

Memorandum

To: Finance, Expenditures, and Legal Subcommittee

From: Martin Cleveland, Construction Engineer and Carey Fry, Senior Accountant

Date: August 24, 2022

Subject: Union Dike Improvement Project Area Residual Funds

Union Dike was constructed in 1919 by local interests and was operated and maintained by Union Diking and Drainage District from 1929 to 1975. The Papio-Missouri River Natural Resources District (“NRD”) assumed maintenance of the levee in 1975. In 1989, the NRD investigated the potential costs to improve Union Dike. The estimated costs for the improvement were \$1,872,000. To assist in the payment of the costs for the needed repair, the NRD created the Union Dike Improvement Project Area to levy a special assessment on the benefiting landowners. The NRD contributed funds to pay for all of the design and ten percent of the construction of the improvements. The remaining costs were to be paid by the special assessments for the Improvement Project Area.

In March 1991, the NRD passed a resolution which instructed special assessments be levied for the Union Dike Improvement Project Area for a period of ten years. The special assessment was used to pay for, or reimburse the NRD for, the Union Dike improvement costs. The Union Dike Improvement Project was completed in 1990.

Dodge County recently notified the NRD that it still has \$1,517.60 in its Union Dike Fund which was never distributed to the NRD. Dodge County has requested a formal resolution to provide it instruction on how to distribute the funds.

It is Management’s recommendation that Subcommittee recommend to the Board of Directors that the General Manager be authorized to instruct Dodge County that all residual funds obtained through special assessments of the Union Dike Improvement Project Area be distributed to the Papio-Missouri River Natural Resources District and that such funds be deposited in the Papio-Missouri River Natural Resources District’s General Fund.

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