

Resolution No: 604
ADOPTED: September 10, 2019

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

Resolved,

WHEREAS, a proposed County budget for the fiscal year July 1, 2019, to June 30, 2020, was prepared by the budget-making authority, and a summary of such proposed budget, together with a 'Notice of Public Hearing' on such proposed budget was published in *The Daily Record* on July 24, 2019, and pursuant to the published notice, a public hearing was held on such proposed budget on July 30, 2019, at which time the Douglas County Board of County Commissioners voted to adopt such budget as the budget for Douglas County for the July 1, 2019 to June 30, 2020 fiscal year; and,

WHEREAS, the County Board of Commissioners pursuant to Neb. Rev. Stat. 77-1601.02 held a special public hearing on the 10th day of September to set the tax request for the 2019/2020 budget at an amount that exceeds its property tax request in the prior year; and,

WHEREAS, notice of said special public hearing was published at least four calendar days prior to the hearing as evidenced in the attached Exhibit "A" attached hereto and incorporated by reference herein; and,

WHEREAS, the County Board hereby adopts the 2019/2020 tax request as set forth in Exhibits "B-1" and "B-2" attached hereto and incorporated by reference herein.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA THAT the attached Exhibits "B-1" and "B-2" setting the 2019/2020 Douglas County tax request is hereby adopted and all rates and amounts are approved.

DATED this 10th day of September, 2019.

Motion by Kraft, second by Boyle to approve. I move the adoption of the resolution.

Adopted: September 10, 2019

Yeas: Borgeson, Boyle, Duda, Kraft, Morgan, Rodgers

Nays: Cavanaugh

(CERTIFIED COPY)



Daniel A. Esch
Douglas County Clerk

Resolution No: 604
ADOPTED: September 10, 2019

**DOUGLAS COUNTY, NEBRASKA
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of the State Statutes 13-501 to 13-513, that the governing body met on the 10th day of JULY, 2019 at 9:00A.M., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following budget, and that PUBLIC NOTICE is further given that the governing body will meet for a public hearing on the 10th day of SEPTEMBER, 2019 at 9:00 A.M., for the purposes of resubmitting the following budget and to approve the tax calculations associated with the final tax requests for fiscal year 2019/2020, as required pursuant to State Statute 77-1601.02. The budget detail is available at the office of the Clerk.

| | Actual Disbursements 2017-2018 | Actual Disbursements 2018-2019 | Proposed Budget of Disbursements 2019-2020 | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (6) |
|---|-----------------------------------|-----------------------------------|--|-------------------------------------|--|---|
| General | \$200,485,693.00 | \$208,755,392.00 | \$215,311,635.00 | \$19,370,661.00 | \$130,379,576.00 | \$104,302,720.00 |
| Salary Adjustment* | | | \$1,750,000.00 | | | \$1,750,000.00 |
| Road | \$19,095,514.00 | \$24,955,669.00 | \$48,582,895.00 | \$9,494,416.00 | \$58,077,311.00 | \$- |
| Bridge | \$1,031,797.00 | \$2,656,455.00 | \$3,068,611.00 | \$1,509,261.00 | \$4,577,872.00 | \$- |
| Community Service | \$5,823,223.00 | \$5,533,272.00 | \$5,830,232.00 | \$1,579,125.00 | \$4,241,181.00 | \$3,168,176.00 |
| Douglas County Health Center | \$51,559,678.00 | \$34,791,930.00 | \$34,603,870.00 | \$8,297,167.00 | \$37,909,424.00 | \$4,991,613.00 |
| Community Mental Health Center | \$- | \$16,326,899.00 | \$17,479,467.00 | \$2,277,402.00 | \$9,280,346.00 | \$10,476,523.00 |
| Veteran | \$503,016.00 | \$501,767.00 | \$541,113.00 | \$452,308.00 | \$770,227.00 | \$223,194.00 |
| Institutions | \$325,000.00 | \$525,000.00 | \$450,000.00 | \$158,332.00 | \$484,285.00 | \$124,047.00 |
| Douglas County Justice Center | \$- | \$- | \$6,600,000.00 | \$862,398.00 | \$354,015.00 | \$7,108,383.00 |
| Medical Insurance | \$36,619,754.00 | \$36,516,027.00 | \$40,550,000.00 | \$9,741,611.00 | \$50,291,611.00 | \$- |
| Tourism/Conventions | \$4,815,072.00 | \$3,765,859.00 | \$4,000,000.00 | \$3,332,403.00 | \$7,332,403.00 | \$- |
| Debt Service Bonds | \$2,381,547.00 | \$2,373,368.00 | \$2,370,199.00 | \$3,493,619.00 | \$3,927,762.00 | \$1,936,056.00 |
| Inventory | \$3,059,079.00 | \$2,695,966.00 | \$4,212,500.00 | \$619,523.00 | \$4,832,023.00 | \$- |
| Federal Drug Forfeiture | \$756,459.00 | \$244,014.00 | \$295,000.00 | \$395,393.00 | \$690,393.00 | \$- |
| DC Drug Law Enf and Educ | \$22,449.00 | \$90,422.00 | \$195,000.00 | \$517,525.00 | \$712,525.00 | \$- |
| Health Department | \$14,139,616.00 | \$13,431,604.00 | \$15,061,666.00 | \$4,113,168.00 | \$16,428,817.00 | \$2,746,017.00 |
| Inheritance Tax | \$16,584,963.00 | \$12,512,066.00 | \$13,500,000.00 | \$5,539,689.00 | \$19,039,689.00 | \$- |
| Escrow Liability | \$73,583.00 | \$383,840.00 | \$500,000.00 | \$1,623,529.00 | \$2,123,529.00 | \$- |
| Lottery | \$150,000.00 | \$200,000.00 | \$225,000.00 | \$280,788.00 | \$505,788.00 | \$- |
| Hospital Special Purpose | \$21,661.00 | \$29,155.00 | \$37,650.00 | \$339,575.00 | \$377,225.00 | \$- |
| Library (Valuation \$8,786,574,255) | \$2,336,635.00 | \$2,254,431.00 | \$2,124,840.00 | \$28,545.00 | \$321,400.00 | \$1,831,985.00 |
| ROD Technology | \$353,352.00 | \$403,200.00 | \$775,000.00 | \$791,198.00 | \$1,566,198.00 | \$- |
| Hospital Improvement Bond | \$- | \$- | \$- | \$184.00 | \$184.00 | \$- |
| Law Enforcement Center Bond | \$- | \$- | \$- | \$87.00 | \$87.00 | \$- |
| Juvenile Detention Bond | \$- | \$- | \$- | \$259.00 | \$259.00 | \$- |
| 911 Wireless | \$270,000.00 | \$743,085.00 | \$458,580.00 | \$502,537.00 | \$961,117.00 | \$- |
| 911 Surcharge | \$1,000,000.00 | \$1,000,000.00 | \$1,000,000.00 | \$987,161.00 | \$1,987,161.00 | \$- |
| County Drug Forfeiture | \$195,511.00 | \$- | \$- | \$- | \$- | \$- |
| Hospital 3-Center Construction | \$- | \$- | \$- | \$10,141.00 | \$10,141.00 | \$- |
| Corrections Bond | \$2,849,100.00 | \$2,846,000.00 | \$2,835,875.00 | \$1,749,750.00 | \$2,878,945.00 | \$1,706,680.00 |
| Public Safety Bond | \$2,975,731.00 | \$3,028,225.00 | \$2,991,675.00 | \$2,852,994.00 | \$4,270,353.00 | \$1,574,316.00 |
| TOTALS | \$367,428,433.00 | \$376,563,646.00 | \$425,350,808.00 | \$80,920,749.00 | \$364,331,847.00 | \$141,939,710.00 |
| *Included in Gen Fund Tax Rate | | | | | | |
| | | | Bond Purposes | Non-Bond Purposes | Total | |
| Breakdown of Property Tax | | | \$5,217,052.00 | \$136,722,658.00 | \$141,939,710.00 | |
| Unused Budget Authority created for next year | | | \$44,350,689.98 | | | |

9-5-19

**DOUGLAS COUNTY
NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

Douglas County in Douglas County, Nebraska, Public Notice is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10th day of September, 2019, at 9:00 a.m. in the Legislative Chambers, Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

| | Douglas County | Douglas County Library Fund |
|--|------------------|--------------------------------|
| 2018-2019 Property Tax Request | \$124,093,546 | \$2,233,234 |
| 2018 Tax Rate | 28.059¢ | 2.789¢ |
| Certified Taxable Value for 2018 | \$44,225,933,115 | \$8,007,292,250 |
| Certified Taxable Value for 2019 | \$47,399,345,255 | \$8,786,574,255 |
| Percentage change in certified taxable value from 2018 to 2019 | 7.18% | 9.73% |
| Property tax rate (2018-2019 Request/2019 Valuation) | 26.180¢ | 2.542¢ |
| 2019-2020 Proposed Property Tax Request | \$140,107,725 | \$1,831,985 |
| Proposed 2019 Tax Rate | 29.559¢ | 2.085¢ |
| Percentage Increase/(decrease) in property tax rate from the prior year | 5.3% | (25.2%) |
| Percentage increase/(decrease) in total operating budget from prior year | 4.2% | (7.1%) |

9-5-19

| |
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| NOTICE OF BUDGET HEARING AND BUDGET SUMMARY |
|--|

PUBLIC NOTICE is hereby given, in compliance with the provisions of the State Statutes 13-501 to 13-513, that the governing body met on the 30th day of JULY, 2019 at 9:00 A.M., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following budget, and that PUBLIC NOTICE is further given that the governing body will meet for a public hearing on the 10th day of SEPTEMBER, 2019 at 9:00 A.M., for the purposes of resubmitting the following budget and to approve the tax calculations associated with the final tax requests for fiscal year 2019/2020, as required pursuant to State Statute 77-1601.02. The budget detail is available at the office of the Clerk during regular business hours.

| FUNDS | Actual Disbursements | Actual Disbursements | Proposed Budget of Disbursements | Necessary Cash Reserve | Total Available Resources Before Property Taxes | Total Personal and Real Property Tax Requirement |
|-------------------------------------|--------------------------|--------------------------|----------------------------------|-------------------------|---|--|
| | 2017-2018 | 2018-2019 | 2019-2020 | (4) | (5) | (6) |
| General | \$ 200,485,693.00 | \$ 208,755,392.00 | \$ 215,311,635.00 | \$ 19,370,661.00 | \$ 130,379,576.00 | \$ 104,302,720.00 |
| Salary Adjustment* | | | \$ 1,750,000.00 | | | \$ 1,750,000.00 |
| Road | \$ 19,095,514.00 | \$ 24,955,669.00 | \$ 48,582,895.00 | \$ 9,494,416.00 | \$ 58,077,311.00 | \$ - |
| Bridge | \$ 1,031,797.00 | \$ 2,656,455.00 | \$ 3,068,611.00 | \$ 1,509,261.00 | \$ 4,577,872.00 | \$ - |
| Community Service | \$ 5,823,223.00 | \$ 5,533,272.00 | \$ 5,830,232.00 | \$ 1,579,125.00 | \$ 4,241,181.00 | \$ 3,168,176.00 |
| Douglas County Health Center | \$ 51,559,678.00 | \$ 34,791,930.00 | \$ 34,603,870.00 | \$ 8,297,167.00 | \$ 37,909,424.00 | \$ 4,991,613.00 |
| Community Mental Health Center | \$ - | \$ 16,326,899.00 | \$ 17,479,467.00 | \$ 2,277,402.00 | \$ 9,280,346.00 | \$ 10,476,523.00 |
| Veterans | \$ 503,016.00 | \$ 501,767.00 | \$ 541,113.00 | \$ 452,308.00 | \$ 770,227.00 | \$ 223,194.00 |
| Institutions | \$ 325,000.00 | \$ 525,000.00 | \$ 450,000.00 | \$ 158,332.00 | \$ 484,285.00 | \$ 124,047.00 |
| Douglas County Justice Center | \$ - | \$ - | \$ 6,600,000.00 | \$ 862,398.00 | \$ 354,015.00 | \$ 7,108,383.00 |
| Medical Insurance | \$ 36,619,754.00 | \$ 36,516,027.00 | \$ 40,550,000.00 | \$ 9,741,611.00 | \$ 50,291,611.00 | \$ - |
| Tourism/Conventions | \$ 4,815,072.00 | \$ 3,765,859.00 | \$ 4,000,000.00 | \$ 3,332,403.00 | \$ 7,332,403.00 | \$ - |
| Debt Service Bonds | \$ 2,381,547.00 | \$ 2,373,368.00 | \$ 2,370,199.00 | \$ 3,493,619.00 | \$ 3,927,762.00 | \$ 1,936,056.00 |
| Inventory | \$ 3,059,079.00 | \$ 2,695,966.00 | \$ 4,212,500.00 | \$ 619,523.00 | \$ 4,832,023.00 | \$ - |
| Federal Drug Forfeiture | \$ 756,459.00 | \$ 244,014.00 | \$ 295,000.00 | \$ 395,393.00 | \$ 690,393.00 | \$ - |
| Dc Drug Law Enf and Educ | \$ 22,449.00 | \$ 90,422.00 | \$ 195,000.00 | \$ 517,525.00 | \$ 712,525.00 | \$ - |
| Health Department | \$ 14,139,616.00 | \$ 13,431,604.00 | \$ 15,061,666.00 | \$ 4,113,168.00 | \$ 16,428,817.00 | \$ 2,746,017.00 |
| Inheritance Tax | \$ 16,584,963.00 | \$ 12,512,066.00 | \$ 13,500,000.00 | \$ 5,539,689.00 | \$ 19,039,689.00 | \$ - |
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| Lottery | \$ 150,000.00 | \$ 200,000.00 | \$ 225,000.00 | \$ 280,788.00 | \$ 505,788.00 | \$ - |
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| 911 Surcharge | \$ 1,000,000.00 | \$ 1,000,000.00 | \$ 1,000,000.00 | \$ 987,161.00 | \$ 1,987,161.00 | \$ - |
| County Drug Forfeiture | \$ 195,511.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hospital 3-Center Construction | \$ - | \$ - | \$ - | \$ 10,141.00 | \$ 10,141.00 | \$ - |
| Corrections Bond | \$ 2,849,100.00 | \$ 2,846,000.00 | \$ 2,835,875.00 | \$ 1,749,750.00 | \$ 2,878,945.00 | \$ 1,706,680.00 |
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*Included in Gen Fund Tax Rate

| | | | |
|---------------------------|-----------------|-------------------|-------------------|
| | Bond Purposes | Non-Bond Purposes | Total |
| Breakdown of Property Tax | \$ 5,217,052.00 | \$ 136,722,658.00 | \$ 141,939,710.00 |

| | |
|---|------------------|
| Unused Budget Authority created for next year | \$ 44,350,689.98 |
|---|------------------|

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| Percentage increase/(decrease) in total operating budget from prior year | 4.2% | (7.1%) |

VI
B

**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
(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)
Date to be on agenda: September 10, 2019

Exact wording to be used for the agenda: _____
Hearing to set the Final Tax Rate for 2019/2020 (Director of Budget & Finance)

Action requested: Set 2019/2020 tax rate for Douglas County at 29.559 cents and for
Douglas County Library Fund at 2.085 cents.

Amount requested: \$141,939,710* Object Code: _____
*\$140,107,725 for County and \$1,831,985 for Library.
Is item in current year's budget? Yes No
Does this item commit funds in future years? Yes No

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: _____
Rates set as required by state statute

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

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

Submitted by (Name & Dept.): Joe Lorenz, Budget & Finance Director Ext. 6825
Date submitted: 9/3/19

List Attachments: Resolution and tax rate schedule
(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 <u>9/3/19</u> | Time |
|-------------------------------|------------------------------------|--------------------|------|

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

Resolved,

WHEREAS, a proposed County budget for the fiscal year July 1, 2019, to June 30, 2020, was prepared by the budget-making authority, and a summary of such proposed budget, together with a 'Notice of Public Hearing' on such proposed budget was published in *The Daily Record* on July 24, 2019, and pursuant to the published notice, a public hearing was held on such proposed budget on July 30, 2019, at which time the Douglas County Board of County Commissioners voted to adopt such budget as the budget for Douglas County for the July 1, 2019 to June 30, 2020 fiscal year; and,

WHEREAS, the County Board of Commissioners pursuant to Neb. Rev. Stat. 77-1601.02 held a special public hearing on the 10th day of September to set the tax request for the 2019/2020 budget at an amount that exceeds its property tax request in the prior year; and,

WHEREAS, notice of said special public hearing was published at least four calendar days prior to the hearing as evidenced in the attached Exhibit "A" attached hereto and incorporated by reference herein; and,

WHEREAS, the County Board hereby adopts the 2019/2020 tax request as set forth in Exhibits "B-1" and "B-2" attached hereto and incorporated by reference herein.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA THAT the attached Exhibits "B-1" and "B-2" setting the 2019/2020 Douglas County tax request is hereby adopted and all rates and amounts are approved.

DATED this 10th day of September, 2019.