

**Sanitary ad Improvement District No. 209  
Of Sarpy County, Nebraska**

**Minutes of the Meeting of the Board of Trustees  
September 8, 2016**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 209 of Sarpy County, Nebraska was held on September 8, 2016 at 7:00 p.m. at 1205 Joy Street, Papillion, Nebraska.

Present: Chairman Gerald Quick, Clerk Richard Hickman and Trustees Greg Classen, Michael Moritz and Harlan Metschke. Jeff Paesl of Lutz & Company was also present.

Notice of the meeting was given in advance by publication in the Papillion Times on Wednesday, August 31, 2016 and proof of said notice is attached to these minutes. All proceedings, hereafter shown, were taken while the meeting was open to the public.

Chairman Quick stated that, in compliance with the Nebraska Open Meeting Act, a current copy of that Act was available for review on the table at which the Board members were seated.

Chairman Quick then addressed the minutes of the December 21, 2015 meeting. Richard Hickman made a motion, seconded by Michael Moritz, to approve those minutes.

Gerald Quick	Aye
Richard Hickman	Aye
Greg Classen	Aye
Michael Moritz	Aye
Harlan Metschke	Aye

Motion Carried.

The Board of Trustees next discussed the submission of a request to the state auditor for an audit waiver for SID No, 209 of Sarpy County.

This district was formed on July 16, 1999 to develop a small residential area in Papillion. The district has completed audits in the past due to the issuance of bonds and original construction cost of approximately \$1,100,000 for streets, sewers and power. Over the years the annual expenditures for the district have been low due to the limited activity and the overall size of the district – total lot residential count of 34 and 1 outlot. As of June 30, 2016 a total of \$615,000 remains outstanding in bonds.

For the Budget year ended June 30, 2016 the district incurred expenses totaling \$8,539 in the general fund and \$520 in the bond fund. In addition to the above the district continues to service its debt incurring \$8,139 in the general fund and \$59,370 in the bond fund. The proposed budgets for 2016/2017 reflect similar amounts.

Due to the very low expenditures incurred for the year ended June 30, 2016, the district is seeking the approval of the audit waiver. The waiver has been approved by the fiscal agent as the size of the outstanding indebtedness will not require an audit report to be filed. The district's board is limiting the amount of taxpayer dollars spent and an audit waiver would assist the SID in controlling its costs.

After discussion a motion was made by Michael Moritz, seconded by Greg Classen, to request the audit waiver for SID No. 209 from the State Auditor.

Gerald Quick	Aye
Richard Hickman	Aye
Greg Classen	Aye
Michael Moritz	Aye
Harlan Metschke	Aye

Motion Carried.

### **Budget Hearing**

Jeff Paesl of Lutz & Company then explained rationale for the proposed 2016-2017 SID No.209 budget. He explained the financial history of the SID and stated that the SID is in good financial shape.

After discussion, a motion was made by Richard Hickman, seconded by Michael Moritz, to pass the following resolution.

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Sanitary and Improvement District #209 of Sarpy County (District) passes by a majority vote a resolution or ordinance setting the tax request as a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the District that the property tax request for the current year will be the same amount as the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the District, by a majority vote, resolves that:

1. The 2016-2017 property tax request be set at \$.35 per \$100 of valuation for the General Fund and \$.52 per \$100 of valuation for the Bond Fund.
2. A copy of this resolution be certified and forwarded to the County Clerk on or before September 20, 2016.

Gerald Quick	Aye
Richard Hickman	Aye
Greg Classen	Aye
Michael Moritz	Aye
Harlan Metschke	Aye

Motion Carried.

Clerk Richard Hickman handed out a listing of SID No. 209 warrants No. 574 to 582 issued out of the General Fund as follows:

574	Ralston Insurance Agency	120.00
575	City of Papillion	160.00
576	Bankers Trust	500.00
577	McKay Landscaping, Lighting	244.00
578	OPPD	2,000.00
579	Chastain Otis Insurance	831.00
580	Lutz & Company, PC	2,350.00
581	Harlan Metschke, meeting notice reim,	42.64
582	Michael Moritz, Landscaping reim.	1,357,56

Richard Hickman made a motion, seconded by Michael Moritz, to pay warrants 574 through 582.

Gerald Quick	Aye
Richard Hickman	Aye
Greg Classen	Aye
Michael Moritz	Aye
Harlan Metschke	Aye

Motion Carried.

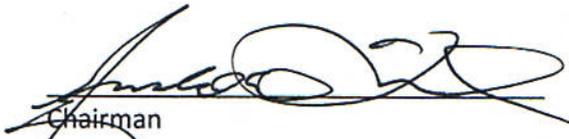
Gerald Quick noted that the water shutoff valve on the sidewalk northwest of the intersection of Elaine Street and Margaret Circle was again about an inch above the sidewalk. Although the shutoff had been lowered, Harlan Metschke would again contact Earl Risser and have him lower it again.

The stop sign at the south entrance to the SID still needed to be straightened. Greg Classen agreed to do that.

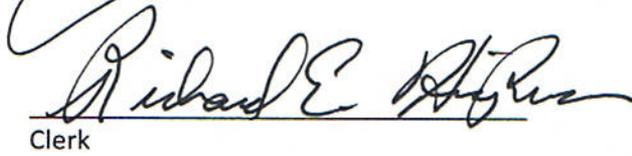
Gerald Quick noted that a crack has developed in the road in the cul-de-sac of Margaret Circle. After discussion of a solution, he will address it with an appropriate crack filler.

The appearance of the two entrances to the Riverchase SID were discussed. Mike Moritz explained what Tree, Shrubs & More had done to date. He would check to see that all items have been completed.

Unless an additional meeting is necessary, the next meeting will be held in early September, 2017 at 1301 Joy Street. The actual date will be determined in early August after attendance availability is established. The meeting was adjourned at 8:05 p.m.

  
Chairman

9/16/2016  
Date

  
Clerk

9/16/2016  
Date

**2016-2017  
STATE OF NEBRASKA  
SID BUDGET FORM**

SID # 209

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:

\$	38,722.47	Property Taxes for Non-Bonds
\$	57,530.53	Principal and Interest on Bonds
\$	96,253.00	<b>Total Personal and Real Property Tax Required</b>

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

\$	615,000.00	Principal
\$	246,058.00	Interest
\$	861,058.00	<b>Total Bonded Indebtedness</b>

\$ 11,063,563 **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  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?

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  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](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto: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 # 209 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	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 88,633.00	\$ 70,356.00	\$ 102,319.00
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	\$ 88,633.00	\$ 70,356.00	\$ 102,319.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 92,481.00	\$ 92,021.00	\$ 93,366.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 205.00	\$ 338.00	\$ 250.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 2,380.00	\$ 3,308.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 10,282.00	\$ 12,864.00	\$ 10,800.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ 47,000.00
17	<b>Total Resources Available</b> (Lines 5 thru 16)	\$ 193,981.00	\$ 178,887.00	\$ 253,735.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 11,601.00	\$ 9,059.00	\$ 10,800.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 60,240.00	\$ 59,370.00	\$ 58,380.00
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	\$ 51,784.00	\$ 8,139.00	\$ 10,800.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ 47,000.00
29	<b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)	\$ 123,625.00	\$ 76,568.00	\$ 126,980.00
30	<b>Balance Forward/Cash Reserve</b> (Line 17 - Line 29)	\$ 70,356.00	\$ 102,319.00	\$ 126,755.00
31	Cash Reserve Percentage			158%

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 93,366.00
	County Treasurer's Commission at 2% of Line 6	\$ 1,867.32
	Delinquent Tax Allowance	\$ 1,019.68
	<b>Total Property Tax Requirement</b>	\$ 96,253.00

## SID # 209 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	\$ 38,722.47
Bond Fund	\$ 57,530.53
<b>Total Tax Request</b>	<b>** \$ 96,253.00</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
Bond Fund	\$ 98,947.00
<b>Total Special Reserve Funds</b>	<b>\$ 98,947.00</b>
<b>Total Cash Reserve</b>	<b>\$ 126,755.00</b>
<b>Remaining Cash Reserve</b>	<b>\$ 27,808.00</b>
<b>Remaining Cash Reserve %</b>	<b>0.347686922</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>Richard Hickman - Clerk</b>
ADDRESS	<b>1205 Joy Street</b>
CITY & ZIP CODE	<b>Papillion, 68046</b>
TELEPHONE	<b>402-331-3119</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Gerald Quick	Richard Hickman	Mark F. Duren
TITLE /FIRM NAME	Chairperson	Clerk	Lutz & Company, P.C.
TELEPHONE	402-397-8051	402-331-3119	402-496-8800
EMAIL ADDRESS			<a href="mailto:mduren@lutz.us">mduren@lutz.us</a>

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 # 209 in Sarpy County  
**2016-2017 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	96,253.00
Motor Vehicle Pro-Rate	(2) \$	250.00
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)
<b>LESS:</b> Amount Spent During 2015-2016	\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	- (7)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9) \$	<b>96,503.00</b>
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**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	_____ (10)
<b>LESS:</b> 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) \$ 57,530.53
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>	(19) \$	<b>57,530.53</b>
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<b>TOTAL RESTRICTED FUNDS</b>		
<b>For Lid Computation (To Line 9 of the Lid Computation Form)</b>	\$	<b>38,972.47</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 # 209 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

111,410.96  
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)

$$\frac{32,294.00}{2016 \text{ Growth per Assessor}} \div \frac{10,950,005.00}{2015 \text{ Valuation}} = \frac{0.29}{\text{Multiply times 100 To get \%}} \%$$

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

- %

(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

%

(5)

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

SID # 209 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>2,785.27</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>114,196.23</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>38,972.47</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>75,223.76</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.

2016-2017 Levy Limit Form  
Sanitary and Improvement Districts

**SID # 209 in Sarpy County**

Total Personal and Real Property Tax Request		\$ <u>96,253.00</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>57,530.53</u> ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ ) (D)	
Total Exclusions		( \$ <u>57,530.53</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 38,722.47</u> (3)
Valuation (Per the County Assessor)		<u>\$ 11,063,563.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.350000</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.**



**SID #209 of Sarpy County**

**2015/2016 Valuations - Final** 10,950,005

**2015/2016 Levy**

General Fund 0.004000

Bond Fund 0.005200

Total Levy 0.0092

**2015/2016 Estimated Taxes**

General Fund 43,800.02

Bond Fund 56,940.03

100,740.05

**2016/2017 Valuations - Final** 11,063,563

**2016/2017 Levy**

General Fund 0.003500

Bond Fund 0.005200

Total Levy 0.0087

**2016/2017 Estimated Taxes**

General Fund 38,722.47

Bond Fund 57,530.53

96,253.00

**2016/2017 GROWTH** 32,294

**2016/2017 GROWTH ALLOCATION** 0.29%

LESS: BASE LIMITATION 2.50%

ALLOWABLE GROWTH LESS BASE -2.21%

Sanitary and Improvement District # 209  
 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 8<sup>th</sup> day of September 2016, at 7 o'clock P.M. at 1205 Joy St, Papillion 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
2014-2015 Actual Disbursements & Transfers	\$ 123,625.00
2015-2016 Actual Disbursements & Transfers	\$ 76,568.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 126,980.00
2016-2017 Necessary Cash Reserve	\$ 126,755.00
2016-2017 Total Resources Available	\$ 253,735.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 96,253.00
Unused Budget Authority Created For Next Year	\$ 75,223.76

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 38,722.47
Personal and Real Property Tax Required for Bonds	\$ 57,530.53

**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 8<sup>th</sup> day of September 2016, at 7 o'clock P.M. at 1205 Joy St, Papillion 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.

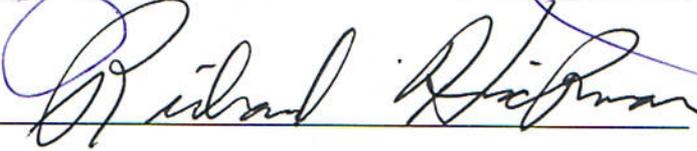
2015-2016 Property Tax Request	\$ 100,740.05
2015 Tax Rate	0.920000
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.910557
2016-2017 Proposed Property Tax Request	\$ 96,253.00
Proposed 2016 Tax Rate	0.870000

Cut Off Here Before Sending To Printer



ACKNOWLEDGMENT OF ADVANCED NOTICE OF SEPTEMBER 8, 2016 SID 209 MEETING

  
\_\_\_\_\_ Gerald Quick

  
\_\_\_\_\_ Richard Hickman

  
\_\_\_\_\_ Michael Moritz

  
\_\_\_\_\_ Greg Classen

  
\_\_\_\_\_ Harlan Metschke