

RECEIVED

AUG 1 1 2007

**MINUTES
BUDGET MONITORING COMMITTEE
COUNTY-CITY BUILDING
ROOM 113
THURSDAY, AUGUST 2, 2007
1:00 P.M.**

LANC. COUNTY CLERK

PRESENT: Larry Hudkins and Deb Schorr, County Commissioners; Kerry Eagan, Chief Administrative Officer; Dennis Meyer, Budget & Fiscal Officer; Don Thomas, County Engineer; Mike Thurber, Corrections Director; Terry Wagner, County Sheriff; Jim Gordon, Nebraska Bar Association Representative; Kyle Fischer, Lincoln Chamber of Commerce; Jim Nissen, Lincoln Chamber of Commerce Representative; Coby Mach, Lincoln Independent Business Association (LIBA) Executive Director; John Boehm, Representative; Ron Krejci, Community Representative

ABSENT: Ray Stevens, County Commissioner

ALSO PRESENT: Dan Nolte, County Clerk; Ann Taylor, County Clerk's Office

The Budget Monitoring Committee was called to order at 1:05 p.m.

Dennis Meyer, Budget & Fiscal Officer, presented Lancaster County, Nebraska; Proposed Budget Information, Fiscal Year 2007-08 (Exhibit A):

- ▶ Lancaster County, Nebraska; Budget Narrative for FY 2007-08

Meyer said a 2.25% increase in valuation is estimated. Adoption of the budget will result in a property tax rate of \$0.2755 per \$100 of valuation (Fiscal Year 2006-07 had a property tax rate of \$0.2655 per \$100 of valuation).

Meyer said property tax funding for the County Engineer and the transfer to the Bridge and Road Fund Budget increased \$363,000 this year, totaling \$8,291,000. The County Board also allocated \$1,360,000 from the Keno Fund to road projects.

- ▶ Lancaster County, Tax Levies, Cents Per \$100 of Valuation (FY 2007-08 Proposed Levy Includes an Additional 1 Cent to Establish a Jail Savings Fund)

Meyer said the additional 1 cent levy will generate approximately \$1.8 million. He said State Statutes allow a county to issue bonds for up to a ten year period. The Statutes limit the levy to 5.2 cents, which would raise approximately \$63 million. Meyer said the Board explored options to get to a higher bond issuance, one of which is to work with the City and to roll the City's payment for operational costs into a bond issuance to cover debt service costs.

- ▶ Lancaster County, FY 2007-08 Calculated Levies
- ▶ Lancaster County, FY 2006-07 Tax Levy Information, Total Tax Levy = \$1.9968 Per \$100 of Valuation (City of Lincoln Resident)
- ▶ Lancaster County, Schedule of Budgeted Disbursements For the Year Ended June 30, 2008
- ▶ Lancaster County, Budgeted Disbursements By Function

Meyer said approximately 40% of budget expenditures go to public safety.

A comparison to peer communities was suggested.

- ▶ Lancaster County Summary of Expenditure Requirements

Meyer said the General Fund includes \$2.5 million for the purchase of land for the new jail and \$1.3 million for housing prisoners in other counties.

Mike Thurber, Corrections Director, reported on population trends. The following topics were also discussed: 1) Alternatives to incarceration; 2) Jail reimbursement; 3) Addition of eight (8) correctional officers; and 4) Allowing offenders to sit out fines.

- ▶ General Fund Expense Budget Summary

Schorr discussed the costs that resulted from Lancaster County receiving a new Juvenile Court Judge.

- ▶ General Fund Revenue Budget Summary
- ▶ Lancaster County, FY 2007-08 Keno Fund Budget

Road improvement projects were discussed.

- ▶ Lancaster County, Employees By Agency, Last Five Years
- ▶ Lancaster County, Change in Taxable Assessed Valuation, Last Ten Years

Additional discussion focused on the jail project. Financing options were discussed, with general consensus to levy an additional one cent to establish a jail savings fund.

There being no further business, the meeting was adjourned at 2:43 p.m.

LANCASTER

C O U N T Y

N E B R A S K A

PROPOSED BUDGET INFORMATION

FY2007-08

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2007-08

The Lancaster County Board asked County agencies to submit a current level of service budget with no expansion of services or personnel. Additional personnel requests were submitted separately for the County Board's approval. The County Board made some difficult decisions and reduced the property tax requirement by approximately \$2,500,000. This was accomplished by reducing expenses by \$1,650,000 and an anticipated increase in revenue of \$850,000. Requests for additional personnel started at \$950,000, and after the County Board made some difficult decisions, the amount in the budget document for additional personnel is \$300,000. Juvenile Court will receive a new judge which results in added personnel and the Department of Corrections will add eight correctional officers throughout the budget year. Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget.

The County Board appreciates the cooperation of the elected officials and appointed department heads in arriving at this year's budget. They also thank all county employees for their assistance in providing the necessary services within the budget restraints.

General Information

- Valuation: The County's estimated valuation is \$18,451,818,070 which reflects a 2.25% increase. Final Valuation numbers will be available August 20, 2007.
- The adoption of this budget results in a property tax rate of \$0.2755 per \$100 of valuation. Fiscal Year 2006-07 had a property tax rate of \$.02655 per \$100 of valuation.
- Fund Balances at July 1, 2007, were \$27,270,997 compared to \$21,042,373 at July 1, 2006. This results in an increase of \$6,228,624. The increase in fund balances results in lower property tax requirements as well as increasing the budget of expenditures in certain funds.

Specific Budgets

- Group Health and Dental Insurance Fund: Lancaster County is self-insured for health and dental insurance. The Group Health Insurance premium was reduced by 10% effective January 1, 2007, which resulted in lower premiums by \$560,000 for FY2006-07. The budget for FY2007-08 is also working with the lower premiums from January 1, 2007. With the most current information available for premium information effective January 1, 2008, the change in premium will be very minimal (.7%).
- Visitors Promotion and Visitors Improvement Funds: Beginning July 1, 2007, a Visitors Improvement Fund was established separately from the Visitors Promotion Fund. There was a balance of \$1,443,153 at June 30, 2006, to be transferred to the new Visitors Improvement Fund. This results as a budgeted expenditure in the Visitors Promotion fund as a transfer and is also budgeted as expenditures in the Visitors Improvement Fund for spending authority. The establishment of the new fund along with a larger balance in the fund results in an increase in the budget.
- County Rural Library Fund: The funding request for the Library Services Contract was reduced which results in a lower property tax requirement. The property tax requirement for FY2007-08 is \$38,499 less than FY2006-07.
- Roads: Property tax funding for the County Engineer and the transfer to the Bridge and Road Fund budget increased \$363,000 for FY2007-08, totaling \$8,291,000.

In addition to paving costs, fuel costs also account for a significant portion of the budget increase. Fuel costs for the Bridge and Road Fund and the Highway Fund increased \$123,888 from \$780,000 to \$903,888.

The County Board has also allocated \$1,360,000 from the Keno Fund to road projects.
- Debt Service Fund: The increase in the Debt Service Fund budget is due to the fund balance and the first payment of the County's share of the Lincoln-Lancaster County Health Department expansion is due in FY2007-08. The property tax

requirement is reduced by \$434,276 because the fund balance is higher because of previous levies and debt service payments have leveled off.

- Jail Savings Fund: The Jail Savings Fund is a new fund established in FY2007-08. The new fund will increase expenditures and the property tax requirement by approximately \$1,800,000. The fund is established to reduce a future bond issuance and to pay for costs that arise during the design phase of the jail.
- Mental Health Fund: Expenditures are reduced in the Mental Health Fund due to the decision to no longer fund the Heather Program. The funding will cease after the first quarter of the fiscal year and will save the county \$235,000. The Heather Program reduction along with an increase in fund balance, the property tax requirement will decrease by \$255,995.

General Fund Budgets

- Election Commissioner: The reduction in this budget is attributable to the election cycle. FY2007-08 will have fewer elections.
- Juvenile Court: The increase in this budget is due to the court receiving an additional judge. This will result in additional personnel costs and operating costs of \$292,580.
- Justice System Miscellaneous: The increase in this budget is due to the purchase of land for the new jail. The budgeted amount for the land purchase is \$2,500,000.
- Department of Corrections: Lancaster County is continuing to see increases in the cost of law enforcement, prosecution/defense of those arrested and the housing of inmates.

The correctional facility built in 1991 is overcrowded. The 2007-08 budget includes \$1,300,000 for housing detainees in facilities outside Lancaster County. The County continues planning for a new facility. Bonds will be issued to pay for the new facility.

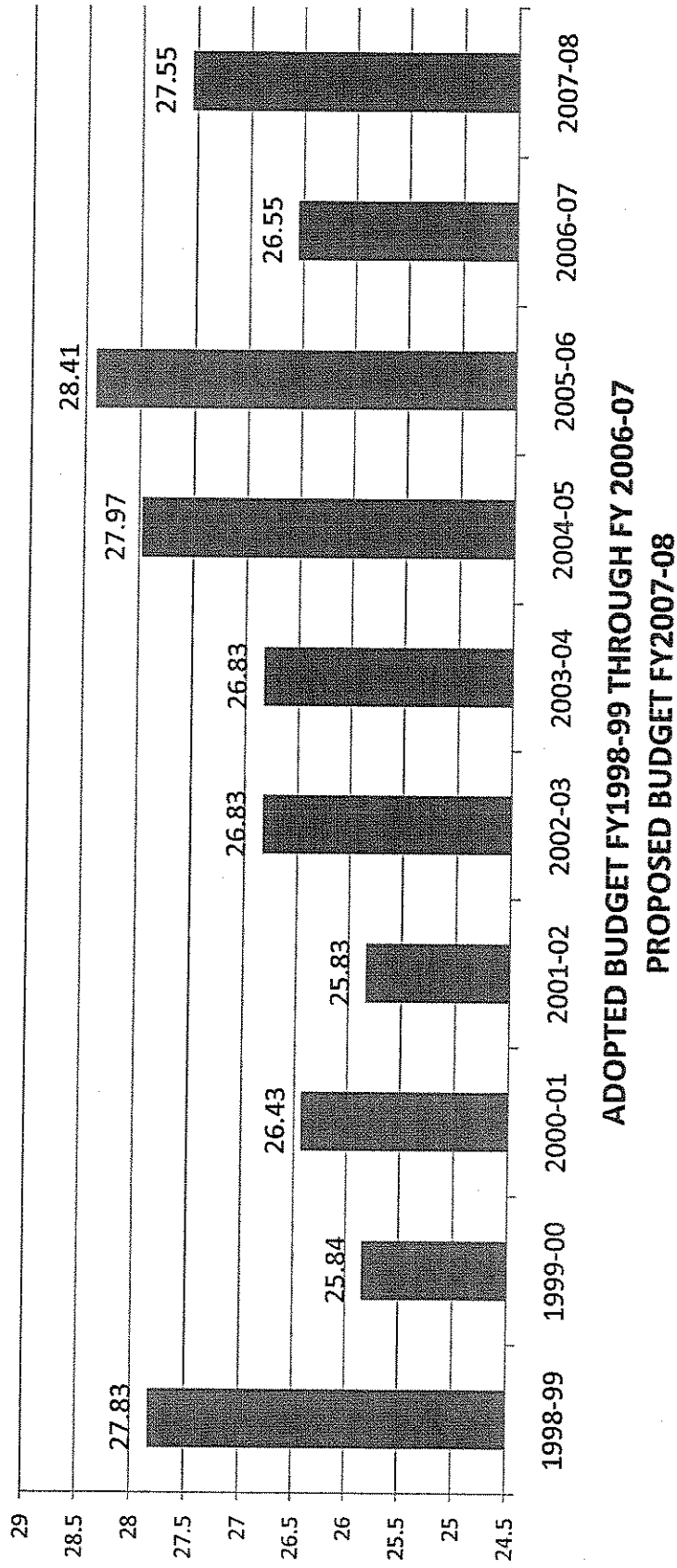
Revenue Budgets

- The most significant increase in revenue was interest income which increased from \$2 million in 2006-07 to \$2,8 million in 2007-08.

LANCASTER COUNTY

Tax Levies

Cents per \$100 of Valuation



ADOPTED BUDGET FY1998-99 THROUGH FY 2006-07
PROPOSED BUDGET FY2007-08

NOTE: FY2007-08 Proposed levy includes an additional 1 cent to establish a Jail Savings Fund.

**LANCASTER COUNTY
2007-08 CALCULATED LEVIES**

| | <u>FY08 Estimated Valuation</u> | <u>FY07 Valuation</u> | <u>Change Amount</u> | <u>Percent</u> |
|--------------------------|-------------------------------------|----------------------------------|------------------------------|----------------|
| County Valuation | 18,451,818,070 | 18,045,787,841 | 406,030,229 | 2.25% |
| County Library Valuation | 2,764,455,593 | 2,703,624,052 | 60,831,541 | 2.25% |
| General Fund | <u>Tax Request</u> 45,097,601 | <u>Tax Request</u> 43,330,008 | <u>FY07 Levy</u> 0.240111 | |
| CMHC | 2,531,154 | 2,787,149 | 0.015445 | |
| Debt Service | 1,212,554 | 1,646,830 | 0.009126 | |
| Building Fund | 147,228 | 147,228 | 0.000816 | |
| Total Dollars/Levy | <u>48,988,537</u> | <u>47,911,215</u> | <u>0.265494</u> | |
| Jail Sinking Fund | 1,845,180 | | 0.010000 | |
| County Library | 614,025 | 652,524 | 0.022211 | 0.024135 |

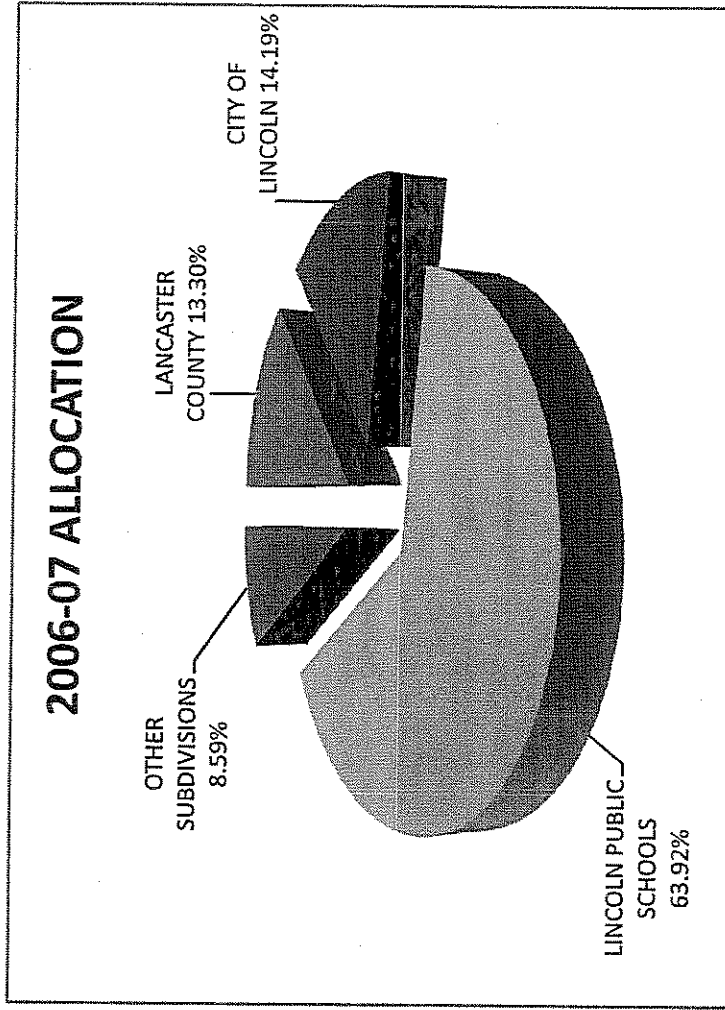
LANCASTER COUNTY

2006-2007 TAX LEVY INFORMATION

TOTAL TAX LEVY = \$1.9968 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

| Levy | Subdivision | % of Levy |
|--------|------------------------|-----------|
| 0.2655 | LANCASTER COUNTY | 13.30% |
| 0.2834 | CITY OF LINCOLN | 14.19% |
| 1.2764 | LINCOLN PUBLIC SCHOOLS | 63.92% |
| 0.1715 | OTHER SUBDIVISIONS | 8.59% |

| Levy | Subdivision |
|--------|---|
| 0.0016 | Agricultural Society |
| 0.0037 | Lancaster Fairgrounds JPA |
| 0.0141 | E.S.U. #18 |
| 0.0416 | Lower Platte South NRD |
| 0.0170 | Public Building Commission |
| 0.0246 | Railroad Transportation Safety District |
| 0.0689 | Southeast Community College |



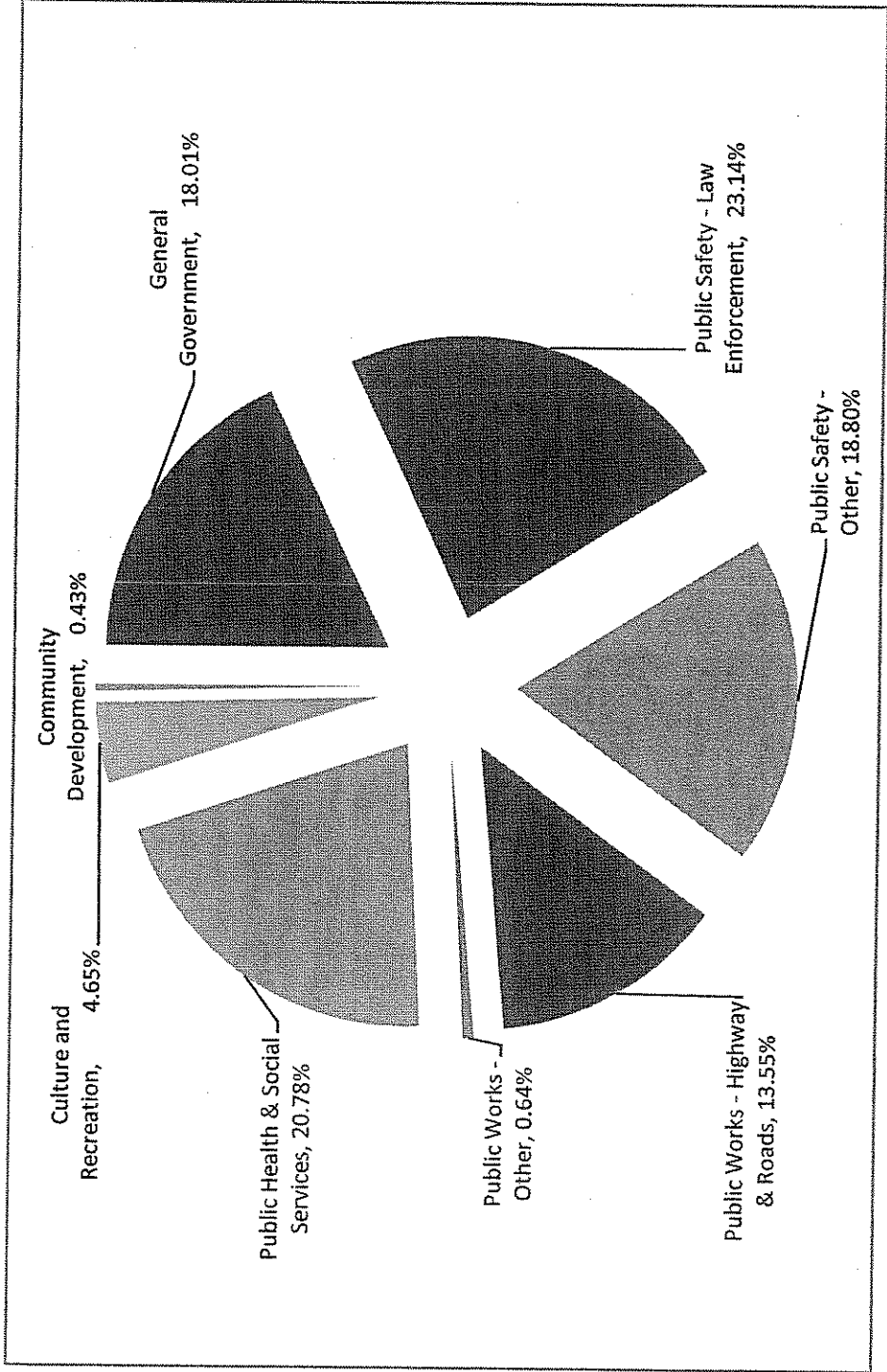
Lancaster County
 Schedule of Budgeted Disbursements
 For the Year Ended June 30, 2008

| Functions/Programs | Operating * | Capital Outlay | Debt Service | Other ** | Total Disbursements |
|--|--------------------|-------------------|------------------|------------------|---------------------|
| Governmental: | | | | | |
| General Government | 16,033,362 | 574,667 | 1,123,502 | 5,494,211 | 23,225,742 |
| Public Safety - Law Enforcement | 27,517,762 | 2,199,701 | 130,694 | | 29,848,157 |
| Public Safety - Other | 21,566,221 | 2,670,437 | 16,263 | | 24,252,921 |
| Public Works - Highways & Roads | 10,598,809 | 6,878,780 | | | 17,477,589 |
| Public Works - Other | 805,832 | 16,600 | | | 822,432 |
| Public Health & Social Services | 25,516,957 | 89,850 | 1,187,640 | 2,500 | 26,796,947 |
| Culture and Recreation | 4,556,639 | | | 1,443,153 | 5,999,792 |
| Community Development | 550,443 | | | | 550,443 |
| Miscellaneous | | | | | |
| Business-type Activities: | | | | | |
| Lancaster Manor | 18,656,724 | 66,458 | | | 18,723,182 |
| Self Insurance - Revolving Fund | 18,547,318 | | | | 18,547,318 |
| Property Management - Revolving Fund | 4,540,428 | 540 | | | 4,540,968 |
| | | | | | |
| Total Disbursements & Transfers | 148,890,495 | 12,497,033 | 2,458,099 | 6,939,864 | 170,785,491 |

* Operating should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** Other should include Judgments, Transfers, and Transfers of Surplus Fees.

**LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION**



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

| FUND | GENERAL | ACTUAL OBLIGATIONS | | FY07 BUDGET | | ACTUAL OBLIGATIONS | FY08 BUDGET | |
|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------|---------|
| | | FY06 | ADOPTED | MODIFIED | ADOPTED | | PROPOSED | ADOPTED |
| 11 | 72,158,444 | 77,884,031 | 77,884,031 | 74,284,929 | 83,300,030 | | | |
| 12 | 521,375 | 1,477,721 | 1,477,721 | 595,017 | 1,828,907 | | | |
| 13 | 298,433 | 999,818 | 999,818 | 280,834 | 1,019,254 | | | |
| 14 | 9,179,889 | 16,299,153 | 16,299,153 | 9,199,877 | 15,699,157 | | | |
| 18 | - | - | - | - | 2,356,763 | | | |
| 19 | 995,041 | 2,375,839 | 2,375,839 | 1,009,000 | 2,440,275 | | | |
| 20 | 649,118 | 646,582 | 646,582 | 646,582 | 626,115 | | | |
| 21 | 5,383,247 | 6,935,754 | 6,935,754 | 5,813,446 | 7,342,453 | | | |
| 22 | 5,179,244 | 5,503,380 | 5,503,380 | 5,381,132 | 5,745,569 | | | |
| 26 | - | 15,000 | 15,000 | 5,000 | 15,000 | | | |
| 27 | 12,311,249 | 13,431,607 | 13,431,607 | 7,978,468 | 10,784,012 | | | |
| 28 | 502,167 | 1,118,034 | 1,118,034 | 51,630 | 1,880,267 | | | |
| 30 | 555,977 | 929,423 | 929,423 | 350,248 | 550,443 | | | |
| 31 | 97,236 | - | - | - | - | | | |
| 41 | 543,756 | 1,749,389 | 1,749,389 | 572,852 | 2,286,882 | | | |
| 51 | 179,384 | 758,237 | 758,237 | 462,126 | 449,122 | | | |
| 52 | - | - | - | - | 1,809,000 | | | |
| 60 | 4,096,320 | - | - | - | - | | | |
| 61 | 16,512,846 | 17,513,571 | 17,513,571 | 17,169,458 | 18,723,182 | | | |
| 63 | 8,872,054 | 9,333,912 | 9,333,912 | 9,002,057 | 9,094,486 | | | |
| 64 | 309,043 | 285,137 | 291,864 | 284,634 | 293,606 | | | |
| 65 | 2,587,606 | 2,681,302 | 2,696,302 | 2,681,426 | 2,777,569 | | | |
| 66 | 1,187,903 | 1,152,378 | 1,222,378 | 1,222,114 | 1,240,525 | | | |
| 67 | 342,055 | 458,437 | 458,437 | 311,098 | 522,874 | | | |
| | <u>142,462,387</u> | <u>161,548,705</u> | <u>161,640,432</u> | <u>137,301,928</u> | <u>170,785,491</u> | | | |
| | Memorandum Total | | | | | | | |

GENERAL FUND EXPENSE BUDGET SUMMARY

| AGENCY | ACTUAL EXPENSE | FY07 BUDGET | | ACTUAL EXPENSE | FY08 BUDGET | |
|--------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
| | | ADOPTED | MODIFIED | | PROPOSED | ADOPTED |
| 601 | 242,824 | 243,504 | 243,504 | 242,837 | 244,980 | |
| 602 | 811,257 | 800,210 | 857,490 | 845,684 | 830,675 | |
| 603 | 2,796,074 | 2,877,143 | 2,877,143 | 2,877,133 | 3,019,200 | |
| 605 | 3,535,517 | 3,558,369 | 3,558,369 | 3,415,245 | 3,689,342 | |
| 607 | 1,011,888 | 1,022,770 | 1,197,370 | 1,195,117 | 844,503 | |
| 610 | 716,020 | 963,643 | 963,643 | 948,887 | 809,846 | |
| 611 | 120,941 | 208,184 | 208,184 | 198,018 | 178,091 | |
| 612 | 6,662,523 | 10,113,188 | 8,969,986 | 7,543,785 | 10,160,750 | |
| 613 | 354,754 | 363,304 | 367,304 | 366,749 | 374,883 | |
| 615 | 452,182 | 548,744 | 548,744 | 519,161 | 528,826 | |
| 621 | 1,395,759 | 1,435,075 | 1,455,075 | 1,453,186 | 1,512,473 | |
| 622 | 710,814 | 710,814 | 758,314 | 753,990 | 775,363 | |
| 623 | 1,147,214 | 1,212,294 | 1,212,294 | 1,153,704 | 1,517,681 | |
| 624 | 1,973,319 | 1,964,037 | 2,001,457 | 1,986,775 | 2,035,811 | |
| 625 | 2,738,925 | 2,871,214 | 2,909,741 | 2,902,906 | 3,062,134 | |
| 627 | 119,508 | 132,689 | 132,689 | 129,062 | 110,520 | |
| 628 | 1,939,682 | 2,137,014 | 2,137,014 | 1,989,078 | 4,838,470 | |
| 645 | 866,119 | 949,672 | 949,672 | 889,298 | 1,004,022 | |
| 648 | 492,591 | 501,053 | 506,053 | 502,975 | 530,440 | |
| 651 | 7,904,579 | 8,001,668 | 8,478,468 | 8,235,567 | 8,336,326 | |
| 652 | 5,750,567 | 6,155,217 | 6,171,217 | 6,113,835 | 6,300,833 | |
| 671 | 10,889,158 | 11,493,344 | 11,660,344 | 11,409,095 | 12,913,852 | |
| 673 | 378,574 | 292,369 | 294,069 | 289,816 | 302,870 | |
| 674 | 233,028 | 244,607 | 244,607 | 238,964 | 368,575 | |
| 675 | 23,340 | 31,783 | 31,783 | 29,678 | 31,388 | |
| 676 | 781,433 | 797,380 | 797,380 | 760,700 | 953,589 | |
| 678 | 5,440,244 | 5,702,448 | 5,702,448 | 5,421,691 | 5,791,185 | |
| 693 | 405,937 | 455,316 | 455,316 | 409,995 | 407,797 | |
| 703 | 2,627,036 | 2,788,527 | 2,885,902 | 2,831,325 | 3,029,567 | |
| 751 | 103,288 | 131,937 | 131,937 | 119,647 | 133,720 | |
| 801 | 3,876,228 | 3,319,137 | 3,319,137 | 2,829,289 | 3,119,137 | |
| 803 | 565,429 | 623,977 | 623,977 | 616,854 | 665,572 | |
| 805 | 4,811,738 | 4,941,401 | 4,941,401 | 4,799,753 | 4,647,521 | |
| 837 | 279,955 | 291,999 | 291,999 | 265,129 | 230,088 | |
| | <u>72,158,444</u> | <u>77,884,031</u> | <u>77,884,031</u> | <u>74,284,929</u> | <u>83,300,030</u> | |

GENERAL FUND REVENUE BUDGET SUMMARY

| AGENCY | ACTUAL | BUDGET | ACTUAL | FY08 BUDGET | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|---------|
| | REVENUE FY06 | FY07 | REVENUE FY07 | PROPOSED | ADOPTED |
| 602 COUNTY CLERK | 42,475 | 41,000 | 52,133 | 41,000 | |
| 603 COUNTY TREASURER | 6,369,340 | 6,250,000 | 7,583,387 | 7,200,000 | |
| 605 ASSESSOR/REGISTER OF DEEDS | 2,108,884 | 1,850,000 | 1,727,161 | 1,985,000 | |
| 607 ELECTION COMMISSIONER | 151,638 | 310,500 | 335,495 | 23,500 | |
| 610 INFORMATION SERVICES | 13,320 | 10,656 | 10,656 | 10,656 | |
| 612 GENERAL GOVERNMENT | 99,895 | - | 43,279 | - | |
| 613 ADMINISTRATIVE SERVICES | 9,096 | 17,951 | 18,702 | 19,700 | |
| 615 GEOGRAPHIC INFO SYSTEM | 805 | - | 410 | 39,075 | |
| 621 CLERK OF DISTRICT COURT | 573,523 | 490,000 | 666,121 | 506,000 | |
| 622 COUNTY COURT | 61,790 | 50,100 | 81,441 | 68,550 | |
| 623 JUVENILE COURT | 1,536 | 2,000 | 1,677 | 2,000 | |
| 624 DISTRICT COURT | 178,488 | 164,000 | 156,064 | 162,500 | |
| 625 PUBLIC DEFENDER | 141,568 | 147,544 | 147,544 | 154,921 | |
| 628 JUSTICE SYSTEM MISCELLANEOUS | 35,000 | 105,000 | 35,000 | 35,000 | |
| 645 EXTENSION SERVICE | 158,333 | 154,323 | 161,272 | 161,916 | |
| 648 RECORDS & INFORMATION MGMT | 97,443 | 85,049 | 88,246 | 84,540 | |
| 651 COUNTY SHERIFF | 1,343,886 | 1,215,394 | 1,262,757 | 1,225,351 | |
| 652 COUNTY ATTORNEY | 1,496,165 | 1,263,174 | 1,469,141 | 1,399,200 | |
| 671 CORRECTIONS | 2,524,175 | 2,366,000 | 2,482,756 | 2,493,000 | |
| 673 JUVENILE PROBATION | 12,429 | - | - | - | |
| 676 COMMUNITY CORRECTIONS | 116,504 | 118,754 | 155,075 | 223,414 | |
| 678 YOUTH SERVICES CENTER | 2,535,113 | 2,597,100 | 3,053,523 | 2,631,900 | |
| 693 EMERGENCY MANAGEMENT | 219,250 | 227,658 | 227,658 | 203,898 | |
| 801 GENERAL ASSISTANCE | 198,436 | 234,000 | 294,411 | 350,000 | |
| 837 HUMAN SERVICES | 140,090 | 146,741 | 146,741 | 115,044 | |
| 999 GENERAL RECEIPTS | 52,845,156 | 54,376,555 | 56,127,193 | 56,454,669 | |
| | <u>71,474,338</u> | <u>72,223,499</u> | <u>76,327,843</u> | <u>75,590,834</u> | |

LANCASTER COUNTY

FY2007-08 KENO FUND BUDGET

FY2007-08

BUDGET

ROAD IMPROVEMENTS:

| | |
|--|---------|
| East Beltway | 600,000 |
| Yankee Hill | 300,000 |
| Waverly | 95,000 |
| Motocross Project at Abbott Sports Complex | 50,000 |
| Arbor Road | 250,000 |
| W. Bluff Road | 65,000 |

1,360,000

PARKS- SALINE WETLAND

57,000

PREVENTION GRANTS (5% OF RECEIPTS)

36,000

TOTAL PROJECTS

1,453,000

FUNDED WITH:

FUND BALANCE 6-30-07

1,380,267

ESTIMATED RECEIPTS

500,000

1,880,267

Budgeted to Contingencies

427,267

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

| | <u>FY08</u> | <u>FY07</u> | <u>FY06</u> | <u>FY05</u> | <u>FY04</u> |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| GENERAL FUND | | | | | |
| COUNTY BOARD | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| COUNTY CLERK | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| COUNTY TREASURER | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 |
| ASSESSOR | 47.00 | 49.00 | 47.00 | 47.00 | 47.00 |
| ELECTION COMMISSIONER | 7.22 | 12.50 | 9.50 | 12.50 | 9.40 |
| BUDGET & FISCAL | 2.00 | 1.35 | 1.00 | 1.00 | 1.00 |
| ADMINISTRATIVE SERVICES | 4.00 | 4.00 | 4.00 | 4.00 | 3.75 |
| G.I.S. | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| CLERK OF DIST COURT | 25.00 | 25.35 | 25.35 | 24.35 | 25.35 |
| JUVENILE COURT | 8.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| DISTRICT COURT | 12.75 | 12.75 | 12.80 | 13.15 | 13.15 |
| PUBLIC DEFENDER | 32.50 | 32.50 | 30.00 | 29.90 | 30.40 |
| INDIGENT DEFENSE SCREENER | - | - | - | - | 0.73 |
| JURY COMMISSIONER | 1.50 | 1.60 | 1.60 | 1.60 | 1.30 |
| COOPERATIVE EXTENSION | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| RECORDS INFO & MGMT | 6.00 | 6.40 | 6.00 | 6.00 | 5.90 |
| SHERIFF | 95.50 | 95.50 | 94.00 | 91.40 | 92.30 |
| COUNTY ATTORNEY | 68.50 | 68.50 | 66.50 | 66.50 | 66.50 |
| CORRECTIONS | 149.70 | 140.10 | 134.30 | 135.30 | 131.80 |
| ADULT PROBATION | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| COMMUNITY CORRECTIONS | 13.00 | 11.00 | 10.80 | 11.30 | 5.93 |
| JUVENILE DETENTION | 63.95 | 64.65 | 67.00 | 62.31 | 60.42 |
| EMERGENCY SERVICES | 2.00 | 2.00 | 2.00 | 2.00 | 1.75 |
| COUNTY ENGINEER | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| MENTAL HEALTH BD | 0.50 | 1.15 | 1.15 | 1.15 | 1.15 |
| VETERANS SERVICE | 11.00 | 11.00 | 10.00 | 8.00 | 4.00 |
| HUMAN SERVICES | 3.00 | 4.00 | 4.00 | 4.00 | 3.00 |
| TOTAL GENERAL FUND | 661.62 | 656.85 | 640.50 | 634.96 | 618.33 |
| OTHER FUNDS | | | | | |
| WORKERS COMPENSATION LOSS | 2.00 | 1.50 | 1.50 | 1.00 | 1.00 |
| BRIDGE & SPECIAL ROAD | 33.00 | 33.50 | 33.50 | 33.50 | 33.50 |
| HIGHWAY | 41.00 | 42.00 | 43.00 | 43.00 | 43.00 |
| FAMILIES FIRST | - | - | - | 3.00 | 8.00 |
| LANCASTER MANOR | 309.25 | 296.05 | 291.16 | 279.70 | 280.70 |
| MENTAL HEALTH | 115.55 | 114.80 | 106.55 | 101.56 | 98.39 |
| WEED CONTROL | 4.67 | 4.84 | 4.74 | 4.74 | 4.74 |
| PROPERTY MANAGEMENT | 9.50 | 9.50 | 9.50 | 9.50 | 8.50 |
| TOTAL | 1,176.59 | 1,159.04 | 1,130.45 | 1,110.96 | 1,096.16 |

LANCASTER COUNTY
CHANGE IN TAXABLE ASSESSED VALUATION
LAST TEN YEARS

| <u>YEAR</u> | <u>VALUATION</u> | <u>AMOUNT</u> | <u>CHANGE PERCENT</u> |
|-------------|------------------|---------------|---------------------------|
| 1998-99 | 9,967,174,842 | | |
| 1999-00 | 10,822,896,923 | 855,722,081 | 8.59% |
| 2000-01 | 11,381,932,044 | 559,035,121 | 5.17% |
| 2001-02 | 12,621,053,086 | 1,239,121,042 | 10.89% |
| 2002-03 | 13,081,633,040 | 460,579,954 | 3.65% |
| 2003-04 | 14,958,476,056 | 1,876,843,016 | 14.35% |
| 2004-05 | 15,375,859,915 | 417,383,859 | 2.79% |
| 2005-06 | 15,932,331,879 | 556,471,964 | 3.62% |
| 2006-07 | 18,045,787,841 | 2,113,455,962 | 13.27% |
| 2007-08 | 18,451,818,070 | 406,030,229 | 2.25% |
| projected | | | |

Final valuation numbers will be available August 20.