

A

**AGENDA ITEM
REQUEST/JUSTIFICATION FORM**

(To be completed by requesting Department)
Forward all requests to Sharon Bourke, LC2 Civic Center
**DEADLINE SUBMITTAL IS 3:00 P.M. WEDNESDAY
BEFORE THE TUESDAY MEETING**

Agenda item: **Public Hearing – Special Budget Meeting**

(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)

Date to be on agenda: **7/11/23**

Exact wording to be used for the agenda: **Budget hearing and adoption of
Requested FY2023/24 Douglas County Budget.**

Action requested: **Hold Public Hearing and approve requested FY 2023/24
Budget for Douglas County**

Amount requested: **\$554,183,380**

Object Code: _____

Is item in current year's budget?

Yes _____

No _____

Does this item commit funds in future years?

Yes _____

No **X**

If yes, explain: _____

If an agreement or contract*, has the County Attorney
reviewed and approved?

Yes _____

No _____

**Provide County Clerk with contact info for outside organization*

Previous action taken on this item, if any: _____

Recommendations and rationale or action: **Approve budget for FY 2023/24**

Will anyone speak on behalf of this item, if so who? _____

Lori Pirsch, Douglas County Finance Director

If this is a rush agenda item, please explain why: _____

Submitted by (Name & Dept.): **Lori Pirsch, Director of
Budget and Finance**

Ext. **444-6881**

Date submitted: **7/5/23**

List Attachments: **Resolution, Douglas County Requested Budget FY 2023/24**

Presentation, Public Notice

(Attach resolution and all pertinent documentation; i.e. contract, agreement, memorandums, etc.)

Certified resolutions can be obtained at the County Clerk's website:
<http://www.douglascountyclerk.org/county-board-records/search-for-resolutions>

Completed by receiving office

Received in Administrative Office: Date **7/5/23** Time _____

Revised 4/4/2019

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

Resolved,

WHEREAS, a proposed County budget for the fiscal year July 1, 2023, to June 30, 2024, was prepared by the budget-making authority, and transmitted to this County Board; and,

WHEREAS, pursuant to Neb. Rev. Stat. §13-506, a summary of such proposed budget, together with a Notice of Public Hearing thereon, was published in the “*Daily Record*”, a newspaper of general circulation within Douglas County on July 5, 2023, and pursuant to the published notice, a hearing is being held on such proposed budget on July 11, 2023; and,

WHEREAS, this County Board has the authority to make certain amendments to the proposed County budget, and finds that the proposed County budget, or proposed County budget as amended should be finally adopted.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, THAT:

Section 1 – The budget for the fiscal year, July 1, 2023, to June 30, 2024, as categorically evidenced by the proposed budget documents, or proposed budget document as amended be, and the same hereby is, adopted as the budget for Douglas County, for the fiscal year.

Section 2 – The offices, departments, activities and institutions named in such budget are hereby authorized to expend the amounts appropriated to them by such budget during the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Section 3 – The income necessary to finance the appropriations made and expenditures authorized shall be provided from cash on hand in each fund, from revenues to be collected during the fiscal year in each fund, and from a tax levy for each fund, which levies will be set by this County Board of Commissioners utilizing the final certified valuation furnished by the County Assessor.

BE IT FURTHER RESOLVED THAT, a separate levy will be set for the Library Fund, assessed only on unincorporated residents of Douglas County.

BE IT FURTHER RESOLVED THAT, expenditure authorizations by fund are set as follows:

GENERAL FUND TOTAL	\$ 314,670,685
12586 – SALARY ADJUSTMENT	\$ 3,000,000
12512 – COMMUNITY SERVICES	\$ 5,634,920
12513 – DOUGLAS COUNTY HEALTH CENTER	\$ 41,240,985
12517 – CMHC	\$ 21,532,203
12514 – HEALTH DEPARTMENT	\$ 21,167,880
12515 – STATE INSTITUTIONS	\$ 300,000
12516 – VETERANS	\$ 584,070
12523 – DOUGLAS COUNTY JUSTICE CENTER	\$ 9,500,000
14512 – DEBT SERVICE	\$ 2,382,903
14518 – PUBLIC SAFETY BONDS	\$ 3,328,504
12532 – COUNTY ROAD	\$ 49,091,107
12511 – BRIDGE	\$ 3,070,000
12533 – TOURISM DIV	\$ 5,000,000
12582 – EMPLOYEE MEDICAL INS	\$ 46,000,000
12539 – ESCROW LIAB	\$ 500,000
12583 – KENO/LOTTERY PROCEEDS	\$ 350,000
12535 – FEDERAL DRUG FORFEITURE	\$ 375,000
12545 – DC DRUG LAW AND ENFORCEMENT AND EDUCATION	\$ 700,000
12584 – INHERITANCE TAX	\$ 16,000,000
12538 – HOSP SPEC FD	\$ 42,250
12581 – INVENTORY	\$ 4,212,500
12537 – 911 SURCHARGE	\$ 1,000,000
12544 – 911 WIRELESS SURCHARGE	\$ 758,580
12531 – LIBRARY DOUGLAS COUNTY SUPPLEMENT	\$ 3,111,221
12521 – REG DEEDS PRES. MODERNIZATION TECHNOLOGY	\$ 630,500
	<u>\$ 554,183,308</u>

DATED this 11th day of July, 2023

DOUGLAS COUNTY

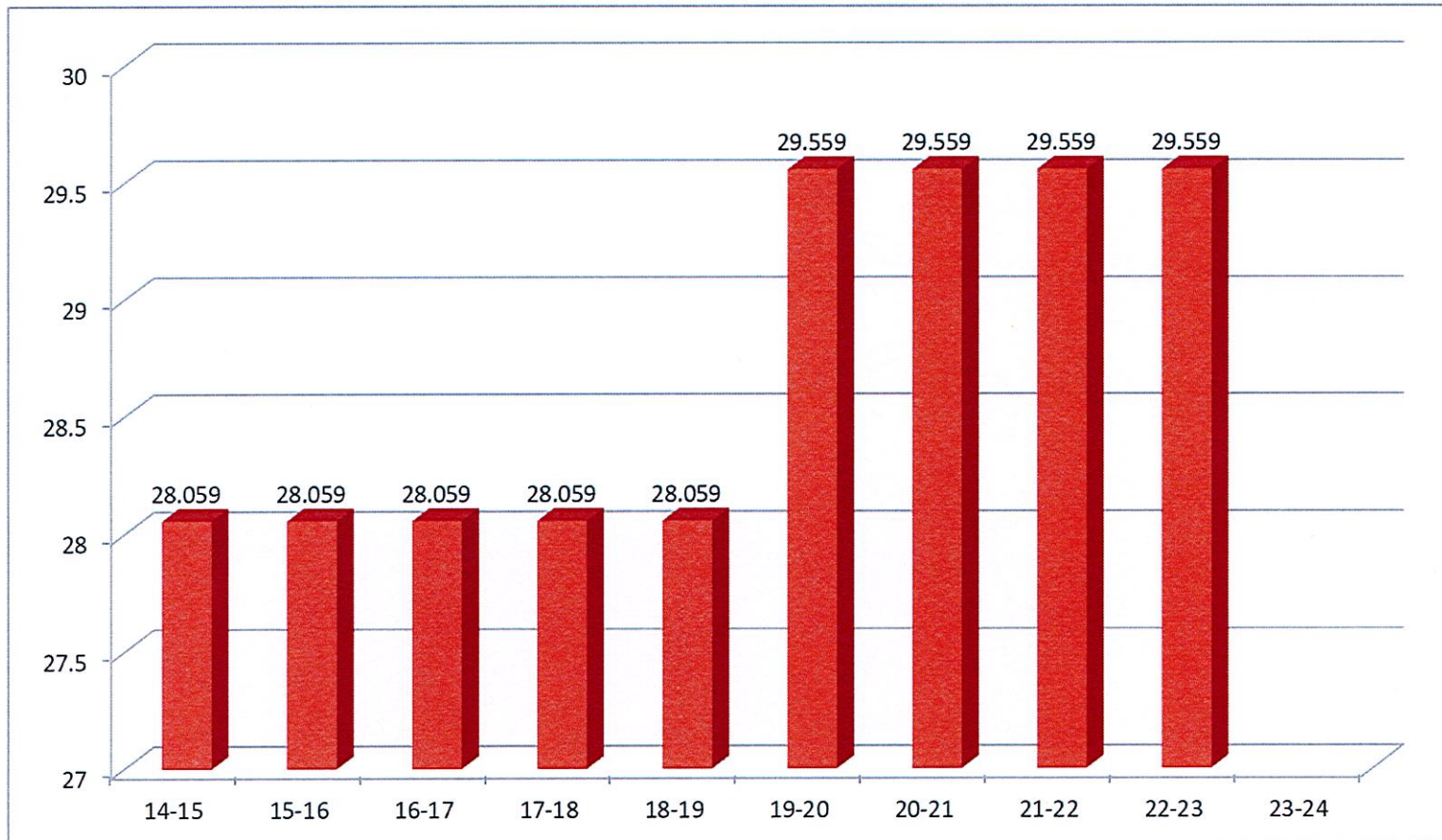


Proposed Budget 2023/2024

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value

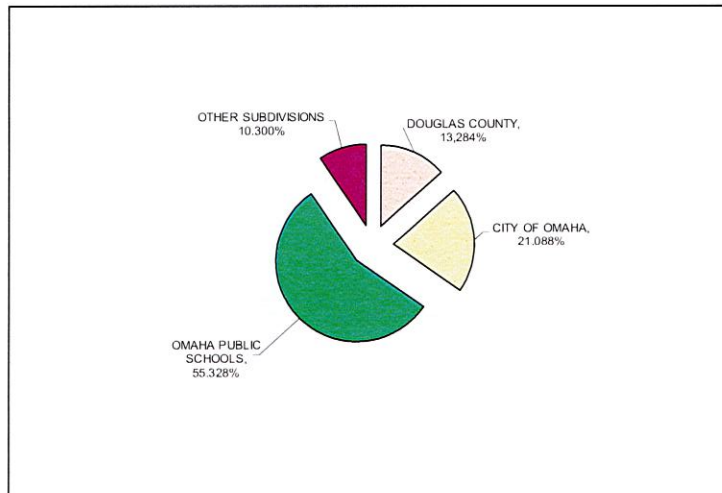


Proposed Budget 2023/2024 Rate: 29.559

Tax Levy Information

Douglas County 2022/2023

Total Tax Levy = \$2.22509
(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.29559	DOUGLAS COUNTY	13.284
.46922	CITY OF OMAHA	21.088
1.23109	OMAHA PUBLIC SCHOOLS	55.328
.22919	OTHER SUBDIVISIONS	10.300
<u>Other Subdivisions</u>		
.01700	Public Building Commission	
.03476	Papio Natural Resources District	
.09500	Metro Community College	
.01500	Educational Service Unit	
.06743	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Proposed Budget 2023/2024

Public Hearing

- Tuesday, July 11, 2023, at 9:00 a.m., Legislative Chambers, Omaha-Douglas Civic Center.

Summary of Adopted Budget

- Budget contains no assumed increase in tax levy on assessed property values.
- Budget assumes a 9.0% increase in total county assessed property values.
- Budget (excluding \$51.6 million in ARPA funding) of \$502.3 million, 4.9% above last year's final modified budget, driven by increased labor costs in criminal justice and health care operations and a 15% increase in Road and Bridge project spending.

General Fund budget (excluding \$51.6 million of ARPA funding) of \$263.0 million is 5.4% above last year's final modified budget due primarily to increased payroll and employee benefit expenses along with increase in facility operating costs.

- Hearing regarding the final tax rate will occur after the final valuation is certified on August 20, 2023.

DOUGLAS COUNTY

Proposed Budget 2023/2024

	2022/2023 Modified <u>Budget</u>	2023/2024 Requested <u>Budget</u>	Percent Increase
General Fund	\$ 305,089,759	\$ 314,670,686	3.1%
Excluding ARPA Act	\$ 249,602,973	\$ 263,042,360	5.4%
Salary Adjustment	\$ 28,274	\$ 3,000,000	
Community Service	\$ 5,531,917	\$ 5,634,920	
Health Center	\$ 37,124,084	\$ 41,240,985	
CMHC	\$ 18,989,021	\$ 21,532,203	
Veterans	\$ 570,484	\$ 584,070	
Institutions	\$ 350,000	\$ 300,000	
Do Co Justice Center	\$ 9,500,000	\$ 9,500,000	
Health Department	\$ 25,532,525	\$ 21,167,880	
Bonds:			\$ 314,670,686
Debt Service	\$ 2,317,649	\$ 2,382,903	\$ 108,671,465
Secure Juvenile Detention	\$ -		\$ 423,342,151
Hospital Improvement	\$ -		
Law Enforcement Center	\$ -		
Corrections	\$ 800,000	\$ -	
Public Safety	\$ 4,539,010	\$ 3,328,504	
Operations Supported by			
Property Tax	\$ 410,372,723	\$ 423,342,156	3.2%
Excluding ARPA Act	\$ 354,885,937	\$ 367,855,370	3.7%

DOUGLAS COUNTY

Proposed Budget 2023/2024

	2022/2023 Modified Budget	2023/2024 Requested Budget	Percent Increase
Road	\$ 41,846,495	\$ 49,091,107	
Bridge	\$ 3,656,500	\$ 3,070,000	
Tourism	\$ 4,150,000	\$ 5,000,000	
Insurance	\$ 43,500,000	\$ 46,000,000	
Liability Escrow	\$ 500,000	\$ 500,000	
Lottery	\$ 300,000	\$ 350,000	
Federal Drug Forfeiture	\$ 325,000	\$ 375,000	
DC Drug Law Enf & Educ	\$ 871,762	\$ 700,000	
Inheritance Tax	\$ 20,000,000	\$ 18,000,000	
Hospital - Patient	\$ 30,000	\$ 42,250	
Inventory	\$ 4,212,500	\$ 4,212,500	
911 Surcharge	\$ 1,000,000	\$ 1,000,000	
911 Wireless Surcharge	\$ 458,580	\$ 758,580	
Library	\$ 2,858,983	\$ 3,111,221	
ROD Tech Fund	\$ 500,000	\$ 630,500	
Construction Funds:			
Secure Juvenile Detention	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	
Bridge	\$ -	\$ -	
Health Center	\$ -	\$ -	
Corrections	\$ -	\$ -	
	<u>\$ 534,622,724</u>	<u>\$ 554,183,314</u>	3.7%
Excluding ARPA Act	\$ 479,135,938	\$ 502,554,988	4.9%

DOUGLAS COUNTY

Proposed Budget 2023/2024

	2022/2023 Modified Budget	2023/2024 Requested Budget	Percent Increase
<u>GENERAL FUND</u>			
Assessor / Register of Deeds	\$ 6,076,241	\$ 6,221,231	2.4%
Communications (911)	\$ 10,102,706	\$ 10,313,254	2.1%
Attorney	\$ 12,574,341	\$ 13,257,679	5.4%
Capital Improvement	\$ 1,000,000	\$ 1,000,000	0.0%
Clerk	\$ 1,893,645	\$ 1,938,924	2.4%
Emergency Management	\$ 467,602	\$ 577,605	23.5%
Clerk of the District Court	\$ 3,478,579	\$ 3,559,886	2.3%
Environmental Services	\$ 16,284,591	\$ 16,560,378	1.7%
Commissioners	\$ 413,616	\$ 423,936	2.5%
District Court	\$ 5,173,689	\$ 5,361,857	3.6%
Extension	\$ 584,232	\$ 595,075	1.9%
Election Commissioner	\$ 2,528,846	\$ 2,413,777	-4.6%
Board of Equalization	\$ 330,000	\$ 335,000	1.5%
Garage	\$ 1,554,518	\$ 1,584,337	1.9%
Court Related Expense	\$ 125,261	\$ 150,324	20.0%
County Court	\$ 620,000	\$ 715,000	15.3%
County Court Probation	\$ 220,000	\$ 220,000	0.0%
Juvenile Court	\$ 5,398,685	\$ 5,492,980	1.7%
Juvenile Court Probation	\$ 125,000	\$ 130,000	4.0%
Miscellaneous	\$ 125,000	\$ 125,000	0.0%
Public Defender	\$ 7,353,339	\$ 7,890,305	7.3%
Purchasing	\$ 1,525,825	\$ 1,562,297	2.4%
Sheriff	\$ 20,981,447	\$ 22,293,422	6.3%
Engineer	\$ 255,541	\$ 261,296	2.3%
Treasurer	\$ 8,365,952	\$ 8,557,039	2.3%

DOUGLAS COUNTY

Proposed Budget 2023/2024

	2022/2023 Modified Budget	2023/2024 Requested Budget	Percent Increase
<u>GENERAL FUND (CONTD)</u>			
Youth Center	\$ 11,201,234	\$ 11,736,422	4.8%
General Equipment	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	0.0%
Records Imaging	\$ 282,843	\$ 289,335	2.3%
Administrative Office**	\$ 57,422,553	\$ 53,784,646	-6.3%
Grants and Projects Admin	\$ 1,718,316	\$ 3,512,671	104.4%
GIS	\$ 668,208	\$ 683,448	2.3%
DOT.Comm (Includes Capital costs and special projects)	\$ 8,004,022	\$ 8,339,000	4.2%
Employee Fringe Benefits	\$ 42,427,000	\$ 45,550,000	7.4%
ENHSA	\$ 2,671,327	\$ 2,674,485	0.1%
Civil Service	\$ 1,252,372	\$ 1,583,867	26.5%
Sheriff Merit Comm	\$ 65,000	\$ 75,000	15.4%
Corrections	\$ 52,961,157	\$ 55,500,000	4.8%
Public Property	\$ 4,694,049	\$ 4,917,409	4.8%
Public Building Comm.	\$ 4,214,622	\$ 4,450,022	5.6%
Fees & Contracts	\$ 975,000	\$ 975,000	0.0%
Outside Office Expense	\$ 2,450,000	\$ 2,450,000	0.0%
Risk Insurance	\$ 4,000,000	\$ 4,060,000	1.5%
Douglas County Technology	\$ 475,000	\$ 475,000	0.0%
Landfill Site	\$ 312,423	\$ 312,423	0.0%
Juvenile Assessment Center	\$ 1,099,380	\$ 1,124,554	2.3%
TOTAL GENERAL FUND	\$ 305,089,961	\$ 314,670,686	3.1%
Excluding ARPA Act	\$ 249,603,175	\$ 263,042,360	5.4%

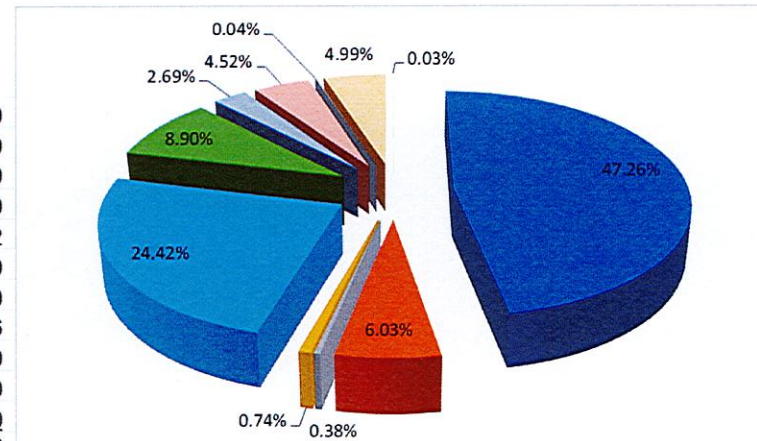
** 2022/23 Modified Budget includes \$55,486,786 of ARPA ACT funding. 2023/24 Requested Budget includes \$51,628,326 of ARPA ACT funding.

DOUGLAS COUNTY

Sources of Revenue 2023/2024

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>2023/2024 Estimated Revenue</u>
Property Tax	47.26%	\$ 172,360,000
Motor Vehicle Fees	6.03%	\$ 22,000,000
In Lieu of Tax	0.38%	\$ 1,400,000
State Revenues	0.74%	\$ 2,700,000
General Fund Departmental Revenue	24.42%	\$ 89,060,292
Health Center Revenues	8.90%	\$ 32,473,250
CMHC	2.69%	\$ 9,816,500
Health Department Revenues	4.52%	\$ 16,478,786
Community Service Fund	0.04%	\$ 150,000
Transfers	4.99%	\$ 18,183,580
Various	0.03%	\$ 100,000
	100.00%	\$ 364,722,408



See page 8 for all revenue.

DOUGLAS COUNTY

Summary of Revenues 2023/2024

For Operations supported by Property Tax

Revenue Item	2022/2023 Estimated Revenue	2023/2024 Estimated Revenue	Increase / Decrease
Property Tax	\$ 152,600,000	\$ 167,860,000	\$ 15,260,000
	\$ 3,750,000	\$ 4,500,000	\$ 750,000
Motor Vehicle Fees	\$ 20,750,000	\$ 22,000,000	\$ 1,250,000
In Lieu of Tax	\$ 1,400,000	\$ 1,400,000	\$ -
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 1,600,000	\$ 2,000,000	\$ 400,000
Pro Rate Motor Vehicle	\$ 350,000	\$ 400,000	\$ 50,000
Carline / Airline Tax	\$ 270,000	\$ 300,000	\$ 30,000
Various	\$ 100,000	\$ 100,000	\$ -
Intergovernmental Revenues (Transfers)	\$ 18,658,580	\$ 18,183,580	\$ (475,000)
	\$ 199,478,580	\$ 216,743,580	\$ 17,265,000
General Fund Departmental Revenue	\$ 85,052,969	\$ 89,060,292	\$ 4,007,323
Health Center Revenue	\$ 28,439,250	\$ 32,473,250	\$ 4,034,000
CMHC	\$ 6,355,182	\$ 9,816,500	\$ 3,461,318
Health Department Revenue	\$ 20,997,403	\$ 16,478,786	\$ (4,518,617)
Community Service Fund	\$ 200,000	\$ 150,000	\$ (50,000)
TOTAL	\$ 340,523,384	\$ 364,722,408	\$ 24,199,024

DOUGLAS COUNTY

Proposed Budget 2023/2024

Summary of Revenues - Overall

Revenue Item	2022/2023 Estimated Revenue	2023/2024 Estimated Revenue
Property Tax	\$ 152,600,000	\$ 167,860,000
	\$ 3,750,000	\$ 4,500,000
Motor Vehicle Fees	\$ 20,750,000	\$ 22,000,000
In Lieu of Tax	\$ 1,400,000	\$ 1,400,000
State Revenue		
Insurance Tax	\$ 1,600,000	\$ 2,000,000
Pro Rate Motor Vehicle	\$ 350,000	\$ 4,000,000
Carline / Airline Tax	\$ 270,000	\$ 300,000
General Fund Departments	\$ 85,052,969	\$ 89,060,292
Various	\$ 100,000	\$ 100,000
Health Center (Medicaid, medicare, etc)	\$ 28,439,250	\$ 32,473,250
CMHC	\$ 6,355,182	\$ 9,816,500
Health Department	\$ 20,997,403	\$ 16,478,786
Community Service Fund	\$ 200,000	\$ 150,000
Road Fund		
Gas Tax	\$ 20,304,000	\$ 22,317,909
Miscellaneous	\$ 17,725,847	\$ 21,515,520
Bridge Fund		
Miscellaneous	\$ 2,137,588	\$ 2,821,885
Tourism		
Lodging Tax	\$ 4,250,000	\$ 4,500,000
Intergovernmental Revenues (Transfers)		
Medical Insurance Fund Deposits	\$ 42,500,000	\$ 45,000,000
Inventory Fund Billings	\$ 4,212,500	\$ 4,212,500
Transfers	\$ 18,658,580	\$ 18,183,580
Other		
Inheritance Tax	\$ 13,000,000	\$ 16,000,000
Keno	\$ 330,000	\$ 350,000
911 Surcharge	\$ 1,000,000	\$ 1,000,000
911 Wireless	\$ 458,580	\$ 458,580
Library Fund (includes property tax from unincorporated residents)	\$ 3,174,406	\$ 3,224,926
ROD Tech Fund	\$ 500,000	\$ 630,500
Various	\$ 555,000	\$ 1,500,000
Total Estimated Revenue	\$ 450,671,305	\$ 491,854,228

DOUGLAS COUNTY

Proposed Budget 2023/2024

Summary of Revenues - General Fund

Department	2022/2023 Estimated Revenue	2023/2024 Estimated Revenue	Increase / (Decrease)
Communications (911)	\$ 9,600,000	\$ 9,322,750	\$ (277,250)
Attorney	\$ 1,196,200	\$ 1,184,200	\$ (12,000)
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 150,070	\$ 150,000	\$ (70)
Emergency Management	\$ 152,000	\$ 152,000	\$ -
Clerk of the District Court	\$ 1,660,461	\$ 1,636,385	\$ (24,076)
Environmental Services	\$ 16,800,000	\$ 17,804,350	\$ 1,004,350
District Court	\$ 1,008,031	\$ 1,025,394	\$ 17,363
Extension	\$ 105,283	\$ 110,555	\$ 5,272
Election Commissioner	\$ 465,952	\$ 49,857	\$ (416,095)
Garage	\$ 325,000	\$ 325,000	\$ -
County Court	\$ 25,000	\$ 25,000	\$ -
Juvenile Court	\$ 1,000	\$ 1,000	\$ -
Miscellaneous	\$ 125,000	\$ 125,000	\$ -
Public Defender	\$ -	\$ -	\$ -
Purchasing	\$ 125,000	\$ 205,000	\$ 80,000
Register of Deeds	\$ 5,859,000	\$ 4,662,000	\$ (1,197,000)
Sheriff	\$ 3,962,975	\$ 4,414,881	\$ 451,906
Treasurer	\$ 16,056,609	\$ 21,589,550	\$ 5,532,941
Youth Center	\$ 4,764,986	\$ 4,907,489	\$ 142,503
General Equipment	\$ 25,000	\$ 25,000	\$ -
Records Imaging	\$ 1,300	\$ 235	\$ (1,065)
Administration	\$ -	\$ -	\$ -
Grants and Projects Admin	\$ 2,219,174	\$ 2,796,236	\$ 577,062
Civil Service Commission	\$ 1,000	\$ 1,000	\$ -
GIS	\$ 428,578	\$ 429,220	\$ 642
Corrections	\$ 16,500,000	\$ 15,060,000	\$ (1,440,000)
Public Property	\$ 2,412,160	\$ 2,000,000	\$ (412,160)
Public Building Comm	\$ 5,000	\$ 5,000	\$ -
Fees & Contracts	\$ 10,000	\$ 10,000	\$ -
Outside Office Expense	\$ 5,000	\$ 5,000	\$ -
Risk Insurance	\$ 500,000	\$ 500,000	\$ -
Douglas County Technology	\$ 500,000	\$ 475,000	\$ (25,000)
J & A Probation	\$ 2,000	\$ 2,000	\$ -
Juvenile Justice Collective Impact	\$ -	\$ -	\$ -
Juvenile Assessment Center	\$ 61,190	\$ 61,190	\$ -
Department Revenue	\$ 85,052,969	\$ 89,060,292	\$ 4,007,323

DOUGLAS COUNTY

Proposed Budget 2023/2024

TRANSFERS

	2022/2023	2023/2024
Inheritance Tax	\$ 20,000,000	\$ 16,000,000
Lottery (Keno)	\$ 300,000	\$ 350,000
911 Surcharge	\$ 1,000,000	\$ 1,000,000
Liability Escrow	\$ 125,000	\$ 100,000
Road Fund	\$ 275,000	\$ 275,000
911 Wireless Fund	\$ 458,580	\$ 458,580
	<u>\$ 22,158,580</u>	<u>\$ 18,183,580</u>

	2022/2023 Collections	2021/2022 Collections	2020/2021 Collections	2019/2020 Collections	2018/2019 Collections	2017/2018 Collections
Inheritance Tax	Est					
06/30/23 Fund Balance	\$ 26,000,000	\$ 25,165,000	\$ 19,365,962	\$ 15,038,806	\$ 11,014,625	\$ 11,686,523
2023/2024 Collections	\$ 14,000,000					
Adopted Transfers / Disbursements	\$ (16,000,000)					
6/30/24 Fund Balance(est.)	\$ 24,000,000					
Lottery Fund (Keno)						
06/30/23 Fund Balance	\$ 718,998	\$ 377,422	\$ 318,315	\$ 446,898	\$ 256,092	\$ 238,365
2023/2024 Collections	\$ 350,000					
Adopted Transfer	\$ (350,000)					
06/30/24 Fund Balance (est.)	\$ 718,998					

DOUGLAS COUNTY

Proposed Budget 2023/2024

Change In Taxable Valuation

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE</u>	
		<u>AMOUNT</u>	<u>PERCENT</u>
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)	-0.00309%
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	44,225,933,115	2,189,516,525	5.21%
2019-20	47,399,345,255	3,173,412,140	7.18%
2020-21	50,904,393,965	3,505,048,710	7.39%
2021-22	53,627,150,165	2,722,756,200	5.35%
2022-23	57,761,043,520	4,133,893,355	7.71%
2023-24			

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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 11th day of July, 2023 - IMMEDIATELY following the regular County Board meeting that begins at 9 o'clock, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements	As of 6/23/23 Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
	2021-2022	2022-2023	2023-2024			
General	\$ 264,317,647.77	\$ 262,545,289.00	\$ 314,670,685.00	\$ 23,637,151.95	\$ 197,595,446.95	\$ 140,712,390.00
Salary Adjustment*		\$ -	\$ 3,000,000.00			\$ 3,000,000.00
Road	\$ 31,211,604.88	\$ 26,892,690.00	\$ 49,091,107.00	\$ 11,896,317.68	\$ 60,987,424.68	\$ -
Bridge	\$ 1,436,806.95	\$ 878,218.00	\$ 3,070,000.00	\$ 4,910,579.97	\$ 7,980,579.97	\$ -
Community Service	\$ 4,350,380.04	\$ 5,000,415.00	\$ 5,634,920.00	\$ 1,470,975.54	\$ 3,618,626.54	\$ 3,487,269.00
Douglas County Health Center	\$ 37,444,911.04	\$ 37,094,085.00	\$ 41,240,985.00	\$ 14,710,828.10	\$ 48,173,802.10	\$ 7,778,011.00
Community Mental Health Center	\$ 17,942,079.33	\$ 20,180,403.00	\$ 21,532,203.00	\$ 1,770,571.65	\$ 13,102,103.65	\$ 10,200,671.00
Veterans	\$ 510,557.77	\$ 520,847.00	\$ 584,070.00	\$ 1,385,923.26	\$ 1,650,886.26	\$ 319,107.00
Institutions	\$ 450,000.00	\$ 350,000.00	\$ 300,000.00	\$ 713,032.26	\$ 875,939.26	\$ 137,093.00
Douglas County Justice Center	\$ 7,500,000.00	\$ 9,500,000.00	\$ 9,500,000.00	\$ 9,342,272.70	\$ 9,400,149.70	\$ 9,442,123.00
Medical Insurance	\$ 38,498,394.79	\$ 40,008,731.00	\$ 46,000,000.00	\$ 9,672,800.43	\$ 55,672,800.43	\$ -
Tourism/Conventions	\$ 2,094,060.00	\$ 4,150,000.00	\$ 5,000,000.00	\$ 6,419,263.04	\$ 11,419,263.04	\$ -
Debt Service Bonds	\$ 2,345,748.76	\$ 2,317,649.00	\$ 2,382,903.00	\$ 5,384,138.76	\$ 4,044,299.76	\$ 3,722,742.00
Inventory	\$ 2,907,617.04	\$ 3,807,867.00	\$ 4,212,500.00	\$ 6,489,488.31	\$ 10,701,988.31	\$ -
Federal Drug Forfeiture	\$ 242,193.02	\$ 311,106.00	\$ 375,000.00	\$ 1,062,361.23	\$ 1,437,361.23	\$ -
Dc Drug Law Enf and Educ	\$ 191,554.70	\$ 799,964.00	\$ 700,000.00	\$ 338,273.87	\$ 1,038,273.87	\$ -
Health Department	\$ 20,395,420.53	\$ 18,036,425.00	\$ 21,167,880.00	\$ 9,469,839.64	\$ 22,069,156.64	\$ 8,568,563.00
Inheritance Tax	\$ 12,810,449.97	\$ 19,218,133.00	\$ 16,000,000.00	\$ 26,472,819.42	\$ 42,472,819.42	\$ -
Escrow Liability	\$ 5,000.00	\$ -	\$ 500,000.00	\$ 1,695,073.56	\$ 2,195,073.56	\$ -
Lottery	\$ 250,100.00	\$ 300,000.00	\$ 350,000.00	\$ 609,314.43	\$ 959,314.43	\$ -
Hospital Special Purpose	\$ 192,998.77	\$ 29,880.00	\$ 42,250.00	\$ 118,227.22	\$ 160,477.22	\$ -
Library (Valuation \$11,242,616,425)	\$ 2,725,969.99	\$ 2,898,983.00	\$ 3,111,221.00	\$ 430,383.60	\$ 316,678.60	\$ 3,224,926.00
ROD Technology	\$ 26,038.05	\$ 169,507.00	\$ 630,500.00	\$ 1,960,939.34	\$ 2,591,439.34	\$ -
Hospital Improvement Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Center Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Detention Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Wireless	\$ 458,580.00	\$ 458,580.00	\$ 758,580.00	\$ 1,694,419.76	\$ 2,452,999.76	\$ -
911 Surcharge	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,001,161.57	\$ 2,001,161.57	\$ -
County Drug Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hospital 3-Center Construction	\$ -	\$ -	\$ -	\$ 10,141.00	\$ 10,141.00	\$ -
Corrections Bond	\$ 4,662,514.00	\$ 704,108.00	\$ -	\$ (1,767.98)	\$ (1,767.98)	\$ -
Public Safety Bond	\$ 2,610,241.88	\$ 4,539,010.00	\$ 3,328,504.00	\$ 5,145,560.20	\$ 6,739,937.20	\$ 1,734,127.00
TOTALS	\$ 456,580,869.28	\$ 461,711,890.00	\$ 554,183,308.00	\$ 147,810,090.51	\$ 509,666,376.51	\$ 192,327,022.00

*Included in Gen Fund Tax Rate

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 5,456,869.00	\$ 186,870,153.00	\$ 192,327,022.00

Unused Budget Authority created for next year \$ 18,083,548.51

DOUGLAS COUNTY NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 11th day of July, 2023 at 9 o'clock, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements	As of 6/23/23 Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
	2021-2022	2022-2023	2023-2024			
General	\$ 264,317,647.77	\$ 262,545,289.00	\$ 314,670,685.00	\$ 23,637,151.95	\$ 197,595,446.95	\$ 140,712,390.00
Salary Adjustment*		\$ -	\$ 3,000,000.00			\$ 3,000,000.00
Road	\$ 31,211,604.88	\$ 26,892,690.00	\$ 49,091,107.00	\$ 11,896,317.68	\$ 60,987,424.68	\$ -
Bridge	\$ 1,436,806.95	\$ 878,218.00	\$ 3,070,000.00	\$ 4,910,579.97	\$ 7,980,579.97	\$ -
Community Service	\$ 4,350,380.04	\$ 5,000,415.00	\$ 5,634,920.00	\$ 1,470,975.54	\$ 3,618,626.54	\$ 3,487,269.00
Douglas County Health Center	\$ 37,444,911.04	\$ 37,094,085.00	\$ 41,240,985.00	\$ 14,710,828.10	\$ 48,173,802.10	\$ 7,778,011.00
Community Mental Health Center	\$ 17,942,079.33	\$ 20,180,403.00	\$ 21,532,203.00	\$ 1,770,571.65	\$ 13,102,103.65	\$ 10,200,671.00
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Institutions	\$ 450,000.00	\$ 350,000.00	\$ 300,000.00	\$ 713,032.26	\$ 875,939.26	\$ 137,093.00
Douglas County Justice Center	\$ 7,500,000.00	\$ 9,500,000.00	\$ 9,500,000.00	\$ 9,342,272.70	\$ 9,400,149.70	\$ 9,442,123.00
Medical Insurance	\$ 38,498,384.79	\$ 40,008,731.00	\$ 46,000,000.00	\$ 9,672,800.43	\$ 55,672,800.43	\$ -
Tourism/Conventions	\$ 2,094,060.00	\$ 4,150,000.00	\$ 5,000,000.00	\$ 6,419,263.04	\$ 11,419,263.04	\$ -
Debt Service Bonds	\$ 2,345,748.76	\$ 2,317,649.00	\$ 2,382,903.00	\$ 5,384,138.76	\$ 4,044,299.76	\$ 3,722,742.00
Inventory	\$ 2,907,617.04	\$ 3,807,867.00	\$ 4,212,500.00	\$ 6,489,486.31	\$ 10,701,988.31	\$ (0.00)
Federal Drug Forfeiture	\$ 242,193.02	\$ 311,106.00	\$ 375,000.00	\$ 1,062,361.23	\$ 1,437,361.23	\$ -
Dc Drug Law Enf and Educ	\$ 191,554.70	\$ 799,964.00	\$ 700,000.00	\$ 338,273.87	\$ 1,038,273.87	\$ -
Health Department	\$ 20,395,420.53	\$ 18,036,425.00	\$ 21,167,880.00	\$ 9,469,839.64	\$ 22,069,156.64	\$ 8,568,563.00
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Escrow Liability	\$ 5,000.00	\$ -	\$ 500,000.00	\$ 1,695,073.56	\$ 2,195,073.56	\$ -
Lottery	\$ 250,100.00	\$ 300,000.00	\$ 350,000.00	\$ 609,314.43	\$ 959,314.43	\$ -
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Hospital Improvement Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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911 Surcharge	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,001,161.57	\$ 2,001,161.57	\$ (0.00)
County Drug Forfeiture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hospital 3-Center Construction	\$ -	\$ -	\$ -	\$ 10,141.00	\$ 10,141.00	\$ -
Corrections Bond	\$ 4,662,514.00	\$ 704,108.00	\$ -	\$ (1,767.98)	\$ (1,767.98)	\$ -
Public Safety Bond	\$ 2,610,241.88	\$ 4,539,010.00	\$ 3,328,504.00	\$ 5,145,560.20	\$ 6,739,937.20	\$ 1,734,127.00
TOTALS	\$ 456,580,869.28	\$ 461,711,890.00	\$ 554,183,308.00	\$ 147,810,090.51	\$ 509,666,376.51	\$ 192,327,022.00

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