MEMORANDUM

To: FEL Subcommittee

Subject: FY 2009 Budget – Lid Computation (1% Resolution)

Date: September 2, 2008

From: John Winkler, 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. The percent of growth for FY 2009 budget is 2.44%, so the district is limited to the 2.5% increase (see attached chart). The total unused restricted funds authority for FY 2009 is $280,593.63.

The Board can also exceed the limit by 1%. Approval would require a super majority of the Board. That is, at least 75% of the governing body is required to approve or 9 affirmative votes - not just 75% of those present. If the additional 1% is approved, the allowable percent and the unused restricted fund authority would increase as follows:

<table>
<thead>
<tr>
<th>Base Limitation</th>
<th>2.50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional 1% if Approved by Board</td>
<td>1.00%</td>
</tr>
<tr>
<td><strong>Total Allowable Percent Increase</strong></td>
<td><strong>3.50%</strong></td>
</tr>
</tbody>
</table>

**Total Unused Restricted Funds Authority for FY 2009 = $342,535.74**

Copies of the Computation of limit for FY 2009 worksheets showing a 2.5% increase and a 3.5% increase are attached. 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:

<p>| FY 1998 | Yes |
| FY 1999 | Yes |
| FY 2000 | No  |
| FY 2001 | Yes |</p>
<table>
<thead>
<tr>
<th>FY</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2002</td>
<td>No</td>
</tr>
<tr>
<td>FY 2003</td>
<td>Yes</td>
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<tr>
<td>FY 2004</td>
<td>No</td>
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<td>FY 2005</td>
<td>No</td>
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<td>FY 2006</td>
<td>Yes</td>
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<tr>
<td>FY 2007</td>
<td>No</td>
</tr>
<tr>
<td>FY 2008</td>
<td>No</td>
</tr>
</tbody>
</table>

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 increases to those general costs and to help build the base for restricted funds for future budgets.

It is the management’s recommendation 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.**
# PMRNKD Restricted Fund Authority

## FY 2009 Budget

<table>
<thead>
<tr>
<th>County</th>
<th>2008 Value Attributed to Growth</th>
<th>Total Taxable Value (last year)</th>
<th>% of Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sarpy</td>
<td>$514,660,507</td>
<td>$9,669,144,239</td>
<td>5.16%</td>
</tr>
<tr>
<td>Douglas</td>
<td>$553,611,890</td>
<td>$33,933,447,230</td>
<td>1.63%</td>
</tr>
<tr>
<td>Washington</td>
<td>$40,588,871</td>
<td>$1,726,267,285</td>
<td>2.35%</td>
</tr>
<tr>
<td>Dodge</td>
<td>$0</td>
<td>$2,215,983</td>
<td>0.00%</td>
</tr>
<tr>
<td>Burt</td>
<td>$2,396,855</td>
<td>$352,633,592</td>
<td>0.68%</td>
</tr>
<tr>
<td>Thurston</td>
<td>$1,253,670</td>
<td>$153,631,097</td>
<td>0.82%</td>
</tr>
<tr>
<td>Dakota</td>
<td>$40,147,665</td>
<td>$1,051,886,029</td>
<td>3.82%</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$1,152,659,458</strong></td>
<td><strong>$47,169,227,455</strong></td>
<td><strong>2.44%</strong></td>
</tr>
</tbody>
</table>
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 2008
(certification required on or before August 20, 2008)

TO : PAPIO NATURAL RESRCE

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>*2008 Value attributable to Growth</th>
<th>2008 Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAPIO NATURAL RESRCE</td>
<td>NRD</td>
<td>514,660,507</td>
<td>10,716,831,121</td>
</tr>
</tbody>
</table>

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

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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

(signature of county assessor)

8-18-08
(date)

RECEIVED
AUG 20 2008

CC: County Clerk, Sarpy County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, 2008
CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH
TAX YEAR 2008

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>*2008 Value attributable to Growth</th>
<th>2008 Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Papio NRD</td>
<td></td>
<td>553,611,890</td>
<td>34,956,883,915</td>
</tr>
</tbody>
</table>

* 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.

August 20, 2008

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, 2008

RECEIVED
AUG 25 2008
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 2008
(certification required on or before August 20, 2008)

TO : NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>*2008 Value attributable to Growth</th>
<th>2008 Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NRD</td>
<td>NRD</td>
<td>40,588,871</td>
<td>1,820,726,671</td>
</tr>
</tbody>
</table>

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

I Steve Mencke, Washington 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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Steve Mencke
(signature of county assessor)

08/12/08
(date)

CC: County Clerk, Washington County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, 2008
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 2008
(certification required on or before August 20, 2008)

TO: NRD PAPIO

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>*2008 Value attributable to Growth</th>
<th>2008 Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NRD PAPIO</td>
<td>NRD</td>
<td>0</td>
<td>2,544,632</td>
</tr>
</tbody>
</table>

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

I Debbie Churchill, Dodge 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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

[Signature]

(signature of county assessor)

8-18-08

date)

CC: County Clerk, Dodge County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, 2008
CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH
(form for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges; and c) school districts)

TAX YEAR 2008
(certification required on or before August 20th, of each year)

PAPIO-MISSOURI NRD
8901 S 154TH ST
OMAHA, NE 68138

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BURT

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, nrd)</th>
<th>Value Attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAPIO-MISSOURI NRD</td>
<td>NRD</td>
<td>2,396,855</td>
<td>400,112,121</td>
</tr>
</tbody>
</table>

*Value attributable to growth is determined pursuant to section 13-318 which includes real and personal property and annecation, if applicable.

1. JONI 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, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

[Signature of county assessor]

(date) 8-18-08

CC: County Clerk, BURT County
CC: County Clerk where district is headquarter, if different than your county, ______________ County

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

Guideline form provided by the Nebraska Dept. of Revenue Property Assessment Division. Rev 07/2007
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, and
b) community colleges, and c) school districts)

TAX YEAR 2008
(certification required on or before August 20th, of each year)

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

RECEIVED
AUG 19 2008

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, nrd)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>NRD PAPIO/MISS</td>
<td>NRD</td>
<td>1,253,670</td>
<td>167,650,316</td>
</tr>
</tbody>
</table>

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

I, SUSAN SCHRIEBER, 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, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

(Signature of county assessor)

8-18-08 (date)

CC: County Clerk, THURSTON County
CC: County Clerk where district is headquartered, if different than your county, County

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

Guideline form provided by the Nebraska Dept. of Revenue Property Assessment Division, Rev. 07/2007
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 2008
(certification required on or before August 20, 2008)

TO: PAP-MISSRI TRIB NRD
Papio-Missouri Trib. NRD
8901 South 154th Street
Omaha, NE 68138

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA COUNTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type</th>
<th>*2008 Value attributable to Growth</th>
<th>2008 Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAP-MISSRI TRIB NRD</td>
<td>NRD</td>
<td>40,147,665</td>
<td>1,099,314,699</td>
</tr>
</tbody>
</table>

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

I, State Assessor for Dakota County, hereby certify that the valuation list to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Madelin J. Thoolen
(signature of county assessor)
8-14-08
(date)

CC: County Clerk, Dakota County
CC: Admin. Assistant to the Dakota County Board of Commissioners

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, 2008
STATE OF NEBRASKA
2008-2009 LC-3 LID COMPUTATION FORM
(NRD Version)

Papio-Missouri River NRD

COMPUTATION OF LIMIT FOR FISCAL YEAR 2008-2009

2007-2008 RESTRICTED FUNDS AUTHORITY

2007-2008 Restricted Funds Authority (Base Amount) = Line (10) of last year's LC-3 Form

\[ \text{6,194,211.57} \]

ALLOWABLE INCREASES

1. BASE LIMITATION PERCENT INCREASE (2.5%)

\[ 2.50 \% \]

2. ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

\[ \frac{1,152,659,458.00}{47,189,227,455.00} \times \frac{2.44}{100} \%

3. ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

\[ \frac{\text{# of Board Members voting "Yes" for Increase}}{\text{Total # of Members in Governing Body}} \times .75 \%

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4. SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE

\[ \text{Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting} \]
TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)  

\[ \text{Line (6)} = 2.50 \% \]  

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)  

\[ \text{Line (7)} = 154,855.29 \]  

Total Restricted Funds Authority = Line (1) + Line (7)  

\[ \text{Line (8)} = 6,349,066.86 \]  

Less: 2008-2009 Restricted Funds from LC-3 Supporting Schedule  

\[ \text{Line (9)} = 6,088,473.23 \]  

Total Unused Restricted Funds Authority = Line (8) - Line (9)  

\[ \text{Line (10)} = 280,593.63 \]  

LINE (10) 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 (10) MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.
Papio-Missouri River NRD

COMPUTATION OF LIMIT FOR FISCAL YEAR 2008-2009

2007-2008 RESTRICTED FUNDS AUTHORITY

2007-2008 Restricted Funds Authority (Base Amount) = Line (10) of last year’s LC-3 Form

\[ \text{6,194,211.57} \]

(1)

ALLOWABLE INCREASES

1. BASE LIMITATION PERCENT INCREASE (2.5%)

\[ 2.50 \% \]

(2)

2. ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

\[ \frac{1,152,659,458.00}{47,189,227,455.00} = 2.44 \% \]

(3)

Multiply times
100 To get %

3. ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

\[ 1.00 \% \]

(4)

\[ \frac{\text{# of Board Members voting "Yes" for Increase}}{\text{Total # of Members in Governing Body}} = \frac{1}{.75 (75\%) \text{ of the Governing Body}} \]

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4. SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE

\[ \text{Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting} \]

(5)
TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)  

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Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

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Total Restricted Funds Authority = Line (1) + Line (7)

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Less: 2008-2009 Restricted Funds from LC-3 Supporting Schedule

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Total Unused Restricted Funds Authority = Line (8) - Line (9)

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</table>

**LINE (10) 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 (10) MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**