

Approved: 3-7-95
Date

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT.

The meeting was called to order by Chairperson Kent Glasscock at 1:30 p.m. on February 22, 1995 in Room 521-S of the Capitol.

All members were present except:

Committee staff present: Mike Heim, Legislative Research Department
Theresa Kiernan, Revisor of Statutes
Fulva Seufert, Committee Secretary

Conferees appearing before the committee: Representative Dennis McKinney
Chris McKenzie, Executive Director, League of Kansas
Municipalities
Dave Charay, Health Benefits Administrator, Health Care
Commission
Representative Michael O'Neal
James T. Perry, Chairman, Board of County
Commissioners, Reno County, Kansas
Robert P. Fischer, Board of County Commissioners, Reno
County
Larry R. Tucker, Treasurer, Reno County, Kansas
Roger Kroh, Budget Director, Johnson County, Kansas

Others attending: See attached list

Chairman Glasscock opened the meeting at 1:30 p.m. He asked the Committee to direct its attention to **HB 2191**.

HB 2191: Allowing 2nd and 3rd class cities to participate in state health plan.

The Chairman recognized Representative Dennis McKinney who spoke as a proponent for **HB 2191**. He said that **HB 2191** allows the smaller cities of Kansas to gain the advantages of a larger group health insurance program. He stressed that many of the cities of the third class have only one or two employees and they find it quite difficult to find reasonably priced health insurance with good coverage and deductibles. He believes that if one of these cities joined the 40,000 plus state plan, the impact on risk would be minimal. He closed by saying that the goal of **HB 2191** is to give the smaller cities of Kansas access to health insurance which is reasonable and stable in both price and coverage. (Attachment 1).

Chairman Glasscock recognized Chris McKenzie, Executive Director of the Kansas League of Municipalities, who spoke in support of **HB 2191**. He shared results of a survey which the League does every year covering various aspects of the personnel side of city government. This survey contained the results of the 1994 salaries and fringe benefits. One hundred fifty cities responded, and it showed the results of their experiences with increases in health care costs on both single and family coverage. He drew the Committee's attention to the fact that these cities have an average population of 3,486 and a median population of about 1800. He pointed out the fact that he was talking about very small cities across the state. He said that toward the high end, 4.7 percent of them experienced increases of 30 percent or more in health insurance rates which he felt was a significant increase. (Attachment 2).

The Chairman next welcomed Dave Charay, Health Benefits Administrator for the Kansas State Employees Health Care Commission, who appeared in opposition to **HB 2191**. He said that **HB 2191** would allow cities the **option** and could adversely affect the risk integrity of the State's health plan. He said that

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT, Room 521-S Statehouse, at 1:30 p.m. on February 22, 1995.

according to information received from the League of Kansas Municipalities, approximately 627 cities of the second and third class would be eligible for participation. He stated that he was afraid that since city participation is voluntary, each city which has health premiums lower than the State may choose **not** to participate, and those cities having higher premium rates than the State most likely would elect to participate. He further stated that poorer risks would increase utilization cost which, in turn, would require the health insurance carriers to increase their rates and cost to the State and the employees. He projected that a rate increase anywhere from 10 to 30 percent in cost could occur. (Attachment 3).

Being no additional testimony, Chairman Glasscock closed the public hearing on **HB 2191**.

The Chairman opened the public hearing on **HB 2205**.

HB 2205: An Act relating to property taxation; concerning the distribution of interest upon delinquent real estate; amending K.S.A. 1994 Supp. 79-2004 and repealing the existing section.

Chairman Glasscock recognized Representative Mike O'Neal who spoke as a proponent for **HB 2205**. He reported to the Committee that **HB 2205** addresses distribution of interest on delinquent real estate between counties and incorporated cities therein. He introduced this bill at the request of Hutchinson, and that at the present time all such interest, whether from property within a city or not, is credited to the county general fund. He said that the counties take the position that since they have the obligation to collect the delinquent amounts, they should be able to keep the interest. (Attachment 4).

The Chairman introduced Chris McKenzie, Executive Director of the Kansas League of Municipalities, who appeared in support of **HB 2205** which amends K.S.A. Supp. 79-2004(a) to allow all interest on delinquent property taxes to be credited to the county general fund unless such interest is attributable to property located within an incorporated city. If this occurs, 50 percent of such interest shall be remitted to the city treasurer and credited to the city general fund. Mr. McKenzie said that he believes this represents a realistic approach to delinquent property taxes and the interest which is paid. He further stated that since property located in the city would be contributing to the interest paid that it would seem to make good sense that the city should share in the revenues derived from the interest on delinquent property taxes. He said that it does not exclude the county from receiving interest, but reduces the county's share to 50 percent. (Attachment 5).

Chairman Glasscock welcomed Larry Tucker, Treasurer, Board of County Commissioners, Reno County, Kansas, who testified in opposition of **HB 2205**. He said that if this legislation was passed, it would be a revenue loss for Reno County in the range of \$50,000 to \$60,000 per year. He questioned if any of the revenue associated with delinquent taxes should be shared with those taxing districts that do not incur any of the costs associated with the assessment and collection process. He said that all of the costs, both direct and indirect, occur at the County level, including the Register of Deeds office, the County Appraiser's department, the County Clerk's office as well as the County Treasurer's office. He also said the county contracts with legal counsel to assist in the foreclosure process of real property for delinquent taxes and that none of these costs are incurred at the City level. (Attachment 6).

Chairman Glasscock introduced James T. Petty, Chairman, Board of County Commissioners, Reno County, Kansas, who also spoke in opposition of **HB 2205**. He said that Reno County does not have a lot of discretionary funds and they would like to swap places with the City and let the City collect and incur all the expenses and then give them the \$50,000.

Next, Robert F. Fischer, Board of County Commissioners, Reno County, Kansas, spoke in opposition to **HB 2205**. He agreed with what his colleagues said, and that it is a costly business of collecting taxes. He said that if all the expenses are out of your half, then you don't end up with anything.

The Chairman introduced Roger Kroh, Budget Director from Johnson County, Kansas, who testified in opposition of **HB 2205**. He was concerned that **HB 2205** would further erode revenues from counties earned in the collection of delinquent taxes. He said that several years ago the interest rate on delinquent taxes was reduced from 18% to 12%. He said that counties are responsible for the cost of billing and collecting taxes, and that when taxes are not paid, it is the county that is charged with the statutory responsibility of keeping records of who has and has not paid, billing delinquent taxpayers, and publicizing annually a list of delinquent taxpayers (which costs them \$28,000). He asked that the statute not be amended and that the existing statutory provisions be retained which allow cities and counties, on their own, to enter into agreements for the distribution of interest on delinquent special assessments. (Attachment 7).

Since all the conferees had appeared, the Chairman declared the public hearing for **HB 2205** closed.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON LOCAL GOVERNMENT, Room 521-S Statehouse, at 1:30 p.m. on February 22, 1995.

Chairman Glasscock asked the Committee to turn its attention to **HB 2451**.

HB 2451: **Roads and highways, federal aid, contracts entered into by secretary of transportation.**

The Chairman called on Representative Tomlinson who reminded the Committee that this was the bill they heard hearings on yesterday and that it would put cities on an equal footing with the Kansas Department of Transportation in regards to letting of contracts involving federal funds distributed by KDOT to cities for road projects. He said that the problem has been with the agency language that is the contract that KDOT 's been holding cities responsible. As KDOT is their agent, they have no way of protecting the operations KDOT has for them.

Representative Tomlinson moved that **HB 2451** be recommended as favorable for passage. Representative Hayzlett seconded.

After a rather lengthy discussion, Representative Tomlinson moved to withdraw his motion for **HB 2451**. Representative Hayzlett seconded. Motion passed.

The meeting adjourned at 2:55 p.m.

The next meeting is scheduled for February 23, 1995.

LOCAL GOVERNMENT COMMITTEE GUEST LIST

DATE: Wednesday, February 22, 1995

| NAME | REPRESENTING |
|-----------------------|----------------------------------|
| Jim PERRY | RENO COUNTY |
| PAT Olmsted | MARSHAL COUNTY |
| Helen Olmsted | " |
| David W. Dickson | Blue Cross Blue Shield of Kansas |
| Marge Smith | Marshall County |
| Goldie Krebs | Marshall County |
| Bob Fischer | RENO COUNTY |
| Shirley Valesky | Marshall Co. |
| Joe Botmyer | Marshall Co. |
| Deirdre Bottiger | Marshall Co. |
| Elmer Duensting | Marshall Co. |
| Percy Rudolph | Mo. Co. |
| Donna Shultz | Platt Co. Treasurer |
| Nancy Weeks | HASKELL CO. TREASURER |
| Pat Higgins | D of A |
| Jimmy Fall | D of A |
| Torje Narette Arnesen | Visitor |
| Maria Andersson | Visitor |
| Anne Spiess | Ks. Assoc. of Counties |

DENNIS MCKINNEY
REPRESENTATIVE, 108TH DISTRICT
612 S. SPRUCE
GREENSBURG, KS 67054
(316) 723-2129
STATE CAPITOL—278-W
TOPEKA, KS 66612-1504
(913) 296-7658



TOPEKA

HOUSE OF
REPRESENTATIVES

February 15, 1995

Testimony on HB2191

Before House Local Government Committee

Thank you very much for the opportunity to testify on HB2191.

HB2191 allows the smaller cities of Kansas to gain the advantages of a larger group health insurance program. For some cities this may mean a reduction in insurance costs. However, the most important large group benefit is reduced volatility. Several major illnesses occurring in one year would be spread over a much larger group. as a result the city would probably not see a tremendous hike in health insurance premiums.

For example, in 1994 the city of Pratt with 86 employees experienced two heart bypass surgeries and some other major illnesses. In November they were then confronted with a 34% increase in health insurance premiums. Had this one year's bad experience been spread over a larger group the premium increase would have been mitigated.

The state Health Care Commission has not allowed local governments to join the state program for fear of increasing risk to the state program. Given the size of the cities of the second and third classes, I do not believe there would be a major influx of new participants in the state plan. Thus, the risk to the state plan would not be increased.

Please remember that many of the cities of the third class have only one or two employees. They find it quite difficult to find reasonably priced health insurance with good coverage and deductibles. If one of these cities joined the 40,000 + state plan the impact on risk would be minimal.

Again, the goal of HB2191 is to give the smaller cities of Kansas access to health insurance which is reasonable and stable in both price and coverage.

Thank you again for allowing me to testify.

House Local Government
2-22-95
Attachment 1

Health Care Increase Analysis:

Kansas Cities of the Second and Third Class

(Cities Responding to the 1994 Annual Survey of Salaries and Fringe Benefits)

Family Health Insurance Costs

Number Responding: 152

| | | | |
|---------------------|-------|------------------------------|----|
| Average Population: | 3,457 | Average Full-Time Employees: | 34 |
| Median Population: | 1,832 | Median Full-Time Employees: | 16 |

Average Health Care Cost Increase: 2.7%

Median Health Care Cost Increase: 0.0%

Cost Increase Histogram

| <u>Increase</u> | <u>Number of Cities</u> | <u>Percentage of Total</u> |
|-------------------|-------------------------|----------------------------|
| 30.0% or greater | 6 | 3.9 |
| 20.0% to 29.9% | 10 | 6.6 |
| 10.0% to 19.9% | 10 | 6.6 |
| 5.0% to 9.9% | 15 | 9.9 |
| 0.1% to 4.9% | 20 | 13.2 |
| No Change | 60 | 39.5 |
| -0.1% to -4.9% | 8 | 5.3 |
| -5.0% to -9.9% | 6 | 3.9 |
| -10.0% to -19.9% | 14 | 9.2 |
| -20.0% to -29.9% | 2 | 1.3 |
| -30.0% or greater | 1 | 0.7 |

League of Kansas Municipalities



House Local Government
2-22-95
Attachment 2

Health Care Increase Analysis:

Kansas Cities of the Second and Third Class

(Cities Responding to the 1994 Annual Survey of Salaries and Fringe Benefits)

Single Health Insurance Costs

Number Responding: 150

| | | | |
|---------------------|-------|------------------------------|----|
| Average Population: | 3,486 | Average Full-Time Employees: | 34 |
| Median Population: | 1,851 | Median Full-Time Employees: | 16 |

Average Health Care Cost Increase: 3.4%

Median Health Care Cost Increase: 0.0%

Cost Increase Histogram

| <u>Increase</u> | <u>Number of Cities</u> | <u>Percentage of Total</u> |
|-------------------|-------------------------|----------------------------|
| 30.0% or greater | 7 | 4.7 |
| 20.0% to 29.9% | 11 | 7.3 |
| 10.0% to 19.9% | 14 | 9.3 |
| 5.0% to 9.9% | 12 | 8.0 |
| 0.1% to 4.9% | 15 | 10.0 |
| No Change | 61 | 40.7 |
| -0.1% to -4.9% | 8 | 5.3 |
| -5.0% to -9.9% | 7 | 4.7 |
| -10.0% to -19.9% | 11 | 7.3 |
| -20.0% to -29.9% | 2 | 1.3 |
| -30.0% or greater | 2 | 1.3 |

League of Kansas Municipalities





**KANSAS STATE EMPLOYEES
HEALTH CARE COMMISSION**

COMMISSIONERS:
Robert C. Harter, Chairman
Judy B. Rickerson
Richard E. Roberts
Susan M. Seltsam
Ron Todd

Dave Charay,
Benefits Administrator

HEALTH BENEFITS ADMINISTRATION

MEMORANDUM

TO: Members of the Local Government
FROM: Dave Charay, Health Benefits Administrator
DATE: February 15, 1995
SUBJECT: Testimony on HB 2191

Mr. Chairman, members of the Committee, thank you for the opportunity to present testimony on HB 2191.

My name is Dave Charay and I am the Health Benefits Administrator for the Kansas State Employees Health Care Program. On behalf of the Kansas State Employees Health Care Commission, I am appearing in opposition to HB 2191.

As introduced, HB 2191 would allow employees of cities of the second class and third class the option of participating in the Kansas State Employees Health Care Program. The passage of HB 2191 could adversely affect the risk integrity of the State's health plan. According to information received from the League of Kansas Municipalities, approximately 627 cities of the second and third class would be eligible for participation.

Since city participation is voluntary, each city which has health premiums lower than the State may choose not to participate. Those cities having higher premium rates than the State, and probably poorer risks, most likely would elect to participate. Poorer risk would increase utilization cost which in turn would require the health insurance carriers to increase their rates and

*House Local Government
2-22-95
Attachment 3*

cost to the State and the employees. It is reasonable to project that a rate increase anywhere from 10% to 30% in cost could occur. In 1995, the State's health plan is expected to cost over 168 million dollars. Depending on the number and type of participants each city would add to the health plan, the underwriting risk could be adversely affected.

In addition, new service areas would be created which could affect the number of carriers willing to bid on the State's health care program, if provider networks are not available in those areas. Changes in the Request for Proposal, additional staff and consulting time to evaluate the risk would be required. Since staff is presently preparing the 1996 RFP, the earliest cities could participate in the health plan would be for the 1997 calendar year.

The State of Kansas is projected to pay about \$117.6 million dollars for their portion of the premium for employees health care in fiscal year 1996. If, in fact, poorer risks are incorporated into the health plan, the State's portion could increase by millions of dollars. Until the actual number of employees, demographic studies are complete and claims experience reviews of a city's prior health plan are conducted, the actual cost cannot be calculated.

It is projected that two additional staff members will be required. However, the State could transfer all of this administrative cost in the premium rates charge to cities.

Health Benefits Administration would be required to develop other means of remitting the health premiums of these groups to the health care providers. It appears that an additional cost of 2% to 3%, in addition to the monthly premium would be needed to pay

to the carriers to pay for the administration cost of enrolling them into the health plan.

The Health Care Commission is not opposed to allowing non-state groups participation into the health plan. We are required, by statute, to consider allowing other government and non-government entities, identified in the statute, the opportunity to participate in the State's health plan. However, these non-state employee groups must meet the same underwriting and enrollment procedures that current State agencies now meet. Mandating by statute, that the State allow cities and their employees into the group, hinders the Commission in its attempt to maintain an actuarial sound program. Without the ability to require the participation of all employees of a city, risk be pooled separately from the rest of the State group (in order to evaluate the risk with the goal of merging them into the State pool), and requiring that certain employment practices be discontinued, the cost of the State program will probably rise. In essence, this cost increase would effectively be a direct State subsidy for 2nd and 3rd class cities.

STATE OF KANSAS
HOUSE OF REPRESENTATIVES

MICHAEL R. (MIKE) O'NEAL

104TH DISTRICT
HUTCHINSON/NORTHEAST RENO COUNTY

LEGISLATIVE HOTLINE
1-800-432-3924



OFFICE OF MAJORITY WHIP

CHAIRMAN:
JUDICIARY COMMITTEE

MEMBER:
SELECT COMMITTEE ON
JUVENILE CRIME
KANSAS JUDICIAL COUNCIL
UNIFORM LAW COMMISSION
NATIONAL CONFERENCE OF STATE
LEGISLATURES CRIMINAL JUSTICE
COMMITTEE

H.B. 2205
DISTRIBUTION OF INTEREST ON DELINQUENT REAL
ESTATE
HOUSE LOCAL GOVERNMENT COMMITTEE
Feb. 22, 1995

Chairman Glasscock and members of the committee, H.B. 2205 addresses distribution of interest on delinquent real estate between counties and incorporated cities therein. Currently, all such interest, whether from property within a city or not, is credited to the county general fund. While there is a provision for county commissioners to enter into agreements with cities to share interest on delinquent special assessments, most counties, including mine, take the position that since the county has the obligation to collect the delinquent amounts, they should be able to keep the interest.

House Local Government
2-22-95
Attachment 4

The Reno County Commission, for example, has taken the following position:

The County does all the tax collection, keeps all appropriate taxing records, collects the interest, and provides all tax related information to taxing districts. Adoption of this legislation (H.B. 2205) would have a negative impact on revenue to Reno County of approximately \$53,000. This interest should be retained by the County as we do all the work to collect.

Under H.B. 2205, the incorporated cities would get 50% of the interest collected, providing the county with 50% of the amounts collected to defray the costs of collection. In the Reno County example, I submit that \$53,000 is ample reimbursement to the county for its collection efforts. Any more represents and has represented a windfall to the counties.

Because the proposal would include collection of delinquent special assessments, current subsection (c) (line 43, p.1) is deleted.



**League
of Kansas
Municipalities**

LEGAL DEPARTMENT · 112 S.W. 7TH TOPEKA, KS 66603 · TELEPHONE (913) 354-9565 · FAX (913) 354-4186

LEGISLATIVE TESTIMONY

TO: House Local Government Committee
FROM: Chris McKenzie, Executive Director
RE: Support for HB 2205
DATE: February 22, 1995

First I would like to thank the Committee for allowing the League to appear today in support of HB 2205. Specifically HB 2205 amends K.S.A. Supp. 79-2004(a) to allow all interest on delinquent property taxes to be credited to the county general fund unless such interest is attributable to property located within an incorporated city, in which case 50% of such interest shall be remitted to the city treasurer and credited to the city general fund. We believe this represents a realistic approach to delinquent property taxes and the interest which is paid on them. Since property located in the city would be contributing to the interest paid, it would seem to make good sense that the city should share in the revenues derived from the interest on delinquent property taxes. It does not exclude the county from receiving interest, but simply reduces the county's share to 50% for that property within an incorporated city.

We realize this legislation changes many years of tax policy, but we believe it recognizes a truth that the interest on these taxes should be shared equally with incorporated cities in which the delinquent property is located. We believe this represents a reasonable accommodation and makes good public policy sense.

Thank you very much for allowing our comments on this issue.

House Local Government
2-22-95
Attachment 5

HOUSE BILL NO. 2205
TESTIMONY BEFORE THE LOCAL GOVERNMENT
COMMITTEE
FEBRUARY 22, 1995

Testimony Presented By:

James T. Perry, Chairman, Board of County Commissioners,
Robert P. Fischer, Board of County Commissioners
Larry R. Tucker, Treasurer
Reno County, Kansas

Mr. Chairman and Committee members:

We speak today in opposition of House Bill 2205, an act concerning the distribution of interest upon delinquent real estate taxes. In particular, we are opposed to the amendment which would require the County Treasurer to remit 50% of interest attributable to property located within an incorporated city.

If this legislation is passed, this would be a revenue loss for Reno County in the range of \$ 50,000 to \$60,000 per year. During 1994 interest collected on delinquent real estate taxes totaled \$ 254,025. The cost to collect current and delinquent property taxes for the same year was as follows:

| | |
|--|------------|
| 1. Reno County Treasurer's department. | \$ 218,424 |
| 2. Tax foreclosure sale expense. | 58,000 |
| | ----- |
| | \$ 276,424 |
| | ===== |

This does not include indirect costs associated with the sheriff's department or court services associated with the notification and processing of foreclosure action filed in district court. The end result was that the interest collected did not cover the costs associated with the tax collection process.

Why should any of the revenue associated with delinquent taxes be shared with those taxing districts that do not incur any of the costs associated with the assessment and collection process ? All of the costs, both direct and indirect occur at the County level including the Register of Deeds office, the County appraiser's department, the County Clerk's office as well as the County Treasurer's office. In addition the county contracts with legal counsel to assist in the foreclosure process of real property for delinquent taxes. None of these costs are incurred at the City level !!!

House Local Government
2-22-95
Attachment 6

Testimony (Continued) House Bill 2205.
Reno County, Kansas

If the committee feels that city taxing districts should receive interest from delinquent real estate taxes, then you should amend the legislation to allow the county to pass on the cost of the collection process. Otherwise, I suggest to you that the Cities employ their own staff to assess, bill and collect city property taxes at their own expense.

We believe that this is both impractical and would force taxpayers to in effect pay more in taxes to administer the receipt and collection process.

I would now ask Mr. Perry and Mr. Fischer to express their oral comments regarding legislative attempts to reduce revenue at the County level, which will impact services provided and its consequences on the taxpayers living in Reno County.

In closing, we ask that you oppose this and other similar legislation which would reduce alternative sources of revenue to fund our county's budget. We would be happy to answer any questions at this time.

Thank you Mr. Chairman and committee.

February 22, 1995

**TESTIMONY ON HOUSE BILL 2205
to the Local Government Committee**

Roger Kroh, Budget Director
Johnson County, Kansas
(913)764-8484

We are concerned that HB 2205 will further erode revenues from counties earned in the collection of delinquent taxes. Several years ago the interest rate on delinquent taxes was reduced from 18% to 12% which already has reduced our interest on delinquent taxes from \$3.2 million to an estimated \$1.75 million in 1995. The reduction is the equivalent of 1/2 mill. If HB 2205 would become law, the County would lose an estimated \$250,000 to \$375,000 annually.

Counties are responsible for the cost of billing and collecting taxes. When taxes are not paid, it is the county that is charged with the statutory responsibility of keeping records of who has and has not paid, billing delinquent taxpayers, and publicizing annually a list of delinquent taxpayers (which costs us \$28,000).

Our County would have to have major programming changes to distribute interest on delinquent taxes to cities. In addition, there would be a considerable amount of manual labor with taxes delinquent in counties without computerized billing.

We recommend that the statute not be amended and that the existing statutory provisions be retained which allow cities and counties, on their own, to enter into agreements for the distribution of interest on delinquent special assessments.

Finally, let me comment on what I think drives the desire of cities to receive interest on delinquent taxes. Cities are concerned that they do not get adequate services from counties to justify the interest revenue that the counties receive. Attached is a list of services provided by our County that allow cities to maintain lower tax levies. These programs were either started or consolidated at the county level to achieve economies of scale and avoid duplicate facilities, staff and administrative burdens. The cost of these services total \$186 million for our County and represent more than 60% of total expenditures. Interest earned in the collection of taxes helps pay for these services.

We urge you to not approve this bill. Thank you for your consideration and if there are any questions, I would be happy to answer them.

Attach.

House Local Government
2-22-95
Attachment 7

JOHNSON COUNTY GOVERNMENT SERVICES PROVIDED ON A COUNTYWIDE BASIS

| Service | 1995 Net Expenditures |
|--|------------------------------|
| County Clerk | \$913,798 |
| Election/Registration | \$1,029,930 |
| Motor Vehicle | \$1,687,140 |
| Register of Deeds | \$729,724 |
| Treasurer | \$783,740 |
| Community Corrections | \$3,994,480 |
| District Attorney | \$2,609,006 |
| District Courts | \$2,083,179 |
| Emergency Management | \$1,212,579 |
| Juvenile Hall | \$2,403,265 |
| Med-Act | \$6,511,536 |
| Sheriff - Communications | \$235,861 |
| Sheriff - Crime Laboratory | \$1,149,638 |
| Sheriff - Adult Detention Center | \$13,179,275 |
| Sheriff - Coroner | \$125,953 |
| Sheriff - Street Drug Unit | \$308,870 |
| 911 Telephone | \$1,040,000 |
| Executive Airport | \$569,824 |
| New Century AirCenter (Industrial Airport) | \$959,357 |
| Public Works - CARS | \$11,911,500 |
| Public Works - Transit Services | \$2,557,688 |
| Stormwater Management | \$6,686,899 |
| Environmental Services | \$2,085,890 |
| Human Services & Aging | \$13,010,262 |
| Mental Health | \$11,256,844 |
| Mental Retardation | \$7,819,600 |
| Public Health | \$4,675,610 |
| Wastewater | \$14,531,483 |
| Wastewater Capital Projects | \$38,982,798 |
| Library | \$12,456,576 |
| Park & Recreation | \$16,365,232 |
| Community Development Block Grant | \$1,556,000 |
| Certified Development Corporation | \$159,067 |
| County Economic Research Institute | \$300,000 |
| Business Technology Innovation Center | \$356,600 |
| Total | \$186,239,204 |