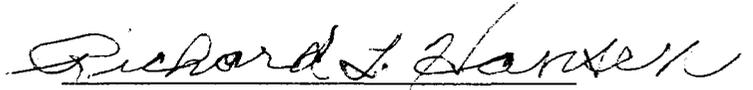
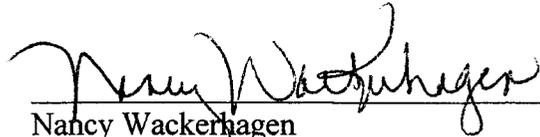


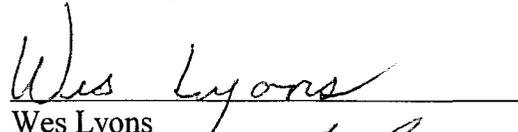


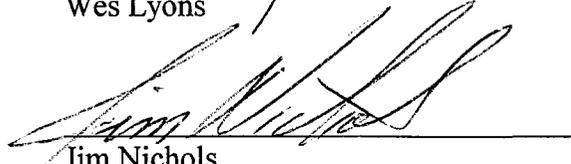
**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING**

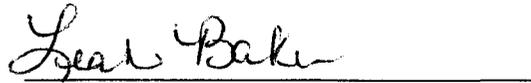
The undersigned Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said District and the agenda for such meeting held at 7:00 o'clock p.m. on Thursday, September 10, 2015, at Chalco Hills Recreation Area Visitor's Center, Small Conference Room, 8901 South 154th Street, Omaha, Nebraska.

  
Richard L. Hansen

  
Nancy Wackerhagen

  
Wes Lyons

  
Jim Nichols

  
Leah Baker

## CERTIFICATE

The undersigned hereby certify that they are the Chairman and Acting Clerk of Sanitary and Improvement District Number 162 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

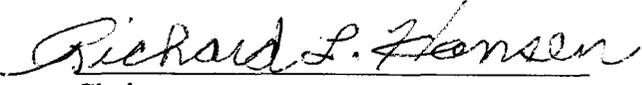
3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

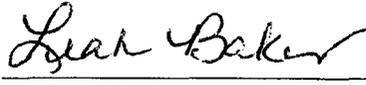
4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 22nd day of Sept, 2015.

  
Chairman

  
Acting Clerk

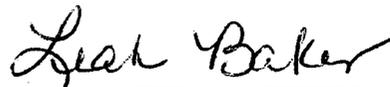
**AGENDA FOR MEETING OF BOARD OF TRUSTEES OF  
SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA**

Agenda for meeting of Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska on September 10, 2015, at 2:30 p.m. at the Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

1. Call to Order and Roll Call
2. Announcement in Compliance with Open Meetings Act
3. Approve Minutes of August 20, 2015 Meeting
4. Engineer's Report
  - A. 2015 Paving Repairs
  - B. Area Inlets
  - C. Handicap Curb Ramps
5. Resident Concerns
6. Adopt Budget of Budget for 2015-2016
7. Attorney's Report
  - A. Election of Trustees
8. Payment of Bills
9. Set Date for Next Meeting

**CERTIFICATE**

The undersigned Acting Clerk of the above-designated District certifies that the foregoing agenda was prepared and available for public inspection at the address shown in the notice of the meeting prior to the commencement of the meeting and no items were added to the agenda after the commencement of the meeting.



\_\_\_\_\_  
Acting Clerk, Sanitary and Improvement District  
No. 162 of Sarpy County, Nebraska

**SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA**

**Minutes of Meeting of Board of Trustees  
September 10, 2015**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska was convened in open and public session on September 10, 2015 at 2:30 p.m. at the Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

Present were: Chairman Richard Hansen, and Trustees Wes Lyons, James Nichols and Leah Baker.

Absent: Clerk Nancy Wackerhagen.

Also present: Engineer Russ Mahalek, Attorney Larry Forman and one District resident.

Notice of the meeting was given in advance thereof by publication in the Papillion Times on September 2, 2015, and the Attorney presented proof of publication of said notice, a copy of said proof being attached to these minutes. Advance notice was also given to the members of the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to these minutes. Notice was also given to the County Clerk of Sarpy County, Nebraska per the attached Certificate of the Clerk of the District. Availability of the agenda was communicated in the advance notice and in the notice given to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

In the absence of the Clerk, Trustee Leah Baker was designated Acting Clerk for purposes of this meeting.

The Chairman called the meeting to order and the Clerk called the roll of Board members.

The Chairman stated the next item of business on the agenda was an announcement in compliance with the Nebraska Open Meetings Act. He stated that in compliance with the provisions of the Act, a copy of the Nebraska Open Meetings Act was available for inspection at the table at which the Trustees were seated.

The Chairman stated that the next item of business on the agenda was approval of the Minutes of the meeting of the Board of Trustees of August 20, 2015. After brief discussion, the Minutes of that meeting was approved as submitted.

The Chairman stated the next item of business on the agenda was the Engineer's report. Engineer Russ Mahalek distributed to the Trustees copies of his Engineering Status Report dated September 10, 2015, a copy of which is attached to these minutes, and reported as follows:

A. 2015 Paving Repairs. Mr. Mahalek reported that Spencer Management has completed the majority of the work and will be submitting a final pay request at the October Board Meeting.

B. Area Inlets. Mr. Mahalek reported that while one contractor has picked up a set of documents for this project and while he spoke again with Mr. Mahalek last week regarding the project, he has yet to submit a firm proposal. Mr. Mahalek stated that he has talked with two other potential bidders but neither has yet requested a packet of construction documents for review.

C. Handicap Curb Ramps. Mr. Mahalek reported that while some concern has been expressed with regard to a few of the handicapped ramps at various locations in the District, ramps are normally considered part of the adjacent sidewalk layout and any repairs to be made on the ramps would be the responsibility of the adjacent homeowners. He stated that while some work has been performed to upgrade some of the ramps within the District, it appears that work was done by Sarpy County utilizing grant money and he stated that no SID funds were utilized in connection with any of the ramp upgrades. He stated that if any property owners elect to upgrade the ramps adjacent to their properties, they need to be aware that any upgrades must be in compliance with current ADA specifications.

The Chairman stated the next item of business on the agenda was resident concerns.

A. Trustee Leah Baker expressed concern about work being performed for the District by Royal Lawns, Inc. She stated that she has fielded a number of complaints with regard to the quality of work performed by the contractor since the day it began doing work for the District. She suggested that the District should designate someone to double check work performed by the contractor and inquired if the Engineers would be able to assign a non-professional employee who could monitor the contractor's work at low cost. The Chairman observed that to the extent the Engineers are asked to perform additional work in this regard, they would be entitled to additional compensation therefor. Ms. Baker stated that many of the concerns fielded have been with regard to the median areas and property adjacent to area inlets. Discussion ensued concerning handling of the current statement from Royal Lawns, Inc. with the Trustees concluding that while the largest

portion of the bill should be paid at this time as evidence of the District's good faith, a portion of the amount claimed should be withheld pending completion by the contractor of any additional work required at this time in order for the contractor to be in compliance with its contract. Trustee Wes Lyons observed that one of the work items yet to be completed satisfactorily involves filling of holes behind his home. After further discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
Jim Nichols	- Aye
Leah Baker	- Aye

the following resolutions were adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska that a partial payment should be made to Royal Lawns, Inc. in the amount of \$5,000.00 toward its statement of June 28, 2015 in the full amount of \$6,100.00, with the balance of the amount claimed being retained pending satisfactory completion of all work for which billings have been received to the satisfaction of the Board of Trustees of the District.

**FURTHER RESOLVED**, that the District's Attorney should submit to the contractor a list of areas in need of attention as compiled by Trustee Leah Baker prior to release of the balance of funds claimed by the contractor.

B. The Trustees expressed concern about the present condition of a lot within the District which has been totally neglected from a mowing standpoint. Following discussion of alternative means of dealing with the problem including referral of the matter to the Sarpy County Noxious Weed Department, the Trustees directed the Attorney to send a letter to the property owner informing the owner that if the lot is not mowed to an acceptable height within five days of receipt of the demand letter, the District will arrange to have the property mowed and will file a lien against the property for the costs incurred in connection with the mowing work.

C. Trustee Baker suggested that the Attorney be authorized to submit a letter to the owner of the property at 15803 Josephine regarding removal of a rock pile from the ground adjacent to his property and to the owner of the property at 16725 Gertrude demanding removal of a chicken

coop encroaching on the District property adjacent to the property at that address. The Trustees concurred with this suggestion and directed the Attorney to send the appropriate letters to the owners of those properties.

The Chairman stated that the next item of business on the agenda was review and adoption of the District's budget for 2015-2016. The Attorney distributed to the Trustees copies of the proposed budget as prepared by Ritterbush & Piotrowski, LLP, Accountants for the District, a summary of which was published in the notice of this meeting. A brief review of the budget ensued. Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
Jim Nichols	- Aye
Leah Baker	- Aye

the following resolutions were adopted:

**RESOLVED**, that the budget for 2015-2016, a copy of which is attached to these minutes, calling for general fund tax revenues of \$308,049.00 and bond fund revenues of \$812,129.00, be and hereby is approved and adopted as proposed.

**RESOLVED**, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget with the State Auditor and County Board as required by law.

The Chairman stated the next item of business on the agenda was the Attorney's report. The Attorney reminded the Board Members that the election of Trustees will take place on Tuesday, September 15, 2015 and he stated that he would anticipate the election results would be available by the end of the month.

The Chairman stated the next item of business on the agenda was payment of bills. The Chairman recommended payment of the following bills from the District's general fund:

Shirlee Vakoc - \$234.40 for bookkeeping services  
Signature Advertising - \$178.69 for replacement of No Trespassing Signs  
Royal Lawns - \$5,000.00 for partial payment of Inv #2300  
HGM Associates - \$7,750.74 for general engineering services  
Hillman, Forman - \$4,327.87 for legal fees and expenses

Upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
James Nichols	- Aye
Leah Baker	- Aye

the following resolution was adopted:

**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby are authorized and directed to execute and deliver Warrants No. 5977 through 5979 and 5981 through 5983 to the following payees and in the following amounts, said warrants to be drawn on the General Fund of the District and to draw interest at the rate of 7% per annum and to be redeemed no later than three years from the date of issuance, subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

#5977 Shirlee Vakoc - Inv Dated 9/7/15 for bookkeeping services	\$234.40
#5978 Signature Advertising & Display - Inv #10326	\$178.69
#5979 Royal Lawns - Inv #2300 partial payment for June services	\$5,000.00
#5981 HGM Associates - Inv #703510-36 engineering services	\$5,000.00
#5982 HGM Associates - Inv #703510-36 engineering services	\$2,750.74
#5983 Hillman, Forman Law Firm - Sept, 2015 attorney fees	\$4,327.87

Concerning general fund warrants that were previously issued, the Chairman stated that it was necessary for Warrant #5808 payable to Infinity CPA Group in the amount of \$118.00 drawn on the general fund of the District to be cancelled. This warrant was issued in payment of accounting fees that were included within the contracted amount . In addition, general fund warrant #5890 previously issued to Swain Construction Inc. in the amount of \$2,695.80, also needs to be cancelled as the seeding work was never completed. After brief discussion, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
James Nichols	- Aye
Leah Baker	- Aye

the following resolution was adopted:

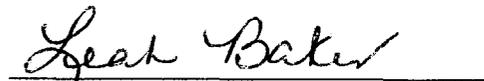
**RESOLVED**, by the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, that Warrant #5808 written on the general fund of the District payable to Infinity CPA Group, LLC in the amount of \$118.00 and Warrant #5890 written on the general fund of the District made payable to Swain Construction, Inc. in the amount of \$2,695.80 be and are hereby cancelled.

The Chairman stated the next item of business on the agenda was setting the date and time for the next meeting of the Board. After brief discussion, it was determined that the next meeting will be held on Thursday, October 15, 2015 at 7:00 o'clock p.m. at the Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Nebraska.

Thereafter, there being no further business to come before the meeting, the same was adjourned.

  
CHAIRMAN

ATTEST:

  
ACTING CLERK

**HGM ASSOCIATES, INC.**

**ENGINEERING  
STATUS REPORT**

**MILLARD PARK  
SID No. 162**

**BOARD MEETING 9/10/2015**

**Pavement Repairs for 2015**

- Spencer Management has completed majority of the work.
- Final Pay Request to be submitted at next Board Meeting.

**Settlement at Area Inlets in Backyard 16324 Josephine & along Trail**

- One contractor picked up construction documents. Waiting to hear back.

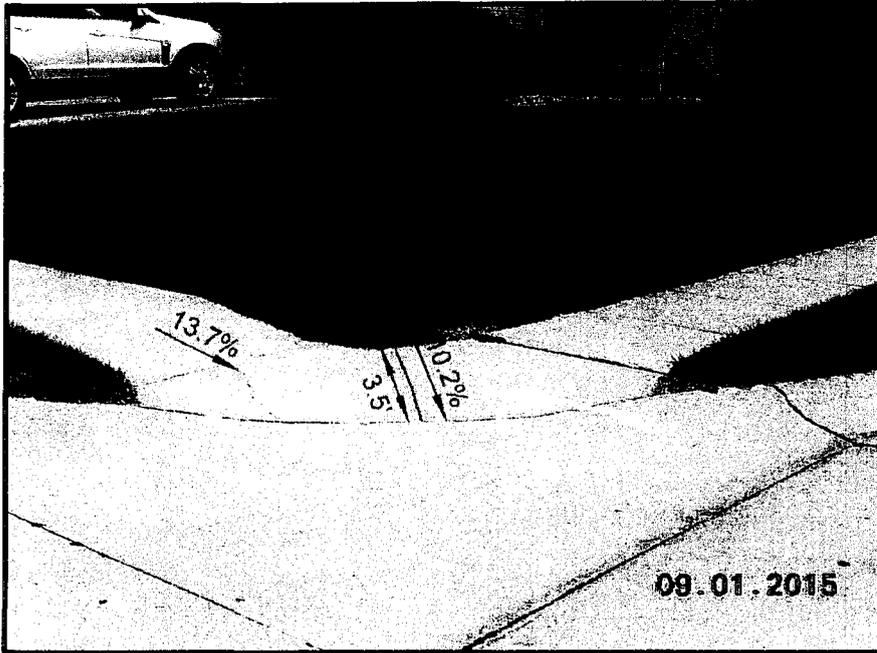
**Curb Ramps in Townhome Area**

- Ramps are considered part of sidewalk. Repairs would be homeowners responsibility.
- Ramps do not meet current ADA Standards.
- Cost is between \$1,200.00 - \$1,400.00 per ramp.
- See attached pictures of existing ramps.

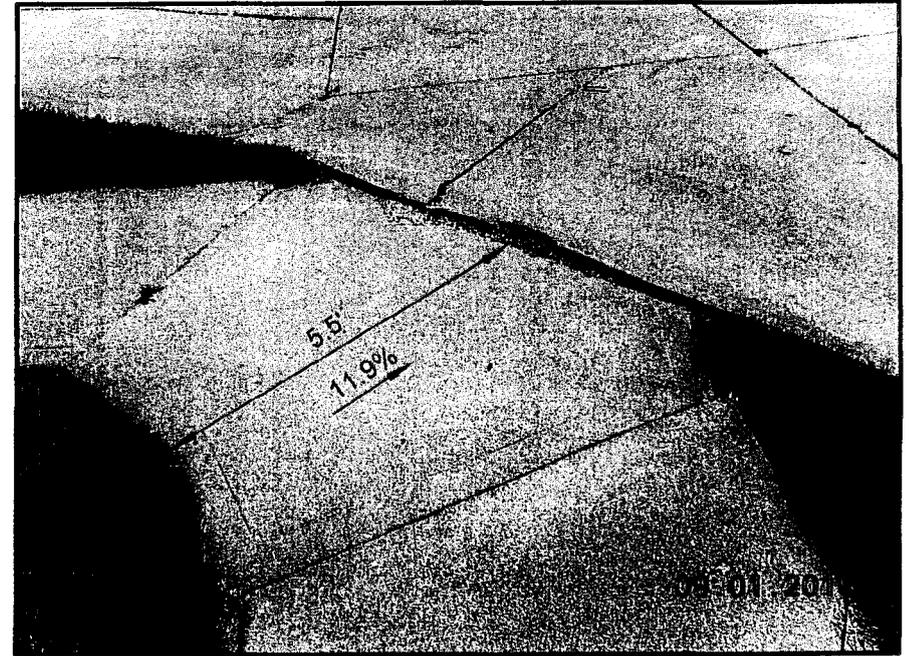
**Other Items:**

- None

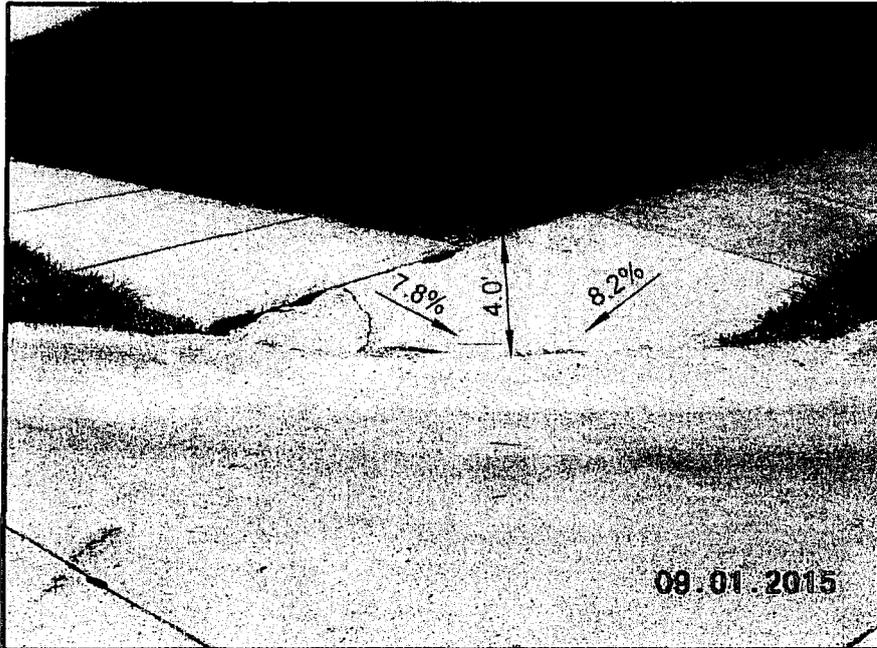




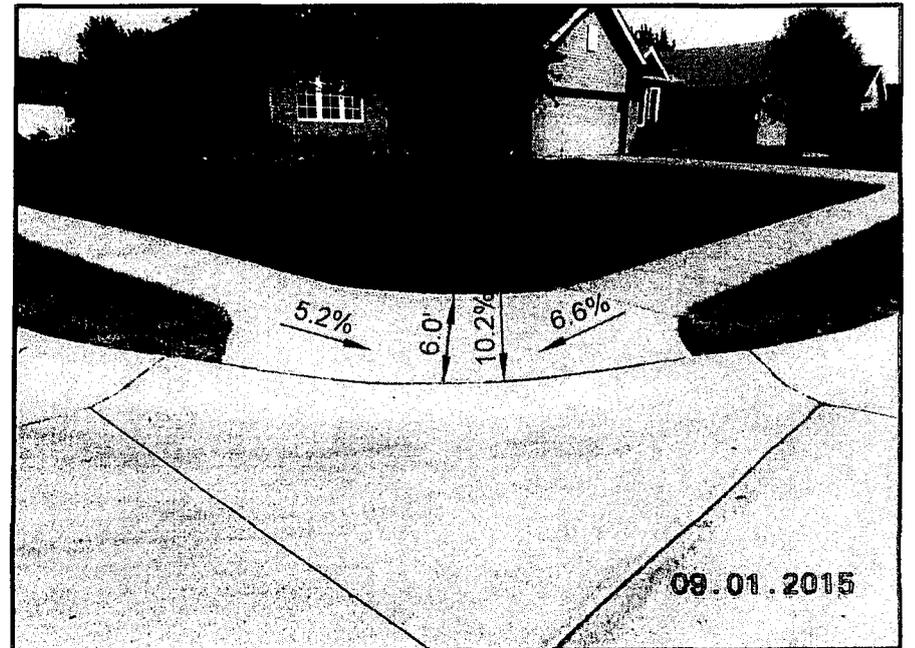
① NE Corner 156th Ave. Cir. & Gertrude Street



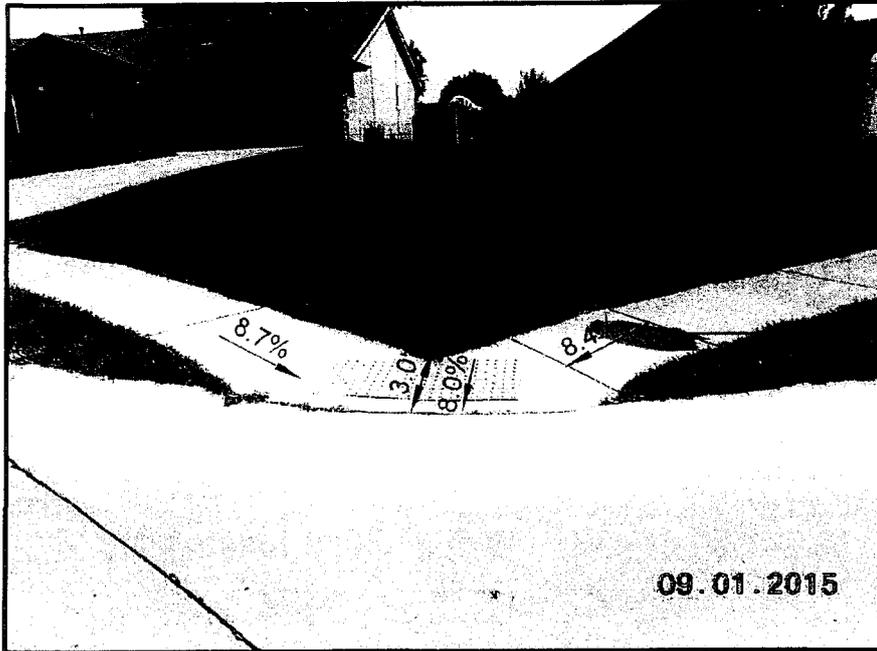
② NW Corner 156th Ave. Cir. & Gertrude Street



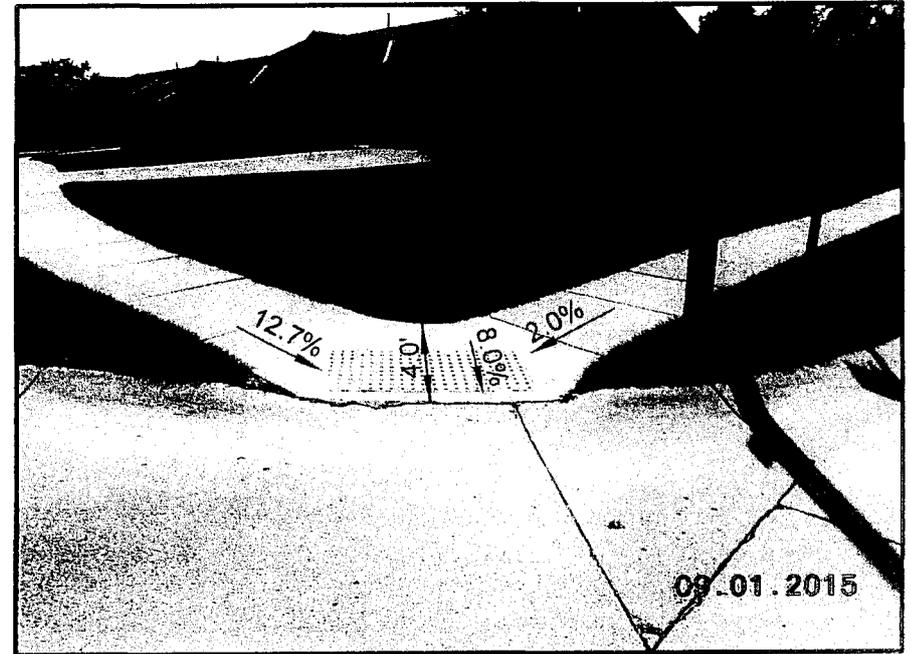
③ SW Corner 157th Street & Gertrude Street



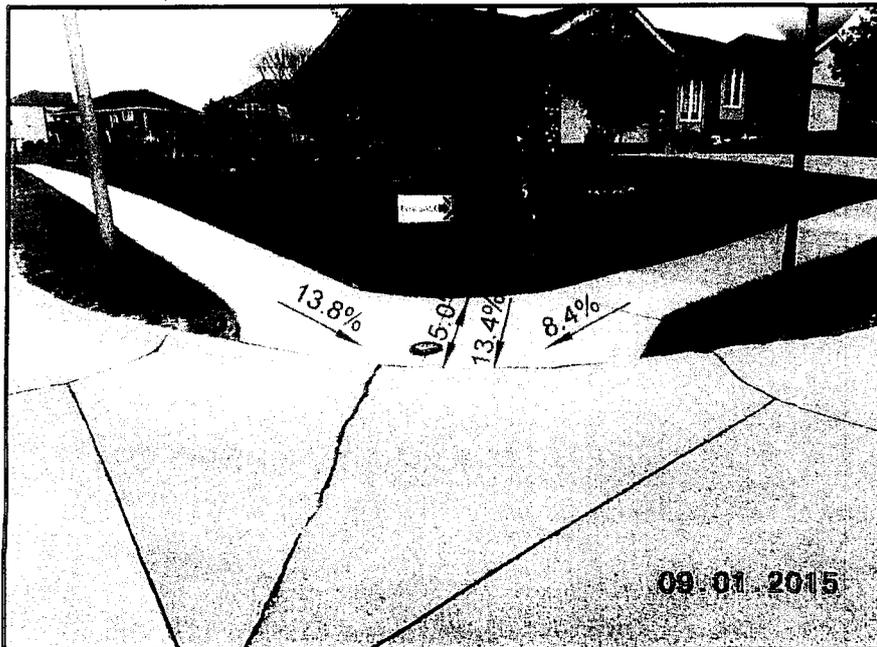
④ NE Corner 164th Street & Gertrude Street



⑤ NE Corner 157th Avenue & Gertrude Street



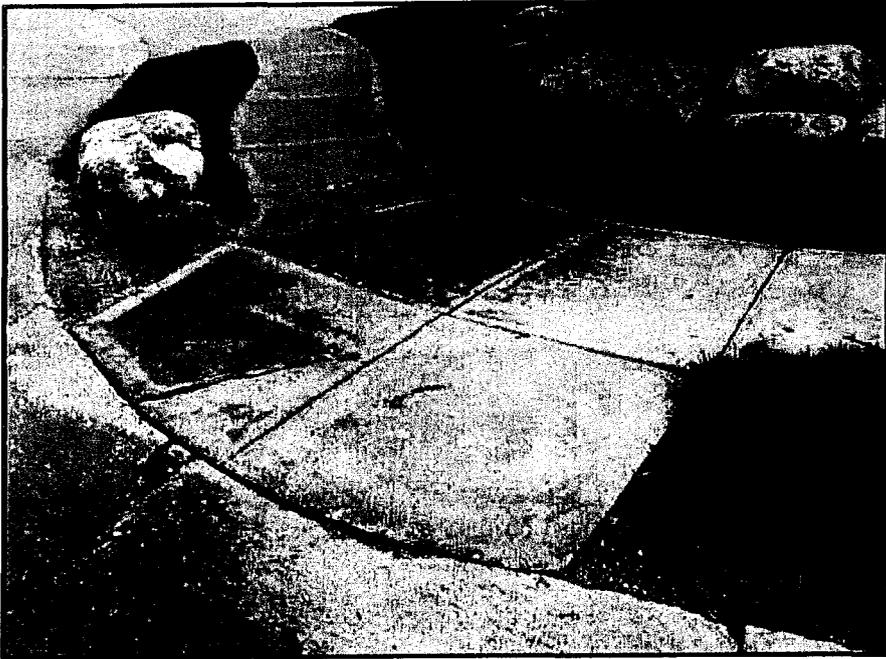
⑥ SE Corner 157th Avenue & Gertrude Street



⑦ NE Corner 164th Avenue & Audrey Street



⑧ NW Corner 156th Street & Josephine Street



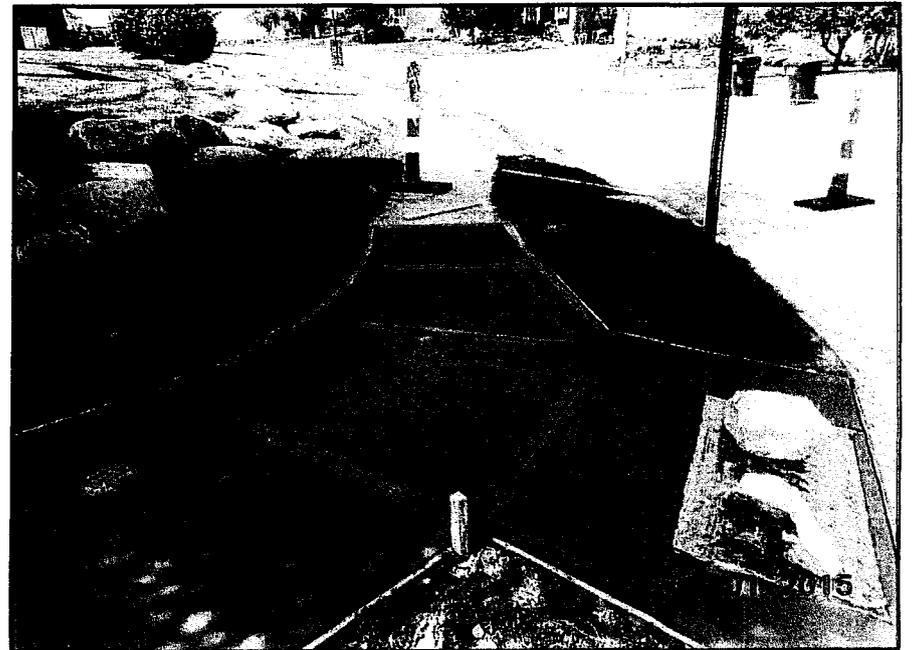
Before



After



Looking East



Looking West

**2015-2016  
STATE OF NEBRASKA  
SID BUDGET FORM**

**SID # 162**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Sarpy County

This budget is for the Period JULY 1, 2015 through JUNE 30, 2016

**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:

\$	308,049.00	Property Taxes for Non-Bonds
\$	812,129.00	Principal and Interest on Bonds
\$	1,120,178.00	<b>Total Personal and Real Property Tax Required</b>

**Budget Document To Be Used As Audit Waiver?**

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

YES  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.

Outstanding Registered Warrants/Bonded Indebtedness as of JULY 1, 2015

\$	5,270,000.00	Principal
\$	792,827.50	Interest
\$	6,062,827.50	<b>Total Bonded Indebtedness</b>

**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: \_\_\_\_\_

\$ 140,022,328 **Total Certified Valuation (All Counties)**  
(Certification of Valuation(s) from County Assessor **MUST** be attached)

**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, 2014 through June 30, 2015?  
 YES  NO  
If YES, Please submit Interlocal Agreement Report by December 31, 2015.

County Clerk's Use Only

**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, 2014 through June 30, 2015?  
 YES  NO  
If YES, Please submit Trade Name Report by December 31, 2015.

**APA Contact Information**

Auditor of Public Accounts  
Telephone: (402) 471-2111      FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information - Adopted Budget Due by 9-20-2015**

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
Submit Electronically using Website:  
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk

SID # 162 in Sarpy County

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 657,507.00	\$ 643,741.76	\$ 773,576.67
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 657,507.00	\$ 643,741.76	\$ 773,576.67
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 986,880.43	\$ 1,003,750.52	\$ 1,087,551.44
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 4,259.91	\$ 2,309.34	\$ 2,500.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 30,254.77	\$ 30,935.70	\$ -
11	State Receipts: Property Tax Credit	\$ 26,291.88	\$ 28,236.88	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 399,998.95	\$ 202,429.34	\$ 2,080,900.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 2,105,192.94	\$ 1,911,403.54	\$ 3,944,528.11
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 371,040.49	\$ 280,652.76	\$ 439,903.81
20	Capital Improvements (Real Property/Improvements)	\$ 309,495.22	\$ 88,453.19	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 749,092.50	\$ 757,672.50	\$ 2,235,505.22
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	\$ 31,822.97	\$ 11,048.42	\$ 530,574.29
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 1,461,451.18	\$ 1,137,826.87	\$ 3,205,983.32
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 643,741.76	\$ 773,576.67	\$ 738,544.79
31	Cash Reserve Percentage			23%

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 1,087,551.44
	County Treasurer's Commission at 1% of Line 6	\$ 10,875.52
	Delinquent Tax Allowance	\$ 21,751.04
	<b>Total Property Tax Requirement</b>	<b>\$ 1,120,178.00</b>

SID # 162 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	\$ 308,049.00
Bond Fund	\$ 812,129.00
<b>Total Tax Request</b>	<b>** \$ 1,120,178.00</b>

\*\* 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
_____	_____
_____	_____
_____	_____
<b>Total Special Reserve Funds</b>	<b>\$ -</b>
<b>Total Cash Reserve</b>	<b>\$ 738,544.79</b>
<b>Remaining Cash Reserve</b>	<b>\$ 738,544.79</b>
<b>Remaining Cash Reserve %</b>	<b>0.230364514</b>

**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	<b>Larry Forman, Attorney</b>
ADDRESS	<b>7171 Mercy Road, Suite 650</b>
CITY & ZIP CODE	<b>Omaha, NE 68106</b>
TELEPHONE	<b>402-397-8051</b>
WEBSITE	<b>larryforman@hfncm.com</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Richard Hansen	Larry Forman, Attorney	Paul F. Piotrowski, CPA
TITLE /FIRM NAME	Chairperson	Hillman, Forman, Childers & McCormack	Ritterbush & Piotrowski, LLP
TELEPHONE	402-891-0607	402-397-8051	402-896-1500
EMAIL ADDRESS	rickwood@cox.net	larryforman@hfncm.com	ppiotrowski@rpcpa.net

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- 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 # 162 in Sarpy County  
2015-2016 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	1,120,178.00
Motor Vehicle Pro-Rate	(2) \$	2,500.00
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 2014-2015 LC-3 Lid Exceptions, Line (10))	\$	-
LESS: Amount Spent During 2014-2015	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included as Restricted Funds <i>(Cannot be a Negative Number)</i>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(9) \$</b>	<b>1,122,678.00</b>

**LC-3 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 <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>		
Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12) \$	-
Bonded Indebtedness	(13) \$	812,129.00
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)	_____
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(19) \$</b>	<b>812,129.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation. (To Line 9 of the LC-3 Lid Form)</b>	<b>\$</b>	<b>310,549.00</b>
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>		

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

SID # 162 in Sarpy County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2014-2015 Restricted Funds Authority = Line (8) from last year's Lid Computation Form 1,078,851.91  
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 2014-2015 Lid Computation Form		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2014-2015 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)
<b>Calculated 2014-2015 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)</b>		_____ - Option 2 - (1)

**ALLOWABLE INCREASES**

<b>1 BASE LIMITATION PERCENT INCREASE (2.5%)</b>		_____ 2.50 % (2)
<b>2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</b>		_____ - % (3)
$\frac{1,695,192.00}{2015 \text{ Growth per Assessor}} \div \frac{133,950,065.00}{2014 \text{ Valuation}} = \frac{1.27}{\text{Multiply times 100 To get \%}}$		
<b>3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</b>		_____ - % (4)
$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}}$		

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

<b>4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</b>		_____ % (5)
--	--	----------------

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

**SID # 162 in Sarpy County**

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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>26,971.30</u>
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>1,105,823.21</u>
	(8)
Less: Restricted Funds from Lid Supporting Schedule	<u>310,549.00</u>
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>795,274.21</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.**

2015-2016 Levy Limit Form  
Sanitary and Improvement Districts

**SID # 162 in Sarpy County**

Total Personal and Real Property Tax Request		\$ <u>1,120,178.00</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ ) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	( _____ ) (B)	
Bonded Indebtedness	( \$ <u>812,129.00</u> ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ ) (D)	
Total Exclusions		( \$ <u>812,129.00</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>308,049.00</u> (3)
Valuation (Per the County Assessor)		\$ <u>140,022,328.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.220000</u> (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.**

Sanitary and Improvement District # 162  
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 10th day of September 2015, at 2:30 o'clock P.M., at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, NE 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
2013-2014 Actual Disbursements & Transfers	\$ 1,461,451.18
2014-2015 Actual Disbursements & Transfers	\$ 1,137,826.87
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 3,205,983.32
2015-2016 Necessary Cash Reserve	\$ 738,544.79
2015-2016 Total Resources Available	\$ 3,944,528.11
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 1,120,178.00
Unused Budget Authority Created For Next Year	\$ 795,274.21

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 308,049.00
Personal and Real Property Tax Required for Bonds	\$ 812,129.00

**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 10th day of September 2015, at 2:30 o'clock P.M., at Chalco Hills Recreation Area Visitors Center, Small Conference Room, 8901 South 154th Street, Omaha, NE 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.

2014-2015 Property Tax Request	\$ 1,071,600.00
2014 Tax Rate	0.800000
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.765307
2015-2016 Proposed Property Tax Request	\$ 1,120,178.00
Proposed 2015 Tax Rate	0.800000

Cut Off Here Before Sending To Printer

**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 2015**

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

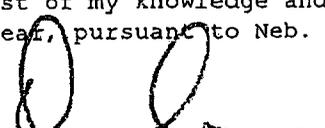
TO : SID 162

**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 162	MISC-DISTRICT	1,695,192	140,022,328

*\*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)

8-18-15  
(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. 2015

**Worksheet Pages Follow This Sheet Tab**

**The Worksheet Pages DO NOT need to be submitted.**

**THESE PAGES ARE FOR YOUR USE ONLY !**

# Checklist of Items to Be Completed and Submitted

**Page 1 (Cover Page):**

<input checked="" type="checkbox"/>	Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
<input checked="" type="checkbox"/>	Outstanding Bonded Indebtedness Section was completed. <i>(If Applicable)</i>
<input type="checkbox"/>	Audit Waiver request is indicated by checking the box.
<input checked="" type="checkbox"/>	Total Certified Valuation was completed.
<input checked="" type="checkbox"/>	Joint Public Agency & Interlocal Agreements is indicated by checking the box.
<input checked="" type="checkbox"/>	Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.
<input type="checkbox"/>	SID's Only - Complete the Date the SID was formed if Less than 5 years old.

**Page 2 (Budget Form):**

<input checked="" type="checkbox"/>	Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
<input checked="" type="checkbox"/>	Column 1, Line 30 agrees to Column 2, Line 5.
<input checked="" type="checkbox"/>	Column 2, Line 30 agrees to Column 3, Line 5.
<input checked="" type="checkbox"/>	Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
<input type="checkbox"/>	Transfers IN (Line 16) agree to Transfers OUT (Line 28).
<input checked="" type="checkbox"/>	Cash reserve is less than 50% or is explained on page 2-A

**Page 2-A (Transfer Page, If Applicable):**

<input type="checkbox"/>	Transfers noted on Page 2, Column 2 are explained.
--------------------------	--

**Page 3 (Correspondence Page):**

<input checked="" type="checkbox"/>	Correspondence Information is completed, indicating Contact For Correspondence.
-------------------------------------	---

**Page 4 (LC-3 Supporting Schedule):**

<input checked="" type="checkbox"/>	Total Personal and Real Property Tax Requirements (1) agrees to amount on bottom of Page 2, <u>Total Property Tax Requirement</u> .
<input checked="" type="checkbox"/>	Other Restricted Funds agree to amounts in Column 3, Page 2.
<input type="checkbox"/>	Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
<input type="checkbox"/>	Line (7) agrees to Line (11).
<input type="checkbox"/>	Line (10) must be greater than or equal to Line (11)

**Page 5 & 6 (LC-3 Lid Computation Form):**

<input checked="" type="checkbox"/>	Line (1) agrees to last year's budget Page 6, Line (8).
<input checked="" type="checkbox"/>	Line (10) is greater than or equal to zero.

**Page 7 (Levy Limit Form, If Applicable):**

<input checked="" type="checkbox"/>	Total Personal and Real Property Tax Request (1) agrees to amount on bottom of Page 2, <u>Total Property Tax Requirement</u> .
-------------------------------------	--

**Attachments:**

<input checked="" type="checkbox"/>	Certification of Valuation(s). (From County Assessor)
<input type="checkbox"/>	Board minutes approving Budget.
<input type="checkbox"/>	Publisher's Affidavit of Publication for the Notice of Budget Hearing.
<input type="checkbox"/>	Board minutes documenting request for Audit Waiver. <i>(If Applicable)</i>
<input type="checkbox"/>	Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. <i>(If Applicable)</i>
<input type="checkbox"/>	Special election Sample Ballot and Election Results or townhall meeting Record of Action. <i>(If Applicable)</i>
<input type="checkbox"/>	Resolution authorizing bonds for Public Facilities Construction Projects. <i>(If Applicable)</i>
<input type="checkbox"/>	Report of Interlocal Agreements. Due on or before December 31 <sup>st</sup> .



**RITTERBUSH & PIOTROWSKI, L.L.P.**  
*Certified Public Accountants*

10846 Old Mill Road, Suite 1  
Omaha, Nebraska 68154-2652  
Telephone 402-896-1500  
Fax 402-896-1726

**MEMO TO:** SID #162 Trustees  
**FROM:** Paul Piotrowski, CPA  
**DATE:** August 20, 2015  
**RE:** SID #162 Tax Levy

Attached are documents used in preparation of the District's budget.

SID #162 would have a tax levy as follows based on the budget presented.

	<u>Actual Levy 2014-2015</u>	<u>Projected Levy 2015-2016</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
<u>Tax Dollar Levy:</u>				
General Fund	294,690	308,049	13,359	4.53%
Bond Fund	776,910	812,129	35,219	4.53%
	<u>1,071,600</u>	<u>1,120,178</u>	<u>48,578</u>	<u>4.53%</u>
Valuation	<u>133,950,065</u>	<u>140,022,328</u>	<u>6,072,263</u>	<u>4.53%</u>

Levy per \$100 Valuation:

General Fund	0.220000	0.220000	0.000000	0.00%
Bond Fund	0.580000	0.580000	0.000000	0.00%
	<u>0.800000</u>	<u>0.800000</u>	<u>0.000000</u>	<u>0.00%</u>

SID WORKSHEET

Line No.	2015-2016 ADOPTED BUDGET	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 184,544.01	\$ 589,032.66			\$ 773,576.67
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 184,544.01	\$ 589,032.66	\$ -	\$ -	\$ 773,576.67
6	Personal and Real Property Taxes	\$ 299,076.69	\$ 788,474.75			\$ 1,087,551.44
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 750.00	\$ 1,750.00			\$ 2,500.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)					
10	State Receipts: Other	\$ -	\$ -			\$ -
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 250.00	\$ 2,080,650.00			\$ 2,080,900.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 to 14)</b>	\$ 484,620.70	\$ 3,459,907.41	\$ -	\$ -	\$ 3,944,528.11
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 350,000.00	\$ 89,903.81			\$ 439,903.81
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 2,235,505.22			\$ 2,235,505.22
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 17,173.96	\$ 513,400.33			\$ 530,574.29
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 367,173.96	\$ 2,838,809.36	\$ -	\$ -	\$ 3,205,983.32
30	<b>Cash Reserve (Line 17 - Line 29)</b>	\$ 117,446.74	\$ 621,098.05	\$ -	\$ -	\$ 738,544.79

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 299,076.69	\$ 788,474.75	\$ -	\$ -	\$ 1,087,551.44
County Treasurer's Commission at 1 % of Line 6	\$ 2,990.77	\$ 7,884.75	\$ -	\$ -	\$ 10,875.52
Delinquent Tax Allowance	\$ 5,981.54	\$ 15,769.50			\$ 21,751.04
<b>Total Property Tax Requirement (To LC-3 Supporting Schedule)</b>	\$ 308,049.00	\$ 812,129.00	\$ -	\$ -	\$ 1,120,178.00

SID FORM WORKSHEET

Line No.	2014-2015 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 135,664.94	\$ 508,076.82			\$ 643,741.76
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 135,664.94	\$ 508,076.82	\$ -	\$ -	\$ 643,741.76
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 276,031.37	\$ 727,719.15			\$ 1,003,750.52
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 635.07	\$ 1,674.27			\$ 2,309.34
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 8,507.32	\$ 22,428.38			\$ 30,935.70
11	State Receipts: Property Tax Credit	\$ 7,765.14	\$ 20,471.74			\$ 28,236.88
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 259.16	\$ 202,170.18			\$ 202,429.34
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 428,863.00	\$ 1,482,540.54	\$ -	\$ -	\$ 1,911,403.54
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 233,270.57	\$ 47,382.19			\$ 280,652.76
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 88,453.19			\$ 88,453.19
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 757,672.50			\$ 757,672.50
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 11,048.42	\$ -			\$ 11,048.42
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 244,318.99	\$ 893,507.88	\$ -	\$ -	\$ 1,137,826.87
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 184,544.01	\$ 589,032.66	\$ -	\$ -	\$ 773,576.67

SID WORKSHEET

Line No.	2013-2014 ACTUAL	General Fund	Bond Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ -	\$ -			\$ -
3	Investments	\$ -	\$ -			\$ -
4	County Treasurer's Balance	\$ 156,795.00	\$ 500,712.00			\$ 657,507.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 156,795.00	\$ 500,712.00	\$ -	\$ -	\$ 657,507.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 271,391.98	\$ 715,488.45			\$ 986,880.43
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,171.48	\$ 3,088.43			\$ 4,259.91
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 8,320.04	\$ 21,934.73			\$ 30,254.77
11	State Receipts: Property Tax Credit	\$ 7,230.26	\$ 19,061.62			\$ 26,291.88
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -			\$ -
14	Local Receipts: Other	\$ 255.24	\$ 399,743.71			\$ 399,998.95
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 445,164.00	\$ 1,660,028.94	\$ -	\$ -	\$ 2,105,192.94
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 277,676.09	\$ 93,364.40			\$ 371,040.49
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 309,495.22			\$ 309,495.22
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -			\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 749,092.50			\$ 749,092.50
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other	\$ 31,822.97	\$ -			\$ 31,822.97
26	Judgments	\$ -	\$ -			\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -			\$ -
28	Transfers Out Other Than Surplus Fees	\$ -	\$ -			\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 309,499.06	\$ 1,151,952.12	\$ -	\$ -	\$ 1,461,451.18
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 135,664.94	\$ 508,076.82	\$ -	\$ -	\$ 643,741.76

**R&P SID Budget Worksheet  
SID # 162**

<u>General Fund</u>	<u>Actual 12-13</u>	<u>Actual 13-14</u>	<u>Actual 14-15</u>	<u>Budget 14-15</u>	<u>Proposed Budget 2015-16</u>
<i>Operating Expenses</i>					
Insurance	3,276.00	3,578.00	2,331.00	4,000.00	<del>4,000.00</del>
Street Maintenance	28,353.00	92,088.28	53,915.99	125,000.00	125,000.00
Street Cleaning	1,080.00	1,080.00	1,080.00	2,500.00	2,500.00
Street Signs	1,423.00	747.23	8,007.50	2,500.00	2,500.00
Sewer Maintenance	-	-	2,755.35	-	2,000.00
Legal Fees	36,095.00	53,685.06	46,104.70	50,000.00	50,000.00
Clerk Fees	-	-	-	500.00	500.00
Electricity	51,000.00	43,932.96	43,988.72	50,000.00	50,000.00
Engineering Fees	24,743.00	29,858.42	33,742.21	35,000.00	35,000.00
Audit Fees	5,185.00	5,648.00	5,350.00	5,500.00	5,500.00
Accounting Fees	371.00	458.50	381.50	500.00	500.00
Ground Maintenance	61,235.00	38,825.41	30,918.93	65,000.00	65,000.00
Snow Removal	966.00	740.00	-	5,000.00	5,000.00
Broker/Agent Fees	-	-	-	-	-
Collection Fee - Co. Treas.	5,870.00	5,432.95	4,156.71	-	-
Miscellaneous	1,685.00	(0.20)	100.00	1,000.00	1,000.00
Publication Costs	968.00	1,601.48	437.96	1,500.00	1,500.00
Interest on Warrants	-	-	-	-	-
<b>Totals</b>	<b>222,250.00</b>	<b>277,676.09</b>	<b>233,270.57</b>	<b>348,000.00</b>	<b>350,000.00</b>
<i>Debt Service: Other</i>					
Outstanding Wts Paid	-	31,822.97	11,048.42	28,222.38	17,173.96
Sinking Fund	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>31,822.97</b>	<b>11,048.42</b>	<b>28,222.38</b>	<b>17,173.96</b>
Improvements	-	-	-	-	-
<b>Bond Fund</b>					
<i>Operating Expenses</i>					
Bond Issue Costs	-	-	-	-	85,665.54
Collection Fee - Co. Treas.	15,475.00	14,323.24	10,958.57	-	-
Broker/Agent Fees	1,250.00	19,523.14	5,735.15	1,250.00	1,250.00
Engineering Fees	-	34,000.41	-	-	-
Legal Fees	-	18,870.22	-	-	-
Interest on Warrants	-	6,647.03	30,688.47	-	2,988.27
Miscellaneous	-	0.36	-	-	-
<b>Totals</b>	<b>16,725.00</b>	<b>93,364.40</b>	<b>47,382.19</b>	<b>1,250.00</b>	<b>89,903.81</b>
<i>Debt Service: Other</i>					
Outstanding Wts Paid	34,825.00	-	-	388,536.02	513,400.33
Sinking Fund	-	-	-	-	-
<b>Totals</b>	<b>34,825.00</b>	<b>-</b>	<b>-</b>	<b>388,536.02</b>	<b>513,400.33</b>
Improvements	-	309,495.22	88,453.19	-	-
Bond Principal & Interest	733,772.00	749,092.50	757,672.50	757,672.50	2,235,505.22

**LOCAL: OTHER RECEIPTS  
R&P SID Budget Worksheet  
SID # 162**

F:\Users\Shared\Excel Data\SID Files\162\2015\SID162BW 2015.xls)Receipts

<u>General Fund</u>	<u>Actual 12-13</u>	<u>Actual 13-14</u>	<u>Actual 14-15</u>	<u>Budget 14-15</u>	<u>Proposed Budget 2015-16</u>
Interest on Taxes	606.00	240.90	259.16	250.00	250.00
Penalty on Taxes	-	14.34	-	-	-
Interest on Investments	-	-	-	-	-
Wts Issued, Not Paid	60,046.00	-	-	-	-
Other Income	-	-	-	-	-
<b>Totals</b>	<b>60,652.00</b>	<b>255.24</b>	<b>259.16</b>	<b>250.00</b>	<b>250.00</b>

**Bond Fund**

Interest on Taxes	1,598.00	635.17	683.32	650.00	650.00
Penalty on Taxes	-	37.80	-	-	-
Interest on Investments	-	-	-	-	-
Interest on Special Assessments	-	-	-	-	-
Special Assessments	-	-	-	-	-
Wts Issued, Not Paid	-	388,536.02	124,876.81	-	-
Proceeds from Bonds	-	-	-	-	2,075,000.00
Other Income	9,844.00	10,534.72	76,610.05	5,000.00	5,000.00
<b>Totals</b>	<b>11,442.00</b>	<b>399,743.71</b>	<b>202,170.18</b>	<b>5,650.00</b>	<b>2,080,650.00</b>

\* - Calculation of Budgeted Interest on Investments:

Approximate #'s for:

Year-end  
Interest Rate

Bond Fund -

- \* 0.10% =

- (round)

**STATE: OTHER RECEIPTS**

<u>General Fund</u>	<u>Actual 12-13</u>	<u>Actual 13-14</u>	<u>Actual 14-15</u>	<u>Budget 14-15</u>	<u>Proposed Budget 2015-16</u>
Homestead Exemption	8,602.00	8,320.04	8,507.32	-	-
<b>Totals</b>	<b>8,602.00</b>	<b>8,320.04</b>	<b>8,507.32</b>	<b>-</b>	<b>-</b>

**Bond Fund**

Homestead Exemption	22,678.00	21,934.73	22,428.38	-	-
<b>Totals</b>	<b>22,678.00</b>	<b>21,934.73</b>	<b>22,428.38</b>	<b>-</b>	<b>-</b>

**EXTRACT OF MINUTES OF MEETING OF BOARD OF  
TRUSTEES OF SANITARY AND IMPROVEMENT DISTRICT  
NO. 162 OF SARPY COUNTY, NEBRASKA OF  
SEPTEMBER 10, 2015 RELATING TO BUDGETARY MATTERS**

Leah Baker, Acting Clerk of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska hereby certifies that the following is an extract of the minutes of the portion of the Trustees' meeting of September 10, 2015 relating to the 2015-2016 budget:

"The Chairman stated that the next item of business on the agenda was review and adoption of the District's budget for 2015-2016. The Attorney distributed to the Trustees copies of the proposed budget as prepared by Ritterbush & Piotrowski, LLP, Accountants for the District, a summary of which was published in the notice of this meeting. A brief review of the budget ensued. Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

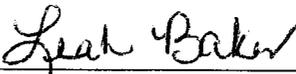
Richard L. Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
Jim Nichols	- Aye
Leah Baker	- Aye

the following resolutions were adopted:

**RESOLVED**, that the budget for 2015-2016, a copy of which is attached to these minutes, calling for general fund tax revenues of \$308,049.00 and bond fund revenues of \$812,129.00, be and hereby is approved and adopted as proposed.

**RESOLVED**, that the Attorney for the District be and hereby is authorized and directed to file copies of the approved budget with the State Auditor and County Board as required by law."

Dated this 10<sup>th</sup> day of September, 2015.

  
\_\_\_\_\_  
Acting Clerk

**SANITARY AND IMPROVEMENT DISTRICT NO. 162  
OF SARPY COUNTY, NEBRASKA**

**Minutes of Special Public Hearing to  
Set Final Tax Request at a Different Amount than the Property Tax  
Request for the Prior Year  
September 10, 2014**

The Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska met on the 10<sup>th</sup> day of September, 2015, at 2:45 o'clock p.m. at Chalco Hills Recreation Area Visitor's Center, 8901 South 154<sup>th</sup> Street, Omaha, Sarpy County, Nebraska for the purpose of conducting a special public hearing to set the final tax request at a different amount than the property tax request for the prior year.

Present were: Chairman Richard L. Hansen, and Trustees Wes Lyons, Jim Nichols and Leah Baker.

Absent: Clerk Nancy Wackerhagen.

Also present: Attorney Larry Forman.

Notice of the special hearing to set the final tax request at a different amount than the property tax request for the prior year was given in advance thereof by publication in The Papillion Times on September 2, 2015, and the Attorney presented proof of publication of said notice, a copy of which is attached to the Minutes of the Budget Hearing preceding this Special Public Hearing. Advance notice was also given to the Board of Trustees and a copy of their acknowledgment of receipt of such notice is attached to the Minutes of the September 10, 2015 Trustee's meeting. Notice was also given to the County Clerk of Sarpy County, Nebraska, per the Certificate of the officers of the District attached to the Minutes of the September 10, 2015 Trustee's meeting. Availability of the agenda was communicated in the advance notice and in the notice to the Board of Trustees and to the County Clerk. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The Chairman stated that the purpose of this hearing was to conduct a special public hearing to set the final tax request at a different amount than the property tax request for the prior year. He stated that Section 77-1601.02, R.R.S. requires the Board to conduct a special public hearing if the property tax request for the upcoming year differs in any degree from the prior year's tax request.

The Attorney presented to the Trustees a copy of the Proof of Publication of Notice of Special Hearing to Set Final Tax Request disclosing the 2014/2015 property tax request, the 2014 tax rate, the 2014/2015 tax rate request as applied to the 2015 valuation figure, the 2015/2016 proposed property tax request, and the proposed 2015 tax rate. A discussion concerning those figures ensued. The Attorney stated that in view of the fact that the property tax request for 2015/2016 is different than the property tax request for 2014/2015, it is necessary for the Board to conduct a special public hearing following which the Board can set the final tax request at a different amount than the prior year's tax request.

A public hearing ensued during which the changes in the property tax request from 2014/2015 to 2015/2016 were discussed.

Thereafter, upon motion duly made, seconded and roll call vote taken in open session convened, the votes being as follows:

Richard L. Hansen	- Aye
Nancy Wackerhagen	- Absent
Wes Lyons	- Aye
Jim Nichols	- Aye
Leah Baker	- Aye

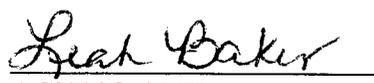
the following resolution was adopted:

**RESOLVED**, that the Board of Trustees of Sanitary and Improvement District No. 162 of Sarpy County, Nebraska, in compliance with Section 77-1601.02 R.R.S. does hereby adopt and approve a 2015/2016 property tax request of \$1,120,178.00.

There being no further business to come before the special public hearing, the same was adjourned.

  
CHAIRMAN

ATTEST:

  
ACTING CLERK

**SHIRLEE R. VAKOC**  
1107 South 93<sup>rd</sup> Avenue  
Omaha, NE 68124  
592-4040

**STATEMENT FOR SERVICES RENDERED**

September 7, 2015

TO: SID#162 Sarpy County  
c/o Larry Forman  
7171 Mercy Rd. Suite 650  
Omaha, NE 68106-2669

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For services rendered .....

Input issued June, July, August warrants; finalize 2014-15 year and take the accountant; download report from Sarpy County Treasurer's website and posting income information from Treasurer for June, July, August; reconcile to current balance and produce P & L reports and/or budget comparison reports and email to members

6.7 Hours @ \$35.00 -----\$ 234.50

7/2/15 Post June warrants .3  
7/3/15 Download Sarpy Treasurer's report and questions for Sue .5  
7/6/15 Finish reconciliation and produce report and email .5  
To accountant with flash drive and documentation per request .5  
8/6/15 Post July warrants .3  
8/7/15 Balance to Report for July; print P & L and email same .6  
8/27/15 Post August warrants .3  
9/1/15 Receive and compile and post new budget 1.0  
9/4/15 Compiling and downloading August Treasurer's report; reconcile month of July and August with help from Sue at Treasurer's office due to activity on Bond Fund; conferring w/accountant re questions and finalizing a report for July and August activity 2.3  
9/7/15 Finalizing and producing reports to email .4

*pd 9-10-15  
# 5917*

**Hillman Forman**

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**From:** Rick Hansen [rickwood@cox.net]  
**Sent:** Friday, September 04, 2015 3:18 PM  
**To:** Larry Forman  
**Subject:** Invoice 10326  
**Importance:** High

Larry, I have an invoice from Signature Advertising & Display , Inc. for the replacement No Trespassing signs.  
The amount is \$ 178.69.

I will bring the invoice to our next meeting

Rick Hansen

SID 162

*pd 9-10-15  
#5978*



Royal Lawns Inc.  
 2101 N. River Road  
 Waterloo, NE. 68069

# Invoice

Date	Invoice #
6/28/2015	2300

**Bill To**

Rick Hansen  
 (S.I.D. Chairman)  
 15831 Josephine St.  
 Omaha Ne. 68136

P.O. No.	Terms	Due Date	Account #	Project
	Due on receipt	6/28/2015	sid162	

Description	Serviced	Rate	Amount
Mowing & Trimming	6/5/2015	1,095.00	1,095.00
Mowing & Trimming	6/12/2015	1,095.00	1,095.00
Mowing & Trimming	6/19/2015	1,095.00	1,095.00
Mowing & Trimming	6/26/2015	1,095.00	1,095.00
Mowing & Trimming	7/3/2015	1,095.00	1,095.00
Empty Trash cans	6/5/2015	60.00	60.00
Empty Trash cans	6/12/2015	60.00	60.00
Empty Trash cans	6/19/2015	60.00	60.00
Empty Trash cans	6/26/2015	60.00	60.00
Empty Trash cans	7/3/2015	60.00	60.00
pick up trash out of stilling and beehive inlets at Gertrude, and Harrison Streets	6/5/2015	25.00	25.00
pick up trash out of stilling and beehive inlets at Gertrude, and Harrison Streets	6/12/2015	25.00	25.00
pick up trash out of stilling and beehive inlets at Gertrude, and Harrison Streets	6/19/2015	25.00	25.00
pick up trash out of stilling and beehive inlets at Gertrude, and Harrison Streets	6/26/2015	25.00	25.00
pick up trash out of stilling and beehive inlets at Gertrude, and Harrison Streets	7/3/2015	25.00	25.00
Spraying of Thistles hourly 3 hr	6/8/2015	135.00	135.00
Removal of Graffiti per hour 2 hr	6/26/2015	65.00	65.00

*pd 9-10-15  
 \$51,000.00  
 #5979  
 due \$1,100.00*

Phone #	E-mail
(402)312-8912	ryan@royallawns.omhcoxmail.com

<b>Total</b>	\$6,100.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$6,100.00



\*\*\* INVOICE \*\*\*

SID No. 162
Millard Park Subdivision
c/o Larry Forman
7171 Mercy Road Suite 650
Omaha, NE 68105

DATE : 8/31/2015
CLIENT NO. : 7241
INVOICE NO. : 703510-36

Progress billing for professional engineering services for the Millard Park General Services as per agreement; from 06/16/15 through 08/15/15.

Table with 4 columns: Description, CURRENT HOURS, RATE, CURRENT PERIOD. Rows include Board Meetings, Misc. Tasks, Paving Repair 2015, and Storm Inlet Sinkholes. Total Current Amount Due is \$7,750.74.

Handwritten note: pd 9-10-15 # 5981 + 5982

# HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650  
Omaha, Nebraska 68106-2669  
(402) 397-8051  
Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 1

BILLING DATE: 09/04/15

ACCT NO.: LRF-162-001

RE: General

PREVIOUS BALANCE: \$6,156.73

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	AMOUNT
08/03/15	Conf. Ryan Costanza re overpayment; revise minutes and summary for July, assemble documents for newsletter; call to Copycat successor; calls for price quotes from printers	LRF	2.00	300.00
08/03/15	Review e-mail from Traci of BNSF; message to Traci; conf. Traci; conf. Firespring (successor to Copycat)	LRF	0.80	120.00
08/05/15	Review e-mail from Traci at BNSF; assemble newsletter; memo to printer re newsletter	LRF	1.20	180.00
08/05/15	Prepare meeting notice and cover letter to paper; notices to trustees, accountant, county clerk and engineer; review e-mail from chairman; prepare warrants for Royal Lawns and cover letter to chairman	LRF	1.70	255.00
08/07/15	Proof and pay publication notice; review letter, easement copy and check from BNSF; letter and check to county treasurer; memo and copy of documents to trustees and engineer; review Vakoc July report	LRF	1.50	225.00
08/10/15	Review E & O renewed policy and prepare warrant in payment; conf. clerk re tree work; warrant and cover letter to Hughes Tree Service; assemble July proceedings; cover letter and set of proceedings to bond house; letters and copies of proceedings to accountant and county clerk; conf. clerk re ballot questions; tax form and cover letter to bond house; assemble candidate applications for '13 and '15	LRF	3.30	495.00
08/11/15	Review printing bids; e-mail newsletter to printer with memo	LRF	0.70	105.00

# HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650  
 Omaha, Nebraska 68106-2669  
 (402) 397-8051  
 Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 2  
 BILLING DATE: 09/04/15  
 ACCT NO.: LRF-162-001

08/13/15	Review and file updated insurance certificate for Alspach TUP; prepare agenda, receipts of notice, warrants, warrant list, assemble meeting files	LRF	1.90	285.00
08/17/15	Receive and file BNSF check receipt	LRF	0.20	30.00
08/19/15	Coordinate retrieval of newsletters; preparation and affixing of mailing labels; prepare bulk mail form and check; deliver newsletter to bulk mail unit	LRF	2.50	375.00
08/20/15	Review meeting file; attend trustees meeting	LRF	3.00	450.00
08/25/15	Conf. accountant re status of budget publication form; letter to accountant re pending claims and status of payment; prepare meeting notice for budget hearings and cover letter to paper; notices to county, trustees and engineer	LRF	1.70	255.00
08/28/15	Warrants and cover letter to 3 creditors; prepare agenda/certificate, officer's certificate, minutes of August meeting, cover letter to chairman	LRF	3.10	465.00
08/31/15	Review and revise August meeting minutes; proof and pay budget meeting notice	LRF	1.00	150.00
<b>Total of New Services:</b>			<b>24.60</b>	<b>3,690.00</b>

DATE	EXPENSE	AMOUNT
08/04/15	Fed Ex - overnight mail to BNSF	33.85
08/07/15	Omaha World Herald - publication of meeting notice	12.30
08/18/15	Western Graphics - newsletter	367.01
08/18/15	USPS - postage for newsletter	172.97
08/31/15	Mileage	13.20
08/31/15	Omaha World Herald - publication of budget notice	38.54

**Total of New Expenses: 637.87**

DATE	PAYMENT	AMOUNT
09/04/15		6,156.73

**Total of New Payments: 6,156.73**

# HILLMAN, FORMAN, CHILDERS & McCORMACK

7171 Mercy Road, Suite 650  
Omaha, Nebraska 68106-2669  
(402) 397-8051  
Tax ID #47-0648847

Sanitary and Improvement District No 162 of Sarpy Count

PAGE 3  
BILLING DATE: 09/04/15  
ACCT NO.: LRF-162-001

## ACCOUNT SUMMARY

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PREVIOUS BALANCE:	\$6,156.73
NEW SERVICES:	\$3,690.00
NEW EXPENSES:	\$637.87
NEW PAYMENTS:	\$6,156.73
TOT. CURRENT PERIOD:	\$4,327.87
CURRENT BALANCE:	\$4,327.87

*pd 9-10-15  
# 5983*