

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION INCREASING APPROPRIATIONS FOR COUNTY ASSESSOR 2010 FY BUDGET

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 1997), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 1997), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, additional appropriations are needed for the continued operation of the County Assessor 2010 FY budget.

NOW, THEREFORE, BE IT RESOLVED, By the Sarpy County Board of Commissioners, that the following budgetary transfers are hereby approved:

Transfer to:	County Assessor (00560507 570210)	\$7,000
Transfer from:	Miscellaneous General (03597007 570210)	\$7,000

DATED this 29th day of June, 2010.

MOVED by Rusty Hite, seconded by Pat Thomas, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

[Signature]
[Signature]
[Signature]

none

Tom Richards
Rich Jansen

ABSTAIN:

none

Attest:

SEAL



Debra J. Houghtaling
County Clerk

Office of the Sarpy County Assessor

Dan Pittman
ASSESSOR

Jackie Morehead
CHIEF DEPUTY ASSESSOR



1210 GOLDEN GATE DR.
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Memorandum

Sarpy County Board of Commissioners
1210 Golden Gate Drive
Papillion, NE 68046

June 29, 2010

Re: Budget over-run justification

Dear Commissioners:

Please provide additional funding to the Assessor's Annual Operating Budget for the following items:

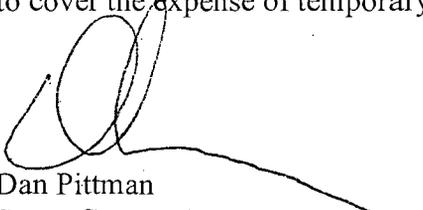
Temporary Staff (1)

The county assessor's annual operating budget typically has no funding for temporary staffing. In 2008, counties in Nebraska were directed by the Nebraska Department of Revenue to integrate the new USDA Agricultural Land Soil Maps into our mapping system. The introduction of the new soil maps required the updating of the Agricultural Land Use Layer in the GIS for the assessor's use. One temporary employee, skilled in electronic mapping, was hired to work with the Sarpy County GIS Department on behalf of the assessor's office to update our land use layer.

Overtime

The county assessor's annual operating budget typically has no funding for overtime pay for hourly rate employees. In 2009, the large number of formal protests of rural land values resulted in an increased work load for our appraisers in the preparation of documentation for the BOE, rural property site inspections, and interaction with rural property owners. Compensating appraisers with "Comp Time" was used as much as was determined to be practical. All Regular Time Salaries were exhausted before additional funding was requested.

The Sarpy County Assessor respectfully requests additional funding in the amount of \$7,000.00 to cover the expense of temporary staff and overtime compensation.


Dan Pittman
Sarpy County Assessor

06/25/2010
09:56:21

SARPY COUNTY
FLEXIBLE PERIOD REPORT

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FROM 2010 01 TO 2010 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
0100 COUNTY GENERAL	APPROP	ADJUSTMTS	BUDGET			BUDGET	USED

00560501 ASSESSOR PERSONAL SERV EXPENSE							

00560501 510100 OFFICIALS SALARY	78,773	0	78,773	77,135.86	.00	1,637.14	97.9%
00560501 510201 CHIEF DEPUTYS SALARY	70,896	0	70,896	70,815.02	.00	80.98	99.9%
00560501 510300 REGULAR TIME SALARY	331,643	0	331,643	340,747.06	.00	-9,104.06	102.7%
00560501 510322 APPRAISAL STAFF	430,086	0	430,086	434,968.76	.00	-4,882.76	101.1%
00560501 510450 TEMPORARY HELP	0	0	0	4,680.00	.00	-4,680.00	.0%
00560501 510500 OVERTIME	0	0	0	4,458.57	.00	-4,458.57	.0%
00560501 510901 RETIREMENT CONTRIBUTIONS	61,519	0	61,519	62,672.34	.00	-1,153.34	101.9%
00560501 511000 SOCIAL SECURITY	69,722	0	69,722	65,815.16	.00	3,906.84	94.4%
TOTAL ASSESSOR PERSONAL SERV EXPENSE	1,042,639	0	1,042,639	1,061,292.77	.00	-18,653.77	101.8%
00560502 ASSESSOR OPER EXPENSE							

00560502 520200 TELEPHONE SERVICE	1,680	0	1,680	959.41	.00	720.59	57.1%
00560502 521100 DATA PROCESSING	40,000	0	40,000	38,799.60	.00	1,200.40	97.0%
00560502 521401 ROAD EQUIPMENT REPAIR PART	3,000	0	3,000	4,680.20	.00	-1,680.20	156.0%
00560502 521700 TRAVEL EXPENSES	4,500	0	4,500	6,261.27	.00	-1,761.27	139.1%
00560502 521801 DUES & SUBSCRIPTIONS	4,000	0	4,000	3,392.25	.00	607.75	84.8%
00560502 522000 PRINTING & PUBLICATIONS	13,000	0	13,000	11,957.23	.00	1,042.77	92.0%
TOTAL ASSESSOR OPER EXPENSE	66,180	0	66,180	66,049.96	.00	130.04	99.8%
00560503 ASSESSOR SUPPLY EXPENSE							

00560503 530101 SUPPLIES-OFFICE	8,000	0	8,000	7,412.09	.00	587.91	92.7%
00560503 530136 SAFETY SUPPLIES	400	0	400	576.73	.00	-176.73	144.2%
00560503 530209 MACHINERY & EQUIPMENT FUEL	4,000	0	4,000	4,257.84	.00	-257.84	106.4%
TOTAL ASSESSOR SUPPLY EXPENSE	12,400	0	12,400	12,246.66	.00	153.34	98.8%
00560505 ASSESSOR CAP OUTLAY EXPENSE							

00560505 550315 DATA PROCESSING EQUIPMENT	4,185	0	4,185	3,826.30	.00	358.70	91.4%
00560505 551309 DATA PROCESSING SOFTWARE	400	0	400	568.78	.00	-168.78	142.2%
TOTAL ASSESSOR CAP OUTLAY EXPENSE	4,585	0	4,585	4,395.08	.00	189.92	95.9%

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FROM 2010 01 TO 2010 13

ACCOUNTS FOR: 0100 COUNTY GENERAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

00560507 ASSESSOR TRANSFER EXPENSE							

00560507 570210 BUDGETARY TRANSFER	0	12,765	12,765	.00	.00	12,765.00	.0%
TOTAL ASSESSOR TRANSFER EXPENSE	0	12,765	12,765	.00	.00	12,765.00	.0%
TOTAL COUNTY GENERAL	1,125,804	12,765	1,138,569	1,143,984.47	.00	-5,415.47	100.5%
TOTAL EXPENSES	1,125,804	12,765	1,138,569	1,143,984.47	.00	-5,415.47	