

**BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA**

**RESOLUTION
LEVY ALLOCATION FY2014-2015**

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 FY2014-2015 on or before August 1, 2014; 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 FY2014-2015 is hereby approved and in compliance with Section 77-3443(4)(Reissue 2009) shall not be changed after September 1, 2014 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*
<i>Eastern Sarpy Suburban Fire Protection District</i>		
General Fund	1,066,718	0.137300
Bond Fund	<u>164,474</u>	<u>0.021170</u>
Total	1,231,192	0.158470
<i>Good Luck Suburban Protection District</i>		
General Fund/Total	23,430	0.139880
<i>Gretna Rural Fire District</i>		
General Fund	160,000	0.011148
Bond Fund	310,000	0.021598
Sinking Fund	<u>70,000</u>	<u>0.004877</u>
Total	540,000	0.037623
<i>Papillion Rural Fire Protection District</i>		
General Fund	1,543,117	0.070749
Bond Fund	527,021	0.024163
Ambulance Fund	<u>1,028,744</u>	<u>0.047166</u>
Total	3,098,882	0.142077
<i>Springfield Rural Fire District</i>		
General Fund	92,649	0.023666
Bond Fund	<u>235,898</u>	<u>0.060258</u>
Total	328,547	0.083925
<i>Sarpy Agricultural Society</i>		
General Fund	73,832	0.000615
Capital Construction Fund	<u>195,000</u>	<u>0.001626</u>
Total	268,832	0.002241

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

(CONT'D – RESOLUTION LEVY ALLOCATION FY2014-2015)

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 26 day of August, 2014.


Chairman, Sarpy County Board of
Commissioners


Sarpy County Clerk



**Fire Districts & Ag Society Allocations Analysis
(2014-15 Based on Preliminary Valuations)**

Eastern Sarpy SFD	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	673,601,157	737,643,809	788,475,161	713,381,082	727,148,070	701,198,883	713,856,796	734,522,184	776,925,345
Growth	33,963,824	34,066,895							
Diff from previous yr	96,680,529	64,042,652	50,831,352	-75,094,079	13,766,988	-25,949,187	12,657,913	20,665,388	42,403,161
Requested Taxes									
General	415,804	364,829	441,116	424,455	622,469	589,772	1,003,422	1,189,436	1,066,718
Bond	26,217	113,868	27,813	95,243	116,301	110,727	114,444	128,640	164,474
Sinking	25,000		26,522						
Total	467,021	478,697	495,451	519,698	738,770	700,499	1,117,866	1,318,077	1,231,192
Tax % Chg fm Prev FY	15.13%	2.50%	3.50%	4.89%	42.15%	-5.18%	59.58%	17.91%	-6.59%
Current Tax Levy	0.069332	0.064895	0.062837	0.072850	0.101598	0.099900	0.156595	0.179447	0.158470
Levy % Chg fm Prev FY	-1.40%	-6.40%	-3.17%	15.94%	39.46%	-1.67%	56.75%	14.59%	-11.69%
Taxes on \$100,000 home	69.33	64.90	62.84	72.85	101.60	99.90	156.60	179.45	158.47
Good Luck SFD	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	19,742,063	21,157,706	21,702,026	20,854,282	20,844,535	20,812,083	20,605,914	16,668,154	16,750,081
Growth	25,230	59,906							
Diff from previous yr	784,535	1,415,643	544,320	-847,744	-9,747	-32,452	-206,169	-3,937,760	81,927
Requested Taxes									
General	10,000	10,700	11,000	10,500	16,000	21,000	21,000	16,800	23,430
Bond									
Total	10,000	10,700	11,000	10,500	16,000	21,000	21,000	16,800	23,430
Tax % Chg fm Prev FY	5.26%	7.00%	2.80%	-4.55%	52.38%	31.25%	0.00%	-20.00%	39.46%
Current Tax Levy	0.050653	0.050573	0.050687	0.050349	0.076759	0.100903	0.101912	0.100791	0.139680
Levy % Chg fm Prev FY	1.08%	-0.16%	0.23%	-0.67%	52.45%	31.45%	1.00%	-1.10%	38.78%
Taxes on \$100,000 home	50.65	50.57	50.69	50.35	76.76	100.90	101.91	100.79	139.88

**Fire Districts & Ag Society Allocations Analysis
(2014-15 Based on Preliminary Valuations)**

Gretna RFD	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	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	1,435,289,956
Growth	100,198,093	90,636,971							
Diff from previous yr	145,959,470	127,533,063	31,222,946	55,983,429	-4,922,734	2,903,097	39,528,457	62,320,599	119,402,346
Requested Taxes									
General	85,001	95,000	97,000	120,000	140,000	180,000	120,000	125,126	160,000
Bond	115,001	120,000	127,000	400,000	380,000	350,000	350,000	364,934	310,000
Sinking	210,000	240,000	250,000	60,000	30,000	30,000	70,000	72,987	70,000
Total	410,002	455,000	474,000	580,000	550,000	540,000	540,000	563,047	540,000
Tax % Chg fm Prev FY	17.82%	10.98%	4.18%	22.36%	-5.17%	-1.82%	0.00%	4.27%	-4.09%
Current Tax Levy	0.040947	0.040307	0.040860	0.047695	0.045412	0.044480	0.043077	0.042788	0.037623
Levy % Chg fm Prev FY	0.64%	-1.56%	1.37%	16.73%	-4.79%	-2.05%	-3.15%	-0.67%	-12.07%
Taxes on \$100,000 home	40.95	40.31	40.86	47.7	45.41	44.48	43.08	42.79	37.62
Millard SFD	2006-07	2007-08	2008-2009	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	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	3,878,467,058
Growth	331,457,621	244,612,887							
Diff from previous yr	404,811,424	451,119,015	-320,445,882	98,049,402	35,496	20,816,157	-599,584,914	18,041,037	136,732,851
Requested Taxes									
General	2,794,653	2,787,074	2,589,728	2,643,925	2,633,107	2,399,419	1,928,128	2,231,468	2,537,551
Bond	162,987	0	0	0	0	0	0	0	0
Ambulance	1,863,102	1,858,050	1,726,485	1,762,617	1,755,403	1,599,613	1,285,419	1,487,646	1,691,701
Total	4,820,742	4,645,124	4,316,213	4,406,542	4,388,510	3,999,032	3,213,547	3,719,114	4,229,252
Tax % Chg fm Prev FY	9.67%	-3.64%	-7.08%	2.09%	-0.41%	-8.87%	-19.64%	15.73%	13.72%
Current Tax Levy	0.118338	0.102659	0.102660	0.102420	0.102000	0.092500	0.086300	0.098395	0.109044
Levy % Chg fm Prev FY	-1.23%	-13.25%	0.00%	-0.23%	-0.41%	-9.31%	-6.70%	15.17%	9.71%
Note: Douglas County is responsible for setting the levy allocation for the Millard SFD.									
Taxes on \$100,000 home	118.34	102.66	102.66	102.42	102.00	92.50	86.30	99.40	109.04

**Fire Districts & Ag Society Allocations Analysis
(2014-15 Based on Preliminary Valuations)**

Papillion RFD	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	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	2,181,124,255
Growth	221,399,878	209,825,397							
Diff from previous yr	312,191,444	247,836,273	4,724,549	-157,873,544	25,292,527	43,624,875	92,271,379	-80,723,521	145,981,488
Requested Taxes									
General	1,287,355	1,458,890	1,814,533	1,291,160	1,426,921	1,458,106	1,608,592	1,570,253	1,543,117
Bond	111,971	126,891	338,008	489,076	296,996	506,324	389,411	380,122	527,021
Ambulance				860,774	951,280	972,069	1,072,394	1,046,835	1,028,744
Total	1,399,326	1,585,781	2,152,541	2,641,010	2,675,197	2,936,499	3,070,397	2,997,210	3,098,882
Tax % Chg fm Prev FY	20.17%	13.32%	35.74%	22.69%	1.29%	9.77%	4.56%	-2.38%	3.39%
Current Tax Levy	0.075233	0.075233	0.101893	0.135112	0.135113	0.145113	0.145113	0.147273	0.142077
Levy % Chg fm Prev FY	0.00%	0.00%	35.44%	32.60%	0.00%	7.40%	0.00%	1.49%	-3.53%
Taxes on \$100,000 home	75.23	75.23	101.89	135.11	135.11	145.11	145.11	147.27	142.08
Springfield RFD	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	254,057,400	276,542,663	289,674,135	313,307,218	320,839,268	340,456,054	351,761,828	373,575,151	391,478,057
Growth	8,010,435	6,119,670							
Diff from previous yr	21,582,108	22,485,263	13,131,472	23,633,083	7,532,050	19,616,786	11,305,774	21,813,323	17,902,906
Requested Taxes									
General	90,780	92,431	94,942	95,145	97,412	86,214	88,369	90,311	92,649
Bond				85,692	99,963	139,980	170,000	220,181	235,898
Total	90,780	92,431	94,942	180,837	197,376	226,195	258,369	310,492	328,547
Tax % Chg fm Prev FY	2.07%	1.82%	2.72%	90.47%	9.15%	14.60%	14.22%	20.17%	5.81%
Current Tax Levy	0.035732	0.033424	0.032775	0.057719	0.061519	0.066439	0.073450	0.083114	0.083925
Levy % Chg fm Prev FY	-6.60%	-6.46%	-1.94%	76.10%	6.58%	8.00%	10.55%	13.16%	0.98%
Taxes on \$100,000 home	35.73	33.42	32.78	57.72	61.52	66.44	73.45	83.11	83.92

**Fire Districts & Ag Society Allocations Analysis
(2014-15 Based on Preliminary Valuations)**

Sarpy Ag Society	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Valuation	9,053,018,756	9,969,144,238	10,716,831,121	10,977,324,419	11,076,468,531	11,197,886,358	11,451,696,861	11,599,879,360	11,995,964,919
Growth	514,220,999	523,981,285							
Diff from previous yr	947,758,057	916,125,483	747,686,882	260,493,298	99,145,112	121,416,827	253,810,503	148,182,499	396,085,559
Requested Taxes									
General	31,435	44,055	47,036	58,468	64,891	70,105	70,520	74,046	73,832
Capital Improvements	73,349	66,000	70,000	70,000	70,000	80,000	85,000	170,000	195,000
Total	104,784	110,055	117,036	128,468	134,891	150,105	155,520	244,046	268,832
Tax % Chg fm Prev FY	3.52%	5.03%	6.34%	9.77%	5.00%	11.28%	3.61%	56.92%	10.16%
Current Tax Levy	0.001157	0.001104	0.001092	0.001170	0.001218	0.001340	0.001358	0.002104	0.002241
Levy % Chg fm Prev FY	-7.32%	-4.62%	-1.08%	7.16%	4.06%	10.07%	1.31%	54.92%	6.52%
Taxes on \$100,000 home	1.16	1.10	1.09	1.17	1.22	1.34	1.36	2.1	2.24
NOTE: The values for FY2013-2014 are based on FINAL valuations provided by the County Assessor on 8/14/2014.									