



2018 Tentative Budget

Presented October 31, 2017

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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 2018 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. Anticipating a projected collection rate of approximately 90 percent and a reduction for redemptions, the property tax revenue is budgeted at \$45.4 million for 2018. Of the \$45.4 million budgeted for property taxes, \$34.0 million is for general property taxes that are unrestricted in their use, \$7.4 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 \$1.5 million for 2018, which is a slight decrease from the 2017 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 \$26.8 million for 2018, which is a 4.0-percent increase from the 2017 budgeted amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments. Most of these amounts are included in the 2018 budget as submitted by the departments.

Requested Appropriations

The 2018 tentative budget is presented as a balanced budget for all funds except for the Department of Drug and Alcohol Prevention & Treatment, which is presented with a budget shortfall (i.e., expenditures exceed revenues) of \$351,209.

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 will be held Tuesday, December 5, 2017.

This tentative budget includes no extraordinary budget increases.

The tentative 2018 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.

In addition to salary increases, the County estimates a four-percent increase in health insurance. Currently full-time County employees with benefits pay nothing toward the cost of their health insurance. The State retirement contribution rates will also be increasing in 2018. These factors are known, but were not included in the tentative 2018 budget. Reports forecasting actual benefits were requested from the Human Resources (“HR”) Department. Since those reports were not made available for the budget process, the tentative 2018 budget includes a benefits budget calculated using an historical average that differs by department. Another set of reports forecasting actual benefits has been requested from the HR Department and the benefits budget will be updated as necessary before the final budget is adopted.

A market study was conducted in 2017. The results of this market study have not been made available to the Budget Officer and, accordingly, no funding has been included in the tentative 2018 budget for the market study. A cost-of-living increase, or COLA, is also not included in the tentative 2018 budget.

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 2018. The Board of County Commissioners will not increase property taxes in 2018.

Budget Integrity

For the 2018 budget, departments were asked to submit a reasonable budget based upon projected 2018 staffing plan costs, charges from the internal service funds, and 2016 actual operating expenditures (operating expenditures excludes capital equipment and other one-time purchases). In addition, 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 2018 projected revenue without using fund balance to bridge the gap between revenue and expenses. Budgetary requests from department heads with budgets not funded by the general fund were limited to revenue generated by their departments. Department heads made an extra effort to maintain services within the limitation given. However, the tentative budget still had to be balanced using “one-time” funding:

<u>Fund</u>	<u>“One-Time” Funding Amount</u>
DDAPT	\$220,000
Health Department	\$1,402,971
Inmate Benefit	\$60,232

“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 in any manner may negatively affect the County’s bond rating. In addition, utilizing fund balances also affects the County’s cash reserves. Over the past several years, the County has had sufficient cash to operate without using tax anticipation notes, which is extremely helpful as tax anticipation notes are expensive due to issuance costs and interest expenses.

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,

A handwritten signature in cursive script that reads "Bryan E. Thompson".

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 being built 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 to be located at Thanksgiving Point in Lehi.

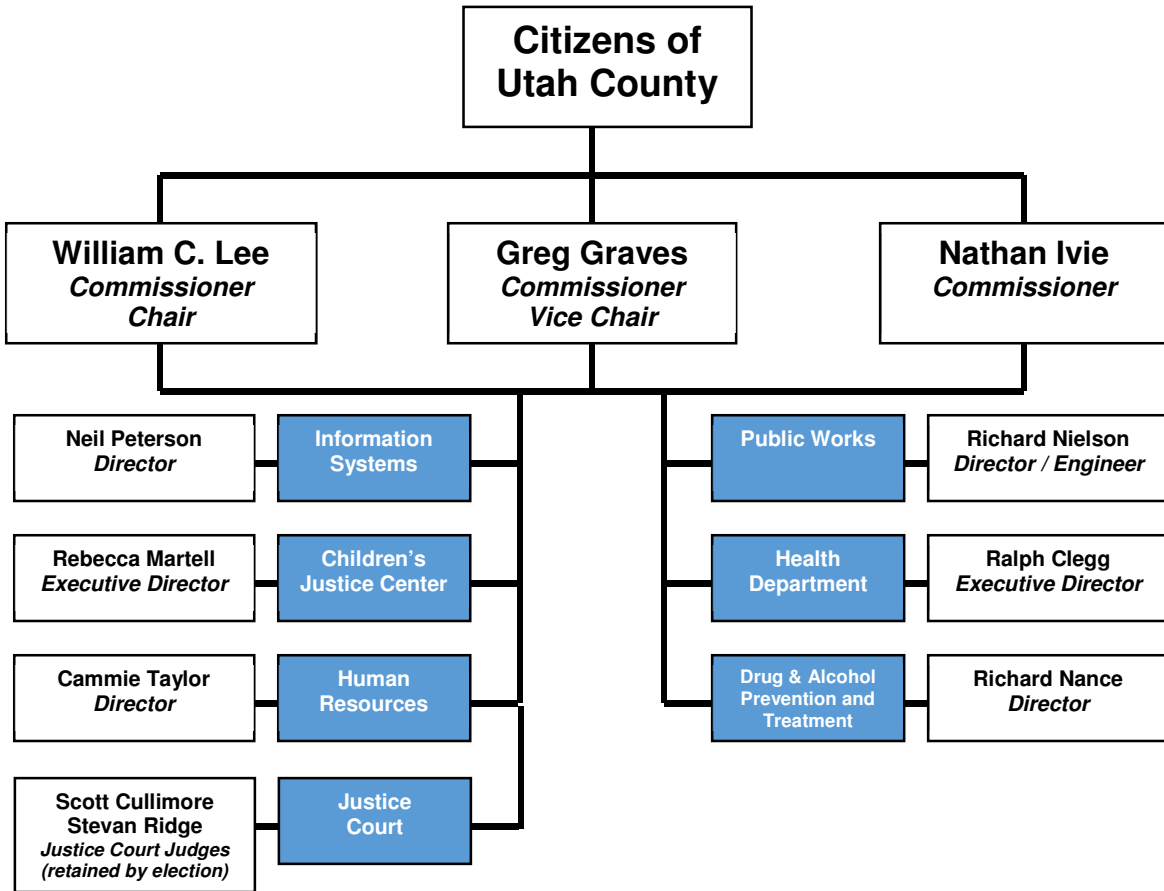
Utah Transit Authority Bus Rapid Transit

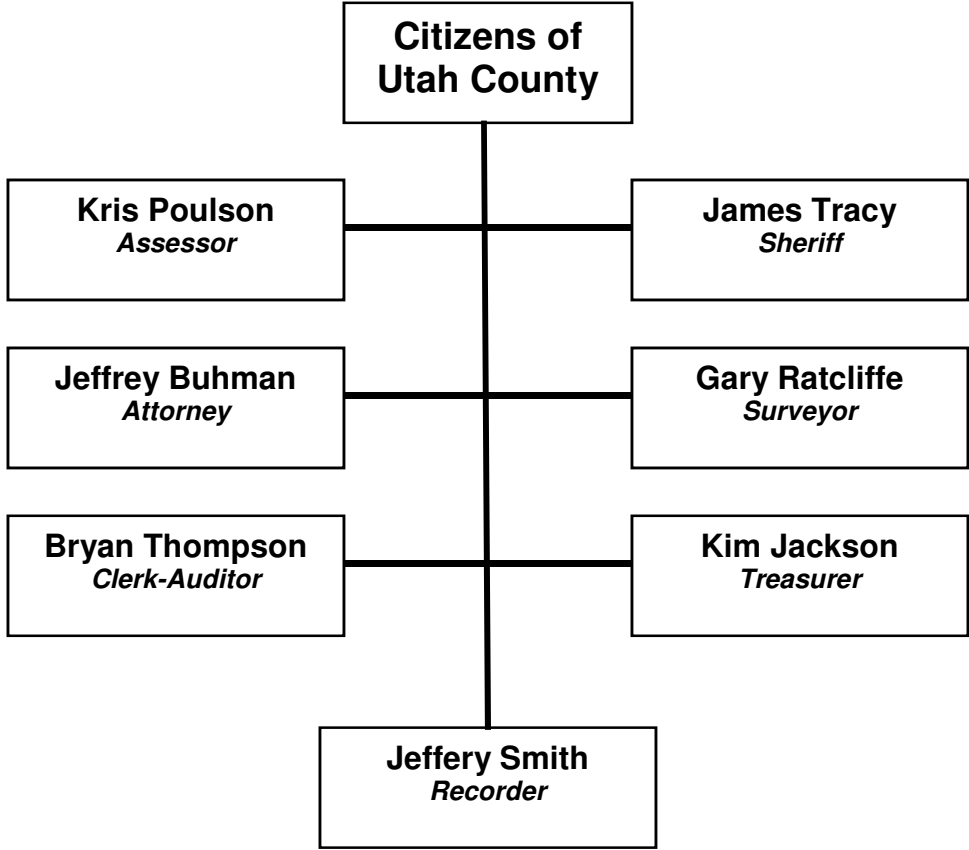
On December 22, 2016, the County issued \$65 million in Series 2016 Subordinated Transportation Sales Tax Revenue Bonds to finance a Transportation Improvement Project, more commonly known as Bus Rapid Transit, to be operated by the Utah Transit Authority. The project is estimated to be completed in approximately two years. 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 12/31/2017	2018 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	\$ 82,615,000	\$ 3,000,000	12/1/2034
Transportation Projects (Fee)	9/3/2009	\$ 27,715,000	\$ 22,245,000	\$ 815,000	12/1/2034
Convention Center	1/20/2010	\$ 40,150,000	\$ 34,060,000	\$ 860,000	12/1/2039
Energy Improvements	10/22/2010	\$ 4,940,000	\$ 3,735,000	\$ 300,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	\$ 51,675,000	\$ 45,845,000	\$ 945,000	12/1/2039
Museum at Thanksgiving Point	9/4/2013	\$ 3,800,000	\$ 3,160,000	\$ 145,000	12/1/2033
Security Center Expansion	5/21/2014	\$ 6,755,000	\$ 4,040,000	\$ 1,325,000	11/1/2020
Subordinated Sales Tax (UTA BRT)	12/22/2016	\$ 65,000,000	\$ 63,395,000	\$ 1,365,000	11/1/2029
TOTAL		\$ 302,765,000	\$ 259,095,000	\$ 8,755,000	

Organizational Charts

(As of October 31, 2017)

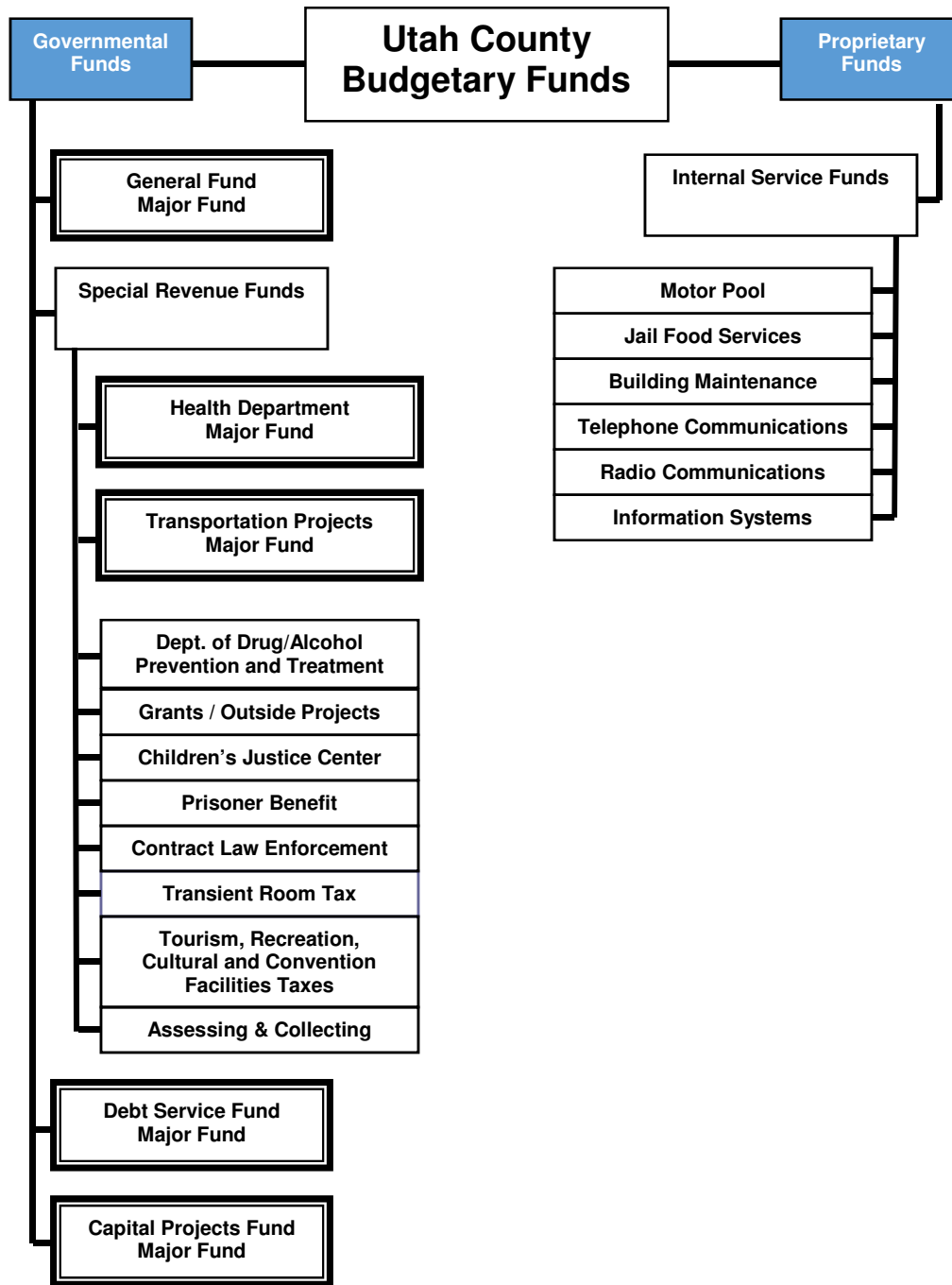




Summary of Funds

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 2018 general fund is tentatively budgeted at \$78.8 million. This represents a decrease of \$5.0 million from the current 2017 budget. A few reasons for this change are as follows:

- 1) Benefit costs were overestimated by the HR Department for the 2017 budget. Even though actual benefit costs were requested from the HR Department, the HR Department prepared reports calculating benefits using an average cost that is too high for some departments.
- 2) The County had large one-time expenses in 2017 to purchase a new Human Resources Information System.
- 3) The County unexpectedly had one-time expenses during 2017 to conduct a Primary election for the 3rd Congressional District.

Revenue Comparisons

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

Category	2016 Actual		2017 Budget		2018 Tentative		Δ 16-17	Δ 17-18
Property Taxes	\$ 30,712,289	39.3%	\$ 32,040,000	38.3%	\$ 33,926,000	43.1%	4.3%	5.9%
Sales Taxes	25,359,745	32.4%	27,321,000	32.6%	28,321,000	36.0%	7.7%	3.7%
Other Taxes	4,024	0.0%	4,000	0.0%	4,000	0.0%	-0.6%	0.0%
Licenses and Permits	472,814	0.6%	382,000	0.5%	380,000	0.5%	-19.2%	-0.5%
Intergovernmental Revenue	903,826	1.2%	857,877	1.0%	776,392	1.0%	-5.1%	-9.5%
Charges for Services	14,291,738	18.3%	9,434,488	11.3%	9,270,161	11.8%	-34.0%	-1.7%
Fines and Forfeitures	2,227,427	2.8%	1,981,300	2.4%	1,948,800	2.5%	-11.0%	-1.6%
Miscellaneous Revenue	793,019	1.0%	507,850	0.6%	500,000	0.6%	-36.0%	-1.5%
Outside Donations	-	0.0%	2,000	0.0%	1,000	0.0%	na	-50.0%
Transfers In	3,452,317	4.4%	4,018,772	4.8%	3,641,876	4.6%	16.4%	-9.4%
Appropriated Fund Balance	-	0.0%	7,193,903	8.6%	-	0.0%	na	-100.0%
Totals	\$ 78,217,199	100.0%	\$ 83,743,190	100.0%	\$ 78,769,229	100.0%	7.1%	-5.9%

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	\$ 27,740,880	\$ 23,121,646	37.1%	83.3%
Sheriff - Enforcement	17,768,950	12,782,179	20.5%	71.9%
Attorney	7,625,987	6,319,487	10.2%	82.9%
Public Defender	4,356,584	4,353,584	7.0%	99.9%
Health Dept	2,788,590	2,788,590	4.5%	100.0%
Human Resources	1,634,668	1,444,418	2.3%	88.4%
Wasatch Mental Health	1,300,000	1,300,000	2.1%	100.0%
Elections	1,202,757	1,182,757	1.9%	98.3%
Non-Departmental	2,560,499	1,100,239	1.8%	43.0%
Commission	971,322	871,322	1.4%	89.7%
Sheriff - Wildland Fire	2,207,178	861,482	1.4%	39.0%
Auditor	1,020,958	785,958	1.3%	77.0%
Surveyor	758,552	756,552	1.2%	99.7%
Mosquito Abatement	733,407	733,407	1.2%	100.0%
Public Works	720,195	700,195	1.1%	97.2%
GIS	766,369	581,869	0.9%	75.9%
Justice Court	1,291,517	564,917	0.9%	43.7%
Extension	432,094	430,702	0.7%	99.7%
Records Management	434,186	419,686	0.7%	96.7%
DDAPT	369,369	369,369	0.6%	100.0%
Utah Valley Dispatch SSD	325,000	325,000	0.5%	100.0%
Children's Justice Center	165,000	165,000	0.3%	100.0%
Utah County Fair	98,850	98,850	0.2%	100.0%
Agriculture	68,887	68,887	0.1%	100.0%
Mountainland Assoc Govt	42,636	42,636	0.1%	100.0%
Utah Lake Commission	40,000	40,000	0.1%	100.0%
South Valley Animal SSD	30,000	30,000	0.0%	100.0%
Indigent Burials	20,000	20,000	0.0%	100.0%
Mt Nebo Water Assoc	15,000	15,000	0.0%	100.0%
North Valley Animal SSD	6,000	6,000	0.0%	100.0%
Community Development	946,526	-	0.0%	0.0%
Clerk	327,268	(32,732)	-0.1%	-10.0%
Totals	\$ 78,769,229	\$ 62,247,000	100.0%	79.0%

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	\$9,557,688
Funding from Other Sources for 2017 Projects	600,000
Funding from Other Sources for 2018 Projects	822,000
Funding from Other Sources for 2019 Projects	600,000
Funding from Other Sources for 2020 Projects	600,000
Funding from Other Sources for 2021 Projects	600,000
Total Capital Projects Funding Available	<u>\$12,779,688</u>

Planned Capital Project Expenditures:

2017: Courthouse Exterior Restoration	\$600,000
Facility Needs Assessment	120,000
Energy Improvements	94,638
2018: Courthouse Exterior Restoration	\$600,000
Satellite Health Building	1,000,000
Provo Fuel Station	500,000
Salt Shed	300,000
Convention Center Improvements	222,000
2019: Courthouse Exterior Restoration	\$600,000
Foothill North Building	3,200,000
2020: Courthouse Exterior Restoration	\$600,000
Jail Dorm Building	7,800,000
2021: Courthouse Exterior Restoration	\$600,000
Satellite Health Building	3,000,000
Total Capital Projects Funding Needed	<u>\$19,236,638</u>
Funding Excess / (Shortfall)	<u>\$(6,456,950)</u>

Other Statistical Information

The following chart summarizes the number of full-time equivalents (FTEs) in the County’s budgeted staffing plan as of October 9, 2017. 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).

Department	Elected Official	Non-Public Safety			Public Safety			Total FTEs	% Total
		FLSA Exempt	FLSA Non-Exempt	Grant-Funded	FLSA Exempt	Sgt.	Deputy		
Sheriff - Corrections		4.00	65.50	9.00	5.00	19.00	132.00	234.50	23.8%
Health Department		68.25	80.50	27.00				175.75	17.9%
Sheriff - Enforcement	1.00		23.50	2.50	10.00	24.00	94.00	155.00	15.8%
Public Works		14.00	66.00	4.00				84.00	8.5%
Drug/Alcohol Prevention		29.00	29.00	13.00				71.00	7.2%
Attorney	1.00	30.00	28.00	1.00	1.00	4.00		65.00	6.6%
Assessor	1.00	3.00	42.00					46.00	4.7%
Information Systems		19.00	9.00	2.00				30.00	3.1%
Recorder	1.00	1.00	27.00					29.00	3.0%
Clerk-Auditor	1.00	8.00	13.00					22.00	2.2%
Justice Court		3.00	11.00					14.00	1.4%
Children's Justice Center		4.00	5.25	3.00				12.25	1.3%
Human Resources		5.00	7.00					12.00	1.2%
Treasurer	1.00	2.00	6.00					9.00	0.9%
Sheriff - Fire			7.00					7.00	0.7%
Surveyor	1.00	1.00	5.00					7.00	0.7%
Commission	3.00	3.00						6.00	0.6%
Extension			4.00					4.00	0.4%
Totals	10.00	194.25	428.75	61.50	16.00	47.00	226.00	983.50	100.0%
	1.0%	19.8%	43.6%	6.3%	1.6%	4.8%	23.0%		

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

	2017	2016	2015	2014	2013
General fund	0.000779	0.000834	0.000870	0.000916	0.001006
Debt service	na	na	na	na	na
State assessing & collecting	0.000010	0.000011	0.000012	0.000013	0.000158
Local assessing & collecting	<u>0.000180</u>	<u>0.000204</u>	<u>0.000216</u>	<u>0.000220</u>	<u>0.000095</u>
Total direct rate	<u>0.000969</u>	<u>0.001049</u>	<u>0.001098</u>	<u>0.001149</u>	<u>0.001259</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 and the tax and 41% for the tax).

(The balance of this page is intentionally left blank.)

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

Elected Official	Annual Salary ¹						
	2012	2013	2014	2015	2016	2017	2018
Commissioner	\$ 103,896 ²	\$ 103,896	\$ 103,896	\$ 119,444 ^{9,10}	\$ 119,444	\$ 119,444	\$ 119,444 ²⁰
Attorney	\$ 122,226 ³	\$ 122,226	\$ 122,226	\$ 140,504 ^{9,11}	\$ 140,504	\$ 143,314 ¹⁶	\$ 143,314 ²⁰
Sheriff	\$ 108,862 ⁴	\$ 108,862	\$ 108,862	\$ 111,410 ^{9,12}	\$ 111,410	\$ 113,638 ¹⁷	\$ 113,638 ²⁰
Assessor	\$ 96,902 ⁵	\$ 96,902	\$ 96,902	\$ 111,410 ^{9,13}	\$ 111,410	\$ 113,638 ¹⁷	\$ 113,638 ²⁰
Clerk-Auditor	\$ 94,692 ⁶	\$ 94,692	\$ 94,692	\$ 108,862 ^{9,14}	\$ 108,862	\$ 111,039 ¹⁸	\$ 111,039 ²⁰
Recorder	\$ 94,692 ⁶	\$ 94,692	\$ 94,692	\$ 108,862 ^{9,14}	\$ 108,862	\$ 111,039 ¹⁸	\$ 111,039 ²⁰
Treasurer	\$ 94,692 ⁶	\$ 94,692	\$ 94,692	\$ 108,862 ^{9,14}	\$ 108,862	\$ 111,039 ¹⁸	\$ 111,039 ²⁰
Surveyor	\$ 74,230 ⁷	\$ 84,292 ⁸	\$ 84,292	\$ 96,902 ^{9,15}	\$ 96,902	\$ 111,039 ¹⁹	\$ 111,039 ²⁰

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.

⁸ The biweekly salary was increased from \$2855 to \$3242 effective December 22, 2012.

⁹ The change in salary was the result of a decrease in the 401(a) benefit and the implementation of a market study adjustment.

¹⁰ The biweekly salary was increased from \$3996 to \$4594 effective December 20, 2014.

¹¹ The biweekly salary was increased from \$4701 to \$5404 effective December 20, 2014.

¹² The biweekly salary was increased from \$4187 to \$4285 effective December 20, 2014.

¹³ The biweekly salary was increased from \$3727 to \$4285 effective December 20, 2014.

¹⁴ The biweekly salary was increased from \$3642 to \$4187 effective December 20, 2014.

¹⁵ The biweekly salary was increased from \$3242 to \$3727 effective December 20, 2014.

¹⁶ The annual salary was increased from \$140,504 to \$143,314 effective December 17, 2016.

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

¹⁸ The annual salary was increased from \$108,862 to \$111,039 effective December 17, 2016.

¹⁹ The annual salary was increased from \$96,902 to \$111,039 effective December 17, 2016.

²⁰ The 2018 tentative budget does not include an increase in salaries for elected officials; however, the Commission may still vote to increase elected officials' salaries.