

Sarpy County Fiscal 2024 Budget Process

Sarpy County Fiscal & Budget Office – Fiscal@sarpy.gov

The annual budget for Sarpy County serves as a roadmap and plan for our various county offices and departments to serve our community in a manner that is fiscally responsible. The objective of this budget planning process and annual budget is to manage costs and maintain the financial health of the county. We appreciate the outstanding work of elected officials, department heads and staff for their efforts on developing our annual budget.

Budget tenets

- Manage and conduct operations as **efficiently and effectively** as possible to minimize cost to our taxpayers.
- **Utilize zero-based budgeting** for expenditures (for non-personnel items).
- **Fund on-going operating expenditures with on-going revenue** sources.
- **Maintain a sufficient General Fund reserve** to maximize our bond rating and reduce debt service.
- **Conservatively budget revenues** to avoid budget shortfalls.

These tenets reflect the County's commitment to prudent financial management and the maintenance of our Aaa credit rating (the highest rating possible).

What's new for the FY 2024 Budget Process

While the process will be very similar to the FY 2023 budget, here are some important changes in FY 2024:

1. **Capital Expenditures** – We are asking you to budget capital expenditures for the next two fiscal years (FY 2024 & FY 2025), so that we can plan for, and prioritize, County funding.
2. **Software & Leases Form (new this year)** – The Government Accounting Standards Board (GASB) now requires additional reporting and disclosure in our annual, audited financial statements. Please complete this form to the best of your ability and contact the Fiscal & Budget Office with any questions.
3. **Position Review Committee** – A new committee (**Position Review Committee**) has been formed to review and recommend a prioritized list of requested FTEs to the Budget Committee for their consideration.

General Information

1. Personnel Costs

Salary sheets will be e-mailed to you by Jenni Rock and will include a listing of your employees with current salary and step, longevity and negotiated cost-of-living increases listed. **Please carefully review your salary sheet and make sure all positions are accurately reflected with correct information (name, position title, grade, step, step date, etc.) and make any necessary adjustments.** The spreadsheet should be included in the budget request document as an attachment.

2. New Position Request Form

Complete this form if a new position (or expansion of hours) is being requested. As noted above, the process for FY2024 will involve a new **Position Review Committee** which will review requests for new FTEs, meet with the recommending elected official or department head and provide a prioritized list of recommended new FTEs to the Budget Committee for consideration.

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3. Zero-Based Budgeting of Other Expenditures

Zero-based budgeting is the process of justifying all expense items from scratch (or zero base) for each fiscal period by providing the description for each expense. An explanation is required for all **non-personnel** line items (called objects) using the text feature in MUNIS. These explanations are to provide detailed support for the budgeted line item and should be built-up from zero and is not simply a change from the prior year.

4. Budget Entry in MUNIS

Each department is responsible for entering their own requested FY 2024 budget information into MUNIS. Instructions on how to input budget information will be made available on the Sarpy County website at <https://www.sarpy.gov/922/BUDGET-PROCESS---FY-2024> New to budget entry or just need a refresher? The Fiscal & Budget Office is happy to assist you with this process. Please reach out! Contact information is listed at the bottom of this page.

5. Software & Leases Form (new)

The first section of this form is where you should list all software used (or planned to purchase) by your office/department. Please contact the Information Systems Department to ensure they are aware and involved in any planned software purchase or renewal. The second section of the form requests information on all leases already in place or under consideration. Before you consider entering into any lease agreement, please contact the Fiscal & Budget Office.

6. Key Performance Indicators & Capital Expenditure Form

The first section of this form is where you should document the key performance indicators for your office/department (no more than 10). The second section of the form requests planned capital expenditure information for the **next two fiscal years (FY2024 & 2025)**.

Budget Submission Instructions

As in prior years, you need only submit your budget packet electronically. Please submit one electronic (scanned) copy of each individual department/fund budget (as a single PDF document) with reports/forms via e-mail to fiscal@sarpy.gov as soon as possible, but no later than 5pm on May 1, 2023.

Please organize your department/fund budget PDF file with documents in the following order:

1. **NextYearBudgetReport (the one with the populated text – says Comparative Budget & Expenditure Request at the top). Found in Munis under Report:NextYearBudgetReport**
2. **Memo to Board or Budget Committee, if applicable (not required)**
3. **Salary Sheet**
4. **New Position Request Form (if applicable)**
5. **Software & Leases Form**
6. **Key Performance Indicators & Capital Expenditure Form**
7. **I.S. Recommendations for equipment replacement, if applicable**
8. **Other Supporting Information (i.e. quotes, detailed support, agreements, etc.)**

If you need any assistance or additional information, please contact the Fiscal & Budget Office team:

- Bill Conley Ext. 5958 bconley@sarpy.gov
- Jenni Rock Ext. 2256 jrock@sarpy.gov
- Mikala Gansemer Ext. 4133 mgansemer@sarpy.gov

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Software & Leases Form

Department Name:	
Department Number:	
Person Completing Form:	

SOFTWARE							
	Vendor	Function	Implementation Cost	Maintenance Cost (annual)	Term	Approved by I.S.?	Board Approval
Ex.	Debtbook	GASB 87		9,750	3 years	Yes	Yes

LEASES						
Vendor	Property Type/Description	Start & End Date	Initial Term (in years, typically)	Option to Renew?	Payment Amount	Payment Frequency

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Key Performance Indicators & Capital Expenditure Form

Department Name:	
Fund Number:	
Person Completing Form:	

KEY PERFORMANCE INDICATORS					
	Criteria	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

PROPOSED CAPITAL EXPENDITURES OVER \$10,000, INDIVIDUALLY				
Object (ex. 55xxxx)	Description	Cost	Planned Purchase Date & FY	Justification

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New Position Request Form

Department: FT or PT:
Position Title: If PT, # hours/week:
Grade: Step: 2024 FY Hourly Rate: Start Date:

Justification: Provide background and justification describing need for position (attach additional sheet if needed):

Metrics: Provide data showing workload trends over last five years that justify the need for this position.

Ramifications: What are the major ramifications of not filling this position?

Funding: How will this position be funded?

Submitted by: _____ Title: _____ Date: _____

Approved: _____ Declined: _____ Budget Committee Initials: _____ Date: _____

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FY 2024 Budget Timeline [some dates subject to change]

When	Who	What
Week of April 3, 2023	<ul style="list-style-type: none"> Elected Officials Department Heads Budget Admins 	Budget kick-off meetings with elected officials and department managers to review budget process, targets, timelines and forms.
May 1 [Monday]	<ul style="list-style-type: none"> Elected officials Department heads Budget Administrators 	Budget requests are due to Fiscal & Budget Office by 5pm
May & June	<ul style="list-style-type: none"> Fiscal & Budget Office Position Review Committee Budget Committee 	Budget requests will be compiled, reviewed and entered into Munis. Position Review Committee will evaluate requests for new FTEs and provide priority list to Budget Committee. Administration and Budget Committee will review requests and produce a proposed budget..
July 6 [Thursday]	<ul style="list-style-type: none"> Fiscal & Budget Office 	Elected officials, department heads and budget administrators will receive recommended budget from Fiscal & Budget Office.
July 10 [Monday]	<ul style="list-style-type: none"> Elected officials Department heads 	Comments on recommended budget from elected officials and department heads due back to Fiscal & Budget Office.
July 13 & 14 [Thursday – Friday]	<ul style="list-style-type: none"> Department heads Elected officials Administration Budget Committee 	Budget request meetings: <ul style="list-style-type: none"> Administration hear requests from department heads Budget Committee hears requests from elected officials
July 17 [Monday]	<ul style="list-style-type: none"> Department heads Elected officials Fiscal & Budget Office 	Fiscal Administration notifies: <ul style="list-style-type: none"> Department heads of recommendations by Administration Elected officials of recommendations by Budget Committee. Officials may notify Fiscal & Budget Office of desire to appeal to full County Board.
July 25 [Tuesday]	<ul style="list-style-type: none"> Sarpy County Board Elected officials 	County Board hears budget appeals, if any, from elected officials.
July 28 [Friday]	<ul style="list-style-type: none"> Fiscal & Budget Office 	Proposed budget is filed with County Clerk by Budget Director/CFO. [per state statute, on or before August 1, the county budget must be filed with the County Clerk.]
August 21 [Monday]	<ul style="list-style-type: none"> Sarpy County Assessor 	On or before August 20, County Assessor is required to certify the current taxable value of real property subject to the levy for each governing body.
August 22 [Tuesday]	<ul style="list-style-type: none"> Sarpy County Board Sarpy County CFO 	Budget hearing at special board meeting with presentation of proposed budget to Sarpy County Board of Commissioners with public hearing.
August 29 [Tuesday]	<ul style="list-style-type: none"> Sarpy County Board 	Budget adoption. Approval of the fiscal 2024 budget, including authorizing bond levy & additional 1% in budgeted restricted funds.
September 12 [Tuesday]	<ul style="list-style-type: none"> Sarpy County Board 	Board approves tax levy.
TBD Sept. 17-28	<ul style="list-style-type: none"> Sarpy County Clerk & County rep 	Joint Public Budget Hearing (per LB644)
September 29 [Friday]	<ul style="list-style-type: none"> Fiscal & Budget Office 	Fiscal 2024 budget is: <ul style="list-style-type: none"> filed with Nebraska Auditor of Public Accounts posted on Sarpy.gov website