

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES  
OF SANITARY AND IMPROVEMENT DISTRICT NO. 254  
SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 254 of Sarpy County, Nebraska, was convened in open public session at 11718 Nicholas Street, Omaha, Nebraska, at 10:15 A.M. on October 14, 2015. Present were: Frank R. Krejci, Robert Krejci and Marilyn Ellingson. Also present was James E. Lang, Counsel for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Papillion, Nebraska, on October 7, 2015, 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 Chairman 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 Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman stated that the Board should now vote on the proposed budget.

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

**BE IT RESOLVED**, that the proposed budget statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the budget of this District.

**BE IT FURTHER RESOLVED**, that the Clerk be and is hereby authorized and directed to file copies of the adopted budget statement with the County Clerk of Sarpy County, Nebraska, and with the auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discussion, and upon motion being duly made 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. 254 of Sarpy County, Nebraska, has given the proper five day published notice of hearing on the proposed budget.

1. That a levy of .400000 cents to the General Fund, and .500000 cents to the Sinking Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy total \$2,348.32 to the General Fund and \$1,673.18 to the Sinking Fund, for a total levy and tax of .900000 cents for each \$100 of actual valuation and \$4,021.50 in property taxes.

2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2015.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2015.

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

**BE IT RESOLVED**, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2015 and to so indicate on the District's budget document.

The Chairman stated that the District needs to ratify the issuance of warrant numbers 88 through 90.

After full discussion and upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**RESOLVED**, that the Board of Trustees hereby ratifies the issuance of warrant numbers 88 through 90 of the District set out as follows:

88G	655.00	Awerkamp, Goodnight, Schwaller & Nelson, P.C.
89G	500.00	Bankers Trust Company
90C	500.00	Bankers Trust Company

The Board discussed matters relative to the operation of the District.

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

  
\_\_\_\_\_  
Frank R. Krejci, Chairman

  
\_\_\_\_\_  
Robert F. Krejci, Clerk

  
\_\_\_\_\_  
Marilyn Ellingson, Trustee

**ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF HEARING**

The undersigned Trustees of Sanitary and Improvement District No. 254 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 10:15 a.m., at 11718 Nicholas Street, Suite 101, Omaha, Nebraska.

Dated this 14<sup>th</sup> day of October, 2015.

  
Frank R. Krejci, Chairman

  
Robert F. Krejci, Clerk

  
Marilyn Ellingson, Trustee

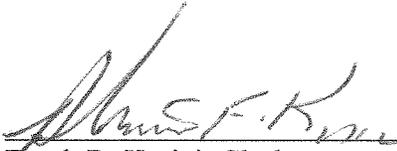


**CERTIFICATE OF NOTICE**

STATE OF NEBRASKA    )  
                                  )  
COUNTY OF SARPY     )

I hereby certify that I am the duly qualified and acting Clerk of Sanitary and Improvement District No. 254 of Sarpy County, Nebraska, and that not less than seven (7) days prior to the date set for this meeting of the Board of Trustees of this District, a notice was sent to the Clerk of Sarpy County, Papillion, Nebraska, the municipality or county whose zoning jurisdiction this District is located, notifying said Clerk of this meeting.

Dated this 14<sup>th</sup> day of October, 2015.

  
\_\_\_\_\_  
Frank R. Krejci, Clerk

## CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 254 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 and 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 14<sup>th</sup> day of October, 2015.

  
\_\_\_\_\_  
Frank R. Krejci, Chairman

  
\_\_\_\_\_  
Robert F. Krejci, Clerk



**Awerkamp, Goodnight, Schwaller & Nelson, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

17007 Marcy Street - Suite One

Omaha, Nebraska 68118-3122

THOMAS J. SCHWALLER, CPA  
CONRAD NELSON, CPA  
JOHN R. PRIBRAMSKY, CPA  
DANIEL R. GILG, CPA, CFP®

Telephone: (402) 334-9011

(402) 334-9111

FAX: (402) 334-9112

J. DOUGLAS GOODNIGHT

(1936 - 2006)

ACCOUNTANTS' COMPILATION REPORT

Board of Trustees

Sanitary and Improvement District No. 254

Sarpy County, Nebraska

We have compiled the receipts, expenditures and budgeted receipts and expenditures for Sanitary and Improvement District No. 254 of Sarpy County, Nebraska for the periods ended June 30, 2014 through June 30, 2016, included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with requirements of the Nebraska State Auditor of Public Accountants. Furthermore, there are usually differences between the budgetary information and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management is responsible for the preparation of fair presentation of the financial statements in accordance with the modified cash basis of accounting used by the District for budget purposes and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Our responsibility is to conduct the compilation in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and underlying assumptions required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's receipts and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Awerkamp, Goodnight, Schwaller & Nelson, P.C.*

Omaha, Nebraska  
September 30, 2015

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

**SID # 254**

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:

\$	2,348.32
\$	1,673.18
\$	4,021.50

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

\$	314,931.61
\$	-
\$	314,931.61

\$ 587,080  
(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, 2014 through June 30, 2015?  
 YES       NO  
 If YES, Please submit *Interlocal Agreement Report* by December 31, 2015.

**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.

**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

**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)

SID # 254 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	\$ 4,493.36	\$ 7,472.28	\$ 10,682.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 4,493.36	\$ 7,472.28	\$ 10,682.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 2,954.17	\$ 3,159.36	\$ 3,981.68
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 12.28	\$ 7.38	\$ -
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 71.56	\$ 89.36	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 1,695.00	\$ 1,795.00	\$ 1,655.00
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>	\$ 9,226.37	\$ 12,523.38	\$ 16,318.68
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 1,754.09	\$ 1,841.38	\$ 1,655.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ 13,000.00
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>	\$ 1,754.09	\$ 1,841.38	\$ 14,655.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 7,472.28	\$ 10,682.00	\$ 1,663.68
31	Cash Reserve Percentage			11%
<b>PROPERTY TAX RECAP</b>				
		Tax from Line 6	\$	3,981.68
		County Treasurer's Commission at 1% of Line 6	\$	39.82
		Delinquent Tax Allowance	\$	-
		<b>Total Property Tax Requirement</b>	\$	<b>4,021.50</b>

**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	\$ 2,348.32
Bond Fund	\$ 1,673.18
<b>Total Tax Request</b>	<b>** \$ 4,021.50</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>	\$ -
Total Cash Reserve	\$ 1,663.68
Remaining Cash Reserve	\$ 1,663.68
Remaining Cash Reserve %	0.11352303

**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 #254  
 ADDRESS 11718 Nicholas Street  
 CITY & ZIP CODE Omaha, NE 68154  
 TELEPHONE (402) 330-1900  
 WEBSITE \_\_\_\_\_

### BOARD CHAIRPERSON

NAME	FRANK KREJCI
TITLE / FIRM NAME	Chairman
TELEPHONE	(402) 330-1900
EMAIL ADDRESS	_____

CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
Robert Krejci	Thomas J. Schwaller, CPA
Clerk	Awerkamp, Goodnight, Schwaller & Nelsc
(402) 330-1900	(402) 334-9111
_____	toms@agsn.com

For Questions on this form, who should we contact (please v 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 # 254 in Sarpy County  
**2015-2016 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	4,021.50
Motor Vehicle Pro-Rate	(2) \$	-
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))	\$	-
<b>LESS:</b> Amount Spent During 2014-2015	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	-
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>\$ 4,021.50</b>
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**LC-3 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)	\$ 1,673.18
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>\$ 1,673.18</b>
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<b>TOTAL RESTRICTED FUNDS          For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19</i>	<b>\$ 2,348.32</b>
--	--------------------

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

**SID # 254 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 3,851.49  
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)

Calculated 2014-2015 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)

$$\frac{\text{2015 Growth per Assessor}}{\text{2014 Valuation}} = \frac{\text{Multiply times}}{\text{100 To get \%}} \%$$

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

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

**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 # 254 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>96.29</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>3,947.78</u> (8)
<b>Less:</b> Restricted Funds from Lid Supporting Schedule	<u>2,348.32</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>1,599.46</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 # 254 in Sarpy County**

Total Personal and Real Property Tax Request		\$	<u>4,021.50</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 <b>July 1, 1998</b>	( _____ )		
	(B)		
Bonded Indebtedness	( \$ <u>1,673.18</u> )		
	(C)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( _____ )		
	(D)		
Total Exclusions		( \$	<u>1,673.18</u> )
			(2)
Personal and Real Property Tax Request subject to Levy Limit		\$	<u>2,348.32</u>
			(3)
Valuation (Per the County Assessor)		\$	<u>587,080.00</u>
			(4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]			<u>0.400000</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.**

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)

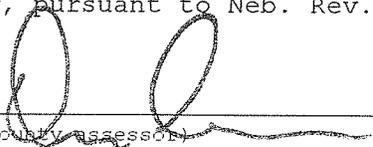
TO : SID 254

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 254	MISC-DISTRICT	0	587,080

\*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

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES  
OF SANITARY AND IMPROVEMENT DISTRICT NO. 254  
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 254 of Sarpy County, Nebraska, was convened in open public session at 11718 Nicholas Street, Suite 101, Omaha, Nebraska, at 10:00 A.M. on October 14, 2015. Present were: Frank R. Krejci, Robert F. Krejci, Gail Krejci and Marilyn Ellingson. Also present were James E. Lang, Counsel for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Sarpy County, Nebraska, on October 9, 2015, 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 Chairman 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 2015-2016 fiscal year different than the property tax request for the 2014-2015 fiscal year.

The Chairman explained that the property tax request for the 2014-2015 fiscal year budget was \$3,452.03, and based upon the 2014 property valuation of \$383,559.00, the 2014-2015 fiscal year budget tax rate was .900000. The Chairman explained that based upon the 2015 property tax valuation of \$587,080.00 the property tax request for the 2014-2015 fiscal year budget of \$3,452.03 would equal a property tax rate of .588000 needed to fund the 2014-2015 fiscal year property tax request based upon the property valuation for 2015-2016. The Chairman 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 full discussion, and upon motion being duly made, with all Trustees voting in favor of said motion, and no one voting against said motion, the following resolution was adopted:

**BE IT RESOLVED**, by the Board of Trustees of Sanitary & Improvement District No. 254 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. 254 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 2015-2016 in the amount of \$2,348.32 in the General Fund which results in a General Fund tax levy of .400000 per \$100 of actual valuation and \$1,673.18 in the Bond (Sinking) Fund which results in a tax levy of .500000 per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of .900000 for each \$100 of actual valuation and \$4,021.50 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT  
NO. 254 OF SARPY COUNTY, NEBRASKA

By: Robert Krejci, Clerk



**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES  
OF SANITARY AND IMPROVEMENT DISTRICT NO. 254  
SARPY COUNTY, NEBRASKA**

A meeting of the Board of Trustees of Sanitary and Improvement District No. 254 of Sarpy County, Nebraska, was convened in open public session at 11718 Nicholas Street, Omaha, Nebraska, at 10:15 A.M. on October 14, 2015. Present were: Frank R. Krejci, Robert Krejci and Marilyn Ellingson. Also present was James E. Lang, Counsel for the District. Notice of the meeting was given in advance thereof by publication in The Papillion Times, of Papillion, Nebraska, on October 7, 2015, 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 Chairman 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 Chairman announced that this was the time and place set for the Public Hearing on the proposed Budget Statement of the District. The Clerk presented Proof of Publication of Notice of this hearing and the budget summary, which was ordered attached to these minutes.

No person appeared to present support, opposition, criticism, suggestions or observations relating to the proposed budget and tax levy.

The Chairman stated that the Board should now vote on the proposed budget.

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

**BE IT RESOLVED**, that the proposed budget statement for this District, which is set forth in full in the minutes of this meeting be, and hereby is, adopted as the budget of this District.

**BE IT FURTHER RESOLVED**, that the Clerk be and is hereby authorized and directed to file copies of the adopted budget statement with the County Clerk of Sarpy County, Nebraska, and with the auditor of Public Accounts of the State of Nebraska.

The Chairman then stated that, the Budget for the District having been adopted, it would be appropriate at this time to levy a tax in accordance with the Budget Statement.

After a full discussion, and upon motion being duly made 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. 254 of Sarpy County, Nebraska, has given the proper five day published notice of hearing on the proposed budget.

1. That a levy of .400000 cents to the General Fund, and .500000 cents to the Sinking Fund for each \$100.00 of actual valuation shall be made upon all taxable property within the District, except intangible property, which levy total \$2,348.32 to the General Fund and \$1,673.18 to the Sinking Fund, for a total levy and tax of .900000 cents for each \$100 of actual valuation and \$4,021.50 in property taxes.

2. That the Clerk of the District is hereby directed to certify said levy to the County Clerk of Sarpy County, Nebraska, and to file a copy of such certification with the Auditor of Public Accounts of the State of Nebraska on or before September 20, 2015.

The Chairman then stated that the Board should now pass a resolution waiving the requirement of the audit for the fiscal year ending June 30, 2015.

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

**BE IT RESOLVED**, by the Board of Trustees hereby finds that it is in the best interest of the District to waive the requirement of preparing an audit for the District for the fiscal year ending June 30, 2015 and to so indicate on the District's budget document.

The Chairman stated that the District needs to ratify the issuance of warrant numbers 88 through 90.

After full discussion and upon motion being duly made and seconded with all Trustees present voting "aye" and with no Trustees voting "no", the following Resolution was adopted:

**RESOLVED**, that the Board of Trustees hereby ratifies the issuance of warrant numbers 88 through 90 of the District set out as follows:

88G	655.00	Awerkamp, Goodnight, Schwaller & Nelson, P.C.
89G	500.00	Bankers Trust Company
90C	500.00	Bankers Trust Company

The Board discussed matters relative to the operation of the District.