

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION
LEVY ALLOCATION FY2010-2011

WHEREAS, Section 77-3443(Reissue 2009) of the Revised Statutes of Nebraska grants authority for the county board to review and approve or disapprove the levy request of all political subdivisions subject to this subsection; and,

WHEREAS, the below listed duly constituted fire districts and agricultural society are subject to the provisions of Section 77-3443(Reissue 2009); and,

WHEREAS, the below listed fire districts and agricultural society submitted to the Sarpy County Board of Commissioners their preliminary request for levy allocation for FY2010-2011 on or before August 1, 2010; and,

WHEREAS, the County Assessor has provided certified valuations; and,

WHEREAS, the final allocation of levy shall not relieve the political subdivisions from complying with other applicable budgetary rules, regulations and procedures.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS THAT the following FINAL ALLOCATION OF LEVY AUTHORITY for FY2010-2011 is hereby approved and in compliance with Section 77-3443(4)(Reissue 2009) shall not be changed after September 1, 2010 except by agreement between both the county board and the governing body of the political subdivision whose final levy allocation is at issue and THAT the County Clerk shall forward a copy of this resolution to the chairperson of the governing body of each of these political subdivisions.

<u>Political Subdivision & Fund</u>	<u>Property Tax Request</u>	<u>Levy per \$100 Valuation*</u>
Eastern Sarpy Suburban Fire Protection District		
General Fund	\$ 622,469	\$0.085604
Bond Fund	<u>\$ 116,301</u>	<u>\$0.015994</u>
Total	\$ 738,770	\$0.101598
Good Luck Suburban Protection District		
General Fund/Total	<u>\$ 16,000</u>	<u>\$0.076759</u>
Gretna Rural Fire District		
General Fund	\$ 140,000	\$0.011559
Sinking Fund	\$ 30,000	\$0.002477
Bond Fund	<u>\$ 380,000</u>	<u>\$0.031376</u>
Total	\$ 550,000	\$0.045412
Papillion Rural Fire Protection District		
General Fund	\$1,426,921	\$0.072068
Bond Fund	\$ 296,996	\$0.015000
Ambulance Fund	<u>\$ 951,280</u>	<u>\$0.048045</u>
Total	\$2,675,197	\$0.135113
Springfield Rural Fire District		
General Fund	\$ 97,412	\$0.030362
Bond Fund	<u>\$ 99,963</u>	<u>\$0.031157</u>
Total	\$ 197,375	\$0.061518
Sarpy Agricultural Society		
General Fund	\$ 64,891	\$0.000586
Capital Construction Fund	<u>\$ 70,000</u>	<u>\$0.000632</u>
Total	\$ 134,891	\$0.001218

(* Property tax request divided by County Assessor certified valuation times 100)

(CONT'D – RESOLUTION LEVY ALLOCATION FY2010-2011)

DATED this _____ day of _____, 2010

Moved by _____, seconded by _____, that the above Resolution be adopted.

Carried.

Yeas:	Nays:	Absent:
_____	_____	_____
_____	_____	_____
_____	_____	Abstain:
_____	_____	_____
_____	_____	_____

SEAL

ATTEST:

County Clerk

Fire Districts & Ag Society Levy Allocations Board Approved


- **The following Sarpy County political subdivisions are required by State Statutes (Revised) Section 77-3443(3) to submit a preliminary request for levy allocation to the County Board on or before August 1st.**
 - **Eastern Sarpy County Suburban Fire Protection District**
 - **Good Luck Suburban Fire Protection District**
 - **Gretna Rural Fire District**
 - **Papillion Rural Fire District**
 - **Springfield Rural Fire District**
 - **Sarpy County Ag Society**
(Millard Suburban Fire Protection District must submit their request to Douglas County; however, the district has provided a copy to Sarpy County.)
- **The aforementioned entities complied with their statutory requirements and those preliminary levy requests were presented to you on July 27, 2010.**
- **The Assessor certified the final valuations on August 16, 2010. The County Board is required to make final levy allocations to the above entities on or before September 1, 2010.**
- **Once the final levy allocations are made, the above entities cannot change their allocation except by agreement between both the County Board and the governing body of the political subdivision whose final levy is at issue.**
- **Section 77-3443, Subsection (3) and (4), of the Nebraska Statutes are herewith quoted for your information.**

“(3) On or before August 1, all political subdivisions subject to county, municipal, or municipal county levy authority under this section shall submit a preliminary request for allocation to the county board, city council, village board, or council that is responsible for levying such taxes. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of members present of the political subdivision’s governing body. The failure to make a preliminary request shall preclude such political subdivision from using procedures set forth in section 77-3444 to exceed the final levy allocation as determined in subsection (4) of this section.”

“(4) Each county board, city council, or village board shall (a) adopt a resolution by a majority vote of members present which determines a final allocation of levy authority to its political subdivisions and (b) forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions. No final levy allocation shall be changed after September 1 except by agreement between both the county board, city council, or village board which determined the amount of the final levy allocation and the governing body of the political subdivision whose final levy allocation is at issue.”

- **The entities receiving levy allocations from this Board must still abide by all other budgetary provisions of statutes; i.e., lid limitations, hearings and publications.**
- **The attached analysis, using certified valuations for 2010, is provided for your review and preparation for making the levy allocations to the above subdivisions.**
- **A copy of the resolution on which you will vote is provided. (Note: Douglas County levies are on their Tuesday, August 31st agenda.)**
- **It is anticipated that representatives from some of the above political subdivisions will be present at the Tuesday, August 31st Board meeting.**
- **If you have questions regarding the levy allocations please contact Heather Weddle (593-2118).**

Respectfully,



**Fred Uhe
Chief Deputy County Clerk**

Date: August 23, 2010

Fire Districts & Ag Society Allocations Analysis

Eastern Sarpy SFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	357,877,779	406,291,489	456,513,724	504,471,741	576,920,628	673,601,157	737,643,809	788,475,161	713,381,082	727,148,070
Growth					50,674,771	33,963,824	34,066,895			
Diff from previous yr	-19,126,385	48,413,710	50,222,235	47,958,017	72,448,887	96,680,529	64,042,652	50,831,352	-75,094,079	13,766,988
Requested Taxes										
General	226,976	222,953	231,395	288,836	296,185	415,804	364,829	441,116	424,455	622,469
Bond	70,957		104,091	106,933	109,478	26,217	113,868	27,813	95,243	116,301
Sinking		82,427				25,000		26,522		
Total	297,933	305,381	335,486	395,768	405,663	467,021	478,697	495,451	519,698	738,770
Tax % Chg fm Prev FY	-29.48%	2.50%	9.86%	17.97%	2.50%	15.13%	2.50%	3.50%	4.89%	42.15%
Current Tax Levy	0.083250	0.075163	0.073489	0.078452	0.070315	0.069332	0.064895	0.062837	0.072850	0.101598
Levy % Chg fm Prev FY	-25.71%	-9.71%	-2.23%	6.75%	-10.37%	-1.40%	-6.40%	-3.17%	15.94%	39.46%
Taxes on a \$150,000 home	124.88	112.74	110.23	117.68	105.47	104.00	97.34	94.25	109.27	152.40
Good Luck SFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	20,933,535	22,547,574	23,323,229	17,702,466	18,957,528	19,742,063	21,157,706	21,702,026	20,854,282	20,844,535
Growth					439,243	25,230	59,906			
Diff from previous yr	-1,207,859	1,614,039	775,655	-5,620,743	1,255,042	784,535	1,415,643	544,320	-847,744	-9,747
Requested Taxes										
General	10,168	11,100	11,350	8,950	9,500	10,000	10,700	11,000	10,500	16,000
Bond										
Total	10,168	11,100	11,350	8,950	9,500	10,000	10,700	11,000	10,500	16,000
Tax % Chg fm Prev FY	-1.57%	9.17%	2.25%	-21.15%	6.15%	5.26%	7.00%	2.80%	-4.55%	52.38%
Current Tax Levy	0.048573	0.049229	0.048664	0.050558	0.050112	0.050653	0.050573	0.050687	0.050349	0.076759
Levy % Chg fm Prev FY	4.11%	1.35%	-1.15%	3.89%	-0.88%	1.08%	-0.16%	0.23%	-0.67%	52.45%
Taxes on a \$150,000 home	72.86	73.84	73.00	75.84	75.17	75.98	75.86	76.03	75.52	115.14

Fire Districts & Ag Society Allocations Analysis

Gretna RFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	485,454,026	554,421,236	657,944,186	712,670,360	855,349,283	1,001,308,753	1,128,841,816	1,160,064,762	1,216,058,191	1,211,135,457
Growth					107,547,783	100,198,093	90,636,971			
Diff from previous yr	93,056,462	68,967,210	103,522,950	54,726,174	142,678,923	145,959,470	127,533,063	31,222,946	55,993,429	-4,922,734
Requested Taxes										
General	81,812	59,906	61,500	68,800	70,001	85,001	95,000	97,000	120,000	140,000
Bond	143,894	82,778	92,000	106,000	106,000	115,001	120,000	127,000	400,000	380,000
Sinking	31,762	85,000	97,000	114,000	172,000	210,000	240,000	250,000	60,000	30,000
Total	257,468	227,683	250,500	288,800	348,001	410,002	455,000	474,000	580,000	550,000
Tax % Chg fm Prev FY	13.47%	-11.57%	10.02%	15.29%	20.50%	17.82%	10.98%	4.18%	22.36%	-5.17%
Current Tax Levy	0.053037	0.041067	0.038073	0.040524	0.040685	0.040947	0.040307	0.040860	0.047695	0.045412
Levy % Chg fm Prev FY	-11.45%	-22.57%	-7.29%	6.44%	0.40%	0.64%	-1.56%	1.37%	16.73%	-4.79%
Taxes on a \$150,000 home	79.56	61.60	57.11	60.79	61.03	61.42	60.46	61.29	71.54	68.12
Millard SFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-2009	2009-10	2010-11
Valuation	2,458,968,691	2,690,872,926	2,981,388,148	3,177,794,034	3,668,892,472	4,073,703,896	4,524,822,911	4,204,377,029	4,302,426,431	4,302,461,927
Growth					269,109,209	331,457,621	244,612,887			
Diff from previous yr	373,852,269	231,904,235	290,515,222	196,405,886	491,098,438	404,811,424	451,119,015	-320,445,882	98,049,402	35,496
Requested Taxes										
General	1,547,658	1,921,823	2,182,376	2,179,522	2,516,347	2,794,653	2,787,074	2,589,728	2,643,925	2,633,107
Bond	331,957	277,537	238,511	477,622	201,789	162,987	0	0	0	
Ambulance	1,031,772	1,281,215	1,454,918	1,453,014	1,677,564	1,863,102	1,858,050	1,726,485	1,762,617	1,755,403
Total	2,911,387	3,480,575	3,875,805	4,110,158	4,395,700	4,820,742	4,645,124	4,316,213	4,406,542	4,388,510
Tax % Chg fm Prev FY	8.54%	19.55%	11.36%	6.05%	6.95%	9.67%	-3.64%	-7.08%	2.09%	-0.41%
Current Tax Levy	0.118400	0.129347	0.130000	0.129340	0.119810	0.118338	0.102659	0.102660	0.102420	0.102000
Levy % Chg fm Prev FY	-7.34%	9.25%	0.50%	-0.51%	-7.37%	-1.23%	-13.25%	0.00%	-0.23%	-0.41%
Note: Douglas County is responsible for setting the levy allocation for the Millard SFD.										
Taxes on a \$150,000 home	177.60	194.02	195.00	194.01	179.71	177.51	153.99	153.99	153.63	153.00

Fire Districts & Ag Society Allocations Analysis

Papillion RFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	936,094,953	1,065,795,879	1,087,445,216	1,251,269,848	1,547,798,785	1,859,990,229	2,107,826,502	2,112,551,051	1,954,677,507	1,979,970,034
Growth					229,055,536	221,399,878	209,825,397			
Diff from previous yr	117,230,458	129,700,926	21,649,337	163,824,632	296,528,937	312,191,444	247,836,273	4,724,549	-157,873,544	25,292,527
Requested Taxes										
General	226,494	484,937	747,216	823,498	1,018,653	1,287,355	1,458,890	1,814,533	1,291,160	1,426,921
Bond	198,920	101,251	70,904	117,870	145,803	111,971	126,891	338,008	489,076	296,996
Ambulance									860,774	951,280
Total	425,414	586,188	818,120	941,368	1,164,456	1,399,326	1,585,781	2,152,541	2,641,010	2,675,197
Tax % Chg fm Prev FY	29.34%	37.79%	39.57%	15.06%	23.70%	20.17%	13.32%	35.74%	22.69%	1.29%
Current Tax Levy	0.045446	0.055000	0.075233	0.075233	0.075233	0.075233	0.075233	0.101893	0.135112	0.135113
Levy % Chg fm Prev FY	10.21%	21.02%	36.79%	0.00%	0.00%	0.00%	0.00%	35.44%	32.60%	0.00%
Taxes on a \$150,000 home	68.17	82.50	112.85	112.85	112.85	112.85	112.85	152.84	202.67	202.67
Springfield RFD	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	176,643,841	185,912,489	199,630,899	214,632,197	232,475,292	254,057,400	276,542,663	289,674,135	313,307,218	320,839,268
Growth					9,389,034	8,010,435	6,119,670			
Diff from previous yr	18,310,649	9,268,648	13,718,410	15,001,298	17,843,095	21,582,108	22,485,263	13,131,472	23,633,083	7,532,050
Requested Taxes										
General	86,119	89,758	86,975	90,066	88,939	90,780	92,431	94,942	95,145	97,412
Bond									85,692	99,963
Total	86,119	89,758	86,975	90,066	88,939	90,780	92,431	94,942	180,837	197,375
Tax % Chg fm Prev FY	1.87%	4.23%	-3.10%	3.55%	-1.25%	2.07%	1.82%	2.72%	90.47%	9.15%
Current Tax Levy	0.048753	0.048280	0.043568	0.041963	0.038257	0.035732	0.033424	0.032775	0.057719	0.061518
Levy % Chg fm Prev FY	-9.36%	-0.97%	-9.76%	-3.68%	-8.83%	-6.60%	-6.46%	-1.94%	76.10%	6.58%
Taxes on a \$150,000 home	73.13	72.42	65.35	62.94	57.39	53.60	50.14	49.16	86.58	92.28

Fire Districts & Ag Society Allocations Analysis

Sarpy Ag Society	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Valuation	5,693,368,879	6,211,379,165	6,693,445,943	7,262,349,503	8,105,260,699	9,053,018,756	9,969,144,239	10,716,831,121	10,977,324,419	11,076,469,531
Growth					553,396,620	514,220,999	523,981,285			
Diff from previous yr	757,359,050	518,010,286	482,066,778	568,903,560	842,911,196	947,758,057	916,125,483	747,686,882	260,493,298	99,145,112
Requested Taxes										
General	62,488	62,488	62,488	32,020	30,602	31,435	44,055	47,036	58,468	64,891
Capital Improvements	20,758	20,758	20,758	60,000	70,620	73,349	66,000	70,000	70,000	70,000
Total	83,246	83,246	83,246	92,020	101,222	104,784	110,055	117,036	128,468	134,891
Tax % Chg fm Prev FY	0.00%	0.00%	0.00%	10.54%	10.00%	3.52%	5.03%	6.34%	9.77%	5.00%
Current Tax Levy	0.001462	0.001340	0.001244	0.001267	0.001249	0.001157	0.001104	0.001092	0.001170	0.001218
Levy % Chg fm Prev FY	-14.92%	-8.33%	-7.20%	1.88%	-1.44%	-7.32%	-4.62%	-1.08%	7.16%	4.06%
Taxes on a \$150,000 home	2.19	2.01	1.87	1.90	1.87	1.74	1.66	1.64	1.76	1.83