

# DOUGLAS COUNTY

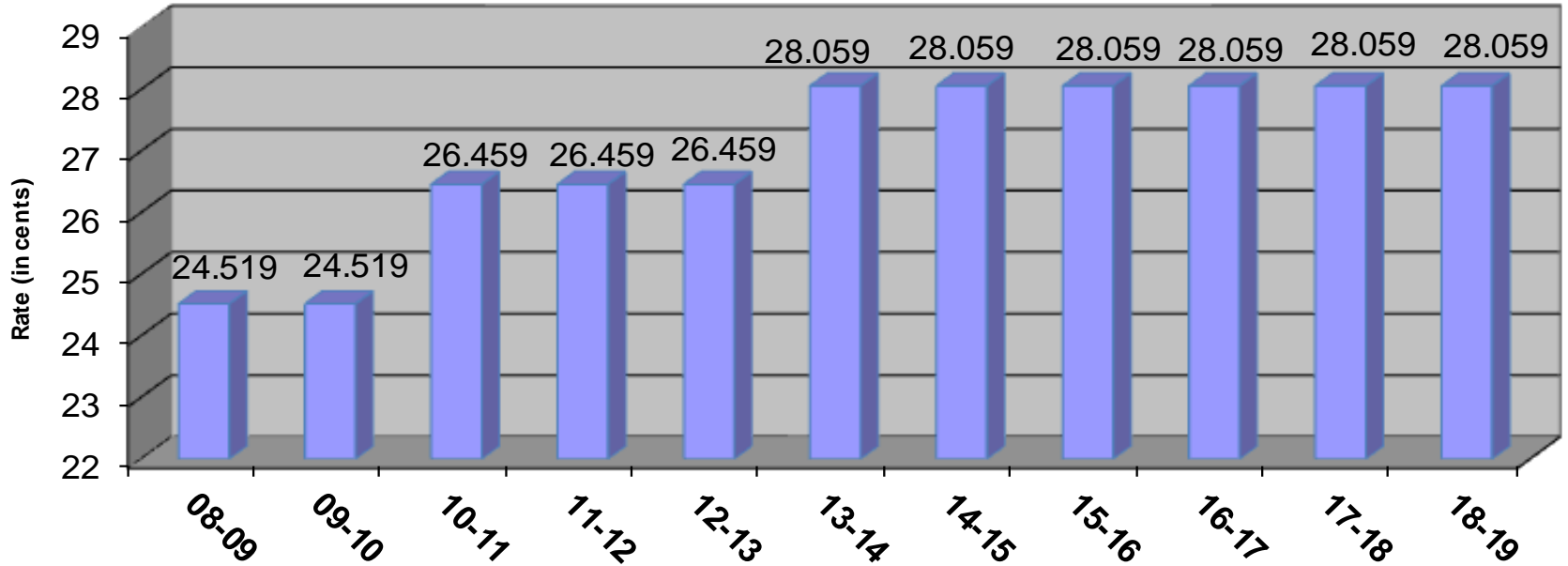


Proposed Budget 2018/2019

# DOUGLAS COUNTY

## Tax Rates

Cost Per \$100 Actual Value



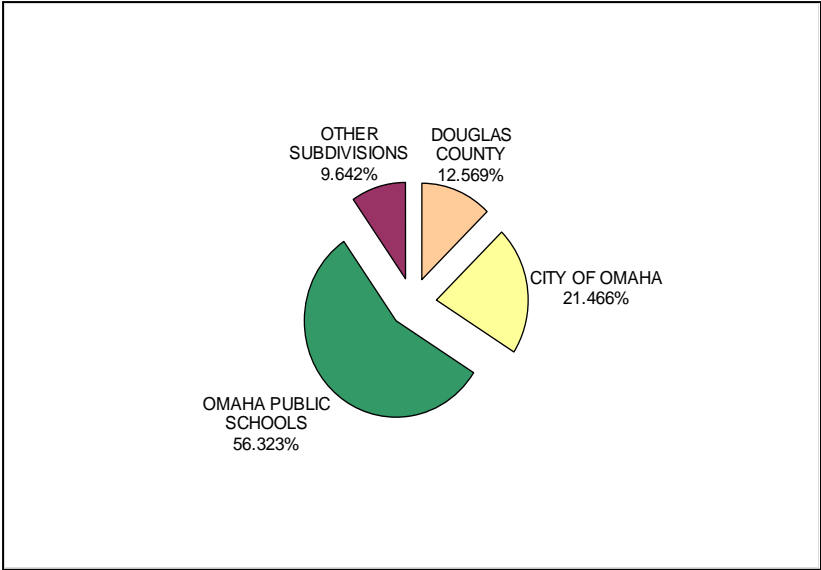
**Proposed Budget 2018/2019 Rate: 28.059**

# Tax Levy Information

## Douglas County 2017/2018

### Total Tax Levy = 2.23247

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.28059	DOUGLAS COUNTY	12.569
.47922	CITY OF OMAHA	21.466
1.25739	OMAHA PUBLIC SCHOOLS	56.323
.21527	OTHER SUBDIVISIONS	9.642
<b><u>Other Subdivisions</u></b>		
.01500	Public Building Commission	
.03780	Papio Natural Resources District	
.09500	Metro Community College	
.01500	Educational Service Unit	
.05247	Metro Area Transit (MAT)	

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

### **Public Hearing**

- Tuesday, July 10, 2018, 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.
- Budget assumes a 4% increase in total county assessed property values.
- Proposed budget of \$395.6 million is \$9.7 million, or 2.5% above last year (excluding \$11 million of one-time expenses in FY 17/18). Increase is driven by greater case loads in criminal justice system and increased spending for Road and Bridge projects.
- General Fund budget of \$205.9 million is 2.2% above last year (excluding \$4 million of one-time expenses in FY 17/18) due to increases for County Attorney, Public Defender, Corrections, Sheriff, and 911 Communications.
- Hearing regarding the final tax rate will occur after the final valuation is certified on August 20, 2018.

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

	<b>2017/18 Modified Budget</b>	<b>2018/19 Proposed Budget</b>	Percent Increase
<b>General Fund</b>	<b>\$ 205,530,566</b>	<b>\$ 205,943,788</b>	<b>0.2%</b>
<b>Salary Adjustment</b>	\$ 454,591	\$ 2,000,000	
<b>Community Service</b>	\$ 6,289,333	\$ 6,229,539	
<b>Health Center</b>	\$ 53,824,131	\$ 34,474,561	
<b>CMHC</b>	\$ -	\$ 17,045,824	
<b>Veterans</b>	\$ 522,506	\$ 529,494	
<b>Institutions</b>	\$ 325,000	\$ 275,000	
<b>Health Department</b>	\$ 16,780,771	\$ 13,984,416	
Bonds:			
<b>Debt Service</b>	\$ 2,381,899	\$ 2,373,849	
<b>Secure Juvenile Detention</b>	\$ -		
<b>Hospital Improvement</b>	\$ -		
<b>Law Enforcement Center</b>	\$ -		
<b>Corrections</b>	\$ 2,849,100	\$ 2,846,000	
<b>Public Safety</b>	\$ 2,975,731	\$ 3,028,225	
<b>Operations Supported by Property Tax</b>	<b>\$ 291,933,628</b>	<b>\$ 288,730,696</b>	<b>-1.1%</b>

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

	2017/18	2018/19	
	Modified	Proposed	Percent
	Budget	Budget	Increase
Road	\$ 32,516,788	\$ 33,844,200	
Bridge	\$ 2,162,000	\$ 4,197,400	
Tourism	\$ 4,815,072	\$ 5,600,000	
Insurance	\$ 37,600,000	\$ 39,000,000	
Liability Escrow	\$ 500,000	\$ 500,000	
Lottery	\$ 225,000	\$ 200,000	
Federal Drug Forfeiture	\$ 800,000	\$ 370,000	
County Drug Forfeiture	\$ 196,000	\$ -	
DC Drug Law Enfc & Educ	\$ 170,000	\$ 162,000	
Inheritance Tax	\$ 17,500,000	\$ 14,400,000	
Hospital - Patient	\$ 34,050	\$ 34,150	
Inventory	\$ 4,212,500	\$ 4,212,500	
911 Surcharge	\$ 1,000,000	\$ 1,000,000	
911 Wireless Surcharge	\$ 270,000	\$ 495,087	
Library	\$ 2,336,635	\$ 2,254,431	
ROD Tech Fund	\$ 635,000	\$ 635,000	
Construction Funds:			
Secure Juvenile Detention	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	
Bridge	\$ -	\$ -	
Health Center	\$ -	\$ -	
Corrections	\$ -	\$ -	
	<b>\$ 396,906,672</b>	<b>\$ 395,635,464</b>	<b>-0.3%</b>

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

	2017/18	2018/19	
	Modified	Proposed	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND</u>			
Assessor / Register of Deeds	\$ 5,239,157	\$ 5,312,114	1.4%
Communications (911)	\$ 6,868,345	\$ 7,394,667	7.7%
Attorney	\$ 9,368,803	\$ 9,865,198	5.3%
Capital Improvement	\$ 5,000,000	\$ 1,000,000	-80.0%
Clerk	\$ 1,837,653	\$ 1,774,209	-3.5%
Emergency Management	\$ 393,342	\$ 362,718	-7.8%
Clerk of the District Court	\$ 3,140,066	\$ 3,182,332	1.3%
Environmental Services	\$ 15,036,252	\$ 15,068,515	0.2%
Commissioners	\$ 327,173	\$ 356,171	8.9%
District Court	\$ 4,473,855	\$ 4,369,578	-2.3%
Extension	\$ 467,318	\$ 473,597	1.3%
Election Commissioner	\$ 1,707,699	\$ 1,750,000	2.5%
Board of Equalization	\$ 497,000	\$ 277,000	-44.3%
Garage	\$ 1,490,986	\$ 1,499,967	0.6%
Court Related Expense	\$ 85,216	\$ 92,208	8.2%
County Court	\$ 502,070	\$ 509,601	1.5%
County Court Probation	\$ 163,131	\$ 163,131	0.0%
Juvenile Court	\$ 5,111,153	\$ 5,215,264	2.0%
Juvenile Court Probation	\$ 94,094	\$ 100,031	6.3%
Miscellaneous	\$ 125,000	\$ 125,000	0.0%
Public Defender	\$ 5,150,817	\$ 5,371,179	4.3%
Purchasing	\$ 1,319,282	\$ 1,306,933	-0.9%
Sheriff	\$ 16,400,146	\$ 16,786,749	2.4%
Engineer	\$ 253,546	\$ 243,327	-4.0%
Treasurer	\$ 7,067,316	\$ 6,983,734	-1.2%

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

	2017/18	2018/19	
	Modified	Proposed	Percent
	Budget	Budget	Increase
<u>GENERAL FUND (CONT'D)</u>			
Youth Center	\$ 8,729,139	\$ 8,819,629	1.0%
General Equipment	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	0.0%
Records Imaging	\$ 256,736	\$ 259,624	1.1%
Administrative Office	\$ 2,197,740	\$ 1,270,756	-42.2%
Grants and Projects Admin	\$ -	\$ 1,633,191	#DIV/0!
GIS	\$ 415,131	\$ 446,472	7.5%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,502,691	\$ 6,650,000	2.3%
Employee Fringe Benefits	\$ 35,400,000	\$ 36,425,000	2.9%
ENHSA	\$ 2,542,595	\$ 2,605,568	2.5%
Civil Service	\$ 1,015,291	\$ 1,028,829	1.3%
Sheriff Merit Comm	\$ 24,020	\$ 36,083	50.2%
Corrections	\$ 39,429,462	\$ 40,385,744	2.4%
Public Property	\$ 4,122,785	\$ 4,164,254	1.0%
Public Building Comm.	\$ 3,464,507	\$ 3,574,954	3.2%
Fees & Contracts	\$ 958,000	\$ 958,000	0.0%
Outside Office Expense	\$ 1,995,874	\$ 2,055,000	3.0%
Risk Insurance	\$ 3,733,099	\$ 3,440,000	-7.9%
Douglas County Technology	\$ 400,000	\$ 400,000	0.0%
Landfill Site	\$ 262,423	\$ 262,423	0.0%
Juvenile Justice Collective Impact	\$ 499,509	\$ 504,884	1.1%
Juvenile Assessment Center	\$ 825,345	\$ 803,357	-2.7%
<b>TOTAL GENERAL FUND</b>	<b>\$ 205,530,566</b>	<b>\$ 205,943,788</b>	<b>0.2%</b>



# DOUGLAS COUNTY

## Summary of Revenues 2018/2019

For Operations supported by Property Tax

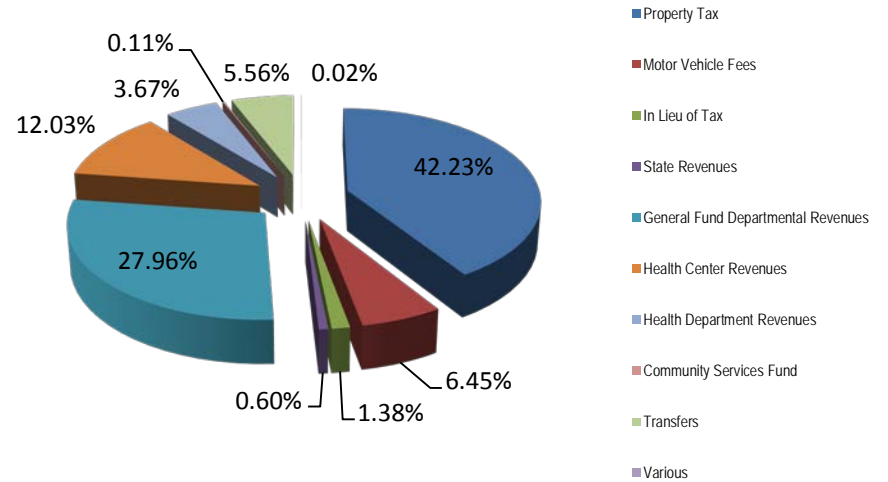
	<b>2017/2018</b>	<b>2018/2019</b>	
<b>Revenue Item</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Increase /</b>
	<b>Revenue</b>	<b>Revenue</b>	<b>Decrease</b>
Property Tax	\$ 113,200,000	\$ 117,000,000	\$ 3,800,000
	\$ 2,250,000	\$ 2,750,000	\$ 500,000
Motor Vehicle Fees	\$ 17,750,000	\$ 18,300,000	\$ 550,000
In Lieu of Tax	\$ 3,800,000	\$ 3,900,000	\$ 100,000
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 1,300,000	\$ 1,250,000	\$ (50,000)
Pro Rate Motor Vehicle	\$ 225,000	\$ 300,000	\$ 75,000
Carline / Airline Tax	\$ 235,000	\$ 150,000	\$ (85,000)
Various	\$ 50,000	\$ 50,000	\$ -
Intergovernmental Revenues (Transfers)	\$ 14,895,000	\$ 15,770,000	\$ 875,000
	<u>\$ 153,705,000</u>	<u>\$ 159,470,000</u>	<u>\$ 5,765,000</u>
General Fund Departmental Revenue	\$ 78,508,527	\$ 79,289,718	\$ 781,191
Health Center Revenue (Medicaid, Medicare, etc)	\$ 34,067,404	\$ 34,103,536	\$ 36,132
Health Department Revenue	\$ 13,351,481	\$ 10,417,343	\$ (2,934,138)
Community Service Fund	\$ 300,000	\$ 300,000	\$ -
<b>TOTAL</b>	<b>\$ 279,932,412</b>	<b>\$ 283,580,597</b>	<b>\$ 3,648,185</b>

# DOUGLAS COUNTY

## Sources of Revenue 2018/2019

For Operations Supported by Property Tax

		<b>2018/2019</b>
		<b>Estimated</b>
<u>Revenue Item</u>	<u>% of Total</u>	<u>Revenue</u>
Property Tax	42.23%	\$ 119,750,000
Motor Vehicle Fees	6.45%	\$ 18,300,000
In Lieu of Tax	1.38%	\$ 3,900,000
State Revenues	0.60%	\$ 1,700,000
General Fund Departmental Revenue	27.96%	\$ 79,289,718
Health Center Revenues	12.03%	\$ 34,103,536
Health Department Revenues	3.67%	\$ 10,417,343
Community Service Fund	0.11%	\$ 300,000
Transfers	5.56%	\$ 15,770,000
Various	0.02%	\$ 50,000
	<b>100.00%</b>	<b>\$ 283,580,597</b>



■ See page 8 for all revenue.

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

### Summary of Revenues - Overall

	2017/2018 Estimated Revenue	2018/2019 Estimated Revenue
Revenue Item		
Property Tax	\$ 113,200,000	\$ 117,000,000
Motor Vehicle Fees	\$ 2,250,000	\$ 2,750,000
	\$ 17,750,000	\$ 18,300,000
In Lieu of Tax	\$ 3,800,000	\$ 3,900,000
State Revenue		
Governmental Subdivision	\$ -	\$ -
Insurance Tax	\$ 1,300,000	\$ 1,250,000
Pro Rate Motor Vehicle	\$ 225,000	\$ 300,000
Carlisle / Airline Tax	\$ 235,000	\$ 150,000
General Fund Departments	\$ 78,508,527	\$ 79,289,718
Various	\$ 50,000	\$ 50,000
Health Center (Medicaid, medicare, etc)	\$ 34,067,404	\$ 34,103,536
Health Department	\$ 13,351,481	\$ 10,417,343
Community Service Fund	\$ 300,000	\$ 300,000
Road Fund		
Gas Tax	\$ 16,100,000	\$ 16,194,000
Miscellaneous	\$ 8,086,143	\$ 10,268,284
Bridge Fund		
Miscellaneous	\$ 2,364,319	\$ 2,052,126
Tourism		
Lodging Tax	\$ 6,600,000	\$ 7,500,000
	\$ (3,300,000)	\$ (3,800,000)
Intergovernmental Revenues (Transfers)		
Medical Insurance Fund Deposits	\$ 35,000,000	\$ 38,000,000
Inventory Fund Billings	\$ 3,142,000	\$ 3,142,000
Transfers	\$ 14,895,000	\$ 15,770,000
Other		
Inheritance Tax	\$ 11,000,000	\$ 12,000,000
Keno	\$ 200,000	\$ 200,000
911 Surcharge	\$ 1,000,000	\$ 1,000,000
911 Wireless	\$ 386,000	\$ 386,000
Library Fund (includes property tax from unincorporated residents)	\$ 2,258,387	\$ 2,233,043
ROD Tech Fund	\$ 384,000	\$ 375,000
Various	\$ 401,100	\$ 395,950
<b>Total Estimated Revenue</b>	<b>\$ 363,554,361</b>	<b>\$ 373,527,000</b>

# DOUGLAS COUNTY

## Proposed Budget 2018/2019

### Summary of Revenues - General Fund

	2017/2018	2018/2019	
	Estimated	Estimated	Increase /
Department	Revenue	Revenue	(Decrease)
Communications (911)	\$ 5,740,065	\$ 6,700,000	\$ 959,935
Attorney	\$ 1,219,310	\$ 1,247,000	\$ 27,690
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 161,300	\$ 160,900	\$ (400)
Emergency Management	\$ 134,000	\$ 150,000	\$ 16,000
Clerk of the District Court	\$ 1,477,298	\$ 1,542,233	\$ 64,935
Environmental Services	\$ 16,385,975	\$ 16,449,004	\$ 63,029
District Court	\$ 997,330	\$ 960,000	\$ (37,330)
Extension	\$ 135,654	\$ 144,931	\$ 9,277
Election Commissioner	\$ 324,557	\$ 303,830	\$ (20,727)
Garage	\$ 350,000	\$ 350,000	\$ -
County Court	\$ 50,000	\$ 27,000	\$ (23,000)
Juvenile Court	\$ 2,500	\$ 1,800	\$ (700)
Miscellaneous	\$ 125,000	\$ 125,000	\$ -
Public Defender	\$ -	\$ -	\$ -
Purchasing	\$ 188,000	\$ 201,800	\$ 13,800
Register of Deeds	\$ 4,558,000	\$ 4,243,000	\$ (315,000)
Sheriff	\$ 3,230,465	\$ 3,271,758	\$ 41,293
Treasurer	\$ 14,143,850	\$ 14,501,520	\$ 357,670
Youth Center	\$ 5,250,000	\$ 5,524,599	\$ 274,599
General Equipment	\$ 25,000	\$ 25,000	\$ -
Records Imaging	\$ 7,623	\$ 5,422	\$ (2,201)
Administration	\$ 849,183	\$ -	\$ (849,183)
Grants and Projects Admin	\$ -	\$ 1,560,691	\$ 1,560,691
Civil Service Commission	\$ 1,000	\$ 1,000	\$ -
GIS	\$ 331,347	\$ 358,134	\$ 26,787
Corrections	\$ 17,513,530	\$ 16,697,469	\$ (816,061)
Public Property	\$ 3,350,000	\$ 3,092,160	\$ (257,840)
Public Building Comm	\$ 25,000	\$ 25,000	\$ -
Fees & Contracts	\$ 40,000	\$ 15,000	\$ (25,000)
Outside Office Expense	\$ 10,000	\$ 7,500	\$ (2,500)
Risk Insurance	\$ 500,000	\$ 450,000	\$ (50,000)
Douglas County Technology	\$ 400,000	\$ 400,000	\$ -
J & A Probation	\$ 2,000	\$ 2,000	\$ -
Juvenile Justice Collective Impact	\$ 492,866	\$ 504,884	\$ 12,018
Juvenile Assessment Center	\$ 487,674	\$ 241,083	\$ (246,591)
<b>Department Revenue</b>	<b>\$ 78,508,527</b>	<b>\$ 79,289,718</b>	<b>\$ 781,191</b>



**DOUGLAS COUNTY**  
**Proposed Budget 2018/2019**  
**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	37,585,330,630	681,629,470	1.85%
2015-16	39,038,137,635	1,452,807,005	3.87%
2016-17	40,268,944,370	1,230,806,735	3.15%
2017-18	42,036,416,590	1,767,472,220	4.39%
2018-19 (Est.)	43,717,875,000	1,681,458,410	4.00%

# 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.