

MEMORANDUM

To: FEL Subcommittee
Subject: FY 2006 Budget - Lid Computation (1% Resolution)
Date: July 1, 2005
From: Steve Oltmans, General Manager

State statutes require that no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable increases. All political subdivisions have the ability to increase their base restricted funds by 2.5%. If a political subdivision has allowable growth due to improvement to real property as a result of new construction, additions to existing buildings, any improvements to real property, and any increase in valuation due to annexation and any personal property valuation over the prior year above 2.5%, you can use the amount over the 2.5% increase as the base of restricted funds. Growth numbers are provided by the County Assessors on the Certification of Valuation. These numbers are not available until mid-August.

The Board did not approve the additional 1% increase for FY 2005's budget. At least 75% of the governing body is required to approve the additional 1% increase (this is 75% of the authorized board [8 votes] and not just 75% of those present). There is no special hearing or notice required to consider the additional 1% increase. Following is a history showing the Board's actions in allowing for the additional 1% increase:

FY 1998	Yes
FY 1999	Yes
FY 2000	No
FY 2001	Yes
FY 2002	No
FY 2003	Yes
FY 2004	No
FY 2005	No

The following items are lid exceptions that would apply to the District:

- Capital Improvements (acquisition and improvements to real property)
- Interlocal Agreements/Joint Public Agency Agreements
- Repairs to infrastructure damaged by a natural disaster.

The 2.5% lid applies to General expenditures such as:

- Directors' per diem and expenditures
- District's insurance coverage
- Equipment/vehicles

- Salaries
- Gas, oil and vehicle repairs
- Utilities

It would be beneficial to the District if the Board approves the additional 1% to help cover those general costs that exceed the 2.5% and to help build the base for restricted funds for the FY 2007 budget.

It is the recommendation of the GM that the Subcommittee recommend to the Board that the following resolution be adopted:

BE IT RESOLVED THAT the Board of Directors of the Papio-Missouri NRD approves an additional increase of 1% in the Total Funds Subject to Limitation, pursuant to Neb. Rev. State. §§ 13-518 through 13-522.

/budget/FY 2006/memo 1%

LC-3/LC-CC Supporting Schedule
LC-3/LC-CC Lid Computation Form
Instructions

Line (3) – Calculated Restricted Funds Authority (Base Amount) is equal to Line (1) plus Line (2).

Allowable Increases –

- ☆ Base Limitation - All political subdivisions have the ability to increase their base of restricted funds by 2.5%.

Line (4) – Enter 2.5% if used.

- ☆ Allowable Growth - If your political subdivision had allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year above the 2.5% above, you can use the amount over the 2.5% to increase your base of restricted funds. Supporting Documentation must be attached. The County Assessor will include a growth number on the Certification of Valuation. Divide the growth number by last year's valuation to determine the percentage of growth.

Line (5) – Enter the percent above the 2.5% entered on Line (4).

- ☆ Additional 1% - An additional 1% increase is allowed if at least 75% of the governing body votes to approve the increase. There is no special hearing or notice required to consider the additional 1% increase. Please note this is 75% of the authorized board, and not just 75% of those present. If the governing body approves the additional 1% increase, a copy of the resolution or board minutes documenting that at least 75% of the governing body approved the increase must be attached to the lid computation form.

Line (6) – Enter 1% for the Additional 1% Board Approved Increase.

- ☆ Special Election - A governmental unit may exceed the applicable allowable growth percentage by an amount approved by a majority of legal voters on the issue at a special election called for such purpose upon the recommendation of the governing body or upon the receipt by the county clerk or election commissioner of a petition requesting an election signed by at least 5% of the legal voters. The recommendation or petition shall include the amount and percentage. The election is to be held within 15 days from receipt of recommendation or petition.

If a special election is held, a ballot sample and election results must be attached to the lid computation form.

OR

Papio-Missouri River NRD
LC-3 SUPPORTING SCHEDULE

FY - 2006

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	\$ 15,730,401.58
In-Lieu of Tax Payments	\$ -
Motor Vehicle Pro-Rate	\$ -
State Aid (State Statute Section 77-27,136)	\$ 609,261.37
Transfers of Surplus Fees	\$ -
<p>Prior Year Budgeted Capital Improvements (Real Property and Improvements on Real Property) that were excluded from Restricted Funds which were not spent and are not expected to be spent.</p>	
<p>Prior Year 2004-2005 Allowable Capital Improvements Excluded from Restricted Funds (From 2004-2005 LC-3 Lid Exceptions)</p>	\$ 10,761,614.58
<p>LESS: Amount Spent During 2004-2005</p>	\$ 10,103,537.67
<p>LESS: Amount Expected to be Spent in Future Budget Years</p>	\$ 517,704.00
Amount to be included on 2005-2006 Restricted Funds (<u>Cannot</u> be a Negative Number)	\$ 140,372.91

TOTAL RESTRICTED FUNDS (A) \$ 16,480,035.86

LC-3 Lid Exceptions

Capital Improvements	\$ 11,795,942.70
<p>LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)</p>	\$ 1,526,147.00
Allowable Capital Improvements	\$ 10,269,795.70
Bonded Indebtedness	\$ -
Interlocal Agreements/Joint Public Agency Agreements	\$ 713,828.02
Judgments	\$ -
Refund of Property Taxes to Taxpayers	\$ -
Repairs to Infrastructure Damaged by a Natural Disaster	\$ -
Ground Water Management Activities	\$ 9,100.00

TOTAL LID EXCEPTIONS (B) \$ 10,992,723.72

<p>TOTAL 2005-2006 RESTRICTED FUNDS For Lid Computation (To Line 11 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	<p>\$ 5,487,312.14</p>
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Total 2005-2006 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Papio-Missouri River NRD

COMPUTATION OF LIMIT FOR FISCAL YEAR 2005-2006

2004-2005 RESTRICTED FUNDS AUTHORITY

Total 2004-2005 Restricted Funds from Line (11) of last year's (2004-2005) LC-3 Form	<u>5,435,460.30</u>
	(1)
Unused Restricted Funds Authority from Line (12) of last year's (2004-2005) LC-3 Form	<u>144,834.80</u>
	(2)
2004-2005 Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2)	<u>5,580,295.10</u>
	(3)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(4)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% %
 SUPPORTING CALCULATION MUST BE ATTACHED (5)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %
(6)

What Percent of Governing Body Approved? _____ %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER
APPROVED % INCREASE %
(7)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7) 2.50 %
(8)

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) 139,507.38
(9)

Papio-Missouri River NRD

Total Restricted Funds Authority = Line (3) + Line (9)	<u>5,719,802.48</u> (10)
Less: 2005-2006 Restricted Funds from LC-3 Supporting Schedule	<u>5,487,312.14</u> (11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	<u>232,490.34</u> (12)

**LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (12)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

*If 1% approved
Total Unused Restricted Funds Auth. = 288,293.29*

FY 2005 Budget

County	2004 Value Attributed to Growth	Total Taxable Value (last year)	% of Growth
Douglas	\$622,697,465	\$25,515,035,475	2.44%
Sarpy	\$310,902,837	\$6,693,445,943	4.64%
Washington	\$39,815,780	\$1,444,490,883	2.76%
Dakota	\$19,503,763	\$867,083,262	2.25%
Burt	\$6,678,852	\$287,184,357	2.33%
Thurston	\$976,224	\$119,891,242	0.81%
Dodge	\$0	\$2,129,043	0.00%
TOTALS	\$1,000,574,921	\$34,929,260,205	2.86%

If a political subdivision has allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any person property valuation over the prior year above 2.5%, the District can use the amount over the 2.5% to increase the base of restricted funds. The County Assessor will include a growth number on the Certification of Valuation (see attached). The growth number is divided by last year's valuations to determine the percentage of growth.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

TAX YEAR 2004

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type	*2004 Value attributable to Growth	2004 Total Taxable Value
Papio NRD		622,697,465	26,658,670,840

* Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

Pursuant to section 13-509, I Roger F. Morrissey, Douglas County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

Assessor

8/20/04
Date

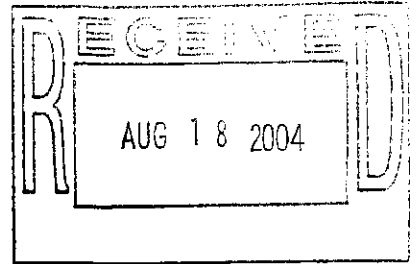
CC: County Clerk, Douglas County

Note to political subdivision: A copy of the certification of Value must be attached to budget document.

Format prescribed by the State of Nebraska Department of Property Assessment & Taxation, 2004

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less,
b) community colleges, and c) school districts}*



TAX YEAR 2004

{certification required on or before August 20, 2004}

TO:

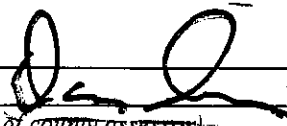
Papio NRD
8901 S 154th St
Omaha, Ne 68138
Attn: Patricia Teer

TAXABLE VALUE LOCATED IN THE COUNTY OF: Sarpy

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	*2004 Value attributable to Growth	2004 Total Taxable Value
Papio NRD		310,902,837	7,262,349,503

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

Pursuant to section 13-509, I Dan Pittman, Sarpy County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.



(signature of county assessor)

(date) 8-17-04

CC: County Clerk, Sarpy County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2004

{certification required on or before August 20, 2004}

TO : NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON COUNTY COUNTY

Name of Political Subdivision	Subdivision Type	*2004 Value attributable to Growth	2004 Total Taxable Value
NRD	NRD	39,815,780	1,579,855,556

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

Pursuant to section 13-509, I County Assessor, Washington County County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

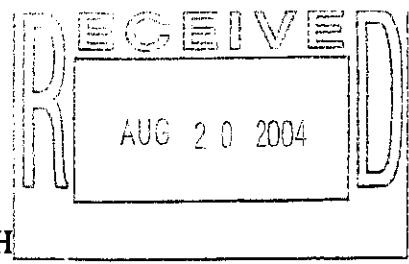
Steve Mack
(signature of county assessor)

08/17/04
(date)

CC: County Clerk, Washington County County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Format prescribed by the State of Nebraska Department of Property Assessment & Taxation, 2004



**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*(format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less,
b) community colleges, and c) school districts)*

TAX YEAR 2004

(certification required on or before August 20, 2004)

TO: Papio Missouri NRD
8901 South 154th Street
Omaha, NE 68138

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (e.g. city, fire,nrd)	*2004 Value attributable to Growth	2004 Total Taxable Value
Papio Missouri NRD	NRD	19,503,763	927,998,176

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

Pursuant to section 13-509, I Madelyn S. Thorsland, Dakota County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

Madelyn S. Thorsland
(signature of county assessor)

August 19, 2004
(date)

CC: County Clerk, Dakota County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*(format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less,
b) community colleges, and c) school districts)*

TAX YEAR 2004

(certification required on or before August 20, 2004)

**TO: PAPIO-MISSOURI NRD
8901 S 154TH STREET
OMAHA, NE 68138**

TAXABLE VALUE LOCATED IN THE COUNTY OF: BURT

Name of Political Subdivision	Subdivision Type (e.g. city, fire, mrd)	*2004 Value Attributable to Growth	2004 Total Taxable Value
PAPIO-MISSOURI NRD	NRD	6,678,852	311,692,972

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

Pursuant to section 13-509, I Joni L. Renshaw, Burt County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.



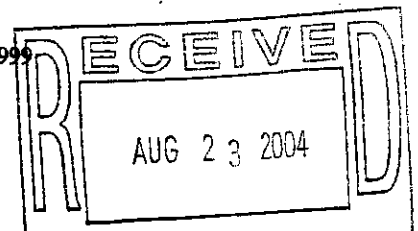
(signature of county assessor)

8/20/04

(date)

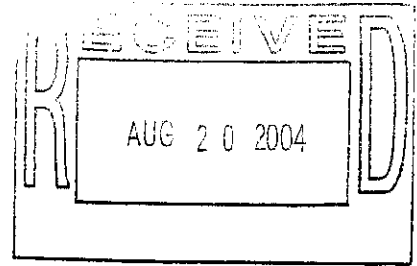
CC: County Clerk, Burt County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.



**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less,
b) community colleges, and c) school districts}*



TAX YEAR 2004

{certification required on or before August 20, 2004}

**TO: PAPIO MISSOURI NRD
8901 SOUTH 154TH ST
OMAHA, NE 68138**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	*2004 Value attributable to Growth	2004 Total Taxable Value
NRD PAPIO/MISS	NRD	976,224	126,182,534

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

Pursuant to section 13-509, I E VIVIAN HARTWIG, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

E. Vivian Hartwig
(signature of county assessor)

August 19, 2004
(date)

CC: County Clerk, THURSTON County

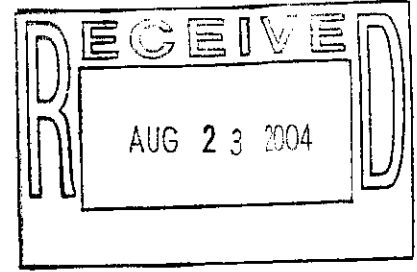
Note to political subdivision: A Copy of the Certification of Value must be attached to your budget document.

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

(format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts)

TAX YEAR 2004

(certification required on or before August 20, 2004)



TO : NRD PAPIO

8901 S 154TH
OMAHA NE 68138-3621

TAXABLE VALUE LOCATED IN THE COUNTY OF STATE ASSESSOR FOR DODGE COUNTY

Name of Political Subdivision	Subdivision Type	*2004 Value attributable to Growth	2004 Total Taxable Value
NRD PAPIO	NRD	0	2,014,771

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

Pursuant to section 13-509, I Kathleen R Reeves, State Assessor For Dodge County hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

Kathleen R Reeves
(signature of county assessor)

August 20, 2004
(date)

CC: County Clerk, State Assessor For Dodge County

STATE OF NEBRASKA
County of Dodge SS

I, the undersigned, authorized representative of the Property Tax Administrator of the State of Nebraska, do hereby certify that the foregoing is a true copy of the original record as the same appears in the office of the Department of Property Assessment and Taxation.

Dated this 20 day of August 2004

Kathleen R Reeves
Property Tax Administrator

Note to political subdivision: A copy of the Certification of Value must be attached to the Property Tax Assessment for