

amendment exempted fund transfers, it allowed some options. And again, fund transfers are transfers from one fund inside a county to another, but under the current state of the law when you define budget expenditures they are counted twice. Now Wayne County had in '89-90 a 50,000 dollar fund transfer; in '90-91, a 131,000 dollar fund transfer; in '91-92, 121; in '92-93, about a 248,000 dollar fund transfer, so those are counted twice. Under the old formula, the good Landis amendment, those fund transfers were not counted twice and using that formula instead of...and their lid, their allowable increase would have been 55,099 under the old method. Under the new method, under the old Landis amendment, exempting fund transfers, they would have been able to jack those taxes up to 73,000, about 20,000 more dollars. I think I said 30 or 40 earlier. That's not a lot of money, but in this specific circumstance it helps that county and the reason it helps that county is because you've defined a method for doing it that exempts fund transfers and I think that's appropriate. I understand the argument that maybe out there somewhere you've got a county that hasn't raised property taxes for three or four years and because of that they can go up higher under that old formula and maybe there were some problems with that formula, but, frankly, I don't know of any counties where that will apply. I don't know of any counties that have not raised any taxes zero percent increase for three or four years. I think that's the scenario where Senator Landis's figures are accurate, the 10 or 12 percent, because that could happen. So maybe you could anticipate counties maybe trying to raise their taxes 10 or 12 percent in a particular year by not raising taxes at all for three or four years. I don't think that's all bad. But I am particularly concerned about the fund transfers. I think it was appropriate to take those out of the budgeted expenditure definition in the first amendment. It doesn't make sense to do those twice, doesn't make sense to count them twice and it would not have made a substantial difference in tax dollars to Wayne County but Wayne County, because of the situation they got themselves into by being too frugal, by being too careful, by not jacking their limit up as much as they could have every year and they haven't done that, they're in a real problem and \$23,000 for that county is a lot of money and it would help pay for a lot of things that they really need. This is not a long, extended debate. I, philosophically, agree with Senator Landis on these issues except I think that...and if...the formula that they utilized which did not require fund transfers to be counted twice made sense, makes sense, and will make sense whether we