



**BOARD OF COUNTY COMMISSIONERS  
DOUGLAS COUNTY, NEBRASKA**

*Resolved,*

**WHEREAS**, \$2,250,000 was appropriated in the 2022/23 Douglas County budget for salary adjustments for various Douglas County employees. Subsequent to the adoption of the County budget, the Douglas County Board of Commissioners has authorized salary increases for employees covered under the non-union pay plan. The Board of Commissioners has also approved contracts with several unions and gave pay increases driven by market conditions to Corrections employees. The contracts provide payroll increases to union members and also provide for retroactive payments covering the period from the expiration of the last union contract to the date of ratification for the new contract; and,

**WHEREAS**, the amount of total salary adjustments approved by the Douglas County Board of Commissioners has exceeded the \$2,250,000 appropriated in the 2022/2023 budget year by approximately \$2,971,726 due to the pay increases given to the Corrections and Sheriff employees; and,

**WHEREAS**, a budget transfer should now be made, allocating the budget dollars set aside for salary adjustments to the various elected officials and department budgets who have employees impacted by the approved salary and payroll adjustments; and,

**WHEREAS**, this County Board has been requested to approve other various budget increases including the use of Inheritance Tax Funds to cover high cost medical claims, funding for the Douglas County Fair from the Tourism budget, increased court-appointed attorney's fees at the District Court, and expenses associated with the State Street landfill post-closure permits for Environmental Services. In addition, budget increases which are offset by incremental sources of revenue are requested for closing the Corrections Bond Fund, for costs due to a significantly higher average daily population at the Youth Center which are offset by higher federal and state funding, for employee premium pay at the Health Center funded by a state ARPA award, for increases in spending for the Drug Law and Enforcement Fund funded primarily from opioid settlement awards, for grand-funded programs for the Sheriff's Department, and for significantly higher tonnage at the Pheasant Point landfill for Environmental Services.

**WHEREAS**, a provision of Nebraska statutes under certain circumstances allows for an additional appropriation to be adopted, public notice is marked as "Attachment 1" and by this reference is incorporated herein. The prerequisites have been followed and observed, and the increased appropriation for the County for the fiscal year 2022/23 may be adopted.

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

1. Prior public notice of the reason, purpose, original adopted budget and increased appropriations was given pursuant to "Attachment 1".
2. Increases proposed were shown to be necessary in order to meet statutory obligations of the County requiring budget adjustment as follows:

**Budget Adjustment (Salary Adjustment Fund): \$3,000,000**  
(Pay increases at the Corrections and Sheriff Departments)

**Transfers for Salary Adjustments:**  
(Transfer budget dollars appropriated for salary and hourly wage increases and back pay.)

General Fund	\$4,894,842
Community Services	18,453
Health Center	135,206
CMHC	134,762
Health Department	35,939
Veterans	2,524
<b>TOTAL</b>	<b>\$5,221,726</b>

**Departmental Budget Adjustments:**

Inheritance Tax Fund	\$6,000,000
(Reimburse Inheritance Tax budget for the unbudgeted \$6 million cash transfer made in November, 2022, to the Employee Medical Insurance Fund to cover high cost medical claims)	
Corrections Bond Fund	800,000
(Allows the transfer of the remaining funds in the Corrections Bond Fund to the Public Safety Bond Fund)	
Youth Center	737,000
(Increased budget because of significantly higher average daily population than forecasted)	
Health Center Fund	552,796
(Increased budget to reflect State of Nebraska ARPA award)	
Drug Law Enforcement and Education Fund	519,262
(Reflect receipt of \$419,262 of opioid settlement funds and \$100,000 of increased enforcement expenses)	

Tourism Fund	150,000
(Reflect \$150,000 of funding for the County Fair)	
District Court	100,000
(Increase in court appointed attorney's fees)	
Sheriff	61,417
(Grant funded expenditures)	
Environmental Services	1,050,000
(Increase in landfill tonnage and permitting fees)	
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<b>TOTAL</b>	<b>\$9,970,475</b>
<b>TOTAL BUDGET ADJUSTMENTS</b>	<b>\$12,970,475</b>

**NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, THAT** the sum of \$6,843,259 is hereby appropriated for the General Fund, \$3,000,000 for the Salary Adjustment Fund, \$18,453 for the Community Service Fund, \$688,002 for the Health Center Fund, \$134,762 for the CMHC fund, \$35,939 for the Health Department Fund, \$2,524 for the Veterans Fund, \$6,000,000 for the Inheritance Tax Fund, \$800,000 for the Corrections Bond Fund, \$519,262 for the Drug Law Enforcement Fund, and \$150,000 for the Tourism Fund. A reduction of \$5,221,726 is to be made from the Salary Adjustment Fund.

DATED this 21st day of March, 2023.

NOTICE OF INCREASED APPROPRIATION PUBLIC HEARING & INCREASED APPROPRIATION SUMMARY  
COUNTY OF DOUGLAS, NEBRASKA

Public Notice is hereby given, in compliance with the provisions of Nebraska Statutes, that the County Board will meet on the 21st day of March, 2023, at 9 o'clock a.m. at Omaha, Nebraska, Civic Center Legislative Chambers., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed increased appropriations and to consider amendments relative thereto.

Funds	Adopted Expenditure Budget 2022/2023	Proposed Increased Appropriations 2022/2023	Revised Adopted Expenditure Budget 2022/2023
General	\$ 297,521,202	\$ 6,843,259	\$ 304,364,461
Salary Adjustments	\$ 2,250,000	(\$ 2,221,726)	\$ 28,274
Road	\$ 41,846,495		\$ 41,846,495
Bridge	\$ 3,656,500		\$ 3,656,500
Community Services	\$ 5,513,464	\$ 18,453	\$ 5,531,917
Douglas County Health Center	\$ 36,436,082	\$ 688,002	\$ 37,124,084
Community Mental Health Center	\$ 18,854,259	\$ 134,762	\$ 18,989,021
Veterans	\$ 567,960	\$ 2,524	\$ 570,484
State Institutions	\$ 350,000		\$ 350,000
Medical Insurance	\$ 43,500,000		\$ 43,500,000
Tourism/Conventions	\$ 4,000,000	\$ 150,000	\$ 4,150,000
Douglas County Justice Center	\$ 9,500,000		\$ 9,500,000
Escrow Liability	\$ 500,000		\$ 500,000
Debt Service Bonds	\$ 2,317,649		\$ 2,317,649
Inventory	\$ 4,212,500		\$ 4,212,500
Federal Drug Forfeiture	\$ 325,000		\$ 325,000
Douglas County Drug Law Enf and Educ	\$ 352,500	\$ 519,262	\$ 871,762
Health Department	\$ 25,496,586	\$ 35,939	\$ 25,532,525
Inheritance Tax	\$ 14,000,000	\$ 6,000,000	\$ 20,000,000
Lottery	\$ 300,000		\$ 300,000
Hospital Special Purpose Funds	\$ 30,000		\$ 30,000
911 Surcharge	\$ 1,000,000		\$ 1,000,000
Library Fund	\$ 2,898,983		\$ 2,898,983
911 Wireless Fund	\$ 458,580		\$ 458,580
Register of Deeds Technology	\$ 500,000		\$ 500,000
Corrections Bond Fund	\$ 0	\$ 800,000	\$ 800,000
Public Safety Bond	\$ 4,539,010		\$ 4,539,010
TOTALS	\$ 520,926,770	\$ 12,970,475	\$ 533,897,245

**Salary Adjustments:**

General Fund	\$ 4,894,842
Community Services Fund	\$ 18,453
Health Center	\$ 135,206
Community Mental Health Center	\$ 134,762
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**Various Budget Adjustments:**

**General Fund:**

Sheriff	\$ 61,417
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Youth Center	\$ 737,000
District Court	\$ 100,000
Environmental Services	\$ 1,050,000

**Other Funds:**

Salary Adjustment Fund	\$ 3,000,000
Douglas County Health Center Fund	\$ 552,796
Corrections Bond Fund	\$ 800,000
Inheritance Tax Fund	\$ 6,000,000
Tourism	\$ 150,000
DC Drug & LE Educ Fd	\$ 519,262

THE INCREASED APPROPRIATION PROPOSED AND TO BE CONSIDERED WILL DEAL SOLELY WITH EXISTING AVAILABLE REVENUES AND NOT INCREASE THE LEVY NOR CAUSE THE ISSUANCE OF REGISTERED WARRANTS.

## DOUGLAS COUNTY

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