

**WAYS AND MEANS COMMITTEE MEETING  
BUDGET WORKSHOP**

**JUNE 22, 2012**

**8:30 A.M.**

**MINUTES**

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**MEMBERS PRESENT:** Commissioners Blake Mulder – Chairperson, John Boles, Joe Brehler, Roger Eakin, and Jeremy Whittum.

**MEMBERS ABSENT:** Commissioners Freeman and Daryl Baker .

**ALSO PRESENT:** Commissioners John Forell, Dale Barr and Wayne Ridge, John Fuentes, Connie Sobie and Jeanne Wright.

The June 22, 2012, Budget Workshop meeting of the Ways and Means Committee was called to order at 8:30 a.m. by Chairperson Mulder.

Multi-year General Fund projections utilizing various health insurance cost sharing options (attached). A worksheet was provided detailing the current insurance rates and employee cost sharing at the current level, 12.5%, 20% and capping the employer cost per Public Act 152 as enacted by the State legislature. Information was also provided that spreads 20% cost sharing option as a percent of gross payroll.

The options and the method of withholding employee cost sharing were discussed at length.

Discussion was held regarding options for pay increases and the impact to the budget deficit.

Projections for future year budget fund balances and maintaining an adequate amount in fund balance were discussed.

The Controller's Office will provide additional calculations utilizing the 12.5% employee cost sharing.

Commissioner Mulder adjourned the meeting at 10:04 a.m.

A special meeting of the Ways and Means Committee will be held on Friday, July 13, 2012 at 8:30 a.m. in the Board of Commissioners Room at the Courthouse.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, July 13, 2012 at 8:30 a.m. in Board of Commissioners Room at the Courthouse.

  
Chairperson Blake Mulder

**WAYS AND MEANS COMMITTEE SPECIAL MEETING**

**FRIDAY, JUNE 22, 2012  
8:30 A.M.**

**AGENDA**

**Meeting location:  
EATON COUNTY COURTHOUSE  
BOARD OF COMMISSIONERS ROOM**

1. Budget Workshop.

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

6/22/2012

20% EMPLOYEE SHARE

TREND ANALYSIS 5 YR AVG		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	1/0/1900	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		04/05	05/06	06/07	07/08	08/09	09/10	10/11	BUDGET 11/12	BUDGET 12/13	BUDGET 13/14	BUDGET 14/15	BUDGET 15/16
PROPERTY TAX	102%	\$ 15,155,749	\$ 16,369,975	\$ 17,900,261	\$ 17,883,530	\$ 17,899,422	\$ 17,322,580	\$ 16,932,232	\$ 16,704,617	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906
PROP TAX - GM SUPPLIERS	100%		\$ 0	\$ 0	\$ 0	\$ 27,688	\$ 38,678	\$ 38,362	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER TAXES	101%	\$ 723,208	\$ 527,121	\$ 603,686	\$ 835,507	\$ 823,750	\$ 684,321	\$ 655,328	\$ 610,022	\$ 628,639	\$ 634,925	\$ 641,275	\$ 647,687
LICENSES & PERMITS	104%	\$ 221,226	\$ 228,299	\$ 188,546	\$ 164,217	\$ 210,332	\$ 198,684	\$ 201,344	\$ 231,500	\$ 208,950	\$ 217,308	\$ 226,000	\$ 235,040
INTERGOVT	107%	\$ 2,835,304	\$ 2,966,378	\$ 2,903,802	\$ 2,886,861	\$ 2,737,211	\$ 2,827,513	\$ 2,864,896	\$ 2,978,372	\$ 3,072,259	\$ 3,271,956	\$ 3,484,633	\$ 3,711,134
REVENUE SHARING RESERVE	0%	\$ 1,898,766	\$ 1,955,729	\$ 2,026,152	\$ 2,080,780	\$ 2,172,334	\$ 2,165,817	\$ 2,202,636	\$ 510,211	\$ 0	\$ 0	\$ 0	\$ 0
STATE REV SHARING	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305,989	\$ 1,655,914	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
DELTA SHERIFF CONTRACT	105%	\$ 2,175,381	\$ 2,382,225	\$ 2,516,416	\$ 2,623,860	\$ 2,757,051	\$ 2,848,872	\$ 2,834,244	\$ 2,992,810	\$ 2,875,696	\$ 3,019,481	\$ 3,170,455	\$ 3,328,978
COURT FEE	101%	\$ 582,661	\$ 551,475	\$ 642,222	\$ 541,817	\$ 485,186	\$ 442,189	\$ 421,968	\$ 420,000	\$ 420,000	\$ 424,200	\$ 428,442	\$ 432,726
CHARGES FOR SERVICES	106%	\$ 2,412,178	\$ 2,927,414	\$ 2,887,929	\$ 2,449,313	\$ 2,307,868	\$ 2,896,046	\$ 3,080,600	\$ 3,143,075	\$ 3,122,575	\$ 3,309,930	\$ 3,508,525	\$ 3,719,037
FINES & FORFEITURES	101%	\$ 121,345	\$ 167,735	\$ 166,040	\$ 154,045	\$ 172,997	\$ 200,350	\$ 204,684	\$ 222,500	\$ 212,000	\$ 214,120	\$ 216,261	\$ 218,424
INTEREST & RENTS	103%	\$ 423,744	\$ 603,820	\$ 557,925	\$ 577,641	\$ 335,319	\$ 310,194	\$ 288,601	\$ 319,829	\$ 319,829	\$ 329,424	\$ 339,307	\$ 349,486
OTHER REVENUE	102%	\$ 234,712	\$ 253,910	\$ 217,666	\$ 226,442	\$ 193,226	\$ 206,611	\$ 274,295	\$ 193,500	\$ 193,500	\$ 197,370	\$ 201,317	\$ 205,344
TRANSFERS-IN		\$ 1,156,673	\$ 750,000	\$ 500,000	\$ 500,700	\$ 584,000	\$ 645,473	\$ 636,936	\$ 550,048	\$ 550,048	\$ 500,000	\$ 500,000	\$ 500,000
TRF FROM DTR TO CCF		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
TRF-IN DISPATCH		\$ 182,727	\$ 188,222	\$ 182,962	\$ 188,326	\$ 193,404	\$ 232,680	\$ 235,077	\$ 218,889	\$ 212,494	\$ 215,869	\$ 219,345	\$ 222,925
TRF-IN JAIL		\$ 170,000	\$ 130,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TRF-IN ECU		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 451,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL PROJECTED REVENUES</b>		<b>\$28,293,674</b>	<b>\$30,002,303</b>	<b>\$31,383,607</b>	<b>\$31,163,039</b>	<b>\$30,949,787</b>	<b>\$31,521,864</b>	<b>\$30,871,203</b>	<b>\$30,431,362</b>	<b>\$30,351,810</b>	<b>\$30,714,488</b>	<b>\$31,315,467</b>	<b>\$31,950,688</b>
SALARIES	101%	\$ 12,737,738	\$ 13,168,449	\$ 13,704,174	\$ 13,963,313	\$ 13,395,080	\$ 13,689,596	\$ 13,715,072	\$ 13,573,507	\$ 13,540,241	\$ 13,675,643	\$ 13,812,400	\$ 13,950,524
STEP INCREASES			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 90,000	\$ 90,000
HEALTH INSURANCE	110%	\$ 2,667,671	\$ 2,607,926	\$ 2,469,233	\$ 2,731,284	\$ 2,738,125	\$ 2,893,262	\$ 3,107,255	\$ 3,099,790	\$ 2,815,664	\$ 3,097,230	\$ 3,406,953	\$ 3,747,649
OTHER FRINGES	102%	\$ 1,514,476	\$ 1,368,393	\$ 1,500,080	\$ 1,579,313	\$ 1,449,622	\$ 1,500,991	\$ 1,535,816	\$ 1,568,208	\$ 1,416,538	\$ 1,442,744	\$ 1,469,435	\$ 1,496,619
NEW POSITIONS (JAIL MILLAGE)				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,125	\$ 133,092	\$ 201,063
RETIREMENT 5% ANNUAL	105%	\$ 1,295,035	\$ 1,318,088	\$ 1,462,353	\$ 1,542,871	\$ 1,452,238	\$ 1,468,523	\$ 1,648,834	\$ 1,635,723	\$ 1,700,818	\$ 1,785,859	\$ 1,875,152	\$ 1,968,909
RETIRES HEALTH	103%	\$ 746,259	\$ 805,677	\$ 884,468	\$ 948,813	\$ 923,050	\$ 970,658	\$ 983,778	\$ 1,049,050	\$ 1,074,161	\$ 1,106,386	\$ 1,139,577	\$ 1,173,765
<b>TOTAL PROJECTED SALARIES &amp; FRINGES</b>		<b>\$18,961,179</b>	<b>\$19,268,533</b>	<b>\$20,020,308</b>	<b>\$20,765,594</b>	<b>\$19,958,115</b>	<b>\$20,523,030</b>	<b>\$20,990,755</b>	<b>\$20,926,278</b>	<b>\$20,547,422</b>	<b>\$21,273,987</b>	<b>\$21,926,609</b>	<b>\$22,628,529</b>
SUPPLIES & OTHER	102%	\$ 7,173,027	\$ 7,692,180	\$ 7,962,531	\$ 8,120,477	\$ 8,284,084	\$ 8,129,131	\$ 8,092,596	\$ 8,240,835	\$ 8,214,564	\$ 8,378,855	\$ 8,546,432	\$ 8,717,361
CHILD CARE FUND	0%	\$ 1,300,000	\$ 1,341,820	\$ 1,538,656	\$ 1,309,549	\$ 1,200,000	\$ 1,210,543	\$ 1,320,000	\$ 1,228,576	\$ 1,431,667	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
COMPUTER FUND	103%	\$ 328,181	\$ 316,043	\$ 416,834	\$ 415,305	\$ 411,400	\$ 179,057	\$ 193,206	\$ 387,847	\$ 439,232	\$ 452,409	\$ 465,981	\$ 479,961
PUBLIC IMPROVEMENT	0%	\$ 155,000	\$ 320,000	\$ 330,000	\$ 170,000	\$ 250,000	\$ 173,778	\$ 320,000	\$ 230,000	\$ 330,000	\$ 300,000	\$ 300,000	\$ 300,000
CONTINGENCY	100%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL PROJECTED SUPPLIES &amp; OTHER</b>		<b>\$8,956,208</b>	<b>\$9,670,042</b>	<b>\$10,248,021</b>	<b>\$10,015,331</b>	<b>\$10,145,484</b>	<b>\$9,692,509</b>	<b>\$9,925,802</b>	<b>\$10,387,258</b>	<b>\$10,535,463</b>	<b>\$10,551,264</b>	<b>\$10,732,414</b>	<b>\$10,917,322</b>
CAPITAL		\$ 122,416	\$ 376,786	\$ 535,133	\$ 449,952	\$ 317,775	\$ 196,688	\$ 251,505	\$ 216,632	\$ 249,579	\$ 300,000	\$ 300,000	\$ 300,000
<b>TOTAL EXPENDITURES</b>		<b>\$28,039,803</b>	<b>\$29,315,361</b>	<b>\$30,803,462</b>	<b>\$31,230,876</b>	<b>\$30,421,374</b>	<b>\$30,412,227</b>	<b>\$31,168,063</b>	<b>\$31,530,168</b>	<b>\$31,332,464</b>	<b>\$32,125,252</b>	<b>\$32,959,023</b>	<b>\$33,845,851</b>
HISTORICAL BUDGET MARGIN		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 940,411	\$ 935,071	\$ 956,704	\$ 980,553	\$ 1,005,900
PROJECTED SURPLUS (DEFICIT)		\$ 253,871	\$ 686,942	\$ 580,145	(\$ 67,837)	\$ 528,413	\$ 1,109,637	(\$ 296,859)	(\$ 158,395)	(\$ 45,583)	(\$ 454,060)	(\$ 663,003)	(\$ 889,263)
PROJECTED FUND BALANCE		\$ 1,090,126	\$ 1,777,068	\$ 2,321,854	\$ 2,254,017	\$ 2,752,426	\$ 3,962,063	\$ 3,665,204	\$ 3,506,808	\$ 3,461,225	\$ 3,007,165	\$ 2,344,163	\$ 1,454,899
ESTIMATED USE OF FUND BALANCE									\$ 1,098,807	\$ 980,654	\$ 1,410,764	\$ 1,643,556	\$ 1,895,163

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

6/22/2012

20% EMPLOYEE SHARE/1% PAY INCREASE

TREND ANALYSIS 5 YR AVG		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	1/0/1900	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		04/05	05/06	06/07	07/08	08/09	09/10	10/11	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	PROPERTY TAX	\$ 15,155,749	\$ 16,369,975	\$ 17,900,261	\$ 17,883,530	\$ 17,899,422	\$ 17,322,580	\$ 16,932,232	\$ 16,704,617	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906
	PROP TAX - GM SUPPLIERS		\$ 0	\$ 0	\$ 0	\$ 27,688	\$ 38,678	\$ 38,362	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	OTHER TAXES	\$ 723,208	\$ 527,121	\$ 603,686	\$ 835,507	\$ 823,750	\$ 684,321	\$ 655,328	\$ 610,022	\$ 628,639	\$ 634,925	\$ 641,275	\$ 647,687
	LICENSES & PERMITS	\$ 221,226	\$ 228,299	\$ 188,546	\$ 164,217	\$ 210,332	\$ 198,684	\$ 201,344	\$ 231,500	\$ 208,950	\$ 217,308	\$ 226,000	\$ 235,040
	INTERGOVT	\$ 2,835,304	\$ 2,966,378	\$ 2,903,802	\$ 2,886,861	\$ 2,737,211	\$ 2,827,513	\$ 2,864,896	\$ 2,978,372	\$ 3,072,985	\$ 3,272,729	\$ 3,485,456	\$ 3,712,011
	REVENUE SHARING RESERVE	\$ 1,898,766	\$ 1,955,729	\$ 2,026,152	\$ 2,080,780	\$ 2,172,334	\$ 2,165,817	\$ 2,202,636	\$ 510,211	\$ 0	\$ 0	\$ 0	\$ 0
	STATE REV SHARING	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305,989	\$ 1,655,914	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
	DELTA SHERIFF CONTRACT	\$ 2,175,381	\$ 2,382,225	\$ 2,516,416	\$ 2,623,860	\$ 2,757,051	\$ 2,848,872	\$ 2,834,244	\$ 2,992,810	\$ 2,895,078	\$ 3,039,832	\$ 3,191,823	\$ 3,351,415
	COURT FEE	\$ 582,661	\$ 551,475	\$ 642,222	\$ 541,817	\$ 485,186	\$ 442,189	\$ 421,968	\$ 420,000	\$ 420,000	\$ 424,200	\$ 428,442	\$ 432,726
	CHARGES FOR SERVICES	\$ 2,412,178	\$ 2,927,414	\$ 2,887,929	\$ 2,449,313	\$ 2,307,868	\$ 2,896,046	\$ 3,080,600	\$ 3,143,075	\$ 3,122,575	\$ 3,309,930	\$ 3,508,525	\$ 3,719,037
	FINES & FORFEITURES	\$ 121,345	\$ 167,735	\$ 166,040	\$ 154,045	\$ 172,997	\$ 200,350	\$ 204,684	\$ 222,500	\$ 212,000	\$ 214,120	\$ 216,261	\$ 218,424
	INTEREST & RENTS	\$ 423,744	\$ 603,820	\$ 557,925	\$ 577,641	\$ 335,319	\$ 310,194	\$ 288,601	\$ 319,829	\$ 319,829	\$ 329,424	\$ 339,307	\$ 349,486
	OTHER REVENUE	\$ 234,712	\$ 253,910	\$ 217,666	\$ 226,442	\$ 193,226	\$ 206,611	\$ 274,295	\$ 193,500	\$ 193,500	\$ 197,370	\$ 201,317	\$ 205,344
	TRANSFERS-IN	\$ 1,156,673	\$ 750,000	\$ 500,000	\$ 500,700	\$ 584,000	\$ 645,473	\$ 636,936	\$ 550,048	\$ 550,048	\$ 500,000	\$ 500,000	\$ 500,000
	TRF FROM DTR TO CCF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
	TRF-IN DISPATCH	\$ 182,727	\$ 188,222	\$ 182,962	\$ 188,326	\$ 193,404	\$ 232,680	\$ 235,077	\$ 218,889	\$ 212,494	\$ 215,869	\$ 219,345	\$ 222,925
	TRF-IN JAIL	\$ 170,000	\$ 130,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	TRF-IN ECU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 451,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	<b>TOTAL PROJECTED REVENUES</b>	<b>\$28,293,674</b>	<b>\$30,002,303</b>	<b>\$31,383,607</b>	<b>\$31,163,039</b>	<b>\$30,949,787</b>	<b>\$31,521,864</b>	<b>\$30,871,203</b>	<b>\$30,431,362</b>	<b>\$30,371,918</b>	<b>\$30,735,613</b>	<b>\$31,337,659</b>	<b>\$31,974,002</b>
	SALARIES	\$ 12,737,738	\$ 13,168,449	\$ 13,704,174	\$ 13,963,313	\$ 13,395,080	\$ 13,689,596	\$ 13,715,072	\$ 13,573,507	\$ 13,657,995	\$ 13,794,575	\$ 13,932,521	\$ 14,071,846
	STEP INCREASES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 90,000	\$ 90,000
	HEALTH INSURANCE	\$ 2,667,671	\$ 2,607,926	\$ 2,469,233	\$ 2,731,284	\$ 2,738,125	\$ 2,893,262	\$ 3,107,255	\$ 3,099,790	\$ 2,815,666	\$ 3,097,233	\$ 3,406,956	\$ 3,747,651
	OTHER FRINGES	\$ 1,514,476	\$ 1,368,393	\$ 1,500,080	\$ 1,579,313	\$ 1,449,622	\$ 1,500,991	\$ 1,535,816	\$ 1,568,208	\$ 1,427,350	\$ 1,453,756	\$ 1,480,650	\$ 1,508,042
	NEW POSITIONS (JAIL MILLAGE)			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,125	\$ 133,092	\$ 201,063
	RETIREMENT 5% ANNUAL	\$ 1,295,035	\$ 1,318,088	\$ 1,462,353	\$ 1,542,871	\$ 1,452,238	\$ 1,468,523	\$ 1,648,834	\$ 1,635,723	\$ 1,716,231	\$ 1,802,043	\$ 1,892,145	\$ 1,986,752
	RETIRES HEALTH	\$ 746,259	\$ 805,677	\$ 884,468	\$ 948,813	\$ 923,050	\$ 970,658	\$ 983,778	\$ 1,049,050	\$ 1,083,631	\$ 1,116,140	\$ 1,149,624	\$ 1,184,113
	<b>TOTAL PROJECTED SALARIES &amp; FRINGES</b>	<b>\$18,961,179</b>	<b>\$19,268,533</b>	<b>\$20,020,308</b>	<b>\$20,765,594</b>	<b>\$19,958,115</b>	<b>\$20,523,030</b>	<b>\$20,990,755</b>	<b>\$20,926,278</b>	<b>\$20,700,873</b>	<b>\$21,429,871</b>	<b>\$22,084,988</b>	<b>\$22,789,468</b>
	SUPPLIES & OTHER	\$ 7,173,027	\$ 7,692,180	\$ 7,962,531	\$ 8,120,477	\$ 8,284,084	\$ 8,129,131	\$ 8,092,596	\$ 8,240,835	\$ 8,218,828	\$ 8,383,205	\$ 8,550,869	\$ 8,721,886
	CHILD CARE FUND	\$ 1,300,000	\$ 1,341,820	\$ 1,538,656	\$ 1,309,549	\$ 1,200,000	\$ 1,210,543	\$ 1,320,000	\$ 1,228,576	\$ 1,440,155	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
	COMPUTER FUND	\$ 328,181	\$ 316,043	\$ 416,834	\$ 415,305	\$ 411,400	\$ 179,057	\$ 193,206	\$ 387,847	\$ 439,232	\$ 452,409	\$ 465,981	\$ 479,961
	PUBLIC IMPROVEMENT	\$ 155,000	\$ 320,000	\$ 330,000	\$ 170,000	\$ 250,000	\$ 173,778	\$ 320,000	\$ 230,000	\$ 330,000	\$ 300,000	\$ 300,000	\$ 300,000
	CONTINGENCY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
	<b>TOTAL PROJECTED SUPPLIES &amp; OTHER</b>	<b>\$8,956,208</b>	<b>\$9,670,042</b>	<b>\$10,248,021</b>	<b>\$10,015,331</b>	<b>\$10,145,484</b>	<b>\$9,692,509</b>	<b>\$9,925,802</b>	<b>\$10,387,258</b>	<b>\$10,548,215</b>	<b>\$10,555,614</b>	<b>\$10,736,850</b>	<b>\$10,921,847</b>
	CAPITAL	\$ 122,416	\$ 376,786	\$ 535,133	\$ 449,952	\$ 317,775	\$ 196,688	\$ 251,505	\$ 216,632	\$ 249,579	\$ 300,000	\$ 300,000	\$ 300,000
	<b>TOTAL EXPENDITURES</b>	<b>\$28,039,803</b>	<b>\$29,315,361</b>	<b>\$30,803,462</b>	<b>\$31,230,876</b>	<b>\$30,421,374</b>	<b>\$30,412,227</b>	<b>\$31,168,063</b>	<b>\$31,530,168</b>	<b>\$31,498,667</b>	<b>\$32,285,485</b>	<b>\$33,121,838</b>	<b>\$34,011,315</b>
	HISTORICAL BUDGET MARGIN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 940,411	\$ 939,326	\$ 960,815	\$ 984,734	\$ 1,010,153
	PROJECTED SURPLUS (DEFICIT)	\$ 253,871	\$ 686,942	\$ 580,145	(\$ 67,837)	\$ 528,413	\$ 1,109,637	(\$ 296,859)	(\$ 158,395)	(\$ 187,423)	(\$ 589,057)	(\$ 799,444)	(\$ 1,027,159)
	PROJECTED FUND BALANCE	\$ 1,090,126	\$ 1,777,068	\$ 2,321,854	\$ 2,254,017	\$ 2,752,426	\$ 3,962,063	\$ 3,665,204	\$ 3,506,808	\$ 3,319,386	\$ 2,730,329	\$ 1,930,885	\$ 903,725
	<b>ESTIMATED USE OF FUND BALANCE</b>								\$ 1,098,807	\$ 1,126,749	\$ 1,549,872	\$ 1,784,178	\$ 2,037,312

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

6/22/2012

12.5% EMPLOYEE SHARE

TREND ANALYSIS 5 YR AVG		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	1/0/1900	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		04/05	05/06	06/07	07/08	08/09	09/10	10/11	BUDGET 11/12	BUDGET 12/13	BUDGET 13/14	BUDGET 14/15	BUDGET 15/16
PROPERTY TAX	102%	\$ 15,155,749	\$ 16,369,975	\$ 17,900,261	\$ 17,883,530	\$ 17,899,422	\$ 17,322,580	\$ 16,932,232	\$ 16,704,617	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906
PROP TAX - GM SUPPLIERS	100%		\$ 0	\$ 0	\$ 0	\$ 27,688	\$ 38,678	\$ 38,362	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER TAXES	101%	\$ 723,208	\$ 527,121	\$ 603,686	\$ 835,507	\$ 823,750	\$ 684,321	\$ 655,328	\$ 610,022	\$ 628,639	\$ 634,925	\$ 641,275	\$ 647,687
LICENSES & PERMITS	104%	\$ 221,226	\$ 228,299	\$ 188,546	\$ 164,217	\$ 210,332	\$ 198,684	\$ 201,344	\$ 231,500	\$ 208,950	\$ 217,308	\$ 226,000	\$ 235,040
INTERGOVT	107%	\$ 2,835,304	\$ 2,966,378	\$ 2,903,802	\$ 2,886,861	\$ 2,737,211	\$ 2,827,513	\$ 2,864,896	\$ 2,978,372	\$ 3,073,185	\$ 3,272,942	\$ 3,485,683	\$ 3,712,253
REVENUE SHARING RESERVE	0%	\$ 1,898,766	\$ 1,955,729	\$ 2,026,152	\$ 2,080,780	\$ 2,172,334	\$ 2,165,817	\$ 2,202,636	\$ 510,211	\$ 0	\$ 0	\$ 0	\$ 0
STATE REV SHARING	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305,989	\$ 1,655,914	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
DELTA SHERIFF CONTRACT	105%	\$ 2,175,381	\$ 2,382,225	\$ 2,516,416	\$ 2,623,860	\$ 2,757,051	\$ 2,848,872	\$ 2,834,244	\$ 2,992,810	\$ 2,895,300	\$ 3,040,065	\$ 3,192,068	\$ 3,351,672
COURT FEE	101%	\$ 582,661	\$ 551,475	\$ 642,222	\$ 541,817	\$ 485,186	\$ 442,189	\$ 421,968	\$ 420,000	\$ 420,000	\$ 424,200	\$ 428,442	\$ 432,726
CHARGES FOR SERVICES	106%	\$ 2,412,178	\$ 2,927,414	\$ 2,887,929	\$ 2,449,313	\$ 2,307,868	\$ 2,896,046	\$ 3,080,600	\$ 3,143,075	\$ 3,122,575	\$ 3,309,930	\$ 3,508,525	\$ 3,719,037
FINES & FORFEITURES	101%	\$ 121,345	\$ 167,735	\$ 166,040	\$ 154,045	\$ 172,997	\$ 200,350	\$ 204,684	\$ 222,500	\$ 212,000	\$ 214,120	\$ 216,261	\$ 218,424
INTEREST & RENTS	103%	\$ 423,744	\$ 603,820	\$ 557,925	\$ 577,641	\$ 335,319	\$ 310,194	\$ 288,601	\$ 319,829	\$ 319,829	\$ 329,424	\$ 339,307	\$ 349,486
OTHER REVENUE	102%	\$ 234,712	\$ 253,910	\$ 217,666	\$ 226,442	\$ 193,226	\$ 206,611	\$ 274,295	\$ 193,500	\$ 193,500	\$ 197,370	\$ 201,317	\$ 205,344
TRANSFERS-IN		\$ 1,156,673	\$ 750,000	\$ 500,000	\$ 500,700	\$ 584,000	\$ 645,473	\$ 636,936	\$ 550,048	\$ 550,048	\$ 500,000	\$ 500,000	\$ 500,000
TRF FROM DTR TO CCF		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
TRF-IN DISPATCH		\$ 182,727	\$ 188,222	\$ 182,962	\$ 188,326	\$ 193,404	\$ 232,680	\$ 235,077	\$ 218,889	\$ 212,494	\$ 215,869	\$ 219,345	\$ 222,925
TRF-IN JAIL		\$ 170,000	\$ 130,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TRF-IN ECU		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 451,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL PROJECTED REVENUES</b>		<b>\$28,293,674</b>	<b>\$30,002,303</b>	<b>\$31,383,607</b>	<b>\$31,163,039</b>	<b>\$30,949,787</b>	<b>\$31,521,864</b>	<b>\$30,871,203</b>	<b>\$30,431,362</b>	<b>\$30,372,340</b>	<b>\$30,736,059</b>	<b>\$31,338,131</b>	<b>\$31,974,501</b>
SALARIES	101%	\$ 12,737,738	\$ 13,168,449	\$ 13,704,174	\$ 13,963,313	\$ 13,395,080	\$ 13,689,596	\$ 13,715,072	\$ 13,573,507	\$ 13,540,241	\$ 13,675,643	\$ 13,812,400	\$ 13,950,524
STEP INCREASES			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 90,000	\$ 90,000
HEALTH INSURANCE	110%	\$ 2,667,671	\$ 2,607,926	\$ 2,469,233	\$ 2,731,284	\$ 2,738,125	\$ 2,893,262	\$ 3,107,255	\$ 3,099,790	\$ 3,001,697	\$ 3,301,867	\$ 3,632,053	\$ 3,995,259
OTHER FRINGES	102%	\$ 1,514,476	\$ 1,368,393	\$ 1,500,080	\$ 1,579,313	\$ 1,449,622	\$ 1,500,991	\$ 1,535,816	\$ 1,568,208	\$ 1,416,538	\$ 1,442,744	\$ 1,469,435	\$ 1,496,619
NEW POSITIONS (JAIL MILLAGE)				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,125	\$ 133,092	\$ 201,063
RETIREMENT 5% ANNUAL	105%	\$ 1,295,035	\$ 1,318,088	\$ 1,462,353	\$ 1,542,871	\$ 1,452,238	\$ 1,468,523	\$ 1,648,834	\$ 1,635,723	\$ 1,700,818	\$ 1,785,859	\$ 1,875,152	\$ 1,968,909
RETIREES HEALTH	103%	\$ 746,259	\$ 805,677	\$ 884,468	\$ 948,813	\$ 923,050	\$ 970,658	\$ 983,778	\$ 1,049,050	\$ 1,074,161	\$ 1,106,386	\$ 1,139,577	\$ 1,173,765
<b>TOTAL PROJECTED SALARIES &amp; FRINGES</b>		<b>\$18,961,179</b>	<b>\$19,268,533</b>	<b>\$20,020,308</b>	<b>\$20,765,594</b>	<b>\$19,958,115</b>	<b>\$20,523,030</b>	<b>\$20,990,755</b>	<b>\$20,926,278</b>	<b>\$20,733,455</b>	<b>\$21,478,624</b>	<b>\$22,151,709</b>	<b>\$22,876,139</b>
SUPPLIES & OTHER	102%	\$ 7,173,027	\$ 7,692,180	\$ 7,962,531	\$ 8,120,477	\$ 8,284,084	\$ 8,129,131	\$ 8,092,596	\$ 8,240,835	\$ 8,223,625	\$ 8,388,098	\$ 8,555,859	\$ 8,726,977
CHILD CARE FUND	0%	\$ 1,300,000	\$ 1,341,820	\$ 1,538,656	\$ 1,309,549	\$ 1,200,000	\$ 1,210,543	\$ 1,320,000	\$ 1,228,576	\$ 1,442,084	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
COMPUTER FUND	103%	\$ 328,181	\$ 316,043	\$ 416,834	\$ 415,305	\$ 411,400	\$ 317,057	\$ 193,206	\$ 387,847	\$ 439,232	\$ 452,409	\$ 465,981	\$ 479,961
PUBLIC IMPROVEMENT	0%	\$ 155,000	\$ 320,000	\$ 330,000	\$ 170,000	\$ 250,000	\$ 173,778	\$ 320,000	\$ 230,000	\$ 330,000	\$ 300,000	\$ 300,000	\$ 300,000
CONTINGENCY	100%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL PROJECTED SUPPLIES &amp; OTHER</b>		<b>\$8,956,208</b>	<b>\$9,670,042</b>	<b>\$10,248,021</b>	<b>\$10,015,331</b>	<b>\$10,145,484</b>	<b>\$9,692,509</b>	<b>\$9,925,802</b>	<b>\$10,387,258</b>	<b>\$10,554,941</b>	<b>\$10,560,506</b>	<b>\$10,741,841</b>	<b>\$10,926,937</b>
CAPITAL		\$ 122,416	\$ 376,786	\$ 535,133	\$ 449,952	\$ 317,775	\$ 196,688	\$ 251,505	\$ 216,632	\$ 249,579	\$ 300,000	\$ 300,000	\$ 300,000
<b>TOTAL EXPENDITURES</b>		<b>\$28,039,803</b>	<b>\$29,315,361</b>	<b>\$30,803,462</b>	<b>\$31,230,876</b>	<b>\$30,421,374</b>	<b>\$30,412,227</b>	<b>\$31,168,063</b>	<b>\$31,530,168</b>	<b>\$31,537,975</b>	<b>\$32,339,130</b>	<b>\$33,193,550</b>	<b>\$34,103,077</b>
HISTORICAL BUDGET MARGIN		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 940,411	\$ 940,311	\$ 962,159	\$ 986,529	\$ 1,012,449
PROJECTED SURPLUS (DEFICIT)		\$ 253,871	\$ 686,942	\$ 580,145	\$ (67,837)	\$ 528,413	\$ 1,109,637	\$ (296,859)	\$ (158,395)	\$ (225,324)	\$ (640,913)	\$ (868,890)	\$ (1,116,126)
PROJECTED FUND BALANCE		\$ 1,090,126	\$ 1,777,068	\$ 2,321,854	\$ 2,254,017	\$ 2,752,426	\$ 3,962,063	\$ 3,665,204	\$ 3,506,808	\$ 3,281,484	\$ 2,640,571	\$ 1,771,682	\$ 655,556
ESTIMATED USE OF FUND BALANCE									\$ 1,098,807	\$ 1,165,635	\$ 1,603,072	\$ 1,855,419	\$ 2,128,576

**MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS**

6/22/2012

CAP ON EMPLOYER SHARE \$5,500/\$11,000/\$15,000

TREND ANALYSIS 5 YR AVG		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	1/0/1900	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	BUDGET 12/13	BUDGET 13/14	BUDGET 14/15	BUDGET 15/16
PROPERTY TAX	102%	\$ 15,155,749	\$ 16,369,975	\$ 17,900,261	\$ 17,883,530	\$ 17,899,422	\$ 17,322,580	\$ 16,932,232	\$ 16,704,617	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906	\$ 16,849,906
PROP TAX - GM SUPPLIERS	100%		\$ 0	\$ 0	\$ 0	\$ 27,688	\$ 38,678	\$ 38,362	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER TAXES	101%	\$ 723,208	\$ 527,121	\$ 603,686	\$ 835,507	\$ 823,750	\$ 684,321	\$ 655,328	\$ 610,022	\$ 628,639	\$ 634,925	\$ 641,275	\$ 647,687
LICENSES & PERMITS	104%	\$ 221,226	\$ 228,299	\$ 188,546	\$ 164,217	\$ 210,332	\$ 198,684	\$ 201,344	\$ 231,500	\$ 208,950	\$ 217,308	\$ 226,000	\$ 235,040
INTERGOVT	107%	\$ 2,835,304	\$ 2,966,378	\$ 2,903,802	\$ 2,886,861	\$ 2,737,211	\$ 2,827,513	\$ 2,864,896	\$ 2,978,372	\$ 3,071,751	\$ 3,271,415	\$ 3,484,057	\$ 3,710,520
REVENUE SHARING RESERVE	0%	\$ 1,898,766	\$ 1,955,729	\$ 2,026,152	\$ 2,080,780	\$ 2,172,334	\$ 2,165,817	\$ 2,202,636	\$ 510,211	\$ 0	\$ 0	\$ 0	\$ 0
STATE REV SHARING	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305,989	\$ 1,655,914	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
DELTA SHERIFF CONTRACT	105%	\$ 2,175,381	\$ 2,382,225	\$ 2,516,416	\$ 2,623,860	\$ 2,757,051	\$ 2,848,872	\$ 2,834,244	\$ 2,992,810	\$ 2,867,317	\$ 3,010,683	\$ 3,161,217	\$ 3,319,278
COURT FEE	101%	\$ 582,661	\$ 551,475	\$ 642,222	\$ 541,817	\$ 485,186	\$ 442,189	\$ 421,968	\$ 420,000	\$ 420,000	\$ 424,200	\$ 428,442	\$ 432,726
CHARGES FOR SERVICES	106%	\$ 2,412,178	\$ 2,927,414	\$ 2,887,929	\$ 2,449,313	\$ 2,307,868	\$ 2,896,046	\$ 3,080,600	\$ 3,143,075	\$ 3,122,575	\$ 3,309,930	\$ 3,508,525	\$ 3,719,037
FINES & FORFEITURES	101%	\$ 121,345	\$ 167,735	\$ 166,040	\$ 154,045	\$ 172,997	\$ 200,350	\$ 204,684	\$ 222,500	\$ 212,000	\$ 214,120	\$ 216,261	\$ 218,424
INTEREST & RENTS	103%	\$ 423,744	\$ 603,820	\$ 557,925	\$ 577,641	\$ 335,319	\$ 310,194	\$ 288,601	\$ 319,829	\$ 319,829	\$ 329,424	\$ 339,307	\$ 349,486
OTHER REVENUE	102%	\$ 234,712	\$ 253,910	\$ 217,666	\$ 226,442	\$ 193,226	\$ 206,611	\$ 274,295	\$ 193,500	\$ 193,500	\$ 197,370	\$ 201,317	\$ 205,344
TRANSFERS-IN		\$ 1,156,673	\$ 750,000	\$ 500,000	\$ 500,700	\$ 584,000	\$ 645,473	\$ 636,936	\$ 550,048	\$ 550,048	\$ 500,000	\$ 500,000	\$ 500,000
TRF FROM DTR TO CCF		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
TRF-IN DISPATCH		\$ 182,727	\$ 188,222	\$ 182,962	\$ 188,326	\$ 193,404	\$ 232,680	\$ 235,077	\$ 218,889	\$ 212,494	\$ 215,869	\$ 219,345	\$ 222,925
TRF-IN JAIL		\$ 170,000	\$ 130,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TRF-IN ECU		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 451,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL PROJECTED REVENUES</b>		<b>\$28,293,674</b>	<b>\$30,002,303</b>	<b>\$31,383,607</b>	<b>\$31,163,039</b>	<b>\$30,949,787</b>	<b>\$31,521,864</b>	<b>\$30,871,203</b>	<b>\$30,431,362</b>	<b>\$30,342,923</b>	<b>\$30,705,149</b>	<b>\$31,305,653</b>	<b>\$31,940,375</b>
SALARIES	101%	\$ 12,737,738	\$ 13,168,449	\$ 13,704,174	\$ 13,963,313	\$ 13,395,080	\$ 13,689,596	\$ 13,715,072	\$ 13,573,507	\$ 13,540,241	\$ 13,675,643	\$ 13,812,400	\$ 13,950,524
STEP INCREASES			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90,000	\$ 90,000	\$ 90,000
HEALTH INSURANCE	110%	\$ 2,667,671	\$ 2,607,926	\$ 2,469,233	\$ 2,731,284	\$ 2,738,125	\$ 2,893,262	\$ 3,107,255	\$ 3,099,790	\$ 2,716,620	\$ 2,988,282	\$ 3,287,110	\$ 3,615,821
OTHER FRINGES	102%	\$ 1,514,476	\$ 1,368,393	\$ 1,500,080	\$ 1,579,313	\$ 1,449,622	\$ 1,500,991	\$ 1,535,816	\$ 1,568,208	\$ 1,416,538	\$ 1,442,744	\$ 1,469,435	\$ 1,496,619
NEW POSITIONS (JAIL MILLAGE)				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,125	\$ 133,092	\$ 201,063
RETIREMENT 5% ANNUAL	105%	\$ 1,295,035	\$ 1,318,088	\$ 1,462,353	\$ 1,542,871	\$ 1,452,238	\$ 1,468,523	\$ 1,648,834	\$ 1,635,723	\$ 1,700,818	\$ 1,785,859	\$ 1,875,152	\$ 1,968,909
RETIREES HEALTH	103%	\$ 746,259	\$ 805,677	\$ 884,468	\$ 948,813	\$ 923,050	\$ 970,658	\$ 983,778	\$ 1,049,050	\$ 1,074,161	\$ 1,106,386	\$ 1,139,577	\$ 1,173,765
<b>TOTAL PROJECTED SALARIES &amp; FRINGES</b>		<b>\$18,961,179</b>	<b>\$19,268,533</b>	<b>\$20,020,308</b>	<b>\$20,765,594</b>	<b>\$19,958,115</b>	<b>\$20,523,030</b>	<b>\$20,990,755</b>	<b>\$20,926,278</b>	<b>\$20,448,378</b>	<b>\$21,165,039</b>	<b>\$21,806,766</b>	<b>\$22,496,702</b>
SUPPLIES & OTHER	102%	\$ 7,173,027	\$ 7,692,180	\$ 7,962,531	\$ 8,120,477	\$ 8,284,084	\$ 8,129,131	\$ 8,092,596	\$ 8,240,835	\$ 8,212,512	\$ 8,376,762	\$ 8,544,297	\$ 8,715,183
CHILD CARE FUND	0%	\$ 1,300,000	\$ 1,341,820	\$ 1,538,656	\$ 1,309,549	\$ 1,200,000	\$ 1,210,543	\$ 1,320,000	\$ 1,228,576	\$ 1,425,032	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
COMPUTER FUND	103%	\$ 328,181	\$ 316,043	\$ 416,834	\$ 415,305	\$ 411,400	\$ 179,057	\$ 193,206	\$ 387,847	\$ 439,232	\$ 452,409	\$ 465,981	\$ 479,961
PUBLIC IMPROVEMENT	0%	\$ 155,000	\$ 320,000	\$ 330,000	\$ 170,000	\$ 250,000	\$ 173,778	\$ 320,000	\$ 230,000	\$ 330,000	\$ 300,000	\$ 300,000	\$ 300,000
CONTINGENCY	100%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL PROJECTED SUPPLIES &amp; OTHER</b>		<b>\$8,956,208</b>	<b>\$9,670,042</b>	<b>\$10,248,021</b>	<b>\$10,015,331</b>	<b>\$10,145,484</b>	<b>\$9,692,509</b>	<b>\$9,925,802</b>	<b>\$10,387,258</b>	<b>\$10,526,776</b>	<b>\$10,549,171</b>	<b>\$10,730,279</b>	<b>\$10,915,144</b>
CAPITAL		\$ 122,416	\$ 376,786	\$ 535,133	\$ 449,952	\$ 317,775	\$ 196,688	\$ 251,505	\$ 216,632	\$ 249,579	\$ 300,000	\$ 300,000	\$ 300,000
<b>TOTAL EXPENDITURES</b>		<b>\$28,039,803</b>	<b>\$29,315,361</b>	<b>\$30,803,462</b>	<b>\$31,230,876</b>	<b>\$30,421,374</b>	<b>\$30,412,227</b>	<b>\$31,168,063</b>	<b>\$31,530,168</b>	<b>\$31,224,733</b>	<b>\$32,014,210</b>	<b>\$32,837,045</b>	<b>\$33,711,846</b>
HISTORICAL BUDGET MARGIN		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 940,411	\$ 932,333	\$ 953,881	\$ 977,454	\$ 1,002,498
PROJECTED SURPLUS (DEFICIT)		\$ 253,871	\$ 686,942	\$ 580,145	(\$ 67,837)	\$ 528,413	\$ 1,109,637	(\$ 296,859)	(\$ 158,395)	\$ 50,523	(\$ 355,180)	(\$ 553,937)	(\$ 768,973)
PROJECTED FUND BALANCE		\$ 1,090,126	\$ 1,777,068	\$ 2,321,854	\$ 2,254,017	\$ 2,752,426	\$ 3,962,063	\$ 3,665,204	\$ 3,506,808	\$ 3,557,331	\$ 3,202,151	\$ 2,648,214	\$ 1,879,241
<b>ESTIMATED USE OF FUND BALANCE</b>									\$ 1,098,807	\$ 881,810	\$ 1,309,061	\$ 1,531,392	\$ 1,771,471

Annual

Insurance Rates	Current 5%	12.50%	20%	CAP
\$ 6,520.56	\$ 326.03	\$ 815.07	\$ 1,304.11	\$ 1,020.60
\$ 15,649.20	\$ 782.46	\$ 1,956.15	\$ 3,129.84	\$ 4,649.20
\$ 19,561.44	\$ 978.07	\$ 2,445.18	\$ 3,912.29	\$ 4,561.44

	Wage Top of Scale	6.50% of Annual Wage	Difference of 20% Health Cost vs 6.5% of Wage			# of Positions in this Pay Level			% of Total	
			Single 1304.11	Double 3129.84	Family 3912.29	Single	Double	Family		Total
A	\$ 25,307.00	\$ 1,644.96	\$ 340.85	\$ (1,484.89)	\$ (2,267.34)	1		1	2	0.66%
B	\$ 27,523.00	\$ 1,789.00	\$ 484.89	\$ (1,340.85)	\$ (2,123.30)	1		2	3	1.00%
C	\$ 29,932.00	\$ 1,945.58	\$ 641.47	\$ (1,184.26)	\$ (1,966.71)	8	6	8	22	7.31%
D	\$ 32,552.00	\$ 2,115.88	\$ 811.77	\$ (1,013.96)	\$ (1,796.41)	12	5	8	25	8.31%
E	\$ 35,399.00	\$ 2,300.94	\$ 996.83	\$ (828.91)	\$ (1,611.36)	3	10	18	31	10.30%
F	\$ 38,498.00	\$ 2,502.37	\$ 1,198.26	\$ (627.47)	\$ (1,409.92)	2	14	21	37	12.29%
G	\$ 41,866.00	\$ 2,721.29	\$ 1,417.18	\$ (408.55)	\$ (1,191.00)	15	3	3	21	6.98%
H	\$ 45,529.00	\$ 2,959.39	\$ 1,655.28	\$ (170.46)	\$ (952.91)	6	11	16	33	10.96%
I	\$ 49,513.00	\$ 3,218.35	\$ 1,914.24	\$ 88.51	\$ (693.95)	12	4	48	64	21.26%
J	\$ 53,844.00	\$ 3,499.86	\$ 2,195.75	\$ 370.02	\$ (412.43)	6		10	16	5.32%
K	\$ 58,557.00	\$ 3,806.21	\$ 2,502.10	\$ 676.37	\$ (106.09)	3	1	13	17	5.65%
L	\$ 63,682.00	\$ 4,139.33	\$ 2,835.22	\$ 1,009.49	\$ 227.04	3	3	3	9	2.99%
M	\$ 69,254.00	\$ 4,501.51	\$ 3,197.40	\$ 1,371.67	\$ 589.22	3		7	10	3.32%
N	\$ 75,314.00	\$ 4,895.41	\$ 3,591.30	\$ 1,765.57	\$ 983.12			3	3	1.00%
O	\$ 81,904.00	\$ 5,323.76	\$ 4,019.65	\$ 2,193.92	\$ 1,411.47			4	4	1.33%
P	\$ 89,070.00	\$ 5,789.55	\$ 4,485.44	\$ 2,659.71	\$ 1,877.26			1	1	0.33%
Q	\$ 96,863.00	\$ 6,296.10	\$ 4,991.99	\$ 3,166.26	\$ 2,383.81	1	1		2	0.66%
IDG	\$ 140,457.00	\$ 9,129.71	\$ 7,825.60	\$ 5,999.87	\$ 5,217.42		1		1	0.33%
Union Positions were placed at the Grade Level closest to that scale.						76	59	166	301	100%

Shaded = Employee pays more

**PUBLICLY FUNDED HEALTH INSURANCE CONTRIBUTION ACT**  
**Act 152 of 2011**

AN ACT to limit a public employer's expenditures for employee medical benefit plans; to provide the power and duties of certain state agencies and officials; to provide for exceptions; and to provide for sanctions.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

*The People of the State of Michigan enact:*

**15.561 Short title.**

Sec. 1. This act shall be known and may be cited as the "publicly funded health insurance contribution act".

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.562 Definitions.**

Sec. 2. As used in this act:

(a) "Designated state official" means:

(i) For an election affecting employees and officers in the judicial branch of state government, the state court administrator.

(ii) For an election affecting senate employees and officers, the secretary of the senate.

(iii) For an election affecting house of representatives employees and officers, the clerk of the house.

(iv) For an election affecting legislative council employees, the legislative council.

(v) For an election affecting employees in the state classified service, the civil service commission.

(vi) For an election affecting executive branch employees who are not in the state classified service, the state employer.

(b) "Flexible spending account" means a medical expense flexible spending account in conjunction with a cafeteria plan as permitted under the federal internal revenue code of 1986.

(c) "Health savings account" means an account as permitted under section 223 of the internal revenue code of 1986, 26 USC 223.

(d) "Local unit of government" means a city, village, township, or county, a municipal electric utility system as defined in section 4 of the Michigan energy employment act of 1976, 1976 PA 448, MCL 460.804, an authority created under chapter VIA of the aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.108 to 259.125c, or an authority created under 1939 PA 147, MCL 119.51 to 119.62.

(e) "Medical benefit plan" means a plan established and maintained by a carrier, a voluntary employees' beneficiary association described in section 501(c)(9) of the internal revenue code of 1986, 26 USC 501, or by 1 or more public employers, that provides for the payment of medical benefits, including, but not limited to, hospital and physician services, prescription drugs, and related benefits, for public employees or elected public officials. Medical benefit plan does not include benefits provided to individuals retired from a public employer.

(f) "Public employer" means this state; a local unit of government or other political subdivision of this state; any intergovernmental, metropolitan, or local department, agency, or authority, or other local political subdivision; a school district, a public school academy, or an intermediate school district, as those terms are defined in sections 4 to 6 of the revised school code, 1976 PA 451, MCL 380.4 to 380.6; a community college or junior college described in section 7 of article VIII of the state constitution of 1963; or an institution of higher education described in section 4 of article VIII of the state constitution of 1963.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.563 Public employer contribution to medical benefit plan; limitation on amount.**

Sec. 3. Except as otherwise provided in this act, a public employer that offers or contributes to a medical benefit plan for its employees or elected public officials shall pay no more of the annual costs or illustrative rate and any payments for reimbursement of co-pays, deductibles, or payments into health savings accounts, flexible spending accounts, or similar accounts used for health care costs, than a total amount equal to \$5,500.00 times the number of employees with single person coverage, \$11,000.00 times the number of employees with individual and spouse coverage, plus \$15,000.00 times the number of employees with family coverage, for a medical benefit plan coverage year beginning on or after January 1, 2012. A public employer may allocate its payments for medical benefit plan costs among its employees and elected public officials as it sees fit. By October 1 of each year after 2011, the state treasurer shall adjust the maximum payment permitted



under this section for each coverage category for medical benefit plan coverage years beginning the succeeding calendar year, based on the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available from the United States department of labor, bureau of labor statistics.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.564 Public employer contribution to medical benefit plan; limitation on percentage of annual costs.**

Sec. 4. (1) By a majority vote of its governing body, a public employer, excluding this state, may elect to comply with this section for a medical benefit plan coverage year instead of the requirements in section 3. The designated state official may elect to comply with this section instead of section 3 as to medical benefit plans for state employees and state officers.

(2) For medical benefit plan coverage years beginning on or after January 1, 2012, a public employer shall pay not more than 80% of the total annual costs of all of the medical benefit plans it offers or contributes to for its employees and elected public officials. For purposes of this subsection, total annual costs includes the premium or illustrative rate of the medical benefit plan and all employer payments for reimbursement of co-pays, deductibles, and payments into health savings accounts, flexible spending accounts, or similar accounts used for health care but does not include beneficiary-paid copayments, coinsurance, deductibles, other out-of-pocket expenses, other service-related fees that are assessed to the coverage beneficiary, or beneficiary payments into health savings accounts, flexible spending accounts, or similar accounts used for health care. Each elected public official who participates in a medical benefit plan offered by a public employer shall be required to pay 20% or more of the total annual costs of that plan. The public employer may allocate the employees' share of total annual costs of the medical benefit plans among the employees of the public employer as it sees fit.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.565 Collective bargaining agreement or other contract in effect; inconsistent terms.**

Sec. 5. (1) If a collective bargaining agreement or other contract that is inconsistent with sections 3 and 4 is in effect for a group of employees of a public employer on the effective date of this act, the requirements of section 3 or 4 do not apply to that group of employees until the contract expires. A public employer's expenditures for medical benefit plans under a collective bargaining agreement or other contract described in this subsection shall be excluded from calculation of the public employer's maximum payment under section 4. The requirements of sections 3 and 4 apply to any extension or renewal of the contract.

(2) A collective bargaining agreement or other contract that is executed on or after September 15, 2011 shall not include terms that are inconsistent with the requirements of sections 3 and 4.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.566 Deduction by public employer.**

Sec. 6. A public employer may deduct the covered employee's or elected public official's portion of the cost of a medical benefit plan from compensation due to the covered employee or elected public official. The employer may condition eligibility for the medical benefit plan on the employee's or elected public official's authorizing the public employer to make the deduction.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.567 Applicability of requirements to medical benefit plans of public employees and elected public officials; scope; effect of certain sections found to be invalid.**

Sec. 7. (1) The requirements of this act apply to medical benefit plans of all public employees and elected public officials to the greatest extent consistent with constitutionally allocated powers, whether or not a public employee is a member of a collective bargaining unit.

(2) If a court finds the requirements of section 3 to be invalid, the expenditure limit in section 4 shall apply to a public employer that does not exempt itself under section 8, except that the requirement for a majority vote of the governing body of the public employer in section 4 shall not apply. If a court finds section 4 to be invalid, the expenditure limit in section 3 shall apply to each public employer that does not exempt itself under section 8.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.568 Exemption.**

Sec. 8. (1) By a 2/3 vote of its governing body each year, a local unit of government may exempt itself

from the requirements of this act for the next succeeding year.

(2) A 2/3 vote of the governing body of the local unit of government is required to extend an exemption under this section to a new year.

(3) An exemption under this section is not effective for a city with a mayor who is both the chief executive and chief administrator, unless the mayor also approves the exemption.

(4) An exemption under this section is not effective for a county with a county executive who is both the chief executive and chief administrator, unless the county executive also approves the exemption.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.

**15.569 Noncompliance by public employer; penalty.**

Sec. 9. If a public employer fails to comply with this act, the public employer shall permit the state treasurer to reduce by 10% each economic vitality incentive program payment received under 2011 PA 63 and the department of education shall assess the public employer a penalty equal to 10% of each payment of any funds for which the public employer qualifies under the state school aid act of 1979, 1979 PA 94, MCL 388.1601 to 388.1772, during the period that the public employer fails to comply with this act. Any reduction setoff or penalty amounts recovered shall be returned to the fund from which the reduction is assessed or upon which the penalty is determined. The department of education may also refer the penalty collection to the department of treasury for collection consistent with section 13 of 1941 PA 122, MCL 205.13.

**History:** 2011, Act 152, Imd. Eff. Sept. 27, 2011.