



2019 Tentative Budget

Presented October 23, 2018

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Budget Officer Message

To the Honorable Board of Utah County Commissioners and Citizens of Utah County:

Pursuant to Utah Code Annotated §17-36-10, the following tentative budget for 2019 has been prepared for Utah County using budgetary practices required by the Utah State Auditor.

Estimated Revenue Calculations

Revenue from property taxes is estimated based upon the calculation required by the Utah State Tax Commission. The property tax revenue is budgeted at \$48.2 million for 2019. Of the \$48.2 million budgeted for property taxes, \$35.7 million is for general property taxes that are unrestricted in their use, \$8.5 million is for property taxes that are restricted to assessing and collecting activities, and \$4.0 million is for property taxes assigned to redevelopment agencies.

The local sales tax, which represents sales tax collected in the unincorporated area, has been budgeted at \$1.8 million for 2019, which is a slight increase from the 2018 budgeted amount. This local sales tax has a population component and since the population of the unincorporated area is decreasing, the revenue was budgeted to reflect a lower population factor.

The County option sales tax, which represents the 0.25-percent levy the County has opted to collect for general governmental purposes, is budgeted at \$29.9 million for 2019, which is a 4.5-percent increase from the 2018 budgeted amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments. Most of these amounts are included in the 2019 budget as submitted by the departments.

Requested Appropriations

The 2019 tentative budget is presented as a balanced budget for all funds.

The Board of County Commissioners will make final adjustments to the tentative budget before the budget is officially adopted. The public hearing for the final budget is scheduled for Tuesday, December 4, 2018.

This tentative budget includes no extraordinary budget increases.

The tentative 2019 budget includes a one-step increase for employees with successful performance appraisals effective on their scheduled review dates. One step approximately represents a 2.35-percent salary increase. Because employees' review dates are spread throughout the year, the

overall salary increase is approximately 1 percent. Departments' budgets for wages have also been increased to fund the results of a compensation study implemented in 2018. A cost-of-living increase, or COLA, is not included in the tentative 2019 budget.

The County estimates a two-percent increase in health insurance. Full-time County employees with benefits currently pay nothing toward the cost of their health insurance.

Tax Increase Projections

This tentative budget does not present an increase in the property tax rate.

A budgetary procedure allowed to the Board of County Commissioners is the adoption of a property tax budget that would generate a tax increase in 2019. On September 25, 2018, by a 2-1 vote, the Board of County Commissioners adopted a resolution providing notice and stating the following: 1) Utah County intends to levy a tax rate that exceeds the County's certified tax rate; 2) The dollar amount of additional ad valorem tax revenue that would be generated by the proposed increase in the certified tax rate is \$7,500,000; 3) The additional ad valorem tax revenue that would be generated by the proposed increases in the certified tax rate would be utilized by the County in its general fund for all lawful purposes including the funding of law enforcement and public safety needs, roads and infrastructure, necessary capital improvements, and public services to address the needs of growth throughout the County; 4) The approximate percentage increase in ad valorem tax revenue for the County based on the proposed increase is 27.56%.

The Board of County Commissioners set a public hearing for Tuesday, December 4, 2018 to discuss the proposal to levy a tax rate that exceeds the County's certified tax rate. A notice of the proposed tax increase was mailed to each owner of property in the County.

Budget Integrity

For the 2019 budget, departments received a budget schedule based upon projected 2019 staffing plan costs, charges from the internal service funds, and 2017 actual operating expenditures (operating expenditures excludes capital equipment and other one-time purchases). Department heads could request any changes that were necessary to fund their departments' 2019 operations. These budget requests were discussed during public meetings held the first week of October. Not all departmental requests are included in the tentative budget. The Board of County Commissioners has scheduled additional budget meetings to discuss the requests and will make final adjustments to the tentative budget.

The basic concept of Utah County's budget process for departments funded either in the general fund or with funds transferred from the general fund is to balance the expenses to the 2019 projected revenue without using fund balance to bridge the gap between revenue and expenses. However, the tentative budget was still balanced using "one-time" funding in the following funds:

<u>Fund</u>	<u>"One-Time" Funding Amount</u>
General	\$4,800,600
DDAPT	\$679,505
Health Department	\$2,834,681

"One-time" funding is so named because the funding is available only once. Accordingly, budgets in future years will need to replace the one-time funding either by adding revenue (such as a property tax increase, growth in sales tax collections, fee increases, etc.) or by reducing expenditures. Due to the County's fiscal conservatism, the County has been able to set aside fund balances for large equipment purchases and construction projects. Bond rating agencies look favorably on these fund balances and diminishing them may negatively affect the County's bond rating. In addition, utilizing fund balances also affects the County's cash reserves. For many years, the County has had sufficient cash balances to operate without using tax anticipation notes. This is a significant benefit because tax anticipation notes are costly due to interest expenses and costs of issuance.

Staffing Plan Change Requests

Several departments have submitted staffing plan change requests. The tentative budget does not include funding for any of these requests.

Sincerely,



Bryan E. Thompson
Utah County Clerk-Auditor

Debt Service

As of the date of this report, the County only carries debt from revenue bonds. Whereas general obligation bonds are backed in full by the good faith and credit of the County and its residents, revenue bonds are backed by an underlying revenue or tax that is applicable to the financing.

Security Center Expansion

On August 4, 2005, the County issued \$15.165 million in Sales Tax Revenue bonds to finance the costs of expansion and improvements related to the Security Center. On May 21, 2014, the County issued \$6,755,000 in Sales Tax Refunding bonds to defease the 2005 bonds.

Transportation Projects

The County issued \$102.73 million in Sales Tax Revenue bonds on August 27, 2009 and \$27.715 million in Fee Revenue bonds on September 3, 2009 to finance the costs of transportation projects within the County.

The County issued \$51.675 million in Sales Tax Revenue bonds on February 14, 2012 for the purpose of financing transportation projects within the County. Previous to the issuance of these bonds, the County had an interlocal agreement with Utah Transit Authority (“UTA”) whereby the County borrowed \$55.2 million from UTA’s portion of the fixed guideway (or “Section 2216”) sales tax to fund transportation projects such as Pioneer Crossing and North County Boulevard. The interlocal agreement stipulated that the County would repay interest to UTA at a rate of five percent. The issuance of these bonds not only reduced the interest payments due, but also provided immediate operational funding for FrontRunner South, which began service in Utah County in December 2012.

Convention Center

On January 20, 2010, the County issued \$40.15 million in Excise Tax Revenue bonds to finance the costs of constructing the Convention Center in downtown Provo.

Energy Improvements

On October 22, 2010, the County issued \$4.94 million in Sales Tax Revenue bonds to finance the costs of energy improvements to County facilities.

Museum of Natural Curiosity at Thanksgiving Point

On September 4, 2013, the County issued \$3.8 million in Excise Tax Revenue bonds to finance a portion of the costs of acquiring, constructing, equipping, and furnishing a museum and related improvements and facilities located at Thanksgiving Point in Lehi.

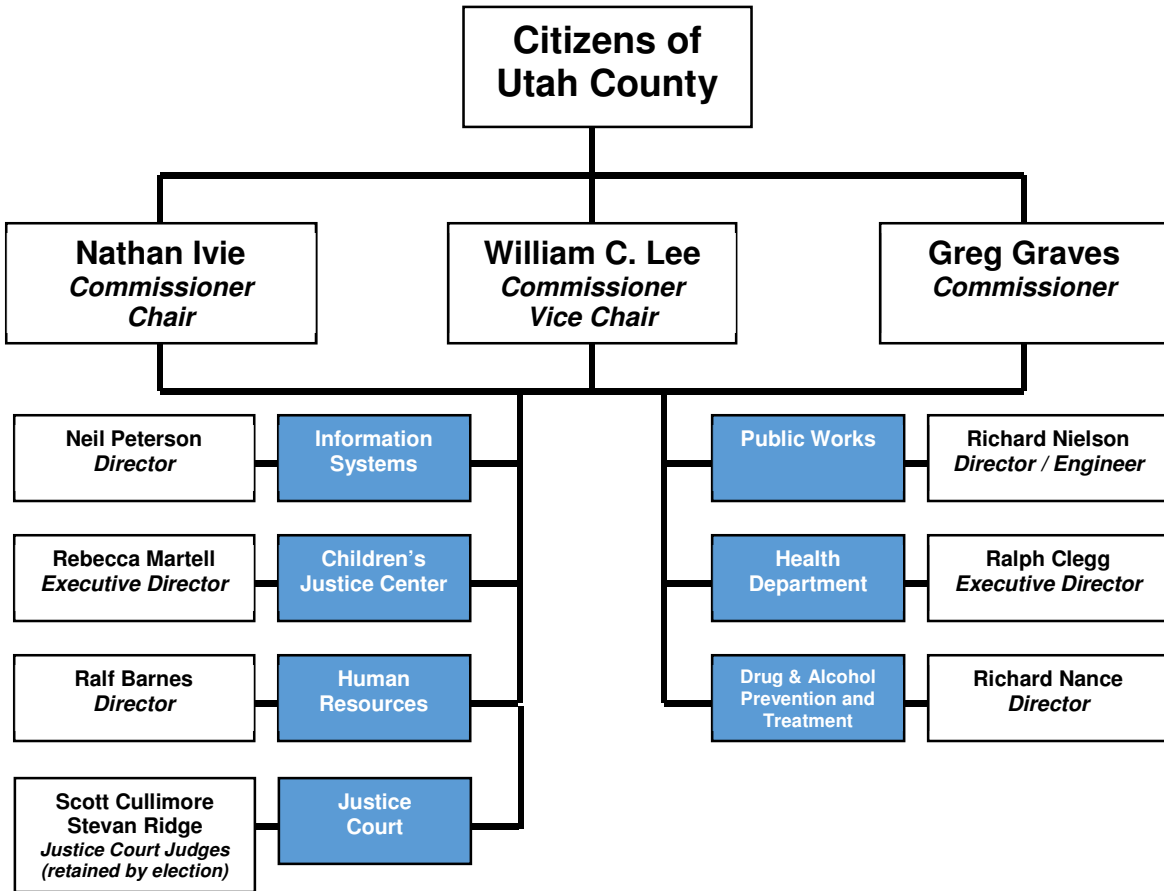
Utah Transit Authority Bus Rapid Transit

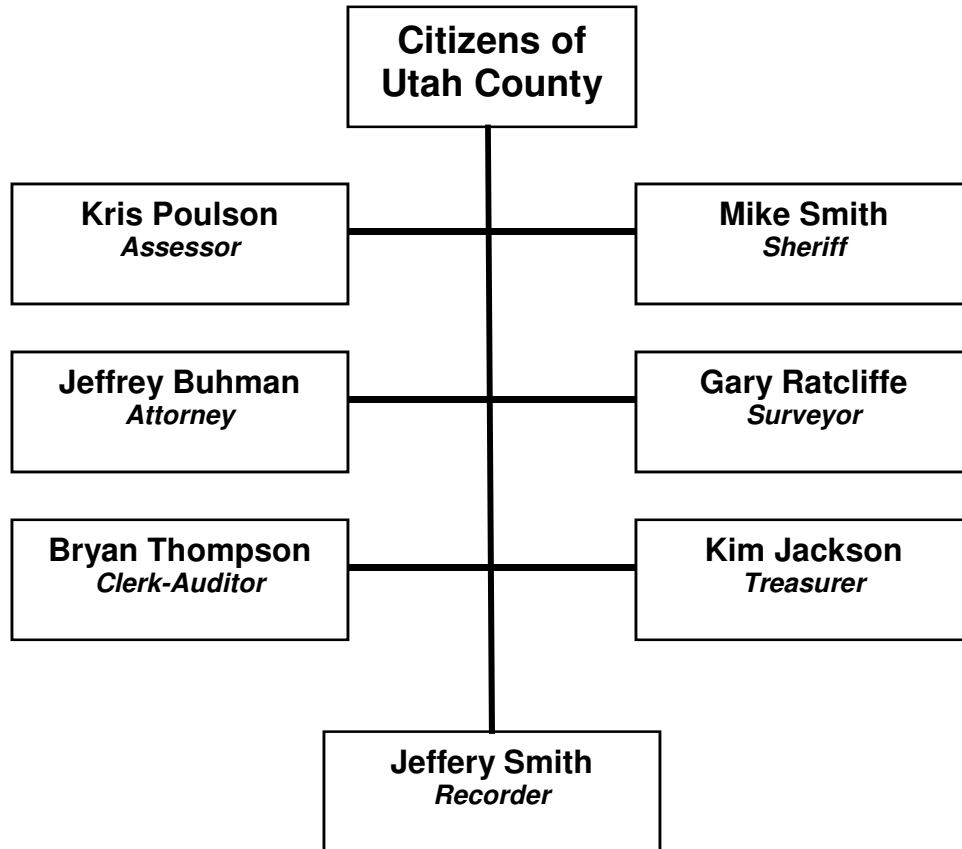
On December 22, 2016, the County issued \$65 million in Series 2016 Subordinated Transportation Sales Tax Revenue Bonds to finance a Transportation Improvement Project, more commonly known as Bus Rapid Transit (BRT) or Utah Valley Express (UVX), operated by the Utah Transit Authority. UVX service began August 13, 2018. Pursuant to an interlocal agreement with UTA, the County expects to be fully reimbursed for the total principal and interest of the financing.

	Date of Issuance	Total Principal	Balance as of 12/31/2018	2019 Principal Payments Due	Payoff Date
<u>General Obligation Bonds</u>					
None	na	na	na	na	na
<u>Revenue Bonds</u>					
Transportation Projects (Sales Tax)	8/27/2009	\$ 102,730,000	\$ 79,615,000	\$ 3,150,000	12/1/2034
Transportation Projects (Fee)	9/3/2009	\$ 27,715,000	\$ 21,430,000	\$ 850,000	12/1/2034
Convention Center	1/20/2010	\$ 40,150,000	\$ 33,200,000	\$ 900,000	12/1/2039
Energy Improvements	10/22/2010	\$ 4,940,000	\$ 3,435,000	\$ 315,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	\$ 51,675,000	\$ 44,900,000	\$ 945,000	12/1/2039
Museum at Thanksgiving Point	9/4/2013	\$ 3,800,000	\$ 3,015,000	\$ 150,000	12/1/2033
Security Center Expansion	5/21/2014	\$ 6,755,000	\$ 2,715,000	\$ 1,345,000	11/1/2020
Subordinated Sales Tax (UTA BRT)	12/22/2016	\$ 65,000,000	\$ 62,030,000	\$ 1,410,000	11/1/2029
TOTAL		\$ 302,765,000	\$ 250,340,000	\$ 9,065,000	

Organizational Charts

(As of October 23, 2018)

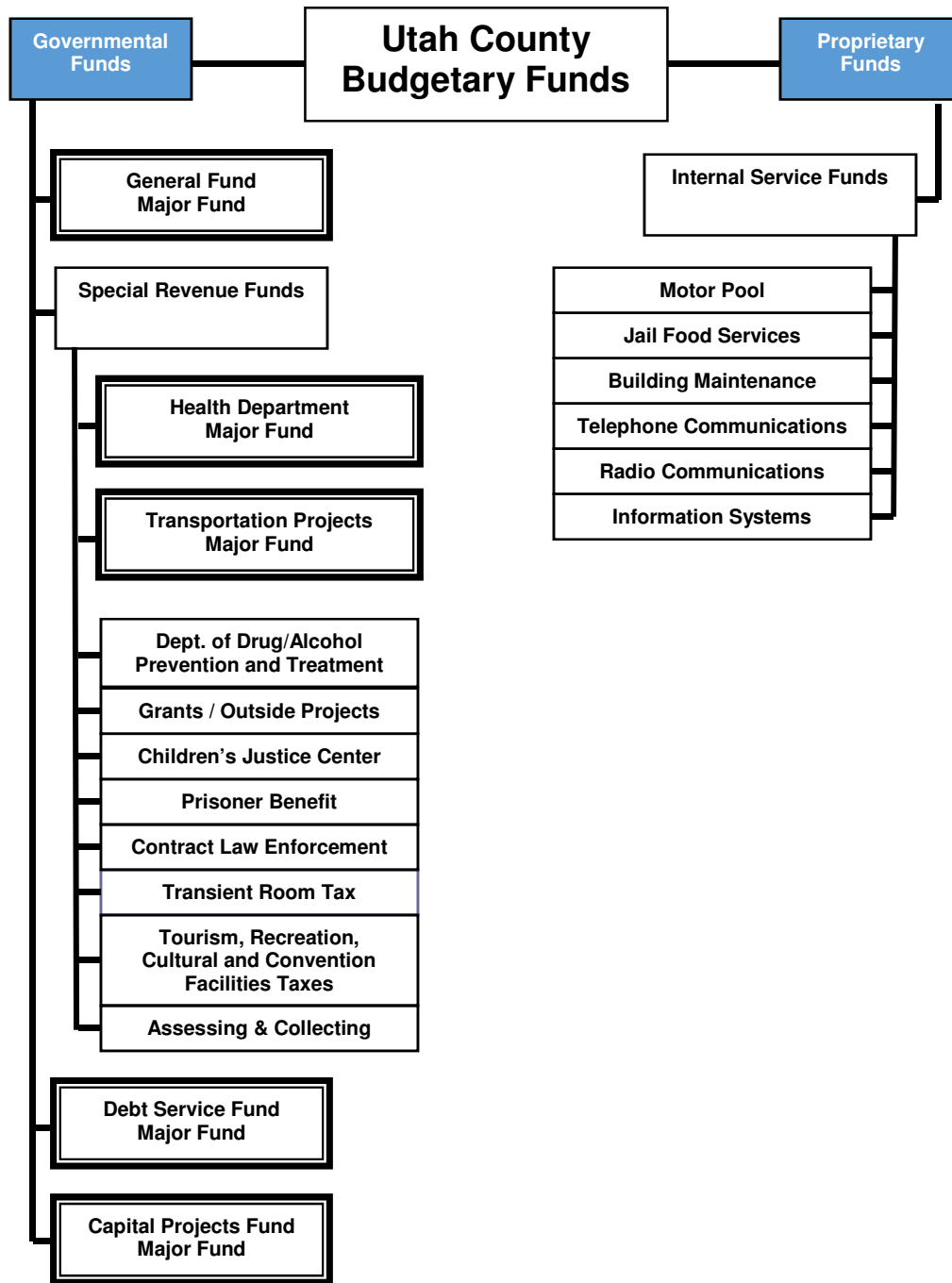




Summary of Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Major funds represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The County has five major funds: the general fund, the health department fund, the road projects fund, the debt service fund, and the capital projects fund.



General Fund

The general fund is the chief operating fund of the County and is used to account for all transactions that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, and other general governmental services.

Health Department Fund

The health department fund is a special revenue fund used to account for the activities of the Utah County Health Department. The Health Department fund includes six main divisions: Administration, Environmental Health, Community Health/Nursing, Health Promotion, WIC (Women, Infants, and Children), and Senior Services. A large portion of the Health Department's revenues come from federal grants passed through the Utah Department of Health.

Transportation Projects Fund

The road projects fund is a special revenue fund used to account for transportation projects of the County. On April 1, 2007, the County enacted a 0.25-percent sales tax known as the Mass Transit Fixed Guideway sales tax. The results of an opinion question included on the ballot during the 2006 general election indicated that voters approved of this sales tax (69 percent for the tax and 31 percent against the tax). On January 1, 2008, the tax for this sales tax increased to 0.30 percent.

On January 1, 2009, the County enacted a 0.25-percent sales tax known as the County Airport, Highway, and Public Transit sales tax.

In addition to these two sales taxes, the County signed an interlocal agreement with the Utah Department of Transportation ("UDOT") to receive the motor vehicle registration fee collected by the Utah State Tax Commission until the County's debt service requirements are paid.

This fund also includes projects funded with Class "B" Road Funds the County receives from UDOT.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest, and related costs.

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

In addition to these five major funds, the County maintains non-major special revenue funds and non-major proprietary funds.

Non-major Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County utilizes eight non-major special revenue funds: DDAPT (Department of Drug and Alcohol Prevention and Treatment) fund, Grants/Outside Projects fund, Children's Justice Center fund; Prisoner Benefit fund, Outside Law Enforcement fund, Transient Room Tax fund, Tourism/Recreation/Cultural/Convention Facilities Taxes fund (includes park maintenance and improvements), and Assessing and Collecting fund.

Non-major Proprietary Funds

The County’s non-major proprietary funds are all internal services funds. Internal services funds are used to report activities that provide goods or services to other funds, departments, and agencies of the County and its component units, or to other governments, on a cost-reimbursement basis. The County utilizes six non-major proprietary funds: Motor Pool fund, Jail Food Services fund, Building Maintenance fund, Telephone Communications fund, Radio Communications fund, and Information Systems fund.

Fiduciary Funds

The County has additional fiduciary funds that are audited, but not included in the budget.

General Fund Highlights

The 2019 general fund is tentatively budgeted at \$90.2 million. This represents an increase of \$1.2 million from the current 2018 budget.

Revenue Comparisons

The following chart shows summarizes the revenue in the general fund by category:

<u>Category</u>	<u>2017 Actual</u>		<u>2018 Budget</u>		<u>2019 Tentative</u>		<u>Δ 17-18</u>	<u>Δ 18-19</u>
Property Taxes	\$ 31,870,975	39.6%	\$ 33,926,000	38.1%	\$ 35,727,000	39.6%	6.4%	5.3%
Sales Taxes	27,815,838	34.5%	30,348,000	34.1%	31,643,000	35.1%	9.1%	4.3%
Other Taxes	3,145	0.0%	4,000	0.0%	3,000	0.0%	27.2%	-25.0%
Licenses and Permits	393,746	0.5%	380,000	0.4%	380,000	0.4%	-3.5%	0.0%
Intergovernmental Revenue	796,225	1.0%	797,516	0.9%	800,760	0.9%	0.2%	0.4%
Charges for Services	10,056,386	12.5%	10,123,404	11.4%	10,001,568	11.1%	0.7%	-1.2%
Fines and Forfeitures	2,116,978	2.6%	1,948,800	2.2%	2,030,000	2.3%	-7.9%	4.2%
Miscellaneous Revenue	689,826	0.9%	500,000	0.6%	823,000	0.9%	-27.5%	64.6%
Outside Donations	2,000	0.0%	1,000	0.0%	1,000	0.0%	na	0.0%
Transfers In	3,618,928	4.5%	3,671,338	4.1%	3,974,524	4.4%	1.4%	8.3%
Appropriated Fund Balance	3,178,528	3.9%	7,321,909	8.2%	4,800,600	5.3%	na	-34.4%
Totals	\$ 80,542,576	100.0%	\$ 89,021,967	100.0%	\$ 90,184,452	100.0%	10.5%	1.3%

Utilization of General Property and Sales Taxes

The following chart shows the amount of general property and/or sales taxes utilized by department:

Department	Budgeted Expense	General Use Property and/or Sales Tax and/or Fund Balance	% Total Taxes / Fund Balance	% Exp Budget
Sheriff - Corrections	\$ 31,105,641	\$ 26,717,593	37.0%	85.9%
Sheriff - Enforcement	19,556,784	14,509,610	20.1%	74.2%
Attorney	8,850,330	7,377,180	10.2%	83.4%
Public Defender	5,056,584	5,056,584	7.0%	100.0%
Non-Departmental	4,996,701	3,603,347	5.0%	72.1%
Health Dept	2,179,962	2,179,962	3.0%	100.0%
Wasatch Mental Health	1,500,000	1,500,000	2.1%	100.0%
Human Resources	1,714,757	1,490,164	2.1%	86.9%
Commission	1,041,885	936,885	1.3%	89.9%
Mosquito Abatement	904,884	904,884	1.3%	100.0%
Sheriff - Wildland Fire	2,460,585	876,398	1.2%	35.6%
Surveyor	831,969	816,279	1.1%	98.1%
Auditor	1,096,569	783,826	1.1%	71.5%
Elections	1,612,152	782,776	1.1%	48.6%
GIS	1,101,167	768,192	1.1%	69.8%
Public Works	757,628	726,700	1.0%	95.9%
Justice Court	1,467,145	690,145	1.0%	47.0%
DDAPT	686,505	686,505	1.0%	100.0%
Extension	482,760	477,000	0.7%	98.8%
Records Management	417,276	405,276	0.6%	97.1%
Utah Valley Dispatch SSD	325,000	325,000	0.5%	100.0%
Children's Justice Center	203,813	203,813	0.3%	100.0%
Utah County Fair	200,000	200,000	0.3%	100.0%
Agriculture	75,467	75,467	0.1%	100.0%
Mountainland Assoc Govt	45,000	45,000	0.1%	100.0%
Utah Lake Commission	40,000	40,000	0.1%	100.0%
South Valley Animal SSD	32,000	32,000	0.0%	100.0%
Indigent Burials	20,000	20,000	0.0%	100.0%
North Valley Animal SSD	5,000	5,000	0.0%	100.0%
Mt Nebo Water Assoc	1,000	1,000	0.0%	100.0%
Community Development	1,122,874	-	0.0%	0.0%
Clerk	293,014	(65,986)	-0.1%	-22.5%
Totals	\$ 90,184,452	\$ 72,170,600	100.0%	80.0%

Capital Projects

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The following schedule shows the County's funding for capital facilities over the next three years:

Capital Project Funding:

Funding from Prior Years	\$9,629,141
Funding from Other Sources for 2018 Projects	600,000
Funding from Other Sources for 2019 Projects	822,000
Funding from Other Sources for 2020 Projects	600,000
Funding from Other Sources for 2021 Projects	600,000
Funding from Other Sources for 2022 Projects	600,000
Total Capital Projects Funding Available	<u>\$12,851,141</u>

Planned Capital Project Expenditures:

2018: Courthouse Exterior Restoration	\$600,000
Facility Needs Assessment	17,000
Spanish Fork Fuel Station	15,174
Land Purchase	397,193
2019: Courthouse Exterior Restoration	\$600,000
Convention Center Improvements	222,000
Provo Fuel Station	500,000
2020: Courthouse Exterior Restoration	\$600,000
Foothill North Building	3,200,000
Satellite Health Building	3,000,000
2021: Courthouse Exterior Restoration	\$600,000
Jail Dorm Building	7,800,000
2022: Courthouse Exterior Restoration	\$600,000
Total Capital Projects Funding Needed	<u>\$18,151,367</u>
Funding Excess / (Shortfall)	<u>\$(5,300,226)</u>

Other Statistical Information

The following chart summarizes the number of full-time equivalents (FTEs) in the County’s budgeted staffing plan as of September 6, 2018. Except for term-limited and time-limited positions, no person is placed or retained on a department payroll unless the person occupies a position listed in the approved staffing plan. An FTE is the decimal equivalent of a part-time position converted to a full-time basis (e.g. one person working half time would equate to 0.5 FTE).

<u>Department</u>	<u>Elected Officials</u>	<u>Employ- ees</u>	<u>Total FTEs</u>	<u>% Total</u>
Sheriff - Corrections		228.50	228.50	22.7%
Health Department		182.50	182.50	18.2%
Sheriff - Enforcement	1.00	163.00	164.00	16.3%
Public Works		84.00	84.00	8.4%
Drug/Alcohol Prevention		71.00	71.00	7.1%
Attorney	1.00	69.00	70.00	7.0%
Assessor	1.00	46.00	47.00	4.7%
Information Systems		32.00	32.00	3.2%
Recorder	1.00	30.00	31.00	3.1%
Clerk-Auditor	1.00	21.00	22.00	2.2%
Children's Justice Center		14.25	14.25	1.4%
Justice Court		14.00	14.00	1.4%
Human Resources		12.00	12.00	1.2%
Treasurer	1.00	8.00	9.00	0.9%
Surveyor	1.00	6.00	7.00	0.7%
Sheriff - Fire		7.00	7.00	0.7%
Commission	3.00	3.00	6.00	0.6%
Extension		4.00	4.00	0.4%
Totals	<u>10.00</u> 1.0%	<u>995.25</u> 99.0%	<u>1005.25</u>	<u>100.0%</u>

The following table shows the general property tax levies adopted by the County for the last five years:

	2018	2017	2016	2015	2014
General fund	0.000734	0.000779	0.000834	0.000870	0.000916
Debt service	na	na	na	na	na
State assessing & collecting	0.000009	0.000010	0.000011	0.000012	0.000013
Local assessing & collecting	<u>0.000170</u>	<u>0.000180</u>	<u>0.000204</u>	<u>0.000216</u>	<u>0.000220</u>
Total direct rate	<u>0.000913</u>	<u>0.000969</u>	<u>0.001049</u>	<u>0.001098</u>	<u>0.001149</u>

The following sales tax rates have been enacted by the County:

<u>Sales Tax</u>	<u>Rate</u>	<u>Purpose</u>
County Option Sales Tax	0.25%	General fund
Local Sales Tax	1.00%	General fund
Transient Room Tax	4.25%	Tourism promotion
Restaurant Tax (TRCC)	1.00%	Tourism, recreation/cultural/convention facilities
Short-term Vehicle Leasing (TRCC)	7.00%	Tourism, recreation/cultural/convention facilities
Section 2216 Sales Tax	0.30%	Transportation projects, including public transit
Section 2218 Sales Tax	0.25%	Transportation projects
Section 2208 Sales Tax	0.25%	Mass transit projects (distributed directly to UTA)

On November 3, 2015, voters in Utah County decided not to allow the County to impose an additional 0.25% sales and use tax for the specific purpose of transportation improvements (the vote was 59% against the tax and 41% for the tax).

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The following chart summarizes the salaries of the elected officials of the County:

Elected Official	Annual Salary ¹						
	2013	2014	2015	2016	2017	2018	2019
Commissioner	\$ 103,896 ²	\$ 103,896	\$ 119,444 ^{8,9}	\$ 119,444	\$ 119,444	\$ 119,444	\$ 119,444 ¹⁹
Attorney	\$ 122,226 ³	\$ 122,226	\$ 140,504 ^{8,10}	\$ 140,504	\$ 143,314 ¹⁵	\$ 143,314	\$ 143,314 ¹⁹
Sheriff	\$ 108,862 ⁴	\$ 108,862	\$ 111,410 ^{8,11}	\$ 111,410	\$ 113,638 ¹⁶	\$ 113,638	\$ 113,638 ¹⁹
Assessor	\$ 96,902 ⁵	\$ 96,902	\$ 111,410 ^{8,12}	\$ 111,410	\$ 113,638 ¹⁶	\$ 113,638	\$ 113,638 ¹⁹
Clerk-Auditor	\$ 94,692 ⁶	\$ 94,692	\$ 108,862 ^{8,13}	\$ 108,862	\$ 111,039 ¹⁷	\$ 111,039	\$ 111,039 ¹⁹
Recorder	\$ 94,692 ⁶	\$ 94,692	\$ 108,862 ^{8,13}	\$ 108,862	\$ 111,039 ¹⁷	\$ 111,039	\$ 111,039 ¹⁹
Treasurer	\$ 94,692 ⁶	\$ 94,692	\$ 108,862 ^{8,13}	\$ 108,862	\$ 111,039 ¹⁷	\$ 111,039	\$ 111,039 ¹⁹
Surveyor	\$ 84,292 ⁷	\$ 84,292	\$ 96,902 ^{8,14}	\$ 96,902	\$ 111,039 ¹⁸	\$ 111,039	\$ 111,039 ¹⁹

¹ For comparison purposes, the annual salaries shown are calculated using 26 pay periods even though in a particular year more than 26 pay periods may be paid.

² The biweekly salary was increased from \$3642 to \$3996 effective June 14, 2008.

³ The biweekly salary was increased from \$4285 to \$4701 effective June 14, 2008.

⁴ The biweekly salary was increased from \$3905 to \$4187 effective June 14, 2008.

⁵ The biweekly salary was increased from \$3477 to \$3727 effective June 14, 2008.

⁶ The biweekly salary was increased from \$3319 to \$3642 effective June 14, 2008.

⁷ The Surveyor was previously combined with the Recorder with no increase in salary. The Commission separated the position effective January 1, 2011. The salary for the Surveyor was set at \$2855 per pay period. There was no change to the Recorder's salary. The biweekly salary was increased from \$2855 to \$3242 effective December 22, 2012.

⁸ The change in salary was the result of a decrease in the 401(a) benefit and the implementation of a market study adjustment.

⁹ The biweekly salary was increased from \$3996 to \$4594 effective December 20, 2014.

¹⁰ The biweekly salary was increased from \$4701 to \$5404 effective December 20, 2014.

¹¹ The biweekly salary was increased from \$4187 to \$4285 effective December 20, 2014.

¹² The biweekly salary was increased from \$3727 to \$4285 effective December 20, 2014.

¹³ The biweekly salary was increased from \$3642 to \$4187 effective December 20, 2014.

¹⁴ The biweekly salary was increased from \$3242 to \$3727 effective December 20, 2014.

¹⁵ The annual salary was increased from \$140,504 to \$143,314 effective December 17, 2016.

¹⁶ The annual salary was increased from \$111,410 to \$113,638 effective December 17, 2016.

¹⁷ The annual salary was increased from \$108,862 to \$111,039 effective December 17, 2016.

¹⁸ The annual salary was increased from \$96,902 to \$111,039 effective December 17, 2016.

¹⁹ The 2019 tentative budget does not include an increase in salaries for elected officials; however, the Commission may still vote to increase elected officials' salaries.