

*Popular Annual Financial Report  
Douglas County, Nebraska  
For Fiscal Year Ending June 30, 2010  
Issued by Thomas F. Cavanaugh,  
Douglas County Clerk/Comptroller*

Photos on cover page:

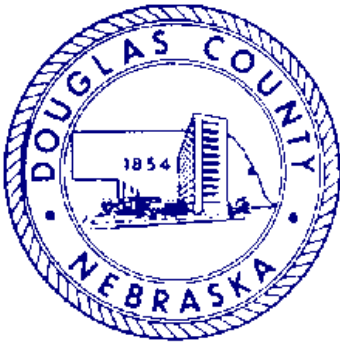
Top of page-Douglas County Courthouse, courtesy of Douglas County Historical Society

Upper left photo—view of Omaha looking west from downtown

Upper right photo-view of Omaha, looking east from downtown

Lower left photo-Desert Dome at Henry Doorly Zoo

Lower right photo-Standing Bear Lake



FOUND INSIDE:  
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ABOUT DOUGLAS COUNTY

To our citizens:

It is with great pleasure that we present to you Douglas County's Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2010.

The PAFR is not as detailed as a CAFR, but summarizes the governmental activities that are supported by your tax dollars. The schedules shown in the PAFR are different from the GAAP compliant financial statements found in the CAFR because accounting data is summarized and combined and does not contain information about the various component units of your county government.

The information in this PAFR is taken from the County's Comprehensive Annual Financial Report (CAFR), audited by Hayes and Associates. For more detailed accounting data, please refer to the Douglas County 2010 CAFR found on the Clerk/Comptroller's website at <http://www.douglascountyclerk.org/finance-division>.

I would like to take this opportunity to thank the citizens of Douglas County for their continued support in our efforts to strengthen accountability and efficiency in local government.

And, I would like to extend thanks to the staff of the Douglas County Clerk/Comptroller's office, whose work on the Douglas County CAFR and the Douglas County PAFR demonstrates their professionalism and dedication to their roles as public servants.

The PAFR is designed to provide a simpler, more streamlined view of how your Douglas County government spends the tax dollars it collects from the citizens we serve, and an idea of the kinds of services Douglas County employees are engaged in as they work to safeguard the resources of the county.

I encourage you to visit our website, to visit the office, and to phone us with any questions you have about the information provided in both the CAFR and the PAFR.

Thomas F. Cavanaugh  
Douglas County Clerk/Comptroller  
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tcavanaugh@douglascounty-ne.gov  
(402) 444-7150





Memorial Park, Omaha, Nebraska



The Court at the Trans-Mississippi Exposition

Douglas County, Nebraska, was incorporated in 1855, and named after Stephen A. Douglas, who had introduced the 1854 Kansas-Nebraska Act, which made Kansas and Nebraska official territories. Before Nebraska was admitted to the Union in 1867, Omaha, now the county seat of Douglas County, was the state capitol of the Nebraska Territory.

Today, the county covers approximately 340 square miles, with the latest census figures showing an estimated population of 510,199, and it comprises part of one of the nation's major metropolitan areas along the Missouri River, with Omaha as its largest city. Other cities in Douglas County include Valley, Ralston, Waterloo and Boys Town. Omaha is the major insurance and telemarketing center of the United States, and the county has a broad-based economy with strong trade, service, and manufacturing sectors. Omaha is corporate headquarters to five Fortune 500 companies, Mutual of Omaha, the Union Pacific Railroad, Berkshire Hathaway, Peter Kiewit & Sons, and ConAgra Foods, Inc., and to the Gallup Organization.

Douglas County sits on the western side of the Missouri River, and has a number of lakes and reservoirs, a state recreation area, the world class Henry Doorly Zoo, and numerous historical sites. It is also home to the University of Nebraska Medical Center, the University of Nebraska at Omaha, Creighton University, and a number of other colleges and community colleges. Each spring, the NCAA brings its College World Series to Omaha, and in 2011, the city will host the games in a new stadium near the new convention center.

Douglas County government operates under the board of commissioners form of government, with seven commissioners elected by district, and nine separately elected county officials who are elected county-wide. The board of commissioners retains budget setting authority over the nine independently elected officials, and is responsible for the management of approximately 83% of all county operations. The remaining 17% is managed by the nine independently elected officials.

Douglas County elected officials are committed to their mission to provide basic services including public health and safety services, care for the indigent, providing both prosecutorial and public defender services, district, county and juvenile courts, and general government services (like collection and disbursement of taxes, building and maintaining bridges and roads) in the most efficient manner possible. The County operates a long term care facility and a mental health care facility, and also operates correctional facilities for both adults and youth.

## COUNTY CLERK/COMPTROLLER STATUTORY DUTIES

The Douglas County Clerk is the only county clerk in Nebraska who also serves as the county's comptroller. This duty was placed with the Douglas County Clerk in 1915, along with a series of other legislative changes in county government aimed at removing corruption from Douglas County Government.

Nebraska law charges the comptroller with the duty to act as the general accountant, chief auditing officer, internal auditor, and fiscal agent of the county and to exercise a general supervision over all officers of the county charged in any manner with the receipt, collection, or disbursement of the county revenue. The comptroller audits all claims made for payment, using county funds and keeps the accounting records of the county.

In performing these duties, the Douglas County Clerk/Comptroller relies on the highly professional staff of the Administration, Finance, Payroll and Internal Audit Divisions of the Clerk/Comptroller's office. Staff are encouraged to participate in local and national professional associations and to receive continuing education that helps us to keep up to date on the ever changing federal, state and local regulations

governing accounting and auditing.

During the 2011 fiscal year, according to new Nebraska State law, the internal audit function will become the duty and responsibility of the Douglas County Board of Commissioners, effective January 1, 2011. The Clerk/Comptroller takes great pride in the internal audit work that has been done for the past 22 years, and in the compliments on that work received from our external auditors and members of the County's Audit Committee.

The Clerk/Comptroller's focus has been on strengthening the county's internal controls and accountability to the citizens we all serve.

The Clerk/Comptroller has also received the GFOA's prestigious Award for Excellence in Financial Reporting award for each fiscal year since the fiscal year ending June 30, 2004.

The Douglas County Clerk also performs a variety of other duties, from issuing marriage licenses to maintaining the records of the Board of Commissioners and maintaining the County's tax records.

## SOURCES OF COUNTY FUNDS

COUNTIES IN NEBRASKA DO NOT LEVY SALES OR INCOME TAXES. ABOUT 46% PERCENT OF DOUGLAS COUNTY'S BUDGET EACH YEAR COMES FROM PROPERTY TAX DOLLARS.

DOUGLAS COUNTY ALSO RECEIVES FUNDING FROM FEDERAL AND STATE GRANTS, AND FROM THE STATE OF NEBRASKA'S REIMBURSEMENTS FOR COSTS ASSOCIATED WITH THE CRIMINAL JUSTICE SYSTEM FOR BOTH ADULTS AND JUVENILES.

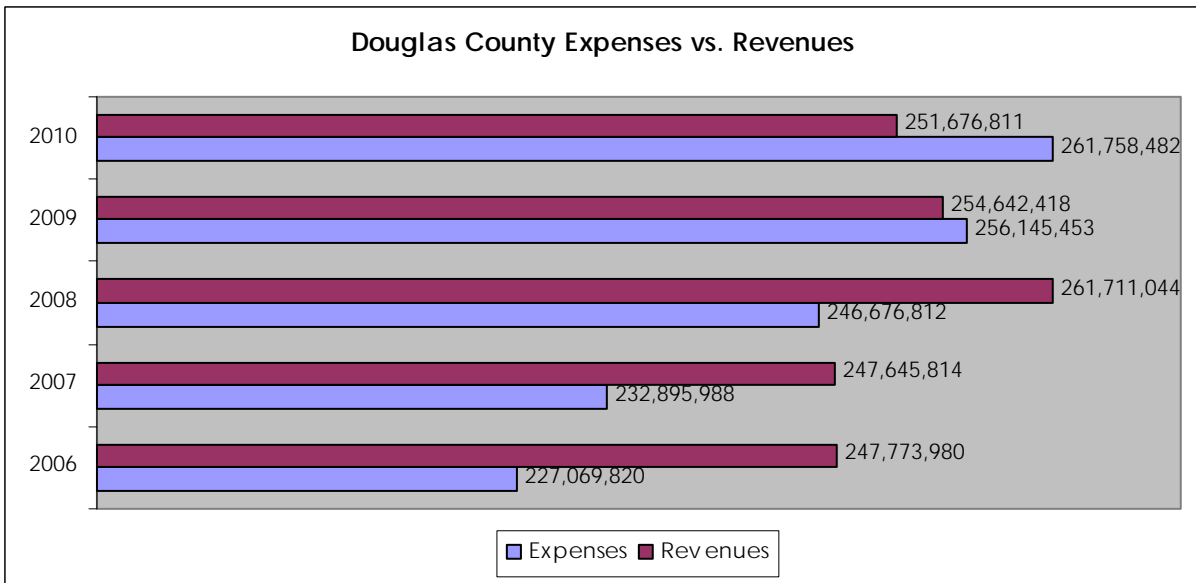
THE COUNTY'S LONG TERM CARE AND MENTAL HEALTH CARE FACILITIES AT THE HEALTH CENTER RECEIVE REIMBURSEMENT FROM PATIENT'S HEALTH INSURANCE AND FROM MEDICARE AND MEDICAID.

THE COUNTY HEALTH DEPARTMENT USES FEDERAL AND STATE GRANT FUNDS TO RUN HEALTH CARE AND NUTRITION CLINICS AND TO ATTEND TO PUBLIC HEALTH CARE ISSUES IN OUR COUNTY.

THE COUNTY'S ROAD DEPARTMENT IS FUNDED BY PASS-THROUGH FUNDS FROM THE FEDERAL GOVERNMENT AND THE STATE OF NEBRASKA FOR ITS ROAD AND BRIDGE CONSTRUCTION AND MAINTENANCE PROJECTS.

AND, THE COUNTY SHERIFF'S BUDGET IS SUPPORTED NOT ONLY BY TAX DOLLARS, BUT BY MONIES CONFISCATED IN ITS DRUG ENFORCEMENT ACTIVITIES.

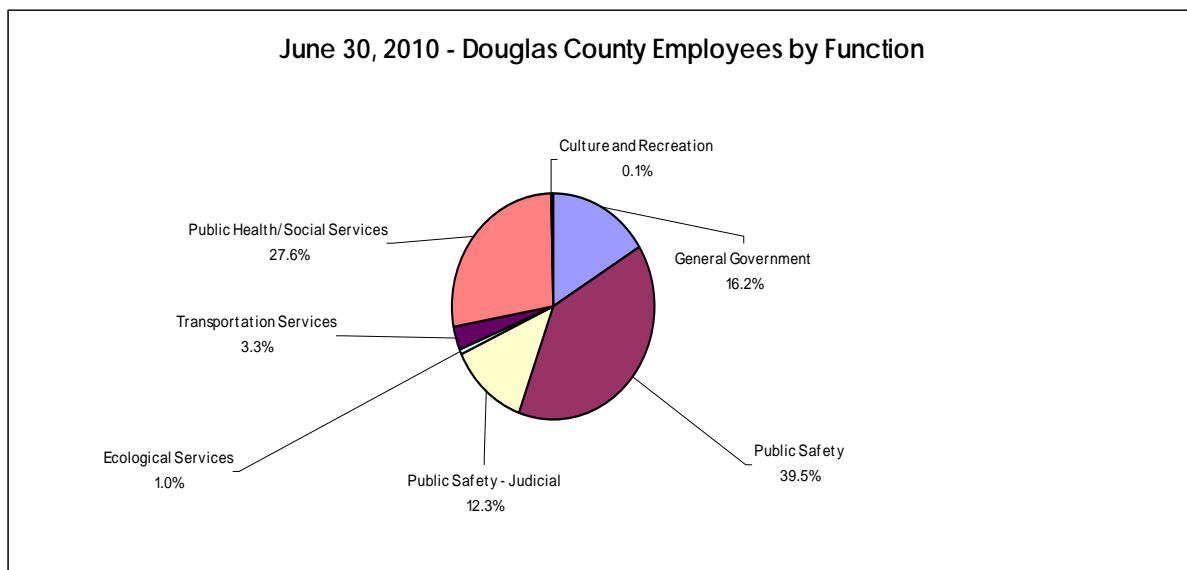
FINALLY, ABOUT 30% OF THE COUNTY'S REVENUES COME FROM FEES FOR SERVICES, FINES AND LICENSES.



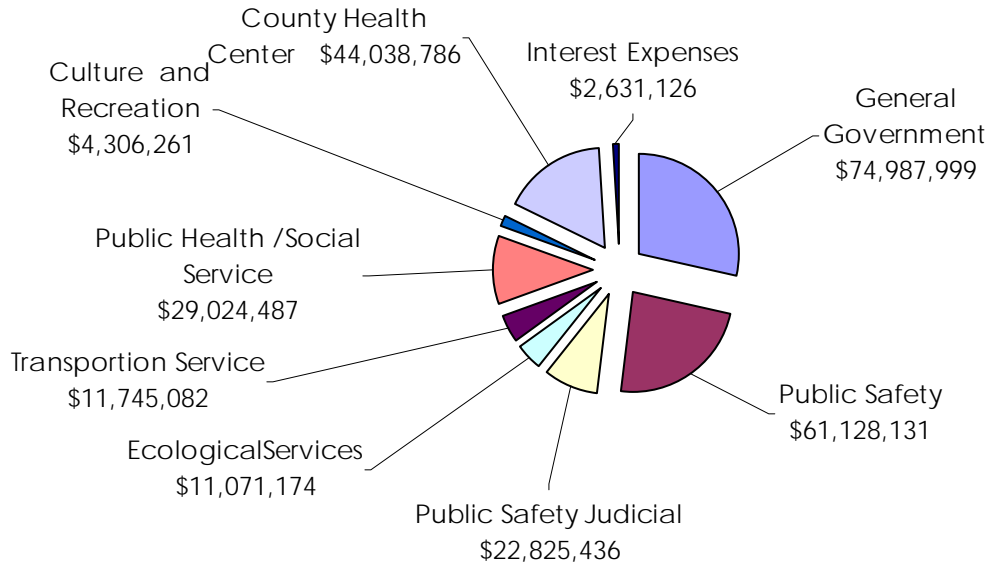
Data for this graph is taken from the Changes in Net Assets schedule of the Statistical Section of the Douglas County 2010 CAFR; CAFR data goes back to 2002. For ease of presentation, this graph only shows data back to 2006.

In addition to property tax dollars, the County also collects inheritance tax and lodging tax dollars, which are budgeted for special projects and tourism activities.  
 Douglas County receives reimbursement from other governments for housing and educational expenses for inmates in the youth and adult correctional facilities, road and bridge

At the end of the 2009/10 fiscal year, on June 30, 2010, Douglas County had a total of 2,141 FTE's. The graph below shows the breakdown of these employees by function—data can be found in the statistical section of the CAFR.

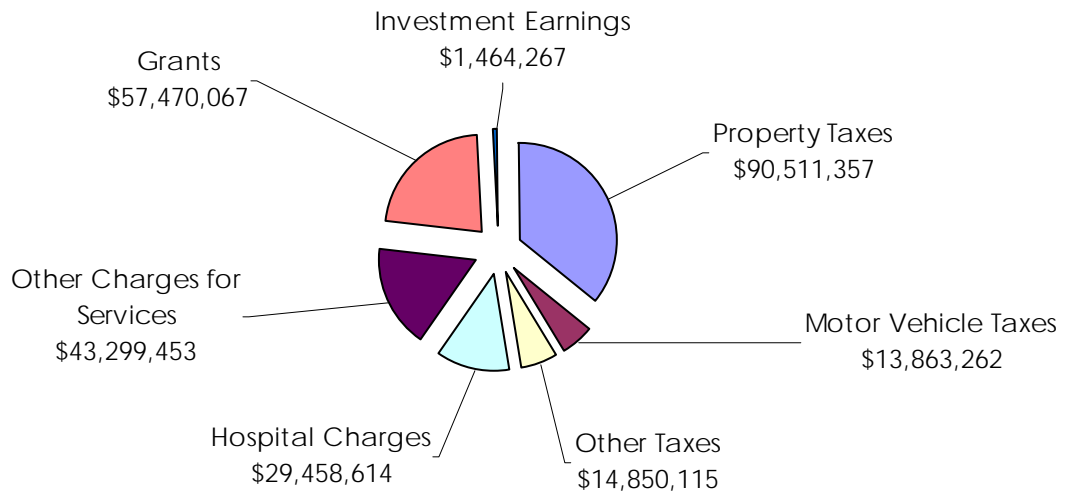


### Douglas County Expenses - 2010

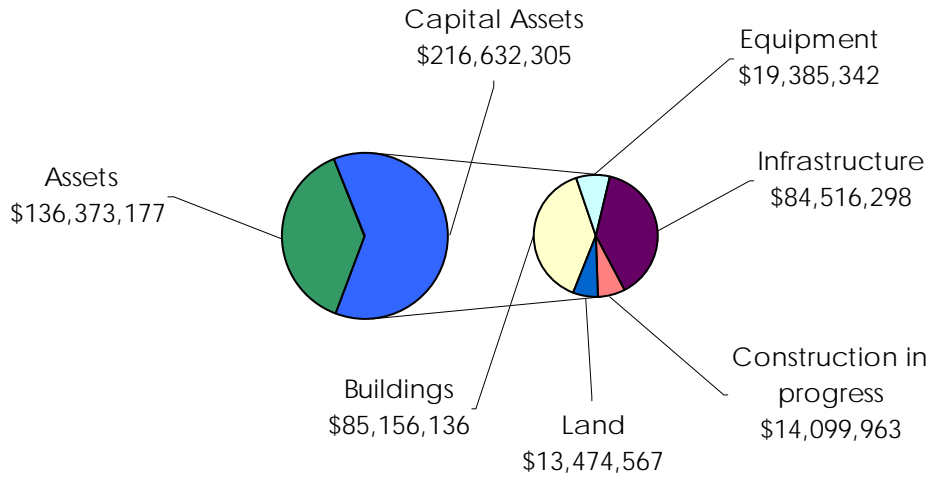


Data in these charts can be found in the statistical section of the County's CAFR, Changes in Net Assets.

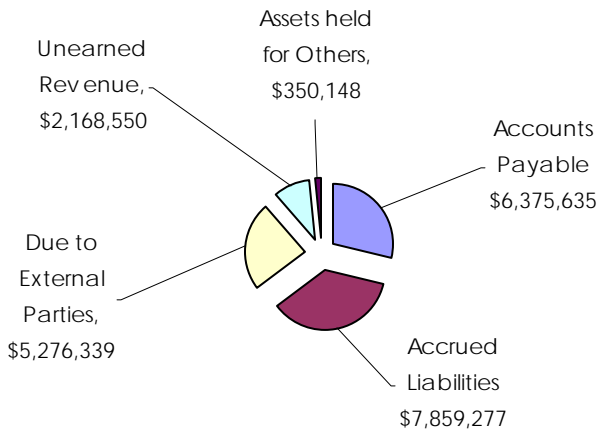
### Douglas County Revenues - 2010



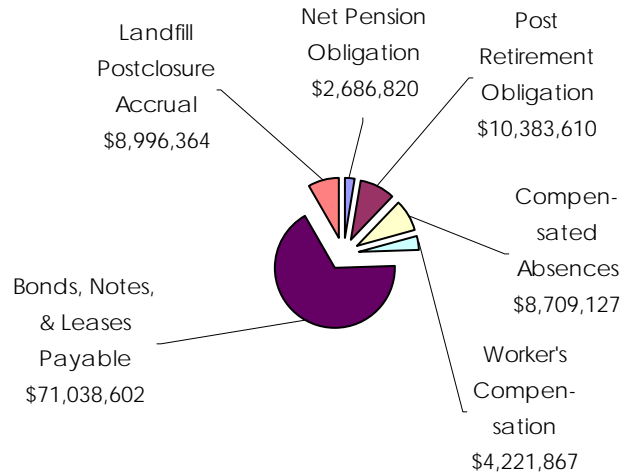
### Douglas County Assets - 2010



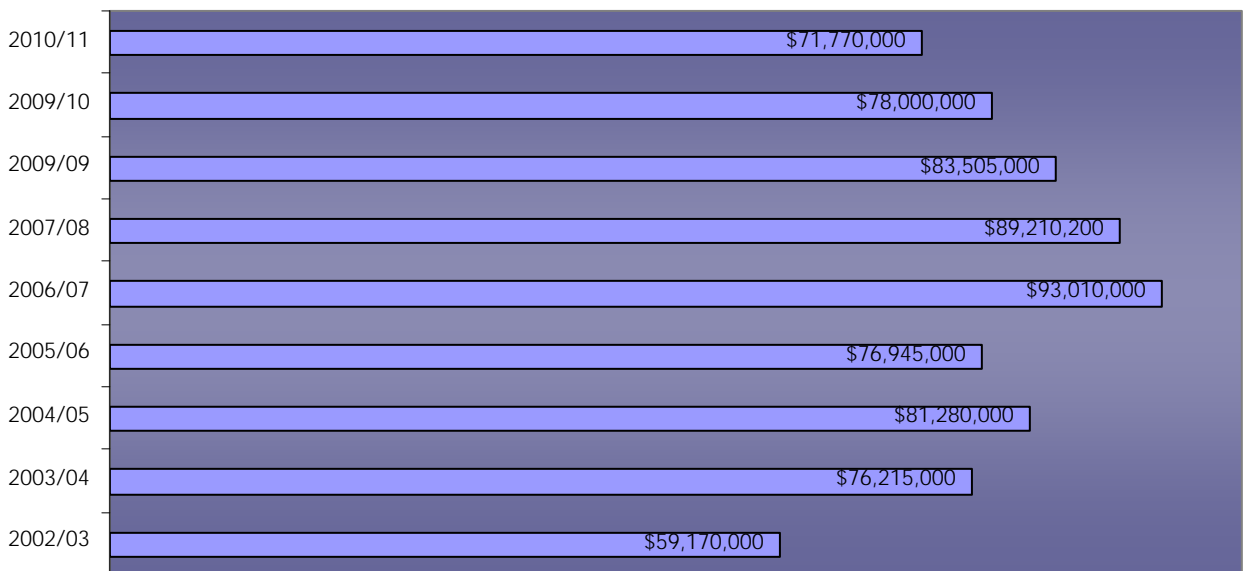
### Current Liabilities Total: \$22,029,949



### Long Term Liabilities Total: \$106,036,390



### Douglas County Bonded Indebtedness for 2010





# Demographic Statistics

## 2009/10

Population Estimates for Douglas County	
2001	467,928
2002	471,445
2003	475,799
2004	480,904
2005	486,497
2006	491,408
2007	495,947
2008	502,032
2009	510,199

Estimates from U.S. Census Bureau

Total Property Valuations for Douglas County	
2002	\$23,055,368,590
2003	\$23,922,982,615
2004	\$25,116,141,220
2005	\$28,438,564,530
2006	\$30,230,677,500
2007	\$33,113,148,550
2008	\$34,319,256,604
2009	\$35,148,821,745
2010	<b>\$35,955,126,580</b>

\*Figures from the Douglas County Assessor

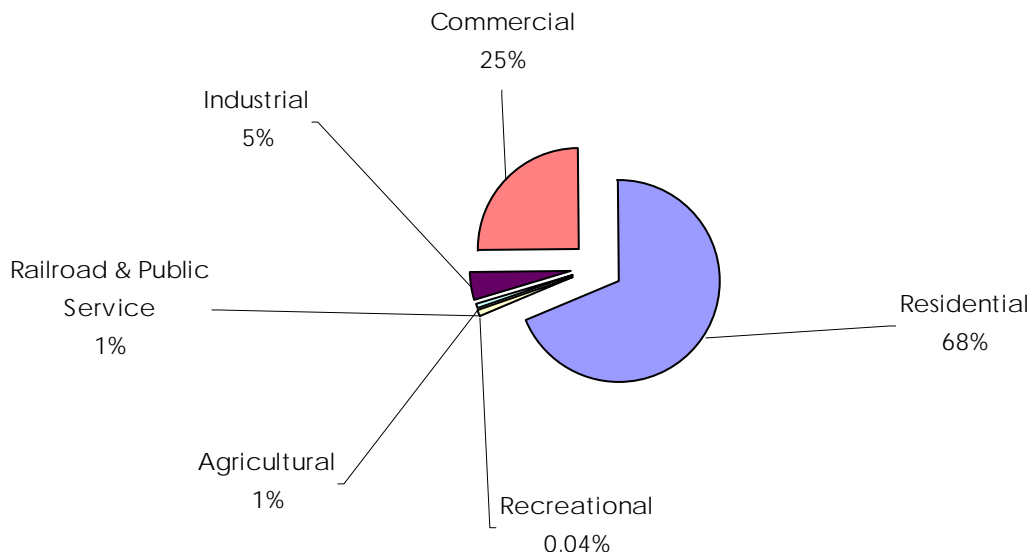
Unemployment Rate for Douglas County	
2001	3.5%
2002	4.4%
2003	4.6%
2004	4.5%
2005	4.5%
2006	3.4%
2007	3.3%
2008	3.7%
2009	5.1%

Figures from the Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics 2001-2008

Per Capita Personal Income*	
2001	35,928
2002	36,852
2003	38,008
2004	39,970
2005	41,693
2006	43,599
2007	45,946
2008	46,576
2009	not available

\*Figures from State of Nebraska Dept. of Economic Development

Douglas County 2010 Property Valuations by Type





## What your Douglas County government does for you

- Long term care facility
- Mental health care facility
- Maintain all county (not city) roads and bridges
  - Landfill
  - Court administration
- Adult correctional facility and Youth Detention Center
  - Juvenile Assistance Center
- Medical and sustenance care for indigent citizens
- Process all real estate transactions and maintain property records
  - Provide public defender services to county residents
- Prosecute all felony charges/advise county government officers
  - Issue marriage licenses
  - Issue liquor, tobacco and locksmith licenses
  - Issue handicapped parking permits
- With the State of Nebraska and Sarpy County, provide Extension Service to county residents
  - Provide services to veterans in Douglas County
  - Provide 911 services to the residents of Douglas County
- Assess property values, calculate and collect taxes that run city, county and state governments
  - Provide law enforcement services to the citizens of Douglas County
    - Provide copies of birth and death certificates
    - Health care, immunization and STD clinic services
    - Noxious weed control
- Provide all election and voter registration services to the citizens of Douglas County

Link to Douglas County's Comprehensive Annual Financial Reports (CAFR's)  
[www.douglascountyclerk.org/finance-division](http://www.douglascountyclerk.org/finance-division)

### Douglas County Elected Officials for 2009/2010

#### County Commissioners

Mary Ann Borgeson  
 Mike Boyle  
 Clare Duda  
 Kyle Hutchings  
 Marc Kraft  
 Chris Rodgers  
 Pam Tusa

#### Assessor

#### Attorney

#### Clerk/Comptroller

#### Clerk of the District Court

#### Engineer

#### Public Defender

#### Register of Deeds

#### Sheriff

#### Treasurer

Roger Morrissey

Don Kleine

Thomas F. Cavanaugh

John Friend

Tom Doyle

Tom Riley

Diane Battiato

Tim Dunning

John Ewing