



2020 Tentative Budget

Presented October 29, 2019

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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 2020 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 \$78.4 million for 2020. Of the \$78.4 million budgeted for property taxes, \$65.3 million is for general property taxes that are unrestricted in their use, \$9.1 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 \$1.9 million for 2020, which is a slight increase from the 2019 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 \$30.9 million for 2020, which is a 3.5-percent increase from the 2019 budgeted amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments. Most of these amounts are included in the 2020 budget as submitted by the departments.

Requested Appropriations

The 2020 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 11, 2019.

This tentative budget includes no extraordinary budget increases.

The tentative 2020 budget includes a 'one-step' increase for employees with successful performance appraisals effective on their scheduled review dates. 'One step' represents an approximate 2.35-percent salary increase. Because employees' review dates are spread throughout

the year, the overall salary increase is approximately 1 percent. A cost-of-living increase, or COLA, is not included in the tentative 2020 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 presents 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 could generate a tax increase in 2020. On October 8, 2019, 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 \$28,644,575; 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 100%.

The Board of County Commissioners set a public hearing for Tuesday, December 11, 2019 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 2020 budget, departments received a budget schedule based upon projected 2020 staffing plan costs, charges from the internal service funds, and 2018 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 respective departments' 2020 operations. These budget requests were discussed during public meetings in September and October. 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 2020 projected revenue without using fund balance to bridge the gap between revenue and expenses.

Staffing Plan Change Requests

Several departments have submitted staffing plan change requests. These requests have been included in the tentative budget but require final approval from the Board of County Commissioners before the positions are added to departments' staffing plans and budgets.

Sincerely,



Amelia Powers Gardner
Utah County Clerk-Auditor

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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. In February 2019, the County issued \$66.345 million in Transportation Sales Tax Revenue Refunding bonds to defease the Series 2009 Sales Tax Revenue bonds.

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.

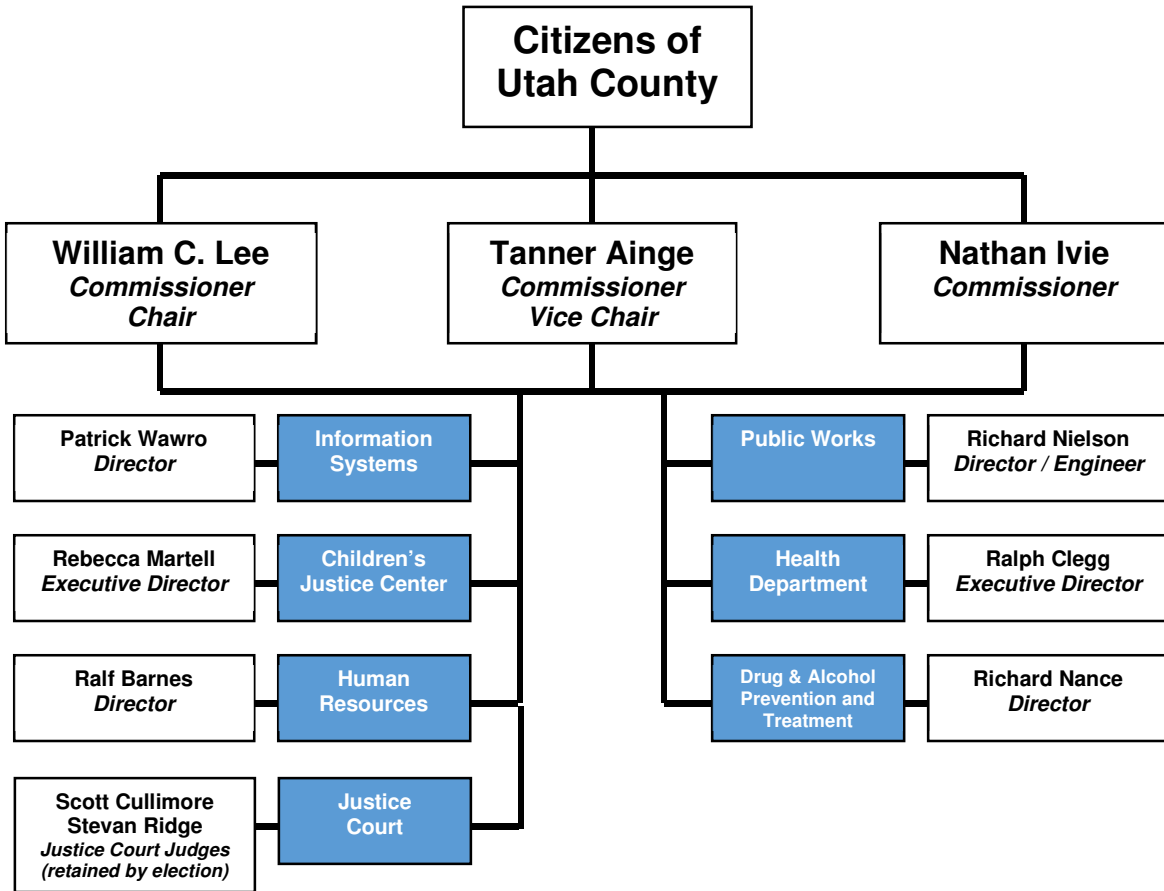
Utah Transit Authority Bus Rapid Transit

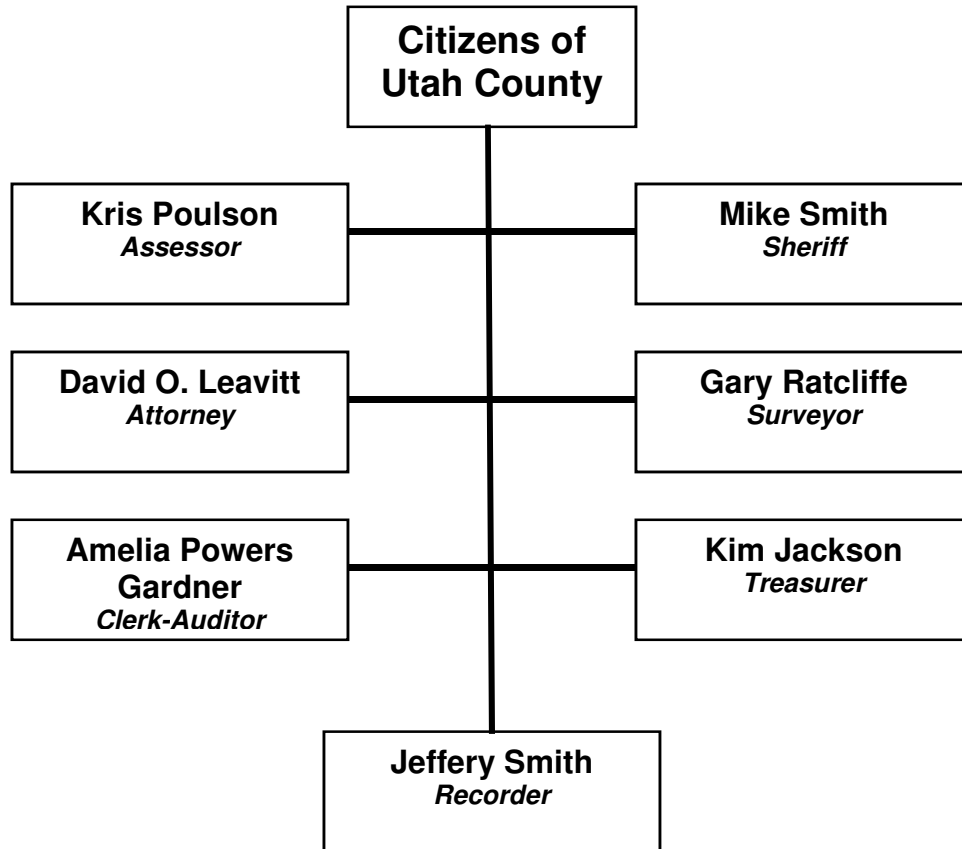
On December 22, 2016, the County issued \$65 million in Series 2016 Subordinated Transportation Sales Tax Revenue Bonds to finance a Transportation Improvement Project, more commonly known as Bus Rapid Transit (BRT) or Utah Valley Express (UVX), operated by the Utah Transit Authority. UVX service began 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 12/31/2019 | 2020 Principal Payments Due | Payoff Date |
|--|-------------------------|------------------------|---------------------------------|------------------------------------|--------------------|
| <u>General Obligation Bonds</u> | | | | | |
| None | na | na | na | na | na |
| <u>Revenue Bonds</u> | | | | | |
| Transportation Projects (Sales Tax) | 2/26/2019 | \$ 66,345,000 | \$ 66,345,000 | \$ 3,075,000 | 12/1/2034 |
| Transportation Projects (Fee) | 9/3/2009 | \$ 27,715,000 | \$ 20,580,000 | \$ 890,000 | 12/1/2034 |
| Convention Center | 1/20/2010 | \$ 40,150,000 | \$ 32,300,000 | \$ 950,000 | 12/1/2039 |
| Energy Improvements | 10/22/2010 | \$ 4,940,000 | \$ 3,120,000 | \$ 335,000 | 2/1/2027 |
| Transportation Projects (UTA) | 1/31/2012 | \$ 51,675,000 | \$ 43,955,000 | \$ 950,000 | 12/1/2039 |
| Museum at Thanksgiving Point | 9/4/2013 | \$ 3,800,000 | \$ 2,865,000 | \$ 155,000 | 12/1/2033 |
| Security Center Expansion | 5/21/2014 | \$ 6,755,000 | \$ 1,370,000 | \$ 1,370,000 | 11/1/2020 |
| Subordinated Sales Tax (UTA BRT) | 12/22/2016 | \$ 65,000,000 | \$ 60,620,000 | \$ 1,450,000 | 11/1/2029 |
| TOTAL | | \$ 266,380,000 | \$ 231,155,000 | \$ 9,175,000 | |

Organizational Charts

(As of October 29, 2019)

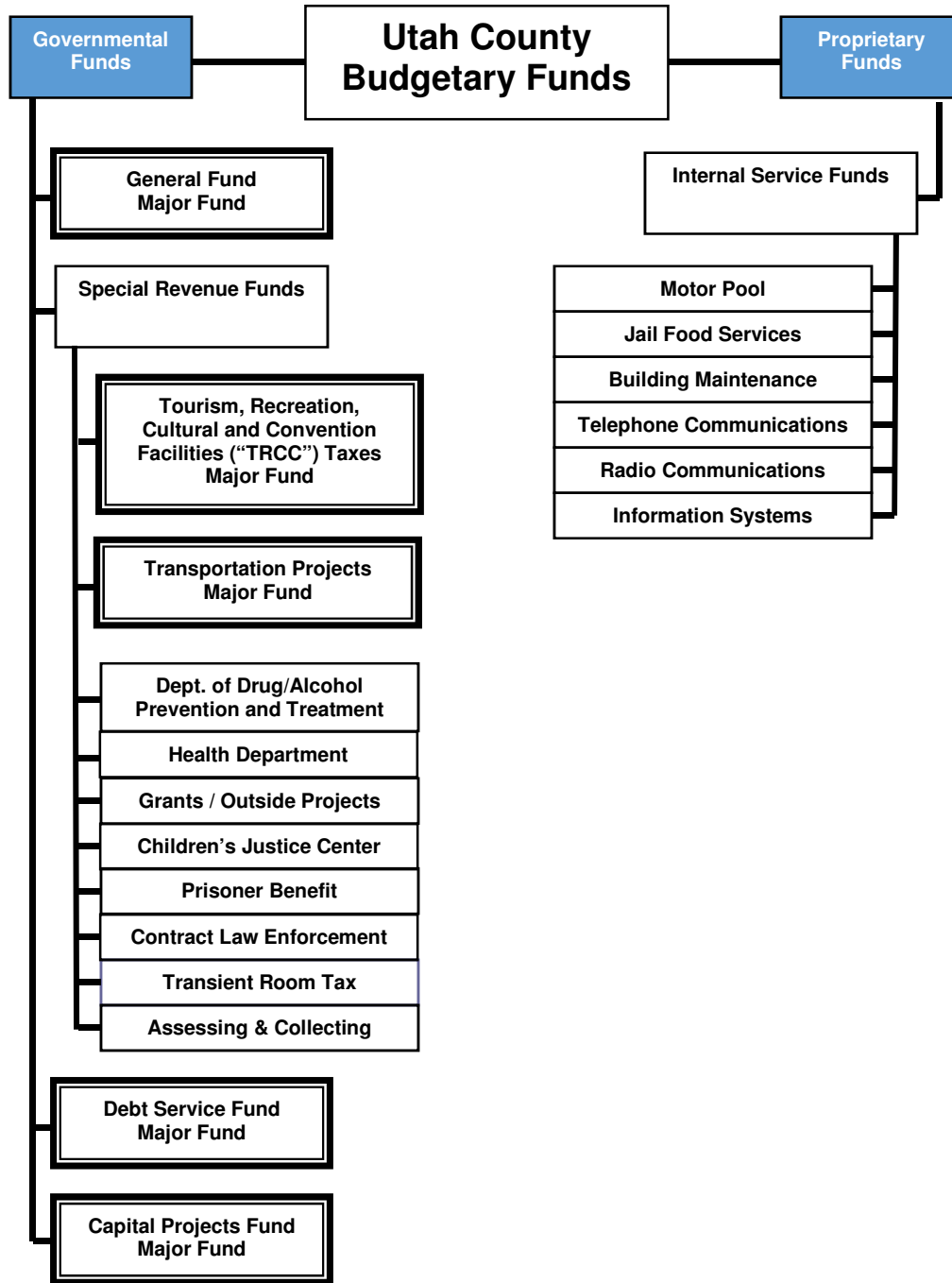




Summary of Funds

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: General Fund, TRCC Taxes Fund, Transportation Projects Fund, Debt Service Fund, and 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.

TRCC Taxes Fund

The TRCC Taxes Fund is a special revenue fund used to account for purchases from restaurant and short-term motor vehicle lease taxes restricted to the following purposes:

- Financing tourism promotion.
- Developing, operating, and/or maintaining an airport, convention, cultural, recreation, or tourist facility.

Transportation Projects Fund

The Transportation 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 69 percent of voters approved of this sales tax. On January 1, 2008, the rate 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.

On April 1, 2019, the County enacted a 0.25-percent sales tax known as the County Option Sales and Use Tax for Highways and Public Transit. In accordance with the statute, through June 2019 the full amount of the sales tax was distributed to the County. Beginning in July 2019, the tax is required to be distributed 40 percent to Utah Transit Authority, 40 percent to cities/towns within Utah County, and 20 percent to the County. The Board of County Commissioners stipulated that the tax would be reviewed on or before December 31, 2028 to determine if the tax should be amended or repealed.

In addition to these 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. Projects utilizing these vehicle registration fees are budgeted within this fund.

Finally, this fund also includes road 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, Health Department fund, Grants/Outside Projects fund, Children’s Justice Center fund, Prisoner Benefit fund, Outside Law Enforcement fund, Transient Room Tax fund, 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 2020 general fund is tentatively budgeted at \$114.1 million. This represents an increase of \$19.8 million from the current 2019 budget.

Revenue Comparisons

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

| Category | 2018 | | 2019 | | 2020 | | Δ 18-19 | Δ 19-20 |
|---------------------------|----------------------|---------------|----------------------|---------------|-----------------------|---------------|------------|------------|
| | Actual | | Budget | | Tentative | | | |
| Property Taxes | \$ 33,382,815 | 42.0% | \$ 34,818,000 | 36.9% | \$ 65,274,575 | 57.2% | 4.3% | 87.5% |
| Sales Taxes | 29,714,589 | 37.4% | 31,737,756 | 33.7% | 32,803,000 | 28.8% | 6.8% | 3.4% |
| Other Taxes | 4,924 | 0.0% | 3,000 | 0.0% | 4,000 | 0.0% | -39.1% | 33.3% |
| Licenses and Permits | 191,370 | 0.2% | 200,000 | 0.2% | 300,000 | 0.3% | 4.5% | 50.0% |
| Intergovernmental Revenue | 828,453 | 1.0% | 789,004 | 0.8% | 783,000 | 0.7% | -4.8% | -0.8% |
| Charges for Services | 6,960,494 | 8.8% | 8,241,744 | 8.7% | 8,913,621 | 7.8% | 18.4% | 8.2% |
| Fines and Forfeitures | 1,908,647 | 2.4% | 1,905,000 | 2.0% | 1,959,945 | 1.7% | -0.2% | 2.9% |
| Miscellaneous Revenue | 1,339,774 | 1.7% | 1,435,638 | 1.5% | 863,071 | 0.8% | 7.2% | -39.9% |
| Outside Donations | 1,000 | 0.0% | 1,000 | 0.0% | 1,000 | 0.0% | na | 0.0% |
| Transfers In | 3,209,990 | 4.0% | 3,156,960 | 3.3% | 3,180,500 | 2.8% | -1.7% | 0.7% |
| Appropriated Fund Balance | 2,002,139 | 2.5% | 12,022,641 | 12.7% | - | 0.0% | na | -100.0% |
| Totals | \$ 79,544,194 | 100.0% | \$ 94,310,743 | 100.0% | \$ 114,082,712 | 100.0% | 18.6% | 21.0% |

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 | % Total Taxes | % Budget Funded by Taxes |
|---------------------------|-------------------------|--|----------------------|---------------------------------|
| Sheriff - Corrections | \$ 33,553,768 | \$ 29,474,668 | 37.9% | 87.8% |
| Sheriff - Enforcement | 21,220,019 | 16,294,063 | 21.0% | 76.8% |
| Attorney | 9,584,026 | 8,115,378 | 10.4% | 84.7% |
| Public Defender | 5,200,000 | 5,200,000 | 6.7% | 100.0% |
| Health Dept | 2,851,359 | 2,851,359 | 3.7% | 100.0% |
| Elections | 1,926,969 | 1,901,969 | 2.4% | 98.7% |
| Human Resources | 2,091,974 | 1,857,216 | 2.4% | 88.8% |
| Capital Projects | 1,456,425 | 1,456,425 | 1.9% | 100.0% |
| Wasatch Mental Health | 1,525,000 | 1,525,000 | 2.0% | 100.0% |
| Auditor | 1,531,741 | 1,135,455 | 1.5% | 74.1% |
| Mosquito Abatement | 1,060,248 | 1,060,248 | 1.4% | 100.0% |
| Sheriff - Wildland Fire | 1,035,167 | 1,005,167 | 1.3% | 97.1% |
| Commission | 1,111,262 | 1,000,135 | 1.3% | 90.0% |
| Public Works | 951,792 | 924,792 | 1.2% | 97.2% |
| Surveyor | 871,306 | 868,506 | 1.1% | 99.7% |
| Justice Court | 1,447,497 | 765,795 | 1.0% | 52.9% |
| Extension | 504,391 | 504,391 | 0.6% | 100.0% |
| GIS | 1,148,996 | 501,308 | 0.6% | 43.6% |
| DDAPT | 500,060 | 500,060 | 0.6% | 100.0% |
| Records Management | 463,377 | 451,377 | 0.6% | 97.4% |
| Utah Valley Dispatch SSD | 325,000 | 325,000 | 0.4% | 100.0% |
| Children's Justice Center | 250,030 | 250,030 | 0.3% | 100.0% |
| Agriculture | 62,597 | 62,597 | 0.1% | 100.0% |
| Mountainland Assoc Govt | 45,000 | 45,000 | 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% |
| Debt Service | 10,000 | 10,000 | 0.0% | 100.0% |
| Utah County Fair | 7,500 | 7,500 | 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% |
| Clerk | 337,727 | (135,273) | -0.2% | -40.1% |
| Non-Departmental | 2,634,000 | (256,071) | -0.3% | -9.7% |
| Subtotal | \$ 93,765,231 | \$ 77,760,094 | 100.0% | 82.9% |
| Additional Requests | 20,317,481 | 20,317,481 | | |
| Total General Fund | \$ 114,082,712 | \$ 98,077,575 | | |

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 sources and planned capital project expenditures included in the 2020 budget and projected for the subsequent three years:

Capital Project Funding:

| | |
|--|-------------------------|
| Funding from Prior Years | \$9,466,367 |
| Funding from Other Sources for 2019 Projects | 0 |
| Funding from Other Sources for 2020 Projects | 1,456,425 |
| Funding from Other Sources for 2021 Projects | 1,456,425 |
| Funding from Other Sources for 2022 Projects | 1,456,425 |
| Funding from Other Sources for 2023 Projects | 1,456,425 |
| Total Capital Projects Funding Available | <u>\$15,292,067</u> |

Planned Capital Project Expenditures:

| | |
|--|---------------------------|
| 2019: Facility Needs Assessment | \$50,187 |
| 2020: None | 0 |
| 2021: Administration Building Campus (50%) | 37,500,000 |
| 2022: Administration Building Campus (50%) | 37,500,000 |
| 2023: None | 0 |
| Total Capital Projects Funding Needed | <u>\$75,050,187</u> |
| Funding Excess / (Shortfall) | <u>\$(59,758,120)</u> |

Other Statistical Information

The following chart summarizes the number of full-time equivalents (FTEs) in the County’s budgeted staffing plan as of August 29, 2019. Except for 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 | | 230.25 | 230.25 | 22.2% |
| Health Department | | 194.75 | 194.75 | 18.8% |
| Sheriff - Enforcement | 1.00 | 176.50 | 177.50 | 17.1% |
| Public Works | | 84.00 | 84.00 | 8.1% |
| Drug/Alcohol Prevention | | 73.00 | 73.00 | 7.0% |
| Attorney | 1.00 | 71.00 | 72.00 | 6.9% |
| Assessor | 1.00 | 46.00 | 47.00 | 4.5% |
| Recorder | 1.00 | 30.00 | 31.00 | 3.0% |
| Information Systems | | 30.00 | 30.00 | 2.9% |
| Clerk-Auditor | 1.00 | 25.00 | 26.00 | 2.5% |
| 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 | | 3.00 | 3.00 | 0.3% |
| Totals | <u>10.00</u> | <u>1027.75</u> | <u>1037.75</u> | <u>100.0%</u> |
| | 1.0% | 99.0% | | |

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

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| General fund | 0.000672 | 0.000732 | 0.000779 | 0.000834 | 0.000870 |
| Debt service | na | na | na | na | na |
| State assessing & collecting | 0.000009 | 0.000009 | 0.000010 | 0.000011 | 0.000012 |
| Local assessing & collecting | <u>0.000158</u> | <u>0.000170</u> | <u>0.000180</u> | <u>0.000204</u> | <u>0.000216</u> |
| Total direct rate | <u>0.000839</u> | <u>0.000911</u> | <u>0.000969</u> | <u>0.001049</u> | <u>0.001098</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 2208 Sales Tax | 0.25% | Mass transit projects (distributed directly to UTA) |
| Section 2216 Sales Tax | 0.30% | Transportation projects, including public transit |
| Section 2218 Sales Tax | 0.25% | Transportation projects |
| Section 2219 Sales Tax | 0.25% | Transportation projects, including public transit |

(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 | | | | | | |
|------------------|----------------------------|----------------------------|------------|--------------------------|------------|------------|--------------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Commissioner | \$ 103,896 ² | \$ 119,444 ^{8,9} | \$ 119,444 | \$ 119,444 | \$ 119,444 | \$ 119,444 | \$ 119,444 ¹⁹ |
| Attorney | \$ 122,226 ³ | \$ 140,504 ^{8,10} | \$ 140,504 | \$ 143,314 ¹⁵ | \$ 143,314 | \$ 143,314 | \$ 143,314 ¹⁹ |
| Sheriff | \$ 108,862 ⁴ | \$ 111,410 ^{8,11} | \$ 111,410 | \$ 113,638 ¹⁶ | \$ 113,638 | \$ 113,638 | \$ 113,638 ¹⁹ |
| Assessor | \$ 96,902 ⁵ | \$ 111,410 ^{8,12} | \$ 111,410 | \$ 113,638 ¹⁶ | \$ 113,638 | \$ 113,638 | \$ 113,638 ¹⁹ |
| Clerk-Auditor | \$ 94,692 ⁶ | \$ 108,862 ^{8,13} | \$ 108,862 | \$ 111,039 ¹⁷ | \$ 111,039 | \$ 111,039 | \$ 111,039 ¹⁹ |
| Recorder | \$ 94,692 ⁶ | \$ 108,862 ^{8,13} | \$ 108,862 | \$ 111,039 ¹⁷ | \$ 111,039 | \$ 111,039 | \$ 111,039 ¹⁹ |
| Treasurer | \$ 94,692 ⁶ | \$ 108,862 ^{8,13} | \$ 108,862 | \$ 111,039 ¹⁷ | \$ 111,039 | \$ 111,039 | \$ 111,039 ¹⁹ |
| Surveyor | \$ 84,292 ⁷ | \$ 96,902 ^{8,14} | \$ 96,902 | \$ 111,039 ¹⁸ | \$ 111,039 | \$ 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 2020 tentative budget does not include an increase in salaries for elected officials; however, the Commission may still vote to increase elected officials' salaries.