

**MINUTES OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
OF SANITARY AND IMPROVEMENT DISTRICT NO. 269
SARPY COUNTY, NEBRASKA**

A special meeting of the Board of Trustees of Sanitary and Improvement District No. 269 of Sarpy County, Nebraska, was convened in open public session at 2605 Hummingbird Circle, Bellevue, Sarpy County, Nebraska, at 6:30 p.m. on September 14, 2014. Present were: Trenton Kerger, Mark Johnson, and Steven Wilson. Absent were Jill Hart and Jason Welch. Also present was Robert F. Peterson, counsel for the District. Notice of the meeting was given in advance thereof by publication in The Bellevue Leader, of Sarpy County, Nebraska, on September 3, 2014, a copy of the Proof of Publication being attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Trustees and a copy of their Acknowledgment of Receipt of Notice of Meeting is attached to these minutes. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

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

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

The 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 2014-2015 fiscal year different than the property tax request for the 2013-2014 fiscal year.

The Chairman explained that the property tax request for the 2013-2014 fiscal year budget was \$53,239.68, and based upon the 2013-2014 property valuation of \$6,190,600.00, the 2013-2014 fiscal year budget tax rate was 86¢ per hundred dollars of valuation. The Chairman explained that based upon the 2014-2015 property tax valuation of \$6,292,311.00, the property tax request for the 2013-2014 fiscal year budget of \$53,239.68 would equal a property tax rate of 84.6107¢ needed to fund the 2013-2014 fiscal year property tax request based upon the property valuation for 2014-2015. 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 a full discussion and upon a motion being duly made and seconded, with everyone voting "aye" and no one voting "no", the following resolution was adopted:

BE IT RESOLVED, by the Board of Trustees of Sanitary & Improvement District No. 269 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. 269 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 2014-2015 in the amount of \$25,169.24 in the General Fund which results in a General Fund tax levy of 40¢ per \$100 of actual valuation and \$28,944.63 in the Bond (Sinking) Fund which results in a tax levy of 46¢ per \$100 of actual valuation in the Bond (Sinking) Fund, for a total levy and tax of 86¢ for each \$100 of actual valuation and \$54,113.87 in property taxes which is an amount and levy different than the prior year's tax request.

SANITARY & IMPROVEMENT DISTRICT
NO. 269 OF SARPY COUNTY, NEBRASKA

By: Trenton Kerger, Clerk

2014-2015
STATE OF NEBRASKA
SID BUDGET FORM

SID # 269

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Sarpy County

This budget is for the Period JULY 1, 2014 through JUNE 30, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using Website: http://www.auditors.nebraska.gov/	
2. County Board (SEC. 13-508), C/O County Clerk	

The Undersigned Clerk/Board Member Hereby Certifies:

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

\$ 25,169.24	Property Taxes for Non-Bonds
\$ 28,944.63	Principal and Interest on Bonds
\$ 54,113.87	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2014

\$ 335,000.00	Principal
\$ 142,610.00	Interest
\$ 477,610.00	Total Bonded Indebtedness

Total Certified Valuation (All Counties)
 (Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER: _____

Signature: *Deanna Haefner*

Printed Name: Trenton Kerger

Mailing Address: 2605 Hummingbird Circle

City, Zip: Bellevue, NE 68123

Phone Number: 402-932-4833

E-Mail Address: tkerger@cox.net

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, LC-3 and Levy Limit DO NOT APPLY
 NO
 Date SID was formed: April 13, 2005

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, 2013 through June 30, 2014?
 YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2014.

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, 2013 through June 30, 2014?
 YES NO

If YES, Please submit Trade Name Report by December 31, 2014.

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance			
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 37,218.00	\$ 39,192.00	\$ 26,544.00
6	Personal and Real Property Taxes (Columns 1 and 2-See Preparation Guidelines)	\$ 37,218.00	\$ 39,192.00	\$ 26,544.00
7	Federal Receipts	\$ 53,791.00	\$ 48,851.00	\$ 53,052.82
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ 97.00	\$ 211.00	\$ 200.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ 1,479.00	\$ 1,351.00	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
15	Transfers In Of Surplus Fees	\$ 23,041.00	\$ 349,179.00	\$ 15,629.00
16	Transfer In Other Than Surplus Fees (Should agree to Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 115,626.00	\$ 438,784.00	\$ 95,425.82
18	Disbursements & Transfers:			
19	Operating Expenses	\$ -	\$ -	\$ -
20	Capital Improvements (Real Property/Improvements)	\$ 24,602.00	\$ 34,797.00	\$ 18,203.00
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)	\$ 30,525.00	\$ 351,358.00	\$ 21,180.00
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other			
26	Judgments	\$ 21,307.00	\$ 26,085.00	\$ 26,220.00
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 76,434.00	\$ 412,240.00	\$ 65,603.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 39,192.00	\$ 26,544.00	\$ 29,822.82
31	Cash Reserve Percentage			45%

PROPERTY TAX RECAP

Tax from Line 6	\$ 53,052.82
County Treasurer's Commission at 2% of Line 6	\$ 1,061.05
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 54,113.87

SID # 269 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	\$ 25,169.24
Bond Fund	\$ 28,944.63
Total Tax Request	** \$ 54,113.87

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

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: _____

Reason:	Amount: \$ _____	Transfer To: _____
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Transfer From: _____ Transfer To: _____

Reason:	Amount: \$ _____	Transfer To: _____
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Transfer From: _____ Transfer To: _____

Reason:	Amount: \$ _____	Transfer To: _____
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CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Mark Johnson

(Name of Board Chairperson)

14706 Hummingbird Circle

(Mailing Address)

Bellevue, NE 68123

(City & Zip Code)

(Telephone Number)

mdjohnson22@gmail.com

(E-Mail Address)

PREPARER

Cheryl Eliason, Certified Public Accountant

(Name and Title)

Masimore Magnuson & Associates, PC

(Firm Name)

11440 West Center Road, Suite B

(Mailing Address)

Omaha, NE 68144

(City & Zip Code)

402-334-0600

(Telephone Number)

ce@mma-cpa.com

(E-Mail Address)

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the US Post Office.

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

Board Chairperson

Preparer

Other Contact

OTHER CONTACT

Robert F. Peterson, Attorney

(Name and Title)

Laughlin Peterson & Lang

(Firm Name)

11718 Nicholas Street, Suite 101

(Mailing Address)

Omaha, NE 68154

(City & Zip Code)

402-330-1900

(Telephone Number)

rpete@pllaw.com

(E-Mail Address)

SID # 269 in Sarpy County
 LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

(1)	\$	54,113.87	Total Personal and Real Property Tax Requirements
(2)	\$	200.00	Motor Vehicle Pro-Rate
(3)	\$	-	In-Lieu of Tax Payments
(4)	\$	-	Transfers of Surplus Fees
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
(5)	\$	-	Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))
(6)	\$	-	LESS: Amount Spent During 2013-2014
(7)	\$	-	LESS: Amount Expected to be Spent in Future Budget Years
(8)	\$	-	Amount to be included on 2014-2015 Restricted Funds (Cannot be a Negative Number)
TOTAL RESTRICTED FUNDS (A)			
(9)	\$	54,313.87	

LC-3 Lid Exceptions

(10)			Capital Improvements (Real Property and Improvements on Real Property)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)			
(11)	\$	-	Agrees to Line (7).
(12)	\$	-	Allowable Capital Improvements
(13)	\$	28,944.63	Bonded Indebtedness
(14)			Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)
(15)			Interlocal Agreements/Joint Public Agency Agreements
(16)			Judgments
(17)			Refund of Property Taxes to Taxpayers
(18)			Repairs to Infrastructure Damaged by a Natural Disaster
TOTAL LID EXCEPTIONS (B)			
(19)	\$	28,944.63	

TOTAL 2014-2015 RESTRICTED FUNDS
 For Lid Computation (To Line 9 of the LC-3 Lid Form)
 To Calculate: Total Restricted Funds (A) - Line 9 MINUS Total Lid Exceptions (B) - Line 19

\$ 25,369.24

Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form

54,833.53
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 2013-2014 Lid Computation Form

Allowable Percent Increase Less Vote Taken

(From 2013-2014 Lid Computation Form Line (6) - Line (5))

Dollar Amount of Allowable Increase Excluding the vote taken

Line (A) X Line (B)

Calculated 2013-2014 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)

$$\frac{2014 \text{ Growth per Assessor}}{2013 \text{ Valuation}} = \text{Multiply times } 100 \text{ To get \%}$$

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 # 269 in Sarpy County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 2.50 %

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

1,370.84 (7)

Total Restricted Funds Authority = Line (1) + Line (7)

56,204.37 (8)

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule

25,369.24 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

30,835.13 (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.

Levy Limit Form
Sanitary and Improvement Districts

SID # 269 in Sarpy County

Total 2014-2015 Personal and Real Property Tax Request
Less Personal and Real Property Tax Request for:

\$ 54,113.87 (1)

Judgments (not paid by liability insurance coverage)

(A) _____

Preexisting lease-purchase contracts approved prior to July 1, 1998

(B) _____

Bonded Indebtedness

(C) \$ 28,944.63

Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)

(D) _____

Total Exclusions

(\$ 28,944.63) (2)

Personal and Real Property Tax Request subject to Levy Limit

\$ 25,169.24 (3)

2014 Valuation (Per the County Assessor)

\$ 6,292,311.00 (4)

Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]

0.400000 (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 2014

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

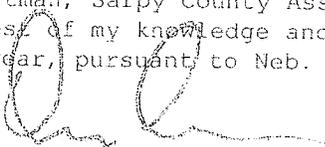
CO : SID 269

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, WRD)	Value attributable to Growth	Total Taxable Value
SID 269	MISC-DISTRICT	10,642	6,292,311

*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)

8-14-14
(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 Dept. of Revenue Property Assessment Division, Rev. 2014

