

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION AUTHORIZING ACTIVITIES TOWARDS THE FORMATION OF A
JOINT PUBLIC SAFETY COMMISSION THE LEVY OF A SUPPORTING SALES AND
USE TAX

WHEREAS, Neb. Rev. Stat §13-318 (Reissue 2007) allows the County to jointly finance public safety services with any municipalities pursuant to an agreement under the Interlocal Cooperation Act; and,

WHEREAS, joint public safety services may be operated by a public safety commission pursuant to an agreement as described in Neb. Rev. Stat §13-318(2)(Reissue 2007) ; and,

WHEREAS, pursuant to Neb. Rev. Stat §13-318(2) and Neb. Rev. Stat §13-319 (Reissue 2007) the joint public safety commission may fund its activities by a sales and use tax, provided that said tax is approved by the voters in the area which would be subject to said tax; and,

WHEREAS, the Sarpy County Board of Commissioners desires to fund the cost of 911 communications equipment necessary to operate the 911 center as well as the radios and other equipment needed by users of the 911 system to access said system; and,

WHEREAS, it is the desire of the Sarpy County Board of Commissioners to, where possible, avoid the use of property tax dollars to fund the necessary capital equipment purchases for the 911 communications system.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS as follows:

- I. That the Sarpy County Administrator negotiate and present to this Board an agreement pursuant to the Interlocal Cooperation Act with those municipalities and fire protection

districts within Sarpy County that wish to participate in a Public Safety Commission for the purposes described in this Resolution; and,

- II. That an appropriate Resolution be presented to this Board meeting the requirements of Neb. Rev. Stat §13-322 (Reissue 2007) for the submission of the issue of a tax as described in Neb. Rev. Stat §13-319 (Reissue 2007) to the applicable voters for the 2010 general election.

DATED this 3rd day of August, 2010.

Moved by Tom Richard, seconded by Rich Jansen that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

<u>[Signature]</u>	<u>none</u>	<u>none</u>
<u>[Signature]</u>	_____	_____
<u>[Signature]</u>	_____	ABSTAIN:
<u>[Signature]</u>	_____	<u>none</u>
<u>[Signature]</u>	_____	_____

Debra Houghtaling
County Clerk



Approved as to form:

[Signature]
Deputy County Attorney

Sarpy County Board of Commissioners

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PAPILLION, NE
593-4155
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ADMINISTRATOR Mark Wayne
DEPUTY ADMINISTRATOR Scott Bovick
FISCAL ADMIN/PURCHASING AGT. Brian Hanson



COMMISSIONERS

Rusty Hike District 1
Joni Albrecht District 2
Tom Richards District 3
Pat Thomas District 4
Rich Jansen District 5

MEMO

To: Sarpy County Commissioners

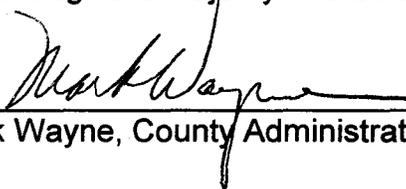
From: Mark Wayne, County Administrator

Re: County Sales Tax

I have placed the Resolution on the agenda to authorize staff to develop ballot language for a County Sales Tax, which would be used for E911 upgrades. Also attached is information regarding the tax and a time-line outlining the upgrade expenses over the next ten (10) years. Not included in the time-line is a new E911 facility which would be proposed for 2016 when the major equipment upgrade is anticipated. The sales tax would pay for the annual bond payment in-lieu of a property tax levy.

When the current 800 MHz system was purchased in 1994 a special levy was approved to pay the annual bond payments over 15 years. The sales tax revenue should preclude us from having a special property tax levy through the majority of the bonding period.

July 30, 2010

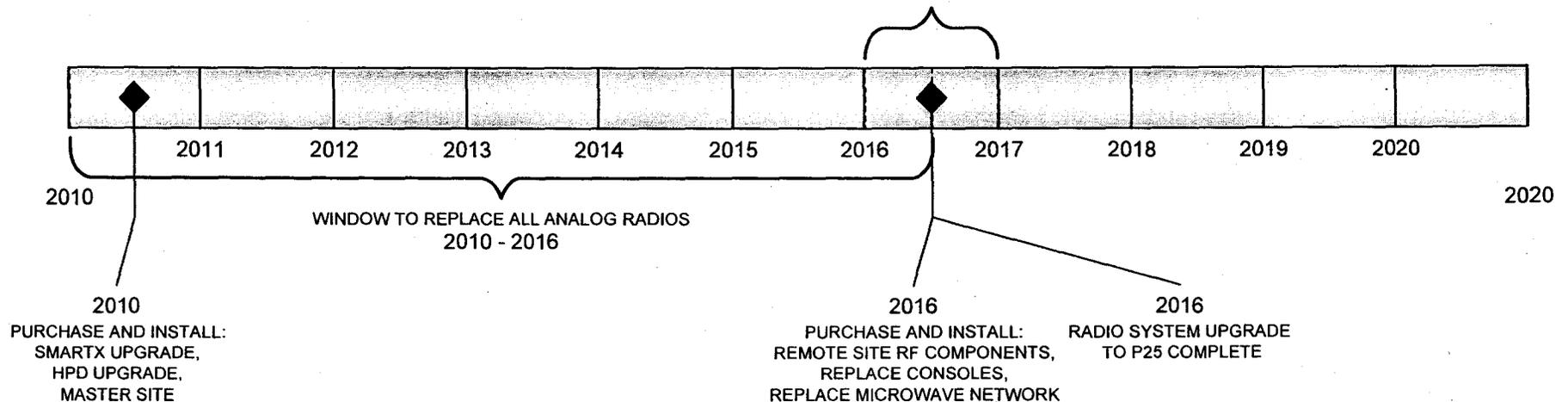

Mark Wayne, County Administrator

MW/dp

cc: Deb Houghtaling
Scott Bovick
Brian Hanson
Mike Smith

ITEM	YEAR										TOTAL	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
Smart-X	\$ 625,000											\$ 625,000
HPD Modems	\$ 500,000											\$ 500,000
New radios city	\$ 50,000	\$ 25,000	\$ 100,000	\$ 150,000	\$ 250,000	\$ 350,000	\$ 415,000					\$ 1,340,000
New radios Sarpy	\$ 15,000	\$ 10,000	\$ 25,000	\$ 55,000	\$ 110,000	\$ 160,000	\$ 260,000					\$ 635,000
Master Site	\$ 1,400,000											\$ 1,400,000
HPD RF site eq	\$ 355,000											\$ 355,000
New Consoles							\$ 2,000,000					\$ 2,000,000
New Microwave							\$ 600,000					\$ 600,000
New P25 RF							\$ 2,000,000					\$ 2,000,000
Maintenance	\$ 55,000	\$ 200,000	\$ 185,000	\$ 205,000	\$ 205,000	\$ 195,000	\$ 175,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ 1,895,000
Grant Funded	\$ 1,000,000											\$ 1,000,000
City Funded	\$ 50,000	\$ 25,000	\$ 100,000	\$ 150,000	\$ 250,000	\$ 350,000	\$ 415,000					\$ 1,340,000
Sarpy Funded	\$ 1,950,000	\$ 210,000	\$ 210,000	\$ 260,000	\$ 315,000	\$ 355,000	\$ 5,035,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ 9,010,000
TOTAL	\$ 3,000,000	\$ 235,000	\$ 310,000	\$ 410,000	\$ 565,000	\$ 705,000	\$ 5,450,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ 11,350,000

2016 - 2017
 REDUCED MAINTNENCE COSTS DUE TO
 WARRANTY PERIOD ON NEW EQUIPMENT

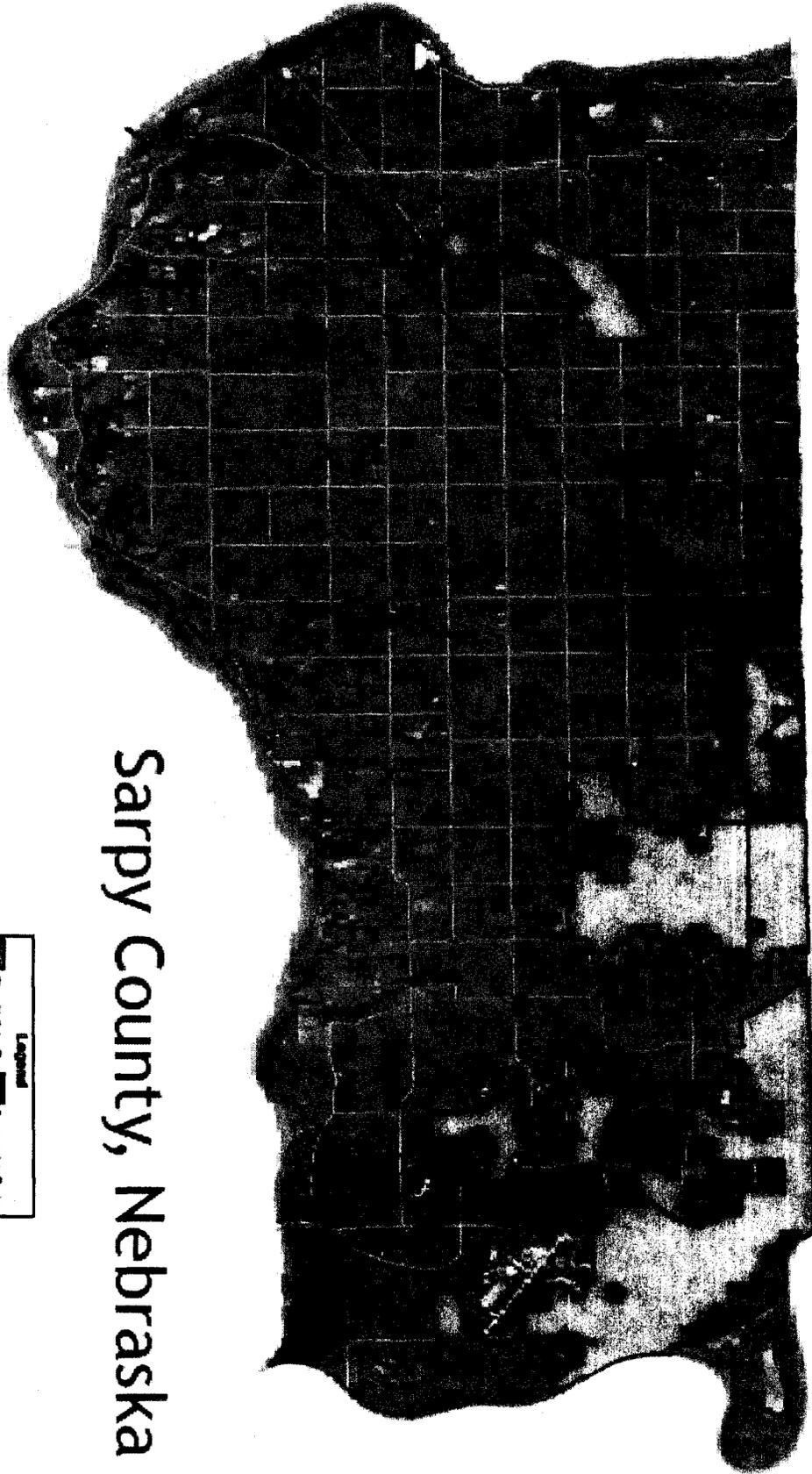


Sarpy County Sales Tax **Frequently Asked Questions**

“Funding Public Safety for the Benefit of all Sarpy County Residents”

Sarpy County is considering asking Sarpy County voters to enact a 1.5% sales tax outside city limits to fund upcoming public safety improvements for Sarpy County and its five cities. A County sales tax will prevent the County from having to increase property taxes to fund improvements to the County’s 911 System and other public safety needs.

- 1. Can the County levy a sales tax?**
Yes, Nebraska Statute 13-319 allows counties to levy a sales tax to fund public safety improvements.
- 2. Does the public get to vote on a sales tax?**
Yes, residents living outside the city limits of Papillion, Bellevue, La Vista, and Gretna will get to vote. The residents of those four cities have all voted to levy a 1.5% sales tax. Since Springfield does not have a sales tax, Springfield residents will get to vote on a County sales tax.
- 3. What can it be used for?**
State law mandates the sales tax revenue must be used “to finance public safety services provided by a public safety commission” or public safety services as part of an inter-local agreement with municipalities and fire protection districts.
- 4. What is the Public Safety Commission?**
Statute requires the Public Safety Commission to consist of at least three elected officials representing the County, municipalities, and fire protection districts. The Public Safety Commission, not the County Board, makes decisions on how the money is allocated and spent.
- 5. Does the County have specific projects in mind?**
Yes, as an example, the County’s current 911 System is 15 years old and nearing end of life. In order for Sarpy County to continue to provide the top quality 911 Emergency Response services Sarpy citizens and visitors deserve, the County must make approximately \$10 million worth of improvements in the next 10 years.
- 6. Can the County use the sales tax for the baseball stadium?**
No, by law the County is restricted on the use of the sales tax for public safety services only. The cost of the Stadium is being paid for by the ORoyals, a portion of the County’s hotel lodging revenue and Keno Revenue, the developer surrounding the stadium, and the City of Papillion.
- 7. Papillion, La Vista, Gretna, and Bellevue already have a 1.5% sales tax. Is the county sales tax in addition to those?**
No, the County sales tax would only be levied in areas outside of city limits.
- 8. How much will the 1.5% sales tax generate?**
The County estimates that it will bring in approximately \$3 million per year. The amount will decrease over time as city annexations occur and the cities begin collecting the 1.5% sales tax.
- 9. Can the County stop a City from annexing commercial property?**
No, city’s have statutory authority to annex areas contiguous and adjacent to their existing city limits.
- 10. Could my local Police Department or Fire Department receive sales tax funds?**
Yes, the Public Safety Commission will be responsible for distributing sales tax revenue and could help fund needs for local Police and Fire Departments.



Sarpy County, Nebraska

January 21, 2010

Legend	
	City with Status To
	Conservation Zoning
	City Boundary
	Conservation Reserve

Sarpy County, Nebraska
Public Safety Sales Tax
March 20, 2009

- I. "Public safety services" must be provided pursuant to an agreement under the Interlocal Cooperation Act (ICA) or Joint Public Agency Act (JPA).

- II. A Public Safety Commission must be created to provide the public safety services.

- III. A. The Public Safety Commission must have at least three members representing the County, Cities and Fire Districts who are part of the Agreement.

B. The members must be elected officials.

- IV. A. A sales tax:
 - 1. May be 1/2%, 1%, 1 1/2%
 - 2. Must be used to:
 - a. Finance public services provided by a Public Safety Commission
 - b. Provide the County share of funds "required under any other Agreement" executed under the ICA or JPA.
 - 3. Must be levied only in areas outside of any incorporated municipality which has adopted a sales tax.
 - 4. Must be approved by voters.

Mark Wayne

From: Scott Bovick
Sent: Monday, March 23, 2009 11:44 AM
To: Mark Wayne; Brian Hanson
Subject: Estimated County Sale Tax Revenue

Mark and Brian, in preparation of our meeting Thursday morning regarding a County Sales tax for public safety purposes, I put together some numbers based on information from the NE Dept. of Revenue's (NDR) webpage...

According to NDR's website (http://www.revenue.state.ne.us/research/sales_08/annual08.html):

Sarpy County's total taxable sales for 2008:	\$1,047,406,948.00
Bellevue's total taxable sales for 2008:	\$367,748,901.00
La Vista's total taxable sales for 2008:	\$183,883,170.00
Papillion's total taxable sales for 2008:	\$313,414,957.00
<u>Gretna's total taxable sales for 2008*:</u>	<u>\$50,000,000.00</u>
Total taxable sales for 2008 outside city limits:	\$132,359,920.00

*Gretna's total is my estimate based on their 2008 collections and does not reflect their annexation of Nebraska Crossing which would be removed from County's taxable sale base in 2009

\$132,359,920*1.5% = \$1,985,398 in sales tax revenue to the County

In addition, with regards to the proposed Wal-Mart at Hwy 370 and I-80, I have been told that a Wal-Mart will generate \$350-\$400 per square foot per year in taxable sales. I believe this Wal-Mart is proposed at 150,000 square feet, so $(150,000*350)*1.5\% = \$787,500$ in sales tax revenue to the County.

Finally, as a note, the City of Springfield set a levy of 0.785258 which will generate \$594,000 in total property tax revenue in 2008-2009 fiscal year, with \$225,000 of it to be used to pay debt payments.

Scott W. Bovick
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