

DOUGLAS COUNTY

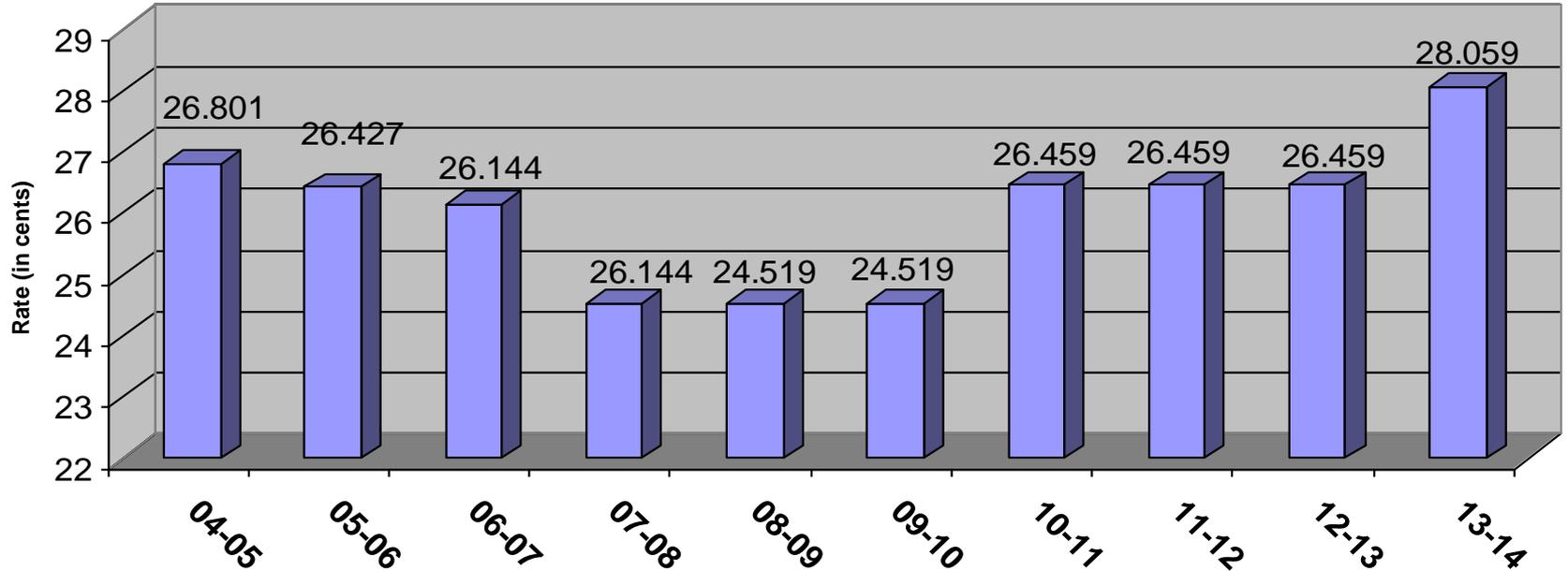


Adopted Budget 2013/2014

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value



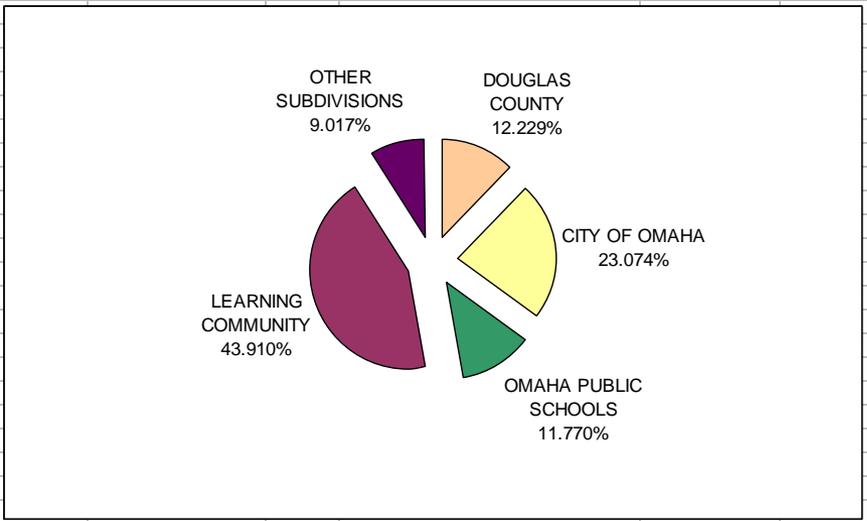
Adopted Budget 2013/2014 Rate: 28.059

Tax Levy Information

Douglas County 2012/2013

Total Tax Levy = 2.16354

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.26459	DOUGLAS COUNTY	12.229
.49922	CITY OF OMAHA	23.074
.25465	OMAHA PUBLIC SCHOOLS	11.770
.95000	LEARNING COMMUNITY	43.910
.19508	OTHER SUBDIVISIONS	9.017
<u>Other Subdivisions</u>		
.01300	Public Building Commission	
.03275	Papio Natural Resources District	
.08500	Metro Community College	
.01500	Educational Service Unit	
.04933	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Adopted Budget 2013/2014

Public Hearing

- July 9, 2013, 9:00 am, LC2 Omaha – Douglas Civic Center

Summary of Adopted Budget

- Adopted budget of \$324.1 million is \$2.5 million or 0.8% lower than the current year budget.
- General Fund budget of \$169 million is \$1.8 million or 1.0% lower than the current year budget.
- Majority of offices and departments have budgets which are flat or below current year.
- Assumption is overall county property valuation will be flat.
- The revenue shortfall for operations supported by property tax is \$5.5 million.
- To achieve a balanced budget without materially lowering current reserves will require a tax rate increase of 1.6 cents.
- Adoption of budget took place on July 9, 2013. Hearing regarding the final tax rate will occur after the final valuation is certified. Final valuation will be received on August 20, 2013.

DOUGLAS COUNTY

Adopted Budget 2013/2014

	2012/2013	2013/2014	2013/2014	
	Budget	Budget	Adopted	Percent
	Budget	Requests	Budget	Increase
General Fund	\$ 170,957,446	\$ 169,638,028	\$ 169,185,167	-1.0%
Salary Adjustment	\$ 186,131	\$ 2,000,000	\$ 2,000,000	
Community Service	\$ 7,672,971	\$ 7,091,909	\$ 6,891,909	
Health Center	\$ 43,482,019	\$ 42,679,967	\$ 42,579,967	
Veterans	\$ 455,791	\$ 471,291	\$ 471,291	
Institutions	\$ 270,000	\$ 270,000	\$ 270,000	
Health Department	\$ 15,932,538	\$ 12,787,144	\$ 12,787,144	
Bonds:				
Debt Service	\$ 2,705,443	\$ 2,712,914	\$ 2,712,914	
Secure Juvenile Detention	\$ -			
Hospital Improvement	\$ -			
Law Enforcement Center	\$ -			
Corrections	\$ 3,039,725	\$ 3,030,000	\$ 3,030,000	
Public Safety	\$ 1,492,994	\$ 1,457,988	\$ 1,457,988	
Operations Supported by				
Property Tax	\$ 246,195,058	\$ 242,139,241	\$ 241,386,380	-2.0%

DOUGLAS COUNTY

Adopted Budget 2013/2014

	2012/2013	2013/2014	2013/2014	
	Modified	Requested	Adopted	Percent
	Budget	Budget	Budget	Increase
Road	\$ 22,755,751	\$ 27,937,755	\$ 27,937,755	
Bridge	\$ 2,801,000	\$ 2,816,000	\$ 2,816,000	
Tourism	\$ 2,861,600	\$ 2,854,600	\$ 2,854,600	
Insurance	\$ 26,500,000	\$ 25,500,000	\$ 25,500,000	
Liability Escrow	\$ 1,300,000	\$ 800,000	\$ 800,000	
Lottery	\$ 250,000	\$ 250,000	\$ 250,000	
Federal Drug Forfeiture	\$ 947,393	\$ 946,324	\$ 1,446,324	
County Drug Forfeiture	\$ 20,000	\$ 20,000	\$ 20,000	
Inheritance Tax	\$ 11,500,000	\$ 10,500,000	\$ 10,500,000	
Hospital - Patient	\$ 47,200	\$ 47,500	\$ 47,500	
Inventory	\$ 5,961,850	\$ 5,961,850	\$ 5,961,850	
911 Surcharge	\$ 2,500,000	\$ 1,600,000	\$ 1,600,000	
911 Wireless Surcharge	\$ 675,000	\$ 323,877	\$ 323,877	
Library	\$ 2,311,595	\$ 2,004,883	\$ 2,004,883	
ROD Tech Fund	\$ -	\$ 635,001	\$ 635,001	
Construction Funds:				
Secure Juvenile Detention	\$ -	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	\$ -	
Bridge	\$ -	\$ -	\$ -	
Health Center	\$ -	\$ -	\$ -	
Corrections	\$ -	\$ -	\$ -	
	\$ 326,626,447	\$ 324,337,031	\$ 324,084,170	-0.8%

DOUGLAS COUNTY

Adopted Budget 2013/2014

	2012/2013	2013/2014	2013/2014	
	Modified	Budget	Adopted	Percent
	<u>Budget</u>	<u>Request</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND</u>				
Assessor	\$ 3,128,084	\$ 3,451,299	\$ 3,378,084	8.0%
Communications (911)	\$ 5,205,383	\$ 5,511,093	\$ 5,511,093	5.9%
Attorney	\$ 7,553,102	\$ 7,556,132	\$ 7,556,132	0.0%
Capital Improvement	\$ 620,000	\$ 670,000	\$ 620,000	0.0%
Clerk	\$ 1,615,323	\$ 1,656,322	\$ 1,615,323	0.0%
Emergency Management	\$ 339,169	\$ 377,794	\$ 377,794	11.4%
Clerk of the District Court	\$ 2,859,662	\$ 2,824,077	\$ 2,824,077	-1.2%
Environmental Services	\$ 14,806,213	\$ 14,896,449	\$ 14,896,449	0.6%
Commissioners	\$ 255,000	\$ 255,000	\$ 255,000	0.0%
District Court	\$ 3,661,979	\$ 3,774,146	\$ 3,661,979	0.0%
Extension	\$ 445,763	\$ 441,003	\$ 401,003	-10.0%
Election Commissioner	\$ 2,114,086	\$ 1,455,000	\$ 1,300,000	-38.5%
Board of Equalization	\$ 235,000	\$ 235,000	\$ 235,000	0.0%
Garage	\$ 1,427,744	\$ 1,445,217	\$ 1,445,217	1.2%
Court Related Expense	\$ 63,540	\$ 67,200	\$ 67,200	5.8%
County Court	\$ 342,120	\$ 342,120	\$ 342,120	0.0%
County Court Probation	\$ 132,825	\$ 138,107	\$ 132,825	0.0%
Juvenile Court	\$ 4,012,170	\$ 4,012,170	\$ 3,912,170	-2.5%
Juvenile Court Probation	\$ 48,648	\$ 81,343	\$ 181,343	272.8%
Miscellaneous	\$ 117,000	\$ 117,000	\$ 117,000	0.0%
Public Defender	\$ 3,946,040	\$ 3,950,426	\$ 3,950,426	0.1%
Purchasing	\$ 1,205,773	\$ 1,185,164	\$ 1,155,164	-4.2%
Register of Deeds	\$ 1,354,513	\$ 1,410,714	\$ 1,354,513	0.0%
Sheriff	\$ 13,697,640	\$ 13,968,912	\$ 13,833,912	1.0%
Engineer	\$ 204,634	\$ 209,088	\$ 209,088	2.2%
Treasurer	\$ 5,658,647	\$ 5,637,274	\$ 5,637,274	-0.4%

DOUGLAS COUNTY

Adopted Budget 2013/2014

	2012/2013	2013/2014	2013/2014	
	Modified	Budget	Adopted	Percent
	<u>Budget</u>	<u>Request</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND (CONT'D)</u>				
Youth Center	\$ 7,251,855	\$ 7,243,200	\$ 7,243,200	-0.1%
General Equipment	\$ 531,000	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	\$ 105,798	0.0%
Microfilm	\$ 236,450	\$ 236,415	\$ 236,415	0.0%
Administrative Office	\$ 1,022,394	\$ 990,066	\$ 990,066	-3.2%
GIS	\$ 364,454	\$ 322,442	\$ 322,442	-11.5%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,014,865	\$ 6,164,865	\$ 6,164,865	2.5%
Employee Fringe Benefits	\$ 28,860,000	\$ 26,860,000	\$ 26,860,000	-6.9%
ENHSA	\$ 2,227,725	\$ 2,227,722	\$ 2,227,725	0.0%
Civil Service	\$ 860,537	\$ 860,412	\$ 860,412	0.0%
Sheriff Merit Comm	\$ 21,604	\$ 15,104	\$ 15,104	-30.1%
Corrections	\$ 33,204,623	\$ 33,193,426	\$ 32,863,426	-1.0%
Corrections - Inmate Account				
Public Property	\$ 3,623,229	\$ 3,623,229	\$ 4,123,229	13.8%
Public Building Comm.	\$ 3,296,037	\$ 3,343,234	\$ 3,343,234	1.4%
Fees & Contracts	\$ 1,758,000	\$ 1,758,000	\$ 1,758,000	0.0%
Outside Office Expense	\$ 1,928,000	\$ 1,925,593	\$ 2,000,593	3.8%
Risk Insurance	\$ 3,716,000	\$ 3,216,000	\$ 3,216,000	-13.5%
Douglas County Technology	\$ -	\$ 447,908	\$ 447,908	
Landfill Site	\$ 312,423	\$ 312,423	\$ 312,423	0.0%
Juvenile Assessment Center	\$ 572,394	\$ 593,141	\$ 593,141	3.6%
TOTAL GENERAL FUND	\$ 170,957,446	\$ 169,638,028	\$ 169,185,167	-1.0%

DOUGLAS COUNTY

Summary of Revenues 2013/2014

For Operations supported by Property Tax

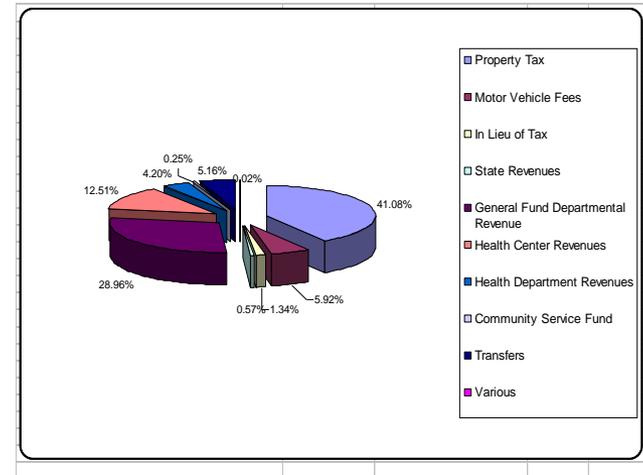
	2012/2013	2013/2014	
	Estimated	Estimated	Increase /
Revenue Item	Revenue	Revenue	Decrease
Property Tax	\$ 92,537,577	\$ 95,174,623	\$ 2,637,046
	\$ 2,300,000	\$ 2,700,000	\$ 400,000
Motor Vehicle Fees	\$ 14,000,000	\$ 14,100,000	\$ 100,000
In Lieu of Tax	\$ 2,800,000	\$ 3,200,000	\$ 400,000
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 750,000	\$ 700,000	\$ (50,000)
Pro Rate Motor Vehicle	\$ 225,001	\$ 300,000	\$ 74,999
Carline / Airline Tax	\$ 400,000	\$ 350,000	\$ (50,000)
Various	\$ 50,000	\$ 50,000	\$ -
Intergovernmental Revenues (Transfers)	<u>\$ 13,800,000</u>	<u>\$ 12,300,000</u>	<u>\$ (1,500,000)</u>
	\$ 126,862,578	\$ 128,874,623	\$ 2,012,045
General Fund Departmental Revenue	\$ 69,776,564	\$ 69,003,437	\$ (773,127)
Health Center Revenue (Medicaid, Medicare, etc)	\$ 30,636,150	\$ 29,804,770	\$ (831,380)
Health Department Revenue	\$ 13,051,227	\$ 9,998,649	\$ (3,052,578)
Community Service Fund	\$ 847,000	\$ 600,000	\$ (247,000)
TOTAL	\$ 241,173,519	\$ 238,281,479	\$ (2,892,040)

DOUGLAS COUNTY

Sources of Revenue 2013/2014

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>Estimated Revenue</u>
Property Tax	41.08%	\$ 97,874,623
Motor Vehicle Fees	5.92%	\$ 14,100,000
In Lieu of Tax	1.34%	\$ 3,200,000
State Revenues	0.57%	\$ 1,350,000
General Fund Departmental Revenue	28.96%	\$ 69,003,437
Health Center Revenues	12.51%	\$ 29,804,770
Health Department Revenues	4.20%	\$ 9,998,649
Community Service Fund	0.25%	\$ 600,000
Transfers	5.16%	\$ 12,300,000
Various	0.02%	\$ 50,000
	100.00%	\$ 238,281,479



■ See page 8 for all revenue.

DOUGLAS COUNTY

Adopted Budget 2013/2014

Summary of Revenues - Overall

		2012/2013	2013/2014
	Revenue Item	Estimated Revenue	Estimated Revenue
	Property Tax	\$ 92,537,577	\$ 95,174,623
	Motor Vehicle Fees	\$ 2,300,000	\$ 2,700,000
	In Lieu of Tax	\$ 14,100,000	\$ 14,100,000
	State Revenue		
	Governmental Subdivision	\$ -	\$ -
	Insurance Tax	\$ 750,000	\$ 700,000
	Pro Rate Motor Vehicle	\$ 225,001	\$ 300,000
	Carlisle / Airline Tax	\$ 400,000	\$ 350,000
	General Fund Departments	\$ 69,776,564	\$ 69,003,437
	Various	\$ 50,000	\$ 50,000
	Health Center (Medicaid, medicare, etc)	\$ 30,836,150	\$ 29,804,770
	Health Department	\$ 13,051,227	\$ 9,998,649
	Community Service Fund	\$ 847,000	\$ 600,000
	Road Fund		
	Gas Tax	\$ 14,242,923	\$ 14,809,750
	Miscellaneous	\$ 6,983,850	\$ 11,089,800
	Bridge Fund		
	Miscellaneous	\$ 1,662,500	\$ 2,107,500
	Tourism		
	Lodging Tax	\$ 5,400,000	\$ 6,000,000
		\$ (2,538,400)	\$ (3,138,000)
	Intergovernmental Revenues (Transfers)		
	Medical Insurance Fund Deposits	\$ 26,500,000	\$ 23,500,000
	Inventory Fund Billings	\$ 5,961,850	\$ 5,961,850
	Transfers	\$ 13,800,000	\$ 12,300,000
	Other		
	Inheritance Tax	\$ 9,000,000	\$ 9,000,000
	Keno	\$ 200,000	\$ 250,000
	911 Surcharge	\$ 1,450,000	\$ 1,500,000
	911 Wireless	\$ -	\$ 450,000
	Library Fund (includes property tax from unincorporated residents)	\$ 2,277,572	\$ 1,877,372
	ROD Tech Fund	\$ -	\$ 447,908
	Various	\$ 2,428,200	\$ 2,053,500
	Total Estimated Revenue	\$ 315,042,014	\$ 314,191,159

DOUGLAS COUNTY

Adopted Budget 2013/2014

Summary of Revenues - General Fund

	Adjusted		
	2012/2013	2013/2014	
	Estimated	Estimated	Increase /
Department	Revenue	Revenue	(Decrease)
Communications (911)	\$ 4,702,207	\$ 4,310,877	\$ (391,330)
Attorney	\$ 1,551,560	\$ 1,328,995	\$ (222,565)
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 95,100	\$ 98,300	\$ 3,200
Emergency Management	\$ 75,000	\$ 75,000	\$ -
Clerk of the District Court	\$ 1,654,100	\$ 1,646,600	\$ (7,500)
Environmental Services	\$ 16,516,581	\$ 16,577,792	\$ 61,211
District Court	\$ 975,000	\$ 1,050,000	\$ 75,000
Extension	\$ 74,054	\$ 72,504	\$ (1,550)
Election Commissioner	\$ 693,300	\$ 179,750	\$ (513,550)
Garage	\$ 450,000	\$ 1,000,000	\$ 550,000
County Court	\$ 36,500	\$ 56,500	\$ 20,000
County Court Probation			\$ -
Juvenile Court	\$ 66,000	\$ 18,000	\$ (48,000)
Miscellaneous	\$ 50,000	\$ 100,000	\$ 50,000
Purchasing	\$ 149,200	\$ 149,200	\$ -
Register of Deeds	\$ 3,356,500	\$ 4,192,500	\$ 836,000
Sheriff	\$ 2,464,132	\$ 2,480,570	\$ 16,438
Treasurer	\$ 12,466,762	\$ 12,500,000	\$ 33,238
Youth Center	\$ 3,343,847	\$ 3,338,471	\$ (5,376)
General Equipment	\$ 15,000	\$ 15,000	\$ -
Microfilm	\$ 7,500	\$ 9,791	\$ 2,291
Administration	\$ 71,317	\$ 44,083	\$ (27,234)
GIS	\$ 430,000	\$ 331,000	\$ (99,000)
Corrections	\$ 16,694,737	\$ 14,826,167	\$ (1,868,570)
Public Property	\$ 3,261,000	\$ 3,324,500	\$ 63,500
Public Building Comm	\$ 50,000	\$ 100,000	\$ 50,000
Fees & Contracts	\$ -	\$ -	\$ -
Outside Office Expense	\$ 4,150	\$ 7,500	\$ 3,350
Risk Insurance	\$ 175,000	\$ 400,000	\$ 225,000
Douglas County Technology	\$ -	\$ 447,908	\$ 447,908
Juvenile Assessment Center	\$ 348,017	\$ 322,429	\$ (25,588)
Department Revenue	\$ 69,776,564	\$ 69,003,437	\$ (773,127)

DOUGLAS COUNTY
Adopted Budget 2013/2014
Change In Taxable Valuation

YEAR	VALUATION	CHANGE	
		AMOUNT	PERCENT
1996-97	16,544,864,185	1,241,390,630	8.11%
1997-98	16,076,471,745	(468,392,440)	-2.83%
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	36,768,706,040	138,523,400	0.38%

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.