

## MEMORANDUM

To: FEL Subcommittee  
Subject: FY 2009 Budget – Lid Computation (1% Resolution)  
Date: September 2, 2008  
From: John Winkler, General Manager

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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:**

Base Limitation	2.50%
Additional 1% if Approved by Board	1.00%
<b>Total Allowable Percent Increase</b>	<b>3.50%</b>

**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:

FY 1998	Yes
FY 1999	Yes
FY 2000	No
FY 2001	Yes

FY 2002	No
FY 2003	Yes
FY 2004	No
FY 2005	No
FY 2006	Yes
FY 2007	No
FY 2008	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 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.**

**PMRNRD Restricted Fund Authority  
FY 2009 Budget**

County	2008 Value Attributed to Growth	Total Taxable Value (last year)	% of Growth
Sarpy	\$514,660,507	\$9,969,144,239	5.16%
Douglas	\$553,611,890	\$33,933,447,230	1.63%
Washington	\$40,588,871	\$1,726,267,285	2.35%
Dodge	\$0	\$2,215,983	0.00%
Burt	\$2,396,855	\$352,633,592	0.68%
Thurston	\$1,253,670	\$153,631,097	0.82%
Dakota	\$40,147,665	\$1,051,888,029	3.82%
<b>TOTALS</b>	<b>\$1,152,659,458</b>	<b>\$47,189,227,455</b>	<b>2.44%</b>

**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)

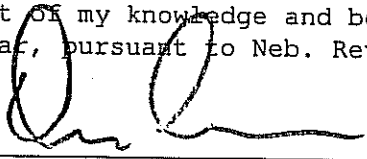
TO : PAPIO NATURAL RESRCE

**TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY**

Name of Political Subdivision	Subdivision Type	*2008 Value attributable to Growth	2008 Total Taxable Value
PAPIO NATURAL RESRCE	NRD	514,660,507	10,716,831,121

*\*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.

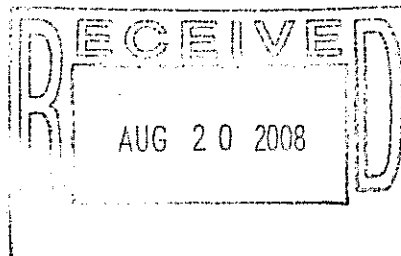


(signature of county assessor)

8-18-08

(date)

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**

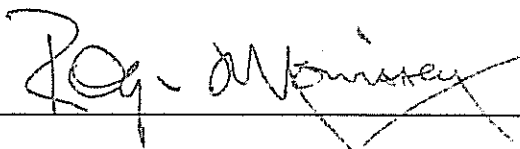
**TO: Whom it May Concern**

**TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS**

Name of Political Subdivision	Subdivision Type	*2008 Value attributable to Growth	2008 Total Taxable Value
Papio NRD		553,611,890	34,956,883,915

\* 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.

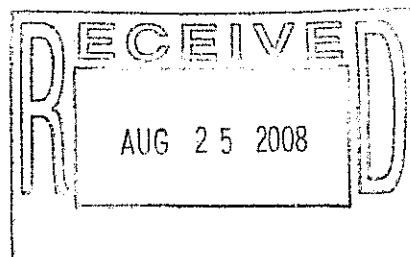
  
\_\_\_\_\_

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

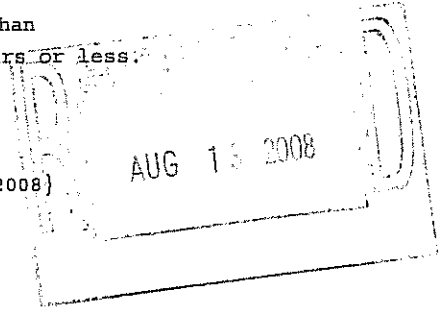


CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{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

Name of Political Subdivision	Subdivision Type	*2008 Value attributable to Growth	2008 Total Taxable Value
NRD	NRD	40,588,871	1,820,726,671

\*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)

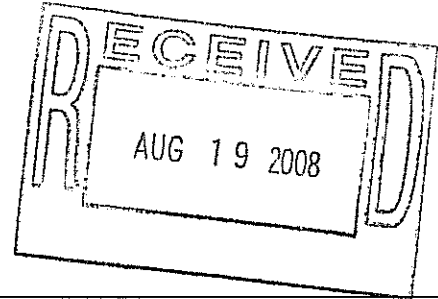
**TAX YEAR 2008**

(certification required on or before August 20, 2008)

TO : NRD PAPIO

**TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY**

Name of Political Subdivision	Subdivision Type	*2008 Value attributable to Growth	2008 Total Taxable Value
NRD PAPIO	NRD	0	2,544,632

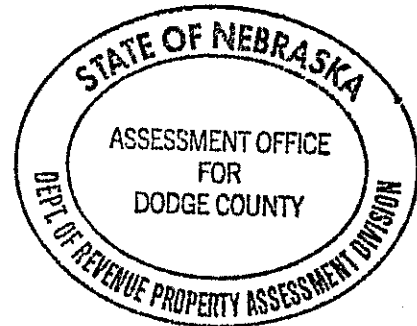


\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

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.

Debbie Churchill  
(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

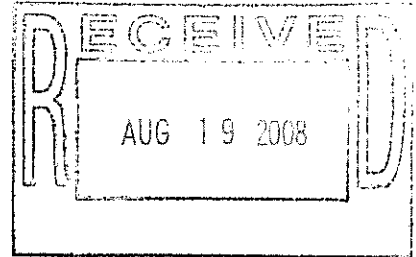
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And VALUE ATTRIBUTABLE TO GROWTH**

*{formal 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 20<sup>th</sup>, of each year}*

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



**TAXABLE VALUE LOCATED IN THE COUNTY OF: BURT**

Name of Political Subdivision	Subdivision Type (e.g. city, fire,nrd)	Value attributable to Growth	Total Taxable Value
PAPIO-MISSOURI NRD	NRD	2,396,855	400,112,121

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

I 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.

*Joni L. Renshaw*  
*(signature of county assessor)*

8-18-08  
*(date)*

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.*



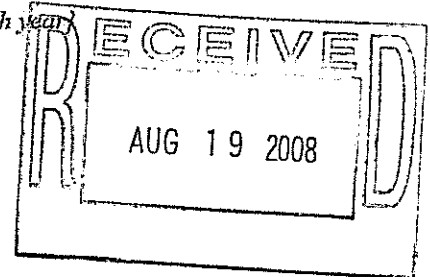
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*{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**TAX YEAR 2008**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**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 <small>(e.g. city, fire, nrd)</small>	Value attributable to Growth	Total Taxable Value
NRD PAPIO/MISS	NRD	1,253,670	167,650,316

*\*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.

*Susan Schrieber*  
*(signature of county assessor)*

8-18-08  
*(date)*

CC: County Clerk, THURSTON 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.*

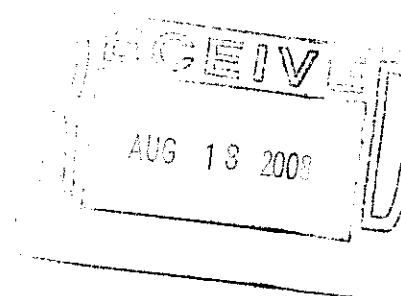
**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

(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**

Name of Political Subdivision	Subdivision Type	*2008 Value attributable to Growth	2008 Total Taxable Value
PAP-MISSRI TRIB NRD	NRD	40,147,665	1,099,314,699

\*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, ~~Dakota County Assessor~~ hereby certify that the valuation 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.

Madelyn A. Thorsland  
(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.

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 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% - %  
(3)

$\frac{1,152,659,458.00}{\text{Growth per Assessor}} \div \frac{47,189,227,455.00}{\text{2007 Valuation}} = \frac{2.44}{\text{Multiply times 100 To get \%}} \%$

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %  
(4)

$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4** SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE - %  
(5)

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

Papio-Missouri River NRD

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TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> %*
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>154,855.29</u>
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>6,349,066.86</u>
	(8)
Less: 2008-2009 Restricted Funds from LC-3 Supporting Schedule	<u>6,068,473.23</u>
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>280,593.63</u> *
	(10)

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 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% - %  
(3)

$$\frac{1,152,659,458.00}{\text{Growth per Assessor}} \div \frac{47,189,227,455.00}{\text{2007 Valuation}} = \frac{2.44}{\text{Multiply times 100 To get \%}} \%$$

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %   
(4)

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4** SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE          %  
(5)

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

Papio-Missouri River NRD

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TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50</u> % *
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>216,797.40</u>
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>6,411,008.97</u>
	(8)
Less: 2008-2009 Restricted Funds from LC-3 Supporting Schedule	<u>6,068,473.23</u>
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>342,535.74</u> *
	(10)

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.