

DOUGLAS COUNTY

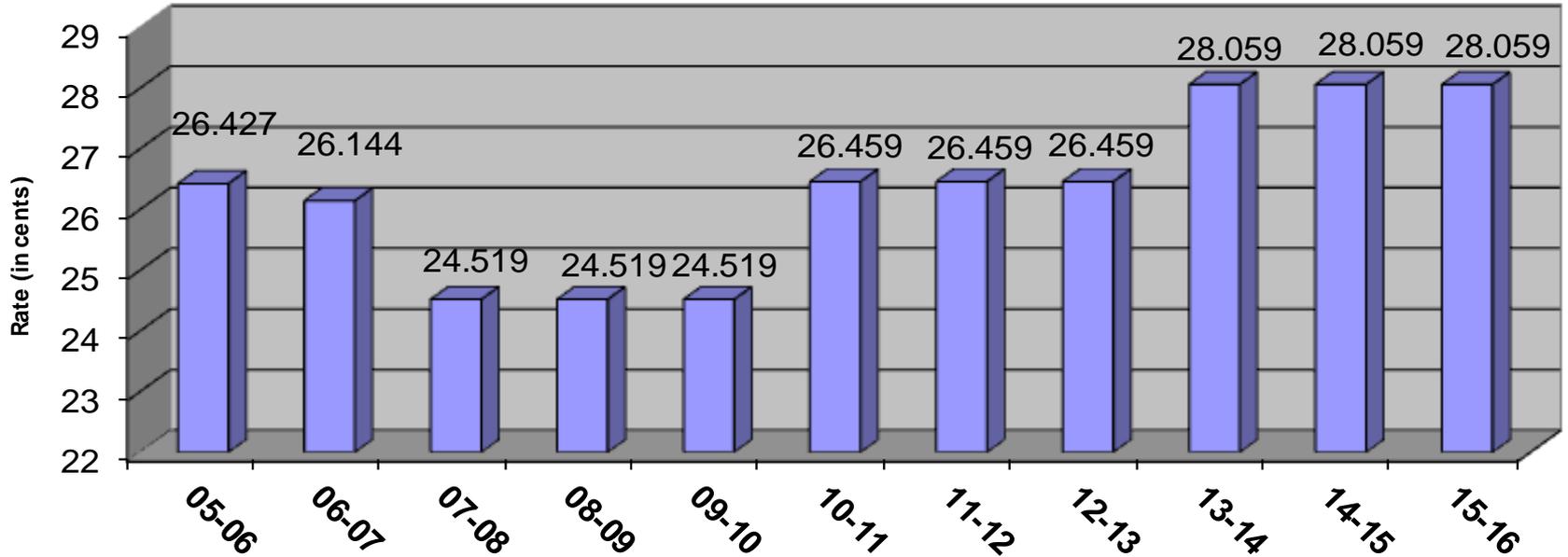


Adopted Budget 2015/2016

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value



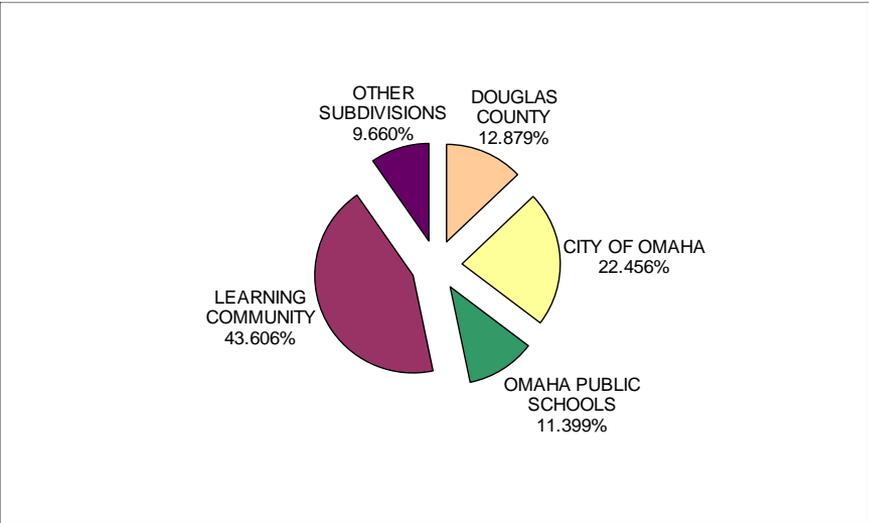
Adopted Budget 2015/2016 Rate: 28.059

Tax Levy Information

Douglas County 2014/2015

Total Tax Levy = 2.18859

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.28059	DOUGLAS COUNTY	12.879
.48922	CITY OF OMAHA	22.456
.24833	OMAHA PUBLIC SCHOOLS	11.399
.96000	LEARNING COMMUNITY	43.606
.21045	OTHER SUBDIVISIONS	9.660
<u>Other Subdivisions</u>		
.01500	Public Building Commission	
.03276	Papio Natural Resources District	
.09500	Metro Community College	
.01499	Educational Service Unit	
.05270	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Adopted Budget 2015/2016

Public Hearing

- Tuesday, August 4, 2015 at 9:00 a.m., Legislative Chambers, Omaha-Douglas Civic Center

Summary of Adopted Budget

- Adopted budget contains no increase in tax levy on assessed property values
- Adopted budget of \$368.3 million is \$22.1 million or 6.4% greater than the current year budget
- General Fund budget of \$183.4 million is \$3.6 million or 2.0% greater than the current year budget
- Road and Bridge Fund spending (which are not funded by property tax) are projected to increase by \$11.9 million
- Juvenile Court costs are expected to increase by \$2.5 million due to increased spending on Guardian Ad Litem attorney's fees
- Increased health care costs continue to be a key driver of increase in labor costs
- Hearing regarding the final tax rate will occur after the final valuation is certified on August 20, 2015.

DOUGLAS COUNTY

Adopted Budget 2015/2016

	2014/2015 Modified Budget	2015/2016 Adopted Budget	Percent Increase
General Fund	\$ 179,778,953	\$ 183,362,151	2.0%
Salary Adjustment	\$ 203,062	\$ 1,750,000	
Community Service	\$ 6,908,426	\$ 6,738,304	
Health Center	\$ 44,646,872	\$ 46,803,457	
Veterans	\$ 493,868	\$ 500,470	
Institutions	\$ 355,000	\$ 255,000	
Health Department	\$ 13,002,250	\$ 14,596,151	
Bonds:			
Debt Service	\$ 2,621,384	\$ 2,541,483	
Secure Juvenile Detention	\$ -		
Hospital Improvement	\$ -		
Law Enforcement Center	\$ -		
Corrections	\$ 3,006,350	\$ 2,942,700	
Public Safety	\$ 1,375,101	\$ 1,380,200	
Operations Supported by Property Tax	\$ 252,391,266	\$ 260,869,916	3.4%

DOUGLAS COUNTY

Adopted Budget 2015/2016

	2014/2015	2015/2016	
	Modified	Adopted	Percent
	Budget	Budget	Increase
Road	\$ 32,056,151	\$ 42,745,878	
Bridge	\$ 3,739,750	\$ 4,968,250	
Tourism	\$ 3,361,304	\$ 3,338,794	
Insurance	\$ 30,000,000	\$ 32,000,000	
Liability Escrow	\$ 800,000	\$ 600,000	
Lottery	\$ 300,000	\$ 300,000	
Federal Drug Forfeiture	\$ 1,337,143	\$ 1,337,143	
County Drug Forfeiture	\$ 20,000	\$ 20,000	
Inheritance Tax	\$ 12,500,000	\$ 13,500,000	
Hospital - Patient	\$ 35,846	\$ 32,550	
Inventory	\$ 4,961,850	\$ 4,512,500	
911 Surcharge	\$ 1,350,000	\$ 1,000,000	
911 Wireless Surcharge	\$ 331,616	\$ 269,670	
Library	\$ 2,405,858	\$ 1,978,196	
ROD Tech Fund	\$ 635,001	\$ 635,000	
Construction Funds:			
Secure Juvenile Detention	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	
Bridge	\$ -	\$ -	
Health Center	\$ -	\$ -	
Corrections	\$ -	\$ -	
	\$ 346,225,785	\$ 368,107,897	6.3%

DOUGLAS COUNTY

Adopted Budget 2015/2016

	2014/2015	2015/2016	
	Modified	Adopted	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND</u>			
Assessor / Register of Deeds	\$ 4,732,509	\$ 4,790,962	1.2%
Communications (911)	\$ 5,873,011	\$ 6,174,403	5.1%
Attorney	\$ 7,947,485	\$ 8,126,816	2.3%
Capital Improvement	\$ 635,000	\$ 635,000	0.0%
Clerk	\$ 1,659,166	\$ 1,704,583	2.7%
Emergency Management	\$ 354,918	\$ 333,762	-6.0%
Clerk of the District Court	\$ 2,906,147	\$ 2,943,507	1.3%
Environmental Services	\$ 14,926,882	\$ 14,963,480	0.2%
Commissioners	\$ 257,328	\$ 265,045	3.0%
District Court	\$ 3,839,206	\$ 3,945,980	2.8%
Extension	\$ 429,495	\$ 435,287	1.3%
Election Commissioner	\$ 1,336,285	\$ 1,342,670	0.5%
Board of Equalization	\$ 235,000	\$ 235,000	0.0%
Garage	\$ 1,474,095	\$ 1,467,533	-0.4%
Court Related Expense	\$ 70,400	\$ 77,712	10.4%
County Court	\$ 344,226	\$ 344,226	0.0%
County Court Probation	\$ 136,479	\$ 132,910	-2.6%
Juvenile Court	\$ 3,807,532	\$ 6,279,852	64.9%
Juvenile Court Probation	\$ 94,001	\$ 94,090	0.1%
Miscellaneous	\$ 125,000	\$ 125,000	0.0%
Public Defender	\$ 4,285,458	\$ 4,364,849	1.9%
Purchasing	\$ 1,249,848	\$ 1,266,518	1.3%
Sheriff	\$ 14,725,067	\$ 14,847,350	0.8%
Engineer	\$ 215,162	\$ 218,286	1.5%
Treasurer	\$ 5,857,675	\$ 6,071,087	3.6%

DOUGLAS COUNTY

Adopted Budget 2015/2016

	2014/2015	2015/2016	
	Modified	Adopted	Percent
	Budget	Budget	Increase
<u>GENERAL FUND (CONT'D)</u>			
Youth Center	\$ 7,899,756	\$ 8,001,889	1.3%
General Equipment	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	0.0%
Records Imaging	\$ 240,889	\$ 243,532	1.1%
Administrative Office	\$ 2,146,844	\$ 1,502,849	-30.0%
GIS	\$ 293,067	\$ 374,612	27.8%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,731,213	\$ 6,256,213	-7.1%
Employee Fringe Benefits	\$ 30,700,000	\$ 31,800,000	3.6%
ENHSA	\$ 2,227,725	\$ 2,247,452	0.9%
Civil Service	\$ 912,574	\$ 909,590	-0.3%
Sheriff Merit Comm	\$ 14,399	\$ 24,020	66.8%
Corrections	\$ 34,615,294	\$ 34,664,314	0.1%
Public Property	\$ 3,876,007	\$ 3,957,940	2.1%
Public Building Comm.	\$ 3,368,659	\$ 3,368,487	0.0%
Fees & Contracts	\$ 1,758,000	\$ 958,000	-45.5%
Outside Office Expense	\$ 1,890,125	\$ 1,921,125	1.6%
Risk Insurance	\$ 3,216,000	\$ 3,316,000	3.1%
Douglas County Technology	\$ 450,000	\$ 400,000	-11.1%
Landfill Site	\$ 312,423	\$ 262,423	-16.0%
Juvenile Justice Collective Impact	\$ 75,000	\$ 305,775	307.7%
Juvenile Assessment Center	\$ 823,755	\$ 877,457	6.5%
SUB-TOTAL GENERAL FUND	\$ 179,705,903	\$ 183,214,384	2.0%
Airline Tax Refund	\$ 73,050	\$ -	NM
Insurance Tax Refund	\$ -	\$ 147,767	NM
TOTAL GENERAL FUND	\$ 179,778,953	\$ 183,362,151	2.0%

DOUGLAS COUNTY

Summary of Revenues 2015/2016

For Operations supported by Property Tax

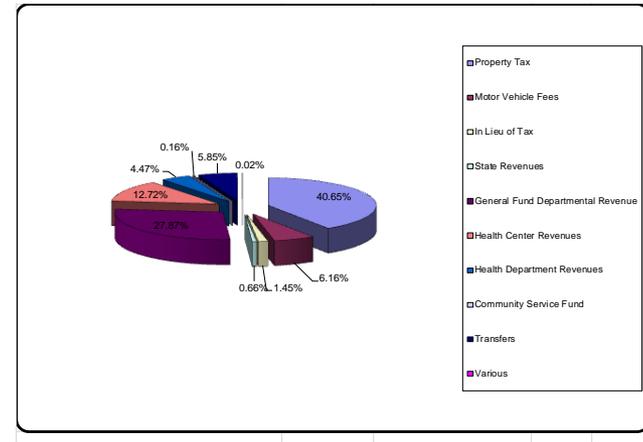
	2014/2015	2015/2016	
Revenue Item	Estimated Revenue	Estimated Revenue	Increase / Decrease
Property Tax	\$ 99,500,000	\$ 101,359,152	\$ 1,859,152
	\$ 2,400,000	\$ 2,500,000	\$ 100,000
Motor Vehicle Fees	\$ 14,500,000	\$ 15,750,000	\$ 1,250,000
In Lieu of Tax	\$ 3,500,000	\$ 3,700,000	\$ 200,000
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 1,000,000	\$ 1,000,000	\$ -
Pro Rate Motor Vehicle	\$ 250,000	\$ 275,000	\$ 25,000
Carline / Airline Tax	\$ 350,000	\$ 400,000	\$ 50,000
Various	\$ 50,000	\$ 50,000	\$ -
Intergovernmental Revenues (Transfers)	<u>\$ 13,439,200</u>	<u>\$ 14,939,670</u>	<u>\$ 1,500,470</u>
	\$ 134,989,200	\$ 139,973,822	\$ 4,984,622
General Fund Departmental Revenue	\$ 68,743,488	\$ 71,197,259	\$ 2,453,771
Health Center Revenue (Medicaid, Medicare, etc)	\$ 30,633,954	\$ 32,505,821	\$ 1,871,867
Health Department Revenue	\$ 9,871,237	\$ 11,422,334	\$ 1,551,097
Community Service Fund	\$ 550,000	\$ 400,000	\$ (150,000)
TOTAL	\$ 244,787,879	\$ 255,499,236	\$ 10,711,357

DOUGLAS COUNTY

Sources of Revenue 2015/2016

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>Estimated Revenue</u>
Property Tax	40.65%	\$ 103,859,152
Motor Vehicle Fees	6.16%	\$ 15,750,000
In Lieu of Tax	1.45%	\$ 3,700,000
State Revenues	0.66%	\$ 1,675,000
General Fund Departmental Revenue	27.87%	\$ 71,197,259
Health Center Revenues	12.72%	\$ 32,505,821
Health Department Revenues	4.47%	\$ 11,422,334
Community Service Fund	0.16%	\$ 400,000
Transfers	5.85%	\$ 14,939,670
Various	0.02%	\$ 50,000
	100.00%	\$ 255,499,236



■ See page 8 for all revenue.

DOUGLAS COUNTY

Adopted Budget 2015/2016

Summary of Revenues - Overall

		2014/2015	2015/2016
	Revenue Item	Estimated Revenue	Estimated Revenue
	Property Tax	\$ 99,500,000	\$ 101,359,152
	Homestead	\$ 2,400,000	\$ 2,500,000
	Motor Vehicle Fees	\$ 14,500,000	\$ 15,750,000
	In Lieu of Tax	\$ 3,500,000	\$ 3,700,000
	State Revenue		
	Governmental Subdivision	\$ -	\$ -
	Insurance Tax	\$ 1,000,000	\$ 1,000,000
	Pro Rate Motor Vehicle	\$ 250,000	\$ 275,000
	Carline / Airline Tax	\$ 350,000	\$ 400,000
	General Fund Departments	\$ 68,743,488	\$ 71,197,259
	Various	\$ 50,000	\$ 50,000
	Health Center (Medicaid, medicare, etc)	\$ 30,633,954	\$ 32,505,821
	Health Department	\$ 9,871,237	\$ 11,422,334
	Community Service Fund	\$ 550,000	\$ 400,000
	Road Fund		
	Gas Tax	\$ 16,411,844	\$ 16,424,594
	Miscellaneous	\$ 11,438,457	\$ 21,307,498
	Bridge Fund		
	Miscellaneous	\$ 2,557,918	\$ 3,040,020
	Tourism		
	Lodging Tax	\$ 6,000,000	\$ 6,000,000
		\$ (3,000,000)	\$ (3,200,000)
	Intergovernmental Revenues (Transfers)		
	Medical Insurance Fund Deposits	\$ 29,000,000	\$ 31,000,000
	Inventory Fund Billings	\$ 4,961,850	\$ 3,692,000
	Transfers	\$ 13,439,200	\$ 14,939,670
	Other		
	Inheritance Tax	\$ 10,000,000	\$ 10,500,000
	Keno	\$ 300,000	\$ 250,000
	911 Surcharge	\$ 1,350,000	\$ 1,000,000
	911 Wireless	\$ 385,906	\$ 385,244
	Library Fund (includes property tax from unincorporated residents)	\$ 2,609,397	\$ 1,659,454
	ROD Tech Fund	\$ 450,000	\$ 360,000
	Various	\$ 1,047,000	\$ 798,000
	Total Estimated Revenue	\$ 328,300,251	\$ 348,716,046

DOUGLAS COUNTY

Adopted Budget 2015/2016

Summary of Revenues - General Fund

	2014/2015	2015/2016	
	Estimated	Estimated	Increase /
Department	Revenue	Revenue	(Decrease)
Communications (911)	\$ 4,637,900	\$ 5,284,858	\$ 646,958
Attorney	\$ 1,122,001	\$ 1,230,000	\$ 107,999
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 99,100	\$ 156,100	\$ 57,000
Emergency Management	\$ 100,000	\$ 134,000	\$ 34,000
Clerk of the District Court	\$ 1,625,000	\$ 1,550,000	\$ (75,000)
Environmental Services	\$ 16,375,628	\$ 16,383,916	\$ 8,288
District Court	\$ 1,100,000	\$ 1,005,000	\$ (95,000)
Extension	\$ 66,417	\$ 68,910	\$ 2,493
Election Commissioner	\$ 123,025	\$ 175,000	\$ 51,975
Garage	\$ 460,000	\$ 450,000	\$ (10,000)
County Court	\$ 20,000	\$ 30,000	\$ 10,000
County Court Probation	\$ -	\$ -	\$ -
Juvenile Court	\$ 25,000	\$ 2,500	\$ (22,500)
Miscellaneous	\$ 50,000	\$ 75,000	\$ 25,000
Public Defender	\$ -	\$ 15,000	\$ 15,000
Purchasing	\$ 160,000	\$ 180,000	\$ 20,000
Register of Deeds	\$ 4,192,500	\$ 4,160,000	\$ (32,500)
Sheriff	\$ 2,865,707	\$ 2,943,450	\$ 77,743
Treasurer	\$ 12,199,270	\$ 11,525,000	\$ (674,270)
Youth Center	\$ 3,588,290	\$ 5,025,000	\$ 1,436,710
General Equipment	\$ 20,000	\$ 25,000	\$ 5,000
Records Imaging	\$ 7,952	\$ 10,064	\$ 2,112
Administration	\$ 18,270	\$ 295,855	\$ 277,585
GIS	\$ 372,323	\$ 374,855	\$ 2,532
Corrections	\$ 14,827,167	\$ 14,827,090	\$ (77)
Public Property	\$ 3,282,250	\$ 3,350,000	\$ 67,750
Public Building Comm	\$ 50,000	\$ 50,000	\$ -
Fees & Contracts	\$ -	\$ -	\$ -
Outside Office Expense	\$ 6,000	\$ 10,000	\$ 4,000
Risk Insurance	\$ 450,000	\$ 500,000	\$ 50,000
Douglas County Technology	\$ 450,000	\$ 360,000	\$ (90,000)
J & A Probation	\$ -	\$ 50,000	\$ 50,000
Juvenile Justice Collective Impact	\$ -	\$ 300,000	\$ 300,000
Juvenile Assessment Center	\$ 449,688	\$ 650,661	\$ 200,973
Department Revenue	\$ 68,743,488	\$ 71,197,259	\$ 2,453,771

DOUGLAS COUNTY
Adopted Budget 2015/2016
Change In Taxable Valuation

YEAR	VALUATION	CHANGE	
		AMOUNT	PERCENT
1998-99	17,216,513,890	1,140,042,145	7.09%
1999-00	19,456,845,965	2,240,332,075	13.01%
2000-01	22,293,775,935	2,836,929,970	14.58%
2001-02	23,490,385,630	1,196,609,695	5.37%
2002-03	24,396,902,470	906,516,840	3.86%
2003-04	25,515,035,475	1,118,133,005	4.58%
2004-05	26,658,670,840	1,143,635,365	4.48%
2005-06	29,199,416,920	2,540,746,080	9.53%
2006-07	30,991,372,810	1,791,955,890	6.14%
2007-08	33,933,447,230	2,942,074,420	9.49%
2008-09	34,956,883,915	1,023,436,685	3.02%
2009-10	35,956,237,205	999,353,290	2.86%
2010-11	35,955,126,580	(1,110,625)	-0.0031%
2011-12	36,396,026,910	440,900,330	1.23%
2012-13	36,630,182,640	234,155,730	0.64%
2013-14	36,903,701,160	273,518,520	0.75%
2014-15	37,585,330,630	681,629,470	0.63%
2015-16	39,038,137,635	1,452,807,005	3.87%

SALARY ADJUSTMENT FUND

- The Salary Adjustment Fund is included in the county budget as a pool of money to be allocated to specific budgets to fund salary and hourly wage increases which are approved by the County Board of Commissioners over the course of the fiscal year. These increases include wage increases contained in union labor agreements, along with salary increases for Elected Officials and their Chief Deputies, Attorneys in the Public Defender and County Attorney's offices and for all non-union pay plan employees. This fund can only be used for the aforementioned salary increases and any funds remaining at the end of the fiscal year are automatically transferred back to the General Fund reserves.