely via Zoom.
- The Director of State Courts office will provide digital audio recording equipment for the commissioner hearing and circuit court rooms. The county is responsible for installing the infrastructure. Planned completion is by the end of 2020.

Goals

- Continue to fulfill the constitutional and statutory duties of the clerk of circuit court office.

DISTRICT ATTORNEY

2021 BUDGET SUMMARY

The Office of the District Attorney represents the people of the State of Wisconsin and Washington County in the courts. The District Attorney and staff prosecute state criminal matters; forfeiture actions; State and County traffic code and ordinance violations; Department of Natural Resource violations; and juvenile, domestic abuse, sexual predator, and harassment cases. The Office of the District Attorney also attempts to educate the public through various efforts to the community regarding the criminal justice system and the responsibility of the District Attorney. In addition, the District Attorney also operates the Victim/Witness Program, which provides statutory and constitutionally mandated support to victims and witnesses of crime.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
VICTIM WITNESS (2000001)						
Revenues & Other Sources						
Intergovernmental	\$ 76,070	\$ 76,120	\$ 71,482	\$ 70,323	\$ (5,797)	-7.62%
Expenditures & Other Uses						
Personnel	\$ 155,033	\$ 163,282	\$ 168,821	\$ 173,811	\$ 10,529	6.45%
Purchased Services	334	334	100	100	(234)	-70.06%
Materials & Supplies	95	200	200	200	-	0.00%
Travel & Training	1,004	1,100	140	1,100	-	0.00%
Interdepartmental Charges	3,905	4,240	4,504	5,104	864	20.38%
Total	\$ 160,371	\$ 169,156	\$ 173,765	\$ 180,315	\$ 11,159	6.60%
Property Tax Levy Impact	\$ 84,301	\$ 93,036	\$ 102,283	\$ 109,992	\$ 5,362	5.76%
DISTRICT ATTORNEY (2000002)						
Revenues & Other Sources						
Public Charges for Services	\$ 25,507	\$ 24,300	\$ 23,596	\$ 24,300	\$ -	0.00%
Other Revenues	120	-	336	-	-	0.00%
Total	\$ 25,627	\$ 24,300	\$ 23,932	\$ 24,300	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 492,514	\$ 483,102	\$ 485,531	\$ 511,615	\$ 28,513	5.90%
Purchased Services	9,339	15,402	8,526	10,442	(4,960)	-32.20%
Materials & Supplies	4,499	4,000	3,087	4,000	-	0.00%
Travel & Training	1,530	2,000	780	1,000	(1,000)	-50.00%
Interdepartmental Charges	24,681	28,191	29,854	31,840	3,649	12.94%
Total	\$ 532,563	\$ 532,695	\$ 527,778	\$ 558,897	\$ 26,202	4.92%
Property Tax Levy Impact	\$ 506,936	\$ 508,395	\$ 503,846	\$ 534,597	\$ 26,202	5.15%
Department Total Tax Levy Impact	\$ 591,237	\$ 601,431	\$ 606,129	\$ 644,589	\$ 31,564	5.25%

Budgeted FTE	9.35	9.00	9.00	9.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenses		\$	FTE
District Attorney - Interdepartmental Charges	Anticipate that IT expenses will increase.	1,300	
Total Increase/(Decrease)		\$ 1,300	

Revenues		\$	FTE
Victim Witness - Intergov Revenues	Anticipated level of state funding in 2021 will decrease.	(5,797)	
Total Increase/(Decrease)		\$ (5,797)	

Highlights

- Started Drug Treatment Court ("DTC") in January 2020
- Continued with Treatment Alternatives & Diversion (TAD) Opiate Diversion Program.
- Started TAD Operating While Intoxicated (OWI) Diversion Program.
- Obtained convictions & substantial prison sentences in several sexual assault and drug delivery cases.

Goals

- Have successful participants in the TAD Opiate Diversion program.
- Have successful participants in Drug Treatment Court ("DTC").
- Obtain convictions in multiple overdose homicide cases which are pending.

EMERGENCY MANAGEMENT

2021 BUDGET SUMMARY

Performs Emergency Operations Plan updates, coordinates EPCRA off-site plans and updates, emergency related training classes, organizes, coordinates and debriefs emergency training exercise, communicates to the public about emergency preparedness, responds to incidents, encourages and coordinates municipal plans and updates and administers Homeland Security Programs and Initiatives.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
EMERGENCY MANAGEMENT (1151001)						
Revenues & Other Sources						
Intergovernmental	\$ 75,117	\$ 73,750	\$ 76,390	\$ 74,500	\$ 750	1.02%
Expenditures & Other Uses						
Personnel	\$ 112,449	\$ 120,760	\$ 120,761	\$ 123,435	\$ 2,675	2.22%
Property Tax Levy Impact	\$ 37,332	\$ 47,010	\$ 44,371	\$ 48,935	\$ 1,925	4.09%
TRAINING (1151003)						
Revenues & Other Sources						
Intergovernmental	\$ 6,400	\$ 7,650	\$ 4,800	\$ 6,900	\$ (750)	-9.80%
Expenditures & Other Uses						
Other Expenses	\$ 6,400	\$ 7,650	\$ 4,800	\$ 6,900	\$ (750)	-9.80%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LEPC (1151004)						
Revenues & Other Sources						
Intergovernmental	\$ 36,874	\$ 36,250	\$ 39,590	\$ 35,050	\$ (1,200)	-3.31%
Expenditures & Other Uses						
Personnel	\$ 10,939	\$ 11,179	\$ 11,182	\$ 11,433	\$ 254	2.27%
Purchased Services	10,794	9,402	6,628	7,300	(2,102)	-22.36%
Materials & Supplies	373	1,625	1,125	1,650	25	1.54%
Travel & Training	872	1,900	765	1,850	(50)	-2.63%
Interdepartmental Charges	27,458	28,852	29,759	33,423	4,571	15.84%
Grants & Loans	8,582	8,000	10,914	7,250	(750)	-9.38%
Total	\$ 59,018	\$ 60,958	\$ 60,373	\$ 62,906	\$ 1,948	3.20%
Property Tax Levy Impact	\$ 22,144	\$ 24,708	\$ 20,783	\$ 27,856	\$ 3,148	12.74%
Department Total Tax Levy Impact	\$ 59,476	\$ 71,718	\$ 65,154	\$ 76,791	\$ 5,073	7.07%
Budgeted FTE	1.10	1.10	1.10	1.10	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
N/A	No significant changes from prior year budget.		-
Total Increase/(Decrease)		\$ -	-

Revenues & Other Sources		
Emergency Mgmt - Intergovernmental	Small increase in Federal Grant Support (EMPG estimated amount).	750
LEPC - Intergovernmental	Small decrease in State Grant Support (EPCRA estimated amount).	(450)
Total Increase/(Decrease)		\$ 300

Highlights

- Supporting the Washington Ozaukee Public Health Dept. (WOPHD) and other response partners such as law enforcement, fire/EMS and local governments with their ongoing response to the COVID-19 pandemic.
- Continued to partner with the Veterans Services Officer to fill the Reserve Emergency Manager (EM) Position - the training phase is 90% complete and the Reserve EM is operational when needed.
- Supporting Washington Co. leadership during the COVID-19 pandemic response in the areas of continuity of government and continuity of operations.
- Completed the 2020 state and federal Plan of Work contracts and applying for a supplemental federal COVID response grant.

Goals

- Continue to support COVID-19 pandemic response and recovery actions as well as ongoing planning efforts.
- Assist the WOPHD with COVID-19 vaccination planning and operations once it is available for distribution.
- Due to retirements and turnover, continue to reestablish relationships and expectations with many local agencies both within county/local governments and many of the Non-Governmental Organizations (NGOs) and public safety organizations EM needs to partner with.
- Explore hazard mitigation opportunities in partnership with local governments.

MEDICAL EXAMINER

2021 BUDGET SUMMARY

The office of the Medical Examiner is authorized by 59.34 of the Wis. State Statutes and is responsible for the investigation of deaths in Washington County and determining the cause and manner of death in the following categories: all deaths occurring where there are unusual or suspicious circumstances; all homicides; all suicides; all deaths where there is an accident, whether or not the accident caused the death; all motor vehicle deaths; all deaths by abortion; all cremations; all deaths where there is no doctor in attendance; all deaths where the physician refuses to sign a death certificate; and all SIDS (Sudden Infant Death Syndrome) cases.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
MEDICAL EXAMINER (1900001)						
Revenues & Other Sources						
Public Charges for Services	\$ 212,682	\$ 180,000	\$ 206,000	\$ 200,000	\$ 20,000	11.11%
Expenditures & Other Uses						
Personnel	\$ 247,030	\$ 245,641	\$ 252,355	\$ 253,740	\$ 8,099	3.30%
Purchased Services	265,557	283,959	276,812	288,930	4,971	1.75%
Materials & Supplies	1,378	3,400	1,986	4,400	1,000	29.41%
Travel & Training	566	4,000	250	4,000	-	0.00%
Interdepartmental Charges	18,125	19,501	12,463	22,570	3,069	15.74%
Total	\$ 532,656	\$ 556,501	\$ 543,866	\$ 573,640	\$ 17,139	3.08%
Department Total Tax Levy Impact	\$ 319,974	\$ 376,501	\$ 337,866	\$ 373,640	\$ (2,861)	-0.76%

Budgeted FTE	2.96	3.00	3.00	3.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Purchased Services	Expected a 2.5% increase in our contract fee with the Waukesha County Medical Examiner. No confirmed amount had been received at time of budget prep as Waukesha County was still developing their budget.	4,971	-
Materials and Supplies	An expected PPE shortage will increase costs of supplies.	1,000	-
Total Increase/(Decrease)		\$ 5,971	-

Revenues & Other Sources

Public Charges for Services	Increase in the number of cremations as an option for final disposition.	20,000
Total Increase/(Decrease)		\$ 20,000

Highlights

- Worked with the City of West Bend Fire Department to repurpose a Mass Causality Training to be used as a rolling temporary
- Invested in PAPR respiratory protection to increase safety of staff and reduce reliance on consumable N95 masks.
- Continued to provide 24/7 service to Washington County residence without any reduction in service during the COVID-19

Goals

- Continue to provide scientifically based medico-legal death investigation services to the citizens of Washington County.
- Continue collaboration and data sharing with county departments and community partners assisting them in developing and

SHERIFF

2021 BUDGET SUMMARY

The Sheriff's Office operates the County Jail, attends to the Circuit Court, operates a 911 Dispatch Center and provides law enforcement programs throughout the county. The County Sheriff's Office is committed to the (1) prevention of crime and the protection of life and property; (2) the preservation of peace, order, and safety; the enforcement of laws and ordinances; and (3) the safeguarding of constitutional guarantees.

	2020 Original			Change from 2020		
	2019 Actual	Budget	Estimated Actual	2021 Budget	Budget	%
SHERIFF ADMINISTRATION (2250001)						
Revenues & Other Sources						
Public Charges for Services	\$ 87,091	\$ 82,000	\$ 66,381	\$ 83,000	\$ 1,000	1.22%
Other Revenues	3,557	2,000	2,183	2,000	-	0.00%
Total	\$ 90,648	\$ 84,000	\$ 68,564	\$ 85,000	\$ 1,000	1.19%
Expenditures & Other Uses						
Personnel	\$ 981,291	\$ 990,685	\$ 997,384	\$ 1,000,976	\$ 10,291	1.04%
Purchased Services	140,308	85,846	76,049	79,250	(6,596)	-7.68%
Materials & Supplies	25,457	23,750	24,977	24,000	250	1.05%
Interdepartmental Charges	687,626	726,347	736,093	843,641	117,294	16.15%
Other Expenses	-	-	34,362	-	-	0.00%
Outlay	9,995	-	-	-	-	0.00%
Total	\$ 1,844,677	\$ 1,826,628	\$ 1,868,865	\$ 1,947,867	\$ 121,239	6.64%
Property Tax Levy Impact	\$ 1,754,029	\$ 1,742,628	\$ 1,800,301	\$ 1,862,867	\$ 120,239	6.90%
TRAINING (2250002)						
Revenues & Other Sources						
Intergovernmental	\$ 49,785	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.00%
Other Revenues	1,887	-	-	-	-	0.00%
Total	\$ 51,672	\$ 31,000	\$ 31,000	\$ 31,000	\$ -	0.00%
Expenditures & Other Uses						
Purchased Services	\$ 4,070	\$ 12,745	\$ 12,745	\$ 11,950	\$ (795)	-6.24%
Materials & Supplies	45,194	36,800	36,800	41,990	5,190	14.10%
Travel & Training	84,376	65,000	51,718	75,000	10,000	15.38%
Total	\$ 133,640	\$ 114,545	\$ 101,263	\$ 128,940	\$ 14,395	12.57%
Property Tax Levy Impact	\$ 81,968	\$ 83,545	\$ 70,263	\$ 97,940	\$ 14,395	17.23%
SERVING PAPERS (2250003)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 3,975	\$ 3,200	\$ 1,050	\$ 3,975	\$ 775	24.22%
Property Tax Levy Impact	\$ (3,975)	\$ (3,200)	\$ (1,050)	\$ (3,975)	\$ (775)	24.22%
EDUCATION & COMMUNITY RELATIONS (2250004)						
Revenues & Other Sources						
Other Revenues	14,000	-	-	-	-	0.00%
Expenditures & Other Uses						
Personnel	\$ 172,458	\$ 220,101	\$ 216,987	\$ 225,032	\$ 4,931	2.24%
Other Expenses	21,539	13,315	14,371	12,000	(1,315)	-9.88%
Total	\$ 193,997	\$ 233,416	\$ 231,358	\$ 237,032	\$ 3,616	1.55%
Property Tax Levy Impact	\$ 179,997	\$ 233,416	\$ 231,358	\$ 237,032	\$ 3,616	1.55%
CRIMINAL INVESTIGATIONS (2250005)						
Revenues & Other Sources						
Other Revenues	\$ 9,873	\$ 8,000	\$ 16,977	\$ 8,000	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 960,864	\$ 1,057,565	\$ 1,133,128	\$ 1,123,443	\$ 65,878	6.23%
Purchased Services	6,881	4,000	4,000	4,000	-	0.00%
Materials & Supplies	6,924	7,000	6,602	8,861	1,861	26.59%
Travel & Training	-	150	-	150	-	0.00%
Total	\$ 974,669	\$ 1,068,715	\$ 1,143,730	\$ 1,136,454	\$ 67,739	6.34%
Property Tax Levy Impact	\$ 964,796	\$ 1,060,715	\$ 1,126,753	\$ 1,128,454	\$ 67,739	6.39%

	2020 Original			2020 Total	Change from 2020		
	2019 Actual	Budget	Estimated Actual	2021 Budget	Budget		
					\$	%	
PATROL (2250006)							
Revenues & Other Sources							
Intergovernmental	\$ 322,397	\$ 313,500	\$ 318,170	\$ 341,505	\$ 28,005	8.93%	
Public Charges for Services	47,055	32,000	7,244	32,000	-	0.00%	
Intergovernmental Charges for Services	480	-	-	-	-	0.00%	
Interdepartmental Charges for Services	24,765	15,000	3,054	15,000	-	0.00%	
Fines, Forfeitures, & Penalties	1,320	2,000	2,580	2,000	-	0.00%	
Other Revenues	10,316	3,000	2,287	3,000	-	0.00%	
Total	\$ 406,333	\$ 365,500	\$ 333,335	\$ 393,505	\$ 28,005	7.66%	
Expenditures & Other Uses							
Personnel	\$ 5,847,758	\$ 5,811,143	\$ 5,715,275	\$ 5,865,542	\$ 54,399	0.94%	
Purchased Services	12,772	18,400	16,773	18,400	-	0.00%	
Materials & Supplies	65,922	61,828	61,828	72,672	10,844	17.54%	
Other Expenses	186,125	189,026	189,026	189,026	-	0.00%	
Total	\$ 6,112,577	\$ 6,080,397	\$ 5,982,902	\$ 6,145,640	\$ 65,243	1.07%	
Property Tax Levy Impact	\$ 5,706,244	\$ 5,714,897	\$ 5,649,567	\$ 5,752,135	\$ 37,238	0.65%	
VEHICLE MAINTENANCE (2250009)							
Revenues & Other Sources							
Intergovernmental	\$ 21,242	\$ 14,000	\$ 17,817	\$ 26,075	\$ 12,075	86.25%	
Interdepartmental Charges for Services	6,218	4,350	2,497	4,350	-	0.00%	
Other Revenues	25,317	-	1,725	-	-	0.00%	
Total	\$ 52,777	\$ 18,350	\$ 22,039	\$ 30,425	\$ 12,075	65.80%	
Expenditures & Other Uses							
Personnel	\$ 87,617	\$ 87,230	\$ 87,934	\$ 88,622	\$ 1,392	1.60%	
Purchased Services	133,732	108,000	107,999	108,000	-	0.00%	
Materials & Supplies	5,665	9,000	9,000	9,000	-	0.00%	
Interdepartmental Charges	210,680	225,962	168,811	211,483	(14,479)	-6.41%	
Total	\$ 437,694	\$ 430,192	\$ 373,744	\$ 417,105	\$ (13,087)	-3.04%	
Property Tax Levy Impact	\$ 384,917	\$ 411,842	\$ 351,705	\$ 386,680	\$ (25,162)	-6.11%	
CORRECTIONS (2250010)							
Revenues & Other Sources							
Intergovernmental	\$ 24,333	\$ 7,000	\$ 7,000	\$ 10,000	\$ 3,000	42.86%	
Public Charges for Services	633,027	712,330	306,654	726,760	14,430	2.03%	
Intergovernmental Charges for Services	764,039	824,775	384,281	723,500	(101,275)	-12.28%	
Other Revenues	238,815	208,000	168,741	224,000	16,000	7.69%	
Total	\$ 1,660,214	\$ 1,752,105	\$ 866,676	\$ 1,684,260	\$ (67,845)	-3.87%	
Expenditures & Other Uses							
Personnel	\$ 6,446,918	\$ 6,608,361	\$ 6,650,928	\$ 6,722,071	\$ 113,710	1.72%	
Purchased Services	1,031,560	1,106,538	1,017,338	1,194,620	88,082	7.96%	
Materials & Supplies	17,201	16,000	15,621	16,000	-	0.00%	
Interdepartmental Charges	4,991	5,755	14,071	14,069	8,314	144.47%	
Other Expenses	12,291	13,710	30,104	56,000	42,290	308.46%	
Total	\$ 7,512,961	\$ 7,750,364	\$ 7,728,062	\$ 8,002,760	\$ 252,396	3.26%	
Property Tax Levy Impact	\$ 5,852,747	\$ 5,998,259	\$ 6,861,386	\$ 6,318,500	\$ 320,241	5.34%	
COMMUNICATIONS (2250013)							
Expenditures & Other Uses							
Personnel	\$ 1,221,411	\$ 1,316,305	\$ 1,257,398	\$ 1,302,809	\$ (13,496)	-1.03%	
Purchased Services	50,048	60,061	60,043	60,915	854	1.42%	
Materials & Supplies	762	3,000	2,870	3,800	800	26.67%	
Other Expenses	15,288	16,416	15,932	17,142	726	4.42%	
Total	\$ 1,287,509	\$ 1,395,782	\$ 1,336,243	\$ 1,384,666	\$ (11,116)	-0.80%	
Property Tax Levy Impact	\$ 1,287,509	\$ 1,395,782	\$ 1,336,243	\$ 1,384,666	\$ (11,116)	-0.80%	

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
SPECIAL FORCES UNIT (2250015)						
Revenues & Other Sources						
Intergovernmental	\$ 82,656	\$ 32,198	\$ 62,714	\$ 32,198	\$ -	0.00%
Other Revenues	24,112	-	21,553	500	500	0.00%
Total	\$ 106,768	\$ 32,198	\$ 84,267	\$ 32,698	\$ 500	1.55%
Expenditures & Other Uses						
Personnel	\$ 498,031	\$ 558,580	\$ 570,977	\$ 617,848	\$ 59,268	10.61%
Purchased Services	28,464	25,000	32,000	25,000	-	0.00%
Materials & Supplies	1,559	3,000	3,997	4,000	1,000	33.33%
Other Expenses	13,277	-	766	-	-	0.00%
Outlay	33,661	-	25,000	-	-	0.00%
Total	\$ 574,992	\$ 586,580	\$ 632,740	\$ 646,848	\$ 60,268	10.27%
Property Tax Levy Impact	\$ 468,224	\$ 554,382	\$ 548,473	\$ 614,150	\$ 59,768	10.78%
COURTHOUSE SECURITY (2250016)						
Expenditures & Other Uses						
Personnel	\$ 612,684	\$ 647,333	\$ 602,700	\$ 655,540	\$ 8,207	1.27%
Property Tax Levy Impact	\$ 612,684	\$ 647,333	\$ 602,700	\$ 655,540	\$ 8,207	1.27%
RADIO SYSTEM (2250018)						
Revenues & Other Sources						
Intergovernmental	\$ 11,376	\$ 11,945	\$ 11,945	\$ 12,544	\$ 599	5.01%
Public Charges for Services	374	-	-	-	-	0.00%
Interdepartmental Charges for Services	18,429	19,535	19,534	20,707	1,172	6.00%
Other Revenues	23,610	19,804	22,304	20,296	492	2.48%
Total	\$ 53,789	\$ 51,284	\$ 53,783	\$ 53,547	\$ 2,263	4.41%
Expenditures & Other Uses						
Purchased Services	759,201	795,120	787,620	802,014	6,894	0.87%
Materials & Supplies	8,538	13,275	13,275	15,600	2,325	17.51%
Other Expenses	71,199	73,100	73,100	75,047	1,947	2.66%
Outlay	11,983	-	-	7,000	7,000	0.00%
Total	\$ 850,921	\$ 881,495	\$ 873,995	\$ 899,661	\$ 18,166	2.06%
Property Tax Levy Impact	\$ 797,132	\$ 830,211	\$ 820,212	\$ 846,114	\$ 15,903	1.92%
Department Total Tax Levy	\$ 18,086,272	\$ 18,669,810	\$ 19,397,911	\$ 19,280,103	\$ 610,293	3.27%
Budgeted FTE	173.41	183.50	183.50	183.40	(0.10)	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Administration-Purchased Services	Telephone VOIP moved to Interdepartmental charges in 2021 budget	(6,596)	-
Administration-Interdepartmental Charges	Telephone VOIP moved here. Also increase in IT direct and indirect charges. Direct charges include 49" monitors for Dispatch, voice stress analyzer, PC/laptop virus protection, PC/laptop patch	117,294	-
Training-Materials and Supplies	Increase in ammunition and Taser supplies.	5,190	-
Training-Travel and Training	Catch up training due to COVID and 2020.	10,000	-
Criminal Investigations-Personnel	One additional detective will be a Detective II in 2021 (\$5,200); several changes in health insurance coverage levels (\$31,000); union agreement increases of 3% (\$27,000)	63,200	-
Patrol-Personnel	Union agreement increases of 3% net savings due to changes in health insurance coverages and workers comp rates.	49,000	-
Patrol-Materials and supplies	Requested DIVE equipment: dry suits, lift pillows, & metal detector.	10,844	-
Vehicle Maintenance-Interdepartmental Chgs	Decrease in central fuel budget based on rates.	(14,479)	-
Corrections-Personnel	Changed overtime budgets based on trends net of savings in workers comp and health insurance. Remaining change is due to county-wide COLA and merit increase assumptions.	55,300	-
Corrections-Purchased Services	Increase in a one year contract with ACH for medical services. We are also now responsible for prescription medication.	88,082	-
Corrections-Interdepartmental Charges	Telephone VOIP moved from purchased services.	8,314	-
Corrections-Other Expenses	Increase in use of electronic monitoring has resulted in the need for more equipment.	42,290	-
Communications-Personnel	Many dispatchers had non-base raises in 2020 which caused a smaller base used to calculate raises in 2021. Also includes changes in employee-selected health insurance coverage.	(13,496)	-
Special Forces-Personnel	Two additional employees with family health coverage.	39,220	-
Courthouse Security-Personnel	Reduced number of budgeted hours for limited special deputies.	-	(0.10)
Radio System-Purchased Services	Harris service contract annual increase.	6,894	-
Radio System-Outlay	1 Motorola mobile radio for OALAW	7,000	-
Total Increase/(Decrease)		\$ 468,057	(0.10)

Revenues & Other Sources

Patrol-Intergovernmental	Increase in Richfield budget	28,005
Vehicle Maintenance-Intergovernmental	New vehicle budget with Richfield.	12,075
Corrections-Public Charges for Services	Increased use of electronic monitoring increases related revenues and decreases revenues from Board of Prisoners Huber.	14,430
Corrections-Intergovernmental Chgs for Svcs	County has seen a steady decrease in out-of-county juveniles since 2017 resulting in reduced revenues.	(101,275)
Corrections-Other Revenues	Based on prior 2-3 year averages of debt collection from inmates and phone usage by inmates, for which we receive commissions.	16,000
Total Increase/(Decrease)		\$ (30,765)

Highlights

- None

Goals

- To fulfill the Constitutional and Statutory duties of the Office of the Sheriff for Washington County residents.

PUBLIC WORKS

Departments:

Facilities

(includes Central Fuel)

Highway

Highway - County Engineer

Transit

FUNCTIONAL AREA SUMMARY – PUBLIC WORKS

				Change from 2020	
		2020 Original		Budget	
	2019 Actual	Budget	2021 Budget	\$	%
FUNCTIONAL AREA TOTAL					
REVENUES	\$24,239,817	\$ 22,078,708	\$ 23,083,101	\$ 1,004,393	4.55%
EXPENSES	31,281,376	27,219,813	27,985,080	765,267	2.81%
OTHER SOURCES, USES, & TRANSFERS	2,655,898	381,814	341,944	(39,870)	-10.44%
PROPERTY TAX LEVY	\$ 4,385,661	\$ 4,759,291	\$ 4,560,035	\$ (199,256)	-4.19%
BREAKDOWN BY DEPARTMENT					
FACILITIES					
REVENUES	\$ 1,416,550	\$ 1,577,492	\$ 1,589,228	\$ 11,736	0.74%
EXPENSES	3,691,203	4,062,555	3,988,706	(73,849)	-1.82%
OTHER SOURCES, USES, & TRANSFERS	-	(38)	(663)	(625)	1644.74%
PROPERTY TAX LEVY (CREDIT)	\$ 2,274,653	\$ 2,485,101	\$ 2,400,141	\$ (84,960)	-3.42%
HIGHWAY (ENTERPRISE)					
REVENUES	\$19,548,507	\$ 16,866,533	\$17,844,177	\$ 977,644	5.80%
EXPENSES	23,647,890	18,806,747	19,663,579	856,832	4.56%
OTHER SOURCES, USES, & TRANSFERS	2,682,994	381,852	342,607	(39,245)	-10.28%
PROPERTY TAX LEVY	\$ 1,416,389	\$ 1,558,362	\$ 1,476,795	\$ (81,567)	-5.23%
HIGHWAY - COUNTY ENGINEER					
REVENUES	\$ 101,885	\$ 72,355	\$ 105,251	\$ 32,896	45.46%
EXPENSES	124,706	130,084	130,251	167	0.13%
PROPERTY TAX LEVY	\$ 22,821	\$ 57,729	\$ 25,000	\$ (32,729)	-56.69%
TRANSIT					
REVENUES	\$ 3,172,875	\$ 3,562,328	\$ 3,544,445	\$ (17,883)	-0.50%
EXPENSES	3,817,577	4,220,427	4,202,544	(17,883)	-0.42%
OTHER SOURCES, USES, & TRANSFERS	(27,096)	-	-	-	0.00%
PROPERTY TAX LEVY	\$ 671,798	\$ 658,099	\$ 658,099	\$ -	0.00%

2019-2021 BUDGETED FTE SUMMARY

PUBLIC WORKS	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
Facilities	16.46	16.24	19.55	19.05	(0.50)
Highway (Enterprise)	48.31	50.31	50.87	50.87	0.00
Highway - County Engineer	1.00	1.00	1.00	1.00	0.00
Transit	0.00	1.00	0.00	0.00	0.00
Total Public Works	65.77	68.55	71.42	70.92	(0.50)

FUNCTIONAL AREA SUMMARY – PUBLIC WORKS

SUMMARY OF SIGNIFICANT 2021 BUDGETED FTE CHANGES

<u>Facilities</u> Reduction in seasonal help hours (0.1 FTE); reduction in part-time custodian FTE (0.25 FTE); eliminate partial allocation of Central Services Director to Facilities division (0.15 FTE)	<u>Highway</u> None
<u>County Engineer</u> None	<u>Transit</u> None

FACILITIES

2021 BUDGET SUMMARY

The County maintains seven buildings for various County operations. A mix of county employees and contracted staff are responsible for the cleaning and care of all County buildings.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
CENTRAL FUEL (515)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 694,273	\$ 751,348	\$ 635,697	\$ 758,825	\$ 7,477	1.00%
Other Financing Sources	-	-	35,670	-	-	0.00%
Total	\$ 694,273	\$ 751,348	\$ 671,367	\$ 758,825	\$ 7,477	1.00%
Expenditures & Other Uses						
Personnel	\$ 39,285	\$ 45,513	\$ 44,585	\$ 44,910	\$ (603)	-1.32%
Purchased Services	13,653	18,053	20,115	18,847	794	4.40%
Materials & Supplies	622,212	670,768	589,275	676,166	5,398	0.80%
Interdepartmental Charges	6,587	6,976	7,392	8,239	1,263	18.10%
Depreciation	9,760	10,000	10,000	10,000	-	0.00%
Other Financing Uses	2,776	38	-	663	625	1644.74%
Total	\$ 694,273	\$ 751,348	\$ 671,367	\$ 758,825	\$ 7,477	1.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
YOUTH TREATMENT CENTER (1200001)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 70,641	\$ 79,725	\$ 60,628	\$ 86,078	\$ 6,353	7.97%
Expenditures & Other Uses						
Personnel	\$ 15,624	\$ 22,719	\$ 20,939	\$ 21,753	\$ (966)	-4.25%
Purchased Services	44,111	39,847	33,064	47,380	7,533	18.90%
Materials & Supplies	4	-	5	-	-	0.00%
Interdepartmental Charges	10,902	17,159	6,620	16,945	(214)	-1.25%
Total	\$ 70,641	\$ 79,725	\$ 60,628	\$ 86,078	\$ 6,353	7.97%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FAIR PARK (1200002)						
Revenues & Other Sources						
Other Revenues	\$ 3,919	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 21,032	\$ 22,717	\$ 20,948	\$ 21,753	\$ (964)	-4.24%
Purchased Services	50,449	42,098	46,691	43,413	1,315	3.12%
Materials & Supplies	1	-	-	-	-	0.00%
Interdepartmental Charges	43,528	45,296	45,296	44,910	(386)	-0.85%
Total	\$ 115,010	\$ 110,111	\$ 112,935	\$ 110,076	\$ (35)	-0.03%
Property Tax Levy Impact	\$ 111,091	\$ 110,111	\$ 112,935	\$ 110,076	\$ (35)	-0.03%
TOWER SITES (1200003)						
Expenditures & Other Uses						
Purchased Services	\$ 3,372	\$ 2,378	\$ 2,622	\$ 2,795	\$ 417	17.54%
Property Tax Levy Impact	\$ 3,372	\$ 2,378	\$ 2,622	\$ 2,795	\$ 417	17.54%

2020 Original Estimated Actual				Change from 2020 Budget		
2019 Actual	Budget			2021 Budget	\$	%
HERBERT J. TENNIES GOVERNMENT CENTER (1200004)						
Revenues & Other Sources						
Other Revenues	\$ 3,922	\$ -	\$ 211	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Personnel	\$ 358,335	\$ 386,670	\$ 339,721	\$ 333,504	\$ (53,166)	-13.75%
Purchased Services	422,024	416,681	398,249	423,458	6,777	1.63%
Materials & Supplies	14,525	15,900	8,492	11,250	(4,650)	-29.25%
Travel & Training	463	2,000	358	2,000	-	0.00%
Interdepartmental Charges	119,581	132,480	89,096	113,491	(18,989)	-14.33%
Outlay	-	10,000	10,000	-	(10,000)	-100.00%
Total	\$ 915,164	\$ 963,731	\$ 845,916	\$ 883,703	\$ (80,028)	-8.30%
Property Tax Levy Impact	\$ 911,242	\$ 963,731	\$ 845,705	\$ 883,703	\$ (80,028)	-8.30%
OLD COURTHOUSE COMPLEX (1200005)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 153,645	\$ 157,189	\$ 146,107	\$ 158,080	\$ 891	0.57%
Expenditures & Other Uses						
Personnel	\$ 25,189	\$ 22,719	\$ 20,963	\$ 21,753	\$ (966)	-4.25%
Purchased Services	97,883	96,810	102,690	100,320	3,510	3.63%
Materials & Supplies	400	1,000	218	500	(500)	-50.00%
Interdepartmental Charges	30,173	36,660	22,236	35,507	(1,153)	-3.15%
Outlay	15,789	-	158,000	-	-	0.00%
Total	\$ 169,434	\$ 157,189	\$ 304,107	\$ 158,080	\$ 891	0.57%
Property Tax Levy Impact	\$ 15,789	\$ -	\$ 158,000	\$ -	\$ -	0.00%
SHERIFF & JAIL COMPLEX (1200007)						
Expenditures & Other Uses						
Personnel	\$ 383,116	\$ 519,824	\$ 465,424	\$ 523,545	\$ 3,721	0.72%
Purchased Services	645,167	631,323	608,269	644,444	13,121	2.08%
Materials & Supplies	33,855	35,000	26,591	35,000	-	0.00%
Interdepartmental Charges	20,815	27,804	12,337	32,512	4,708	16.93%
Outlay	9,811	4,500	34,500	-	(4,500)	-100.00%
Total	\$ 1,092,764	\$ 1,218,451	\$ 1,147,121	\$ 1,235,501	\$ 17,050	1.40%
Property Tax Levy Impact	\$ 1,092,764	\$ 1,218,451	\$ 1,147,121	\$ 1,235,501	\$ 17,050	1.40%
UWM-WC (1200009)						
Expenditures & Other Uses						
Personnel	\$ 29,451	\$ 45,438	\$ 41,975	\$ 43,503	\$ (1,935)	-4.26%
Purchased Services	46,190	61,755	51,421	54,918	(6,837)	-11.07%
Interdepartmental Charges	67,454	70,237	70,237	69,645	(592)	-0.84%
Total	\$ 143,095	\$ 177,430	\$ 163,633	\$ 168,066	\$ (9,364)	-5.28%
Property Tax Levy Impact	\$ 143,095	\$ 177,430	\$ 163,633	\$ 168,066	\$ (9,364)	-5.28%
PUBLIC AGENCY CENTER (1200010)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 453,737	\$ 558,801	\$ 476,446	\$ 555,816	\$ (2,985)	-0.53%
Other Revenues	\$ 36,414	\$ 30,429	\$ 30,430	\$ 30,429	\$ -	0.00%
Total	\$ 490,151	\$ 589,230	\$ 506,876	\$ 586,245	\$ (2,985)	-0.51%
Expenditures & Other Uses						
Personnel	\$ 144,657	\$ 183,716	\$ 165,818	\$ 184,303	\$ 587	0.32%
Purchased Services	306,488	343,545	318,728	340,960	(2,585)	-0.75%
Materials & Supplies	6,650	8,000	5,202	7,000	(1,000)	-12.50%
Interdepartmental Charges	32,429	53,969	17,128	53,982	13	0.02%
Outlay	-	13,000	24,000	-	(13,000)	-100.00%
Total	\$ 490,224	\$ 602,230	\$ 530,876	\$ 586,245	\$ (15,985)	-2.65%
Property Tax Levy Impact	\$ 73	\$ 13,000	\$ 24,000	\$ -	\$ (13,000)	-100.00%
Department Total Tax Levy	\$ 2,277,426	\$ 2,485,101	\$ 2,454,016	\$ 2,400,141	\$ (84,960)	-3.42%

Budgeted FTE	16.46	19.55	19.55	19.05	(0.50)
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Various areas - Outlay	Outlays are one-time requests and departments were asked to reduce such requests for 2021 budget.	(27,500)	-
Youth Treatment Center - Purchased Svcs	Increases in miscellaneous maintenance contracts.	8,848	-
HJT Government Center - Personnel	Reduction in seasonal help hours	(300)	(0.10)
	Reduction in part-time custodian FTE	(8,400)	(0.25)
	Eliminate partial allocation of Central Services Director to Facilities since division is now under Highway oversight.	(22,879)	(0.15)
	Changes in health insurance coverage and 2020 budget included non-base wage adjustments (single year increase).	(26,000)	-
HJT Government Cntr - Materials & Supplies	Decreased office supplies, janitorial, and freight costs	(4,650)	-
HJT Government Center - Interdept Charges	Significant reduction in grounds maintenance charges (\$14,500) and small reductions in IT and insurance costs.	(18,600)	-
Sheriff & Jail Complex - Purchased Services	Increases in miscellaneous maintenance contracts.	13,650	-
UWM-WC - Purchased Services	Reduced repair and maintenance budget.	(6,000)	-
Total Increase/(Decrease)		\$ (91,831)	(0.50)

Revenues & Other Sources

N/A - no significant revenues		
Total Increase/(Decrease)		\$ -

Highlights

-Upgraded Facilities Systems including the Work Order System and Card Access System. This will provide operational efficiencies with the Facilities Department as well as improve the ability to serve the client efficiently and securely.

-Responded to the Counties needs related to the COVID-19 pandemic including modification of daily cleaning processes, distribution of PPE supplies and Plexiglas barricades throughout the county, and storage and documentation of PPE inventory for multiple needs throughout the county.

-Increased safety for Facilities Team Members, County Employees, and the general public with the addition of eye wash stations, AED replacement, and department wide OSHA training for staff.

-Completed multiple projects including a renovation of the Youth Treatment Facility (River Bend Place), Boiler and Chiller replacements, several roof replacements, and multiple office remodels, improving the long term physical environment while maintaining budget goals.

Goals

-Ensure department is acting as a steward of the environment by creating metrics to track and document energy savings.

-Identify opportunities to streamline services through use of new tools (work order system, mobile devices, card access) to ensure services are managed within operational budgets.

-Integrate building assessment process with other systems (work order) to improve communication across all team members and increase operation effectiveness and long term planning.

-Improve customer service through regular client meeting and work order surveys analytics and actions.

HIGHWAY

2021 BUDGET SUMMARY

The Washington County Highway Department maintains a proud tradition of providing exceptional winter service to the citizens of Washington County while also providing preventative road maintenance to protect our infrastructure investments. The department is responsible for the maintenance of 650 lane miles of State and Federal Highways and 442 miles of County Trunk Highways. While striving to balance the multi-modal transportation needs of the public with a fiscally prudent Highway Department, Washington County has been able to maintain a high level of service for all citizens.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
HIGHWAY ENTERPRISE FUND (500)						
Revenues & Other Sources						
Intergovernmental Charges for Services						
Wisconsin Dept. of Transportation	\$ 3,992,356	\$ 3,653,105	\$ 3,429,774	\$ 3,531,986	\$ (121,119)	-3.32%
Washington County	9,528,602	7,316,771	11,064,644	7,786,432	469,661	6.42%
Other	239,985	258,656	261,717	268,263	9,607	3.71%
Interdepartmental Charges for Services	51,879	68,620	91,708	77,198	8,578	12.50%
Licenses & Permits	6,075	5,800	6,425	6,400	600	10.34%
Other Revenues	139,014	114,400	115,492	108,200	(6,200)	-5.42%
Other Financing Sources	49,189	155,655	65,751	142,716	(12,939)	-8.31%
Total	\$ 14,007,100	\$ 11,573,007	\$ 15,035,511	\$ 11,921,195	\$ 348,188	3.01%
Expenditures & Other Uses						
Administration	\$ 850,554	\$ 832,090	\$ 778,883	\$ 793,607	\$ (38,483)	-4.62%
County Highway Maintenance	2,786,975	2,699,480	2,687,171	2,585,985	(113,495)	-4.20%
State Highway Maintenance	3,178,876	3,091,104	2,869,056	2,991,912	(99,192)	-3.21%
County Highway Construction	6,130,673	4,098,112	7,669,488	4,721,191	623,079	15.20%
Local Government Services	222,115	247,376	247,376	257,425	10,049	4.06%
Interdepartmental Services	56,977	65,627	87,717	74,079	8,452	12.88%
Radios	26,909	21,002	27,115	22,939	1,937	9.22%
General Property & Liability Insurance	50,086	64,038	49,493	56,016	(8,022)	-12.53%
Equipment Storage and Salt Facility Costs	248,475	232,000	222,927	237,000	5,000	2.16%
Other Expenses	430,460	197,178	371,285	181,041	(16,137)	-8.18%
Grants and Local Aids	25,000	25,000	25,000	-	(25,000)	-100.00%
Total	\$ 14,007,100	\$ 11,573,007	\$ 15,035,511	\$ 11,921,195	\$ 348,188	3.01%
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COUNTY ROADS & BRIDGES (290)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 3,182,700	\$ 3,278,181	\$ 3,278,181	\$ 3,376,526	\$ 98,345	3.00%
Intergovernmental	2,212,822	2,171,000	2,263,302	2,689,172	518,172	23.87%
Interest Earnings	173,064	-	17,919	-	-	0.00%
Other Financing Sources	2,655,815	226,197	100,000	197,407	(28,790)	-12.73%
Total	\$ 8,224,401	\$ 5,675,378	\$ 5,659,402	\$ 6,263,105	\$ 587,727	10.36%
Expenditures & Other Uses						
County Highway Maintenance	\$ 3,092,042	\$ 2,822,600	\$ 2,935,039	\$ 2,694,900	\$ (127,700)	-4.52%
County Highway Construction	6,410,232	4,285,000	8,068,863	4,920,000	635,000	14.82%
County Bridges Aids	112,376	100,000	52,606	100,000	-	0.00%
County Railroad Aids	26,140	26,140	26,140	25,000	(1,140)	-4.36%
Total	\$ 9,640,790	\$ 7,233,740	\$ 11,082,648	\$ 7,739,900	\$ 506,160	7.00%
Property Tax Levy	\$ 1,416,389	\$ 1,558,362	\$ 5,423,246	\$ 1,476,795	\$ (81,567)	-5.23%
Department Total Tax Levy	\$ 1,416,389	\$ 1,558,362	\$ 5,423,246	\$ 1,476,795	\$ (81,567)	-5.23%
* - excludes Property Tax Levy						

Personnel Expenses - Highway Total	\$ 4,426,163	\$ 4,307,439	\$ 4,195,061	\$ 4,276,723	\$ (30,716)	-0.71%
Budgeted FTE	48.31	50.87	50.87	50.87	0.00	

SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Highway - County & State Highway Maintenance	Reduced maintenance work in 2021 due to increased construction work.	(212,687)	-
Highway - County Highway Construction	Increased construction projects for 2021 based on transportation plan.	623,079	-
Highway - Grants & Local Aids	Accounting changed for the Railroad Aids to reduce interfund transactions.	(25,000)	-
Co Roads & Bridges - County Highway Maintenance	As noted for Highway fund, less maintenance work planned for 2021 due to increased construction work.	(127,700)	-
Co Roads & Bridges - County Highway Construction	As noted for Highway fund, planned increased in construction work in 2021 per transportation plan.	635,000	-
Total Increase/(Decrease)		\$ 892,692	-

Revenues & Other Sources

Highway - Intergovernmental - WI DOT	Reduction in anticipated state road projects for 2021 results in reduced state billings.	(121,119)
Highway - Intergovernmental - Washington County	Anticipated increase in County road projects for 2021 results in additional revenues from County Roads & Bridges.	469,661
Highway - Other financing sources	Anticipated less use of fund balance.	(12,939)
Co Roads & Bridges - Sales & Other Taxes	Annual increase in sales taxes allocated to the County transportation plan.	98,345
Co Roads & Bridges - Intergovernmental	Increased general transportation aids from the state in 2021.	293,000
	Receive CHIP highway aids in odd years (no budget for 2020).	225,172
Co Roads & Bridges - Other financing sources	Changes annually based on anticipated use of debt proceeds and other accumulated transportation funds.	(28,790)
Total Increase/(Decrease)		\$ 923,330

Highlights

- Jurisdictionally Transfer CTH Y, STH 145 to Mequon Road
- Reconstruction of CTH D (Railroad Tracks to Nenno Road).
- Reconstruction of Pioneer Road (STH 175 to Richfield Parkway)
- Installation of signing to bring all curve signs and advisory speed limits to current standards.

Goals

- Traffic Safety Analysis of roadway segments.
- Reconstruction of CTH W (STH 33 to STH 175).
- Sign inventory and culvert inventory into GIS system created in-house.

HIGHWAY - COUNTY ENGINEER

2021 BUDGET SUMMARY

This budget area accounts for the County Engineer within the Highway Department. A significant portion of the costs of the position are billed out to projects and recouped.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
ENGINEER (2600001)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 101,885	\$ 72,355	\$ 98,412	\$ 105,251	\$ 32,896	45.46%
Expenditures & Other Uses						
Personnel	\$ 117,607	\$ 121,397	\$ 116,212	\$ 121,576	\$ 179	0.15%
Purchased Services	1,120	1,127	1,058	1,087	(40)	-3.55%
Materials & Supplies	1,232	1,500	1,235	1,200	(300)	-20.00%
Travel & Training	1,559	3,000	2,321	2,000	(1,000)	-33.33%
Interdepartmental Charges	3,188	3,060	4,051	4,388	1,328	43.40%
Total	\$ 124,706	\$ 130,084	\$ 124,877	\$ 130,251	\$ 167	0.13%
Department Total Tax Levy Impact	\$ 22,821	\$ 57,729	\$ 26,465	\$ 25,000	\$ (32,729)	-56.69%

Budgeted FTE	1.00	1.00	1.00	1.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Interdepartmental Charges	Increase in IT and insurance charges	1,328	-
Total Increase/(Decrease)		\$ 1,328	-

Revenues & Other Sources

Interdepartmental Charges for services	Estimated increase in hours/revenue spent on Capital Improvement Program projects (CIP).	33,912
Total Increase/(Decrease)		\$ 33,912

Highlights

- Construction inspection of CTH D Reconstruction - Railroad tracks to Nenno Road
- Construction inspection of Pioneer Road Reconstruction - STH 175 to Richfield Parkway.
- Project management of CTH W - STH 175 to STH 33.

Goals

- Provide in-house project management services on CTH W to reduce amounts paid to external consultants.
- Obtain drone pilot certification for use on projects, county wide.

TRANSIT

2021 BUDGET SUMMARY

Transit Services provides two transportation services for Washington County residents: the Shared Ride Taxi and the Washington County Commuter Express.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
TRANSIT (225)						
Revenues & Other Sources						
Intergovernmental	\$ 2,435,006	\$ 2,706,385	\$ 2,897,149	\$2,974,943	\$ 268,558	9.92%
Public Charges for Services	737,842	840,916	546,244	554,475	(286,441)	-34.06%
Other Revenues	27	15,027	24,350	15,027	-	0.00%
Total	\$ 3,172,875	\$ 3,562,328	\$ 3,467,743	\$3,544,445	\$ (17,883)	-0.50%
Expenditures & Other Uses						
Personnel	\$ 18,564	\$ -	\$ 194	\$ -	\$ -	0.00%
Purchased Services	3,201,893	3,486,136	2,786,209	3,574,679	88,543	2.54%
Interdepartmental Charges	277,569	310,291	220,439	308,379	(1,912)	-0.62%
Other Expenses	35,741	4,000	70,301	71,486	67,486	1687.15%
Outlay	283,810	420,000	235,122	248,000	(172,000)	-40.95%
Other Financing Uses	29,819	-	813,577	-	-	0.00%
Total	\$ 3,847,396	\$ 4,220,427	\$ 4,125,842	\$4,202,544	\$ (17,883)	-0.42%
Department Total Tax Levy Impact	\$ 674,521	\$ 658,099	\$ 658,099	\$ 658,099	\$ -	0.00%

Budgeted FTE	1.00	0.00	0.00	0.00	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Purchased Services	Increased cost of new contracts.	88,543	
Outlay	One-time vehicle grant expended.	(172,000)	
Other Expenses	2020 budget was an error; 2021 budget properly includes marketing and taxi software license.	67,486	
Total Increase/(Decrease)		\$ (15,971)	

Revenues & Other Sources		
Public Charges for Services	Expected decrease in ridership due to the continuation of COVID-19.	(286,411)
Intergovernmental	CARES Act funding expected in 2021.	268,558
Total Increase/(Decrease)		\$ (17,853)

Highlights

- Both Shared Ride Taxi and Commuter Express Bus service will continue; Services were procured in 2020.
- Ridership is expected to be less than 100% of pre-COVID19 levels.
- CARES Act funding is expected to be available at 0% local share, but amount is estimated.

Goals

- Continue to work with Ozaukee County on cross-county Shared Ride Taxi solutions.
- Work with SEWRPC, WisDOT, and UWM on long-term travel planning.

COUNTY-WIDE FUNDS & INITIATIVES

Capital Improvement Program

Debt Service

Self-Insurance Funds

(Health & Workers Comp)

Strategic Goals

Sales Tax for Property Tax Levy Relief

General County Aids & Interfund Transfers

Budgeted Use of General Fund Balance

FUNCTIONAL AREA SUMMARY – COUNTY-WIDE FUNDS & INITIATIVES

	2019 Actual	2020 Original	2021 Budget	Change from 2020	
		Budget		Budget	\$
FUNCTIONAL AREA TOTAL					
REVENUES	\$ 21,629,030	\$ 20,643,034	\$ 19,536,968	\$(1,106,066)	-5.36%
EXPENSES	13,031,917	16,248,572	15,426,038	(822,534)	-5.06%
FUND BALANCE USE & TRANSFERS	(3,759,787)	353,766	229,389	(124,377)	-35.16%
PROPERTY TAX LEVY	\$ (4,837,326)	\$ (4,748,228)	\$ (4,340,319)	\$ 407,909	-8.59%
BREAKDOWN BY DEPARTMENT					
CAPITAL IMPROVEMENT PROGRAM					
REVENUES	\$ 5,475,674	\$ 4,347,999	\$ 4,336,319	\$ (11,680)	-0.27%
EXPENSES	2,373,991	4,401,765	3,730,458	(671,307)	-15.25%
OTHER SOURCES, USES, & TRANSFERS	(3,101,683)	53,766	(605,861)	(659,627)	-1226.85%
PROPERTY TAX LEVY (CREDIT)	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE					
REVENUES	\$ 430,071	\$ 466,755	\$ -	\$ (466,755)	-100.00%
EXPENSES	2,645,593	2,206,480	1,865,450	(341,030)	-15.46%
OTHER SOURCES, USES, & TRANSFERS	184,134	-	126,250	126,250	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ 2,031,388	\$ 1,739,725	\$ 1,739,200	\$ (525)	-0.03%
SELF INSURANCE FUNDS					
REVENUES	\$ 8,824,684	\$ 9,234,000	\$ 9,014,000	\$ (220,000)	-2.38%
EXPENSES	7,982,446	9,234,000	9,723,000	489,000	5.30%
OTHER SOURCES, USES, & TRANSFERS	(842,238)	-	709,000	709,000	0.00%
PROPERTY TAX LEVY (CREDIT)	\$ -	\$ -	\$ -	\$ -	0.00%
STRATEGIC GOALS					
EXPENSES	\$ 4,263	\$ 379,827	\$ 80,000	\$ (299,827)	-78.94%
PROPERTY TAX LEVY (CREDIT)	\$ 4,263	\$ 379,827	\$ 80,000	\$ (299,827)	-78.94%
SALES TAX APPLIED TO LEVY					
REVENUES	\$ 4,953,201	\$ 4,943,120	\$ 4,828,000	\$ (115,120)	-2.33%
PROPERTY TAX LEVY (CREDIT)	\$ (4,953,201)	\$ (4,943,120)	\$ (4,828,000)	\$ 115,120	-2.33%
GENERAL COUNTY AIDS & INTERFUND TRANSFERS					
REVENUES	\$ 1,945,400	\$ 1,651,160	\$ 1,358,649	\$ (292,511)	-17.72%
EXPENSES	25,624	26,500	27,130	630	2.38%
PROPERTY TAX LEVY (CREDIT)	\$ (1,919,776)	\$ (1,624,660)	\$ (1,331,519)	\$ 293,141	-18.04%
BUDGETED USE OF FUND BALANCE (DEFICIT)					
OTHER SOURCES, USES, & TRANSFERS	\$ -	\$ 300,000	\$ -	\$ (300,000)	-100.00%
PROPERTY TAX LEVY (CREDIT)	\$ -	\$ (300,000)	\$ -	\$ 300,000	-100.00%

CAPITAL IMPROVEMENT PROGRAM

2021 BUDGET SUMMARY

The Capital Improvement Program (CIP) is the County's long-range capital needs plan. Capital project funds include financial resources to be used for the acquisition or construction of facilities, technology, or major infrastructure excluding those financed by proprietary funds. Additionally, the CIP includes the County's contributions to the revolving loan fund managed by Economic Development Washington County (EDWC), an independent economic development organization and the grant to the Washington County Convention and Visitors Bureau for marketing and promotion of tourism in the County.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
PARK DEVELOPMENT PROJECTS (210)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%
Expenditures & Other Uses						
Outlay	\$ 9,466	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%
Other Financing Uses	240,534	-	-	-	-	0.00%
Total	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
REVOLVING LOAN FUNDS (230, 235)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 2,024,000	\$ 2,024,000	\$ 2,024,000	\$ 2,012,000	\$ (12,000)	-0.59%
Interest Earnings	49,922	187,500	58,880	30,600	(156,900)	-83.68%
Other Revenues	1,048,126	-	802,530	793,319	793,319	0.00%
Total	\$ 3,122,048	\$ 2,211,500	\$ 2,885,410	\$ 2,835,919	\$ 624,419	28.24%
Expenditures & Other Uses						
Grants & Loans	\$ 997,500	\$ 2,000,000	\$ 1,497,500	\$ 2,000,000	\$ -	0.00%
Other Expenses	185,410	211,500	206,328	292,308	80,808	38.21%
Other Financing Uses	1,939,138	-	1,181,582	543,611	543,611	0.00%
Total	\$ 3,122,048	\$ 2,211,500	\$ 2,885,410	\$ 2,835,919	\$ 624,419	28.24%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
MAJOR PROJECTS (401)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 166,000	\$ 448,114	\$ 338,114	\$ 173,338	\$ (274,776)	-61.32%
Other Financing Sources	1,000,000	53,766	-	-	(53,766)	-100.00%
Total	\$ 1,166,000	\$ 501,880	\$ 338,114	\$ 173,338	\$ (328,542)	-65.46%
Expenditures & Other Uses						
Outlay	\$ 265,489	\$ 501,880	\$ 338,114	\$ 173,338	\$ (328,542)	-65.46%
Other Financing Uses	900,511	-	-	-	-	0.00%
Total	\$ 1,166,000	\$ 501,880	\$ 338,114	\$ 173,338	\$ (328,542)	-65.46%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
INFORMATION SYSTEMS PROJECTS (410)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 500,000	\$ 175,000	\$ 175,000	\$ 281,000	\$ 106,000	60.57%
Expenditures & Other Uses						
Outlay	\$ 303,639	\$ 175,000	\$ 175,000	\$ 218,750	\$ 43,750	25.00%
Other Financing Uses	196,361	-	-	62,250	62,250	0.00%
Total	\$ 500,000	\$ 175,000	\$ 175,000	\$ 281,000	\$ 106,000	60.57%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SHERIFF JAIL (412)						
Revenues & Other Sources						
Other Financing Sources	\$ 53,674	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures & Other Uses						
Outlay	\$ 53,674	\$ -	\$ -	\$ -	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

				Change from 2020 Budget		
	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	\$	%
UWM-WC IMPROVEMENTS (413)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 153,000	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)	-100.00%
Other Financing Sources	225,000	-	-	-	-	0.00%
Total	\$ 378,000	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)	-100.00%
Expenditures & Other Uses						
Outlay	\$ 136,045	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)	-100.00%
Other Financing Uses	241,955	-	-	-	-	0.00%
Total	\$ 378,000	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)	-100.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SHERIFF RADIO PROJECT (415)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0.00%
Expenditures & Other Uses						
Outlay	\$ 35,576	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
Other Financing Uses	464,424	-	500,000	-	-	0.00%
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FAIR PARK IMPROVEMENTS (417)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 80,000	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%
Expenditures & Other Uses						
Outlay	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%
Other Financing Uses	80,000	-	-	-	-	0.00%
Total	\$ 80,000	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EQUIPMENT REPLACEMENT FUND (418)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 237,600	\$ 384,385	\$ 384,385	\$ 476,062	\$ 91,677	23.85%
Other Revenues	33,913	24,000	24,000	25,000	1,000	4.17%
Other Financing Sources	181,094	-	121,183	-	-	0.00%
Total	\$ 452,607	\$ 408,385	\$ 529,568	\$ 501,062	\$ 92,677	22.69%
Expenditures & Other Uses						
Outlay	354,708	408,385	529,568	501,062	\$ 92,677	22.69%
Other Financing Uses	97,899	-	-	-	-	0.00%
Total	\$ 452,607	\$ 408,385	\$ 529,568	\$ 501,062	\$ 92,677	22.69%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOURISM (2900003)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
Expenditures & Other Uses						
Grants & Loans	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Department Total Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
* - excludes Property Tax Levy						

Budgeted FTE	N/A	N/A	N/A	N/A	0.00
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DEBT SERVICE FUNDS

2021 BUDGET SUMMARY

Debt service funds include revenues budgeted to pay for debt principal, interest, and related costs (excludes debt financed by proprietary funds).

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
DEBT SERVICE (301, 310)						
Revenues & Other Sources						
Sales & Other Taxes *	\$ 154,219	\$ 466,755	\$ 64,354	\$ -	\$ (466,755)	-100.00%
Public Charges for Services	275,852	-	402,401	-	-	0.00%
Other Financing Sources	184,134	-	-	126,250	126,250	0.00%
Total	\$ 614,205	\$ 466,755	\$ 466,755	\$ 126,250	\$ (340,505)	-72.95%
Expenditures & Other Uses						
Debt Service	\$ 2,645,593	\$ 2,206,480	\$ 2,206,480	\$ 1,865,450	\$ (341,030)	-15.46%
Department Total Tax Levy Impact	\$ 2,031,388	\$ 1,739,725	\$ 1,739,725	\$ 1,739,200	\$ (525)	-0.03%
* - excludes Property Tax Levy						

Budgeted FTE	N/A	N/A	N/A	N/A	N/A
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Debt Service	Annual obligations fluctuate based on payment schedules established at time of issue.	(341,030)	-
Total Increase/(Decrease)		\$ (341,030)	-

Revenues & Other Sources		
Sales & Other Taxes	Sales taxes tied to debt issues changes annually based on the debt agreement and related debt payment schedule. The debt funded under this agreement will be paid off in 2021 using funds collected in 2020.	(466,755)
Other Financing Sources	Planned use of fund balance will change annually based on debt service needs and available balances.	126,250
Total Increase/(Decrease)		\$ (340,505)

Highlights

- County has maintained our AAA rating with Moody's.
- County has continued to pay all debt obligations using general tax levy and has not used debt levy.

Goals

- Continue to fund 2018 debt issue for highway transportation plan without using debt tax levy.
- Make final payment on 2012 bonds.

SELF-INSURANCE FUNDS

2021 BUDGET SUMMARY

Self insurance funds include budgets for claims and other expenses and anticipated premium revenues. Self insurance funds recover their costs through charges (premiums) to county departments, employees, retirees, and qualifying former employees for COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985) benefits.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	2021 Budget	Change from 2020 Budget	
					\$	%
HEALTH INSURANCE (520)						
Revenues & Other Sources						
Public Charges for Services	\$ 28,887	\$ 25,000	\$ 19,114	\$ 44,000	\$ 19,000	76.00%
Intergovernmental Charges for Services	167,069	175,000	185,047	231,000	56,000	32.00%
Interdepartmental Charges for Services	7,912,489	8,324,000	8,184,118	8,150,000	(174,000)	-2.09%
Other Financing Sources	-	-	-	609,000	609,000	0.00%
Total	\$ 8,108,445	\$ 8,524,000	\$ 8,388,279	\$ 9,034,000	\$ 510,000	5.98%
Expenditures & Other Uses						
Personnel	\$ 28,830	\$ 20,000	\$ 29,000	\$ 30,000	\$ 10,000	50.00%
Depreciation	44,762	45,000	45,000	45,000	-	0.00%
Other Expenses	7,968,922	8,459,000	7,150,933	8,959,000	500,000	5.91%
Other Financing Uses	65,931	-	1,163,346	-	-	0.00%
Total	\$ 8,108,445	\$ 8,524,000	\$ 8,388,279	\$ 9,034,000	\$ 510,000	5.98%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
WORKERS COMPENSATION (510)						
Revenues & Other Sources						
Interdepartmental Charges for Services	\$ 707,401	\$ 710,000	\$ 688,692	\$ 589,000	\$ (121,000)	-17.04%
Other Revenues	8,838	-	-	-	-	0.00%
Other Financing Sources	-	-	-	100,000	100,000	0.00%
Total	\$ 716,239	\$ 710,000	\$ 688,692	\$ 689,000	\$ (21,000)	-2.96%
Expenditures & Other Uses						
Other Expenses	\$ (60,068)	\$ 710,000	\$ 412,155	\$ 689,000	\$ (21,000)	-2.96%
Other Financing Uses	776,307	-	276,537	-	-	0.00%
Total	\$ 716,239	\$ 710,000	\$ 688,692	\$ 689,000	\$ (21,000)	-2.96%
Property Tax Levy Impact	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Department Total Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Budgeted FTE	N/A	N/A	N/A	N/A	N/A
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Health Insurance - Personnel	Includes anticipated costs of other post-employment benefits which are expected to increase based on an independent actuarial study.	10,000	-
Health Insurance - Other Expenses	Anticipated cost reductions for stop loss premiums (\$168,000) and prescription drug coverage (\$64,000).	(232,000)	-
	Anticipated cost increases for plan administration (\$8,000), on-site clinic costs (\$142,000), health claims (\$265,000), and wellness incentives (\$317,000).	732,000	-
Workers Compensation - Other Expenses	Anticipated cost reductions for administration (\$5,000) and claims (\$16,000).	(21,000)	-
Total Increase/(Decrease)		\$ 489,000	-

Revenues & Other Sources

Health Insurance - Public Charges for Services	Anticipated increase in employee co-pays for on-site clinic.	19,000
Health Insurance - Intergovernmental Charges for Services	Charges to the City of West Bend per the intergovernmental agreement for the shared on-site employee health clinic.	56,000
Health Insurance - Interdepartmental Charges for Services	Decreased charges to departments for employee coverage based on a planned use of fund balance.	(174,000)
Health Insurance - Other Financing Sources	Planned use of fund balance in 2021 since reserves exceed policy levels due to more favorable claims that anticipated in prior years. Use includes additional one-time incentives to employees.	609,000
Workers Compensation - Interdepartmental Charges for Services	Decreased charges to departments for employee coverage based on a planned use of fund balance.	(121,000)
Workers Compensation - Other Financing Sources	Planned use of fund balance in 2021 since reserves exceed policy levels due to more favorable claims that anticipated in prior years.	100,000
Total Increase/(Decrease)		\$ 489,000

Highlights

- Achieved and maintained healthy fund balance levels in both funds per County policy.
- Continued employee wellness incentives.

Goals

- Continue to manage health insurance costs to minimize increases.
- Continue to promote the on-site clinic to increase employee usage. Employee use of the clinic is a cost control measure.
- Continue to manage employee safety to minimize injuries and resulting workers compensation claims.
- Change life insurance providers effective 1/1/2021 to provide increased benefits to employees with little to no increased costs.

COUNTY-WIDE - OTHER

2021 BUDGET SUMMARY

This section includes budgeted items that have a county-wide impact and are not attributed to specific county departments.

	2019 Actual	2020 Original Budget	2020 Total Estimated Actual	Change from 2020 Budget		
				2021 Budget	\$	%
NON-DEPARTMENTAL						
Revenues & Other Sources						
Sales Tax Applied to Property Tax Relief	\$ 4,953,201	\$ 4,943,120	\$ 348,455	\$ 4,828,000	\$ (115,120)	-2.33%
Intergovernmental State Aids	1,116,274	1,076,025	1,081,570	1,058,981	(17,044)	-1.58%
Interest Earnings	829,126	480,000	644,513	200,600	(279,400)	-58.21%
Other Revenues	-	95,135	280,437	99,068	3,933	4.13%
Interfund Transfers	901,973	253,766	-	-	(253,766)	-100.00%
Budgeted Use of Fund Balance	-	300,000	-	-	(300,000)	-100.00%
Total	\$ 7,800,574	\$ 7,148,046	\$ 2,354,975	\$ 6,186,649	\$ (961,397)	-13.45%
Expenditures & Other Uses						
Purchased Services (Investments)	\$ 21,188	\$ 22,000	\$ 21,989	\$ 22,080	\$ 80	0.36%
Other Expenses (Investments)	4,437	4,500	5,033	5,050	550	12.22%
Strategic Goals	4,263	379,827	865,705	80,000	(299,827)	-78.94%
Interfund Transfers	2,322,078	253,766	100,000	-	(253,766)	-100.00%
Total	\$ 2,351,966	\$ 660,093	\$ 992,727	\$ 107,130	\$ (552,963)	-83.77%
Property Tax Levy Impact	\$ (5,448,608)	\$ (6,487,953)	\$ (1,362,248)	\$ (6,079,519)	\$ 408,434	-6.30%

Budgeted FTE	N/A	N/A	N/A	N/A	0.00
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SUMMARY OF SIGNIFICANT CHANGES

Expenditures & Other Uses		\$	FTE
Strategic Goals	Changes annually based on available funds, balance of prior year funds, and strategic plans.	(329,827)	-
Interfund Transfers	Transfers in revenues and expenditures net to zero. Fluctuates annually based on accounting rules for various transactions.	(253,766)	-
Total Increase/(Decrease)		\$ (583,593)	-

Revenues & Other Sources		
Sales Tax Applied to Property Tax Relief	Based on economic downturn in 2020 we have revised our original sales tax estimates.	(115,120)
Interest Earnings	Rates have been greatly reduced by the Federal Reserve which impacts our expected investment returns.	(279,400)
Interfund Transfers	Transfers in revenues and expenditures net to zero. Fluctuates annually based on accounting rules for various transactions.	(253,766)
Budgeted Use of Fund Balance	County has accomplished goal of a balanced budget without a planned use of fund balance.	(300,000)
Total Increase/(Decrease)		\$ (948,286)

2021

SUPPLEMENTAL INFORMATION



FTE SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT

EXECUTIVE	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	CHG.
County Executive	3.00	3.00	3.00	4.00	1.00
County Attorney	16.74	18.65	16.65	16.65	0.00
Total Executive	19.74	21.65	19.65	20.65	1.00
ADMINISTRATIVE					
Budget, Policy, & Analytics	0.00	0.00	0.00	3.00	3.00
County Clerk	6.50	6.85	6.85	5.00	(1.85)
County Treasurer	2.50	3.50	2.50	2.50	0.00
Finance	8.26	9.50	8.50	6.70	(1.80)
Human Resources	7.21	6.00	7.00	5.00	(2.00)
Information Technology	11.00	11.00	11.00	12.00	1.00
Total Administrative	35.47	36.85	35.85	34.20	(1.65)
HEALTH & HUMAN SERVICES					
Aging & Disability Resource Center	18.35	18.55	19.15	18.85	(0.30)
Human Services Department	113.33	125.80	118.25	117.90	(0.35)
Samaritan & Fields (Enterprise)	118.34	147.65	151.85	134.25	(17.60)
Veteran Services	2.90	2.90	2.90	2.90	0.00
Total Human Services	252.92	294.90	292.15	273.90	(18.25)
LAND USE & PLANNING					
County Parks (Enterprise)	11.00	12.00	12.30	11.65	(0.65)
Golf (Enterprise)	10.37	10.99	10.77	10.10	(0.67)
Planning	14.80	13.46	14.33	12.86	(1.47)
Register of Deeds	6.20	6.20	6.20	6.20	0.00
UW Extension	3.20	4.35	3.35	3.05	(0.30)
Total Land Use & Planning	45.57	47.00	46.95	43.86	(3.09)
PUBLIC SAFETY					
Clerk of Courts	28.60	29.80	29.70	29.20	(0.50)
District Attorney	9.35	9.60	9.00	9.00	0.00
Emergency Management	1.10	1.10	1.10	1.10	0.00
Medical Examiner	2.96	3.00	3.00	3.00	0.00
Sheriff	173.41	184.75	183.50	183.40	(0.10)
Total Public Safety	215.42	228.25	226.30	225.70	(0.60)
PUBLIC WORKS					
Facilities	16.46	16.24	19.55	19.05	(0.50)
Highway (Enterprise)	48.31	50.31	50.87	50.87	0.00
Highway - County Engineer	1.00	1.00	1.00	1.00	0.00
Transit	0.00	1.00	0.00	0.00	0.00
Total Public Works	65.77	68.55	71.42	70.92	(0.50)
County-Wide Budgeted FTE Position Total	634.89	697.20	692.32	669.23	(23.09)
County Board - Number of Supervisors					
	26.00	26.00	26.00	26.00	0.00

POSITION CHANGES IN 2021 BUDGET

Functional Area / Department	Position Title	FTE Change	Comments
EXECUTIVE			
County Executive	Executive Assistant	1.00	New position
ADMINISTRATIVE			
Budget, Policy, & Analytics (BPA)	BPA Director	1.00	New position
	Budget Supervisor	1.00	Position moved from Finance department
	Payroll Supervisor	1.00	Position moved from Human Resources department
County Clerk	Central Reproductions Supervisor	(1.00)	Eliminated position when vacated in 2020
	Mailroom Clerk	(0.35)	Eliminated position when vacated in 2020
	County Clerk Assistant	(0.50)	Eliminated position when vacated in 2020
Finance	Budget Supervisor	(1.00)	Position moved to BPA department
	Accounting Technician	(1.00)	Eliminated position when vacated in 2020
	Accounting Technician	0.20	Recognize portion of ADRC position in Finance
Human Resources	Deputy Director of HR	(1.00)	Position eliminated as part of BPA creation
	Payroll Supervisor	(1.00)	Position moved to BPA department
Information Tech	Infrastructure Security Officer	1.00	Position created during 2020
HEALTH & HUMAN SERVICES			
ADRC	Accounting Technician	(0.20)	Recognize portion of ADRC position in Finance
	Meal Site Manager - Limited	(0.10)	Reduced FTE for limited meal site managers to 1.0 FTE
Human Services	Economic Support Supervisor	(1.00)	Eliminated position when vacated in 2020
	Program Assistant I	(0.70)	Eliminated position when vacated in 2020
	CLTS Case Manager	1.00	New position
	Crisis Intervention Specialists	0.35	Increased limited term pool hours
LAND USE & PLANNING			
County Parks	Seasonal help	(0.65)	Reduced hours for seasonal help
Golf Course	Seasonal help	(0.67)	Reduced hours for seasonal help
Planning	Land Resources Manager	(1.00)	Eliminated position when vacated in 2020
	Asst Land Resources Manager	(1.00)	Eliminated vacant position
	Planner	1.00	New position
	Planning Analyst	(0.50)	Eliminated vacant position
	Land Use Seasonal help	0.08	Increased hours for seasonal help
	Planning Seasonal help	(0.20)	Reduced hours for seasonal help
UW Extension	Administrative Assistant	(0.30)	Reduced full-time position to a part-time position
PUBLIC SAFETY			
Clerk of Courts	Accounting Technician	(0.50)	Eliminated position when vacated in 2020
Sheriff	Special Deputy	(0.10)	Reduced limited term pool hours
PUBLIC WORKS			
Facilities	Seasonal help	(0.10)	Reduced hours for seasonal help
	Custodian	(0.25)	Reduced part-time custodian position
Totals		<u>(5.49)</u>	

SUMMARY OF SIGNIFICANT CHANGES BETWEEN EXECUTIVE PROPOSED AND COUNTY BOARD ADOPTED

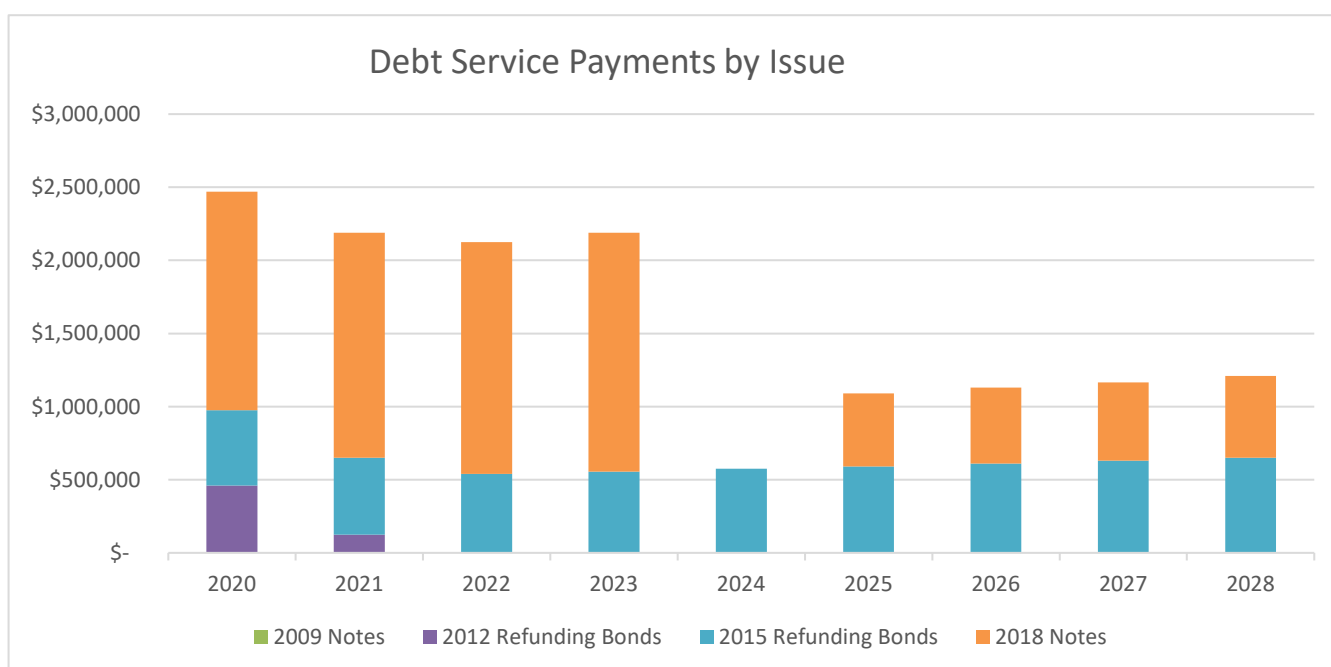
	EXECUTIVE PROPOSED	BOARD ADOPTED	LEVY IMPACT - INCREASE/ (DECREASE)	EXPLANATION
HUMAN SERVICES				
Joint Public Health Department - Contract Costs	\$ 889,540	\$ 859,540	\$ (30,000)	Modified (reduced) expenditure budget based on updated information from fiscal agent.
COUNTY-WIDE				
Strategic Goals	\$ 50,000	\$ 80,000	\$ 30,000	Modified (increased) expenditure budget by the amount saved on the Public Health contract - to redirect these savings to county-wide strategic initiatives.

DEBT SUMMARY

	Outstanding 1/1/2020	2020 Payments	Outstanding 12/31/2020	2021 Payments	Outstanding 12/31/2021
GOVERNMENTAL ACTIVITIES					
General Obligation Debt					
Bonds	585,000	(460,000)	125,000	(125,000)	-
Notes	8,370,000	(1,495,000)	6,875,000	(1,540,000)	5,335,000
	8,955,000	(1,955,000)	7,000,000	(1,665,000)	5,335,000
BUSINESS-TYPE ACTIVITIES					
General Obligation Debt					
Bonds	5,190,000	(515,000)	4,675,000	(525,000)	4,150,000
	14,145,000	(2,470,000)	11,675,000	(2,190,000)	9,485,000
<i>Total interest (to be) paid during the year on long-term debt totals \$305,763 in 2020 and \$252,183 in 2021.</i>					

DEBT MATURITIES SCHEDULE

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	1,665,000	200,450	525,000	51,733	2,190,000	252,183
2022	1,585,000	152,325	540,000	49,076	2,125,000	201,401
2023	1,635,000	104,025	555,000	46,314	2,190,000	150,339
2024	-	79,500	575,000	43,551	575,000	123,051
2025	500,000	70,750	590,000	40,683	1,090,000	111,433
2026-2028	1,615,000	97,200	1,890,000	103,135	3,505,000	200,335
	7,000,000	704,250	4,675,000	334,492	11,675,000	1,038,742

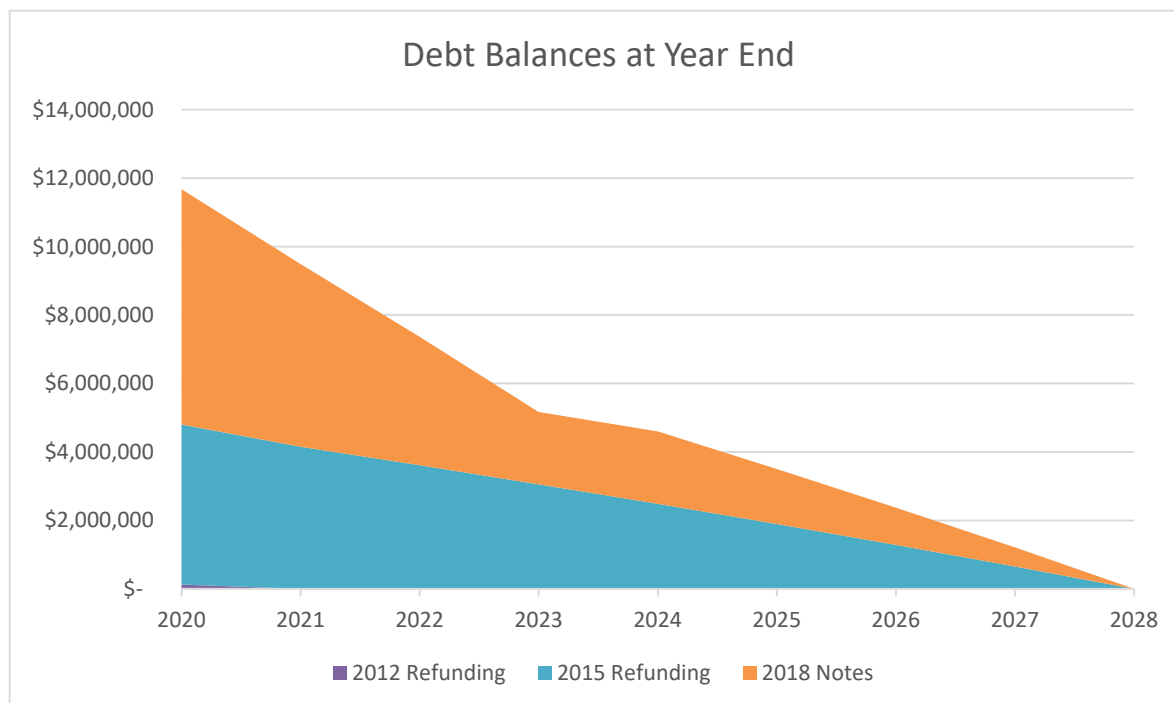


GENERAL OBLIGATION (G.O.) DEBT ISSUES AS OF 12/31/2020

Description	Issue Date	Issue Amount	Outstanding Amount
BONDS			
Taxable G.O. Refunding Bonds for economic development \$125,000 to \$460,000 due annually through 2021; interest 1.1%-2%	8/30/2012	\$ 3,290,000	\$ 125,000
G.O. Refunding Bonds for construction at the Samaritan \$50,000 to \$650,000 due annually through 2028; interest 2%-3%	7/10/2015	\$ 5,865,000	\$ 4,675,000
NOTES			
General Obligation Promissory Note for Highway Reconstruction Projects \$500,000 to \$1,635,000 due annually through 2028; interest 3%-4%	10/1/2018	\$ 10,000,000	\$ 6,875,000
Total Outstanding General Obligation Debt		\$ 19,155,000	\$ 11,675,000

LEGAL DEBT MARGIN

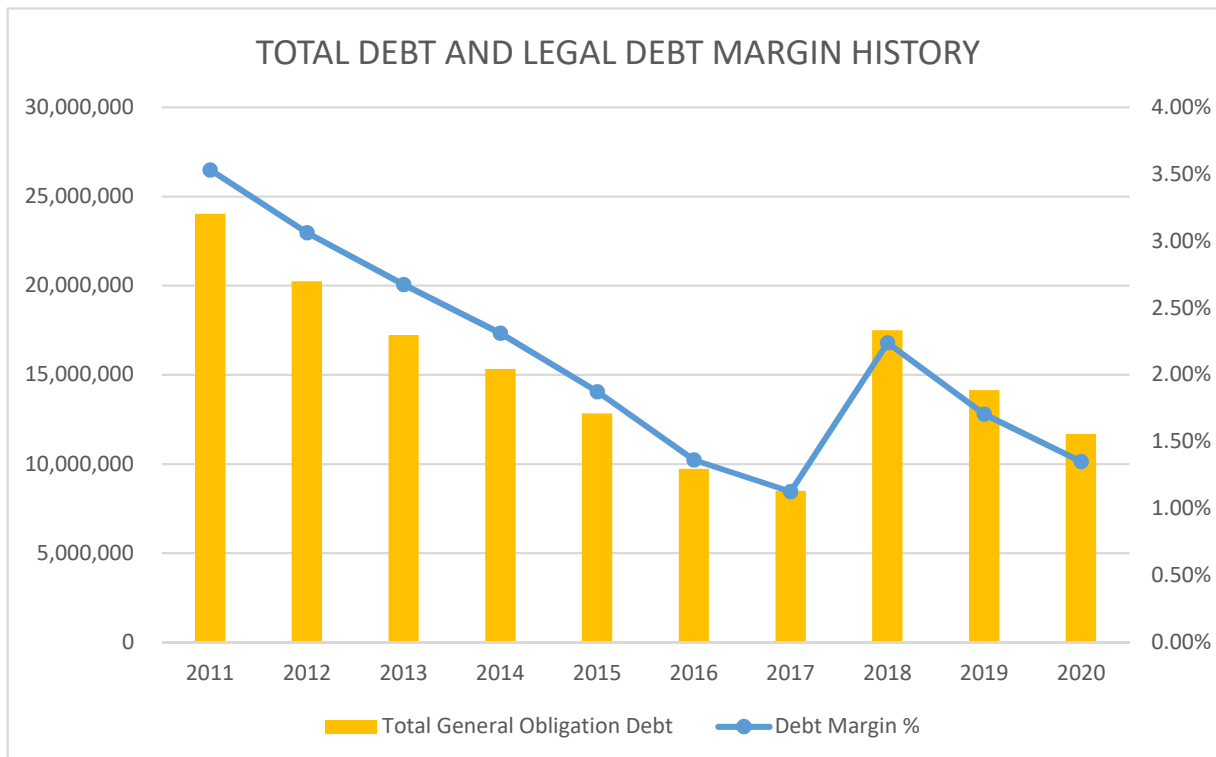
Equalized valuation of the County (including TID Value Increments)	\$ 17,011,541,700
Statutory limitation percentage	5%
General obligation debt limitation (per WI Statute Section 67.03)	850,577,085
Total outstanding debt applicable to debt limit	\$ 11,675,000
Less: Debt Service Fund Balance available to finance debt	(172,294)
Net outstanding debt applicable to debt limitation	11,502,706
Legal Margin of New Debt / Debt Capacity	\$ 839,074,379
Percent of Legal Debt Margin Used	1.35%
Debt as Percent of Equalized Value	0.07%



WASHINGTON COUNTY STATISTICS

LEGAL DEBT MARGIN INFORMATION TEN YEAR COMPARISON

	<u>2011</u>	<u>2020 ESTIMATED</u>
Equalized Value of Real and Personal Property	\$ 13,469,321,100	\$ 17,011,541,700
General Obligation Debt Limit	\$ 673,466,055.00	\$ 850,577,085.00
Five (5) Percent of Equalized Valuation per Section 67.03 of the Wisconsin Statutes		
Amount of Debt Applicable to Debt Limitation:		
General Obligation Bonds	\$ 18,345,220	\$ 4,800,000
General Obligation Notes	\$ 5,686,134	\$ 6,875,000
Total General Obligation Debt	\$ 24,031,354	\$ 11,675,000
Less: Amount Available for Financing GO Debt	\$ 241,452	\$ 172,294
Net O/S GO Debt Applicable to Debt Limitation	\$ 23,789,902	\$ 11,502,706
Legal Margin for New Debt	\$ 649,676,153.00	\$ 839,074,379.00
Total net debt applicable to the limit as a percentage of debt limit	3.53%	1.35%



WASHINGTON COUNTY STATISTICS

Population of Washington County Municipalities					
Municipality	2010 Population U.S. Census	2019 Population Estimate	2020 Population Estimate	2019 - 2020 Change	% Change
<u>Towns:</u>					
Addison	3,495	3,487	3,485	(2)	-0.06%
Barton	2,637	2,705	2,721	16	0.59%
Erin	3,747	3,818	3,824	6	0.16%
Farmington	4,014	4,076	4,085	9	0.22%
Germantown	254	252	251	(1)	-0.40%
Hartford	3,609	3,547	3,534	(13)	-0.37%
Jackson	4,134	4,556	4,564	8	0.18%
Kewaskum	1,053	1,077	1,085	8	0.74%
Polk	3,937	4,038	4,040	2	0.05%
Trenton	4,732	4,784	4,800	16	0.33%
Wayne	2,169	2,248	2,267	19	0.85%
West Bend	4,774	4,690	4,667	(23)	-0.49%
Subtotal Towns	38,555	39,278	39,323	45	0.11%
<u>Villages:</u>					
Germantown	19,749	20,590	20,686	96	0.47%
Jackson	6,753	7,187	7,199	12	0.17%
Kewaskum ⁽¹⁾	4,004	4,148	4,177	29	0.70%
Newburg ⁽²⁾	1,254	1,266	1,264	(2)	-0.16%
Richfield	11,300	11,895	11,948	53	0.45%
Slinger	5,068	5,695	5,845	150	2.63%
Subtotal Villages	48,128	50,781	51,119	338	0.67%
<u>Cities:</u>					
Hartford ⁽³⁾	14,223	15,578	15,870	292	1.87%
West Bend	31,078	32,122	32,058	(64)	-0.20%
Subtotal Cities	45,301	47,700	47,928	228	0.48%
County Total	131,984	137,759	138,370	611	0.44%

(1) Shared border with Fond du Lac County.

(2) Shared border with Ozaukee County.

(3) Shared border with Dodge County.

Source: Wisconsin Department of Administration

WASHINGTON COUNTY STATISTICS

Demographics of Washington County					
Statistic	2010 Population U.S. Census	2018 Population Estimate	2019 Population Estimate	2018 - 2019 Change	% Change

TOTAL POPULATION

Washington County	130,206	134,535	134,925	390	0.29%
Wisconsin	5,637,947	5,778,394	5,790,716	12,322	0.21%
United States	303,965,272	322,903,030	324,697,795	1,794,765	0.56%

SEX

Male:

Washington County	64,551	66,754	66,936	182	0.27%
Wisconsin	2,795,908	2,872,376	2,879,894	7,518	0.26%
United States	149,398,724	158,984,190	159,886,919	902,729	0.57%

Female:

Washington County	65,655	67,781	67,989	208	0.31%
Wisconsin	2,842,039	2,906,018	2,910,822	4,804	0.17%
United States	154,566,548	163,918,840	164,810,876	892,036	0.54%

AGE

Washington County

Less than 5	8,180	7,172	7,141	(31)	-0.43%
5 to 24	33,303	32,888	32,606	(282)	-0.86%
25 - 44	34,332	30,713	30,658	(55)	-0.18%
45 - 64	37,583	41,126	40,973	(153)	-0.37%
65 and over	16,808	22,636	23,547	911	4.02%

Wisconsin

Less than 5	354,854	335,920	333,184	(2,736)	-0.81%
5 to 24	1,543,850	1,511,585	1,501,827	(9,758)	-0.65%
25 - 44	1,463,434	1,424,248	1,431,293	7,045	0.49%
45 - 64	1,520,941	1,581,946	1,570,841	(11,105)	-0.70%
65 and over	754,868	924,695	953,571	28,876	3.12%

United States:

Less than 5	20,131,420	19,836,850	19,767,670	(69,180)	-0.35%
5 to 24	84,107,193	84,620,109	84,308,049	(312,060)	-0.37%
25 - 44	82,397,154	85,331,186	86,009,246	678,060	0.79%
45 - 64	78,580,092	83,876,304	83,829,034	(47,270)	-0.06%
65 and over	38,749,413	49,238,581	50,783,796	1,545,215	3.14%

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

Demographics of Washington County					
Statistic	2010 Population U.S. Census	2018 Population Estimate	2019 Population Estimate	2018 - 2019 Change	% Change

RACE (some ethnicity)

Washington County:

Hispanic or Latino (of any race)

Mexican	2,208	3,086	2,950	(136)	-4.41%
Puerto Rican	327	535	662	127	23.74%
Cuban	47	24	79	55	229.17%
Other Hispanic or Latino	496	536	579	43	8.02%

Not Hispanic or Latino

White	123,225	125,160	125,286	126	0.10%
Black or African American	1,058	1,643	1,766	123	7.49%
American Indian and Alaska Native	189	262	210	(52)	-19.85%
Asian	1,400	1,679	1,753	74	4.41%
Native Hawaiian and Other Pacific Islander	0	30	36	6	20.00%
Some other race	61	70	93	23	32.86%
Two or more races	1,195	1,510	1,511	1	0.07%

Wisconsin:

Hispanic or Latino (of any race)

Mexican	229,390	278,789	283,726	4,937	1.77%
Puerto Rican	41,417	57,475	58,692	1,217	2.12%
Cuban	3,082	4,967	5,251	284	5.72%
Other Hispanic or Latino	36,660	44,548	46,723	2,175	4.88%

Not Hispanic or Latino

White	4,735,425	4,711,038	4,705,599	(5,439)	-0.12%
Black or African American	343,420	361,909	364,060	2,151	0.59%
American Indian and Alaska Native	45,340	46,149	46,936	787	1.71%
Asian	121,582	158,198	160,706	2,508	1.59%
Native Hawaiian and Other Pacific Islander	1,444	1,676	2,107	431	25.72%
Some other race	5,446	4,807	6,068	1,261	26.23%
Two or more races	74,741	108,838	110,848	2,010	1.85%

United States:

WASHINGTON COUNTY STATISTICS

Demographics of Washington County					
Statistic	2010 Population U.S. Census	2018 Population Estimate	2019 Population Estimate	2018 - 2019 Change % Change	
<i>RACE (some ethnicity)</i>					
<u>Hispanic or Latino (of any race)</u>					
Mexican	30,731,943	36,131,618	36,473,461	341,843	0.95%
Puerto Rican	4,455,149	5,527,605	5,629,268	101,663	1.84%
Cuban	1,690,061	2,217,445	2,278,034	60,589	2.73%
Other Hispanic or Latino	10,850,380	13,641,267	14,098,607	457,340	3.35%
<u>Not Hispanic or Latino</u>					
White	196,572,772	197,181,177	197,100,373	(80,804)	-0.04%
Black or African American	37,122,425	39,715,917	39,977,554	261,637	0.66%
American Indian and Alaska Native	2,048,784	2,135,479	2,160,378	24,899	1.17%
Asian	14,021,974	17,367,169	17,708,954	341,785	1.97%
Native Hawaiian and Other Pacific Islander	458,775	525,102	540,511	15,409	2.93%
Some other race	685,669	754,496	789,047	34,551	4.58%
Two or more races	5,327,340	7,705,755	7,941,608	235,853	3.06%

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: SAFE AND SECURE COMMUNITY

The State of Wisconsin classifies crime into a couple primary categories as reported through the Wisconsin Department of Justice Uniform Crime Reporting (UCR). These categories are, violent crime, property crime, simple assault, and human trafficking. The category of violent crime is composed of four offenses: murder and nonnegligent manslaughter, forcible rape, robbery, and aggravated assault. The category of property crime includes the offenses of burglary, larceny-theft, motor vehicle theft, and arson. The object of the theft-type offenses is the taking of money or property, but there is no force or threat of force against the victims. Statistics are reported by agency within each county.

CRIME STATISTICS			
CRIME CATEGORY	WASHINGTON COUNTY	WISCONSIN	Simple Average* per County
Violent Crime	117	16,830	227
Property Crime	1,565	84,348	1,140
Simple Assault	263	27,919	377
Human Trafficking	0	112	2
* There are 74 counties in the state of Wisconsin			

Source: Wisconsin DOJ

PUBLIC SAFETY (FTEs)			
DEPARTMENT	2019 BUDGET	2020 BUDGET	2021 BUDGET
Clerk of Courts	29.8	29.7	29.2
District Attorney	9.6	9.0	9.0
Emergency Management	1.1	1.1	1.1
Medical Examiner	3.0	3.0	3.0
Sheriff	184.8	183.5	183.4

Source: Washington County Budget Book

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ECONOMIC GROWTH AND VITALITY

TEN LARGEST EMPLOYERS						
EMPLOYER	2019 Employees	Rank	% Total County Employment	2010 Employees	Rank	% Total County Employment
West Bend Mutual Insurance Walmart - Hartford, Germantown & West Bend (1)	1,319	1	1.71%	798	3	1.18%
SigniCast LLC	1,230	2	1.60%	688	5	1.02%
West Bend Joint School District	1,148	3	1.49%			
Washington County (2)	850	4	1.10%	940	1	1.39%
Froedert -St. Joseph's Hospital (fna Synergy)	821	5	1.06%	681	6	1.01%
Broan NuTone Group	805	6	1.04%	700	4	1.04%
Aurora Healthcare (Medical and Health Center)	725	7	0.94%	595	8	0.88%
MGS Manufacturing	680	8	0.88%	812	2	1.20%
Serigraph Inc.	600	9	0.78%			
Benevolent Corp. Cedar Campus	580	10	0.75%	650	7	0.96%
TechStar Manufacturing				540	9	0.80%
Gehl Co.				510	10	0.75%
Total	8,758		11.36%	6,914		10.23%
Total County Jobs	77,114			67,608		

(1) - Starting in 2011, Walmart will be shown as a combination of the 3 locations in Washington County for reference only.

(2) - Starting in 2010, Washington County will only be Full-time and Part-Time Employees. All limited and casual employees are omitted

Source: Washington County Comprehensive Financial Report

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ECONOMIC GROWTH AND VITALITY

EMPLOYMENT BY INDUSTRY				
NAICS CATEGORIES*	2019 Employees	2010 Employees	10 YEAR CHANGE	
			# Employees	% Change
Manufacturing	15,468	11,831	3,637	30.74%
Retail Trade, Transportation,	12,027	11,404	623	5.46%
Education & Health Services	9,850	8,352	1,498	17.94%
Leisure & Hospitality	5,748	5,115	633	12.38%
Professional & Business Services	3,805	2,902	903	31.12%
Financial Activities	2,494	2,304	190	8.25%
Construction	2,529	1,998	531	26.58%
Other Services	2,278	1,712	566	33.06%
Public Administration	1,761	1,924	(163)	-8.47%
Information	528	N/A	*	N/A
Natural Resources & Mining	<u>558</u>	<u>368</u>	<u>190</u>	<u>51.63%</u>
Total Employment	57,046	47,910	9,136	19.07%

* NAICS = North American Industry Classification System

Source: Wisconsin Department of Workforce Development

EMPLOYMENT BY SECTOR			
CLASSIFICATION OF WORKER	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Private wage and salary workers	86.9%	82.7%	80.2%
Government workers	8.7%	12.1%	13.7%
Self-employed	4.3%	5.0%	5.9%
Unpaid family workers	0.0%	0.2%	0.2%

INCOME AND POVERTY			
CLASSIFICATION OF WORKER	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Median Income	77,663	61,747	62,843
Per Capita	39,055	33,375	34,103
% Individuals Below Poverty Level	4.6%	11.3%	13.4%

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: EFFECTIVE MOBILITY AND RELIABLE INFRASTRUCTURE

DAILY COMMUTE TO WORK (% TOTAL)			
METHOD	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
Alone (in Vehicle)	86.6%	81.1%	76.3%
Carpool	6.0%	7.9%	9.0%
Public Transportation	0.5%	1.7%	5.0%
Walk	1.6%	3.0%	2.7%
Other	1.3%	1.6%	1.8%
Work from Home	4.0%	4.7%	5.2%
Mean Travel Time (minutes)	24.5	22.2	26.9

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ACCESS TO BASIC, PHYSICAL, BEHAVIORAL, AND SOCIO-ECONOMIC NEEDS

SCHOOL ENROLLMENT			
Type of School	2019	2018	2017
Public School	19,676	19,723	19,973
Private School	3,391	3,272	3,434

TESTING (ACT SCORE)			
Location	2019	2018	2017
Washington County	21.26	21.52	21.69
Wisconsin (statewide)	20.13	20.35	20.34

Source: Wisconsin Department of Public Instruction

EDUCATION ATTAINMENT			
Highest Educational Attainment*	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
% High School Graduate or Higher	94.9%	92.2%	88.0%
% Bachelor's Degree or Higher	31.5%	30.1%	32.1%

HIGHEST EDUCATION ATTAINMENT			
Highest Educational Attainment*	WASHINGTON COUNTY	WISCONSIN	UNITED STATES
No High School Diploma	5.1%	7.8%	12.0%
High School Graduate	30.3%	30.6%	27.0%
Some College, No Degree	21.7%	20.6%	20.4%
Associate's Degree	11.4%	10.9%	8.5%
Bachelor's Degree	22.2%	19.7%	19.8%
Master's Degree or Higher	9.2%	10.4%	12.4%
*Population 25 years and over			

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: ACCESS TO BASIC, PHYSICAL, BEHAVIORAL, AND SOCIO-ECONOMIC NEEDS

RENTAL AND OWNERSHIP			
Housing Statistics	Washington County	Wisconsin	United States
Total Housing Units	55,999	2,668,692	135,393,564
% Owner Occupied	77.5%	67.0%	63.8%
Median Value	219,600	169,300	193,500
% Rental Occupied	22.5%	33.0%	36.2%
Median Gross Rent (per month)	873	813	982

HOUSING BY TYPE						
	Washington County		Wisconsin		United States	
Units in Structure	#	%	#	%	#	%
Single	43,180	77%	1,891,414	71%	91,450,355	68%
2 to 4 Units	4,359	8%	272,641	10%	10,898,903	8%
5+ Units	7,753	14%	410,008	15%	24,419,628	18%
Mobile Home	696	1%	94,013	4%	8,509,712	6%
Boat, RV, etc.	11	0%	616	0%	114,966	0%

AGE OF HOUSING UNITS						
	Washington County		Wisconsin		United States	
Year Built	#	%	#	%	#	%
2010 or Later	1,016	2%	60,537	2%	4,302,412	3%
2000 to 2009	9,673	17%	344,660	13%	19,663,902	15%
1990 to 1999	11,454	20%	371,125	14%	18,945,953	14%
1980 to 1989	6,448	12%	265,382	10%	18,399,296	14%
1970 to 1979	10,141	18%	393,850	15%	20,920,173	15%
1960 to 1969	4,680	8%	261,254	10%	14,577,264	11%
Pre 1960	12,587	22%	971,884	36%	38,584,564	28%

Source: US Census Bureau

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: WELL-GOVERNED AND ADMINISTERED COUNTY

Equalized Values for Washington County Municipalities (Includes Tax Incremental Districts)				
Municipality	Estimate	Estimate	Change	% Change
<u>Towns:</u>				
Addison	352,499,200	373,060,000	20,560,800	5.83%
Barton	343,066,900	362,935,100	19,868,200	5.79%
Erin	631,519,000	645,175,100	13,656,100	2.16%
Farmington	450,721,900	476,597,100	25,875,200	5.74%
Germantown	27,260,700	28,676,100	1,415,400	5.19%
Hartford	427,509,700	442,748,500	15,238,800	3.56%
Jackson	578,998,900	601,119,400	22,120,500	3.82%
Kewaskum	139,750,900	148,073,200	8,322,300	5.96%
Polk	692,729,800	746,500,900	53,771,100	7.76%
Trenton	556,448,400	579,623,500	23,175,100	4.16%
Wayne	247,051,400	259,916,300	12,864,900	5.21%
West Bend	950,428,200	1,017,988,300	67,560,100	7.11%
Subtotal Towns	5,397,985,000	5,682,413,500	284,428,500	5.27%
<u>Villages:</u>				
Germantown	2,807,971,400	2,900,792,300	92,820,900	3.31%
Jackson	732,309,800	785,455,400	53,145,600	7.26%
Kewaskum	342,958,500	362,629,200	19,670,700	5.74%
Newburg	81,210,600	82,900,800	1,690,200	2.08%
Richfield	1,831,710,300	1,877,841,100	46,130,800	2.52%
Slinger	626,625,800	681,506,400	54,880,600	8.76%
Subtotal Villages	6,422,786,400	6,691,125,200	268,338,800	4.18%
<u>Cities:</u>				
Hartford	1,376,982,400	1,429,034,000	52,051,600	3.78%
Milwaukee ⁽¹⁾	1,062,800	8,596,800	7,534,000	708.88%
West Bend	2,956,923,800	3,200,372,200	243,448,400	8.23%
Subtotal Cities	4,334,969,000	4,638,003,000	303,034,000	6.99%
County Total	16,155,740,400	17,011,541,700	855,801,300	5.30%

(1) One commercial property is annexed to allow access to Milwaukee sewer and water.

Source: Wisconsin Department of Revenue - Statement of Changes in Equalized Values

WASHINGTON COUNTY STATISTICS

STRATEGIC PRIORITY: WELL-GOVERNED AND ADMINISTERED COUNTY

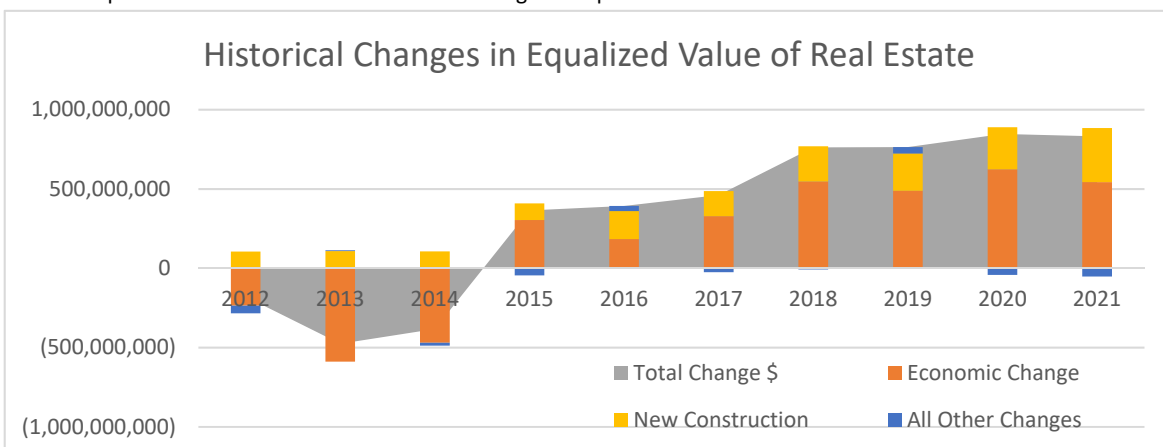
EQUALIZED VALUE BY CLASS (includes Tax Incremental Districts)

YEAR	Residential	Commercial	Manufacturing	Personal Property	Agricultural / Forest Undeveloped / Other	Total
2020	13,365,903,500	2,613,517,900	524,617,400	183,905,500	323,597,400	17,011,541,700
2019	12,804,092,400	2,348,683,400	511,526,800	160,132,100	331,305,700	16,155,740,400
2018	12,096,189,300	2,228,063,500	498,240,600	156,013,200	325,717,000	15,304,223,600
2017	11,444,411,100	2,137,573,800	487,843,000	230,340,400	314,179,800	14,614,348,100
2016	10,805,281,100	2,036,407,000	475,259,600	221,598,600	305,326,900	13,843,873,200
2015	10,391,759,200	2,005,540,700	464,343,700	206,901,900	298,878,500	13,367,424,000
2014	10,126,871,300	1,910,184,000	432,766,600	215,724,600	298,279,400	12,983,825,900
2013	9,758,633,500	1,926,111,600	413,801,700	215,840,900	305,391,500	12,619,779,200
2012	10,136,887,400	1,934,715,900	412,791,300	204,505,900	302,004,700	12,990,905,200
2011	10,596,747,100	1,951,052,600	414,793,200	207,987,500	298,740,700	13,469,321,100
2020 % Total	78.6%	15.4%	3.1%	1.1%	1.9%	100.0%
2011 % Total	78.7%	14.5%	3.1%	1.5%	2.2%	100.0%

EQUALIZED VALUE CHANGE IN REAL ESTATE BY REASON

YEAR	Prior Year Value	Economic Change	New Construction	All Other Changes	Total Valuation	Total Change \$	Change %
2021	15,995,608,300	543,046,400	340,617,800	(51,636,300)	16,827,636,200	832,027,900	5.2%
2020	15,148,210,400	624,299,100	264,889,400	(41,790,600)	15,995,608,300	847,397,900	5.6%
2019	14,384,007,700	488,843,200	235,072,600	40,286,900	15,148,210,400	764,202,700	5.3%
2018	13,622,274,600	547,689,000	221,776,100	(7,732,000)	14,384,007,700	761,733,100	5.6%
2017	13,160,522,100	328,119,200	158,571,400	(24,938,100)	13,622,274,600	461,752,500	3.5%
2016	12,768,101,300	184,125,500	176,188,500	32,106,800	13,160,522,100	392,420,800	3.1%
2015	12,403,938,300	304,244,100	104,737,200	(44,818,300)	12,768,101,300	364,163,000	2.9%
2014	12,786,399,300	(469,764,900)	105,862,900	(18,559,000)	12,403,938,300	(382,461,000)	-3.0%
2013	13,261,333,600	(588,473,000)	108,310,600	5,228,100	12,786,399,300	(474,934,300)	-3.6%
2012	13,440,230,800	(235,821,600)	105,336,100	(48,411,700)	13,261,333,600	(178,897,200)	-1.3%

Source: Wisconsin Department of Revenue - Statement of Changes in Equalized Values



GLOSSARY OF ACRONYMS

ACH – Automated Clearing House

ADRC – Aging and Disability Resource Center

AIS – Agricultural and Industrial Society

AODA – Alcohol and Other Drug Abuse

APS – Adult Protective Services

BH – Behavioral Health

CAFR – Comprehensive Annual Financial Report

CBRF – Community Based Residential Facility

CCAP – Circuit Court Automation Project

CCS – Comprehensive Community Services

CDBG – Community Development Block Grant

CDC – Center for Disease Control

CF – Children and Families

CHI – County Highway Improvement Program

CHI – D – County Highway Improvement - Discretionary

CHIPS – Children in Need of Protective Services

CHIP – Community Health Improvement Plan

CIP – Capital Improvement Program *or* Community Integration Program.

CLTS – Children's Long Term Support

CM – Case Manager

CNA – Certified Nursing Assistant

COLA – Cost of Living Adjustment

CSP – Community Support Program

CTHS – County Trunk Highway System.

DARE – Drug Abuse Resistance Education

DATCP – Department of Agriculture, Trade and Consumer Protection.

DHS – Department of Homeland Security

DNR – Department of Natural Resources

DOR – Department of Revenue

DOT – Department of Transportation

DPH – Department of Public Health

EAP – Employee Assistance Program

EMPG – Emergency Management Performance Grant

EOC – Emergency Operations Center

EPCRA – Emergency Planning and Community Right-to-Know Act

ES – Economic Support

FCC – Federal Communication Commission

FDIC – Federal Deposit Insurance Corporation.

FEMA – Federal Emergency Management Agency

FLSA – Fair Labor Standards Act

FMLA – Family and Medical Leave Act

FSRL – Food Safety and Recreational Licensing

FTE – Full Time Equivalent

GAAP – Generally Accepted Accounting Principles

GAL – Guardian Ad Litem

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

HIPAA – Health Insurance Portability and Accountability Act

HMO – Health Maintenance Organization

HR – Human Resources

HSD – Human Services Department

IT – Information Technology

JJ – Juvenile Justice

LPN – Licensed Practical Nurse

LRIP – Local Road Improvement Program

LSS – Lutheran Social Services

LTE – Limited Term Employee

MDC – Mobile Data Computers

OT – Occupational Therapy

OWI – Operating While Intoxicated

PAC – Public Agency Center

PBB – Priority Based Budgeting

PH – Public Health

POWTS – Private On-Site Waste Treatment System

PT – Part-Time *or* Physical Therapy

RCAC – Residential Care Apartment Complex

RFB/ RFP – Request for Bid / Request for Proposal.

RLF – Revolving Loan Fund

RN – Registered Nurse

ROD – Register of Deeds

ROW – Right of Way

RPL – Real Property Lister

SDC – State Debt Collection

SEWRPC – Southeast Wisconsin Regional Planning Commission

SNAP-ED – Supplemental Nutrition Assistance Program-Education

SRT – Shared Ride Taxi

STEM – Science, Technology, Engineering & Math

STeP's – Standards and Excellence Program for History Organizations

STHS – State Trunk Highway System

TIF – Tax Increment Financing

TPA – Third Party Administrator

TRIP – Tax Refund Intercept Program

UASI – Urban Area Security Initiative

UWWC – University of Wisconsin-Washington County

VOIP – Voice over Internet Protocol

WCCE – Washington County Commuter Express

WCLSB – Washington County Library Services Board

WDVA – Wisconsin Department of Veterans Affairs

WHEAP – Wisconsin Home Energy Assistance Program

WIC – Women, Infants, and Children Supplemental Nutrition Program

WNEP – Wisconsin Nutrition Education Program

WRS – Wisconsin Retirement System

GLOSSARY OF SIGNIFICANT TERMS

ACCRUAL BASIS OF ACCOUNTING – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

APPORTIONMENT – A proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities.

APPROPRIATION – An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROVED/ADOPTED BUDGET – The budget as approved by the County Board of Supervisors.

ASSESSED VALUES – A valuation set upon real estate and certain personal property by the local assessor as a basis for levying property taxes.

BALANCED BUDGET – A budget in which revenues and expenditures are equal. Washington County's budget is balanced, as county budgeted total expenditures are funded by a combination of various external revenue sources, fund balances, and property taxes.

BOND – Debt Instrument: A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND RATING – A level of risk assigned to general obligation promissory notes (debt) assessed by a rating agency. The higher the rating, the less risky the notes are to the entity borrowing the funds. The highest rating available is AAA which is the current rating for Washington County.

BUDGET – An official statement of how much the County plans to spend for a specific period of time and how the County intends to pay for those expenditures.

BUDGETARY CONTROL – The control or management for a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Washington County controls at the functional level.

BUDGETED FTE – Authorized positions that are funded in the current or ensuing budget year.

CAPITAL PROJECT FUNDS – Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise and trust funds.

CHARGES FOR SERVICES – User charge for services provided by the County.

CHILDREN'S LONG TERM SUPPORT (CLTS) – Home and Community Based Waiver Funding provides fully funded and locally-matched tax levy funding for children diagnosed with autism, asperger's, and pervasive developmental disorders.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The official annual financial report of the County. This report is prepared in conformity with Generally Accepted Accounting Principles (GAAP) and is subject to review by a public accounting firm. The report provides information used by bond rating agencies, prospective investors, regulatory and funding agencies, and other interested parties.

DEBT LIMIT – The maximum amount of gross or net debt legally permitted. Per Wisconsin Statute 67.03(1), County debt is limited to no more than 5% of equalized value.

DEBT SERVICE FUND – Funds used to account for the accumulation of resources for and the payment of principal, interest and related costs of the general long-term debt of the County.

ENCUMBRANCE – A commitment of appropriated funds to purchase an item or service. To encumber fund means to set aside or commit funds for a future expenditure.

ENTERPRISE FUNDS – Funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EMERGENCY PLANNING AND COMMUNITY RIGHT TO KNOW ACT (EPCRA) – Act created in 1986 by Congress to initiate local emergency planning for accidental chemical releases. It is also known as Title III of SARA (Superfund Amendments and Reauthorization Act).

EQUALIZED VALUE – State's estimate of the full market value of property; used to apportion property tax levies of overlying districts (e.g. schools and counties) to the municipalities within them. The Wisconsin DOR analyzes market sales statewide to estimate the full market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market values.

EXPENDITURES – Financial resources used for current operating expenses, debt service, and capital outlay. There are several budget categories of expenditures that the County uses including:

- **Personnel:** Costs of all salary and non-salary compensation incurred in accordance with County policy including wages, overtime, County employer taxes (Social Security and Medicare), County pension contributions, and insurance (health, life, disability, workers compensation, and unemployment).
- **Purchased Services:** Activities required for daily operations that are performed by outside vendors including professional services (consulting and audits), guardian ad litem, utilities (electric, gas, water & sewer, and telephone), repair, maintenance, and other service contracts, and printing services.
- **Materials & Supplies:** Expenses for expendable supplies and durable items less than \$2,500 including office equipment, publications, and other operating supplies.
- **Travel & Training:** Costs for the attainment of skills through education and the travel to obtain those skills including mileage, meals, lodging, and conference registrations.
- **Interdepartmental Charges:** Expenses for the costs of supplies, materials, and services purchased from another county department including internal printing and copying, postage, IS services, property & liability insurances, facility rent, and parks services.
- **Depreciation:** Decrease in the value of an asset over its estimated life. These costs are calculated for proprietary funds (enterprise and internal service funds) only in accordance with GAAP.
- **Debt Service:** Amounts necessary for the payment of principal, interest and related costs of the general long-term debt of the County.
- **Grants & Loans:** Amounts provided to citizens, municipalities, and businesses within the County for various programs including veteran's relief, cost sharing programs, and RLF loans.
- **Other Expenses:** Expenses not accounted for in the above categories including tax deed costs, rent and lease payments, bad debts, bank fees, and tax chargebacks.
- **Outlay (capital expenditures):** Items with an anticipated cost of \$2,500 and greater that have a useful life greater than one year.

FULL TIME EQUIVALENT (FTE) – A decimal representation of all positions, including part-time, based on a set number of hours. Typical full-time service equates to 2,080 hours (40 hours per week for 52 weeks) per year. A part-time position working 10 hours per week would be a 0.25 FTE ($10 * 52 / 2,080 = 0.25$).

FUND – Accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE – The excess of assets over liabilities.

GENERAL FUND – The general accounting fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – The uniform minimum standards and guidelines for financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP provides a standard by which to evaluate financial presentation.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

INFORMATION SYSTEMS – Provides programming, technical support, and telecommunications to county departments.

INTERNAL SERVICE FUND – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost reimbursement basis.

LOCAL ROAD IMPROVEMENT PROGRAM – Wisconsin Department of Transportation program that pays up to 50% of eligible project costs.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting in which revenues are recognized when they become available and measurable and expenditures are recognized when the liability is incurred, if measurable, except for un-matured interest on debt and certain similar accrued obligations, which are recognized when due.

OTHER FINANCING SOURCES & USES – Amounts classified separately from operating revenues and expenditures. Includes funds received from debt proceeds, operating transfers in and out, and use of a fund's equity.

RECOMMENDED BUDGET – The budget as presented to the Executive Committee by the County Administrator.

REQUESTED BUDGET – The budget as requested by the departments and compiled for review by the County Administrator and standing committees.

REVENUES – Financial resources received from taxes, fees, grants, shared revenues, interest income, and other sources. There are several budget categories of revenue that the County receives including:

- Sales & Other Taxes: Compulsory charges levied by the County including sales taxes, agriculture use change penalties, payments in lieu of taxes
- Intergovernmental: Revenue received from another government in the form of grants and shared revenues. Typically, these are contributions from the state or federal level and are made for specified purposes.
- Public Charges for Services: Funds received as payment for services performed by County agencies including Medicaid and Medicare billings, client fees, park fees, real estate transfer fees, etc.
- Intergovernmental Charges for Services: Funds received as payment for services performed by the County for other governments including board of prisoner fees and election reimbursements.
- Interdepartmental Charges for Services: Funds received as payment for the costs of supplies, materials, and services purchased by one county department from another county department. This includes departmental purchases from the Internal Service Funds.
- Fines, Forfeitures & Penalties: Funds received as a result of persons having been found in violation of state laws and/or county ordinances.
- Licenses & Permits: Public charges for obtaining marriage licenses as well as fees for sanitary, zoning, and other permits.
- Interest Earnings: Amounts earned on the County's invested idle funds
- Other Revenues: Revenues not accounted for in the above categories. Includes rent revenues, donations, and other miscellaneous revenues.

REVOLVING LOAN FUND (RLF) – A special fund established to promote business growth and economic development in the County.

SPECIAL REVENUE FUND – Funds used to account for the proceeds from special revenue sources that are legally restricted to expenditures for specific purposes.

TAX LEVY – Amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget.

TAX RATE – Amount of taxes levied for each \$1,000 of equalized valuation. Also known as the Mill Rate.

TRUST FUND – Funds used to account for assets held by the County in a trustee capacity.

2021-2026 CAPITAL IMPROVEMENT PROGRAM



WASHINGTON
COUNTY EST 1836
WISCONSIN



CAPITAL IMPROVEMENT PROGRAM - 2021-2026

Funding Sources	2021	2022	2023	2024	2025	2026
Debt Proceeds (previously issued debt)	2,606,450	-	-	-	-	-
Enterprise Funds:						
County Parks	148,500	54,000	24,800	25,600	27,400	29,200
Golf Course	175,000	175,000	175,000	175,000	175,000	175,000
Information Technology	425,000	225,000	225,000	350,000	125,000	125,000
Samaritan	369,000	-	10,270	69,000	-	-
Highway Funds	-	3,817,178	3,911,091	1,105,510	668,970	5,128,461
Highway State Funding (LRIP/CHI/CHID)	225,172	-	766,752	-	500,000	-
Jail Assessment Funds	120,000	-	-	-	-	-
Other Proceeds & Reimbursements	25,000	26,000	27,000	40,750	28,000	28,000
Sales Taxes allocated to CIP	7,615,920	7,692,060	7,768,980	7,846,680	7,925,160	8,004,420
	11,710,042	11,989,238	12,908,893	9,612,540	9,449,530	13,490,081
Project Summaries	2021	2022	2023	2024	2025	2026
Economic Development-Revolving Loan Fund	2,012,000	2,000,000	-	-	-	-
Economic Development-Tourism	45,000	45,000	45,000	45,000	45,000	45,000
Facilities - County Projects	365,338	530,458	705,150	500,000	1,150,000	450,000
Facilities - Fair Park Projects	275,000	205,000	230,000	55,000	150,000	100,000
Facilities - Jail Projects	120,000	-	450,000	475,000	250,000	300,000
Facilities - UWM-WC Projects	33,000	150,000	200,000	336,000	100,000	-
Golf Course	175,000	175,000	175,000	175,000	175,000	175,000
Highway Road Projects	6,208,148	7,295,000	8,260,000	4,795,132	4,969,280	9,042,781
Information Technology Projects	775,000	225,000	225,000	750,000	125,000	125,000
Parks Projects	148,500	54,000	24,800	25,600	27,400	29,200
Planning Division Projects	357,498	311,399	325,703	331,010	304,320	331,633
Samaritan Chiller Replacement	300,000	-	-	-	-	-
Sheriff - Other Projects	-	-	400,000	146,390	-	-
Sheriff - Radio Upgrades	500,000	500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sheriff - Squad Replacements	393,564	417,548	415,850	428,325	446,867	462,705
	11,708,048	11,908,405	12,956,503	9,562,457	9,242,867	12,561,319
Sales Tax Estimates & Allocation	2021	2022	2023	2024	2025	2026
Total Estimated Sales Tax Revenue*	12,693,200	12,820,100	12,948,300	13,077,800	13,208,600	13,340,700
Property Tax Relief (General Fund)	40.0%	40.0%	40.0%	40.00%	40.00%	40.0%
	5,077,280	5,128,040	5,179,320	5,231,120	5,283,440	5,336,280
Alternative to Borrowing (CIP)	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
	7,615,920	7,692,060	7,768,980	7,846,680	7,925,160	8,004,420

* Sales Tax Revenue in Excess of Total Estimated will be designated for the **Revolving Loan Fund** until obligation fully met.

CAPITAL IMPROVEMENT PROGRAM: 2021 - 2026

DEPARTMENTAL SUMMARY

Included Status Codes: Recommended

Economic Development									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Convention & Visitors Bureau Yearly Support	CVB-2018-001	3 Low	45,000	45,000	45,000	45,000	45,000	45,000	270,000
Economic Development Total			45,000	45,000	45,000	45,000	45,000	45,000	270,000
Funding Source			2021	2022	2023	2024	2025	2026	Total
Sales Tax			45,000	45,000	45,000	45,000	45,000	45,000	270,000
Funding Source Total			45,000	45,000	45,000	45,000	45,000	45,000	270,000

Economic Development									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Revolving Loan Funds	EDWC-2018-001	3 Low	2,000,000	2,000,000					4,000,000
Revolving Loans Administration	EDWC-2018-002	3 Low	12,000						12,000
Economic Development Total			2,012,000	2,000,000					4,012,000
Funding Source			2021	2022	2023	2024	2025	2026	Total
Sales Tax			2,012,000	2,000,000					4,012,000
Funding Source Total			2,012,000	2,000,000					4,012,000

Facilities									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
UWM-WC Parking Lot Maintenance	FAC-2018-010	2 Medium	33,000			36,000			69,000
County Parking Lot Maintenance	FAC-2019-002	2 Medium	115,338	230,458	55,150	150,000	150,000	150,000	850,946
Fair Park - Parking Lot Maintenance	FAC-2020-008	2 Medium	275,000	55,000		55,000	100,000	100,000	585,000
Interior Lighting - LED Upgrade	FAC-2020-009	2 Medium	100,000	100,000	100,000	100,000	100,000		500,000
PAC Roof Replacement	FAC-2021-002	2 Medium	150,000	150,000					300,000
UWM-WC Interior Lighting - LED Upgrade	FAC-2021-003	2 Medium			200,000				200,000
Jail Walk In Cooler Upgrade	FAC-2021-005	2 Medium					50,000		50,000
Sheriff's Department UPS Replacements	FAC-2021-006	2 Medium					100,000		100,000
Sheriff's Department and Jail Window Replacement	FAC-2021-007	2 Medium					150,000		150,000
UWM-WC Boiler Replacement	FAC-2022-001	2 Medium		150,000					150,000
YTC Furnace and Air Conditioner Replacement	FAC-2022-002	2 Medium		50,000					50,000
Fair Park - Interior Lighting - LED Upgrade	FAC-2022-006	2 Medium		150,000					150,000
Jail Roof Replacement	FAC-2022-007	2 Medium			450,000	200,000			650,000
Air Handler Unit Replacement Courthouse	FAC-2023-001	2 Medium			150,000				150,000
Boiler Replacement - Courthouse	FAC-2023-002	2 Medium			150,000				150,000
Sheriff - Jail Dishwasher	FAC-2023-003	2 Medium	120,000						120,000
Fair Park - HVAC Equip Replacement	FAC-2023-004	2 Medium			230,000				230,000
Exterior Building Security	FAC-2023-005	2 Medium			250,000				250,000
Sheriff - Chiller Replacement	FAC-2024-001	2 Medium				275,000			275,000
Fuel Island Fuel Tank Replacement	FAC-2024-002	2 Medium					400,000		400,000
UWMWC Window Replacement	FAC-2024-003	2 Medium				150,000			150,000
CCTV Upgrade	FAC-2024-004	2 Medium				250,000			250,000
UWMWC Driveway - Asphalt Maintenance	FAC-2024-005	2 Medium				150,000			150,000

Facilities									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Fair Park Walk In Cooler Refurbishment	FAC-2025-001	2 Medium					50,000		50,000
UWMWC Tuckpointing/Caulking	FAC-2025-004	2 Medium					100,000		100,000
Government Center Tuckpointing	FAC-2025-005	2 Medium					150,000		150,000
Justice Center Window Replacement	FAC-2025-006	2 Medium					100,000		100,000
Sheriff's Department Generator Replacement	FAC-2025-007	2 Medium					150,000		150,000
Jail Shower and Restroom Upgrades	FAC-2025-008	2 Medium					50,000	50,000	100,000
PAC Generator Replacement	FAC-2026-001	2 Medium						150,000	150,000
Jail Cast Iron Pipe Replacement	FAC-2026-002	2 Medium						250,000	250,000
WashCo Highway Vehicle Facility HVAC Replacement (West Bend location)	FAC-2026-003	2 Medium						60,000	60,000
WashCo Vehicle Maintenance Facility Boiler Replacement	FAC-2026-004	2 Medium						60,000	60,000
Central Fuel Generator Replacement	FAC-2026-005	2 Medium						30,000	30,000
Facilities Total			793,338	885,458	1,585,150	1,366,000	1,650,000	850,000	7,129,946
Funding Source			2021	2022	2023	2024	2025	2026	Total
Jail Assessment Fund			120,000						120,000
Sales Tax			673,338	885,458	1,574,880	1,366,000	1,650,000	850,000	6,999,676
Samaritan Fund (Enterprise Funding)					10,270				10,270
Funding Source Total			793,338	885,458	1,585,150	1,366,000	1,650,000	850,000	7,129,946

Golf Course									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Equipment Replacement - Golf	GLF-2019-001	1 High	120,000	120,000	100,000	100,000	100,000	100,000	640,000
Clubhouse Improvements	GLF-2019-003	2 Medium	30,000	55,000	75,000			35,000	195,000
Golf Park Entrance Sign, Gate, and Road	GLF-2021-001	2 Medium	25,000						25,000
Golf Course Irrigation Control System Upgrade	GLF-2021-002	2 Medium				75,000	75,000		150,000
Irrigation pumpstation upgrade	GLF-2026-001	2 Medium						40,000	40,000
Golf Course Total			175,000	175,000	175,000	175,000	175,000	175,000	1,050,000
Funding Source			2021	2022	2023	2024	2025	2026	Total
Golf Fund (Enterprise Funding)			175,000	175,000	175,000	175,000	175,000	175,000	1,050,000
Funding Source Total			175,000	175,000	175,000	175,000	175,000	175,000	1,050,000

Highway Department									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
W from STH 175 North	HWY-2018-005	2 Medium	4,000,000						4,000,000
G Bridge over Cedar Creek	HWY-2019-001	2 Medium						50,000	50,000
P from STH 145 North	HWY-2019-004	2 Medium	300,000		4,500,000				4,800,000
Highway Paving/Other Projects	HWY-2019-005	1 High		30,000			4,087,766	6,060,921	10,178,687
K from Monroe Ave North	HWY-2020-002	2 Medium		235,000					235,000
E from CTH K East	HWY-2020-003	2 Medium		1,250,000					1,250,000
F from STH 145 East	HWY-2021-001	2 Medium		750,000					750,000
G from STH 145 North	HWY-2021-002	2 Medium			3,000,000				3,000,000
2050 Transportation Plan Reserve	HWY-2021-003	2 Medium	1,288,148						1,288,148
M from CTH F to Pioneer Rd	HWY-2022-001	2 Medium	600,000	4,100,000					4,700,000

Highway Department									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
H Bridge Over Milwaukee River	HWY-2022-002	2 Medium	20,000	500,000					520,000
Q and Hillside Rd Roundabout	HWY-2022-005	2 Medium		100,000	100,000				200,000
M Manor Ct to Pioneer Rd	HWY-2022-006	2 Medium		330,000	660,000	4,650,000			5,640,000
H CTH XX east to County Line	HWY-2024-001	2 Medium				145,132	290,264	2,467,248	2,902,644
M from Knollwood Rd to CTH NN	HWY-2025-001	2 Medium					591,250		591,250
Q from St Augustine Rd to Colgate Rd	HWY-2026-001	2 Medium						464,612	464,612
Highway Department Total			6,208,148	7,295,000	8,260,000	4,795,132	4,969,280	9,042,781	40,570,341
Funding Source			2021	2022	2023	2024	2025	2026	Total
CRaB Fund Balance				3,817,178	3,911,091	1,105,510	668,970	5,128,461	14,631,210
Designated HWY-GF			2,606,450						2,606,450
LRIP/CHI/CHID			225,172		766,752		500,000		1,491,924
Sales Tax			3,376,526	3,477,822	3,582,157	3,689,622	3,800,310	3,914,320	21,840,757
Funding Source Total			6,208,148	7,295,000	8,260,000	4,795,132	4,969,280	9,042,781	40,570,341

Information Technology									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Network CAT 6-7-8 Recable Project	IT-2020-004	2 Medium	100,000	100,000	100,000	100,000			400,000
IP Phone Upgrade and Replacement	IT-2020-005	2 Medium				275,000			275,000
Network Security Upgrade	IT-2020-006	1 High	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Backup System Upgrade-Replacement	IT-2021-001	1 High	150,000						150,000
Wireless Infrastructure Upgrade-Replacement	IT-2021-002	2 Medium	150,000			150,000			300,000
Network Infrastructure Upgrade-Replacement	IT-2021-003	2 Medium	250,000			100,000			350,000
Information Technology Total			775,000	225,000	225,000	750,000	125,000	125,000	2,225,000
Funding Source			2021	2022	2023	2024	2025	2026	Total
IT Fund (Enterprise Funding)			425,000	225,000	225,000	350,000	125,000	125,000	1,475,000
Sales Tax			281,000			331,000			612,000
Samaritan Fund (Enterprise Funding)			69,000			69,000			138,000
Funding Source Total			775,000	225,000	225,000	750,000	125,000	125,000	2,225,000

PPD-Parks									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Bikeway and Trail Network Implementation	PPD-2020-001	2 Medium	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Vehicle Replacement	PPD-2020-002	2 Medium	30,098	30,399	30,703	31,010	31,320	31,633	185,163
Park Preventative Roadway/Lot Maintenance	PPD-2020-006	1 High	23,500	24,000	24,800	25,600	27,400	29,200	154,500
Equipment Replacement-Grounds	PPD-2020-033	1 High	77,400	31,000	45,000	50,000	23,000	50,000	276,400
Sandy Knoll Tiny Cabin Campground	PPD-2021-004	1 High	100,000						100,000
Leonard J Yahr Beach Expansion	PPD-2021-005	2 Medium	25,000						25,000
Glacier Hills Rustic Cabin Expansion	PPD-2022-001	2 Medium		30,000					30,000
PPD-Parks Total			505,998	365,399	350,503	356,610	331,720	360,833	2,271,063
Funding Source			2021	2022	2023	2024	2025	2026	Total
Park Fund (Enterprise Fund)			148,500	54,000	24,800	25,600	27,400	29,200	309,500
Sales Tax			357,498	311,399	325,703	331,010	304,320	331,633	1,961,563
Funding Source Total			505,998	365,399	350,503	356,610	331,720	360,833	2,271,063

Samaritan									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total

Samaritan									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Samaritan Chiller Replacement	SAM-2019-001	2 Medium	300,000						300,000
Samaritan Total			300,000						300,000
Funding Source			2021	2022	2023	2024	2025	2026	Total
Samaritan Fund (Enterprise Funding)			300,000						300,000
Funding Source Total			300,000						300,000

Sheriff's Department									
Project Name	Project #	Priority	2021	2022	2023	2024	2025	2026	Total
Radio System	SD-2017-002	1 High	500,000	500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Equipment Replacement Program - Squads	SD-2017-003	1 High	393,564	417,548	415,850	428,325	446,867	462,705	2,564,859
Indoor Range Remodel	SD-2022-001	2 Medium			400,000				400,000
Sheriff's Office Handgun Replacement	SD-2024-001	1 High				146,390			146,390
Sheriff's Department Total			893,564	917,548	2,315,850	2,074,715	1,946,867	1,962,705	10,111,249
Funding Source			2021	2022	2023	2024	2025	2026	Total
Sale of Property			25,000	26,000	27,000	40,750	28,000	28,000	174,750
Sales Tax			868,564	891,548	2,288,850	2,033,965	1,918,867	1,934,705	9,936,499
Funding Source Total			893,564	917,548	2,315,850	2,074,715	1,946,867	1,962,705	10,111,249
GRAND TOTAL			11,708,048	11,908,405	12,956,503	9,562,457	9,242,867	12,561,319	67,939,599

Project #	Department	Type	Category
CVB-2018-001	Economic Development	Unassigned	Other

Project Name
Convention & Visitors Bureau Yearly Support

Priority	Responsible Person	Status	Useful Life
3 Low	Administration	Recommended	Years

Description
Annual support for CVB activities related to County tourism efforts

Justification

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other	135,000	45,000	45,000	45,000	45,000	45,000	45,000		405,000
TOTAL EXPENDITURES	135,000	45,000	45,000	45,000	45,000	45,000	45,000		405,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	135,000	45,000	45,000	45,000	45,000	45,000	45,000		405,000
TOTAL FUNDING	135,000	45,000	45,000	45,000	45,000	45,000	45,000		405,000



Project #	Department	Type	Category
EDWC-2018-001	Economic Development	Unassigned	Other

Project Name
Revolving Loan Funds

Priority	Responsible Person	Status	Useful Life
3 Low	Administration	Recommended	Years

Description
 Funding a Revolving Loan Fund for economic development opportunities in the County. Plan is to bring fund level to \$18 million.

Justification

Budget Impact
 No direct future impact.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other	6,000,000	2,000,000	2,000,000						10,000,000
TOTAL EXPENDITURES	6,000,000	2,000,000	2,000,000						10,000,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	6,000,000	2,000,000	2,000,000						10,000,000
TOTAL FUNDING	6,000,000	2,000,000	2,000,000						10,000,000



Project #	Department	Type	Category
EDWC-2018-002	Economic Development	Unassigned	Other

Project Name
Revolving Loans Administration

Priority	Responsible Person	Status	Useful Life
3 Low	Administration	Recommended	Years

Description

Justification

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other	165,000	12,000							177,000
TOTAL EXPENDITURES	165,000	12,000							177,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	165,000	12,000							177,000
TOTAL FUNDING	165,000	12,000							177,000

Project #	Department	Type	Category
FAC-2018-010	Facilities	Maintenance	Asphalt Work

Project Name
UWM-WC Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

The University has approximately 233,253 square feet of asphalt. A 3-year maintenance schedule of crack filling, seal coating and striping of the asphalt parking lot is expected to continue. Spot repairs may be made if areas are determined to be critical during the interim. Replacement of specific localized areas will done at this time as well.

Justification

A comprehensive maintenance plan for the asphalt will assure that the maximum life is being realized.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance	138,000	33,000			36,000				207,000
TOTAL EXPENDITURES	138,000	33,000			36,000				207,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	138,000	33,000			36,000				207,000
TOTAL FUNDING	138,000	33,000			36,000				207,000

Project #	Department	Type	Category
FAC-2019-002	Facilities	Maintenance	Asphalt Work

Project Name
County Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

A 3 year maintenance schedule of crack filling, seal coating and striping of the asphalt parking lots is expected to continue. Spot repairs may be made if areas are determined to be critical during the interim. Lots include: Courthouse, PAC, Old Courthouse Square, Jefferson Tower.

Justification

A comprehensive maintenance plan for the asphalt will assure that the maximum life is being realized. Replacement of specific localized areas will be done at this time as well. Adding during 2020 CIP Planning - 2024 - 2026 projects include replacement of the large lot east of the Justice Center with an entrance off Washington St, the large lot west of the Government Center, and the lots immediately in front of the Justice Center, Sheriff's Office and Jail.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance	167,150	115,338	230,458	55,150	150,000	150,000	150,000		1,018,096
Other									
TOTAL EXPENDITURES	167,150	115,338	230,458	55,150	150,000	150,000	150,000		1,018,096

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	152,880	115,338	230,458	44,880	150,000	150,000	150,000		993,556
Samaritan Fund (Enterprise Funding)	14,270			10,270					24,540
TOTAL FUNDING	167,150	115,338	230,458	55,150	150,000	150,000	150,000		1,018,096

Project #	Department	Type	Category
FAC-2020-008	Facilities	Improvement	Design & Construction

Project Name
Fair Park - Parking Lot Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

On Going maintenance of the Fair Park Parking Lot. Maintenance needs are on multiple lots. Facilities manager indicated on 2/18/19 this could be split into two separate projects over multiple years.

Justification

As part of a comprehensive maintenance plan, this work will assure that the maximum life of the asphalt is being realized along with the replacement of targeted areas due to end of life deterioration. Complete asphalt inside the fence in 2025 and 2026

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance		275,000	55,000		55,000	100,000	100,000		585,000
TOTAL EXPENDITURES		275,000	55,000		55,000	100,000	100,000		585,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		275,000	55,000		55,000	100,000	100,000		585,000
TOTAL FUNDING		275,000	55,000		55,000	100,000	100,000		585,000

Project #	Department	Type	Category
FAC-2020-009	Facilities	Improvement	Equipment: Miscellaneous

Project Name
Interior Lighting - LED Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description
 Replace existing fixtures with LED for all county facilities.

Justification
 Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases. Each area will be evaluated to ensure those with the shortest ROI are addressed first.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		100,000	100,000	100,000	100,000	100,000			500,000
TOTAL EXPENDITURES		100,000	100,000	100,000	100,000	100,000			500,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		100,000	100,000	100,000	100,000	100,000			500,000
TOTAL FUNDING		100,000	100,000	100,000	100,000	100,000			500,000

Project #	Department	Type	Category
FAC-2021-002	Facilities	Maintenance	Buildings

Project Name
PAC Roof Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description

This area consists of approximately 28,000 sq. ft. The new roofing system will be specified to be a 4 ply built-up type roof. A roofing consultant/engineering firm would be retained as part of this budget to provide the engineering, specifications and project management.

Justification

Replacement is necessary due to the deteriorated and stretching membrane, and increasing number seams, flashing and coping failures.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance		150,000	150,000						300,000
TOTAL EXPENDITURES		150,000	150,000						300,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		150,000	150,000						300,000
TOTAL FUNDING		150,000	150,000						300,000

Project #	Department	Type	Category
FAC-2021-003	Facilities	Improvement	Row, Utilities, and Construction

Project Name
UWM-WC Interior Lighting - LED Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description
 Replace existing fixtures with LED for all county facilities

Justification
 Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings				200,000					200,000
TOTAL EXPENDITURES				200,000					200,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				200,000					200,000
TOTAL FUNDING				200,000					200,000

Project #	Department	Type	Category
FAC-2021-005	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Jail Walk In Cooler Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	12 - 14 Years

Description
 Replace doors, hinges, floors and refrigeration systems for the walk in cooler and freezer.

Justification
 Replacing the key components of the walk in units will ensure continued operation, particularly the ability to maintain temperatures required for food storage. The inability of this equipment to maintain temperature will result in the inability to continue food service within the jail.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings						50,000			50,000
TOTAL EXPENDITURES						50,000			50,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						50,000			50,000
TOTAL FUNDING						50,000			50,000

Project #	Department	Type	Category
FAC-2021-006	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Sheriff's Department UPS Replacements

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

Uninterruptible Power Supply bridges the gap as power transfers to generator during power outage and ensures power going into data center is clean. Replace UPS' 1701 (Sheriff's Office) and 1702 (Jail).

Justification

Both UPS' are in excess of 30 years old. Regular maintenance has not indicated any issues, however reliability will continue to diminish as they age.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings						100,000			100,000
TOTAL EXPENDITURES						100,000			100,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						100,000			100,000
TOTAL FUNDING						100,000			100,000

Project #	Department	Type	Category
FAC-2021-007	Facilities	Improvement	Buildings

Project Name
Sheriff's Department and Jail Window Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description
 Replace windows in Sheriff's Department and the front entry of the Jail

Justification
 Recent window leaks as well as age have indicated a need to prepare for window replacement in the foreseeable future.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						150,000			150,000
TOTAL EXPENDITURES						150,000			150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						150,000			150,000
TOTAL FUNDING						150,000			150,000



Project #	Department	Type	Category
FAC-2022-001	Facilities	Maintenance	Buildings

Project Name
UWM-WC Boiler Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	Years

Description

The existing boilers have limited parts available for repair. There are currently two boilers which will be 29 years old at the time of replacement. This project includes only one boiler, the second boiler will be slated for 2027.

Justification

A study will be done to determine and ensure that the most efficient and economical replacement is specified prior to going out for bids.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings			150,000						150,000
TOTAL EXPENDITURES			150,000						150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			150,000						150,000
TOTAL FUNDING			150,000						150,000



Project #	Department	Type	Category
FAC-2022-002	Facilities	Maintenance	Buildings

Project Name
YTC Furnace and Air Conditioner Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	Years

Description

The Youth Treatment Center contains seven Furnaces and Air Conditioning units to condition the air for the residents and staff. The furnaces and air conditioners will be replaced at the same time. The equipment at YTC is small, residential equipment (since the building itself is much smaller than other County buildings). The County may look at other options (fewer, larger pieces of equipment) at the time of replacement.

Justification

All 7 units were installed new in 1996, making them 26 years of age at time of replacement. The average life expectancy of a furnace and/or air conditioning unit is 25 years.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings			50,000						50,000
TOTAL EXPENDITURES			50,000						50,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			50,000						50,000
TOTAL FUNDING			50,000						50,000

Project #	Department	Type	Category
FAC-2022-006	Facilities	Improvement	Row, Utilities, and Construction

Project Name
Fair Park - Interior Lighting - LED Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description
 Replace existing fixtures with LED for all county facilities

Justification
 Replacement of the bulbs with LED will reduce maintenance costs due to on-going replacement as well as reduce energy costs. While there is a cost associated with the initial replacement, the ROI is 1 - 3 years in most cases.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings			150,000						150,000
TOTAL EXPENDITURES			150,000						150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			150,000						150,000
TOTAL FUNDING			150,000						150,000

Project #	Department	Type	Category
FAC-2022-007	Facilities	Improvement	Buildings

Project Name
Jail Roof Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	20 Years

Description
 Replace jail roof

Justification
 The roof of the jail is original to the building. Visual inspection indicates multiple issues with pooling water. Leaks have resulted in multiple patches in recent years. A consultant has advised replacement as soon as possible to reduce on-going expense related to maintenance and repair.

Budget Impact
 Ongoing costs to maintain and repair

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance				450,000	200,000				650,000
TOTAL EXPENDITURES				450,000	200,000				650,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				450,000	200,000				650,000
TOTAL FUNDING				450,000	200,000				650,000

Budget Impact	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Maintenance			-20,000	-5,000	-20,000	-5,000	-5,000		-55,000
TOTAL BUDGET IMPACT			-20,000	-5,000	-20,000	-5,000	-5,000		-55,000



Project #	Department	Type	Category
FAC-2023-001	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Air Handler Unit Replacement Courthouse

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	Years

Description
 Air Handler Unit 11 was installed with the original Government Center build in 1960. Replacement of this unit would allow for easier control and efficiency of air movement and reduce maintenance costs.

Justification
 Replacement of this unit would allow for easier control and efficiency of air movement and reduce maintenance costs.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings				150,000					150,000
TOTAL EXPENDITURES				150,000					150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				150,000					150,000
TOTAL FUNDING				150,000					150,000



Project #	Department	Type	Category
FAC-2023-002	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Boiler Replacement - Courthouse

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	Years

Description

There are currently two boilers which will be 24 years old in 2023. At this time, they will be at the end of their estimated useful life. A study will be done to determine and ensure that the most efficient and economical replacement is specified prior to going out for bids.

Justification

New boilers will run more efficiently and save on maintenance and operating costs.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings				150,000					150,000
TOTAL EXPENDITURES				150,000					150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				150,000					150,000
TOTAL FUNDING				150,000					150,000



Project #	Department	Type	Category
FAC-2023-003	Facilities	Equipment	Row, Utilities, and Construction

Project Name
Sheriff - Jail Dishwasher

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description
 Replace the commercial dishwasher in the jail.

Justification
 The dishwasher in the jail is nearing end of life. Parts are challenging to get and breakdowns are becoming frequent. Due to the safety /hygeine aspect of this equipment, downtime limits the ability of the kitchen to fully serve the jail inmates.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		120,000							120,000
TOTAL EXPENDITURES		120,000							120,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Jail Assessment Fund		120,000							120,000
TOTAL FUNDING		120,000							120,000

Project #	Department	Type	Category
FAC-2023-004	Facilities	Equipment	Row, Utilities, and Construction

Project Name
Fair Park - HVAC Equip Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description
Aging HVAC equipment including air handlers and roof top units need to be replaced due to age of equipment.

Justification
Installed in 1998, and with an expected life of 20-25 years, this equipment at the end of its normal life expectancy. Consisting of 9 separate pieces of equipment, this project includes an assessment to determine current and future distribution needs to ensure the future solution is economical in implementation as well as ongoing operating costs.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings				230,000					230,000
TOTAL EXPENDITURES				230,000					230,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				230,000					230,000
TOTAL FUNDING				230,000					230,000

Project #	Department	Type	Category
FAC-2023-005	Facilities	Improvement	Buildings

Project Name
Exterior Building Security

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	15 Years

Description
 Various security upgrades for building exteriors including Justice Center entrance.

Justification

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance				250,000					250,000
TOTAL EXPENDITURES				250,000					250,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax				250,000					250,000
TOTAL FUNDING				250,000					250,000

Project #	Department	Type	Category
FAC-2024-001	Facilities	Equipment	Row, Utilities, and Construction

Project Name
Sheriff - Chiller Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	25 Years

Description
 Replace chiller at Sheriff's Office for HUBER and Sheriff office areas.

Justification
 Replace (1) of (2) chillers at the Sheriff's Office. This equipment is nearing end of life and will be 27 years old in 2024. It utilizes R-22 refrigerant, a product that was phased out in 2010. This has resulted in increasing costs to replace the refrigerant if there is a leak. Aging of the equipment increases the likelihood of leaks, particularly of significant volume. Current replacement costs are \$1000/30 lbs. As this equipment utilizes 800 lbs of R-22, complete replacement is in excess of \$25K. Nearing end of life anyway replacement of this equipment will reduce on-going costs of operation.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings					275,000				275,000
TOTAL EXPENDITURES					275,000				275,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax					275,000				275,000
TOTAL FUNDING					275,000				275,000

Project #	Department	Type	Category
FAC-2024-002	Facilities	Equipment	Row, Utilities, and Construction

Project Name
Fuel Island Fuel Tank Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Facilities	Recommended	30 Years

Description
 Fuel Tanks at the fuel island deteriorate over time and need to be replaced.

Justification
 Aging of the fuel tanks leads to increase in insurance premiums as well as risk for failure. Planned replacement will ensure the continued operation of the service as well as minimize risk of a fuel spill.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						400,000			400,000
TOTAL EXPENDITURES						400,000			400,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						400,000			400,000
TOTAL FUNDING						400,000			400,000

Project #	Department	Type	Category
FAC-2024-003	Facilities	Maintenance	Buildings

Project Name
UWMWC Window Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description
 Replace Windows in the original building at the UWMWC campus

Justification
 Windows are original to the building and are showing signs of leaks and drafts. Replacement of the windows is critical to maintaining the integrity of the building structure as well as the health of the building occupants by reducing the presence of moisture in the environment.

Budget Impact
 Reduction in utility due to improved protection for outdoor temperatures.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance					150,000				150,000
TOTAL EXPENDITURES					150,000				150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax					150,000				150,000
TOTAL FUNDING					150,000				150,000

Project #	Department	Type	Category
FAC-2024-004	Facilities	Improvement	Equipment: Miscellaneous

Project Name
CCTV Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	15 Years

Description

Upgrade CCTV system in Government/Justice/Sheriff's Offices/PAC. This number is being reviewed/analyzed and is expected to be lower. In order to be fiscally conservative, it is estimated at 250K for the time being.

Justification

The current CCTV system is primarily analog and outdated. The ability to get replacement parts is limited - the maintenance plan for the short term is to use equipment removed when the Jail system was upgraded. The CCTV system is monitored by Master Control and the Security Desk at the Justice Center when buildings are occupied. Upgrading the equipment will ensure visibility to issues within the facilities and provide for a timely response in the event of an emergency.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings					250,000				250,000
TOTAL EXPENDITURES					250,000				250,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax					250,000				250,000
TOTAL FUNDING					250,000				250,000

Project #	Department	Type	Category
FAC-2024-005	Facilities	Improvement	Pulverize & Repave

Project Name
UWMWC Driveway - Asphalt Maintenance

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	20 Years

Description
 Replace UWMWC Driveway from University Drive including the circular drive near the building entrance

Justification
 There have been several issues with drainage and inlet damage resulting in a deteriorating drive. The replacement work will include replacement as well as adjacent concrete and inlet work to ensure a safe entrance to the campus for students, staff, and visitors.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance					150,000				150,000
TOTAL EXPENDITURES					150,000				150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax					150,000				150,000
TOTAL FUNDING					150,000				150,000

Project #	Department	Type	Category
FAC-2025-001	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Fair Park Walk In Cooler Refurbishment

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	10 Years

Description
Update 7 walk in coolers and freezers, replacing doors, hinges, flooring, and refrigeration systems.

Justification
Walk in food service refrigeration units average life is 15-20 years. Lack of refrigeration will result in an inability to provide food service. To prevent an unexpected down time during a critical period such as the County Fair, proactive replacement of critical components every 15 - 20 years will ensure continued operation. The current equipment is 15-20 years old. Doing to the work on all units at the same time will offer savings in terms of project management and mobilization costs.

Budget Impact
There will be some energy savings due to improved seals and energy efficient refrigeration components being installed.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings						50,000			50,000
TOTAL EXPENDITURES						50,000			50,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						50,000			50,000
TOTAL FUNDING						50,000			50,000

Project #	Department	Type	Category
FAC-2025-004	Facilities	Maintenance	Buildings

Project Name
UWMWC Tuckpointing/Caulking

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description
 Exterior building maintenance

Justification
 Maintaining the exterior of the building will ensure that it is protected from leaks and moisture infiltration which could result in environmental concerns for inhabitants as well degrading the building itself.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						100,000			100,000
TOTAL EXPENDITURES						100,000			100,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						100,000			100,000
TOTAL FUNDING						100,000			100,000

Project #	Department	Type	Category
FAC-2025-005	Facilities	Maintenance	Buildings

Project Name
Government Center Tuckpointing

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	12 - 14 Years

Description
Tuck point project at the Government/Justice Center

Justification
Regular maintenance to ensure the structural integrity of the building and protect against leaks and the environmental implications of moisture in the building

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						150,000			150,000
TOTAL EXPENDITURES						150,000			150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						150,000			150,000
TOTAL FUNDING						150,000			150,000

Project #	Department	Type	Category
FAC-2025-006	Facilities	Improvement	Buildings

Project Name
Justice Center Window Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	20 Years

Description
 Replace Windows in Justice Center

Justification
 Ageing windows are showing signs of moisture an have experienced some leaks.

Budget Impact
 Improved energy effieience

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						100,000			100,000
TOTAL EXPENDITURES						100,000			100,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						100,000			100,000
TOTAL FUNDING						100,000			100,000



Project #	Department	Type	Category
FAC-2025-007	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Sheriff's Department Generator Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	30 Years

Description
 Replace generator supporting Sheriff's Office (#1701), Jail (#1702), and dispatch/radio room (#1703).

Justification
 These smaller generator units supports a critical emergency services need. Planned replacement at the end of its useful life will ensure continued operations in the event of a power outage in this critical area.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings						150,000			150,000
TOTAL EXPENDITURES						150,000			150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						150,000			150,000
TOTAL FUNDING						150,000			150,000

Project #	Department	Type	Category
FAC-2025-008	Facilities	Improvement	Buildings

Project Name
Jail Shower and Restroom Upgrades

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdich	Recommended	25 Years

Description
Multi-year restroom and shower upgrade project

Justification
Re-tile and replace fixtures in restrooms and showers with broken tile, leaking fixtures. These heavy use facilities are starting to show extensive wear and tear.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance						50,000	50,000		100,000
TOTAL EXPENDITURES						50,000	50,000		100,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						50,000	50,000		100,000
TOTAL FUNDING						50,000	50,000		100,000

Project #	Department	Type	Category
FAC-2026-001	Facilities	Equipment	Equipment: Miscellaneous

Project Name
PAC Generator Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	Years

Description
 Replace generator at PAC.

Justification
 The generator at the PAC was installed in 1991 and will be 30 years old in 2021. It has been maintained on a regular basis, however is reaching the end of its projected life. The potential for failure increases as the generator ages. Critical functions impacted if failure occurs include the 24x7 Acute Care Services function and refrigeration for immunizations and medications for the HSD and Health Departments.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings							150,000		150,000
TOTAL EXPENDITURES							150,000		150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							150,000		150,000
TOTAL FUNDING							150,000		150,000

Project #	Department	Type	Category
FAC-2026-002	Facilities	Improvement	Buildings

Project Name
Jail Cast Iron Pipe Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	30 Years

Description
 Replace iron pipes with pvc.

Justification
 The iron pipes have been a maintenance issue for several years. Pipes leak and crack causing localized flooding and inoperative fixtures.

Budget Impact
 Savings will be in years past 2026.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance							250,000		250,000
TOTAL EXPENDITURES							250,000		250,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							250,000		250,000
TOTAL FUNDING							250,000		250,000

Project #	Department	Type	Category
FAC-2026-003	Facilities	Equipment	Equipment: Miscellaneous

Project Name

WashCo Highway Vehicle Facility HVAC Replacement (West Bend location)

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description

HVAC Replacement at the County's Highway facility located in West Bend.

Justification

Roof Top Unit Replacement 3 Year Replacement Plan for AC units. This is year 1 and is based on replacing all units, in order dependent on condition, over a 3 year period beginning when the equipment reaches 25 years.

Budget Impact

Will reduce future utility costs based on energy efficiencies; will lower reactive maintenance and potential for break down.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings							60,000		60,000
TOTAL EXPENDITURES							60,000		60,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							60,000		60,000
TOTAL FUNDING							60,000		60,000

Project #	Department	Type	Category
FAC-2026-004	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Wash County Vehicle Maintenance Facility Boiler Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	25 Years

Description
 Replace 3 boilers.

Justification
 Three boilers are original to the building and will be 25 years old in 2026. Recently some break fix activity has taken place on boiler 1 & 2. As these age, break/fix will increase causing increased cost to maintain. In addition, newer equipment can offer opportunities for energy efficiency

Budget Impact
 Reduction in future operating costs due to break fix activity as well as energy efficiency.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings							60,000		60,000
TOTAL EXPENDITURES							60,000		60,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							60,000		60,000
TOTAL FUNDING							60,000		60,000

Project #	Department	Type	Category
FAC-2026-005	Facilities	Equipment	Equipment: Miscellaneous

Project Name
Central Fuel Generator Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Cara Herdrich	Recommended	30 Years

Description
 Replace Central Fuel Generator

Justification
 This generator ensures uptime at the fuel pumps used by Sheriff Department and Highway crews. With life expectancy of 30 years, it should be planned to be replaced. At this time, there are no maintenance concerns.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings							30,000		30,000
TOTAL EXPENDITURES							30,000		30,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							30,000		30,000
TOTAL FUNDING							30,000		30,000

Project #	Department	Type	Category
GLF-2019-001	Golf Course	Equipment	Equipment: Miscellaneous

Project Name
Equipment Replacement - Golf

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	Years

Description

The golf maintenance replacement plan includes the following replacement equipment: 2021 CIP request: (\$120,000) Two 5-plex fairway mowers 2022 CIP request: (\$120,000) Large area rough mower, bunker rake, two blowers, utility vehicle 2023 CIP request: (\$100,000) Large area rough mower, sprayer (half in 2023 and half in 2024) 2024 CIP request: (\$100,000) Sprayer, Triplex mower 2025 CIP request: (\$100,000) Turf mowing and/or maintenance equipment 2026 CIP request: (\$100,000) Turf mowing and/or maintenance equipment

Justification

Exact type of equipment needed cannot be determined more than a couple years in advance. New trends in technology and new turf maintenance practices along with the age and performance of older equipment determines what is needed and evaluated on a yearly basis. This is the best way to make sure we are purchasing the equipment necessary to maintain the course in the most efficient way possible. New equipment is a high priority because golf course playing conditions are affected by turf and equipment which does affect golf revenues. Also, older equipment may require major repairs which would affect expenses.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings	215,000	120,000	120,000	100,000	100,000	100,000	100,000		855,000
TOTAL EXPENDITURES	215,000	120,000	120,000	100,000	100,000	100,000	100,000		855,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Golf Fund (Enterprise Funding)	215,000	120,000	120,000	100,000	100,000	100,000	100,000		855,000
TOTAL FUNDING	215,000	120,000	120,000	100,000	100,000	100,000	100,000		855,000



Project #	Department	Type	Category
GLF-2019-003	Golf Course	Improvement	Design & Construction

Project Name
Clubhouse Improvements

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	Years

Description

2021 Paint clubhouse exterior and tuck point clubhouse sills and stone walls (\$30,000). 2022 Upgrade point of sale (\$15,000), upgrade restrooms (\$34,000), convert clubhouse can lights to LED (\$6,000) 2023 Update to the food and beverage service and golf shop (\$75,000) 2026 Replace clubhouse roof (\$35000)

Justification

Continuous updates to Clubhouse is needed to maintain a premier golf facility.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance	60,000	30,000	55,000	75,000			35,000		255,000
TOTAL EXPENDITURES	60,000	30,000	55,000	75,000			35,000		255,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Golf Fund (Enterprise Funding)	60,000	30,000	55,000	75,000			35,000		255,000
TOTAL FUNDING	60,000	30,000	55,000	75,000			35,000		255,000



Project #	Department	Type	Category
GLF-2021-001	Golf Course	Improvement	Equipment: Miscellaneous

Project Name
Golf Park Entrance Sign, Gate, and Road

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	Years

Description
 Replace the entrance sign and rules sign, replace/install entrance gates. Re-landscape entrance road ditches and fencing (\$25,000)

Justification

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		25,000							25,000
TOTAL EXPENDITURES		25,000							25,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Golf Fund (Enterprise Funding)		25,000							25,000
TOTAL FUNDING		25,000							25,000



Project #	Department	Type	Category
GLF-2021-002	Golf Course	Improvement	Other

Project Name
Golf Course Irrigation Control System Upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description
 Upgrade current irrigation control system which includes new irrigation control software with computer, new controllers, new surge protection and new ground plate assemblies and ground rods. Half the cost would be incurred in 2024 (\$75000) and the rest in 2025 (\$75000).

Justification
 The current irrigation control system will be 30 years old in 2025. Life expectancy of an irrigation control system is 25 to 30 years. Without a functioning irrigation system, course conditions could not be maintained to the standards required to charge the fees we charge to our customers. Replacement parts are harder to get each year and will become more expensive. With new technology, the updated control system will allow for better control of irrigation which would improve the quality of the turf and playing conditions.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other					75,000	75,000			150,000
TOTAL EXPENDITURES					75,000	75,000			150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Golf Fund (Enterprise Funding)					75,000	75,000			150,000
TOTAL FUNDING					75,000	75,000			150,000



Project #	Department	Type	Category
GLF-2026-001	Golf Course	Improvement	Equipment: Miscellaneous

Project Name
Irrigation pumpstation upgrade

Priority	Responsible Person	Status	Useful Life
2 Medium	Planning and Parks	Recommended	25 Years

Description
 Replace or rebuild two 50 horsepower vertical turbine pumps and one 25 horsepower vertical turbine pump.

Justification
 Current pump station will be 30 years old in 2026. Life expectancy of pumps can be between 20 to 30 years. Properly running pumps are needed to keep the irrigation system working. Without proper irrigation, we will not be able to maintain the golf course to the standards required to charge the fees we do.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other							40,000		40,000
TOTAL EXPENDITURES							40,000		40,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Golf Fund (Enterprise Funding)							40,000		40,000
TOTAL FUNDING							40,000		40,000



Project #	Department	Type	Category
HWY-2018-005	Highway Department	Improvement	Design & Construction

Project Name
W from STH 175 North

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 3.5-mile segment of CTH W is scheduled to be reconstructed in 2021. From north to south, this segment includes an area with sewer and water utilities in Allenton and transitions into a straight rural stretch with a large hill and valley.

Justification

This segment of CTH W was last improved with a mill and overlay in 1993 and had a PASER rating of 4 in 2017. Average annual daily traffic (AADT) was 1,700 in 2014. This project may include storm water improvements in Allenton.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design	300,000								300,000
Construction/Maintenance		4,000,000							4,000,000
ROW Acquisition	900,000								900,000
TOTAL EXPENDITURES	1,200,000	4,000,000							5,200,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
LRIP/CHI/CHID		225,172							225,172
Sales Tax	1,200,000	1,188,378							2,388,378
Designated HWY-GF		2,586,450							2,586,450
CRaB Fund Balance									
TOTAL FUNDING	1,200,000	4,000,000							5,200,000

Project #	Department	Type	Category
HWY-2019-001	Highway Department	Improvement	Bridges

Project Name
G Bridge over Cedar Creek

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	75 Years

Description

Approximately 80' long by 30' wide, 3-span bridge. Design scheduled for reconstruction.Design scheduled for 2023 and reconstruction in 2024.

Justification

This project will be funded through the WisDOT Local Bridge Program (80% Federal and 20% Local funding). Total cost for the entire project is estimated to be \$2,500,000 with the County's 20% share totalling approximately \$500,000 with the design phase scheduled in 2022. Construction of the bridge is planned to occur after the year 2024.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design							50,000		50,000
Construction/Maintenance									
TOTAL EXPENDITURES							50,000		50,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							50,000		50,000
TOTAL FUNDING							50,000		50,000

Project #	Department	Type	Category
HWY-2019-004	Highway Department	Improvement	Pulverize & Repave

Project Name
P from STH 145 North

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 2.8-mile segment of CTH P is scheduled to be redesigned in 2021 and reconstructed in 2023.

Justification

This segment of CTH P was last paved (overlay) in 2013 and had a PASER rating of 8 in 2017. Average annual daily traffic (AADT) was 2,800 in 2013. The roadway will be widened and vertical alignment adjusted to provide a safer travel.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design		300,000							300,000
Construction/Maintenance				4,500,000					4,500,000
ROW Acquisition	500,000								500,000
TOTAL EXPENDITURES	500,000	300,000		4,500,000					5,300,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	500,000	300,000							800,000
Sales Tax				2,822,157					2,822,157
LRIP/CHI/CHID				500,000					500,000
CRaB Fund Balance				1,177,843					1,177,843
TOTAL FUNDING	500,000	300,000		4,500,000					5,300,000

Project #	Department	Type	Category
HWY-2019-005	Highway Department	Maintenance	Row, Utilities, and Construction

Project Name
Highway Paving/Other Projects

Priority	Responsible Person	Status	Useful Life
1 High	Highway	Recommended	Years

Description

Highway projects that are not reconstruction projects funded with sales tax dollars. Per the 2050 Plan, the County has committed to providing highway with sales tax dollars for road projects. The initial contribution was \$300,000 in 2017 and started increasing by 3% annually in 2018. The 3% annual increases will continue until 2030 at which time it is expected to decrease to an annual increase of 1%.

Justification

Continue to maintain reliable infrastructure and follow the approved 2050 Plan.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance			30,000			4,087,766	6,060,921		10,178,687
TOTAL EXPENDITURES			30,000			4,087,766	6,060,921		10,178,687

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			30,000			3,209,060	3,399,708		6,638,768
LRIP/CHI/CHID						500,000			500,000
CRaB Fund Balance						378,706	2,661,213		3,039,919
TOTAL FUNDING			30,000			4,087,766	6,060,921		10,178,687

Project #	Department	Type	Category
HWY-2020-002	Highway Department	Improvement	Pulverize & Repave

Project Name
K from Monroe Ave North

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	20 Years

Description
This 0.75-mile segment of CTH K is scheduled to be pulverized and repaved in 2020.

Justification
This 0.75-mile segment of CTH K was last paved in 2006. PASER rating was 7 in 2017. Average annual daily traffic (AADT) has steadily increased in recent years with 6,400 in 2010, 7,600 in 2013, and 8,500 in 2016 (preliminary). AADT counts are anticipated to continue rising due to recent and future development in the area.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance			235,000						235,000
TOTAL EXPENDITURES			235,000						235,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			235,000						235,000
TOTAL FUNDING			235,000						235,000

Project #	Department	Type	Category
HWY-2020-003	Highway Department	Improvement	Pulverize & Repave

Project Name
E from CTH K East

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	20 Years

Description

This 4.1-mile segment of CTH E is scheduled to be pulverized and repaved in 2020. Modifying the topography on the west end of the project area is also being considered to improve sight distances and improve safety. It is recommended to delay funding from this project and transfer funds toward CTH U and CTH Q. This will go to committee in Jan and Co Board in Feb.

Justification

This 4.1-mile segment of CTH E was last paved in 2002 and 2003 and chip sealed in 2012 and 2013. PASER rating was 6-7 in 2017. Average annual daily traffic (AADT) was 3,100 in 2010.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance			1,250,000						1,250,000
TOTAL EXPENDITURES			1,250,000						1,250,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			1,250,000						1,250,000
TOTAL FUNDING			1,250,000						1,250,000

Project #	Department	Type	Category
HWY-2021-001	Highway Department	Improvement	Pulverize & Repave

Project Name
F from STH 145 East

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 2.7-mile segment of CTH F is scheduled to be pulverized and repaved.

Justification

This 2.7-mile segment of CTH F was last paved in 2005. It was crack filled in 2012. PASER rating was 6 in 2017. Average annual daily traffic (AADT) was 3,500 in 2013.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance			750,000						750,000
TOTAL EXPENDITURES			750,000						750,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax			672,822						672,822
CRaB Fund Balance			77,178						77,178
TOTAL FUNDING			750,000						750,000

Project #	Department	Type	Category
HWY-2021-002	Highway Department	Improvement	Pulverize & Repave

Project Name
G from STH 145 North

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	20 Years

Description
 This 8.9-mile segment of CTH G is scheduled to be pulverized and repaved in 2021.

Justification
 Portions of this 8.9-mile segment of CTH G were last paved in 2002 and 2004. Portions were crack sealed in 2011 and slag sealed in 2015. PASER rating was 7 in 2017. Average annual daily traffic (AADT) was 6,100 in 2010.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance				3,000,000					3,000,000
TOTAL EXPENDITURES				3,000,000					3,000,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax									
LRIP/CHI/CHID				266,752					266,752
CRaB Fund Balance				2,733,248					2,733,248
TOTAL FUNDING				3,000,000					3,000,000

Project #	Department	Type	Category
HWY-2021-003	Highway Department	Maintenance	Other

Project Name
2050 Transportation Plan Reserve

Priority	Responsible Person	Status	Useful Life
2 Medium	Finance	Recommended	Years

Description
 Project accounts for Fund Balances Reserved for future highway projects according to the 2050 Highway Sustainability Plan.

Justification
 Refer to 2050 plan for full details.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other	3,278,181	1,288,148							4,566,329
TOTAL EXPENDITURES	3,278,181	1,288,148							4,566,329

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	3,278,181	1,288,148							4,566,329
CRaB Fund Balance									
TOTAL FUNDING	3,278,181	1,288,148							4,566,329

Project #	Department	Type	Category
HWY-2022-001	Highway Department	Improvement	Pulverize & Repave

Project Name
M from CTH F to Pioneer Rd

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 3-mile non-contiguous segment of CTH M is scheduled to be redesigned in 2020 and reconstructed in 2022.

Justification

This 3-mile segment of CTH M was last paved in 1998. It was slag sealed in 2005. It was crack filled in 2016 prior to chip seal. PASER rating was 7-8 in 2017. Average annual daily traffic (AADT) was 4,700 in 2010.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design	300,000								300,000
Construction/Maintenance			4,100,000						4,100,000
ROW Acquisition		600,000							600,000
TOTAL EXPENDITURES	300,000	600,000	4,100,000						5,000,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Designated HWY-GF	300,000								300,000
Sales Tax		600,000	360,000						960,000
CRaB Fund Balance			3,740,000						3,740,000
TOTAL FUNDING	300,000	600,000	4,100,000						5,000,000

Project #	Department	Type	Category
HWY-2022-002	Highway Department	Improvement	Bridges

Project Name
H Bridge Over Milwaukee River

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	75 Years

Description
 Approximately 130' long by 25' wide, 2-span bridge. Design scheduled for 2020 and reconstruction in 2022.

Justification
 This project will be funded through the WisDOT 2017-2022 Local Bridge Program (80% Federal and 20% Local funding). Total cost for the entire project is estimated to be \$2,200,000 with the County's 20% share totalling approximately \$550,000. Additional funds may be requested for pedestrian/snowmobile accommodations.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design	50,000								50,000
Construction/Maintenance			500,000						500,000
ROW Acquisition		20,000							20,000
TOTAL EXPENDITURES	50,000	20,000	500,000						570,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Designated HWY-GF	50,000	20,000							70,000
Sales Tax			500,000						500,000
CRaB Fund Balance									
TOTAL FUNDING	50,000	20,000	500,000						570,000

Project #	Department	Type	Category
HWY-2022-005	Highway Department	Improvement	Row, Utilities, and Construction

Project Name
Q and Hillside Rd Roundabout

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

Intersection of CTH Q and Hi8llside Road would be reconstructed with possible installation of a roundabout pending an intersection analysis.

Justification

This intersection has a known accident history which is anticiapted to be proved through the County's pending Intersection Safety Analysis plan. A detailed analysis of this specific intersection would be incorporated into the design phase in 2019 and is essential to determining what type of design improvement would be most effective based on type of traffic and patterns.

Budget Impact

\$1,800,000 of State and Federal Grant Revenue will fund the majority of this project. The cost the county will encumber for this project is \$100,000 in 2022, and \$100,000 in 2023 for grant matching funds.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design	120,000								120,000
Construction/Maintenance				100,000					100,000
ROW Acquisition			100,000						100,000
TOTAL EXPENDITURES	120,000		100,000	100,000					320,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	20,000		100,000	100,000					220,000
Designated HWY-GF	100,000								100,000
TOTAL FUNDING	120,000		100,000	100,000					320,000

Budget Impact	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other (Insurance, Utilities)			-1,800,000						-1,800,000
TOTAL BUDGET IMPACT			-1,800,000						-1,800,000

Project #	Department	Type	Category
HWY-2022-006	Highway Department	Maintenance	Row, Utilities, and Construction

Project Name
M Manor Ct to Pioneer Rd

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description
This 3.21-mile segment of CTH M is scheduled to be reconstructed in 2024.

Justification
This 3.21-mile segment of CTH M will be widened and built to County standards to match the adjacent segment of CTH M to the north creating a more uniform and safer overall roadway. Traffic counts are currently 4,000-5,000 vehicles per day.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design			330,000						330,000
Construction/Maintenance					4,650,000				4,650,000
ROW Acquisition				660,000					660,000
TOTAL EXPENDITURES			330,000	660,000	4,650,000				5,640,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
CRaB Fund Balance					960,378				960,378
Sales Tax			330,000	660,000	3,689,622				4,679,622
TOTAL FUNDING			330,000	660,000	4,650,000				5,640,000

Project #	Department	Type	Category
HWY-2024-001	Highway Department	Maintenance	Row, Utilities, and Construction

Project Name
H CTH XX east to County Line

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description

This 1.5 mile segment of CTH H is scheduled to be reconstructed in 2026 in accordance with the adopted 2050 plan

Justification

This 1.5 mile segment of CTH H will be widened and built to County standards to match the adjacent segment of CTH H to the west, creating a more uniform and safer overall roadway. Traffic Counts are currently 2,300 vehicles per day.

Budget Impact

No measureable budget impact during the years listed. It will be negative as less maintenance will be completed on the roadway right before construction, but we will still need to paint, plow, and fill potholes during this period.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance					145,132	290,264	2,467,248		2,902,644
TOTAL EXPENDITURES					145,132	290,264	2,467,248		2,902,644

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
CRaB Fund Balance					145,132	290,264	2,467,248		2,902,644
TOTAL FUNDING					145,132	290,264	2,467,248		2,902,644

Project #	Department	Type	Category
HWY-2025-001	Highway Department	Improvement	Design & Construction

Project Name
M from Knollwood Rd to CTH NN

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description
 CTH M will be reconstructed between Knollwood Rd and CTH NN in 2027 (design in 2025).

Justification
 Bring road cross-sections up to standards and make various safety improvements along the stretch.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance								1,182,500	1,182,500
Planning/Design						591,250			591,250
TOTAL EXPENDITURES						591,250		1,182,500	1,773,750

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax						591,250		1,182,500	1,773,750
TOTAL FUNDING						591,250		1,182,500	1,773,750

Project #	Department	Type	Category
HWY-2026-001	Highway Department	Improvement	Design & Construction

Project Name
Q from St Augustine Rd to Colgate Rd

Priority	Responsible Person	Status	Useful Life
2 Medium	Highway	Recommended	25 Years

Description
 Reconstruct CTH Q from St. Augustine Rd to Colgate Rd in 2028 (design in 2026 and ROW in 2027).

Justification
 Widen and bring roadway up to standards.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Planning/Design							464,612		464,612
ROW Acquisition								954,777	954,777
Construction/Maintenance								8,340,405	8,340,405
TOTAL EXPENDITURES							464,612	9,295,182	9,759,794

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax							464,612	9,295,182	9,759,794
TOTAL FUNDING							464,612	9,295,182	9,759,794

Project #	Department	Type	Category
IT-2020-004	Information Technology	Improvement	Row, Utilities, and Construction

Project Name
Network CAT 6-7-8 Recable Project

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	20 Years

Description

Washington County started moving to CAT5e network cable in 1997 to replace CAT3 network cable that was in place at that time. After 20+ years it is now time to upgrade the current CAT5e cable and fiber connections to the current standard CAT6/7/8. The existing CAT5e typically provides 100Mhz connection to the desktop where the CAT6/7/8 can provide up to a 10Ghz connection. As applications continue to pull more data from servers and cloud infrastructure it becomes more and more important that the speed to the endpoint increases. Part of this project will also be increasing internet connection speeds, providing fault tolerance and load balancing between multiple network providers.

Justification

Replacement of the cabling to the desktop is becoming more and more important as we move to more cloud based services where speed of the data to the desktop becomes a priority. We are also starting to have cabling issues in some of the older buildings where the current cable was installed over 20 years ago. This capital request will provide Washington County with a faster more reliable network infrastructure to maintain a well-governed and administrated county.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings	50,000	100,000	100,000	100,000	100,000				450,000
TOTAL EXPENDITURES	50,000	100,000	100,000	100,000	100,000				450,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
IT Fund (Enterprise Funding)	50,000	100,000	100,000	100,000	100,000				450,000
TOTAL FUNDING	50,000	100,000	100,000	100,000	100,000				450,000

Project #	Department	Type	Category
IT-2020-005	Information Technology	Improvement	Row, Utilities, and Construction

Project Name
IP Phone Upgrade and Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	4 Years

Description

The Voice over IP (VOIP) system that Washington County has in place needs to be updated. The desktop phones we use can no longer be ordered, even used ones are becoming scarce. The upgrade may include associated software upgrades, switching, and hardware upgrades. Typical end-of-life for these components is 4-5 years.

Justification

Replacement of the VOIP is becoming more and more important since we can no longer find the phones we currently have standardized through out the county. This capital request will provide Washington County with a faster more reliable and maintainable phone system infrastructure to help us maintain a well-governed and administrated county.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings	275,000				275,000			275,000	825,000
TOTAL EXPENDITURES	275,000				275,000			275,000	825,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax					200,000			200,000	400,000
Other Fund Balance - Use/(Accumulation)	200,000								200,000
IT Fund (Enterprise Funding)	75,000				75,000			75,000	225,000
TOTAL FUNDING	275,000				275,000			275,000	825,000

Project #	Department	Type	Category
IT-2020-006	Information Technology	Improvement	Equipment: Computers

Project Name
Network Security Upgrade

Priority	Responsible Person	Status	Useful Life
1 High	IT	Recommended	4 Years

Description

The current firewall needs to be upgraded-replaced to a system that can handle the next generation of attacks that are currently taking place in the IT space. Washington County also needs to put in place IPS/IDS system that constantly monitors traffic for intrusions. Finally we also need to update our remote access system to allow for multifactor authentication and provide additional protections that are common in the current IT space.

Justification

Replacement of the firewall to handle next generation threats is a high priority for the county. Protection of the network parameter, both inside and outside as well as servers, cloud, and desktops is a priority. This capital request will provide Washington County with a more secure and reliable network infrastructure to maintain a well-governed and administrated county.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings	125,000	125,000	125,000	125,000	125,000	125,000	125,000		875,000
TOTAL EXPENDITURES	125,000	125,000	125,000	125,000	125,000	125,000	125,000		875,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
IT Fund (Enterprise Funding)	125,000	125,000	125,000	125,000	125,000	125,000	125,000		875,000
TOTAL FUNDING	125,000	125,000	125,000	125,000	125,000	125,000	125,000		875,000

Project #	Department	Type	Category
IT-2021-001	Information Technology	Improvement	Equipment: Computers

Project Name
Backup System Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
1 High	IT	Recommended	4 Years

Description

The current backup system end-of-life and contract end comes in 2021. We need to find an alternative that can support multiple types of infrastructure(on-prem, and cloud based, growing storage needs, as well as work with multiple server environments. The new system also needs to be flexible enough to recover information for records requests and provide disaster recovery for Washington County.

Justification

Replacement of the backup and recovery systems is becoming more and more important as more security threats have taken to encryption and destruction of data on compromised systems. As we move more services to the cloud and multiple server environments the backup and recovery systems are relied on more and more within Washington County. This capital request will provide Washington County with a better backup option and allow IT to provide a more reliable network and maintain a well-governed and administrated county.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		150,000							150,000
TOTAL EXPENDITURES		150,000							150,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
IT Fund (Enterprise Funding)		150,000							150,000
TOTAL FUNDING		150,000							150,000

Project #	Department	Type	Category
IT-2021-002	Information Technology	Improvement	Equipment: Miscellaneous

Project Name
Wireless Infrastructure Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	Years

Description

The current wireless infrastructure contract expires in 2021 and the system will need to be upgraded or replaced at this time. It provides private and public wireless connections for many of the buildings and will need to be expanded and upgraded to support growing needs and changes in technology. We anticipate that estimated device costs of \$100,000 will be split 31% for the general county and 69% to Samaritan/Fields. Project funding is estimated using this split.

Justification

Replacement of the wireless system which is widely used is extremely important as more departments and individuals have become reliant on the flexibility it provides. This capital request will provide Washington County with an upgraded wireless infrastructure to help us maintain a well-governed and administrated county.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		150,000			150,000			150,000	450,000
TOTAL EXPENDITURES		150,000			150,000			150,000	450,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		31,000			31,000			31,000	93,000
Samaritan Fund (Enterprise Funding)		69,000			69,000			69,000	207,000
IT Fund (Enterprise Funding)		50,000			50,000			50,000	150,000
TOTAL FUNDING		150,000			150,000			150,000	450,000

Project #	Department	Type	Category
IT-2021-003	Information Technology	Improvement	Equipment: Computers

Project Name
Network Infrastructure Upgrade-Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	IT	Recommended	4 Years

Description

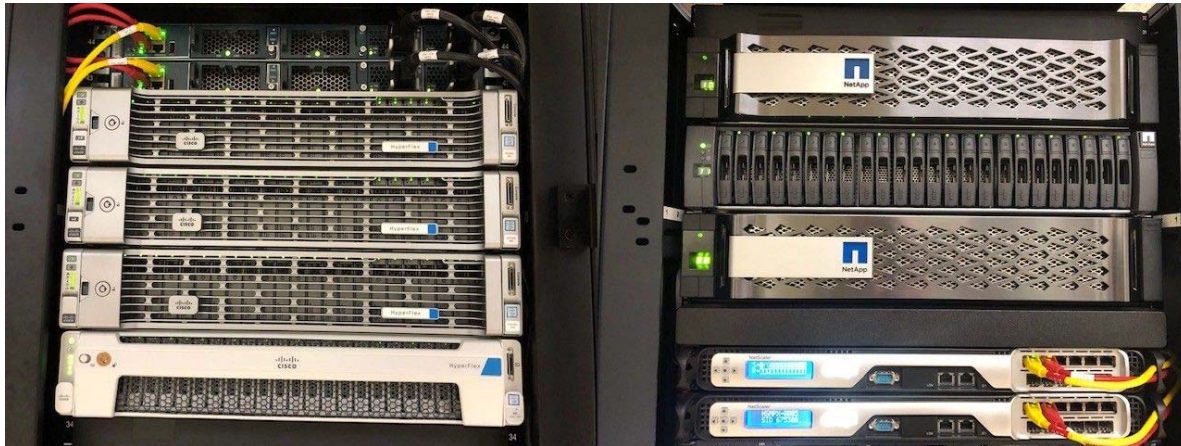
Washington County currently uses a Cisco Hyper Converged infrastructure system. This allows the infrastructure to be extremely flexible to meet the needs of the county. Processor, memory/storage, networking is all converged into a flexible platform. This is the same type of infrastructure that is used by cloud providers and it allows Washington County to deliver on-premise or private cloud infrastructure for Washington County. The current system end-of-life is 2021 and will need to be upgraded to provide additional resources and use newer technology. Over time this amount will continue to drop in CIP and will result in an increase in the IT expense budget as we switch to cloud. This amount also includes the replacement of remote access hardware and replacement switches and routing gear.

Justification

Replacement of the hyper converged infrastructure system along with remote access and switching equipment is extremely important since it is the backbone of Washington County's systems. This capital request will allow Washington County to maintain the existing environment while we make the switch to the cloud environment.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		250,000			100,000			50,000	400,000
TOTAL EXPENDITURES		250,000			100,000			50,000	400,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		250,000			100,000			50,000	400,000
TOTAL FUNDING		250,000			100,000			50,000	400,000



Project #	Department	Type	Category
PPD-2020-001	PPD-Parks	Improvement	Park Improvements

Project Name
Bikeway and Trail Network Implementation

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	25 Years

Description

In June, Washington County adopted its first Bikeway and Trail Network Plan to help guide the County as it makes investments in bikeways and trails across the County. In 2020, the County will set implementation priorities. Money allocated to the Bikeway and Trail Network Plan is intended to be used as local match dollars and/or as a kick start for prioritized projects.

Justification

The County Board identified "Providing an interconnected system of safe trails and paths that enhance the mobility of the community" as a top priority for the Planning and Parks Department.

Budget Impact

Trail maintenance as trails are added and developed will be considered.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000
TOTAL EXPENDITURES	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000
TOTAL FUNDING	675,000	250,000	250,000	250,000	250,000	250,000	250,000		2,175,000

Budget Impact	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Maintenance									
TOTAL BUDGET IMPACT									



Project #	Department	Type	Category
PPD-2020-002	PPD-Parks	Equipment	Row, Utilities, and Construction

Project Name
Vehicle Replacement

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	12 - 14 Years

Description

The Planning and Parks Department (PPD) in the Land Resources Division is looking to replace a 2008 Chevy Colorado for the 2021 CIP. For the 2022, a truck in Facilities would be scheduled for replacement, that truck is also a 2008 Chevy Colorado. In both cases the replacement vehicle will be of the same size as the one being replaced. The projected cost per vehicles is based on the 2019 State Bid Prices and adjusted 4% per year for inflation. Revenue from auction sales of vehicle being replaced will be added to the Vehicle Replacement Fund.

Justification

As part of being a Well Governed and Administered County, equipping staff with reliable vehicles helps to improve overall service excellence. Historically trucks are the most versatile and cost effective vehicles for use in the Department. At the time of purchase, the Department will evaluate the best type of vehicle for the price. In 2020 the PPD started a 12 year replacement plan for all vehicles between Land Resources and Facilities; started in 2020 replacing a 2008 Chevy Colorado. The 2021 CIP replaces a 2008 Chevy Colorado, 2022 CIP replaces a 1998 Chevy 1/2 ton Pick-up, 2023 CIP would replace a 2009 Chevy Colorado, 2024 CIP replaces another 2008 Chevy Colorado. The 2025 CIP would replace a 2012 Dodge Caravan and lastly, in the 2026 CIP a 2009 Chevy Colorado would be scheduled for replacement in Facilities.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings	29,800	30,098	30,399	30,703	31,010	31,320	31,633		214,963
TOTAL EXPENDITURES	29,800	30,098	30,399	30,703	31,010	31,320	31,633		214,963

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax	29,800	30,098	30,399	30,703	31,010	31,320	31,633		214,963
TOTAL FUNDING	29,800	30,098	30,399	30,703	31,010	31,320	31,633		214,963



Project #	Department	Type	Category
PPD-2020-006	PPD-Parks	Improvement	Park Improvements

Project Name
Park Preventative Roadway/Lot Maintenance

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	5 Years

Description

This maintenance project involves the crack filling, chip sealing, and painting of all the paved roads and parking lots in the park system. There is about 22 acres of paved park roads and parking lots, all of which to be covered over a 5 year rotating schedule. Areas will be prioritized based on park ranking and current shape of road in the Park Roadway/Lot Maintenance Plan being developed by the Parks Division and Highway Department.

Justification

Crack filling and chip sealing is an important preventative maintenance practice that will prolong the lifetime of the existing park roads and parking lots. Neither of these preventative measures have been implemented in any of the parks since 2016 and for many of the parks it has been much longer. The Parks Division will coordinate with other pavement related projects in the County annually to reduce costs. To extend the lifetime of these paved areas, it is recommended that they be crack filled and sealed every 5 years (most roadways are 3-4 years). The PASER rating, which is used by the Highway Department to prioritize maintenance and replacement of paved areas along with the plan being put together by Parks & Highway, will guide the future maintenance schedule of all paved areas in the Park System.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance		23,500	24,000	24,800	25,600	27,400	29,200		154,500
TOTAL EXPENDITURES		23,500	24,000	24,800	25,600	27,400	29,200		154,500

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Park Fund (Enterprise Fund)		23,500	24,000	24,800	25,600	27,400	29,200		154,500
TOTAL FUNDING		23,500	24,000	24,800	25,600	27,400	29,200		154,500



Project #	Department	Type	Category
PPD-2020-033	PPD-Parks	Unassigned	Equipment: Miscellaneous

Project Name
Equipment Replacement-Grounds

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	15 Years

Description

Various grounds equipment is ending useful life and will need to be replaced. Equipment is used on County grounds and in the Parks. Since the equipment is funded through sales tax, the County will bill Parks for usage. Equipment includes the following: 2021: 1-ton 4x4 HD Diesel Plow and Salt Box to replace a 2005 vehicle #166 (\$57,400) and used Bobcat E-20 Excavator (\$20,000) which will be essential for grounds improvement and park trail/landscaping projects. 2022: Zero-turn mower w/6' deck (\$16,000) to replace 2007 mower #335 and Gas Utility Vehicle (\$15,000) to replace 1997 golf cart 2023: 3/4-ton Plow Truck to replace 2009 vehicle #168 (\$45,000) 2024: 1-ton 4x4 Pickup w/ cab to replace 2011 vehicle #174 (\$50,000) 2025: Trailer replace 1998 trailer #200-034 (\$7,000) and Zero-turn mower w/6' deck (\$16,000) to replace 2006 mower #332 2026: 1-ton Pickup w/crew cab to replace 2006 vehicle #162 (\$50,000)

Justification

Equipment, used to maintain park properties, county campuses, and fair park have limited life expectancies and must be replaced in order to effectively maintain these areas. Parks (with input from staff and mechanics) has maintained a replacement schedule to help guide actual annual replacements. Because park equipment is used in the operations, maintenance, and snow removal on County Gronds there is a necessity that partial funding for new equipment to be subsidized by the tax levy; this is reflected in the funding section.

Budget Impact

All but the used Bobcat E20 excavators are direct replacements of existing equipment. The excavator will add minimal maintenance but will also reduce rental costs for this type of equipment.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Equip/Vehicles/Furnishings		77,400	31,000	45,000	50,000	23,000	50,000		276,400
TOTAL EXPENDITURES		77,400	31,000	45,000	50,000	23,000	50,000		276,400

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Sales Tax		77,400	31,000	45,000	50,000	23,000	50,000		276,400
TOTAL FUNDING		77,400	31,000	45,000	50,000	23,000	50,000		276,400



Project #	Department	Type	Category
PPD-2021-004	PPD-Parks	Improvement	Park Improvements

Project Name
Sandy Knoll Tiny Cabin Campground

Priority	Responsible Person	Status	Useful Life
1 High	Parks and Planning	Recommended	40 Years

Description

The Sandy Knoll Tiny Cabin Campground would consist of 15 tiny cabins (100 sq ft – 250 sq ft). Tiny cabins like tiny homes are extremely popular especially in the rental world on AirBnB which is the platform we would use and generally attract responsible guests. Cabins will be constructed on platforms in the Highway Shop and delivered to each site where they will be installed. Each cabin would have electricity but no plumbing. Some cabins will have just one full size bed in addition to a small patio while others will have 2 beds, couch, kitchen, table, etc. The Sandy Knoll Ranger House is the lowest performing rental house at about \$15,000 in revenue for 2019. The lower part of the house will be converted to a 'camp lounge' where guest will have access to an existing shower and laundry room. The upper portion with all of the living spaces will continue to be rented on VRBO as a bargain rental.

Justification

- 2.3-4 year ROI (\$30,000 - \$50,000 annual revenue) • Attractive to future wedding guests at barn, millennials from nearby urban areas (i.e. Milwaukee and Chicago), glampers, disc golfers, and families looking for easy affordable getaways. • Located in center of park out of site from neighbors • Attractive amenities (disc golf, beach, hiking trails, etc.) • Short drive to West Bend, Cedarburg, and Milwaukee • Low maintenance (10-15 minute of seasonal time between flips) • If 2.2 guest is assumed average stay and the cabins book out every weekend there would be 891 guest coming through that would be patronizing local businesses adding to our local economy. • No similar options in the area. Guests of tiny cabins aren't generally tent cabins or specifically coming to Washington County to stay in a hotel and therefore there is little to no private competition threat. • Room to add more cabins in the future.

Budget Impact

This low maintenance revenue generating amenity will generate \$30,000 - \$45,000 in profit annually. Personnel cost are covered in the added maintenance fee charged to every rental. These units are designed to minimize maintenance cost and staff maintenance time (i.e. linens are not provided, rubber protective covers on mattresses allow for easy spray cleaning, guests are required to clean units or forfeit cleaning deposit, etc.). Most of this project is considered a depreciable asset and the structures have an expected lifetime of 40+ years with preventative maintenance.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance		100,000							100,000
TOTAL EXPENDITURES		100,000							100,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Park Fund (Enterprise Fund)		100,000							100,000
TOTAL FUNDING		100,000							100,000

Budget Impact	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other (Insurance, Utilities)		-35,000	-35,000	-35,000	-35,000	-35,000	-35,000		-210,000
Maintenance		4,000	4,000	4,000	4,000	4,000	4,000		24,000
TOTAL BUDGET IMPACT		-31,000	-31,000	-31,000	-31,000	-31,000	-31,000		-186,000



Project #	Department	Type	Category
PPD-2021-005	PPD-Parks	Improvement	Park Improvements

Project Name
Leonard J Yahr Beach Expansion

Priority	Responsible Person	Status	Useful Life
2 Medium	Parks and Planning	Recommended	Years

Description

The beach at Leonard J. Yahr County Park has continued to become more and more popular through word of mouth. On hot summer days this beach is overcrowded and we have been receiving complaints of people turning around because of this. This expansion would expand the beach area from 2400 square feet to 9,900 square feet and expand the waterfront the beach occupies from 90 feet to 205 feet. The new beach would be similar in size to the one at Pike Lake State Forest on Pike Lake. Parks is currently working with Land Resources and the DNR on permitting requirements. This project would be contracted out to Highway or an excavation company for excavation and Parks staff would haul in and spread new sand.

Justification

Increasing the size of the beach will increase it's popularity significantly increasing park pass revenue at this park. If this adjacent properties are ever purchased per the Park and Open Space Plan, a beach of this size would be essential for a successful campground.

Budget Impact

Increased revenue from park pass sales and kayak rentals. Estimated 15 year ROI, also makes park more attractive for VRBO rentals and future campground.

Expenditures	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Construction/Maintenance		25,000							25,000
TOTAL EXPENDITURES		25,000							25,000

Funding Sources	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Park Fund (Enterprise Fund)		25,000							25,000
TOTAL FUNDING		25,000							25,000

Budget Impact	Prior	2021	2022	2023	2024	2025	2026	Future	Total
Other (Insurance, Utilities)		-1,500	-2,000	-2,500	-2,500	-3,000	-3,000		-14,500
Maintenance		500	500	500	500	500	500		3,000
TOTAL BUDGET IMPACT		-1,000	-1,500	-2,000	-2,000	-2,500	-2,500		-11,500