

2017 EXPENDITURE HIGHLIGHTS

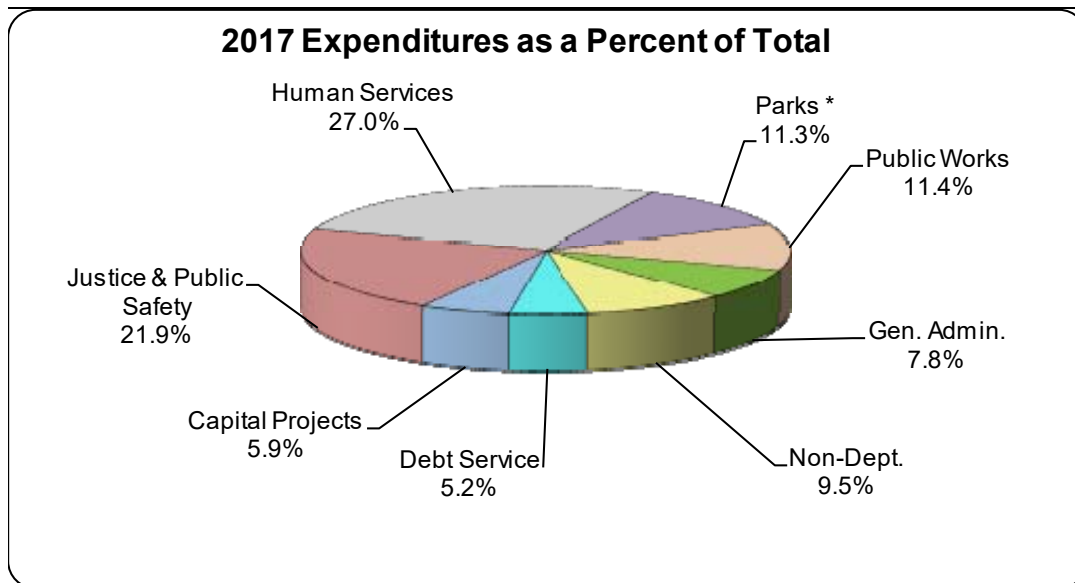
Expenditure Budget:

The 2017 total gross expenditure budget is \$284,390,000, a decrease of \$1,102,800 or 0.4% from the 2016 adopted budget. The 2017 budget appropriations consist of departmental operating budget and debt service expenditures totaling \$267,526,600 and capital project spending of \$16,863,400. The total operating budget increases by \$2,816,600 or 1.06% from the 2016 adopted operating budget while capital project expenditures decrease by \$3,919,400 or 18.9% from the 2016 adopted budget.

The net total operating expenditure budget after excluding \$38,043,000 of interdepartmental charges, mainly from Internal Service Funds (which are double budgeted), is \$229,483,600, an increase of \$2,704,500 or 1.19%.

The budget includes net personnel costs totaling \$120.8 million or about 45% of the total operating expenditure budget. Personnel costs are budgeted to increase by about \$1,046,000, or 0.9% from the 2016 adopted budget level.

Operating expenditures (including purchased services, operating expenses and interdepartmental charges) increase by \$2.1 million or 1.7% from \$128.4 million in the 2016 budget to \$130.5 million in this budget. Fixed assets and improvement expenditures (excluding capital projects) are budgeted at \$1.2 million, a decrease of \$611,000 from the 2016 budget. Debt service payments are budgeted at \$14.9 million which is an increase of \$257,300 from the 2016 budget level or about 7% of governmental fund expenditures (and well within the County's performance measure benchmark of less than 10%).



* Includes Parks, Environment, Education and Land Use

Functional Area	Expenditure Budget	% of Total Expenditure Budget
Justice & Public Safety	\$62,183,751	21.9%
Human Services	\$76,742,308	27.0%
Parks *	\$32,039,331	11.3%
Public Works	\$32,398,460	11.4%
Gen. Admin.	\$22,041,735	7.8%
Non-Dept.	\$27,210,100	9.5%
Debt Service	\$14,910,900	5.2%
Capital Projects	<u>\$16,863,400</u>	5.9%
Total Expenditures	\$284,389,985	100.0%

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A brief summary of the major changes in the past five adopted budgets are explained below:

The 2017 Budget expenditure level decreases by \$1.1 million to \$284.4 million. This reflects a \$3.9 million decrease in capital project expenditures, mostly due to reductions of Public Works projects which include buildings, highways and the airport. Operating expenses increase \$1.7 million or 1.6% and reflect modest increases across most functional areas. Personnel costs also increase by about \$1,046,000 or 0.9% and reflect costs to continue, net of budgeted position changes of \$389,800.

The 2016 expenditure level increases by \$8.1 million to \$285.5 million. This reflects a \$4.6 million increase in capital project expenditures, mostly due to the addition of \$2.4 million for the replacement of HVAC equipment at the Law Enforcement Center and additional expenditures for highway projects. Operating expenses increase \$2.1 million or 2% and reflect modest increases across most functional areas. Personnel costs also increase by \$879,800, or 0.7% and reflect costs to continue, net of budgeted position changes of \$287,100.

The 2015 Budget expenditure level decreases by \$4.69 million to \$277.4 million. This reflects an \$11.85 million reduction in capital project expenditures, mostly due to the removal of \$9.6 million related to the upgrade of the upgrade of the County's public safety radio technology from an analog to a digital signal and the replacement of corresponding radio console equipment at the County's Dispatch Center. This reduction is offset by a \$4.8 million increase in operating expenses, mostly related to a \$1.7 million increase for the Material Recovery Facility (MRF) budget for the implementation of the joint agreement with the City of Milwaukee. Personnel cost increases of \$1.7 million, or 1.5% reflect costs to continue (partially offset by a \$308,400 net reduction for budgeted position changes).

The 2014 Budget expenditure level increases by \$8.3 million to \$282.1 million. This reflects a \$6.65 million increase in operating expenses largely related to a \$3.25 million increase to reflect the State of Wisconsin's opinion that payments the Children with Long-Term Support Needs (CLTS) Third Party Administrator (TPA) makes to service providers must be included in the HHS budget and a \$1.4 million increase to the Health and Dental Insurance Fund budget in Non-Departmental, mainly due to the first time budgeting for a shared on-site medical/wellness center. Personnel costs also increase by \$1.5 million, with cost to continue increases being partially offset with approximately \$459,500 in savings from Sheriff's Department staff (deputies, detectives, and command staff) contributing to the Wisconsin Retirement System.

The 2013 Budget expenditure level decreases by about \$10.8 million to \$273.8 million. This decrease reflects a \$12 million decrease in capital projects budget spending and includes a \$1.4 million decrease in operating expenses. These decreases are partially offset by an increase of \$1.7 million in net personnel cost appropriations.

Future Projections and trends:

External factors will continue to play a key role in significantly impacting future trends and projections including how Federal and State structural budget deficits may likely affect local funding policies and services carried out by local governments, changing the way government services are provided. Also, continued volatility of fuel, energy and commodity prices and increasing medical and health insurance costs are likely to have future budget impacts. In addition, internal factors include high costs of Jail inmates, Emergency Preparedness 9-1-1 dispatch communications, and future debt service payments as a result of infrastructure projects including the Courthouse renovation and funding of major highway projects.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major 2017 funding changes, which impact expenditures by functional area, follows:

2017 EXPENDITURE HIGHLIGHTS

Justice and Public Safety

- The 2017 **expenditure budget** for this functional area totals \$62,183,800, an increase of \$1,179,000 or 1.9% from the 2016 Adopted Budget.
- **Emergency Preparedness** includes 3.00 FTE Telecommunicator positions costing \$220,600 for the transfer of emergency dispatch operations from the Village of Menomonee Falls to the Waukesha County Communications Center. An additional 1.00 FTE Communications Center Supervisor costing \$94,500 is created to improve front-line supervision and training efforts. Fixed assets are reduced \$117,000 for one-time items for the Computer Aided Dispatch (CAD) upgrade completed in 2016.
- **Sheriff** expenditures increase \$709,500 or 1.8% on a base of over \$39 million. Overall net personnel costs of \$31.2 million are budgeted to increase by \$538,400 or 1.8%. Personnel cost increases are mainly due to the addition of 2.00 FTE Deputy Sheriff's for the expansion of the Town of Lisbon patrol contract, accounting for \$158,200 of the total increase, and 1.00 FTE increase of a Detective in General Investigation, accounting for \$100,000 of the total increase.. The department has increased overtime \$53,900 or 0.33 FTE for HIDTA grant funded overtime. The Department is also unfunding 0.50 FTE Administrative Assistant in General patrol for a cost savings of \$29,700.
- **Inmate medical** costs are budgeted to increase by \$65,800 or 3.6%, mostly due to the additional dental coverage, to a total cost of \$1.88 million. Inmate food services costs increase \$8,800 overall to \$639,800 and reflect the food service contracted increase of 2.9%.
- The **Sheriff's** budget includes interdepartmental vehicle costs of \$1.70 million for vehicle replacement, maintenance and fuel. These costs are increasing by approximately \$16,900, mostly due to an overall increase in maintenance costs offset by a 10% reduction in in per gallon fuel cost.
- Also included in the **Sheriff's** budget is \$176,600 in expenditures for the second-year of an equipment replacement plan for non-corrections items (a similar plan already exists for the Jail and Huber facilities).
- **Circuit Court** Services expenditures increase \$39,500 or about 0.4% to \$9.3 million. Personnel costs decrease \$88,800. This includes the unfunding of 0.50 FTE of an administrative specialist and 0.25 FTE of a social worker position reflecting workload changes. These positions were partially unfunded in 2016. Guardian ad Litem (GAL) expenses increase \$70,000 in the Family Division in an effort to pay for services promptly while pursuing recovery. The budget also includes a \$8,500 increase in interpreter services, which is also offset by increased state reimbursement of \$5,000.
- The **District Attorney's** 2017 budget reflects an expenditure increase of \$174,100, mainly for the expansion of the federally-funded Victims of Crime Act (VOCA) program. The grant expansion includes the creation of 1.0 FTE Victim Witness Specialist (a sunset position) and the increase of a Victim Witness Counselor from 0.25 FTE part time extra help to 1.0 FTE regular full time as well as additional equipment and supplies.
- The **Medical Examiner's Office** budget reduces expenditures by \$7,800 or 0.4% overall. 2017 is the third year of the regional initiative with Walworth and Washington Counties and several minor expenditure adjustments have been made to address actual experience.

Health and Human Services

- The 2017 **expenditure budget** for this functional area totals \$76,742,300, an increase of \$1.2 million or 1.5% from the 2016 Budget.
- **Health and Human Services (HHS) department** expenditures increase \$1,031,300 to \$74,147,700 or 1.4%.
- **HHS Administrative Services** personnel costs increase \$247,400, which includes a 1.03 FTE increase in temporary extra help to provide security and reception duties after hours at the Health and Human Services Center and an increase of 1.26 FTE for practice management system assistance with the Core system project implementation. The budget also includes the transfer in of an administrative assistant position from Public Health.
- **HHS Intake and Shared Services** expenditures are budgeted to decrease \$50,400 mostly due to a \$55,000 decrease in Kinship Care benefits.
- **HHS Economic Services Administration and Support Program** expenditures decrease \$115,700 mainly related to a \$210,200 expenditure reduction in federal funding for implementation of the Patient Protection Affordable Care Act. This includes the sunset reduction of 2.0 FTE Economic Support Specialist positions. This reduction is partially offset by increases related to the cost to continue the 45.66 staff in this program.

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- **HHS Children and Family Services** operating expenditures are budgeted to increase by about \$318,000. This is primarily due to an increase of \$264,000 for Residential Care Center expenditures and an increase of \$57,000 for Foster Care due to the continued trend of higher out of home placement needs.
- **HHS Children with Special Needs Unit - Birth to Three** program, which supports families of children with developmental delays or disabilities under the age of three, is provided through a contracted social services agency. Program costs are budgeted to increase \$140,000 to cover unanticipated higher agency staffing costs and is funded with one-time fund balance use. The department will find an alternative to more cost-effectively meet these mandated programmatic needs for 2018.
- Expenditures (and pass through revenues) for **HHS Children with Long Term Support Needs (CLTS) – Third Party Administrator (TPA)** decrease by \$317,100 related to the anticipated funding changes from the State of Wisconsin.
- The **HHS Family and Juvenile Services** operating expenditures decrease by \$224,000 to \$2,476,600 primarily due to the elimination of the contract for educational support of \$228,800. Programming may still be provided by the respective school districts.
- **HHS Juvenile Center** operating expenditures increase about \$77,000 to \$955,800 mainly due to an increase of \$38,000 for additional short-term, temporary female secure detention costs, as well as a \$16,700 annual increase related to the shelter care contract.
- **HHS Public Health Division** personnel costs are reduced by almost \$212,500 to \$2,888,300 mainly due a 2.87 FTE reduction. The reductions include the unfunding of the 1.0 FTE Health & Human Services Coordinator position and a 1.0 FTE Public Health Nurse position. The FTE reduction also includes the transfer of a 1.0 FTE Administrative Assistant position to HHS Administrative Services Admissions division.
- **HHS Aging & Disability Resource Center (ADRC) General Fund program – Adult Protective Services (APS)** expenditures decrease \$408,000. Personnel costs decrease \$168,400, which includes the transfer of 2.0 FTE Clinical Therapists to Outpatient Clinical Services. Operating expenditures decrease \$236,500 and includes a decrease of \$132,300 in anticipation of the transfer of eligible APS clients to Managed Care Organization (MCO) funding. Also, a “flat rate” reimbursement payment schedule for all volunteer and corporate guardians will be implemented in 2017 resulting in a decrease of \$83,000. In addition, payment to the Marsh Country Health Alliance for Clearview Nursing Home and Facility for Individuals with Intellectual Disabilities (IID) is estimated to decrease \$22,900 in 2017, based on fewer Waukesha County clients.
- **HHS Aging & Disability Resource Center (ADRC) General Fund – Community Services** program expenditures (and revenues) increase \$155,500. The increase includes reallocating 0.40 FTE of a Senior ADRC Specialist position to this program from the ADRC - Contract Fund. Also, food service costs for Home Delivered and Senior dining meals expenditures increases \$47,600. Other community based services, which include bathing and respite care, increase \$45,400.
- The **Aging & Disability Resource Center (ADRC) – Contract Fund** revenues and expenditures increase \$10,100. Operating expenditures increase \$126,500 including contract services by \$89,300 due to rate increases. Personnel costs are budgeted to decrease \$107,100 mostly related to cost savings from staff turnover and a 0.40 FTE transfer of a Senior ADRC Specialist to the ADRC-General Fund.
- **HHS Mental Health Outpatient – Clinical** expenditures increase nearly \$1.2 million or 15% to \$9.1 million, mainly due to a budgeted increase in State mental health institute costs of \$861,900 to \$2.25 million, to more accurately reflect prior year experience and current year projections. In addition, contracted psychiatric services increase \$337,600 and include the addition of a new children’s psychiatrist to assist with programming efforts related to the Children’s Comprehensive Community Services (CCS) program. Also, personnel costs are budgeted to increase \$169,300, and includes 2.04 FTE new temporary extra help Clinical Therapists and 2.00 FTE Clinical Therapists (transferred from the Aging and Disability Resource Center division) to assist with the implementation of State of Wisconsin Act 55, state mandated continuous crisis intervention services. This program, which was launched in mid-2016, requires assessment by HHS crisis staff to determine whether a person should be detained. These increases are partially offset by a decrease in medication costs of \$278,600 due to more clients presenting with health insurance and collaborations with the on-site pharmacy to find cost effective solutions (e.g. generic medications).
- **HHS Mental Health Outpatient – Intensive** expenses decrease by \$78,200. Operating expenditures are budgeted to decrease by about \$205,500 and reflect a decrease of \$105,000 in the treatment component for the CCS program and a decrease of \$271,600 in the treatment component for CRS based on lower Medicaid eligible caseloads. These decreases are partially offset by an increase of \$99,800 for specialized residential treatment costs and \$89,700 for contracted treatment services and support costs. Personnel costs are budgeted to increase by \$123,400 and reflect the transfer of a 1.00 FTE clinical therapist from the Mental Health Outpatient-Clinical program area.

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- **HHS Mental Health Center (MHC)** expenses increase nearly \$200,000, largely from higher personnel costs by \$153,000, reflecting the incremental shifting of several positions from the outpatient program areas to more appropriately account for the services being performed at the Mental Health Center. In addition, interdepartmental charges are budgeted to increase nearly \$133,000 to \$899,000 due to various building safety upgrades of \$100,000 and the resurfacing of seclusion rooms totaling \$40,000. The budget also includes a medication dispensing machine, totaling \$75,000, which should generate efficiencies in medication administration and distribution. These increases are partially offset by a \$140,000 decrease in medication costs based on current year estimates and collaborations with the county's onsite private pharmacy provider to drive cost-effective solutions including greater usage of generic medications.
- **Criminal Justice Collaborating Council (CJCC)** expenditures increase about \$6,000 or 0.4%, and continues program levels. CJCC programs continue to be funded largely with County tax levy and grant revenues.
- **Corporation Counsel – Child Support** expenditures increase by \$120,900 mainly related to personnel costs increases, which includes a new 1.0 FTE Administrative Specialist position needed to fulfill duties created by new statewide e-filing requirements and the cost to continue existing staff.

Parks, Environment, Education, and Land Use

- The 2017 **expenditure budget** for this functional area totals \$32,039,300, a decrease of nearly \$736,300 (after excluding proprietary fund capitalized fixed asset item purchases), or 2.2% from the 2016 adopted budget.
- The **Federated Library System State Aids Fund** budget enters the 2nd year of a two-county library system partnership with Jefferson County in 2017. Expenditures will include \$72,200 for the *Overdrive* Advantage program, which purchases extra copies of digital content in the Wisconsin Digital Library for residents of Waukesha and Jefferson Counties; \$40,000 for a pilot project to offer local, expanded Information Technology support to member libraries; and \$19,000 to for library technology pilot projects, geared towards improved service delivery in member libraries.
- **Parks and Land Use – Material Recovery Facility (MRF) Fund** budget begins to stabilize after transitional periods in 2015 and 2016 at the joint-facility located in the City of Milwaukee's Menomonee Valley. Expenditures are budgeted to decrease \$226,000 to \$4.3 million, largely due to a decrease of \$133,500 in charges paid to the county's contracted processor of recyclable materials. The number of tons is projected to reach over 60,000, thus lowering the processing fee per the sliding scale established in the MRF operations contract. In addition, community dividend payments are budgeted to decrease approximately \$93,000 to \$1.75 million, mainly due to a reduction in the recycling container credit of \$71,000, as a result of several communities waiving the option to buy new recycling bins, and instead opting to utilize existing bins within their communities.
- **Register of Deeds (ROD)** expenditures decrease \$16,100 largely due to personnel costs budgeted to decrease \$25,300 related to the unfunding of 1.00 FTE Administrative Specialist position as a result of departmental efficiencies and the cross-training of staff to handle multiple program areas.
- **Parks and Land Use Tarmann Land Acquisition Fund** expense budgets has been reduced by 60% to \$400,000. Expenditures for all costs related to land purchases are estimated to be less than \$350,000 for 2016. In the three prior years, annual costs ranged from \$210,000 to \$385,000.
- **Parks and Land Use General Fund – Parks Programs** expenditures decrease \$242,100. Personnel costs decrease \$94,800 including a slight reduction in extra help hours of 0.70 FTE. Operating expenditures increase approximately \$73,000 mainly due to \$77,400 related to additional repair and maintenance items included in the 3-year Maintenance and Major Projects Plan and a \$10,000 increase for new reservation software maintenance, which are partially offset with reductions of \$10,900 in septic tank services. Fixed asset expenditures are budgeted to decrease by \$240,000 to \$155,000 mainly due to planned changes in the 3-year maintenance plan costs.
- **Parks and Land Use - Golf Course Fund** expenditures increase \$59,200, and include the cost to continue existing staff, an additional 1.59 FTE of temporary extra help for seasonal staffing, and \$8,000 to replace patio furniture at Wanaki Golf Course.
- **Parks and Land Use – Community Development Fund** expenditures are budgeted to decrease \$47,200. Revolving Loan and Program Income expenditures for CDBG program are budgeted to decrease \$105,000 based on prior years' experience. Grant expenditures related to the Community Development Block Grant (CDBG) program are budgeted to decrease from 2016 budgeted levels by about \$12,300 to \$1,317,900. This is offset by an \$70,100 increase in the HOME program.
- **University of Wisconsin – Extension** budgeted expenditures decrease \$69,500 and include unfunding a net 0.30 FTE of a Administrative Specialist and due to some grant funding ending.

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Public Works

- The 2017 **expenditure budget** for this functional area totals \$32,398,500 (after excluding proprietary fund capitalized fixed asset item purchases), an increase of \$253,900 or 0.8% from the 2016 Adopted Budget.
- **Road Salt expenditures for County Highway snow removal operations** are budgeted to decrease by about \$26,100 to \$1,018,900 in 2017. Salt rates are decreasing \$1.59 per ton or 2.5% from \$63.72 per ton to \$62.13 per ton. Estimated salt usage on County Highways is estimated to remain at the 2016 budgeted level of 16,400 tons. Road salt purchased and then sold to municipalities is budgeted to increase by \$47,800 to \$372,800 due to an increase in anticipated salt sales by 900 tons, from 5,100 tons to 6,000 tons, based on one new municipality purchasing salt in 2017 (the Town of Waukesha).
- The **County Highway Maintenance** program budgets for \$74,000 of one-time equipment purchases, including a new set of portable traffic signals (\$64,000), which is expected to be safer and free-up traffic control flagger staff to perform other tasks, and the replacement of a concrete screed (\$10,000).
- The **Transit Services** operating expense budget reflects a similar level of transit service overall. Two minor modifications are a reduction of Sunday night service on the Gold Line (Brookfield Square Extension) and eliminating two trips on route 79 (Weekdays from Menomonee Falls to Downtown Milwaukee), due to very low ridership. In particular, the service impact is expected to be minimal on route 79 due to that route providing the same service within the half-hour.
- The **Central Fleet Repair and Maintenance** budget includes an increase in parts purchases of about \$72,500 and labor of \$31,500.
- **Department of Public Works – General Fund position budget** includes the unfunding of a building Services Worker in the **Housekeeping program**, estimated to save approximately \$62,000. Existing workload is expected to be absorbed with remaining program staff.
- **Energy and Utility budget costs for County facilities** are budgeted to increase by about \$32,100, due to anticipated increases in consumption for both electricity and water and an increase in the budgeted cost per gallon of water. These increases are partially offset by anticipated lower cost per therm for natural gas. Costs are maintained through prior-year energy efficiency improvements (e.g., lighting replacement, more efficient boilers/chillers).
- The **Building Improvement Maintenance Plan** totals \$1,095,000 in the 2017 budget, which is an increase of \$145,000 from the typical base budget for this program of \$950,000. The additional \$145,000 is budgeted for one-time projects to address items identified in a state inspection report for the Mental Health Center and projects identified by staff as necessary to continue their operations.

General Administration

The 2017 **expenditure budget** for this functional area totals \$22,041,700 (after excluding proprietary fund capitalized fixed asset item purchases), a decrease of about \$44,500 or 0.2% from the 2016 Adopted Budget.

- The **County Clerk's Office** expenditure budget decreases by \$64,900, mainly due to a decrease for election costs that occur in odd-numbered years, when there are fewer elections held.
- The **County Board** expenditures decrease by \$43,500 mostly related to the unfunding of 1.00 FTE Office Services Coordinator position as well as the full-year impact of making the County Board Chair position part-time, partially offset by an increase of a 0.50 FTE Administrative Specialist position to full-time.
- The **Department of Administration (DOA)** General Fund expenditures decrease by \$32,500 due to reduced personnel costs (mostly related to a net reduction of 0.65 FTE allocated to this budget).
- **DOA – End User Technology Internal Service Fund (EUTF)** expenditure budget appropriations increase \$142,200, largely due to the transfer of a portion of two positions from the General Fund Information Technology Solutions program (to more properly reflect staff directed and work performed) and the cost to continue existing staff. Higher expenditures also include the purchase of more copiers in 2017 that are not classified as fixed assets.

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- **DOA – Risk Management** expenditures for 2017 increase by 0.8% or \$23,000 to \$2.8 million. This primarily reflects a change in the County's property insurance provider, which was made to limit cost increases after the State eliminated and later re-instated the Local Government Property Insurance Fund (LGPIF) with significantly higher premium rates. Risk Management Division expenditures are subsidized with General Fund Balance of \$16,600, which is a reduction of \$46,900 from the 2016 budget and is intended to be phased-out in future budgets as department charges are modified to better reflect costs.

Non-Departmental

- The 2017 **expenditure budget** for this functional area totals \$27,210,100 an increase of \$755,000 or 2.9% from the 2016 Adopted Budget.
- **Non-Departmental General Fund** – In 2015, with the closure of the Waukesha County Economic Development Corporation, the County convened a workgroup of businesses, business organizations and local municipalities to develop a multi-year business growth strategy for Waukesha County. The County has now contracted with the Waukesha County Business Alliance to serve as the economic development organization to implement the objectives in the business growth strategy. The County's budgeted support for an economic development organization increases by \$95,000, from \$150,000 to \$245,000.
- **The Non-Departmental General Fund** funds the second year study of different levels of potential collaboration among independent municipal fire departments. The first-year study (2016) focused on municipalities in and surrounding Lake Country. The 2017 budget of \$60,000 funds the follow-up analysis from the first report and studies for newly-participating municipalities. Participating municipalities will contribute in-part to the County's appropriation.
- **The Waukesha Employee Health and Wellness Center (Health and Dental Insurance Fund)** – This budget is updated for 2017 after completing the first full year and a half of operation. Budgeted expenditures increase by about \$120,000, and include higher contracted clinic staffing expenses by \$58,700, based on current-year estimated staffing costs and to cover the first full-year budgeting for a physical therapist. Pharmaceutical costs increase by \$24,000 and laboratory fees increases by \$19,200, based on current-year experience. Other program expenditures include contractor management and consulting fees, budgeted at \$199,800, and facility-related expenses, budgeted at \$55,500.
- **Waukesha Employee Health and Wellness Center** – Based on the results of the request for proposal process, it is projected that the center will generate a positive return on investment for the combined organizations of approximately \$7.7 million over a 5-year period: With savings of \$3.1 million estimated for the County, \$3.4 million for the school district and \$1.2 million for the City.

Debt Service

- The Debt Service expenditure budget for general governmental purposes is \$14,910,900, an increase of \$257,300 or 1.8% from the 2016 Adopted Budget. To fund the 2017 Capital Project Budget, \$10 million is planned to be borrowed, which is a decrease of \$2 million from the 2016 adopted budget level. (The 2016 budget was modified to appropriate \$500,000 of Tarmann Parkland Acquisition Fund Balance for Parks and Land Use capital projects, thereby reducing the need for debt issue proceeds from \$12,000,000 to \$11,500,000 per enrolled ordinance 170-87). Retiring approximately \$13 million of principal in 2017 will reduce the County's total debt outstanding to approximately \$75.1 million, well below the allowable levels set by State statutes.

Capital Projects

- The 2017 **Capital Project expenditure budget** of \$16,863,400 decreases \$3,919,400 from the 2016 Adopted Budget. The 2017 Capital Budget identifies funding for existing and new projects at a net County cost of \$14.9 million (after direct project revenues of \$1,406,400 and proprietary and restricted special revenue fund balance appropriations of approximately \$575,000 are applied).