

# Glossary of Financial Terms

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## Funds

Agency Funds	Cash/Budget	Funds belonging to other entities; not county funds. (includes 6000 -9000 series)
County General Fund	Cash/Budget	Designated with financial code 1000 and funds can be used for any legitimate county business (including appropriations to other operating funds).
Operating Funds	Cash/Budget	All <u>county</u> funds. Operating Funds make up the county budget and are appropriated through the QC. 1000 Series - General Funds 2000 Series - Road Funds 3000 Series - Special Revenue Funds 4000 Series - Capital Project Funds 5000 Series - Debt Service Funds
Special Revenue Funds	Cash/Budget	Funds set up by state statute for specified uses.
Capital Projects Funds	Cash/Budget	Funds collected and set aside for capital expenditures.
Debt Service Funds	Cash/Budget	Funds that are used to pay for Bonds or debt.
Enterprise Funds	Cash/Budget	Funds generated from particular sources that are used to pay for operation of source activity.

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## Budgets

County Budget	Budget	Includes <u>EVERY</u> department in <u>ALL</u> Operating Funds.
County General Budget	Budget	Includes only the departments in the County General Fund.

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## Miscellaneous

Actuals	Cash	Actuals reflect how much revenue an account has actually generated or how much money an account has paid out in expenditures at a given point in time during a fiscal year.
Budget	Budget	Budget is an estimate of revenues and expenses for an account for a fiscal year.
Carryover	Cash	End of year cash total minus previous years expenses that are paid in current year. Ex: \$1,000,000 (cash balance 12/31/2015) -\$ 500,000 (2015 expenses paid after 12/31/2015) \$500,000 (CARRYOVER)
Encumbrances	Budget	Before a purchase is made a PO (Purchase Order) should be requested. Once this request is approved it appears on the SOP (Statement of Operations) as an encumbrance. When the invoice is paid the amount moves from the Encumbrance column to the Actuals column.
Unappropriated Reserves	Budget	Budgeted Revenue minus 10% Holdback minus Budgeted Expenditures. Ex: \$1,000,000 (Budgeted Revenue) -\$100,000 (10% Holdback) <u>-\$500,000</u> (Budgeted Expenditures) \$400,000 (Unappropriated Reserves)

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## Financial Monthly Reports

Treasurer's Report	Cash	Shows actual beginning and ending cash balances for previous month; includes previous month revenues and expenditures. Treasurer also reports details of various revenue line items.
Comptroller's Report	Budget	Shows Unappropriated Reserves available to appropriate. Detailed expenditure report by fund and department of current budget status.

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Cash - Treasurer

Accrual - Comptroller

# 2017 BUDGET PRESENTATION WASHINGTON COUNTY, AR

Updated 9/22/2016



**MARILYN EDWARDS, COUNTY JUDGE**

# 2017 Department Budget by Categories

- Budget Summary by Fund and Department
- 2017 Requested Budgets versus 2016 Approved Budget

Note:

- Department Budgets include raises
- Department Budgets reflect health insurance matching
  - \$466 per Position

2017 Departmental Budget by Categories

Fund	Dept #	Dept Description	Personal Services	Supplies	Other Services & Charges	Capital Outlay	Transfers Out	Debt Service	2017 Budget	2016 Approved Budget
	0100	County Judge	370,386.00	4,500.00	13,850.00				388,736.00	378,436.00
	0101	County Clerk	487,724.00	10,000.00	24,250.00				521,974.00	519,671.00
	0102	Circuit Clerk	873,247.00	1,000.00	43,000.00				917,247.00	908,241.00
	0103	Treasurer	270,526.00						270,526.00	260,749.00
	0104	Tax Collector	1,148,662.00						1,148,662.00	1,255,184.00
	0105	Assessor	1,693,674.00	55,800.00	180,850.00				1,930,324.00	1,893,169.00
	0106	Equalization Board	10,765.00	200.00	70,700.00				81,665.00	1,127,326.00
	0107	Quorum Court	161,659.00	500.00	31,700.00				193,859.00	193,625.00
	0108	Buildings & Grounds	868,355.00	532,800.00	784,065.00				2,185,220.00	1,935,946.00
	0109	Election Commission	224,757.00	76,200.00	33,025.00				333,982.00	1,081,243.00
	0110	Planning	340,243.00	8,200.00	70,723.00				419,166.00	374,707.00
	0113	Financial Management	281,850.00	5,650.00	44,600.00				332,100.00	331,590.00
	0115	Computer/IS Department	613,415.00	34,000.00	620,250.00				1,267,665.00	1,386,030.00
	0118	General Services	107,395.00	4,900.00	106,116.00				218,411.00	201,265.00
	0119	Archiving/Records Management	141,070.00	2,300.00	44,381.00				187,751.00	180,629.00
	0120	Grants Administrator	114,159.00	5,100.00	13,432.00	22,500.00			155,191.00	126,253.00
	0121	Human Resources	261,548.00	5,493.00	76,096.00				343,137.00	335,683.00
	0122	County Attorney	139,189.00	750.00	80,904.00				220,843.00	175,159.00
	0300	County Health		12,150.00	9,650.00				21,800.00	17,700.00
	0301	Ambulance Service			921,174.00				921,174.00	921,198.00
	0308	Animal Shelter	558,247.00	122,021.00	18,621.00				698,889.00	690,039.00
	0400	Sheriff-Enforcement	6,362,322.00	540,726.00	251,200.00	276,312.00			7,430,560.00	7,080,099.00
	0401	Circuit Court I	7,534.00	5,100.00	25,042.00				37,676.00	37,989.00
	0402	Circuit Court II	5,469.00	11,750.00	30,625.00				47,844.00	48,872.00
	0403	Circuit Court III	959,515.00	28,100.00	115,190.00				1,102,805.00	918,373.00
	0404	Circuit Court IV	75,976.00	15,000.00	51,250.00				142,226.00	148,845.00
	0405	Circuit Court V	1,321.00	5,700.00	25,370.00				32,391.00	34,741.00
	0406	Circuit Court VI		16,750.00	45,600.00				62,350.00	64,626.00
	0407	Circuit Court VII	1,615.00	7,000.00	28,110.00				36,725.00	36,825.00
	0409	Fayetteville District Court			38,256.00				38,256.00	107,400.00
	0410	Springdale District Court			97,716.00				97,716.00	97,716.00
	0411	Prairie Grove District Court			39,337.00				39,337.00	39,337.00
	0412	West Fork District Court			37,762.00				37,762.00	37,762.00
	0413	Elkins District Court			44,030.00				44,030.00	44,030.00
	0416	Prosecuting Attorney	956,328.00	31,000.00	121,366.00				1,108,694.00	1,022,004.00
	0417	Public Defender	394,551.00	26,500.00	78,800.00				499,851.00	490,033.00
	0419	Coroner	245,160.00	36,500.00	16,800.00	50,000.00			348,460.00	266,319.00
	0420	Constables	53.00		23.00				76.00	73.00
	0441	Detention Judicial Officer							0.00	62,551.00
	0444	Juvenile Detention Center	1,245,631.00	106,400.00	65,941.00				1,417,972.00	1,375,152.00
	0500	Department of Emergency Management	161,348.00	43,600.00	92,640.00				297,588.00	285,816.00
	0502	Fire Protection	2,100.00		847,934.00				850,034.00	849,934.00
	0505	County Judge-Emergency		75,000.00					75,000.00	75,000.00
	0702	Environmental Affairs	269,736.00	22,875.00	156,227.00				448,838.00	434,808.00
	0800	Veteran Service	108,800.00	1,850.00	1,018.00				111,668.00	105,897.00
	0801	Extension Office			224,612.00				224,612.00	159,650.00
	8888	Transfers Out					23,341.00		23,341.00	38,806.00
<b>1000 COUNTY GENERAL FUND</b>									<b>27,314,134.00</b>	<b>28,156,501.00</b>

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0125 Insurance Benefits			5,152,850.00			5,152,850.00	5,071,100.00
<b>1002 EMPLOYEE INSURANCE FUND</b>						<b>5,152,850.00</b>	<b>5,071,100.00</b>
0126 Flexible Spending			231,000.00			231,000.00	231,000.00
<b>1800 FLEXIBLE SPENDING FUND</b>						<b>231,000.00</b>	<b>231,000.00</b>
0200 Road	4,702,478.00	3,197,200.00	562,900.00	790,000.00		9,252,578.00	8,242,844.00
0201 Road 1/2 Cent Sales Tax		722,500.00	183,000.00	485,000.00		1,390,500.00	815,370.00
<b>2000 ROAD FUND</b>						<b>10,643,078.00</b>	<b>9,058,214.00</b>
0103 Treasurer's Automation		12,450.00	8,600.00			21,050.00	23,215.00
<b>3000 TREASURER'S AUTOMATION FUND</b>						<b>21,050.00</b>	<b>23,215.00</b>
0104 Collector's Automation		103,600.00	227,500.00	22,500.00		353,600.00	128,000.00
<b>3001 COLLECTOR'S AUTOMATION FUND</b>						<b>353,600.00</b>	<b>128,000.00</b>
0437 Circuit Court Automation		1,000.00	8,450.00			9,450.00	9,450.00
<b>3002 CIRCUIT COURT AUTOMATION FUND</b>						<b>9,450.00</b>	<b>9,450.00</b>
0105 Assessor		4,000.00	14,600.00			18,600.00	19,200.00
<b>3004 ASSESSOR'S AMENDMENT 79 FUND</b>						<b>18,600.00</b>	<b>19,200.00</b>
0101 County Clerk		110,000.00	41,100.00			151,100.00	152,950.00
<b>3005 COUNTY CLERK'S COST (AUTOMATION) FUND</b>						<b>151,100.00</b>	<b>689,479.00</b>
0128 Recorder's Cost	376,570.00	35,050.00	380,000.00			791,620.00	810,698.00
8888 Transfers Out				700,000.00		700,000.00	700,000.00
<b>3006 RECORDER'S COST FUND</b>						<b>1,491,620.00</b>	<b>1,510,698.00</b>
0600 County Library	283,384.00	15,225.00	1,916,832.00	25,000.00		2,240,441.00	2,102,221.00
0605 County Library - Children's Library		1,575.00	3,600.00			5,175.00	4,575.00
0610 County Library - Greenland Branch Library		21,156.00				21,156.00	18,829.00
0611 County Library - Winslow Branch Library		9,814.00				9,814.00	9,993.00
<b>3008 COUNTY LIBRARY FUND</b>						<b>2,276,586.00</b>	<b>2,135,618.00</b>
0101 County Clerk		15,000.00				15,000.00	15,000.00
<b>3010 COUNTY CLERK OPERATING FUND</b>						<b>15,000.00</b>	<b>15,000.00</b>

8888 Transfers Out					17,000.00		17,000.00	19,900.00
3012 CHILD SUPPORT COST FUND							17,000.00	19,900.00
0400 Sheriff-Communications		103,400.00	173,300.00	156,000.00			432,700.00	377,500.00
3014 COMMUNICATION FACILITY & EQUIPMENT FUND							432,700.00	377,500.00
0127 Buildings & Grounds		122,489.00	268,500.00	633,050.00			1,024,039.00	929,588.00
0418 County Jail		11,386,894.00	1,486,379.00	1,431,730.00	179,430.00		14,484,433.00	13,524,077.00
3017 JAIL FUND							15,508,472.00	14,453,665.00
0501 Emergency 911		105,509.00	70,800.00	577,732.00			754,041.00	746,747.00
3020 EMERGENCY 911 FUND							754,041.00	746,747.00
9999 Transfers Out					23,341.00		23,341.00	21,950.00
3028 ADULT DRUG COURT FUND							23,341.00	21,950.00
0129 Circuit Clerk Commissioner Fee				25,000.00			25,000.00	-
3039 CIRCUIT CLERK COMMISSIONER FEE FUND							25,000.00	-
0305 HIV Clinic		139,117.00	3,438.00	58,000.00			200,555.00	200,385.00
3401 HIV CLINIC FUND							200,555.00	200,385.00
0422 Law Library			5,000.00	89,818.00			94,818.00	102,510.00
3402 LAW LIBRARY FUND							94,818.00	102,510.00
0483 Drug Court Accountability		51,257.00					51,257.00	-
0485 Drug Court Accountability		41,367.00					41,367.00	-
3513 DRUG COURT GRANT FUND							92,624.00	-
0117 Court Costs and Fines				1,800.00		358,720.00	360,520.00	358,284.00
5800 COURT COSTS AND FINES FUND							360,520.00	358,284.00
TOTAL		36,673,395.00	8,041,502.00	17,343,098.00	2,006,742.00	763,682.00	358,720.00	65,187,139.00
								63,328,416.00

- 2017 Departmental Budgets include projected raises
- 2017 Departmental Budgets reflect insurance matching as 466.00 per position

## Department Budget by Category Example

- 1000 County General Fund

- 0100 County Judge

- Personal Services: \$ 370,386
    - Supplies: \$ 4,500
    - Other Services & Charges: \$ 13,850
    - 2017 Requested Budget: \$ 388,736
    - 2016 Approved Budget: \$ 378,436

- 1000 County General Fund

- 2017 Requested Budgets: \$ 27,314,134
    - 2016 Approved Budgets: \$ 28,156,501

# 2017 Budget Summary

- Budget Summary by Fund
- Projected Revenue, holdback and Funds available to Budget
- 2017 Requested Budgets verses 2016 Approved Budgets
- Unappropriated Reserves Balance
  - 2017 projected Revenue verses 2017 requested budgets



Washington County, Arkansas  
2017 BUDGET SUMMARY

UPDATED 9/8/16

FUND	2017	2017	2017	HOLDBACK	AVAILABLE TO BUDGET	2017	GENERAL FUND INFUSION	UNAPPROPRIATED RESERVE	Approved 2016 Budget
	PROJECTED *CARRYOVER	PROJECTED **NEW REVENUE	PROJECTED TOTAL REVENUES			REQUESTED BUDGETS			
1000 COUNTY GENERAL FUND	12,400,000.00	26,353,499.00	38,753,499.00	3,875,350.00	34,878,149.00	27,314,134.00	(569,712.00)	6,994,303.00	28,156,501.00
1002 EMPLOYEE INSURANCE FUND	1,600,000.00	4,779,640.00	6,379,640.00	637,964.00	5,741,676.00	5,152,850.00	-	588,826.00	5,071,100.00
1800 FLEXIBLE SPENDING FUND	29,000.00	230,078.00	259,078.00	25,908.00	233,170.00	231,000.00	-	2,170.00	231,000.00
2000 ROAD FUND	2,200,000.00	9,629,256.00	11,829,256.00	1,042,926.00	10,786,330.00	10,643,078.00	-	143,252.00	9,058,214.00
3000 TREASURER'S AUTOMATION FUND	20,000.00	70,360.00	90,360.00	9,036.00	81,324.00	21,050.00	-	60,274.00	23,215.00
3001 COLLECTOR'S AUTOMATION FUND	100,000.00	293,010.00	393,010.00	39,301.00	353,709.00	353,600.00	-	109.00	128,000.00
3002 CIRCUIT COURT AUTOMATION FUND	150,000.00	31,135.00	181,135.00	18,114.00	163,021.00	9,450.00	-	153,571.00	9,450.00
3004 ASSESSOR'S AMENDMENT 79 FUND	50,000.00	28,275.00	78,275.00	7,828.00	70,447.00	18,600.00	-	51,847.00	19,200.00
3005 COUNTY CLERK'S COST (AUTOMATION) FUND	400,000.00	120,115.00	520,115.00	52,012.00	468,103.00	151,100.00	-	317,003.00	689,479.00
3006 RECORDER'S COST FUND	995,000.00	1,448,300.00	2,443,300.00	244,330.00	2,198,970.00	1,491,620.00	-	707,350.00	1,510,698.00
3008 COUNTY LIBRARY FUND	950,000.00	2,269,815.00	3,219,815.00	321,982.00	2,897,833.00	2,276,586.00	-	621,247.00	2,135,618.00
3010 COUNTY CLERK OPERATING FUND	33,900.00	4,600.00	38,500.00	3,850.00	34,650.00	15,000.00	-	19,650.00	15,000.00
3012 CHILD SUPPORT COST FUND	-	19,605.00	19,605.00	1,961.00	17,644.00	17,000.00	-	644.00	19,900.00
3014 COMMUNICATIONS FACILITY & EQUIPMENT FUND	190,000.00	326,645.00	516,645.00	51,665.00	464,980.00	432,700.00	-	32,280.00	377,500.00
3017 JAIL FUND	1,100,000.00	14,441,400.00	15,541,400.00	602,640.00	14,938,760.00	15,508,472.00	569,712.00	-	14,453,665.00
3019 BOATING SAFETY FUND	20,000.00	9,515.00	29,515.00	2,952.00	26,563.00	-	-	26,563.00	-
3020 EMERGENCY 911 FUND	1,195,000.00	469,485.00	1,664,485.00	166,449.00	1,498,036.00	754,041.00	-	743,995.00	746,747.00
3028 ADULT DRUG COURT FUND	-	25,935.00	25,935.00	2,594.00	23,341.00	23,341.00	-	-	21,950.00
3031 CIRCUIT COURT JUVENILE DIVISION FUND	47,000.00	1,155.00	48,155.00	4,816.00	43,339.00	-	-	43,339.00	-
3032 JUVENILE COURT REPRESENTATION FUND	1,100.00	4.00	1,104.00	111.00	993.00	-	-	993.00	-
3039 CIRCUIT CLERK COMMISSIONER FEE FUND	31,200.00	13,035.00	44,235.00	4,424.00	39,811.00	25,000.00	-	14,811.00	-
3401 HIV CLINIC FUND	150,000.00	164,214.00	314,214.00	31,422.00	282,792.00	200,555.00	-	82,237.00	200,385.00
3402 LAW LIBRARY FUND	265,000.00	128,785.00	393,785.00	39,379.00	354,406.00	94,818.00	-	259,588.00	102,510.00
3406 DRUG COURT PROGRAM FUND	110,000.00	37,888.00	147,888.00	14,789.00	133,099.00	-	-	133,099.00	-
3513 DRUG COURT GRANT FUND	-	-	-	-	-	92,624.00	-	(89,129.00)	-
5800 COURT COSTS & FINES FUND	700,000.00	410,940.00	1,110,940.00	111,094.00	999,846.00	360,520.00	-	639,326.00	358,284.00
	22,737,200.00	61,306,689.00	84,043,889.00	7,312,897.00	76,730,992.00	65,187,139.00	-	11,547,348.00	63,328,416.00

\* Carryover - 2016 actual ending cash balance less expenditures paid in 2017 for the 2016 budget year.

\*\* New Revenue - monies projected to be received in 2017.

Bobby Hill, Washington County Treasurer

- 2017 Departmental Budgets include projected raises
- 2017 Departmental Budgets reflect insurance matching at 466.00 per position

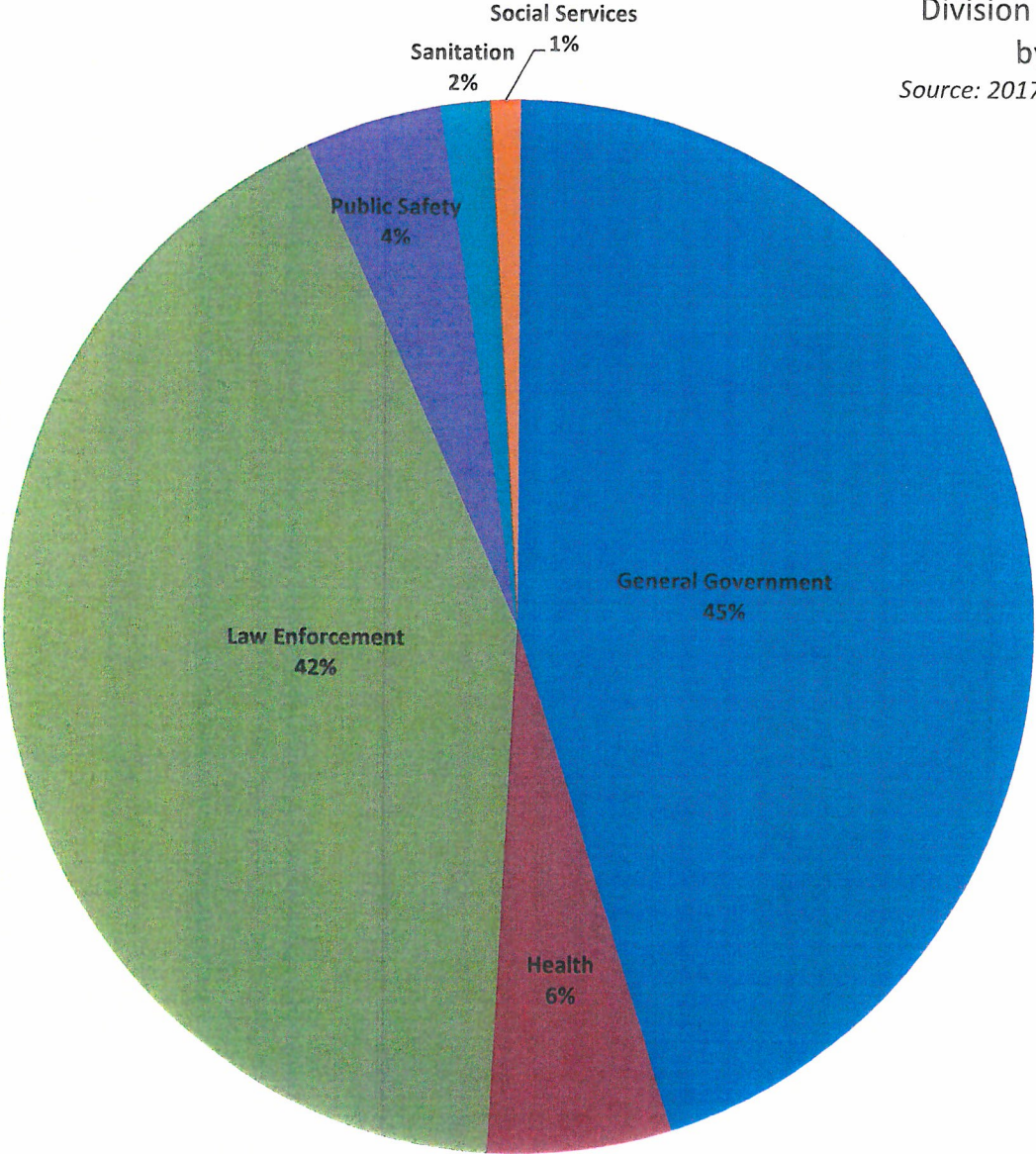
## Budget Summary Example

### ☐ 1000 County General Fund

# 2017 General Fund Pie Chart

Division Classification Breakdown  
by Percentage Used

Source: 2017 Budget Summary by Department



## 2017 General Fund Pie Chart Classification Breakdown by Department

### General Government:

- 0100 County Judge
- 0101 County Clerk
- 0102 Circuit Clerk
- 0103 Treasurer
- 0104 Collector
- 0105 Assessor
- 0106 Equalization Board
- 0107 Quorum Court
- 0108 Building & Grounds
- 0109 Election Commission
- 0110 Planning
- 0113 Financial Management
- 0115 Computer/IS Department
- 0118 General Services
- 0119 Archives
- 0120 Grants
- 0121 Human Resources
- 0122 County Attorney

### Law Enforcement

- 0400 Sheriff-Enforcement
- 0401 Circuit Court I
- 0402 Circuit Court II
- 0403 Circuit Court III
- 0404 Circuit Court IV
- 0405 Circuit Court V
- 0406 Circuit Court VI
- 0407 Circuit Court VII
- 0409-0413 District Courts
- 0416 Prosecuting Attorney
- 0417 Public Defender
- 0419 Coroner
- 0420 Constables
- 0441 Detention Judicial Officer
- 0444 Juvenile Detention Center

### Health

- 0300 County Health
- 0301 Ambulance Service
- 0308 Animal Shelter

### Public Safety

- 0500 DEM
- 0502 Fire Protection
- 0505 County Judge-Emergency

### Sanitation

- 0702 Environmental Affairs

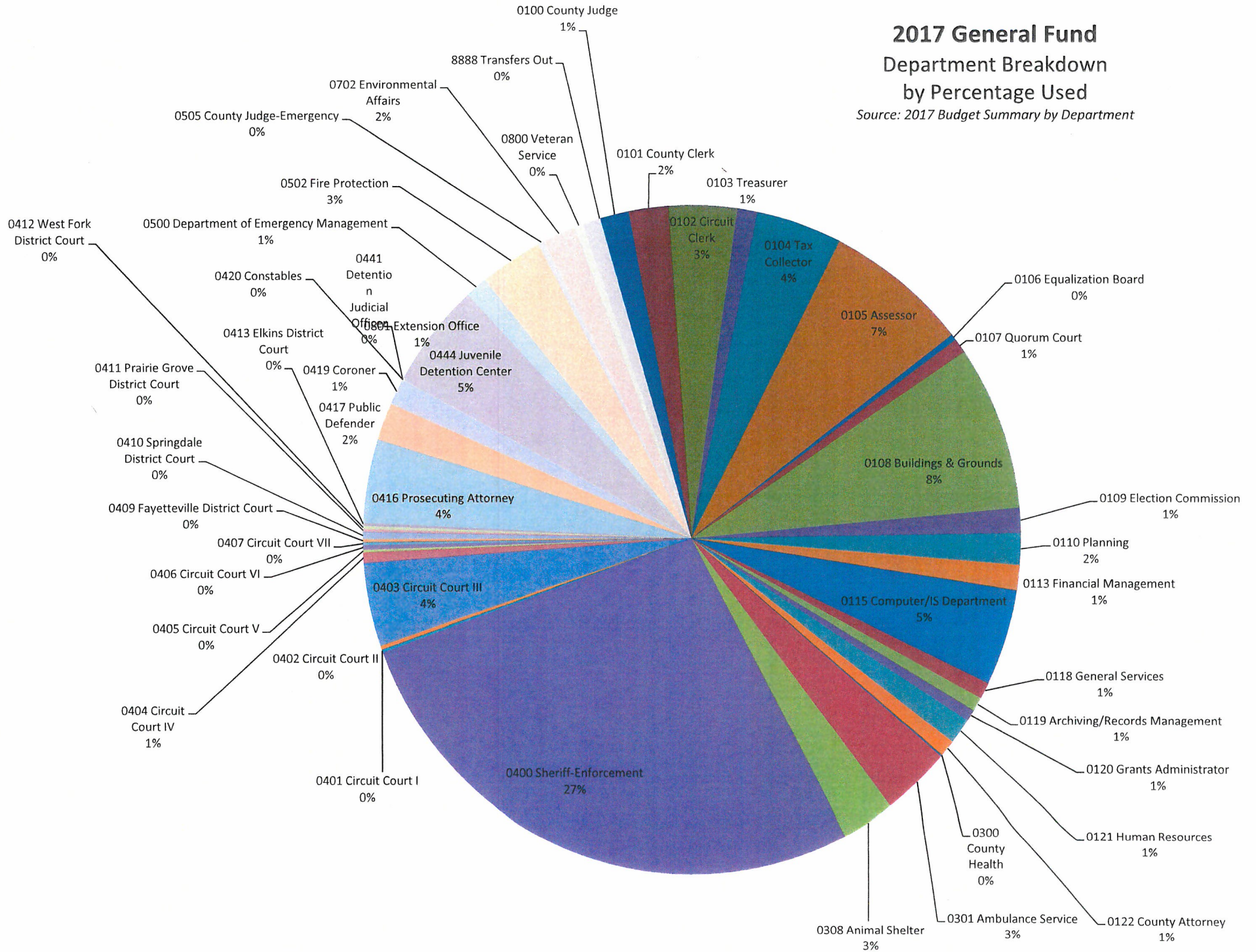
### Social Services

- 0800 Veteran Service
- 0801 Extension Office

# 2017 General Fund Department Breakdown by Percentage Used

Source: 2017 Budget Summary by Department

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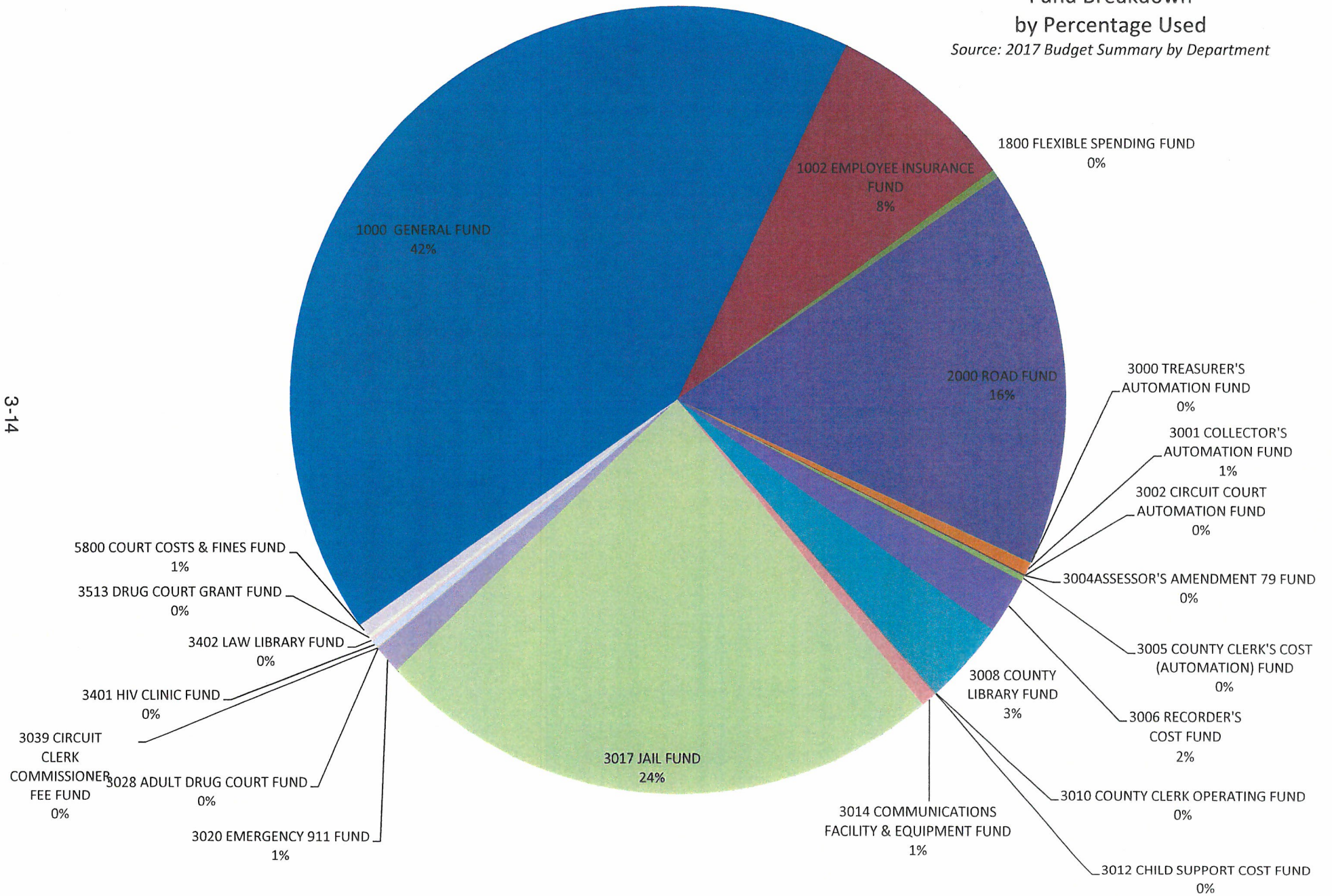


# 2017 County Funds

## Fund Breakdown

### by Percentage Used

Source: 2017 Budget Summary by Department



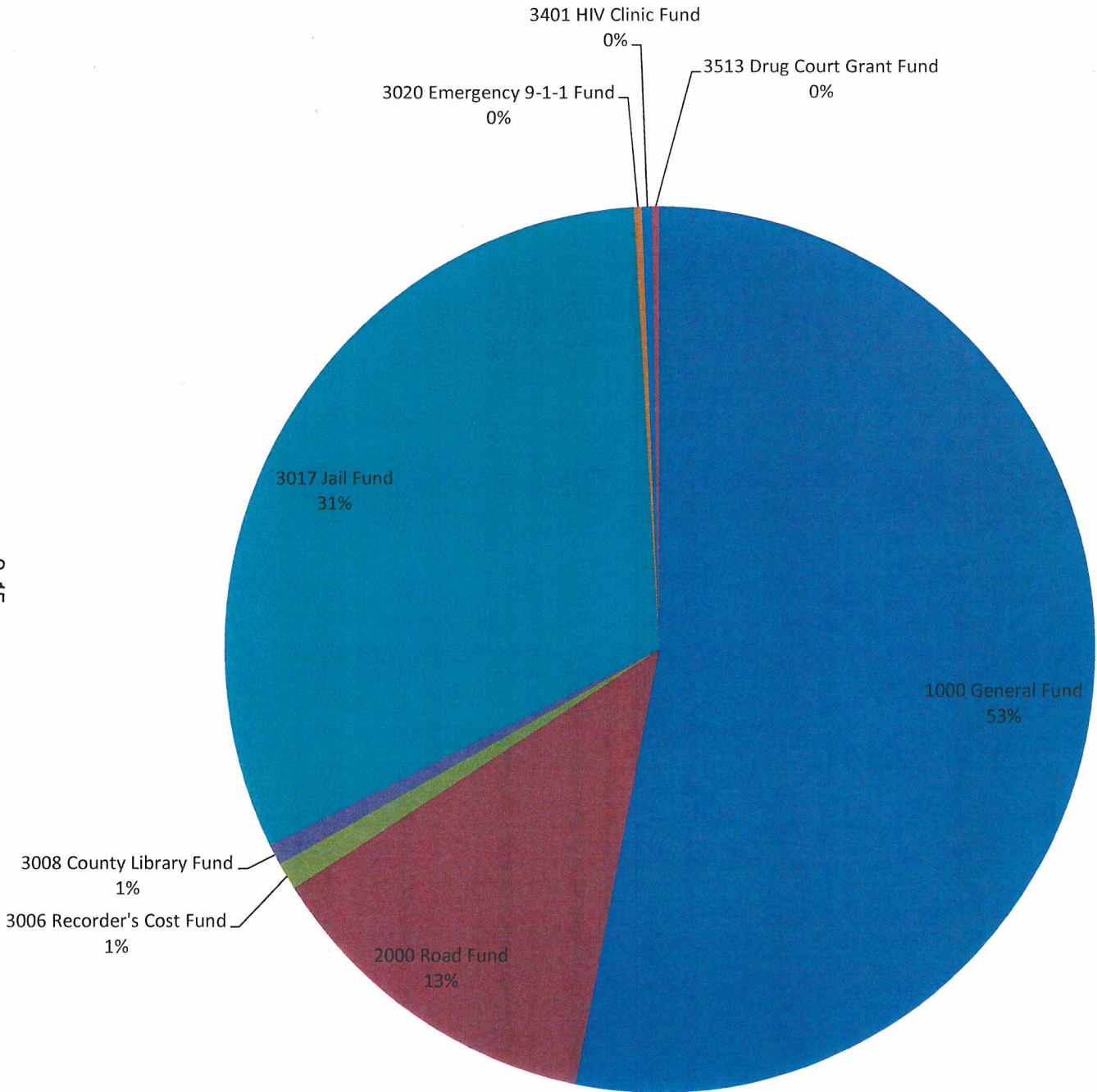
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# 2017 County Funds

## Fund Breakdown by Total Salaries of Requested Budget

Source: 2017 Budget Summary by Department

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2017 Requested Budget	\$ 65,187,139
2017 Requested Salaries	\$ 36,673,395
1000 General Fund	\$ 19,464,330
2000 Road Fund	\$ 4,702,478
3006 Recorder's Cost Fund	\$ 376,570
3008 County Library Fund	\$ 283,384
3017 Jail Fund	\$ 11,509,383
3020 Emergency 9-1-1 Fund	\$ 105,509
3401 HIV Clinic Fund	\$ 139,117
3513 Drug Court Grant Fund	\$ 92,624

# 2017 New Personnel Request

- 6 Departments are requesting 16 new personnel positions totaling \$733,935 including fringe benefits

- 1000 General Fund

- 0110 Planning ½ Full-Time Position\*
- 0118 General Services: 1 Part-Time Position
- 0400 Sheriff's Office: 3 Full-Time Positions
- 0403 Circuit Court III: 3 Full-Time Positions

- 2000 Road Fund

- 0200 Road: ½ Full-Time Position\*  
1 Full-Time Position

- 3017 Jail Fund

- 0418 Jail: 7 Full-Time Positions

\* 1 Position shared between two departments



# 2017 New Personnel Request

## 1000 0110 Planning & 2000 0200 Road

GIS MAPPING	ANNUAL	
1 POSITIONS - 16.92 PER HOUR	SALARY GRADE	
	17	
1000 0110 1001 SALARIES, FULL-TIME (0200032)	\$	35,194.00
1000 0110 1006 SOCIAL SECURITY	\$	2,693.00
1000 0110 1008 NONCONTRIBUTORY RETIREMENT	\$	5,156.00
1000 0110 1009 HEALTH INSURANCE MATCHING	\$	5,592.00
1000 0110 1016 LIFE INSURANCE	\$	132.00
	\$	48,767.00
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1000 0110 PLANNING - 50% BASE SALARY COST		17,597.00
2000 0200 ROAD - 50% BASE SALARY COST		17,597.00
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1000 0110 PLANNING - 50% FRINGE SALARY COST		24,384.00
2000 0200 ROAD - 50% FRINGE SALARY COST		24,384.00

## 1000 0118 General Services

INVENTORY CLERK	ANNUAL	
1 POSITION - 12.00 PER HOUR	SALARY	
1000 0118 1002 SALARIES, PART-TIME		11,856.00
1000 0118 1006 SOCIAL SECURITY		907.00
		12,763.00

## 1000 0400 Sheriff - Enforcement

DISPATCHERS	ANNUAL	ANNUAL
3 POSITIONS - 13.64 PER HOUR	SALARY GRADE	SALARY
POSITIONS: 0400108, 0400109, 0400110	12	PER POSITION
1000 0400 1001 SALARIES, FULL-TIME	\$ 85,114.00	\$ 28,372.00
1000 0400 1006 SOCIAL SECURITY	\$ 6,512.00	\$ 2,171.00
1000 0400 1008 NONCONTRIBUTORY RETIREMENT	\$ 12,470.00	\$ 4,157.00
1000 0400 1009 HEALTH INSURANCE MATCHING	\$ 16,776.00	\$ 5,592.00
1000 0400 1016 LIFE INSURANCE	\$ 396.00	\$ 132.00
	\$ 121,268.00	\$ 40,424.00

**1000 0403 Circuit Court III**

JUVENILE INTAKE OFFICER 2 POSITIONS - 16.19 PER HOUR	ANNUAL SALARY GRADE 16	ANNUAL SALARY PER POSITION
1000 0403 1001 SALARIES, FULL-TIME (0403012, 0403013)	67,350.00	33,676.00
1000 0403 1006 SOCIAL SECURITY	5,152.00	2,577.00
1000 0403 1008 NONCONTRIBUTORY RETIREMENT	9,867.00	4,934.00
1000 0403 1009 HEALTH INSURANCE	11,184.00	5,592.00
1000 0403 1016 LIFE INSURANCE	264.00	132.00
	93,817.00	46,911.00

SOCIAL WORKER 1 POSITION - 17.92 PER HOUR	ANNUAL SALARY GRADE 18
1000 0403 1001 SALARIES, FULL-TIME (0403023)	37,274.00
1000 0403 1006 SOCIAL SECURITY	2,851.00
1000 0403 1008 NONCONTRIBUTORY RETIREMENT	5,461.00
1000 0403 1009 HEALTH INSURANCE	5,592.00
1000 0403 1016 LIFE INSURANCE	132.00
	51,310.00

**2000 0200 Road**

SENIOR MECHANIC 1 POSITION - 17.92 PER HOUR	ANNUAL SALARY GRADE 18
2000 0200 1001 SALARIES, FULL-TIME (0200046)	\$ 37,274.00
2000 0200 1006 SOCIAL SECURITY	\$ 2,852.00
2000 0200 1008 NONCONTRIBUTORY RETIREMENT	\$ 5,461.00
2000 0200 1009 HEALTH INSURANCE MATCHING	\$ 5,592.00
2000 0200 1016 LIFE INSURANCE	\$ 132.00
	\$ 51,311.00

**3017 0418 Jail**

DETENTION ADMINISTRATOR LIEUTENANT	ANNUAL
1 POSITION - 20.31 PER HOUR	SALARY GRADE
<u>POSITION: 0418010 - Meets New OT Rule Threshold</u>	<u>21</u>
3017 0418 1001 SALARIES, FULL-TIME	\$ 47,477.00
3017 0418 1006 SOCIAL SECURITY	\$ 3,632.00
3017 0418 1008 NONCONTRIBUTORY RETIREMENT	\$ 6,956.00
3017 0418 1009 HEALTH INSURANCE MATCHING	\$ 5,592.00
3017 0418 1016 LIFE INSURANCE	\$ 132.00
	<u>\$ 63,789.00</u>

DEPUTY FIRST CLASS	ANNUAL	
5 POSITIONS - 15.43 PER HOUR	SALARY GRADE	ANNUAL SALARY
<u>POSITIONS: 0418258, 0418259, 0418260, 0418261, 0418262</u>	<u>15</u>	
3017 0418 1001 SALARIES, FULL-TIME	\$ 172,508.00	34,502.00
3017 0418 1006 SOCIAL SECURITY	\$ 13,197.00	2,640.00
3017 0418 1008 NONCONTRIBUTORY RETIREMENT	\$ 25,273.00	5,055.00
3017 0418 1009 HEALTH INSURANCE MATCHING	\$ 27,960.00	5,592.00
3017 0418 1016 LIFE INSURANCE	\$ 660.00	132.00
	<u>\$ 239,598.00</u>	<u>47,921.00</u>

TRANSPORT CORPORAL	ANNUAL
1 POSITIONS - 17.92 PER HOUR	SALARY GRADE
<u>POSITION: 0418336</u>	<u>18</u>
3017 0418 1001 SALARIES, FULL-TIME	\$ 37,274.00
3017 0418 1006 SOCIAL SECURITY	\$ 2,852.00
3017 0418 1008 NONCONTRIBUTORY RETIREMENT	\$ 5,461.00
3017 0418 1009 HEALTH INSURANCE MATCHING	\$ 5,592.00
3017 0418 1016 LIFE INSURANCE	\$ 132.00
	<u>\$ 51,311.00</u>

**2017 TOTAL NEW PERSONNEL COST BY FUND**

<u>1000 GENERAL FUND</u>	<u>\$ 303,542.00</u>
<u>2000 ROAD FUND</u>	<u>\$ 75,695.00</u>
<u>3017 JAIL FUND</u>	<u>\$ 354,698.00</u>
	<u>\$ 733,935.00</u>

# 2017 Capital Request

□ 9 Departments are requesting capital purchases totaling \$ 2,006,742

- 1000 General Fund
  - 0120 Grants \$ 22,500 Vehicle
  - 0400 Sheriff \$ 276,312 Building  
Vehicle
  - 0419 Coroner \$ 50,000 Vehicle
- 2000 Road Fund
  - 0200 Road \$ 790,000 Vehicle  
Machinery & Equipment
  - 0201 Road ½ Cent \$ 485,000 Vehicle  
Machinery & Equipment
- 3001 Collector Automation Fund
  - 0104 Collector \$ 22,500 Vehicle
- 3008 County Library Fund
  - 0600 Library \$ 25,000 Computer Machinery/Equipment
- 3014 Communication Fund
  - 0400 Sheriff \$ 156,000 Computer Machinery/Equipment
- 3017 Jail Fund
  - 0418 Jail \$ 179,430 Vehicle

# 2017 Salary Cost Information

## Including Fringe Benefits

### Cost estimate for Salary Increase

○ 1000 General	\$ 739,600
○ 2000 Road	\$ 213,570
○ 3006 Recorder's Cost	\$ 14,553
○ 3008 Library	\$ 20,658
○ 3017 Jail	\$ 753,359
○ 3020 9-1-1	\$ 12,501
○ 3401 HIV Clinic	\$ 4,498
○ 3513 Drug Court Grant	\$ 2,168
○ Total Cost All Funds	\$ 1,760,907

### Note:

- Bonuses have been removed from the 2016 base salaries
- Total Cost of 2016 Bonuses \$ 536,529
- Salary Increase includes; Time in Position Raise, Salary Range Adjustments, and New Overtime Rule
- Cost estimate for 7% Employee Raises \$ 1,914,187

# 2017 Health Insurance

## Proposed Plan – Washington County's Contribution

- 610 Employees
- \$1,000 Employee Deductible
- \$466 per Position
- \$284,260 per Month
- \$3,411,120 per Year

## Washington County

Self-Insured Health Plan Fund  
Addressing the Plan Fund Shortfall  
August 18, 2016

Recommended Annual Shortfall Funding: \$820,000

### Employee's Contribution

Individual Deductible from \$345 to \$500; Family Deductible from \$600 to \$1,000	\$ 180,000
Change Rx to 15/35/60	\$ 100,000
Out of Pocket from \$1,000 to \$3,000	\$ 72,000
Remove 3 month carryover	\$ 20,000
PCP Copay from \$25 to \$30	\$ 32,000
Total Estimated Savings	\$ 404,000

### County's Contribution

Increase monthly premium  
Allocation from \$411 to \$466

	New Rate	Current Rate	
Budgeted Employees	610	610	
New Monthly Washington County Rate	\$ 466	\$ 411	
Monthly Total	\$ 284,260	\$ 250,710	
Annual Total	\$3,411,120	\$3,008,520	\$ 402,600

Total Estimated Savings & Additional  
County Health Funding \$ 806,600

# Future Revenue Consideration

- Year 2020 is the next decennial census
  - Expected reduction of County's percentage share of the County-wide 1 cent sales tax in the year 2021
  
- Year 2023 the Road ½ Cent Sales Tax set to expire