

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION
LEVY ALLOCATION FY2011-2012

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 FY2011-2012 on or before August 1, 2011; 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 FY2011-2012 is hereby approved and in compliance with Section 77-3443(4)(Reissue 2009) shall not be changed after September 1, 2011 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.

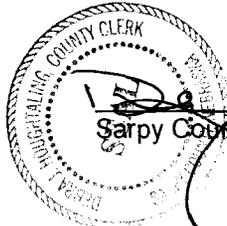
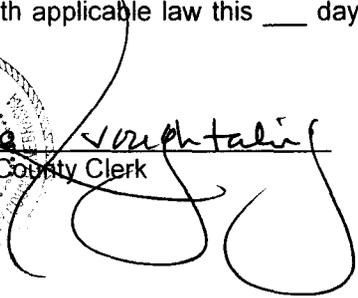
<u>Political Subdivision & Fund</u>	<u>Property Tax Request</u>	<u>Levy per \$100 Valuation*</u>
Eastern Sarpy Suburban Fire Protection District		
General Fund	\$ 589,772	\$0.084109
Bond Fund	\$ 110,727	\$0.015791
Total	\$ 700,499	\$0.099900
Good Luck Suburban Protection District		
General Fund/Total	\$ 21,000	\$0.100903
Gretna Rural Fire District		
General Fund	\$ 160,000	\$0.013179
Sinking Fund	\$ 30,000	\$0.002471
Bond Fund	\$ 350,000	\$0.028829
Total	\$ 540,000	\$0.044480
Papillion Rural Fire Protection District		
General Fund	\$1,458,106	\$0.072055
Bond Fund	\$ 506,324	\$0.025021
Ambulance Fund	\$ 972,069	\$0.048037
Total	\$2,936,499	\$0.145113
Springfield Rural Fire District		
General Fund	\$ 86,214	\$0.025323
Bond Fund	\$ 139,980	\$0.041116
Total	\$ 226,194	\$0.066439
Sarpy Agricultural Society		
General Fund	\$ 67,162	\$0.000600
Capital Construction Fund	\$ 80,000	\$0.000714
Total	\$ 147,162	\$0.001314

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

(CONT'D - RESOLUTION LEVY ALLOCATION FY2011-2012)

The above and foregoing Resolution was duly approved by a vote of the Sarpy County board of Commissioners at a public meeting duly held in accordance with applicable law this ___ day of August, 2011.


8/30/11
Chairman, Sarpy County Board of Commissioners



Sarpy 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 26, 2011.**
- **The Assessor certified the final valuations on August 18, 2011. The County Board is required to make final levy allocations to the above entities on or before September 1, 2011.**
- **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 2011, 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 30th agenda.)**
- **It is anticipated that representatives from some of the above political subdivisions will be present at the Tuesday, August 30, 2011 Board meeting.**
- **If you have questions regarding the levy allocations please contact me at 402-593-2106**

Respectfully,



**Fred Uhe
Chief Deputy County Clerk**

Date: August 26, 2011

**Fire Districts & Ag Society Allocations Analysis
(2011-12 Based on Final Valuations)**

Eastern Sarpy SFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	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	701,198,883
Growth				50,674,771	33,963,824	34,066,895				
Diff from previous yr	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	-25,949,187
Requested Taxes										
General	222,953	231,395	288,836	296,185	415,804	364,829	441,116	424,455	622,469	589,772
Bond		104,091	106,933	109,478	26,217	113,868	27,813	95,243	116,301	110,727
Sinking	82,427				25,000		26,522			
Total	305,381	335,486	395,768	405,663	467,021	478,697	495,451	519,698	738,770	700,499
Tax % Chg fm Prev FY	2.50%	9.86%	17.97%	2.50%	15.13%	2.50%	3.50%	4.89%	42.15%	-5.18%
Current Tax Levy	0.075163	0.073489	0.078452	0.070315	0.069332	0.064895	0.062837	0.072850	0.101598	0.099900
Levy % Chg fm Prev FY	-9.71%	-2.23%	6.75%	-10.37%	-1.40%	-6.40%	-3.17%	15.94%	39.46%	-1.67%
Taxes on \$100,000 home	75.16	73.49	78.45	70.32	69.33	64.90	62.84	72.85	101.60	99.90
Good Luck SFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	22,547,574	23,323,229	17,702,486	18,957,528	19,742,063	21,157,706	21,702,026	20,854,282	20,844,535	20,812,083
Growth				439,243	25,230	59,906				
Diff from previous yr	1,614,039	775,655	-5,620,743	1,255,042	784,535	1,415,643	544,320	-847,744	-9,747	-32,452
Requested Taxes										
General	11,100	11,350	8,950	9,500	10,000	10,700	11,000	10,500	16,000	21,000
Bond										
Total	11,100	11,350	8,950	9,500	10,000	10,700	11,000	10,500	16,000	21,000
Tax % Chg fm Prev FY	9.17%	2.25%	-21.15%	6.15%	5.26%	7.00%	2.80%	-4.55%	52.38%	31.25%
Current Tax Levy	0.049229	0.048664	0.050558	0.050112	0.050653	0.050573	0.050687	0.050349	0.076759	0.100903
Levy % Chg fm Prev FY	1.35%	-1.15%	3.89%	-0.88%	1.08%	-0.16%	0.23%	-0.67%	52.45%	31.45%
Taxes on \$100,000 home	49.23	48.66	50.56	50.11	50.65	50.57	50.69	50.35	76.76	100.90

**Fire Districts & Ag Society Allocations Analysis
(2011-12 Based on Final Valuations)**

Gretna RFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	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	1,214,038,554
Growth				107,547,783	100,198,093	90,636,971				
Diff from previous yr	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	2,903,097
Requested Taxes										
General	59,906	61,500	68,800	70,001	85,001	95,000	97,000	120,000	140,000	160,000
Bond	82,778	92,000	106,000	106,000	115,001	120,000	127,000	400,000	380,000	350,000
Sinking	85,000	97,000	114,000	172,000	210,000	240,000	250,000	60,000	30,000	30,000
Total	227,683	250,500	288,800	348,001	410,002	455,000	474,000	580,000	550,000	540,000
Tax % Chg fm Prev FY	-11.57%	10.02%	15.29%	20.50%	17.82%	10.98%	4.18%	22.36%	-5.17%	-1.82%
Current Tax Levy	0.041067	0.038073	0.040524	0.040685	0.040947	0.040307	0.040860	0.047695	0.045412	0.044480
Levy % Chg fm Prev FY	-22.57%	-7.29%	6.44%	0.40%	0.64%	-1.56%	1.37%	16.73%	-4.79%	-2.05%
Taxes on \$100,000 home	41.07	38.07	40.52	40.69	40.95	40.31	40.86	47.7	45.41	44.48
Millard SFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-2009	2009-10	2010-11	2011-2012
Valuation	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	3,994,644,957
Growth				269,109,209	331,457,621	244,612,887				
Diff from previous yr	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	-307,816,970
Requested Taxes										
General	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	3,695,048
Bond	277,537	238,511	477,622	201,789	162,987	0	0	0	0	0
Ambulance	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	0
Total	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	3,695,048
Tax % Chg fm Prev FY	19.55%	11.36%	6.05%	6.95%	9.67%	-3.64%	-7.08%	2.09%	-0.41%	-15.80%
Current Tax Levy	0.129347	0.130000	0.129340	0.119810	0.118338	0.102659	0.102660	0.102420	0.102000	0.092500
Levy % Chg fm Prev FY	9.25%	0.50%	-0.51%	-7.37%	-1.23%	-13.25%	0.00%	-0.23%	-0.41%	-9.31%
Note: Douglas County is responsible for setting the levy allocation for the Millard SFD.										
Taxes on \$100,000 home	129.35	130	129.34	119.81	118.34	102.66	102.66	102.42	102.00	92.50

**Fire Districts & Ag Society Allocations Analysis
(2011-12 Based on Final Valuations)**

Papillion RFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	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	2,023,594,909
Growth				229,055,536	221,399,878	209,825,397				
Diff from previous yr	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	43,624,875
Requested Taxes										
General	484,937	747,216	823,498	1,018,653	1,287,355	1,458,890	1,814,533	1,291,160	1,426,921	1,458,106
Bond	101,251	70,904	117,870	145,803	111,971	126,891	338,008	489,076	296,996	506,324
Ambulance								860,774	951,280	972,069
Total	586,188	818,120	941,368	1,164,456	1,399,326	1,585,781	2,152,541	2,641,010	2,675,197	2,936,499
Tax % Chg fm Prev FY	37.79%	39.57%	15.06%	23.70%	20.17%	13.32%	35.74%	22.69%	1.29%	9.77%
Current Tax Levy	0.055000	0.075233	0.075233	0.075233	0.075233	0.075233	0.101893	0.135112	0.135113	0.145113
Levy % Chg fm Prev FY	21.02%	36.79%	0.00%	0.00%	0.00%	0.00%	35.44%	32.60%	0.00%	7.40%
Taxes on \$100,000 home	55	75.23	75.23	75.23	75.23	75.23	101.89	135.11	135.11	145.11
Springfield RFD	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	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	340,456,054
Growth				9,389,034	8,010,435	6,119,670				
Diff from previous yr	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	19,616,786
Requested Taxes										
General	89,758	86,975	90,066	88,939	90,780	92,431	94,942	95,145	97,412	86,214
Bond								85,692	99,963	139,980
Total	89,758	86,975	90,066	88,939	90,780	92,431	94,942	180,837	197,376	226,194
Tax % Chg fm Prev FY	4.23%	-3.10%	3.55%	-1.25%	2.07%	1.82%	2.72%	90.47%	9.15%	14.60%
Current Tax Levy	0.048280	0.043568	0.041963	0.038257	0.035732	0.033424	0.032775	0.057719	0.061519	0.066439
Levy % Chg fm Prev FY	-0.97%	-9.76%	-3.68%	-8.83%	-6.60%	-6.46%	-1.94%	76.10%	6.58%	8.00%
Taxes on \$100,000 home	48.28	43.57	41.96	38.26	35.73	33.42	32.78	57.72	61.52	66.44

**Fire Districts & Ag Society Allocations Analysis
(2011-12 Based on Final Valuations)**

Sarpy Ag Society	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-2012
Valuation	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	11,197,886,358
Growth				553,396,620	514,220,999	523,981,285				
Diff from previous yr	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	121,416,827
Requested Taxes										
General	62,488	62,488	32,020	30,602	31,435	44,055	47,036	58,468	64,891	67,162
Capital Improvements	20,758	20,758	60,000	70,620	73,349	66,000	70,000	70,000	70,000	80,000
Total	83,246	83,246	92,020	101,222	104,784	110,055	117,036	128,468	134,891	147,162
Tax % Chg fm Prev FY	0.00%	0.00%	10.54%	10.00%	3.52%	5.03%	6.34%	9.77%	5.00%	9.10%
Current Tax Levy	0.001340	0.001244	0.001267	0.001249	0.001157	0.001104	0.001092	0.001170	0.001218	0.001314
Levy % Chg fm Prev FY	-8.33%	-7.20%	1.88%	-1.44%	-7.32%	-4.62%	-1.08%	7.16%	4.06%	7.91%
Taxes on \$100,000 home	1.34	1.24	1.27	1.25	1.16	1.10	1.09	1.17	1.22	1.31
NOTE: The values for FY2011-2012 are based on FINAL valuations provided by the County Assessor on 8/18/2011.										