



*Sarpy County*  
NEBRASKA



# PROPOSED BUDGET

## 2020 Fiscal Year

August 20, 2019

# Sarpy County

## Budget Highlights

Proposed Budget FY2019-20



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### 1. Valuation & Levy

- Total levy remains same as previous four years at \$.2969
- Decrease in General Fund levy of 3.5%: Increase in Sinking Fund levy of 91% for new jail
- Valuation increase of **8.3%** provides \$3.8m in increased property tax to County

### 2. General Fund

- Expenses to only increase **3.1%** due to limiting spending and no new FTEs
- Notable capital projects include \$1.25m for renovation of Courthouse/Administration Building, \$250,000 for air handlers/HVAC upgrades and \$90,000 for roof replacement
- Transition of jail operations from Sheriff Department to Board of Corrections

### 3. Public Works

- Total Public Works budget (funds 200, 205 & 206) increases 8% due to carryover of project funds
- All roads projects (\$22m) included in Fund 206, "PW-Road Projects"

### 4. Inheritance Tax

- Includes funds for purchase of land east of Administration Building and contribution toward new crisis stabilization center, new HVAC for Werner Park clubhouse and for initial costs of new Jail

### 5. Sinking Fund

- Levy increased to fund new jail facility & street improvements for Generations Development
- Previous levy for Sheriff Administration Building bonds discontinued as bonds have matured

# Sarpy County

## Valuation Comparison

Adopted Budget FY2018-19 to Proposed Budget FY2019-20



### Estimate – Used for Recommended Budget

	<b>FY2019</b>	<b>FY2020</b>	<b>\$ change</b>	<b>% change</b>
Total Valuation	\$15,511,549,423	\$16,782,000,000	\$1,270,450,577	8.2 %
			From Growth	3.2 %
			From Re-Appraisal	5.0 %

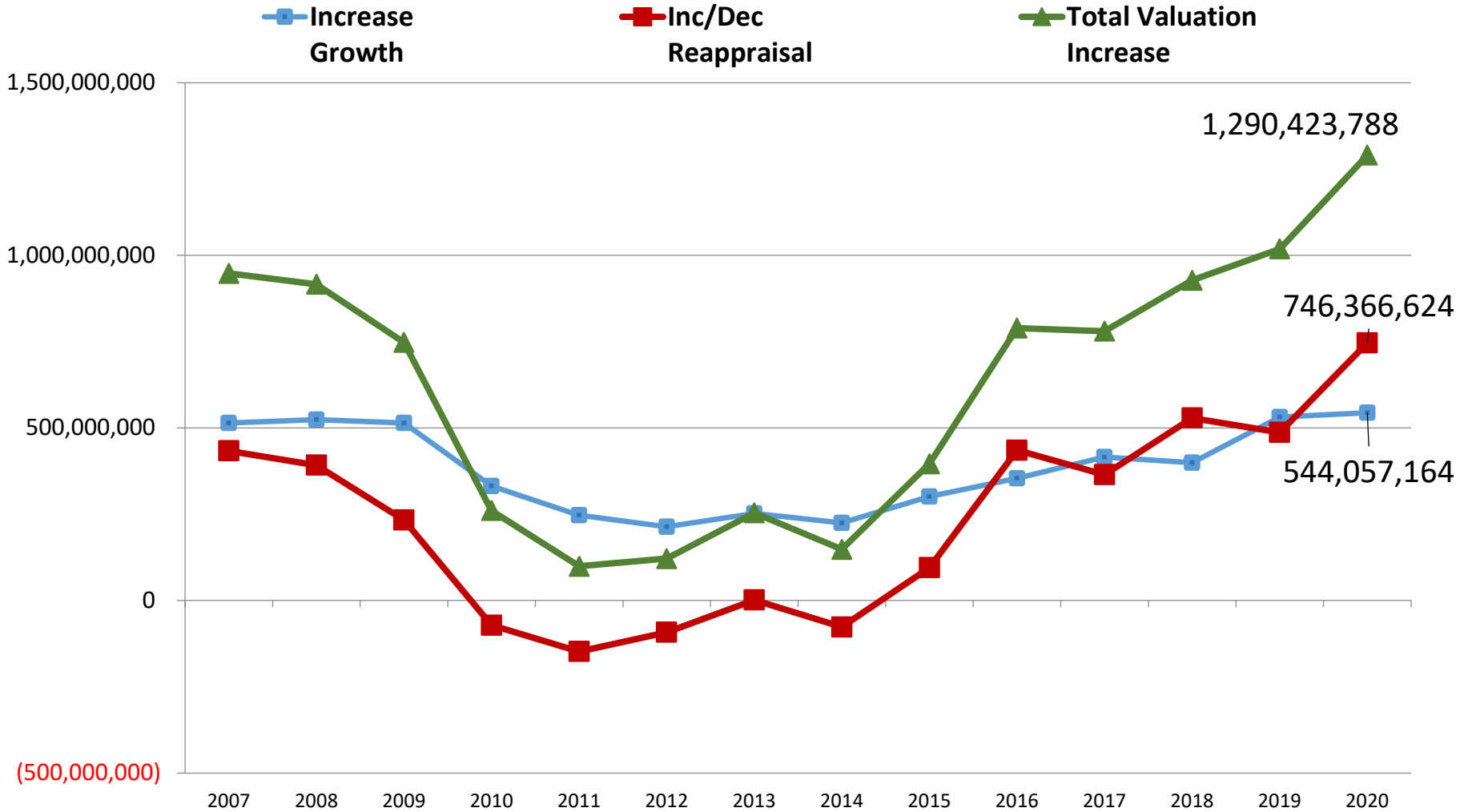
### Final, Certified Valuation

	<b>FY2019</b>	<b>FY2020</b>	<b>\$ change</b>	<b>% change</b>
Total Valuation	\$15,511,549,423	\$16,801,973,211	\$1,290,423,788	8.3 %
			From Growth	3.5 %
			From Re-Appraisal	4.8 %

# Sarpy County

## Valuation Change Comparison

Fiscal Years 2007 - 2020





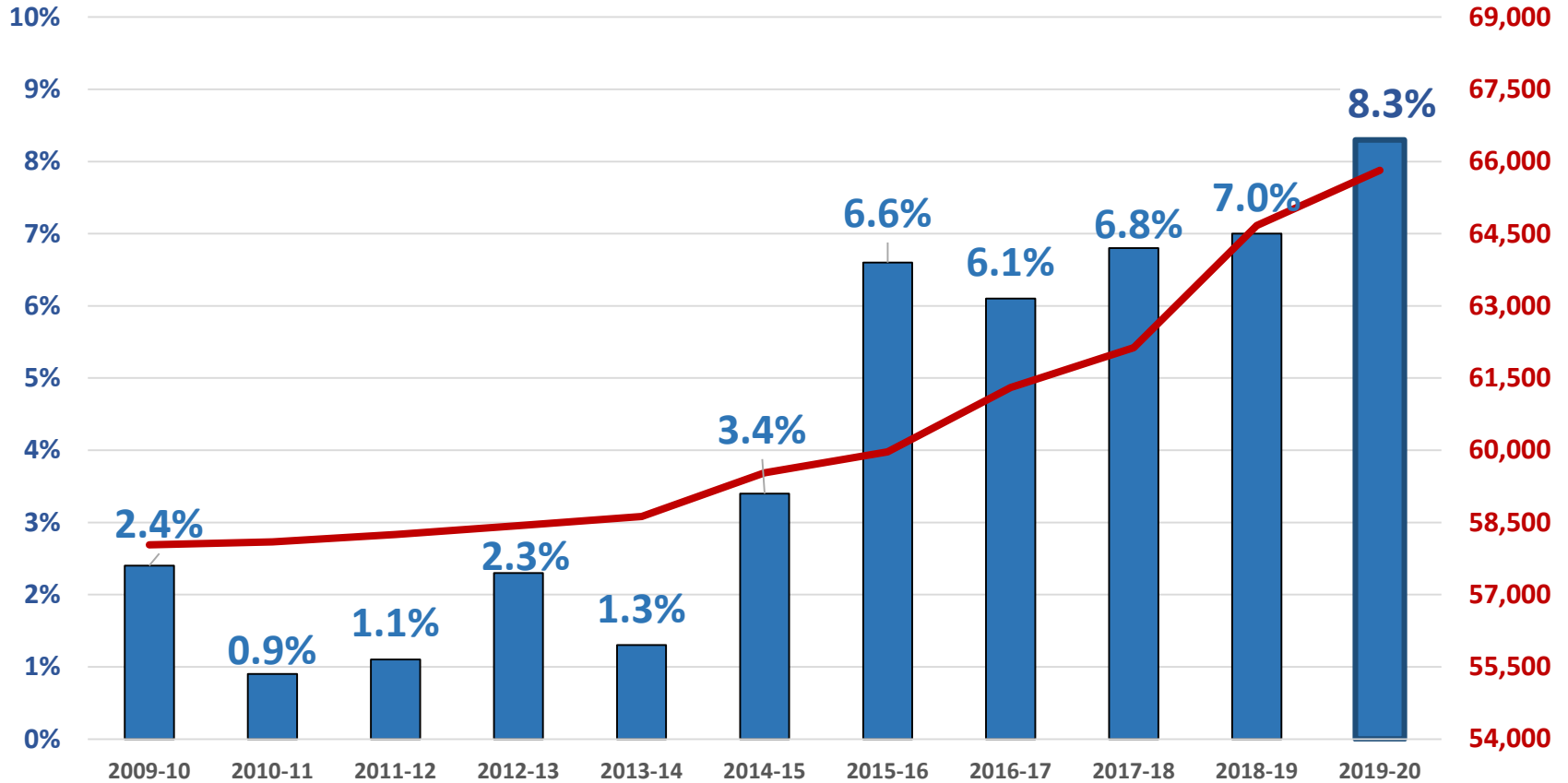
# Sarpy County

## Annual Valuation Percentage Change & Parcels Comparison

Adopted Budgets FY2009-10 through FY2018-19 & Proposed Budget FY2019-20

### Total Valuation Growth %

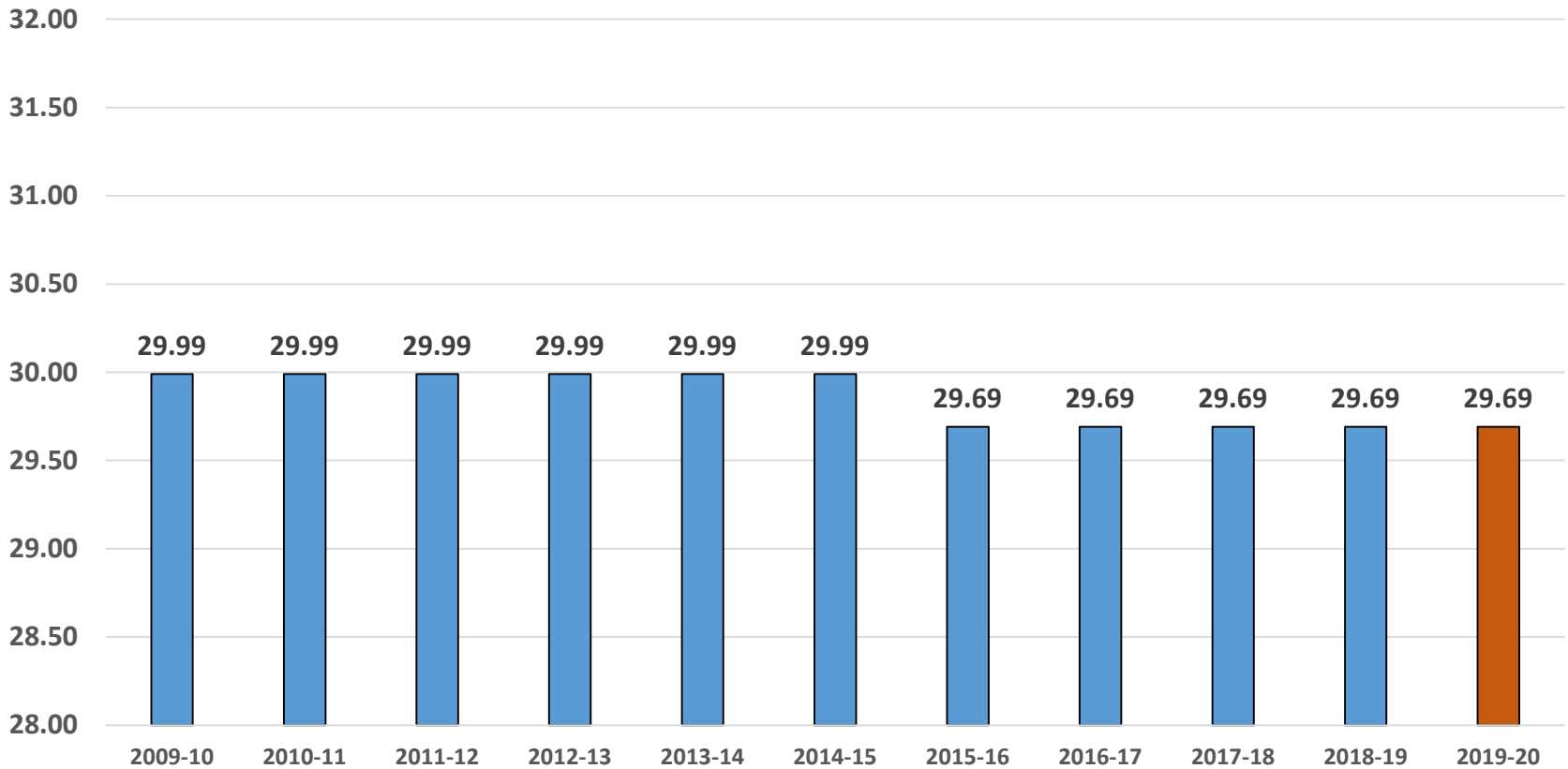
### Total Parcels



# Sarpy County

## Summary of Tax Levies Cents per \$100 of Valuation

Adopted Budgets FY2009-10 through FY2018-19 & Proposed Budget FY2019-20



# Sarpy County

## Property Tax Distribution

2019 Fiscal Year



**Schools**

**County**

**SIDs**

**Cities**

**MCC**

**FD NRD AG**

Schools	\$ 199,958,266	55.8%
County	\$ 46,053,790	12.8%
Cities	\$ 38,438,035	10.8%
SIDs	\$ 51,801,775	12.0%
Metro Comm College	\$ 14,735,972	4.1%
Fire District	\$ 9,115,854	2.8%
NRD	\$ 5,831,412	1.6%
Ag Society	\$ 425,327	0.1%
<b>Total</b>	<b>\$ 366,360,431</b>	<b>100.0%</b>

**12.8% of property taxes  
in Sarpy County go to fund  
County operations**



# Sarpy County

## Property Tax Impact Comparison



	FY2019	FY2020	\$ change	% change
Property Value	\$190,840	\$200,000	\$ 9,160	+ 4.8 %
Tax Rate	\$.2969	\$.2969	-	-
Property Taxes to County	\$567	\$594	\$27	+ 4.8 %



### Receipt

E-911	\$ 46
Road Projects	40
Courts	33
Public Defender	12
Jail (current)	50
Sheriff	91
County Attorney	30
Sinking Fund – new jail/other	57
Information Systems & GIS	41
All other County Operations	<u>194</u>
<b>Total</b>	<b>\$ 594</b>



# Sarpy County

## Property Tax Revenue Comparison

Adopted Budget FY2018-19 to Proposed Budget FY2019-20



	<b>FY2019</b>	<b>FY2020</b>	<b>\$ change</b>	<b>% change</b>
Total County Tax	\$46,053,790	\$49,885,058	\$3,831,268	+ 8.3 %

Levy	\$.2969	\$.2969	-----	n/a
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### Detail:

General Fund & IS	\$42,496,527	\$44,790,112	\$2,293,585	+ 5.4 %
Bonds	850,188	-	(850,188)	- 100.0 %
Sinking Fund	2,317,736	4,782,870	2,465,134	+ 106.4 %
All Other	389,339	312,076	(77,263)	- 19.8 %

# Sarpy County

## Budget Comparison

Adopted Budget FY2018-19 to Proposed Budget FY2019-20



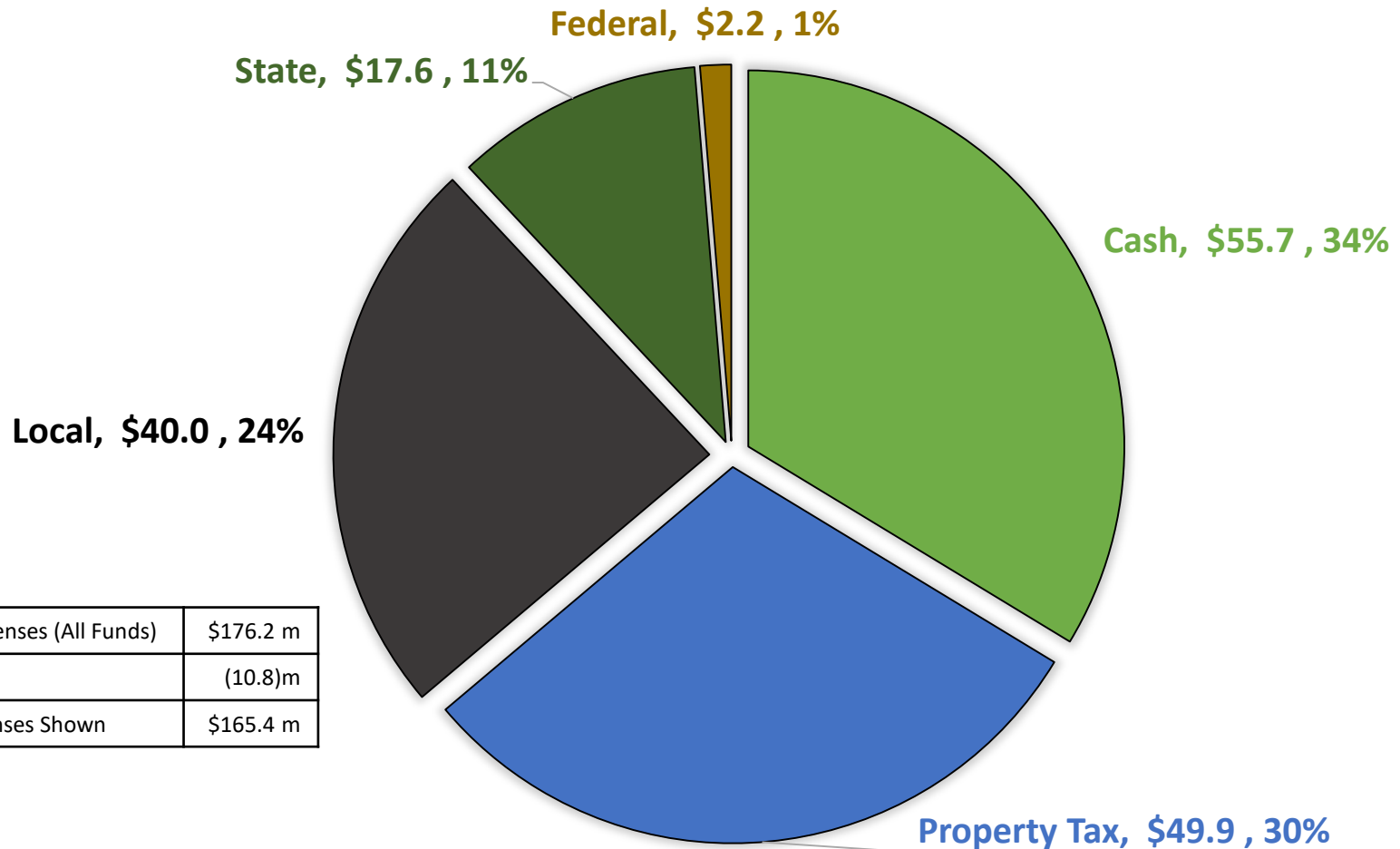
	<u>FY2019 Revised</u>	<u>FY2020 Est. Final</u>	<u>% Change</u>
<b>General Fund</b>	<b>\$ 77,287,512</b>	<b>\$ 79,664,784</b>	<b>3.1%</b>
Public Works Funds	31,956,221	34,548,840	8.1%
E-911 Funds	5,478,651	5,466,247	-0.2%
Child Support Funds	1,843,022	1,703,069	-7.6%
Tourism & Visitor Improvement Funds	2,790,737	1,911,209	-31.5%
Inheritance Tax & Keno Funds	6,374,512	7,986,036	25.3%
Bond Funds	4,018,657	2,862,987	-28.8%
Sinking Fund	3,300,000	7,362,370	123.1%
Landfill Funds	14,394,927	12,563,684	-12.7%
Sewer Funds	7,734,159	11,606,485	50.1%
Grant Funds	2,855,868	2,601,263	-8.9%
Information Systems & GIS	3,963,431	4,458,747	12.5%
Fleet Services	1,316,057	1,350,839	2.6%
All Other	1,829,927	2,083,170	13.8%
<b>Total - All Funds</b>	<b>\$ 165,143,681</b>	<b>\$ 176,169,730</b>	<b>6.7%</b>

# Sarpy County

## Revenues, by source

Proposed Budget FY2019-20

\$ in Millions – excludes \$10.8m of transfers



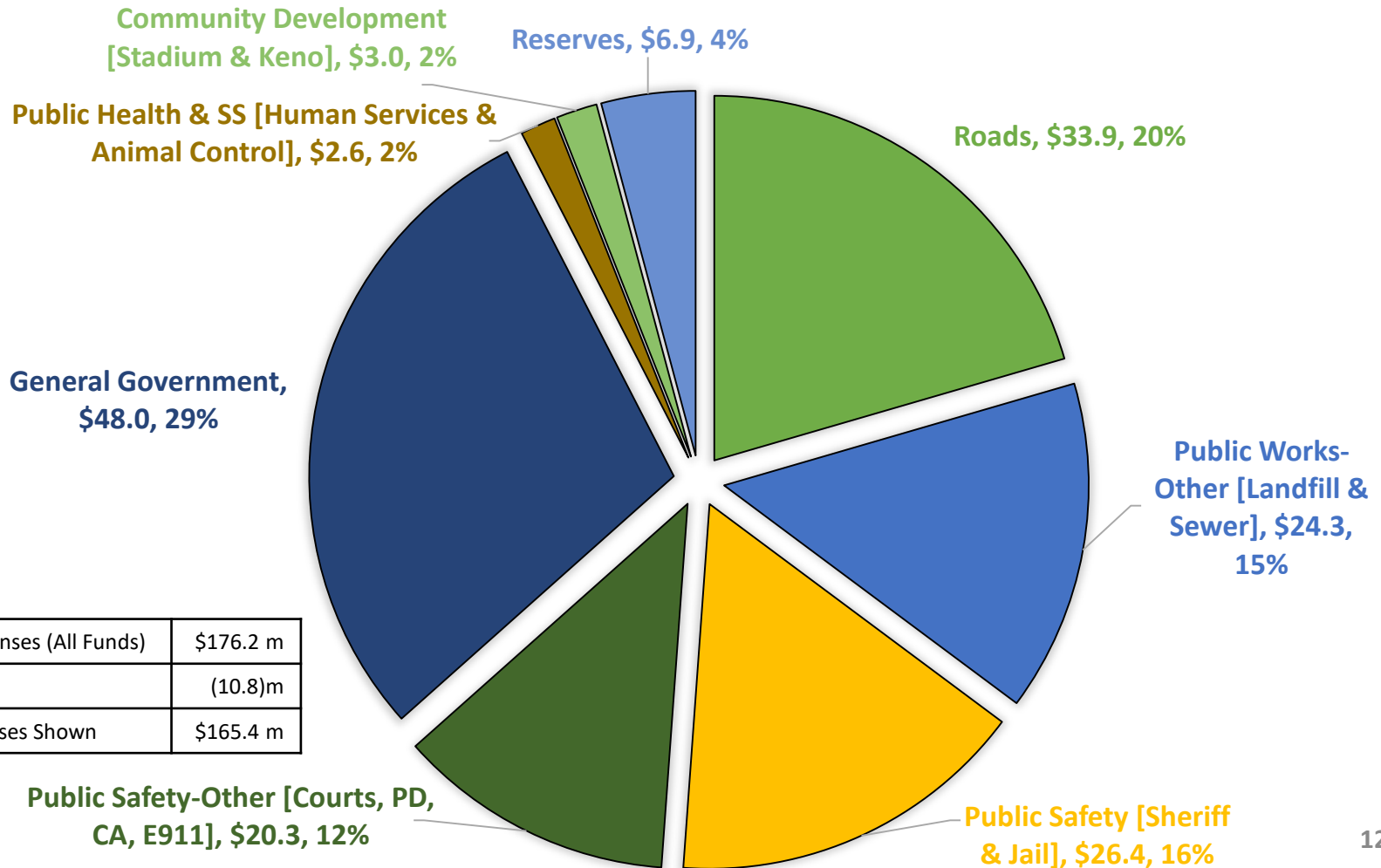
Total Expenses (All Funds)	\$176.2 m
Transfers	(10.8)m
Net Expenses Shown	\$165.4 m

# Sarpy County

## Expenses, by activity

Proposed Budget FY2019-20

\$ in Millions – excludes \$10.8m of transfers



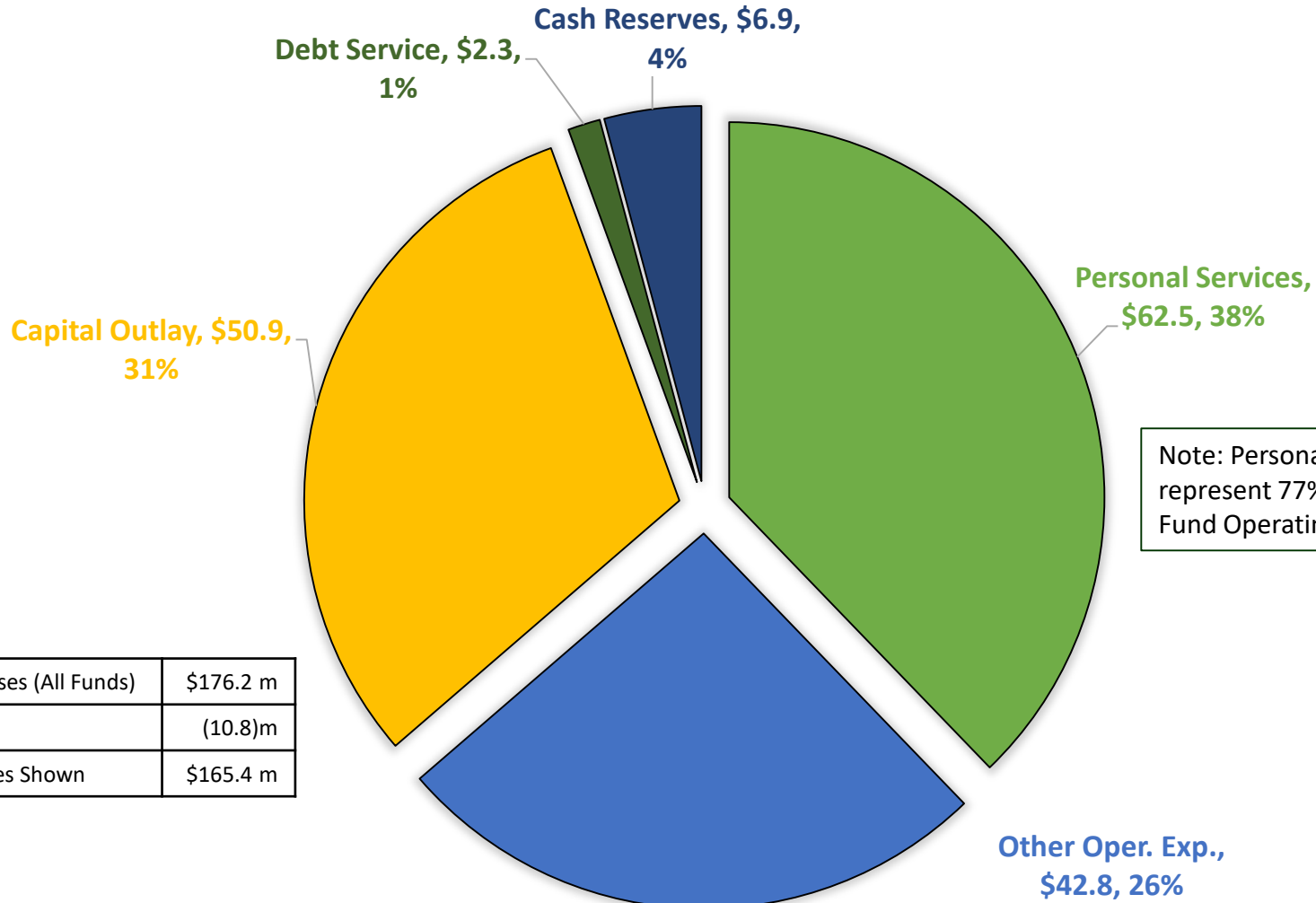
Total Expenses (All Funds)	\$176.2 m
Transfers	(10.8)m
Net Expenses Shown	\$165.4 m

# Sarpy County

## Expenses, by type

Proposed Budget FY2019-20

\$ in Millions – excludes \$10.8m of transfers



Total Expenses (All Funds)	\$176.2 m
Transfers	(10.8)m
Net Expenses Shown	\$165.4 m

# Sarpy County

## Next Steps

Proposed Budget FY2019-20



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<b>August 27</b>	<ul style="list-style-type: none"><li>• <b>Adoption of the FY 2019-20 Budget</b></li><li>• <b>Authorization of Additional 1% in Budgeted Restricted Funds</b></li></ul>
<b>September 10</b>	<ul style="list-style-type: none"><li>• <b>Resolution setting the tax rate</b></li></ul>
<b>September 20</b>	<ul style="list-style-type: none"><li>• <b>Deadline to file budget with NE Auditor of Public Accounts</b></li></ul>



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