

2023 Douglas County Budget Overview

7/5/2021

2023 Revenues & Assessed Value Growth

- Sales Tax is stable and increasing slightly for 2022.
- Register of Deeds fees collection increase reflects Home Sales market and increase in Mortgage Refinancing filings.
- 2023 Assessed Value growth overall was 12.44% bringing additional Ad Valorem Tax revenues of approximately \$7.2 million
 - Historical growth has been closer to 2021 Assessed Value growth of 4.85%

Historical Assessed Value Growth

Assessed Valuation Growth 10 year History

Assessed Valuation Growth 10 year History	
2013	0.98%
2014	1.68%
2015	3.01%
2016	3.20%
2017	5.23%
2018	5.31%
2019	5.15%
2020	4.82%
2021	2.75%
2022	12.44%

- Past 5 years average 6.09%
- 10 year average 4.46%

2022 Budget Beginning Fund Balance

Fund	Budgeted Fund Balance	Actual Fund Balance	Percentage of Total Fund
General	12,361,026	14,796,601	18.9%
Road & Bridge	2,310,531	2,680,516	30.7%
Employee Benefits	3,109,529	2,890,095	19.0%
Special Liability	385,792	353,935	34.4%
Special Building	763,049	1,151,264	123.0%
Ambulance	259,592	915,865	11.3%
MH Sales Tax	14,137,932	13,237,668	66.6%

Transfers

Budgeted Transfers from General Fund

Ambulance Fund	\$3,422,000
Capital Improvement Projects Fund	\$4,944,694
Equipment Reserves Fund (multiple General Fund Depts)	\$1,109,750
Sales Tax Fund	\$4,000,000

Supplemental Requests Funded

Mill Levy Growth	
Ambulance- Capital Projects at current 36% split	\$1,184,400
Admin- Market, Merit & Longevity	\$2,256,552
Emergency Management- Outdoor siren annual subscription & backup modem	\$21,371
Information Technology- Microsoft Office 365 licensing	\$96,666

Supplemental
Requests
Funded

General Fund Behavioral Health committed funds	
DCCCA- Increased SUD Treatment for uninsured	\$69,799
Heartland RADAC- Expansion of ICC team	\$99,700

Mental Health Sales Tax Fund	
DCCCA- Crisis involved youth beds	\$104,000

Additional
Mental Health
Sales Tax Fund
commitments

Mental Health Sales Tax Fund	
Bert Nash	\$1,000,000
DCCCA	\$800,000

2023 Budget Timeline

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July 12 th	BOCC Budget Hearings & Deliberations wrap up
July 20 th	Statutory deadline to notify County Clerk the intent to exceed Revenue Neutral Rate (RNR)
August 10 th	RNR intent letter sent by County Clerk to taxpayers
August 14 th	Budget & RNR Hearing notices published in newspaper
August 24 th	Public Budget & RNR Hearing, Adopt 2023 Budget
September	CIP Budget Hearing & Adoption