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TO: Katie Scott, Chair
Ways & Means Committee

FROM: Gregory Dill
County Administrator

DATE: October 21, 2020

SUBJECT: 2021 Budget Reaffirmation and the 2022 - 2024 Recommended
Projected Budgets

BOARD ACTION REQUESTED:

The County Administrator is recommending that the Board of Commissioners amend the 2021 Budget to reflect changes that have occurred since the adoption of the budget in November of 2019 and approve the Recommended Projected 2022 - 2024 Budgets.

BACKGROUND:

The County has created multi-year budgets since 1993. The County created a quadrennial (2014-2017) budget for the first time during 2013. Reaffirmations of multi-year budgets are required to follow the legal requirement for an annual budget adoption, and to update the budget for any significant changes. The organization spent the 2018 calendar year going through intense planning and budget deliberations that resulted in new investments of \$4 million (\$1.5 million in structural and \$2.5 million in non-structural allocations) and resulted in adoption of the County's sixth Quadrennial 2019-2022 Budget on November 28, 2018. It was a great undertaking to attempt to balance all the allocation requests and competing budget commitments (\$73.9 million) with the limited resources available for investment (\$4 million). The allocations recommended and ultimately approved for funding were in alignment with the Board of Commissioners' priorities and principles, the needs of the community, county operations and mandatory funding requirements.

The economic situation continues to evolve with an impact on our community and our financial condition. The County monitors the budget on a monthly basis with quarterly updates provided to the Board of Commissioners throughout the year. Furthermore, the 2020-2023 Budget Resolution provided the direction to present a four-year budget view into the future to always provide a visual of all financial impact decisions for all to be and stay informed. A thorough review was completed to understand how 2019 and 2020 budget issues would likely impact the 2021-2024 budgets. The proposed modifications to the adopted 2021 carried forward through the 2024 recommended budgets are outlined below.

DISCUSSION:

On November 20, 2019, the 2021-2023 budgets for the General Fund were originally adopted at \$126,054,362 for fiscal year 2021, \$127,559,672 for fiscal year 2022 and \$128,813,317 for fiscal year 2023. The most significant assumption in the budget was the level of property taxes the County would realize as this is the largest funding source in the General Fund comprising of

approximately 62% of the budget. The 2020-2023 budgets assumed that property taxes will stabilize at 1.5% growth in taxable value for 2020 and beyond. The 2020 Equalization Report provided a better outlook with an actual increase of 4.62%, but was offset by the impact of the Headlee reduction fraction (.9934), applicable for the fifth consecutive year, and an increase in support of tax increment financing for net additional property tax revenues in the amount of \$1,881,367 in 2020 above the budget assumption. The additional property tax revenue in 2020 with a higher tax base will carry forward into the future with structural increases each year. As a result of this good news on July 1, 2020, per Resolution #20-111, the Board of Commissioners structurally increased the General Fund Budget by: \$1,881,367 (2.43%) for 2020, only.

Furthermore, estimated General Fund support of Tax Increment Financing Captures (which includes Brownfield Redevelopment Financing, Corridor Improvement Authorities, Downtown Development Authorities, Local Development Financing and Tax Increment Financing Authorities) across the County increased \$205K over the prior year and is summarized below using the 2020 estimated property tax revenues:

Estimated Gross GF Tax Revenue	81,583,561
Estimated GF TIF Capture	(2,741,443)
Estimated Net GF Tax Revenue	78,842,118

Under normal economic conditions increased property tax revenues usually results in available resources for structural investments for the quadrennial budget, but due to the County’s required response to the COVID-19 pandemic and the unknown extent of the impact on the economy at the time only the 2020 General Fund Budget was modified on July 1, 2020. The 2021-2024 General Fund Budgets were not modified because of the unknown impact of the economy on our financial situation and the anticipated budget reaffirmation process work, where fragments of information from multiple aspects are needed to complete it.

General Fund Revenues

Now that more information has become available from the State of Michigan, most recently, in which lawmakers reached an agreement on the budget parameters for fiscal year 2021. The agreement prioritizes no cuts to revenue sharing for local governments. This is positive news, the governor signed the budget into law, and the County’s budget has been developed without a reduction to revenue sharing (\$7.2M). The County has also received the annual cost allocation plan (CAP), benefit renewals for employee medical and dental as well as the required contribution as a result of the annual actuarial reports for retirement and retiree healthcare plans. A comprehensive review of the entire budget has been completed to better determine assumptions, scenarios and the basis for developing the quadrennial budget.

It is recommended to modify the original assumption of 1.5% growth in taxable value each year for 2021-2024. Even though more information is known regarding both external and internal budget parameters, due to the County’s continued required response to the COVID-19 pandemic and the unknown extent of the full impact on the economy as experts expect another round of emergency action during the fall/winter/spring we are remaining cautious and conservative. Therefore, it is recommended to revise property tax revenue assumptions to hold flat for 2021 in alignment with the 2020 Equalization Report and assume 1.5% growth in taxable value each year for 2022-2024 to absorb the impact of any applicable Headlee reduction fraction, increased

support for tax increment financing authorities and the result of personal property tax complete phaseout that is in progress through 2022.

Also, pending before the Board of Commissioners tonight is another 2020 General Fund Budget adjustment that is needed to align with generally accepted accounting principles per auditor recommendations as a result of the annual audit for December 31, 2019. Property tax revenues may not be transferred from one fund to another. They must be recognized in the fund for which the dollars are appropriated, allocated or spent. As a result of this accounting and auditing standard the Sheriff's Office Public Safety Millage Operations program within the General Fund will have net neutral adjustments to recategorize revenues. The 2021-2023 recommended General Fund Budget adjustment reduces transfers in (other sources) revenue and increases taxes and penalties in the amount of \$6,620,119 for 2021, \$6,724,921 for 2022, \$6,829,795 for 2023. Furthermore, as a result of the revised taxable value growth assumptions to hold 2021 flat in alignment with the 2020 Equalization Report and assume 1.5% increase each year for 2022-2024 property tax revenues increased, including both the general operating millage and specific portion for public safety millage operations, in the amount of \$711,568 for 2021, \$684,154 for 2022, \$707,077 for 2023 and recommends a budget in the amount of \$89,187,430 for 2024.

Other revenues throughout the County's General Fund have fluctuated because of the economic situation. Below are major proposed changes to other General Fund revenue assumptions for the 2021-2024 budgets:

Operational Changes:

Local Revenues: Office of Infrastructure Management-Information Technology revenues have been reduced in the amount of \$120,773 to align operations with reduced support and service agreements with local municipalities.

Other Revenue & Reimbursement: Office of Infrastructure Management-Information Technology revenues have been reduced in the amount of \$73,348 to align operations with the elimination of a shared leased technology equipment agreement with the City of Ann Arbor. This reduction was partially offset by \$20K increase for convenience fees revenues.

Transfers In: As mentioned above most of the reductions in transfer in was due to a technical adjustment recommendation from the County's auditors to recategorize revenues within the Sheriff's Office Public Safety Millage Operations program to taxes and penalties. The remaining balance of the reduction to transfers in the amount of \$33,174 each year was due to operational changes for an inter-departmental maintenance agreement that ended.

Board of Commissioner Allocations:

Use of Fund Balance (budgeted within the other revenues & reimbursements category): two outside agency allocations were approved in the amount of \$50K each for Washtenaw My Brother's Keeper and Ypsilanti Public Library authorizing the use of fund balance in the amount of \$100K for fiscal year 2021 per Resolutions #20-TBD and #20-TBD (pending Board approval on October 21, 2020).

As mentioned earlier in the discussion, the current adopted budgets for the General Fund are: \$126,054,362 for fiscal year 2021, \$127,559,672 for fiscal year 2022 and \$128,813,317 for fiscal year 2023. The proposed adjustments to General Fund revenues, to align with Board of Commissioner allocations, as well as operational and accounting changes, outlined above

increase revenues by \$604K for a revised total recommended 2021 General Fund revenue budget of \$126,658,635, increase revenues by \$477K for a revised total recommended 2022 General Fund revenue budget of \$128,036,531, increase revenues by \$500K for a revised total recommended 2023 General Fund revenue budget of \$129,313,099, and carrying forward the assumptions used to amend the 2021-2023 budgets, the 2024 recommended General Fund revenue budget is established at \$130,607,315.

General Fund Expenditures

Budget decisions are not always easy but are made with the utmost respect for the priorities and principles of the Board of Commissioners, the needs of the community and the employees of the County. As stated previously even though more information is known regarding both external and internal budget parameters, due to the County's continued required response to the COVID-19 pandemic and the unknown extent of the full impact on the economy as experts expect another round of emergency action during the fall/winter/spring we are remaining cautious. The world as we once knew it has forever changed, will likely continue to evolve over the next six to eighteen months and as a result we have been conservative in the development of the recommended budget limiting new investment to provide some flexibility in our abilities to respond to what may come. We have many great things going for us here in Washtenaw County and I know we can maintain the quality of life we value and have come to expect. The investments detailed will have a positive impact in this community, and we know we must continue to focus on economic development, human services, our employees and equity to preserve and execute the level of services our residents expect now and in the future.

Personal Services is the largest expenditure within the General Fund, comprising approximately 63% of direct operating allocation plus additional support to County staff through appropriations to non-general fund programs. The 2020-2023 budgets were based on assumed projected costs in alignment with approved labor contracts. Fringe benefit costs continue to grow, but at a slower rate or contained when compared to national indices. All retirement plans and retiree health care actuarial evaluations have been completed for 2019 to determine the County's funding requirements for 2021. Employer paid medical costs, as determined by the County's agent of record, continue to rise year over year. Cost containment efforts (modifying the health care plan for actives with increased co-pays and deductibles, as well as PA 152 compliance, closing the defined benefit and retiree healthcare plans and shifting to a defined contribution and a health retirement savings account for new hires) are continuing to pay off and our net increase in these costs (5%) each year are below national industry levels (of 8% to 12%).

Salary projections have been updated for 2020 position modifications, approved departmental staffing levels effective January 1, 2021, and all employees using the approved labor contracts and me too clauses, step increases for nonunion employees to address pay compression issues as authorized to move towards union and nonunion parity, elected official salary increases as proposed in the Budget Resolution (attached under Section II. B. Items #16 - #18), as well as revised fringe benefit rates based on updated actuarial valuations for Washtenaw County Employees Retirement System (WCERS), Voluntary Employees' Beneficiary Association (VEBA) and Municipal Employees' Retirement System of Michigan (MERS), and recommended medical composite rates by the County's agent of record and trend analysis

The Quadrennial Budget includes the allocation in the amount of \$950K for fiscal years 2021 and beyond) approved by the Board of Commissioner for implementation of the compensation study results. In addition, as mentioned under the property tax revenue discussion, the 2020 budget

assumed a +1% taxable value increase and the 2020 Equalization Report provided a better outlook with an actual increase of 4.62%, (but remember was offset by the impact of the Headlee reduction fraction (.9934), applicable for the fifth consecutive year, and an increase in support of tax increment financing) for net additional property tax revenues in the amount of \$1,881,367. In alignment with County policy as adopted through the 2020-2023 Quadrennial County Budget on November 20, 2019, Budget Resolution (#19-206) section II. D. #40., revenue growth above the budget assumption, in an amount not to exceed \$500K and if funds are available and necessary, will be reserved for personnel services increases for salary and fringe benefit costs for 2021-2024 as a result of the compensation study. This structural 2020 property tax revenue excess above the budget assumption increased expenditures for personal services each year 2021-2024. In addition, also in alignment with this stated policy, the budget assumption of +1.5% taxable value increase per year for 2022 through 2024 from the 2020 tax base has been reserved to offset future personnel cost increases in alignment with negotiated union contracts. Finally, the recommended budget includes an additional \$500K each year above the policy allocations outlined for implementation of the compensation study, and \$480K each year for planned departmental reorganizations and labor negotiations. As a result of the allocations within policy the recommended budget includes \$1,950,000 each year for 2021-2024 specifically for the implementation of the compensation study and an additional \$500K compounded each year for 2022-2024 (2022 = \$500K, 2023 = \$1M and 2024 = \$1.5M) to offset future personnel cost increases in alignment with already negotiated union contracts, and \$480K each year set aside for administrations planned initiatives for departmental reorganizations and labor negotiations.

Therefore, as a result of updated salary projections, benefit renewals, actuarial evaluations, budget modifications aligned with policy and those recommended by administration the proposed budget reaffirmation includes a net increase to the personal services category in the amount of \$298K for fiscal year 2021, and net increases of \$985K for fiscal year 2022 and \$1.3M for fiscal year 2023, and a recommended personal services budget of \$86,056,985 for fiscal year 2024.

The programmatic and operational modifications to General Fund expenditure assumptions for the 2021-2024 budgets are outlined below:

Aligning with Current Trends:

- Appropriations within Central Charges - Nonstructural increase of \$2,013,517, offset was from the undesignated allocation highlighted below, for Community Mental Health four-year deficit elimination plan as filed with the State of Michigan for 2021 (year two) through 2023 (year four), as approved by the Board of Commissioner per Resolution #20-092. In addition, there were also other modifications each year for mandated non-general fund program (Child Care Fund, Friend of the Court Cooperative Reimbursement, Public Defender/Michigan Indigent Defense Commission and Prosecuting Attorney Cooperative Reimbursement) appropriations as a result of updated salary projections, the cost allocation plan and fleet services.
- BOC Priority Allocation – The recommended budget includes a new object account that includes an allocation of \$250K each year for 2021-2024 to fund Board of Commissioner specific priorities to be allocated in alignment with the budget priorities and principles outlined within the Budget Resolution section II. C. #1. attached to this cover memo.
- Clerk/Register of Deeds – Reduced supplies category budget in the amount of \$149K for 2023, only. Budgeted allocations for printing of election ballots are included during even

years and not during odd years. This modification aligns the budget not only with trends but also practice.

- Undesignated Allocation – As mentioned above adjustments were made to decrease the amount by the nonstructural appropriation increase of \$2,013,517 to resolve the Community Mental Health four-year deficit elimination plan for 2021-2023. This reduction left various amounts in the undesignated allocation each year (3-year average \$210K) and therefore the recommended budget has reset this undesignated allocation in the amount of \$250K each year for 2021-2024.

Operational Changes:

- Internal Service Charges - Updated for 2019 Cost Allocation Plan (CAP) and Fleet Services. The County contracts with Maximus, Inc. to complete an annual cost allocation plan in accordance with federal requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to distribute indirect costs to County programs. All General Fund budgets and those non general fund programs that are charged CAP have been updated to align charges with the 2019 CAP plan. As a rule, CAP increases over time as a result of normal operational cost increases. In addition, all departments operating budgets have been updated for vehicle lease payments, expected fuel and maintenance costs based on their current planned vehicle inventory and replacement schedule. The net impact on the General Fund (within the internal service charges category) is a decrease of \$702K for fiscal year 2021, \$683K for fiscal year 2022 and \$605K for fiscal year 2023. The expenditure credit in this category is a result of the adjustment for the cost allocation plan allocated to both general and non-general fund programs.
- Outside Agencies (table of allocations by agency and year may be found on the last page of the 2021-2024 Budget Reaffirmation Resolution in your packet) – As mentioned previously under the revenue discussion Board of Commissioner allocations section, use of fund balance bullet, At the September 23, 2020 Ways & Means meeting, two outside agency allocations were approved in the amount of \$50K each for Washtenaw My Brother's Keeper and Ypsilanti Public Library authorizing the use of fund balance in the amount of \$100K for fiscal year 2021 per Resolution #20-TBD and #20-TBD (pending Board approval on October 21, 2020). Due to the Washtenaw County Conservation District millage passing the annual allocation in the amount of \$30K was structurally eliminated and offset partially by a structural increase in SEMCOG dues.
- No other departmental specific operational changes were recommended in the budget. Net variances by department are a result of personnel services modifications to align budgeted expenditures with updated salary projections based on current full-time equivalent positions, and internal service charges modifications to align budgeted expenditures with the 2019 CAP plan and current and planned vehicle inventory for the next four years.

Accounting Changes:

- Central Charges – These expense activities have been used for organization wide expenditures. Expenses in Central Charges include appropriations, tax refunds/overpayments, contingency or reserves, and any budgeted planned contribution to fund balance. The 2021-2024 recommended budget includes reserves/contingency

allocations in the amount of \$584,019 for anticipated and continued required response to COVID during 2021, and other to be determined by the administrator allocations of \$95,871 for 2022, \$66,315 for 2023 and \$7,566 for 2024. In addition, the recommended budgets also include salary increases in alignment with negotiated labor agreements, assumptions for union contracts that are set to expire, as mentioned previously, increased allocations for implementation of the compensation study results, and are also offset by a -\$1M attrition factor compounded each year based on the actual attained attrition experienced over the past five years.

Other small adjustments in expenditures were made to align with trends and adjust for operational and accounting changes within the supplies, other services & changes and transfers out/appropriations categories.

The proposed adjustments to General Fund expenditures outlined above increased expenditures by \$604K for a recommended total 2021 General Fund expenditure budget of \$126,658,635, increased expenditures by \$477K for a recommended total 2022 General Fund expenditure budget of \$128,036,531, increased expenditures by \$500K for a recommended total 2023 General Fund expenditure budget of \$129,313,099, and carrying forward the assumptions used to amend the 2021-2023 budgets, the 2024 recommended General Fund expenditure budget has been established at \$130,607,315.

Non-general Fund Program Budgets

The proposed modifications to the originally adopted 2021-2023 Non-general fund budgets are outlined below with assumptions carried forward to recommend the 2024 Non-general fund budgets as well.

- As mentioned previously all Non-general fund budgets have been updated for 2019 Cost Allocation Plan used for the 2021 budget amounts, updated for fleet services based on current vehicle inventory and replacement schedule and updated salary and fringe benefits for fiscal years 2021-2024.
- Child Care Fund – The Child Care Fund funds the Trial Court – Child Care Fund (CCF) component, the Children’s Services Department and CCF related operations of the Washtenaw County Department of Human Service’s office. The 2021 recommended budget is in alignment with the 2020/21 Child Care Fund Budget approved by the Board per Resolution #20-120. Year over year increases for 2022 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Community Corrections – Budget modifications are in alignment with the 2020/2021 Comprehensive Plan as approved by the Board per Resolution #20-107. Year over year increases for 2022 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Community Mental Health (CMH) - Increased to be in alignment with the Community Mental Health’s FY 2021 Budget and the service agreement with the Community Mental Health Partnership of Southeast Michigan as adopted by the Board per Resolution #20-132. 2022-2024 Budget was held flat with the anticipation that Medicaid and state funding will remain relative flat and expenditures will need to align with revenues.

- Community & Economic Development Operations and Grants - Adjustments within multiple funds to reflect anticipated changes in revenue over the next four years. After an increase in federal grants for fiscal year 2020/2021 due to COVID specific grant funding, the largest source of revenues, are expected to remain flat each year. Expenditures were brought into alignment with anticipated revenues for services provided to low- and moderate-income residents.
- Debt Service Funds – Adjustments within multiple funds that net to decreases each year for 2021 and beyond for Building Authority debt that has been paid off. Recommended budgets align with debt service payment schedules for principal and interest due over the next four years for Building Authority and Public Works.
- Emergency Management – Increased to align with current operations based on formula disbursement allocations by the State of Michigan specifically for technology improvements authorized by the Emergency Telephone District Board.
- Employee Severance – Increases each year to align with current trends and costs as well as updated salary projections for 2021-2024.
- Fleet Services – Updated for vehicle lease payments, expected fuel and maintenance costs based on current planned vehicle inventory and replacement schedule for the next four years.
- Fringe Benefit Revolving – Net decreases each year to align with updated salary projections for 2021-2024 as a result of benefit renewals partially offset by Municipal Employees’ Retirement System of Michigan Annual Actuarial Valuation Report as of December 31, 2019, and the amortization of projected required contributions.
- Health Department – Increased to be in alignment with the Public Health Comprehensive Planning, Budgeting and Contracting (CPBC) Agreement and the 2020/2021 Budget adopted by the Board per Resolution #20-130. Year over year increases for 2021 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Indigent Defense – Increased to be in alignment with the 2020/2021 Michigan Indigent Defense Commission Compliance Plan and Budget adopted by the Board per Resolution #20-129. Year over year increases for 2021 and beyond only reflect salary and fringe benefit cost increases in alignment with union agreements.
- Medical Insurance - Update per the County’s medical renewal for 2021 and adjusted to align with current claims and trends, a reduction, with a 6.7% growth factor for 2022 and 5% each year for 2023 and 2024.
- Parks and Recreation and Natural Areas Funds– Modifications due to taxable value growth for the various millage rates with an assumption of holding flat for 2021 and 1.5% taxable value growth for 2022-2024. Operational adjustments were made in the budget as determined appropriate by the Parks & Recreation Commission. Any net revenue collected without expenditures for the current year increases reserves until park projects

and land purchases are identified and completed in future years sometime resulting in planned contribution to and/or use of fund balance from year to year.

- Public Safety & Mental Health Millage – Modifications to align the quadrennial budget with generally accepted accounting principles per auditor recommendations as a result of the annual audit for December 31, 2019. Please recall that property tax revenues may not be transferred from one fund to another. They must be recognized in the fund for which the dollars are appropriated, allocated or spent.
- Road Millage – Recommended 2021-2024 budgets in alignment with the current voter approved four-year millage of .5000 mills and assumed property tax revenue in alignment with budget assumptions of holding flat for 2021 and 1.5% growth in taxable value each year for 2022-2024.
- Sheriff In Car Video – Increased to align with current operations for capital lease agreements, equipment purchases and replacement schedule.
- Self-Insurance/Risk Management – Decreases for operational changes and insurance renewals and premiums for surety bond payments.
- Workers Compensation Revolving – Decreases each year to align with current claims and trends, annual insurance renewal and updated salary projections for 2021-2024.

IMPACT ON HUMAN RESOURCES:

No position modifications are being recommended.

IMPACT ON BUDGET:

The impact on budget is outlined above within the Discussion section. If approved the reaffirmed 2021 General Fund Budget would be \$126,658,635, an increase of \$604,273, the reaffirmed 2022 General Fund Budget would be \$128,036,531, an increase of \$476,859, the reaffirmed 2023 General Fund Budget would be \$129,313,099, an increase of \$499,782 from the original adopted 2021-2023 quadrennial budget. Furthermore, carrying forward the assumptions used to amend the 2021-2023 budgets, the 2024 recommended General Fund Budget has been established at \$130,607,315.

IMPACT ON INFRASTRUCTURE:

No infrastructure modifications are being recommended.

IMPACT ON EQUITY:

The investments detailed will have a positive impact in this community, and we know we must continue to focus on economic development, human services, our employees and equity to preserve and grow the level of services our residents expect now and in the future.

IMPACT ON INDIRECT COSTS:

Indirect costs charges are being amended for all program units in alignment with the 2019 Cost Allocation Plan. The net increase across all departments and funds for internal services charges is a result of the stabilizing economy with higher operating costs within the Support Services departments to meet the infrastructure needs as well as increased resource allocations throughout the organization.

IMPACT ON OTHER COUNTY DEPARTMENTS OR AGENCIES:

Nearly all county departments and internal agencies have been impacted by the county's budget over the past few years and have been partners in containing costs and identifying solutions to help balance the budget. This cover memo outlines all significant changes in proposed resource allocations for the next four years.

CONFORMITY TO COUNTY POLICIES:

This action conforms to all appropriate County policies. It is consistent with Guiding Principle #1: Ensuring the long-term fiscal stability for the County.

ATTACHMENTS/APPENDICES:

Quadrennial General Fund Budget by Category Account
Resolution

**Washtenaw County
2021-2024 General Fund
(1010)**

	2021 Current Budget	2021 Recommended Budget	2021 Variance	2022 Current Budget	2022 Recommended Budget	2022 Variance	2023 Current Budget	2023 Recommended Budget	2023 Variance	2024 Recommended Budget
Revenues										
40 - Taxes	\$ 78,222,744	\$ 85,554,431	\$ 7,331,687	\$ 79,354,537	\$ 86,763,612	\$ 7,409,075	\$ 80,503,308	\$ 88,040,180	\$ 7,536,872	\$ 89,334,396
45 - Licenses and Permits	\$ 436,665	\$ 436,665	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317	\$ 451,317	\$ -	\$ 451,317
50 - Federal Revenue	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800	\$ 90,800	\$ -	\$ 90,800
54 - State Revenue	\$ 11,231,362	\$ 11,231,362	\$ -	\$ 11,231,362	\$ 11,231,362	\$ -	\$ 11,231,362	\$ 11,231,362	\$ -	\$ 11,231,362
58 - Local Revenue	\$ 1,506,915	\$ 1,386,142	\$ (120,773)	\$ 1,544,452	\$ 1,423,679	\$ (120,773)	\$ 1,544,452	\$ 1,423,679	\$ (120,773)	\$ 1,423,679
60 - Fees and Services	\$ 22,565,799	\$ 22,565,799	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216	\$ 22,773,216	\$ -	\$ 22,773,216
65 - Fines and Forfeits	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100	\$ 1,012,100	\$ -	\$ 1,012,100
66 - Interest	\$ 107,419	\$ 107,419	\$ -	\$ 107,419	\$ 107,419	\$ -	\$ 107,419	\$ 107,419	\$ -	\$ 107,419
67 - Other Revenue	\$ 2,087,535	\$ 2,134,187	\$ 46,652	\$ 2,096,644	\$ 2,043,296	\$ (53,348)	\$ 2,096,644	\$ 2,043,296	\$ (53,348)	\$ 2,043,296
69 - Transfers In	\$ 8,793,023	\$ 2,139,730	\$ (6,653,293)	\$ 8,897,825	\$ 2,139,730	\$ (6,758,095)	\$ 9,002,699	\$ 2,139,730	\$ (6,862,969)	\$ 2,139,730
Revenue Total	\$ 126,054,362	\$ 126,658,635	\$ 604,273	\$ 127,559,672	\$ 128,036,531	\$ 476,859	\$ 128,813,317	\$ 129,313,099	\$ 499,782	\$ 130,607,315
Expenditures										
70 - Personal Services	\$ 79,622,620	\$ 79,920,241	\$ 297,621	\$ 80,499,406	\$ 81,484,379	\$ 984,973	\$ 81,783,713	\$ 83,118,944	\$ 1,335,231	\$ 86,056,985
75 - Supplies	\$ 1,518,503	\$ 1,518,503	\$ -	\$ 1,667,503	\$ 1,667,503	\$ -	\$ 1,667,503	\$ 1,518,503	\$ (149,000)	\$ 1,667,503
80 - Other Svcs and Chgs	\$ 14,727,466	\$ 13,364,328	\$ (1,363,138)	\$ 14,768,867	\$ 13,177,458	\$ (1,591,409)	\$ 14,776,988	\$ 13,181,168	\$ (1,595,820)	\$ 13,184,934
95 - Internal Svc Chgs	\$ 204,243	\$ (497,484)	\$ (701,727)	\$ 333,780	\$ (349,572)	\$ (683,352)	\$ 306,271	\$ (298,815)	\$ (605,086)	\$ (206,581)
96 - Capital Outlay	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625	\$ 88,625	\$ -	\$ 88,625
98 - Reserves	\$ 800,000	\$ 1,384,019	\$ 584,019	\$ 800,000	\$ 895,871	\$ 95,871	\$ 800,000	\$ 866,315	\$ 66,315	\$ 807,566
99 - Transfers Out	\$ 29,092,905	\$ 30,880,403	\$ 1,787,498	\$ 29,401,491	\$ 31,072,267	\$ 1,670,776	\$ 29,390,217	\$ 30,838,359	\$ 1,448,142	\$ 29,008,283
Expenditure Total	\$ 126,054,362	\$ 126,658,635	\$ 604,273	\$ 127,559,672	\$ 128,036,531	\$ 476,859	\$ 128,813,317	\$ 129,313,099	\$ 499,782	\$ 130,607,315