



Sarpy County
NEBRASKA



PROPOSED BUDGET

2022 Fiscal Year

August 24, 2021

Sarpy County

FY 2022 Budget – Changes from Published Notice



	Revised	Published	\$ change	% change
Total Budget	\$241,589,224	\$240,912,749	+\$676,475	+ 0.3 %
Revised with final valuations for 2021 from Sarpy County Assessor				
Cash Reserve	\$6,873,807	\$7,000,000	- \$126,193	- 1.8 %
Included in above but shown on column 4 of notice, individually. Amount same as last year.				

Sarpy County

Big Picture – FY 2022 Budget



[\$ in millions]

	FY2022	FY2021 [Rev]	\$ change	% change
CASH	\$94.7	\$ 60.5	+\$34.2	+ 56.4 %
REVENUE	146.9	122.9	+ 24.0	+ 19.5 %
SUBTOTAL	241.6	183.4	+ 58.2	+ 31.7 %
EXPENSES	\$241.6	\$183.4	+\$58.2	+ 31.7 %

Sarpy County Budget:

53 funds:

- General Fund [42% of the total budget]
- 52 others: Public Works, E911, Grants, Landfill, Sewer, Stadium, Tourism, Inheritance, Sinking Fund, Bonds

Sarpy County

Big Picture – FY 2022 Budget



[\$ in millions]

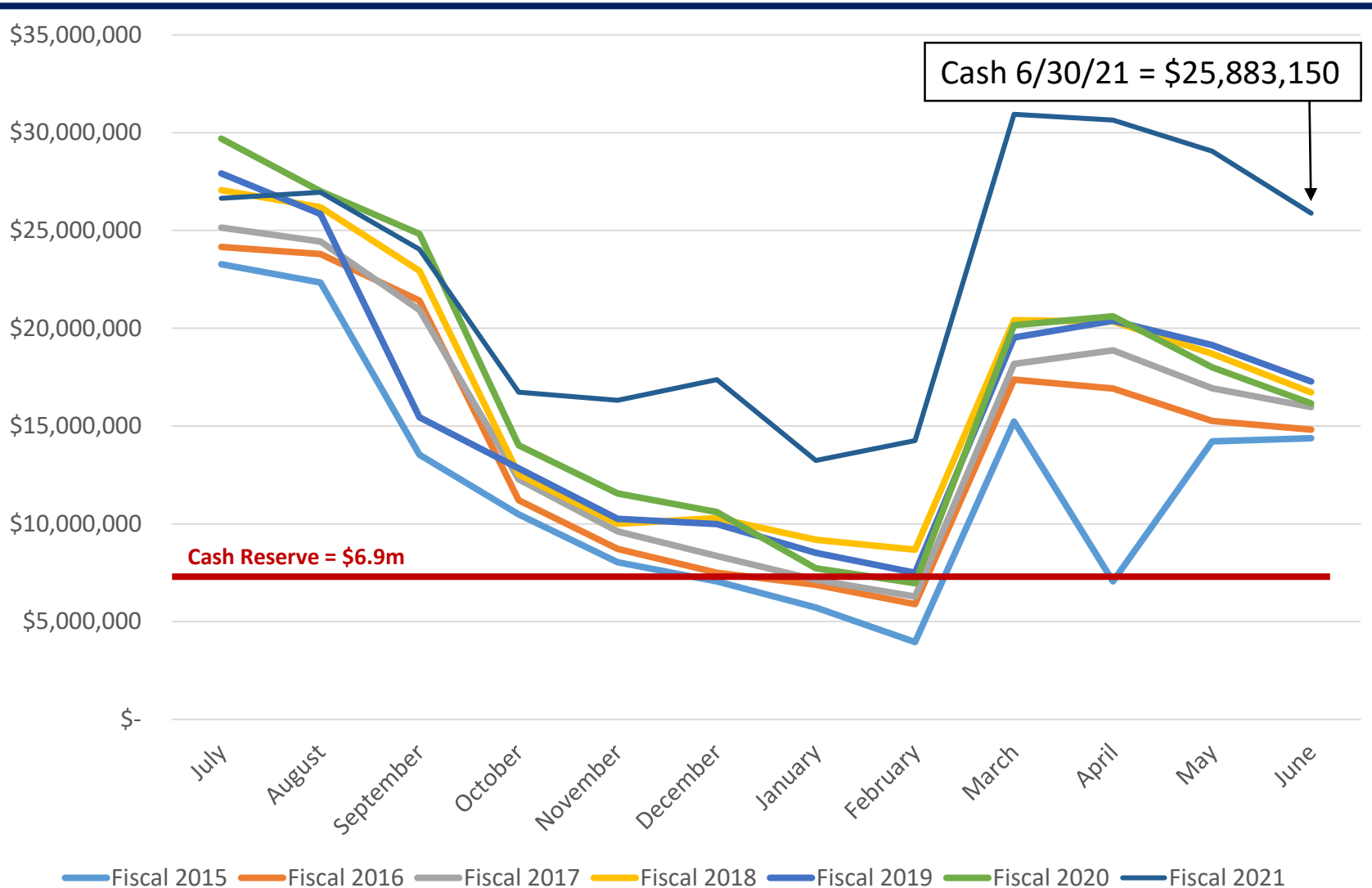
	FY2022	FY2021 [Rev]	\$ change	% change
CASH	\$94.7	\$ 60.5	+\$34.2	+ 56.4 %
REVENUE	146.9	122.9	+ 24.0	+ 19.5 %
SUBTOTAL	241.6	183.4	+ 58.2	+ 31.7 %
EXPENSES	\$241.6	\$183.4	+\$58.2	+ 31.7 %

Increases in CASH:

- General Fund	+ \$ 9.7 m	[CARES Act & MV comm.]
- ARPA Fund	+ \$ 18.1 m	[1 st ½ of ARPA Grant]
- Sewer Funds	+ \$ 4.5 m	[Connection Fees]
- Public Works & Road Project Funds	+ \$ 1.0 m	[Carryover project funds]

Sarpy County

General Fund Cash Balance at Month-End



Sarpy County

Big Picture – FY 2022 Budget



[\$ in millions]

	FY2022	FY2021 [Rev]	\$ change	% change
CASH	\$94.7	\$ 60.5	+\$34.2	+ 56.4 %
REVENUE	146.9	122.9	+ 24.0	+ 19.5 %
SUBTOTAL	241.6	183.4	+ 58.2	+ 31.7 %
EXPENSES	\$241.6	\$183.4	+\$58.2	+ 31.7 %

Increases in REVENUE:

- Property Taxes	+ \$ 4.3 m	
- ARPA Fund	+ \$ 18.2 m	[2 nd ½ of ARPA Grant]

Sarpy County

Big Picture – FY 2022 Budget



[\$ in millions]

	FY2022	FY2021 [Rev]	\$ change	% change
CASH	\$94.7	\$ 60.5	+\$34.2	+ 56.4 %
REVENUE	146.9	122.9	+ 24.0	+ 19.5 %
SUBTOTAL	241.6	183.4	+ 58.2	+ 31.7 %
EXPENSES	\$241.6	\$183.4	+\$58.2	+ 31.7 %

Increases in CASH & REVENUE:

- General Fund	+ \$ 14.7 m
- ARPA Fund	+ \$ 36.3 m
- Sewer Funds	+ \$ 3.5 m
- Bond funds	+ \$ 2.7 m

Sarpy County

Big Picture – FY 2022 Budget



[\$ in millions]

	FY2022	FY2021 [Rev]	\$ change	% change
CASH	\$94.7	\$ 60.5	+\$34.2	+ 56.4 %
REVENUE	146.9	122.9	+ 24.0	+ 19.5 %
SUBTOTAL	241.6	183.4	+ 58.2	+ 31.7 %
EXPENSES	\$241.6	\$183.4	+\$58.2	+ 31.7 %

Increases in EXPENSES:

- General Fund - Capital Projects	+ \$ 7.7 m	
- General Fund – Transfers & Misc.	+ \$ 4.8 m	
- General Fund – All Other	+ \$ 2.2 m	+2.5% [60 departments]
- ARPA Fund	+ \$ 36.3 m	
- Public Works & Road Project Funds	+ \$ 1.7 m	
- Bond Funds	+ \$ 2.7 m	
- Sewer Funds	+ \$ 3.5 m	

Sarpy County

Budget Highlights

Proposed Budget FY 2021-22



1. Valuation & Levy

- Total levy remains same as previous five years at \$.2969 [13th year without increase]
- Valuation increase of 8.4% provides \$4.5m in increased property tax to County

2. General Fund

- Expense increase of \$14.9 (17%) due to \$8.6m of capital projects, a \$7.7m increase over FY2021
- Large expenditures include:
 - Correctional Center, \$6.0m
 - Admin remodel, \$1.25m
 - Courthouse roof, tow lot, Sheriff office & other, \$1.3m
- Funds moved to departments within General Fund, \$2.6m
- Transfers & other non-operating departments (accruals, etc.) up \$2.3m
- All other General Fund departments [60] up 2.2m, or 2.5%

3. Public Works Funds

- Increase of 4% for nominal increases in costs and additional road projects
- \$20m included for road projects within our FY 2022 budget plus \$40m available from bond issue

4. Bond Funds

- Increase of \$2.8m for debt service on \$40m Building Bonds issued in August, 2021

5. Sinking Fund

- Levy for new Correctional Center project in Sinking Fund (\$0.0309)

Sarpy County

Update on Pandemic Funds Received

Proposed Budget FY 2021-22



Source of Funds	Program	Request/ Allocation	Received	Sarpy Fund
NE Crime Commission	CESF Grant	\$203	\$195	General
Bureau of Justice	CESF Grant	58	58	Fed Grants
FEMA	Costs 3/6/20-6/30/20	302	-	
FEMA [3 submissions]	Costs 7/1/20-8/31/20	93	62	General
State of NE	CARES Act [public safety payroll]	2,965	2,919	General
State of NE	CARES Act [stadium]	500	500	Stadium
State of NE	CARES Act [public safety payroll]	1,999	2,010	General
State of NE SoS	HAVA	91	57	General
Subtotal		\$6,211	\$5,801	
Dept. of Treasury	American Rescue Plan Act [ARPA]	36,360	18,180	ARPA
TOTALS		\$42,571	\$23,981	

Sarpy County

American Rescue Plan Act SLFRF Funds

Proposed Budget FY 2021-22



- ARPA establishes the State and Local Fiscal Recovery Funds (SLFRF) program. Sarpy County will receive a total of \$36.3m, one-half of which was received in May, 2021.
- SLFRF funds can be used for eligible costs through December 31, 2026, as long as the obligation is incurred by December 31, 2024.
- All \$36.3m included in FY 2022 budget in specific fund (due to ½ on hand and other ½ to be received in FY 2022), but may be spent through December 2026.
- We have formed a **Sarpy County ARPA Funding Task Force** to 1) Establish Priorities; 2) Review Funding Requests; and 3) Recommend use of the ARPA funds.
- The Government Finance Officers Association (GFOA) issued Guiding Principles for use of the American Rescue Plan, which include:
 - ARPA funds are non-recurring, so their use should be applied primarily to non-recurring expenses.
 - Care should be taken to avoid creating new programs or add-ons to existing programs that require an ongoing financial commitment.
 - Investment in critical infrastructure is a particularly well suited use of ARPA funds.

Sarpy County

Valuation Comparison

Adopted Budget FY2020-21 to Proposed Budget FY2021-22



Final, Certified Valuation

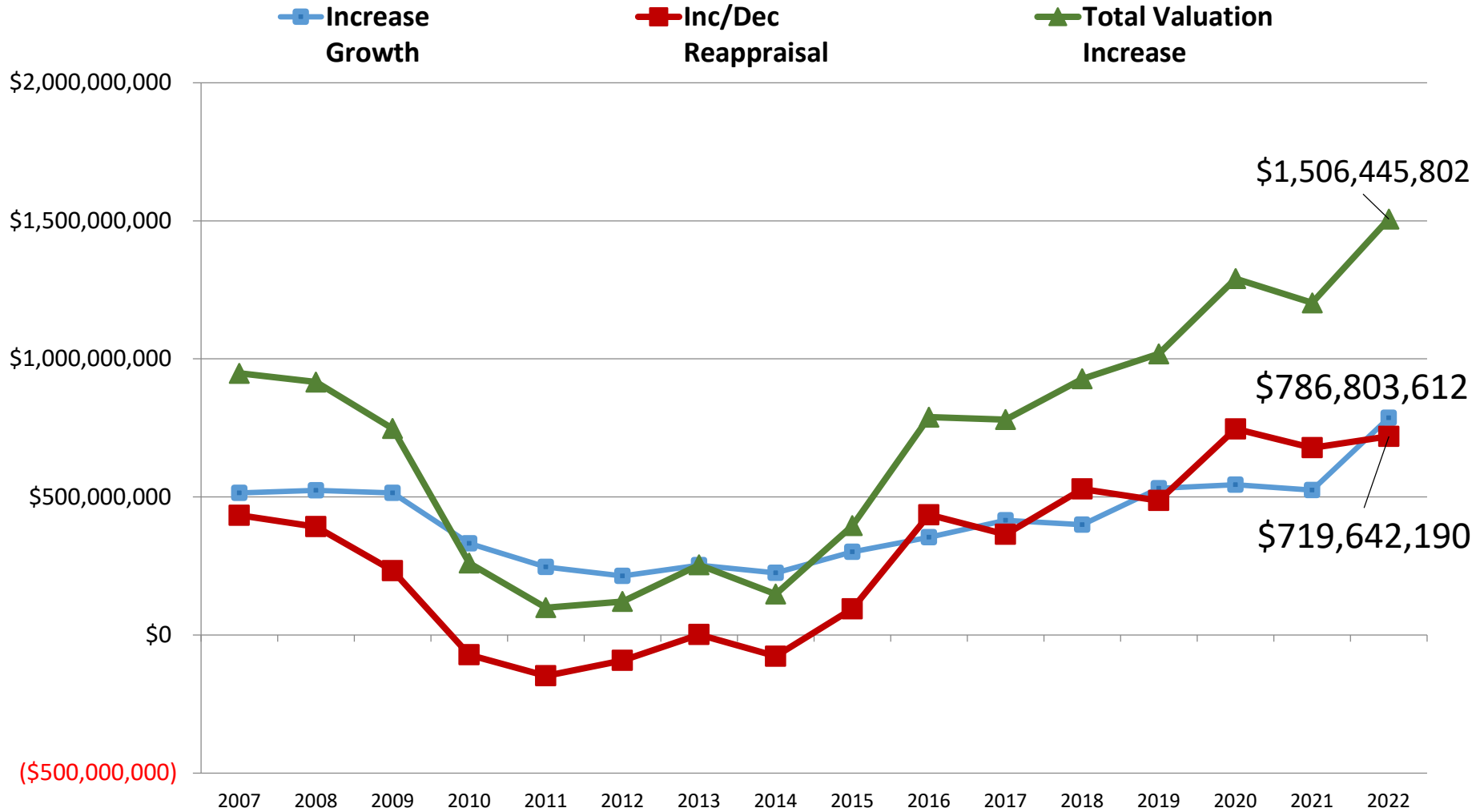
	FY2022	FY2021	\$ change	% change
Total Valuation	\$ 19,511,266,184	\$18,004,820,382	\$ 1,506,445,802	8.4 %

From Growth	4.4 %
From Re-Appraisal	4.0 %

Sarpy County

Annual Valuation Change – Trend Analysis

Fiscal 2007 - 2022



Sarpy County

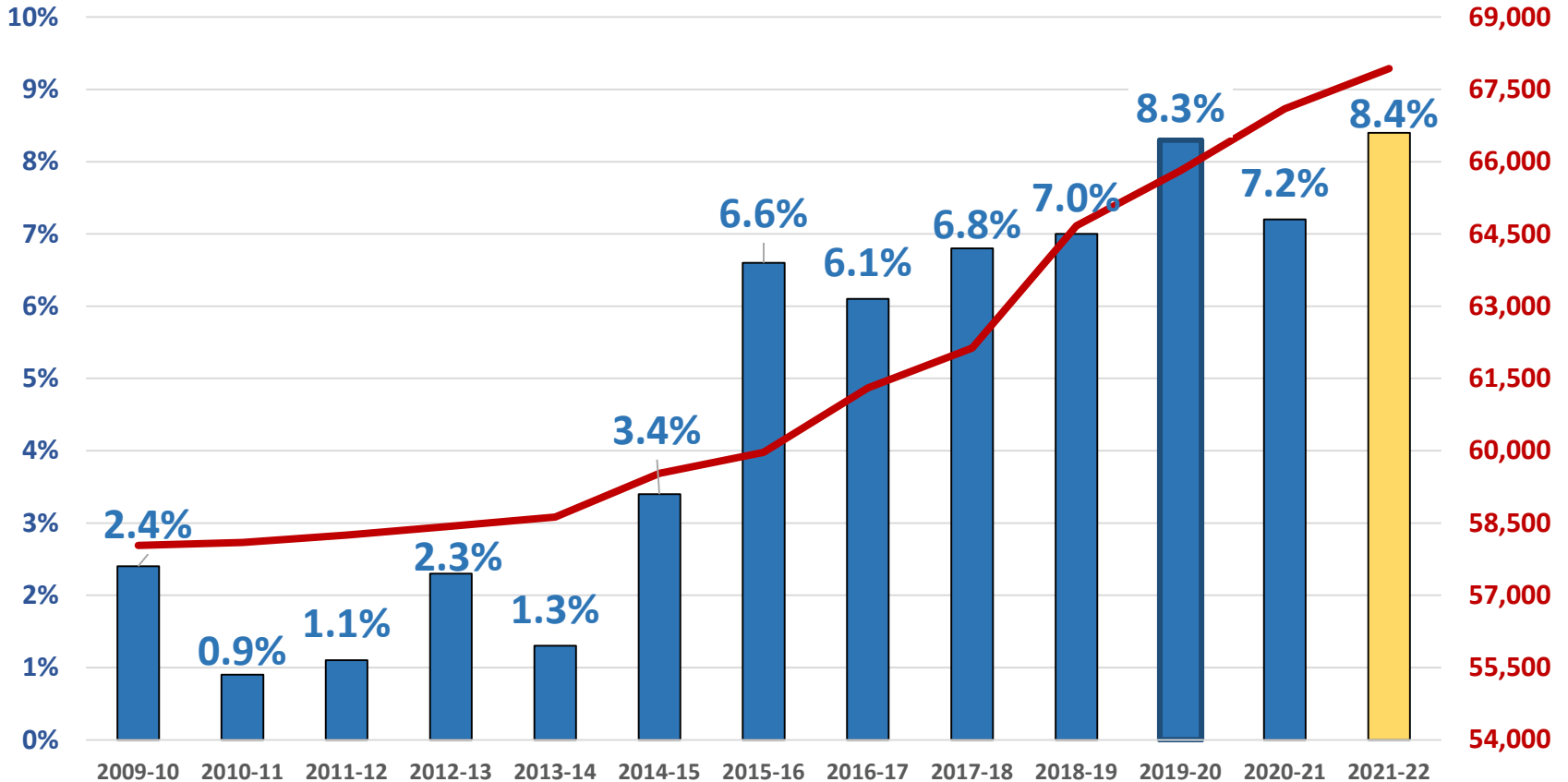
Annual Valuation Percentage Change & Parcels

FY 2009-10 to Present



Total Valuation Growth %

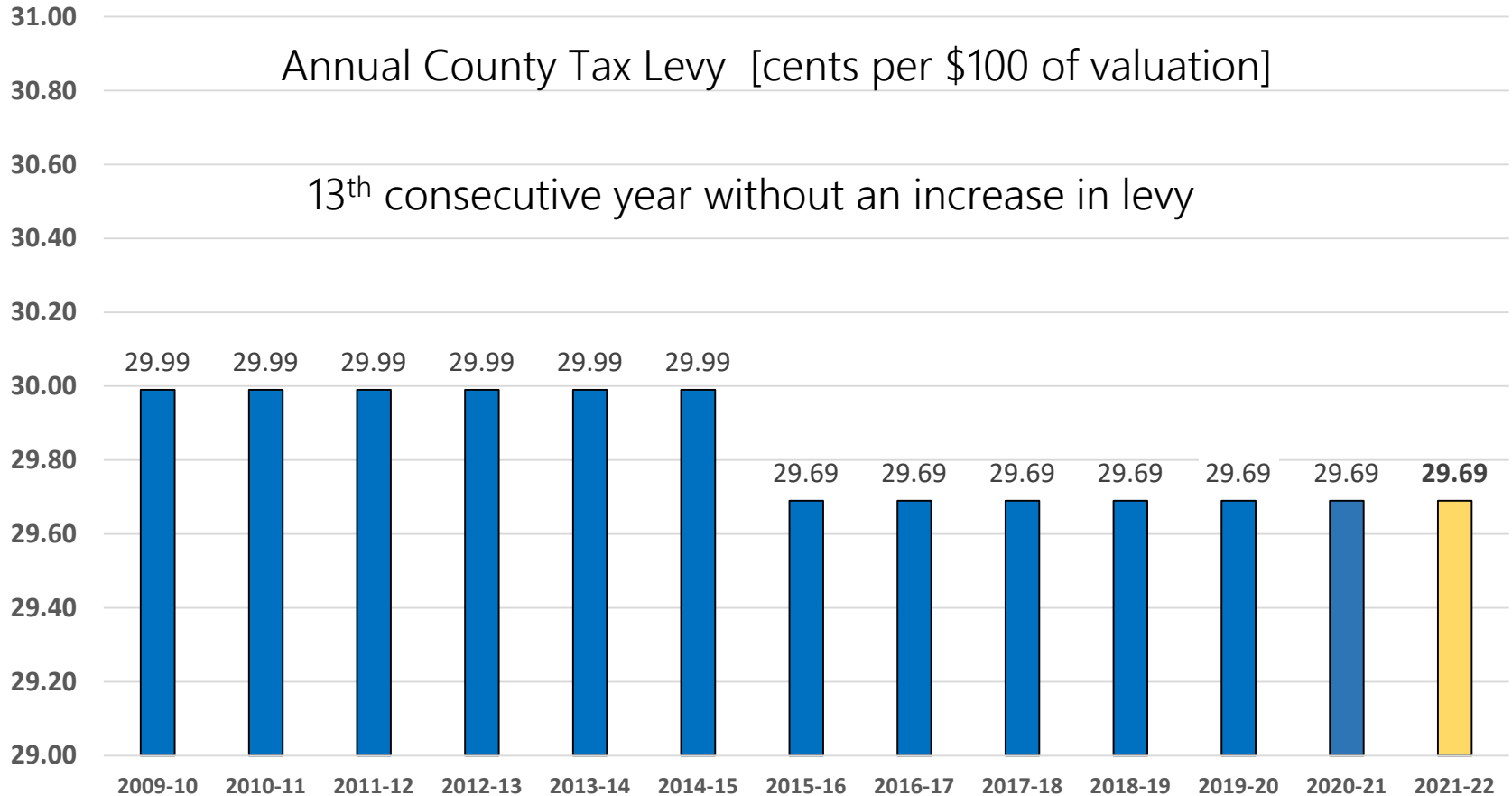
Total Parcels



Sarpy County

Summary of Tax Levies

Adopted Budgets FY 2009-10 to present



Sarpy County

Property Tax Distribution



2020 Taxes [from Assessor Abstract of Assessment and Tax Rates]



Schools

County Cities SIDs MCC FD NRD AG

Schools	\$ 257,940,400	59.0%
County	\$ 53,456,312	12.2%
Cities	\$ 51,100,526	11.7%
SIDs	\$ 41,056,369	9.4%
Metro Comm College	\$ 17,104,580	3.9%
Fire District	\$ 9,795,763	2.2%
NRD	\$ 6,569,959	1.5%
Ag Society	\$ 498,014	0.1%
Total	\$ 437,521,923	100.0%

12.2% of property taxes
in Sarpy County go to fund
County operations

Sarpy County

Property Tax Impact



	FY2022	FY2021	\$ change	% change
Property Value	\$208,000	\$200,000	\$ 8,000	+ 4.0%
Tax Rate	\$.2969	\$.2969	-	-
Property Taxes to County	\$617.55	\$593.80	\$23.75	+ 4.0 %



Sarpy County

Property Tax Revenue Comparison

Proposed Budget FY 2021-22 vs prior year



	FY2022	FY2021	\$ change	% change
County Tax Revenue	\$57,928,949	\$53,456,312	\$4,472,637	+ 8.4 %
Levy	\$.2969	\$.2969	- - -	n/a

Detail:

General Fund	\$49,168,391	\$48,324,938	\$843,453	+ 1.7 %
Sinking Fund	6,028,981	5,131,374	897,607	+ 17.5 %
Bonds – Correctional Center	2,731,577	-	2,731,577	- -

Sarpy County

Expense Budget Comparison

Proposed FY 2021-22 Budget vs. Prior Year [\$ in millions]



		FY2022	FY2021R	\$ change	% change
	GENERAL FUND	\$102.7	\$90.4	+\$12.3	+ 14 %
50%	E-911 Funds	5.8	5.6	+ 0.2	+ 5 %
	Sinking Fund	13.2	11.6	+ 1.6	+ 14 %
17%	Public Works Funds	40.3	38.7	+ 1.6	+ 4 %
4%	Tourism & Visitor Imp.	1.5	0.7	+ 0.8	+ 109 %
	Inheritance Tax & Keno	9.4	10.8	- 1.4	- 13 %
	Bond Funds	4.8	2.1	+ 2.7	+135 %
12%	Landfill Funds	6.5	6.5	---	---
	Sewer Funds	16.9	13.4	+ 3.5	+ 26 %
16%	Grant Funds	38.8	2.2	+ 36.6	+ 1700 %
1%	All Other Funds	1.7	1.4	+ 0.3	+ 21 %
	TOTALS	\$ 241.6	\$ 183.4	+\$58.2	+ 31.7 %

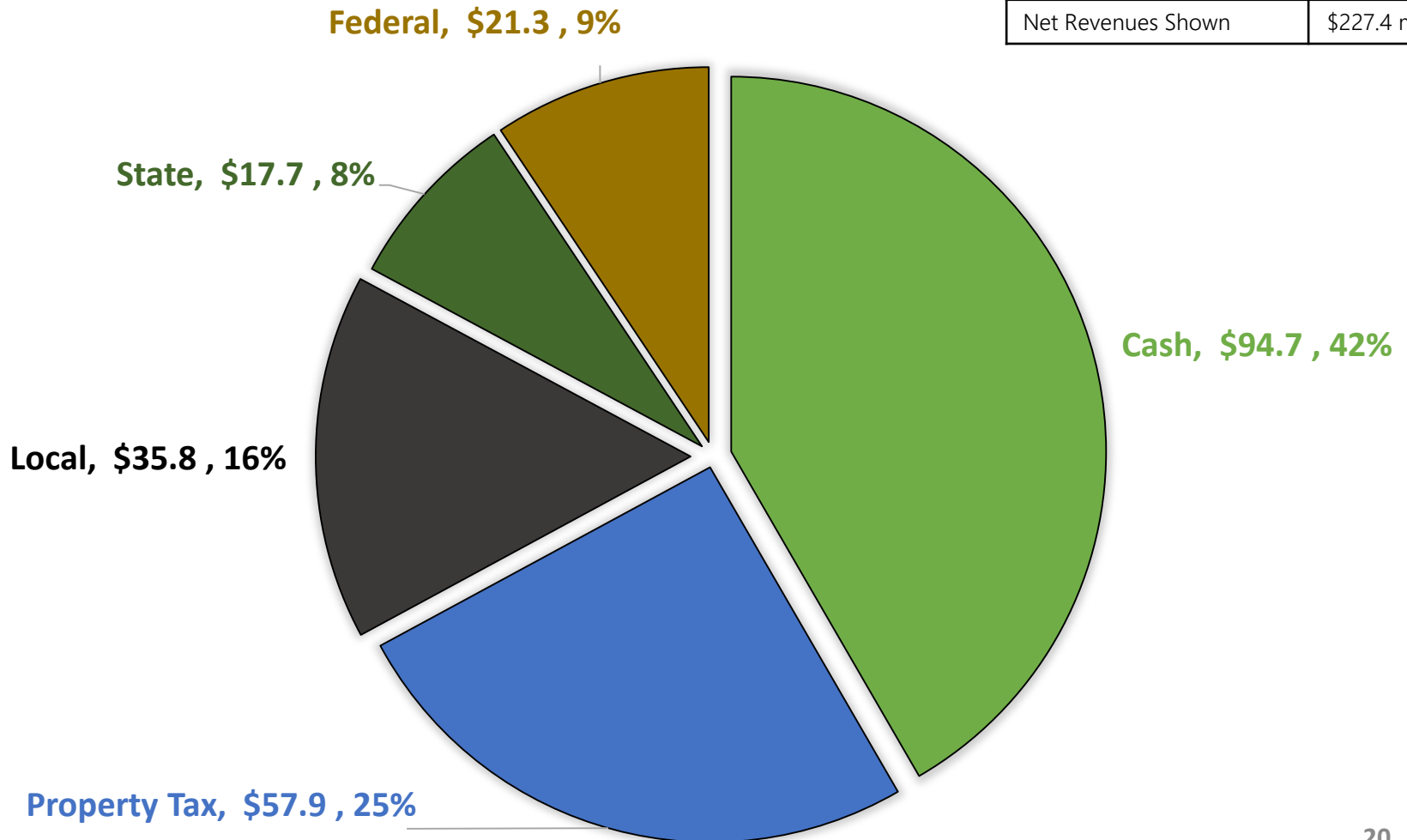
Sarpy County

Revenues, by source

Proposed Budget FY 2021-22



Total Revenues (All Funds)	\$241.6 m
Transfers	(14.2)m
Net Revenues Shown	\$227.4 m



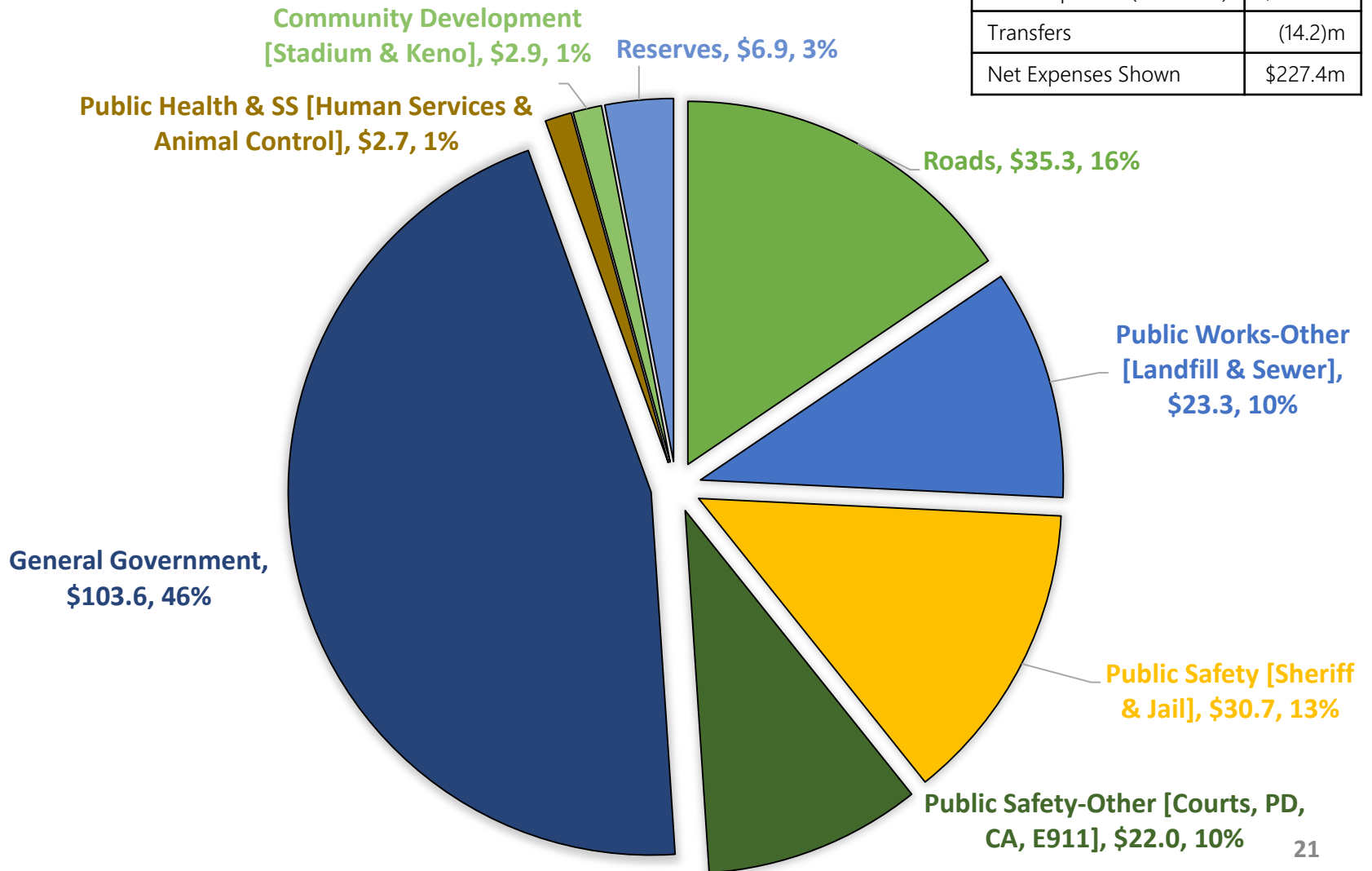
Sarpy County

Expenses, by activity

Proposed Budget FY 2021-22



Total Expenses (All Funds)	\$241.6 m
Transfers	(14.2)m
Net Expenses Shown	\$227.4m



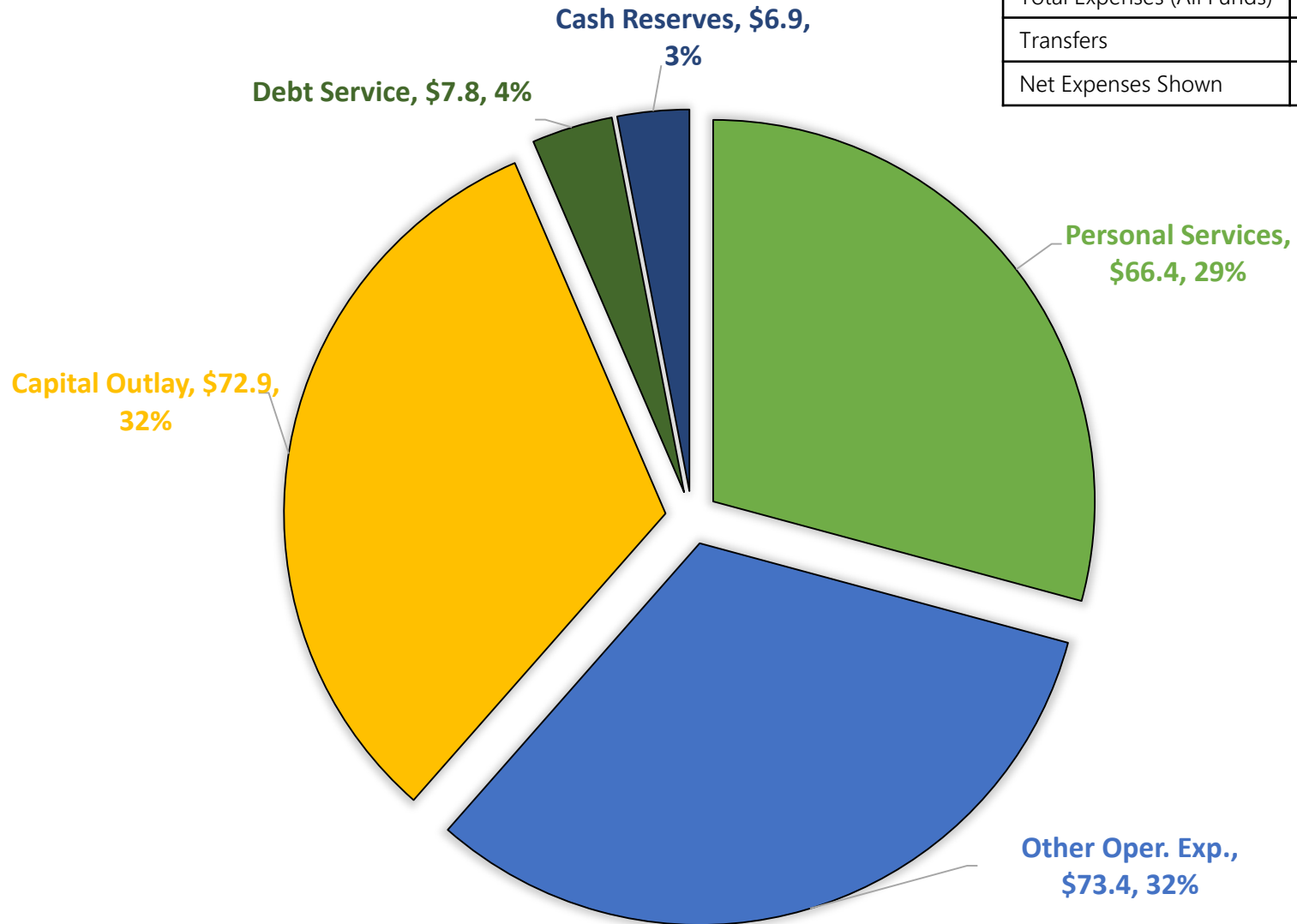
Sarpy County

Expenses, by type

Proposed Budget FY 2021-22



Total Expenses (All Funds)	\$241.6 m
Transfers	(14.2)m
Net Expenses Shown	\$227.4m



Sarpy County

Next Steps

FY 2022 Proposed Budget



August 31	<ul style="list-style-type: none">• Adoption of the FY 2021-22 Budget• Authorization of Additional 1% in Budgeted Restricted Funds• Authorization of levy for Building Bonds
September 14	<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



PROPOSED BUDGET

2022 Fiscal Year

August 24, 2021