



Sarpy County NEBRASKA



PROPOSED BUDGET

2021 Fiscal Year

August 25, 2020

Sarpy County Big Picture – FY 2021 Budget



[\$ in millions]

	FY2020	FY2021	\$ change	% change
CASH	\$ 55.6	\$ 60.5	+\$4.9	+ 8.8 %
REVENUE	120.5	118.2	- 2.3	- 1.9 %
SUBTOTAL	176.1	178.7	+ 2.6	+ 1.5 %
EXPENSES	\$176.1	\$178.7	+\$2.6	+ 1.5 %

Sarpy County Budget:

51 funds:

- General Fund [50% of the total budget]
- Others: Public Works, E911, Child Support, Grants, Landfill, Sewer, Stadium, Tourism, Inheritance, Sinking Fund, etc.

Sarpy County

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- Increases: Sinking Fund +\$3.9m, Inheritance + \$3.0m, Landfill +\$1.7m, Sewer +\$0.7m
- Decreases: General Fund - \$1.1m, Bonds - \$1.4m, all others - \$1.9m

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Sarpy County

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Revenue

- Increases: Property Taxes +\$3.6m,
- Decreases: Landfill -\$5.4m, Highway Allocation -\$1.9m, Lodging Tax -\$1.1m, all others -\$2.5m

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Expenses

- Increases: Sinking Fund +\$4.2m, Inheritance Fund +2.7m, Public Works +\$2.1m
- Decreases: Landfill -\$6.0m, all others - \$0.4m

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Sarpy County

Budget Highlights

Proposed Budget FY 2020-21



1. **Valuation & Levy**
 - Total levy remains same as previous five years at \$.2969 [18th year without increase]
 - Valuation increase of 7.2% provides \$3.6m in increased property tax to County
2. **General Fund**
 - Expense increase of 2.5% due to limiting spending and lower interfund transfers
 - Eight funds consolidated into the General Fund in the FY 2021 budget
 - Large expenditures include:
 - Computer assisted mass appraisal software for Assessor's Office, \$988,000
 - Body cameras, \$450,000
 - Law Records Management Software, \$270,000
 - Removal of annexes, \$150,000
 - Transition of jail operations from Sheriff Department to Board of Corrections
3. **Public Works Funds**
 - Increase of 6% for additional road projects
 - \$18m included for capital improvements of \$39m in FY 2021 One & Six Year Program
 - Planned bond issue for road projects in FY 2021 [Connect Sarpy & Platteview Road projects]
4. **Inheritance Tax**
 - Includes \$850,000 for cash portion of purchase of BH building & \$1m for improvements
5. **Sinking Fund**
 - Continued \$.0285 of levy assigned to sinking fund for new correctional center project

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Economic Impact of Pandemic

Proposed Budget FY 2020-21



Total Impact of Pandemic [\$ in millions]:		Fiscal 2020	Fiscal 2021
Lost or At-Risk Revenues:		\$ 0.8	\$ 4.5
Increased Costs:		0.6	0.7
TOTAL ECONOMIC IMPACT		\$ 1.4	\$ 5.3
		Fiscal 2020	Fiscal 2021
Lost or At-Risk Revenues:			
- Passports	General Fund	\$ 75,000	\$ 265,000
- Highway allocation	Roads Fund	\$ -	\$ 1,900,000
- Lodging Tax	Visitor Imp & Tourism	\$ 350,000	\$ 1,200,000
- Stadium Revenues	Stadium	\$ 238,000	\$ 728,000
- Reduced surcharges	Stadium	\$ 100,000	\$ 250,000
- Keno		\$ 50,000	\$ 200,000
Total Lost or At-Risk Revenues		\$ 813,000	\$ 4,543,000
Increased Costs:			
- PPE, Modifications, OT & Other Costs		\$ 600,000	\$ 716,000
TOTAL ECONOMIC IMPACT		\$ 1,413,000	\$ 5,259,000

Note: Federal and state relief funds for the coronavirus do not provide funding for loss of revenues.

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Valuation Comparison

Adopted Budget FY2019-20 to Proposed Budget FY2020-21



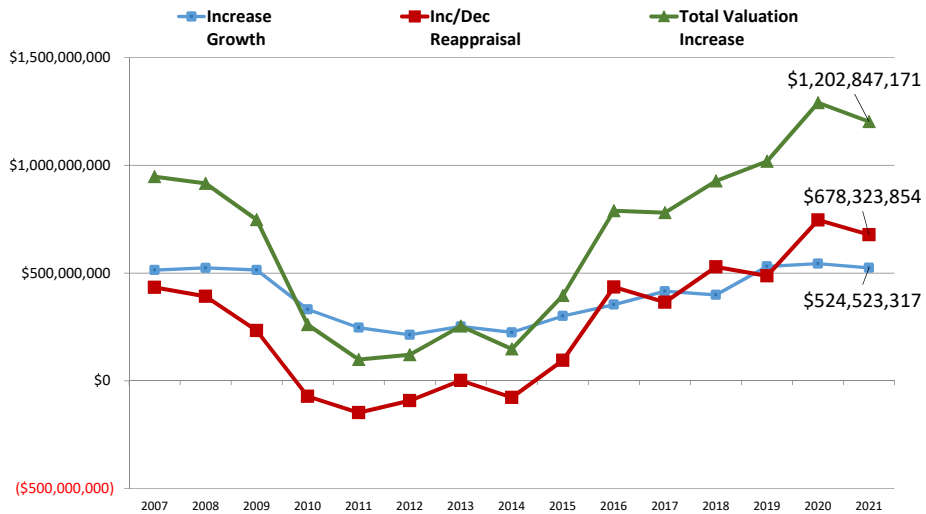
Final, Certified Valuation

	FY2020	FY2021	\$ change	% change
Total Valuation	\$16,801,973,211	\$18,004,820,382	\$1,202,847,171	7.2 %
			From Growth	3.1 %
			From Re-Appraisal	4.1 %

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Annual Valuation Change – Trend Analysis

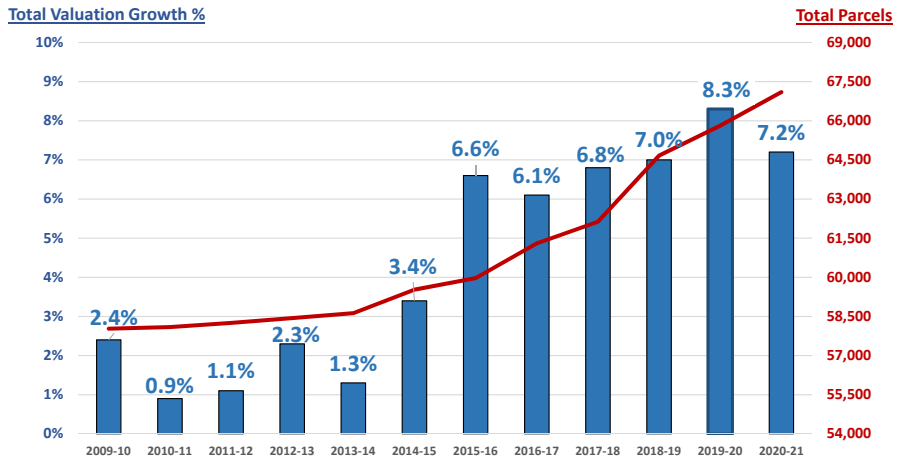
Fiscal 2007 - 2021



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Annual Valuation Percentage Change & Parcels

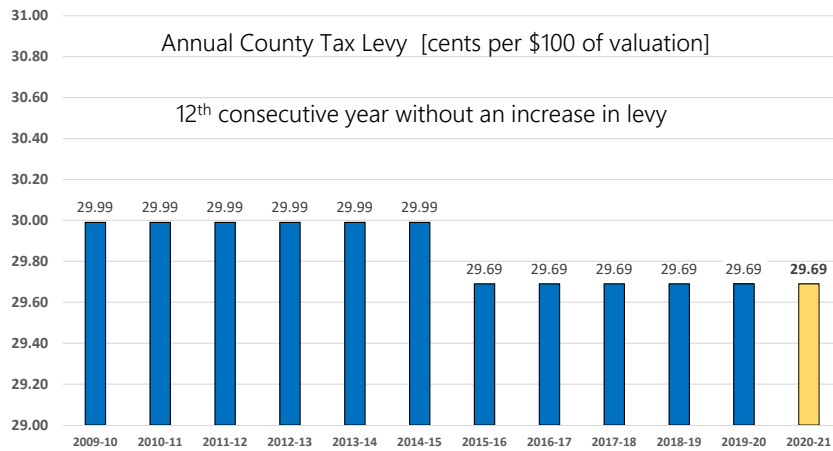
FY 2009-10 to Present



Sarpy County

Summary of Tax Levies

Adopted Budgets FY 2009-10 to present



Sarpy County Property Tax Distribution

FY 2020



Schools

County SIDs Cities MCC FD NRD AG

Schools	\$ 218,135,319	56.3%
County	\$ 49,885,058	12.9%
Cities	\$ 43,584,095	11.2%
SIDs	\$ 43,415,079	11.2%
Metro Comm College	\$ 15,961,875	4.1%
Fire District	\$ 10,005,126	2.6%
NRD	\$ 6,281,250	1.6%
Aq Society	\$ 463,398	0.1%
Total	\$ 387,731,200	100.0%

12.9% of property taxes
in Sarpy County go to fund
County operations

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Sarpy County Property Tax Impact



	FY2020	FY2021	\$ change	% change
Property Value	\$192,123	\$200,000	\$ 7,877	+ 4.1 %
Tax Rate	\$.2969	\$.2969	-	-
Property Taxes to County	\$570.41	\$593.80	\$23.39	+ 4.1 %



Receipt

Sheriff	\$112
Courts	83
E-911	49
Jail	49
Juvenile Justice Center	22
Human, Veterans & Ext. Svcs	15
Public Works	13
Sinking Fund for new jail	57
Fleet & Facilities Mgmt	30
Information Systems & GIS	27
Election Services	5
All other County Operations	132
Total	\$ 594

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Sarpy County

Property Tax Revenue Comparison

Proposed Budget FY 2020-21 vs prior year



	FY2020	FY2021	\$ change	% change
Total County Tax	\$49,885,058	\$53,456,312	\$3,571,253	+ 7.1 %
Levy	\$.2969	\$.2969	-----	n/a

Detail:

General Fund & IS	\$44,800,112	\$48,324,938	\$3,524,826	+ 7.9 %
Sinking Fund	4,782,870	5,131,374	348,504	+ 7.3 %
All Other	302,076	-	(302,436)	- 100.0 %

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Expense Budget Comparison

Proposed FY 2020-21 Budget vs. Prior Year (\$ in millions)



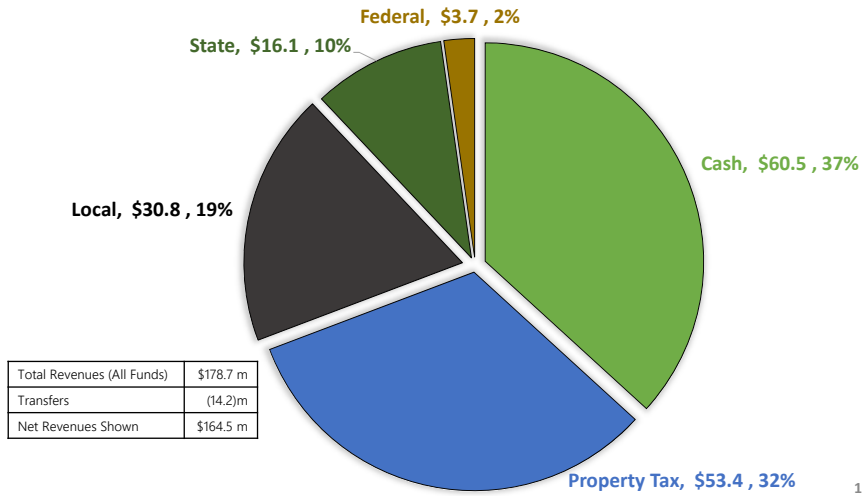
	FY2020	FY2021	\$ change	% change
GENERAL FUND	\$85.7	\$87.8	+\$2.1	+ 2 %
59% E-911 Funds	5.5	5.6	+ 0.1	+ 2 %
Sinking Fund	7.4	11.6	+ 4.2	+57 %
21% Public Works Funds	34.5	36.7	+ 2.2	+ 6 %
6% Tourism & Visitor Imp.	1.9	1.6	- 0.3	- 16 %
Inheritance Tax & Keno	8.0	10.6	+ 2.6	+33 %
Bond Funds	2.9	2.1	- 0.8	- 28 %
11% Landfill Funds	12.6	6.5	- 6.1	- 48 %
Sewer Funds	11.6	11.1	- 0.5	- 4 %
Grant Funds	2.6	2.9	+ 0.3	+ 11 %
3% Child Support Funds	1.7	1.8	+ 0.1	+ 5 %
All Other Funds	1.7	0.4	- 1.3	-76 %
TOTALS	\$ 176.1	\$ 178.7	+\$2.6	+ 1.5 %

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Revenues, by source

Proposed Budget FY 2020-21



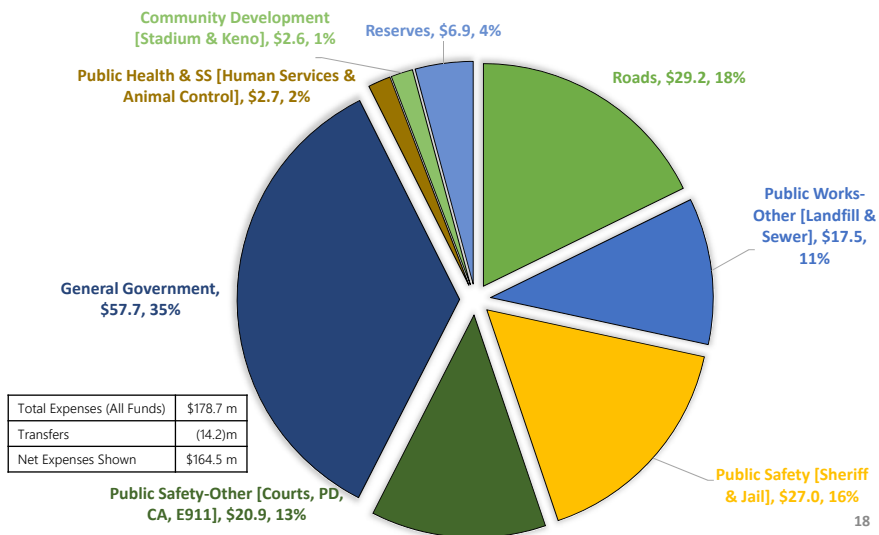
Total Revenues (All Funds)	\$178.7 m
Transfers	(14.2)m
Net Revenues Shown	\$164.5 m

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Expenses, by activity

Proposed Budget FY 2020-21

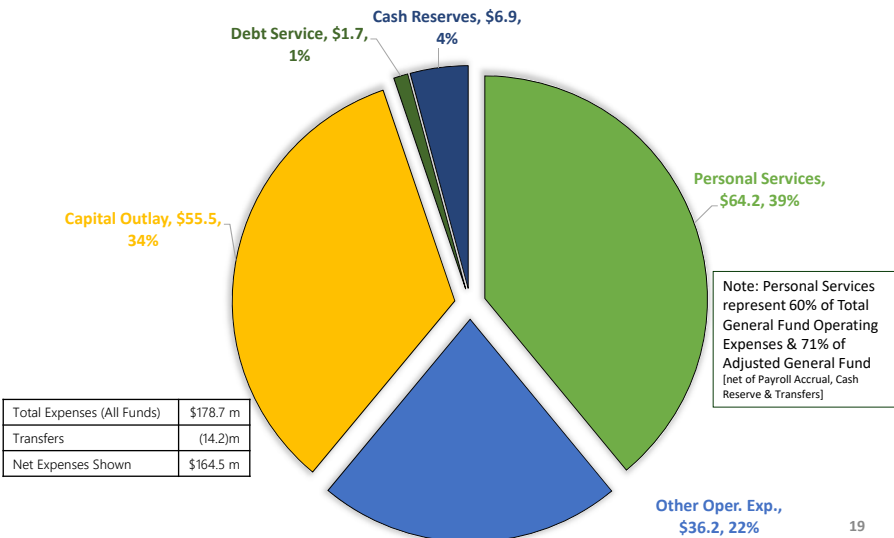


Total Expenses (All Funds)	\$178.7 m
Transfers	(14.2)m
Net Expenses Shown	\$164.5 m

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Expenses, by type
Proposed Budget FY 2020-21



Sarpy County

Next Steps
FY 2021 Proposed Budget



September 1	<ul style="list-style-type: none"> Adoption of the FY 2020-21 Budget Authorization of Additional 1% in Budgeted Restricted Funds
September 15	<ul style="list-style-type: none"> Resolution setting the tax rate
September 20	<ul style="list-style-type: none"> Deadline to file budget with NE Auditor of Public Accounts



Sarpy County
NEBRASKA



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