SARPY COUNTY, NEBRASKA

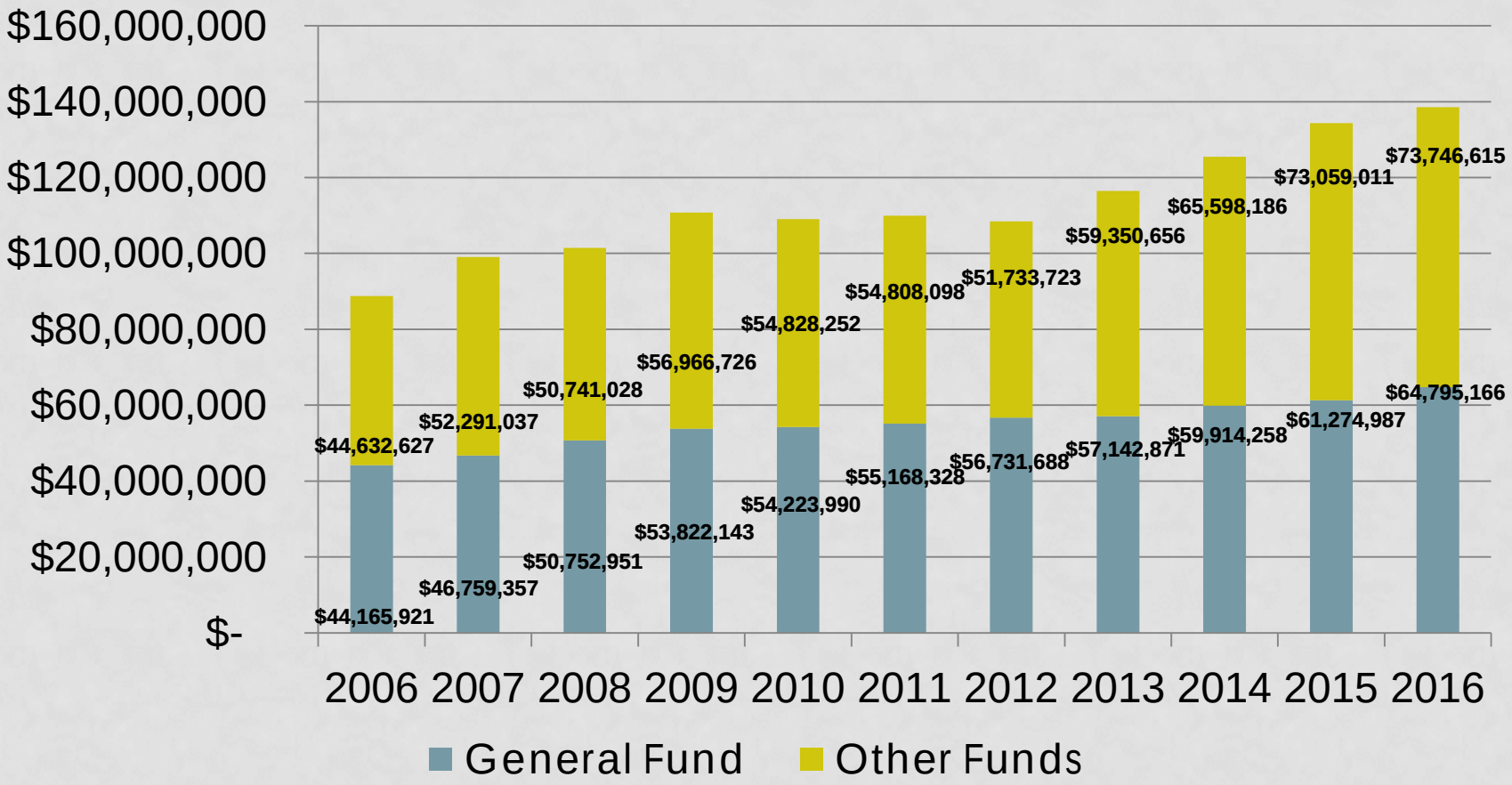
BOARD RETREAT

JANUARY 19, 2016

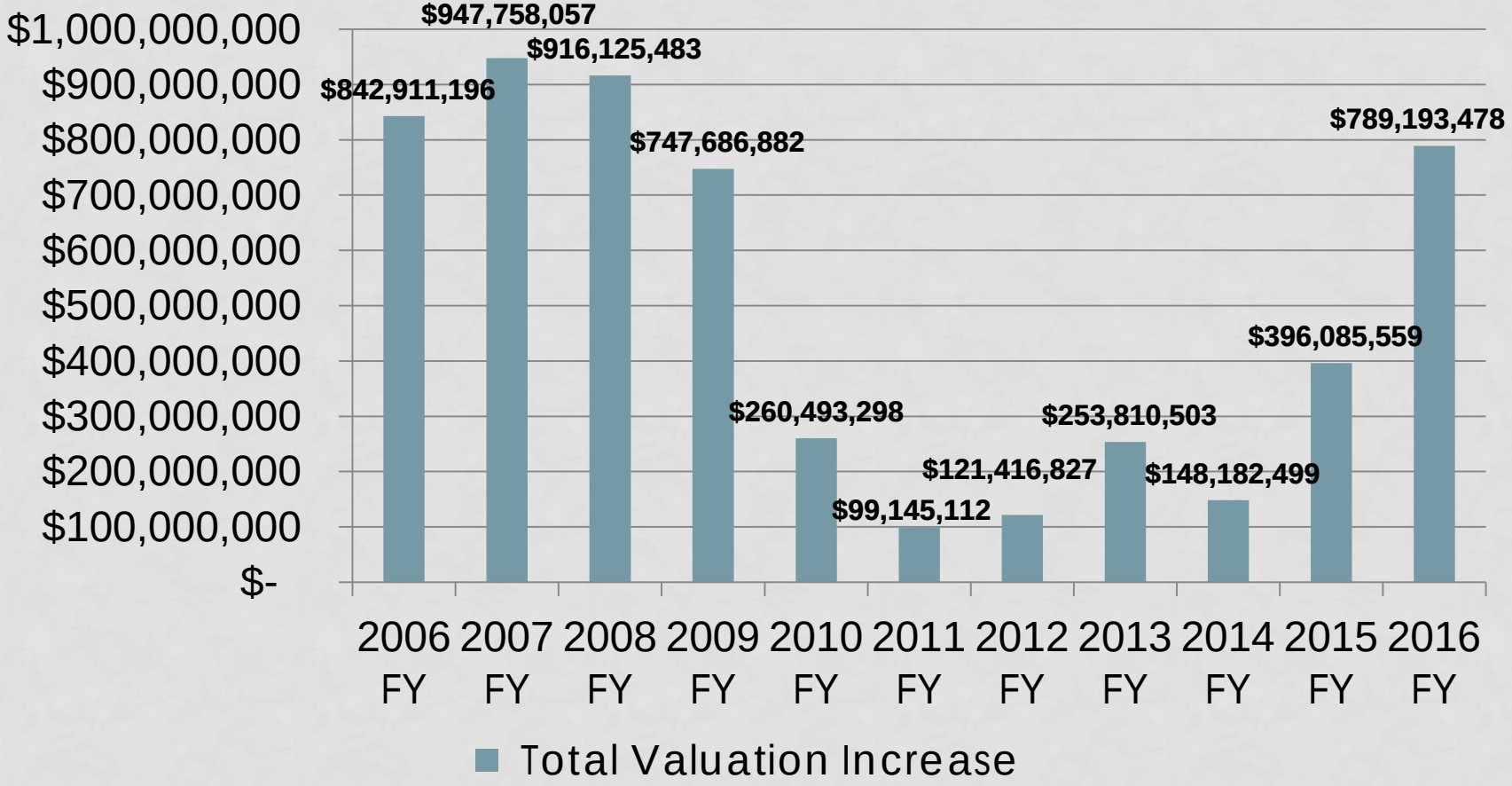
BUDGET COMPARISON 2015 AND 2016 FISCAL YEARS

	2016 FY	2015 FY	$Inc/$Dec	%Inc/%Dec
Total Budget	$138,541,781	$135,316,998	$3,224,783	2.4%
Valuation				
Total	$12,785,158,397	$11,995,964,919	$789,193,478	6.58%
From Growth			$353,677,454	2.95%
From Re-Eval.			$435,516,024	3.63%
Total County Tax	$37,959,135	$35,975,899	$1,983,236	5.5%
Total County Tax Rate	.2969	.2999	($.0030)	(1.0%)

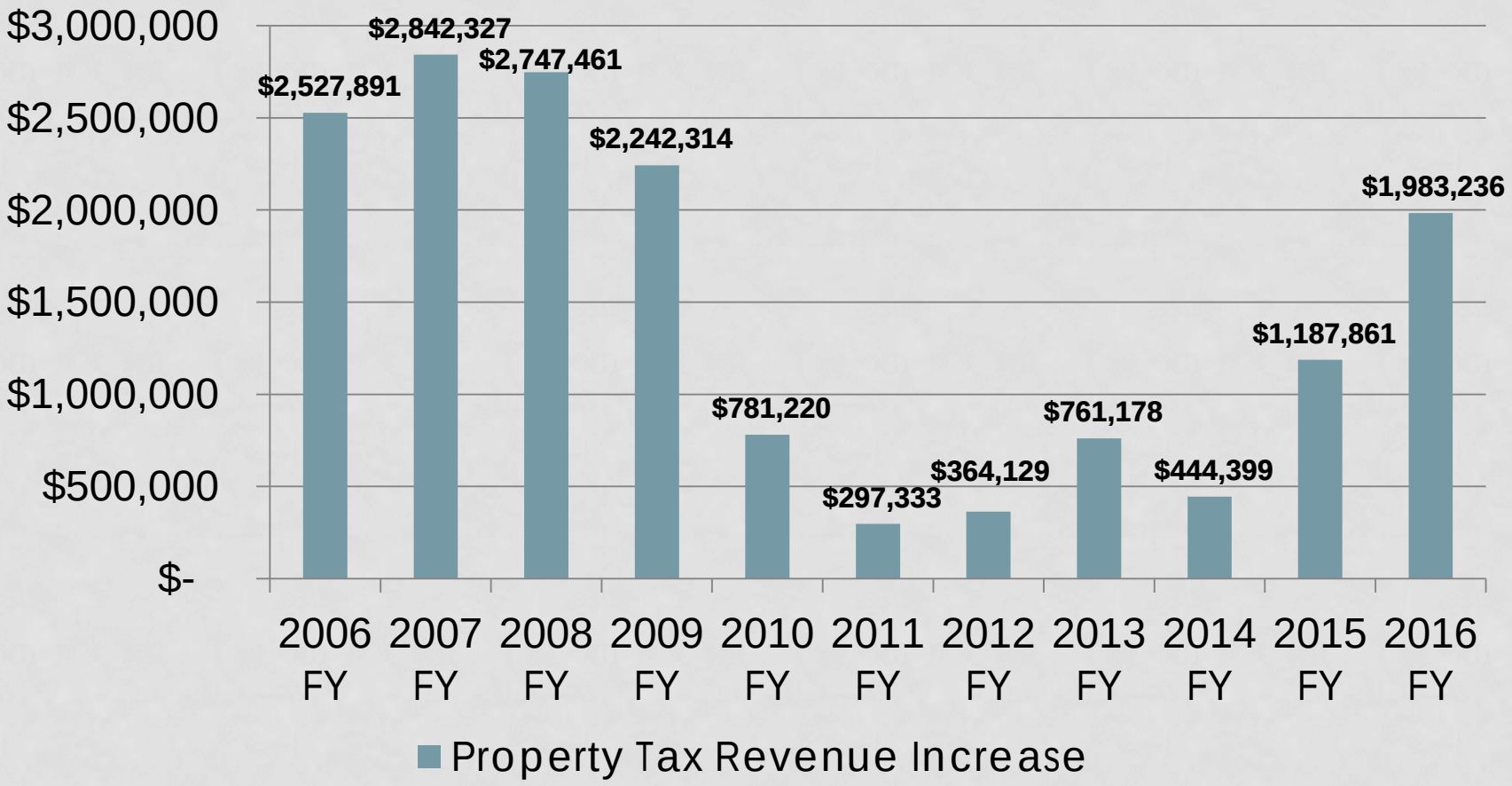
SARPY COUNTY, NEBRASKA TOTAL BUDGET



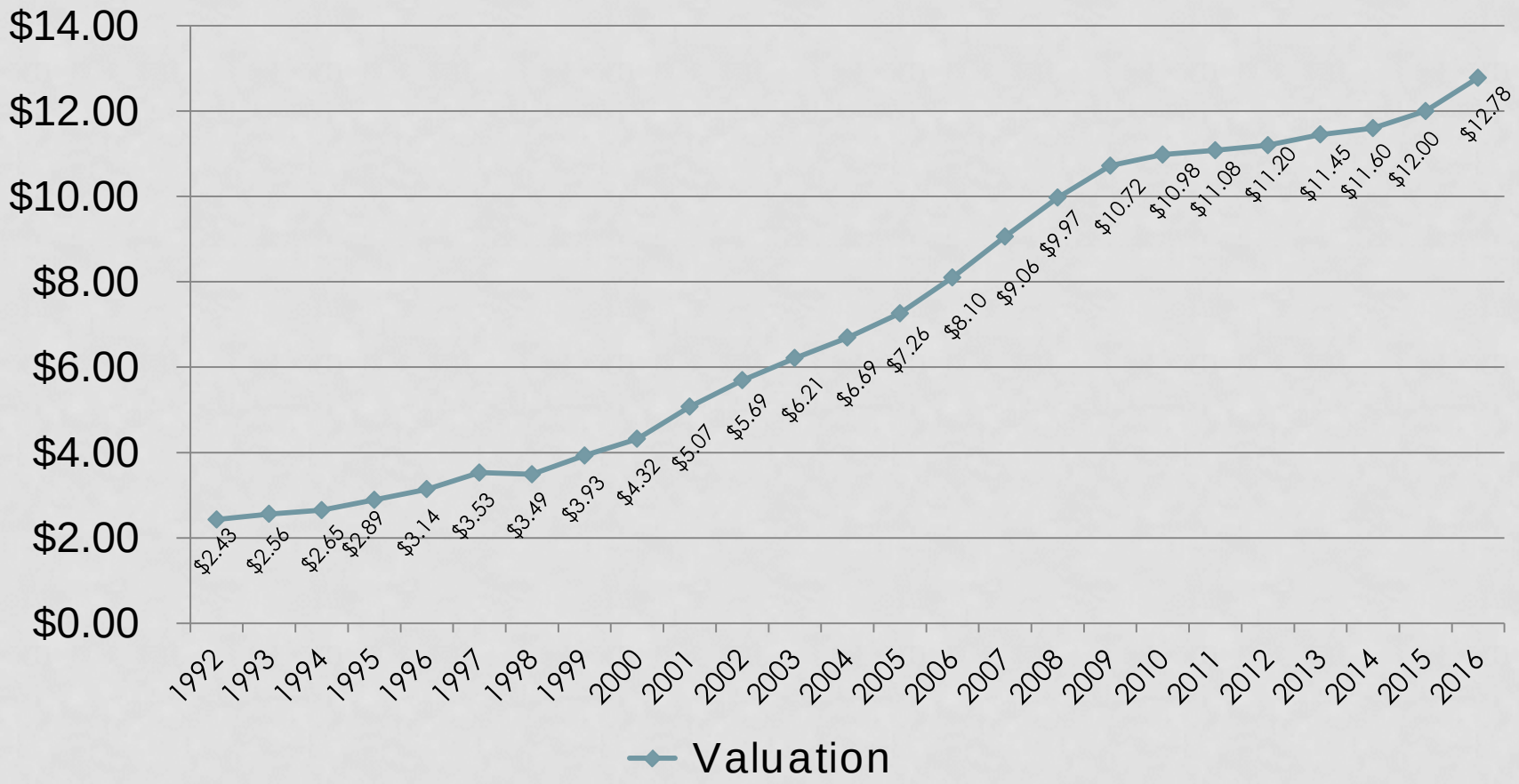
SARPY COUNTY, NEBRASKA TOTAL VALUATION INCREASE



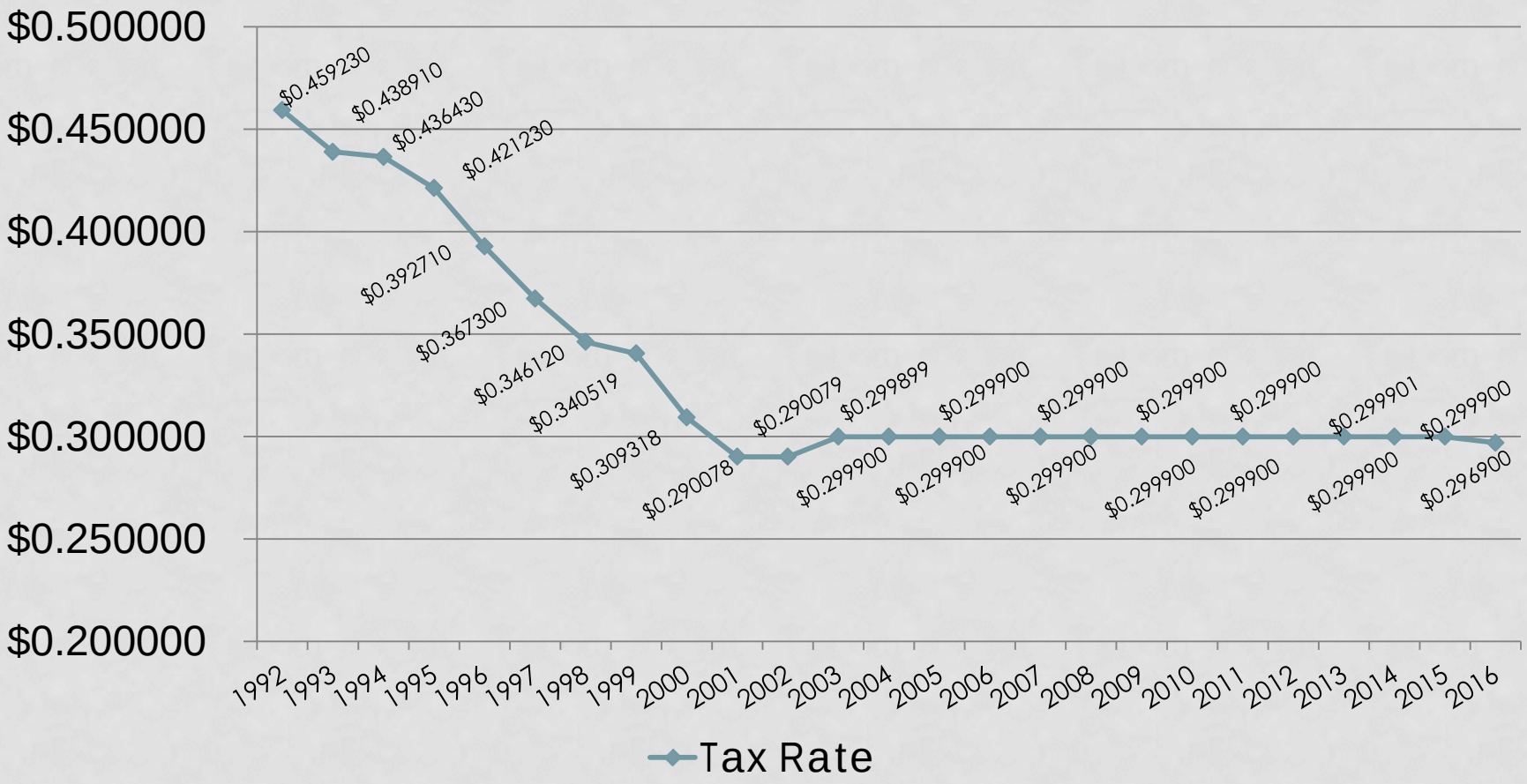
SARPY COUNTY, NEBRASKA PROPERTY TAX REVENUE INCREASES



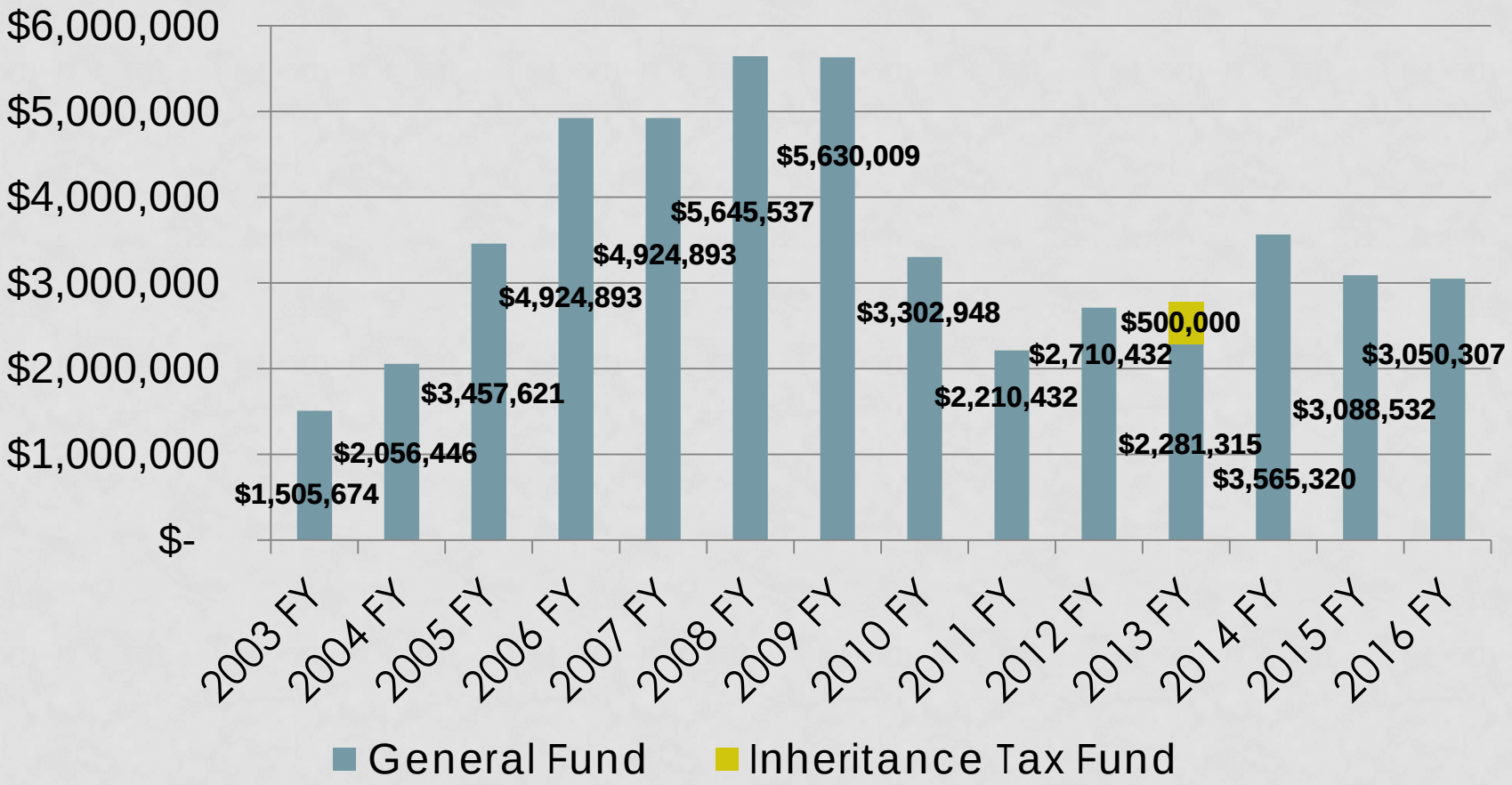
SARPY COUNTY, NEBRASKA VALUATION HISTORY 1992 FY - 2016 FY



SARPY COUNTY, NEBRASKA
TAX RATE HISTORY
1992 FY-2016 FY



SARPY COUNTY, NEBRASKA LOCAL ROAD FUNDING 2003 FY THROUGH 2016 FY



SARPY COUNTY, NEBRASKA
LID COMPUTATION

COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016										
2014-2015 RESTRICTED FUNDS AUTHORITY										
Total 2013-2014 Restricted Funds from Line (11) of last year's (2014-2015) LC-3 Form									$	37,419,423
Unused Restricted Funds Authority from Line (12) of last year's (2014-2015) LC-3 Form									$	120,500
2013-2014 Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1) Plus Line (2.2)									$	37,539,923
ALLOWABLE INCREASES										
1	BASE LIMITATION PERCENT INCREASE (2.5%)							%		
2	ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%						.45%	%*		
	Growth per Assessor		2015 FY Valuation		X 100 for Percentage					
	$353,677,454		$11,995,964,919				2.50			
3	ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE						1	%		
		5		5		100%				
		# Members Voting Yes		# Members		% Voting Yes				
What Percent of Governing Body Approved?					100		%			

SARPY COUNTY, NEBRASKA
LID COMPUTATION – CONT'D

4	SPECIAL ELECTION/TOWNHALL MEETING-VOTER APPROVED % INCREASE	0	%		
Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting					
TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)				3.95	%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)				$ 1,482,190	
Total Restricted Funds Authority = Line (3) + Line (9)				$ 39,022,113	
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule				$ 39,009,475	
Total Unused Restricted Funds Authority* = Line (10) - Line (11)				$ 12,638	

SARPY COUNTY, NEBRASKA
LID COMPUTATION – CONT'D

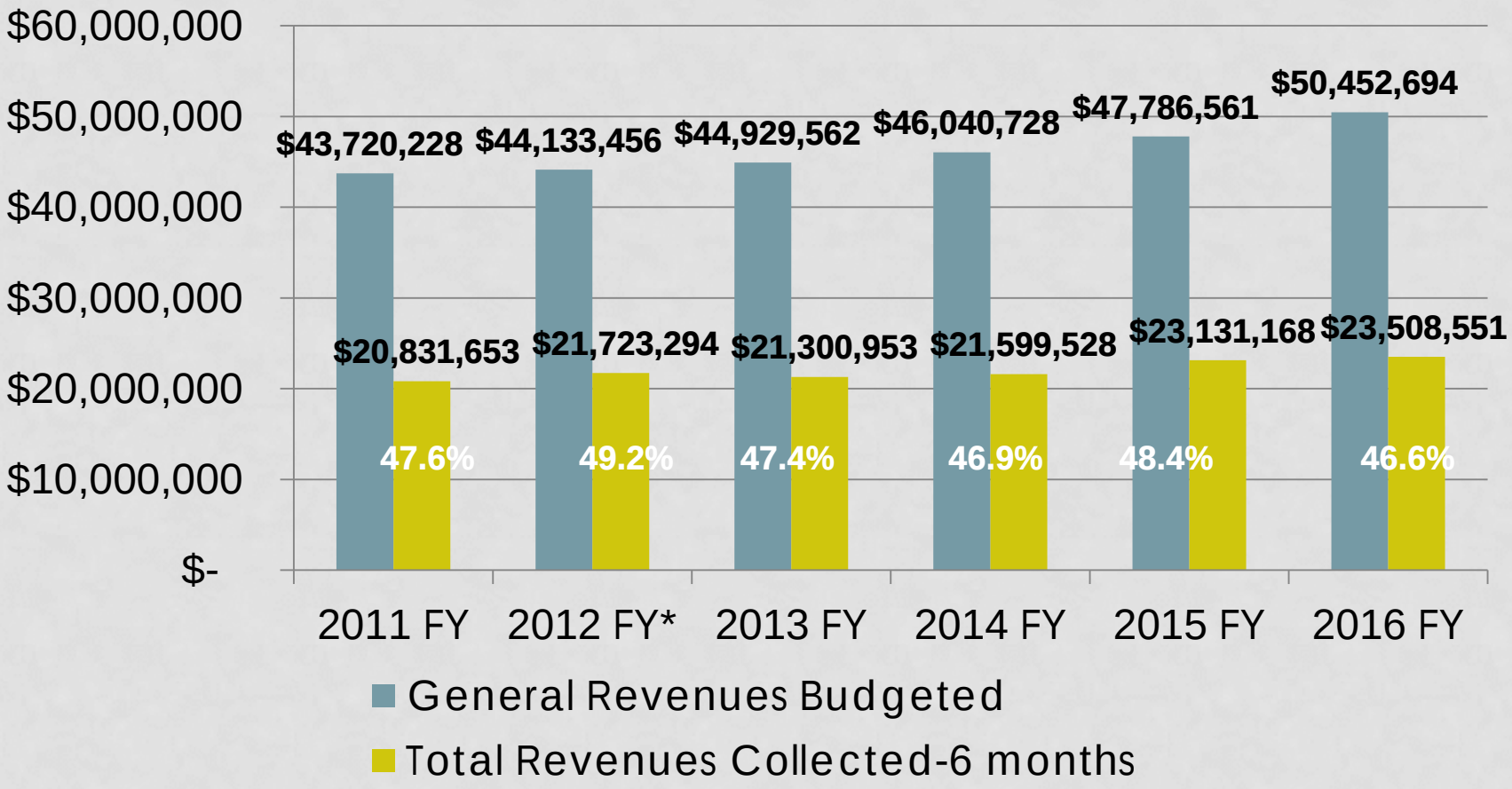
Calculation of Restricted Funds

	General Fund	Road Fund (See Note)	CS-CA Fund	Emp Sec Fund	Medical Fund	Institutions Fund	Courthouse Admin Bond	Courthouse Remodel Bond	Sheriff/ Comm Bonds	Sinking Fund	Info Sys Fund	Noxious Weed (See Note)	Fleet Services (See Note)	TOTAL ALL FUNDS
Total Personal and Real Property Tax Requirements	32,892,206		200,974	22,755	48,438	46,664	849,824	593,002	782,729	359,220	2,163,323			37,959,135
In-Lieu of Tax Payments	544,267	286	3,000	174	1535	1200	16000	10,001	15,002	4,007	35,004			630,476
Motor Vehicle Pro-Rate	65,900		400	50	200	150	1700	1,500	1,800	750	5,000			77,450
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.														0
Prior Year 2014-2015 Allowable Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions)	270,000	11,930,093												12,200,093
LESS: Amount Spent During 2014-2015	243,572	7,689,196												7,932,768
LESS: Amount Expected to be Spent in Future Budget Years	26,428	4,240,897												4,267,325
Amount to be included on 2015-2016 Restricted Funds **(Cannot Be A Negative Number)**	0	0												0
Motor Vehicle Tax	6,610,000													6,610,000
Local Option Sales Tax														0
Transfers of Surplus Fees	1,312,984													1,312,984
Excess Tax Collections Returned to County (State Statute Section 77-1776)														0
Insurance Premium Tax	300,000													300,000
Highway Allocation and Incentive		9,913,598												9,913,598
Motor Vehicle Fee		800,000												800,000
State Prisoner Reimbursement														0
County Property Tax relief Program														0
State Aid (State Statute Section 77-27,136)														0
Reimbursement of indigent Defense Services														0
* License or Occupation Tax (State Statute Section 77-27,223)														
TOTAL RESTRICTED FUNDS (A)	**41,725,357**	**$ 10,713,884**	**$ 204,374**	**$ 22,979**	**$ 50,173**	**$ 48,014**	**$ 867,524**	**$ 604,503**	**$ 799,531**	**363,977**	**$ 2,203,327**	**$ -**	**$ -**	**$ 57,603,643**

LC-3 Lid Exceptions

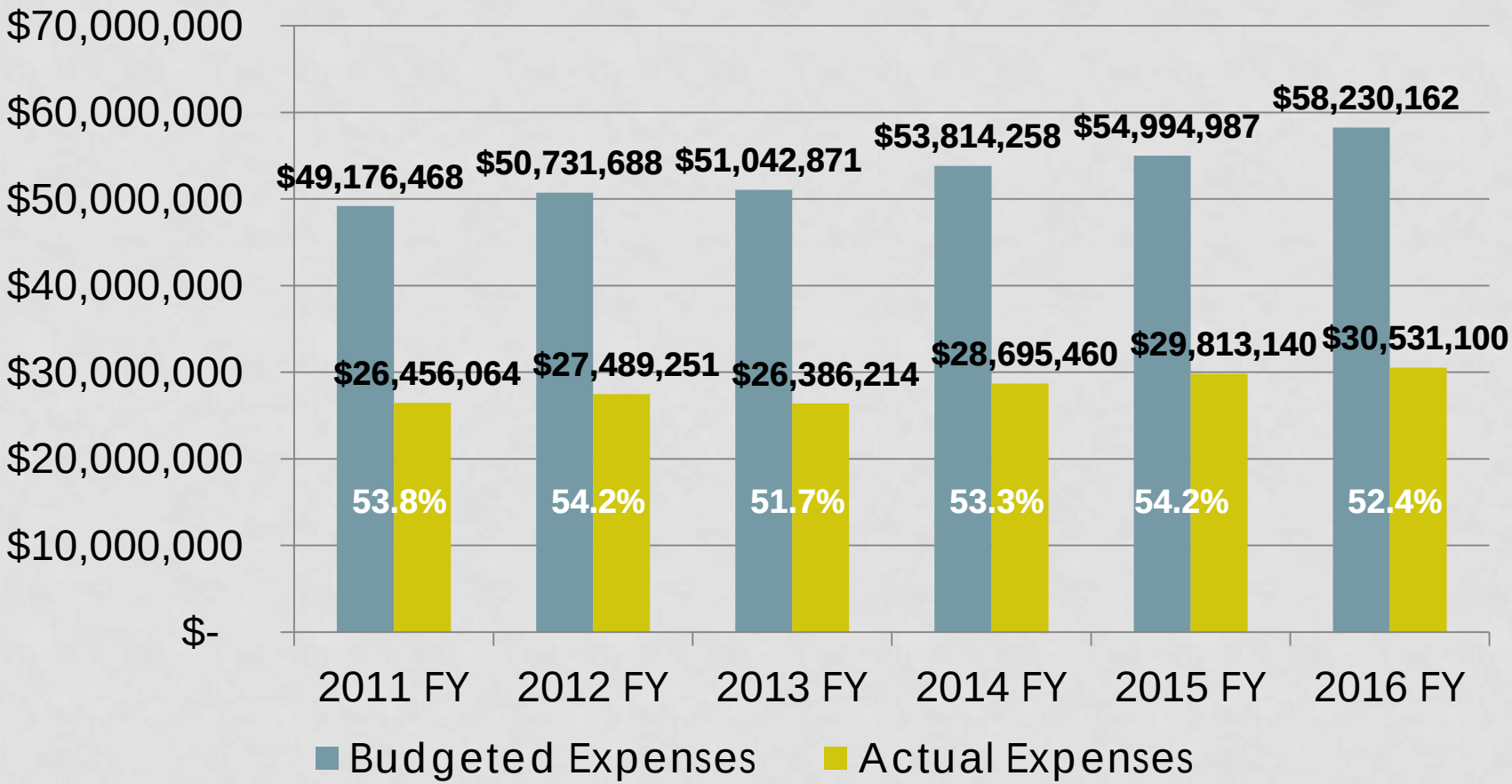
Capital Improvements Real Property & Improvements on Real Property)	959,732	11,570,746												12,530,478
Less: Amount of prior year capital improvements that were excluded from previous led calculations but were not spent and are now budgeted this fiscal year (*cannot exclude same capital improvements from more than one lid calculation).*	(26,428)	-4,240,897												(4,267,325)
														-
														-
														-
Bonded Indebtedness		0					867,524	604,503	799,531					2,271,558
Public Facilities Construction Projects (72-2301 to 72-2308)														-
Public Safety Communication Project (Statute 86-416)														-
Interlocal Agreements/Joint Public Agency Agreements	6,982,419	266,246	3,556							363,977	416,808	4,216	22,235	8,059,457
Judgements														-
Refund of Property Taxes to Taxpayers														-
Repairs to Infrastructure Damaged by a Natural Disaster														-
TOTAL LID EXCEPTIONS (B)	**7,915,723**	**$ 7,596,095**	**$ 3,556**	**$ -**	**$ -**	**$ -**	**$ 867,524**	**$ 604,503**	**$ 799,531**	**363,977**	**$ 416,808**	**$ 4,216**	**$ 22,235**	**$ 18,594,168**
TOTAL 2015-2016 RESTRICTED FUNDS For Lid Computation (To Line 11 of the LC-3 Lid Form) *To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)*	**33,809,634**	**$ 3,117,789**	**$ 200,818**	**$ 22,979**	**$ 50,173**	**$ 48,014**	**$ -**		**$ -**	**-**	**$ 1,786,519**	**$ (4,216)**	**$ (22,235)**	**$ 39,009,475**

SARPY COUNTY, NEBRASKA GENERAL FUND – 6 MONTH REVENUES 2011FY THROUGH 2016FY

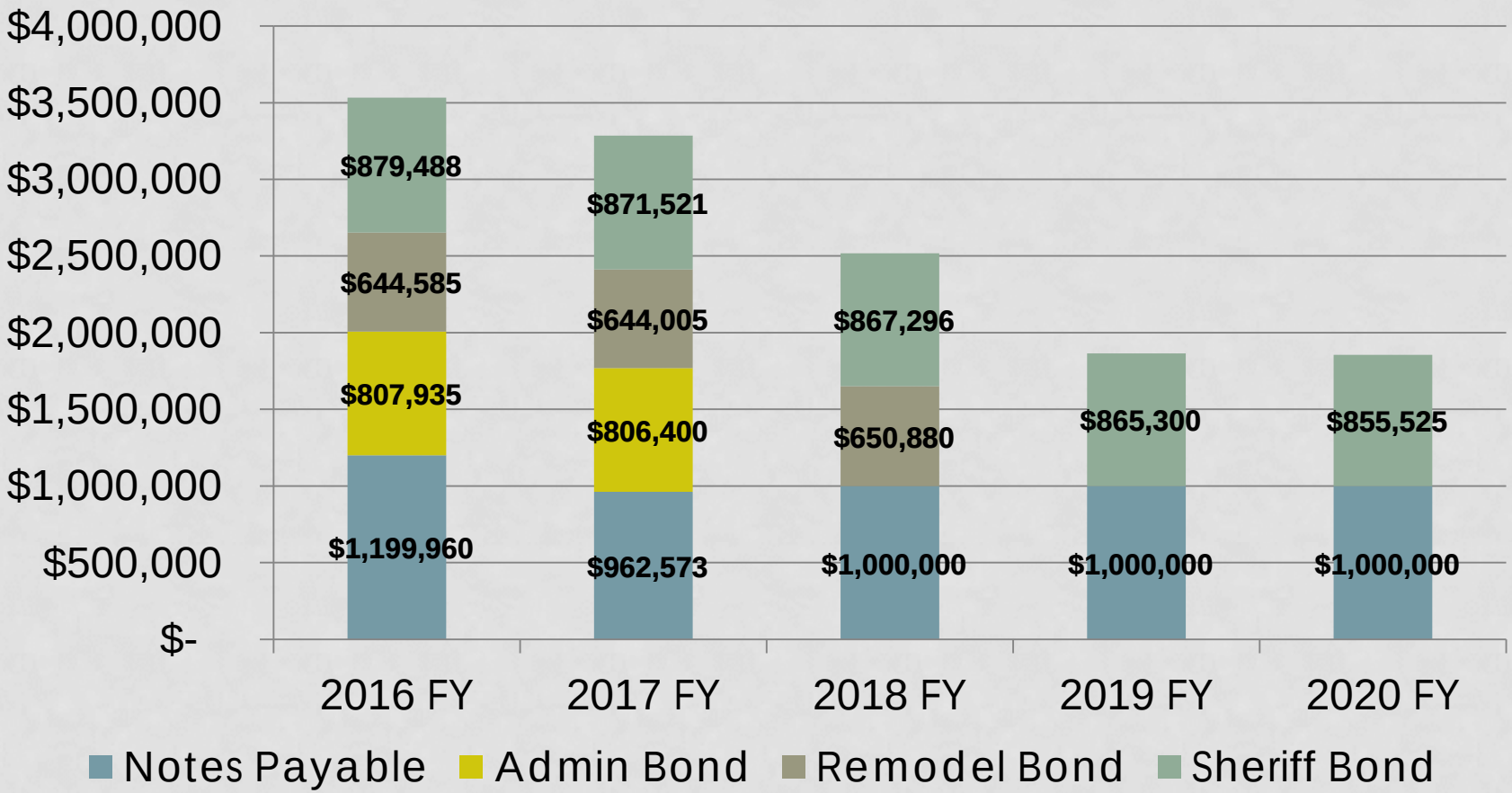


*Larger collections in 2012 were due mainly to a large refund on a condemnation for the Sheriff's office land.

SARPY COUNTY, NEBRASKA
GENERAL FUND – 6-MONTH EXPENDITURES
2011FY THROUGH 2016FY

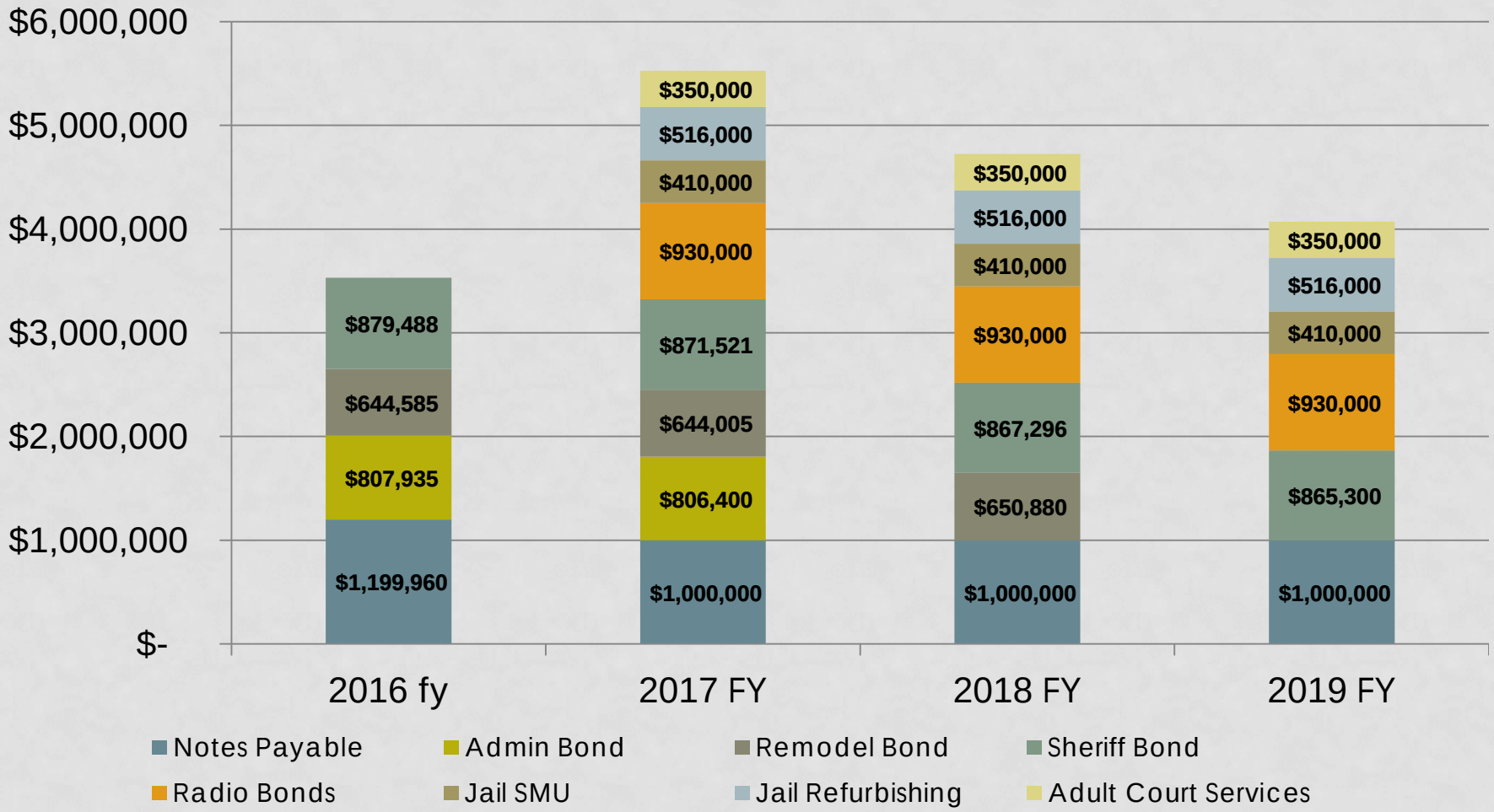


SARPY COUNTY, NEBRASKA
ANNUAL DEBT SERVICE PAYMENTS*-CURRENT
2016 FY – 2022 FY



*Principal & Interest Payments

SARPY COUNTY, NEBRASKA
ANNUAL DEBT SERVICE PAYMENTS-PROPOSED
2016 FY – 2019 FY



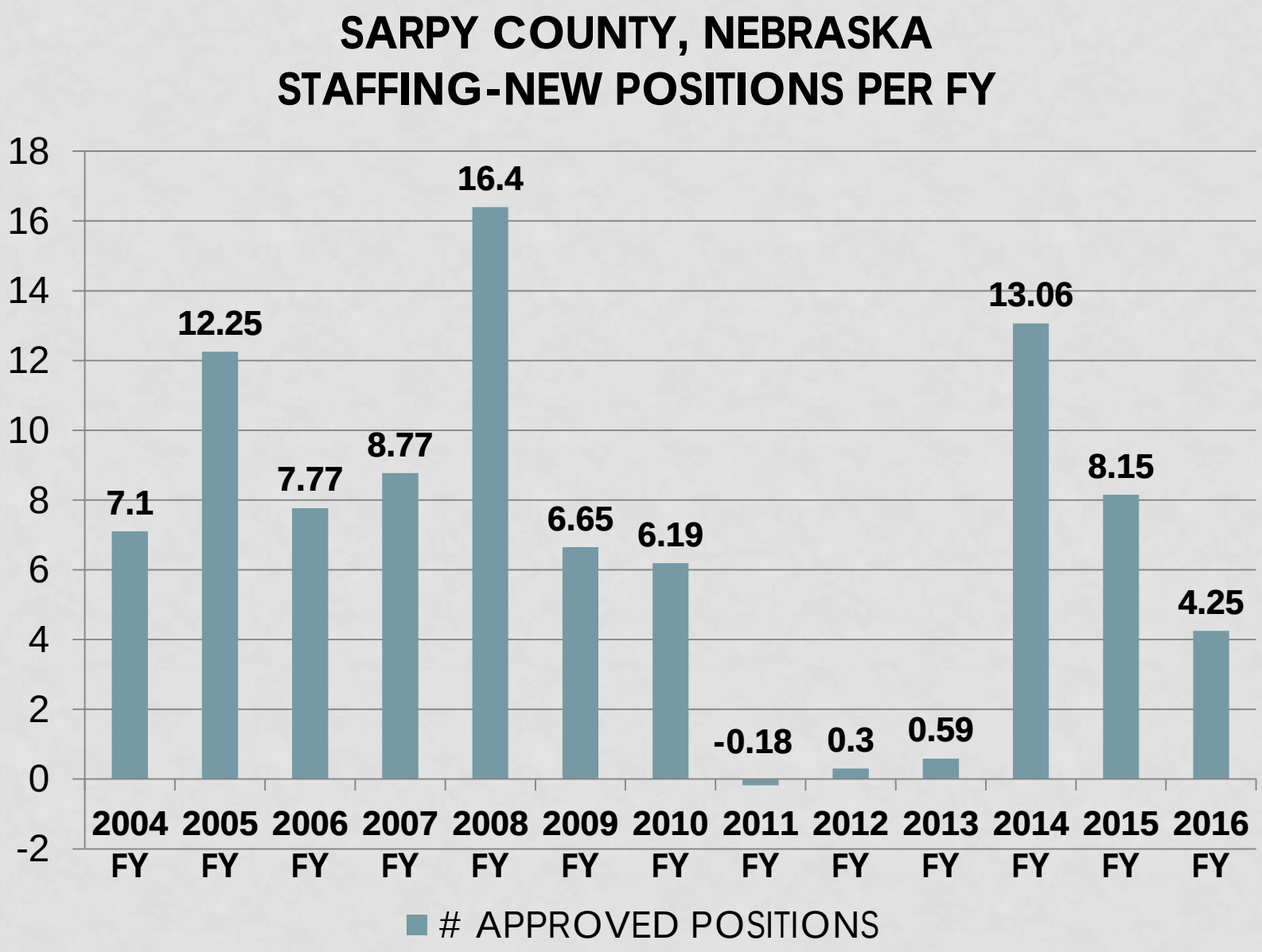
SARPY COUNTY, NEBRASKA BUDGET ISSUES 2017 FY

1. Salary Increases
2. Additional Employee Requests
3. Health Insurance
4. Capital Projects

SARPY COUNTY, NEBRASKA APPROVED SALARY INCREASES 2017 FY

Bargaining Unit	Status	Approved Increase	1% Increase Impact
FOP-Sworn (1% for 2016 FY)	Not Set		$118,402
FOP-Non-Sworn	Approved	$107,802	
FOP-Communications	Approved	$45,009	
AFSCME	Approved	$70,698	
Employees Association	Approved	$124,900	
Management/Non-Union	Approved	$179,777	
Deputy County Attorneys	Approved*	$37,583	
Asst. Public Defenders	Approved	$16,761	
Elected:			
Commissioners	0%		$0
Others (6 month increase @ 1%)			$11,855
Totals		**$582,530**	**$130,257**

Amounts include retirement & soc. sec., steps are not included
*2% increase through 2018 FY approved by Board, but County Attorney has requested to revise salary chart.


SARPY COUNTY, NEBRASKA
STAFFING-NEW POSITIONS PER FY
18
16
14
12
10
8
6
4
2
0
-2
7.1
12.25
7.77
8.77
16.4
6.65
6.19
-0.18
0.3
0.59
13.06
8.15
4.25
2004 FY
2005 FY
2006 FY
2007 FY
2008 FY
2009 FY
2010 FY
2011 FY
2012 FY
2013 FY
2014 FY
2015 FY
2016 FY
APPROVED POSITIONS

SARPY COUNTY, NEBRASKA HEALTH INSURANCE COST PROJECTIONS – 2017 FY

Current Health Insurance Premiums	**$6,484,000**
10% Increase	$648,400
15% Increase (cap guaranteed by Blue Cross)	$972,600

SARPY COUNTY, NEBRASKA
BUDGET PROJECTIONS
2017 FY

Projected Additional Funds Available (with no change in tax rate)		$2,000,000
Additional Expenses:	**Range**	**Projected**
New Employee Requests	$0 to $600K	$150K
Salary Increases	$700K to $800K	$800K
Health Insurance	$600K to $900K	$900K
Capital Projects & Assoc. Op. Expenses: [1]		
Radio Upgrade	$930K	$930K
Radio Warranty [2]	$260K to $480K	$0
LRMS	$350 to $500K	$450K
Comm. Funding Takeover	$350K	$350K
Jail Special Mgmt. Unit (SMU)	$410K	
Jail SMU Operating		

[1] Excludes routine capital equipment purchases
[2] Assume no expenses incurred until 2018 FY

SARPY COUNTY, NEBRASKA
BUDGET PROJECTIONS
2017 FY – CONT'D

Capital Projects & Assoc. Op. Expense Cont'd		
	Range	**Projected**
Jail Refurbishing	$500k	$500K
Adult Court Services	$350K to $1,300K	$350K
Levee System Upgrade	$750K	$750K
Multi Sports Complex	$0 to $1,000K	$200K
	$4,790K to $8,520K	$5,380K
SHORTFALL		$3,380K

[1] Excludes routine capital equipment purchases

PROPOSED BUDGET CALENDAR
2017 FY

	Proposed Calendar
Mid-year Budget Retreat. Set general goal such as "Tax rate at __% of last year. Review capital projects lists and status of current budget.	Mid-January
Meeting of Budget Committee to establish more specific budget targets based on information available at this time.	Mid-March
Meet with all Elected Officials and Department Heads. Hand out budget request forms and discuss budget goals, targets and challenges . Emphasize that each department is held to their total budget and that there is flexibility in the line items. Departments will have input regarding the line items to be cut as long as the total departmental budget agrees with the target amount.	April 1, 2016
Budget requests due back to Fiscal Administration	April 30, 2016
Compile budget requests. Administrative staff will review requests from each department and will review recommended changes with full Budget Committee.	May & June
Return proposed budget to each department for review.	July 7, 2016
Comments from non-elected departments due back to Fiscal Administration	July 15, 2016
Administration Staff hears budget requests from non-elected officials	July 18, 2016
Comments due back from Elected Officials, HR Director & Corrections Director. Such officials may appeal to full Budget Committee, full County Board or both.	July 18, 2016
Full Budget Committee hears requests from Elected Officials, HR Director & Corrections Director who request hearing with Full Budget Committee	July 19, 2016

PROPOSED BUDGET CALENDAR 2017 FY – CONT'D

	Proposed Calendar
Fiscal notifies non-elected officials of recommendations by Administration Staff	July 20, 2016
Fiscal notifies Elected Officials, HR Director & Corrections Director of recommendation by full Budget Committee. Such officials may notify Fiscal of desire to appeal to full County Board	July 20, 2016
All Elected Officials, HR Director & Corrections Director requesting appeal before full County Board are placed on County Board agenda	July 22, 2016
Full County Board hears requested budget appeals.	July 27, 2016
Proposed budget is filed with County Clerk on or before this date.	August 1, 2016
Final Valuation certified by County Assessor	August 20, 2016
Budget Hearing	August 23, 2016
Budget Adoption	August 30, 2016

SARPY COUNTY, NEBRASKA

ADMINISTRATIVE BRIEFING
JANUARY 19, 2016

QUESTIONS OR COMMENTS

Sarpy County, Nebraska

Public Safety Sales Tax

I. Sarpy County Strategic Goal

A. Maximize stewardship of County revenues & broaden the use of non-property tax revenues to fund services.

B. Prepare a plan for use of a dedicated County sales tax to finance public safety initiatives & seek voter approval.

II. **County Public Safety Sales Tax was on the ballot November 2, 2010**

A. The issue failed, 5,563 (38.4%) in favor & 8,912 (61.6%) against

B. There was inadequate public education

III. Public Safety Need (very rough estimates)

A. Communications radio upgrade $8MM

B. Jail special management unit $3.5MM

C. Law Records Management Unit $1.0MM

D. Takeover of City E911 Communications costs $800K

IV. **Section 13-319 authorizes Sarpy County to impose a sales tax.**

A. .5%, 1.0%, 1.5%

B. Potential Sunset

1. 5 years
2. 7 years
3. 10 years

B. Permitted uses of the sales tax:

1. To finance public services provided by a public safety commission

2. To provide the County share of funds required under any other agreement executed under the Interlocal Cooperation Act or Joint Public Agency Act

C. The adoption of a sales tax must be approved by a majority of voters outside the city limits of the cities in the County.

V. Projected Revenues

Total Taxable Sales in County	$1,926,000,000
Less: City Taxable Sales	($1,776,000,000)
Net Taxable Sales in County	$150,000,000
Sales Tax Rate (1.5%)	1.5%
Projected Sales Tax Revenues	$2,250,000

Note: Annexations of tax generating commercial properties will reduce County sales tax collections

Note: The $2.25MM in projected sales tax revenue is a conservative estimate.

Sarpy County, Nebraska Sales Tax Projection

Cities	2014 Taxable Sales	1.5% Sales Tax
City of Bellevue	$ 388,246,200	$ 5,823,693
City of Gretna	$ 200,657,933	$ 3,009,869
City of LaVista	$ 220,967,055	$ 3,314,506
City of Papillion	$ 593,543,958	$ 8,903,159
City of Springfield	$ 13,002,091	$ 195,031
Motor Vehicles Sales	$ 359,146,275	$ 5,387,194
	$ 1,775,563,512	$ 26,633,453

Sarpy County, Nebraska
Rural Fire District Valuation
2015 Tax Year

Fire District	Actual Value	% Valuation
Eastern Sarpy	$ 818,283,358	11.84%
Good Luck	$ 17,778,878	0.26%
Gretna	$ 1,584,275,577	22.92%
Millard	$ 1,654,332,921	23.93%
Papillion	$ 2,391,859,392	34.60%
Springfield	$ 446,141,036	6.45%
	$ 6,912,671,162	100.00%

VI. Timing for ballot issue

A. Primary: May 2016-notify Election Commissioner by March 1, 2016

B. General: November 2016-notify Election Commissioner by September 1, 2016

C. Special: 2nd Tuesday after 1st Monday of any given month. 50 days notice must be given

VII. <u>Next Steps</u>

A. Direction from County Board

B. Determine timing of ballot issue

C. Develop public education plan