

WAYS AND MEANS COMMITTEE MEETING

WEDNESDAY, SEPTEMBER 19, 2018

8:30 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Roger Eakin – Chairman, Kent Austin – Vice Chairman, Joe Brehler, Glenn Freeman, Brian Lautzenheiser, Barbara Rogers and Heather Wood.

ALSO PRESENT: Commissioners Blake Mulder, Christine Barnes, Terrance Augustine, Jeanne Pearl-Wright, Wayne Ridge, John Fuentes and Connie Sobie.

The September 19, 2018, special meeting of the Ways and Means Committee was called to order at 6:00 p.m. by Chairman Eakin.

Commissioner Lautzenheiser moved to approve the agenda as presented. Commissioner Austin seconded. Motion carried.

Commissioner Austin moved to approve the minutes of the August 10, 2018, Ways and Means Committee meeting. Commissioner Rogers seconded. Motion carried.

No Limited Public Comment.

The budget amendments were presented and discussed (attached). Commissioner Rogers moved to recommend approval of the 2017/2018 Budget Amendments to the Board of Commissioners, as presented. Commissioner Freeman seconded. Motion carried.

Mr. Fuentes recommended retaining a fund balance of \$50,000 in the Child Care Fund based on actual closeout of the fiscal year-end. Commissioner Lautzenheiser moved to retain a fund balance of \$50,000 within the Child Care Fund at the end of fiscal year 2017/2018. Commissioner Austin seconded. Motion carried.

Commissioner Lautzenheiser moved to recommend approval of the payment of the claims against the County in the amount of \$395,647.97 and immediate claims in the amount of \$20,384,390.06 to the Board of Commissioners, as presented. Commissioner Freeman seconded. Motion carried.

2018/2019 Budget

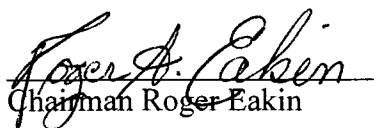
A multi-year projection, updated revenue and expenditure summary estimates were presented (attached). The updated estimates total \$35,012,744 in revenues and \$36,299,658 in expenditures indicating \$1,286,914 in expenditures over revenues. These revenue and expenditure estimates, and considering the budget methodology and historical data analysis of the historical budget margin (budget to actual variance) projection of \$1,082,555, would represent an estimated \$204,359 utilization of fund balance for the 2018/2019 budget year.

Mr. Fuentes reviewed the changes from the budget hearing, which included updates to personnel, liability insurances and vehicle capital purchases. The 2019 vehicle leases were budgeted in the 2018/2019 budget originally, and now removed, as the manufacturer announced orders must be placed in September to purchase the 2019 model year or orders would wait until the 2020 model is available the following year. This resulted in the budget amendment for the current fiscal year approved previously at the meeting. Mr. Fuentes also provided a detailed review of the Budget Resolution. Discussion held.

Commissioner Brehler moved to recommend approval of the 2018/2019 budget, to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Discussion held. Motion carried.

Chairman Eakin adjourned the meeting at 6:13 p.m.

The next scheduled meeting of the Ways and Means Committee will be held on Friday, October 12, 2018 at 8:30 a.m. in Board of Commissioners Room at the Courthouse.


Chairman Roger Eakin

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 19, 2018

**RESOLUTION TO APPROVE
2017/2018 BUDGET AMENDMENTS**

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2017/2018 Appropriations Act of September 20, 2017 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

WHEREAS, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2017-2018 Eaton County Budget:

GENERAL FUND

SHERIFF CORRECTIONS 101.301.351

Increase	Inmate Medical	\$ 90,000
Increase	Parole Violators Grant	\$ 30,000
Increase	Diverted Felons Grant	\$ 30,000
Increase	WRAP Grant	\$ 30,000

To increase inmate medical due to increase of inmate population of MDOC and WRAP prisoners.

SHERIFF – CAPITAL OUTLAY – SHERIFF 101.906

Increase	Sheriff County – Capital Outlay	\$ 90,000
Increase	Sheriff Delta – Capital Outlay	\$ 90,000
Increase	Lease Proceeds	\$ 180,000

Increase Capital Outlay and Lease Proceeds for the lease of six Ford - Police Interceptors due to a factory deadline to order 2019 police vehicles, originally included in the proposed 2018/19 FY budget.

CLAIMS AUDITED BY WAYS & MEANS SEPTEMBER 14, 2018

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	090	PREPAID EXPENSES	\$ 1,800.00
101	273	RECEIPTS REFUNDABLE	\$ 35.00
101	101	BOARD OF COMMISSIONERS	\$ 992.66
101	131	CIRCUIT COURT	\$ 30,568.73
101	136	DISTRICT COURT	\$ 10,147.48
101	141	FRIEND OF THE COURT	\$ 290.89
101	147	COUNTY GUARDIAN	\$ 5,000.00
101	148	PROBATE COURT	\$ 4,575.72
101	149	JUVENILE COURT	\$ 20,536.17
101	172	CONTROLLER	\$ 747.83
101	215	COUNTY CLERK	\$ 884.75
101	262	ELECTIONS	\$ 478.03
101	228	TECHNOLOGY SERVICES	\$ 265.33
101	257	EQUALIZATION	\$ 5.43
101	265	BUILDING AND GROUNDS	\$ 37,101.58
101	267	PROSECUTING ATTORNEY	\$ 45.68
101	275	DRAIN COMMISSION	\$ 726.29
101	301	SHERIFF DEPARTMENT	\$ 17,805.37
101	303	SHERIFF DELTA	\$ 11,241.17
101	351	SHERIFF CORRECTIONS	\$ 20,829.15
101	430	ANIMAL CONTROL	\$ 1,553.93
101	648	MEDICAL EXAMINER	\$ 17,323.90
101	681	VETERANS	\$ 2,553.48
101	721	COMMUNITY DEVELOPMENT	\$ 327.31
101	901	CAPITAL OUTLAY	\$ 17,633.62
245	901	PUBLIC IMPROVEMENT	\$ 171,133.00
249	371	CONSTRUCTION CODE	\$ 1,675.00
260	325	911 SURCHARGE	\$ 600.00
261	325	CENTRAL DISPATCH	\$ 901.40
261	901	CAPITAL OUTLAY	\$ 13,663.44
277	301	SHERIFF DEPARTMENT	\$ 120.38
288	301	MEDICAL MARIJUANA SHERIFF DEPT	\$ 1,764.78
288	901	MEDICAL MARIJUANA	\$ 1,846.52
292	356	YOUTH FACILITY	\$ 58.90
298	901	COMPUTER FUND CAPITAL	\$ 415.05
		GRAND TOTAL	\$ 395,647.97

CLAIMS AUDITED BY WAYS & MEANS SEPTEMBER 14, 2018

IMMEDIATE PAYMENTS

FUND#	DEPT#	DEPARTMENT	AMOUNT
101	040.801	STORM WATER IMPCT FEE REC'V	\$ 7,695.95
101	090.000	PREPAID EXPENSES	\$ 3,259.00
101	090.004	PREPAID EXPENSE-TELEPHONE	\$ 4,026.07
101	090.006	PREPAID EXPENSE-POSTAGE/PRESORT	\$ 520.00
101	273	RECEIPTS REFUNDABLE	\$ 1,773.58
101	273.001	RECEIPTS REFUNDABLE - ECU	\$ 21,422.94
101	273.002	RECEIPTS REFUNDABLE - ECU - MDHHS	\$ 23,425.11
101	101	BOARD OF COMMISSIONERS	\$ 789.22
101	131	CIRCUIT COURT	\$ 2,795.94
101	136	DISTRICT COURT	\$ 436.66
101	148	PROBATE COURT	\$ 80.58
101	149	JUVENILE COURT	\$ 2,910.20
101	151	CIRCUIT COURT PROBATION	\$ 85.09
101	172	CONTROLLER	\$ 680.24
101	262	ELECTIONS	\$ 326.36
101	215	COUNTY CLERK	\$ 485.23
101	228	INFORMATION SYSTEMS	\$ 3,185.68
101	253	COUNTY TREASURER	\$ 1,434.98
101	257	EQUALIZATION	\$ 404.08
101	265	BUILDING AND GROUNDS	\$ 29,968.93
101	267-229	PROSECUTING ATTORNEY	\$ 3,512.17
101	267-232	ECU	\$ 1,528.03
101	275	DRAIN COMMISSION	\$ 3,724.04
101	301	SHERIFF DEPARTMENT	\$ 50,154.65
101	303	SHERIFF DELTA	\$ 12,241.46
101	351	SHERIFF CORRECTIONS	\$ 113,819.29
101	430	ANIMAL CONTROL	\$ 1,857.23
101	631	MID SOUTH SUBSTANCE ABUSE	\$ 74,797.00
101	681	VETERANS	\$ 46.14
101	721	COMMUNITY DEVELOPMENT	\$ 365.81
101	901	CAPITAL OUTLAY	\$ 229.00
201	449	ROAD COMMISSION	\$ 1,914,689.87
208	751	PARKS ADMINISTRATION	\$ 4,899.86
208	752	FITZGERALD PARKS	\$ 2,762.03
208	753	FOX PARK	\$ 760.13
208	754	BELLEVUE	\$ 242.24
208	755	LINCOLN PARK	\$ 336.32
221	601	HEALTH DEPARTMENT	\$ 231,362.26
228	528	RESOURCE RECOVERY	\$ 60.13
228	529	COUNTY PROJECTS	\$ 10,786.77
228	530	LOCAL UNIT GRANT PROJECTS	\$ 32,627.35
236	690	CDBG-HOUSING	\$ 30.00
249	371	CONSTRUCTION CODE	\$ 1,744.95
255	257	REMONUMENTATION	\$ 3,242.50
256	268	REGISTER OF DEEDS - AUTOMATION	\$ 241.87
261	325	CENTRAL DISPATCH	\$ 23,283.55
261	327	911 WIRELESS TRAINING	\$ 989.64
261	301-426	EMERGENCY SERVICES	\$ 444.84
272	130-138	PRIORITY COURT	\$ 4,195.00
272	130-140	DRUG COURT-PROGRAM INCOME	\$ 2,762.12
272	901	CAPITAL OUTLAY	\$ 5,566.28
273	130-138	SOBRIETY COURT	\$ 1,430.00
273	130-140	DRUG COURT - PROGRAM INCOME	\$ 3,175.93
274	130.138	SWIFT & SURE SANCTIONS	\$ 4,008.00
274	130-140	DRUG COURT PROGRAM INCOME	\$ 720.70
275	130-138	VETERAN'S COURT	\$ 2,285.50
276	130-152	COMMUNITY CORRECTIONS	\$ 60.86
276	130.153	COMMUNITY CORRECTIONS	\$ 2,880.00
276	130.154	OTHER GROUP SERVICES	\$ 3,205.96
276	130.330	DRUNK DRIVE JAIL REDUCTION	\$ 875.00
277	301	SHERIFF DEPARTMENT	\$ 6,000.00
287	301-428	AREA PLANNER	\$ 21,950.66
290	670	DEPT OF HUMAN SERVICES	\$ 688.08
292	130-356	YOUTH FACILITY	\$ 15,220.14
292	130-358	COMMUNITY BASED TREATMENT	\$ 1,155.16
292	130-360	DAY TREATMENT	\$ 2,230.66
292	130-362	IN HOME CARE	\$ 1,769.58
292	130-368	CCF PREVENTION SERVICES	\$ 24,891.01
292	130-650	STATE INSTITUTIONS	\$ 67,612.22
292	130-663	OUT OF HOME PLACEMENT	\$ 4,914.09
293	689	SOLDIERS & SAILORS	\$ 1,740.00

EATON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 19, 2018

**RESOLUTION TO APPROVE THE 2018/2019
EATON COUNTY BUDGET**

Introduced by the Ways and Means Committee

WHEREAS, the Uniform Budgeting and Accounting Act, Public Act 621 of 1978, as amended, indicates that the Legislative body shall adopt a balanced budget for all funds by passing an Appropriations Act; and

WHEREAS, this resolution shall be known as the Fiscal Year 2019 General Appropriation Act; and

WHEREAS, that pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on August 26, 2018 and September 2, 2018, and a public hearing on the proposed budget was held on September 11, 2018; and

WHEREAS, the Eaton County voters authorized millages of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.2500 of a mill for EATRAN, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility and 1.500 for Road Repair and Rehabilitation; and

WHEREAS, the Board of Commissioners will authorize, in June 2018, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners hereby adopts the Fiscal Year 2018 General Appropriations Act; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.7000 of a mill for Jail Operation, 0.9500 of a mill for 911, 0.3500 of a mill for Juvenile Operations and 0.1250 of a mill for the Medical Care Facility and 1.5 for Road Repair and Rehabilitation; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves a levy of 0.2500 of a mill for EATRAN; and

BE IT FURTHER RESOLVED, that the 2018/2019 Eaton County General Fund (#101) budget of \$36,299,658 be adopted by activity; and

BE IT FURTHER RESOLVED, that all other funds budgets (Special Revenue \$17,897,614 and Debt Service \$5,650,131) be adopted by activity, for a total 2018/2019 budget of \$59,847,404; and

BE IT FURTHER RESOLVED, that any amendment to increase a salary and/or a Capital Outlay activity in excess of \$2,500.00 shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be approved by the Board of Commissioners except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

BE IT FURTHER RESOLVED, that the Controller be authorized to make such other budget amendments as necessary with the exception of those specified in this resolution.

BE IT FURTHER RESOLVED, that the approved Position Allocation List contained in this resolution shall limit the number of permanent employees who can be employed in all departments, offices, and the courts, and no funds are appropriated for any permanent position or employee not on the Approved Position List; and

BE IT FURTHER RESOLVED, that as vacancies occur during the budget year, they shall not be refilled, except by specific Ways and Means Committee authorization; and

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation List which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only approved contingent upon the County receiving those budgeted revenues; and

BE IT FURTHER RESOLVED, that in the event that some outside funding is not received or the County is notified that it will not be received, said positions shall be considered not funded and removed from the approved Position Allocation List; and

BE IT FURTHER RESOLVED, that it is understood that revenues and expenditures may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2018/2019 fiscal year, as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the budget and/or impose layoffs due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to change the Approved Position Allocation List at any time. The County Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved position and the number of employees stated in the Position Allocation List.

BE IT FURTHER RESOLVED, that the salaries of the County's Elected Officials are established according to the Elected Official Salary Schedule contained in this resolution.

BE IT FURTHER RESOLVED, that the activity appropriations which represent the estimated costs of operating the Courts in 2018/2019 are contingent upon reimbursements to Eaton County by the State of Michigan in accordance with MCL 600.151(b). County appropriations to the Courts, in accordance with P.A. 374 and 375 of 1996, are made contingent upon conformance to all county policies and procedures regarding court personnel and the expenditure of funds; and

BE IT FURTHER RESOLVED, that all County Elected Officials and County Department Heads shall abide by all applicable policies set by the Board of Commissioners including but not limited to budgets, purchasing, travel, and per diems; as well as the Eaton County Personnel Policies, and that budgeted funds for these purposes are appropriated contingent upon compliance with all County policies.

BE IT FURTHER RESOLVED, that the Eaton County Personnel Policy shall apply to all employees

and elected officials who are not covered under a collective bargaining agreement or who function under a policy manual which has been jointly approved by the County Board of Commissioners and an Elected Official who has co-employer status.

BE IT FURTHER RESOLVED, that the County Controller shall be authorized to make year-end transfers of up to \$20,000 between activities or funds or with such amounts that may be available in the Contingency of the General Fund, as may be necessary to ensure that departments do not end the 2018/2019 fiscal year in a deficit condition. Any such transfer will be reported to the Ways and Means Committee at their next regularly scheduled meeting.

2018/2019 GENERAL APPROPRIATION ACT SUMMARY

GENERAL FUND

101 REVENUES

Taxes	\$	19,963,140
Licenses and Permits		192,900
Federal Grants		1,207,553
State Grants		5,318,754
Local Unit Contributions		3,398,156
Charges for Services		3,010,400
Fines and Forfeitures		257,700
Interest and Rents		269,105
Other Revenue		144,945
Other Financing Sources		1,250,091
Fund Balance - Carryover		<u>1,286,914</u>
Total Revenue	\$	36,299,658

Expenditures

Legislative	\$	322,297
Judicial		5,912,381
General Government		9,304,880
Public Safety		14,972,039
Health and Welfare		1,124,405
Recreation and Culture		15,000
Other		170,000
Capital Outlay		248,210
Debt Service		220,131
Transfers-Out		<u>4,010,315</u>
Total Expenditures	\$	36,299,658

2018/2019 GENERAL APPROPRIATION ACT SUMMARY

SPECIAL REVENUE FUNDS

208	Parks & Recreation	664,959
211	Parks Special	3,000
215	Friend Of The Court	62,349
227	Landfill	35,000
228	Solid Waste Ordinance	454,246
236	CDBG Housing	32,652
245	Public Improvement	540,000
242	Comprehensive Planning	6,000
249	Code Enforcement	715,101
255	Remonumentation	103,600
256	Register Of Deeds Technology	107,500
260	911 Surcharge	56,400
261	Central Dispatch	3,923,615
263	CPL Training Fund	50,589
264	Local Corrections Training Fund	56,198
265	Michigan Justice Training	15,000
266	Sheriff Road Crew	76,222
269	Law Library	19,000
270	STOP Domestic Violence	99,230
272	Priority Court	118,113
273	Sobriety Court	103,954
274	Swift and Sure Sanctions	62,707
275	Veterans Court	57,000
276	Community Corrections	145,501
281	Jail Millage	2,493,805
285	Drug Law Enforcement - Sheriff	11,000
286	Drug Law Enforcement - Prosecutor	13,000
287	Homeland Security	127,500
290	Department of Human Services	25,000
292	Child Care Fund	5,212,148
293	Soldiers & Sailors	30,000
296	Juvenile Millage	1,404,805
298	Computer	1,072,420
	Total Special Revenue	17,897,614

2018/2019 GENERAL APPROPRIATION ACT SUMMARY

DEBT SERVICE FUNDS

320	Building Authority - Jail	1,095,018
377	DPW - Grand Ledge 2005	561,257
385	DPW - Brookfield Debt	169,256
395	Building Authority - Dental Clinic	70,100
851	Drain Debt Service	<u>3,754,500</u>
	TOTAL DEBT SERVICE	\$ 5,650,131
	TOTAL 2018/2019 BUDGET	\$ 59,847,404

Reconciliation of Budget Presented at 9/11/2018 Public Hearing to Adopted Budget

General Fund

Revenue:

Revenue and Fund Balance Carryover at Public Hearing 9/11/2018	\$ 36,572,738
Revenue from other sources based on salaries and fringes and liability	\$ 54,837
Fund Balance Carryover Adjustment	\$ (327,917)

Total Revised Revenue	<u><u>\$ 36,299,658</u></u>
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Expenditures:

Expenditures at Public Hearing 9/11/2018	\$ 36,572,738
Update Salaries and Fringe Benefits	\$ (81,778)
Liability Insurance and Capital Outlay	\$ (191,302)

Total Revised Expenditures	<u><u>\$ 36,299,658</u></u>
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Central Dispatch - Fund 261

Revenue at Public Hearing 9/11/2018	\$ 3,941,179
Adjusted Fund Balance Carryover	\$ (17,563)
Total revised revenues	<u><u>\$ 3,923,616</u></u>

Expenditures at Public Hearing 9/11/2018	\$ 3,941,179
Update Salaries and Fringe Benefits and Liability Insurance	\$ (17,563)
Total revised expenditures	<u><u>\$ 3,923,616</u></u>

Jail Millage - Fund 281

Revenue at Public Hearing 9/11/2018	\$ 2,510,782
Adjusted Fund Balance Carryover	\$ (16,977)
Total revised revenues	<u><u>\$ 2,493,805</u></u>

Expenditures at Public Hearing 9/11/2018	\$ 2,510,782
Update Salaries and Fringe Benefits and Liability Insurance	\$ (16,977)
Total revised expenditures	<u><u>\$ 2,493,805</u></u>

Juvenile Millage - Fund 296

Revenue at Public Hearing 9/11/2018	\$ 1,407,730
Adjusted Fund Balance Carryover	\$ (2,925)
Total revised revenues	<u><u>\$ 1,404,805</u></u>

Expenditures at Public Hearing 9/11/2018	\$ 1,407,730
Update Salaries and Fringe Benefits and Liability Insurance	\$ (2,925)
Total revised expenditures	<u><u>\$ 1,404,805</u></u>

Changes from 2017/2018 General Fund Budget

	Adopted <u>2017/2018</u>	Proposed <u>2018/2019</u>	Increase/(Decrease) <u>From Prior Year</u>
General Fund Budget	\$ 34,902,354	\$ 36,299,658	\$ 1,397,304

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

9/14/2018

	TREND ANALYSIS 5 YR AVG	ACTUAL 12/13	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	ACTUAL 16/17	ADOPTED BUDGET 17/18	ESTIMATED BUDGET 18/19	ESTIMATED BUDGET 19/20	ESTIMATED BUDGET 20/21	ESTIMATED BUDGET 21/22	ESTIMATED BUDGET 22/23
PROPERTY TAX	101%	\$ 16,522,796	\$ 16,677,766	\$ 17,082,150	\$ 17,122,972	\$ 17,660,270	\$ 18,453,575	\$ 19,355,159	\$ 19,548,711	\$ 19,744,198	\$ 19,941,640	\$ 20,141,056
OTHER TAXES	101%	\$742,226	\$694,492	\$820,836	\$758,742	\$1,262,945	\$964,134	\$607,981	\$614,061	\$620,201	\$626,403	\$632,667
LICENSES & PERMITS	104%	\$194,466	\$193,763	\$218,838	\$216,522	\$249,632	\$195,700	\$192,900	\$200,616	\$208,641	\$216,986	\$225,666
INTERGOVT	104%	\$3,378,475	\$3,055,412	\$3,061,691	\$2,664,057	\$2,748,178	\$3,189,609	\$4,041,792	\$4,183,255	\$4,329,669	\$4,481,207	\$4,638,049
REVENUE SHARING RESERVE	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATE REV SHARING	101%	\$1,691,108	\$1,773,810	\$2,212,318	\$2,216,201	\$2,237,826	\$2,260,742	\$2,270,770	\$2,282,124	\$2,293,534	\$2,305,002	\$2,316,527
DELTA SHERIFF CONTRACT	105%	\$2,876,268	\$2,958,648	\$3,039,990	\$3,032,831	\$3,057,414	\$3,085,299	\$3,177,601	\$3,336,481	\$3,503,305	\$3,678,470	\$3,862,394
COURT FEE	101%	\$430,167	\$429,182	\$431,010	\$429,880	\$429,072	\$430,000	\$434,300	\$438,643	\$443,029	\$447,460	\$451,934
CHARGES FOR SERVICES	104%	\$2,802,145	\$2,892,469	\$3,109,189	\$3,048,939	\$3,057,059	\$3,018,655	\$3,010,400	\$3,130,816	\$3,256,049	\$3,386,291	\$3,521,742
FINES & FORFEITURES	101%	\$339,755	\$331,074	\$349,402	\$321,143	\$295,516	\$232,200	\$257,700	\$260,277	\$262,880	\$265,509	\$268,164
INTEREST & RENTS	103%	\$278,335	\$264,859	\$277,999	\$275,060	\$279,718	\$260,771	\$269,105	\$277,178	\$285,493	\$294,058	\$302,880
OTHER REVENUE	102%	\$195,195	\$208,401	\$754,849	\$188,785	\$343,219	\$151,210	\$144,945	\$147,844	\$150,801	\$153,817	\$156,893
TRANSFERS-IN		\$551,430	\$556,760	\$1,157,166	\$1,210,840	\$1,599,580	\$651,186	\$851,888	\$558,951	\$560,130	\$561,513	\$562,559
TRF-IN DISPATCH		\$212,494	\$385,657	\$400,000	\$477,933	\$500,000	\$500,000	\$398,203	\$410,149	\$422,454	\$435,127	\$448,181
TRF-IN JAIL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRF-IN ECU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTED REVENUES		\$30,214,860	\$30,422,293	\$32,915,439	\$31,963,906	\$33,720,429	\$33,393,081	\$35,012,744	\$35,389,105	\$36,080,384	\$36,793,483	\$37,528,713
SALARIES	103%	\$13,295,707	\$13,602,341	\$14,270,010	\$14,720,682	\$15,037,534	\$14,421,987	\$14,639,916	\$15,005,914	\$15,381,062	\$15,765,588	\$16,159,728
STEP INCREASES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000	\$180,000	\$180,000	\$180,000
HEALTH INSURANCE	102%	\$2,625,787	\$2,470,492	\$2,257,026	\$2,832,232	\$2,838,434	\$2,947,377	\$2,940,549	\$2,999,360	\$3,059,347	\$3,120,534	\$3,182,945
OTHER FRINGES	102%	\$1,332,274	\$1,402,896	\$1,317,526	\$1,273,638	\$1,322,536	\$1,367,979	\$1,434,282	\$1,460,816	\$1,487,841	\$1,515,366	\$1,543,401
JAIL MILLAGE POSITIONS TO GF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,750	\$161,438	\$248,259	\$339,422
RETIREMENT 8% ANNUAL	108%	\$1,629,762	\$1,718,666	\$2,075,233	\$2,199,721	\$2,325,648	\$3,328,053	\$3,881,040	\$4,153,842	\$4,440,284	\$4,741,048	\$5,056,851
RETIREEES HEALTH	104%	\$1,011,581	\$1,032,476	\$1,140,076	\$1,238,304	\$1,367,220	\$1,438,244	\$1,688,094	\$1,738,737	\$1,790,899	\$1,844,626	\$1,899,965
TOTAL PROJECTED SALARIES & FRINGES		\$19,895,110	\$20,226,871	\$21,059,870	\$22,264,576	\$22,891,371	\$23,503,640	\$24,583,881	\$25,617,419	\$26,500,871	\$27,415,422	\$28,362,311
SUPPLIES & OTHER	102%	\$7,892,542	\$8,487,014	\$8,773,591	\$8,037,510	\$7,755,709	\$8,927,583	\$8,891,126	\$9,168,949	\$9,352,327	\$9,539,374	\$9,730,162
CHILD CARE FUND	102%	\$910,461	\$881,013	\$813,983	\$1,099,522	\$975,148	\$1,105,505	\$1,177,600	\$1,201,152	\$1,225,175	\$1,249,679	\$1,274,672
COMPUTER FUND	103%	\$484,231	\$314,574	\$701,573	\$701,485	\$673,494	\$615,800	\$798,710	\$822,671	\$847,351	\$872,772	\$898,955
PUBLIC IMPROVEMENT	0%	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
CONTINGENCY	100%	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
TOTAL PROJECTED SUPPLIES & OTHER		\$9,517,234	\$9,912,601	\$10,519,147	\$10,068,517	\$9,634,351	\$11,028,888	\$11,247,436	\$11,572,772	\$11,804,854	\$12,041,825	\$12,283,789
CAPITAL		\$220,747	\$208,607	\$282,461	\$492,242	\$542,083	\$369,826	\$468,341	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL EXPENDITURES		\$29,633,092	\$30,348,079	\$31,861,478	\$32,825,335	\$33,067,805	\$34,902,354	\$36,299,658	\$37,690,191	\$38,805,725	\$39,957,247	\$41,146,100
HISTORICAL BUDGET MARGIN		\$0	\$0	\$0	\$0	\$0	\$1,039,524	\$1,082,555	\$1,119,200	\$1,150,545	\$1,182,899	\$1,216,296
PROJECTED SURPLUS (DEFICIT)		\$581,768	\$74,214	\$1,053,961	(\$861,428)	\$652,624	(\$469,749)	(\$204,359)	(\$1,181,885)	(\$1,574,796)	(\$1,980,865)	(\$2,401,091)
PROJECTED FUND BALANCE		\$4,113,748	\$4,187,962	\$5,241,923	\$4,381,135	\$5,033,759	\$4,564,010	\$4,359,651	\$3,177,766	\$1,602,970	(\$377,895)	(\$2,778,986)
ESTIMATED USE OF FUND BALANCE							\$1,509,273	\$1,286,914	\$2,301,085	\$2,725,341	\$3,163,764	\$3,617,387