MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT NO. 143 SARPY COUNTY, NEBRASKA

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 143 of Sarpy County, Nebraska, was convened in open public session at Papillion City Hall, Nebraska, at 6:00 p.m. on September 8, 2016. Present were: Robert Trummer, Jennifer Eitzen, Lacey Wrubel, Alvin Stevens and Scott Gavin. Also present were Robert F. Peterson and Kathleen M. Foster, counsel for the District as well as numerous residents of the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Sarpy County, Nebraska, on August 31, 2016, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice of Meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Clerk presented Proof of Publication of the Notice of Hearing and directed that it be attached to the minutes of this meeting.

The Chairperson publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

The Chairperson then called the special meeting and hearing to order. The Clerk explained that the Board of trustees was meeting for the purpose of receiving testimony to determine whether or not the District should adopt a property tax request for the 2016-2017 fiscal year different than the property tax request for the 2015-2016 fiscal year.

The Chairperson explained that the property tax request for the 2015-2016 fiscal year budget was $472,081.07, and based upon the 2015-2016 property valuation of $78,680,211.00, the 2015-2016 fiscal year budget tax rate was 60¢ per $100 of valuation. The Chairperson explained that based upon the 2016-2017 property tax valuation of $80,614,261.00, the property tax request for the 2015-2016 fiscal year budget of $472,081.07 would equal a property tax rate of 58.5606¢ needed to fund the 2015-2016 fiscal year property tax request based upon the property valuation for 2016-2017. The Chairperson explained that if the District did not adopt a resolution approving a tax request different than the prior year's tax request, then the District's tax request would be the same as the prior fiscal year. The Clerk stated that the District had published a notice of this special meeting setting forth this information.

After a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

> BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 143 of Sarpy County, Nebraska, that the proper five days published notice of the special meeting and hearing

to adopt a property tax request different than the prior year's tax request has been completed.

BE IT FURTHER RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 143 hereby finds that it is in the best interest of the District to adopt a property tax request different than the prior year's tax request.

BE IT FURTHER RESOLVED, that as a result of a majority of the governing body voting in favor of the above resolution that said resolution passes, and as a result, the District is authorized to set the levy for the fiscal tax year 2016-2017 in the amount of $209,596.79 in the General Fund which results in a General Fund tax levy of 26¢ per $100 of actual valuation and $274,089.00 in the Bond (Sinking) Fund which results in a tax levy of 34¢ per $100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of 60¢ for each $100 of actual valuation and $483,685.79 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 143 OF SARPY COUNTY, NEBRASKA

By: Jennifer Eitzen, Clerk

2016-2017
STATE OF NEBRASKA
SID BUDGET FORM

SID # 143

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period JULY 1, 2016 through JUNE 30, 2017

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	209,596.79	Property Taxes for Non-Bonds
$	274,089.00	Principal and Interest on Bonds
$	483,685.79	**Total Personal and Real Property Tax Required**

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2016

$	1,690,000.00	Principal
$	144,265.00	Interest
$	1,834,265.00	**Total Bonded Indebtedness**

$	80,614,261	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use Only

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.

[ ] YES [X] NO

(If **YES,** Board Minutes **MUST** be Attached)

If YES, Page 2, Column 2 MUST contain ACTUAL Numbers.
If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

SID is Less Than 5 Years Old

[ ] **YES,** SID is Less than 5 Years Old; Therefore, Lid and Levy Limit DO NOT APPLY

Date SID was formed: _____

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2015 through June 30, 2016?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by December 31, 2016.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2015 through June 30, 2016?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by December 31, 2016.*

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2016

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

SID # 143 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ -	$ -	$ -
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 649,954.88	$ 538,995.40	$ 426,455.94
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 649,954.88	$ 538,995.40	$ 426,455.94
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	$ 396,253.44	$ 411,689.53	$ 474,201.75
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 873.32	$ 1,477.77	$ 1,400.00
9	State Receipts: State Aid			
10	State Receipts: Other	$ 19,286.40	$ 28,371.26	$ -
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
14	Local Receipts: Other	$ 263,131.84	$ 397,380.34	$ 1,473,000.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	$ 1,329,499.88	$ 1,377,914.30	$ 2,375,057.69
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 269,076.76	$ 288,257.71	$ 218,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ 113,134.85	$ 1,000,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ -
22	Debt Service: Bond Principal & Interest Payments	$ 260,775.00	$ 262,770.00	$ 259,451.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	$ 260,652.72	$ 287,295.80	$ 734,374.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 790,504.48	$ 951,458.36	$ 2,211,825.00
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	$ 538,995.40	$ 426,455.94	$ 163,232.69
31	Cash Reserve Percentage			13%

PROPERTY TAX RECAP

Tax from Line 6	$ 474,201.75
County Treasurer's Commission at 2% of Line 6	$ 9,484.04
Delinquent Tax Allowance	$ -
Total Property Tax Requirement	$ 483,685.79

See Independent Accountants' Compilation Report.

SID # 143 in Sarpy County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your SID needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	209,596.79
Bond Fund	$	274,089.00
Total Tax Request	** $	483,685.79

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 163,232.69
Remaining Cash Reserve	$ 163,232.69
Remaining Cash Reserve %	0.134699887

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount: $ -

Reason:

Transfer From: _____ Transfer To: _____

Amount: $ -

Reason:

Transfer From: _____ Transfer To: _____

Amount: $ -

Reason:

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**SID 143 c/o Robert Peterson**
ADDRESS	**14747 California Street**
CITY & ZIP CODE	**Omaha, NE 68154**
TELEPHONE	**(402) 991-8919**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Robert Trummer		Deb Mettin
TITLE /FIRM NAME	Chairperson		Hancock & Dana PC
TELEPHONE	(402) 991-8919		(402) 391-1065
EMAIL ADDRESS			dmettin@hancockdana.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

SID # 143 in Sarpy County

2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 483,685.79
Motor Vehicle Pro-Rate		(2)	$ 1,400.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2014-2016 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2015-2016	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 485,085.79**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	$ 275,257.25
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	
Judgments		(16)	
Refund of Property Taxes to Taxpayers		(17)	
Repairs to Infrastructure Damaged by a Natural Disaster		(18)	
TOTAL LID EXCEPTIONS (B)		(19)	**$ 275,257.25**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 209,828.54**

Total Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

SID # 143 in Sarpy County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2015-2016 Restricted Funds Authority = Line (8) from last year's Lid Computation Form

531,032.98
Option 1 - (1)

OPTION 2 - *Only use if a vote was taken last year at a townhall meeting to exceed Lid for one year*

Line (1) of 2015-2016 Lid Computation Form

Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken
(From 2015-2016 Lid Computation Form Line (6) - Line (5))

Option 2 - (B) %

Dollar Amount of Allowable Increase Excluding the vote taken
Line (A) X Line (B)

-
Option 2 - (C)

Calculated 2015-2016 Restricted Funds Authority (Base Amount) =
Line (A) **Plus** Line (C)

-
Option 2 - (1)

ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

- %
(3)

20,282.00	/	78,680,211.00	=	0.03 %
2016 Growth per Assessor		2015 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

- %
(4)

	/		=	- %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body (Attending & Absent)		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

SID # 143 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	2.50 %	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	13,275.82	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	544,308.80	(8)
Less: Restricted Funds from Lid Supporting Schedule	209,828.54	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	334,480.26	(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.

2016-2017 Levy Limit Form
Sanitary and Improvement Districts

SID # 143 in Sarpy County

Total Personal and Real Property Tax Request		$ 483,685.79 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	($ 274,089.00) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( ) (D)	
Total Exclusions		($ 274,089.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 209,596.79 (3)
Valuation (Per the County Assessor)		$ 80,614,261.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.260000 (5)

Note : **Levy Limit established by State Statute Section 77-3442:**
Sanitary and Improvement District (SID) Levy - 40 cents

Attach supporting documentation if a vote was held to exceed levy limits.

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 2016

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

TO : SID 143

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
SID 143	MISC-DISTRICT	20,282	80,614,261

**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.

Dan Pittman

(signature of county assessor)

8-18-16

(date)

CC: County Clerk, Sarpy County
CC: County Clerk where district is headquartered, if different county, 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, Rev. 2016

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
} SS.
County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Ron Petak deposes and says that he is the Executive Editor of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor,** legal newspapers of general circulation in Sarpy County, Nebraska, and published herein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, August 31, 2016 Papillion Times

and that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Ron Petak

Shon Barenklau OR Ron Petak
Publisher Executive Editor

Today's Date 8/31/2016
Signed in my presence and sworn to before me:

Notary Public

GENERAL NOTARY - State of Nebraska
LAURA A ESTEP-BRONK
My Comm. Exp. October 21, 2017

Printer's Fee $ 34.44
Customer Number: 217402
Order Number: 0001973214

Sanitary and Improvement District # 143
IN
Sarpy County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2016, at 6:15 p.m., at Papillion City Hall,122 East 3rd St., 3rd Fl., Papillion, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2014-2015 Actual Disbursements & Transfers	$ 790,504.48
2015-2016 Actual Disbursements & Transfers	$ 951,458.36
2016-2017 Proposed Budget of Disbursements & Transfers	$ 2,211,825.00
2016-2017 Necessary Cash Reserve	$ 163,232.69
2016-2017 Total Resources Available	$ 2,375,057.69
Total 2016-2017 Personal & Real Property Tax Requirement	$ 483,685.79
Unused Budget Authority Created For Next Year	$ 334,480.26
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 209,596.79
Personal and Real Property Tax Required for Bonds	$ 274,089.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 8th day of September 2016, at 6:00 p.m., at Papillion City Hall, 122 East 3rd Street, 3rd Floor, Papillion, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2015-2016 Property Tax Request	$ 472,081.70
2015 Tax Rate	0.600000
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.585606
2016-2017 Proposed Property Tax Request	$ 483,685.79
Proposed 2016 Tax Rate	0.600000

1973214; 8/31