

# DOUGLAS COUNTY

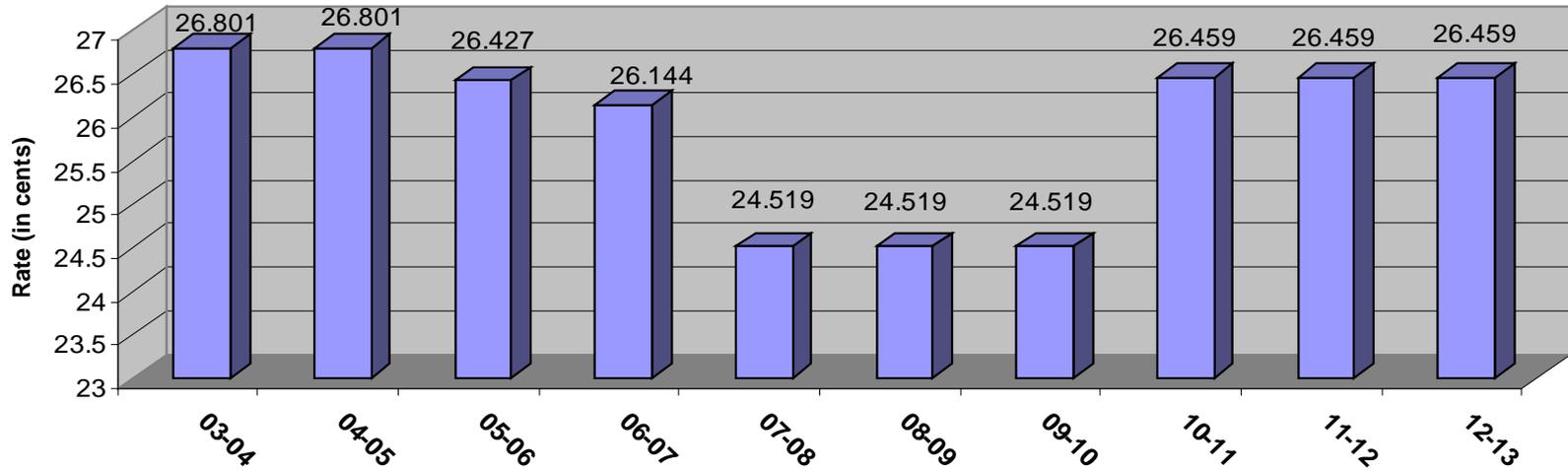


Adopted Budget 2012/2013

# DOUGLAS COUNTY

## Tax Rates

Cost Per \$100 Actual Value



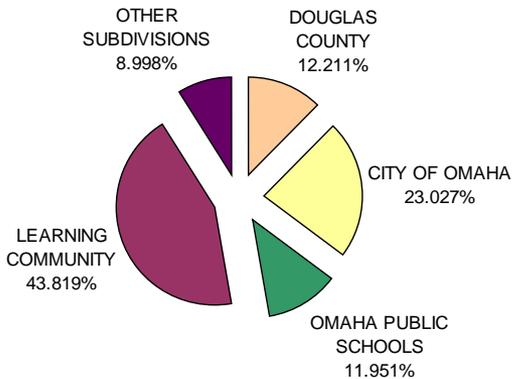
**Adopted Budget 2012/2013 Rate: 26.459**

# Tax Levy Information

## Douglas County 2011/2012

### Total Tax Levy = 2.16798

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.26459	DOUGLAS COUNTY	12.211
.49922	CITY OF OMAHA	23.027
.25909	OMAHA PUBLIC SCHOOLS	11.951
.95000	LEARNING COMMUNITY	43.819
.19508	OTHER SUBDIVISIONS	8.998
<b><u>Other Subdivisions</u></b>		
.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 2012/2013

### Public Hearing

- June 26, 2012, 9:00 am, LC2 Omaha – Douglas Civic Center

### Summary of Adopted Budget

- Balanced budget with no Adopted tax rate increase while maintaining previously established levels of reserves
- Overall Adopted 2012/2013 budget of \$325MM is \$10.4MM or 3.3% higher than the current year budget
- Drivers of the increase are Environmental Services (+\$2.8MM), Election Commissioner (+\$0.8MM) and Road Fund (+\$6.4MM). These increased expenses are offset by increased revenues from landfill fees to Environmental Services, greater highway allocations to the Road Fund and local reimbursements to the Election Commissioner.
- General Fund Adopted 2012/2013 budget is up \$3.5MM or 2.1%, driven by Environmental Services and Election Commissioner, which is offset by increased revenues.
- Majority of offices and functions have flat budgets
- Assumption is overall county property valuation will increase 0.3%
- Anticipated adoption of budget will take place on July 10, 2012
- Hearing regarding setting the final tax rate will occur after final valuation is certified. Final valuation will be received on August 20, 2012.

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

	2011/2012	2012/2013	2012/2013	
	<u>Budget</u>	<u>Budget</u>	<u>Adopted</u>	Percent
		<u>Requests</u>	<u>Budget</u>	Increase
<b>General Fund</b>	\$ 165,439,821	\$ 171,621,812	\$ 168,930,812	2.1%
<b>Salary Adjustment</b>	\$ 49,279	\$ 2,000,000	\$ 1,800,000	
<b>Community Service</b>	\$ 7,973,822	\$ 7,963,147	\$ 7,663,147	
<b>Health Center</b>	\$ 42,835,999	\$ 42,972,366	\$ 42,672,366	
<b>Veterans</b>	\$ 439,403	\$ 445,997	\$ 445,997	
<b>Institutions</b>	\$ 270,000	\$ 270,000	\$ 270,000	
<b>Health Department</b>	\$ 16,685,134	\$ 15,964,574	\$ 15,924,574	
<b>Bonds:</b>				
<b>Debt Service</b>	\$ 2,370,107	\$ 2,705,443	\$ 2,705,443	
<b>Secure Juvenile Detention</b>	\$ -			
<b>Hospital Improvement</b>	\$ -			
<b>Law Enforcement Center</b>	\$ -			
<b>Corrections</b>	\$ 3,160,769	\$ 3,039,725	\$ 3,039,725	
<b>Public Safety</b>	\$ 1,462,700	\$ 1,492,994	\$ 1,492,994	
<b>Operations Supported by</b>				
<b>Property Tax</b>	\$ 240,687,034	\$ 248,476,058	\$ 244,945,058	1.8%

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

	2011/2012	2012/2013	2012/2013	Percent
	Budget	Requested	Adopted	Increase
	Budget	Budget	Budget	
<b>Road</b>	\$ 16,402,600	\$ 22,755,751	\$ 22,755,751	
<b>Bridge</b>	\$ 3,877,000	\$ 2,801,000	\$ 2,801,000	
<b>Tourism</b>	\$ 2,831,100	\$ 2,861,600	\$ 2,861,600	
<b>Insurance</b>	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000	
<b>Liability Escrow</b>	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	
<b>Lottery</b>	\$ 650,000	\$ 250,000	\$ 250,000	
<b>Federal Drug Forfeiture</b>	\$ 720,328	\$ 747,393	\$ 747,393	
<b>County Drug Forfeiture</b>	\$ 20,000	\$ 20,000	\$ 20,000	
<b>Inheritance Tax</b>	\$ 9,000,000	\$ 11,500,000	\$ 11,500,000	
<b>Hospital - Patient</b>	\$ 47,200	\$ 47,200	\$ 47,200	
<b>Inventory</b>	\$ 5,961,850	\$ 5,961,850	\$ 5,961,850	
<b>911 Surcharge</b>	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	
<b>911 Wireless Surcharge</b>	\$ 575,050	\$ 675,000	\$ 675,000	
<b>Library</b>	\$ 2,850,391	\$ 2,311,595	\$ 2,311,595	
<b>Community Block Grant</b>	\$ -			
Construction Funds:				
<b>Secure Juvenile Detention</b>	\$ -	\$ -	\$ -	
<b>Hospital Improvement</b>	\$ -	\$ -	\$ -	
<b>Law Enforcement Center</b>	\$ -	\$ -	\$ -	
<b>Bridge</b>	\$ 480,000	\$ -	\$ -	
<b>Health Center</b>	\$ 400,000	\$ -	\$ -	
<b>Corrections</b>	\$ 6,500	\$ -	\$ -	
	<b>\$ 314,809,053</b>	<b>\$ 328,707,447</b>	<b>\$ 325,176,447</b>	<b>3.3%</b>

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

	2011/2012	2012/2013	2012/2013	
	Budget	Budget	Adopted	Percent
	Budget	Request	Budget	Increase
<b>GENERAL FUND</b>				
Assessor	\$ 2,804,841	\$ 3,304,881	\$ 3,054,881	8.9%
Communications (911)	\$ 5,204,282	\$ 5,204,282	\$ 5,204,282	0.0%
Attorney	\$ 7,156,774	\$ 7,442,253	\$ 7,392,253	3.3%
Capital Improvement	\$ 797,000	\$ 650,000	\$ 620,000	-22.2%
Clerk	\$ 1,666,264	\$ 1,582,384	\$ 1,582,384	-5.0%
Emergency Management	\$ 317,055	\$ 336,936	\$ 336,936	6.3%
Clerk of the District Court	\$ 2,804,486	\$ 2,804,005	\$ 2,804,005	0.0%
Environmental Services	\$ 12,019,617	\$ 14,843,275	\$ 14,843,275	23.5%
Commissioners	\$ 253,715	\$ 255,000	\$ 255,000	0.5%
District Court	\$ 3,660,871	\$ 3,760,870	\$ 3,660,870	0.0%
Extension	\$ 441,453	\$ 441,453	\$ 441,453	0.0%
Election Commissioner	\$ 1,320,200	\$ 2,309,747	\$ 2,109,747	62.3%
Board of Equalization	\$ 260,000	\$ 260,000	\$ 235,000	-9.6%
Garage	\$ 1,430,037	\$ 1,426,305	\$ 1,426,305	-0.3%
Court Related Expense	\$ 61,000	\$ 63,540	\$ 63,540	4.2%
County Court	\$ 342,120	\$ 342,120	\$ 342,120	0.0%
County Court Probation	\$ 129,440	\$ 132,825	\$ 132,825	2.6%
Juvenile Court	\$ 4,711,864	\$ 4,711,565	\$ 4,011,565	-14.9%
Juvenile Court Probation	\$ 35,692	\$ 48,648	\$ 48,648	36.3%
Miscellaneous	\$ 117,000	\$ 117,000	\$ 117,000	0.0%
Public Defender	\$ 3,654,853	\$ 3,935,898	\$ 3,910,898	7.0%
Purchasing	\$ 1,191,471	\$ 1,204,965	\$ 1,204,965	1.1%
Register of Deeds	\$ 1,409,610	\$ 1,378,684	\$ 1,308,684	-7.2%
Sheriff	\$ 13,252,253	\$ 14,024,262	\$ 13,477,262	1.7%
Engineer	\$ 207,792	\$ 204,169	\$ 204,169	-1.7%
Treasurer	\$ 5,520,660	\$ 5,677,638	\$ 5,520,638	0.0%

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

	2011/2012	2012/2013	2012/2013	Percent
	Budget	Request	Adopted	Increase
	Budget	Budget	Budget	
<u>GENERAL FUND (CONT'D)</u>				
Youth Center	\$ 7,339,071	\$ 7,237,503	\$ 7,237,503	-1.4%
General Equipment	\$ 195,375	\$ 631,000	\$ 531,000	171.8%
MAPA	\$ 105,798	\$ 105,798	\$ 105,798	0.0%
Microfilm	\$ 227,749	\$ 231,168	\$ 231,168	1.5%
Administrative Office	\$ 912,915	\$ 969,210	\$ 969,210	6.2%
GIS	\$ 367,219	\$ 362,300	\$ 362,300	-1.3%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,014,865	\$ 6,014,865	\$ 6,014,865	0.0%
Employee Fringe Benefits	\$ 28,801,985	\$ 28,885,000	\$ 28,860,000	0.2%
ENHSA	\$ 2,357,725	\$ 2,357,725	\$ 2,227,725	-5.5%
Civil Service	\$ 855,716	\$ 853,810	\$ 853,810	-0.2%
Sheriff Merit Comm	\$ 22,584	\$ 21,604	\$ 21,604	-4.3%
Corrections	\$ 32,978,264	\$ 33,475,476	\$ 33,193,476	0.7%
Corrections - Inmate Account				
Public Property	\$ 3,531,907	\$ 3,585,656	\$ 3,585,656	1.5%
Public Building Comm.	\$ 3,336,488	\$ 3,296,037	\$ 3,296,037	-1.2%
Fees & Contracts	\$ 2,033,000	\$ 1,758,000	\$ 1,758,000	-13.5%
Outside Office Expense	\$ 2,027,997	\$ 1,928,000	\$ 1,928,000	-4.9%
Risk Insurance	\$ 2,566,000	\$ 2,566,000	\$ 2,566,000	0.0%
Landfill Site	\$ 312,423	\$ 312,423	\$ 312,423	0.0%
Juvenile Assessment Center	\$ 682,390	\$ 567,532	\$ 567,532	-16.8%
<b>TOTAL GENERAL FUND</b>	<b>\$ 165,439,821</b>	<b>\$ 171,621,812</b>	<b>\$ 168,930,812</b>	<b>2.1%</b>

# DOUGLAS COUNTY

## Summary of Revenues 2012/2013

For Operations supported by Property Tax

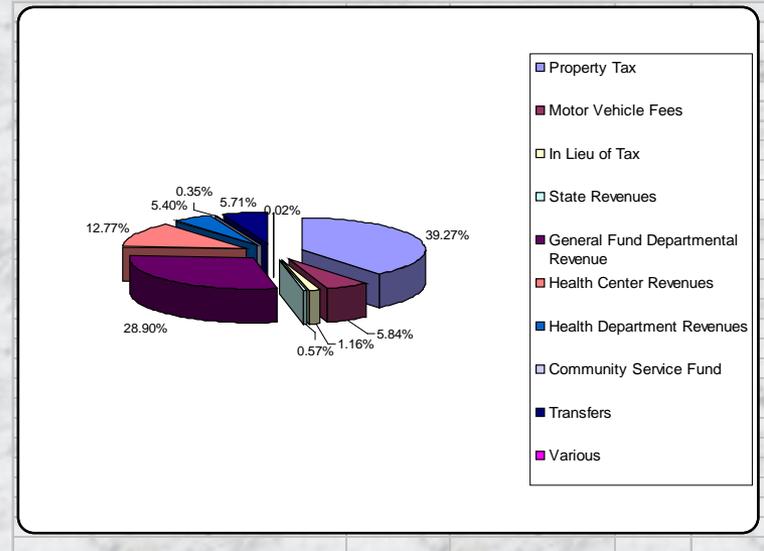
Revenue Item	2011/2012	2012/2013	Increase / Decrease
	Estimated Revenue	Estimated Revenue	
Property Tax	\$ 92,245,635	\$ 92,537,577	\$ 291,942
	\$ 2,300,000	\$ 2,300,000	\$ -
Motor Vehicle Fees	\$ 13,750,000	\$ 14,100,000	\$ 350,000
In Lieu of Tax	\$ 2,800,000	\$ 2,800,000	\$ -
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 750,000	\$ 750,000	\$ -
Pro Rate Motor Vehicle	\$ 225,001	\$ 225,001	\$ -
Carline / Airline Tax	\$ 400,000	\$ 400,000	\$ -
Various	\$ 100,000	\$ 50,000	\$ (50,000)
Intergovernmental Revenues (Transfers)	\$ 11,950,000	\$ 13,800,000	\$ 1,850,000
	\$ 124,520,636	\$ 126,962,578	\$ 2,441,942
General Fund Departmental Revenue	\$ 65,376,897	\$ 69,776,564	\$ 4,399,667
Health Center Revenue (Medicaid, Medicare, etc)	\$ 30,347,550	\$ 30,836,150	\$ 488,600
Health Department Revenue	\$ 13,348,891	\$ 13,051,227	\$ (297,664)
Community Service Fund	\$ 1,110,000	\$ 847,000	\$ (263,000)
<b>TOTAL</b>	<b>\$ 234,703,974</b>	<b>\$ 241,473,519</b>	<b>\$ 6,769,545</b>

# DOUGLAS COUNTY

## Sources of Revenue 2012/2013

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>Estimated Revenue</u>
Property Tax	39.27%	\$ 94,837,577
Motor Vehicle Fees	5.84%	\$ 14,100,000
In Lieu of Tax	1.16%	\$ 2,800,000
State Revenues	0.57%	\$ 1,375,001
General Fund Departmental Revenue	28.90%	\$ 69,776,564
Health Center Revenues	12.77%	\$ 30,836,150
Health Department Revenues	5.40%	\$ 13,051,227
Community Service Fund	0.35%	\$ 847,000
Transfers	5.71%	\$ 13,800,000
Various	0.02%	\$ 50,000
	<b>100.00%</b>	<b>\$ 241,473,519</b>



■ See page 8 for all revenue.

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

### Summary of Revenues - Overall

		2011/2012 Estimated Revenue	2012/2013 Estimated Revenue
	<b>Revenue Item</b>		
	Property Tax	\$ 92,245,635	\$ 92,537,577
		\$ 2,299,999	\$ 2,300,000
	Motor Vehicle Fees	\$ 13,750,000	\$ 14,100,000
	In Lieu of Tax	\$ 2,799,998	\$ 2,800,000
	State Revenue		
	Governmental Subdivision	\$ -	\$ -
	Insurance Tax	\$ 750,000	\$ 750,000
	Pro Rate Motor Vehicle	\$ 225,001	\$ 225,001
	Carline / Airline Tax	\$ 400,000	\$ 400,000
	General Fund Departments	\$ 65,376,897	\$ 69,776,564
	Various	\$ 100,000	\$ 50,000
	Health Center	\$ 30,347,550	\$ 30,836,150
	(Medicaid, medicare, etc)		
	Health Department	\$ 13,348,891	\$ 13,051,227
	Community Service Fund	\$ 1,110,000	\$ 847,000
	Road Fund		
	Gas Tax	\$ 10,816,219	\$ 14,242,923
	Miscellaneous	\$ 4,004,250	\$ 6,983,850
	Bridge Fund		
	Miscellaneous	\$ 3,440,000	\$ 1,662,500
	Tourism		
	Lodging Tax	\$ 5,200,000	\$ 5,400,000
		\$ (2,368,900)	\$ (2,538,400)
	Intergovernmental Revenues (Transfers)		
	Medical Insurance Fund Deposits	\$ 26,500,000	\$ 26,500,000
	Inventory Fund Billings	\$ 5,961,850	\$ 5,961,850
	Transfers	\$ 11,950,000	\$ 13,800,000
	Other		
	Inheritance Tax	\$ 8,500,000	\$ 9,000,000
	Keno	\$ 250,000	\$ 200,000
	911 Surcharge	\$ 1,500,000	\$ 1,450,000
	Library Fund (includes property tax from unincorporated residents)	\$ 2,807,726	\$ 2,277,572
	Various	\$ 2,470,700	\$ 2,428,200
	Sale of Bonds	\$ -	\$ -
	<b>Total Estimated Revenue</b>	<b>\$ 303,785,816</b>	<b>\$ 315,042,014</b>

# DOUGLAS COUNTY

## Adopted Budget 2012/2013

### Summary of Revenues - General Fund

		Adjusted		
	2011/2012	2012/2013		
Department	Estimated Revenue	Estimated Revenue	Increase / (Decrease)	
Communications (911)	\$ 4,189,134	\$ 4,702,207	\$ 513,073	
Attorney	\$ 1,128,704	\$ 1,551,560	\$ 422,856	
Capital Improvement	\$ 180,000	\$ -	\$ (180,000)	
Clerk	\$ 95,100	\$ 95,100	\$ -	
Emergency Management	\$ 50,000	\$ 75,000	\$ 25,000	
Clerk of the District Court	\$ 1,533,350	\$ 1,654,100	\$ 120,750	
Environmental Services	\$ 12,053,320	\$ 16,516,581	\$ 4,463,261	
District Court	\$ 1,023,000	\$ 975,000	\$ (48,000)	
Extension	\$ 76,006	\$ 74,054	\$ (1,952)	
Election Commissioner	\$ 120,713	\$ 693,300	\$ 572,587	
Garage	\$ 500,000	\$ 450,000	\$ (50,000)	
County Court	\$ 56,500	\$ 36,500	\$ (20,000)	
County Court Probation			\$ -	
Juvenile Court	\$ 85,000	\$ 66,000	\$ (19,000)	
Miscellaneous	\$ 50,000	\$ 50,000	\$ -	
Purchasing	\$ 149,200	\$ 149,200	\$ -	
Register of Deeds	\$ 3,342,000	\$ 3,356,500	\$ 14,500	
Sheriff	\$ 2,400,508	\$ 2,464,132	\$ 63,624	
Treasurer	\$ 12,174,040	\$ 12,466,762	\$ 292,722	
Youth Center	\$ 4,609,224	\$ 3,343,847	\$ (1,265,377)	
General Equipment	\$ 30,000	\$ 15,000	\$ (15,000)	
Microfilm	\$ 7,500	\$ 7,500	\$ -	
Administration	\$ -	\$ 71,317	\$ 71,317	
GIS	\$ 366,000	\$ 430,000	\$ 64,000	
Corrections	\$ 17,541,479	\$ 16,694,737	\$ (846,742)	
Public Property	\$ 3,209,500	\$ 3,261,000	\$ 51,500	
Public Building Comm	\$ 130,000	\$ 50,000	\$ (80,000)	
Fees & Contracts	\$ -	\$ -	\$ -	
Outside Office Expense	\$ 4,150	\$ 4,150	\$ -	
Risk Insurance	\$ 25,000	\$ 175,000	\$ 150,000	
Other	\$ -	\$ -	\$ -	
Juvenile Assessment Center	\$ 247,469	\$ 348,017	\$ 100,548	
<b>Department Revenue</b>	<b>\$ 65,376,897</b>	<b>\$ 69,776,564</b>	<b>\$ 4,399,667</b>	



**DOUGLAS COUNTY**  
**Adopted Budget 2012/2013**  
**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			