

**MINUTES**  
**BUDGET MONITORING COMMITTEE**  
**Monday, August 14, 2006 - 7:30 a.m.**  
**County-City Building, Room 113**

**Present:** Ray Stevens, County Commissioner  
Larry Hudkins, County Commissioner  
Kerry Eagan, Chief Administrative Officer  
Dave Kroeker, Budget & Fiscal Officer  
Terry Wagner, County Sheriff  
Don Thomas, County Engineer  
Mike Thurber, Corrections Director  
Jim Nissen, Chamber/Wells Fargo Bank  
Ron Krejci, Community/Rural Representative  
Jim Gordon, Bar Association/Demars Gordon Law Firm  
Coby Mach, LIBA  
Adrielle Ricker, Chamber of Commerce  
Norm Agena, County Assessor  
Cori Beattie, County Board Secretary

The following handouts were distributed: FY 07 Proposed Budget Information (**See Exhibit A**) and FY 07 Miscellaneous Budget Information (**See Exhibit B**).

Kroeker highlighted the following:

- A decrease in the County tax rate from 28.41 to 26.53
- 2.5 miles of new paving (included in the roads budget)
- 10% premium reduction for group health insurance
- Visitors Improvement Fund increase due to carryover balance
- Debt Service Fund increase due to Health Department expansion
- Staffing increases for corrections, sheriff, county attorney and public defender

Hudkins asked what percentage of property valuation appeals resulted in a change. Owen estimated around 60%, adding there were some substantial reductions. Final values are due August 21 at 5:00 p.m.

Kroeker explained the majority of this year's keno fund will be allocated to road projects. This includes \$300,000 for east beltway preliminary engineering. The City will also contribute an equal amount to the project. Krejci questioned the status of the south beltway. Thomas noted the State took over the project and it will likely not begin until 2010. He clarified the Bridge and Special Road budget increase does not include property taxes but rather a cash carryover.

With regard to keno, Kroeker said the Mayor recently sent a letter to the County Board suggesting the agreement be revisited. Hudkins added the Mayor would like to change the percentage split between the City and County. The County currently receives 30%. Kroeker noted keno began under the emphasis that the two governments would not compete. He added the existing agreement has worked well and many good projects have been completed with this revenue.

Thurber gave an overview of the proposed jail expansion. A steering committee was formed and will forward recommendations to the County Board later this Fall. The committee is trying to predict jail needs for the year 2025 with the latest number falling between 770-800. Today's population was 438. This includes a number of prisoners being held in Platte County. Thurber noted that while the facility has been out of population compliance for the last five years, the Jail Standards Board is working with the County knowing that a potential expansion is being planned. The new facility could open as early as 2010.

Gordon questioned the connection between corrections and those working on alternatives to incarceration. Thurber said community service and home detention bracelets are options. Another goal is to get people out of the system pre-trial. Adult drug court is also helping. He added these programs won't likely reduce the population but numbers could flatten out.

Mach questioned the contract rate for prisoners being held in Columbus. Thurber said it is \$45 per day per person versus \$65 in Lincoln. Mach asked why the \$45 rate couldn't be replicated in Lincoln. Thurber said the main difference is salaries. He anticipated the Platte County rate will increase the next time the contract is negotiated.

(Eagan exited the meeting at 8:10 a.m.)

In reviewing Exhibit B, Kroeker said the County's total proposed budget for fiscal year 2006-07 is \$161,889,608 which is up 0.08% from last year. The largest portion of the \$2.2 million increase is for personnel costs (approximately \$1.7 million). Additionally, the increase in the Election Commissioner's budget was to cover costs for the upcoming Fall election and two City Spring elections. On the revenue side, the County realized a nice increase in interest income.

With regard to the general assistance budget, Kroeker indicated the County took over the program two years ago. Changes were made to better address the backlog of unpaid invoices. Contracts were also recently approved with numerous providers with whereby the County will go ahead and pay SSI Pending invoices. Once the patient is approved for SSI, the provider will reimburse the County before seeking payment from the State. Stevens added pharmacy costs have been drastically reduced with the help of Joan Anderson (Lancaster County Medical Society) and the national drug assistance program. In another attempt to further reduce these costs, the County Board is discussing the possibility of establishing a County pharmacy which could serve the needs of any County department.

Krejci questioned whether the bottom line budget increase was offset with the reduction in grant funding. Kroeker said the bottom line looks low because the Families First Fund and the Grants Fund were significantly decreased. He further explained that revenue was estimated at \$146,005,498. Adding fund balances of \$21,042,371 and subtracting cash reserve of \$5,158,261 reflected an expense budget of \$161,889,608.

Nissen questioned retirement benefits. Hudkins said City employees get a \$2 to \$1 match while County employees get \$1.50 to \$1. The latter equates a combined 13% of payroll. He added the City Council tried to address a possible reduction in the City's match in an attempt to save money but was advised that this may not be legal.

Nissen said it appeared the bulk of the budget increase was for law enforcement and asked if Lincoln is changing that much. Wagner felt when the County's population hit 250,000 the crime rate dramatically increased. Thurber agreed and explained people are spending more time in jail not necessarily committing more violent crimes. Other counties of similar size have a much higher crime rate which, in turn, requires more resources.

(Agena exited the meeting at 8:40 a.m.)

In response to Mach's inquiry regarding the large increase in the Budget & Fiscal Department's budget, Kroeker explained he will be retiring in January, thus, additional dollars were included to cover sick leave payout and other transition costs. Hudkins said the County has one budget person while the City has many. He added the County's auditors recommended adding a staff person to the department to provide backup.

Kroeker said a 14.3% change in valuation was originally estimated for this year. Final numbers should be available in a week. He added the County levies in the General Fund and transfers money to the Bridge & Road, Weed, Veterans Aid and County Property Management Funds. Page nine of Exhibit B showed a \$3,051,936 increase in property tax requirement for 2007.

A question arose regarding Joint Budget Committee (JBC) funding. Hudkins said the County pays 3 to 1 even though most of the utilization is within the City. Stevens said a strong partnership exists between the City, County and United Way whereby dollars are allocated to various human services agencies/programs based on recommendations from the JBC.

Stevens added the County is always looking for ways to do things better. For example, self insuring the dental and health plans and recently offering employees a retirement incentive were ways the County was able to save money.

Hudkins asked for general comments from the group. Mach said LIBA was accused of giving the County a free pass this budget cycle. But, LIBA knew early on that the County's goal was to lower its tax rate and they respected and appreciated that commitment. This year LIBA focused heavily on the City budget providing them with some very specific recommendations. He said this same scrutiny may fall upon the County and Lincoln Public Schools next year.

Krejci felt the County has done a good job with its budget. He mentioned his involvement in developmental disabilities and the recent problems at Transfiguration. Kroeker said the State needs to better monitor those contracts as the County dollars allocated to this area are small.

Gordon said he was not used to seeing this type of open budget process anywhere else and didn't know what could possibly be done better. He appreciated the County Board keeping a tight fist on the public's money.

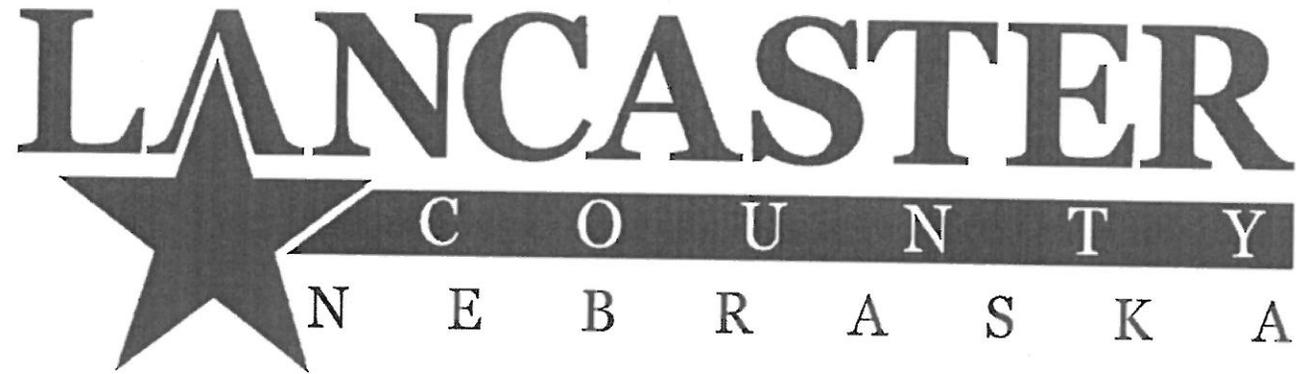
Nissen stated officials can always do a better job. He felt spending short-term dollars to save long-term dollars made sense. His biggest concern was law enforcement and realized this is a big burden across the country.

Krejci suggested the Assessor charge for access to property information. Kroeker said the State prohibits counties from charging more than the cost of producing such information.

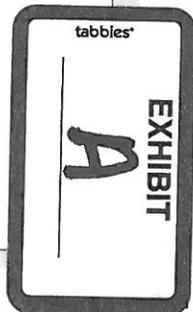
There being no further business, the meeting ended at 9:10 a.m.

Submitted by,

Cori Beattie  
County Board Secretary



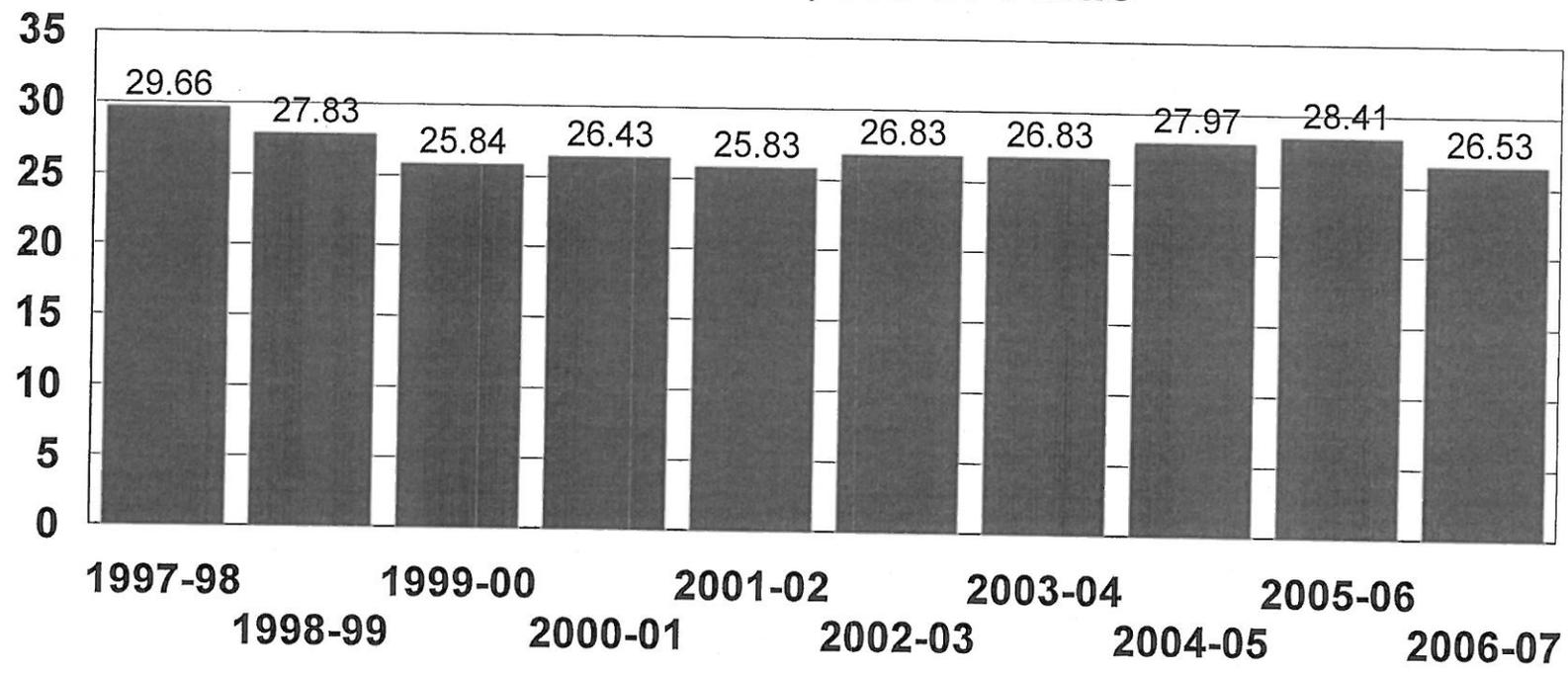
PROPOSED BUDGET  
2006-2007



# LANCASTER COUNTY

## Tax Levies

### Cents Per \$100 of Value



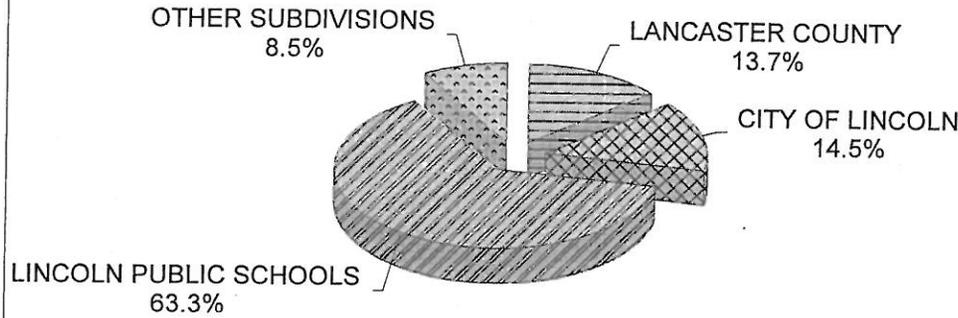
ADOPTED BUDGET FY98 THROUGH FY06  
FY07 PROPOSED BUDGET

# LANCASTER COUNTY

## TAX LEVY INFORMATION 2005/2006

TOTAL TAX LEVY = \$2.0750 PER \$100 OF VALUE  
(CITY OF LINCOLN RESIDENT)

### 2005/2006 ALLOCATION



| Levy   | Subdivision            | % of Levy |
|--------|------------------------|-----------|
| 0.2841 | LANCASTER COUNTY       | 13.70     |
| 0.3009 | CITY OF LINCOLN        | 14.50     |
| 1.3142 | LINCOLN PUBLIC SCHOOLS | 63.30     |
| 0.1758 | OTHER SUBDIVISIONS     | 8.50      |

**OTHER SUBDIVISIONS**

- 0.0018 Agricultural Society
- 0.0042 Lancaster Fair JPA
- 0.0150 E.S.U. #18
- 0.0260 Rail Road Transportation Safety District
- 0.0422 Lower Platte NRD
- 0.0696 S.E. Community College
- 0.0170 Public Building Commission

# LANCASTER COUNTY, NEBRASKA

## Budget Narrative for FY 2006-07

The Lancaster County Board asked County agencies to submit a current level of service budget with no expansion of services or personnel, a difficult request with increasing population and greater demand for County services. The Board made some very difficult decisions and reduced the property tax requirement by \$1,700,000. This was accomplished by reducing expenses by \$875,000 and an anticipated increase in revenue of \$825,000. Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget.

### **Budget Highlights**

- Valuation: The County Assessor completed a revaluation of the entire County which will impact the 2006-07 budget year. The County's estimated valuation is \$18,210,450,000 which reflects a 14.3% increase. Last year the valuation attributable to growth was 3.08%. If the same is true this year, there will be roughly an 11.3% increase in value attributable to the revaluation. The County received 10,500 property valuation protests and included \$800,000 in the budget to cover the cost of protest hearings. Please note, final valuation numbers will be available August 20, 2006.
- Roads: The County Board is pleased to be able to fund 2.2 miles of new paving in this year's budget versus only ½ mile in 2005-06. Property tax funding for the County Engineer and the transfer to the Bridge and Road Fund budget increased \$417,000 for FY 2006-07, totaling \$7,928,000.

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 Highway Allocation Fund increased 40% from \$560,000 to \$780,000.

This year's Keno funds are largely allocated to road projects. The Board has reserved \$300,000 of Keno funds for preliminary engineering of the East Beltway (the City of Lincoln will also provide \$300,000 for this project) and an additional \$675,000 for future County road projects.

## **Specific Funds**

- Group Health and Dental Insurance Fund: Lancaster County is self-insured for health and dental insurance with some stop loss insurance to protect against catastrophic losses. We began self insuring for health insurance in January of 2005 with the same premium charge that we had been paying. With a recently completed study, it was recommended we reduce our Group Health Insurance premium by 10% effective January 1, 2007. This reduction lowers our 2006-07 premiums by \$560,000. The \$2.6 million increase in the budget reflects our cash balances plus premiums for 2006-07.
- Visitors Promotion/Improvement Fund: Beginning July 1, 2005, a Visitors Improvement Fund was established to improve visitor attractions and facilities in the County. Both Visitors Promotion and Visitors Improvement revenues are included in this fund. The Visitor Improvement Fund had a balance of \$598,000 at June 30, 2006 and is the reason for the increase in this budget.
- Debt Service Fund: The increase in the Debt Service Fund budget is attributable to the County's share of the Lincoln-Lancaster County Health Department expansion.
- Families First and Foremost: Region V Systems assumed the services of Families First and Foremost on July 1, 2005. The budget included last year was to close out this fund.

## **General Fund Budgets**

- Corrections, Sheriff, County Attorney and Public Defender: 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. This past year we started housing detainees in facilities outside Lancaster County. The 2006-07 budget includes \$570,000 for this purpose. With the large population and the anticipated expansion of our facility, we have increased staffing by 5.8 FTEs. The capacity of our current facilities is 373. For the last year we have had an average daily population of 438 which includes those detained elsewhere. The County is continuing pre-architectural planning to determine size, location, staffing and costs associated with a jail expansion. Bonds will be issued to pay for such expansion.

With the growing population and need for service, staffing levels have increased in the Sheriff, County Attorney and Public Defender offices to handle the additional workload.

- Election Commissioner: The increase in this budget is attributable to the election cycle. This fall there will be a Statewide general election and next spring there will be two City elections. Last year included only a spring primary election. There will also be signature verification for the successful petition drives.

### **Revenue Budgets**

- The most significant increase in revenue was interest income which increased from \$1.1 million in 2005-06 to \$2 million in 2006-07.

### **General**

- The adoption of this budget results in a property tax rate of \$0.2653 per \$100 of value. Fiscal year 2004-05 had a property tax rate of \$0.2841 per \$100 of value. Funding for the County on \$100,000 of value will be reduced by \$16.11.
- The 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 constraints.

# LANCASTER COUNTY

## Proposed Budget 2006/2007

| FUND                                  | FY07               | FY06 BUDGET        |                    | ACTUAL             |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
|                                       | PROPOSED           | ADOPTED            | MODIFIED           | EXPENSE<br>FY06    |
| <b><u>PROPERTY TAX FUNDS:</u></b>     |                    |                    |                    |                    |
| GENERAL                               | 78,221,576         | 74,863,782         | 74,863,782         | 72,158,445         |
| DEBT SERVICE FUND                     | 1,749,389          | 1,073,276          | 1,073,276          | 543,756            |
| BUILDING FUND                         | 758,237            | 613,000            | 613,000            | 179,384            |
| MENTAL HEALTH                         | <u>9,333,912</u>   | <u>9,088,369</u>   | <u>9,088,369</u>   | <u>8,872,054</u>   |
| SUB TOTAL COUNTY WIDE LEVY APPLIES    | 90,063,114         | 85,638,427         | 85,638,427         | 81,753,639         |
| RURAL LIBRARY LEVY OUTSIDE OF LINCOLN | 649,940            | 649,118            | 649,118            | 649,118            |
| <b><u>OTHER COUNTY FUNDS</u></b>      |                    |                    |                    |                    |
| WORKERS COMPENSATION LOSS             | 1,477,721          | 1,090,145          | 1,090,145          | 521,375            |
| OTHER SELF INSURANCE                  | 999,818            | 1,144,839          | 1,144,839          | 298,433            |
| GROUP INS SELF INSURANCE              | 16,299,153         | 13,684,235         | 13,684,235         | 9,179,889          |
| VISITORS PROMOTION                    | 2,375,839          | 1,757,144          | 1,757,144          | 995,041            |
| BRIDGE & SPECIAL ROAD                 | 6,935,754          | 5,921,652          | 5,977,953          | 5,383,247          |
| HIGHWAY                               | 5,503,380          | 5,429,375          | 5,429,375          | 5,179,244          |
| VETERANS AID                          | 15,000             | 15,000             | 15,000             | 0                  |
| ***GRANTS FUND                        | 13,431,607         | 19,463,979         | 19,463,979         | 12,311,249         |
| KENO FUND                             | 1,118,034          | 968,265            | 968,265            | 502,167            |
| ECONOMIC DEVELOPMENT                  | 929,423            | 692,831            | 692,831            | 555,977            |
| RURAL ENTERPRISE ASSIST PRO           | 0                  | 97,236             | 97,236             | 97,236             |
| FAMILIES FIRST & FOREMOST             | 0                  | 4,093,373          | 4,096,373          | 4,096,320          |
| LANCASTER MANOR                       | 17,513,571         | 16,808,889         | 16,808,889         | 16,512,846         |
| WEED CONTROL                          | 285,137            | 286,212            | 322,462            | 309,043            |
| BUILDING MAINTENANCE                  | 2,681,302          | 2,579,415          | 2,629,415          | 2,587,606          |
| PROPERTY MANAGEMENT                   | 1,152,378          | 1,042,728          | 1,194,728          | 1,187,903          |
| CITY BUILDING MAINTENANCE             | <u>458,437</u>     | <u>395,124</u>     | <u>395,124</u>     | <u>342,055</u>     |
| <b><u>TOTAL COUNTY BUDGET</u></b>     | <u>161,889,608</u> | <u>161,757,987</u> | <u>162,055,538</u> | <u>142,462,388</u> |

\*\*\*For FY06 Actual and FY06, and FY07 Budget the grants fund includes an intergovernmental transfer payment of \$7,650,037, \$13,000,000 and \$7,000,000 respectively. This intergovernmental transfer is from the State of Nebraska for State Medicaid purposes. The County receives the funds and returns all but \$2,500 back to the State. State law requires this to be appropriated in the County's Budget.

# Explanation of All Funds Proposed Budget 2006-2007 & Notice of Public Hearing on the Proposed Budget

The summary of expenditure requirements includes a summary of the required disclosure of expenditures required by the Nebraska Budget Act for all political subdivisions. The summary includes expenditures from all sources including non-tax operations and functions of Lancaster County. The purpose of the Nebraska Budget Act is to require all governing bodies to follow prescribed budget practices and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed comments and suggestions can be made.

The summary provides a one-page synopsis of the expenditure requirements of Lancaster County along with a history of actual expenditures for each fund. Each fund is a unique fiscal and accounting entity established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations. The total should be considered a memorandum only and variances and changes need to be reviewed on a fund-by-fund basis giving careful consideration to the individual line items that make up the total for the fund.

The County Board of Commissioners will be having a public hearing on the proposed budget on August 15, 2006 at 7:00 p.m., in the County Commissioners Hearing Room in the County-City Building. A copy of the detailed proposed budget is on file with the County Clerk and is available for review during normal business hours. We welcome any questions or suggestions you may have. Please contact one of the Commissioners or the Budget & Fiscal Director at 441-7447.

# LANCASTER COUNTY

## General Fund Proposed Budget 2006/2007

| AGENCY                   | FY07              | FY06 BUDGET       |                   | ACTUAL            |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | PROPOSED          | ADOPTED           | MODIFIED          | EXPENSE<br>FY06   |
| BOARD OF COMMISSIONERS   | 243,504           | 244,943           | 244,943           | 242,824           |
| COUNTY CLERK             | 800,210           | 796,336           | 815,460           | 811,257           |
| COUNTY TREASURER         | 2,877,143         | 2,796,156         | 2,796,156         | 2,796,074         |
| ASSESSOR                 | 3,558,369         | 3,549,725         | 3,567,725         | 3,535,517         |
| ELECTION COMMISSIONER    | 1,022,770         | 803,461           | 1,023,841         | 1,011,888         |
| DATA PROCESSING          | 963,643           | 958,706           | 958,706           | 716,020           |
| BUDGET & FISCAL          | 208,184           | 119,812           | 121,662           | 120,941           |
| G.F. GENERAL GOVERNMENT  | 10,372,117        | 9,423,265         | 7,802,760         | 6,662,523         |
| ADMINISTRATIVE SERVICES  | 363,304           | 344,718           | 355,918           | 354,754           |
| G.I.S.                   | 548,744           | 458,609           | 458,609           | 452,182           |
| CLERK OF DISTRICT COURT  | 1,435,075         | 1,411,761         | 1,411,761         | 1,395,759         |
| COUNTY COURT             | 710,814           | 681,799           | 733,799           | 710,814           |
| JUVENILE COURT           | 1,212,294         | 1,105,378         | 1,156,378         | 1,147,214         |
| DISTRICT COURT           | 1,964,037         | 1,959,297         | 1,974,297         | 1,973,319         |
| PUBLIC DEFENDER          | 2,871,214         | 2,668,953         | 2,745,222         | 2,738,925         |
| JURY COMMISSIONER        | 132,689           | 118,060           | 134,884           | 119,508           |
| G.F. JUSTICE SYSTEM      | 2,137,014         | 1,995,366         | 1,995,366         | 1,939,682         |
| EXTENSION SERVICE        | 949,672           | 925,084           | 925,084           | 866,119           |
| RECORDS & INFO MGMT      | 501,053           | 492,342           | 499,150           | 492,591           |
| COUNTY SHERIFF           | 8,001,668         | 7,609,429         | 8,069,429         | 7,904,579         |
| COUNTY ATTORNEY          | 6,155,217         | 5,732,754         | 5,771,862         | 5,750,567         |
| CORRECTIONS              | 11,493,344        | 10,440,278        | 11,015,570        | 10,889,158        |
| JUVENILE PROBATION       | 292,369           | 399,745           | 399,745           | 378,574           |
| ADULT PROBATION-CNTY CT  | 244,607           | 236,911           | 236,911           | 233,028           |
| INTENSIVE SUPERVISION    | 31,783            | 25,808            | 25,808            | 23,340            |
| COMMUNITY CORRECTIONS    | 797,380           | 894,584           | 894,584           | 781,433           |
| JUVENILE SERVICES CENTER | 5,702,448         | 5,591,895         | 5,591,895         | 5,440,244         |
| EMERGENCY MANAGEMENT     | 455,316           | 437,558           | 437,558           | 405,937           |
| COUNTY ENGINEER          | 2,788,527         | 2,751,938         | 2,751,938         | 2,627,036         |
| MENTAL HEALTH BOARD      | 131,937           | 141,542           | 141,542           | 103,288           |
| GENERAL ASSISTANCE       | 3,319,137         | 4,001,343         | 4,001,343         | 3,876,228         |
| VETERAN'S SERVICE CENTER | 623,977           | 511,330           | 568,980           | 565,429           |
| G.F. HEALTH & H.S.       | 5,020,017         | 4,954,715         | 4,954,715         | 4,811,738         |
| HUMAN SERVICES           | 291,999           | 280,181           | 280,181           | 279,955           |
|                          | <u>78,221,576</u> | <u>74,863,782</u> | <u>74,863,782</u> | <u>72,158,445</u> |

# LANCASTER COUNTY

## General Fund Estimated Revenues 2006/2007

|                         | <u>FY07</u><br><u>PROPOSED</u> | <u>FY06</u><br><u>BUDGET</u> | <u>FY06</u><br><u>ACTUAL</u><br><u>REVENUE</u> |
|-------------------------|--------------------------------|------------------------------|--|
| COUNTY CLERK            | 41,000                         | 41,000                       | 42,475   |
| COUNTY TREASURER        | 6,250,000                      | 5,121,000                    | 6,369,340                                      |
| ASSESSOR                | 1,850,000                      | 1,920,000                    | 2,108,884                                      |
| ELECTION COMMISSIONER   | 310,500                        | 38,710                       | 151,638  |
| DATA PROCESSING         | 10,656                         | 5,184                        | 13,320   |
| GENERAL GOVERNMENT      | 0                              | 102,366                      | 99,895   |
| ADMINISTRATIVE SERVICES | 8,951                          | 8,583                        | 9,096  |
| GEOGRAPHIC INFO SYS     |                                |                              | 805  |
| CLERK OF DISTRICT COURT | 490,000                        | 570,000                      | 573,523  |
| COUNTY COURT            | 50,100                         | 58,600                       | 61,790   |
| JUVENILE COURT          | 2,000                          | 3,000                        | 1,536  |
| DISTRICT COURT          | 164,000                        | 179,548                      | 178,488  |
| PUBLIC DEFENDER         | 147,544                        | 140,518                      | 141,568  |
| G.F. JUSTICE SYSTEM     | 105,000                        | 105,000                      | 35,000   |
| EXTENSION SERVICE       | 154,323                        | 146,995                      | 158,333  |
| RECORDS & INFO MGMT     | 85,049                         | 78,167                       | 97,443   |
| COUNTY SHERIFF          | 1,215,394                      | 1,248,544                    | 1,343,886                                      |
| COUNTY ATTORNEY         | 1,263,174                      | 1,210,511                    | 1,496,165                                      |
| CORRECTIONS             | 2,366,000                      | 2,428,500                    | 2,524,175                                      |
| JUVENILE PROBATION      | 0                              | 7,300                        | 12,429   |
| COMMUNITY CORRECTIONS   | 118,754                        | 97,580                       | 116,504  |
| YOUTH SERVICE CENTER    | 2,597,100                      | 2,540,662                    | 2,535,113                                      |
| EMERGENCY MANAGEMENT    | 227,658                        | 214,723                      | 219,250  |
| GENERAL ASSISTANCE      | 234,000                        | 175,000                      | 198,436  |
| HUMAN SERVICES          | 146,741                        | 140,091                      | 140,090  |
| NOT AGENCY ALLOCATED    | <u>54,723,100</u>              | <u>51,940,634</u>            | <u>52,845,156</u>                              |
|                         | <u>72,561,044</u>              | <u>68,522,216</u>            | <u>71,474,338</u>                              |

# LANCASTER COUNTY

## Funds Supported by Property Tax (Excludes Rural Library) Expenditure and Revenue Summary 2005/2006

|  | Proposed<br>Budget<br><u>2006/2007</u> | Adopted<br>Budget<br><u>2005/2006</u> |
|--|--|---------------------------------------|
| <b>Requirements By Fund:</b>               |  |                                       |
| General Fund Budget                        | 78,221,576                             | 74,863,782                            |
| Debt Service Fund Budget                   | 1,749,389                              | 1,073,276                             |
| Building Fund Budget                       | 758,237                                | 613,000                               |
| Community Mental Health Center Budget      | <u>9,333,912</u>                       | <u>9,088,369</u>                      |
| Total Tax Supported                        | <u>90,063,114</u>                      | <u>85,638,427</u>                     |
| <br>                                       |  |                                       |
| <b>Funded By Revenue Item:</b>             |  |                                       |
| Property Tax                               | 47,368,324                             | 44,376,230                            |
| Add 2% Delinquent Reserve                  | 947,367                                | 887,525                               |
| Motor Vehicle Tax                          | 6,650,000                              | 6,500,000                             |
| <br>                                       |  |                                       |
| In Lieu of Tax                             | 1,301,550                              | 1,162,250                             |
| <br>                                       |  |                                       |
| Inheritance Tax                            | 2,020,000                              | 2,020,000                             |
| <br>                                       |  |                                       |
| <b>State Revenues:</b>                     |  |                                       |
| Governmental Subdivision                   | 750,734                                | 771,252                               |
| Insurance Tax                              | 350,000                                | 410,000                               |
| Pro Rate Motor Vehicle                     | 123,150                                | 127,350                               |
| State Prisoner Reimbursement               | 600,000                                | 700,000                               |
| Carline/Airline                            | 370,400                                | 361,500                               |
| <br>                                       |  |                                       |
| Community Mental Health Revenue            | 6,494,045                              | 6,477,982                             |
| <br>                                       |  |                                       |
| General Fund Interest Income               | 2,000,000                              | 1,100,000                             |
| <br>                                       |  |                                       |
| Assessor/Deeds Filings & Doc Stamps        | 1,850,000                              | 1,920,000                             |
| <br>                                       |  |                                       |
| Other General Fund Departmental Revenue    | 13,800,865                             | 13,157,652                            |
| <br>                                       |  |                                       |
| Other Debt Service & Building Fund Revenue | 50,400                                 | 1,150,400                             |
| <br>                                       |  |                                       |
| Transfers                                  | 2,500                                  | 161,359                               |
| <br>                                       |  |                                       |
| Cash Balances Less Reserves                | 6,331,146                              | 5,242,452                             |
| <br>                                       |  |                                       |
| Total Available                            | <u>91,010,481</u>                      | <u>86,525,952</u>                     |
| Less Delinquent Reserve                    | <u>(947,367)</u>                       | <u>(887,525)</u>                      |
| Funding For Tax Supported Budget           | <u>90,063,114</u>                      | <u>85,638,427</u>                     |

**LANCASTER COUNTY**  
**EMPLOYEES BY AGENCY**  
**LAST 5 YEARS**

| <b>GENERAL FUND</b>         | FULL EQUIVALENT BY FISCAL YEAR |                 |                 |                 |                 |
|-----------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|
|                             | FY07                           | FY06            | FY05            | FY04            | FY03            |
| 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           | 44.60           |
| ASSESSOR/DEEDS              | 49.00                          | 47.00           | 47.00           | 47.00           | 48.20           |
| ELECTION COMMISSIONER       | 12.50                          | 9.50            | 12.50           | 9.40            | 12.34           |
| BUDGET & FISCAL             | 1.35                           | 1.00            | 1.00            | 1.00            | 1.00            |
| ADMINISTRATIVE SERVICES     | 4.00                           | 4.00            | 4.00            | 3.75            | 4.00            |
| G.I.S MAPPING               | 5.00                           | 5.00            | 5.00            | 5.00            | 5.00            |
| CLERK OF DIST COURT         | 25.35                          | 25.35           | 24.35           | 25.35           | 21.50           |
| JUVENILE COURT              | 6.00                           | 6.00            | 6.00            | 6.00            | 6.00            |
| DISTRICT COURT              | 12.75                          | 12.80           | 13.15           | 13.15           | 13.15           |
| PUBLIC DEFENDER             | 32.50                          | 30.00           | 29.90           | 30.40           | 29.90           |
| INDIGENT DEFENSE SCREENER   | 0.00                           | 0.00            | 0.00            | 0.73            | 1.37            |
| JURY COMMISSIONER           | 1.60                           | 1.60            | 1.60            | 1.30            | 1.30            |
| EXTENSION SERVICE           | 16.65                          | 16.60           | 16.70           | 17.90           | 18.55           |
| RECORDS INFO MGMT           | 6.40                           | 6.00            | 6.00            | 5.90            | 5.63            |
| SHERIFF                     | 95.50                          | 94.00           | 91.40           | 92.30           | 92.30           |
| COUNTY ATTORNEY             | 68.50                          | 66.50           | 66.50           | 66.50           | 66.50           |
| CORRECTIONS                 | 140.10                         | 134.30          | 135.30          | 131.80          | 129.10          |
| ADULT PROBATION             | 0.50                           | 0.50            | 0.50            | 0.50            | 0.50            |
| COMMUNITY CORRECTIONS       | 11.00                          | 10.80           | 11.30           | 5.93            | 0.00            |
| JUVENILE SERVICES CENTER    | 64.65                          | 67.00           | 62.31           | 60.42           | 59.85           |
| EMERGENCY SERVICES          | 2.00                           | 2.00            | 2.00            | 1.75            | 1.10            |
| COUNTY ENGINEER             | 35.00                          | 35.00           | 35.00           | 35.00           | 35.00           |
| MENTAL HEALTH BD            | 1.15                           | 1.15            | 1.15            | 1.15            | 1.15            |
| VETERANS SERVICE/GEN ASSIST | 11.00                          | 10.00           | 8.00            | 4.00            | 4.00            |
| HUMAN SERVICES              | 4.00                           | 4.00            | 4.00            | 3.00            | 3.00            |
| TOTAL G.F.                  | 666.50                         | 650.10          | 644.66          | 629.23          | 620.04          |
| <b>OTHER FUNDS</b>          |                                |                 |                 |                 |                 |
| SAFETY & TRAINING           | 1.50                           | 1.50            | 1.00            | 1.00            | 1.00            |
| BRIDGE & SPECIAL RD         | 33.50                          | 33.50           | 33.50           | 33.50           | 33.50           |
| HIGHWAY FUND                | 42.00                          | 43.00           | 43.00           | 43.00           | 43.00           |
| FAMILIES FIRST              | 0.00                           | 0.00            | 3.00            | 8.00            | 16.00           |
| LANCASTER MANOR             | 296.05                         | 291.16          | 279.70          | 280.70          | 279.90          |
| MENTAL HEALTH               | 114.80                         | 106.55          | 101.56          | 98.39           | 94.32           |
| NOXIOUS WEED                | 4.84                           | 4.74            | 4.74            | 4.74            | 4.74            |
| PROPERTY MANAGEMENT         | 9.50                           | 9.50            | 9.50            | 8.50            | 4.50            |
| TOTAL                       | <u>1,168.69</u>                | <u>1,140.05</u> | <u>1,120.66</u> | <u>1,107.06</u> | <u>1,097.00</u> |

kp05a

**LANCASTER COUNTY**  
**KENO FUND**  
**FY07 PROPOSED KENO FUND BUDGET**

|  |         | <b>PROPOSED<br/>FY07<br/>BUDGET</b> |
|--|---------|-------------------------------------|
| <b>ROAD IMPROVEMENTS:</b>                    |         |                                     |
| EAST BELTWAY-PRELIMINARY ENGINEERING         | 300,000 |                                     |
| City of Lincoln will provide an equal amount |         |                                     |
| BELTWAY GREEN SPACE                          | 50,000  |                                     |
| OTHER ROAD PROJECTS INCLUDING "R.U.T.S."     | 675,034 |                                     |
| Total Allocated to Road Projects             |         | 1,025,034                           |
| <b>PARKS- SALINE WETLAND</b>                 |         | 57,000                              |
| <b>PREVENTION GRANTS (5% OF RECEIPTS)</b>    |         | 36,000                              |
| <b>TOTAL PROJECTS</b>                        |         | <u>1,118,034</u>                    |
| <br>   |         |                                     |
| <b>FUNDED WITH:</b>                          |         |                                     |
| FUND BALANCE 6-30-06                         |         | 678,034                             |
| ESTIMATED RECEIPTS                           |         | 440,000                             |
|  |         | <u>1,118,034</u>                    |

**LANCASTER COUNTY**  
**CHANGE IN TAXABLE ASSESSED VALUATION**  
*LAST TEN YEARS*

|           | <u>YEAR</u> | <u>VALUATION</u> | <u>AMOUNT</u> | <u>CHANGE<br/>PERCENT</u> |
|-----------|-------------|------------------|---------------|---------------------------|
|           | 1997-98     | 8,862,412,495    |               |                           |
|           | 1998-99     | 9,967,174,842    | 1,104,762,347 | 12.47%                    |
|           | 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%                     |
| projected | 2006-07     | 18,210,450,279   | 2,278,118,400 | 14.30%                    |

The projected valuation for the 2006-07 budget is based on an estimated net increase in real estate valuation of 15.3% and an estimated decrease in personal property and centrally assessed valuation of 3.6% for a combined increase of 14.3%. Final valuation numbers will be available on August 20.

LANCASTER COUNTY  
COMPARISON FY07 TO FY06 EXPENSE BUDGET



| Agency                        | GEN FUND OPERATING:      | BOARD PROPOSED | ADOPTED     | CHANGE      |          |
|-------------------------------|--------------------------|----------------|-------------|-------------|----------|
|                               |                          | FY07           | FY06        | AMOUNT      | PERCENT  |
| 601                           | COUNTY BOARD             | 243,504        | 244,943     | (1,439)     | -0.59%   |
| 602                           | COUNTY CLERK             | 800,210        | 796,336     | 3,874       | 0.49%    |
| 603                           | COUNTY TREASURER         | 2,877,143      | 2,796,156   | 80,987      | 2.90%    |
| 605                           | ASSESSOR/REG OF DEEDS    | 3,558,369      | 3,549,725   | 8,644       | 0.24%    |
| 607                           | ELECTION COMMISSIONER    | 1,022,770      | 803,461     | 219,309     | 27.30%   |
| 610                           | DATA PROCESSING          | 963,643        | 958,706     | 4,937       | 0.51%    |
| 611                           | BUDGET & FISCAL          | 208,184        | 119,812     | 88,372      | 73.76%   |
| 613                           | ADMINISTRATIVE SERVICES  | 363,304        | 344,718     | 18,586      | 5.39%    |
| 615                           | G.I.S.                   | 548,744        | 458,609     | 90,135      | 19.65%   |
| 621                           | CLERK OF DIST COURT      | 1,435,075      | 1,411,761   | 23,314      | 1.65%    |
| 622                           | COUNTY COURT             | 710,814        | 681,799     | 29,015      | 4.26%    |
| 623                           | JUVENILE COURT           | 1,212,294      | 1,105,378   | 106,916     | 9.67%    |
| 624                           | DISTRICT COURT           | 1,964,037      | 1,959,297   | 4,740       | 0.24%    |
| 625                           | PUBLIC DEFENDER          | 2,871,214      | 2,668,953   | 202,261     | 7.58%    |
| 627                           | JURY COMMISSIONER        | 132,689        | 118,060     | 14,629      | 12.39%   |
| 645                           | COOPERATIVE EXTENSION    | 949,672        | 925,084     | 24,588      | 2.66%    |
| 648                           | RECORDS & INFO MANGMT    | 501,053        | 492,342     | 8,711       | 1.77%    |
| 651                           | SHERIFF                  | 8,001,668      | 7,609,429   | 392,239     | 5.15%    |
| 652                           | COUNTY ATTORNEY          | 6,155,217      | 5,732,754   | 422,463     | 7.37%    |
| 671                           | CORRECTIONS              | 11,493,344     | 10,440,278  | 1,053,066   | 10.09%   |
| 673                           | JUVENILE PROB DIST 20    | 292,369        | 399,745     | (107,376)   | -26.86%  |
| 674                           | ADULT PROB DIST 15       | 244,607        | 236,911     | 7,696       | 3.25%    |
| 675                           | INTENSIVE SUPERVISION    | 31,783         | 25,808      | 5,975       | 23.15%   |
| 676                           | COMMUNITY CORRECTIONS    | 797,380        | 894,584     | (97,204)    | -10.87%  |
| 678                           | JUVENILE SERVICES CENTER | 5,702,448      | 5,591,895   | 110,553     | 1.98%    |
| 693                           | EMERGENCY SERVICES       | 455,316        | 437,558     | 17,758      | 4.06%    |
| 703                           | COUNTY ENGINEER          | 2,788,527      | 2,751,938   | 36,589      | 1.33%    |
| 751                           | MENTAL HEALTH BD         | 131,937        | 141,542     | (9,605)     | -6.79%   |
| 801                           | GENERAL ASSISTANCE       | 3,319,137      | 4,001,343   | (682,206)   | -17.05%  |
| 803                           | VETERANS SERVICE         | 623,977        | 511,330     | 112,647     | 22.03%   |
| 837                           | HUMAN SERVICES           | 291,999        | 280,181     | 11,818      | 4.22%    |
|                               | TOTAL G.F. OPERATING     | 60,692,428     | 58,490,436  | 2,201,992   | 3.76%    |
| <b>OTHER FUNDS OPERATING:</b> |                          |                |             |             |          |
| 21                            | BRIDGE & SPECIAL RD      | 6,935,754      | 5,921,652   | 1,014,102   | 17.13%   |
| 22                            | HIGHWAY FUND             | 5,503,380      | 5,429,375   | 74,005      | 1.36%    |
| 60                            | FAMILIES FIRST           | 0              | 4,093,373   | (4,093,373) | -100.00% |
| 61                            | LANCASTER MANOR          | 17,513,571     | 16,808,889  | 704,682     | 4.19%    |
| 63                            | MENTAL HEALTH            | 9,333,912      | 9,088,369   | 245,543     | 2.70%    |
| 64                            | NOXIOUS WEED             | 285,137        | 286,212     | (1,075)     | -0.38%   |
| 65                            | CO/CITY PROPERTY MGMT    | 2,681,302      | 2,579,415   | 101,887     | 3.95%    |
| 66                            | COUNTY PROPERTY MGMT     | 1,152,378      | 1,042,728   | 109,650     | 10.52%   |
|                               | TOTAL OPERATING          | 104,097,862    | 103,740,449 | 357,413     | 0.34%    |
| <b>OTHER BUDGETS:</b>         |                          |                |             |             |          |
| 612                           | G.F. GEN GOV             | 10,372,117     | 9,423,265   | 948,852     | 10.07%   |
| 628                           | G.F. JUSTICE SYS         | 2,137,014      | 1,995,366   | 141,648     | 7.10%    |
| 805                           | G.F. HEALTH & H.S.       | 5,020,017      | 4,954,715   | 65,302      | 1.32%    |
| 12                            | WORKERS COMP             | 1,477,721      | 1,090,145   | 387,576     | 35.55%   |
| 13                            | OTHER INSURANCE          | 999,818        | 1,144,839   | (145,021)   | -12.67%  |
| 14                            | GROUP INSURANCE          | 16,299,153     | 13,684,235  | 2,614,918   | 19.11%   |
| 19                            | VISITORS PROMOTION       | 2,375,839      | 1,757,144   | 618,695     | 35.21%   |
| 20                            | RURAL LIBRARY            | 649,940        | 649,118     | 822         | 0.13%    |
| 26                            | VETERANS AID             | 15,000         | 15,000      | 0           | 0.00%    |
| 27                            | ****GRANTS FUND          | 13,431,607     | 19,463,979  | (6,032,372) | -30.99%  |
| 28                            | KENO FUND                | 1,118,034      | 968,265     | 149,769     | 15.47%   |
| 30                            | DEVELOPMENT FUND         | 929,423        | 692,831     | 236,592     | 34.15%   |
| 31                            | R. E. A. P. FUND         | 0              | 97,236      | (97,236)    | -100.00% |
| 41                            | DEBT SERVICE FD          | 1,749,389      | 1,073,276   | 676,113     | 63.00%   |
| 51                            | BLDG FUND                | 758,237        | 613,000     | 145,237     | 23.69%   |
| 67                            | CITY BLDG MAINT          | 458,437        | 395,124     | 63,313      | 16.02%   |
|                               | TOTAL OTHER              | 57,791,746     | 58,017,538  | (225,792)   | -0.39%   |
|                               | TOTAL BUDGET             | 161,889,608    | 161,757,987 | 131,621     | 0.08%    |

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LANCASTER COUNTY  
COMPARISON FY07 TO FY06 REVENUE BUDGET

|                               | FY07        | ADOPTED     | -----CHANGE----- |          |
|-------------------------------|-------------|-------------|------------------|----------|
|                               | PROPOSED    | FY06        | AMOUNT           | PERCENT  |
| <u>GEN FUND OPERATING:</u>    |             |             |                  |          |
| 602 COUNTY CLERK              | 41,000      | 41,000      | 0                | 0.00%    |
| 603 COUNTY TREASURER          | 6,250,000   | 5,121,000   | 1,129,000        | 22.05%   |
| 605 ASSESSOR/DEEDS            | 1,850,000   | 1,920,000   | (70,000)         | -3.65%   |
| 607 ELECTION COMMISSIONER     | 310,500     | 38,710      | 271,790          | 702.12%  |
| 610 DATA PROCESSING           | 10,656      | 5,184       | 5,472            | 105.56%  |
| 612 GENERAL GOV               | 0           | 102,366     | (102,366)        | -100.00% |
| 613 ADMINISTRATIVE SERVICES   | 8,951       | 8,583       | 368              | 4.29%    |
| 621 CLERK OF DIST COURT       | 490,000     | 570,000     | (80,000)         | -14.04%  |
| 622 COUNTY COURT              | 50,100      | 58,600      | (8,500)          | -14.51%  |
| 623 JUVENILE COURT            | 2,000       | 3,000       | (1,000)          | -33.33%  |
| 624 DISTRICT COURT            | 164,000     | 179,548     | (15,548)         | -8.66%   |
| 625 PUBLIC DEFENDER           | 147,544     | 140,518     | 7,026            | 5.00%    |
| 628 JUSTICE SYSTEM MISC       | 105,000     | 105,000     | 0                | 0.00%    |
| 645 EXTENSION SERVICE         | 154,323     | 146,995     | 7,328            | 4.99%    |
| 648 RECORDS & INFO MANGMT     | 85,049      | 78,167      | 6,882            | 8.80%    |
| 651 SHERIFF                   | 1,215,394   | 1,248,544   | (33,150)         | -2.66%   |
| 652 COUNTY ATTORNEY           | 1,263,174   | 1,210,511   | 52,663           | 4.35%    |
| 671 CORRECTIONS               | 2,366,000   | 2,428,500   | (62,500)         | -2.57%   |
| 673 JUVENILE PROBATION        | 0           | 7,300       | (7,300)          | -100.00% |
| 676 COMMUNITY CORRECTIONS     | 118,754     | 97,580      | 21,174           | 21.70%   |
| 678 JUVENILE SERVICES         | 2,597,100   | 2,540,662   | 56,438           | 2.22%    |
| 693 EMERGENCY SERVICES        | 227,658     | 214,723     | 12,935           | 6.02%    |
| 801 GENERAL ASSISTANCE        | 234,000     | 175,000     | 59,000           | 33.71%   |
| 837 HUMAN SERVICES            | 146,741     | 140,091     | 6,650            | 4.75%    |
| 999 G.F. MISC                 | 54,723,100  | 51,940,634  | 2,782,466        | 5.36%    |
| TOTAL G.F. OPERATING          | 72,561,044  | 68,522,216  | 4,038,828        | 5.89%    |
| <u>OTHER FUNDS OPERATING:</u> |             |             |                  |          |
| 21 BRIDGE & SPECIAL RD        | 5,670,549   | 5,282,547   | 388,002          | 7.34%    |
| 22 HIGHWAY FUND               | 5,356,250   | 5,295,625   | 60,625           | 1.14%    |
| 60 FAMILIES FIRST             | 0           | 486,615     | (486,615)        | -100.00% |
| 61 LANCASTER MANOR            | 17,082,006  | 16,083,968  | 998,038          | 6.21%    |
| 63 MENTAL HEALTH              | 9,307,844   | 9,192,334   | 115,510          | 1.26%    |
| 64 NOXIOUS WEED               | 271,658     | 278,485     | (6,827)          | -2.45%   |
| 65 COUNTY/CITY PROP MGMT      | 2,629,236   | 2,433,275   | 195,961          | 8.05%    |
| 66 PROPERTY MANAGEMENT        | 1,327,403   | 1,198,735   | 128,668          | 10.73%   |
| TOTAL OPERATING               | 114,205,990 | 108,773,800 | 5,432,190        | 4.99%    |
| <u>OTHER BUDGETS:</u>         |             |             |                  |          |
| 12 WORKERS COMP               | 900,380     | 755,032     | 145,348          | 19.25%   |
| 13 OTHER INSURANCE            | 170,050     | 118,000     | 52,050           | 44.11%   |
| 14 GROUP SELF INSURANCE       | 11,442,000  | 10,916,000  | 526,000          | 4.82%    |
| 19 VISITORS PROMOTION         | 1,774,000   | 1,756,000   | 18,000           | 1.03%    |
| 20 RURAL LIBRARY              | 645,487     | 627,690     | 17,797           | 2.84%    |
| 26 VETERANS AID               | 0           | 11,739      | (11,739)         | -100.00% |
| 27 GRANTS FUND                | 13,545,292  | 18,891,427  | (5,346,135)      | -28.30%  |
| 28 KENO FUND                  | 440,000     | 440,000     | 0                | 0.00%    |
| 30 DEVELOPMENT FUND           | 654,219     | 518,236     | 135,983          | 26.24%   |
| 41 DEBT SERVICE FD            | 1,714,539   | 2,532,533   | (817,994)        | -32.30%  |
| 51 BLDG FUND                  | 148,541     | 148,892     | (351)            | -0.24%   |
| 67 CITY BLDG MAINT            | 365,000     | 350,000     | 15,000           | 4.29%    |
| TOTAL OTHER                   | 31,799,508  | 37,065,549  | (5,266,041)      | -14.21%  |
| PROPOSED BUDGET               | 146,005,498 | 145,839,349 | 166,149          | 0.11%    |
| Add fund balances             | 21,042,371  | 21,088,638  | (46,267)         | -0.22%   |
| less cash reserve             | (5,158,261) | (5,170,000) | 11,739           | -0.23%   |
| expense budget                | 161,889,608 | 161,757,987 | 131,621          | 0.08%    |

GFMIS07 5/5/06  
 GEN GOV  
 B

G.F. GEN GOVERNMENT

|                              | OBJECT | ADJUSTED         |                  | CHANGE         |               |
|------------------------------|--------|------------------|------------------|----------------|---------------|
|                              |        | FY06             | FY07             | AMOUNT         | PERCENT       |
| <u>JOINT AGREEMENTS CITY</u> |        |                  |                  |                |               |
| CODE ENFORCEMENT             | 64410  | 26,500           | 20,000           | (6,500)        | -24.53%       |
| PLANNING                     | 64420  | 395,570          | 376,374          | (19,196)       | -4.85%        |
| PERSONNEL                    | 64430  | 396,644          | 391,083          | (5,561)        | -1.40%        |
| PURCHASING                   | 64435  | 120,147          | 117,563          | (2,584)        | -2.15%        |
| AFFIRMATIVE ACTION           | 64460  | 15,000           | 15,000           | 0              | 0.00%         |
| TOTAL JOINT AGREEMENTS       |        | 953,861          | 920,020          | (33,841)       | -3.55%        |
| <u>OTHER MISCELLANEOUS</u>   |        |                  |                  |                |               |
| Tax Refund                   |        | 0                | 62,660           | 62,660         |               |
| U.C.                         | 61710  | 25,000           | 25,000           | 0              | 0.00%         |
| W.C.                         | 61750  | 114,400          | 137,200          | 22,800         | 19.93%        |
| AUDIT SERVICES               | 64140  | 49,750           | 51,000           | 1,250          | 2.51%         |
| SOFTWARE MAINTNENACE TRIM    | 64175  | 16,486           | 16,486           | 0              | 0.00%         |
| DEAD ANIMAL REMOVAL          | 64185  | 11,000           | 11,500           | 500            | 4.55%         |
| HUMANE SOCIETY               | 64190  | 13,000           | 13,000           | 0              | 0.00%         |
| LEGISLATIVE SERV             | 64235  | 48,000           | 52,800           | 4,800          | 10.00%        |
| BD OF EQUALIZATION           | 64240  | 325,000          | 800,000          | 475,000        | 146.15%       |
| ENVIRONMENTAL WASTE          | 64260  | 6,000            | 6,000            | 0              | 0.00%         |
| OTHER CONTRACTED SERVICES    | 64295  | 46,500           | 53,100           | 6,600          | 14.19%        |
| TELEPHONE                    | 64810  | 1,300            | 1,300            | 0              | 0.00%         |
| MEDIA PRODUCTIONS            | 64835  | 1,500            | 1,500            | 0              | 0.00%         |
| PRINTING                     | 64910  | 7,000            | 8,300            | 1,300          | 18.57%        |
| MEMBERSHIP & DUES            | 65660  | 12,600           | 14,048           | 1,448          | 11.49%        |
| CONTINGENCY                  | 65690  | 2,534,135        | 2,650,000        | 115,865        | 4.57%         |
| WELLNESS                     | 65750  | 7,500            | 7,500            | 0              | 0.00%         |
| MANAGEMENT TEAM MEETINGS     | 65760  | 1,000            | 1,000            | 0              | 0.00%         |
| FLOOD MONITORING             | 65770  | 8,000            | 9,145            | 1,145          | 14.31%        |
| EMPLOYEE RECOGNITION         | 65790  | 6,500            | 6,500            | 0              | 0.00%         |
| MISC MEETING EXPENSE         | 65795  | 1,200            | 1,200            | 0              | 0.00%         |
| PROP INS                     | 65910  | 14,700           | 18,550           | 3,850          | 26.19%        |
| LIABILITY INS                | 65915  | 29,160           | 31,200           | 2,040          | 7.00%         |
| FLOOD INSURANCE              | 65925  | 1,200            | 1,460            | 260            | 21.67%        |
| OFFICIAL BONDS               | 65950  | 39,000           | 46,800           | 7,800          | 20.00%        |
| VEHICLES COMMAD POST         | 67410  | 98,539           | 0                | (98,539)       | -100.00%      |
| TRANSFER-BRIDGE & ROAD       | 69115  | 4,759,441        | 5,139,549        | 380,108        | 7.99%         |
| TRANSFER VETERANS AID FD     | 69125  | 11,739           | 0                | (11,739)       | -100.00%      |
| TRANSFER WEEDS               | 69140  | 121,746          | 111,589          | (10,157)       | -8.34%        |
| TRANSFER TO PROPERTY MAGMT   | 69155  | 158,008          | 173,710          | 15,702         | 9.94%         |
| TOTAL OTHER                  |        | <u>8,469,404</u> | <u>9,452,097</u> | <u>982,693</u> | <u>11.60%</u> |
| TOTAL AGENCY                 |        | 9,423,265        | 10,372,117       | 948,852        | 10.07%        |

GFMS07  
 JUSTICE SYSTEM 628  
 7/18/06

G.F. JUSTICE MISC

| OBJECT                                 | ADOPTED PROPOSED |           | CHANGE    |                   |
|--|------------------|-----------|-----------|-------------------|
|  | FY06             | FY07      | AMOUNT    | PERCENT           |
| <u>CONTRACTS WITH PRIVATE AGENCIES</u> |                  |           |           |                   |
| LEGAL SERVICES                         | 64120            | 965,590   | 986,170   | 20,580 2.13%      |
| DIV SERV PRETRIAL                      | 64250            | 70,000    | 70,000    | 0 0.00%           |
| DIV SERV ISF CHECKS                    | 64255            | 49,000    | 49,000    | 0 0.00%           |
| TOTAL PRIVATE CONTRACTS                |                  | 1,084,590 | 1,105,170 | 20,580 1.90%      |
| <u>OTHER MISCELLANEOUS</u>             |                  |           |           |                   |
| COURT COSTS                            | 65645            | 80,000    | 140,000   | 60,000 75.00%     |
| UNIFORMS FIRST ROBE FOR JUDGE          | 63220            | 0         | 1,000     | 1,000 ERR         |
| ATTORNEY COSTS - SHERIFF               | 65650            | 120,000   | 135,000   | 15,000 12.50%     |
| PUBLIC DEFENDER COSTS - SHERIFF        | 65655            | 15,000    | 10,000    | (5,000) -33.33%   |
| SHERIFF-MOBIL DATA TERMINALS           | 65785            | 51,948    | 56,188    | 4,240 8.16%       |
| SHERIFF-request for new command center | 65785            | 20,676    | 0         | (20,676) -100.00% |
| SHERIFF-NEW RADIOS                     | 65785            | 128,966   | 166,600   | 37,634 29.18%     |
| JUV GRANTS MATCH TRF TO GRANTS FD      | 69130            | 494,186   | 523,056   | 28,870 5.84%      |
| TOTAL OTHER                            |                  | 910,776   | 1,031,844 | 121,068 13.29%    |
| TOTAL                                  |                  | 1,995,366 | 2,137,014 | 141,648 7.10%     |

| <u>JOINT AGREEMENTS CITY</u>           | OBJECT | <u>ADOPTED</u> |           | <u>PROPOSED</u> |          | <u>CHANGE</u> |  |
|--|--------|----------------|-----------|-----------------|----------|---------------|--|
|  |        | FY06           | FY07      | AMOUNT          | PERCENT  |               |  |
| *HEALTH                                | 64415  | 2,313,185      | 2,341,021 | 27,836          | 1.20%    |               |  |
| AGING                                  | 64425  | 469,449        | 481,118   | 11,669          | 2.49%    |               |  |
| STATUS OF WOMEN                        | 64440  | 92,731         | 85,520    | (7,211)         | -7.78%   |               |  |
| HANDI VAN                              | 64450  | 18,454         | 18,443    | (11)            | -0.06%   |               |  |
| TOTAL JOINT AGREEMENTS                 |        | 2,893,819      | 2,926,102 | 32,283          | 1.12%    |               |  |
| <u>CONTRACTS WITH PRIVATE AGENCIES</u> |        |                |           |                 |          |               |  |
| L.C.A.D.                               | 64515  | 42,000         | 37,000    | (5,000)         | -11.90%  |               |  |
| LEAGUE OF HUMAN DIGNITY                | 64520  | 68,500         | 70,375    | 1,875           | 2.74%    |               |  |
| CENTER POINTE                          | 64525  | 349,445        | 359,928   | 10,483          | 3.00%    |               |  |
| HOTEL/MOTEL PROGRAM                    | 64535  | 3,500          | 3,500     | 0               | 0.00%    |               |  |
| NE LEGAL SERVICES                      | 64540  | 29,050         | 30,050    | 1,000           | 3.44%    |               |  |
| CITY MISSION                           | 64545  | 35,000         | 65,000    | 30,000          | 85.71%   |               |  |
| CEDARS YOUTH SERVICES                  | 64550  | 280,500        | 290,649   | 10,149          | 3.62%    |               |  |
| FAMILY SERVICE ASSOC                   | 64555  | 200,000        | 232,500   | 32,500          | 16.25%   |               |  |
| REGION V ALCOHOL                       | 64560  | 222,753        | 222,753   | 0               | 0.00%    |               |  |
| LIGHTHOUSE                             | 64578  | 10,500         | 10,500    | 0               | 0.00%    |               |  |
| CHILD GUIDANCE                         | 64580  | 30,000         | 30,000    | 0               | 0.00%    |               |  |
| Volunteer Partners                     | 64583  | 5,500          | 0         | (5,500)         | -100.00% |               |  |
| EMPLOYER ASS'T ASSOC                   | 64590  | 22,035         | 22,100    | 65              | 0.29%    |               |  |
| GOOD NEIGHBOR CENTER                   | 64595  | 55,000         | 57,000    | 2,000           | 3.64%    |               |  |
| JBC ST. MONICAS                        | 64610  | 30,675         | 70,000    | 39,325          | 128.20%  |               |  |
| LINCOLN ACTION PROGRAM                 | 64615  | 144,650        | 97,500    | (47,150)        | -32.60%  |               |  |
| HISPANIC CENTER                        | 64620  | 2,500          | 0         | (2,500)         | -100.00% |               |  |
| JBC LINC INDIAN CENTER                 | 64625  | 5,000          | 0         | (5,000)         | -100.00% |               |  |
| JBC/HOUSE OF HOPE                      | 64630  | 47,138         | 48,552    | 1,414           | 3.00%    |               |  |
| YWCA                                   | 64640  | 62,000         | 64,000    | 2,000           | 3.23%    |               |  |
| MEDICAL TRANSPORTATION Madonna         | 64645  | 12,500         | 13,125    | 625             | 5.00%    |               |  |
| HEARTLAND BIG BRO/BIG SIS              | 64650  | 15,000         | 16,250    | 1,250           | 8.33%    |               |  |
| LMEF                                   | 64655  | 55,650         | 43,883    | (11,767)        | -21.14%  |               |  |
| CASA                                   | 64665  | 17,000         | 11,250    | (5,750)         | -33.82%  |               |  |
| HSF CONG MATCH FDS                     | 64670  | 2,500          | 500       | (2,000)         | -80.00%  |               |  |
| UNITED WAY 211 # SP                    | 64564  | 2,500          | 2,500     | 0               | 0.00%    |               |  |
| TRANSFER TO GRANTS policy center       | 69130  | 40,000         | 45,000    | 5,000           | 12.50%   |               |  |
| TOTAL PRIVATE CONTRACTS                |        | 1,790,896      | 1,843,915 | 53,019          | 2.96%    |               |  |
| <u>OTHER MISCELLANEOUS</u>             |        |                |           |                 |          |               |  |
| INSTITUTIONS PATIENT CARE              | 65115  | 180,000        | 160,000   | (20,000)        | -11.11%  |               |  |
| COURT COMPETENCY EVALS                 | 64225  | 90,000         | 90,000    | 0               | 0.00%    |               |  |
| TOTAL OTHER                            |        | 270,000        | 250,000   | (20,000)        | -7.41%   |               |  |
| TOTAL                                  |        | 4,954,715      | 5,020,017 | 65,302          | 1.32%    |               |  |

br07  
8/3/06

SALARY & BENEFITS  
COSTS

E

|                               | FY06           | FY07           | CHANGE       |              | FTE'S       |             |             |
|-------------------------------|----------------|----------------|--------------|--------------|-------------|-------------|-------------|
|                               |                |                |              |              | FY06        | FY07        | CHANGE      |
| <u>GEN FUND OPERATING:</u>    |                |                |              |              |             |             |             |
| COUNTY BOARD                  | 244,943        | 243,504        | (1,439)      | -0.59%       | 5.00        | 5.00        | 0.00        |
| COUNTY CLERK                  | 605,271        | 615,269        | 9,998        | 1.65%        | 10.00       | 10.00       | 0.00        |
| COUNTY TREASURER              | 2,102,106      | 2,167,743      | 65,637       | 3.12%        | 45.00       | 45.00       | 0.00        |
| ASSESSOR/ DEEDS               | 2,909,952      | 3,015,135      | 105,183      | 3.61%        | 47.00       | 49.00       | 2.00        |
| ELECTION COMMISSIONER         | 575,573        | 635,977        | 60,404       | 10.49%       | 9.50        | 12.50       | 3.00        |
| BUDGET & FISCAL               | 113,801        | 202,373        | 88,572       | 77.83%       | 1.00        | 1.35        | 0.35        |
| ADMINISTRATIVE SERVICES       | 300,165        | 315,022        | 14,857       | 4.95%        | 4.00        | 4.00        | 0.00        |
| G.I.S.                        | 374,859        | 381,645        | 6,786        | 1.81%        | 5.00        | 5.00        | 0.00        |
| CLERK OF DIST COURT           | 1,215,655      | 1,235,601      | 19,946       | 1.64%        | 25.35       | 25.35       | 0.00        |
| JUVENILE COURT                | 301,062        | 303,215        | 2,153        | 0.72%        | 6.00        | 6.00        | 0.00        |
| DISTRICT COURT                | 756,014        | 786,274        | 30,260       | 4.00%        | 12.80       | 12.75       | -0.05       |
| PUBLIC DEFENDER               | 2,372,030      | 2,563,278      | 191,248      | 8.06%        | 30.00       | 32.50       | 2.50        |
| JURY COMMISSIONER             | 78,101         | 92,663         | 14,562       | 18.65%       | 1.60        | 1.60        | 0.00        |
| COOPERATIVE EXTENSION         | 337,844        | 349,792        | 11,948       | 3.54%        | 16.60       | 16.65       | 0.05        |
| RECORDS & INFO MANGMT         | 303,011        | 303,389        | 378          | 0.12%        | 6.00        | 6.40        | 0.40        |
| SHERIFF                       | 6,273,805      | 6,561,250      | 287,445      | 4.58%        | 94.00       | 95.50       | 1.50        |
| COUNTY ATTORNEY               | 4,750,140      | 5,122,680      | 372,540      | 7.84%        | 66.50       | 68.50       | 2.00        |
| CORRECTIONS                   | 7,336,990      | 7,731,209      | 394,219      | 5.37%        | 134.30      | 140.10      | 5.80        |
| ADULT PROB DIST 15            | 34,039         | 33,752         | (287)        | -0.84%       | 0.50        | 0.50        | 0.00        |
| Community Corrections         | 561,545        | 563,662        | 2,117        | 0.38%        | 10.80       | 11.00       | 0.20        |
| JUVENILE SERVICES CENTER      | 3,668,613      | 3,596,533      | (72,080)     | -1.96%       | 67.00       | 64.65       | -2.35       |
| EMERGENCY SERVICES            | 139,541        | 144,291        | 4,750        | 3.40%        | 2.00        | 2.00        | 0.00        |
| COUNTY ENGINEER               | 2,430,512      | 2,431,732      | 1,220        | 0.05%        | 35.00       | 35.00       | 0.00        |
| MENTAL HEALTH BD              | 110,392        | 100,737        | (9,655)      | -8.75%       | 1.15        | 1.15        | 0.00        |
| VETERANS SERVICE              | 460,120        | 558,373        | 98,253       | 21.35%       | 10.00       | 11.00       | 1.00        |
| HUMAN SERVICES                | <u>253,732</u> | <u>256,791</u> | <u>3,059</u> | <u>1.21%</u> | <u>4.00</u> | <u>4.00</u> | <u>0.00</u> |
| TOTAL G.F. OPERATING          | 38,609,816     | 40,311,890     | 1,702,074    | 4.41%        | 650.10      | 666.50      | 16.40       |
| <u>OTHER FUNDS OPERATING:</u> |                |                |              |              |             |             |             |
| Safety & Training             | 106,412        | 112,630        | 6,218        | 5.84%        | 1.50        | 1.50        | 0.00        |
| BRIDGE & SPECIAL RD           | 1,911,325      | 1,950,024      | 38,699       | 2.02%        | 33.50       | 33.50       | 0.00        |
| HIGHWAY FUND                  | 2,266,282      | 2,236,907      | (29,375)     | -1.30%       | 43.00       | 42.00       | -1.00       |
| LANCASTER MANOR               | 14,300,886     | 14,905,315     | 604,429      | 4.23%        | 291.16      | 296.05      | 4.89        |
| MENTAL HEALTH                 | 6,216,642      | 6,837,938      | 621,296      | 9.99%        | 106.55      | 114.80      | 8.25        |
| NOXIOUS WEED                  | 215,411        | 214,918        | (493)        | -0.23%       | 4.74        | 4.84        | 0.10        |
| CO/CITY PROPERTY MGMT         | 2,579,415      | 2,681,302      | 101,887      | 3.95%        | 53.00       | 53.00       | 0.00        |
| COUNTY PROPERTY MGMT          | <u>447,811</u> | <u>455,114</u> | <u>7,303</u> | <u>1.63%</u> | <u>9.50</u> | <u>9.50</u> | <u>0.00</u> |
| TOTAL OPERATING               | 66,654,000     | 69,706,038     | 3,052,038    | 4.58%        | 1,193.05    | 1,221.69    | 28.64       |
| <b>AVG COST PER FTE</b>       | 55,868         | 57,057         | 1,189        | 2.13%        |             |             |             |

**LANCASTER COUNTY**  
**YEAR END FUND BALANCES**  
**FROM BUDGETS**

| <b>FUNDS</b>              | <b>6-30-06</b>           | <b>6-30-05</b>           | <b>6-30-04</b>           | <b>6-30-03</b>           | <b>6-30-02</b>           | <b>6-30-01</b>           |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>OPERATING:</b>         |                          |                          |                          |                          |                          |                          |
| GENERAL                   | 9,850,532                | 10,531,566               | 10,030,894               | 10,384,923               | 9,003,734                | 10,526,093               |
| BRIDGE & ROAD             | 1,565,205                | 939,105                  | 896,036                  | 1,058,723                | 1,128,616                | 976,661                  |
| HIGHWAY                   | 347,130                  | 333,750                  | 359,849                  | 461,613                  | 938,664                  | 630,244                  |
| LANCASTER MANOR           | 681,565                  | 974,921                  | 892,772                  | 1,100,698                | 1,242,952                | 617,898                  |
| MENTAL HEALTH             | 126,068                  | (3,965)                  | 221,406                  | 319,441                  | (260,515)                | 93,459                   |
| WEED CONTROL              | 63,480                   | 57,727                   | 57,809                   | 62,068                   | 57,293                   | 57,240                   |
| CO/CITY PROPERTY MGMT     | 52,066                   | 146,140                  | (134,815)                | (161,104)                | (162,828)                | (170,352)                |
| PROPERTY MANAGEMENT       | (125,025)                | (106,007)                | (96,725)                 | <u>13,464</u>            | <u>13,373</u>            | <u>2,935</u>             |
| <b>TOTAL OPERATING</b>    | <b>12,561,021</b>        | <b>12,873,237</b>        | <b>12,227,226</b>        | <b>13,239,826</b>        | <b>11,961,289</b>        | <b>12,734,178</b>        |
| <b>NONOPERATING:</b>      |                          |                          |                          |                          |                          |                          |
| WORKERS COMP INS          | 577,342                  | 335,113                  | 245,615                  | 341,913                  | 155,561                  | 131,970                  |
| OTHER SELF INS            | 829,768                  | 1,026,839                | 1,194,612                | 1,317,697                | 1,410,050                | 1,436,612                |
| DENTAL SELF INSURANCE     | 4,857,153                | 2,768,235                | 194,876                  | 159,367                  | 73,607                   |                          |
| VISITORS PROMOTION        | 601,839                  | 1,144                    | 6,474                    | 78,308                   | 95,629                   | 84,294                   |
| LIBRARY                   | 14,453                   | 31,428                   | 36,084                   | 9,792                    | (26,718)                 | 532                      |
| VETERANS AID              | 23,261                   | 23,261                   | 23,198                   | 30,697                   | 35,409                   | 35,414                   |
| FEDERAL GRANTS            | (113,685)                | 572,552                  | 340,746                  | 280,900                  | 357,330                  | 304,660                  |
| KENO FD                   | 678,034                  | 528,265                  | 598,835                  | 669,402                  | 631,420                  | 788,364                  |
| ECON DEVELOPMENT          | 275,204                  | 174,595                  | 533,617                  | 428,016                  | 388,250                  | 667,028                  |
| RURAL ENTERPRISE ASSIST   | 0                        | 97,236                   | 93,515                   | 89,447                   | 84,658                   | 85,081                   |
| DEBT SERVICE FD           | 34,850                   | (1,459,257)              | 2,040,387                | 3,243,035                | 3,366,499                | 2,999,164                |
| BUILDING FUND             | 609,696                  | 464,108                  | 342,903                  | 516,204                  | 1,237,781                | 2,383,671                |
| FAMILIES FIRST & FOREMOST | 0                        | 3,606,758                | 1,920,741                | 667,885                  | (356,002)                | (177,445)                |
| CITY BLDG MAINTENANCE     | 93,437                   | 45,124                   | (30,059)                 | 127,782                  | 137,315                  | 24,977                   |
| <b>TOTAL NONOPERATING</b> | <b><u>8,481,352</u></b>  | <b><u>8,215,401</u></b>  | <b><u>7,541,544</u></b>  | <b><u>7,960,445</u></b>  | <b><u>7,590,789</u></b>  | <b><u>8,764,322</u></b>  |
| <b>TOTAL</b>              | <b><u>21,042,373</u></b> | <b><u>21,088,638</u></b> | <b><u>19,768,770</u></b> | <b><u>21,200,271</u></b> | <b><u>19,552,078</u></b> | <b><u>21,498,500</u></b> |

SOURCE: LANCASTER COUNTY

COMPUTATION OF TREASURER'S NET FUND BALANCE

| FUND |                           | TREASURER'S       | ADD              | VOUCHERS         | PAYROLL          | ENCUMBRANCES     | NET FUND          | CODE |
|------|---------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------|
|      |                           | BALANCE           |                  |                  |                  |                  | RECEIVABLE        |      |
|      |                           | 7-1-06            |                  |                  |                  |                  | 7-1-06            |      |
| 11   | GENERAL                   | 11,708,986        | 387,936          | 1,056,539        | 1,057,134        | 132,717          | 9,850,532         | 11   |
| 12   | WORKERS COMPENSATION LOSS | 583,564           |                  | 4,240            | 1,982            |                  | 577,342           | 12   |
| 13   | OTHER SELF INSURANCE      | 854,768           |                  | 25,000           |                  |                  | 829,768           | 13   |
| 14   | DENTAL SELF INSURANCE FD  | 4,857,153         |                  |                  |                  |                  | 4,857,153         | 14   |
| 19   | VISITORS PROMOTION        | 675,003           |                  | 73,164           |                  |                  | 601,839           | 19   |
| 20   | RURAL LIBRARY             | 12,725            | 1,728            |                  |                  |                  | 14,453            | 20   |
| 21   | BRIDGE & SPECIAL ROAD     | 3,403,992         |                  | 440,082          | 120,032          | 1,278,673        | 1,565,205         | 21   |
| 22   | HIGHWAY                   | 462,675           | 518,171          | 55,907           | 51,829           | 525,980          | 347,130           | 22   |
| 26   | VETERANS AID              | 23,261            |                  |                  |                  |                  | 23,261            | 26   |
| 27   | GRANTS FUND               | 646,055           |                  | 349,305          |                  | 410,435          | (113,685)         | 27   |
| 28   | KENO FUND                 | 678,034           |                  |                  |                  |                  | 678,034           | 28   |
| 30   | ECONOMIC DEVELOPMENT      | 278,180           |                  | 2,976            |                  |                  | 275,204           | 30   |
| 41   | DEBT SERVICE FUND         | 29,440            | 5,410            |                  |                  |                  | 34,850            | 41   |
| 51   | BUILDING FUND             | 612,196           | 580              | 3,080            |                  |                  | 609,696           | 51   |
| 61   | LANCASTER MANOR           | 1,022,530         |                  | 93,313           | 247,062          | 590              | 681,565           | 61   |
| 63   | MENTAL HEALTH             | 68,409            | 346,665          | 115,043          | 148,983          | 24,980           | 126,068           | 63   |
| 64   | WEED CONTROL              | 106,283           |                  | 3,175            | 39,628           |                  | 63,480            | 64   |
| 65   | BUILDING MAINTENANCE      | 236,341           | 67,516           | 149,417          | 102,374          |                  | 52,066            | 65   |
| 66   | PROPERTY MANAGEMENT       | (86,392)          |                  | 18,115           | 20,518           |                  | (125,025)         | 66   |
| 67   | CITY BUILDING MAINTENANCE | 95,449            |                  | 2,012            |                  |                  | 93,437            | 67   |
|      |                           | <u>26,268,652</u> | <u>1,328,006</u> | <u>2,391,368</u> | <u>1,789,542</u> | <u>2,373,375</u> | <u>21,042,373</u> |      |
|      | CASN06                    |                   |                  |                  |                  |                  |                   |      |

## FY06 &amp; FY07 VALUATIONS &amp; TAX RATES

|                                     | <b>FY07<br/>ESTIMATED<br/>VALUATION</b> | <b>FY06<br/>VALUATION</b> | <b>CHANGE</b>   |                |
|-------------------------------------|---|---------------------------|-----------------|----------------|
|                                     |   |                           | <b>AMOUNT</b>   | <b>PERCENT</b> |
| REAL ESTATE                         | 17,405,996,168                          | 15,097,877,768            | 2,308,118,400   | 15.29%         |
| PERSONAL & CENTRALLY ASSESSED       | 804,454,111                             | 834,454,111               | (30,000,000)    | -3.60%         |
| COUNTY VALUATION                    | 18,210,450,279                          | 15,932,331,879            | 2,278,118,400   | 14.30%         |
| <b>ASSUME SAME DOLLARS FOR FY07</b> | <b>0.2653</b>                           | <b>0.2841</b>             | <b>(0.0188)</b> | <b>-6.61%</b>  |
| GENERAL FUND                        | 43,734,484                              | 41,055,972                | 2,678,512       | 6.52%          |
| DEBT SERVICE                        | 1,646,830                               | 1,369,996                 | 276,834         | 20.21%         |
| BLDG FD                             | 147,228                                 | 147,688                   | (460)           | -0.31%         |
| CMHC                                | 2,787,149                               | 2,690,099                 | 97,050          | 3.61%          |
| DOLLARS                             | 48,315,691                              | 45,263,755                | 3,051,936       | 6.74%          |