

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION
LEVY ALLOCATION FY2013-2014

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 FY2013-2014 on or before August 1, 2013; 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.

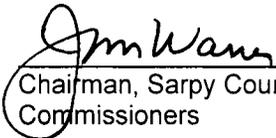
NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS THAT the following FINAL ALLOCATION OF LEVY AUTHORITY for FY2013-2014 is hereby approved and in compliance with Section 77-3443(4)(Reissue 2009) shall not be changed after September 1, 2013 except by agreement between both the county 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.

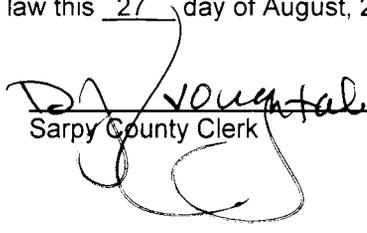
Political Subdivision & Fund	Property Tax Request	Levy per \$100 Valuation*
Eastern Sarpy Suburban Fire Protection District		
General Fund	\$1,189,436	0.161933
Bond Fund	<u>\$128,640</u>	<u>0.017513</u>
Total	\$1,318,077	0.179447
Good Luck Suburban Protection District		
General Fund/ Total	<u>\$16,800</u>	<u>0.100791</u>
Gretna Rural Fire District		
General Fund	\$125,126	0.009509
Sinking Fund	\$72,987	0.027733
Bond Fund	<u>\$364,934</u>	<u>0.005547</u>
Total	\$563,047	0.042788
Papillion Rural Fire Protection District		
General Fund	\$1,570,253	0.077157
Bond Fund	\$380,122	0.018678
Ambulance Fund	<u>\$1,046,835</u>	<u>0.051438</u>
Total	\$2,997,210	0.147273
Springfield Rural Fire District		
General Fund	\$90,311	0.024175
Bond Fund	<u>\$220,181</u>	<u>0.058939</u>
Total	\$310,492	0.083114
Sarpy Agricultural Society		
General Fund	\$74,046	0.000638
Capital Construction Fund	<u>\$170,000</u>	<u>0.001466</u>
Total	\$244,046	0.002104

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

(CONT'D – RESOLUTION LEVY ALLOCATION FY2013-2014)

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 27 day of August, 2013.


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 30, 2013.**

- **The Assessor certified the final valuations on August 15, 2013 as amended. The County Board is required to make final levy allocations to the above entities on or before September 1, 2013.**

- **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 2013, 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 27th agenda.)**
- **It is anticipated that representatives from some of the above political subdivisions will be present at the Tuesday, August 27, 2013 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 23, 2013

**Fire Districts & Ag Society Allocations Analysis
(2013-14 Based on Final Valuations)**

Eastern Sarpy SFD	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Valuation	576,920,628	673,601,157	737,643,809	788,475,161	713,381,082	727,148,070	701,198,883	713,856,796	734,522,184
Growth	50,674,771	33,963,824	34,066,895						
Diff from previous yr	72,448,887	96,680,529	64,042,652	50,831,352	-75,094,079	13,766,988	-25,949,187	12,657,913	20,665,388
Requested Taxes									
General	296,185	415,804	364,829	441,116	424,455	622,469	589,772	1,003,422	1,189,436
Bond	109,478	26,217	113,868	27,813	95,243	116,301	110,727	114,444	128,640
Sinking		25,000		26,522					
Total	405,663	467,021	478,697	495,451	519,698	738,770	700,499	1,117,866	1,318,077
Tax % Chg fm Prev FY	2.50%	15.13%	2.50%	3.50%	4.89%	42.15%	-5.18%	59.58%	17.91%
Current Tax Levy	0.070315	0.069332	0.064895	0.062837	0.072850	0.101598	0.099900	0.156595	0.179447
Levy % Chg fm Prev FY	-10.37%	-1.40%	-6.40%	-3.17%	15.94%	39.46%	-1.67%	56.75%	14.59%
Taxes on \$100,000 home	70.32	69.33	64.90	62.84	72.85	101.60	99.90	156.60	179.45
Good Luck SFD	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	18,957,528	19,742,063	21,157,706	21,702,026	20,854,282	20,844,535	20,812,083	20,605,914	16,668,154
Growth	439,243	25,230	59,906						
Diff from previous yr	1,255,042	784,535	1,415,643	544,320	-847,744	-9,747	-32,452	-206,169	-3,937,760
Requested Taxes									
General	9,500	10,000	10,700	11,000	10,500	16,000	21,000	21,000	16,800
Bond									
Total	9,500	10,000	10,700	11,000	10,500	16,000	21,000	21,000	16,800
Tax % Chg fm Prev FY	6.15%	5.26%	7.00%	2.80%	-4.55%	52.38%	31.25%	0.00%	-20.00%
Current Tax Levy	0.050112	0.050653	0.050573	0.050687	0.050349	0.076759	0.100903	0.101912	0.100791
Levy % Chg fm Prev FY	-0.88%	1.08%	-0.16%	0.23%	-0.67%	52.45%	31.45%	1.00%	-1.10%
Taxes on \$100,000 home	50.11	50.65	50.57	50.69	50.35	76.76	100.90	101.91	100.79

**Fire Districts & Ag Society Allocations Analysis
(2013-14 Based on Final Valuations)**

Gretna RFD	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	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	1,253,567,011	1,315,887,610
Growth	107,547,783	100,198,093	90,636,971						
Diff from previous yr	142,678,923	145,959,470	127,533,063	31,222,946	55,993,429	-4,922,734	2,903,097	39,528,457	62,320,599
Requested Taxes									
General	70,001	85,001	95,000	97,000	120,000	140,000	160,000	120,000	125,126
Bond	106,000	115,001	120,000	127,000	400,000	380,000	350,000	350,000	364,934
Sinking	172,000	210,000	240,000	250,000	60,000	30,000	30,000	70,000	72,987
Total	348,001	410,002	455,000	474,000	580,000	550,000	540,000	540,000	563,047
Tax % Chg fm Prev FY	20.50%	17.82%	10.98%	4.18%	22.36%	-5.17%	-1.82%	0.00%	4.27%
Current Tax Levy	0.040685	0.040947	0.040307	0.040860	0.047695	0.045412	0.044480	0.043077	0.042788
Levy % Chg fm Prev FY	0.40%	0.64%	-1.56%	1.37%	16.73%	-4.79%	-2.05%	-3.15%	-0.67%
Taxes on \$100,000 home	40.69	40.95	40.31	40.86	47.7	45.41	44.48	43.08	42.79
Millard SFD	2005-06	2006-07	2007-08	2008-2009	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	3,668,892,472	4,073,703,896	4,524,822,911	4,204,377,029	4,302,426,431	4,302,461,927	4,323,278,084	3,723,693,170	3,741,734,207
Growth	269,109,209	331,457,621	244,612,887						
Diff from previous yr	491,098,438	404,811,424	451,119,015	-320,445,882	98,049,402	35,496	20,816,157	-599,584,914	18,041,037
Requested Taxes									
General	2,516,347	2,794,653	2,787,074	2,589,728	2,643,925	2,633,107	2,399,419	1,928,128	2,231,468
Bond	201,789	162,987	0	0	0	0	0	0	0
Ambulance	1,677,564	1,863,102	1,858,050	1,726,485	1,762,617	1,755,403	1,599,613	1,285,419	1,487,646
Total	4,395,700	4,820,742	4,645,124	4,316,213	4,406,542	4,388,510	3,999,032	3,213,547	3,719,114
Tax % Chg fm Prev FY	6.95%	9.67%	-3.64%	-7.08%	2.09%	-0.41%	-8.87%	-19.64%	15.73%
Current Tax Levy	0.119810	0.118338	0.102659	0.102660	0.102420	0.102000	0.092500	0.086300	0.099395
Levy % Chg fm Prev FY	-7.37%	-1.23%	-13.25%	0.00%	-0.23%	-0.41%	-9.31%	-6.70%	15.17%
Note: Douglas County is responsible for setting the levy allocation for the Millard SFD.									
Taxes on \$100,000 home	119.81	118.34	102.66	102.66	102.42	102.00	92.50	86.30	99.40

**Fire Districts & Ag Society Allocations Analysis
(2013-14 Based on Final Valuations)**

Papillion RFD	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	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	2,115,866,288	2,035,142,767
Growth	229,055,536	221,399,878	209,825,397						
Diff from previous yr	296,528,937	312,191,444	247,836,273	4,724,549	-157,873,544	25,292,527	43,624,875	92,271,379	-80,723,521
Requested Taxes									
General	1,018,653	1,287,355	1,458,890	1,814,533	1,291,160	1,426,921	1,458,106	1,608,592	1,570,253
Bond	145,803	111,971	126,891	338,008	489,076	296,996	506,324	389,411	380,122
Ambulance					860,774	951,280	972,069	1,072,394	1,046,835
Total	1,164,456	1,399,326	1,585,781	2,152,541	2,641,010	2,675,197	2,936,499	3,070,397	2,997,210
Tax % Chg fm Prev FY	23.70%	20.17%	13.32%	35.74%	22.69%	1.29%	9.77%	4.56%	-2.38%
Current Tax Levy	0.075233	0.075233	0.075233	0.101893	0.135112	0.135113	0.145113	0.145113	0.147273
Levy % Chg fm Prev FY	0.00%	0.00%	0.00%	35.44%	32.60%	0.00%	7.40%	0.00%	1.49%
Taxes on \$100,000 home	75.23	75.23	75.23	101.89	135.11	135.11	145.11	145.11	147.27
Springfield RFD	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	232,475,292	254,057,400	276,542,663	289,674,135	313,307,218	320,839,268	340,456,054	351,761,828	373,575,151
Growth	9,389,034	8,010,435	6,119,670						
Diff from previous yr	17,843,095	21,582,108	22,485,263	13,131,472	23,633,083	7,532,050	19,616,786	11,305,774	21,813,323
Requested Taxes									
General	88,939	90,780	92,431	94,942	95,145	97,412	86,214	88,369	90,311
Bond					85,692	99,963	139,980	170,000	220,181
Total	88,939	90,780	92,431	94,942	180,837	197,376	226,195	258,369	310,492
Tax % Chg fm Prev FY	-1.25%	2.07%	1.82%	2.72%	90.47%	9.15%	14.60%	14.22%	20.17%
Current Tax Levy	0.038257	0.035732	0.033424	0.032775	0.057719	0.061519	0.066439	0.073450	0.083114
Levy % Chg fm Prev FY	-8.83%	-6.60%	-6.46%	-1.94%	76.10%	6.58%	8.00%	10.55%	13.16%
Taxes on \$100,000 home	38.26	35.73	33.42	32.78	57.72	61.52	66.44	73.45	83.11

**Fire Districts & Ag Society Allocations Analysis
(2013-14 Based on Final Valuations)**

Sarpy Ag Society	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13
Valuation	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	11,451,696,861	11,599,879,360
Growth	553,396,620	514,220,999	523,981,285						
Diff from previous yr	842,911,196	947,758,057	916,125,483	747,686,882	260,493,298	99,145,112	121,416,827	253,810,503	148,182,499
Requested Taxes									
General	30,602	31,435	44,055	47,036	58,468	64,891	70,105	70,520	74,046
Capital Improvements	70,620	73,349	66,000	70,000	70,000	70,000	80,000	85,000	170,000
Total	101,222	104,784	110,055	117,036	128,468	134,891	150,105	155,520	244,046
Tax % Chg fm Prev FY	10.00%	3.52%	5.03%	6.34%	9.77%	5.00%	11.28%	3.61%	56.92%
Current Tax Levy	0.001249	0.001157	0.001104	0.001092	0.001170	0.001218	0.001340	0.001358	0.002104
Levy % Chg fm Prev FY	-1.44%	-7.32%	-4.62%	-1.08%	7.16%	4.06%	10.07%	1.31%	54.92%
Taxes on \$100,000 home	1.25	1.16	1.10	1.09	1.17	1.22	1.34	1.36	2.10
NOTE: The values for FY2013-2014 are based on FINAL valuations provided by the County Assessor on 8/15/2013.									