

DOUGLAS COUNTY

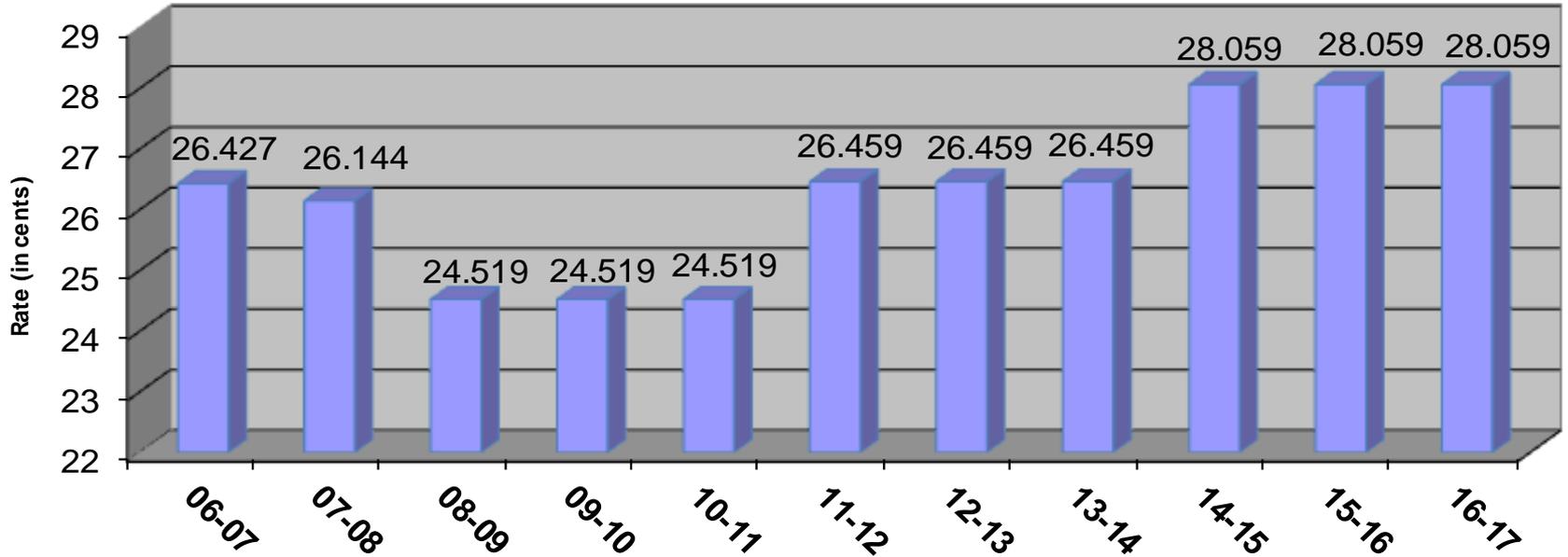


Proposed Budget 2016/2017

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value



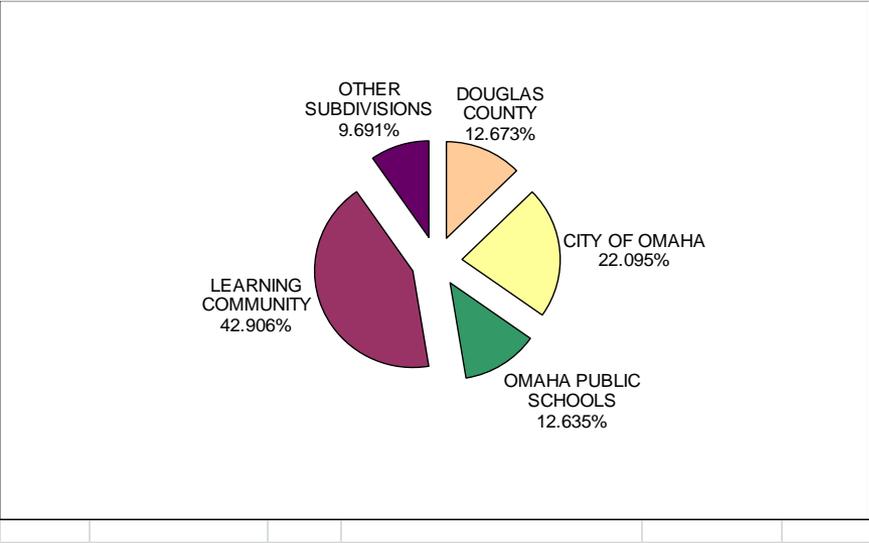
Proposed Budget 2016/2017 Rate: 28.059

Tax Levy Information

Douglas County 2015/2016

Total Tax Levy = 2.21414

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.28059	DOUGLAS COUNTY	12.673
.48922	CITY OF OMAHA	22.095
.27975	OMAHA PUBLIC SCHOOLS	12.635
.95000	LEARNING COMMUNITY	42.906
.21458	OTHER SUBDIVISIONS	9.691
<u>Other Subdivisions</u>		
.01500	Public Building Commission	
.03804	Papio Natural Resources District	
.09500	Metro Community College	
.01500	Educational Service Unit	
.05154	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Proposed Budget 2016/2017

Public Hearing

- Tuesday, July 12, 2016, at 9:00 a.m., Legislative Chambers, Omaha-Douglas Civic Center.

Summary of Proposed Budget

- Proposed budget contains no increase in tax levy on assessed property values.
- Proposed budget of \$390.4 million is \$17.5 million or 4.7% greater than the current year budget.
- General Fund budget of \$193.1 million is \$5.0 million or 2.6% greater than the current year budget.
- Increased health care costs continue to be a driver of increase in labor costs.
- Capital Improvements budget was increased by \$565,000 to assist with the replacement of aging infrastructure assets.
- Election Commission budget increased by \$1.45 million for expenses associated with November general election and May mayoral election.
- Health Department budget increased \$2.1 million which is offset by grant revenues received to fund these new initiatives.
- Hearing regarding the final tax rate will occur after the final valuation is certified on August 20, 2016.

DOUGLAS COUNTY

Proposed Budget 2016/2017

	2015/2016 Modified Budget	2016/2017 Proposed Budget	Percent Increase
General Fund	\$ 188,130,496	\$ 193,114,704	2.6%
Salary Adjustment	\$ 2,135	\$ 7,000,000	
Community Service	\$ 6,893,646	\$ 6,431,124	
Health Center	\$ 46,960,014	\$ 47,592,666	
Veterans	\$ 511,292	\$ 512,379	
Institutions	\$ 255,000	\$ 225,000	
Health Department	\$ 14,615,586	\$ 16,752,429	
Bonds:			
Debt Service	\$ 2,541,483	\$ 2,365,487	
Secure Juvenile Detention	\$ -		
Hospital Improvement	\$ -		
Law Enforcement Center	\$ -		
Corrections	\$ 2,942,700	\$ 2,857,979	
Public Safety	\$ 1,380,200	\$ 1,349,975	
Operations Supported by Property Tax	\$ 264,232,552	\$ 278,201,743	5.3%

DOUGLAS COUNTY

Proposed Budget 2016/2017

	2015/2016	2016/2017	
	Modified	Proposed	Percent
	Budget	Budget	Increase
Road	\$ 42,745,878	\$ 44,861,392	
Bridge	\$ 4,968,250	\$ 4,646,000	
Tourism	\$ 3,813,794	\$ 3,797,044	
Insurance	\$ 33,000,000	\$ 33,500,000	
Liability Escrow	\$ 600,000	\$ 500,000	
Lottery	\$ 300,000	\$ 275,000	
Federal Drug Forfeiture	\$ 1,340,981	\$ 1,200,000	
County Drug Forfeiture	\$ 20,000	\$ 30,000	
Inheritance Tax	\$ 13,500,000	\$ 14,500,000	
Hospital - Patient	\$ 32,550	\$ 43,650	
Inventory	\$ 4,512,500	\$ 4,512,500	
911 Surcharge	\$ 1,000,000	\$ 1,000,000	
911 Wireless Surcharge	\$ 294,757	\$ 270,200	
Library	\$ 1,978,196	\$ 2,475,439	
ROD Tech Fund	\$ 635,000	\$ 635,000	
Construction Funds:			
Secure Juvenile Detention	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	
Bridge	\$ -	\$ -	
Health Center	\$ -	\$ -	
Corrections	\$ -	\$ -	
	\$ 372,974,458	\$ 390,447,968	4.7%

DOUGLAS COUNTY

Proposed Budget 2016/2017

	2015/2016	2016/2017	
	Modified	Proposed	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND</u>			
Assessor / Register of Deeds	\$ 4,950,022	\$ 5,009,460	1.2%
Communications (911)	\$ 6,178,468	\$ 6,309,475	2.1%
Attorney	\$ 8,515,702	\$ 8,634,884	1.4%
Capital Improvement	\$ 635,000	\$ 1,200,000	89.0%
Clerk	\$ 1,790,099	\$ 1,745,469	-2.5%
Emergency Management	\$ 338,482	\$ 342,592	1.2%
Clerk of the District Court	\$ 3,012,381	\$ 3,032,018	0.7%
Environmental Services	\$ 14,963,393	\$ 14,983,251	0.1%
Commissioners	\$ 265,045	\$ 287,060	8.3%
District Court	\$ 4,065,832	\$ 4,129,244	1.6%
Extension	\$ 443,913	\$ 449,930	1.4%
Election Commissioner	\$ 1,352,625	\$ 2,800,000	107.0%
Board of Equalization	\$ 235,000	\$ 235,000	0.0%
Garage	\$ 1,469,237	\$ 1,476,772	0.5%
Court Related Expense	\$ 77,712	\$ 81,939	5.4%
County Court	\$ 444,226	\$ 494,650	11.4%
County Court Probation	\$ 132,910	\$ 142,910	7.5%
Juvenile Court	\$ 5,956,420	\$ 5,056,242	-15.1%
Juvenile Court Probation	\$ 144,090	\$ 94,001	-34.8%
Miscellaneous	\$ 125,000	\$ 125,000	0.0%
Public Defender	\$ 4,666,601	\$ 4,745,672	1.7%
Purchasing	\$ 1,292,000	\$ 1,302,077	0.8%
Sheriff	\$ 15,700,753	\$ 15,520,831	-1.1%
Engineer	\$ 219,429	\$ 221,839	1.1%
Treasurer	\$ 6,214,945	\$ 6,366,228	2.4%

DOUGLAS COUNTY

Proposed Budget 2016/2017

	2015/2016	2016/2017	
	Modified	Proposed	Percent
	Budget	Budget	Increase
<u>GENERAL FUND (CONT'D)</u>			
Youth Center	\$ 8,033,798	\$ 8,129,084	1.2%
General Equipment	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	0.0%
Records Imaging	\$ 249,972	\$ 251,340	0.5%
Administrative Office	\$ 1,929,706	\$ 2,130,527	10.4%
GIS	\$ 380,447	\$ 384,917	1.2%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,473,605	\$ 6,475,435	0.0%
Employee Fringe Benefits	\$ 33,050,000	\$ 34,000,000	2.9%
ENHSA	\$ 2,247,452	\$ 2,542,595	13.1%
Civil Service	\$ 926,012	\$ 974,441	5.2%
Sheriff Merit Comm	\$ 24,020	\$ 24,020	0.0%
Corrections	\$ 34,691,925	\$ 37,020,150	6.7%
Public Property	\$ 4,043,554	\$ 4,046,261	0.1%
Public Building Comm.	\$ 3,368,487	\$ 3,407,901	1.2%
Fees & Contracts	\$ 958,000	\$ 958,000	0.0%
Outside Office Expense	\$ 1,946,125	\$ 1,995,874	2.6%
Risk Insurance	\$ 3,791,000	\$ 3,316,000	-12.5%
Douglas County Technology	\$ 400,000	\$ 400,000	0.0%
Landfill Site	\$ 262,423	\$ 262,423	0.0%
Juvenile Justice Collective Impact	\$ 310,546	\$ 446,870	43.9%
Juvenile Assessment Center	\$ 894,574	\$ 925,524	3.5%
SUB-TOTAL GENERAL FUND	\$ 187,807,729	\$ 193,114,704	2.8%
Airline Tax Refund	\$ 147,767	\$ -	NM
Fair	\$ 175,000	\$ -	NM
TOTAL GENERAL FUND	\$ 188,130,496	\$ 193,114,704	2.6%

DOUGLAS COUNTY

Summary of Revenues 2016/2017

For Operations supported by Property Tax

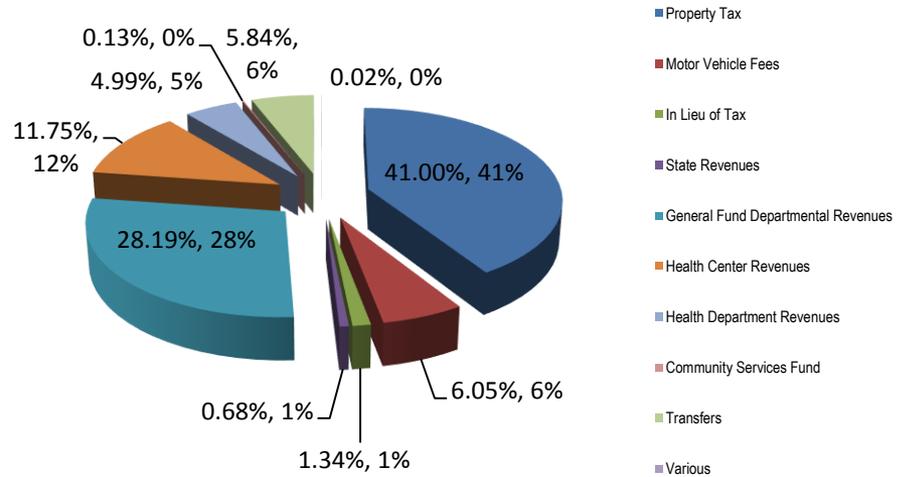
	2015/2016	2016/2017	
Revenue Item	Estimated	Estimated	Increase /
	Revenue	Revenue	Decrease
Property Tax	\$ 102,500,000	\$ 109,150,000	\$ 6,650,000
	\$ 2,500,000	\$ 2,600,000	\$ 100,000
Motor Vehicle Fees	\$ 15,750,000	\$ 16,500,000	\$ 750,000
In Lieu of Tax	\$ 3,700,000	\$ 3,650,000	\$ (50,000)
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 1,000,000	\$ 1,250,000	\$ 250,000
Pro Rate Motor Vehicle	\$ 275,000	\$ 300,000	\$ 25,000
Carline / Airline Tax	\$ 400,000	\$ 300,000	\$ (100,000)
Various	\$ 50,000	\$ 50,000	\$ -
Intergovernmental Revenues (Transfers)	\$ 14,939,670	\$ 15,920,000	\$ 980,330
	\$ 141,114,670	\$ 149,720,000	\$ 8,605,330
General Fund Departmental Revenue	\$ 71,197,259	\$ 76,832,638	\$ 5,635,379
Health Center Revenue (Medicaid, Medicare, etc)	\$ 32,505,821	\$ 32,037,974	\$ (467,847)
Health Department Revenue	\$ 11,422,334	\$ 13,608,827	\$ 2,186,493
Community Service Fund	\$ 400,000	\$ 350,000	\$ (50,000)
TOTAL	\$ 256,640,084	\$ 272,549,439	\$ 15,909,355

DOUGLAS COUNTY

Sources of Revenue 2016/2017

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>Estimated Revenue</u>
Property Tax	41.00%	\$ 111,750,000
Motor Vehicle Fees	6.05%	\$ 16,500,000
In Lieu of Tax	1.34%	\$ 3,650,000
State Revenues	0.68%	\$ 1,850,000
General Fund Departmental Revenue	28.19%	\$ 76,832,638
Health Center Revenues	11.75%	\$ 32,037,974
Health Department Revenues	4.99%	\$ 13,608,827
Community Service Fund	0.13%	\$ 350,000
Transfers	5.84%	\$ 15,920,000
Various	0.02%	\$ 50,000
	100.00%	\$ 272,549,439



■ See page 8 for all revenue.

DOUGLAS COUNTY

Proposed Budget 2016/2017

Summary of Revenues - Overall

	2015/2016 Estimated Revenue	2016/2017 Estimated Revenue
Revenue Item		
Property Tax	\$ 102,500,000	\$ 109,150,000
	\$ 2,500,000	\$ 2,600,000
Motor Vehicle Fees	\$ 15,750,000	\$ 16,500,000
In Lieu of Tax	\$ 3,700,000	\$ 3,650,000
State Revenue		
Governmental Subdivision	\$ -	\$ -
Insurance Tax	\$ 1,000,000	\$ 1,000,000
Pro Rate Motor Vehicle	\$ 275,000	\$ 300,000
Carline / Airline Tax	\$ 400,000	\$ 300,000
General Fund Departments	\$ 71,197,259	\$ 76,832,639
Various	\$ 50,000	\$ 50,000
Health Center (Medicaid, medicare, etc)	\$ 32,505,821	\$ 32,037,974
Health Department	\$ 11,422,334	\$ 13,608,827
Community Service Fund	\$ 400,000	\$ 350,000
Road Fund		
Gas Tax	\$ 16,411,844	\$ 16,164,000
Miscellaneous	\$ 21,307,498	\$ 23,429,885
Bridge Fund		
Miscellaneous	\$ 3,040,020	\$ 2,842,845
Tourism		
Lodging Tax	\$ 6,000,000	\$ 6,250,000
	\$ (3,200,000)	\$ (3,000,000)
Intergovernmental Revenues (Transfers)		
Medical Insurance Fund Deposits	\$ 31,000,000	\$ 33,500,000
Inventory Fund Billings	\$ 3,692,000	\$ 3,692,000
Transfers	\$ 14,939,670	\$ 15,920,000
Other		
Inheritance Tax	\$ 10,500,000	\$ 11,500,000
Keno	\$ 250,000	\$ 200,000
911 Surcharge	\$ 1,000,000	\$ 1,000,000
911 Wireless	\$ 385,244	\$ 386,000
Library Fund (includes property tax from unincorporated residents)	\$ 2,384,397	\$ 3,163,160
ROD Tech Fund	\$ 360,000	\$ 375,000
Various	\$ 798,000	\$ 424,000
Total Estimated Revenue	\$ 350,569,087	\$ 372,226,330

DOUGLAS COUNTY

Proposed Budget 2016/2017

Summary of Revenues - General Fund

	2015/2016	2016/2017	
	Estimated	Estimated	Increase /
Department	Revenue	Revenue	(Decrease)
Communications (911)	\$ 5,284,858	\$ 5,738,078	\$ 453,220
Attorney	\$ 1,230,000	\$ 1,054,030	\$ (175,970)
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 156,100	\$ 156,100	\$ -
Emergency Management	\$ 134,000	\$ 134,000	\$ -
Clerk of the District Court	\$ 1,550,000	\$ 1,442,440	\$ (107,560)
Environmental Services	\$ 16,383,916	\$ 16,385,105	\$ 1,189
District Court	\$ 1,005,000	\$ 1,031,000	\$ 26,000
Extension	\$ 68,910	\$ 74,900	\$ 5,990
Election Commissioner	\$ 175,000	\$ 769,005	\$ 594,005
Garage	\$ 450,000	\$ 350,000	\$ (100,000)
County Court	\$ 30,000	\$ 50,000	\$ 20,000
Juvenile Court	\$ 2,500	\$ 3,000	\$ 500
Miscellaneous	\$ 75,000	\$ 100,000	\$ 25,000
Public Defender	\$ 15,000	\$ 35,000	\$ 20,000
Purchasing	\$ 180,000	\$ 186,436	\$ 6,436
Register of Deeds	\$ 4,160,000	\$ 4,543,000	\$ 383,000
Sheriff	\$ 2,943,450	\$ 3,107,537	\$ 164,087
Treasurer	\$ 11,525,000	\$ 13,735,945	\$ 2,210,945
Youth Center	\$ 5,025,000	\$ 5,118,922	\$ 93,922
General Equipment	\$ 25,000	\$ 25,000	\$ -
Records Imaging	\$ 10,064	\$ 8,000	\$ (2,064)
Administration	\$ 295,855	\$ 799,315	\$ 503,460
Civil Service Commission	\$ -	\$ 3,000	\$ 3,000
County Fair	\$ -	\$ 50,000	\$ 50,000
GIS	\$ 374,855	\$ 319,693	\$ (55,162)
Corrections	\$ 14,827,090	\$ 15,880,280	\$ 1,053,190
Public Property	\$ 3,350,000	\$ 3,350,000	\$ -
Public Building Comm	\$ 50,000	\$ 25,000	\$ (25,000)
Fees & Contracts	\$ -	\$ -	\$ -
Outside Office Expense	\$ 10,000	\$ 10,000	\$ -
Risk Insurance	\$ 500,000	\$ 900,000	\$ 400,000
Douglas County Technology	\$ 360,000	\$ 375,000	\$ 15,000
J & A Probation	\$ 50,000	\$ -	\$ (50,000)
Juvenile Justice Collective Impact	\$ 300,000	\$ 446,870	\$ 146,870
Juvenile Assessment Center	\$ 650,661	\$ 625,982	\$ (24,679)
Department Revenue	\$ 71,197,259	\$ 76,832,638	\$ 5,635,379

DOUGLAS COUNTY
Proposed Budget 2016/2017
Change In Taxable Valuation

YEAR	VALUATION	CHANGE	
		AMOUNT	PERCENT
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	37,136,393,100	232,691,940	0.63%
2015-16	38,250,484,893	1,114,091,793	3.00%
2016-17 (Est.)	40,038,539,000	1,788,054,107	4.67%

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.